

### **Statement of Accounting Policies**

1. **Accounting Basis:** The Financial Statements and schedules were prepared under cash basis on historical cost convention.
2. **Assets and Liabilities:** These are stated at their net values, provision for diminution made where supported by verifiable evidence.
3. **Capital Cost:** These are recognized in the year of their occurrence only.
4. **Investment:** The Local Government Council has shares held in various corporate entities. A request to the Yobe Investment Corporation for confirmation as to the status of the investments is receiving attention.

### **Federation Accounts Allocation Committee (FAAC)**

#### **Frame work for Standardization of Accounts Reporting Format**

Yobe State Financial Memorandum specifies the basic content of the Financial Statements however, the FAAC in 2004 recommended a framework for the standardization of Accounting Reporting Format for the Federal, States and Local Government for the purposes of comparability. This format has been adopted in this report.

The modified content of the annual financial statements includes:-

- (i) Cash Flow Statement
- (ii) Statement of Assets and Liabilities
- (iii) Statement of Consolidated Revenue Fund
- (iv) Statement of Capital Development Funds and
- (v) Notes to the Financial Statements

Bursari Local Government Council,  
Updated Financial Statements for the  
Year Ended 31<sup>st</sup> December, 2021.

Statement No.1: Responsibility for the Financial Statements

These Financial Statements have been prepared for the operations of Bursari Local Government Council by the Treasurer in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended.

The provisions provides that, Treasurer of the Local Government Council is responsible for establishing and maintaining an adequate system of internal controls designed to provide reasonable assurance that transactions recorded are within statutory authority and proper records for the use of all Public Financial Resources by the Local Government Council are observed. To the best of my knowledge, adequate system of internal control has been operated throughout the reporting period.

..... ABBA GANA MOHAMMED  
Treasurer

ABBAGANA MOHD.  
TREASURER  
Date  
DATE 1/6/2022

STATEMENT NO 2:- Integrity Assurance

We the undersigned the Treasurer of the Local Government Council as custodian of the financial records and Chairman of the Council as Chief Executive accept the responsibility for the integrity of these Financial Statements. The information as contained and their schedules are in compliance with the Finance (Control and Management) Act 1958 as amended.

In our opinion, the Financial Statements fairly reflect the financial position of the Local Government as at 31<sup>st</sup> December, 2021 and its operations for the year.

Abba Gana Mohammed  
Treasurer Bursari Local Govt.  
Sign/Date: ABBAGANA MOHD.  
TREASURER 6/2022  
DATE

Hon. Alh. Zannah Babagana  
Chairman Bursari Local Govt.  
Sign/Date: Z

### AUDITOR-GENERAL'S CERTIFICATION

In accordance with the provisions of Edict No.6 of Yobe State 1993 (The Financial Memoranda for Local Government), the Local Government Treasurer is the Chief Accounting Officer and Head of the Finance Department of the Local Government (Sect. 1.13). In addition to his duties of being accountable for all receipt and payments, he prepares and published monthly and annual Financial Statements of the Local Government to facilitate Audit functions.

The Financial Statements were prepared on Cash Accounting bases while it is the duty of the Auditor-General to Audit and form independent opinion on the statements.

#### Basis of Opinion

The financial records were examined in relation to the annual estimates, the departmental accounting system, securities and store regulations for revenue and cash balance which also complies with the provision of the Financial Memoranda (1.14 – 1.15).

In accordance with the provisions of Chapter 39.1 of the Financial Memoranda, (Yobe State edict No.6 of 2000). Observations and opinion on the accounts were raised in compliance to the Generally Accepted Auditing Standard Manual for Public Sector Accounting (PSA). Audit appraisal covered the examination of revenue collected, accounting of security documents and payment vouchers for Assets and Services. The basic test for material evidence was systematically planned to give reasonable assurance that, the financial statements are free from material misrepresentation.

#### Opinion

From analysis of the cash flow for revenues and expenditure which formed the basis of this opinion.

In my opinion, subject to the observations/comments, the Financial Statements as presented give a fair view of the financial operations of the Local Government for the year ended 31<sup>st</sup> December, 2021.

  
**ALH. YAHAYA W. IDRIS**  
**AUDITOR-GENERAL (LOCAL GOVTS.)**  
**YOBE STATE**

**HIGHLIGHTS OF 2021 FINANCIAL OPERATION**  
**BURSARI LOCAL GOVERNMENT COUNCIL**

<b>Note</b>	<b>Description</b>	<b>Actual 2021</b>	<b>Final Budget 2021</b>	<b>Actual 2020</b>
1	Statutory Allocation	1,350,533,451.03	1,418,316,025.00	1,332,170,764.98
2	Excess Crude Oil	-	-	42,923,648.21
3	Value Added Tax	648,247,106.94	384,909,288.00	342,531,915.28
4	Other FAAC Allocation	105,856,961.61	168,842,224.00	117,184,112.42
	<b>Sub Total</b>	<b><u>2,104,637,519.58</u></b>	<b><u>1,972,067,537.00</u></b>	<b><u>1,834,810,440.89</u></b>
4.	Internal Generated Revenue	25,977,159.00	35,378,521.00	14,431,755.00
	<b>Total Receipts</b>	<b><u>2,130,614,678.58</u></b>	<b><u>2,007,446,058.00</u></b>	<b><u>1,849,242,195.89</u></b>
	<b>RECURRENT EXPENDITURE</b>			
	-Personnel Cost	508,672,631.65	860,413,932.00	563,143,714.77
	-Over Head Exp.	42,500,000.00	120,000,000.00	102,715,591.71
	-Subventions to Boards/	541,478,885.48	-	635,888,335.46
	-Emirate Councils	30,000,000.00	-	35,000,000.00
	-Other operating activities	166,085,339.06	-	53,441,270.37
	<b>Sub- Total</b>	<b><u>1,288,736,856.19</u></b>	<b><u>980,413,932.00</u></b>	<b><u>1,390,188,912.31</u></b>
	<b>Tranfer to CDF</b>	811,322,906.55	-	<b><u>483,623,451.33</u></b>
	<b>Total Expenditure</b>	<b><u>2,100,102,762.74</u></b>	-	<b><u>1,873,812,363.64</u></b>
	Net Cash Balance	<b>(30,554,915.84)</b>	-	<b>(24,570,167.75)</b>
	Brought Forward from Joint Project 1/1/2021	128,759,296.11		
	Opening 1/1/2021	2,191,186.17	-	26,861,353.75
	Closing 31/12/2021	161,505,398.12	-	2,191,186.17

