

THE REPORT

OF

AUDITOR GENERAL
(LOCAL GOVERNMENTS)
GOMBE STATE

ON THE

Audited Financial Statements of
11 local Governments,
Gombe State

FOR THE YEAR ENDED
31st December 2021



His Excellency

MUHAMMADU INUWA YAHAYA
THE EXECUTIVE GOVERNOR GOMBE STATE



His Excellency

MR. MANASSAH DANIEL JATAU Ph.D
DEPUTY GOVERNOR GOMBE STATE



HON. ABUBAKAR MUHAMMAD LUGGEREO
Honourable Speaker
Gombe State House of Assembly



HON. IBRAHIM DASUKI JALO WAZIRI
Honourable Commissioner
Ministry for Local Government & Chieftaincy Affairs
Gombe State



MR. MAHDI MELE ALIYU B.Sc. (Hons) FCNA, FIICA, ACMA
(Rimin Yamaltu)
AUDITOR GENERAL FOR LOCAL GOVERNMENTS
GOMBE STATE

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INTRODUCTION

The auditing of financial statements for the year ended 31st December, 2021 of all the eleven Local Government Councils was adequately conducted and discussed with the respective Local Government Councils. Final copy of the Consolidated Audited Financial Statements was produced as enshrined in the 1999 Constitution as (amended) section 125 (3) connected to section 316 of the same constitution and section 64 (1) of the Gombe State Local Government Councils (Amendment) Law 1, 2011 which I am gladly presenting to the Honorable House. Also included are various disclosures in the accounts as required by the International Public Sector Accounting Standards adopted by Nigeria vide approval of the Federal Executive Council in its meeting of January, 2010 and implemented in January 2014 (Cash basis) for your consideration and necessary action.

For ease of reference, the reports of the annual accounts and its disclosures/observation are harmonized and summarized Local Government by Local Government.

SUBMISSION OF REPORT

In the discharge of my statutory responsibility and in compliance to the provision of section 125 and 316 of 1999 Constitution and also section 64 (1) of the Gombe State Local Government Councils (Amendment) Law 1, 2011, I hereby submit to the Honourable House of Assembly, Gombe State my Annual Report on the Accounts of the eleven Local Government Councils of Gombe State for the financial year ended 31st December, 2021.

ACKNOWLEDGEMENT

My sincere gratitude goes to organizations and individuals who in one way or the other contributed in making this report a reality. I wish to acknowledge with gratitude the cooperation accorded to my office by the Honorable Chairmen of the Eleven Local Government Councils and their management team, particularly the Local Government Secretaries, treasurers, and staff of the Finance department of each and every Local Government Council of the State. I must continue to extend my profound appreciation for the cooperation rendered by all the staff of the Office of the Auditor General for Local Governments who by their loyalty, dedication, and untiring efforts, made the production of this report possible. It is my prayer that this spirit of teamwork will continue to the betterment of the service and the general, public interest. I hope that the government will continue to recognize and appreciate the statutory role of this office in ensuring accountability and probity. I equally wish to acknowledge and appreciate the support and cooperation accorded to me by the Ministry for Local Governments and Chieftaincy affairs and the State Accountant General in the production of this report.

At this juncture, I wish to specially thank **HIS EXCELLENCY, THE EXECUTIVE GOVERNOR OF GOMBE STATE, ALHAJI MUHAMMDADU INUWA YAHAYA**, for His keen Interest in ensuring prudence and transparency in public finance management at the grass root, Honorable House of Assembly for their support and enforcement of relevant laws for accountability since the assumption of this administration.

Mr. Mahdi Mele Aliyu FCNA, FIICA ACMA
(Auditor General for Local Governments, Gombe State)
Office of the Auditor General for Local Governments, Gombe State.

STATEMENT OF RESPONSIBILITY FOR FINANCIAL STATEMENTS

The Financial Statements that are consolidated as set out in pages 15 to 19 for the year ended 31st December, 2021 have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended, International Public Sector Accounting Standards – IPSAS – Cash Basis, and Financial Memoranda (FM) as well as Generally Accepted Accounting Practice. The Financial Statements comprise of Statement of Cash Flows, Statement of Financial Position, Statement of Income and Expenditure. Statements of Consolidated Revenue Fund and Capital Development Fund are provided as additional presentation.

In fulfilling the accounting and reporting responsibilities of the Treasurers, the Treasurers ensured the establishment and maintenance of a system of internal controls designed to provide reasonable assurance that the financial statements are free from material misstatement, whether due to fraud or error. The accounting estimates are reasonable and appropriate accounting policies set out in pages 14 were applied. The financial statements have been prepared to meet the information needs of a wide range of users (general purpose financial statements). As a result, the Financial Statements of the individual local governments used in the consolidation represent a fair presentation of each of the respective Local Governments and of the Financial Performance and Cash flows and their operations for the year ended 31st December, 2021.

The responsibility for the preparation of the Financial Statements of each local government rests entirely with the Treasury Department of the respective local governments. The Auditor General for Local Governments is responsible for the Consolidation of the Financial Statements of the 11 Local governments and proffer his opinion.

AUDIT CERTIFICATE

STATEMENT OF ACCOUNTING POLICIES

The following are the summaries of the significant accounting policies adopted by Local Government Councils of Gombe State in the preparation of the 2021 accounts.

a. Statement of Compliance and Basis of Preparation

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

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

b. Revenue

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

c. Recurrent Expenditure

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

d. Capital Expenditure

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

GENERAL AUDIT OBSERVATIONS ON MAIN ACCOUNTS AND REVENUE IN RESPECT OF 11 LOCAL GOVERNMENT COUNCILS OF GOMBE STATE


1. **Bank Account:** We recommend that bank account to be operated by the local Government should not exceed three (3) as earlier reported to limit accounts namely: **Operational, Revenue and Security** accounts. All other accounts in the bank to be closed.
2. **Outstanding payment vouchers:** the audit observed with dismay the general attitude of poor handling of documentations for payment effected by the finance department (treasury) of the local governments. We see a clear violation of chapter 14 of the financial memoranda. The treasury department should ensure compliance with chapter 14.22 of the financial memoranda for local government.
3. It is worth mentioning to the Honorable House of Assembly that this administration has taken bold step towards integrating the accounting system of the local government this conform with the acceptance of Honorable Members during Audit hearing of year 2020 report, as recommended by the Office the Auditor General for Local Governments.

The 2021 accounts was therefore, produced using the new accounting package i.e **Local Government Integrated Financial Management Information System (LIFMIS)** to imbibe current global practice.

4. Revenue generated must be accounted for in line with the provision of Financial Memoranda chapter 6. Treasurers will be held pecuniary responsible for any lapse in this regard.
5. Revenue Receipt unaccounted held with revenue Officers is a clear violation of the laid down rules i.e the Financial Regulation and chapter (7) of the Financial Memoranda for the local government. This practice will no longer be condoned.

The Honorable House is invited to support my office to ensure the enforcement of the penalty as provided in the regulations.

6. The House Committee on Local Government may wish to consider reviewing the rate of fees accruing to the local government to reflect the current realities.


Mr. Mahdi Mele Aliyu Bsc (Hons), FCNA, FIICA, ACMA
Auditor General

**CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST
DECEMBER 2021**

IN RESPECT OF 11 LOCAL GOVERNMENT COUNCILS OF GOMBE STATE

	2021	2020
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	25,858,200,600.37	23,324,360,991.21
Independent Revenue	320,391,646.50	684,639,096.00
Total Receipts	26,178,592,246.87	24,009,000,087.21
Payments		
Salaries and Allowances	(8,176,404,876.32)	(7,732,285,448.25)
Social Benefits	-	(9,175,000.00)
Overhead Cost	(3,096,455,321.92)	(2,110,424,135.23)
Grants and Contributions	(11,541,350,289.83)	(10,853,201,888.67)
Subsidies	(37,720,885.56)	(168,631,392.08)
Total Payments	(22,851,931,373.63)	(20,873,717,864.23)
Net Cash flow from Operating Activities	3,326,660,873.24	3,135,282,222.98
Investing Activities		
Purchase of Fixed Assets	(186,233,949.20)	(458,578,792.02)
Construction/Provision of Fixed Assets	(1,120,270,981.89)	(340,026,558.66)
Rehabilitation/Repairs of Fixed Assets	(29,105,464.30)	(168,361,194.83)
Preservation of the Environment	(1,088,000.00)	-
Acquisition of Non Tangible Assets	-	(987,500.00)
Net Cash Flow from Investing Activities	(1,336,698,395.39)	(967,954,045.51)
Financing Activities		
Proceeds from Aids and Grants	-	266,000.00
Proceeds from Other Capital Receipts	2,603,109.30	-
Repayment of Loans	(1,006,469,710.27)	(648,618,193.02)
Net Cash Flow from Financing Activities	(1,003,866,600.97)	(648,352,193.02)
Net Surplus/(Deficit) for the Year	986,095,876.88	1,518,975,984.45
Add: Opening Balance	2,856,806,851.67	1,337,830,867.22
Closing Cash Balance	3,842,902,728.55	2,856,806,851.67

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31ST
DECEMBER, 2021
IN RESPECT OF 11 LOCAL GOVERNMENT COUNCILS OF GOMBE STATE**

	NOTES	2021 ₦	2020 ₦
ASSETS			
Cash and Bank Balances	16	3,842,902,729	2,856,806,852
TOTAL ASSETS		<u>3,842,902,729</u>	<u>2,856,806,852</u>
LIABILITIES			
Accumulated Surplus/(Deficit)	25	3,842,902,729	2,856,806,852
TOTAL LIABILITIES		<u>3,842,902,729</u>	<u>2,856,806,852</u>

**CONSOLIDATED STATEMENT OF INCOME AND EXPENDITURE FOR THE
YEAR ENDED 31ST DECEMBER 2021
IN RESPECT OF 11 LOCAL GOVERNMENT COUNCILS OF GOMBE STATE**

	NOTES	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		₦	₦	₦	₦	₦
REVENUE						
Statutory Revenue	1	31,671,020,000.00	31,671,020,000.00	25,858,200,600.37	(5,812,819,399.63)	23,324,360,991.21
Independent Revenue	2	745,826,000.00	745,826,000.00	320,391,646.50	(425,434,353.50)	684,639,096.00
Aids and Grants	3	-	-	-	-	266,000.00
Loans and Other Capital Receipts	4	7,945,445,000.00	7,945,445,000.00	2,603,109.30	(7,942,841,890.70)	-
TOTAL REVENUE		40,362,291,000.00	40,362,291,000.00	26,181,195,356.17	(14,181,095,643.83)	24,009,266,087.21
EXPENDITURE						
Salaries and Allowances	5	9,261,827,000.00	9,097,119,600.00	8,176,404,876.32	920,714,723.68	7,732,285,448.25
Social Contributions	6	-	-	-	-	-
Social Benefits	7	22,500,000.00	22,500,000.00	-	22,500,000.00	9,175,000.00
Overhead Cost	8	5,857,701,400.00	5,997,583,300.00	3,096,455,321.92	2,901,127,978.08	2,110,424,135.23
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	13,304,690,000.00	13,161,613,000.00	11,541,350,289.83	1,620,262,710.17	10,853,201,888.67
Subsidies	11	768,280,000.00	768,280,000.00	37,720,885.56	730,559,114.44	168,631,392.00
Public Debt Charges	12	1,661,074,000.00	1,828,976,500.00	1,006,469,710.27	822,506,789.73	648,618,193.02
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		30,876,072,400.00	30,876,072,400.00	23,858,401,083.90	7,017,671,316.10	21,522,336,057.25
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		9,486,218,600.00	9,486,218,600.00	2,322,794,272.27	(21,198,766,959.93)	2,486,930,029.96
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	1,114,000,000.00	1,158,654,500.00	186,233,949.20	972,420,550.80	458,578,792.02
Construction/Provision of Fixed Assets	15B	9,277,500,000.00	9,232,845,500.00	1,120,270,981.89	8,112,574,518.11	340,026,558.66
Rehabilitation/Repairs of Fixed Assets	15C	892,000,000.00	892,000,000.00	29,105,464.30	862,894,535.70	168,361,194.83
Preservation of the Environment	15D	49,500,000.00	49,500,000.00	1,088,000.00	48,412,000.00	-
Acquisition of Non Tangible Assets	15E	310,000,000.00	310,000,000.00	-	310,000,000.00	987,500.00
TOTAL CAPITAL EXPENDITURE		11,643,000,000.00	11,643,000,000.00	1,336,698,395.39	10,306,301,604.61	967,954,045.51
TRANSFERS						
Transfers - Payments	13A	-	-	-	-	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		(2,156,781,400.00)	(2,156,781,400.00)	986,095,876.88	(31,505,068,564.54)	1,518,975,984.45

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2021 ₦	ACTUAL 2020 ₦
Note 1: Government Share of FAAC (Statutory Revenue)		
AKKO	3,016,714,147	2,748,518,098
BALANGA	2,284,533,571	2,053,233,648
BILLIRI	2,279,209,230	2,051,755,927
DUKKU	2,418,869,873	2,192,430,036
FUNAKAYE	2,416,010,358	2,177,231,958
GOMBE	2,600,710,327	2,352,757,187
KALTUNGO	2,063,963,352	1,853,746,951
KWAMI	2,226,025,136	2,000,317,209
NAFADA	2,012,970,141	1,811,533,470
SHONGOM	1,969,407,034	1,756,334,462
YAMALTU/DEBA	2,569,787,430	2,326,502,046
Note 1: Government Share of FAAC (Statutory Revenue) Total	25,858,200,600	23,324,360,991
Note 2: Independent Revenue		
AKKO	69,954,250	59,962,080
BALANGA	18,366,615	63,218,990
BILLIRI	14,524,600	146,836,526
DUKKU	18,607,436	55,105,100
FUNAKAYE	70,936,550	59,942,800
GOMBE	55,082,200	56,414,700
KALTUNGO	12,036,653	51,202,500
KWAMI	16,481,584	64,385,700
NAFADA	5,519,800	30,842,000
SHONGOM	12,081,203	37,984,000
YAMALTU/DEBA	26,800,755	58,744,700
Note 2: Independent Revenue Total	320,391,647	684,639,096
Note 3: Aids and Grants		
AKKO	-	-
BALANGA	-	-
BILLIRI	-	-
DUKKU	-	-
FUNAKAYE	-	266,000
GOMBE	-	-
KALTUNGO	-	-
KWAMI	-	-
NAFADA	-	-
SHONGOM	-	-
YAMALTU/DEBA	-	-
Note 3: Aids and Grants Total	-	266,000

NOTES TO THE FINANCIAL STATEMENTS CONT'D

DESCRIPTION	ACTUAL 2021 ₦	ACTUAL 2020 ₦
Note 4: Loans and Other Capital Receipts		
AKKO	-	-
BALANGA	-	-
BILLIRI	-	-
DUKKU	757,843	-
FUNAKAYE	1,845,267	-
GOMBE	-	-
KALTUNGO	-	-
KWAMI	-	-
NAFADA	-	-
SHONGOM	-	-
YAMALTU/DEBA	-	-
Note 4: Loans and Other Capital Receipts Total	2,603,109	-
Note 5: Salaries and Allowances		
AKKO	1,153,161,430	1,107,155,072
BALANGA	732,533,851	675,791,287
BILLIRI	645,206,905	605,207,519
DUKKU	710,443,267	684,623,908
FUNAKAYE	701,702,568	664,467,277
GOMBE	945,941,392	901,375,419
KALTUNGO	521,000,881	489,729,287
KWAMI	688,526,084	643,178,515
NAFADA	516,999,116	472,580,980
SHONGOM	753,390,349	711,734,043
YAMALTU/DEBA	807,499,033	776,442,140
Note 5: Salaries and Allowances Total	8,176,404,876	7,732,285,448
Note 6: Social Contribution		
AKKO	-	-
BALANGA	-	-
BILLIRI	-	-
DUKKU	-	-
FUNAKAYE	-	-
GOMBE	-	-
KALTUNGO	-	-
KWAMI	-	-
NAFADA	-	-
SHONGOM	-	-
YAMALTU/DEBA	-	-
Note 6: Social Contribution Total	-	-

NOTES TO THE FINANCIAL STATEMENTS CONT'D

DESCRIPTION	ACTUAL 2021 ₦	ACTUAL 2020 ₦
Note 7: Social Benefits		
AKKO	-	1,835,000
BALANGA	-	1,835,000
BILLIRI	-	1,835,000
DUKKU	-	1,835,000
FUNAKAYE	-	1,835,000
GOMBE	-	-
KALTUNGO	-	-
KWAMI	-	-
NAFADA	-	-
SHONGOM	-	-
YAMALTU/DEBA	-	-
Note 7: Social Benefits Total	-	9,175,000
Note 8: Overhead Cost		
AKKO	262,625,750	205,906,417
BALANGA	191,637,753	206,565,299
BILLIRI	593,203,843	235,252,360
DUKKU	329,965,406	162,279,630
FUNAKAYE	322,158,859	119,498,403
GOMBE	178,951,812	133,773,699
KALTUNGO	174,767,647	165,223,220
KWAMI	221,286,088	231,461,696
NAFADA	199,008,576	177,682,183
SHONGOM	331,821,778	230,530,948
YAMALTU/DEBA	291,027,811	242,250,279
Note 8: Overhead Cost Total	3,096,455,322	2,110,424,135
Note 9: Loans and Advances		
AKKO	-	-
BALANGA	-	-
BILLIRI	-	-
DUKKU	-	-
FUNAKAYE	-	-
GOMBE	-	-
KALTUNGO	-	-
KWAMI	-	-
NAFADA	-	-
SHONGOM	-	-
YAMALTU/DEBA	-	-
Note 9: Loans and Advances Total	-	-

NOTES TO THE FINANCIAL STATEMENTS CONT'D

DESCRIPTION	ACTUAL 2021 ₦	ACTUAL 2020 ₦
Note 11: Subsidies General		
AKKO	30,000	12,208,548
BALANGA	4,286,457	19,286,600
BILLIRI	9,644,529	12,730,500
DUKKU	40,000	6,500,000
FUNAKAYE	2,143,229	5,767,265
GOMBE	300,000	15,002,596
KALTUNGO	198,300	20,434,686
KWAMI	2,208,229	17,154,100
NAFADA	6,940,000	35,894,138
SHONGOM	7,501,300	6,500,000
YAMALTU/DEBA	4,428,843	17,152,959
Note 11: Subsidies General Total	37,720,886	168,631,392
Note 12: Public Debt Charges		
AKKO	91,497,246	43,944,318
BALANGA	91,497,246	63,884,741
BILLIRI	91,497,246	63,644,591
DUKKU	91,497,246	62,085,538
FUNAKAYE	91,497,246	63,275,067
GOMBE	91,497,246	51,283,718
KALTUNGO	91,497,246	44,519,340
KWAMI	91,497,246	70,017,253
NAFADA	91,497,246	51,446,871
SHONGOM	91,497,246	58,181,634
YAMALTU/DEBA	91,497,246	76,335,122
Note 12: Public Debt Charges Total	1,006,469,710	648,618,193
Note 13: Transfers -Payment		
AKKO	-	-
BALANGA	-	-
BILLIRI	-	-
DUKKU	-	-
FUNAKAYE	-	-
GOMBE	-	-
KALTUNGO	-	-
KWAMI	-	-
NAFADA	-	-
SHONGOM	-	-
YAMALTU/DEBA	-	-
Note 13: Transfers -Payment Total	-	-

NOTES TO THE FINANCIAL STATEMENTS CONT'D

DESCRIPTION	ACTUAL 2021 ₦	ACTUAL 2020 ₦
Note 14: Loss on Foreign Exchange		
AKKO	-	-
BALANGA	-	-
BILLIRI	-	-
DUKKU	-	-
FUNAKAYE	-	-
GOMBE	-	-
KALTUNGO	-	-
KWAMI	-	-
NAFADA	-	-
SHONGOM	-	-
YAMALTU/DEBA	-	-
Note 14: Loss on Foreign Exchange Total	-	-
Note 15: Capital Expenditure		
AKKO	279,000	85,923,867
BALANGA	21,649,843	87,850,032
BILLIRI	67,025,275	111,687,846
DUKKU	238,714,155	114,276,999
FUNAKAYE	607,246,220	106,497,559
GOMBE	28,580,139	78,698,875
KALTUNGO	26,863,553	77,469,033
KWAMI	4,574,636	140,360,352
NAFADA	197,054,107	41,651,732
SHONGOM	55,406,625	79,944,020
YAMALTU/DEBA	89,304,843	43,593,732
Note 15: Capital Expenditure Total	1,336,698,395	967,954,046
Note 16: Cash and Bank Balances Held By Treasurer		
AKKO	201,666,195	67,618,007
BALANGA	122,778,823	17,331,257
BILLIRI	154,821,305	264,470,339
DUKKU	417,267,922	369,336,355
FUNAKAYE	755,272,285	781,867,447
GOMBE	64,735,067	15,910,960
KALTUNGO	98,032,801	17,916,123
KWAMI	583,683,683	310,259,970
NAFADA	1,021,770,097	702,141,571
SHONGOM	62,219,125	89,380,299
YAMALTU/DEBA	360,655,426	220,574,522
Note 16: Cash and Bank Balances Held By Treasurer Total	3,842,902,729	2,856,806,852

NOTES TO THE FINANCIAL STATEMENTS CONT'D

DESCRIPTION	ACTUAL 2021 ₦	ACTUAL 2020 ₦
Note 17: Advances and Imprests		
AKKO	-	-
BALANGA	-	-
BILLIRI	-	-
DUKKU	-	-
FUNAKAYE	-	-
GOMBE	-	-
KALTUNGO	-	-
KWAMI	-	-
NAFADA	-	-
SHONGOM	-	-
YAMALTU/DEBA	-	-
Note 17: Advances and Imprests Total	-	-
Note 18: Investments		
AKKO	-	-
BALANGA	-	-
BILLIRI	-	-
DUKKU	-	-
FUNAKAYE	-	-
GOMBE	-	-
KALTUNGO	-	-
KWAMI	-	-
NAFADA	-	-
SHONGOM	-	-
YAMALTU/DEBA	-	-
Note 18: Investments Total	-	-
Note 19: Loans Granted		
AKKO	-	-
BALANGA	-	-
BILLIRI	-	-
DUKKU	-	-
FUNAKAYE	-	-
GOMBE	-	-
KALTUNGO	-	-
KWAMI	-	-
NAFADA	-	-
SHONGOM	-	-
YAMALTU/DEBA	-	-
Note 19: Loans Granted Total	-	-

NOTES TO THE FINANCIAL STATEMENTS CONT'D

DESCRIPTION	ACTUAL 2021 ₦	ACTUAL 2020 ₦
Note 21: Loans and Debts		
AKKO	-	-
BALANGA	-	-
BILLIRI	-	-
DUKKU	-	-
FUNAKAYE	-	-
GOMBE	-	-
KALTUNGO	-	-
KWAMI	-	-
NAFADA	-	-
SHONGOM	-	-
YAMALTU/DEBA	-	-
Note 21: Loans and Debts Total	-	-
Note 22: Unremitted Deductions		
AKKO	-	-
BALANGA	-	-
BILLIRI	-	-
DUKKU	-	-
FUNAKAYE	-	-
GOMBE	-	-
KALTUNGO	-	-
KWAMI	-	-
NAFADA	-	-
SHONGOM	-	-
YAMALTU/DEBA	-	-
Note 22: Unremitted Deductions Total	-	-
Note 23: Current Portion of Long-Term Borrowings		
AKKO	-	-
BALANGA	-	-
BILLIRI	-	-
DUKKU	-	-
FUNAKAYE	-	-
GOMBE	-	-
KALTUNGO	-	-
KWAMI	-	-
NAFADA	-	-
SHONGOM	-	-
YAMALTU/DEBA	-	-
Note 23: Current Portion of Long-Term Borrowings Total	-	-

NOTES TO THE FINANCIAL STATEMENTS CONT'D

DESCRIPTION	ACTUAL 2021 ₦	ACTUAL 2020 ₦
Note 24: Long-Term Borrowings		
AKKO	-	-
BALANGA	-	-
BILLIRI	-	-
DUKKU	-	-
FUNAKAYE	-	-
GOMBE	-	-
KALTUNGO	-	-
KWAMI	-	-
NAFADA	-	-
SHONGOM	-	-
YAMALTU/DEBA	-	-
Note 24: Long-Term Borrowings Total	-	-
Note 25: Accumulated Surplus/(Deficit)		
AKKO	201,666,195	67,618,007
BALANGA	122,778,823	17,331,257
BILLIRI	154,821,305	264,470,339
DUKKU	417,267,922	369,336,355
FUNAKAYE	755,272,285	781,867,447
GOMBE	64,735,067	15,910,960
KALTUNGO	98,032,801	17,916,123
KWAMI	583,683,683	310,259,970
NAFADA	1,021,770,097	702,141,571
SHONGOM	62,219,125	89,380,299
YAMALTU/DEBA	360,655,426	220,574,522
Note 25: Accumulated Surplus/(Deficit) Total	3,842,902,729	2,856,806,852

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	19,259,506,000.00	19,259,506,000.00	16,935,137,807.60	(2,324,368,192.40)	15,392,626,338.04
11010104	FAAC Special Allocations	-	-	-	-	-
11010105	Receipt of Share of State IGR	1,069,683,000.00	1,069,683,000.00	321,345,953.50	(748,337,046.50)	-
11010106	Excess Petroleum Profit Tax (PPT Revenue)	358,840,000.00	358,840,000.00	-	(358,840,000.00)	471,161,534.77
11010107	Exchange Difference	5,000,000.00	5,000,000.00	-	(5,000,000.00)	-
11010108	Refund from Paris Club	57,186,000.00	57,186,000.00	-	(57,186,000.00)	-
11010109	Recovered Excess Bank Charges	-	-	-	-	168,935,492.72
11010110	Budget Augmentation	1,211,399,445.00	1,211,399,445.00	-	(1,211,399,445.00)	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	206,041,000.00	206,041,000.00	-	(206,041,000.00)	464,872,164.87
11010113	Equalisation Fund	127,437,000.00	127,437,000.00	-	(127,437,000.00)	219,613,730.16
11010114	Goods Value Consideration	-	-	-	-	573,776,443.35
11010201	Local Government Share of VAT	8,446,118,000.00	8,446,118,000.00	8,601,716,839.27	155,598,839.27	6,033,375,287.30
11010303	Local Government Share of Excess Crude Account	929,809,555.00	929,809,555.00	-	(929,809,555.00)	-
	STATUTORY REVENUE TOTAL	31,671,020,000.00	31,671,020,000.00	25,858,200,600.37	(5,812,819,399.63)	23,324,360,991.21
INDEPENDENT REVENUE						
120101	Personal Taxes	6,760,000.00	6,760,000.00	270,000.00	(6,490,000.00)	48,129,800.00
120201	Licences - General	141,730,000.00	141,730,000.00	82,486,518.30	(59,243,481.70)	150,636,366.00
120202	Mining Rents	29,600,000.00	29,600,000.00	40,647,287.37	11,047,287.37	305,700.00
120204	Fees - General	129,507,000.00	129,507,000.00	52,838,604.15	(76,668,395.85)	169,616,300.00
120205	Fines - General	14,810,000.00	14,810,000.00	1,564,300.00	(13,245,700.00)	19,580,000.00
120206	Sales - General	35,047,000.00	35,047,000.00	1,907,000.00	(33,140,000.00)	35,885,900.00
120207	Earnings - General	233,855,000.00	233,855,000.00	56,211,864.43	(177,643,135.57)	186,860,330.00
120208	Rent on Government Buildings - General	18,122,000.00	18,122,000.00	2,637,364.69	(15,484,635.31)	10,415,400.00
120209	Rent on Land & Others - General	96,690,000.00	96,690,000.00	62,193,610.06	(34,496,389.94)	48,029,000.00
120210	Repayments - General	1,000,000.00	1,000,000.00	10,582,525.28	9,582,525.28	1,169,300.00
120211	Investment Income	34,505,000.00	34,505,000.00	743,162.22	(33,761,837.78)	7,582,700.00
120212	Interest Earned	-	-	-	-	6,032,400.00
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	4,200,000.00	4,200,000.00	8,309,410.00	4,109,410.00	395,900.00
	INDEPENDENT REVENUE TOTAL	745,826,000.00	745,826,000.00	320,391,646.50	(425,434,353.50)	684,639,096.00
OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
130101	Domestic Aids	-	-	-	-	266,000.00
130102	Foreign Aids	-	-	-	-	-
130203	Domestic Grants	-	-	-	-	-
130204	Foreign Grants	-	-	-	-	-
140202	Other Capital Receipts	-	-	-	-	-
140301	Domestic Loans/ Borrowings Receipt	7,931,000,000.00	7,931,000,000.00	-	(7,931,000,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	14,445,000.00	14,445,000.00	2,603,109.30	(11,841,890.70)	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	7,945,445,000.00	7,945,445,000.00	2,603,109.30	(7,942,841,890.70)	266,000.00
	TOTAL REVENUE	40,362,291,000.00	40,362,291,000.00	26,181,195,356.17	(14,181,095,643.83)	24,009,266,087.21

REVENUE DETAILS BY ECONOMIC LINE ITEMS

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	19,259,506,000.00	19,259,506,000.00	16,935,137,807.60	(2,324,368,192.40)	15,392,626,338.04
11010105	Receipt of Share of State IGR	1,069,683,000.00	1,069,683,000.00	321,345,953.50	(748,337,046.50)	-
11010106	Excess Petroleum Profit Tax (PPT Revenue)	358,840,000.00	358,840,000.00	-	(358,840,000.00)	471,161,534.77
11010107	Exchange Difference	5,000,000.00	5,000,000.00	-	(5,000,000.00)	-
11010108	Refund from Paris Club	57,186,000.00	57,186,000.00	-	(57,186,000.00)	-
11010109	Recovered Excess Bank Charges	-	-	-	-	168,935,492.72
11010110	Budget Augmentation	1,211,399,445.00	1,211,399,445.00	-	(1,211,399,445.00)	-
11010112	Stabilization Fund Receipts	206,041,000.00	206,041,000.00	-	(206,041,000.00)	464,872,164.87
11010113	Equalisation Fund	127,437,000.00	127,437,000.00	-	(127,437,000.00)	219,613,730.16
11010114	Goods Value Consideration	-	-	-	-	573,776,443.35
11010201	Local Government Share of VAT	8,446,118,000.00	8,446,118,000.00	8,601,716,839.27	155,598,839.27	6,033,375,287.30
11010303	Local Government Share of Excess Crude Account	929,809,555.00	929,809,555.00	-	(929,809,555.00)	-
110101 - LOCAL GOVERNMENT SHARE OF FAAC Total		31,671,020,000.00	31,671,020,000.00	25,858,200,600.37	(5,812,819,399.63)	23,324,360,991.21
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total		31,671,020,000.00	31,671,020,000.00	25,858,200,600.37	(5,812,819,399.63)	23,324,360,991.21
12 - INDEPENDENT REVENUE						
1201 - TAX REVENUE						
120101 - PERSONAL TAXES						
12010101	Community Development/Poll Tax	-	-	270,000.00	270,000.00	12,019,000.00
12010104	Stamp Duty	1,630,000.00	1,630,000.00	-	(1,630,000.00)	-
12010106	Development Tax/Levy	-	-	-	-	2,795,300.00
12010108	Livestock Tax	3,430,000.00	3,430,000.00	-	(3,430,000.00)	26,960,800.00
12010109	Other Service Taxes	1,700,000.00	1,700,000.00	-	(1,700,000.00)	6,354,700.00
120101 - PERSONAL TAXES Total		6,760,000.00	6,760,000.00	270,000.00	(6,490,000.00)	48,129,800.00
1201 - TAX REVENUE Total		6,760,000.00	6,760,000.00	270,000.00	(6,490,000.00)	48,129,800.00
1202 - NON-TAX REVENUE						
120201 - LICENCES - GENERAL						
12020102	Goldsmiths & Gold Dealer Licences	-	-	1,655,200.00	1,655,200.00	222,400.00
12020105	Radio/Television Station Licences	2,450,000.00	2,450,000.00	-	(2,450,000.00)	703,700.00
12020107	Boats & Canoe (Small Craft) Licence	55,000.00	55,000.00	110,680.00	55,680.00	4,565,300.00
12020109	Registration of Voluntary Organizations	2,791,540.00	2,791,540.00	1,621,800.00	(1,169,740.00)	1,862,800.00
12020110	Inland Water-Way Licence	503,000.00	503,000.00	364,750.00	(138,250.00)	168,200.00
12020111	Bake House Licence	7,800,000.00	7,800,000.00	1,041,335.00	(6,758,665.00)	2,202,900.00
12020112	Bicycles Licence & Hire Permits	380,000.00	380,000.00	3,108,470.30	2,728,470.30	10,723,400.00
12020113	Brickmaking, Etc Licence	3,125,000.00	3,125,000.00	288,200.00	(2,836,800.00)	2,326,800.00
12020114	Cart Licences	685,000.00	685,000.00	18,612,640.00	17,927,640.00	5,050,900.00
12020115	Dane Gun Licences	4,086,000.00	4,086,000.00	100,000.00	(3,986,000.00)	47,000.00
12020116	Cattle Dealer Licences	14,997,000.00	14,997,000.00	11,698,970.00	(3,298,030.00)	43,719,040.00
12020117	Dried Fish & Meat Licences	1,390,000.00	1,390,000.00	11,800.00	(1,378,200.00)	597,600.00
12020118	Pet (Dog) Licences	1,825,000.00	1,825,000.00	372,000.00	(1,453,000.00)	136,400.00
12020119	Fishing Permits	2,030,000.00	2,030,000.00	1,201,550.00	(828,450.00)	51,700.00
12020120	Hawker's Permits	4,873,000.00	4,873,000.00	13,393,135.00	8,520,135.00	28,589,310.00
12020121	Hunting Permits	2,287,000.00	2,287,000.00	28,200.00	(2,258,800.00)	70,100.00
12020122	Produce Buying Licences	29,741,000.00	29,741,000.00	10,141,940.00	(19,599,060.00)	31,544,416.00
12020123	Animal Health Certificate Licences	1,705,000.00	1,705,000.00	89,000.00	(1,616,000.00)	611,400.00
12020124	Abattoir/Slaughter Licences	13,510,000.00	13,510,000.00	4,688,660.00	(8,821,340.00)	4,133,200.00
12020125	Renewal of Fisher Licences	7,000.00	7,000.00	306,900.00	299,900.00	549,300.00
12020126	Hiring Services	16,170,000.00	16,170,000.00	2,168,350.00	(14,001,650.00)	1,913,600.00
12020128	Borehole Drilling Licences	1,860,000.00	1,860,000.00	202,750.00	(1,657,250.00)	692,300.00
12020129	Pool Betting & Casino Licences/Gaming	-	-	100,800.00	100,800.00	111,500.00
12020130	Cinematograph Licences	2,950,000.00	2,950,000.00	24,650.00	(2,925,350.00)	945,600.00
12020131	Liquor Licences	9,698,000.00	9,698,000.00	-	(9,698,000.00)	2,928,900.00
12020137	Trade Permit Licences	5,795,460.00	5,795,460.00	7,146,000.00	1,350,540.00	6,168,600.00
12020138	Forestry/Timber Licence	11,016,000.00	11,016,000.00	4,008,738.00	(7,007,262.00)	-
120201 - LICENCES - GENERAL Total		141,730,000.00	141,730,000.00	82,486,518.30	(59,243,481.70)	150,636,366.00
120202 - MINING RENTS						
12020201	Mining Fees	29,600,000.00	29,600,000.00	40,647,287.37	11,047,287.37	305,700.00
120202 - MINING RENTS Total		29,600,000.00	29,600,000.00	40,647,287.37	11,047,287.37	305,700.00
120204 - FEES - GENERAL						
12020404	Trade Union Fees	1,952,000.00	1,952,000.00	628,000.00	(1,324,000.00)	5,522,300.00
12020417	Contractor Registration Fees	7,990,000.00	7,990,000.00	730,200.00	(7,259,800.00)	12,905,300.00
12020418	Marriage/Divorce Fees	838,000.00	838,000.00	6,391,000.00	5,553,000.00	1,223,800.00
12020419	Attestation of Bachelorhood & Spinsterhood Fees	-	-	-	-	17,782,800.00
12020425	Disinfection of Produce Fees	3,000,000.00	3,000,000.00	117,500.00	(2,882,500.00)	12,817,250.00
12020426	Court Summons/Oath Fees	-	-	1,103,750.00	1,103,750.00	15,388,600.00
12020427	Tender Fees	3,214,000.00	3,214,000.00	2,938,250.00	(275,750.00)	13,462,500.00
12020436	Bill Board Advertisement Fees	3,804,000.00	3,804,000.00	61,000.00	(3,743,000.00)	5,711,000.00
12020440	PHC Medical Consultancy Fees	-	-	599,600.00	599,600.00	8,358,000.00

REVENUE DETAILS BY ECONOMIC LINE ITEMS CONT'D

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		2021				
		₦	₦	₦	₦	₦
12020442	Association Fees	1,062,000.00	1,062,000.00	2,192,000.00	1,130,000.00	17,833,450.00
12020443	Birth & Death Registration Fees	2,040,000.00	2,040,000.00	520,000.00	(1,520,000.00)	534,800.00
12020445	Change of Ownership Fees	7,675,000.00	7,675,000.00	1,200,750.00	(6,474,250.00)	473,300.00
12020446	Agricultural/Veterinary Services Fees	8,632,000.00	8,632,000.00	105,000.00	(8,527,000.00)	3,480,500.00
12020448	Development Levies	1,500,000.00	1,500,000.00	-	(1,500,000.00)	10,988,800.00
12020449	Business/Trade Operating Fees	20,090,000.00	20,090,000.00	19,887,824.15	(202,175.85)	33,781,400.00
12020450	Inspection Fees	2,160,000.00	2,160,000.00	347,000.00	(1,813,000.00)	2,760,200.00
12020451	Timber & Forest Fees	11,360,000.00	11,360,000.00	957,000.00	(10,403,000.00)	3,153,400.00
12020452	School Tuition/Registration/Examination Fees-Undergradu:	500,000.00	500,000.00	95,000.00	(405,000.00)	-
12020453	Applications Fees	50,000.00	50,000.00	-	(50,000.00)	56,200.00
12020454	Parking Fees	1,300,000.00	1,300,000.00	-	(1,300,000.00)	1,472,400.00
12020457	Affiliation Charges	-	-	638,000.00	638,000.00	-
12020458	Unity/Staff/Other School Fees/Levies	200,000.00	200,000.00	25,000.00	(175,000.00)	-
12020459	Right of Occupancy Fees	9,060,000.00	9,060,000.00	55,000.00	(9,005,000.00)	-
12020460	Building Plan Approval Fees	950,000.00	950,000.00	425,500.00	(524,500.00)	-
12020461	Title Transfer Fees	400,000.00	400,000.00	-	(400,000.00)	-
12020462	Publication Fees	-	-	-	-	1,064,200.00
12020463	Hospital Service Registration Fees	5,050,000.00	5,050,000.00	2,005,800.00	(3,044,200.00)	-
12020464	Hospital Service Charges	-	-	553,700.00	553,700.00	-
12020465	Sports/Recreational Facilities Fees	5,190,000.00	5,190,000.00	-	(5,190,000.00)	-
12020466	Indigenship Registration Fees	31,380,000.00	31,380,000.00	11,003,230.00	(20,376,770.00)	846,100.00
12020478	Workshop Fees	110,000.00	110,000.00	258,500.00	148,500.00	-
120204 - FEES - GENERAL Total		129,507,000.00	129,507,000.00	52,838,604.15	(76,668,395.85)	169,616,300.00
120205 - FINES - GENERAL						
12020501	Fines/Penalties	1,610,000.00	1,610,000.00	1,564,300.00	(45,700.00)	128,700.00
12020503	Dislodging of Effluent/Pollution Fine	13,200,000.00	13,200,000.00	-	(13,200,000.00)	19,451,300.00
120205 - FINES - GENERAL Total		14,810,000.00	14,810,000.00	1,564,300.00	(13,245,700.00)	19,580,000.00
120206 - SALES - GENERAL						
12020601	Sales of Journal & Publications	-	-	641,000.00	641,000.00	762,500.00
12020602	Sales of Books	18,000.00	18,000.00	-	(18,000.00)	-
12020603	Sales of ID Cards	250,000.00	250,000.00	-	(250,000.00)	5,283,400.00
12020604	Sales of Stores/Scraps/Unserviceable Items	3,350,000.00	3,350,000.00	-	(3,350,000.00)	4,452,800.00
12020605	Sales of Vaccines	1,210,000.00	1,210,000.00	-	(1,210,000.00)	715,200.00
12020607	Sales of Consultancy Registration Forms	-	-	-	-	142,300.00
12020608	Sales of Improved Seeds/Chemical	-	-	-	-	18,500.00
12020609	Proceeds From Sales of Farm Produce	7,710,000.00	7,710,000.00	610,000.00	(7,100,000.00)	5,935,300.00
12020610	Proceeds From Sales of Goods By Public Auctions	2,280,000.00	2,280,000.00	-	(2,280,000.00)	-
12020611	Proceeds From Sales of Govt. Vehicles	1,950,000.00	1,950,000.00	656,000.00	(1,294,000.00)	7,462,200.00
12020612	Proceeds From Sales of Drugs and Medications	5,010,000.00	5,010,000.00	-	(5,010,000.00)	3,598,400.00
12020614	Proceeds From Sales of Govt. Building	1,500,000.00	1,500,000.00	-	(1,500,000.00)	-
12020615	Sales of Uniforms	-	-	-	-	7,515,300.00
12020616	Sales of Forms	3,700,000.00	3,700,000.00	-	(3,700,000.00)	-
12020618	Sales of Reagents & Chemicals	16,000.00	16,000.00	-	(16,000.00)	-
12020620	Sales of Other Government Properties	8,053,000.00	8,053,000.00	-	(8,053,000.00)	-
120206 - SALES - GENERAL Total		35,047,000.00	35,047,000.00	1,907,000.00	(33,140,000.00)	35,885,900.00
120207 - EARNINGS - GENERAL						
12020701	Earnings From Consultancy Services	380,000.00	380,000.00	135,500.00	(244,500.00)	1,105,800.00
12020702	Earnings From Laboratory Services	135,000.00	135,000.00	-	(135,000.00)	1,178,600.00
12020703	Earnings From Hire of Plants & Equipment	5,050,000.00	5,050,000.00	7,000.00	(5,043,000.00)	4,058,280.00
12020704	Earnings From the Use of Govt. Vehicles	10,868,000.00	10,868,000.00	80,000.00	(10,788,000.00)	3,123,600.00
12020705	Earnings From the Use of Govt. Halls/Others	1,416,000.00	1,416,000.00	-	(1,416,000.00)	1,493,300.00
12020706	Earnings From Toll Gates	-	-	869,500.00	869,500.00	6,883,200.00
12020707	Earnings From Medical Services	3,350,000.00	3,350,000.00	126,000.00	(3,224,000.00)	135,300.00
12020708	Earnings From Agricultural Produce	44,630,000.00	44,630,000.00	13,093,920.00	(31,536,080.00)	54,220,650.00
12020709	Earnings From Tourism/Culture/Arts Centres	3,000,000.00	3,000,000.00	-	(3,000,000.00)	2,788,800.00
12020710	Earnings From Hire of Aircraft	-	-	50,800.00	50,800.00	-
12020711	Earnings From Commercial Activities	164,049,000.00	164,049,000.00	41,775,144.43	(122,273,855.57)	69,692,400.00
12020713	Earnings From Library Services	-	-	20,000.00	20,000.00	-
12020714	Earnings From ICT Services	527,000.00	527,000.00	54,000.00	(473,000.00)	-
12020715	Maintenance/Repairs Fees	450,000.00	450,000.00	-	(450,000.00)	-
12020720	Earnings From Guest Houses	-	-	-	-	42,180,400.00
120207 - EARNINGS - GENERAL Total		233,855,000.00	233,855,000.00	56,211,864.43	(177,643,135.57)	186,860,330.00
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL						
12020801	Rent on Govt. Quarters	8,572,000.00	8,572,000.00	435,550.00	(8,136,450.00)	5,710,200.00
12020802	Rent on Govt. offices	-	-	24,000.00	24,000.00	-
12020803	Rent on Govt. Buildings	9,550,000.00	9,550,000.00	2,128,514.69	(7,421,485.31)	4,705,200.00
12020804	Rent on Conference Centres	-	-	49,300.00	49,300.00	-
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL Total		18,122,000.00	18,122,000.00	2,637,364.69	(15,484,635.31)	10,415,400.00

REVENUE DETAILS BY ECONOMIC LINE ITEMS CONT'D

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2021 ₦	FINAL BUDGET 2021 ₦	ACTUAL 2021 ₦	VARIANCE 2021 ₦	ACTUAL 2020 ₦
120209 - RENT ON LAND & OTHERS - GENERAL						
12020901	Rent on Govt. Land	70,725,000.00	70,725,000.00	60,477,660.00	(10,247,340.00)	31,866,000.00
12020903	Rents & Premium on the Allocation of Land	1,900,000.00	1,900,000.00	2,000.00	(1,898,000.00)	354,200.00
12020904	Rents of Plots & Sites Services Programme	11,200,000.00	11,200,000.00	1,553,950.06	(9,646,049.94)	946,000.00
12020905	Lease Rental	-	-	160,000.00	160,000.00	87,800.00
12020906	Rents on Govt. Properties	12,865,000.00	12,865,000.00	-	(12,865,000.00)	14,775,000.00
120209 - RENT ON LAND & OTHERS - GENERAL Total		96,690,000.00	96,690,000.00	62,193,610.06	(34,496,389.94)	48,029,000.00
120210 - REPAYMENTS - GENERAL						
12021006	Refunds	1,000,000.00	1,000,000.00	10,582,525.28	9,582,525.28	1,169,300.00
120210 - REPAYMENTS - GENERAL Total		1,000,000.00	1,000,000.00	10,582,525.28	9,582,525.28	1,169,300.00
120211 - INVESTMENT INCOME						
12021102	Dividend Received	6,629,000.00	6,629,000.00	46,162.22	(6,582,837.78)	1,948,300.00
12021103	Other Investment Income	27,876,000.00	27,876,000.00	697,000.00	(27,179,000.00)	5,634,400.00
120211 - INVESTMENT INCOME Total		34,505,000.00	34,505,000.00	743,162.22	(33,761,837.78)	7,582,700.00
120212 - INTEREST EARNED						
12021201	Motor Vehicle Advances	-	-	-	-	2,054,000.00
12021206	Interest on Loans to States	-	-	-	-	74,300.00
12021210	Bank Interest	-	-	-	-	2,852,900.00
12021211	Gains on Foreign Exchange	-	-	-	-	1,051,200.00
120212 - INTEREST EARNED Total		-	-	-	-	6,032,400.00
120214 - RATES						
12021401	Tenement Rate	4,200,000.00	4,200,000.00	8,269,410.00	4,069,410.00	395,900.00
12021404	Ground Rent	-	-	40,000.00	40,000.00	-
120214 - RATES Total		4,200,000.00	4,200,000.00	8,309,410.00	4,109,410.00	395,900.00
1202 - NON-TAX REVENUE Total		739,066,000.00	739,066,000.00	320,121,646.50	(418,944,353.50)	636,509,296.00
13 - AID AND GRANTS						
1301 - AID						
130101 - DOMESTIC AIDS						
13010101	Domestic Aid	-	-	-	-	266,000.00
130101 - DOMESTIC AIDS Total		-	-	-	-	266,000.00
1301 - AID Total		-	-	-	-	266,000.00
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS						
1403 - LOANS/ BORROWINGS RECEIPT						
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT						
14030101	Domestic Loans/ Borrowings from Financial Institutions	7,931,000,000.00	7,931,000,000.00	-	(7,931,000,000.00)	-
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total		7,931,000,000.00	7,931,000,000.00	-	(7,931,000,000.00)	-
1403 - LOANS/ BORROWINGS RECEIPT Total		7,931,000,000.00	7,931,000,000.00	-	(7,931,000,000.00)	-
1407 - EXTRAORDINARY ITEMS						
140701 - EXTRAORDINARY ITEMS						
14070101	Extraordinary Items	-	-	757,842.64	757,842.64	-
14070102	Unspecified Revenue	10,445,000.00	10,445,000.00	1,825,266.66	(8,619,733.34)	-
14070103	Recoveries (Stolen & Other Funds)	4,000,000.00	4,000,000.00	20,000.00	(3,980,000.00)	-
140701 - EXTRAORDINARY ITEMS Total		14,445,000.00	14,445,000.00	2,603,109.30	(11,841,890.70)	-
1407 - EXTRAORDINARY ITEMS Total		14,445,000.00	14,445,000.00	2,603,109.30	(11,841,890.70)	-
Grand Total		40,362,291,000.00	40,362,291,000.00	26,181,195,356.17	(14,181,095,643.83)	24,009,266,087.21

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)	8,493,027,000.00	8,348,319,600.00	8,122,786,026.58	225,533,573.42	7,731,183,848.25
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	535,000,000.00	515,000,000.00	29,726,513.34	485,273,486.66	1,101,600.00
210201	Allowances	233,800,000.00	233,800,000.00	23,892,336.40	209,907,663.60	-
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	22,500,000.00	22,500,000.00	-	22,500,000.00	9,175,000.00
	Personnel Cost Total	9,284,327,000.00	9,119,619,600.00	8,176,404,876.32	943,214,723.68	7,741,460,448.25
2202	Overhead Cost					
220201	Travels and Transport - General	225,140,000.00	276,747,700.00	132,663,839.45	144,083,860.55	139,624,809.88
220202	Utilities - General	106,000,000.00	117,000,000.00	43,428,186.22	73,571,813.78	114,614,552.46
220203	Materials and Supplies - General	359,910,000.00	404,418,200.00	148,204,135.17	256,214,064.83	457,543,725.48
220204	Maintenance Services - General	361,984,400.00	364,152,500.00	44,787,361.03	319,365,138.97	68,703,886.99
220205	Training - General	121,540,000.00	122,427,800.00	101,991,745.60	20,436,054.40	159,728,856.39
220206	Other Services - General	2,274,870,000.00	2,378,529,900.00	1,653,406,571.44	725,123,328.56	205,491,182.29
220207	Consulting and Professional Services	243,825,000.00	366,963,700.00	280,774,260.40	86,189,439.60	137,898,975.13
220208	Fuel and Lubricants	81,800,000.00	93,553,800.00	70,159,483.40	23,394,316.60	2,145,604.36
220209	Financial Charges	96,500,000.00	96,500,000.00	1,012,741.42	95,487,258.58	35,793,602.87
220210	Miscellaneous Expenses	1,986,132,000.00	1,777,289,700.00	620,026,997.79	1,157,262,702.21	788,878,939.39
	Overhead Cost Total	5,857,701,400.00	5,997,583,300.00	3,096,455,321.92	2,901,127,978.08	2,110,424,135.23
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	13,304,690,000.00	13,161,613,000.00	11,541,350,289.83	1,620,262,710.17	10,853,201,888.67
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	13,304,690,000.00	13,161,613,000.00	11,541,350,289.83	1,620,262,710.17	10,853,201,888.67
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	768,280,000.00	768,280,000.00	37,720,885.56	730,559,114.44	168,631,392.08
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	768,280,000.00	768,280,000.00	37,720,885.56	730,559,114.44	168,631,392.08
2206	Public Debt Charges					
220601	Loans Repayment	1,661,074,000.00	1,828,976,500.00	1,006,469,710.27	822,506,789.73	648,618,193.02
	Public Debt Charges Total	1,661,074,000.00	1,828,976,500.00	1,006,469,710.27	822,506,789.73	648,618,193.02
2207	Transfers - Payment					
220701	Transfer to Fund Recurrent Expenditure-Payment	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-
23	Capital Expenditure					
230101	Purchase of Fixed Assets	1,114,000,000.00	1,158,654,500.00	186,233,949.20	972,420,550.80	458,578,792.02
230201	Construction/Provision of Fixed Assets	9,277,500,000.00	9,232,845,500.00	1,120,270,981.89	8,112,574,518.11	340,026,558.66
230301	Rehabilitation/Repairs of Fixed Assets	892,000,000.00	892,000,000.00	29,105,464.30	862,894,535.70	168,361,194.83
230401	Preservation of the Environment	49,500,000.00	49,500,000.00	1,088,000.00	48,412,000.00	-
230501	Acquisition of Non Tangible Assets	310,000,000.00	310,000,000.00	-	310,000,000.00	987,500.00
	Capital Expenditure Total	11,643,000,000.00	11,643,000,000.00	1,336,698,395.39	10,306,301,604.61	967,954,045.51
	TOTAL EXPENDITURE	42,519,072,400.00	42,519,072,400.00	25,195,099,479.29	17,323,972,920.71	22,490,290,102.76