**STATEMENT NO 1**  
**BURSARI LOCAL GOVERNMENT COUNCIL**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021.**

<b>Annual Budget 2021</b>	<b>Description</b>	<b>Notes</b>	<b>Actual 2021</b>	<b>2020</b>
	Project Joint Account Opening Bal. 1/1/2021		128,759,296.11	
	Bank balance 1/1/2021		2,191,186.17	
1,418,316,025.00	Statutory Allocation FC	1	1,350,533,451.03	1,332,170,764.98
384,909,288.00	Value Added Tax		648,247,106.94	342,531,915.28
-	Share of Good Value		-	3,760,303.49
-	Exchange Rate Difference		-	
-	Solid Minerals		1,932,489.94	2,227,881.89
50,020,995.00	Non Oil revenue		60,698,224.89	5,762,917.22
80,000,000.00	Interventions		2,818,395.17	36,098,913.48
-	Forek Equalization		3,833,180.66	11,884,961.11
28,421,124.00	Exchange Difference Gain		7,605,348.22	42,326,460.58
-	Ecological Fund		28,829,554.01	42,923,648.21
10,400,105.00	Excess Bank Charges		139,768.72	15,212,674.65
<b><u>1,972,067,537.00</u></b>	<b>Sub- Total Statutory Allo.</b>		<b><u>2,235,628,001.86</u></b>	<b><u>1,834,810,440.89</u></b>
7,250,000.00	Direct taxes/Rate	2	5,635,400.00	-
5,000,000.00	Licenses	3	2,325,100.00	1,815,000.00
6,700,000.00	Fees	4	3,520,500.00	1,809,000.00
677,721.00	Fines	5	3,716,659.00	200,000.00
-	Sales	6	-	212,255.00
15,750,800.00	Earnings	7	10,782,500.00	10,375,500.00

	Rents on Government Building	8	-	20,000.00
-	Rent on Land and other	9	-	-
-	Repayments Generals	-	-	-
-	State Share of Revenue	-	-	-
<b><u>35,378,521.00</u></b>	<b>Sub Total IGR Gen. Rev</b>		<b><u>25,977,159.00</u></b>	<b><u>14,431,755.00</u></b>
	<b>Total Revenue</b>		<b><u>2,261,605,160.86</u></b>	<b><u>1,849,242,195.89</u></b>
<b>Budgeted</b>				
	<b><u>PAYMENTS</u></b>			
860,413,932.00	Personnel Cost Salaries	<b>10</b>	508,672,631.65	563,143,714.77
120,000,000.00	Overhead Charges	11	42,500,000.00	102,715,591.71
-	Consolidate Rev. Charges		-	
	<b><u>Subvention</u></b>			
-	SUBEB		178,882,620.77	219,669,733.43
-	PHCMB		165,368,509.26	198,482,942.87
-	Local Govt. Pension Board		166,250,811.08	188,561,742.93
-	Yobe State University		22,000,000.00	20,000,000.00
-	Emirate Councils		30,000,000.00	35,000,000.00
-	1% Admin charge		7,653,415.28	7,188,622.16
-	Training Fund		1,323,529.38	1,985,294.07
-	Other Operation activities		166,085,339.06	53,441,270.37
	<b><u>Total Recurrent Exp.</u></b>		<b><u>1,288,736,856.48</u></b>	<b><u>1,390,188,912.31</u></b>
-	Operating Bal.		972,871,304.38	459,053,283.58
-	Appropriation/Transfer		-	-
-	Transfer to C.D Fund		811,322,906.55	485,914,637.50
214,994,547.25	Capital Expenditure Admin Sec.	12	155,780,400.00	120,345,600.00

231,375,800.00	Capital Expenditure Econ. Sec.	13	202,830,726.11	130,500,350.00
213,472,481.75	Capital Exp. Regional Dev.	14	267,308,670.44	163,324,013.83
200,135,360.00	Capital Exp. Social Sec.	15	185,583,110.00	69,453,487.50
<b><u>859,978,189.00</u></b>	<b>Total Capital Exp.</b>		<b><u>811,322,906.55</u></b>	<b><u>483,623,451.33</u></b>
	<b>Net Cash flow from Dev&amp; Inv.</b>			-
	Sales of Fixed Assets			-
	Proceeds of Grants & aids			-
	Proceeds from Financing Activities			-
	Net increase/Decrease in Cash equivalents Net cash for the year		30,554,915.84	24,570,167.75
	Opening Bal. Project Joint Account 1/1/2021		128,759,296.11	26,861,353.92
	Cash and Equivalents 1/1/2021		2,191,186.17	-
	Cash and Equivalents Bank 30/12/2021		161,505,398.12	2,291,186.17
	Net cash for the year			2,291,186.17
	Represent by Zenith Bank			10,023.11
	Represent by Keystone Bank			2,043,544.56
	Represent by First Bank			237,641.50
	<b>TOTAL</b>			<b><u>2,291,186.17</u></b>

(1) Keystone Bank Acct. No. - 1007032652	160,379,046.27
(2) First Bank Acct. No. - 2008671602	1,123,881.25
(3) Keystone Bank Acct. No. - 1001166827	1,267.23
(4) Zenith Bank Acct. No. - 1011983243	<u>1,203.37</u>
	<b><u>N161,505,398.12</u></b>

**STATEMENT NO 3**

**BURSARI LOCAL GOVERNMENT COUNCIL**

**CASH FLOW STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021.**

<b>Actual 2020</b>	<b>Description</b>	<b>Notes</b>	<b>Actual 2021</b>	<b>Financial Budget 2021</b>	<b>Variance</b>	<b>%</b>
	Project Joint Account Opening Bal. 1/1/2021		128,759,296.11	-	128,759,296.11	
	Bank balance 1/1/2021		2,191,186.17	-	2,191,186.17	
	<b>Add</b>					
1,332,170,964.98	Statutory Allocation. FAAC	1	1,350,533,451.03	1,418,316,025.00	67,782,573.97	95%
342,531,915.28	Value Added Tax		648,247,106.94	384,909,288.00	(263,337,818.94)	168%
160,107,760.63	Other Fed. Allocation		105,896,961.61	168,842,224.00	62,945,262.39	63%
<b><u>1,834,810,440.89</u></b>	<b>Sub-total Statutory Allocation</b>		<b><u>2,235,628,001.86</u></b>	<b><u>1,972,067,537.00</u></b>	<b><u>263,560,464.86</u></b>	113%
	<b>Total</b>		<b><u>2,235,628,001.86</u></b>	<b><u>1,972,067,537.00</u></b>	<b><u>(263,560,464.86)</u></b>	<b>113%</b>
	Direct Taxes	2	5,635,400.00	7,250,000.00	1,614,600.00	78%
1,815,000.00	Licenses	3	2,325,100.00	5,000,000.00	2,674,900.00	47%
1,809,000.00	Fees	4	3,520,500.00	6,700,000.00	3,179,500.00	53%
200,000.00	Fines	5	3,716,659.00	677,721.00	(3,038,938.00)	548%
212,255.00	Sales	6	-	-	-	
10,375,500.00	Earning	7	10,782,500.00	15,750,800.00	4,968,300.00	68%
20,000.00	Rents on Building	8	-	-	-	
	Sales and others	9	-	-	-	
	State Share of Revenue	-	-	-	-	
<b><u>14,431,755.00</u></b>	<b>Sub total I.G.R</b>		<b><u>25,977,159.00</u></b>	<b><u>35,378,521.00</u></b>	<b><u>9,401,362</u></b>	73%
<b><u>1,849,242,195.89</u></b>	<b>Total Revenues</b>		<b><u>2,261,605,160.86</u></b>	<b><u>2,007,446,058.00</u></b>	<b><u>(254,162,102.86)</u></b>	113%

-	<b>Total Fund Available</b>		-	-	-	
-	Less Expenditure					
670,888,335.46	-Subventions		571,478,885.77		571,478,885.77	
563,143,714.77	Personnel Cost	10	508,672,631.65	860,413,932.00	(351,741,300.35)	
102,715,591.71	Overhead Charges		42,500,000.00	120,000,000.00	(77,500,000.00)	
53,441,270.37	Other Operating activities		166,085,339.06	-	166,085,339.06	
<b><u>1,390,188,912.31</u></b>	<b>TOTAL EXPENDITURE</b>		<b><u>1,288,736,856.48</u></b>	<b><u>980,413,932.00</u></b>	<b><u>308,322,924.48</u></b>	
459,053,283.58	OPERATING BALANCE		841,877,822.39			
485,914,637.50	APPRPAIRATION/TRANSFER		-	-	-	
<b>483,623,451.33</b>	<b>CON CAPITAL DEW-FUND</b>		-	-	-	
2,291,186.17	Closing Balance		161,505,398.12	-		

**STATEMENT NO 4**  
**BURSARI LOCAL GOVERNMENT COUNCIL**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021.**

<b>Actual 2020</b>	<b>Description</b>	<b>Notes</b>	<b>Actual 2021</b>	<b>Budget 2021</b>	<b>Variance</b>
-	Project Joint Account Opening Bal. 1/1/2021		128,759,296.11	-	128,759,296.11
26,861,353.92	Bank balance 1/1/2021		2,191,186.17	-	2,191,186.17
	<b>Add Capital Receipts</b>		<b><u>2,104,637,519.58</u></b>	-	<b><u>2,104,637,519.58</u></b>
459,053,283.58	Transfers from Consolidated Revenue Account		-	-	-
-	-Aids/Grants		-	-	-
-	-Internal /Ext Loan		-	-	-
<b><u>485,914,637.50</u></b>	<b>Total Receipts</b>		<b><u>2,261,565,160.86</u></b>	-	<b><u>2,261,565,160.86</u></b>
	<b>Less Capital Expenditure:</b>				
120,345,600.00	Administrative Sect	12	155,780,400.00	214,994,547.25	(59,214,147.25)
130,500,350.00	Economic Sector	13	202,830,726.11	231,375,800.00	(28,545,073.89)
-	Law and Justice	-	-	-	-
163,324,013.83	Regional Dev. Sector	14	267,308,670.44	213,472,481.75	53,836,188.69
69,453,487.50	Social Sector	15	185,583,110.00	200,135,360.00	(14,752,250.00)
<b><u>483,623,451.33</u></b>	<b>Total Expenditure</b>		<b><u>811,322,906.55</u></b>	<b><u>859,978,189.00</u></b>	<b><u>(48,675,282.45)</u></b>
2,291,186.17	Closing Balance		161,505,398.12	-	161,505,398.12

**YOBE STATE OF NIGERIA**  
**BURSARI LOCAL GOVERNMENT COUNCIL**  
**NOTE 1 REVENUE ESTIMATE FOR THE YEAR 2021**

<b>REVENUES</b>					
<b>S/N</b>	<b>Revenue Type</b>	<b>New IPSAS Codes</b>	<b>Estimate 2021</b>	<b>Actual 2021</b>	<b>Variance 2021</b>
1	Independent Revenue (IGR)	12010101 - 12021402	35,378,521.00	25,977,159.00	9,401,362.00
2	Statutory Allocation	11010101 – 11010101	1,418,316,025.00	1,350,533,451.03	67,782,573.97
3	State Allocation	11010102 – 11010102	-	-	-
4	Value Added Tax	11010201 – 11010201	384,909,288.00	648,247,106.94	263,337,818.94
5	Excess Crude Oil	11010303 – 11010303	-	-	-
6	Other FAAC Receipt	11010401 - 11011101	168,842,224.00	105,896,961.61	62,945,262.39
<b>TOTAL</b>			<b><u>2,007,446,058.00</u></b>	<b><u>2,130,654,678.58</u></b>	<b><u>123,208,620.58</u></b>

## BUSRARI LOCAL GOVERNMENT COUNCIL

Note 2

### TAXES AND RATES

<b>DETAILS OF RECURRENT REVENUES FOR TAXES AND RATES</b>					
S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
1	Community/Poll Taxes	12010101	-	-	-
2	Arrears of Community/Poll Taxes	12010104	-	-	-
3	Development Tax/Levy	12010105	-	-	-
4	Arrears of Development Levy/Taxes	12010106	-	-	-
5	Cattle Levy/Taxes	12010107	1,299,500.00	1,500,000.00	(200,500.00)
6	Arrears of Cattle Levy/Taxes	12010108	-	-	-
7	Other Social Services Tax (e.g. Electricity, Water, or Night Guard)	12010109	-	-	-
8	Arrears of other Social Services Tax (e.g. Electricity, Water, or Night Guard)	12010110	-	-	-
9	Tenement Rate	12010111	3,350,000.00	2,650,000.00	(700,000.00)
10	Penalty for Tenement Rate	12010112	-	-	-
11	Arrears of Tenement Rate	12010113	-	-	-
12	Ground Rates	12010114	-	-	-
13	Federal Government Grant in lieu of Tenement Rate	12010115	-	-	-
14	State Government Grant in lieu of Tenement Rate	12010116	-	-	-
15	Other Personal Taxes/Rates not elsewhere defined.	12010117	2,600,500.00	1,485,400.00	(1,115,100.00)
<b>Total</b>			<b><u>7,250,000.00</u></b>	<b><u>5,635,400.00</u></b>	<b><u>(1,614,600.00)</u></b>

**BURSARI LOCAL GOVERNMENT COUNCIL**

**Note 3**

**LICENSES - GENERAL**

<b>LICENSES-GENERAL</b>					
<b>S/N</b>	<b>Revenue Type</b>	<b>New IPSAS Codes</b>	<b>Estimate 2021</b>	<b>Actual 2021</b>	<b>Variance 2021</b>
1	Goldsmith/Gold Dealers Licenses	12020102	-	-	-
2	Radio/Television Licenses	12020105	-	-	-
3	Boats & Canoe/Small Craft Licenses	12020107	-	-	-
4	Registration of Voluntary Organizations	12020109	2,650,000.00	1,000,000.00	(1,650,000.00)
5	Inland Water-Way Licenses	12020110	-	-	-
6	Bakery House Licenses	12020111	1,350,000.00	425,200.00	(924,800.00)
7	Bicycle Licenses and Hire Permits	12020112	-	-	-
8	Brick Making, etc. Licenses	12020113	-	-	-
9	Cart/Truck Licenses	12020114	-	-	-
10	Dane Gun Licensing	12020115	-	-	-
11	Cattle Dealers Licenses	12020116	1,000,000.00	741,100.00	(258,900.00)
12	Dried Fish/Meat Licenses	12020117	-	-	-
13	Pet/Dog Licenses	12020118	-	-	-
14	Fishing Permits	12020119	-	-	-
15	Hawking Permits	12020120	-	-	-
16	Hunting Permits	12020121	-	-	-
17	Produce Buying Licenses	12020122	-	-	-
18	Animal Health Certificate Licenses	12020123	-	-	-
19	Abattoir/Slaughter Licenses	12020124	-	-	-
20	Renewal of Fishing Licenses	12020125	-	-	-
21	Hiring Licenses	12020126	-	-	-
22	Boreholes Drilling Licenses	12020128	-	-	-