EXPENDITURE DETAILS BY ECONOMIC LINE ITEMS

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)	8,493,027,000.00	8,348,319,600.00	8,122,786,026.58	225,533,573.42	7,731,183,848.25
21010103	Consolidated Revenue Charges - Salaries/Allowances	535,000,000.00	515,000,000.00	29,726,513.34	485,273,486.66	1,101,600.00
210101 - SALARIES AND WAGES Total		9,028,027,000.00	8,863,319,600.00	8,152,512,539.92	710,807,060.08	7,732,285,448.25
2101 - SALARY Total		9,028,027,000.00	8,863,319,600.00	8,152,512,539.92	710,807,060.08	7,732,285,448.25
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS						
210201 - ALLOWANCES						
21020101	Non Regular Allowances	233,800,000.00	233,800,000.00	23,892,336.40	209,907,663.60	-
210201 - ALLOWANCES Total		233,800,000.00	233,800,000.00	23,892,336.40	209,907,663.60	-
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS Total		233,800,000.00	233,800,000.00	23,892,336.40	209,907,663.60	-
2103 - SOCIAL BENEFITS						
210301 - SOCIAL BENEFITS						
21030101	Gratuity	-	-	-	-	9,175,000.00
21030103	Death Benefits	2,000,000.00	2,000,000.00	-	2,000,000.00	-
21030104	Severance Gratuity	20,500,000.00	20,500,000.00	-	20,500,000.00	-
210301 - SOCIAL BENEFITS Total		22,500,000.00	22,500,000.00	-	22,500,000.00	9,175,000.00
2103 - SOCIAL BENEFITS Total		22,500,000.00	22,500,000.00	-	22,500,000.00	9,175,000.00
21 - PERSONNEL COST Total		9,284,327,000.00	9,119,619,600.00	8,176,404,876.32	943,214,723.68	7,741,460,448.25
22 - OTHER RECURRENT COSTS						
2202 - OVERHEAD COST						
220201 - TRAVEL AND TRANSPORT - GENERAL						
22020101	Local Travel & Transport: Training	197,190,000.00	242,092,000.00	113,998,416.65	128,093,583.35	57,941,200.92
22020102	Local Travel & Transport: Others	27,950,000.00	34,655,700.00	18,665,422.80	15,990,277.20	76,403,499.35
22020103	International Travel & Transport: Training	-	-	-	-	5,280,109.60
220201 - TRAVEL AND TRANSPORT - GENERAL Total		225,140,000.00	276,747,700.00	132,663,839.45	144,083,860.55	139,624,809.88
220202 - UTILITIES - GENERAL						
22020201	Electricity Charges	54,400,000.00	54,400,000.00	3,227,186.22	51,172,813.78	6,309,322.92
22020202	Telephone Charges	-	-	-	-	1,313,400.00
22020203	Internet Access Charges	-	-	-	-	20,000.00
22020204	Satellite Broadcasting Access Charges	-	-	-	-	1,054,300.00
22020205	Water Rates	47,300,000.00	58,300,000.00	39,851,000.00	18,449,000.00	101,262,129.54
22020206	Sewage Charges	500,000.00	500,000.00	-	500,000.00	-
22020207	Leased Communication Lines	-	-	-	-	1,360,300.00
22020210	Software Charges/License Renewal	3,800,000.00	3,800,000.00	350,000.00	3,450,000.00	3,295,100.00
220202 - UTILITIES - GENERAL Total		106,000,000.00	117,000,000.00	43,428,186.22	73,571,813.78	114,614,552.46
220203 - MATERIALS AND SUPPLIES - GENERAL						
22020301	Office Stationaries/Computer Consumables	54,100,000.00	54,100,000.00	21,206,617.01	32,893,382.99	19,817,955.28
22020302	Books	-	-	-	-	11,700.00
22020303	Newspapers	100,000.00	100,000.00	-	100,000.00	75,026.81
22020304	Magazines and Periodicals	1,000,000.00	1,000,000.00	220,000.00	780,000.00	-
22020305	Printing of Non Security Documents	50,500,000.00	50,500,000.00	16,255,990.00	34,244,010.00	35,627,769.83
22020306	Printing of Security Documents	39,000,000.00	45,804,800.00	20,199,209.09	25,605,590.91	9,124,400.00
22020307	Drugs/Laboratory/Medical Supplies	82,180,000.00	84,682,500.00	24,593,400.00	60,089,100.00	23,801,718.89
22020308	Field and Camping Materials Supplies	-	-	-	-	11,277,400.00
22020309	Uniforms and Other Clothing	1,200,000.00	1,200,000.00	160,000.00	1,040,000.00	53,234,500.00
22020310	Teaching Aids/Instructional Materials	21,300,000.00	21,304,000.00	4,309,000.00	16,995,000.00	3,071,989.35
22020311	Food stuff/Cartering Materials Supplies	84,500,000.00	84,760,000.00	17,165,496.04	67,594,503.96	300,297,365.32
22020312	Production, Publication and Circulation of Annual Financial Statements	25,000,000.00	59,851,900.00	43,199,423.03	16,652,476.97	1,203,900.00
22020313	Production of Reports to Public Accounts Committee (PAC)	1,000,000.00	1,000,000.00	780,000.00	220,000.00	-
22020314	Other Materials and Supplies	30,000.00	115,000.00	115,000.00	-	-
220203 - MATERIALS AND SUPPLIES - GENERAL Total		359,910,000.00	404,418,200.00	148,204,135.17	256,214,064.83	457,543,725.48
220204 - MAINTENANCE SERVICES GENERAL						
22020401	Maintenance of Motor Vehicles/Transport Equipment	51,500,000.00	51,500,000.00	4,097,500.00	47,402,500.00	18,726,867.17
22020402	Maintenance of Office Furniture	30,200,000.00	30,200,000.00	257,300.00	29,942,700.00	2,408,151.09
22020403	Maintenance of Office Building/Residential Qtrs	42,200,000.00	42,480,000.00	7,263,700.00	35,216,300.00	7,370,710.00
22020404	Maintenance of Office/IT Equipment	3,500,000.00	3,500,000.00	600,000.00	2,900,000.00	7,678,765.58
22020405	Maintenance of Plant and Generators	15,900,000.00	15,900,000.00	5,971,010.00	9,928,990.00	1,258,200.00
22020406	Other Maintenance Services	83,750,000.00	85,165,100.00	7,185,351.03	77,979,748.97	5,155,521.29
22020407	Maintenance of Air Conditioners	-	-	-	-	1,929,216.85
22020411	Maintenance of Communication Equipment	3,500,000.00	3,500,000.00	30,000.00	3,470,000.00	1,990,200.00
22020412	Maintenance of Market/Public Places	71,834,400.00	72,307,400.00	8,001,500.00	64,305,900.00	13,248,121.78
22020413	Minor Road Maintenance	59,600,000.00	59,600,000.00	11,381,000.00	48,219,000.00	8,938,133.23
220204 - MAINTENANCE SERVICES GENERAL Total		361,984,400.00	364,152,500.00	44,787,361.03	319,365,138.97	68,703,886.99

EXPENDITURE DETAILS BY ECONOMIC LINE ITEMS CONT'D

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2021 ₦	FINAL BUDGET 2021 ₦	ACTUAL 2021 ₦	VARIANCE 2021 ₦	ACTUAL 2020 ₦
220205 - TRAINING GENERAL						
22020501	Local Training	4,500,000.00	4,500,000.00	3,472,109.40	1,027,890.60	148,638,060.88
22020502	International Training	1,000,000.00	1,000,000.00	-	1,000,000.00	1,459,385.15
22020503	Cont. to Local Govt. Service Comm. Training Fund	116,040,000.00	116,927,800.00	98,519,636.20	18,408,163.80	9,631,410.36
220205 - TRAINING GENERAL Total		121,540,000.00	122,427,800.00	101,991,745.60	20,436,054.40	159,728,856.39
220206 - OTHER SERVICES - GENERAL						
22020601	Security Services	1,953,000,000.00	1,697,938,300.00	1,206,933,896.40	491,004,403.60	132,435,604.34
22020602	Office Rent	13,500,000.00	13,500,000.00	2,752,000.00	10,748,000.00	30,741,995.00
22020603	Residential Rent	69,500,000.00	71,311,400.00	30,368,333.34	40,943,066.66	5,737,100.00
22020604	Security Vote (Including Operations)	66,000,000.00	414,640,000.00	388,457,000.00	26,183,000.00	13,511,284.34
22020605	Cleaning and Fumigation Services	117,520,000.00	117,520,000.00	7,065,250.00	110,454,750.00	19,632,498.61
22020606	Land Uses Charges	5,000,000.00	9,933,700.00	9,933,655.30	44.70	1,523,100.00
22020607	Rescue Service	50,350,000.00	53,686,500.00	7,896,436.40	45,790,063.60	1,909,600.00
220206 - OTHER SERVICES - GENERAL Total		2,274,870,000.00	2,378,529,900.00	1,653,406,571.44	725,123,328.56	205,491,182.29
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL						
22020701	Financial Consulting	29,000,000.00	72,581,900.00	64,127,646.59	8,454,253.41	8,459,983.36
22020702	Information Technology Consulting	2,750,000.00	35,765,700.00	35,765,563.41	136.59	7,049,185.15
22020703	Legal Services	8,000,000.00	8,000,000.00	420,000.00	7,580,000.00	96,191,114.66
22020704	Engineering Services	8,500,000.00	8,500,000.00	50,000.00	8,450,000.00	614,900.00
22020705	Architectural Services	13,500,000.00	13,500,000.00	130,000.00	13,370,000.00	2,840,900.00
22020706	Surveying Services	4,050,000.00	8,637,000.00	5,187,000.00	3,450,000.00	2,390,755.44
22020707	Agricultural Consulting	10,500,000.00	36,497,200.00	29,497,062.28	7,000,137.72	14,574,278.34
22020708	Medical Consulting	12,050,000.00	12,050,000.00	4,000,000.00	8,050,000.00	330,000.00
22020709	Auditing of Accounts	155,475,000.00	171,431,900.00	141,596,988.12	29,834,911.88	5,447,858.18
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total		243,825,000.00	366,963,700.00	280,774,260.40	86,189,439.60	137,898,975.13
220208 - FUEL AND LUBRICANTS - GENERAL						
22020801	Motor Vehicle Fuel Cost	22,500,000.00	34,253,800.00	18,040,298.90	16,213,501.10	2,145,604.36
22020802	Other Transport Equipments Fuel Cost	500,000.00	500,000.00	-	500,000.00	-
22020803	Plant/Generator Fuel Cost	58,800,000.00	58,800,000.00	52,119,184.50	6,680,815.50	-
220208 - FUEL AND LUBRICANTS - GENERAL Total		81,800,000.00	93,553,800.00	70,159,483.40	23,394,316.60	2,145,604.36
220209 - FINANCIAL CHARGES GENERAL						
22020901	Bank Charges (Other than Interest)	92,500,000.00	92,500,000.00	1,012,741.42	91,487,258.58	35,738,602.87
22020902	Insurance Premium	3,000,000.00	3,000,000.00	-	3,000,000.00	55,000.00
22020904	Other CRF Bank Charges	1,000,000.00	1,000,000.00	-	1,000,000.00	-
220209 - FINANCIAL CHARGES GENERAL Total		96,500,000.00	96,500,000.00	1,012,741.42	95,487,258.58	35,793,602.87
220210 - MISCELLANEOUS EXPENSES - GENERAL						
22021001	Refreshment and Meals	135,000,000.00	136,811,500.00	67,711,254.22	69,100,245.78	30,188,953.38
22021002	Honorarium and Sitting Allowance	91,100,000.00	93,529,300.00	33,284,748.00	60,244,552.00	19,702,345.49
22021003	Publicity and Advertisements	33,400,000.00	33,400,000.00	3,989,079.00	29,410,921.00	7,109,608.43
22021004	Medical Expenses - Local	80,500,000.00	107,100,000.00	58,388,000.00	48,712,000.00	14,648,178.99
22021006	Postage and Courier Services	320,000.00	320,000.00	55,000.00	265,000.00	743,000.00
22021007	Welfare Packages	728,000,000.00	408,000,000.00	138,827,349.63	269,172,650.37	190,945,672.86
22021008	Subscription to Professional Bodies	-	-	-	-	842,634.06
22021009	Sporting Activities	33,500,000.00	35,520,000.00	11,460,100.00	24,059,900.00	2,222,317.03
22021010	Direct Teaching and Laboratory Cost	-	-	-	-	103,778,874.80
22021014	Annual Budget Expenses and Administration	63,000,000.00	63,000,000.00	19,048,818.18	43,951,181.82	32,381,051.09
22021019	Medical Expenses - International	29,000,000.00	29,000,000.00	1,100,000.00	27,900,000.00	-
22021020	Election-Logistic Support	78,000,000.00	86,537,000.00	24,864,000.00	61,673,000.00	192,455,851.38
22021021	Special Days/Celebrations	49,000,000.00	76,644,000.00	46,539,000.00	30,105,000.00	2,212,094.00
22021022	Youth Corpers Allowance	5,000,000.00	5,000,000.00	-	5,000,000.00	8,500,924.28
22021023	Other Miscellaneous Expenses	171,812,000.00	213,927,900.00	171,159,820.76	42,768,079.24	145,785,993.90
22021024	Monitoring and Evaluation	-	-	-	-	1,074,475.36
22021025	Daily Rate Allowances	-	-	-	-	7,211,882.61
22021026	Foreign Scholarship Scheme	-	-	-	-	28,125,800.00
22021037	Margin for Increase in Costs	8,900,000.00	8,900,000.00	-	8,900,000.00	-
22021041	Contingency	61,000,000.00	61,000,000.00	8,131,064.30	52,868,935.70	949,281.73
22021042	Recurrent Adjustment	98,600,000.00	98,600,000.00	-	98,600,000.00	-
22021047	Covid-19 Logistics and Intervention Fund	320,000,000.00	320,000,000.00	35,468,763.70	284,531,236.30	-
220210 - MISCELLANEOUS EXPENSES - GENERAL Total		1,986,132,000.00	1,777,289,700.00	620,026,997.79	1,157,262,702.21	788,878,939.39
2202 - OVERHEAD COST Total		5,857,701,400.00	5,997,583,300.00	3,096,455,321.92	2,901,127,978.08	2,110,424,135.23
2204 - GRANTS AND CONTRIBUTIONS - GENERAL						
220401 - LOCAL GRANTS AND CONTRIBUTIONS						
22040101	Grant to Other Governments - Current	17,000,000.00	17,000,000.00	-	17,000,000.00	-
22040103	Grant to Local Governments -Current	11,000,000.00	11,000,000.00	-	11,000,000.00	50,000.00
22040105	Grants to Government Owned Companies - Current	27,900,000.00	27,900,000.00	-	27,900,000.00	-
22040109	Grants to Communities/NGOs	85,600,000.00	86,100,000.00	6,585,000.00	79,515,000.00	52,261,460.00

EXPENDITURE DETAILS BY ECONOMIC LINE ITEMS CONT'D

ECONOMIC CODE	DESCRIPTION	APPROVED	FINAL BUDGET	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		BUDGET 2021	2021			
		₦	₦	₦	₦	₦
22040110	Grants to Academic Institutions	6,321,200,000.00	6,175,046,300.00	5,767,298,184.52	407,748,115.48	1,749,041,566.72
22040111	Contribution to Traditional Councils	382,800,000.00	393,300,000.00	283,966,600.00	109,333,400.00	273,688,042.15
22040112	Contribution to Min. for LG/Bureau for Adm. Expenses	245,600,000.00	245,985,900.00	133,845,242.01	112,140,657.99	109,044,745.02
22040115	Grants/Allocation to Development Areas	40,400,000.00	40,400,000.00	-	40,400,000.00	3,869,671.99
22040116	Contribution to Local Government Education Authority	3,980,000,000.00	3,968,001,900.00	3,724,210,773.75	243,791,126.25	7,199,976,207.57
22040117	Contribution to Primary Health Care Development Agency	23,500,000.00	23,500,000.00	2,000,000.00	21,500,000.00	238,436,686.28
22040118	Contribution to Local government Staff Pension Board	2,071,190,000.00	2,074,878,900.00	1,623,444,489.55	451,434,410.45	1,217,894,739.69
22040119	Contribution to Auditor General for Local Governments	98,500,000.00	98,500,000.00	-	98,500,000.00	-
22040120	Contribution to Local Government Service Commission	-	-	-	-	8,938,769.26
220401 - LOCAL GRANTS AND CONTRIBUTIONS Total		13,304,690,000.00	13,161,613,000.00	11,541,350,289.83	1,620,262,710.17	10,853,201,888.67
2204 - GRANTS AND CONTRIBUTIONS - GENERAL Total		13,304,690,000.00	13,161,613,000.00	11,541,350,289.83	1,620,262,710.17	10,853,201,888.67
2205 - SUBSIDIES GENERAL						
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS						
22050101	Subsidy to Government Owned Companies	-	-	-	-	50,000.00
22050102	Meals subsidy to Government Schools	27,260,000.00	27,260,000.00	1,214,000.00	26,046,000.00	9,852,700.00
22050106	Agricultural Inputs Subsidy	494,620,000.00	494,620,000.00	553,300.00	494,066,700.00	39,600,896.21
22050107	Health Subsidy	61,900,000.00	61,900,000.00	30,000.00	61,870,000.00	-
22050108	Religious Pilgrimage Subsidy	184,500,000.00	184,500,000.00	35,923,585.56	148,576,414.44	119,127,795.87
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS Tot		768,280,000.00	768,280,000.00	37,720,885.56	730,559,114.44	168,631,392.08
2205 - SUBSIDIES GENERAL Total		768,280,000.00	768,280,000.00	37,720,885.56	730,559,114.44	168,631,392.08
2206 - PUBLIC DEBT CHARGES						
220601 - LOANS REPAYMENT						
22060101	Internal Loans	966,200,000.00	1,152,978,400.00	1,006,469,710.27	146,508,689.73	219,530,320.13
22060106	Other Funds	694,874,000.00	675,998,100.00	-	675,998,100.00	429,087,872.89
220601 - LOANS REPAYMENT Total		1,661,074,000.00	1,828,976,500.00	1,006,469,710.27	822,506,789.73	648,618,193.02
2206 - PUBLIC DEBT CHARGES Total		1,661,074,000.00	1,828,976,500.00	1,006,469,710.27	822,506,789.73	648,618,193.02
22 - OTHER RECURRENT COSTS Total		21,591,745,400.00	21,756,452,800.00	15,681,996,207.58	6,074,456,592.42	13,780,875,609.00
23 - CAPITAL EXPENDITURE						
2301 - PURCHASE OF FIXED ASSETS - GENERAL						
230101 - PURCHASE OF FIXED ASSETS - GENERAL						
23010101	Purchase/Acquisition of Land	240,500,000.00	240,500,000.00	-	240,500,000.00	29,998,000.00
23010102	Purchase of Office Building	-	-	-	-	9,146,397.60
23010104	Purchase of Motor Cycles	6,000,000.00	6,000,000.00	-	6,000,000.00	-
23010105	Purchase of Motor Vehicles	380,000,000.00	381,986,500.00	130,906,449.20	251,080,050.80	10,137,100.00
23010106	Purchase of Vans	8,000,000.00	8,000,000.00	-	8,000,000.00	21,311,300.00
23010108	Purchase of Buses	5,000,000.00	5,000,000.00	-	5,000,000.00	-
23010112	Purchase of Office Furniture and Fittings	87,000,000.00	87,000,000.00	583,000.00	86,417,000.00	12,620,611.30
23010113	Purchase of Computers	25,500,000.00	25,500,000.00	1,468,000.00	24,032,000.00	17,010,405.42
23010118	Purchase of Scanners	-	-	-	-	2,208,720.00
23010119	Purchase of Power Generating Set	20,000,000.00	64,654,500.00	49,654,500.00	15,000,000.00	-
23010121	Purchase of Residential Furniture	12,000,000.00	12,000,000.00	110,000.00	11,890,000.00	-
23010122	Purchase of Health/Medical Equipment	50,000,000.00	50,000,000.00	-	50,000,000.00	4,812,260.00
23010124	Purchase of Teaching/Learning Aid Equipment	168,000,000.00	166,013,500.00	280,000.00	165,733,500.00	4,394,400.00
23010127	Purchase of Agricultural Equipment/Irrigation	112,000,000.00	112,000,000.00	3,232,000.00	108,768,000.00	9,000,000.00
23010128	Purchase of Security Equipment	-	-	-	-	13,766,211.45
23010139	Purchase of Fertilizer	-	-	-	-	324,173,386.25
230101 - PURCHASE OF FIXED ASSETS - GENERAL Total		1,114,000,000.00	1,158,654,500.00	186,233,949.20	972,420,550.80	458,578,792.02
2301 - PURCHASE OF FIXED ASSETS - GENERAL Total		1,114,000,000.00	1,158,654,500.00	186,233,949.20	972,420,550.80	458,578,792.02
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
23020101	Construction/Provision of Office Buildings	50,000,000.00	50,000,000.00	-	50,000,000.00	43,349,618.75
23020102	Construction/Provision of Residential Buildings	170,000,000.00	170,000,000.00	2,630,000.00	167,370,000.00	3,171,911.30
23020103	Construction/Provision of Electricity	940,000,000.00	940,000,000.00	508,650.00	939,491,350.00	9,161,361.91
23020104	Construction/Provision of Housing	185,000,000.00	185,000,000.00	-	185,000,000.00	11,058,800.00
23020105	Construction/Provision of Water Facilities	578,000,000.00	583,390,500.00	212,399,900.00	370,990,600.00	158,217,491.14
23020106	Construction/Provision of Hospital/Health Centers	25,000,000.00	25,000,000.00	-	25,000,000.00	1,653,980.68
23020107	Construction/Provision of Public Schools	-	-	-	-	3,957,872.88
23020113	Construction/Provision of Agricultural Facilities	5,000,000.00	5,000,000.00	-	5,000,000.00	2,224,000.00
23020114	Construction/Provision of Roads	3,610,000,000.00	3,559,955,000.00	838,630,189.62	2,721,324,810.38	35,156,658.32
23020116	Construction/Provision of Water - Ways	311,000,000.00	311,000,000.00	500,000.00	310,500,000.00	63,336,909.04
23020118	Construction/Provision of Infrastructure	94,000,000.00	94,000,000.00	13,216,217.90	80,783,782.10	2,648,062.02
23020119	Construction/Provision of Recreational Facilities	17,000,000.00	17,000,000.00	-	17,000,000.00	-
23020122	Construction of Boundary Pillars/Right Ways	-	-	-	-	2,607,100.00
23020123	Construction of Traffic Lights/Street Lights	1,475,000,000.00	1,475,000,000.00	-	1,475,000,000.00	-
23020124	Construction of Markets/Parks	1,380,000,000.00	1,380,000,000.00	36,422,045.55	1,343,577,954.45	-
23020126	Construction/Provision of Cemeteries	85,500,000.00	85,500,000.00	-	85,500,000.00	3,482,792.63
23020127	Construction/Provision of ICT Infrastructures	352,000,000.00	352,000,000.00	15,963,978.82	336,036,021.18	-
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		9,277,500,000.00	9,232,845,500.00	1,120,270,981.89	8,112,574,518.11	340,026,558.66

EXPENDITURE DETAILS BY ECONOMIC LINE ITEMS CONT'D

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2021 ₦	FINAL BUDGET 2021 ₦	ACTUAL 2021 ₦	VARIANCE 2021 ₦	ACTUAL 2020 ₦
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		9,277,500,000.00	9,232,845,500.00	1,120,270,981.89	8,112,574,518.11	340,026,558.66
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
23030101	Rehabilitation/Repairs - Residential Building	225,000,000.00	225,000,000.00	15,697,650.00	209,302,350.00	5,668,355.37
23030102	Rehabilitation/Repairs - Electricity	10,000,000.00	10,000,000.00	-	10,000,000.00	11,105,831.54
23030103	Rehabilitation/Repairs - Housing	10,000,000.00	10,000,000.00	-	10,000,000.00	-
23030104	Rehabilitation/Repairs - Water Facilities	25,000,000.00	25,000,000.00	1,934,500.00	23,065,500.00	335,000.00
23030105	Rehabilitation/Repairs - Hospital/Health Centers	70,000,000.00	70,000,000.00	-	70,000,000.00	8,077,362.23
23030106	Rehabilitation/Repairs - Public Schools	-	-	-	-	1,322,415.27
23030111	Rehabilitation/Repairs - Sporting Facilities	5,000,000.00	5,000,000.00	-	5,000,000.00	-
23030112	Rehabilitation/Repairs - Agricultural Facilities	12,000,000.00	12,000,000.00	20,000.00	11,980,000.00	-
23030113	Rehabilitation/Repairs - Roads	30,000,000.00	30,000,000.00	-	30,000,000.00	24,506,720.00
23030115	Rehabilitation/Repairs - Water Ways	100,000,000.00	100,000,000.00	935,000.00	99,065,000.00	2,970,811.08
23030121	Rehabilitation/Repairs - Office Buildings	318,000,000.00	318,000,000.00	10,518,314.30	307,481,685.70	-
23030124	Rehabilitation/Repairs - Markets/parks	45,000,000.00	45,000,000.00	-	45,000,000.00	-
23030126	Rehabilitation/Repairs of Cemeteries	42,000,000.00	42,000,000.00	-	42,000,000.00	114,374,699.35
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		892,000,000.00	892,000,000.00	29,105,464.30	862,894,535.70	168,361,194.83
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		892,000,000.00	892,000,000.00	29,105,464.30	862,894,535.70	168,361,194.83
2304 - PRESERVATION OF THE ENVIRONMENT - GNERAL						
230401 - PRESERVATION OF THE ENVIRONMENT - GNERAL						
23040101	Tree Planting	19,500,000.00	19,500,000.00	1,088,000.00	18,412,000.00	-
23040102	Erosion & Flood Control	30,000,000.00	30,000,000.00	-	30,000,000.00	-
230401 - PRESERVATION OF THE ENVIRONMENT - GNERAL Total		49,500,000.00	49,500,000.00	1,088,000.00	48,412,000.00	-
2304 - PRESERVATION OF THE ENVIRONMENT - GNERAL Total		49,500,000.00	49,500,000.00	1,088,000.00	48,412,000.00	-
2305 - ACQUISITION OF NON TANGIBLE ASSETS						
230501 - ACQUISITION OF NON TANGIBLE ASSETS						
23050101	Research and Development	293,000,000.00	293,000,000.00	-	293,000,000.00	-
23050102	Computer Software Acquisition	17,000,000.00	17,000,000.00	-	17,000,000.00	-
23050103	Monitoring and Evaluation	-	-	-	-	987,500.00
230501 - ACQUISITION OF NON TANGIBLE ASSETS Total		310,000,000.00	310,000,000.00	-	310,000,000.00	987,500.00
2305 - ACQUISITION OF NON TANGIBLE ASSETS Total		310,000,000.00	310,000,000.00	-	310,000,000.00	987,500.00
23 - CAPITAL EXPENDITURE Total		11,643,000,000.00	11,643,000,000.00	1,336,698,395.39	10,306,301,604.61	967,954,045.51
Grand Total		42,519,072,400.00	42,519,072,400.00	25,195,099,479.29	17,323,972,920.71	22,490,290,102.76

SCHEDULE TO THE REVIEWED ACCOUNTS

OF THE

11 LOCAL GOVERNMENT AREAS OF GOMBE STATE

FOR THE YEAR ENDED

31ST DECEMBER, 2021

**AKKO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

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

	2021 ₦	2020 ₦
Operating Activities		
Receipts		
Statutory Revenue	3,016,714,146.67	2,748,518,098.37
Independent Revenue	69,954,250.37	59,962,080.00
Total Receipts	3,086,668,397.04	2,808,480,178.37
Payments		
Salaries and Allowances	(1,153,161,430.12)	(1,107,155,071.70)
Social Benefits	-	(1,835,000.00)
Overhead Cost	(262,625,750.14)	(205,906,416.75)
Grants and Contributions	(1,445,026,782.74)	(1,334,931,350.10)
Subsidies	(30,000.00)	(12,208,547.94)
Total Payments	(2,860,843,963.00)	(2,662,036,386.49)
Net Cash flow from Operating Activities	225,824,434.04	146,443,791.88
Investing Activities		
Purchase of Fixed Assets	(100,000.00)	(48,582,005.26)
Construction/Provision of Fixed Assets	-	(25,824,798.74)
Rehabilitation/Repairs of Fixed Assets	(179,000.00)	(11,517,063.08)
Net Cash Flow from Investing Activities	(279,000.00)	(85,923,867.08)
Financing Activities		
Repayment of Loans	(91,497,246.39)	(43,944,318.16)
Net Cash Flow from Financing Activities	(91,497,246.39)	(43,944,318.16)
Net Surplus/(Deficit) for the Year	134,048,187.65	16,575,606.64
Add: Opening Balance	67,618,007.09	51,042,400.45
Closing Cash Balance	201,666,194.73	67,618,007.09

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

	NOTES	2021 ₦	2020 ₦
ASSETS			
Cash and Bank Balances	16	201,666,195	67,618,007
TOTAL ASSETS		201,666,195	67,618,007
LIABILITIES			
Accumulated Surplus/(Deficit)	25	201,666,195	67,618,007
TOTAL LIABILITIES		201,666,195	67,618,007

**AKKO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2021

	NOTES	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		₦	₦	₦	₦	₦
REVENUE						
Statutory Revenue	1	3,910,000,000.00	3,910,000,000.00	3,016,714,146.67	(893,285,853.34)	2,748,518,098.37
Independent Revenue	2	114,480,000.00	114,480,000.00	69,954,250.37	(44,525,749.63)	59,962,080.00
Aids and Grants	3	-	-	-	-	-
Loans and Other Capital Receipts	4	1,200,000,000.00	1,200,000,000.00	-	(1,200,000,000.00)	-
TOTAL REVENUE		5,224,480,000.00	5,224,480,000.00	3,086,668,397.04	(2,137,811,602.97)	2,808,480,178.37
EXPENDITURE						
Salaries and Allowances	5	1,258,000,000.00	1,258,000,000.00	1,153,161,430.12	104,838,569.88	1,107,155,071.70
Social Contributions	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	1,835,000.00
Overhead Cost	8	510,000,000.00	550,681,200.00	262,625,750.14	288,055,449.86	205,906,416.75
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	1,738,500,000.00	1,697,818,800.00	1,445,026,782.74	252,792,017.26	1,334,931,350.10
Subsidies	11	52,500,000.00	52,500,000.00	30,000.00	52,470,000.00	12,208,547.94
Public Debt Charges	12	270,000,000.00	270,000,000.00	91,497,246.39	178,502,753.61	43,944,318.16
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		3,829,000,000.00	3,829,000,000.00	2,952,341,209.39	876,658,790.61	2,705,980,704.65
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		1,395,480,000.00	1,395,480,000.00	134,327,187.65	(3,014,470,393.58)	102,499,473.72
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	85,000,000.00	85,000,000.00	100,000.00	84,900,000.00	48,582,005.26
Construction/Provision of Fixed Assets	15B	993,000,000.00	993,000,000.00	-	993,000,000.00	25,824,798.74
Rehabilitation/Repairs of Fixed Assets	15C	155,000,000.00	155,000,000.00	179,000.00	154,821,000.00	11,517,063.08
Preservation of the Environment	15D	-	-	-	-	-
Acquisition of Non Tangible Assets	15E	55,000,000.00	55,000,000.00	-	55,000,000.00	-
TOTAL CAPITAL EXPENDITURE		1,288,000,000.00	1,288,000,000.00	279,000.00	1,287,721,000.00	85,923,867.08
TRANSFERS						
Transfers - Payments	13A	-	-	-	-	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		107,480,000.00	107,480,000.00	134,048,187.65	(4,302,191,393.58)	16,575,606.64

AKKO LOCAL GOVERNMENT COUNCIL, GOMBE STATE 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	2,500,000,000.00	2,500,000,000.00	2,028,912,565.70	(471,087,434.31)	1,845,625,572.62
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)	-	-	-	-	56,493,788.54
11010107	Exchange Difference	-	-	-	-	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	-	-	-	-	20,111,401.82
11010110	Budget Augmentation	-	-	-	-	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	-	-	-	-	55,739,672.78
11010113	Equalisation Fund	-	-	-	-	26,332,395.43
11010114	Goods Value Consideration	-	-	-	-	68,309,630.71
11010201	Local Government Share of VAT	960,000,000.00	960,000,000.00	958,588,312.47	(1,411,687.53)	675,905,636.47
11010303	Local Government Share of Excess Crude Account	350,000,000.00	350,000,000.00	-	(350,000,000.00)	-
	STATUTORY REVENUE TOTAL	3,910,000,000.00	3,910,000,000.00	3,016,714,146.67	(893,285,853.34)	2,748,518,098.37
INDEPENDENT REVENUE						
120101	Personal Taxes	1,750,000.00	1,750,000.00	-	(1,750,000.00)	19,506,300.00
120201	Licences - General	23,417,000.00	23,417,000.00	9,853,150.00	(13,563,850.00)	12,545,800.00
120202	Mining Rents	25,000,000.00	25,000,000.00	31,652,002.37	6,652,002.37	-
120204	Fees - General	11,478,000.00	11,478,000.00	11,385,100.00	(92,900.00)	18,538,100.00
120205	Fines - General	200,000.00	200,000.00	1,564,300.00	1,364,300.00	-
120206	Sales - General	2,950,000.00	2,950,000.00	1,251,000.00	(1,699,000.00)	1,104,400.00
120207	Earnings - General	46,180,000.00	46,180,000.00	4,719,600.00	(41,460,400.00)	1,328,980.00
120208	Rent on Government Buildings - General	-	-	-	-	-
120209	Rent on Land & Others - General	3,000,000.00	3,000,000.00	744,100.00	(2,255,900.00)	6,938,500.00
120210	Repayments - General	-	-	7,073,798.00	7,073,798.00	-
120211	Investment Income	505,000.00	505,000.00	-	(505,000.00)	-
120212	Interest Earned	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	1,711,200.00	1,711,200.00	-
	INDEPENDENT REVENUE TOTAL	114,480,000.00	114,480,000.00	69,954,250.37	(44,525,749.63)	59,962,080.00
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	1,200,000,000.00	1,200,000,000.00	-	(1,200,000,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	1,200,000,000.00	1,200,000,000.00	-	(1,200,000,000.00)	-
	TOTAL REVENUE	5,224,480,000.00	5,224,480,000.00	3,086,668,397.04	(2,137,811,602.97)	2,808,480,178.37

**AKKO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
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)	1,164,000,000.00	1,164,000,000.00	1,147,743,512.94	16,256,487.06	1,107,155,071.70
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	50,000,000.00	50,000,000.00	3,199,717.18	46,800,282.82	-
210201	Allowances	44,000,000.00	44,000,000.00	2,218,200.00	41,781,800.00	-
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	-	-	-	-	1,835,000.00
	Personnel Cost Total	1,258,000,000.00	1,258,000,000.00	1,153,161,430.12	104,838,569.88	1,108,990,071.70
2202	Overhead Cost					
220201	Travels and Transport - General	11,500,000.00	13,345,700.00	10,846,913.44	2,498,786.56	6,145,674.44
220202	Utilities - General	17,000,000.00	17,000,000.00	9,084,000.00	7,916,000.00	20,167,875.57
220203	Materials and Supplies - General	24,000,000.00	24,000,000.00	5,612,609.09	18,387,390.91	50,379,606.96
220204	Maintenance Services - General	34,500,000.00	34,500,000.00	1,169,100.00	33,330,900.00	7,405,903.60
220205	Training - General	10,000,000.00	10,000,000.00	7,488,181.82	2,511,818.18	12,088,361.00
220206	Other Services - General	179,000,000.00	179,000,000.00	120,567,000.00	58,433,000.00	18,137,300.00
220207	Consulting and Professional Services	23,500,000.00	32,517,600.00	21,634,799.15	10,882,800.85	10,913,022.76
220208	Fuel and Lubricants	3,500,000.00	3,500,000.00	609,150.00	2,890,850.00	32,400.00
220209	Financial Charges	5,000,000.00	5,000,000.00	99,241.37	4,900,758.63	1,040,910.63
220210	Miscellaneous Expenses	202,000,000.00	231,817,900.00	85,514,755.27	146,303,144.73	79,595,361.79
	Overhead Cost Total	510,000,000.00	550,681,200.00	262,625,750.14	288,055,449.86	205,906,416.75
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	1,738,500,000.00	1,697,818,800.00	1,445,026,782.74	252,792,017.26	1,334,931,350.10
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	1,738,500,000.00	1,697,818,800.00	1,445,026,782.74	252,792,017.26	1,334,931,350.10
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	52,500,000.00	52,500,000.00	30,000.00	52,470,000.00	12,208,547.94
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	52,500,000.00	52,500,000.00	30,000.00	52,470,000.00	12,208,547.94
2206	Public Debt Charges					
220601	Loans Repayment	270,000,000.00	270,000,000.00	91,497,246.39	178,502,753.61	43,944,318.16
	Public Debt Charges Total	270,000,000.00	270,000,000.00	91,497,246.39	178,502,753.61	43,944,318.16
2207	Transfers - Payment					
220701	Transfer to Fund Recurrent Expenditure-Payment	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-
23	Capital Expenditure					
230101	Purchase of Fixed Assets	85,000,000.00	85,000,000.00	100,000.00	84,900,000.00	48,582,005.26
230201	Construction/Provision of Fixed Assets	993,000,000.00	993,000,000.00	-	993,000,000.00	25,824,798.74
230301	Rehabilitation/Repairs of Fixed Assets	155,000,000.00	155,000,000.00	179,000.00	154,821,000.00	11,517,063.08
230401	Preservation of the Environment	-	-	-	-	-
230501	Acquisition of Non Tangible Assets	55,000,000.00	55,000,000.00	-	55,000,000.00	-
	Capital Expenditure Total	1,288,000,000.00	1,288,000,000.00	279,000.00	1,287,721,000.00	85,923,867.08
	TOTAL EXPENDITURE	5,117,000,000.00	5,117,000,000.00	2,952,620,209.39	2,164,379,790.61	2,791,904,571.73

**BALANGA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

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

	2021	2020
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	2,284,533,571.22	2,053,233,647.96
Independent Revenue	18,366,614.69	63,218,990.00
Total Receipts	2,302,900,185.91	2,116,452,637.96
Payments		
Salaries and Allowances	(732,533,851.49)	(675,791,287.35)
Social Benefits	-	(1,835,000.00)
Overhead Cost	(191,637,752.93)	(206,565,299.27)
Loans and Advances	-	-
Grants and Contributions	(1,155,847,469.84)	(1,094,942,622.00)
Subsidies	(4,286,457.12)	(19,286,600.00)
Total Payments	(2,084,305,531.38)	(1,998,420,808.62)
Net Cash flow from Operating Activities	218,594,654.53	118,031,829.34
Investing Activities		
Purchase of Fixed Assets	(14,657,625.00)	(32,918,500.00)
Construction/Provision of Fixed Assets	(6,540,217.90)	(48,092,300.00)
Rehabilitation/Repairs of Fixed Assets	(452,000.00)	(5,851,731.54)
Acquisition of Non Tangible Assets	-	(987,500.00)
Net Cash Flow from Investing Activities	(21,649,842.90)	(87,850,031.54)
Financing Activities		
Repayment of Loans	(91,497,246.39)	(63,884,741.12)
Net Cash Flow from Financing Activities	(91,497,246.39)	(63,884,741.12)
Net Surplus/(Deficit) for the Year	105,447,565.24	(33,702,943.32)
Add: Opening Balance	17,331,257.38	51,034,200.70
Closing Cash Balance	122,778,822.62	17,331,257.38

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

	NOTES	2021 ₦	2020 ₦
ASSETS			
Cash and Bank Balances	16	<u>122,778,823</u>	<u>17,331,257</u>
TOTAL ASSETS		<u>122,778,823</u>	<u>17,331,257</u>
LIABILITIES			
Accumulated Surplus/(Deficit)	25	<u>122,778,823</u>	<u>17,331,257</u>
TOTAL LIABILITIES		<u>122,778,823</u>	<u>17,331,257</u>

**BALANGA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2021

NOTES	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020	
	₦	₦	₦	₦	₦	
REVENUE						
Statutory Revenue	1	2,751,334,000.00	2,751,334,000.00	2,284,533,571.22	(466,800,428.78)	2,053,233,647.96
Independent Revenue	2	44,500,000.00	44,500,000.00	18,366,614.69	(26,133,385.31)	63,218,990.00
Aids and Grants	3	-	-	-	-	-
Loans and Other Capital Receipts	4	1,003,500,000.00	1,003,500,000.00	-	(1,003,500,000.00)	-
TOTAL REVENUE		3,799,334,000.00	3,799,334,000.00	2,302,900,185.91	(1,496,433,814.09)	2,116,452,637.96
EXPENDITURE						
Salaries and Allowances	5	787,310,000.00	787,310,000.00	732,533,851.49	54,776,148.51	675,791,287.35
Social Contributions	6	-	-	-	-	-
Social Benefits	7	2,000,000.00	2,000,000.00	-	2,000,000.00	1,835,000.00
Overhead Cost	8	494,384,000.00	531,408,300.00	191,637,752.93	339,770,547.07	206,565,299.27
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	1,332,490,000.00	1,283,968,400.00	1,155,847,469.84	128,120,930.16	1,094,942,622.00
Subsidies	11	68,260,000.00	68,260,000.00	4,286,457.12	63,973,542.88	19,286,600.00
Public Debt Charges	12	134,892,000.00	146,389,300.00	91,497,246.39	54,892,053.61	63,884,741.12
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,819,336,000.00	2,819,336,000.00	2,175,802,777.77	643,533,222.23	2,062,305,549.74
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		979,998,000.00	979,998,000.00	127,097,408.14	(2,139,967,036.32)	54,147,088.22
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	52,500,000.00	52,500,000.00	14,657,625.00	37,842,375.00	32,918,500.00
Construction/Provision of Fixed Assets	15B	779,000,000.00	779,000,000.00	6,540,217.90	772,459,782.10	48,092,300.00
Rehabilitation/Repairs of Fixed Assets	15C	75,000,000.00	75,000,000.00	452,000.00	74,548,000.00	5,851,731.54
Preservation of the Environment	15D	30,000,000.00	30,000,000.00	-	30,000,000.00	-
Acquisition of Non Tangible Assets	15E	17,500,000.00	17,500,000.00	-	17,500,000.00	987,500.00
TOTAL CAPITAL EXPENDITURE		954,000,000.00	954,000,000.00	21,649,842.90	932,350,157.10	87,850,031.54
TRANSFERS						
Transfers - Payments	13A	-	-	-	-	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		25,998,000.00	25,998,000.00	105,447,565.24	(3,072,317,193.42)	(33,702,943.32)

**BALANGA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
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	1,701,334,000.00	1,701,334,000.00	1,475,399,298.42	(225,934,701.58)	1,340,353,263.80
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)	-	-	-	-	41,027,624.98
11010107	Exchange Difference	-	-	-	-	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	-	-	-	-	15,098,061.57
11010110	Budget Augmentation	98,540,445.00	98,540,445.00	-	(98,540,445.00)	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	-	-	-	-	40,479,961.62
11010113	Equalisation Fund	-	-	-	-	19,123,441.38
11010114	Goods Value Consideration	-	-	-	-	50,143,937.77
11010201	Local Government Share of VAT	771,000,000.00	771,000,000.00	779,921,004.30	8,921,004.30	547,007,356.84
11010303	Local Government Share of Excess Crude Account	80,459,555.00	80,459,555.00	-	(80,459,555.00)	-
	STATUTORY REVENUE TOTAL	2,751,334,000.00	2,751,334,000.00	2,284,533,571.22	(466,800,428.78)	2,053,233,647.96
INDEPENDENT REVENUE						
120101	Personal Taxes	1,300,000.00	1,300,000.00	-	(1,300,000.00)	3,000,000.00
120201	Licences - General	18,930,000.00	18,930,000.00	14,751,400.00	(4,178,600.00)	33,058,590.00
120202	Mining Rents	-	-	-	-	-
120204	Fees - General	12,820,000.00	12,820,000.00	1,658,500.00	(11,161,500.00)	945,500.00
120205	Fines - General	-	-	-	-	1,918,700.00
120206	Sales - General	-	-	-	-	10,445,100.00
120207	Earnings - General	9,150,000.00	9,150,000.00	279,200.00	(8,870,800.00)	12,838,200.00
120208	Rent on Government Buildings - General	-	-	1,677,514.69	1,677,514.69	-
120209	Rent on Land & Others - General	500,000.00	500,000.00	-	(500,000.00)	1,012,900.00
120210	Repayments - General	-	-	-	-	-
120211	Investment Income	1,800,000.00	1,800,000.00	-	(1,800,000.00)	-
120212	Interest Earned	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	-	-	-
	INDEPENDENT REVENUE TOTAL	44,500,000.00	44,500,000.00	18,366,614.69	(26,133,385.31)	63,218,990.00
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	3,500,000.00	3,500,000.00	-	(3,500,000.00)	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	1,003,500,000.00	1,003,500,000.00	-	(1,003,500,000.00)	-
	TOTAL REVENUE	3,799,334,000.00	3,799,334,000.00	2,302,900,185.91	(1,496,433,814.09)	2,116,452,637.96

**BALANGA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
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)	727,310,000.00	727,310,000.00	725,455,158.05	1,854,841.95	675,791,287.35
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	50,000,000.00	50,000,000.00	2,962,193.44	47,037,806.56	-
210201	Allowances	10,000,000.00	10,000,000.00	4,116,500.00	5,883,500.00	-
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	2,000,000.00	2,000,000.00	-	2,000,000.00	1,835,000.00
	Personnel Cost Total	789,310,000.00	789,310,000.00	732,533,851.49	56,776,148.51	677,626,287.35
2202	Overhead Cost					
220201	Travels and Transport - General	54,800,000.00	54,800,000.00	5,812,191.00	48,987,809.00	5,285,000.00
220202	Utilities - General	11,400,000.00	11,400,000.00	5,031,000.00	6,369,000.00	6,048,300.00
220203	Materials and Supplies - General	16,180,000.00	16,180,000.00	3,945,376.36	12,234,623.64	43,777,927.28
220204	Maintenance Services - General	29,120,000.00	29,120,000.00	2,437,000.00	26,683,000.00	2,583,600.00
220205	Training - General	14,054,000.00	14,054,000.00	8,985,818.16	5,068,181.84	12,514,138.92
220206	Other Services - General	166,820,000.00	166,820,000.00	73,667,936.40	93,152,063.60	21,123,300.00
220207	Consulting and Professional Services	25,550,000.00	45,160,100.00	32,791,280.72	12,368,819.28	14,348,172.76
220208	Fuel and Lubricants	2,500,000.00	5,414,200.00	5,414,136.40	63.60	174,100.00
220209	Financial Charges	7,500,000.00	7,500,000.00	76,979.51	7,423,020.49	1,479,273.37
220210	Miscellaneous Expenses	166,460,000.00	180,960,000.00	53,476,034.38	127,483,965.62	99,231,486.94
	Overhead Cost Total	494,384,000.00	531,408,300.00	191,637,752.93	339,770,547.07	206,565,299.27
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	1,332,490,000.00	1,283,968,400.00	1,155,847,469.84	128,120,930.16	1,094,942,622.00
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	1,332,490,000.00	1,283,968,400.00	1,155,847,469.84	128,120,930.16	1,094,942,622.00
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	68,260,000.00	68,260,000.00	4,286,457.12	63,973,542.88	19,286,600.00
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	68,260,000.00	68,260,000.00	4,286,457.12	63,973,542.88	19,286,600.00
2206	Public Debt Charges					
220601	Loans Repayment	134,892,000.00	146,389,300.00	91,497,246.39	54,892,053.61	63,884,741.12
	Public Debt Charges Total	134,892,000.00	146,389,300.00	91,497,246.39	54,892,053.61	63,884,741.12
2207	Transfers - Payment					
220701	Transfer to Fund Recurrent Expenditure-Payment	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-
23	Capital Expenditure					
230101	Purchase of Fixed Assets	52,500,000.00	52,500,000.00	14,657,625.00	37,842,375.00	32,918,500.00
230201	Construction/Provision of Fixed Assets	779,000,000.00	779,000,000.00	6,540,217.90	772,459,782.10	48,092,300.00
230301	Rehabilitation/Repairs of Fixed Assets	75,000,000.00	75,000,000.00	452,000.00	74,548,000.00	5,851,731.54
230401	Preservation of the Environment	30,000,000.00	30,000,000.00	-	30,000,000.00	-
230501	Acquisition of Non Tangible Assets	17,500,000.00	17,500,000.00	-	17,500,000.00	987,500.00
	Capital Expenditure Total	954,000,000.00	954,000,000.00	21,649,842.90	932,350,157.10	87,850,031.54
	TOTAL EXPENDITURE	3,773,336,000.00	3,773,336,000.00	2,197,452,620.67	1,575,883,379.33	2,150,155,581.28

**BILLIRI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**
CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2021

	2021 ₦	2020 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,279,209,229.93	2,051,755,926.71
Independent Revenue	14,524,600.00	146,836,526.00
Total Receipts	<u>2,293,733,829.93</u>	<u>2,198,592,452.71</u>
Payments		
Salaries and Allowances	(645,206,905.44)	(605,207,518.66)
Social Benefits	-	(1,835,000.00)
Overhead Cost	(593,203,842.65)	(235,252,360.09)
Grants and Contributions	(996,805,066.70)	(1,041,207,545.92)
Subsidies	(9,644,528.52)	(12,730,500.00)
Total Payments	<u>(2,244,860,343.31)</u>	<u>(1,896,232,924.67)</u>
Net Cash flow from Operating Activities	<u>48,873,486.63</u>	<u>302,359,528.04</u>
Investing Activities		
Purchase of Fixed Assets	(15,157,625.00)	(38,945,900.00)
Construction/Provision of Fixed Assets	(37,500,000.00)	(43,518,714.22)
Rehabilitation/Repairs of Fixed Assets	(14,367,650.00)	(29,223,231.54)
Net Cash Flow from Investing Activities	<u>(67,025,275.00)</u>	<u>(111,687,845.76)</u>
Financing Activities		
Repayment of Loans	(91,497,246.39)	(63,644,591.28)
Net Cash Flow from Financing Activities	<u>(91,497,246.39)</u>	<u>(63,644,591.28)</u>
Net Surplus/(Deficit) for the Year	(109,649,034.76)	127,027,091.00
Add: Opening Balance	264,470,339.33	137,443,248.33
Closing Cash Balance	<u>154,821,304.57</u>	<u>264,470,339.33</u>