23	Cinematography Licenses	12020130	-	-	-
24	Liquor Licenses	12020131	-	-	-
25	Trade Permits Licenses	12020137	-	-	-
26	Tent at Sea Beach Permits	12020138	-	-	-
27	Open Air Preaching Permits	12020139	-	-	-
28	Minor Industrial Licenses	12020140	-	-	-
29	Auctioneers Licenses	12020141	-	-	-
30	Petty Traders Licenses	12020142	-	-	-
31	Pit Sawing Licenses	12020143	-	-	-
32	Felling and Trees Licenses	12020144	-	-	-
33	Saw Mill Licenses	12020145	-	-	-
34	Brown Sugar Machine Licenses	12020146	-	-	-
35	Photo Studio Licenses	12020147	-	-	-
36	Welding Machine Licenses	12020148	-	-	-
37	Electric (Radio/Television) Workshop Licenses	12020149	-	-	-
38	Blacksmith Workshop Licenses	12020150	-	-	-
39	Wood Making/Carpentry Workshop Licenses	12020151	-	-	-
40	Battery Charge Workshop Licenses	12020152	-	-	-
41	Printing Press Licenses	12020153	-	-	-
42	Panel Beaters Licenses	12020154	-	-	-
43	Vulcanizers Licenses	12020155	-	-	-
44	Vehicle Spare Parts Licenses	12020156	-	-	-
45	Phone Repairs Licenses	12020157	-	-	-
46	Clock/Watch Repairs Licenses	12020158	-	-	-
47	Cloth Dyers Licenses	12020159	-	-	-
48	Registration of laundries and Dry Cleaners Licenses	12020160	-	-	-

49	Building Materials Licenses	12020161	-	-	-
50	Surface Tank Kerosene Licenses	12020162	-	-	-
51	Sewing Institute Licenses	12020163	-	-	-
52	Hair Dressing/Barbing/Plating/ Painting Licenses	12020164	-	-	-
53	Advertisement Rate/ Licenses	12020165	-	-	-
54	Security Institute Licenses	12020166	-	-	-
55	Patent Medicine Licenses	12020167	-	-	-
56	Kiosks Licenses	12020168	-	-	-
57	Entertainment Drumming and Temporary Booth Permits	12020169	-	-	-
58	Noise Control Permits	12020170	-	-	-
59	Bathing House Licenses	12020171	-	-	-
60	Cold Room Licenses	12020172	-	-	-
61	Motorcycle Permits	12020173	-	-	-
62	Native Liquor Licenses	12020174	-	-	-
63	Cigarette Licenses	12020175	-	-	-
64	Squatters Permits	12020176	-	-	-
65	Butchers Licenses	12020177	-	-	-
66	Registration of Night Soil Contractors	12020178	-	-	-
67	Ingredients Grinding Mill Licenses	12020179	-	-	-
68	Photo Stating, Typing Institute Licenses	12020180	-	-	-
69	Other Licenses not elsewhere defined	12020181	-	-	-
	<b>Total</b>		<b><u>5,000,000.00</u></b>	<b><u>2,166,300.00</u></b>	<b><u>2,833,700.00</u></b>

**BURSARI LOCAL GOVERNMENT COUNCIL****Note 4****FEES – GENERAL**

<b>FEES-GENERAL</b>					
<b>S/N</b>	<b>Revenue Type</b>	<b>New IPSAS Codes</b>	<b>Estimate 2021</b>	<b>Actual 2021</b>	<b>Variance 2021</b>
1	Trade Union Fees	12020404	-	-	-
2	General Contractors Registration Fees	12020417	2,550,000.00	1,250,500.00	(1,299,500.00)
3	Marriage Registration/Divorce Fees	12020418	-	-	-
4	Attestation of Bachelorhood & Spinsterhood Fees	12020419	-	-	-
5	Disinfection of Produce Fees	12020425	-	-	-
6	Court Summons Fees	12020426	-	-	-
7	Tenders Fees	12020427	-	-	-
8	Billboard Advertisement Fees	12020436	-	-	-
9	Association Fees	12020442	-	-	-
10	Births and Deaths Registration Fees	12020443	-	-	-
11	Burial Fees	12020444	-	-	-
12	Change of Ownership Fees	12020445	-	-	-
13	Agricultural/Veterinary Services Fees	12020446	-	-	-
14	Development Levies	12020448	-	-	-
15	Business/Trade Operating Fees	12020449	-	-	-
16	Inspection Fees	12020450	-	-	-
17	Timber & Forests Fees	12020451	-	-	-
18	Application Fees	12020453	-	-	-

19	Parking Fees	12020454	-	-	-
20	Produce Buying Fees	12020455	-	-	-
21	Forestry and Fuel Exploitation Fees	12020456	-	-	-
22	Rice/Mill/Cassava Grinding Fees	12020457	-	-	-
23	Painting, Spraying and Sign Writing Workshop Fees	12020458	-	-	-
24	Motor Mechanic/Car Wash Depot Fees	12020459	-	-	-
25	Block Making Machines Fees	12020460	-	-	-
26	Survey Fees	12020461	-	-	-
27	Estate Agent Fees	12020462	-	-	-
28	Customary Right of Occupancy Fees	12020463	1,650,000.00	1,000,000.00	(650,000.00)
29	Commission on Transfer of Plot/Property	12020464	-	-	-
30	Approval of Building Plan Fees	12020465	-	-	-
31	Mortgage Sub-Lease Approval Fees	12020466	-	-	-
32	Landing Fees	12020467	-	-	-
33	Business Premises/Workshop Fees	12020468	-	-	-
34	Club/Associations Registration Fees	12020469	-	-	-
35	Corn Grinding Mill Fees	12020470	-	-	-
36	Payments in lieu of Registration Notices	12020471	-	-	-
37	Mortuary, Hears, and Cemetery	12020472	-	-	-
38	Local Government Certificate of Origin	12020473	2,500,000.00	1,270,000.00	(1,230,000.00)
39	Farmers Registration	12020474	-	-	-
40	Registration of Vehicles	12020475	-	-	-
41	Eating House License Fees	12020476	-	-	-
42	Entertainment and Drumming Fees	12020477	-	-	-

43	Night Soil Disposal/Depot Fees	12020478	-	-	-
44	Learning Driving Tests Fees	12020479	-	-	-
45	Bus/Commercial Vehicle/Taxi Permit Fees	12020480	-	-	-
46	Palm Wine Tappers/Sellers Fees	12020481	-	-	-
47	Wharf/Canoe Landing Fees	12020482	-	-	-
48	Toll Gate/Stadium Fees	12020483	-	-	-
49	Slaughter Fees	12020484	-	-	-
50	Abattoir Fees	12020485	-	-	-
51	Registration for Meat Van Fees	12020486	-	-	-
52	Naming of Street Registration Fees	12020487	-	-	-
53	Mobile Sales Promotion Fees	12020488	-	-	-
54	Dislodging of Septic Tank Charges	12020489	-	-	-
55	Registration of Septic Tank Dislodging Fees	12020490	-	-	-
56	Pest Control and Disinfectant Fees	12020491	-	-	-
57	Vault Fees	12020492	-	-	-
58	Dispensary and Maternity Fees	12020493	-	-	-
59	Laboratory Test Fees	12020494	-	-	-
60	Environmental Sanitation Fees	12020495	-	-	-
61	Sand Dredging Fees	12020496	-	-	-
62	Sand, Granite, Iron Rod Sellers Fees	12020497	-	-	-
63	Irrigation Scheme Fees/Charges	12020498	-	-	-
64	Other Fees not elsewhere defined	12020499	-	-	-
	<b>Total</b>		<b><u>6,700,000.00</u></b>	<b><u>3,520,500.00</u></b>	<b><u>(3,179,500.00)</u></b>



**Note 6 - SALES GENERAL**

<b>SALES GENERAL</b>					
<b>S/ N</b>	<b>Revenue Type</b>	<b>New/IPSAS</b>	<b>Estimate 2021</b>	<b>Actual 2021</b>	<b>Variance 2021</b>
1	Sales of Journal and Publications	12020601	-	-	-
2	Proceeds from Sales of Consumer Goods/Haulage	12020602	-	-	-
3	Sale of ID Cards	12020603	-	-	-
4	Sales of Unserviceable Stores/Scraps/Unserviceable items	12020604	-	-	-
5	Sales of Vaccines	12020605	-	-	-
6	Sales of Consultancy/Registration Forms	12020607	-	-	-
7	Sales of Improved Seeds/Chemicals	12020608			
8	Proceeds from Sales of Farm Produce	12020609			
9	Proceeds from Sales of Goods by Public Auctions	12020610	-	-	-
10	Proceeds from Sales of Government Vehicles	12020611	-	-	-
11	Proceeds from Sales of Drugs and medications	12020612			
12	Sales of Government Buildings	12020614	-	-	-
13	Sales of Uniforms	12020615	-	-	-
14	Sales of Emblems	12020616	-	-	-
15	Sales of Stores	12020617	-	-	-
	Other Sales not elsewhere defined	12020617	-	-	-
	<b>Total</b>				

**Note 7 - EARNING GENERAL**

<b>EARNING GENERAL</b>					
<b>S/ N</b>	<b>Revenue Type</b>	<b>New/IPSAS</b>	<b>Estimate 2021</b>	<b>Actual 2021</b>	<b>Variance 2021</b>
1	Earnings from Consultancy Services	12020701	-	-	-
2	Earnings from Laboratory Services	12020702	-	-	-
3	Earnings from Hire of Plants and Equipment	12020703	-	-	-
4	Earnings from Use of Government Vehicles	12020704	-	-	-
5	Earning from Use of Government Halls	12020705	-	-	-
6	Earning from Toll Gates	12020706	-	-	-
7	Earnings from Medical Services	12020707	-	-	-
8	Earnings from Agricultural produce	12020708	-	-	-
9	Earnings from Tourism/Culture/Arts Centers	12020709	-	-	-
10	Earnings from Guest Houses	12020710	-	-	-
11	Earnings from Commercial/Industrial Activities	12020711	-	-	-
12	Earnings from Markets	12020712	2,300,000.00	1,000,000.00	1,300,000.00
13	Earnings from Motor Parks	12020713	1,125,500.00	1,520,200.00	(394,700.00)
14	Earnings from Shops and Shopping Centers	12020714	3,500,000.00	2,000,000.00	1,500,000.00
15	Earnings from Transport Services ( Mass Transit)	12020715	-	-	-
16	Earning from Tipper and Tractors	12020716	8,825,300.00	6,262,300.00	2,563,000.00
17	Earning from Sign Posts	12020717	-	-	-
18	Earnings from GSM Operators	12020718	-	-	-
19	Earnings from Granders	12020719	-	-	-
20	Earnings from Low Boards	12020720	-	-	-
21	Earnings from Compressed Earth Bricks	12020721	-	-	-
22	Earnings Slaughter House	12020722	-	-	-

23	Earning from Cattle Markets	12020723	-	-	-
24	Earnings from Goats and Sheep Markets	12020724	-	-	-
25	Other Earnings not elsewhere defined	12020725	-	-	-
	<b>Total</b>		<b><u>15,750,800.00</u></b>	<b><u>10,782,500.00</u></b>	<b><u>4,968,300.00</u></b>

**Note 8 - BUILDING GENERAL**

<b>FINES GENERAL</b>					
<b>S/N</b>	<b>Revenue Type</b>	<b>New/IPSAS</b>	<b>Estimate 2021</b>	<b>Actual 2021</b>	<b>Variance 2021</b>
1	Rent on Government Quarters	12020801	-	-	-
2	Rent on Government Offices	12020802	-	-	-
3	Rent on Government Buildings	12020803	-	-	-
4	Rent on Conference/Civic Centers	12020804			
5	Rent on Buildings sat Aerodromes	12020805	-	-	-
6	Rent on Local Government Guest House	12020806	-	-	-
	<b>Total</b>		-	-	-

**Note 9 - LAND & OTHERS GENERAL**

S/N	Revenue Type	New/IPSAS	Estimate 2021	Actual 2021	Variance 2021
1	Rent on Government Land	12020901	-	-	-
2	Rents sand Premium on Allocations of Land	12020903	-	-	-
3	Rents of Plots and Sites Services programme	12020904	-	-	-
4	Lease Rentals	12020905	-	-	-
5	Rents on Government Property (Quarters)	12020906	-	-	-
6	Rents on Government property (Buildings other than Quarters)	12020907	-	-	-
7	Rents from Landed property	12020908	-	-	-
	<b>Total</b>		-	-	-

**BURSARI LOCAL GOVERNMENT**  
**Note- 10 PERSONNEL COST**

<b>S/N</b>	<b>Description</b>	<b>CODE</b>	<b>BUDGETTED 2021</b>	<b>Actual 2021</b>	<b>Variance 2021</b>
1	Basic Salaries	21010101	559,269,055.80	330,637,210.57	228,631,845.23
2	Allowances General	21020101-7	277,483,493.07	164,046,923.10	113,436,569.97
3	2.75 YCHMB Contribution	21020201	23,661,383.13	13,988,437.38	9,672,945.75
	<b>Total</b>		<b><u>860,413,932.00</u></b>	<b><u>508,672,571.05</u></b>	<b><u>351,741,360.95</u></b>