BILLIRI LOCAL GOVERNMENT COUNCIL,

GOMBE STATE
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2021

	NOTES	2021 ₦	2020 ₦
ASSETS			
Cash and Bank Balances	16	154,821,305	264,470,339
TOTAL ASSETS		154,821,305	264,470,339
LIABILITIES			
Accumulated Surplus/(Deficit)	25	154,821,305	264,470,339
TOTAL LIABILITIES		154,821,305	264,470,339

**BILLIRI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**
STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2021

	NOTES	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		₦	₦	₦	₦	₦
REVENUE						
Statutory Revenue	1	2,881,178,000.00	2,881,178,000.00	2,279,209,229.93	(601,968,770.07)	2,051,755,926.71
Independent Revenue	2	96,445,000.00	96,445,000.00	14,524,600.00	(81,920,400.00)	146,836,526.00
Aids and Grants	3	-	-	-	-	-
Loans and Other Capital Receipts	4	352,000,000.00	352,000,000.00	-	(352,000,000.00)	-
TOTAL REVENUE		3,329,623,000.00	3,329,623,000.00	2,293,733,829.93	(1,035,889,170.07)	2,198,592,452.71
EXPENDITURE						
Salaries and Allowances	5	737,500,000.00	697,500,000.00	645,206,905.44	52,293,094.56	605,207,518.66
Social Contributions	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	1,835,000.00
Overhead Cost	8	873,280,000.00	859,674,800.00	593,203,842.65	266,470,957.35	235,252,360.09
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	1,004,700,000.00	1,046,807,900.00	996,805,066.70	50,002,833.30	1,041,207,545.92
Subsidies	11	80,700,000.00	80,700,000.00	9,644,528.52	71,055,471.48	12,730,500.00
Public Debt Charges	12	80,000,000.00	91,497,300.00	91,497,246.39	53.61	63,644,591.28
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,776,180,000.00	2,776,180,000.00	2,336,357,589.69	439,822,410.31	1,959,877,515.95
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		553,443,000.00	553,443,000.00	(42,623,759.76)	(1,475,711,580.37)	238,714,936.76
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	100,000,000.00	100,000,000.00	15,157,625.00	84,842,375.00	38,945,900.00
Construction/Provision of Fixed Assets	15B	780,000,000.00	780,000,000.00	37,500,000.00	742,500,000.00	43,518,714.22
Rehabilitation/Repairs of Fixed Assets	15C	125,000,000.00	125,000,000.00	14,367,650.00	110,632,350.00	29,223,231.54
Preservation of the Environment	15D	-	-	-	-	-
Acquisition of Non Tangible Assets	15E	50,000,000.00	50,000,000.00	-	50,000,000.00	-
TOTAL CAPITAL EXPENDITURE		1,055,000,000.00	1,055,000,000.00	67,025,275.00	987,974,725.00	111,687,845.76
TRANSFERS						
Transfers - Payments	13A	-	-	-	-	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		(501,557,000.00)	(501,557,000.00)	(109,649,034.76)	(2,463,686,305.37)	127,027,091.00

BILLIRI LOCAL GOVERNMENT COUNCIL,

GOMBE STATE 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	1,801,872,000.00	1,801,872,000.00	1,484,911,142.34	(316,960,857.66)	1,349,036,111.36
11010104	FAAC Special Allocations	-	-	-	-	-
11010105	Receipt of Share of State IGR	69,683,000.00	69,683,000.00	29,213,268.50	(40,469,731.50)	-
11010106	Excess Petroleum Profit Tax (PPT Revenue)	23,759,000.00	23,759,000.00	-	(23,759,000.00)	41,293,403.14
11010107	Exchange Difference	5,000,000.00	5,000,000.00	-	(5,000,000.00)	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	-	-	-	-	14,799,122.21
11010110	Budget Augmentation	50,000,000.00	50,000,000.00	-	(50,000,000.00)	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	105,446,000.00	105,446,000.00	-	(105,446,000.00)	40,742,192.00
11010113	Equalisation Fund	50,000,000.00	50,000,000.00	-	(50,000,000.00)	19,247,322.79
11010114	Goods Value Consideration	-	-	-	-	50,333,880.35
11010201	Local Government Share of VAT	760,418,000.00	760,418,000.00	765,084,819.09	4,666,819.09	536,303,894.86
11010303	Local Government Share of Excess Crude Account	15,000,000.00	15,000,000.00	-	(15,000,000.00)	-
	STATUTORY REVENUE TOTAL	2,881,178,000.00	2,881,178,000.00	2,279,209,229.93	(601,968,770.07)	2,051,755,926.71
INDEPENDENT REVENUE						
120101	Personal Taxes	-	-	-	-	-
120201	Licences - General	24,498,000.00	24,498,000.00	10,314,100.00	(14,183,900.00)	56,641,776.00
120202	Mining Rents	800,000.00	800,000.00	-	(800,000.00)	-
120204	Fees - General	15,630,000.00	15,630,000.00	1,290,000.00	(14,340,000.00)	47,616,200.00
120205	Fines - General	12,000,000.00	12,000,000.00	-	(12,000,000.00)	25,200.00
120206	Sales - General	4,114,000.00	4,114,000.00	-	(4,114,000.00)	1,581,000.00
120207	Earnings - General	13,443,000.00	13,443,000.00	1,782,500.00	(11,660,500.00)	21,659,850.00
120208	Rent on Government Buildings - General	-	-	-	-	-
120209	Rent on Land & Others - General	260,000.00	260,000.00	-	(260,000.00)	8,073,200.00
120210	Repayments - General	-	-	-	-	-
120211	Investment Income	25,700,000.00	25,700,000.00	697,000.00	(25,003,000.00)	7,335,200.00
120212	Interest Earned	-	-	-	-	3,904,100.00
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	441,000.00	441,000.00	-
	INDEPENDENT REVENUE TOTAL	96,445,000.00	96,445,000.00	14,524,600.00	(81,920,400.00)	146,836,526.00
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	352,000,000.00	352,000,000.00	-	(352,000,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	352,000,000.00	352,000,000.00	-	(352,000,000.00)	-
	TOTAL REVENUE	3,329,623,000.00	3,329,623,000.00	2,293,733,829.93	(1,035,889,170.07)	2,198,592,452.71

BILLIRI LOCAL GOVERNMENT COUNCIL,

*Auditor General for Local Governments
Gombe State*

GOMBE STATE

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)	666,000,000.00	646,000,000.00	633,744,712.00	12,255,288.00	605,207,518.66
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	50,000,000.00	30,000,000.00	2,962,193.44	27,037,806.56	-
210201	Allowances	21,500,000.00	21,500,000.00	8,500,000.00	13,000,000.00	-
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	-	-	-	-	1,835,000.00
	Personnel Cost Total	737,500,000.00	697,500,000.00	645,206,905.44	52,293,094.56	607,042,518.66
2202	Overhead Cost					
220201	Travels and Transport - General	23,800,000.00	23,800,000.00	3,095,000.40	20,704,999.60	21,300,089.42
220202	Utilities - General	7,000,000.00	7,000,000.00	153,000.00	6,847,000.00	3,888,500.00
220203	Materials and Supplies - General	50,100,000.00	50,100,000.00	3,663,636.36	46,436,363.64	68,038,527.28
220204	Maintenance Services - General	35,500,000.00	35,500,000.00	1,379,400.00	34,120,600.00	633,400.00
220205	Training - General	9,000,000.00	9,000,000.00	8,985,818.16	14,181.84	19,209,210.32
220206	Other Services - General	243,000,000.00	521,587,400.00	479,493,250.00	42,094,150.00	39,141,800.00
220207	Consulting and Professional Services	30,300,000.00	41,843,400.00	28,962,501.23	12,880,898.77	10,170,772.76
220208	Fuel and Lubricants	3,000,000.00	3,000,000.00	-	3,000,000.00	-
220209	Financial Charges	2,000,000.00	2,000,000.00	20,185.80	1,979,814.20	1,582,573.37
220210	Miscellaneous Expenses	469,580,000.00	165,844,000.00	67,451,050.70	98,392,949.30	71,287,486.94
	Overhead Cost Total	873,280,000.00	859,674,800.00	593,203,842.65	266,470,957.35	235,252,360.09
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	1,004,700,000.00	1,046,807,900.00	996,805,066.70	50,002,833.30	1,041,207,545.92
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	1,004,700,000.00	1,046,807,900.00	996,805,066.70	50,002,833.30	1,041,207,545.92
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	80,700,000.00	80,700,000.00	9,644,528.52	71,055,471.48	12,730,500.00
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	80,700,000.00	80,700,000.00	9,644,528.52	71,055,471.48	12,730,500.00
2206	Public Debt Charges					
220601	Loans Repayment	80,000,000.00	91,497,300.00	91,497,246.39	53.61	63,644,591.28
	Public Debt Charges Total	80,000,000.00	91,497,300.00	91,497,246.39	53.61	63,644,591.28
2207	Transfers - Payment					
220701	Transfer to Fund Recurrent Expenditure-Payment	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-
23	Capital Expenditure					
230101	Purchase of Fixed Assets	100,000,000.00	100,000,000.00	15,157,625.00	84,842,375.00	38,945,900.00
230201	Construction/Provision of Fixed Assets	780,000,000.00	780,000,000.00	37,500,000.00	742,500,000.00	43,518,714.22
230301	Rehabilitation/Repairs of Fixed Assets	125,000,000.00	125,000,000.00	14,367,650.00	110,632,350.00	29,223,231.54
230401	Preservation of the Environment	-	-	-	-	-
230501	Acquisition of Non Tangible Assets	50,000,000.00	50,000,000.00	-	50,000,000.00	-
	Capital Expenditure Total	1,055,000,000.00	1,055,000,000.00	67,025,275.00	987,974,725.00	111,687,845.76
	TOTAL EXPENDITURE	3,831,180,000.00	3,831,180,000.00	2,403,382,864.69	1,427,797,135.31	2,071,565,361.71

**DUKKU LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

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

	2021 ₦	2020 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,418,869,872.96	2,192,430,035.94
Independent Revenue	18,607,436.00	55,105,100.00
Total Receipts	2,437,477,308.96	2,247,535,135.94
Payments		
Salaries and Allowances	(710,443,266.65)	(684,623,908.31)
Social Benefits	-	(1,835,000.00)
Overhead Cost	(329,965,405.58)	(162,279,629.99)
Grants and Contributions	(1,019,643,511.25)	(1,026,217,162.42)
Subsidies	(40,000.00)	(6,500,000.00)
Total Payments	(2,060,092,183.48)	(1,881,455,700.72)
Net Cash flow from Operating Activities	377,385,125.48	366,079,435.22
Investing Activities		
Purchase of Fixed Assets	(64,377,125.00)	(35,831,700.00)
Construction/Provision of Fixed Assets	(172,275,029.62)	(45,315,300.00)
Rehabilitation/Repairs of Fixed Assets	(2,062,000.00)	(33,129,999.39)
Net Cash Flow from Investing Activities	(238,714,154.62)	(114,276,999.39)
Financing Activities		
Proceeds from Other Capital Receipts	757,842.64	-
Repayment of Loans	(91,497,246.39)	(62,085,537.68)
Net Cash Flow from Financing Activities	(90,739,403.75)	(62,085,537.68)
Net Surplus/(Deficit) for the Year	47,931,567.11	189,716,898.15
Add: Opening Balance	369,336,355.08	179,619,456.93
Closing Cash Balance	417,267,922.19	369,336,355.08

DUKKU LOCAL GOVERNMENT COUNCIL,

GOMBE STATE
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2021

	NOTES	2021 ₦	2020 ₦
ASSETS			
Cash and Bank Balances	16	417,267,922	369,336,355
TOTAL ASSETS		417,267,922	369,336,355
LIABILITIES			
Accumulated Surplus/(Deficit)	25	417,267,922	369,336,355
TOTAL LIABILITIES		417,267,922	369,336,355

**DUKKU LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2021

	NOTES	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		₦	₦	₦	₦	₦
REVENUE						
Statutory Revenue	1	2,890,000,000.00	2,890,000,000.00	2,418,869,872.96	(471,130,127.04)	2,192,430,035.94
Independent Revenue	2	45,555,000.00	45,555,000.00	18,607,436.00	(26,947,564.00)	55,105,100.00
Aids and Grants	3	-	-	-	-	-
Loans and Other Capital Receipts	4	508,445,000.00	508,445,000.00	757,842.64	(507,687,157.36)	-
TOTAL REVENUE		3,444,000,000.00	3,444,000,000.00	2,438,235,151.60	(1,005,764,848.40)	2,247,535,135.94
EXPENDITURE						
Salaries and Allowances	5	762,000,000.00	766,713,600.00	710,443,266.65	56,270,333.35	684,623,908.31
Social Contributions	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	1,835,000.00
Overhead Cost	8	584,700,000.00	558,489,100.00	329,965,405.58	228,523,694.42	162,279,629.99
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	1,105,500,000.00	1,105,500,000.00	1,019,643,511.25	85,856,488.75	1,026,217,162.42
Subsidies	11	40,000,000.00	40,000,000.00	40,000.00	39,960,000.00	6,500,000.00
Public Debt Charges	12	120,000,000.00	141,497,300.00	91,497,246.39	50,000,053.61	62,085,537.68
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,612,200,000.00	2,612,200,000.00	2,151,589,429.86	460,610,570.14	1,943,541,238.40
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		831,800,000.00	831,800,000.00	286,645,721.73	(1,466,375,418.54)	303,993,897.54
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	185,000,000.00	229,654,500.00	64,377,125.00	165,277,375.00	35,831,700.00
Construction/Provision of Fixed Assets	15B	817,000,000.00	772,345,500.00	172,275,029.62	600,070,470.38	45,315,300.00
Rehabilitation/Repairs of Fixed Assets	15C	47,000,000.00	47,000,000.00	2,062,000.00	44,938,000.00	33,129,999.39
Preservation of the Environment	15D	-	-	-	-	-
Acquisition of Non Tangible Assets	15E	10,000,000.00	10,000,000.00	-	10,000,000.00	-
TOTAL CAPITAL EXPENDITURE		1,059,000,000.00	1,059,000,000.00	238,714,154.62	820,285,845.38	114,276,999.39
TRANSFERS						
Transfers - Payments	13A	-	-	-	-	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		(227,200,000.00)	(227,200,000.00)	47,931,567.11	(2,286,661,263.92)	189,716,898.15

**DUKKU LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
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	1,750,000,000.00	1,750,000,000.00	1,617,376,841.53	(132,623,158.47)	1,469,956,880.08
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)	-	-	-	-	44,994,734.78
11010107	Exchange Difference	-	-	-	-	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	-	-	-	-	16,133,316.94
11010110	Budget Augmentation	270,000,000.00	270,000,000.00	-	(270,000,000.00)	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	-	-	-	-	44,394,115.86
11010113	Equalisation Fund	-	-	-	-	20,972,555.72
11010114	Goods Value Consideration	-	-	-	-	54,483,795.84
11010201	Local Government Share of VAT	770,000,000.00	770,000,000.00	772,279,762.93	2,279,762.93	541,494,636.72
11010303	Local Government Share of Excess Crude Account	-	-	-	-	-
	STATUTORY REVENUE TOTAL	2,890,000,000.00	2,890,000,000.00	2,418,869,872.96	(471,130,127.04)	2,192,430,035.94
INDEPENDENT REVENUE						
120101	Personal Taxes	1,000,000.00	1,000,000.00	-	(1,000,000.00)	17,915,200.00
120201	Licences - General	10,751,000.00	10,751,000.00	5,723,658.00	(5,027,342.00)	5,131,900.00
120202	Mining Rents	-	-	-	-	-
120204	Fees - General	5,604,000.00	5,604,000.00	1,411,000.00	(4,193,000.00)	11,226,400.00
120205	Fines - General	-	-	-	-	-
120206	Sales - General	4,200,000.00	4,200,000.00	-	(4,200,000.00)	7,240,700.00
120207	Earnings - General	17,000,000.00	17,000,000.00	10,919,250.00	(6,080,750.00)	5,207,600.00
120208	Rent on Government Buildings - General	3,500,000.00	3,500,000.00	-	(3,500,000.00)	6,078,800.00
120209	Rent on Land & Others - General	1,500,000.00	1,500,000.00	509,500.00	(990,500.00)	2,304,500.00
120210	Repayments - General	-	-	-	-	-
120211	Investment Income	2,000,000.00	2,000,000.00	44,028.00	(1,955,972.00)	-
120212	Interest Earned	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	-	-	-
	INDEPENDENT REVENUE TOTAL	45,555,000.00	45,555,000.00	18,607,436.00	(26,947,564.00)	55,105,100.00
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	505,000,000.00	505,000,000.00	-	(505,000,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	3,445,000.00	3,445,000.00	757,842.64	(2,687,157.36)	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	508,445,000.00	508,445,000.00	757,842.64	(507,687,157.36)	-
	TOTAL REVENUE	3,444,000,000.00	3,444,000,000.00	2,438,235,151.60	(1,005,764,848.40)	2,247,535,135.94

**DUKKU LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
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)	702,000,000.00	706,713,600.00	706,713,549.47	50.53	684,623,908.31
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	35,000,000.00	35,000,000.00	3,199,717.18	31,800,282.82	-
210201	Allowances	25,000,000.00	25,000,000.00	530,000.00	24,470,000.00	-
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	-	-	-	-	1,835,000.00
	Personnel Cost Total	762,000,000.00	766,713,600.00	710,443,266.65	56,270,333.35	686,458,908.31
2202	Overhead Cost					
220201	Travels and Transport - General	37,000,000.00	37,000,000.00	14,250,436.44	22,749,563.56	-
220202	Utilities - General	10,000,000.00	10,000,000.00	1,315,000.00	8,685,000.00	36,000,000.00
220203	Materials and Supplies - General	26,000,000.00	26,260,000.00	6,813,636.36	19,446,363.64	37,792,727.28
220204	Maintenance Services - General	40,000,000.00	41,415,100.00	6,835,855.00	34,579,245.00	430,950.00
220205	Training - General	10,000,000.00	10,000,000.00	8,985,818.16	1,014,181.84	9,631,410.36
220206	Other Services - General	247,000,000.00	195,785,400.00	126,465,000.00	69,320,400.00	8,800,000.00
220207	Consulting and Professional Services	22,000,000.00	36,445,500.00	35,365,416.20	1,080,083.80	9,827,272.76
220208	Fuel and Lubricants	55,000,000.00	55,000,000.00	52,000,000.00	3,000,000.00	-
220209	Financial Charges	10,000,000.00	10,000,000.00	23,488.18	9,976,511.82	687,107.65
220210	Miscellaneous Expenses	127,700,000.00	136,583,100.00	77,910,755.24	58,672,344.76	59,110,161.94
	Overhead Cost Total	584,700,000.00	558,489,100.00	329,965,405.58	228,523,694.42	162,279,629.99
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	1,105,500,000.00	1,105,500,000.00	1,019,643,511.25	85,856,488.75	1,026,217,162.42
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	1,105,500,000.00	1,105,500,000.00	1,019,643,511.25	85,856,488.75	1,026,217,162.42
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	40,000,000.00	40,000,000.00	40,000.00	39,960,000.00	6,500,000.00
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	40,000,000.00	40,000,000.00	40,000.00	39,960,000.00	6,500,000.00
2206	Public Debt Charges					
220601	Loans Repayment	120,000,000.00	141,497,300.00	91,497,246.39	50,000,053.61	62,085,537.68
	Public Debt Charges Total	120,000,000.00	141,497,300.00	91,497,246.39	50,000,053.61	62,085,537.68
2207	Transfers - Payment					
220701	Transfer to Fund Recurrent Expenditure-Payment	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-
23	Capital Expenditure					
230101	Purchase of Fixed Assets	185,000,000.00	229,654,500.00	64,377,125.00	165,277,375.00	35,831,700.00
230201	Construction/Provision of Fixed Assets	817,000,000.00	772,345,500.00	172,275,029.62	600,070,470.38	45,315,300.00
230301	Rehabilitation/Repairs of Fixed Assets	47,000,000.00	47,000,000.00	2,062,000.00	44,938,000.00	33,129,999.39
230401	Preservation of the Environment	-	-	-	-	-
230501	Acquisition of Non Tangible Assets	10,000,000.00	10,000,000.00	-	10,000,000.00	-
	Capital Expenditure Total	1,059,000,000.00	1,059,000,000.00	238,714,154.62	820,285,845.38	114,276,999.39
	TOTAL EXPENDITURE	3,671,200,000.00	3,671,200,000.00	2,390,303,584.48	1,280,896,415.52	2,057,818,237.79

**FUNAKAYE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

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

	2021 ₦	2020 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,416,010,357.94	2,177,231,957.64
Independent Revenue	70,936,550.00	59,942,800.00
Total Receipts	2,486,946,907.94	2,237,174,757.64
Payments		
Salaries and Allowances	(701,702,567.66)	(664,467,277.12)
Social Benefits	-	(1,835,000.00)
Overhead Cost	(322,158,858.91)	(119,498,403.36)
Grants and Contributions	(790,639,215.12)	(790,562,642.69)
Subsidies	(2,143,228.56)	(5,767,265.34)
Total Payments	(1,816,643,870.25)	(1,582,130,588.50)
Net Cash flow from Operating Activities	670,303,037.69	655,044,169.14
Investing Activities		
Purchase of Fixed Assets	(10,746,812.50)	(31,978,256.19)
Construction/Provision of Fixed Assets	(586,538,043.33)	(38,592,766.47)
Rehabilitation/Repairs of Fixed Assets	(8,873,364.30)	(35,926,536.10)
Preservation of the Environment	(1,088,000.00)	-
Net Cash Flow from Investing Activities	(607,246,220.13)	(106,497,558.76)
Financing Activities		
Proceeds from Aids and Grants	-	266,000.00
Proceeds from Other Capital Receipts	1,845,266.66	-
Repayment of Loans	(91,497,246.39)	(63,275,067.05)
Net Cash Flow from Financing Activities	(89,651,979.73)	(63,009,067.05)
Net Surplus/(Deficit) for the Year	(26,595,162.17)	485,537,543.33
Add: Opening Balance	781,867,447.10	296,329,903.77
Closing Cash Balance	755,272,284.93	781,867,447.10

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

	NOTES	2021 ₦	2020 ₦
ASSETS			
Cash and Bank Balances	16	755,272,285	781,867,447
TOTAL ASSETS		<u>755,272,285</u>	<u>781,867,447</u>
LIABILITIES			
Accumulated Surplus/(Deficit)	25	755,272,285	781,867,447
TOTAL LIABILITIES		<u>755,272,285</u>	<u>781,867,447</u>

**FUNAKAYE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2021

NOTES	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020	
	₦	₦	₦	₦	₦	
REVENUE						
Statutory Revenue	1	2,747,100,000.00	2,747,100,000.00	2,416,010,357.94	(331,089,642.06)	2,177,231,957.64
Independent Revenue	2	103,740,000.00	103,740,000.00	70,936,550.00	(32,803,450.00)	59,942,800.00
Aids and Grants	3	-	-	-	-	266,000.00
Loans and Other Capital Receipts	4	652,000,000.00	652,000,000.00	1,845,266.66	(650,154,733.34)	-
TOTAL REVENUE		3,502,840,000.00	3,502,840,000.00	2,488,792,174.60	(1,014,047,825.40)	2,237,440,757.64
EXPENDITURE						
Salaries and Allowances	5	810,500,000.00	810,500,000.00	701,702,567.66	108,797,432.34	664,467,277.12
Social Contributions	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	1,835,000.00
Overhead Cost	8	559,500,000.00	592,851,600.00	322,158,858.91	270,692,741.09	119,498,403.36
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	1,006,500,000.00	953,651,100.00	790,639,215.12	163,011,884.88	790,562,642.69
Subsidies	11	76,000,000.00	76,000,000.00	2,143,228.56	73,856,771.44	5,767,265.34
Public Debt Charges	12	130,891,000.00	150,388,300.00	91,497,246.39	58,891,053.61	63,275,067.05
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,583,391,000.00	2,583,391,000.00	1,908,141,116.64	675,249,883.36	1,645,405,655.55
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		919,449,000.00	919,449,000.00	580,651,057.96	(1,689,297,708.76)	592,035,102.09
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	125,000,000.00	125,000,000.00	10,746,812.50	114,253,187.50	31,978,256.19
Construction/Provision of Fixed Assets	15B	1,335,000,000.00	1,335,000,000.00	586,538,043.33	748,461,956.67	38,592,766.47
Rehabilitation/Repairs of Fixed Assets	15C	70,000,000.00	70,000,000.00	8,873,364.30	61,126,635.70	35,926,536.10
Preservation of the Environment	15D	5,000,000.00	5,000,000.00	1,088,000.00	3,912,000.00	-
Acquisition of Non Tangible Assets	15E	20,000,000.00	20,000,000.00	-	20,000,000.00	-
TOTAL CAPITAL EXPENDITURE		1,555,000,000.00	1,555,000,000.00	607,246,220.13	947,753,779.87	106,497,558.76
TRANSFERS						
Transfers - Payments	13A	-	-	-	-	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		(635,551,000.00)	(635,551,000.00)	(26,595,162.17)	(2,637,051,488.63)	485,537,543.33

**FUNAKAYE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
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	1,600,000,000.00	1,600,000,000.00	1,573,313,939.47	(26,686,060.53)	1,429,734,241.13
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)	20,000,000.00	20,000,000.00	-	(20,000,000.00)	43,763,537.46
11010107	Exchange Difference	-	-	-	-	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	-	-	-	-	15,501,977.23
11010110	Budget Augmentation	180,000,000.00	180,000,000.00	-	(180,000,000.00)	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	20,000,000.00	20,000,000.00	-	(20,000,000.00)	43,179,353.36
11010113	Equalisation Fund	-	-	-	-	20,398,680.33
11010114	Goods Value Consideration	-	-	-	-	53,433,636.09
11010201	Local Government Share of VAT	807,100,000.00	807,100,000.00	813,483,149.97	6,383,149.97	571,220,532.04
11010303	Local Government Share of Excess Crude Account	20,000,000.00	20,000,000.00	-	(20,000,000.00)	-
	STATUTORY REVENUE TOTAL	2,747,100,000.00	2,747,100,000.00	2,416,010,357.94	(331,089,642.06)	2,177,231,957.64
INDEPENDENT REVENUE						
120101	Personal Taxes	500,000.00	500,000.00	-	(500,000.00)	-
120201	Licences - General	9,990,000.00	9,990,000.00	2,087,250.00	(7,902,750.00)	7,648,900.00
120202	Mining Rents	-	-	72,600.00	72,600.00	-
120204	Fees - General	17,250,000.00	17,250,000.00	2,612,360.00	(14,637,640.00)	31,100,500.00
120205	Fines - General	-	-	-	-	350,600.00
120206	Sales - General	-	-	-	-	6,948,000.00
120207	Earnings - General	15,000,000.00	15,000,000.00	10,674,340.00	(4,325,660.00)	7,435,700.00
120208	Rent on Government Buildings - General	-	-	-	-	464,000.00
120209	Rent on Land & Others - General	61,000,000.00	61,000,000.00	55,000,000.00	(6,000,000.00)	2,054,100.00
120210	Repayments - General	-	-	-	-	1,169,300.00
120211	Investment Income	-	-	-	-	247,500.00
120212	Interest Earned	-	-	-	-	2,128,300.00
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	490,000.00	490,000.00	395,900.00
	INDEPENDENT REVENUE TOTAL	103,740,000.00	103,740,000.00	70,936,550.00	(32,803,450.00)	59,942,800.00
OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
130101	Domestic Aids	-	-	-	-	266,000.00
130102	Foreign Aids	-	-	-	-	-
130203	Domestic Grants	-	-	-	-	-
130204	Foreign Grants	-	-	-	-	-
140202	Other Capital Receipts	-	-	-	-	-
140301	Domestic Loans/ Borrowings Receipt	650,000,000.00	650,000,000.00	-	(650,000,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	2,000,000.00	2,000,000.00	1,845,266.66	(154,733.34)	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	652,000,000.00	652,000,000.00	1,845,266.66	(650,154,733.34)	266,000.00
	TOTAL REVENUE	3,502,840,000.00	3,502,840,000.00	2,488,792,174.60	(1,014,047,825.40)	2,237,440,757.64

**FUNAKAYE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
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)	733,200,000.00	733,200,000.00	699,544,931.26	33,655,068.74	664,467,277.12
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	55,000,000.00	55,000,000.00	-	55,000,000.00	-
210201	Allowances	22,300,000.00	22,300,000.00	2,157,636.40	20,142,363.60	-
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	-	-	-	-	1,835,000.00
	Personnel Cost Total	810,500,000.00	810,500,000.00	701,702,567.66	108,797,432.34	666,302,277.12
2202	Overhead Cost					
220201	Travels and Transport - General	12,000,000.00	14,514,700.00	14,514,623.00	77.00	-
220202	Utilities - General	12,000,000.00	23,000,000.00	12,820,000.00	10,180,000.00	5,323,629.54
220203	Materials and Supplies - General	55,500,000.00	55,500,000.00	22,455,386.36	33,044,613.64	32,722,001.93
220204	Maintenance Services - General	17,300,000.00	17,300,000.00	3,470,910.00	13,829,090.00	-
220205	Training - General	15,000,000.00	15,000,000.00	8,985,818.16	6,014,181.84	8,545,676.79
220206	Other Services - General	230,000,000.00	230,000,000.00	168,578,210.00	61,421,790.00	7,160,281.74
220207	Consulting and Professional Services	27,500,000.00	38,399,300.00	27,876,269.71	10,523,030.29	8,775,824.14
220208	Fuel and Lubricants	1,000,000.00	9,839,600.00	9,839,512.50	87.50	-
220209	Financial Charges	10,000,000.00	10,000,000.00	181,327.14	9,818,672.86	686,973.37
220210	Miscellaneous Expenses	179,200,000.00	179,298,000.00	53,436,802.04	125,861,197.96	56,284,015.85
	Overhead Cost Total	559,500,000.00	592,851,600.00	322,158,858.91	270,692,741.09	119,498,403.36
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	1,006,500,000.00	953,651,100.00	790,639,215.12	163,011,884.88	790,562,642.69
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	1,006,500,000.00	953,651,100.00	790,639,215.12	163,011,884.88	790,562,642.69
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	76,000,000.00	76,000,000.00	2,143,228.56	73,856,771.44	5,767,265.34
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	76,000,000.00	76,000,000.00	2,143,228.56	73,856,771.44	5,767,265.34
2206	Public Debt Charges					
220601	Loans Repayment	130,891,000.00	150,388,300.00	91,497,246.39	58,891,053.61	63,275,067.05
	Public Debt Charges Total	130,891,000.00	150,388,300.00	91,497,246.39	58,891,053.61	63,275,067.05
2207	Transfers - Payment					
220701	Transfer to Fund Recurrent Expenditure-Payment	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-
23	Capital Expenditure					
230101	Purchase of Fixed Assets	125,000,000.00	125,000,000.00	10,746,812.50	114,253,187.50	31,978,256.19
230201	Construction/Provision of Fixed Assets	1,335,000,000.00	1,335,000,000.00	586,538,043.33	748,461,956.67	38,592,766.47
230301	Rehabilitation/Repairs of Fixed Assets	70,000,000.00	70,000,000.00	8,873,364.30	61,126,635.70	35,926,536.10
230401	Preservation of the Environment	5,000,000.00	5,000,000.00	1,088,000.00	3,912,000.00	-
230501	Acquisition of Non Tangible Assets	20,000,000.00	20,000,000.00	-	20,000,000.00	-
	Capital Expenditure Total	1,555,000,000.00	1,555,000,000.00	607,246,220.13	947,753,779.87	106,497,558.76
	TOTAL EXPENDITURE	4,138,391,000.00	4,138,391,000.00	2,515,387,336.77	1,623,003,663.23	1,751,903,214.31

**GOMBE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

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

	2021	2020
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	2,600,710,327.06	2,352,757,186.70
Independent Revenue	55,082,200.00	56,414,700.00
Total Receipts	2,655,792,527.06	2,409,171,886.70
Payments		
Salaries and Allowances	(945,941,392.30)	(901,375,418.70)
Overhead Cost	(178,951,812.23)	(133,773,699.38)
Grants and Contributions	(1,361,697,830.51)	(1,221,199,147.48)
Subsidies	(300,000.00)	(15,002,596.21)
Total Payments	(2,486,891,035.04)	(2,271,350,861.77)
Net Cash flow from Operating Activities	168,901,492.02	137,821,024.93
Investing Activities		
Purchase of Fixed Assets	(22,096,437.50)	(72,847,143.64)
Construction/Provision of Fixed Assets	(6,474,701.40)	-
Rehabilitation/Repairs of Fixed Assets	(9,000.00)	(5,851,731.54)
Net Cash Flow from Investing Activities	(28,580,138.90)	(78,698,875.18)
Financing Activities		
Repayment of Loans	(91,497,246.39)	(51,283,718.16)
Net Cash Flow from Financing Activities	(91,497,246.39)	(51,283,718.16)
Net Surplus/(Deficit) for the Year	48,824,106.73	7,838,431.59
Add: Opening Balance	15,910,959.83	8,072,528.24
Closing Cash Balance	64,735,066.56	15,910,959.83

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

	NOTES	2021 ₦	2020 ₦
ASSETS			
Cash and Bank Balances	16	64,735,067	15,910,960
TOTAL ASSETS		64,735,067	15,910,960
LIABILITIES			
Accumulated Surplus/(Deficit)	25	64,735,067	15,910,960
TOTAL LIABILITIES		64,735,067	15,910,960

**GOMBE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2021

	NOTES	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		₦	₦	₦	₦	₦
REVENUE						
Statutory Revenue	1	3,052,000,000.00	3,052,000,000.00	2,600,710,327.06	(451,289,672.94)	2,352,757,186.70
Independent Revenue	2	148,100,000.00	148,100,000.00	55,082,200.00	(93,017,800.00)	56,414,700.00
Aids and Grants	3	-	-	-	-	-
Loans and Other Capital Receipts	4	1,005,500,000.00	1,005,500,000.00	-	(1,005,500,000.00)	-
TOTAL REVENUE		4,205,600,000.00	4,205,600,000.00	2,655,792,527.06	(1,549,807,472.94)	2,409,171,886.70
EXPENDITURE						
Salaries and Allowances	5	1,043,000,000.00	1,043,000,000.00	945,941,392.30	97,058,607.70	901,375,418.70
Social Contributions	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	-
Overhead Cost	8	469,400,000.00	421,627,400.00	178,951,812.23	242,675,587.77	133,773,699.38
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	1,470,500,000.00	1,518,272,600.00	1,361,697,830.51	156,574,769.49	1,221,199,147.48
Subsidies	11	84,000,000.00	84,000,000.00	300,000.00	83,700,000.00	15,002,596.21
Public Debt Charges	12	223,800,000.00	223,800,000.00	91,497,246.39	132,302,753.61	51,283,718.16
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		3,290,700,000.00	3,290,700,000.00	2,578,388,281.43	712,311,718.57	2,322,634,579.93
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		914,900,000.00	914,900,000.00	77,404,245.63	(2,262,119,191.51)	86,537,306.77
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	118,000,000.00	118,000,000.00	22,096,437.50	95,903,562.50	72,847,143.64
Construction/Provision of Fixed Assets	15B	406,000,000.00	406,000,000.00	6,474,701.40	399,525,298.60	-
Rehabilitation/Repairs of Fixed Assets	15C	95,000,000.00	95,000,000.00	9,000.00	94,991,000.00	5,851,731.54
Preservation of the Environment	15D	-	-	-	-	-
Acquisition of Non Tangible Assets	15E	3,000,000.00	3,000,000.00	-	3,000,000.00	-
TOTAL CAPITAL EXPENDITURE		622,000,000.00	622,000,000.00	28,580,138.90	593,419,861.10	78,698,875.18
TRANSFERS						
Transfers - Payments	13A	-	-	-	-	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		292,900,000.00	292,900,000.00	48,824,106.73	(2,855,539,052.61)	7,838,431.59

GOMBE LOCAL GOVERNMENT COUNCIL, GOMBE STATE 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	1,800,000,000.00	1,800,000,000.00	1,712,510,195.35	(87,489,804.65)	1,556,798,970.84
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)	50,000,000.00	50,000,000.00	-	(50,000,000.00)	47,652,933.05
11010107	Exchange Difference	-	-	-	-	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	-	-	-	-	17,079,729.52
11010110	Budget Augmentation	180,000,000.00	180,000,000.00	-	(180,000,000.00)	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	-	-	-	-	47,016,830.79
11010113	Equalisation Fund	-	-	-	-	22,211,571.78
11010114	Goods Value Consideration	-	-	-	-	57,948,210.97
11010201	Local Government Share of VAT	852,000,000.00	852,000,000.00	858,986,863.21	6,986,863.21	604,048,939.75
11010303	Local Government Share of Excess Crude Account	70,000,000.00	70,000,000.00	-	(70,000,000.00)	-
	STATUTORY REVENUE TOTAL	3,052,000,000.00	3,052,000,000.00	2,600,710,327.06	(451,289,672.94)	2,352,757,186.70
INDEPENDENT REVENUE						
120101	Personal Taxes	-	-	270,000.00	270,000.00	-
120201	Licences - General	18,600,000.00	18,600,000.00	13,232,050.00	(5,367,950.00)	856,600.00
120202	Mining Rents	-	-	7,950,135.00	7,950,135.00	-
120204	Fees - General	17,000,000.00	17,000,000.00	21,127,085.00	4,127,085.00	3,543,100.00
120205	Fines - General	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
120206	Sales - General	10,000,000.00	10,000,000.00	-	(10,000,000.00)	-
120207	Earnings - General	94,500,000.00	94,500,000.00	12,502,930.00	(81,997,070.00)	49,415,000.00
120208	Rent on Government Buildings - General	-	-	-	-	-
120209	Rent on Land & Others - General	2,000,000.00	2,000,000.00	-	(2,000,000.00)	2,600,000.00
120210	Repayments - General	-	-	-	-	-
120211	Investment Income	4,000,000.00	4,000,000.00	-	(4,000,000.00)	-
120212	Interest Earned	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	-	-	-
	INDEPENDENT REVENUE TOTAL	148,100,000.00	148,100,000.00	55,082,200.00	(93,017,800.00)	56,414,700.00
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	5,500,000.00	5,500,000.00	-	(5,500,000.00)	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	1,005,500,000.00	1,005,500,000.00	-	(1,005,500,000.00)	-
	TOTAL REVENUE	4,205,600,000.00	4,205,600,000.00	2,655,792,527.06	(1,549,807,472.94)	2,409,171,886.70

GOMBE LOCAL GOVERNMENT COUNCIL, GOMBE STATE 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)	978,000,000.00	978,000,000.00	941,671,675.12	36,328,324.88	901,375,418.70
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	40,000,000.00	40,000,000.00	3,199,717.18	36,800,282.82	-
210201	Allowances	25,000,000.00	25,000,000.00	1,070,000.00	23,930,000.00	-
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	-	-	-	-	-
	Personnel Cost Total	1,043,000,000.00	1,043,000,000.00	945,941,392.30	97,058,607.70	901,375,418.70
2202	Overhead Cost					
220201	Travels and Transport - General	16,500,000.00	18,420,000.00	6,968,636.04	11,451,363.96	25,176,500.00
220202	Utilities - General	12,400,000.00	12,400,000.00	-	12,400,000.00	2,522,804.55
220203	Materials and Supplies - General	29,000,000.00	29,740,800.00	13,435,180.90	16,305,619.10	22,087,251.72
220204	Maintenance Services - General	34,000,000.00	34,000,000.00	3,738,750.00	30,261,250.00	4,697,693.18
220205	Training - General	10,000,000.00	10,103,100.00	10,103,091.16	8.84	7,645,181.80
220206	Other Services - General	202,000,000.00	129,497,700.00	79,172,000.00	50,325,700.00	6,473,800.00
220207	Consulting and Professional Services	23,500,000.00	44,313,600.00	33,413,517.60	10,900,082.40	6,301,309.11
220208	Fuel and Lubricants	1,500,000.00	1,500,000.00	20,000.00	1,480,000.00	-
220209	Financial Charges	12,000,000.00	12,000,000.00	146,850.13	11,853,149.87	9,896,296.87
220210	Miscellaneous Expenses	128,500,000.00	129,652,200.00	31,953,786.40	97,698,413.60	48,972,862.15
	Overhead Cost Total	469,400,000.00	421,627,400.00	178,951,812.23	242,675,587.77	133,773,699.38
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	1,470,500,000.00	1,518,272,600.00	1,361,697,830.51	156,574,769.49	1,221,199,147.48
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	1,470,500,000.00	1,518,272,600.00	1,361,697,830.51	156,574,769.49	1,221,199,147.48
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	84,000,000.00	84,000,000.00	300,000.00	83,700,000.00	15,002,596.21
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	84,000,000.00	84,000,000.00	300,000.00	83,700,000.00	15,002,596.21
2206	Public Debt Charges					
220601	Loans Repayment	223,800,000.00	223,800,000.00	91,497,246.39	132,302,753.61	51,283,718.16
	Public Debt Charges Total	223,800,000.00	223,800,000.00	91,497,246.39	132,302,753.61	51,283,718.16
2207	Transfers - Payment					
220701	Transfer to Fund Recurrent Expenditure-Payment	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-
23	Capital Expenditure					
230101	Purchase of Fixed Assets	118,000,000.00	118,000,000.00	22,096,437.50	95,903,562.50	72,847,143.64
230201	Construction/Provision of Fixed Assets	406,000,000.00	406,000,000.00	6,474,701.40	399,525,298.60	-
230301	Rehabilitation/Repairs of Fixed Assets	95,000,000.00	95,000,000.00	9,000.00	94,991,000.00	5,851,731.54
230401	Preservation of the Environment	-	-	-	-	-
230501	Acquisition of Non Tangible Assets	3,000,000.00	3,000,000.00	-	3,000,000.00	-
	Capital Expenditure Total	622,000,000.00	622,000,000.00	28,580,138.90	593,419,861.10	78,698,875.18
	TOTAL EXPENDITURE	3,912,700,000.00	3,912,700,000.00	2,606,968,420.33	1,305,731,579.67	2,401,333,455.11

**KALTUNGO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

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

	2021 ₦	2020 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,063,963,352.41	1,853,746,950.96
Independent Revenue	12,036,652.86	51,202,500.00
Total Receipts	2,076,000,005.27	1,904,949,450.96
Payments		
Salaries and Allowances	(521,000,881.14)	(489,729,287.44)
Overhead Cost	(174,767,646.92)	(165,223,220.03)
Grants and Contributions	(1,181,555,699.00)	(1,101,784,085.19)
Subsidies	(198,300.00)	(20,434,685.68)
Total Payments	(1,877,522,527.06)	(1,777,171,278.34)
Net Cash flow from Operating Activities	198,477,478.21	127,778,172.62
Investing Activities		
Purchase of Fixed Assets	(14,657,625.30)	(23,930,994.85)
Construction/Provision of Fixed Assets	(12,080,477.65)	(40,386,235.04)
Rehabilitation/Repairs of Fixed Assets	(125,450.00)	(13,151,803.15)
Net Cash Flow from Investing Activities	(26,863,552.95)	(77,469,033.04)
Financing Activities		
Repayment of Loans	(91,497,246.39)	(44,519,339.85)
Net Cash Flow from Financing Activities	(91,497,246.39)	(44,519,339.85)
Net Surplus/(Deficit) for the Year	80,116,678.87	5,789,799.73
Add: Opening Balance	17,916,122.61	12,126,322.88
Closing Cash Balance	98,032,801.48	17,916,122.61

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

	NOTES	2021 ₦	2020 ₦
ASSETS			
Cash and Bank Balances	16	98,032,801	17,916,123
TOTAL ASSETS		98,032,801	17,916,123
LIABILITIES			
Accumulated Surplus/(Deficit)	25	98,032,801	17,916,123
TOTAL LIABILITIES		98,032,801	17,916,123

**KALTUNGO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2021

	NOTES	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		₦	₦	₦	₦	₦
REVENUE						
Statutory Revenue	1	2,746,103,000.00	2,746,103,000.00	2,063,963,352.41	(682,139,647.59)	1,853,746,950.96
Independent Revenue	2	40,909,000.00	40,909,000.00	12,036,652.86	(28,872,347.14)	51,202,500.00
Aids and Grants	3	-	-	-	-	-
Loans and Other Capital Receipts	4	700,000,000.00	700,000,000.00	-	(700,000,000.00)	-
TOTAL REVENUE		3,487,012,000.00	3,487,012,000.00	2,076,000,005.27	(1,411,011,994.73)	1,904,949,450.96
EXPENDITURE						
Salaries and Allowances	5	617,000,000.00	617,000,000.00	521,000,881.14	95,999,118.86	489,729,287.44
Social Contributions	6	-	-	-	-	-
Social Benefits	7	500,000.00	500,000.00	-	500,000.00	-
Overhead Cost	8	414,528,000.00	442,601,400.00	174,767,646.92	267,833,753.08	165,223,220.03
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	1,388,600,000.00	1,328,829,300.00	1,181,555,699.00	147,273,601.00	1,101,784,085.19
Subsidies	11	100,120,000.00	100,120,000.00	198,300.00	99,921,700.00	20,434,685.68
Public Debt Charges	12	119,800,000.00	151,497,300.00	91,497,246.39	60,000,053.61	44,519,339.85
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,640,548,000.00	2,640,548,000.00	1,969,019,773.45	671,528,226.55	1,821,690,618.19
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		846,464,000.00	846,464,000.00	106,980,231.82	(2,082,540,221.27)	83,258,832.77
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	35,500,000.00	35,500,000.00	14,657,625.30	20,842,374.70	23,930,994.85
Construction/Provision of Fixed Assets	15B	675,000,000.00	675,000,000.00	12,080,477.65	662,919,522.35	40,386,235.04
Rehabilitation/Repairs of Fixed Assets	15C	47,000,000.00	47,000,000.00	125,450.00	46,874,550.00	13,151,803.15
Preservation of the Environment	15D	500,000.00	500,000.00	-	500,000.00	-
Acquisition of Non Tangible Assets	15E	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE		758,000,000.00	758,000,000.00	26,863,552.95	731,136,447.05	77,469,033.04
TRANSFERS						
Transfers - Payments	13A	-	-	-	-	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		88,464,000.00	88,464,000.00	80,116,678.87	(2,813,676,668.32)	5,789,799.73

**KALTUNGO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
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	1,698,300,000.00	1,698,300,000.00	1,344,293,913.95	(354,006,086.05)	1,220,674,252.63
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)	40,296,000.00	40,296,000.00	-	(40,296,000.00)	37,364,302.99
11010107	Exchange Difference	-	-	-	-	-
11010108	Refund from Paris Club	57,186,000.00	57,186,000.00	-	(57,186,000.00)	-
11010109	Recovered Excess Bank Charges	-	-	-	-	13,396,607.22
11010110	Budget Augmentation	83,209,000.00	83,209,000.00	-	(83,209,000.00)	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	28,595,000.00	28,595,000.00	-	(28,595,000.00)	36,865,540.04
11010113	Equalisation Fund	27,437,000.00	27,437,000.00	-	(27,437,000.00)	17,415,925.28
11010114	Goods Value Consideration	-	-	-	-	45,566,744.76
11010201	Local Government Share of VAT	685,800,000.00	685,800,000.00	690,456,169.96	4,656,169.96	482,463,578.04
11010303	Local Government Share of Excess Crude Account	25,280,000.00	25,280,000.00	-	(25,280,000.00)	-
	STATUTORY REVENUE TOTAL	2,746,103,000.00	2,746,103,000.00	2,063,963,352.41	(682,139,647.59)	1,853,746,950.96
INDEPENDENT REVENUE						
120101	Personal Taxes	-	-	-	-	-
120201	Licences - General	6,053,000.00	6,053,000.00	926,400.00	(5,126,600.00)	2,183,000.00
120202	Mining Rents	-	-	-	-	-
120204	Fees - General	5,445,000.00	5,445,000.00	3,444,679.15	(2,000,320.85)	1,589,100.00
120205	Fines - General	-	-	-	-	-
120206	Sales - General	6,683,000.00	6,683,000.00	-	(6,683,000.00)	160,600.00
120207	Earnings - General	1,896,000.00	1,896,000.00	1,214,346.43	(681,653.57)	36,781,700.00
120208	Rent on Government Buildings - General	7,657,000.00	7,657,000.00	220,000.00	(7,437,000.00)	928,200.00
120209	Rent on Land & Others - General	13,175,000.00	13,175,000.00	63,500.00	(13,111,500.00)	9,559,900.00
120210	Repayments - General	-	-	2,072,727.28	2,072,727.28	-
120211	Investment Income	-	-	-	-	-
120212	Interest Earned	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	4,095,000.00	4,095,000.00	-
	INDEPENDENT REVENUE TOTAL	40,909,000.00	40,909,000.00	12,036,652.86	(28,872,347.14)	51,202,500.00
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	700,000,000.00	700,000,000.00	-	(700,000,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	700,000,000.00	700,000,000.00	-	(700,000,000.00)	-
	TOTAL REVENUE	3,487,012,000.00	3,487,012,000.00	2,076,000,005.27	(1,411,011,994.73)	1,904,949,450.96

**KALTUNGO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL EXPENDITURE**

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		₦	₦	₦	₦	₦
2	EXPENDITURES					
21	Personnel Cost					
210101	Salary (Excluding CRF Charges Salaries/Allowances)	547,000,000.00	547,000,000.00	514,413,687.70	32,586,312.30	489,729,287.44
210102	Overtime Payments	-	-	-	-	-
210103	Consolidated Revenue Charges - Salaries/Allowances	50,000,000.00	50,000,000.00	2,962,193.44	47,037,806.56	-
210201	Allowances	20,000,000.00	20,000,000.00	3,625,000.00	16,375,000.00	-
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	500,000.00	500,000.00	-	500,000.00	-
	Personnel Cost Total	617,500,000.00	617,500,000.00	521,000,881.14	96,499,118.86	489,729,287.44
2202	Overhead Cost					
220201	Travels and Transport - General	8,890,000.00	9,185,400.00	9,185,381.53	18.47	40,215,311.57
220202	Utilities - General	-	-	-	-	20,000.00
220203	Materials and Supplies - General	17,000,000.00	17,595,000.00	5,588,245.45	12,006,754.55	6,907,545.46
220204	Maintenance Services - General	15,280,000.00	15,753,000.00	1,317,169.97	14,435,830.03	4,597,456.29
220205	Training - General	9,486,000.00	10,270,700.00	9,833,636.30	437,063.70	19,362,406.56
220206	Other Services - General	178,800,000.00	186,017,400.00	81,663,841.70	104,353,558.30	19,056,525.94
220207	Consulting and Professional Services	22,800,000.00	38,170,000.00	22,193,237.59	15,976,762.41	11,110,325.76
220208	Fuel and Lubricants	1,000,000.00	1,000,000.00	117,000.00	883,000.00	-
220209	Financial Charges	10,000,000.00	10,000,000.00	158,952.68	9,841,047.32	2,656,909.91
220210	Miscellaneous Expenses	151,272,000.00	154,609,900.00	44,710,181.70	109,899,718.30	61,296,738.54
	Overhead Cost Total	414,528,000.00	442,601,400.00	174,767,646.92	267,833,753.08	165,223,220.03
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	1,388,600,000.00	1,328,829,300.00	1,181,555,699.00	147,273,601.00	1,101,784,085.19
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	1,388,600,000.00	1,328,829,300.00	1,181,555,699.00	147,273,601.00	1,101,784,085.19
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	100,120,000.00	100,120,000.00	198,300.00	99,921,700.00	20,434,685.68
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	100,120,000.00	100,120,000.00	198,300.00	99,921,700.00	20,434,685.68
2206	Public Debt Charges					
220601	Loans Repayment	119,800,000.00	151,497,300.00	91,497,246.39	60,000,053.61	44,519,339.85
	Public Debt Charges Total	119,800,000.00	151,497,300.00	91,497,246.39	60,000,053.61	44,519,339.85
2207	Transfers - Payment					
220701	Transfer to Fund Recurrent Expenditure-Payment	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-
23	Capital Expenditure					
230101	Purchase of Fixed Assets	35,500,000.00	35,500,000.00	14,657,625.30	20,842,374.70	23,930,994.85
230201	Construction/Provision of Fixed Assets	675,000,000.00	675,000,000.00	12,080,477.65	662,919,522.35	40,386,235.04
230301	Rehabilitation/Repairs of Fixed Assets	47,000,000.00	47,000,000.00	125,450.00	46,874,550.00	13,151,803.15
230401	Preservation of the Environment	500,000.00	500,000.00	-	500,000.00	-
230501	Acquisition of Non Tangible Assets	-	-	-	-	-
	Capital Expenditure Total	758,000,000.00	758,000,000.00	26,863,552.95	731,136,447.05	77,469,033.04
	TOTAL EXPENDITURE	3,398,548,000.00	3,398,548,000.00	1,995,883,326.40	1,402,664,673.60	1,899,159,651.23