**BURSARI LOCAL GOVERNMENT**  
**Notes to 11 OVERHEAD EXPENDITURE**

<b>S/N</b>	<b>Description</b>	<b>CODE</b>	<b>BUDGETTED 2021</b>	<b>Actual 2021</b>	<b>Variance 2021</b>
1	Office materials and supplies	220204301	2,000,000.00	1,800,000.00	200,000.00
2	Minor Motor vehicle Maintenance	22020401	7,650,000.00	14,700,000.00	(7,050,000.00)
3	Minor Road Maintenance	22020413	-	-	-
4	Security Service Coverage	22020601	10,000,500.00	20,000,000.00	(9,999,500.00)
5	Sanitation Service	22020607	6,200,000.00	8,500,000.00	(2,300,000.00)
6	Plant Generator Fuel Cost	22020803	4,280,000.00	10,500,000.00	(6,220,000.00)
7	Staff Welfare Packages	22021007	1,850,500.00	2,500,000.00	(649,500.00)
8	Meetings Entertainment	22021026	5,750,000.00	10,000,000.00	(4,250,000.00)
9	Contingencies	22021029	5,400,000.00	12,015,089.06	(6,615,089.06)
10	Legislature Vote	22021030	-	-	-
11	Press & Public	22021030	5,650,000.00	10,500,000.00	(4,850,000.00)
12	Chairman's Hospitality	22021028	5,000,000.00	4,670,250.00	329,750.00
13	Financial Assistant	2201027	5,000,000.00	5,500,000.00	500,000.00
14	Accommodation NYSC	22021022	-	-	-
15	motor vehicle fuel cost	22020801	-	-	-
16	Bank Charge other head interest	22020901	-	-	-
17	Sporting Activities	22021009	3,600,000.00	4,000,000.00	(400,000.00)
18	Medical Exp. Intral	22020019	5,000,000.00	8,500,000.00	(3,500,000.00)
19	Insurance charges	22020902	-	-	-
20	Retamership CRBG new	22020608	-	-	-
21	Minor Fumigation service	22020610	5,250,000.00	3,500,000.00	1,750,000.00
22	Legal Services	22020703	6,750,000.00	2,000,000.00	4,750,000.00

23	Agricultural Consulting Services	22020707	-	-	-
24	Audit Service	22020710	-	-	-
25	Security vote including operation	22020684	10,000,000.00	18,000,000.00	(8,000,000.00)
26	Workshop conferences and seminars	22020503	5,850,000.00	5,000,000.00	850,000.00
27	Local Training	22020501	5,169,000.00	5,000,000.00	169,000.00
28	Printing of Non security Documents	22020325	-	-	-
29	Drugs/Lab/medical supplies	22020301	5,000,000.00	21,500,000.00	(16,500,000.00)
30	Uniforms and other clothing	22020309	-	5,000,000.00	(5,000,000.00)
31	Food stuffs catering. Materials	22020311	-	-	-
32	Revenue materials	22020313	-	2,000,000.00	(2,000,000.00)
33	Minor office furniture Maintenance	22020402	4,600,000.00	3,200,000.00	1,400,000.00
34	Minor and Building/RQM	22020403	-	-	-
35	Minor Plants Generator Maintenance	22020405	5,000,000.00	10,000,000.00	(5,000,000.00)
36	Other Maintenance Service	22020406	5,000,000.00	15,000,000.00	(10,000,000.00)
37	Minor Street lightening	22020409	-	-	-
38	Minor Market/ Public Equipment Maintenance	22020412	-	2,200,000.00	(2,200,000.00)
39	Subvention General	22050104	-	571,478,885.77	(571,478,885.77)
	<b>TOTAL</b>		<b><u>120,000,000.00</u></b>	<b><u>780,064,224.83</u></b>	<b><u>(660,064,224.83)</u></b>

## BURSARI LOCAL GOVERNMENT

### Note 12- ADMIN SECTOR- EXPENDITURE

ECON CODE	DESCRIPTION	GEO CODE	BUDGETTED 2021	ACTUAL 2021	VARIANCE 2021
23050243	Procurement of Toyota Hilux	23510200	36,782,500.00	29,540,500.00	7,242,000.00
23050243	Purchase of Vehicle to D. HDS of Dapchi	23510204	10,375,500.00	5,758,928.52	4,616,571.48
23050243	Purchase of Vehicle to D.H of Kaliyari	23510208	10,375,500.00	5,758,928.52	4,616,571.48
23050243	Purchase of Vehicle to D.H of Masaba	23510210	10,375,500.00	5,758,928.52	4,616,571.48
23030131	Renovation of three (3) Staff Quarters at Dapchi	23510204	52,157,500.00	35,650,750.00	16,506,750.00
23020180	Construction of District Head Palace at Garin Alkali	23510205	30,227,350.00	21,780,200.00	8,447,150.00
23030151	Supply of furniture to Senior Staff Quarter at Dapchi	23510204	34,000,000.00	29,540,500.00	4,459,500.00
23050243	Purchase of Motor Vehicle for Project Inspection	23510200	30,700,697.25	21,991,664.44	8,709,032.81
<b>TOTAL</b>			<b><u>214,994,547.25</u></b>	<b><u>155,780,400.00</u></b>	<b><u>59,214,147.25</u></b>

**BURSARI LOCAL GOVERNMENT  
ECONOMIC SECTOR EXPENDITURE**

**Note 13**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>GEO CODE</b>	<b>BUDGETTED 2021</b>	<b>ACTUAL 2021</b>	<b>VARIANCE 2021</b>
23010139	Purchase of Tractor and implement (3)	23510200	62,510,780.00	60,138,300.00	2,372,480.00
23010117	Purchase of Thrashing Machine	23510200	7,500,000.00	6,760,000.00	740,000.00
23010159	Purchase of Veterinary Drugs and equipment	23510200	10,125,200.00	8,250,000.00	1,875,200.00
23050184	Procurement of viewing Machine across 10 Ward of L.G	23510200	3,200,000.00	3,000,000.00	200,000.00
23010127	Procurement of Water Pump and accessories for Youth Empowerment	23510200	3,500,000.00	4,650,720.00	(1,150,720.00)
230	Maintenance of Drainage at Dapchi	23510204	12,750,500.00	10,250,500.00	2,500,000.00
23020153	Maintenance of Drainage at Bayamari	23510201	15,650,200.00	18,000,000.00	(2,349,800.00)
23010127	Purchase of Agric Chemical and spraying equipment	23510200	6,550,000.00	5,000,000.00	1,550,000.00
23020139	Construction of Culvert linking Garundole and Ilaila	23510205	27,680,200.00	37,785,700.00	(10,105,500.00)
23030144	Construction of Feeder Road linking Dapchi to Jaba	23510204	30,755,080.00	48,995,506.11	(18,240,426.11)
<b>TOTAL</b>			<b><u>180,221,960.00</u></b>	<b><u>202,830,726.11</u></b>	<b><u>(22,608,766.11)</u></b>

**BURSARI LOCAL GOVERNMENT**  
**NOTE 14 REGIONAL DEVELOPMENT EXPENDITURE**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>GEO CODE</b>	<b>BUDGETTED 2021</b>	<b>ACTUAL 2021</b>	<b>VARIANCE 2021</b>
23020138	Construction of Road and Drainage at Dapchi and Gwio Kura Road at Garin Alkali	23510204 and 23510205	-	128,759,296.11	(128,759,296.11)
23020177	Drilling of Solar Borehole and installation of Hybrid at Dapchi	23510204	66,155,500.00	49,375,800.00	16,779,700.00
23020177	Drilling of Borehole at Dadigar	23510208	32,985,600.00	24,250,700.00	8,734,900.00
23020177	Drilling of Solar Borehole at Garin Alkali	23510205	30,376,500.00	23,800,000.00	6,576,500.00
23020177	Drilling of Borehole at Tarbutu	23510205	34,100,000.00	25,320,200.00	8,779,800.00
23020138	Construction of 2 inclinators at Bakin Kasuwa Dapchi	23510204	19,567,000.00	7,589,874.04	11,977,125.96
23020138	Construction of (2) Public Toilet at Bayamari Market and Motor Park	23510201	30,287,881.75	8,212,800.29	22,075,081.46
<b>TOTAL</b>			<b><u>213,472,481.75</u></b>	<b><u>267,308,670.44</u></b>	<b><u>(53,836,188.69)</u></b>