**KWAMI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

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

	2021	2020
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	2,226,025,136.18	2,000,317,209.35
Independent Revenue	16,481,584.22	64,385,700.00
Total Receipts	<u>2,242,506,720.40</u>	<u>2,064,702,909.35</u>
Payments		
Salaries and Allowances	(688,526,083.76)	(643,178,514.67)
Overhead Cost	(221,286,087.89)	(231,461,695.71)
Grants and Contributions	(960,990,724.56)	(808,418,005.40)
Subsidies	(2,208,228.56)	(17,154,100.00)
Total Payments	<u>(1,873,011,124.77)</u>	<u>(1,700,212,315.78)</u>
Net Cash flow from Operating Activities	<u>369,495,595.63</u>	<u>364,490,593.57</u>
Investing Activities		
Purchase of Fixed Assets	(3,576,636.40)	(65,652,821.59)
Construction/Provision of Fixed Assets	(500,000.00)	(64,295,698.76)
Rehabilitation/Repairs of Fixed Assets	(498,000.00)	(10,411,831.54)
Net Cash Flow from Investing Activities	<u>(4,574,636.40)</u>	<u>(140,360,351.89)</u>
Financing Activities		
Repayment of Loans	(91,497,246.39)	(70,017,252.59)
Net Cash Flow from Financing Activities	<u>(91,497,246.39)</u>	<u>(70,017,252.59)</u>
Net Surplus/(Deficit) for the Year	273,423,712.84	154,112,989.09
Add: Opening Balance	310,259,970.27	156,146,981.18
Closing Cash Balance	<u>583,683,683.11</u>	<u>310,259,970.27</u>

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

	NOTES	2021 ₦	2020 ₦
ASSETS			
Cash and Bank Balances	16	583,683,683	310,259,970
TOTAL ASSETS		583,683,683	310,259,970
LIABILITIES			
Accumulated Surplus/(Deficit)	25	583,683,683	310,259,970
TOTAL LIABILITIES		583,683,683	310,259,970

**KWAMI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2021

	NOTES	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		₦	₦	₦	₦	₦
REVENUE						
Statutory Revenue	1	2,510,350,000.00	2,510,350,000.00	2,226,025,136.18	(284,324,863.82)	2,000,317,209.35
Independent Revenue	2	49,999,000.00	49,999,000.00	16,481,584.22	(33,517,415.78)	64,385,700.00
Aids and Grants	3	-	-	-	-	-
Loans and Other Capital Receipts	4	508,000,000.00	508,000,000.00	-	(508,000,000.00)	-
TOTAL REVENUE		3,068,349,000.00	3,068,349,000.00	2,242,506,720.40	(825,842,279.60)	2,064,702,909.35
EXPENDITURE						
Salaries and Allowances	5	805,500,000.00	805,500,000.00	688,526,083.76	116,973,916.24	643,178,514.67
Social Contributions	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	-
Overhead Cost	8	491,100,000.00	459,102,700.00	221,286,087.89	237,816,612.11	231,461,695.71
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	1,022,900,000.00	1,033,400,000.00	960,990,724.56	72,409,275.44	808,418,005.40
Subsidies	11	43,200,000.00	43,200,000.00	2,208,228.56	40,991,771.44	17,154,100.00
Public Debt Charges	12	131,500,000.00	152,997,300.00	91,497,246.39	61,500,053.61	70,017,252.59
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,494,200,000.00	2,494,200,000.00	1,964,508,371.16	529,691,628.84	1,770,229,568.37
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		574,149,000.00	574,149,000.00	277,998,349.24	(1,355,533,908.44)	294,473,340.98
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	70,000,000.00	70,000,000.00	3,576,636.40	66,423,363.60	65,652,821.59
Construction/Provision of Fixed Assets	15B	807,000,000.00	807,000,000.00	500,000.00	806,500,000.00	64,295,698.76
Rehabilitation/Repairs of Fixed Assets	15C	11,000,000.00	11,000,000.00	498,000.00	10,502,000.00	10,411,831.54
Preservation of the Environment	15D	1,000,000.00	1,000,000.00	-	1,000,000.00	-
Acquisition of Non Tangible Assets	15E	500,000.00	500,000.00	-	500,000.00	-
TOTAL CAPITAL EXPENDITURE		889,500,000.00	889,500,000.00	4,574,636.40	884,925,363.60	140,360,351.89
TRANSFERS						
Transfers - Payments	13A	-	-	-	-	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		(315,351,000.00)	(315,351,000.00)	273,423,712.84	(2,240,459,272.04)	154,112,989.09

**KWAMI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
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	1,400,000,000.00	1,400,000,000.00	1,441,488,559.75	41,488,559.75	1,309,397,985.95
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)	7,500,000.00	7,500,000.00	-	(7,500,000.00)	40,080,097.52
11010107	Exchange Difference	-	-	-	-	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	-	-	-	-	14,360,112.30
11010110	Budget Augmentation	192,650,000.00	192,650,000.00	-	(192,650,000.00)	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	-	-	-	-	39,545,082.36
11010113	Equalisation Fund	-	-	-	-	18,681,787.23
11010114	Goods Value Consideration	-	-	-	-	48,990,623.06
11010201	Local Government Share of VAT	700,000,000.00	700,000,000.00	755,323,307.93	55,323,307.93	529,261,520.93
11010303	Local Government Share of Excess Crude Account	110,200,000.00	110,200,000.00	-	(110,200,000.00)	-
	STATUTORY REVENUE TOTAL	2,510,350,000.00	2,510,350,000.00	2,226,025,136.18	(284,324,863.82)	2,000,317,209.35
INDEPENDENT REVENUE						
120101	Personal Taxes	2,180,000.00	2,180,000.00	-	(2,180,000.00)	32,000.00
120201	Licences - General	12,311,000.00	12,311,000.00	3,925,450.00	(8,385,550.00)	9,778,400.00
120202	Mining Rents	2,300,000.00	2,300,000.00	972,550.00	(1,327,450.00)	-
120204	Fees - General	12,280,000.00	12,280,000.00	4,756,700.00	(7,523,300.00)	3,821,900.00
120205	Fines - General	610,000.00	610,000.00	-	(610,000.00)	16,147,000.00
120206	Sales - General	2,000,000.00	2,000,000.00	-	(2,000,000.00)	6,238,500.00
120207	Earnings - General	13,168,000.00	13,168,000.00	6,725,450.00	(6,442,550.00)	20,307,100.00
120208	Rent on Government Buildings - General	800,000.00	800,000.00	-	(800,000.00)	255,400.00
120209	Rent on Land & Others - General	2,850,000.00	2,850,000.00	44,400.00	(2,805,600.00)	7,805,400.00
120210	Repayments - General	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
120211	Investment Income	500,000.00	500,000.00	2,134.22	(497,865.78)	-
120212	Interest Earned	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	54,900.00	54,900.00	-
	INDEPENDENT REVENUE TOTAL	49,999,000.00	49,999,000.00	16,481,584.22	(33,517,415.78)	64,385,700.00
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	508,000,000.00	508,000,000.00	-	(508,000,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	508,000,000.00	508,000,000.00	-	(508,000,000.00)	-
	TOTAL REVENUE	3,068,349,000.00	3,068,349,000.00	2,242,506,720.40	(825,842,279.60)	2,064,702,909.35

**KWAMI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
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)	730,500,000.00	730,500,000.00	687,566,083.76	42,933,916.24	642,076,914.67
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	50,000,000.00	50,000,000.00	-	50,000,000.00	1,101,600.00
210201	Allowances	25,000,000.00	25,000,000.00	960,000.00	24,040,000.00	-
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	-	-	-	-	-
	Personnel Cost Total	805,500,000.00	805,500,000.00	688,526,083.76	116,973,916.24	643,178,514.67
2202	Overhead Cost					
220201	Travels and Transport - General	14,500,000.00	14,500,000.00	2,520,336.40	11,979,663.60	7,860,300.00
220202	Utilities - General	2,800,000.00	2,800,000.00	569,934.00	2,230,066.00	17,601,800.00
220203	Materials and Supplies - General	27,100,000.00	27,244,000.00	8,046,545.45	19,197,454.55	42,757,827.28
220204	Maintenance Services - General	34,000,000.00	34,000,000.00	3,130,791.06	30,869,208.94	9,422,900.00
220205	Training - General	14,000,000.00	14,000,000.00	11,646,109.38	2,353,890.62	14,347,810.36
220206	Other Services - General	220,500,000.00	159,207,800.00	122,070,500.00	37,137,300.00	34,817,900.00
220207	Consulting and Professional Services	21,500,000.00	35,349,800.00	27,007,004.52	8,342,795.48	12,083,772.76
220208	Fuel and Lubricants	2,000,000.00	2,000,000.00	119,184.50	1,880,815.50	-
220209	Financial Charges	16,500,000.00	16,500,000.00	33,116.70	16,466,883.30	1,650,173.37
220210	Miscellaneous Expenses	138,200,000.00	153,501,100.00	46,142,565.88	107,358,534.12	90,919,211.94
	Overhead Cost Total	491,100,000.00	459,102,700.00	221,286,087.89	237,816,612.11	231,461,695.71
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	1,022,900,000.00	1,033,400,000.00	960,990,724.56	72,409,275.44	808,418,005.40
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	1,022,900,000.00	1,033,400,000.00	960,990,724.56	72,409,275.44	808,418,005.40
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	43,200,000.00	43,200,000.00	2,208,228.56	40,991,771.44	17,154,100.00
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	43,200,000.00	43,200,000.00	2,208,228.56	40,991,771.44	17,154,100.00
2206	Public Debt Charges					
220601	Loans Repayment	131,500,000.00	152,997,300.00	91,497,246.39	61,500,053.61	70,017,252.59
	Public Debt Charges Total	131,500,000.00	152,997,300.00	91,497,246.39	61,500,053.61	70,017,252.59
2207	Transfers - Payment					
220701	Transfer to Fund Recurrent Expenditure-Payment	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-
23	Capital Expenditure					
230101	Purchase of Fixed Assets	70,000,000.00	70,000,000.00	3,576,636.40	66,423,363.60	65,652,821.59
230201	Construction/Provision of Fixed Assets	807,000,000.00	807,000,000.00	500,000.00	806,500,000.00	64,295,698.76
230301	Rehabilitation/Repairs of Fixed Assets	11,000,000.00	11,000,000.00	498,000.00	10,502,000.00	10,411,831.54
230401	Preservation of the Environment	1,000,000.00	1,000,000.00	-	1,000,000.00	-
230501	Acquisition of Non Tangible Assets	500,000.00	500,000.00	-	500,000.00	-
	Capital Expenditure Total	889,500,000.00	889,500,000.00	4,574,636.40	884,925,363.60	140,360,351.89
	TOTAL EXPENDITURE	3,383,700,000.00	3,383,700,000.00	1,969,083,007.56	1,414,616,992.44	1,910,589,920.26

**NAFADA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

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

	2021 ₦	2020 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,012,970,141.24	1,811,533,469.90
Independent Revenue	5,519,800.00	30,842,000.00
Total Receipts	2,018,489,941.24	1,842,375,469.90
Payments		
Salaries and Allowances	(516,999,116.08)	(472,580,980.49)
Overhead Cost	(199,008,575.99)	(177,682,183.46)
Grants and Contributions	(687,362,370.24)	(623,233,098.82)
Subsidies	(6,940,000.00)	(35,894,137.66)
Total Payments	(1,410,310,062.31)	(1,309,390,400.43)
Net Cash flow from Operating Activities	608,179,878.93	532,985,069.47
Investing Activities		
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)
Net Cash Flow from Investing Activities	(197,054,106.59)	(41,651,731.54)
Financing Activities		
Repayment of Loans	(91,497,246.39)	(51,446,871.24)
Net Cash Flow from Financing Activities	(91,497,246.39)	(51,446,871.24)
Net Surplus/(Deficit) for the Year	319,628,525.95	439,886,466.69
Add: Opening Balance	702,141,571.42	262,255,104.73
Closing Cash Balance	1,021,770,097.37	702,141,571.42

**NAFADA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2021

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

**NAFADA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2021

	NOTES	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		₦	₦	₦	₦	₦
REVENUE						
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)	-
TOTAL REVENUE		2,720,255,000.00	2,720,255,000.00	2,018,489,941.24	(701,765,058.76)	1,842,375,469.90
EXPENDITURE						
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	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,145,495,000.00	2,145,495,000.00	1,501,807,308.70	643,687,691.30	1,360,837,271.67
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		574,760,000.00	574,760,000.00	516,682,632.54	(1,345,452,750.06)	481,538,198.23
CAPITAL EXPENDITURE						
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	-
TOTAL CAPITAL EXPENDITURE		1,267,000,000.00	1,267,000,000.00	197,054,106.59	1,069,945,893.41	41,651,731.54
TRANSFERS						
Transfers - Payments	13A	-	-	-	-	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		(692,240,000.00)	(692,240,000.00)	319,628,525.95	(2,415,398,643.47)	439,886,466.69

**NAFADA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
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	1,408,000,000.00	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)	-
	STATUTORY REVENUE TOTAL	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						
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-Imbursement General	-	-	-	-	-
120214	Rates	-	-	105,000.00	105,000.00	-
	INDEPENDENT REVENUE TOTAL	30,000,000.00	30,000,000.00	5,519,800.00	(24,480,200.00)	30,842,000.00
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	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	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	300,000,000.00	300,000,000.00	-	(300,000,000.00)	-
	TOTAL REVENUE	2,720,255,000.00	2,720,255,000.00	2,018,489,941.24	(701,765,058.76)	1,842,375,469.90

**NAFADA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
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)	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	-
	Personnel Cost Total	579,000,000.00	579,278,100.00	516,999,116.08	62,278,983.92	472,580,980.49
2202	Overhead Cost					
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
	Overhead Cost Total	462,595,000.00	469,695,500.00	199,008,575.99	270,686,924.01	177,682,183.46
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
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	-	-	-	-	-
	Grants and Contributions Total	891,500,000.00	891,500,000.00	687,362,370.24	204,137,629.76	623,233,098.82
2205	Subsidies					
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	-	-	-	-	-
	Subsidies Total	73,500,000.00	73,500,000.00	6,940,000.00	66,560,000.00	35,894,137.66
2206	Public Debt Charges					
220601	Loans Repayment	138,900,000.00	131,521,400.00	91,497,246.39	40,024,153.61	51,446,871.24
	Public Debt Charges Total	138,900,000.00	131,521,400.00	91,497,246.39	40,024,153.61	51,446,871.24
2207	Transfers - Payment					
220701	Transfer to Fund Recurrent Expenditure-Payment	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-
23	Capital Expenditure					
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	-
	Capital Expenditure Total	1,267,000,000.00	1,267,000,000.00	197,054,106.59	1,069,945,893.41	41,651,731.54
	TOTAL EXPENDITURE	3,412,495,000.00	3,412,495,000.00	1,698,861,415.29	1,713,633,584.71	1,402,489,003.21

**SHONGOM LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

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

	2021	2020
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	1,969,407,034.37	1,756,334,462.00
Independent Revenue	12,081,203.00	37,984,000.00
Total Receipts	<u>1,981,488,237.37</u>	<u>1,794,318,462.00</u>
Payments		
Salaries and Allowances	(753,390,349.06)	(711,734,043.44)
Overhead Cost	(331,821,777.97)	(230,530,947.95)
Grants and Contributions	(769,032,113.55)	(690,779,645.05)
Subsidies	(7,501,299.96)	(6,500,000.00)
Total Payments	<u>(1,861,745,540.54)</u>	<u>(1,639,544,636.44)</u>
Net Cash flow from Operating Activities	<u>119,742,696.83</u>	<u>154,773,825.56</u>
Investing Activities		
Purchase of Fixed Assets	(16,897,625.00)	(35,891,470.49)
Construction/Provision of Fixed Assets	(37,500,000.00)	(34,000,745.43)
Rehabilitation/Repairs of Fixed Assets	(1,009,000.00)	(10,051,803.88)
Net Cash Flow from Investing Activities	<u>(55,406,625.00)</u>	<u>(79,944,019.80)</u>
Financing Activities		
Repayment of Loans	(91,497,246.39)	(58,181,634.16)
Net Cash Flow from Financing Activities	<u>(91,497,246.39)</u>	<u>(58,181,634.16)</u>
Net Surplus/(Deficit) for the Year	(27,161,174.56)	16,648,171.60
Add: Opening Balance	89,380,299.13	72,732,127.53
Closing Cash Balance	<u>62,219,124.57</u>	<u>89,380,299.13</u>

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

	NOTES	2021 ₦	2020 ₦
ASSETS			
Cash and Bank Balances	16	62,219,125	89,380,299
TOTAL ASSETS		62,219,125	89,380,299
LIABILITIES			
Accumulated Surplus/(Deficit)	25	62,219,125	89,380,299
TOTAL LIABILITIES		62,219,125	89,380,299

**SHONGOM LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2021

	NOTES	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		₦	₦	₦	₦	₦
REVENUE						
Statutory Revenue	1	2,702,700,000.00	2,702,700,000.00	1,969,407,034.37	(733,292,965.63)	1,756,334,462.00
Independent Revenue	2	22,098,000.00	22,098,000.00	12,081,203.00	(10,016,797.00)	37,984,000.00
Aids and Grants	3	-	-	-	-	-
Loans and Other Capital Receipts	4	716,000,000.00	716,000,000.00	-	(716,000,000.00)	-
TOTAL REVENUE		3,440,798,000.00	3,440,798,000.00	1,981,488,237.37	(1,459,309,762.63)	1,794,318,462.00
EXPENDITURE						
Salaries and Allowances	5	968,000,000.00	838,300,900.00	753,390,349.06	84,910,550.94	711,734,043.44
Social Contributions	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	-
Overhead Cost	8	548,700,000.00	620,301,800.00	331,821,777.97	288,480,022.03	230,530,947.95
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	944,500,000.00	944,500,000.00	769,032,113.55	175,467,886.45	690,779,645.05
Subsidies	11	73,000,000.00	73,000,000.00	7,501,299.96	65,498,700.04	6,500,000.00
Public Debt Charges	12	91,400,000.00	149,497,300.00	91,497,246.39	58,000,053.61	58,181,634.16
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,625,600,000.00	2,625,600,000.00	1,953,242,786.93	672,357,213.07	1,697,726,270.60
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		815,198,000.00	815,198,000.00	28,245,450.44	(2,131,666,975.70)	96,592,191.40
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	88,000,000.00	88,000,000.00	16,897,625.00	71,102,375.00	35,891,470.49
Construction/Provision of Fixed Assets	15B	691,500,000.00	691,500,000.00	37,500,000.00	654,000,000.00	34,000,745.43
Rehabilitation/Repairs of Fixed Assets	15C	95,000,000.00	95,000,000.00	1,009,000.00	93,991,000.00	10,051,803.88
Preservation of the Environment	15D	2,000,000.00	2,000,000.00	-	2,000,000.00	-
Acquisition of Non Tangible Assets	15E	51,000,000.00	51,000,000.00	-	51,000,000.00	-
TOTAL CAPITAL EXPENDITURE		927,500,000.00	927,500,000.00	55,406,625.00	872,093,375.00	79,944,019.80
TRANSFERS						
Transfers - Payments	13A	-	-	-	-	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		(112,302,000.00)	(112,302,000.00)	(27,161,174.56)	(3,003,760,350.70)	16,648,171.60

**SHONGOM LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
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	1,700,000,000.00	1,700,000,000.00	1,247,292,227.64	(452,707,772.36)	1,132,125,749.37
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)	84,000,000.00	84,000,000.00	-	(84,000,000.00)	34,653,872.18
11010107	Exchange Difference	-	-	-	-	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	-	-	-	-	12,417,204.79
11010110	Budget Augmentation	42,000,000.00	42,000,000.00	-	(42,000,000.00)	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	6,000,000.00	6,000,000.00	-	(6,000,000.00)	34,191,289.81
11010113	Equalisation Fund	50,000,000.00	50,000,000.00	-	(50,000,000.00)	16,152,562.10
11010114	Goods Value Consideration	-	-	-	-	42,566,011.83
11010201	Local Government Share of VAT	635,500,000.00	635,500,000.00	692,901,538.23	57,401,538.23	484,227,771.92
11010303	Local Government Share of Excess Crude Account	85,200,000.00	85,200,000.00	-	(85,200,000.00)	-
	STATUTORY REVENUE TOTAL	2,702,700,000.00	2,702,700,000.00	1,969,407,034.37	(733,292,965.63)	1,756,334,462.00
INDEPENDENT REVENUE						
120101	Personal Taxes	-	-	-	-	2,429,400.00
120201	Licences - General	4,510,000.00	4,510,000.00	7,916,565.00	3,406,565.00	9,069,100.00
120202	Mining Rents	-	-	-	-	-
120204	Fees - General	4,158,000.00	4,158,000.00	1,439,280.00	(2,718,720.00)	20,916,500.00
120205	Fines - General	-	-	-	-	608,800.00
120206	Sales - General	4,600,000.00	4,600,000.00	-	(4,600,000.00)	128,600.00
120207	Earnings - General	4,580,000.00	4,580,000.00	1,008,508.00	(3,571,492.00)	4,179,800.00
120208	Rent on Government Buildings - General	1,050,000.00	1,050,000.00	118,850.00	(931,150.00)	604,600.00
120209	Rent on Land & Others - General	2,100,000.00	2,100,000.00	162,000.00	(1,938,000.00)	47,200.00
120210	Repayments - General	-	-	1,436,000.00	1,436,000.00	-
120211	Investment Income	-	-	-	-	-
120212	Interest Earned	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	1,100,000.00	1,100,000.00	-	(1,100,000.00)	-
	INDEPENDENT REVENUE TOTAL	22,098,000.00	22,098,000.00	12,081,203.00	(10,016,797.00)	37,984,000.00
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	716,000,000.00	716,000,000.00	-	(716,000,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	716,000,000.00	716,000,000.00	-	(716,000,000.00)	-
	TOTAL REVENUE	3,440,798,000.00	3,440,798,000.00	1,981,488,237.37	(1,459,309,762.63)	1,794,318,462.00

SHONGOM LOCAL GOVERNMENT COUNCIL, GOMBE STATE

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)	898,000,000.00	768,300,900.00	752,980,349.06	15,320,550.94	711,734,043.44
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	50,000,000.00	50,000,000.00	-	50,000,000.00	-
210201	Allowances	20,000,000.00	20,000,000.00	410,000.00	19,590,000.00	-
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	-	-	-	-	-
	Personnel Cost Total	968,000,000.00	838,300,900.00	753,390,349.06	84,910,550.94	711,734,043.44
2202	Overhead Cost					
220201	Travels and Transport - General	14,400,000.00	56,491,900.00	50,311,029.80	6,180,870.20	14,949,800.00
220202	Utilities - General	23,000,000.00	23,000,000.00	13,820,000.00	9,180,000.00	21,783,000.00
220203	Materials and Supplies - General	36,300,000.00	50,519,000.00	27,821,563.74	22,697,436.26	46,588,527.28
220204	Maintenance Services - General	59,000,000.00	59,000,000.00	6,280,885.00	52,719,115.00	19,573,200.00
220205	Training - General	10,000,000.00	10,000,000.00	8,985,817.98	1,014,182.02	23,677,581.76
220206	Other Services - General	225,000,000.00	225,000,000.00	147,035,700.00	77,964,300.00	18,130,184.34
220207	Consulting and Professional Services	16,500,000.00	16,500,000.00	14,477,270.32	2,022,729.68	10,003,272.76
220208	Fuel and Lubricants	10,000,000.00	10,000,000.00	1,950,000.00	8,050,000.00	-
220209	Financial Charges	13,000,000.00	13,000,000.00	36,649.99	12,963,350.01	7,540,426.19
220210	Miscellaneous Expenses	141,500,000.00	156,790,900.00	61,102,861.14	95,688,038.86	68,284,955.62
	Overhead Cost Total	548,700,000.00	620,301,800.00	331,821,777.97	288,480,022.03	230,530,947.95
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	944,500,000.00	944,500,000.00	769,032,113.55	175,467,886.45	690,779,645.05
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	944,500,000.00	944,500,000.00	769,032,113.55	175,467,886.45	690,779,645.05
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	73,000,000.00	73,000,000.00	7,501,299.96	65,498,700.04	6,500,000.00
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	73,000,000.00	73,000,000.00	7,501,299.96	65,498,700.04	6,500,000.00
2206	Public Debt Charges					
220601	Loans Repayment	91,400,000.00	149,497,300.00	91,497,246.39	58,000,053.61	58,181,634.16
	Public Debt Charges Total	91,400,000.00	149,497,300.00	91,497,246.39	58,000,053.61	58,181,634.16
2207	Transfers - Payment					
220701	Transfer to Fund Recurrent Expenditure-Payment	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-
23	Capital Expenditure					
230101	Purchase of Fixed Assets	88,000,000.00	88,000,000.00	16,897,625.00	71,102,375.00	35,891,470.49
230201	Construction/Provision of Fixed Assets	691,500,000.00	691,500,000.00	37,500,000.00	654,000,000.00	34,000,745.43
230301	Rehabilitation/Repairs of Fixed Assets	95,000,000.00	95,000,000.00	1,009,000.00	93,991,000.00	10,051,803.88
230401	Preservation of the Environment	2,000,000.00	2,000,000.00	-	2,000,000.00	-
230501	Acquisition of Non Tangible Assets	51,000,000.00	51,000,000.00	-	51,000,000.00	-
	Capital Expenditure Total	927,500,000.00	927,500,000.00	55,406,625.00	872,093,375.00	79,944,019.80
	TOTAL EXPENDITURE	3,553,100,000.00	3,553,100,000.00	2,008,649,411.93	1,544,450,588.07	1,777,670,290.40

**YAMALTU DEBA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 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	2,596,588,185.74	2,385,246,745.68
Payments		
Salaries and Allowances	(807,499,032.62)	(776,442,140.37)
Overhead Cost	(291,027,810.71)	(242,250,279.23)
Grants and Contributions	(1,172,749,506.32)	(1,119,926,583.60)
Subsidies	(4,428,842.84)	(17,152,959.25)
Total Payments	(2,275,705,192.49)	(2,155,771,962.45)
Net Cash flow from Operating Activities	320,882,993.25	229,474,783.23
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)
Net Cash Flow from Investing Activities	(89,304,842.90)	(43,593,731.54)
Financing Activities		
Repayment of Loans	(91,497,246.39)	(76,335,121.73)
Net Cash Flow from Financing Activities	(91,497,246.39)	(76,335,121.73)
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	360,655,426.41	220,574,522.44

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

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

**YAMALTU DEBA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

STATEMENT OF INCOME AND EXPENDITURE AS AT 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

**YAMALTU DEBA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
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-Imbursement 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

**YAMALTU DEBA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
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

PART II

MANAGEMENTS REPORTS

AKKO LOCAL GOVERNMENT COUNCIL

1. CONTRIBUTIONS TOWARDS FUNDING OF STATE'S HIGHER INSTITUTIONS WITHOUT BEING SUPPORTED WITH OFFICIAL CASH RECEIPTS:

Appendix 'A' of this report is a statement showing list of deductions made from the LGA's statutory funds for funding of the State's Higher Institutions without obtaining official cash receipts to support and or justify the payments. Would you explain why such deductions were not supported with receipts.

2. OUTSTANDING PAYMENT VOUCHERS

It was observed during the inspection that payment vouchers amounting to **Two Hundred and Twenty Five Million Eight Hundred and Sixty One Thousand One Hundred and Ninety Nine Naira Eighteen Kobo (₦225,861,199.18)** were not produce for my inspection up to the time of writing this report. This violate the provision of chapter 14:7 (2) of the Financial Memoranda. Would you trace the payment vouchers within fourteen (14) days and inform me for my inspection or alternatively, recover the total amount involved from the officer (s) who effected the payment within twenty one (21) days as contained in FM 39:3a & (6) and inform me of either action taken for my verification early. The details is at appendix B. of this report.

3. PAYMENT VOUCHERS WITHOUT INTERNAL AUDIT CHECK

At Appendix "C" of this report is a list of payment made without being check by the Internal Auditor amounting to **Seven Hundred and Ninety Six Thousand Seven Hundred Naira (₦796,700.00)**. Would you please explain why such payments were made without internal audit check. This process violates the provision of chapter 14:10 of the Financial Memoranda. Would you refer the payment vouchers to the Internal Auditor for him to certify the payment retrospective. Moreover, you are requested to desist from such act. Alternatively, recover the amount involved from the Officer(s) who effected the payment within twenty one (21) days as contained in the Financial Memoranda 39:3a (6) and inform me of either action taken for my verification soonest.

4. PAYMENT VOUCHERS WITHOUT SUPPORTING DOCUMENTS

At **Appendix “D”** of this report are detailed list of payments made without attaching relevant supporting document(s) to the vouchers, amounting to **Five Hundred And Sixty Six Thousand On Hundred And Eight Naira (N556,108.00)** this action is contrary to the provision of FM 14:4 (1-9). Would you please provide the lacking documents and attach same to the affected payment vouchers for my inspection or alternatively, recover the total amount involved from officers concerned within twenty one (21) days as contained in the F.M 39:3a(6) and furnish me with either action taken for my verification.

5. UN-SIGN PAYMENT VOUCHERS BY THE RECEIPIENTS:

At **Appendix “E”** of this report is a list of unsigned payment vouchers by the payees amounting to **One Million Two Hundred and Thirty Six Thousand Naira (N1,236,000.00)**. Would you please call on the payees for their signature to justify the payment or else recover the total amount involved from the Officer(s) who effected the payment within twenty one days (21) days as contained in FM 39:3a and furnish me with details of the recovery for my verification.

6. UN-AUTHORISED PAYMENT VOUCHERS BY THE O.C.V'S

It was observed during the inspection that some payments were made without being authorized by the Officers Controlling Votes (OCV) amounting to **Four Hundred and Seventy Five Thousand Three Hundred Naira (N475,300)**. This process contradict the provision of chapter 14:8 (1-2 and 14:9) of the Financial Memoranda. Would you please explain why making such payments without authorization by the Officers Controlling the Vote's and also ensure that the said amount is being recovered from the Officers who effected the payment as contained in the F.M 39:3a (6) and furnish me with the details of the recovery for my next line of action. Details of this can be seen at appendix “F” of this report.

7. OUTSTANDING DEPARTMENTAL REVENUE RECEIPTS

At appendix ‘G’ of this report is a list of Departmental receipts that were issued to some revenue collectors and were not produced for my inspection. Would you

ensure they are returned and accounted for, please inform me for my verification in due course. This act is contrary to FM 7:8.

8. UN-ACCOUNTED REVENUE RECEIPTS

At Appendix “H” of this report is a statement showing list of some Revenue earning receipts collected by some revenue collectors the proceed amounting to Two Hundred and Ninety Three Thousand Naira (N293,000.00) which would appear not accounted for. Would you recover the amount involved from the officers concerned as this action is contrary to F.M 39:3 (13) and inform me accordingly for my verification.

9. TRACTOR HIRING UNIT (THU)

During the audit inspection it was observed that the tractors worked for 42 days at the rate of twenty thousand amounting to Eight Hundred and forty thousand (N840,000.00) Four Hundred and eighty thousand (N480,000.00) was accounted for while a balance of Three hundred and sixty thousand (N360,000.00) with Mallam Bello Mangada the sectional head. Would you please recover the balance and inform me for my verification.

10. MY PREVIOUS REPORT

My previous report shows the sum of Five Hundred and Ten thousand Naira (N510,000.00) un-accounted Revenue with a list of 22 departmental receipts outstanding. Would you answer same along with this report.

APPENDIX "A"
STATEMENT SHOWING FUNDS CONTRIBUTED TO STATE'S HIGHER
INSTITUTIONS WITHOUT BEING SUPPORTED WITH OFFICIAL CASH RECEIPTS:

MONTH	GSU	COE BILLIRI	POLY BAJOGA	LEGAL NFD	SCI & TECH KJMO	HEALTH TECH KALTINGO	FERTILIZE R	TOTAL
JAN.	8,636,363.64	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,452,272.26
FEB.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
MAR	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
APR.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
MAY	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
JUNE	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
JULY	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
AUG.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
SEPT	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
OCT.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
NOV.	9,067,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
DEC.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82

APPENDIX "B"
LIST OF OUTSTNDING PAYMENT VOUCHERS FOR THE YEAR 2021

S.N	MONTH	P.V	PAYEE	DETAILS OF PAYMENT	AMOUNT
1.	February	45	Gombe State Pension	Monthly Pension	16,238,024.80
2.	March	45	Umar Barde	Replenishment of Imprest	20,000
3.	March	47	Ahmad Yaya	Replenishment of Imprest	10,000
4.	March	68	Hon. Commi. MLG	Settlement of Emirate/Adm/LGSC	998,818.18
5.	April	33	Ahmed Abdukadir	Monthly Imprest	10,000
6.	April	40	Abndu Yakubu G.	Special Advance	202,600
7.	May	2	Ali Audu Are	Closing Advance	2,500,000
8.	July	40	Sundry Person	Monthly Imprest	50,000
9.	July	81	Sundry person	Assistance	50,000
10.	July	83	Gombe State Govt.	Refund of Salaries	198,859,346.84
11.	July	87	Gombe state Govt.	Admin Charges	998,818.18
12.	July	88	Gombe State Govt.	Training Fund	948,818.18
13.	August	40	Saidu H. Marafa	Settlement of NATA	150,000
14.	September	5	Ahmed Yaya	Settlement of Revenue Form	40,000
15.	September	45	Bello Manu	Settlement of Rent	350,000
16.	September	66	Umar Ibrahim	Supply of Laterite	98,000
17.	September	81	Ibrahim Umar	Settlement of R.V Jacket	13,500
18.	September	82	Ibrahim Umar	Settlement of R.V Jacket	70,000
19.	October	12	Yusuf Ahmad	Imprest	5,000
20.	October	14	Sundry Person	Allowance	40,000
21.	October	27	Gombe State Water	Water Scheme	1,000,000
22.	October	32	Sundry Person	Imprest Allowance	15,000
23.	October	33	Sundry Person	Imprest Allowance	30,000
24.	November	29	Muh'd Umar A.	Imprest Allowance	10,000

25.	November	41	Sundry Person	Allowance	180,000
26.	November	52	Manga Alkali	Printing	226,000
27.	November	71	Manga Alkali	Printing	10,000
28.	November	81	Sundry Persons	Settment of AOT/INSP	70,000
29.	December	20	Sundry persons	Monthly Imprest	70,000
30.	December	39	Kulu Sulaiman	Closing of Advance	30,000
31.	December	43	Aliyu Umar T.	Monthly Imprest	10,000
32.	December	104	Aliyu Umar T.	Chm/SLG/TR NATA	538,182
33.	December	105	Aliyu Umar T.	Chm/SEC Reg. Fee	269,091
34.	December	127	Adamu Lamido	Assistance	250,000
35.	December	132	Adamu Lamido	Assistance	500,000
36.	December	135	Gombe State	Settlement of Water	1,000,000
					225,861,199.18

APPENDIX "C"**STATEMENT SHOWING PAYMENT VOUCHERS
WITHOUT INTERNAL AUDIT CHECK**

S/NO	NAME	PV NO.	MONTH	DETAILS	AMOUNT
1.	Maikudi B. Garko	67	June	Assistance	50,000.00
2.	Aliyu M. Soyaji	68	"	"	20,000.00
3.	Ahmed Umar	69	"	Entertainment	22,000.00
4.	Hannatu J. Ahmed	74	"	Assistance	30,000.00
5.	Usman Moh'd	75	"	Workshop	50,000.00
6.	"	76	"	"	50,000.00
7.	Yusuf Ahmed	50	"	Logistics	50,000.00
8.	Abubakar M. Maigari	81	"	"	50,000.00
9.	Adamu Lamido	83	"	Touring	30,000.00
10.	"	88	May	Ramadan Festival	50,000.00
11.	"	89	"	Travelling	10,000.00
12.	Ahmed Umar	90	"	Assistance	10,000.00
13.	Idris M. Bobe	92	July	Hosting	30,000.00
14.	Moh'd Abdulkadir	93	"	Assistance	30,000.00
15.	Sundry person	18	Sept.	Maintenance	20,000.00
16.	Ahmed Yaya	19	"	NATA	23,000.00
17.	Ahmed Umar	67	"	Travelling	16,000.00
18.	Tukur Salihu	49	Nov.	Hosting	20,000.00
19.	"	88	"	Assistance	40,000.00
20.	Ahmed Shuaibu	97	Dec.	Assistance	30,000.00
21.	Gonajo Yahaya	99	"	"	30,000.00
22.	Adamu Lamido	100	"	"	15,000.00
23.	Abdullahi Abdulkadir	119	"	Legal Fee	10,000.00
24.	Ahmed Umar	55	"	Hosting	30,000.00
25.	"	56	"	"	40,000.00
26.	Iliyasu Jibrin	62	Oct.	Assistance	40,000.00
					N796,700.00

APPENDIX "D"**STATEMENT SHOWING LIST OF PAYMENT VOUCHERS**

WITHOUT SUPPORTING DOCUMENTS

S/NO	NAME	PV NO.	MONTH OF A/C	DETAILS	LACKING DOCUMENT	AMOUNT
1.	Abubakar I. Moh'd	7	Feb	Entertainment	Introductory letter	10,000.00
2.	Ahmed shuaibu	18	"	Purchase	Receipt & SRV	20,000.00
3.	Bello B. Kumo	23	"	Travelling	NATA form	10,000.00
4.	Manga Alkali	8	July	Printing	Invoice	45,000.00
5.	Abdullahi Ibrahim	9	"	Repairs	Receipt & SRV	28,000.00
6.	Abdu yakubu G.	15	"	Supply	S.I.V	50,000.00
7.	"	16	"	"	"	50,000.00
8.	Abubakar Boyi	25	"	Travelling	NATA form & introductory letter	30,000.00
9.	Bello B. Kumo	32	Mar	"	NATA form	10,000.00
10.	ahmed shuaibu	80	"	Imprest	Receipt	10,000.00
11.	Umar barde	52	Jun	Assistance	Admission letter	20,000.00
12.	Abubakar Sallau	24	Aug.	"	Medical receipt	10,000.00
13.	Ahmed yaya	32	"	Official Assignment	Invitation letter	10,000.00
14.	Abubakar M. Ngari	34	Aug.	Travelling	NATA form	10,000.00
15.	Aminu Tukur	4	"	Repairs	Council Extract & SRV	100,000.00
16.	Ilyasu B. Amayo	98	July	"	Council Extract I& SRV	153,108.00
17.						566,108.00

APPENDIX "E"

STATEMENT SHOWING LIST OF UN-SIGNED PAYMENT VOUCHERS BY THE PAYEES

S/NO	NAME	PV NO.	MONTH	DETAILS	AMOUNT
1.	Ahmed shuaibu	3	Mar.	Hosting	20,000.00
2.	Moh'd Alh. Umar	11	"	OPE	25,000.00
3.	Ahmed Umar A.	14	"	Hosting	10,000.00
4.	"	15	"	"	10,000.00
5.	Ibrahim jalo Kumo	16	"	Assistance	40,000.00
6.	Abubakar idris	21	Aug.	Logistics	50,000.00
7.	Abdullahi Ibrahim	17	Mar.	Purchase	12,000.00
8.	Mall. Bello Ardo	21	"	Assistance	50,000.00
9.	Mal. Ibrahim aliyu	23	"	"	50,000.00
10.	Kawu Usman	24	"	"	50,000.00
11.	Saidu I. Tafida	27	"	Purchasing of stationaries	30,000.00
12.	Bala Baba Kashere	28	"	Assistance	30,000.00
13.	Ahmed A. Gahe	30	"	Hosting	40,000.00
14.	Aliyu usman	74	"	Imprest	10,000.00
15.	Umar Barde	79	"	"	20,000.00
16.	Moh'd A. Umar	87	"	"	30,000.00
17.	Ahmed Abubakar	56	"	Refreshment	20,000.00
18.	Usman Yahaya	57	July	Assistance	20,000.00
19.	Ahmed Umar A.	69	"	Hosting	30,000.00
20.	"	91	July	"	35,000.00
21.	Hannatu Ahmed	74	June	Assistance	30,000.00
22.	Usman Moh'd	75	June	Workshop	50,000.00
23.	"	76	"	"	50,000.00
24.	Yusuf A. Kumo	79	"	Entertainment	39,000.00
25.	Adamu Lamido	87	July	May Day Celebration	50,000.00
26.	"	88	"	Ramadan Festival	20,000.00
27.	"	90	"	Travelling	10,000.00
28.	Ahmed Umar A	92	"	Hosting	30,000.00
29.	Abubakar Sallau	24	Aug.	Assistance	10,000.00
30.	Abubakar M Ngari	34	"	Hiring	10,000.00
31.	Abdullahi Abubakar	35	"	OPE	5,000.00
32.	Usman Ahmed Kumo	52	Sept.	Payment of rent	70,000.00
33.	Manga Alkali	68	"	Printing	45,000.00

34.	Hon. Janet Jerry	6	Nov.	Imprest	10,000.00
35.	Hon. Abubakar Bobe	7	"	"	10,000.00
36.	Hon. Danlami Musa	8	"	"	10,000.00
37.	Umar Barde	17	"	"	20,000.00
38.	Yusuf Ahmed	19	"	"	5,000.00
39.	Isa Sulaiman	26	"	"	10,000.00
40.	Kulu Sulaiman	28	"	"	10,000.00
41.	Bello B. Kumo	34	"	"	10,000.00
42.	Muh'd U Adamu	44	"	"	10,000.00
43.	Ahmed Abdulkadir	45	"	"	10,000.00
44.	Zailani Adamu	64	Nov.	Assistance	50,000.00
45.	Bello Baba Kumo	95	"	Imprest	10,000.00
46.	Ahmed Shuaibu	105	Nov.	"	20,000.00
47.	Saidu Ibrahim T.	32	Dec.	"	10,000.00
48.	Ahmed Shuaibu	36	"	"	20,000.00
49.	Hon. Abubakar Y. Bappah	116	"	Entertainment	10,000.00
50.	Bello Mohammed	58	"	Imprest	10,000.00
51.					
52.					1,236,000.00

APPENDIX "F"
LIST OF UN-AUTHORISED PAYMENTS

S/NO	NAME	PV NO.	MONTH	DETAILS	AMOUNT
1.	Abubakar Ya'u	72	Jan.	Entertainment	22,700.00
2.	Abubakar Salisu	21	Aug.	Medical Bill	10,005.00
3.	Iliyasu Jibrin	31	"	Medical Bill	10,000.00
4.	Abubakar M. Mgari	19	Apr.	Renovation	50,000.00
5.	Abdul Yakubu G.	40	"	Repairs	202,000.00
6.	Manga Alkali	91	Nov.	Monthly Imprest	10,000.00
7.	Ahmed Shuaibu	93	Dec.	Hosting	55,000.00
8.	Adamu Lamido	100	"	Assistance	30,000.00
9.	" "	125	"	"	25,000.00
10.	Sundry Persons	50	Oct.	OPE	30,000.00
11.	Hon. Janet Jerry	126	Dec.	Entertainment	45,000.00
12.					475,300.00

APPENDIX 'G'
STATEMENT SHOWING OUTSTANDING DEPARTMENTAL REVENUE RECEIPTS
AKKO LOCAL GOVERNMENT

S/NO.	NAME	BOOK		DATE ISSUED
1	Mohammed Adamu K.	146	007251-007300	7/5/2021
2	" "	165	008201-008250	18/8/2021
3	" "	166	008251-008300	18/5/2021
4	Abubakar yaya	201	010001-010050	7/6/2021
5	Saidu Abdul	261	013001-013050	6/7/2021
6	Ahmed Abdulkadir	996	99767-99800	22/9/2021
7	" "	636	041751-031800	9/12/2021
44	SS and SS	056	002751-002800	23/3/21
45	" "	057	002801-002900	23/3/21
46	" "	058	002851-002900	23/3/21
47	" "	061	003001-003150	23/3/21

48	“	“	062	003051-003100	23/3/21
49	“	“	063	003101-003150	23/3/21
50	“	“	065	003201-003250	23/3/21

APPENDIX 'H'
STATEMENT SHOWING UN-ACCOUNTED REVENUE RECEIPTS
AKKO LOCAL GOVERNMENT

S/NO.	NAME	TYPE OF RECEIPT	BOOK NO.	FOLIO NO.	AMOUNT
1	Ali M. Chilo	MKT	0259	25801-25900	N5,000.00
2	Ahmed Abubakar	“	0142	74101-74200	N5,000.00
3	“	“	1120	112501-112600	N5,000.00
4	Ali M. Chilo	“	01434	143301-143400	N5,000.00
5	Umar Ibrahim	“	01754	175301-175400	N5,000.00
6	Ali M. Chilo	“	01764	176301-176400	N5,000.00
7	Ahmed Abdulkadir	“	1772	177101-177200	N5,000.00
8	“	“	1774	177301-177400	N5,000.00
9	“	“	1786	178501-178600	N5,000.00
10	“	“	1787	178601-178700	N5,000.00
11	“	“	1788	178701-178800	N5,000.00
12	“	“	1789	178801-178900	N5,000.00
13	“	“	1790	178901-179000	N5,000.00
14	Ali M. Chilo	“	1799	179801-179900	N5,000.00
15	“	“	1800	179901-180000	N5,000.00
16	Ahmed Abdulkadir	“	1801	180001-180100	N5,000.00
17	“	“	1802	18701-180200	N5,000.00
18	“	“	1803	180201-180400	N5,000.00
19	“	“	1804	180301-180400	N5,000.00
20	“	“	1805	180401-180500	N5,000.00
21	Umar Ibrahim	“	1806	180301-180600	N5,000.00
22	“	“	1809	180801-180900	N5,000.00
23	“	“	1810	180901-181000	N5,000.00
24	“	“	1812	181101-181200	N5,000.00
25	Ahmed Abdulkadir	“	1814	181301-181400	N5,000.00
26	“	“	1819	181801-181900	N5,000.00
27	“	“	1820	181901-182000	N5,000.00
28	“	“	1821	182001-182100	N5,000.00
29	“	“	1822	182101-182200	N5,000.00
30	“	“	1823	182201-182300	N5,000.00
31	Umar Ibrahim	“	1824	182301-182400	N5,000.00
32	“	“	1827	182601-182700	N5,000.00
33	“	“	1828	182701-182800	N5,000.00
34	“	“	1829	182801-182900	N5,000.00
35	“	“	1830	182901-183000	N5,000.00
36	Umar Ibrahim	DEPT.	419	020901-030905	N1,000.00
37	“	“	632	031585-031589	N1,200.00
38	“	“	702	035051-035093	N3,100.00
39	“	“	733	036601-036635	N7,000.00
40	“	“	735	036701-036714	N9,100.00
41	“	“	806	040251-040300	N7,800.00

42	"	"	"	830	041451-041500	N2,000.00
43	"	"	"	031	042882-042900	N2,400.00
44	"	"	"	031	042875-042881	N1,400.00
45	"	"	"	033	000101-000124	N2,400.00
46	"	"	"	029	001401-001441	N8,000.00
47	"	"	"	017	008801-000844	N4,400.00
48	Ali Muh'd Chilo	"	"	052	002578-00260	N2,300.00
49	"	"	"	182	002051-009093	N6,400.00
50	"	"	"	819	040901-040922	N4,200.00
51	"	"	"	851	042501-042545	N14,300.00
52	"	"	"	816	043751-043785	N7,000.00
53	"	"	"	876	043796-043800	N6,200.00
54	"	"	"	882	044051-044074	N9,200.00
55	"	"	"	881	044001-044024	N4,200.00
56	"	"	"	722	036083-036100	N10,400.00
57	"	"	"	688	034351-034365	N1,800.00
58	"	"	"	685	034201-034220	N3,000.00
59	"	"	"	659	032913-032930	N2,200.00
						N293,000.00

PREVIOUS REPORT**APPENDIX 'A'****STATEMENT SHOWING UN-ACCOUNTED REVENUE RECEIPTS****AKKO LOCAL GOVERNMENT**

S/NO.	NAME	TYPE OF RECEIPT	BOOK NO.	FOLIO NUMBER FROM TO	AMOUNT
1	Muhammad M. Abubakar	Cattle	013	01201-01300	N10,000.00
2	"	"	027	02601-02700	N10,000.00
3	"	"	030	02901-03000	N10,000.00
4	"	"	031	03001-03100	N10,000.00
5	"	Market	229	22801-22900	N10,000.00
6	Yusuf Mohammed	"	4335	433401-433500	N10,000.00
7	"	"	4452	445001-445200	N10,000.00
8	"	"	4453	445201-445300	N10,000.00
9	"	"	4454	445301-445400	N10,000.00
10	"	"	4455	445401-445500	N10,000.00
11	"	"	4456	445501-445600	N10,000.00
12	"	"	4457	445601-445700	N10,000.00
13	"	"	4603	460201-460300	N10,000.00
14	"	"	4747	474601-474700	N10,000.00

	“	“			
15	“	“	5030	502901-503000	N10,000.00
16	“	“	5162	516101-516200	N10,000.00
17	“	“	5720	571901-512000	N10,000.00
18	“	“	51291	572501-572900	N10,000.00
19	“	“	4601	460101-460100	N10,000.00
20	Umar Samaila	“	4660	465901-466000	N10,000.00
21	“	“	4730	472901-472000	N10,000.00
22	“	“	5703	570201-570300	N10,000.00
23	“	“	149	14801-14900	N10,000.00
24	Ahmed Abdulkadir	“	150	14901-15000	N10,000.00
25	“	“	151	15001-15100	N10,000.00
26	“	“	152	15101-15200	N10,000.00
27	“	“	153	15201-15300	N10,000.00
28	“	“	167	16601-16700	N10,000.00
29	“	“	168	16701-16800	N10,000.00
30	“	“	169	16801-16900	N10,000.00
31	“	“	170	16901-17000	N10,000.00
32	“	“	184	18301-18400	N10,000.00
33	“	“	185	18401-18500	N10,000.00
34	“	“	186	18501-18600	N10,000.00
35	“	“	187	18601-18700	N10,000.00
36	“	“	188	18701-18800	N10,000.00
37	“	“	212	211001-21200	N10,000.00
38	“	“	213	21201-21300	N10,000.00
39	“	“	214	21301-21400	N10,000.00
40	“	“	215	21401-21500	N10,000.00
41	“	“	216	21501-21600	N10,000.00
42	“	“	217	21601-21700	N10,000.00
43	“	“	218	21701-21800	N10,000.00
44	“	“	230	22901-23000	N10,000.00
45	“	“	231	23001-23100	N10,000.00
46	“	“	232	23101-23200	N10,000.00
47	“	“	234	23301-23400	N10,000.00
48	“	“	235	23401-23500	N10,000.00
49	“	“	236	23501-23600	N10,000.00
50	“	“	237	23601-23700	N10,000.00
51	“	“	211	21000-21100	N10,000.00
					N510,000.00

APPENDIX 'B'**STATEMENT SHOWING OUTSTANDING REVENUE RECEIPT**

S/NO.	NAME	TYPE OF RECEIPT	BOOK NO.	FOLIO NUMBER FROM TO
1	Muhammad M. Abubakar	Dept.	077	003801-003850
2	Haruna Batari	"	1568	75351-75400
3	Abdullahi Manga	"	1651	82501-82550
4	Bala Sambo	"	1865	93201-93250
5	" "	"	1864	93151-93200
6	Ali M. Chilo	"	052	002551-002500
7	" "	"	076	003751-003800
8	" "	"	118	005851-005900
9	" "	"	143	007101-007150
10	Ahmed Abdulkadir	"	083	004101-004150
11	" "	"	097	004801-004850
12	" "	"	109	005401-005450
13	" "	"	140	006950-00700
14	" "	"	141	007001-0070200
15	" "	"	161	008251-008300
16	" "	"	175	008701-008750
17	" "	"	176	008751-008800
19	Bala Sambo	"	037	001801-001850
20	" "	"	038	001851-001900
21	" "	"	039	001901-001950
22	" "	"	0203	010101-010150
23	" "	"	0204	010151-010200

BALANGA LOCAL GOVERNMENT COUNCIL

1. CONTRIBUTIONS TOWARDS FUNDING OF STATE'S HIGHER INSTITUTIONS WITHOUT BEING SUPPORTED WITH OFFICIAL CASH RECEIPTS:

Appendix 'A' of this report is a statement showing list of deductions made from the LGA's statutory funds for funding of the State's Higher Institutions without obtaining official cash receipts to support and or justify the payments. Total amount deducted from January to December was **Two Hundred and Two Million one Hundred and Seventy One Thousand Eight Hundred and Forty Two Kobo (N202,171,800.42)** as counterpart-funding Would you explain why such deductions were not supported with receipts.

2. PAYMENT VOUCHERS WITHOUT INTERNAL AUDIT CHECK

At appendix "B" of this report is a list of payment voucher made without being check by the Internal Auditor amounting to **Five Hundred and Fifteen Thousand Naira (N515,000.00)**. Would you please explain why such payments were made without internal audit check. This process violates the provision of chapter 14:10 of the Financial Memoranda. Would you refer the payment vouchers to the Internal Auditor for him to certify the payment retrospective. Moreover, you are requested to desist from such act. Alternatively, recover the amount involved from the Officer(s) who effected the payment within twenty one (21) days as contained in the Financial Memoranda 39:3a (6) and inform me of either action taken for my verification soonest.

3. PAYMENT VOUCHERS WITHOUT SUPPORTING DOCUMENTS

At appendix "C" of this report are detailed list of payments made without attaching relevant supporting document(s) to the vouchers, amounting to **Ten Million Five Hundred and Sixty Six Thousand Nine Three Naira and Forty Eight Kobo (N10,566,093.48)** this action is contrary to the provision of FM 14:4 (1-9). Would you please provide the lacking documents and attach same to the affected payment vouchers for my inspection or alternatively, recover the total amount involved from officers concerned within twenty on (21) days as contained in the F.M 39:3a(6) and furnish me with either action taken for my verification.

4. UNSIGN PAYMENT VOUCHERS BY THE PAYEES:

At appendix “D” of this report is a list of unsigned payment vouchers by the payees amounting to **Four Million Forty Five Thousand Nine Hundred and Twenty Naira (₦4,045,920.00)**. Would you please call on the payees for their signature to justify the payment or else recover the total amount involved from the Officer(s) who effected the payment within twenty one days (21) days as contained in FM 39:3a and furnish me with details of the recovery for my verification.

5. UN-AUTHORISED PAYMENT VOUCHERS BY THE O.C.V'S

At Appendix “E” It was observed during the inspection that some payments were made without being authorized by the Officers Controlling Votes (OCV) amounting to **Three Million Seven Hundred and Seventy Three Thousand One Hundred and Twenty Naira (₦3,773,120.00)**. This process contradict the provision of chapter 14:8 (1-2 and 14:9) of the Financial Memoranda. Would you please explain why making such payments without authorization by the Officers Controlling the Vote’s and also ensure that the said amount is being recovered from the Officers who effected the payment as contained in the F.M 39:3a (6) and furnish me with the details of the recovery for my next line of action. Details of this can be seen at appendix “E” of this report.

6. UN-ACCOUNTED REVENUE

At Appendix “F” It was observed during the period of my inspection that some of the revenue collectors do not account for the revenue they generated into the treasury of the Local Government amounting to Five Hundred and Four Thousand and Fifty Naira (N504,050.00) Only. This practice is contrary to chapter 33:3(a) of the revised Financial Memoranda (FM). Would you as a matter of urgency retrieve the receipt from the affected officers and make sure that all revenue collected are accounted for and furnish me with details of the recoveries for my verification.

7. OUTSTANDING REVENUE RECEIPTS

At Appendix ‘G’ of this report is a list of revenue earning receipt booklets that were not produced for my inspection and all efforts made to trace them proved abortive. This practice is contrary to chapter 33”3(a) of the revised Financial Memoranda (FM). Would you ensure that these receipts are retrieved, returned and accounted for and furnish me with recovery details for my verification, please.

*Auditor General for Local Governments
Gombe State*

APPENDIX "A"
**STATEMENT SHOWING FUNDS CONTRIBUTED TO STATE'S HIGHER
 INSTITUTIONS WITHOUT BEING SUPPORTED WITH OFFICIAL CASH RECEIPTS:**

MONTH	GSU	COE BILLIRI	POLY BAJOGA	LEGAL NFD	SCI & TECH KUMO	HEALTH TECH KALTUNGO	FERTILIZE R	TOTAL
JAN.	8,636,363.64	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,452,272.26
FEB.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
MAR.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
APR.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
MAY	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
JUNE	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
JULY	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
AUG.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
SEPT	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
OCT.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
NOV.	9,067,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
DEC.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82

APPENDIX "B"
PAYMENT VOUCHERS WITHOUT INTERNAL AUDIT CHECK

S.N	MONTH	P.V	PAYEE	DETAILS OF PAYMENT	AMOUNT
1.	Sept.	17	Ahmed Abubakar	Entertainment of guest	10,000.00
2.	Sept.	18	Sundry Casual Staff	Monthly allowance	100,000.00
3.	Sept.	20	Sundry Persons		80,000.00
4.	Sept.	43	Umar Mamman	Repair of vehicle	200,000.00
5.	Sept.	45	Dongs Mahamas	OPE	11,000.00
6.	Sept.	47	Joab D. Alkali	Transport/feeding	38,000.00
7.	Sept.	51	Bakari Kallah	Purchase of injector	60,000.00
8.		92	Usman A. Waziri	Entertainment	16,000.00
					₦515,000.00

APPENDIX "C"
PAYMENT VOUCHERS WITHOUT PROPER SUPPORTING DOCUMENTS

S/N	MONTH OF ACCT	PAYEE	PV NO.	DETAILS	AMOUNT
1.	Jan.	Usman A Waziri	39	Security Meeting With Comm. Of Police	45,000.00
2.	Jan.	Salisu Umar Dong	66	Purchase of Tyres	60,000.00
3.	Jan.	Yahaya L.Yerima	67	Report of Land Pump	40,000.00
4.	Jan.	Adamu S. Yerima	68	Entertainment	42,000.00
5.	April	Usman A. Waziri	12	Hiring of Vehicle	35,000.00
6.	April	Adamu S. Yerima	17	Hiring of Vehicle	50,000.00
7.	May	Acct Finance	75	OPE	40,000.00
8.	June	Gombe State Gov't	3	Payment of Cristian Pilgrim to Jerusalem	4,286,457.12
9.	July	Gombe State Gov't	5	Audit Fees	3,012,636.36
10.	Sept	Security Sundry	5	Security	350,000.00
11.	Sept	Security Sundry	6	Security	200,000.00

12.	Sept	Jacob Batari	17	Entertainment	10,000.00
13.	Sept	Sundry NYSC	19	Entertainment	11,000.00
14.	Sept	Umar Mamman	43	Repair of Vehicle	200,000.00
15.	Oct.	Ambi Gimba	20	Maintenance of Road	50,000.00
16.	Nov.	Mohammed Babayo	40	Qur'anic Recitation	500,000.00
17.	Nov.	Jonah Audu	41	Printing of Acc Book	804,000.00
18.	Nov.	Usman A. Waziri	82	Security Logistic	200,000.00
19.	Nov.	Sundry Security	83	Fueling/Logistic	200,000.00
20.	Dec.	Sundry Staff	41	Transport/Feeding	350,000.00
21.	Dec.	Usman A. Waziri	108	Purchase of Tyres	80,000.00
22.					10,566,093.48

APPENDIX "D"

LIST OF UN-SIGNED PAYMENT VOUCHERS BY THE PAYEES

S/N	NAME	PV NO.	MONTH OF A/C	DETAILS	AMOUNT
1.	Salisu Umaru Reme	12	January	Imprest Advance	100,000.00
2.	Alkali MG Sarma	13	January	Imprest Advance	30,000.00
3.	Adamu Yerima	14	January	Imprest Advance	10,000.00
4.	Musa Ibn Umar	15	January	Imprest Advance	10,000.00
5.	Auwalu A. Mwona	16	January	Imprest Advance	10,000.00
6.	Usman A. Waziri	19	January	Imprest Advance	20,000.00
7.	Hammad Ibrahim	20	January	Imprest Advance	70,000.00
8.	Abdullahi Godabe	21	January	Imprest Advance	20,000.00
9.	Bitrus Faruk	22	January	Imprest Advance	15,000.00
10.	Maphidi O. Timon	24	January	Imprest Advance	10,000.00
11.	Musa A. Yusuf	31	January	Imprest Advance	30,000.00
12.	Donny M. Mahamas	32	January	Imprest Advance	30,000.00
13.	Victor Manaja	33	January	Imprest Advance	10,000.00
14.	Usman A. Galadima	34	January	Imprest Advance	30,000.00
15.	Usman A. Waziri	39	January	Imprest Advance	45,000.00
16.	Usman A. Waziri	40	January	Held meeting with Comm. Police	50,000.00
17.	James Ma'aji	46	January	Case recitation	50,000.00
18.	Sulaiman Bamgam	48	January	Printing of receipt	34,800.00
19.	Apolos Kabziel	51	January	Task force committee	5,000.00
20.	Sunday officers	57	January	Entertainment	15,000.00
21.	Adamu Ardo	60	January	Travelling allowance	17,400.00
22.	Sambo Ambi	62	January	Committee allowance	174,000.00
23.	Sunday Inspector	65	January	Entertainment	50,000.00
24.	Salihu Umar Dongs	66	January	Closing of Acct.	60,000.00
25.	Yahaya L. Barde	67	January	Purchase of Tyres	40,000.00
26.	Adamu S. Yerima	68	January	Repair of land pump	42,000.00
27.	Usman A. waziri	69	January	Entertainment	30,000.00
28.	Usman A. waziri	70	January	Security meeting	70,000.00
29.	Usman A. waziri	71	January	Security service	30,000.00
30.	Usman A. waziri	72	January	Women fellowship at Kunali	70,000.00
31.	Musa A. Yusuf	8	April	Entertainment of	20,000.00

				committee	
32.	Sunday Chairman Aid	7	May	Standing allowance	80,000.00
33.	Alkali MG Sarma	46	May	Standing imprest	30,000.00
34.	Alkali MG Sarma	11	June	Standing imprest	30,000.00
35.	Adamu S. Yerima	12	June	Standing imprest	10,000.00
36.	Auwal A. Mona	13	June	Standing imprest	10,000.00
37.	Musa Ibn Umar	14	June	Standing imprest	10,000.00
38.	Sunday Chairman Aid	15	June	Monthly allowance	80,000.00
39.	Abubakar Ahmed	16	June	Monthly allowance	10,000.00
40.	Usman A. Waziri	18	June	Monthly allowance	20,000.00
41.	Maphindi O. Timon	22	June	Monthly allowance	10,000.00
42.	Sunday Acct.	23	June	Monthly allowance	30,000.00
43.	Alh. Hussaini Isa	27	June	Monthly allowance	20,000.00
44.	Idris Abubakar	30	June	Monthly allowance	10,000.00
45.	Dahiru Mohammed	31	June	Monthly allowance	50,000.00
46.	Doony Mahamas	32	June	Monthly allowance	30,000.00
47.	Victor Manager	33	June	Monthly allowance	10,000.00
48.	Usman Babale	42	June	Logistics to revenue Task Force	52,200.00
49.	Sulaiman Bangam	43	June	Logistics to revenue Task Force	52,200.00
50.	Adamu Ado	45	June	Logistics to revenue Task Force	34,800.00
51.	Usman A. Waziri	38	June	Repair of computer/printer	99,000.00
52.	Usman Galadima	69	March	Science, Technology, Innovation	300,000.00
53.	Sambo Ambi	10	February	Condolence to Hon. Councilor	40,000.00
54.	Sunday person	1	February	Visit of HRH the Hamma Bachama Numan	400,000.00
55.	Sunday person	11	February	Entertainment	80,000.00
56.	Sunday person	12	February	Entertainment	70,000.00
57.	Adamu Ado	14	February	Revenue Task Force	26,100.00
58.	Abdulazeez Usman	15	February	Working Material	14,000.00
59.	Sambo Ambi	17	February	Entertainment	5,620
60.	Sambo Ambi	9	February	Entertainment	30,000.00
61.	Usman Galadima	43	February	Gombe State Independence Day	500,000.00
62.	Apolos Kabziel	117	October	Logistic of Press	10,000.00
63.	Sunday security allow	6	November	Security Allowance	200,000.00
64.	Salisu Umar	64	December	House Hold Exercise NPC	79,500.00
65.	Usman A. Waziri	63	December	Fueling of Vehicle	97,800.00
66.	Musa Yusuf	94	December	Feeding/Hotel Bills to Doctors	50,000.00
67.	Usman A. waziri	106	December	Police Patrol	142,000.00
68.	Sambo Ambi	107	December	Purchase of Material	44,500.00

69.	Usman Adamu	108	December	Purchase of Tyres/Batteries	80, 000.00
70.					3,965,920.00

APPENDIX "E"

UN-AUTHORISED PAYMENT VOUCHERS BY THE O.C.V'S

S/NO	NAME	PV NO.	MONTH	DETAILS	AMOUNT
1.	Sambo Ambi	17	Feb,	Entertainment of Councilor	5,620.00
2.	Adamu S Yerima	22	Feb,	Fueling/ Feeding	40,000.00
3.	Usman Galadima	43	Oct,	Celebration of Gombe 25 th	500,000.00
4.	Batari Garawa	5	Oct,	Food Vendor Data Capture	500,000.00
5.	Adamu Ado	52	Dec,	Stake Holders Meeting	200,000.00
6.	Abubakar Ibrahim Ma'aji (Sport)	53	Dec,	Dan Maje Football Cup	500,000.00
7.	Abubakar Ibrahim Ma'aji (Sport)	54	Dec,	Dan Maje Football	500,000.00
8.	Adamu Ado	56	Dec,	Book Launching	120,000.00
9.	Hon. Ezekiel Salamu	57	Dec,	Attending Workshop	100,000.00
10.	Hadiza Ayuba	62	Dec,	Purchase of Sanitation materials	300,000.00
11.	John Fantami	66	Dec,	Revenue Task Force	66,000.00
12.	Musa A Yusuf	74	Dec,	OPE	30,000.00
13.	Victor Manager	86	Dec,	Monthly Impress	10,000.00
14.	Sa'idu Idris Ahmed	88	Dec,	Monthly Impress	10,000.00
15.	Abubakar Ibrahim Ma'aji	90	Dec,		10,000.00
16.	Salihu Hussaini PRO	91	Dec,	Entertainment	40,000.00
17.	Charlel Alkali	93	Dec,	Financial Assist	30,000.00
18.	Musa A Yusuf	94	Dec,	Feeding/Acct. for Doctor	50,000.00
19.	Ahmed Abubakar	95	Dec,	Hosting of Party Elders	20,000.00
20.	Adamu S Yerima	105	Dec,	Feeding/Logistic INEC	350,000.00
21.	Usman A Waziri	106	Dec,	Entertainment of Police	142,000.00
22.	Sambo Ambi	107		Purchase of	44,500.00

				Materials	
23.	Usman Adamu	108	Dec,	Purchase of Tyres	80,000.00
24.	Musa A Yusuf	110	Dec,	Vaccination Campaign	80,000.00
25.	Adamu S. Yerima	113	Dec,	Entertainment of CAN	45,000.00
					3,773,120.00

APPENDIX 'F'

S/N	NAMES	AMT CASHBOOK	AMT TR/RECEIPT	DIFF
1.	Musa A. Yusuf	617,900.00	616,500.00	1,400.00
2.	Alkali MG. Sarma	947,500.00	775,500.00	32,000.00
3.	Adamu Ado	1,950,00.00	1,946,000.00	4,000.00
4.	Haruna Yerima	44	2151-2200	13,450
5.	Alkali MG Sarma	122	6099 - 6100	9,000
6.	Alkali MG Sarma	128	6380 - 6400	13,700
7.	Alkali MG Sarma	125	6216 - 6250	20,400
8.	Alkali MG Sarma	116	5790 - 5800	5,100

1.	Munkaila Idi	003	0201 - 0300	25-6-2021	Market
2.	Hashimu Bakari	004	0301 - 0400	10-9-2021	Market
3.	Munkaila Idi	006	0501 - 0600	5-10-2021	Market
4.	Adamu Ado	007	0601 - 0700	5-10-2021	Market
5.	Adamu Ado	010	0901 - 1000	5-1-2021	Market
6.	Adamu Ado	014	1301 - 1400	23-11-2021	Market
7.	Abubakar Umar	001	0001 - 0100	24-6-2021	Market
8.	Munkaila Idi	002	0101 - 0200	25-6-2021	Market
9.	Adamu Ado	0011	01001 - 01100	1-4-2021	Market
10.	Adamu Ado	0012	01101 - 01200	1-4-2021	Market
11.	Adamu Ado	0013	01201 - 01300	1-4-2021	Market
12.	Adamu Ado	0014	01301 - 01400	1-4-2021	Market
13.	Idi Dikkilo	0025	02401 - 02500	27-5-2021	Market
14.	Umar Abubakar	0059	05801 - 05900	15-7-2021	Market
15.	Bakari Halilu	0068	06701 - 06800	23-9-2021	Market
16.	Bakari Halilu	0071	07001 - 07100	23-9-2021	Market
17.	Munkaila Idi	0084	08301 - 08400	5-10-2021	Market
18.	Bakari Halilu	104	10301 - 10400	28-10-2021	Market
19.	Adamu Ado	0009	00801 - 00900	1-4-2021	Market
20.	Adamu Ado	0031	03001 - 03100	6-5-2021	Market
21.	Adamu Ado	0032	03101 - 03200	6-5-2021	Market
22.	Adamu Ado	0034	03201 - 03300	6-5-2021	Market
23.	Adamu Ado	0035	03301 - 03400	6-5-2021	Market

24.	Adamu Ado	0036	03401 – 03500	6-5-2021	Market
25.	Adamu Ado	0037	03501 – 03600	6-5-2021	Market
26.	Adamu Ado	0038	03601 – 03700	6-5-2021	Market
27.	Adamu Ado	0039	03701 – 03800	6-5-2021	Market
28.	Adamu Ado	0040	03801 – 03900	6-5-2021	Market
29.	Adamu Ado	0069	03901 – 04000	6-5-2021	Market
30.	Adamu Ado	0070	06801 – 06900	6-5-2021	Market
31.	Adamu Ado	0071	06901 – 07000	10-6-2021	Market
32.	Adamu Ado	0072	07001 – 07100	10-6-2021	Market
33.	Adamu Ado	0073	07101 – 07200	10-6-2021	Market
34.	Adamu Ado	0074	07201 – 07300	10-6-2021	Market
35.	Adamu Ado	0075	07301 – 07400	10-6-2021	Market
36.	Adamu Ado	0076	07401 – 07500	10-6-2021	Market
37.	Adamu Ado	0077	07501 – 07600	10-6-2021	Market
38.	Adamu Ado	0078	07601 – 07700	10-6-2021	Market
39.	Adamu Ado	0097	07701 – 07800	10-6-2021	Market
40.	Munkaila Idi	0098	09601 – 09700	25-6-2021	Market
41.	Umar Abubakar	106	09701 – 09800	4-7-2021	Market
42.	Munkaila Idi	119	10501 – 10600	16-7-2021	Market
43.	Munkaila Idi	120	11801 – 11900	8-10-2021	Market
44.	Munkaila Idi	121	11901 – 12000	8-10-2021	Market
45.	Adamu Usman Marith	124	12001 – 12100	13-8-2021	Market
46.	Umar Abubakar	122	12301 – 12400	9-9-2021	Market
47.	Adamu Usman Marith	129	12101 – 12200	13-8-2021	Market
48.	Bakari Halilu	131	12801 – 12900	23-9-2021	Market
49.	Bakari Halilu	139	13001 – 13100	23-9-2021	Market
50.	Idi Misal	056	13001 – 13900	16-10-2021	Market
51.	Munkaila Idi	029	05501 – 05600	30-7-2021	Market
52.	Munkaila Idi	101	2801 – 2900	9-7-2021	Market
53.	Muhammed Idi	024	10001 – 10100	29-11-2021	Market
54.	Mohammed Idi	0031	2310 – 2400	29-11-2021	Market
55.	Adamu Ado	0034	03001 – 03100	6-5-2021	Market
56.	Adamu Ado	0035	03301 – 03400	6-5-2021	Market
57.	Adamu Ado	0035	03401 – 03500	6-5-2021	Market
58.	Adamu Ado	0036	03501 – 03600	6-5-2021	Motor Park
59.	Adamu Ado	0037	03601 – 03700	6-5-2021	Motor Park
60.	Adamu Ado	0038	03701 – 03800	6-5-2021	Motor Park
61.	Adamu Ado	0039	03801 – 03900	6-5-2021	Motor Park
62.	Adamu Ado	0041	04001 – 04100	6-5-2021	Motor Park

63.	Adamu Ado	0043	04201 – 04300	6-5-2021	Motor Park
64.	Adamu Ado	0045	04401 – 04500	6-5-2021	Motor Park
65.	Adamu Ado	0046	04501 – 04600	6-5-2021	Motor Park
66.	Adamu Ado	0050	06601 – 06700	6-5-2021	Motor Park
67.	Haruna A. Yerima	0067	06701 – 06800	13-6-2021	Motor Park
68.	Haruna A. Yerima	0068	07701 – 07800	13-6-2021	Motor Park
69.	Umar Abubakar	0078	08101 – 08200	9-7-2021	Motor Park
70.	Zakariya M. Yerima	0082	08501 – 08600	26-7-2021	Motor Park
71.	Umar Abubakar	086	08801 – 08900	9-9-2021	Motor Park
72.	Bakari Halilu	089	09601 – 09700	28-9-2021	Motor Park
73.	Munkaila Idi	097	09801 – 09900	8-10-2021	Motor Park
74.	Munkaila Idi	099	09901 – 10000	8-10-2021	Motor Park
75.	Munkail Idi	100	16801 – 16900	8-10-2021	Motor Park
76.	Umar Abubakar	169	16901 – 17000	15-2-2021	Motor Park
77.	Umar Abubakar	170	2350 – 2400	15-2-2021	Motor Park
78.	Adamu Ado	784	2451 – 2500	15-2-2021	Motor Park
79.	Adamu Ado	150	8601 – 8650	15-2-2021	Motor Park
80.	Adamu Ado	173	2151 – 2200	15-2-2021	Motor Park
81.	Adamu Ado	44	2151 – 2200	15-2-2021	Motor Park

APPENDIX 'G'**STATEMENT SHOWING LIST OF OUTSTANDING REVENUE RECEIPT**

S/N	NAMES OF COLLECTORS	BK NO.	COUNTERFOIL NO	DATE	TYPE OF RECEIPT
82.	Adamu Ado	153	7651 – 7700	5-11-2021	Dept.
83.	Adamu Ado	154	7701 – 8700	5-11-2021	Dept.
84.	Adamu Ado	011	0501 – 00550	1-6-2021	Dept.
85.	Adamu Ado	012	0551 – 0600	1-6-2021	Dept.
86.	Garba John	065	3201 – 3250	22-10-2-21	Dept.
87.	Moses G. Sarma	117	5801 – 5850	7-12-2021	Dept.
88.	Ibrahim Waja (Chiefdom)	111	5501 – 5550	1-12-2021	Dept.
89.	Adamu Ado	150	7451 – 7500	5-1-2021	Dept.

BILLIRI LOCAL GOVERNMENT COUNCIL

1. CONTRIBUTIONS TOWARDS FUNDING OF STATE'S HIGHER INSTITUTIONS WITHOUT BEING SUPPORTED WITH OFFICIAL CASH RECEIPTS:

Appendix 'A' of this report is a statement showing list of deductions made from the LGA's statutory funds for funding of the State's Higher Institutions without obtaining official cash receipts to support and or justify the payments. Would you explain why such deductions were not supported with receipts.

2. OUTSTANDING PAYMENT VOUCHERS

It was observed during the inspection that payment vouchers amounting to **One Hundred and Sixty Nine Million Two Hundred and Twenty Eight Thousand Five Hundred and Thirty Naira (₦169,228,513)** were not produce for my inspection up to the time of writing this report. This violate the provision of chapter 14:7 (2) of the Financial Memoranda. Would you trace the payment vouchers within fourteen (14) days and inform me for my inspection or alternatively, recover the total amount involved from the Officer (s) who effected the payment within twenty one (21) days as contained in FM 39:3a & (6) and inform me of either action taken for my verification early. The details is at **Appendix "B"**. of this report.

3. PAYMENT VOUCHERS WITHOUT INTERNAL AUDIT CHECK

At **Appendix "C"** of this report is a list of payment made without being check by the Internal Auditor amounting to **Seven Hundred and Eighty Thousand Naira (₦780,000.00)**. Would you please explain why such payments were made without internal audit check. This process violates the provision of chapter 14:10 of the Financial Memoranda. Would you refer the payment vouchers to the Internal Auditor for him to certify the payment retrospective. Moreover, you are requested to desist from such act. Alternatively, recover the amount involved from the Officer(s) who effected the payment within twenty one (21) days as contained in the Financial Memoranda 39:3a (6) and inform me of either action taken for my verification soonest.

4. PAYMENT VOUCHERS WITHOUT SUPPORTING DOCUMENTS

At **Appendix “D”** of this report are detailed list of payments made without attaching relevant supporting document(s) to the vouchers, amounting to **Two Million One Hundred Thousand Eight Hundred and Eighteen Naira Eighteen Kobo (₦2,100,818.18)** this action is contrary to the provision of FM 14:4 (1-9). Would you please provide the lacking documents and attach same to the affected payment vouchers for my inspection or alternatively, recover the total amount involved from officers concerned within twenty one (21) days as contained in the F.M 39:3a(6) and furnish me with either action taken for my verification.

5. UN-SIGN PAYMENT VOUCHERS BY THE RECEIPIENTS:

At **Appendix “E”** of this report is a list of unsigned payment vouchers by the payees amounting to **Two Million, Three Hundred and Sixty Thousand Naira (₦2,360,000.00)**. Would you please call on the payees for their signature to justify the payment or else recover the total amount involved from the Officer(s) who effected the payment within twenty one days (21) days as contained in FM 39:3a and furnish me with details of the recovery for my verification.

6. PAYMENT WITHOUT MINISTERIAL APPROVAL

A total number of five (5) payment vouchers worth **Fifty Four Million Three Hundred and Forty Five Thousand Four Hundred and Seven Naira Thirty Eight Kobo (₦54,348,407.38)**. were found to have been paid without ministerial approval, would you please confirm to me that all the relevant ministerial approval have now been traced and attached to the payment vouchers or alternatively recover the total amount involved from the treasurer who made the payment without attached relevant ministerial approval as provided in FM 39:3a (6) and furnished me with the treasury details of the recoveries for my next verification soon at **APPENDIX “F”** of this report.

7. TREASURY MAIN CASH BOOK

Appendix “G” of this report is the summary of locally generated revenue for the period of Feb. 2021 – December, 2021, that shows revenue not paid into bank but cash payment. The financial regulations stipulate that all internally generated revenue should be paid into the bank and not collect ad cash in the treasury.

*Auditor General for Local Governments
Gombe State*

8. UNACCOUNTED REVENUE APPENDIX

It was observed that the sum of Twenty Two Thousand Three Hundred Naira (₦22,300) was not accounted as indicated on Appendix (“H”) of the report.

Would you please ensure that the local amount involved is fully received and furnish me with the treasury details of the recovery you my next verification.

9. OUTSTANDING REVENUE RECEIPTS

At Appendix “I” of this report is a list of seven (7) revenue receipts that were not produced at returned to the state for inspection, this pedicle is contrary to the provision of financial memorandum (FM) 7:8

Would you please explain on why these receipts were not presented for my inspection and confirmed to me that they have been returned to state and ready for my inspection.

APPENDIX "A"
STATEMENT SHOWING FUNDS CONTRIBUTED TO STATE'S HIGHER
INSTITUTIONS WITHOUT BEING SUPPORTED WITH OFFICIAL CASH RECEIPTS:

MONTH	GSU	COE BILLIRI	POLY BAJOGA	LEGAL NFD	SCI & TECH KUMO	HEALTH TECH KALTUNGO	FERTILIZE R	TOTAL
JAN.	8,636,363.64	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,452,272.26
FEB.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
MAR.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
APR.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
MAY	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
JUNE	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
JULY	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
AUG.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
SEPT	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
OCT.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
NOV.	9,067,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
DEC.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82

APPENDIX "B"
LIST OF OUTSTNDING PAYMENT VOUCHERS FOR THE YEAR 2021

S/N	MONTH	P.V	PAYEE	DETAILS OF PAYMENT	AMOUNT
1.	February	26	Ministry for local Govt.	Emirate Council	1,600,000
2.	February	65	H.O.D Works	Spreading and Filling of Sand	130,000
3.	February	66	H.O.D Works	Monthly Allowance for Jan. 2021	40,000
4.	March	45	Mai Tangale	Tangale Chieftdom	1,000,000
5.	March	46	Deputy Secretary	Tangale Chieftdom	500,000
6.	March	47	H.O.D ESD	Tangale Chieftdom	300,000
7.	March	48	H.O.D ESD	Tangale Chieftdom	45,350
8.	April	24	Ag. Deputy Treasurer	Logistics	50,000
9.	April	37	H.O.D ESD	Relief Items/Materials	2,383,636.40
10.	April	38	Deputy Secretary	Relief Items/Materials	149,000
11.	May	37	H.O.D ESD	Ramadam/Eid Fitr	2,000,000
12.	May	44	H.O.D ESD	Distribution of Palliative	1,000,000
13.	May	45	Mai Tangale	Medical Bill	5,000,000
14.	MAY	46	Deputy Secretary	Medical Bill	62,000
15.	June	34	Deputy Secretary	Medical Bill	100,000
16.	June	35	AG's Office Gombe	Contribution to Emirate Council	1,600,000
17.	June	36	AG's Office Gombe	1% Admin Charges	998,818.18
18.	June	37	AG's Office Gombe	1% Training Fund	748,818.18
19.	June	38	AG's Office Gombe	L.G.A Salaries	52,262,276.84
20.	June	39	AG's Office Gombe	L.G.E.A Salaries	49,092,261.75
21.	June	40	AG's Office Gombe	Contribution to Pension	16,253,625.25
22.	July	40	HOD ESD	Eid'el Kabir	6,970,000
23.	July	46	Planning officer	Budget Defense	1,500,000

24.	July	47	Sundry person	Budget Defense	104,000
25.	August	42	PHCC	Budget Defense	33,000
26.	September	28	Local Govt. Pension Board	Monthly Pension	16,884,089.83
27.	September	39	AG Treasurer	Logistics	50,000
28.	September	40	HOD ESD	Logistics	44,000
29.	October	31	Sundry persons	Monthly Allowance Oct 2021	120,000
30.	October	32	Sundry persons	Monthly Allowance Oct 2021	60,000
31.	October	42	Treasurer	Independence Celebration	500,000
32.	October	46	MLG & CA	Independence Celebration	804,000
33.	November	51	HOD ESD	Bible Quiz	500,000
34.	November	52	HOD ESD	Qur'an Recitation Competition	500,000
35.	November	53	Deputy Secretary	Workshop	413,636.40
36.	November	54	Deputy Secretary	Prepaid Meter	250,000
37.	November	55	Sundry persons	Monthly Allowance	120,000
38.	November	56	Sundry Persons	Monthly Allowance	60,000
39.	November	57	Deputy Secretary	Monthly Allowance	5,000,000
Grand Total					169,228,513

APPENDIX "C"
STATEMENT SHOWING PAYMENT VOUCHERS
WITHOUT INTERNAL AUDIT CHECK

S/N	NAME	DETAILS	MONTH	P.V NO.	AMOUNT
9.	Deputy Chairman	Impress Advance	Oct. 21	1	50,000.00
10.	Cashier BLR	Impress Advance	Oct. 21	2	50,000.00
11.	Chairman BLR	Impress Advance	Oct. 21	3	200,000.00
12.	Secretary BLR	Impress Advance	Oct. 21	4	100,000.00
13.	Ag. Treasurer	Impress Advance	Oct. 21	5	70,000.00
14.	P.H.C.C.	Impress Advance	Oct. 21	6	30,000.00
15.	H.O.D. Works	Impress Advance	Oct. 21	7	30,000.00
16.	Ag. D/Treasurer	Impress Advance	Oct. 21	8	30,000.00
17.	HESD	Impress Advance	Oct. 21	9	30,000.00
18.	H.O.D. Agric	Impress Advance	Oct. 21	10	30,000.00
19.	Deputy Secretary	Impress Advance	Oct. 21	11	30,000.00
20.	General Accountant	Impress Advance	Oct. 21	12	20,000.00
21.	D.S.O.	Impress Advance	Oct. 21	13	15,000.00
22.	Internal Auditor	Impress Advance	Oct. 21	14	15,000.00
23.	D/H Works	Impress Advance	Oct. 21	15	10,000.00
24.	S.O.	Impress Advance	Oct. 21	17	10,000.00
25.	D.P.H.C.C.	Impress Advance	Oct. 21	18	10,000.00
26.	C.A.O.	Impress Advance	Oct. 21	19	10,000.00
27.	D/H.O.D. Agric	Impress Advance	Oct. 21	20	10,000.00
28.	D/H.E.S.D.	Impress Advance	Oct. 21	21	10,000.00
29.	Con. Sec. Chairman	Impress Advance	Oct. 21	22	10,000.00
30.	Con. Sec. Secretary	Impress Advance	Oct. 21	23	10,000.00
TOTAL					₦ 780,000.00

APPENDIX "D"
STATEMENT SHOWING LIST OF PAYMENT VOUCHERS
WITHOUT SUPPORTING DOCUMENTS

S/N	NAME	MONTH	P.VNO	DETAILS	LACKING DOCUMENTS	AMOUNT
1.	Elkana Pass	Jan, 21	10	Repairs of Generator	Spare parts SRV	124,000.00
2.	Cashier BLR	Mar. 21	6	Expo 2021	Invitation Letter	300,000.00
3.	Min. for LG	Mar. 21	8	Purchase of Stationaries	SRV/Receipts	340,909.09
4.	Sundry Person	Aug. 21	37	Monthly Allowance	Council Extract	175,000.00
5.	Min. for LG	Sept. 21	32	Purchase of Stationaries	SRV	340,000.00
6.	Sundry Person	Sept. 21	34	Monthly Allowance	Council Extract	175,000.00
7.	Sundry Person	Oct. 21	42	Monthly Allowance	Council Extract	175,000.00
8.	Sundry Person	Nov. 21	42	Monthly Allowance	Council Extract	175,000.00
9.	Sundry Person	Dec. 21	66	Monthly Allowance	Council Extract	175,000.00
10.	Sundry Person	Dec. 21	67	Monthly Allowance	Council Extract	120,000.00
TOTAL						2,100,818.18

APPENDIX "E"
STATEMENT SHOWING LIST OF UN-SIGNED PAYMENT VOUCHERS BY THE
PAYEES

S/N	NAME	MONTH	P.VNO	DETAILS	AMOUNT
1.	Ag. D/Treasurer	Jan. 21	11	Entertainment & Logistics	100,000.00
2.	Deputy Treasure (Ag)	Feb. 21	6	Monthly Imprest	30,000.00
3.	Ag. Treasurer	Feb. 21	7	Monthly Imprest	70,000.00
4.	Ag. Deputy HOD Works	Feb. 21	8	Monthly Imprest	10,000.00
5.	PHC Co-ordinator	Feb. 21	9	Monthly Imprest	30,000.00
6.	Deputy PHCC	Feb. 21	16	Monthly Imprest	10,000.00
7.	Ag. Treasurer	Feb. 21	37	Monthly Imprest Feb.	70,000.00
8.	Ag. Treasurer	Mar. 21	16	Monthly Imprest Mar.	70,000.00
9.	Deputy Chairman	Mar. 21	17	Monthly Imprest	50,000.00
10.	PHC Co-ordinator	Mar. 21	21	Monthly Imprest	30,000.00
11.	Deputy PHCC	Mar. 21	30	Monthly Imprest	10,000.00
12.	Deputy HESD	Mar. 21	31	Monthly Imprest	10,000.00
13.	D/Agric	Mar. 21	32	Monthly Imprest	10,000.00
14.	Chairperson BLG	Apr. 21	5	Monthly Imprest	200,000.00
15.	Secretary BLG	Apr. 21	6	Monthly Imprest	100,000.00
16.	Cashier	Apr. 21	8	Monthly Imprest	50,000.00
17.	D/Treasurer	Apr. 21	11	Monthly Imprest	30,000.00
18.	Chief Admin Officer	Apr. 21	16	Monthly Imprest	10,000.00
19.	D/HED	Apr. 21	17	Monthly Imprest	10,000.00
20.	DSO	Mar. 21	19	Monthly Imprest	15,000.00
21.	Chairperson	May. 21	1	Monthly Imprest	200,000.00

22.	Secretary LG	May 21	2	Monthly Imprest	100,000.00
23.	HOD ESD	May 21	9	Monthly Imprest	30,000.00
24.	Deputy Treasurer	May 21	10	Monthly Imprest	30,000.00
25.	DSO	May 21	14	Monthly Imprest	15,000.00
26.	Chief Admin Officer	May 21	16	Monthly Imprest	10,000.00
27.	Deputy	May 21	19	Monthly Imprest	10,000.00
28.	HOD ESD BLGA	Jun. 21	4	Monthly Imprest	30,000.00
29.	DS BLGA	Jun. 21	5	Monthly Imprest	30,000.00
30.	Chairperson BLGA	Jun. 21	6	Monthly Imprest	200,000.00
31.	Secretary BLGA	Jun. 21	7	Monthly Imprest	100,000.00
32.	Ag Treasurer BRLG	Jun. 21	8	Monthly Imprest	70,000.00
33.	D/Chairman BLHA	Jun. 21	9	Monthly Imprest	50,000.00
34.	General Accountant	Jun. 21	11	Monthly Imprest	30,000.00
35.	D/HOD Agric BLGA	Jun. 21	12	Monthly Imprest	20,000.00
36.	D/PHCC BLGA	Jun. 21	13	Monthly Imprest	10,000.00
37.	DHO ESD BLGA	Jun. 21	14	Monthly Imprest	10,000.00
38.	Con. Sec. Chairperson	Jun. 21	15	Monthly Imprest	10,000.00
39.	DSO BLGA	Jun. 21	16	Monthly Imprest	10,000.00
40.	Con. Secretary	Jun. 21	17	Monthly Imprest	15,000.00
41.	S.O BLGA	Jun. 21	19	Monthly Imprest	10,000.00
42.	CAO BLGA	Jun. 21	20	Monthly Imprest	10,000.00
43.	D/HOD Works	Jun. 21	21	Monthly Imprest	10,000.00
44.	General Accountant	Jun. 21	1	Monthly Imprest	20,000.00
45.	D.S.O	July. 21	2	Monthly Imprest	15,000.00
46.	Deputy Treasurer	July. 21	4	Monthly Imprest	30,000.00
47.	Chair Person	July. 21	10	Monthly Imprest	200,000.00
Total					₦2,360,000.00

APPENDIX "F"**PAYMENT VOUCHER WITHOUT MINISTERIAL APPROVAL**

S/N	NAME	MONTH	P.VNO	DETAILS	AMOUNT
1.	Ag Office Gombe	Aug, 21 st	28	PEWASH 50% Final Pay	37,500,000.00
2.	Ag Office Gombe	Aug, 21 st	31	Final Pay of Chairman Car	7,328,812.50
3.	Ag Office Gombe	Aug, 21 st	32	Payment of HCN Biometric	5,441,058.52
4.	Joshua Maina	Nov,21	12	Refund of 10% Him	1,061,900.00
5.	Auditor General	Nov,21	13	Consultant Fee	3,013,636.36
TOTAL					₦54,345,407.38

APPENDIX "G"

STATEMENT SHOWING ANALYSIS OF LOCALLY GENERATED REVENUE FOR THE
PERIOD OF FEB-2021 – MARCH 2022

S/N	MONTH	CASH	BANK	TOTAL
1.	February 2021	1,218,350 =	-	1,218,350 =
2.	March 2021	225,350 =	150,000 =	375,350 =
3.	April 2021	475,150 =	-	475,150 =
4.	May 2021	623,000 =	363,000 =	986,000 =
5.	June 2021	309,500 =	211,000 =	520,500 =
6.	July 2021	652,050 =	10,300 =	662,350 =
7.	August 2021	288,050 =	94,200 =	382,250 =
8.	September 2021	744,000 =	11,000 =	755,000 =
9.	October 2021	1,125,400 =	49,000 =	1,174,400 =
10.	November 2021	1,521,000 =	-	1,521,000 =
11.	December 2021	915,500 =	-	915,500 =
12.			-	8,070,350

APPENDIX "H"

UNACCOUNTED RECEIPTS

S/N	NAME	BOOK NO	TYPES OF RECEIPT	FOLIO NO	AMOUNT
1.	Bulus B. Sayo	381	Dept	19134 – 19150	₦17,000.00
2.	John D. Yakubu	366	Dept	18390 – 18400	₦2,000.00
3.	John D. Yakubu	344	Dept	17278	₦1,000.00
4.	John D. Yakubu	325	Dept	16332	₦900.00
5.	John D. Yakubu	332	Dept	16674	₦500.00
6.	Henry Philemon	312	Dept	15654	₦500.00
7.	Henry Philemon	338	Dept	16954	₦400.00
TOTAL					₦22,300.00

APPENDIX "1"
STATEMENT SHOWING OUTSTANDING RECEIPTS

S/N	NAME	BOOK NO	TYPES OF RECEIPT	FOLIO NO
1.	Bulus B. Sayo	394	Dept	19751 – 19800
2.	Bulus B. Sayo	408	Dept	20451 – 20500
3.	Bulus B. Sayo	1386	Market	138501 – 138600
4.	Bulus B. Sayo	1387	Market	138601 – 138700
5.	Bulus B. Sayo	1388	Market	138701 – 188800
6.	Alhassan Tukur	309	Dept	15501 – 15550
7.	Ibrahim Abubakar	406	Dept	20351 – 15400

DUKKU LOCAL GOVERNMENT COUNCIL

1. CONTRIBUTIONS TOWARDS FUNDING OF STATE'S HIGHER INSTITUTIONS WITHOUT BEING SUPPORTED WITH OFFICIAL CASH RECEIPTS:

Appendix 'A' of this report is a statement showing list of deductions made from the LGA's statutory funds for funding of the State's Higher Institutions without obtaining official cash receipts to support and or justify the payments. Would you explain why such deductions were not supported with receipts amounted to **One Billion, Four Hundred and Fifty Seven Million, Ten Thousand, Four Hundred and Twenty Six Naira Five Kobo (1,457,010,426.05)**

2. OUTSTANDING PAYMENT VOUCHERS

Appendix 'B' of this report, It was observed during the inspection that payment vouchers amounting to **One Hundred and Two Million Ten Thousand Naira (N102,010,000.00)** were not produce for my inspection up to the time of writing this report. This violate the provision of chapter 14:7 (2) of the Financial Memoranda. Would you trace the payment vouchers within fourteen (14) days and inform me for my inspection or alternatively, recover the total amount involved from the officer (s) who effected the payment within twenty one (21) days as contained in FM 39:3a & (6) and inform me of either action taken for my verification early. The details is at appendix B. of this report.

3. PAYMENT VOUCHERS WITHOUT SUPPORTING DOCUMENTS

At Appendix "C" of this report are detailed list of payments made without attaching relevant supporting document(s) to the vouchers, amounting to **Eight Hundred and Eighty Thousand Naira (N880,000.00)** this action is contrary to the provision of FM 14:4 (1-9). Would you please provide the lacking documents and attach same to the affected payment vouchers for my inspection or alternatively, recover the total amount involved from officers concerned within twenty one (21) days as contained in the F.M 39:3a(6) and furnish me with either action taken for my verification.

4. APPENDIX "D" UN-ACCOUNTED REVENUE

Appendix "D" of this report is the sum of Seven Hundred and Thirty Two Thousand Naira only (N732,000.00) that appeared not accounted for upto the time of writing this report contrary to F.M 6:5. Would you please ensure that the total amount

involved is fully recovered from the officers concerned in accordance to FM 39:3 (13) and inform me for my verification, soonest.

5. APPENDIX “E” OUTSTANDING REVENUE RECEIPTS

Appendix “E” of this report is a list of revenue receipts collected by various revenue collectors for the purpose of revenue collection which appeared to be in use at various collection points. Would you please produce them and the amount realized on them for my verification in due course.

APPENDIX "A"
**STATEMENT SHOWING FUNDS CONTRIBUTED TO STATE'S HIGHER
 INSTITUTIONS WITHOUT BEING SUPPORTED WITH OFFICIAL CASH RECEIPTS:**

MONTH	GSU	COE BILLIRI	POLY BAJOGA	LEGAL NFD	SCI & TECH KJMO	HEALTH TECH KALTUNGO	FERTILIZE R	TOTAL
JAN.	8,636,363.64	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,452,272.26
FEB.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
MAR.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
APR.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
MAY	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
JUNE	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
JULY	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
AUG.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
SEPT	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
OCT.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
NOV.	9,067,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
DEC.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82

APPENDIX "B"
LIST OF OUTSTNDING PAYMENT VOUCHERS FOR THE YEAR 2021

S.N	MONTH	P.V	PAYEE	DETAILS OF PAYMENT	AMOUNT
1.	July	6	Muh'd Hadi Hasheem	Fueling of vehicle 2 nd year Aniv.	40,000
2.	July	15	Balanga Local Gov't	Loan	100,000,000
3.	August	53	Kabiru Muhammad	Provision of Past & Present Chairman	70,000
4.	December	19	Babayo Abubakar	Familiarization Visit Gombe State House	250,000
5.	December	20	Babayo Abubakar	Hosting of His Excellency	1,500,000
6.	December	21	Usman Abubakar ES	Departmental for Daily Off.	150,000
7.					102,010,000

APPENDIX "C"
**STATEMENT SHOWING LIST OF PAYMENT VOUCHERS
 WITHOUT SUPPORTING DOCUMENTS**

S.N	Payee	Details	Pv no. month of A/c	Lacking documents	AMOUNT
31.	Zubairu Ladan	NULGE Election	20 of Feb. 21	NURTW Receipts	30,000.00
32.	Isah Malam	Purchase of Working Materials	23 of Feb. 21	S.R.V.	15,000.00
33.	Isah Malam	Purchase of Working Materials	39 of Feb. 21	S.R.V.	10,000.00
34.	Nasiru Yauta	Purchase of Diesel	17 of Mar. 21	S.R.V.	30,000.00
35.	Babayo Abubakar	Council Meeting	1 of June. 21	Council Extract	110,000.00
36.	Kabiru Mohammed	Provision of Bill Board	53 of Aug. 21	Receipt S.R.V	70,000.00
37.	Abubakar Jibir	Printing of Revenue Receipts	9 of Oct. 21	Council Extract	125,000.00
38.	Mohammed Usman	Purchase of Tyres	76 of Nov. 21	S.R.V.	90,000.00
39.	Bello Gurama	Lodgment of stores	89 of Dec. 21	S.R.V.	150,000.00
40.	Dalhatu Zubairu	Purchase of Working Materials	107 of Dec. 21	S.R.V.	250,000.00
					880,000.00

APPENDIX "D"

STATEMENT SHOWING UNACCOUNTED REVENUE FEB 2021 – DEC. 2021.

				₦	
1.	Yahaya Moh'd	536	28051 – 28100	25,000	Forestry
2.	Yahaya Moh'd	535	28031 – 28050	10,000	Forestry
3.	Yahaya Moh'd	570	29787 – 29788	1,000	Forestry
4.	Yahaya Moh'd	531	27811	500	Forestry
5.	Yahaya Moh'd	531	27822	500	Forestry
6.	Yahaya Moh'd	526	27572	500	Forestry
7.	Yahaya Moh'd	535	28019	500	Forestry
8.	Adamu A. Yusuf	317	15801 – 15850	70,000	Dept
9.	Adamu A. Yusuf	313	15609	4,000	Dept
10.	Moh'd Salisu	495	26001 – 26050	25,000	Forestry
11.	Moh'd Salisu	424	23789 – 23800	6,000	Forestry
12.	Moh'd Salisu	425	23801 – 23850	25,000	Forestry
13.	Moh'd Salisu	426	23851 – 23900	25,000	Forestry
14.	Moh'd Salisu	464	24458 – 24500	1,000	Forestry
				194,000	

DIFFERENCE BETWEEN CB AND RV

15.	Yahaya Moh'd	400,000	140,000	260, 000	
16.	Adamu A. Yusuf	1,350,000	1,250,000	100,000	
17.	Bala Jauro	50,000	25,000	25,000	
18.	Inuwa I. Saidu	829,000	676,000	153,000	
				538,000.00	732,000.00

APPENDIX "E"

STATEMENT SHOWING LIST OF OUTSTANDING

REVENUE RECEIPTS: FEB 2021 – DEC. 2021

SN	BOOK NO.	FOLIO NO	DATE OF COLLECTION	BOOK TYPE	NAME OF COLLECTORS
1.	010	00451 – 00500	12/1/11	Media Head	Ahmed Ibrahim
2.	001	0001 – 00050	23/9/20	C of O	Baba Ahmed Rasheed
3.	002	00051 – 00100	26/10/21	C of O	Baba Ahmed Rasheed

PREVIOUS REPORT

My previous report appeared un-answered, please answer same as above.