**BURSARI LOCAL GOVERNMENT  
SOCIAL SECTOR EXPENDITURE**

**NOTE 15**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>GEO CODE</b>	<b>BUDGETTED 2021</b>	<b>ACTUAL 2021</b>	<b>VARIANCE 2021</b>
23030106	Renovation of LGEA Office at Dapchi	23510204	14,200,000.00	13,750,000.00	450,000.00
23030146	Construction of Event and Recreational Centre at Dapchi	23510204	70,500,000.00	63,370,500.00	7,129,500.00
23010122	Procurement of essential emergency Drugs and equipment to Health Clinic	23510200	25,150,000.00	20,801,714.28	4,348,285.72
23030106	Renovation of Kaliyari Health Clinic	23510208	10,780,250.00	13,325,600.00	(2,545,350.00)
23030106	Renovation of Dallari Health Clinic	23510201	8,350,000.00	7,265,200.00	1,084,800.00
23030146	Construction of Health Centre at Garin Alkali	23510205	47,350,200.00	25,808,150.72	21,542,049.28
23030106	Renovation of Health Clinic at Garundole	23510205	10,000,000.00	14,560,325.00	(4,560,325.00)
23010112	Procurement of furniture to LGEAs Headquarter Dapchi	23510204	5,804,910.00	5,250,000.00	554,910.00
23010163	Procurement of Fire Service equipment	23510200	3,920,000.00	10,175,800.00	(6,255,800.00)
23010161	Purchase of Information Gadget	23510200	4,080,000.00	11,275,820.00	(7,195,820.00)
<b>TOTAL</b>			<b><u>200,135,360.00</u></b>	<b><u>185,583,110.00</u></b>	<b><u>14,552,250.00</u></b>

**BURSARI LOCAL GOVERNMENT COUNCIL  
NOTE TO THE FINANCIAL STATEMENT  
FEDERATION ALLOCATION (FAAC)**

Code	Description	₦
11010101 – 11010101	A Share of Statutory Allocation from FAAC 2021	
	Net Share of Statutory Allocation	1,350,533,451.03
11010201 – 11010201	Share of Value Added Tax	648,247,106.94
11010303 – 11010303	Share of Excess Crude Oil	-
	Excess Bank Charges	139,768.72
	Share of Solid Mineral	1,932,489.94
	Share of Non Oil Revenue	60,698,224.89
	Federal Intervention	2,818,395.17
	Forex Equalization	3,833,180.66
	Share of Exchange Gain	7,645,348.22
	Ecological Fund	28,829,554.01
	<b>Total Gross FAAC</b>	<b><u>2,104,677,519.58</u></b>
11010101 – 11010101	B Share of Statutory Allocation from FAAC 2020	-
	Net Share of Statutory Allocation	1,332,170,764.98
11010201 – 11010201	Share of Value Added Tax	342,531,915.28
11010303 – 11010303	Share of Excess Crude Oil	42,923,648.21
	Share of Good Value	3,760,303.49
	Share of Solid Mineral	2,27,881.89
	Share of Non Oil Revenue	5,762,917.22

	Federal Intervention	36,098,913.48
	Forex Equalization	11,884,961.11
	Share of Exchange Difference	42,236,460.58
	Share of Excess Oil	15,212,674.65
	<b>Total Gross FAAC</b>	<b><u>1,832,810,440.89</u></b>

Trans Date	Ref. Number	Transaction Details	Value Date	Withdrawal(DR)	Deposit(CR)	Balance
15-Dec-2021		FIP:HPB/POS Agent YUROMA K/YUROMA KAMBA POS Trf fo	15-Dec-2021	0.00	30,000.00	2,568,617.75
15-Dec-2021		FIP:HPB/POS Agent YUROMA K/YUROMA KAMBA POS Trf fo	15-Dec-2021	0.00	1,000.00	2,569,617.75
15-Dec-2021		FT/MAIGARI DALA	15-Dec-2021	1,000,000.00	0.00	1,569,617.75
16-Dec-2021		BRANCHSTMT:Charge: Statement charges	16-Dec-2021	220.00	0.00	1,569,397.75
16-Dec-2021		BRANCHSTMT:Charge: VAT charges on Statement	16-Dec-2021	16.50	0.00	1,569,381.25
16-Dec-2021		ALHAJI MUSTAPHA	16-Dec-2021	0.00	404,000.00	1,973,381.25
17-Dec-2021		FIP:HPB/Usman Kawuwa/Transfer from Usman Kawuwa/AT	17-Dec-2021	0.00	7,500.00	1,980,881.25
20-Dec-2021		CEVA AB Transfer/112094769/48989794029863080/d epos	19-Dec-2021	0.00	1,000.00	1,981,881.25
21-Dec-2021		CEVA AB Transfer/111899935/22562335216220924/d epos	21-Dec-2021	0.00	1,000.00	1,982,881.25
21-Dec-2021		FIP:HPB/ALI ABDULRAHAMAN/Transfer from ALI ABOULRA	21-Dec-2021	0.00	7,000.00	1,989,881.25
21-Dec-2021		FIP:HPB/Usman Kawuwa/Transfer from Usman Kawuwa/AT	21-Dec-2021	0.00	7,000.00	1,996,881.25
21-Dec-2021		FIP:ZIB/KACHALLAH/ 82848138741199	21-Dec-2021	0.00	1,000.00	1,997,881.25
22-Dec-2021		CEVA AB Deposit/111662451/44910078590844528/d pos	22-Dec-2021	0.00	1,000.00	1,998,881.25
22-Dec-2021		FIP:HPB/POS Agent Dapchi c/Dapchi commu POS Trf fo	22-Dec-2021	0.00	1,000.00	1,999,881.25
23-Dec-2021	00233487	ABATCHA USMAN	23-Dec-2021	50,000.00	0.00	1,949,881.25
23-Dec-2021		FT/ABATCHA USMAN	23-Dec-2021	1,500,000.00	0.00	449,881.25
23-Dec-2021		ALHAJI MUSTAPHA	23-Dec-2021	0.00	400,000.00	849,881.25
23-Dec-2021		SELF	23-Dec-2021	0.00	1,000.00	850,881.25
23-Dec-2021		FIP:HPB/POS Agent YUROMA K/YUROMA KAMBA POS Trf fo	23-Dec-2021	0.00	3,000.00	853,881.25
24-Dec-2021		FIP:HPB/POS Agent YUROMA K/YUROMA KAMBA POS Trf fo	24-Dec-2021	0.00	1,000.00	854,881.25
28-Dec-2021		FIP:HPB/POS Agent YUROMA K/YUROMA KAMBA POS Trf fo	28-Dec-2021	0.00	1,000.00	855,881.25
29-Dec-2021		FIP:HPB/Ali Abdulrahman/Transfer from Ali Abdulra	29-Dec-2021	0.00	7,000.00	862,881.25
29-Dec-2021		FIP:HPB/POS Agent YUROMA K/YUROMA KAMBA POS Trf fo	29-Dec-2021	0.00	1,000.00	863,881.25
30-Dec-2021		ALHAJI MUSTAPHA	30-Dec-2021	0.00	260,000.00	1,123,881.25
		Closing Balance				1,123,881.25