APPENDIX "F"

STATEMENT SHOWING LIST OF UN-ACCOUNTED REVENUE FOR THE PERIOD 1ST OCT.2019 – 28TH FEB. 2021

SN	NAME OF COLLECTOR	BOOK NO	FOLIO NO	BOOK TYPE	AMOUNT
1.	Salisu Moh'd	464	24458 – 24500	Forestry	21,000.00
2.	Yahaya Moh'd	503	26651 – 26700	Forestry	25,000.00
3.	Yahaya Moh'd	513	26901 – 26950	Forestry	25,000.00
					<u>N71,000.00</u>

DIFFERENCE BETWEEN CASH BOOK AND TREASURY RECEIPT

		AMOUNT COLLECTED	AMOUNT PAID	D/F
4.	Yahaya Moh'd	803,000.00	681,000.00	122,000.00
				<u>193,000.00</u>

FUNAKAYE LOCAL GOVERNMENT COUNCIL

1. CONTRIBUTIONS TOWARDS FUNDING OF STATE'S HIGHER INSTITUTIONS WITHOUT BEING SUPPORTED WITH OFFICIAL CASH RECEIPTS:

Appendix 'A' of this report is a statement showing list of deductions made from the LGA's statutory funds for funding of the State's Higher Institutions without obtaining official cash receipts to support and or justify the payments. Would you explain why such deductions were not supported with receipts amounted to **One Hundred and Eighty Four Million Four Hundred and Sixty One Thousand Three Hundred and Fifty Seven Naira One Kobo (₦184,461,357.01)**

2. PAYMENT VOUCHERS WITHOUT INTERNAL AUDIT CHECK

At **Appendix "B"** of this report is a list of payment made without being check by the Internal Auditor amounting to **Three Million Six Hundred and One Thousand Six Hundred and Thirty Six Naira Thirty Six Kobo (₦3,601,636.36)**. Would you please explain why such payments were made without internal audit check. This process violates the provision of chapter 14:10 of the Financial Memoranda. Would you refer the payment vouchers to the Internal Auditor for him to certify the payment retrospective. Moreover, you are requested to desist from such act. Alternatively, recover the amount involved from the Officer(s) who effected the payment within twenty one (21) days as contained in the Financial Memoranda 39:3a (6) and inform me of either action taken for my verification soonest.

3. PAYMENT VOUCHERS WITHOUT SUPPORTING DOCUMENTS

At **Appendix "C"** of this report are detailed list of payments made without attaching relevant supporting document(s) to the vouchers, amounting to **Ten Million Seven Hundred and Six Thousand Naira (₦10,706,000.00)** this action is contrary to the provision of FM 14:4 (1-9). Would you please provide the lacking documents and attach same to the affected payment vouchers for my inspection or alternatively, recover the total amount involved from officers concerned within twenty one (21) days as contained in the F.M 39:3a(6) and furnish me with either action taken for my verification.

4. UN-SIGN PAYMENT VOUCHERS BY THE RECEIPIENTS:

At **Appendix “D”** of this report is a list of unsigned payment vouchers by the payees amounting to **Two Hundred and Seven Two Thousand Naira (N272,000.00)**. Would you please call on the payees for their signature to justify the payment or else recover the total amount involved from the Officer(s) who effected the payment within twenty one days (21) days as contained in FM 39:3a and furnish me with details of the recovery for my verification.

5. UN-ACCOUNTED REVENUE RECEIPTS APPENDIX ‘E’

At appendix ‘E’ of this report is a list of revenue receipts which were not accounted by the revenue collector concerned. The amount involved is **three hundred and three thousand, Seven hundred and twenty five naira (N303,725.00) only**. Would you please recover the amount involved from the revenue collector and inform me with the details of recovery otherwise the officer will be surcharge accordingly.

6. TRACTOR HIRING

At **Appendix “F”** It was found and observed that during the inspection Two (2) tractors were hired by Alhaji Muhammaduy Bello Sangara and Alhaji Muhammadu Siniys during the last year raining season. Alhaji Muhammadu Bello Sangara contracted agreement with the Local Government for June 2021 and July 2021 at the rate of **Ten thousand naira (N10,000.00) daily**. June will yield **N260,000.00** and July **N270,000.00** totaling **(N530,000.00)** likewise Alh. Muhammad Sinyis also contracted an agreement with the Local Government for July 2021 and August 2021. He also agreed to remit **(N10,000)** daily which the amount involved is **(N270,000.00)** each month totaling **(N540,000.00)**.

A. Alhaji Muhammadu Bello Sangara :-

I.	June 2021	=	N260,000.00
II.	July 2021	=	<u>N270,000.00</u>
			N530,000.00

B. Alhaji Muhammadu Sinuys:-

I.	July 2021	=	N270,000.00
II.	Aug. 2021	=	<u>N270,000.00</u>
			N540,000.00

SUMMARY:-

Alh. Muh'd Bello Sangara = N530,000.00
 Alh. Muh;d Simys = N540,000.00

N1,070,000.00

APPENDIX "A"

STATEMENT SHOWING FUNDS CONTRIBUTED TO STATE'S HIGHER INSTITUTIONS WITHOUT BEING SUPPORTED WITH OFFICIAL CASH RECEIPTS:

MONTH	GSU	COE BILLIRI	POLY BAJOGA	LEGAL NFD	SCI & TECH KUMO	HEALTH TECH KALTUNGO	FERTILIZE R	TOTAL
JAN.	8,636,363.64	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,452,272.26
FEB.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
MAR.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
APR.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
MAY	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
JUNE	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
JULY	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
AUG.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
SEPT	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
OCT.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
NOV.	9,067,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
DEC.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82

APPENDIX "B"

STATEMENT SHOWING PAYMENT VOUCHERS WITHOUT INTERNAL AUDIT CHECK

S/NO	NAME	PV NO.	MONTH	DETAILS	AMOUNT
23.	Sundry Person	36	Feb, 2021	W/Shop	300,000
24.	Abubakar Ahmed	27	Apr, 2021	Asst.	5000
25.	Bappah M. Adamu	111	May,2021	Impress	10,000
26.	Ardo Zarma	113	May,2021	Impress	5000
27.	Alh. Saadu Bage	119	May,2021	Impress	20000
28.	<i>Buba Ardo Tongo</i>	15	June, 2021	Electric	10,000
29.	Esa Dauda	53	June, 2021	Allowance	4000
30.	MLG	73	June, 2021	Contribution	1,500,000.00
31.	MLG	74	May, 2021	Contribution	998,818.18
32.	LGSC	75	May, 2021	Contribution	748,818.18
			TOTAL		₦3,601,636.36

APPENDIX "C"
STATEMENT SHOWING LIST OF PAYMENT VOUCHERS
WITHOUT SUPPORTING DOCUMENTS

S/NO	NAME	PV NO	MONTH OF A/C	DETAILS	LACKING DOCUMENT	AMOUNT
71.	Bubu Dr do Tangu	12	Jan. 2021	Purchase of mat	SRV	200,000
72.	Yaya Magaji 16	16	Jan. 2021	Purchase chemicals	SRV	150,000
73.	Babuirra Abba	14	Jan. 2021	Purchase of Esat.	SRV	250,000
74.	Maryam Isalau	8	Jan. 2021	Hosting of guests	Letter	200,000
75.	Bubara Abba	2	Jan. 2021	Purchase mat.	SRV	250,000
76.	Adamu M. Idr	10	Feb, 2021	Purchase mat.	SRV	350,000
77.	Umar J. Idr	9	Feb, 2021	Purchase mat.	SRV	350,000
78.	Mairo Yayana	13	Feb, 2021	Purchase of drugs	SRV	400,000
79.	Umar Y. Shamaki	37	Feb, 2021	Purchase of drugs	SRV	330,000
80.	Umar Y. Shamaki	36	Mar,2021	Purchase of drugs	SRV	200,000
81.	Mohd Mustaphna	25	Apr, 2021	Purchase mat.	SRV	150,000
82.	Umar J. Buba	41	Apr, 2021	Purchase mat.	SRV	300,000
83.	Moh'd Hamma	117	Apr, 2021	Purchase of drugs	SRV	300,000
84.	Moh'd M. Idr	14	Sep, 2021	Purchase mat.	SRV	500,000
85.	Umar Y. Shamaki	25	Sep, 2021	Purchase of drugs	SRV	300,000
86.	Babura Abba	24	Sep, 2021	Printing of Receipt	SRV	265,000
87.	Muh'd Alhassan	164	Nov, 2021	Purchase of staff	SRV	150,000
88.	Buba Audi Tungo	24	Nov, 2021	Purchase of Mat.	SRV	500,000
89.	Sataumiro Bodu	27	Nov, 2021	Purchase of Mat.	SRV	500,000
90.	Muh'd Hamma	80	Dec, 2021	Purchase of Drugs	SRV	500,000
91.	Umar Buba	88	Dec, 2021	Purchase of Drugs	SRV	500,000
92.	Moh'd Hamma	75	Dec, 2021	Purchase of Drugs	SRV	500,000
93.	Moh'd Hamma	104	Dec, 2021	Purchase of Drugs	SRV	500,000
94.	Mairo Yagama	86	Dec, 2021	Purchase of Drugs	SRV	500,000
95.	Bappayo Yaya	90	Dec, 2021	Purchase of Drugs	SRV	500,000
96.	Umar J. Buba	96	Dec, 2021	Purchase of Mat.	SRV	499,000
97.	Bappayo Yaya	98	Dec, 2021	Purchase of Drugs	SRV	500,000
98.	Mairo Yagama	20	Nov, 2021	Purchase of Drugs	SRV	500,000
99.	Moh'd Hamma	25	Nov, 2021	Purchase of Drugs	SRV	495,000
						10,706,000.00

APPENDIX "D"
STATEMENT SHOWING LIST OF UN-SIGNED PAYMENT VOUCHERS BY THE
PAYEES

S/NO	NAME	PV NO.	MONTH	DETAILS	AMOUNT
1.	Umar Ibrahim	46	June, 21	Logistic	3000
2.	Ibrahim Lamido	47	June, 21	OPE	10,000
3.	Bappaji Ahmed	131	May, 21	Impress	9000
4.	Moh'd Adamu Bjpg	134	May, 21	OPE	20,000
5.	Moh'd Jilca Ah	14	May, 21	Impress	30,000
6.	Abubakar Abba	79	July, 21	Impress	40,000
7.	Saidu Abubar	96	July, 21	Water	20,000
8.	Usman Alhassan	107	May, 21	Impress	10,000
9.	Abubakar Ahmed Bjpg	145	May, 21	Fueling	45,000
10.	Moh'd Adamu Bjpg	133	May, 21	OPE	10,000

11.	Abubar Mohis Ahmed	53	Jan, 21	Hosting	40,000
12.	Moh'd Jero BANAGA	26	Feb, 21	Electric	35,000
13.	TOTAL				272,000.00

APPENDIX 'E'**UN-ACCOUNTED REVENUE RECEIPTS**

S/No.	Name	Amt. Collected	Amt. Remitted	Difference
1	Babangida Gombe	521,500.00	429,500.00	92,000.00
2	Abubakar Cypson	973,500	948,000.00	25,500.00
3	Usman Alhassan	1,800,000	1,679,650.00	120,250.00
4	Alhaji Magaji	6,000.00	-	6,000.00
5	Danladi Amadu	50,000.00	40,000.00	10,000.00
6	Ahmed M. Chiroma	44,300.00	40,000.00	4,300.00
7	Aubakar Ajiya	130,000.00	124,325.00	5,675.00
8	“ “	5,000.00	Nil	5,000.00
9	Abba Hamma	5,000.00	Nil	5,000.00

APPENDIX "F"

S/No.	BK No.	Counterfoil No.	Type	Amount Involved
1	1069	106801-106900	M/PARK	N5,000.00
2	1074	107301-107400	“	N5,000.00
3	1918	191701-191800	“	N5,000.00
4	1919	191701-191900	“	N5,000.00
5	1920	191901-192000	“	N5,000.00
6	1095	513744-573750	DEPARMENTAL	N5,000.00
				N303,725.00

GOMBE LOCAL GOVERNMENT COUNCIL

1. CONTRIBUTIONS TOWARDS FUNDING OF STATE'S HIGHER INSTITUTIONS WITHOUT BEING SUPPORTED WITH OFFICIAL CASH RECEIPTS:

Appendix 'A' of this report is a statement showing list of deductions made from the LGA's statutory funds for funding of the State's Higher Institutions without obtaining official cash receipts to support and or justify the payments. Would you explain why such deductions were not supported with receipts.

2. OUTSTANDING PAYMENT VOUCHERS

It was observed during the inspection that payment vouchers amounting to **Three Million Eight Hundred and Fifty One Thousand Seven Hundred and Seventeen Naira Eighteen Kobo (₦3,851,717.18)** were not produce for my inspection up to the time of writing this report. This violate the provision of chapter 14:7 (2) of the Financial Memoranda. Would you trace the payment vouchers within fourteen (14) days and inform me for my inspection or alternatively, recover the total amount involved from the officer (s) who effected the payment within twenty one (21) days as contained in FM 39:3a & (6) and inform me of either action taken for my verification early. The details is at **Appendix "B"**. of this report.

3. PAYMENT VOUCHERS WITHOUT INTERNAL AUDIT CHECK

At **Appendix "C"** of this report is a list of payment made without being check by the Internal Auditor amounting to **Four Hundred and Ten Thousand Naira (₦410,000.00)**. Would you please explain why such payments were made without internal audit check. This process violates the provision of chapter 14:10 of the Financial Memoranda. Would you refer the payment vouchers to the Internal Auditor for him to certify the payment retrospective. Moreover, you are requested to desist from such act. Alternatively, recover the amount involved from the Officer(s) who effected the payment within twenty one (21) days as contained in the Financial Memoranda 39:3a (6) and inform me of either action taken for my verification soonest.

4. PAYMENT VOUCHERS WITHOUT SUPPORTING DOCUMENTS

At **Appendix "D"** of this report are detailed list of payments made without attaching relevant supporting document(s) to the vouchers, amounting to **Three Hundred and**

Sixty Thousand Naira (N360,000.00) this action is contrary to the provision of FM 14:4 (1-9). Would you please provide the lacking documents and attach same to the affected payment vouchers for my inspection or alternatively, recover the total amount involved from officers concerned within twenty one (21) days as contained in the F.M 39:3a(6) and furnish me with either action taken for my verification.

5. PAYMENT VOUCHERS WITHOUT COUNCIL EXTRACT

At **Appendix "E"** attached to this report is the statement showing payment vouchers without council extract to the tune of **Five Hundred and Twenty Thousand Naira (N520,000.00)**. Would you please comment in details on why such illegal payment was made or else recover the total amount involved from the treasurer whom affected the payment and furnish me with the recovery details for my early verification.

6. UN-ACCOUNTED REVENUE FUND

During the inspection it was observed that the sum of **One Million, Two Hundred and Eleven thousand Four Hundred naira (N1,211,400.00)** was un-accounted for by the various revenue collectors as can be seen on Appendix (F) of this report. Would you please recover the whole amount outstanding against them and furnish me with recovery details for my early verification. This habit is contrary to the provision of financial memorandum (FM) 3a:39(13).

7. PREVIOUS REPORT

TRACTOR HIRING UNIT (THU)

My previous report of the THU is yet answered. The tractor was hired by Mal. Musa Baba Sale with the permission of the over seer the then secretary from July to December, 2020 at N10,000.00 daily. As Shown in Appendix "F"

MONTH	NO OF DAYS	AMOUNT
July 2020	31	N310,000.00
August 2020	31	N310,000.00
Sept. 2020	30	N300,000.00
Oct. 2020	31	N310,000.00
Nov. 2020	30	N300,000.00
Dec. 2020	31	<u>N310,000.00</u>
		N1,840,000.00
		=====

APPENDIX "A"**STATEMENT SHOWING FUNDS CONTRIBUTED TO STATE'S HIGHER INSTITUTIONS WITHOUT BEING SUPPORTED WITH OFFICIAL CASH RECEIPTS:**

MONTH	GSU	COE BILLIRI	POLY BAJOGA	LEGAL NFD	SCI & TECH KUMO	HEALTH TECH KALTUNGO	FERTILIZE R	TOTAL
JAN.	8,636,363.64	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,452,272.26
FEB.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
MAR.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
APR.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
MAY	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
JUNE	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
JULY	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
AUG.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
SEPT	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
OCT.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
NOV.	9,067,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
DEC.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82

APPENDIX "B"**LIST OF OUTSTANDING PAYMENT VOUCHERS FOR THE YEAR 2021**

S.N	MONTH	P.V	PAYEE	DETAILS OF PAYMENT	AMOUNT
1.	February	28	Ali Usman Haruna	Transportation	3,199,717.18
2.	April	39	Yusuf Ahmad	Purchase	300,000
3.	October	14	Gambo Sulaiman Garko	Advance Balance	2,000
4.	December	60	Sundry Person	Allowances	350,000
					3,851,717.18

APPENDIX "C"**STATEMENT SHOWING PAYMENT VOUCHERS
WITHOUT INTERNAL AUDIT CHECK**

S/N	MONTH ACCT	NAME OF PAYEE	DETAILS	PV NO	AMOUNT
41.	SEPT.	Abubakar Abdullahi	Printing	13	50,000.00
42	SEPT.	General Accountant	Logiscian to Quest	14	50,000.00
43	SEPT.	Store Officer	Update of Records	17	50,000,00
44	SEPT.	Store Officer	Update of Records	18	40,000.00
45	OCT.	Shehu Wakili	Purchase of Mega pore	16	100,000.00

S/N	MONTH ACCT	NAME OF PAYEE	DETAILS	PV NO	AMOUNT
46	DEC.	Sunday Person	Monthly Allowance	25	40,000.00
47	DEC.	Sa'adu Ibrahim	Monthly Allowance	36	10,000.00
48	DEC.	Adamu Abubakar	Hosting of Security	39	70,000.00
			TOTAL		410,000.00

APPENDIX "D"**STATEMENT SHOWING LIST OF PAYMENT VOUCHERS
WITHOUT SUPPORTING DOCUMENTS**

S.N	MONTH OF A/C	NAME OF PAYEE	DETAILS	LACKING DOCUMENT	PV NO	AMOUNT
1.	SEP.	Babangida Ari	Budget Promotion	No Breaking down	3	20,000.00
2.	OCT.	Adamu Abubakar	Hosting of Security	No list of Benegirs	39	700,000.00
3.	OCT.	Adamu Abubakar	Hosting of Guest	No list of benegirs	59	300,000.00
4.	OCT.	Adamu Abubakar	Hosting of Guest	No list of benegirs	58	50,000.00
5.	NOV.	Revenue Office	Printing of Revenue book	No SRV Attached	24	40,000.00
6.	NOV.	Hauwa Adamu Mando	Purchases of Drugs	No Invoice SRV Attached	49	150,000.00
						360,000.00

APPENDIX "E"**STATEMENT SHOWING PAYMENT VOUCHERS WITHOUT COUNCIL: 2021**

S/N	MONTH OF A/C	NAME OF PAYEE	DETAILS	RV NO	AMOUNT
1.	DEC.	Bello Muh'd Gombe	Logiest to Committee	9	10,000.00
2.	DEC.	Adamu Abubakar	Hosting of Security	39	70,000.00
3.	NOV.	Hauwa Adamu Mando	Purchases of Drugs	49	150,000.00
4.	NOV.	Hassan Jacob	Hosting of Bible Quiz	81	200,000.00
			TOTAL		520,000.00

APPENDIX 'F'**UN-ACCOUNTED REVENUE FUND**

S/NO.	NAME OF COLLECTOR	AMT COLLECTED	AMT REMITTED	BALANCE
1	Hassan Ibrahim	657,500.00	630,000.00	27,500.00
2	Abubakar Maigari	571,300.00	545,300.00	26,000.00
3	Ali B. Yuguda	233,000.00	173,000.00	60,000.00
4	Hassan Sani	1,019,000.00	992,000.00	27,000.00
5	Ali Umar	51,000.00	00	51,000.00
6	Musa Y. Hammari	79,000.00	69,500.00	9,500.00
7	Sani Hamidu	39,600.00	34,300.00	5,300.00
8	Abdulkadir Lamido	30,900.00	23,500.00	7,400.00
9	Umar Abubakar	31,700.00	-	31,700.00
				241,500.00

APPENDIX "G"

1.	Ibrahim Muhammad	004	00301	00400	N20,000
2.	"	005	00401	00500	N200
3.	"	007	00601	00700	N200
4.	"	009	00801	00900	N200
5.	"	013	01201	01300	N200
6.	"	014	01301	01400	N200
7.	"	016	01501	01600	N200
8.	"	020	01901	02000	N200
9.	"	021	02001	02100	N200
10.	"	022	02101	02200	N200
11.	"	023	02201	02300	N200
12.	"	024	02301	02400	N200
13.	"	025	02401	02500	N200
14.	"	026	02501	02600	N200
15.	"	027	02601	02700	N200
16.	"	028	02701	02800	N200
17.	"	029	02801	02900	N200 -340,000
18.	"	030	02901	03000	N200 -30,000
19.	"	001	00001	00600	N200
20.	"	011	01001	01100	N200
21.	"	012	01101	01200	N200
22.	"	014	01301	01400	N200
23.	"	015	01401	01500	N200
24.	"	016	01501	01600	N300
25.	"	017	01601	01700	N300
26.	"	018	01701	01800	N300
27.	"	019	01801	01900	N300
28.	"	020	01901	02000	N300
29.	"	021	02001	02100	N300
30.	"	022	02101	02200	N300
31.	"	023	02201	02300	N300
32.	"	024	02301	02400	N300
33.	"	025	02401	02500	N300
34.	"	026	02501	02600	N300
35.	"	027	02601	02700	N300
36.	"	028	02701	02800	N300
37.	"	029	02801	02900	N300
38.	"	030	02901	03000	N300 -630,000
					N1,211,400.00

KALTUNGO LOCAL GOVERNMENT COUNCIL

1. CONTRIBUTIONS TOWARDS FUNDING OF STATE'S HIGHER INSTITUTIONS WITHOUT BEING SUPPORTED WITH OFFICIAL CASH RECEIPTS:

Appendix 'A' of this report is a statement showing list of deductions made from the LGA's statutory funds for funding of the State's Higher Institutions without obtaining official cash receipts to support and or justify the payments. Would you explain why such deductions were not supported with receipts amounted to **One Hundred and Sixty One Million Four Hundred and Thirteen Thousand Six Hundred and Twenty Six Naira Seventy Kobo (₦161,413,626.76)**

2. OUTSTANDING PAYMENT VOUCHERS

It was observed during the inspection that payment vouchers amounting to **Two Million Six Hundred and Sixty Nine Thousand Naira (₦2,669,000.00)** were not produce for my inspection up to the time of writing this report. This violate the provision of chapter 14:7 (2) of the Financial Memoranda. Would you trace the payment vouchers within fourteen (14) days and inform me for my inspection or alternatively, recover the total amount involved from the officer (s) who effected the payment within twenty one (21) days as contained in FM 39:3a & (6) and inform me of either action taken for my verification early. The details is at **Appendix "B"** of this report.

3. OUTSTANDING VARIOUS REVENUE RECEIPT. APPENDIX "C"

At **appendix "C"** of this report is list of outstanding various revenue receipts which were not produced.

Would you please comment on why such revenue receipt were left this long in the hands of the revenue collectors, and confirm to me that they have been returned and accounted for, for my verification, please.

4. UN-ACCOUNTED REVENUE RECEIPTS.

At **Appendix "D"** of this report is a statement showing unaccounted various revenue receipts against some collectors.

Would you please have the officers concern to refund the total amount that is against them and inform me with the details of recovery in due course. The total amounts involved is One Hundred and Thirty Five Thousand Naira Only (**₦135,000.00**).

5. TRACTOR HIRING UNITS (T.H.U)

Kaltungo Local Government has tree (3) tractors out of which two (2) Were all functional in the year 2021 raining season. One tractor was lease to the Deputy Chairman on hiring bases, one was with the agriculture and natural department (Agric department) also on hiring bases, up to the time of writing this report no single kobo was accounted into Local Govt. treasury account.

APPENDIX "A"
STATEMENT SHOWING FUNDS CONTRIBUTED TO STATE'S HIGHER
INSTITUTIONS WITHOUT BEING SUPPORTED WITH OFFICIAL CASH RECEIPTS:

MONTH	GSU	COE BILLIRI	POLY BAJOGA	LEGAL NFD	SCI & TECH KUMO	HEALTH TECH KALTUNGO	FERTILIZE R	TOTAL
JAN.	8,636,363.64	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,452,272.26
FEB.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
MAR	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
APR.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
MAY	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
JUNE	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
JULY	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
AUG.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
SEPT	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
OCT.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
NOV.	9,067,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
DEC.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82

APPENDIX "B"
LIST OF OUTSTNDING PAYMENT VOUCHERS FOR THE YEAR 2021

S.N	MONTH	P.V	PAYEE	DETAILS OF PAYMENT	AMOUNT
1.	March	45	HOD Agric	Vaccination CBPP	500,000
2.	April	38	General Accountant	Monthly Allowance	50,000
3.	August	22	Deputy HOD works	Repairs	50,000
4.	August	28	D.S Kaltungo	Logistics	50,000
5.	September	23	Sundry officers	NATA Workshop	240,000
6.	September	35	Sundry officers	Allowance	240,000
7.	September	36	Sulaiman Hamza	Entertainment	150,000
8.	September	37	Nuhu Habila	Transport Fare	72,000
9.	October	4	Min for Local Govt	Purchase of stationaries	340,000
10.	October	20	Chairman	Out of pocket expenses	195,000
11.	October	22	Manager Jewel	Hotel accommodation	300,000
12.	October	24	Halilu Usman	Entertainment	70,000
13.	October	25	Chairman	Out of pocket expenses	50,000
14.	December	28	Sundry Persons	Logistics	105,000
15.	December	29	Sundry Persons	MBS Hotel Bill	77,000
16.	December	30	Treasurer Kal. L.A	Entertainment to Committee	110,000
17.	December	31	General Accountant	Entertainment to Committee	70,000
					2,669,000

APPENDIX “C”
OUTSTANDING VARIOUS REVENUE RECEIPTS

S/N	NAME OF COLLECTORS	TYPE OF RECEIPTS	RECEIPT NO
1.	Nuhu Habila	Market	0040 – 0069
2.	Yohana Lameni	Market	0119 – 0130
3.	Nuhu Habila	Market	0131 – 0140
4.	Yakubu Dantata Yakubu Dantata	Motor Park Motor Park	46401 – 46500 09001 – 09100
5.	Haruna Ibrahim Haruna Ibrahim Haruna Ibrahim	Motor Park Motor Park Motor Park	09401 – 09500 01001 – 01007 01601 – 01700
6.	Nabalet Nuhu Nabalet Nuhu	Motor Park Motor Park	0086 – 0089 0090 – 0103
7.	Nuhu Habila Nuhu Habila Nuhu Habila Nuhu Habila	Motor Park Motor Park Motor Park Motor Park	01205 – 01230 01039 – 01041 01091 – 01080 01091 – 0101100
8.	Ayuba Chiroma	Motor Park	01011 – 01115
9.	Yohanna Lameni	Motor Park	01171 – 01108
10.	Nuhu Habila Nuhu Habila Nuhu Habila	Motor Park Departmental Departmental	01131 – 01140 11701 – 14750 14801 – 14850
11.	Yohana Lameni	Departmental	14751 – 14800
12.	Ahmed Mohammed	Departmental	14851 – 14900
13.	Paul Twaling Paul Twaling	Departmental Departmental	14901 – 14950 15701 – 15750
14.	Bismark Sa'idu	Departmental	14951 – 15000
15.	Hassan Mamuda Usman Hassan Mamuda Usman	Departmental departmental	15151 – 15200 15201 – 15250
16.	Nuhu Habila	Departmental	15351 – 15400
17.	Haruna Ibrahim	Departmental	15401 – 15450
18.	Yakubu Dantata	Forestry	9501 – 9550
19.	Ahmed Mohammed	Forestry	9551 – 9600
20.	Rabiu Adamu	Forestry	19851 – 9900
21.	Munkaila Yahaya	Forestry	0201 – 10500
22.	Ibrahim Wakili	Forestry	10451 – 10500
23.	Ahmed Mohammed	Forestry	10551 – 10600
24.	Ibrahim Wakili Ibrahim Wakili Ibrahim Wakili	Forestry Forestry Forestry	10601 – 10650 10651 – 10750 11201 – 11250
25.	Mathew Ngale	Forestry	22401 – 22500
26.	Umar Ahmadu	Forestry	10751 – 10800
27.	Ahmed Babaji	Departmental	3751 – 3900
28.	Monday Nawaila	Departmental	5501 – 5550
29.	Marting Solomon	Departmental	8601 – 8600
30.	Danjuma Umaru	Departmental	9551 – 9650
31.	Benjamin Yelkum	Departmental	9801 – 9850
32.	Abubakar Audu	Departmental	11501 – 11550
33.	Maichibi Nabinta	Departmental	10451 – 10500

APPENDIX “D”
UN-ACCOUNTED REVENUE RECEIPTS

S/N	COLLECTORS NAME	COUNTER NO	TYPE OF RECEIPTS	VALUE	AMOUNT
1.	Yohanna Lameni	09501 – 09600	Slaughter	5,000.00	5,000.00
	Yohanna Lameni	09601 – 09700	Slaughter	5,000.00	5,000.00
	Yohanna Lameni	09701 – 09800	slaughter	5,000.00	5,000.00
2.	Nuhu Habila	112601-112700	Slaughter	5,000.00	5,000.00
	Hunu Habila	112701-112800	Slaughter	5,000.00	5,000.00
3.	Nebaleth Nuhu	13001-13100	Slaughter	5,000.00	5,000.00
	Nebaleth Nuhu	13101-13200	Slaughter	5,000.00	5,000.00
	Nebaleth Nuhu	13201-13300	Slaughter	5,000.00	5,000.00
	Nebaleth Nuhu	13301-13400	Slaughter	5,000.00	5,000.00
	Nebaleth Nuhu	13401-13500	Slaughter	5,000.00	5,000.00
4.	Mathew Ngale	12001-12100	Slaughter	5,000.00	5,000.00
	Mathew Ngale	12101-12200	Slaughter	5,000.00	5,000.00
5.	Nuhu Habila	64101-64200	Market	5,000.00	5,000.00
	Nuhu Habila	64201-64300	Market	5,000.00	5,000.00
	Nuhu Habila	64301-64400	Market	5,000.00	5,000.00
6.	Yohanna Lameni	66001-66100	Market	5,000.00	5,000.00
	Yohanna Lameni	66101-66200	Market	5,000.00	5,000.00
7.	Ayuba Chiroma	67101-67200	Market	5,000.00	5,000.00
	Ayuba Chiroma	67301-67400	Market	5,000.00	5,000.00
8.	Yohanna Lameni	28601-28700	Motor Park	5,000.00	5,000.00
	Yohanna Lameni	28701-28800	Motor Park	5,000.00	5,000.00
	Yohanna Lameni	28801-28900	Motor Park	5,000.00	5,000.00
	Yohanna Lameni	28901-29000	Motor Park	5,000.00	5,000.00
9.	Nuhu Habila	25501-25600	Motor Park	5,000.00	5,000.00
	Nuhu Habila	25601-25700	Motor Park	5,000.00	5,000.00
	Nuhu Habila	25701-25800	Motor Park	5,000.00	5,000.00
	Nuhu Habila	25801-25900	Motor Park	5,000.00	5,000.00

PREVIOUS REPORT

It was discovered that the previous report was not responded to. Would you please use same to reply my previous report.

UNACCOUNTED MARKET RECEIPTS

The sum of (N2, 015,000.00) Two Million Fifteen Thousand Naira only. Details of 2021. This report is a list of revenue coming receipts that were not presented for my inspection. Do inform me that such are returned and accounted for, for my verification, please.

KALTUNGO LOCAL GOVT MARKET RECEIPTS

S/N	BOOK NO	TO WHOM ISSUED	RECEIPT NO	AMOUNT
1.	0079	Dija Haruna	7895-7897	5,000.00
2.	0132	Dija Haruna	3188-03200	5,000.00
3.	0132	Dija Haruna	11215-11300	5,000.00
4.	0001	Haruna Ibrahim	0001-0100	5,000.00
5.	0002	Haruna Ibrahim	00101-0200	5,000.00
6.	0003	Haruna Ibrahim	00201-00300	5,000.00
7.	0004	Haruna Ibrahim	0301-00400	5,000.00
8.	0005	Haruna Ibrahim	0401 – 0500	5,000.00
9.	0006	Haruna Ibrahim	0501 – 0600	5,000.00
10.	0007	Haruna Ibrahim	0601 - 0700	5,000.00
11.	0008	Haruna Ibrahim	0701 – 0800	5,000.00
12.	0009	Haruna Ibrahim	0801 – 0900	5,000.00
13.	0010	Haruna Ibrahim	0901 – 0100	5,000.00
14.	0011	Haruna Ibrahim	01001 – 1100	5,000.00
15.	0012	Haruna Ibrahim	01101 – 01200	5,000.00
16.	0013	Haruna Ibrahim	01201 – 11300	5,000.00
17.	0014	Haruna Ibrahim	1301 – 1400	5,000.00
18.	0015	Haruna Ibrahim	1401 – 1500	5,000.00
19.	0016	Haruna Ibrahim	1501 – 16000	5,000.00
20.	0133	Nuhu Habila	13232 – 13300	5,000.00
21.	0017	Haruna Ibrahim	1600 – 1700	5,000.00
22.	0018	Haruna Ibrahim	1701 – 1800	5,000.00
23.	0019	Haruna Ibrahim	1801 – 1900	5,000.00
24.	0020	Haruna Ibrahim	1901 – 2000	5,000.00
25.	0021	Haruna Ibrahim	2001 – 2100	5,000.00
26.	0022	Haruna Ibrahim	2101 - 2200	5,000.00
27.	0023	Haruna Ibrahim	2201 – 2300	5,000.00
28.	0024	Haruna Ibrahim	2301 – 2400	5,000.00
29.	0025	Haruna Ibrahim	2401 – 2500	5,000.00
30.	0026	Haruna Ibrahim	2501- 2600	5,000.00
31.	0027	Haruna Ibrahim	2601 – 2700	5,000.00
32.	0028	Haruna Ibrahim	2701 – 2800	5,000.00
33.	0029	Haruna Ibrahim	2801 – 2900	5,000.00
34.	0030	Haruna Ibrahim	290 – 3000	5,000.00
35.	0031	Haruna Ibrahim	3001 – 3100	5,000.00
36.	0032	Haruna Ibrahim	3101 – 3200	5,000.00
37.	0033	Haruna Ibrahim	3201 – 3300	5,000.00
38.	0034	Haruna Ibrahim	3301 – 3400	5,000.00
39.	0035	Nuhu Habila	3401 – 3500	5,000.00
40.	0036	Haruna Ibrahim	3501 – 3600	5,000.00
41.	0037	Haruna Ibrahim	3601 – 3700	5,000.00
42.	0038	Haruna Ibrahim	3701 – 3800	5,000.00
43.	0039	Haruna Ibrahim	3801 – 3900	5,000.00
44.	0040	Haruna Ibrahim	3901 – 4000	5,000.00
45.	0041	Haruna Ibrahim	4001 – 4100	5,000.00
46.	0042	Haruna Ibrahim	4101 – 4200	5,000.00
47.	0043	Haruna Ibrahim	4201 – 4300	5,000.00
48.	0044	Haruna Ibrahim	4301 – 4400	5,000.00
49.	0045	Haruna Ibrahim	4401 – 4500	5,000.00
50.	0046	Haruna Ibrahim	4501 – 4600	5,000.00
51.	0047	Haruna Ibrahim	4601 – 4700	5,000.00
52.	0048	Haruna Ibrahim	4701 – 4800	5,000.00

S/N	BOOK NO	TO WHOM ISSUED	RECEIPT NO	AMOUNT
53.	0049	Haruna Ibrahim	4801 – 4900	5,000.00
54.	0050	Haruna Ibrahim	4901 – 5000	5,000.00
55.	0051	Haruna Ibrahim	5001 – 5100	5,000.00
56.	0052	Haruna Ibrahim	5101 – 5200	5,000.00
57.	0053	Nuhu Habila	5201 – 5300	5,000.00
58.	0054	Haruna Ibrahim	5301 – 5400	5,000.00
59.	0055	Haruna Ibrahim	5401 – 5500	5,000.00
60.	0056	Haruna Ibrahim	5501 – 5600	5,000.00
61.	0057	Haruna Ibrahim	5601 – 5700	5,000.00
62.	0058	Haruna Ibrahim	5701 – 5800	5,000.00
63.	0059	Haruna Ibrahim	5801 – 5900	5,000.00
64.	0060	Haruna Ibrahim	5901 – 6000	5,000.00
65.	0061	Musa Rueben	6001 – 6100	5,000.00
66.	0062	Musa Rueben	6101 – 6200	5,000.00
67.	0063	Musa Rueben	6201 – 6300	5,000.00
68.	0064	Musa Rueben	6301 – 6400	5,000.00
69.	0065	Musa Rueben	6401 – 6500	5,000.00
70.	0066	Musa Rueben	6501 – 6600	5,000.00
71.	0067	Musa Rueben	6601 – 6700	5,000.00
72.	0068	Musa Rueben	6701 – 6800	5,000.00
73.	0069	Musa Rueben	6801 – 6900	5,000.00
74.	0070	Musa Rueben	6901 – 7000	5,000.00
75.	0071	Musa Rueben	7001 – 7100	5,000.00
76.	0072	Musa Rueben	7101 – 7200	5,000.00
77.	0073	Musa Rueben	7201 – 7300	5,000.00
78.	0074	Musa Rueben	7301 – 7400	5,000.00
79.	0075	Musa Rueben	7401 – 7500	5,000.00
80.	0076	Musa Rueben	7501 – 7600	5,000.00
81.	0077	Musa Rueben	7601 – 7700	5,000.00
82.	0078	Musa Rueben	7701 – 7800	5,000.00
83.	0079	Musa Rueben	7801 – 7900	5,000.00
84.	0080	Musa Rueben	7901 – 8000	5,000.00
85.	0081	Musa Rueben	8001 – 8100	5,000.00
86.	0082	Musa Rueben	8101 – 8200	5,000.00
87.	0083	Musa Rueben	8201 – 8300	5,000.00
88.	0084	Musa Rueben	8301 – 8400	5,000.00
89.	0085	Musa Rueben	8401 – 8500	5,000.00
90.	0086	Musa Rueben	8501 – 8600	5,000.00
91.	0087	Musa Rueben	8601 – 8700	5,000.00
92.	0088	Musa Rueben	8701 – 8800	5,000.00
93.	0089	Musa Rueben	8801 – 8900	5,000.00
94.	0090	Musa Rueben	8901 – 9000	5,000.00
95.	0091	Musa Rueben	9001 – 9100	5,000.00
96.	0092	Musa Rueben	9101 – 9200	5,000.00
97.	0093	Musa Rueben	9201 – 9300	5,000.00
98.	0094	Musa Rueben	9301 – 9400	5,000.00
99.	0095	Musa Rueben	9401 – 9500	5,000.00
100.	0096	Musa Rueben	9501 – 9600	5,000.00
101.	0097	Musa Rueben	9601 – 9700	5,000.00
102.	0098	Musa Rueben	9701 – 9800	5,000.00
103.	0099	Musa Rueben	9801 – 9900	5,000.00
104.	00100	Musa Rueben	9901 – 10000	5,000.00
105.	0101	Musa Rueben	10001 – 10100	5,000.00
106.	0102	Musa Rueben	10101 – 10200	5,000.00

S/N	BOOK NO	TO WHOM ISSUED	RECEIPT NO	AMOUNT
107.	0103	Musa Rueben	10201 – 10300	5,000.00
108.	0104	Musa Rueben	10301 – 10400	5,000.00
109.	0105	Musa Rueben	10401 – 10500	5,000.00
110.	0106	Musa Rueben	10501 – 10600	5,000.00
111.	0107	Musa Rueben	10601 – 10700	5,000.00
112.	0108	Musa Rueben	10701 – 10800	5,000.00
113.	0109	Musa Rueben	10801 – 10900	5,000.00
114.	0110	Musa Rueben	10901 – 11000	5,000.00
115.	0111	Musa Rueben	11001 – 11100	5,000.00
116.	0112	Musa Rueben	11101 – 11200	5,000.00
117.	0113	Musa Rueben	11201 – 11300	5,000.00
118.	0114	Musa Rueben	11301 – 11400	5,000.00
119.	0115	Musa Rueben	11401 – 11500	5,000.00
120.	0116	Musa Rueben	11501 – 11600	5,000.00
121.	0117	Musa Rueben	11601 – 11700	5,000.00
122.	0118	Musa Rueben	11701 – 11800	5,000.00
123.	0119	Musa Rueben	11801 – 11900	5,000.00
124.	0120	Musa Rueben	11901 – 12000	5,000.00
125.	0121	Musa Rueben	12001 – 12100	5,000.00
126.	0122	Musa Rueben	12101 – 12200	5,000.00
127.	0123	Musa Rueben	12201 – 12300	5,000.00
128.	0124	Musa Rueben	12301 – 12400	5,000.00
129.	0125	Musa Rueben	12401 – 12500	5,000.00
130.	0126	Musa Rueben	12501 – 12600	5,000.00
131.	0127	Musa Rueben	12601 – 12700	5,000.00
132.	0128	Musa Rueben	12701 – 12800	5,000.00
133.	0129	Musa Rueben	12801 – 12900	5,000.00
134.	0130	Musa Rueben	12901 – 13000	5,000.00
135.	0131	Musa Rueben	13001 – 13100	5,000.00
136.	0132	Musa Rueben	13101 – 13200	5,000.00
137.	0133	Musa Rueben	13201 – 13300	5,000.00
138.	0134	Musa Rueben	13301 – 13400	5,000.00
139.	0135	Musa Rueben	13401 – 13500	5,000.00
140.	0136	Musa Rueben	13501 – 13600	5,000.00
141.	0137	Musa Rueben	13601 – 13700	5,000.00
142.	0138	Musa Rueben	13701 – 13800	5,000.00
143.	0139	Musa Rueben	13801 – 13900	5,000.00
144.	0140	Musa Rueben	13901 – 14000	5,000.00
145.	0141	Musa Rueben	14001 – 14100	5,000.00
146.	0142	Musa Rueben	14101 – 14200	5,000.00
147.	0143	Musa Rueben	14201 – 14300	5,000.00
148.	0144	Musa Rueben	14301 – 14400	5,000.00
149.	0145	Musa Rueben	14401 – 14500	5,000.00
150.	0146	Musa Rueben	14501 – 14600	5,000.00
151.	0147	Musa Rueben	14601 – 14700	5,000.00
152.	0148	Musa Rueben	14701 – 14800	5,000.00
153.	0149	Musa Rueben	14801 – 14900	5,000.00
154.	0150	Musa Rueben	14901 – 15000	5,000.00
155.	0151	Musa Rueben	15001 – 15100	5,000.00
156.	0152	Nuhu Habila	15101 – 15200	5,000.00
157.	0153	Nuhu Habila	15201 – 15300	5,000.00
158.	0154	Nuhu Habila	15301 – 15400	5,000.00
159.	0155	Nuhu Habila	15401 – 15500	5,000.00
160.	0156	Nuhu Habila	15501 – 15600	5,000.00

S/N	BOOK NO	TO WHOM ISSUED	RECEIPT NO	AMOUNT
161.	0157	Nuhu Habila	15601 – 15700	5,000.00
162.	0158	Nuhu Habila	15701 – 15 800	5,000.00
163.	0159	Nuhu Habila	15801 – 15900	5,000.00
164.	0160	Nuhu Habila	15901 – 16000	5,000.00
165.	0161	Dija Haruna	16001 – 16100	5,000.00
166.	0162	Dija Haruna	16101 – 16200	5,000.00
167.	0163	Dija Haruna	16201 – 16300	5,000.00
168.	0164	Dija Haruna	16301 – 16400	5,000.00
169.	0165	Dija Haruna	16401 – 16500	5,000.00
170.	0166	Dija Haruna	16501 – 16600	5,000.00
171.	0167	Dija Haruna	16601 – 16700	5,000.00
172.	0168	Dija Haruna	16701 – 16800	5,000.00
173.	0169	Dija Haruna	16801 – 16900	5,000.00
174.	0170	Dija Haruna	16901 – 17000	5,000.00
175.	0171	Nuhu Habila	17001 – 17100	5,000.00
176.	0172	Nuhu Habila	17101 – 17200	5,000.00
177.	0173	Nuhu Habila	17201 – 17300	5,000.00
178.	0174	Nuhu Habila	17301 – 17400	5,000.00
179.	0175	Nuhu Habila	17401 – 17500	5,000.00
180.	0176	Nuhu Habila	17501 – 17600	5,000.00
181.	0177	Nuhu Habila	17601 – 17700	5,000.00
182.	0178	Nuhu Habila	17701 – 17800	5,000.00
183.	0179	Nuhu Habila	17801 – 17900	5,000.00
184.	0180	Nuhu Habila	17901 – 18000	5,000.00
185.	0181	Dija Haruna	18001 – 18100	5,000.00
186.	0182	Dija Haruna	18101 – 18200	5,000.00
187.	0183	Dija Haruna	18201 – 18300	5,000.00
188.	0184	Dija Haruna	18301 – 18400	5,000.00
189.	0185	Dija Haruna	18401 – 18500	5,000.00
190.	0186	Dija Haruna	18501 – 18600	5,000.00
191.	0187	Dija Haruna	18601 – 18700	5,000.00
192.	0188	Dija Haruna	18701 – 18800	5,000.00
193.	0189	Dija Haruna	18801 – 18900	5,000.00
194.	0190	Dija Haruna	18901 – 19000	5,000.00
195.	0191	Dija Haruna	19001 – 19100	5,000.00
196.	0192	Dija Haruna	19101 – 19200	5,000.00
197.	0193	Dija Haruna	19201 – 19300	5,000.00
198.	0194	Dija Haruna	19301 – 19400	5,000.00
199.	0195	Dija Haruna	19401 – 19500	5,000.00
200.	0196	Dija Haruna	19501 – 19600	5,000.00
201.	0197	Dija Haruna	19601 – 19700	5,000.00
202.	0198	Dija Haruna	19701 – 19800	5,000.00
203.	0199	Dija Haruna	19801 – 19900	5,000.00
204.	0200	Dija Haruna	19901 – 20000	5,000.00
205.	0001	Nuhu Habila	00081 – 00100	5,000.00
206.	0117	Nuhu Habila	11631 – 11700	5,000.00
207.	0105	Nuhu Habila	10474 – 10500	5,000.00
208.	0120	Nuhu Habila	91916 – 12000	5,000.00
209.	0110	Nuhu Habila	10901 – 11000	5,000.00
210.	0241	Benjamin Yakubu	24001 – 24101	5,000.00
211.	0242	Benjamin Yakubu	24101 – 24100	5,000.00
212.	0243	Benjamin Yakubu	24201 – 24300	5,000.00
213.	0244	Benjamin Yakubu	24301 – 24400	5,000.00
214.	0245	Benjamin Yakubu	24401 – 24500	5,000.00

S/N	BOOK NO	TO WHOM ISSUED	RECEIPT NO	AMOUNT
215.	0246	Benjamin Yakubu	24501 – 24600	5,000.00
216.	0247	Benjamin Yakubu	24601 – 24700	5,000.00
217.	0248	Benjamin Yakubu	24701 – 24800	5,000.00
218.	0001	Benjamin Yakubu	00081 – 00100	5,000.00
219.	0117	Benjamin Yakubu	11631 – 11700	5,000.00
220.	0105	Benjamin Yakubu	10474 – 10500	5,000.00
221.	0120	Benjamin Yakubu	91916 – 12000	5,000.00
222.	0010	Benjamin Yakubu	10901 – 11000	5,000.00
223.	0249	Nuhu Habila	24801 – 24900	5,000.00
224.	0250	Nuhu Habila	24901 – 25000	5,000.00
225.	0251	Nuhu Habila	25001 – 25100	5,000.00
226.	0252	Nuhu Habila	25101 – 25200	5,000.00
227.	0253	Nuhu Habila	25201 – 25300	5,000.00
228.	0254	Nuhu Habila	25301 – 25400	5,000.00
229.	0255	Nuhu Habila	25401 – 25500	5,000.00
230.	0256	Nuhu Habila	25501 – 25600	5,000.00
231.	0257	Nuhu Habila	25601 – 25700	5,000.00
232.	0258	Nuhu Habila	25701 – 25800	5,000.00
233.	0259	Nuhu Habila	25801 – 25900	5,000.00
234.	0260	Nuhu Habila	25901 – 26000	5,000.00
235.	0261	Nuhu Habila	26001 – 26100	5,000.00
236.	0262	Nuhu Habila	26101 – 26200	5,000.00
237.	0263	Nuhu Habila	26201 – 26300	5,000.00
238.	0264	Nuhu Habila	26301 – 26400	5,000.00
239.	0265	Nuhu Habila	26401 – 26500	5,000.00
240.	0266	Nuhu Habila	26501 – 26600	5,000.00
241.	0267	Nuhu Habila	26601 – 26700	5,000.00
242.	0268	Nuhu Habila	26701 – 26800	5,000.00
243.	0269	Nuhu Habila	26801 – 26900	5,000.00
244.	0270	Nuhu Habila	26901 – 27000	5,000.00
245.	0271	Nuhu Habila	27001 – 27100	5,000.00
246.	0272	Nuhu Habila	27101 – 27200	5,000.00
247.	0273	Nuhu Habila	27201 – 27300	5,000.00
248.	0274	Nuhu Habila	27301 – 27400	5,000.00
249.	0275	Nuhu Habila	27401 – 27500	5,000.00
250.	0276	Nuhu Habila	27501 – 27600	5,000.00
251.	0277	Nuhu Habila	27601 – 27700	5,000.00
252.	0278	Nuhu Habila	27701 – 27800	5,000.00
253.	0279	Nuhu Habila	27801 – 27900	5,000.00
254.	0280	Nuhu Habila	27901 – 28100	5,000.00
255.	0281	Nuhu Habila	28001 – 28100	5,000.00
256.	0282	Nuhu Habila	28101 – 28200	5,000.00
257.	0283	Nuhu Habila	28201 – 28300	5,000.00
258.	0284	Nuhu Habila	28301 – 28400	5,000.00
259.	0305	Nuhu Habila	30401 – 30500	5,000.00
260.	0306	Nuhu Habila	30501 – 30600	5,000.00
261.	0307	Nuhu Habila	30601 – 30700	5,000.00
262.	0308	Nuhu Habila	30701 – 30800	5,000.00
263.	0309	Nuhu Habila	30801 – 30900	5,000.00
264.	0310	Nuhu Habila	30901 – 31000	5,000.00
265.	0311	Nuhu Habila	31001 – 31100	5,000.00
266.	0312	Nuhu Habila	31101 – 31200	5,000.00
267.	0313	Nuhu Habila	31201 – 31300	5,000.00
268.	0314	Nuhu Habila	31301 – 31400	5,000.00

S/N	BOOK NO	TO WHOM ISSUED	RECEIPT NO	AMOUNT
269.	0315	Nuhu Habila	31401 – 31500	5,000.00
270.	0316	Nuhu Habila	31501 – 31600	5,000.00
271.	0317	Nuhu Habila	31601 – 31700	5,000.00
272.	0318	Nuhu Habila	31701 – 31800	5,000.00
273.	0319	Nuhu Habila	31801 – 31900	5,000.00
274.	0320	Nuhu Habila	31901 – 32000	5,000.00
275.	0321	Nuhu Habila	32001 – 32100	5,000.00
276.	0322	Nuhu Habila	32101 – 32200	5,000.00
277.	0323	Nuhu Habila	32201 – 32300	5,000.00
278.	0324	Nuhu Habila	32301 – 32400	5,000.00
279.	0325	Nuhu Habila	32401 – 32500	5,000.00
280.	0326	Nuhu Habila	32501 – 32600	5,000.00
281.	0327	Nuhu Habila	32601 – 32700	5,000.00
282.	0328	Nuhu Habila	32701 – 32800	5,000.00
283.	0329	Nuhu Habila	32801 – 32900	5,000.00
284.	0330	Nuhu Habila	32901 – 33000	5,000.00
285.	0331	Nuhu Habila	33001 – 33100	5,000.00
286.	0332	Nuhu Habila	33101 – 33200	5,000.00
287.	0333	Nuhu Habila	33201 – 33300	5,000.00
288.	0334	Nuhu Habila	33301 – 33400	5,000.00
289.	0335	Afiruwa James	33401 – 33500	5,000.00
290.	0336	Afiruwa James	33501 – 33600	5,000.00
291.	0337	Afiruwa James	33601 – 33700	5,000.00
292.	0338	Afiruwa James	33701 – 33800	5,000.00
293.	0339	Afiruwa James	33801 – 33900	5,000.00
294.	0340	Afiruwa James	33901 – 34000	5,000.00
295.	0341	Afiruwa James	34001 – 34100	5,000.00
296.	0342	Afiruwa James	34101 – 34200	5,000.00
297.	0343	Afiruwa James	34201 – 34300	5,000.00
298.	0344	Afiruwa James	34301 – 34400	5,000.00
299.	0345	Afiruwa James	34401 – 34500	5,000.00
300.	0346	Afiruwa James	34501 – 34600	5,000.00
301.	0347	Afiruwa James	34601 – 34700	5,000.00
302.	0348	Afiruwa James	34701 – 34800	5,000.00
303.	0349	Afiruwa James	34801 – 34900	5,000.00
304.	0350	Afiruwa James	34901 – 35000	5,000.00
305.	0351	Afiruwa James	35001 – 35100	5,000.00
306.	0352	Afiruwa James	35101 – 35200	5,000.00
307.	0353	Afiruwa James	35201 – 35300	5,000.00
308.	0354	Afiruwa James	35301 – 35400	5,000.00
309.	0355	Afiruwa James	35401 – 35500	5,000.00
310.	0356	Afiruwa James	35501 – 35600	5,000.00
311.	0357	Afiruwa James	35601 – 35700	5,000.00
312.	0358	Afiruwa James	35701 – 35800	5,000.00
313.	0359	Afiruwa James	35801 – 35900	5,000.00
314.	0360	Afiruwa James	35901 – 36000	5,000.00
315.	0361	Afiruwa James	36001 – 36100	5,000.00
316.	0362	Afiruwa James	36101 – 36200	5,000.00
317.	0363	Afiruwa James	36201 – 36300	5,000.00
318.	0364	Afiruwa James	36301 – 36400	5,000.00
319.	0365	Afiruwa James	36401 – 36500	5,000.00
320.	0366	Ayuba Chiroma	36501 – 36600	5,000.00
321.	0367	Ayuba Chiroma	36601 – 36700	5,000.00
322.	0368	Ayuba Chiroma	36701 – 36800	5,000.00

S/N	BOOK NO	TO WHOM ISSUED	RECEIPT NO	AMOUNT
323.	0369	Ayuba Chiroma	36801 – 36900	5,000.00
324.	0370	Ayuba Chiroma	36901 – 37000	5,000.00
325.	0371	Nuhu Habila	37001 – 37100	5,000.00
326.	0372	Nuhu Habila	37101 – 37200	5,000.00
327.	0373	Nuhu Habila	37201 – 37300	5,000.00
328.	0374	Nuhu Habila	37301 – 37400	5,000.00
329.	0375	Nuhu Habila	37401 – 37500	5,000.00
330.	0376	Nuhu Habila	37501 – 37600	5,000.00
331.	0377	Nuhu Habila	37601 – 37700	5,000.00
332.	0378	Nuhu Habila	37701 – 37800	5,000.00
333.	0379	Nuhu Habila	37801 – 37900	5,000.00
334.	0380	Nuhu Habila	37901 – 38000	5,000.00
335.	0381	Nuhu Habila	38001 – 38100	5,000.00
336.	0382	Nuhu Habila	38101 – 38200	5,000.00
337.	0383	Nuhu Habila	38201 – 38300	5,000.00
338.	0384	Nuhu Habila	38301 – 38400	5,000.00
339.	0385	Nuhu Habila	38401 – 38500	5,000.00
340.	0386	Nuhu Habila	38501 – 38600	5,000.00
341.	0387	Nuhu Habila	38601 – 38700	5,000.00
342.	0388	Nuhu Habila	38701 – 38800	5,000.00
343.	0389	Nuhu Habila	38801 – 38900	5,000.00
344.	0390	Nuhu Habila	38901 – 39000	5,000.00
345.	0391	Nuhu Habila	39001 – 39100	5,000.00
346.	0392	Nuhu Habila	39101 – 39200	5,000.00
347.	0393	Nuhu Habila	39201 – 39300	5,000.00
348.	0394	Nuhu Habila	39301 – 39400	5,000.00
349.	0395	Nuhu Habila	39401 – 39500	5,000.00
350.	0396	Nuhu Habila	39501 – 39600	5,000.00
351.	0397	Nuhu Habila	39601 – 39700	5,000.00
352.	0398	Nuhu Habila	39701 – 39800	5,000.00
353.	0399	Nuhu Habila	39801 – 39900	5,000.00
354.	0400	Nuhu Habila	39901 – 40000	5,000.00
355.	0401	Nuhu Habila	40001 – 40100	5,000.00
356.	0402	Nuhu Habila	40101 – 40200	5,000.00
357.	0403	Nuhu Habila	40201 – 40300	5,000.00
358.	0404	Nuhu Habila	40301 – 40400	5,000.00
359.	0405	Nuhu Habila	40401 – 40500	5,000.00
360.	0406	Nuhu Habila	40501 – 40600	5,000.00
361.	0407	Nuhu Habila	40601 – 40700	5,000.00
362.	0408	Nuhu Habila	40701 – 40 800	5,000.00
363.	0409	Nuhu Habila	40801 – 40900	5,000.00
364.	0410	Nuhu Habila	40901 – 41000	5,000.00
365.	0411	Nuhu Habila	41001 – 41100	5,000.00
366.	0412	Nuhu Habila	41101 – 41200	5,000.00
367.	0413	Nuhu Habila	41201 – 41300	5,000.00
368.	0414	Nuhu Habila	41301 – 41400	5,000.00
369.	0415	Nuhu Habila	41401 – 41500	5,000.00
370.	0416	Nuhu Habila	41501 – 41600	5,000.00
371.	0417	Nuhu Habila	41601 – 41700	5,000.00
372.	0418	Nuhu Habila	41701 – 41800	5,000.00
373.	0419	Nuhu Habila	41801 – 41900	5,000.00
374.	0420	Nuhu Habila	41901 – 42000	5,000.00
KALTUNGO LOCAL GOVT M/PARK RECEIPT				

S/N	BOOK NO	TO WHOM ISSUED	RECEIPT NO	AMOUNT
1.	0064	Halilu Usman	06301 – 06400	5,000.00
2.	0065	Halilu Usman	06401 – 06500	5,000.00
3.	0066	Halilu Usman	06501 – 06600	5,000.00
4.	0067	Halilu Usman	06601 – 06700	5,000.00
5.	0068	Halilu Usman	06701 – 06800	5,000.00
6.	0069	Halilu Usman	06801 – 06900	5,000.00
7.	0070	Halilu Usman	06901 – 07000	5,000.00
8.	0071	Halilu Usman	07001 – 07100	5,000.00
9.	0072	Halilu Usman	07101 – 07200	5,000.00
10.	0073	Halilu Usman	07201 – 07300	5,000.00
11.	0074	Halilu Usman	07301 – 07400	5,000.00
12.	0075	Halilu Usman	07401 – 07500	5,000.00
13.	0076	Halilu Usman	07501 – 07600	5,000.00
14.	0077	Halilu Usman	07601 – 07700	5,000.00
15.	0078	Halilu Usman	07701 – 07800	5,000.00
16.	0079	Halilu Usman	07801 – 07900	5,000.00
17.	0080	Halilu Usman	07901 – 08000	5,000.00
18.	0081	Halilu Usman	08001 – 08100	5,000.00
19.	0082	Halilu Usman	08101 – 08200	5,000.00
20.	0083	Halilu Usman	08201 – 08300	5,000.00
21.	0092	Haruna Ibrahim	09101 – 09200	5,000.00
22.	0093	Haruna Ibrahim	09201 – 09300	5,000.00
23.	0094	Haruna Ibrahim	09301 – 09400	5,000.00
24.	0095	Haruna Ibrahim	09401 – 09500	5,000.00
25.	0096	Haruna Ibrahim	09501 – 09600	5,000.00
26.	0097	Haruna Ibrahim	09601 – 09700	5,000.00
27.	0098	Haruna Ibrahim	09701 – 09800	5,000.00
28.	0099	Haruna Ibrahim	09801 – 09900	5,000.00
29.	0100	Haruna Ibrahim	09901 – 10000	5,000.00
30.	0101	Haruna Ibrahim	10001 – 10100	5,000.00
31.	0102	Haruna Ibrahim	10101 – 10200	5,000.00
32.	0103	Haruna Ibrahim	10201 – 10300	5,000.00
33.	0104	Haruna Ibrahim	10301 – 10400	5,000.00
34.	0105	Haruna Ibrahim	10401 – 10500	5,000.00
35.	0106	Haruna Ibrahim	10501 – 10600	5,000.00
36.	0107	Haruna Ibrahim	10601 – 10700	5,000.00
37.	0108	Haruna Ibrahim	10701 – 10800	5,000.00
38.	0109	Haruna Ibrahim	10801 – 10900	5,000.00
39.	0110	Haruna Ibrahim	10901 – 11000	5,000.00
		OUTSTANDING MARKET RECEIPT		
40.	0111	Haruna Ibrahim	11001 – 11100	5,000.00
41.	0112	Haruna Ibrahim	11101 – 11200	5,000.00
42.	0113	Haruna Ibrahim	11201 – 11300	5,000.00
43.	0114	Haruna Ibrahim	11301 – 11400	5,000.00
44.	0115	Haruna Ibrahim	11401 – 11500	5,000.00
45.	0116	Haruna Ibrahim	11501 – 11600	5,000.00
46.	0117	Haruna Ibrahim	11601 – 11700	5,000.00
47.	0118	Haruna Ibrahim	11701 – 11800	5,000.00
48.	0119	Haruna Ibrahim	11801 – 11900	5,000.00
49.	0120	Haruna Ibrahim	11901 – 12000	5,000.00
50.	0121	Haruna Ibrahim	12001 – 12100	5,000.00
51.	0122	Haruna Ibrahim	12101 – 12200	5,000.00
52.	0123	Haruna Ibrahim	12201 – 12300	5,000.00

S/N	BOOK NO	TO WHOM ISSUED	RECEIPT NO	AMOUNT
53.	0124	Haruna Ibrahim	12301 – 12400	5,000.00
54.	0125	Haruna Ibrahim	12401 – 12500	5,000.00
55.	0126	Haruna Ibrahim	12501 – 12600	5,000.00
56.	0127	Haruna Ibrahim	12601 – 12700	5,000.00
57.	0128	Haruna Ibrahim	12701 – 12800	5,000.00
58.	0129	Haruna Ibrahim	12801 – 12900	5,000.00
59.	0130	Haruna Ibrahim	12901 – 13000	5,000.00
60.	0131	Haruna Ibrahim	13001 – 13100	5,000.00
61.	0132	Haruna Ibrahim	13101 – 13200	5,000.00
62.	0133	Haruna Ibrahim	13201 – 13300	5,000.00
63.	0134	Haruna Ibrahim	13301 – 13400	5,000.00
64.	0135	Haruna Ibrahim	13401 – 13500	5,000.00
65.	0136	Haruna Ibrahim	13501 – 13600	5,000.00
66.	0137	Haruna Ibrahim	13601 – 13700	5,000.00
67.	0138	Haruna Ibrahim	13701 – 13800	5,000.00
68.	0139	Haruna Ibrahim	13801 – 13900	5,000.00
69.	0140	Haruna Ibrahim	13901 – 14000	5,000.00
70.	0141	Haruna Ibrahim	14001 – 14100	5,000.00
71.	0142	Haruna Ibrahim	14101 – 13200	5,000.00
72.	0142	Haruna Ibrahim	14201 – 14300	5,000.00
73.	0144	Haruna Ibrahim	14301 – 14400	5,000.00
74.	0145	Haruna Ibrahim	14401 – 14500	5,000.00
75.	0146	Haruna Ibrahim	14501 – 14600	5,000.00
76.	0147	Haruna Ibrahim	14601 – 14700	5,000.00
77.	0148	Haruna Ibrahim	14701 – 14800	5,000.00
78.	0149	Haruna Ibrahim	14801 – 14900	
79.	0150	Haruna Ibrahim	14901 – 15000	
80.	0075	Haruna Ibrahim	07401 – 07500	
81.	0076	Haruna Ibrahim	07501 – 07600	
82.	0077	Haruna Ibrahim	07601 – 07700	
83.	0078	Haruna Ibrahim	07701 – 07800	
84.	0079	Haruna Ibrahim	07801 – 07900	
85.	0080	Haruna Ibrahim	07901 – 08000	
86.	0081	Haruna Ibrahim	08001 – 08100	
87.	0082	Haruna Ibrahim	08101 – 08200	
88.	0083	Haruna Ibrahim	08201 – 08300	
89.	0084	Haruna Ibrahim	08301 – 08400	
90.	0085	Haruna Ibrahim	08401 – 08500	
91.	0086	Haruna Ibrahim	08501 – 08600	
92.	0087	Haruna Ibrahim	08601 – 08700	
93.	0088	Haruna Ibrahim	08701 – 08800	
94.	0089	Haruna Ibrahim	08801 – 08900	
95.	0090	Haruna Ibrahim	08901 – 09000	
96.	0066	Dija Ibrahim	06525 – 06584	
97.	0074	Dija Ibrahim	07321 – 07400	
98.	0053	Dija Ibrahim	05291 – 05300	
99.	0004	Nuhu Habila	0301 – 0400	
100.	0005	Nuhu Habila	0401 – 0500	
101.	0006	Nuhu Habila	0501 – 0600	
102.	0007	Nuhu Habila	0601 – 0700	
103.	0008	Nuhu Habila	0701 – 0800	
104.	0009	Nuhu Habila	0801 – 0900	
105.	0010	Nuhu Habila	0901 – 11000	
106.	0011	Nuhu Habila	11001 – 11100	
107.	0012	Nuhu Habila	11101 – 1200	
108.	0013	Nuhu Habila	1201 – 1300	
109.	0016	Dija Ibrahim	1501 – 1600	
110.	0017	Dija Ibrahim	1601 – 1700	

S/N	BOOK NO	TO WHOM ISSUED	RECEIPT NO	AMOUNT
111.	0018	Dija Ibrahim	1701 – 1800	
112.	0019	Dija Ibrahim	1801 – 1900	
113.	0020	Dija Ibrahim	1901 – 2000	
114.	0021	Dija Ibrahim	2001 – 2100	
115.	0022	Dija Ibrahim	2102 – 2200	
116.	0023	Dija Ibrahim	2201 – 2300	
117.	0024	Dija Ibrahim	7901 -1900	
118.	0025	Dija Ibrahim	2401 – 2499	
119.	0026	Dija Ibrahim	2501 – 2600	
120.	0027	Dija Ibrahim	2601 – 2700	
121.	0028	Dija Ibrahim	2701 – 2800	
122.	0029	Dija Ibrahim	2801 – 2900	
123.	0030	Dija Ibrahim	2901 – 13000	
124.	0031	Dija Ibrahim	3001 – 3100	
125.	0032	Dija Ibrahim	8701 – 0096	
126.	0034	Dija Ibrahim	3201 – 3300	
127.	0035	Dija Ibrahim	3301 – 3400	
128.	0036	Nuhu Habila	3401 – 3500	
129.	0037	Nuhu Habila	3501 – 3600	
130.	0038	Nuhu Habila	3601 – 3700	
131.	0039	Nuhu Habila	3701 – 3800	
132.	0040	Nuhu Habila	3801 – 3900	
133.	0041	Nuhu Habila	9501 – 9600	
134.	0042	Nuhu Habila	4001 – 4100	
135.	0043	Nuhu Habila	4101 – 4200	
136.	0044	Nuhu Habila	4201 – 4300	
137.	0045	Nuhu Habila	4301 – 4400	
138.	0046	Haruna Dija	4401 – 4500	
139.	0047	Haruna Dija	5401 4600	
140.	0048	Haruna Dija	4601 – 4700	
141.	0049	Haruna Dija	4701 – 4800	
142.	0050	Haruna Dija	4801 – 4900	
143.	0051	Haruna Dija	4901 – 5000	
144.	0052	Haruna Dija	5001 - 5100	
145.	0053	Haruna Dija	5101 – 5200	
146.	0054	Haruna Dija	5201 – 5300	
147.	0055	Haruna Dija	5301 – 5400	
148.	0056	Haruna Dija	5401 - 5500	
149.	0057	Haruna Dija	5601 – 5700	
150.	0058	Haruna Dija	5701 – 5800	
151.	0059	Haruna Dija	5801 – 5900	
152.	0060	Haruna Dija	5901 – 6000	
153.	0061	Haruna Dija	6001 – 6100	
154.	0062	Haruna Dija	6101 - 6200	
155.	0063	Haruna Dija	6201 – 6300	
156.	0064	Haruna Dija	6301 – 6400	
157.	0065	Haruna Dija	6401 – 6500	
158.	0066	Haruna Dija	6501 – 6600	
159.	0067	Haruna Dija	6601 – 6700	
160.	0068	Haruna Dija	6701 – 6800	
161.	0069	Haruna Dija	6801 – 6900	
162.	0070	Haruna Dija	6901 – 7000	

S/N	BOOK NO	TO WHOM ISSUED	RECEIPT NO	AMOUNT
163.	0071	Haruna Dija	7001 – 7100	
164.	0072	Haruna Dija	7101 – 7200	
165.	0073	Haruna Dija	7201 – 7300	
166.	0074	Haruna Dija	7301 – 7400	
167.	0075	Haruna Dija	7401 – 7500	
168.	0076	Nuhu Habila	7501 – 7600	
169.	0077	Nuhu Habila	7601 – 7700	
170.	0078	Nuhu Habila	7701 – 7800	
171.	0079	Nuhu Habila	7801 – 7900	
172.	0080	Nuhu Habila	7901 – 8000	
173.	0081	Nuhu Habila	8001 – 8100	
174.	0082	Nuhu Habila	8101 – 8200	
175.	0083	Nuhu Habila	8201 – 8300	
176.	0084	Nuhu Habila	8301 – 8400	
177.	0085	Nuhu Habila	8401 – 8500	
178.	0086	Nebalet	8501 – 8600	
179.	0087	Nebalet	8601 – 8700	
180.	0088	Nebalet	8701 – 8800	
181.	0089	Nebalet	8801 – 8900	
182.	0090	Nebalet	8901 – 9000	
183.	0091	Nebalet	9001 – 9100	

KWAMI LOCAL GOVERNMENT COUNCIL

1. CONTRIBUTIONS TOWARDS FUNDING OF STATE'S HIGHER INSTITUTIONS WITHOUT BEING SUPPORTED WITH OFFICIAL CASH RECEIPTS:

Appendix 'A' of this report is a statement showing list of deductions made from the LGA's statutory funds for funding of the State's Higher Institutions without obtaining official cash receipts to support and or justify the payments. Would you explain why such deductions were not supported with receipts.

2. PAYMENT VOUCHERS WITHOUT INTERNAL AUDIT CHECK

At **Appendix "B"** of this report is a list of payment made without being check by the Internal Auditor amounting to **seven One Hundred and Forty Nine Thousand Naira (₦149,000.00)**. Would you please explain why such payments were made without internal audit check. This process violates the provision of chapter 14:10 of the Financial Memoranda. Would you refer the payment vouchers to the Internal Auditor for him to certify the payment retrospective. Moreover, you are requested to desist from such act. Alternatively, recover the amount involved from the Officer(s) who effected the payment within twenty one (21) days as contained in the Financial Memoranda 39:3a (6) and inform me of either action taken for my verification soonest.

3. UN-SIGN PAYMENT VOUCHERS BY THE RECEIPIENTS:

At **Appendix "C"** of this report is a list of unsigned payment vouchers by the payees amounting to **Two Hundred and Thirty Thousand Naira (₦230,000.00)**. Would you please call on the payees for their signature to justify the payment or else recover the total amount involved from the Officer(s) who effected the payment within twenty one days (21) days as contained in FM 39:3a and furnish me with details of the recovery for my verification.

4. PAYMENT VOUCHERS WITHOUT SUPPORTING DOCUMENTS

At **Appendix "D"** of this report are detailed list of payments made without attaching relevant supporting document(s) to the vouchers, amounting to **One Million Nine Hundred and Sixty Four Thousand Naira (₦1,964,000.00)** this action is contrary to the provision of FM 14:4 (1-9). Would you please provide the lacking documents and attach same to the affected payment vouchers for my inspection or alternatively,

*Auditor General for Local Governments
Gombe State*

recover the total amount involved from officers concerned within twenty one (21) days as contained in the F.M 39:3a(6) and furnish me with either action taken for my verification.

5. STORE AND STOCK TAKING VERIFICATION

At **Appendix “E”** of this report Kwami Local Government Centre Store had been inspected all entries were fully posted, But the stock items were highly congested. The store had no sore bins, store cabinets, and shelves, which will protect items (Materials) from damage, this is contrary to the provision of financial memoranda Fm Chapter 34.9

6. UN-ACCOUNTED REVENUE

The sum of Three Hundred and Eighty Five Naira (~~₦~~**₦385,000.00**) Only would appear not accounted for. This is contrary to the provision of F.M 6:3, 31:7.

Would you therefore recover the said total amount from the officers concerned or else FM 39:3(13) will be used against and inform me for my verification please.

APPENDIX "A"**STATEMENT SHOWING FUNDS CONTRIBUTED TO STATE'S HIGHER INSTITUTIONS WITHOUT BEING SUPPORTED WITH OFFICIAL CASH RECEIPTS:**

MONTH	GSU	COE BILLIRI	POLY BAJOGA	LEGAL NFD	SCI & TECH KUMO	HEALTH TECH KALTUNGO	FERTILIZE R	TOTAL
JAN.	8,636,363.64	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,452,272.26
FEB.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
MAR	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
APR.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
MAY	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
JUNE	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
JULY	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
AUG.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
SEPT	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
OCT.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
NOV.	9,067,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
DEC.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82

APPENDIX "B"**STATEMENT SHOWING PAYMENT VOUCHERS WITHOUT INTERNAL AUDIT CHECK**

S/N	NAME	PV NO.	MONTH	DETAILS	AMOUNT
33.	The Bank Manager	57	October	Bank Charges for the Month	1,000.00
34.	Sundry Person	57	Nov.	Task force welday Allowance	37,000
35.	Sundry Person	58	Nov.	Task force welday Allowance	37,000
36.	Sundry Person	59	Nov.	Task force welday Allowance	37,000
37.	Sundry Person	60	Nov.	Task force welday Allowance	37,000
					149,000.00

APPENDIX "C"**STATEMENT SHOWING LIST OF UN-SIGNED PAYMENT VOUCHERS BY THE PAYEES**

S.N	NAME	P.V	MONTH	DETAILS	AMOUNT
49.	Abdullahi M. Manga	18	Jan.	Medical Assistance	20,000.00
50.	Aminu Babayo	20	July	Monthly Impress	40,000.00
51.	AOT and Inspectors	36	Sept.	Financial Assistance	30,000.00
52.	Tasiu Mohammad	37	Sept.		40,000.00
53.	Dauda Umar	32	Dec.		50,000.00
54.	Abdulrahman Jibrin	33	Dec.		50,000.00
					N230,000.00

APPENDIX "D"
STATEMENT SHOWING LIST OF PAYMENT VOUCHERS
WITHOUT SUPPORTING DOCUMENTS

S.N	MONTH OF A/C	P.V NO	PAYEE	DETAILS	LUCKING DOCUMENT	AMOUNT
7.	October	15	Sunday Person	Fuelling Logistics and Transformation	No Honor Certificate	50,000
8.	October	19	Moh'd Adamu M/Sidi	Hosting of Este Holders Meeting on revetment	No Honor Certificate	50,000
9.	October	20	Sunday Person	Serenity legation Support and Allowance	No council extant and honor Certificate	80,000
10.	October	22	Moh'd Abubakar	Logistics Support to D.S.S	List of Beneficiaries and Honor Certificate	30,000
11.	October	25	Sunday Person	Fecundity Meeting	No Honor certificate	110,000
12.	October	36	Balkisu Moh'd Magaji	Allowance to Committee	No Honor Certificate	50,000
13.	October	27	Nafu Abdulmumin	Logistic support and entertainment	No Honor Certificate	40,000
14.	October	48	Sunday Person	Councilor Allowance	No Council Extant	180,000
15.	October	55	Umar Musa Dizzi	O.P.E	No honor Certificate	50,000
16.	November	12	Moh'd Adamu M/Sidi	Supply and Laherite and labor	List of beneficiaries	42,500
17.	November	16	Hajiya Balkisu Moh'd	2021 health Initiative for development	No council extant and honor certificate	100,000
18.	November	35	Hon. Moh'd Musa Kolo	Financial Assistance youth	List of beneficiaries	50,000
19.	November	38	Dahiru Musa Kwami	Logistic Suppport and missed neas of senior management	No honor certificate	40,000
20.	November	39	Abdullahi Dauda Gadn	Logistic support and transportation	No honor certificate	50,000
21.	November	41	Ibrahim Kulari	Financial assistance bible quiz competition	Last of participants	50,000
22.	November	42	Anthony Alhassan Kulari	Financial assistance for ceramic recitation	Last of participants	50,000
23.	November	68	Ibrahim A. Umar	Production of supplementary budget	No honor certificate	29,000
24.	November	69	Sani Ibrahim (Planning Affair)	Production of approve copy supplementary	No honor certificate	20,000

S.N	MONTH OF A/C	P.V NO	PAYEE	DETAILS	LUCKING DOCUMENT	AMOUNT
				budget		
25.	November	70	Samuel Sani	Medical Bill	No receipts	29,000
26.	September	3	Sunday Person	Settlement of coppers lodre	Chainman Approval	250,000
27.	September	10	Alh. Umar Umaru Moh'd	Settlement of Home rent at M/sidi	No honor certificate no comeil extranet	100,000
28.	September	11	Usman Ahmed	Settlement of home rent at Gadani	No council extant	58,500
29.	September	16	Moh'd Sani Hassan	Settlement of home rent	No council extant	67,000
30.	September	10	Alh. Umaru Moh'd	Settlement of home rent	No receipts	180,000
31.	September	11	Usman Ahmed	Settlement of home rent	No receipts	58,500
32.	September	12	Moh'd Abdullahi Bade	Settlement of home rent	No receipts	45,500
33.	September	13	Alh. Musa Wuro Dole	Settlement of home rent	No receipts	45,000
34.	September	16	Moh'd Sani Hassan	Settlement of home rent	No receipts	67,500
35.	September	17	Sunday Person	Settlement of home rent	No receipts	10,000
						1,964,000

APPENDIX 'E'
UN-ACCOUNTED REVENUE

SN	Book No	Folio From – To	Name Of Collector	Date Issued	Amount
1.	2268	226801 – 226900	Abdulummini Yayaji	18 – 12 – 2019	5,000
2.	2269	226901 – 227000	Abdulummini Yayaji	18 – 12 – 2019	5,000
3.	2316	231601 – 231700	Abdulummini Yayaji	28 – 12 – 2019	5,000
4.	2317	231701 – 231800	Abdulummini Yayaji	28 – 12 – 2019	5,000
5.	2319	231901 – 232000	Abdulummini Yayaji	28 – 12 – 2019	5,000
6.	2320	232001 – 232100	Abdulummini Yayaji	28 – 12 – 2019	5,000
7.	2321	232101 – 232200	Abdulummini Yayaji	28 – 12 – 2019	5,000
8.	2322	232201 – 232300	Abdulummini Yayaji	28 – 12 – 2019	5,000

SN	Book No	Folio From – To	Name Of Collector	Date Issued	Amount
9.	2323	232301 – 232400	Abdulummini Yayaji	28 – 12 – 2019	5,000
10.	2324	232401 – 232500	Abdulummini Yayaji	28 – 12 – 2019	5,000
11.	2329	232901 – 233000	Abdulummini Yayaji	28 – 12 – 2019	5,000
12.	2331	233101 – 233200	Usman Abubakar	28 – 12 – 2019	5,000
13.	2332	233201 – 233300	Usman Abubakar	28 – 12 – 2019	5,000
14.	2333	233301 – 233400	Usman Abubakar	28 – 12 – 2019	5,000
15.	2336	233501 – 233600	Usman Abubakar	28 – 12 – 2019	5,000
16.	2338	233701 – 264000	Usman Abubakar	28 – 12 – 2019	5,000
17.	2630	263901 – 264000	Abdulummini Yayaji	17 – 03 – 2020	5,000
18.	2643	265201 – 265300	Usman Abba	02 – 06 – 2020	5,000
19.	2692	270001 – 270100	Usman Abba	16 – 06 – 2020	5,000
20.	2723	274101 – 274200	Usman Abba	23 – 06 – 2020	5,000
21.	2921	292801 – 292900	Usman Abba	27 – 09 – 2020	5,000
22.	3014	302101 – 302200	Usman Abba	13 – 10 – 2020	5,000
23.	3222	322901 – 323000	Mohammul Adamu	22 – 01 – 2020	5,000
24.	3278	328501 – 328600	Mohammul Adamu	28 – 01 – 2020	5,000
25.	3362	336901 – 337000	Mohammed Adamu	23 – 02 – 2021	5,000
26.	3369	337601 – 337700	Mohammed Adamu	23 – 02 – 2021	5,000

SN	Book No	Folio (From)	To	Names of Collectors	Amount
1.	3802	308901	381000	Muhammed Adamu	5,000
2.	3808	381501	381600	Muhammed Adamu	5,000
3.	3810	381701	381800	Muhammed Adamu	5,000
4.	3814	382101	382200	Muhammed Adamu	5,000
5.	3815	382201	382300	Muhammed Adamu	5,000
6.	3818	382501	382600	Muhammed Adamu	5,000
7.	3819	382601	382700	Muhammed Adamu	5,000
8.	3821	382801	382900	Muhammed Adamu	5,000
9.	3822	382901	383000	Muhammed Adamu	5,000
10.	3825	383001	383100	Muhammed Adamu	5,000
11.	3826	383201	383300	Muhammed Adamu	5,000

SN	Book No	Folio (From)	To	Names of Collectors	Amount
12.	3827	383301	383400	Muhammed Adamu	5,000
13.	3828	383401	383500	Muhammed Adamu	5,000
14.	3829	383501	383600	Muhammed Adamu	5,000
15.	3830	383601	383700	Muhammed Adamu	5,000
16.	3831	383701	383800	Muhammed Adamu	5,000
17.	3832	383801	383900	Muhammed Adamu	5,000
18.	3834	383901	384000	Muhammed Adamu	5,000
19.	3835	384101	384200	Muhammed Adamu	5,000
20.	3836	384201	384300	Muhammed Adamu	5,000
21.	3838	384301	384100	Muhammed Adamu	5,000
22.	3838	384501	384600	Muhammed Adamu	5,000
23.	3841	384801	384900	Muhammed Adamu	5,000
24.	3842	384901	385000	Muhammed Adamu	5,000
25.	3843	385001	385100	Muhammed Adamu	5,000
26.	3844	385101	385200	Muhammed Adamu	5,000
27.	3845	385201	385300	Muhammed Adamu	5,000
28.	3846	385301	385400	Muhammed Adamu	5,000
29.	3847	385401	385500	Muhammed Adamu	5,000
30.	3848	385501	385600	Muhammed Adamu	5,000

SN	Book No	Counterfoil No.	Date issued	Type of receipt	To whom issued	Amount
1.	1254	125301-125400	3 – 6 – 21	M/Park	Abubakar Abdulkadir	5,000
2.	1311	131001-131100	5 – 9 – 21	M/Park	Abubakar Abdulkadir	5,000
3.	3481	348801-348900	25 – 3 – 21	Market	Abubakar Abdulkadir	5,000
4.	3482	348901-34900	25 – 3 – 21	Market	Abubakar Abdulkadir	5,000
5.	3485	349401-349500	25 – 3 – 21	Market	Abubakar Abdulkadir	5,000
6.	3487	349701-349800	25 – 3 – 21	Market	Abubakar Abdulkadir	5,000
7.	3490	358101-358200	25 – 3 – 21	Market	Abubakar Abdulkadir	5,000
8.	3561	357001-357100	10 – 5 – 21	Market	Abubakar Abdulkadir	5,000
9.	3571	358001-358100	10 – 5 – 21	Market	Abubakar Abdulkadir	5,000
10.	3572	358101-358200	10 – 5 – 21	Market	Abubakar Abdulkadir	5,000

SN	Book No	Counterfoil No.	Date issued	Type of receipt	To whom issued	Amount
11.	3580	358901-359000	10 – 5 – 21	Market	Abubakar Abdulkadir	5,000
12.	3587	359601-359700	20 – 7 – 21	Market	Yunusa Abubakar	5,000
13.	1275	127401-127500	24 – 8 – 21	M/Park	Yunusa Abubakar	5,000
14.	1276	127501-127600	24 – 8 – 21	M/Park	Abubakar Abdulkadir	5,000
15.	3661	367001-367100	29 – 6 – 21	Market	Abubakar Abdulkadir	5,000
16.	3662	367101-367200	29 – 6 – 21	Market	Abubakar Abdulkadir	5,000
17.	3663	367201-367300	29 – 6 – 21	Market	Abubakar Abdulkadir	5,000
18.	3664	367301-367400	29 – 6 – 21	Market	Abubakar Abdulkadir	5,000
19.	3664	367401-367500	29 – 6 – 21	Market	Abubakar Abdulkadir	5,000
20.	3488	349501-349600	25 – 3 – 21	Market	Abubakar Abdulkadir	5,000
21.	3484	349101-349200	25 – 3 – 21	Market	Abubakar Abdulkadir	5,000
						<u>N385,000</u>

NAFADA LOCAL GOVERNMENT COUNCIL

1. CONTRIBUTIONS TOWARDS FUNDING OF STATE'S HIGHER INSTITUTIONS WITHOUT BEING SUPPORTED WITH OFFICIAL CASH RECEIPTS:

Appendix 'A' of this report is a statement showing list of deductions of counterpart funding of the State's Higher Institutions without obtaining official cash receipts to support and or justify the payments. Would you explain why such deductions were not supported with receipts.

2. OUTSTANDING PAYMENT VOUCHERS

At Appendix "B" It was observed during the inspection that payment vouchers amounting to **Forty Eight Million Seven Hundred and Eighty Five Thousand Thirteen Naira Thirty Eight Kobo (₦48,785,013.38)** were not produce for my inspection up to the time of writing this report. This violate the provision of chapter 14:7 (2) of the Financial Memoranda. Would you trace the payment vouchers within fourteen (14) days and inform me for my inspection or alternatively, recover the total amount involved from the officer (s) who effected the payment within twenty one (21) days as contained in FM 39:3a & (6) and inform me of either action taken for my verification early. The details is at appendix B. of this report.

3. PAYMENT VOUCHERS WITHOUT SUPPORTING DOCUMENTS

At Appendix "C" of this report are detailed list of payments made without attaching relevant supporting document(s) to the vouchers, amounting to **Two Million Three Hundred and Sixty Eight Thousand, Four Hundred and Thirty, Seventy Two Kobo (₦2,368,430.72)** this action is contrary to the provision of FM 14:4 (1-9). Would you please provide the lacking documents and attach same to the affected payment vouchers for my inspection or alternatively, recover the total amount involved from officers concerned within twenty one (21) days as contained in the F.M 39:3a(6) and furnish me with either action taken for my verification.

4. STORES

It was discovered that the store and the stores ledgers were not maintained due to the fact that there was no supplies made in to the store since as indicated in the old ledgers, therefor nothing is worth reporting.

5. OUTSTANDING REVENUE RECEIPTS

Appendix “D” of this report is a list of revenue receipt collected by the revenue collectors, but were not produced for inspection up to the time of writing this report would you comment on why these revenue receipts remained outstanding for quit a longtime without returning them and assure me that they have been retrieved for my verification.

6. UN-ACCOUNTED LOCALLY GENERATED REVENUE

Appendix “E” of this report is a list of revenue which would appear un-accounted for, contrary to financial memoranda (FM 7:9 (I) & (II)). Would you explain why such revenue was unaccounted for. It amounted to Five Hundred and Twenty Nine Thousand Two Hundred Fifty Naira (N529,250 =). Ensure that this amount is accounted for and inform me for my verification, please.

APPENDIX "A"
STATEMENT SHOWING FUNDS CONTRIBUTED TO STATE'S HIGHER INSTITUTIONS WITHOUT BEING SUPPORTED WITH OFFICIAL CASH RECEIPTS:

MONTH	GSU	COE BILLIRI	POLY BAJOGA	LEGAL NFD	SCI & TECH KUMO	HEALTH TECH KALTUNGO	FERTILIZE R	TOTAL
JAN.	8,636,363.64	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,452,272.26
FEB.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
MAR.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
APR.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
MAY	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
JUNE	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
JULY	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
AUG.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
SEPT	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
OCT.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
NOV.	9,067,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
DEC.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82

APPENDIX "B"
LIST OF OUTSTNDING PAYMENT VOUCHERS FOR THE YEAR 2021

S.N	MONTH	P.V	PAYEE	DETAILS OF PAYMENT	AMOUNT
1.	June	29	Sundry Person	Security Surveillance	10,000,000
2.	September	4	Gombe State Govt.	Contribution to Higher Institutions	16,884,089.83
3.	October	3	Gombe State Govt.	Pension	4,647,924.63
4.	October	4	Gombe State Govt.	Contribution to Higher Institutions	16,884,089.83
5.	October	6	Mini for Local Govt.	Purchase of Stationaries	340,909.09
6.	November	28	Sundry Persons	Watchmen monthly allowance	28,000
7.					48,785,013.38

APPENDIX "C"
PAYMENT VOUCHERS WITHOUT SUPPORTING DOCUMENTS:

S.N	MONTH	P.V	PAYEE	DETAILS OF PAYMENT	AMOUNT
55.	January	11	Muh'd Buba	Fuelling & entertainment	50,000.00
56.	January	17	Hamisu Adamu	Repair of computers	20,000.00
57.	January	18	Aliyu Abba	Entertainment	30,000.00
58.	February	27	Hamisu Adamu	Purchase of bell & hunger	18,000.00
59.	March	6	Min. Local Govt.	Purchase of stationers	340,090.00
60.	March	40	Sundry Persons	Allowance	28,000.00
61.	March	9	Sunusi Usman	Hosting of guest (RMFC)	500,000.00
62.	April	36	JED Regional	Ted Bill	53,794.36

63.	June	30	Sunusi Usman	Rev. supervision	20,000.00
64.	June	36	Min. for Local Govt.	Purchase of stationers	340,000.00
65.	October	32	Alh. Babe Imuwa	Purchase of hyhre tyre	35,000.00
66.	November	39	Moh'd D. Hamza	Hosting of officials	250,000.00
67.	September	39	Min. for Local Govt.	Purchase of stationers	340,909.09
68.	December	6	Min. for Local Govt.	Purchase of stationers	340,909.09
					<u>₦2,368,430.</u>
					72

APPENDIX "D"

STATEMENT SHOWING LIST OF OUTSTANDING REVENUE RECEIPT

S/N	Book No.	Folio No.	Type of Receipt	Recipient	Date Issued
1.	359	17901 – 17950	Department	Sale Moh'd A.	04/11/2019
2.	364	18151 – 18200	Department	Abdullahi M.	18/11/2019
3.	380	18951 – 19000	Department	Sunusi Usman	11/2/2020
4.	385	19201 – 19250	Department	Saidu Bappah Adamu	13/2/2020
5.	416	20751 – 20800	Department	Isa Nagge	19/2/2020
6.	416	20851 – 20900	Department	Faruk M.	26/3/2020
7.	439	21851 – 20900	Department	Yaya Adinadu	15/10/2020
8.	442	22051 – 22100	Department	Audu Lariski	02/11/2020
9.	451	22501 – 21900	Department	Haruna M. Bappah	01/12/2020
10.	454	22051 – 22550	Department	Sani A. Shugaba	01/12/2020
11.	460	22651 – 22700	Department	Abubakar Moh'd	31/12/2020
12.	462	23051 – 23100	Department	Sani A. Shugaba	28/11/2020
13.	646	64501 – 64600	Department	Adamu A. Bappah	12/3/2020
14.	0913	91201 – 91300	Marketer	Moh'd Bappah	12/3/2020
15.	0914	91301 – 91400	Marketer	Hassan Maigari	12/3/2020
16.	0917	91601 – 91700	Marketer	Sani A. Shugaba	19/13/2020
17.	0010	00901 – 01000	Marketer	Mubarak Bappah	19/13/2020
18.	0011	01001 – 01100	Marketer	Mubarak Bappah	13/13/2020
19.	0015	01401 – 01500	Marketer	Adamu Ibrahim	19/12/2020
20.	0027	22601 – 02700	Marketer	Yaya Ahmad	08/07/2020
21.	480	23951 – 24000	Department	Aliyu Abba	4-3-2021
22.	481	24001 – 24050	Department	Bala Masaya	9-3-2021
23.	495	24701 – 24750	Department	Yaya Ahmed	4-4-2021
24.	511	25501 – 25550	Department	Abdulhamidu	2-7-2021
25.	513	25601 – 25650	Department	Faruk Abdullahi	19-7-2021

S/N	Book No.	Folio No.	Type of Receipt	Recipient	Date Issued
26	543	27101 – 27150	Department	Dauda Ibrahim	7-12-2021
27	550	27451 – 27500	Department	Adamu A. Bappah	14-12-2021
28	552	27551 – 27600	Department	Adamu A. Bappah	29-12-2021
29	556	27751 – 27800	Department	Yayaji B. Abdullahi	26-1-2022
30	563	28101 – 28150	Department	Ibrahim Ishiyaku	5-2-2020
31	567	28300 – 28350	Department	Yaya Bappah	8-1-2020
32	047	2301 – 2350	Slaughter	Moh'd Umar	31-12-2020
33	050	2451 – 2500	Slaughter	Nuhu Abakire	2-2-2021
34	055	2701 – 2750	Slaughter	Danjuma Hassan	8-6-2021
35	056	2752 – 2800	Slaughter	Ali S. Aska	19-3-2020
36	059	2901 – 2750	Slaughter	Sulaiman Umar	8-7-2020
37	0015	01401 – 01500	Marketer	Adamu Ibrahim	19-3-2021
38	0027	02601 – 02700	Marketer	Yaya Ahmed	8-7-2021
39	0152	15101 – 15200	Marketer	Adamu Bappah	6-5-2021
40	0167	16601 – 16700	Marketer	Yaya Ahmed	11-5-2021
41	0186	18501 – 18600	Marketer	Aji Yaya	22-7-2021
42	0207	20601 – 20700	Marketer	Ibrahim Ishiyaku	21-9-2021
43	0212	21101 – 21200	Marketer	Jibo Adamu Biri	12-10-2021
44	0223	22201 – 22300	Marketer	Jibo Adamu Biri	9-11-2021

APPENDIX “E”

STATEMENT SHOWING LIST OF UNACCOUNTED LOCALLY GENERATED REVENUE

S/N	Book No.	Counter Folio No	Amount	Collector
1.	0267	26601 – 26900	2,100.00	Jibo Biri
2.	549	27438 – 27451	2,000.00	Abubakar Usman
3.	0281	25041 – 25080	3,000.00	Adamu Bappah
4.	0243	24226 – 24265	3,000.00	Adamu Bappah
5.	451	22530 – 22550	5,800.00	Gambo Shamaki
6.	498	24851 – 24866	7,500.00	Abdulhamid Yaya
7.	576	28775 – 28800	9,000.00	Abdulhamid Yaya
8.	586	30351 – 30400	15,000.00	Abdulhamid Yaya
9.	585	30301 – 30350	35,000.00	Abdulhamid Yaya
10.	578	28879 – 28900	25,000.00	Abdulhamid Yaya
C/BOOK – TR. RECIEPT				
11.	248	26,000 – 12400	13,600.00	Yaya Bappah
12.	241	1,400 – 400	1,000.00	Yaya Musa
13.	434	21851 – 21900	12,200	Yaya Ahmed

14.	424	21151 – 21200	20,500	Yaya Ahmed
15.	485	24201 – 24250	47,900	Yaya Ahmed
16.	449	22401 – 22450	314,000	Abubakar A. Musa
17.		5,750 – 950	4,800	Aji Yaya
18.		4500 – 2850	1,650	Yayaji B. Abdullahi
19.		2400 – Nil	2,400	Bala Masaya
20		1200 – 1000	200	Faruk Abdullahi
21.		3300 – 2300	1,000	Sale M. Mala
22		9000 – 7000	2,000	Faruq Abdullahi
			₦529,250.00	

SHONGOM LOCAL GOVERNMENT COUNCIL

1. CONTRIBUTIONS TOWARDS FUNDING OF STATE'S HIGHER INSTITUTIONS WITHOUT BEING SUPPORTED WITH OFFICIAL CASH RECEIPTS:

Appendix 'A' of this report is a statement showing list of deductions made from the LGA's statutory funds for funding of the State's Higher Institutions without obtaining official cash receipts to support and or justify the payments. Total amount deducted from January to December was **Two Hundred and Eighty Two Million Five Hundred and Six Thousand Eighty Six Naira (₦282,506,086.23)** as counterpart-funding would you explain why such deductions were not supported with receipts.

2. OUTSTANDING PAYMENT VOUCHERS

At **Appendix "B"** It was observed during the inspection that payment vouchers amounting to **Four Million Six Hundred and Ninety Six Thousand Seven Hundred and Ninety Naira, Twenty Five kobo (₦4,696,790.25)** were not produce for my inspection up to the time of writing this report. This violate the provision of chapter 14:7 (2) of the Financial Memoranda. Would you trace the payment vouchers within fourteen (14) days and inform me for my inspection or alternatively, recover the total amount involved from the officer (s) who effected the payment within twenty one (21) days as contained in FM 39:3a & (6) and inform me of either action taken for my verification early. The details is at appendix B. of this report.

3. PAYMENT VOUCHERS WITHOUT INTERNAL AUDIT CHECK

At **Appendix "C"** of this report is a list of payment voucher made without being check by the Internal Auditor amounting to **One Million Two Hundred and Ninety Six Thousand Naira Four Hundred Naira (₦1,296,400.00)** would you please explain why such payments were made without internal audit check. This process violates the provision of chapter 14:10 of the Financial Memoranda. Would you refer the payment vouchers to the Internal Auditor for him to certify the payment retrospective. Moreover, you are requested to desist from such act. Alternatively, recover the amount involved from the Officer(s) who effected the payment within twenty one (21) days as contained in the Financial Memoranda 39:3a (6) and inform me of either action taken for my verification soonest.

4. PAYMENT VOUCHERS WITHOUT SUPPORTING DOCUMENTS

At **Appendix “D”** of this report are detailed list of payments made without attaching relevant supporting document(s) to the vouchers, amounting to **Sixteen Million Four Hundred and Forty Eight Thousand Eight Hundred and Eighteen Naira Eighty Kobo (₦16,448,818.80)** this action is contrary to the provision of FM 14:4 (1-9). Would you please provide the lacking documents and attach same to the affected payment vouchers for my inspection or alternatively, recover the total amount involved from officers concerned within twenty on (21) days as contained in the F.M 39:3a(6) and furnish me with either action taken for my verification.

5. OUTSTANDING REVENUE RECEIPT

It was observed that in **Appendix “E”** of this report is a list of revenue earning receipt which were not produced for my examination contrary to the provision of financial memorandum (Fm) 7.8.

Would you please produce the said receipt from the officer’s concerned and make sure they are accounted for and inform me with the recovery details for my verification.

6. UNACCOUNTED REVENUE FUND APPENDIX “B”

It was observed at **Appendix “F”** of this report that some revenue collectors could not account for the locally generated revenue they collected, amounting to Sixty Seven Thousand Six Hundred Naira (₦67,600) as shown in the difference between amount collected and amount accounted.

Amount collected	Amount Accounted	Different
(₦1, 510, 600)	(₦1, 443, 600)	(₦67, 600.00)

Would you please recover the difference involved and inform me for my verification.

7. TRACTOR HIRING UNIT 2021

At **Appendix “G”** Below is the report of Tractor Hiring Unit (THU) the tractor was taken to Taraba state for fifty seven days (57) at the rate of seventeen thousand naira per day (₦17,000.00) totaling Nine hundred and sixty nine thousand naira

(~~₦~~969,000.00) only one hundred thousand (~~₦~~100,000) was remitted out of the amount. The balance of eight hundred and sixty nine thousand Naira (~~₦~~869,000) appeared outstanding with Gideon Yone who is the Head of THU. Would you please recover same and inform me with recovery details for my verification please. This action is contrary to FM 63:l-3.

PREVIOUS REPORT

It was observed that my previous report was not answered.

Would you please answer same along with this report.