25  
17  
3  
7  
2



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 \* 50% of your salary with FirstAdvance



30Dec21	30Dec21	KIP:ACCES/0810999080/BURSARI LOC AL GOVT CAPITAL ACCOUNT/TRF BO BURSARI LOCAL GOVT CAPITAL ACCOUN RSARI LOCAL GOVT CAPITAL ACCOUNTxn Amount - NGN39112200.00 NIPFTDC - NGN44.28 - VAT - NGN3.75	39,112,200.00		160,879,086.27
30Dec21	30Dec21	KIP:ACCES/0810999080/BURSARI LOC AL GOVT CAPITAL ACCOUNT/TRF BO BURSARI LOCAL GOVT CAPITAL ACCOUN RSARI LOCAL GOVT CAPITAL ACCOUNTxn Amount - NGN500000.00 NIPFTDC - NGN44.28 - VAT - NGN3.75	500,000.00		160,379,086.27
30Dec21	30Dec21	SMS CHARGES X 2 160161602253 T RFBYYOBESTATEJOINTLOCALGOVTACC T IFOBURSARILocalGOVTCAPITALACTx n Amount - NGN8.00 - - VAT -	8.00		160,379,078.27
31Dec21	31Dec21	SMS CHARGES X 2 KIP:ACCES 0810 999080 BURSARI LOCAL GOVT CAPI TAL ACCOUNT TRF BO BURSARI LOCTxn Amount - NGN8.00 - - VAT -	8.00		160,379,070.27
31Dec21	31Dec21	SMS CHARGES X 2 KIP:ACCES 0810 999080 BURSARI LOCAL GOVT CAPI TAL ACCOUNT TRF BO BURSARI LOCTxn Amount - NGN8.00 - - VAT -	8.00		160,379,062.27
31Dec21	31Dec21	SMS Charge 218760739615 TRFBYYOBEST ATEJOINTLOCALGOVTACCT IFOBURSARILoc Txn Amount - NGN8.00 - - VAT -	8.00		160,379,054.27
31Dec21	31Dec21	SMS Charge SHARED RESPONSILITIES Txn Amount - NGN8.00 - - VAT -	8.00		160,379,046.27
		Closing Balance . . .			160,379,046.27

STONE BANK L.D.  
47 NAYINAWA POT. ROAD  
DAMATURU

		Open Balance . . .			70,030,752.50	1,336.82 70,032,089.48
29Dec21	29Dec21	BULK UPLOADMNT OF SALARY IRO MAINSTR BO YOBE STATE JOINT LOC				
30Dec21	30Dec21	SMS CHARGES X 2 PMT OF SALARY IRO MAINSTR BO YOBE S TATE JOI NT LOC	8.00			70,032,081.48
		Txn Amount - NGN8.00 - - VAT -				
30Dec21	30Dec21	AC-NGN1765100010001	53.75			70,032,027.73
		KIP:ACCES/0776403414/BURSARI LOC AL GOVT SALARY ACCOUNT/TRF BY BURSARI LOCAL GOVT SALARY ACCOUNT SARI LOCAL GOVT SALARY ACCOUNT Txn Amount - NGN70030752.50 NIPFTDC - NGN44.28 - VAT - NGN3.75				
30Dec21	30Dec21	KIP:ACCES/0776403414/BURSARI LOC AL GOVT SALARY ACCOUNT/TRF BY BURSARI LOCAL GOVT SALARY ACCOUNT SARI LOCAL GOVT SALARY ACCOUNTTxn Amount - NGN70030752.50 NIPFTDC - NGN44.28 - VAT - NGN3.75		70,030,752.50		1,275.23
		SMS CHARGES X 2 KIP:ACCES 0776 403414 BURSARI LOCAL GOVT SALA RY ACCOUNT TRF BY BURSARI LOCATxn Amount - NGN8.00 - - VAT -	8.00			1,267.23
30Dec21	30Dec21	Closing Balance . . .				1,267.23

KEYSTONE BANK  
 47 MARINKA POT/KO  
 DAMATURU



# ZENITH BANK PLC

DAMATURU, PLOT 29/30, BUKAR ABBA IBRAHIM WAY,, DAMATURU, . DAMATURU

BURSARI L. G. COUNCIL  
LOCAL GOVT. SECRETARIAT, DAPACHI

Page 1 of 1

Account Number: CA 1011983243  
 Currency: NGN  
 Opening Balance: 50,043,915.38  
 Total Debit: 50,042,712.01  
 Total Credit: 0.00  
 Closing Balance: 1,203.37  
 Period: 01/12/2021 TO 31/12/2021

DATE POSTED	VALUE DATE	DESCRIPTION	DEBIT	CREDIT	BALANCE
		OPENING BALANCE			50,043,915.38
01/12/2021	01/12/2021	NIP Charge + VAT	53.75		50,043,861.63
01/12/2021	01/12/2021	NIP CR/YBS 17 LG CONT&STAND PYT 2 LGS&MDAS/KBL	43,792,534.51		6,251,327.12
01/12/2021	01/12/2021	NIP Charge + VAT	53.75		6,251,273.37
01/12/2021	01/12/2021	NIP CR/MAIGARI DALA/KBL	6,250,000.00		1,273.37
04/12/2021	04/12/2021	STAMP DUTY CHARGE	50.00		1,223.37
27/12/2021	27/12/2021	SMS Notification Charge Dec 2021	20.00		1,203.37
6 Debit(s)      0 Credit(s)			50,042,712.01	0.00	
6 Debit(s)      0 Credit(s)			50,042,712.01	0.00	1,203.37
CLRD + UNCLRD			50,042,712.01	0.00	1,203.37

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OUR ZENITHDIRECT CONTACT CENTER GIVES YOU ROUND THE CLOCK ACCESS TO YOUR ACCOUNT(S). ENROLL TODAY THROUGH INTERNET BANKING, BY VISITING ANY OF OUR BRANCHES OR BY CALLING ZENITHDIRECT ON: 01-2787000

TO AVOID CHEQUE RELATED FRAUD IN YOUR ACCOUNT WE IMPLORE YOU TO KEEP YOUR CHEQUE BOOKS AWAY FROM UNAUTHORIZED PERSONS.

YOU HAVE THE RIGHT TO NEGOTIATE INTEREST/CHARGES ON YOUR ACCOUNT IN LINE WITH THE PROVISIONS OF THE CBN GUIDE TO BANK CHARGES.