APPENDIX "A"**STATEMENT SHOWING FUNDS CONTRIBUTED TO STATE'S HIGHER INSTITUTIONS WITHOUT BEING SUPPORTED WITH OFFICIAL CASH RECEIPTS:**

MONTH	GSU	COE BILLIRI	POLY BAJOGA	LEGAL NFD	SCI & TECH KUMO	HEALTH TECH KALTUNGO	FERTILIZER	TOTAL
JAN.	8,636,363.64	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,452,272.26
FEB.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
MAR.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
APR.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
MAY	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
JUNE	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
JULY	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
AUG.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
SEPT	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
OCT.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
NOV.	9,067,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
DEC.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82

APPENDIX "B"**LIST OF OUTSTANDING PAYMENT VOUCHERS FOR THE YEAR 2021**

S/N	MONTH	P.V	PAYEE	DETAILS OF PAYMENT	AMOUNT
1.	February	21	Manager First Bank	COT & other Charges	244.00
2.	February	22	Manager G.T Bank	COT & other Charges	546.25
3.	May	33	Samson E. Dogo	Imprest (April 2021)	10,000
4.	May	40	Yakubu Adamu	Water Scheme Maintenance	655,000
5.	September	50	Sundry person	Logistics Support	3,264,000
6.	October	29	Cashier Shongom L.G	Imprest for Oct. 2021	20,000
7.	October	44	Revenue Office	Imprest for Oct. 2021	5,000
8.	October	49	Sectional Head	Logistics Support	265,000
9.	November	16	Paupa Fund Committee	Oct. 2021 contribution	50,000
10.	November	18	Mini for Local Govt.	Fund Transfer	2,000
11.	November	34	Sundry councilors	Nov. 2021 imprest	180,000
12.	November	69	Chief Admin Officer	Hosting of State House	200,000
13.	November	70	Sundry Persons	NATA	45,000
					4,696,790.25

APPENDIX "C"

LIST OF PAYMENT VOUCHERS WITHOUT INTERNAL AUDIT CHECK 2021

S/N	MONTH OF ACCT	PAYEE	PV NO.	DETAILS	AMOUNT
38.	Sept.	Marina Bappah	35	Purchase Tyre	111,000.00
39.	Sept.	Sectional Head	42	Water Maintenance	300,000.00
40.	Oct	Sunday Chanalks	18	Monthly Impress	180,000.00
41.	Nov.	Hassan Danbaba	26	Recitation	501,000.00
42.	Nov,	Deputy Chairman	31	Monthly Impress	150,000.00
43.	Nov,	Education Sec.	41	Monthly Impress	30,000.00
44.	Nov,	D.S.O	85	Security	2,400.00
45.	Dec.	Sunday	9	Monthly Impress	22,000.00
					1,296,400.00

APPENDIX "D"

LIST OF PAYMENT VOUCHERS WITHOUT SUPPORTING DOCUMENTS

S/N	NAME	PV NO.	MONTH OF A/C	DETAILS	AMOUNT
100.	Sunday	24	April	Security service	400,000.00
101.	Yakubu o. Waziri	98	July	Salah Gilt	
102.	Sunday persons	62	May	Salah Gif	500,000.00
103.	Sunday vigilante	61	May	Security service	500,000.00
104.	Sunday security	60	May	Security Operation	480,000.00
105.	Sunday security	59	May	Allowance	500,000.00
106.	Sunday person	58	May	Security Service	500,000.00
107.	Sunday security	57	May	Security Service	500,000.00
108.	Security hunter	56	May	Security Service	500,000.00
109.	Vigilant hunter	55	May	Security Service	500,000.00
110.	Vigilant hunter	54	May	Hiring	500,000.00
111.	Vigilant hunter	53	May	Hiring	500,000.00
112.	Vigilant hunter	52	May	Hiring	500,000.00
113.	Abraham Obadiah	51	May	Allowance	510,000.00
114.	Sunday security	75	May	Security service	1,900,000.00
115.	Sunday security	74	May	Security Service	
116.	Sunday security	73	May	Security service	1,900,000.00
117.	Junday security	72	May	Security service	
118.	Sunday Security	70	May	Security service	400,000.00
119.	Sunday Vigilante	68	May	Security operation	500,000.00
120.	Sunday Vigilante	67	May	Security operation	500,000.00
121.	D.S.O	66	May	Hiring of vehicle	700,000.00
122.	DSO	64	May	Security operation	250,000.00
123.	Sunday security	63	May	Security service	1,900,000.00
124.	Yakubu O Waziri	47	May	Transport/logistics	1,500,000.00
125.	Sunday person	50	May	Sallah Grift	1,375,000.00
126.	HOD Agric	48	May	Transportation	1,435,000.00
127.	Ministry for LG	14	August	Admin charges	998,818.80
128.	Polina Ezra	37	June	Production budget	500,000.00
					16,448,818.80

APPENDIX "F"

OUTSTANDING REVENUE RECEIPT

S/N	Name	Date	Book no.	Counter fall	Type
1.	Philp Garba	3/3/2021	386	19351 – 19400	Dept.
2.	Goni Joseph	22/12/21	378	18851 – 18900	Dept.
3.	Adamu Madugu	22/12/21	399	18901 – 18950	Dept.
4.	Emos Rafkatu	22/02/21	380	18951 – 19000	Dept.
5.	Hassan	22/02/21	381	19001 – 19050	Dept.
6.	Jatau Tijjani	22/02/21	383	19101 – 19150	Dept.
7.	Haruna Gwandum	31/02/21	384	19151 – 19200	Dept.
8.	Lami Baba	10/06/21	405	20201 – 21150	Dept.
9.	John Mapandi	09/08/21	437	21451 – 21500	Dept.

APPENDIX "G"

UN-ACCOUNTED REVENUE

s/n	Name	Amount collect	Amount remitted	balance
1.	Royal T. Hassan	₦1,049,000	₦999,000	₦50,000
2.	Gidion Yone	₦457,200	₦455,700	₦15,000
3.	Shetima Garba	₦4,600	₦1,700	₦2,600
4.				₦67,600

YAMALTU DEBA LOCAL GOVERNMENT COUNCIL

1. CONTRIBUTIONS TOWARDS FUNDING OF STATE'S HIGHER INSTITUTIONS WITHOUT BEING SUPPORTED WITH OFFICIAL CASH RECEIPTS:

Appendix 'A' of this report is a statement showing list of deductions made from the LGA's statutory funds for funding of the State's Higher Institutions without obtaining official cash receipts to support and or justify the payments. Would you explain why such deductions were not supported with receipts.

2. PAYMENT VOUCHERS WITHOUT SUPPORTING DOCUMENTS

At appendix "B" of this report are detailed list of payments made without attaching relevant supporting document(s) to the vouchers, amounting to **Eight Million Four Hundred and Eighty Seven Thousand Two Hundred and Seventy Three Naira (₦8,487,273.00)** this action is contrary to the provision of FM 14:4 (1-9). Would you please provide the lacking documents and attach same to the affected payment vouchers for my inspection or alternatively, recover the total amount involved from officers concerned within twenty one (21) days as contained in the F.M 39:3a(6) and furnish me with either action taken for my verification.

3. PAYMENT VOUCHERS WITHOUT COUNCIL EXTRACT

At **Appendix "C"** attached to this report is the statement showing payment vouchers without council extract to the tune of **Five Million Nine Hundred and Thirty Thousand Naira (₦5,930,000.00)**. Would you please comment in details on why such illegal payment was made or else recover the total amount involved from the treasurer whom affected the payment and furnish me with the recovery details for my early verification.

4. DISCREPANCIES BETWEEN CASH BOOK AND TREASURY RECEIPTS – APPENDIX C

At Appendix C of this report are discrepancies between cash and treasury receipts amounted to **One Million Seven Hundred & Sixty Five Thousand Eight Hundred and Forty Naira Only (₦1,765,840.00)**

Would you please ensure that these balances are accounted for without any delay and furnish me with the recovery details for my verification. Otherwise, the Officer(s) concerned will be surcharged in accordance with the financial memoranda. FM: 39-35.

5. UNACCOUNTED DEPARTMENTAL RECEIPTS - APPENDIX E

At appendix (E) of to this report is a statement showing list of unaccounted departmental receipts amounted to **One Million Two Hundred and Thirty Thousand Nine Hundred and Fifty Naira Only (₦1,230,950)** these practice is contrary to the F.M 3 (1b).

Would you please draw the attention of the collector(s) to pay up the balances otherwise disciplinary measure will be taken against the office(s) concerned.

And furnish are with recovery details for the details should summoned to me without any direly for my next line of action. My verification Please.

6. UNACCOUNTED REVENUE RECEIPTS - APPENDIX F

At appendix (F) of this report a list of unaccounted revenue receipts amounted to **Three Million Six Hundred and Ninety Nine Thousand Five Hundred and Fifty Naira (₦3,699,550.00) only.**

Would you please ensure that the revenue collected by the collector(s) are accounted for and notify me accordingly for my verification please. Otherwise F.M 6: 21 (a) will be enforced officers concerned as stipulated, please.

APPENDIX "A"
STATEMENT SHOWING FUNDS CONTRIBUTED TO STATE'S HIGHER
INSTITUTIONS WITHOUT BEING SUPPORTED WITH OFFICIAL CASH RECEIPTS:

MONTH	GSU	COE BILLIRI	POLY BAJOGA	LEGAL NFD	SCI & TECH KUMO	HEALTH TECH KALTUNGO	FERTILIZE R	TOTAL
JAN.	8,636,363.64	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,452,272.26
FEB.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
MAR.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
APR.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
MAY	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
JUNE	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
JULY	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
AUG.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
SEPT	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
OCT.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
NOV.	9,067,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82
DEC.	9,068,181.18	1,640,0909.09	1,295,454.55	777,272.73	3,022,727.27	1,079,545	Nil	16,884,089.82

APPENDIX "B"
STATEMENT SHOWING LIST OF PAYMENT VOUCHERS
WITHOUT SUPPORTING DOCUMENTS

S/NO	NAME	PV NO.	MONTH OF A/C	DETAILS	LACKING DOCUMENT	AMOUNT
129.	Dagge Management Service Ltd	7	Dec.	Registration of Nata form Workshop	NATA Form & Receipt for Registration	269,091.00
130.	Sundry Person	4	Dec.	Transport/ Feeding for Workshop	Cash Receipt for TP/Feeding	538,182.00
131.	Ali Kala	6	Dec.	Request for Support for ALGON Gombe State	Letter of Request	1,000,000.00
132.	Sundry Person	7	Dec.	NATA & Accommodation	Cash Receipt for Accom. & NATA form not Approve	1,000,000.00
133.	Sundry Person	8	Dec.	Transport for CBTT	Cash receipt from NURTW	200,000.00
134.	Sa'idu Male (DSO)	12	Dec.	Hiring of Motor Cycle	Cash Receipt for Feeding/Accommodation	275,000.00
135.	Usman Garba	13	Dec.	Vice Chairman	Cash Receipt for feeding and accommodation	200,000.00
136.	Sundry Person	31	Dec.	Stakeholders Meeting	Breakdown of expenditure	440,000.00
137.	Chindo Abubakar	32	Dec.	Feeding	Cash Receipt for feeding	45,000.00
138.	Ezra Yakubu	52	Dec.	Supply/Spread of Latrite	Cash Receipt from NURTW and list of Laborers	400,000.00
139.	Danjuma Adamu	53	Dec.	Transport and Entertainment	Cash Receipt from NURTW	330,000.00
140.	Shaibu Male (DSO)	54	Dec.	Meeting With D/Head	Invitation letter for meeting	170,000.00

*Auditor General for Local Governments
Gombe State*

S/NO	NAME	PV NO.	MONTH OF A/C	DETAILS	LACKING DOCUMENT	AMOUNT
141.	Danlami Jibir	55	Dec.	Purchase of Items for repair of hand pump	S.R.V	300,000.00
142.	Musa Abubakar	56	Dec	Purchase of items of food	S.R.V	410,000.00
143.	Ezra Yakubu	57	Dec	Supply of Lateric	Cash Receipt from NURTW and list of laborers	350,000.00
144.	Mushim Abubakar	59	Dec.	Supply of Laterite	Cash Receipt from NURTW and list of laborers	400,000.00
145.	Amina Ibrahim Umar	59	Dec.	Transport. Feeding, accommodation & registration for workshop	Cash receipt for transport, feeding, accommodation	330,000.00
146.	Yusuf Ali Batari	60	Dec.	Supply/spread of laterite	NURTW cash receipt and sign list of laborers	450,000.00
147.	Mushim Abubakar	61	Dec.	Supply/spread of laterite	NURTW cash receipt and sign list of laborers	350,000.00
148.	Musa Abubakar	63	Dec.	Hosting of youth for employment	Invitation letter to the youth and list of invited once.	350,000.00
149.	Yusuf Ali Batare	64	Dec.	Supply/spread of laterite at Gwami West	NURTW cash receipt and sign list of laborers	450,000.00
150.	Hon. Manasseh D. Jatau	69	Dec.	Book launching	Acknowledgement of receipt	120,000.00
151.	Danjuma Adamu	71	Dec.	Hosting of Director General (NEDC)	Intro. Letter and breakdown of expenditure	100,000.00
						₦8,487,273.00

APPENDIX "C"

PAYMENT VOUCHERS WITHOUT COUNCIL EXTRACTS:-

S/NO	NAME	PV NO.	MONTH	DETAILS	AMOUNT
26.	Musa Abubakar	2	June	Hiring of canopies, chairs, table	220,000.00
27.	Hajiya Biba Aji	4	June	Purchase of drugs	405,000.00
28.	Danlami Jibir	5	June	Renovation of hand pump	360,000.00
29.	Sunday Persons	6	June	Medical outreach	224,000.00
30.	Musa Abubakar	7	June	Skills acquisition/entrepreneurship	176,000.00
31.	Ezra Yakubu	8	June	Renovation of Chief Magistrate Court	480,000.00
32.	Moh'd Abiya	10	June	Health Initiative for rural dwellers	100,000.00
33.	Danjuma Adamu	11	June	Workshop/sanitization	240,000.00
34.	Sulaiman Hassan	12	June	Supply/spread of literate	400,000.00
35.	Babiru Ahmed Nono	13	June	Printing of Educ. Stat. questionnaire	400,000.00

S/NO	NAME	PV NO.	MONTH	DETAILS	AMOUNT
36.	Musa Abubakar	14	June	Entertainment/transportation/logistics	230,000.00
37.	Danjuma Adamu	15	June	Hosting and entertainment	150,000.00
38.	Danjuma Jibir	16	June	Supply/spread of literate	260,000.00
39.	Kabiru Ahmed Nono	17	June	Logistics and survenaires	200,000.00
40.	Danjuma Adamu	18	June	Hosting and entertainment	260,000.00
41.	Adamu Garba	19	June	Production of supplementary budget	500,000.00
42.	Bappah Mamman	25	June	Portrait design	80,000.00
43.	Sunday Person	30	June	Hosting of Visitors	100,000.00
44.	Adamu Garba	32	June	Feeding/transportation	225,000.00
45.	Kabiru Ahmed	3	June	Logistics/entertainment	470,000.00
46.	Kabiru Ahmed	9	June	Logistics/transportation	450,000.00
					₦5,930,000.00

APPENDIX "D"

DISCREPANCIES BETWEEN BOOK & T/RECEIPTS

S/N	Book	Collector	Amount	Cs amount	Daft
1.	YICS	Task force committee	3,185,550	3,880,000	105,050
2.	RO 2	Task force committee	7,446,430	7,413,150	32,240
3.	RO 1	Task force committee	8,688,900	7,349,210	1,339,690
4.	RO 3	Task force committee	8,184,850	8,525,990	288,860
5.			28,935,730	27,168,890	1,765,840

STATEMENT SHOWING UNACCOUNTED DEPARTMENTAL RECEIPT FOR THE PERIOD OF FEBRUARY 2021 TO DEC 2021

APPENDIX "E"

S/N	Book no	Folio from to	Name of collectors	Amount
1.	0990	49451 – 49500	Text force committee	8,600
2.	0988	49557 – 49400	Text force committee	18,700
3.	0989	49401 – 49450	Text force committee	25,000
4.	0992	49551 – 49600	Text force committee	20,000
5.	0993	49601 – 49650	Text force committee	22,500
6.	0994	49651 – 49700	Text force committee	9,000
7.	0995	49701 – 49750	Text force committee	13,000
8.	0994	49801 – 49850	Text force committee	52,900
9.	0996	49751 – 49800	Text force committee	23,600
10.	0998	49851 – 49900	Text force committee	20,950
11.	0999	49907 – 49950	Text force committee	14,400
12.	1000	49951 – 49993	Text force committee	44,700
13.	1001	50001 – 50002	Text force committee	200
14.	1002	50051 – 50700	Text force committee	6,900

S/N	Book no	Folio from to	Name of collectors	Amount
15.	1003	50101 – 50150	Text force committee	24,400
16.	1004	50151 – 50200	Text force committee	16,100
17.	1005	50201 – 50300	Text force committee	24,000
18.	1006	50251 – 50300	Text force committee	13,400
19.	1007	50301 – 50350	Text force committee	900
20.	1008	50331 – 50400	Text force committee	42,500
21.	1009	50401 – 50450	Text force committee	17,500
22.	1010	50451 – 50500	Text force committee	36,600
23.	1011	50501 – 50600	Text force committee	30,600
24.	1012	50601 – 506100	Text force committee	24,700
25.	1013	50651 – 50700	Text force committee	22,250
26.	1014	50701 – 50750	Text force committee	9,500
27.	1015	50751 – 50800	Text force committee	21,100
28.	1016	50801 – 50850	Text force committee	19,900
29.	1017	50851 – 50900	Text force committee	10,400
30.	1018	50901 – 51000	Text force committee	22,350
31.	1020	51151 – 51200	Text force committee	36,200
32.	1021	51201 – 51250	Text force committee	36,200
33.	1022	51201 – 51350	Text force committee	16,300
34.	1023	51301 – 51380	Text force committee	12,500
35.	1025	51401 – 51450	Text force committee	22,600
36.	1027	51551 – 51600	Text force committee	16,000
37.	1028	51601 – 51700	Text force committee	82,600
38.	1029	51651 – 51700	Text force committee	40,200
39.	1030	51701 – 51750	Text force committee	27,500
40.	1031	51757 – 51800	Text force committee	32,750
41.	1032	51801 – 51850	Text force committee	15,500
42.	1033	51851 – 51900	Text force committee	18,400
43.	1035	51901 – 52000	Text force committee	13,700
44.	1036	52001 – 52050	Text force committee	23,680
45.	1037	52051 – 52100	Text force committee	10,000
46.	1038	52101 – 52150	Text force committee	
47.	1040	52157 – 52200	Text force committee	26,800
48.	1041	52001 – 52050	Text force committee	56,200
49.	1042	52051 – 52100	Text force committee	10,550
50.	1043	52101 – 52150	Text force committee	44,250
51.	1044	52151 – 52200	Text force committee	24,900
52.	1048	52201 – 52250	Text force committee	15,500
53.	1049	52401 – 52450	Text force committee	21,800
54.	1034	57651 – 51700	Text force committee	10,000
55.	0904	45151 – 45200	Text force committee	
56.	0991	49551 – 49600	Text force committee	
57.				1,230,950.00

APPENDIX "F"
UNACCOUNTED MARKET RECEIPTS

S/N	Book no	Folio No.	Collectors	Amount
1.	669	036081 – 0360900		+5,000
2.	680	0361901 – 0362000		+5,000
3.	750	0365401 – 0365500		+5,000
4.	781	03872001 – 0372100		+5,000
5.	815	03750441 – 0375500		+5,000
6.	841	0378001 – 0378100		+5,000
7.	890	0382901 – 0383000		+5,000
8.	892	0383101 – 0383200		+5,000
9.	1105	0404401 – 0404500		+5,000
10.	1110	0404901 – 0405000		+5,000
11.	1140	0408101 – 0408200		+5,000
12.	1190	0413301 – 0413400		+5,000
13.	1196	0413501 – 0413600		+5,000
14.	1220	0415901 – 0416000		+5,000
15.	1224	0415901 – 0416400		+5,000
16.	1210	0414901 – 0415000		+5,000
17.	1274	0421201 – 0421400		+5,000
18.	1313	0425201 – 0425300		+5,000
19.	1336	0427501 – 0427600		+5,000
20.	1459	0439801 – 0439900		+5,000
21.	1466	0440501 – 0440600		+5,000
22.	1516	0445501 – 0445600		+5,000
23.	1521	0446001 – 0446100		+5,000
24.	1531	0447001 – 0447100		+5,000
25.	1532	0447101 – 0447200		+5,000
26.	1533	0447201 – 0447300		+5,000
27.	1545	0448401 – 0448500		+5,000
28.	1546	0445501 – 0448600		+5,000
29.	1585	0452401 – 0452500		+5,000
30.	1595	0453601 – 0453700		+5,000
31.	2021	0496200 – 0496300		+5,000
				155,000

APPENDIX "G"
UNACCOUNTED MARKET RECEIPT REGISTER (3)

S/N	Book no	Folio No.	Collectors	Amount
32.	2032	0497301 – 0497400		X5,000
33.	7044	187701 – 187800		X5,000
34.	7045	187801 – 187900		X5,000
35.	7047	188001 – 188100		X5,000
36.	7048	188101 – 188200		X5,000
37.	7049	188301 – 188400		X5,000
38.	7051	188401 – 188500		X5,000
39.	7052	188501 – 188600		X5,000
40.	7101	193401 – 193500		X5,000
41.	6968	180101 – 180200		X5,000
42.	7100	193301 – 193400		X5,000
43.	520	125601 – 256700		X5,000
44.	532	1259801 – 1259900		X5,000
45.	598	1264401 – 0264500		X5,000
46.	992	0283801 – 0283900		X5,000
47.	792	0284401 – 0284500		X5,000
48.	881	0292701 – 0292800		X5,000
49.	286	0234001 – 0234200		X5,000
50.	925	0297101 – 0297200		X5,000
51.	926	0297201 – 0297300		X5,000
52.	927	0297301 – 0297400		X5,000
53.	931	0297701 – 0297800		X5,000
54.	938	0298401 – 0298500		X5,000
55.	941	0298701 – 0298800		X5,000
56.	956	0303201 – 0303300		X5,000
57.	957	0203301 – 03033400		X5,000
58.	958	0303401 – 0303500		X5,000
59.	960	0303601 – 0303700		X5,000
60.	986	0301201 – 0301300		X5,000
61.	988	0301401 – 0301500		X5,000
62.	989	0301501 – 0301600		X5,000
63.	990	0301601 – 0301700		X5,000
64.	991	0301701 – 0301800		X5,000
65.	992	0301801 – 0301900		X5,000
				170,000
66.	502	0256601 – 0256700		X5,000
67.	598	0264401 – 0264500		X5,000
68.	792	0283801 – 0283900		X5,000
69.	798	0284401 – 0284500		X5,000
70.	881	0292701 – 0292800		X5,000
71.	926	0297901 – 0297900		X5,000
72.	932	0297801 – 0297900		X5,000

S/N	Book no	Folio No.	Collectors	Amount
73.	1232	041701 – 0417200		X5,000
74.	1274	0421301 – 0421400		X5,000
75.	1988	0498901 – 0492900		X5,000
76.	1994	0493501 – 0493600		X5,000
77.	2003	0494401 – 0494500		X5,000
78.	2004	0494501 – 0494600		X5,000
79.	2007	0494801 – 0494900		X5,000
80.	2009	0495101 – 045100		X5,000
81.	2021	0496001 – 0496300		X5,000
82.	20232	0497301 – 0497400		X5,000
				85,000

S/N	Book no	Folio No.	Collectors	Amount
1.	995	0304101 – 0304200		5,000
2.	996	0304201 – 0304300		5,000
3.	997	0304301 – 0304400		5,000
4.	998	0304401 – 0304500		5,000
5.	999	0304501 – 0304600		5,000
6.	1000	0304601 – 0304700		5,000
7.	1001	0304701 – 0304800		5,000
8.	1002	0304801 – 0304900		5,000
9.	1006	0305201 – 0305300		5,000
10.	1007	0305301 – 0305400		5,000
11.	1008	0305401 – 0305500		5,000
12.	1009	0305501 – 0305600		5,000
13.	1010	0305601 – 0305700		5,000
14.	1015	0306101 – 0306200		5,000
15.	1016	0306201 – 0306300		5,000
16.	1017	0306307 – 0306400		5,000
17.	1018	0306401 – 0306500		5,000
18.	1019	0306501 – 0306600		5,000
19.	1020	0306601 – 0306700		5,000
20.	1021	0306701 – 0306800		5,000
21.	1022	0306801 – 0306900		5,000
22.	1025	0307101 – 0307200		5,000
23.	1026	0307201 – 0307300		5,000
24.	1027	0307301 – 0307400		5,000
25.	1028	0307401 – 0307500		5,000
26.	1029	0307501 – 0307600		5,000
27.	1030	0307601 – 0307700		5,000
28.	1031	0307701 – 0307800		5,000
				140,000
29.	1033	0307901 – 0308000		5,000

S/N	Book no	Folio No.	Collectors	Amount
30.	1034	0308001 – 0308100		5,000
31.	1035	0308101 – 0308200		5,000
32.	1036	0308201 – 0308300		5,000
33.	1037	0308301 – 0308400		5,000
34.	1038	0308401 – 0308500		5,000
35.	1039	0308501 – 0308600		5,000
36.	1040	0308601 – 0308700		5,000
37.	1041	0308701 – 0308800		5,000
38.	1042	0308801 – 0308900		5,000
39.	1045	0309101 – 0309200		5,000
40.	1046	0309201 – 0309300		5,000
41.	1047	0309301 – 0309400		5,000
42.	1048	0309401 – 0309500		5,000
43.	1049	0309501 – 0309600		5,000
44.	1050	0309601 – 0309700		5,000
45.	1051	0309701 – 0309800		5,000
46.	1052	0309801 – 0309900		5,000
47.	1055	0310101 – 0310200		5,000
48.	1056	0310201 – 0310300		5,000
49.	1057	0310301 – 0310400		5,000
50.	1058	0310401 – 0310500		5,000
51.	1059	0310501 – 0310600		5,000
52.	1060	0310601 – 0310700		5,000
53.	1061	0310701 – 0310800		5,000
54.	1062	0310801 – 0310900		5,000
55.	1065	0311101 – 0311200		5,000
56.	1066	0311201 – 0311300		5,000
57.	1067	0311301 – 0311400		5,000
				145,000
58.	1068	0311401 – 0311500		5,000
59.	1069	0311501 – 0311600		5,000
60.	1070	0311601 – 0311700		5,000
61.	1071	0311701 – 0311800		5,000
62.	1072	0311801 – 0311900		5,000
63.	1074	0311001 – 0312100		5,000
64.	1075	0312101 – 0312200		5,000
65.	1076	0312201 – 0312300		5,000
66.	1077	0312301 – 0312400		5,000
67.	1078	0312401 – 0312500		5,000
68.	1079	0312501 – 0312600		5,000
69.	1080	0312601 – 0312700		5,000
70.	1081	0312701 – 0312800		5,000
71.	1082	0312801 – 0312900		5,000
72.	1084	0313301 – 0313100		5,000

S/N	Book no	Folio No.	Collectors	Amount
73.	1085	0313107 – 0313200		5,000
74.	1086	0313201 – 0313300		5,000
75.	1087	0313301 – 0313400		5,000
76.	1088	0313401 – 0313500		5,000
77.	1089	0313501 – 0313600		5,000
78.	1090	0313601 – 0313700		5,000
79.	1091	0313701 – 0313800		5,000
80.	1092	0313801 – 0313900		5,000
81.	1093	0313901 – 0314000		5,000
82.	1094	0314001 – 0314100		5,000
83.	1095	0314101 – 0314200		5,000
84.	1096	0314301 – 0314300		5,000
85.	1097	0314301 – 0314400		5,000
				140,000
86.	1098	0314401 – 0314500		5,000
87.	1099	0314501 – 0314600		5,000
88.	2003	0314901 – 0315000		5,000
89.	2004	0315001 – 0315100		5,000
90.	2005	0315101 – 0315200		5,000
91.	2006	0315201 – 0315300		5,000
92.	2007	0315301 – 0315400		5,000
93.	2008	0315401 – 0315500		5,000
94.	2009	0315501 – 0315600		5,000
95.	2010	0315601 – 0315700		5,000
96.	2011	0315701 – 0315800		5,000
97.	2012	0315801 – 0315900		5,000
98.	2013	0315901 – 0316000		5,000
99.	2020	0316601 – 0316700		5,000
100.	2023	0316901 – 0317000		5,000
101.	2024	0317001 – 0317100		5,000
102.	2028	0317401 – 0317500		5,000
103.	2029	0317501 – 0317600		5,000
104.	2033	0317901 – 0318000		5,000
105.	2051	0319701 – 0319800		5,000
106.	2065	0321101 – 0321200		5,000
107.	2066	0321201 – 0321300		5,000
108.	2067	0321301 – 0321400		5,000
109.	2068	0321401 – 0321500		5,000
110.	2069	0321501 – 0321600		5,000
111.	2070	0321601 – 0321700		5,000
112.	2071	0321701 – 0321800		5,000
113.	2072	0321801 – 0321900		5,000
				140,000
114.	2073	0321901 – 0322000		5,000

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S/N	Book no	Folio No.	Collectors	Amount
115.	2074	0322001 – 0322100		5,000
116.	2075	0322101 – 0322200		5,000
117.	2076	0322201 – 0322300		5,000
118.	2077	0322301 – 0322400		5,000
119.	2078	0322401 – 0322500		5,000
120.	2079	0322501 – 0322600		5,000
121.	2080	0322601 – 0322700		5,000
122.	2081	0322701 – 0322800		5,000
123.	2082	0322801 – 0322900		5,000
124.	2083	0322901 – 0323000		5,000
125.	2084	0323001 – 0323100		5,000
126.	2085	0323101 – 0323200		5,000
127.	2086	0323201 – 0323300		5,000
128.	2087	0323301 – 0323400		5,000
129.	2088	0323401 – 0323500		5,000
130.	2089	0323501 – 0323600		5,000
131.	2090	0323601 – 0323700		5,000
132.	2091	0323701 – 0323800		5,000
133.	2092	0323801 – 0323900		5,000
134.	2093	0323901 – 0324000		5,000
135.	2094	0324001 – 0324100		5,000
136.	2095	0324101 – 0324200		5,000
137.	2096	0324201 – 0324300		5,000
138.	2097	0324301 – 0324400		5,000
139.	2098	0324401 – 0324500		5,000
140.	2099	0324501 – 0324600		5,000
141.	2300	0324601 – 0324700		5,000
142.	2301	0324701 – 0324800		5,000
				140,000
143.	2302	0324801 – 0324900		5,000
144.	2303	0324901 – 0325000		5,000
145.	2304	0325001 – 0325100		5,000
146.	2305	0325101 – 0325200		5,000
147.	2306	0325201 – 0325300		5,000
148.	2307	0325301 – 0325400		5,000
149.	2308	0325401 – 0325500		5,000
150.	2309	0325501 – 0325600		5,000
151.	2310	0325601 – 0325700		5,000
152.	2311	0325701 – 0325800		5,000
153.	2312	0325801 – 0325900		5,000
154.	2313	0325901 – 0326000		5,000
155.	2314	0326001 – 0326100		5,000
156.	2315	0326101 – 0326200		5,000
157.	2316	0326201 – 0326300		5,000

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S/N	Book no	Folio No.	Collectors	Amount
158.	2317	0326301 – 0326400		5,000
159.	2318	0326401 – 0326500		5,000
160.	2319	0326501 – 0326600		5,000
161.	2320	0326601 – 0326700		5,000
162.	2321	0326701 – 0326800		5,000
163.	2322	0326801 – 0326900		5,000
164.	2323	0326901 – 0327000		5,000
165.	2324	0327001 – 0327100		5,000
166.	2325	0327101 – 0327200		5,000
167.	2326	0327201 – 0327300		5,000
168.	2327	0327301 – 0327400		5,000
				130,000
169.	2328	0327401 – 0327500		5,000
170.	2329	0327501 – 0327600		5,000
171.	2330	0327601 – 0327700		5,000
172.	2331	0327701 – 0327800		5,000
173.	2332	0327801 – 0327900		5,000
174.	2333	0327901 – 0328000		5,000
175.	2334	0328001 – 0328100		5,000
176.	2335	0328101 – 0328200		5,000
177.	2336	0328201 – 0328300		5,000
178.	2337	0328301 – 0328400		5,000
179.	2338	0328401 – 0328500		5,000
180.	2339	0328501 – 0328600		5,000
181.	2340	0328601 – 0328700		5,000
182.	2341	0328701 – 0328800		5,000
183.	2342	0328801 – 0328900		5,000
184.	2343	0328901 – 0329000		5,000
185.	2344	0329001 – 0329100		5,000
186.	2345	0329101 – 0329200		5,000
187.	2346	0329201 – 0329300		5,000
188.	2347	0329301 – 0329400		5,000
189.	2348	0329401 – 0329500		5,000
190.	2349	0329501 – 0329600		5,000
191.	2350	0329601 – 0329700		5,000
192.	2351	0329701 – 0329800		5,000
193.	2352	0329801 – 0329900		5,000
194.	2353	0329901 – 0330000		5,000
195.	2354	0330001 – 0330100		5,000
196.	2355	0330101 – 0330200		5,000
197.	2356	0330201 – 0330300		5,000
198.	2357	0330301 – 0330400		5,000
199.	2358	0330401 – 0330500		5,000
200.	2359	0330501 – 0330600		5,000

S/N	Book no	Folio No.	Collectors	Amount
201.	2360	0330601 – 0330700		5,000
				165,000
202.	2361	0330701 – 0330800		5,000
203.	2362	0330801 – 0330900		5,000
204.	2363	0330901 – 0331000		5,000
205.	2364	0331001 – 0331100		5,000
206.	2365	0331101 – 0331200		5,000
207.	2366	0331201 – 0331300		5,000
208.	2367	0331301 – 0331400		5,000
209.	2368	0331401 – 0331500		5,000
210.	2369	0331500 – 0331600		5,000
211.	2370	0331601 – 0331700		5,000
212.	2371	0331701 – 0331800		5,000
213.	2372	0331801 – 0331900		5,000
214.	2373	0331901 – 0332000		5,000
215.	2374	0332001 – 0332100		5,000
216.	2375	0332101 – 0332200		5,000
217.	2376	0332201 – 0332300		5,000
218.	2377	0332301 – 0332400		5,000
219.	2378	0332401 – 0332500		5,000
220.	2379	0332501 – 0332600		5,000
221.	2380	0332601 – 0332700		5,000
222.	2381	0332701 – 0332800		5,000
223.	2382	0332801 – 0332900		5,000
224.	2383	0332901 – 0333000		5,000
225.	2384	0333001 – 0333100		5,000
226.	2385	0333101 – 0333200		5,000
227.	2386	0333201 – 0333300		5,000
228.	2387	0333301 – 0333400		5,000
229.	2388	0333401 – 0333500		5,000
230.	2389	0333501 – 0333600		5,000
231.	2390	0333601 – 0333700		5,000
				150,000
232.	2391	0333701 – 0333800		5,000
233.	2392	0333801 – 0333900		5,000
234.	2393	0333901 – 0334000		5,000
235.	2394	0334001 – 0334100		5,000
236.	2395	0334101 – 0334200		5,000
237.	2396	0334201 – 0334300		5,000
238.	2397	0334301 – 0334400		5,000
239.	2398	0334401 – 0334500		5,000
240.	2399	0334501 – 0334600		5,000
241.	2400	0334601 – 0334700		5,000
242.	2401	0334701 – 0334800		5,000

S/N	Book no	Folio No.	Collectors	Amount
243.	2402	0334801 – 0334900		5,000
244.	2403	0334901 – 0335000		5,000
245.	2404	0335001 – 0335100		5,000
246.	2405	0335101 – 0335200		5,000
247.	2406	0335201 – 0335300		5,000
248.	2407	0335301 – 0335400		5,000
249.	2408	0335401 – 0335500		5,000
250.	2409	0335501 – 0335600		5,000
251.	2410	0335601 – 0335700		5,000
252.	2411	0335701 – 0335800		5,000
253.	2412	0335801 – 0335900		5,000
254.	2413	0335901 – 0336000		5,000
255.	2414	0336001 – 0336100		5,000
256.	2415	0336101 – 0336200		5,000
257.	2416	0336201 – 0336300		5,000
258.	2417	0336301 – 0336400		5,000
259.	2418	0336401 – 0336500		5,000
260.	2419	0336501 – 0336600		5,000
				145,000
261.	2420	0336601 – 0336700		5,000
262.	2421	0336701 – 0336800		5,000
263.	2422	0336801 – 0336900		5,000
264.	2423	0336901 – 0337000		5,000
265.	2424	0337001 – 0337100		5,000
266.	2425	0337101 – 0337200		5,000
267.	2426	0337201 – 0337300		5,000
268.	2427	0337301 – 0337400		5,000
269.	2428	0337401 – 0337500		5,000
270.	2429	0337501 – 0337600		5,000
271.	2430	0337601 – 0337700		5,000
272.	2431	0337701 – 0337800		5,000
273.	2432	0337801 – 0337900		5,000
274.	2433	0337901 – 0338000		5,000
275.	2434	0338001 – 0338100		5,000
276.	2435	0338101 – 0338200		5,000
277.	2436	0338201 – 0338300		5,000
278.	2437	0338301 – 0338400		5,000
279.	2438	0338401 – 0338500		5,000
280.	2439	0338501 – 0338600		5,000
281.	2440	0338601 – 0338700		5,000
282.	2441	0338701 – 0338800		5,000
283.	2442	0338801 – 0338900		5,000
284.	2443	0338901 – 0339000		5,000
285.	2444	0339001 – 0339100		5,000

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S/N	Book no	Folio No.	Collectors	Amount
286.	2445	0339101 – 0339200		5,000
287.	2446	0339201 – 0339300		5,000
288.	2447	0339301 – 0339400		5,000
289.	2448	0339401 – 0339500		5,000
290.	2449	0339501 – 0339600		5,000
291.	2450	0339601 – 0339700		5,000
292.	2451	0339701 – 0339800		5,000
293.	2452	0339801 – 0339900		5,000
				165,000
294.	2453	0339901 – 0334000		5,000
295.	2454	0340001 – 0340100		5,000
296.	2455	0340101 – 0340200		5,000
297.	2456	0340201 – 0340300		5,000
298.	2457	0340301 – 0340400		5,000
299.	2458	0340401 – 0340500		5,000
300.	2459	0340501 – 0340600		5,000
301.	2460	0340601 – 0340700		5,000
302.	2461	0340701 – 0340800		5,000
303.	2462	0340801 – 0340900		5,000
304.	2463	0340901 – 0341000		5,000
305.	2464	0341001 – 0341100		5,000
306.	2465	0341101 – 0341200		5,000
307.	2466	0341201 – 0341300		5,000
308.	2467	0341301 – 0341400		5,000
309.	2468	0341401 – 0341500		5,000
310.	2469	0341501 – 0341600		5,000
311.	2470	0341601 – 0341700		5,000
312.	2471	0341701 – 0341800		5,000
313.	2472	0341801 – 0341900		5,000
314.	2473	0341901 – 0342000		5,000
315.	2474	0342001 – 0342100		5,000
316.	2475	0342101 – 0342200		5,000
317.	2476	0342201 – 0342300		5,000
318.	2477	0342301 – 0342400		5,000
319.	2478	0342401 – 0342500		5,000
320.	2479	0342501 – 0342600		5,000
321.	2480	0342601 – 0342700		5,000
322.	2481	0342701 – 0342800		5,000
323.	2482	0342801 – 0342900		5,000
324.	2483	0342901 – 0343000		5,000
325.	2484	0343001 – 0343100		5,000
326.	2485	0343101 – 0343200		5,000
327.	2486	0343201 – 0343300		5,000
328.	2487	0343301 – 0343400		5,000

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S/N	Book no	Folio No.	Collectors	Amount
				175,000
329.	2488	0343401 – 0343500		5,000
330.	2489	0343501 – 0343600		5,000
331.	2490	0343601 – 0343700		5,000
332.	2491	0343701 – 0343800		5,000
333.	2492	0343801 – 0343900		5,000
334.	2493	0343901 – 0344000		5,000
335.	2494	0344001 – 0344100		5,000
336.	2495	0344101 – 0344200		5,000
337.	2496	0344201 – 0344300		5,000
338.	2497	0344301 – 0344400		5,000
339.	2498	0344401 – 0344500		5,000
340.	2499	0344501 – 0344600		5,000
341.	2500	0344601 – 0344700		5,000
342.	2501	0344701 – 0344800		5,000
343.	2502	0344801 – 0344900		5,000
344.	2503	0344901 – 0345000		5,000
345.	2504	0345001 – 0345100		5,000
346.	2505	0345101 – 0345200		5,000
347.	2506	0345201 – 0345300		5,000
348.	2507	0345301 – 0345400		5,000
349.	2508	0345401 – 0345500		5,000
350.	2509	0345501 – 0345600		5,000
351.	2510	0345601 – 0345700		5,000
352.	2511	0345701 – 0345800		5,000
353.	2512	0345801 – 0345900		5,000
354.	2513	0345901 – 0346000		5,000
355.	2514	0346001 – 0346100		5,000
356.	2515	0346101 – 0346200		5,000
357.	2516	0346201 – 0346300		5,000
358.	2517	0346301 – 0346400		5,000
359.	2518	0346401 – 0346500		5,000
360.	2519	0346501 – 0346600		5,000
361.	2520	0346601 – 0346700		5,000
362.	2521	0346701 – 0346800		5,000
363.	2522	0346801 – 0346900		5,000
				170,000
364.	2523	0346901 – 0347000		5,000
365.	2524	0347001 – 0347100		5,000
366.	2525	0347101 – 0347200		5,000
367.	2526	0347201 – 0347300		5,000
368.	2527	0347301 – 0347400		5,000
369.	2528	0347401 – 0347500		5,000
370.	2529	0347501 – 0347600		5,000

S/N	Book no	Folio No.	Collectors	Amount
371.	2530	0347601 – 0347700		5,000
372.	2531	0347701 – 0347800		5,000
373.	2532	0347801 – 0347900		5,000
374.	2533	0347901 – 0348000		5,000
375.	2534	0348001 – 0348100		5,000
376.	2535	0348101 – 0348200		5,000
377.	2536	0348201 – 0348300		5,000
378.	2537	0348301 – 0348400		5,000
379.	2538	0348401 – 0348500		5,000
380.	2539	0348501 – 0348600		5,000
381.	2540	0348601 – 0348700		5,000
382.	2541	0348701 – 0348800		5,000
383.	2542	0348801 – 0348900		5,000
384.	2543	0348901 – 0349000		5,000
385.	2544	0349001 – 0349100		5,000
386.	2545	0349101 – 0349200		5,000
387.	2546	0349201 – 0349300		5,000
388.	2547	0349301 – 0349400		5,000
389.	2548	0349401 – 0349500		5,000
390.	2549	0349501 – 0349600		5,000
391.	2550	0349601 – 0349700		5,000
392.	2551	0349701 – 0349800		5,000
393.	2552	0349801 – 0349900		5,000
394.	2553	0349901 – 0350000		5,000
395.	2554	0350001 – 0350100		5,000
396.	2555	0350101 – 0350200		5,000
397.	2556	0350201 – 0350300		5,000
398.	2557	0350301 – 0350400		5,000
399.	2558	0350401 – 0350500		5,000
				180,000
400.	2559	0350501 – 0350600		5,000
401.	2560	0350601 – 0350700		5,000
402.	2561	0350701 – 0350800		5,000
403.	2562	0350801 – 0350900		5,000
404.	2563	0350901 – 0351000		5,000
405.	2564	0351001 – 0351100		5,000
406.	2565	0351101 – 0351200		5,000
407.	2566	0351201 – 0351300		5,000
408.	2567	0351301 – 0351400		5,000
409.	2568	0351401 – 0351500		5,000
410.	2569	0351501 – 0351600		5,000
411.	2570	0351601 – 0351700		5,000
412.	2571	0351701 – 0351800		5,000
413.	2572	0351801 – 0351900		5,000

S/N	Book no	Folio No.	Collectors	Amount
414.	2573	0351901 – 0352000		5,000
415.	2574	0352001 – 0352100		5,000
416.	2575	0352101 – 0352200		5,000
417.	2576	0352201 – 0352300		5,000
418.	2577	0352301 – 0352400		5,000
419.	2578	0352401 – 0352500		5,000
420.	2579	0352501 – 0352600		5,000
421.	2580	0352601 – 0352700		5,000
422.	2581	0352701 – 0352800		5,000
423.	2582	0352801 – 0352900		5,000
424.	2583	0352901 – 0353000		5,000
425.	2584	0353001 – 0353100		5,000
426.	2585	0353101 – 0353200		5,000
427.	2586	0353201 – 0353300		5,000
428.	2587	0353301 – 0353400		5,000
429.	2588	0353401 – 0353500		5,000
430.	2589	0353501 – 0353600		5,000
431.	2590	0353601 – 0353700		5,000
432.	2591	0353701 – 0353800		5,000
433.	2592	0353801 – 0353900		5,000
434.	2593	0353901 – 0354000		5,000
				175,000

UNACCOUNTED CATTLE RECEIPTS C

S/N	Book no	Folio from to	Name of collector	Amount
1.	0311	31001 – 31100		X10,000
2.	0322	32101 – 32200		X10,000
3.	0323	32201 – 32300		X10,000
4.	0324	32301 – 32400		X10,000
5.	0325	32401 – 32500		X10,000
6.	0326	32501 – 32600		X10,000
7.	0327	32601 – 32700		X10,000
8.	0328	32701 – 32800		X10,000
9.	0329	32801 – 32900		X10,000
10.	0330	32901 – 33000		X10,000
11.	0331	33001 – 33100		X10,000
12.	0332	33101 – 33200		X10,000
13.	0333	33201 – 33300		X10,000
14.	0334	33301 – 33400		X10,000
15.	0335	33401 – 33500		X10,000
16.	0336	33501 – 33600		X10,000
17.	0338	33701 – 33800		X10,000
18.	0339	33801 – 33900		X10,000

19.	0340	33901 – 34000		X10,000
20.	0341	34001 – 34100		X10,000
21.	0342	34101 – 34200		X10,000
22.	0343	34201 – 34300		X10,000
23.	0344	34301 – 34400		X10,000
24.	0345	34401 – 34500		X10,000
25.	0346	34501 – 34600		X10,000
26.	0347	34601 – 34700		X10,000
27.	0348	34701 – 34800		X10,000
28.	0349	34801 – 34900		X10,000
29.	0350	34901 – 35000		X10,000
30.	0351	35001 – 35100		X10,000
31.	0352	35101 – 35200		X10,000
32.	0353	35201 – 35300		X10,000
33.	0354	35301 – 35400		X10,000
34.	0355	35401 – 35500		X10,000
35.	0356	35501 – 35600		X10,000
36.	0357	35601 – 35700		X10,000
				360,000

STATEMENT SHOWING UNACCOUNTED CATTLE RECEIPT REVENUE

S/N	Name of collector	Book No.	Folio No	Amount
1.	Chindo Abubakar (talks force)	0311	31001 – 31100	10,000
2.		0322	32101 – 32200	10,000
3.		0323	32201 – 32300	10,000
4.		0324	32301 – 32400	10,000
5.		0325	32401 – 32500	10,000
6.		0326	32501 – 32600	10,000
7.		0327	32601 – 32700	10,000
8.		0328	32701 – 32800	10,000
9.		0329	32801 – 32900	10,000
10.		0330	32901 – 33000	10,000
11.		0331	33001 – 33100	10,000
12.		0332	33101 – 33200	10,000
13.		0333	33201 – 33300	10,000
14.		0334	33301 – 33400	10,000
15.		0335	33401 – 33500	10,000
16.		0336	33501 – 33600	10,000
17.		0338	33701 – 33800	10,000
18.		0339	33801 – 33900	10,000
19.		0340	33901 – 34000	10,000
20.		0341	34001 – 34100	10,000
21.		0342	34101 – 34200	10,000
22.		0343	34201 – 34300	10,000
23.	Chindo Abubakar (talks force)	0344	34301 – 34400	10,000
24.	Chindo Abubakar (talks force)	0345	34401 – 34500	10,000
25.		0346	34501 –	10,000

			34600	
26.		0347	34601 – 34700	10,000
27.		0348	34701 – 34800	10,000
28.		0349	34801 – 34900	10,000
29.		0350	34901 – 35000	10,000
30.		0351	35001 – 35100	10,000
31.		0352	35101 – 35200	10,000
32.		0353	35201 – 35300	10,000
33.		0354	35301 – 35400	10,000
34.		0355	35401 – 35500	10,000
35.		0356	35501 – 35600	10,000
36.	Chindo Abubakar (talks force)	0357	35601 – 35700	10,000
				360,000

UNACCOUNTED MARKET RECEIPTS

S/N	Book no	Folio from to	Name of collector	Amount
1.	615	0353401 – 0355500		5,000
2.	621	0356001 – 0356100		5,000
3.	624	0356301 – 0354400		5,000
4.	639	0357801 – 0357900		5,000
5.	678	0361701 – 0361800		5,000
6.	706	0364501 – 0364600		5,000
7.	707	0364601 – 0364700		5,000
8.	708	0364701 – 0364800		5,000
9.	709	0364801 – 0364900		5,000
10.	710	0364901 – 0365000		5,000
11.	712	0365001 – 0365200		5,000
12.	716	0365501 – 0365600		5,000
13.	735	0366401 – 0366500		5,000
14.	758	0368701 – 0368800		5,000
15.	799	0373601 – 0373700		5,000
16.	829	0376801 – 0376900		5,000
17.	837	0377601 – 0377700		5,000
18.	859	0379801 – 0379900		5,000
19.	869	0380601 – 0380700		5,000
20.	887	0382701 – 0382700		5,000
21.	923	0386201 – 0386300		5,000
22.	924	0386301 – 0386400		5,000
23.	935	0387401 – 0387500		5,000
24.	945	0388401 – 0389500		5,000
25.	952	0389101 – 0389200		5,000
26.	953	0390201 – 0390300		5,000
27.	956	0399501 – 0399600		5,000
28.	970	0390901 – 0391000		5,000
29.	996	0393501 – 0393600		5,000
30.	1036	0397501 – 0397600		5,000
31.	1041	0398001 – 0398100		5,000
32.	1052	0399001 – 039100		5,000
33.	1087	0402601 – 0402700		5,000
34.	1130	0406901 – 0407000		5,000
35.	1214	0415301 – 0415400		5,000
36.	1237	0417601 – 0417700		5,000
37.	1290	0422901 – 0423000		5,000
38.	1291	0423001 – 0423100		5,000
39.	1332	0427101 – 0427100		5,000
40.	1333	0427201 – 0427300		5,000
41.	1338	0427701 – 0427800		5,000
42.	1358	0429701 – 0429800		5,000
43.	1376	0431301 – 0431500		5,000

S/N	Book no	Folio from to	Name of collector	Amount
44.	1421	0436001 – 0436100		5,000
45.	1439	0437801 – 0437800		5,000
46.	1440	0437801 – 0438000		5,000
47.	1443	0438201 – 0438300		5,000
48.	1445	0438401 – 0438500		5,000
49.	1447	0438601 – 0438700		5,000
50.	1453	0439201 – 0439300		5,000
51.	1523	0446201 – 0446300		5,000
52.	1534	0447301 – 0447400		5,000
53.	1538	0447701 – 0447800		5,000
54.	1548	0449701 – 0448800		5,000
55.	1558	0449701 – 0449800		5,000
56.	1571	0451001 – 0451100		5,000
57.	1601	045401 – 045500		5,000
58.	1609	0454801 – 0454900		5,000
59.	1629	0456801 – 0456900		5,000
60.	1637	0457601 – 0457700		5,000
61.	1655	0459401 – 0459500		5,000
62.	1682	0462101 – 0462200		5,000
63.	6972	180374 – 180600		5,000
64.	7043	187661 – 187200		5,000
65.	6973	1806601 – 180700		5,000
66.	6967	180701 – 180100		5,000
67.	7099	193201 – 193300		5,000
68.	8826	065951 – 065995		5,000
				340,000

UNACCOUNTED CATTLE RECEIPTS

S/N	Book no	Folio No.	Collector	Date of issue	Amount
1.	0145	090901 – 10000	Zakayo	30/10/2021	₦10,000
2.	0152	11101 – 11200	Zakayo	30/10/2021	₦10,000
3.	0156	11501 – 11600	Zakayo	12/11/2021	₦10,000
4.	0183	18201 – 18300	Zakayo	17/12/2021	₦10,000
5.	0184	18301 – 18400	Zakayo	17/12/2021	₦10,000
6.	0338	33701 – 33800	Talk force	01/09/2021	₦10,000
7.	0344	34301 – 34400	Zakayo	01/09/2021	₦10,000
8.	0346	34501 – 34600	Zakayo	01/09/2021	₦10,000
9.	0347	34602 – 34700	Zakayo	01/09/2021	₦10,000
					₦90,000

DEPARTMENT RECEIPTS

S/N	Book no	Folio No.	Collector	Date of issue
1.	0998	49901 – 49950	Task force	19/08/2021
2.	1044	52101 – 52200	Task force	30/09/2021
3.	1045	52201 – 52250	Task force	30/09/2021
4.	1123	56351 – 56400	Task force	29/12/2021