

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

Yusufari Local Government Council,
Updated Financial Statements for the
Year Ended 31st December, 2021.

Statement No. 1: Responsibility for the Financial Statement

These Financial Statement have been prepared for the operations of Yusufari 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 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 of my knowledge, adequate system of internal control has been operated throughout the reporting period.

Hajiya Fatsuma Ibrahim

Treasurer Yusufari Local Govt.

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Hajiya Fatsuma Ibrahim 25/5/22

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 present the financial position and operations of the Local Government as at 31st December, 2021 and its operations for the year.

Hajiya Fatsuma Ibrahim

Treasurer Yusufari Local Govt.

Sign/Date:.....

Hajiya Fatsuma Ibrahim 28/5/22

Hon. Waziri Ibrahim

Chairman Yusufari Local Govt.

Sign/Date:.....

Hon. Waziri Ibrahim 28/05/2022

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 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 to 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 basis 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 revenues and cash balance which also complies with the provision of the Financial Memoranda (1.14 – 1.15).

In compliance 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 of 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 cashflow for revenue and expenditure which formed the basis of this opinion.

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


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

AS
29/15/22

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

Note	Description	Actual 2021	Final Budget 2021	Actual 2020
1	Statutory Allocation	1,295,213,746.52	1,362,754,264.00	1,278,945,230.79
2	Excess Crude Oil	-	-	41,242,137.01
3	Value Added Tax	651,044,665.23	512,921,787.00	344,113,402.98
4	Other FAAC Allocation	105,707,978.54	563,486,160.00	120,654,286.90
	Sub Total	<u>2,051,963,390.29</u>	<u>2,439,162,211.00</u>	<u>1,776,894,257.68</u>
4.	Internal Generated Revenue	<u>15,315,520.00</u>	<u>34,109,510.70</u>	<u>8,060,800.00</u>
	Total Receipts	<u>2,067,278,910.29</u>	<u>2,473,271,721.70</u>	<u>1,784,955,057.68</u>
	RECURRENT EXPENDITURE			
	-Personnel Cost	399,091,683.84	935,510,745.00	436,805,193.63
	-Over Head Exp.	42,500,000.00	120,000,000.00	115,507,895.19
	-Subventions to Boards/	565,959,307.70	-	628,321,371.54
	-Emirate Councils	30,000,000.00	-	35,000,000.00
	-Other operating activities	130,794,051.02	338,452,877.00	48,500,973.48
	Sub- Total	<u>1,168,345,042.56</u>	<u>1,393,963,622.00</u>	<u>1,264,135,433.86</u>
	Transfer to Capital Exp.	<u>1,036,984,012.44</u>	<u>1,079,308,099.00</u>	<u>478,981,718.10</u>
	Total Expenditure	<u>2,205,329,055.00</u>	<u>2,473,271,721.70</u>	<u>1,743,117,151.86</u>
	Net Cash Bal. from operations	(138,050,144.71)		
	Proj. Joint. A/C Open. Bal. 1-1-2021	127,844,194.32	-	
	Opening Bank balance 01/01/2021	<u>41,895,714.10</u>		
		<u>169,739,908.42</u>		57,808,.38
	Closing 31/12/2021	31,689,759.71	-	41,895,714.10

Represented by:

Microfinance	-	1100211773	-	369,608.05
Keystone Bank Plc	-	2008820503	-	<u>31,320,151.66</u>
				<u>31,689,759.71</u>

STATEMENT NO 1
YUSUFARI LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021.

Annual Budget 2021	Description	Notes	Actual 2021	2020
1,362,754,264.00	Statutory Allocation FC	1	1,295,213,746.52	1,278,945,230.79
512,921,787.00	Value Added Tax		651,044,665.23	344,113,402.98
401,258,240.00	Share of Good Value		-	3,612,995.59
-	Exchange Rate Difference		-	40,581,869.58
-	Solid Minerals		1,856,785.68	2,140,605.80
24,334,188.00	Non Oil revenue		62,300,396.32	5,537,158.03
48,668,376.00	Interventions		2,742,335.38	34,684,757.66
-	Forek Equalization		3,683,017.82	11,419,374.07
40,556,979.00	Exchange Difference		7,288,196.19	-
-	Ecological Fund		27,698,250.36	41,242,137.01
48,668,377.00	Excess Bank Charges		135,996.79	14,616,726.17
2,439,162,211.00	Sub- Total Statutory Allo.		<u>2,051,963,390.29</u>	<u>1,776,894,257.68</u>
10,000,000.00	Direct taxes/Rate	2	2,500,000.00	350,000.00
1,000,000.00	Licenses	3	200,000.00	60,000.00
4,109,510.70	Fees	4	315,520.00	127,200.00
1,000,000.00	Fines	5	300,000.00	18,800.00
-	Sales	6	-	-
18,000,000.00	Earnings	7	12,000,000.00	7,504,800.00
-	Rents on Government Building	8	-	-
-	Rent on Land and other	9	-	-
-	Repayments Generals		-	-

-	State Share of Revenue		-	-
34,109,510.70	Sub Total Initial Gen. Rev		15,315,520.00	8,060,800.00
2,473,271,721.70	Total Revenue		-	1,784,955,057.68
			2,067,278,910.29	
935,510,745.00	PAYMENTS	10		
120,000,000.00	Personnel Cost Salaries	11	399,091,683.84	436,805,193.65
-	Overhead Charges		42,500,000.00	115,507,895.19
-	Consolidate Rev. Charges		-	441,176.64
-	Subvention			-
-	SUBEB		262,264,418.45	294,897,340.48
-	PHCMB		124,649,657.22	146,634,848.32
-	Local Govt. Pension Board		148,290,878.40	177,824,339.25
-	Yobe State University		22,000,000.00	20,000,000.00
-	Emirate Councils		30,000,000.00	35,000,000.00
-	1% Admin charge		7,430,823.71	6,979,548.61
-	Training Fund		1,323,529.92	1,985,294.88
338,452,877.00	Other Operation activities		130,794,051.02	48,059,796.84
1,393,963,622.00	Total Recurrent Exp.		1,168,345,042.56	1,264,135,433.86
1,079,308,099.70	Operating Bal.		898,933,867.73	520,819,623.82
-	Appropriation/Transfer		-	-
-	Transfer to C.D Fund		1,068,673,772.15	-
-	Capital Expenditure Admin Sec.		-	30,00,000.00
-	Capital Expenditure Econ. Sec.		-	129,000,000.00
-	Capital Exp. Regional Dev.		-	13,000,000.00
-	Capital Exp. Social Sec.		-	306,981,718.82
1,079,308,099.70	Total Capital Exp.		1,036,984,984,012.44	478,981,718.20
-	Net Cash flow from Dev& Inv.		(138,050,144.71)	-

-	Sales of Fixed Assets		-	-
-	Proceeds of Grants & aids		-	-
-	Proceeds from Financing Activities		-	-
-	Net increase/Decrease in Cash equivalents		-	-
	Net cash for the year			
-			<u>127,844,194.32</u>	57,808.38
			41,895,714.10	
			<u>169,739,908.42</u>	
-	Cash and Equivalent 31/12/2021		31,689,759.71	41,895,714.00
-	Represent by: 1. Micro Finance		369,608.05	-
	2. First Bank Plc		<u>31,320,151.66</u>	1,100,211,077
			<u>31,689,759.71</u>	

STATEMENT NO 3
YUSUFARI LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021.

Actual 2020	Description	Notes	Actual 2021	Financial Budget 2021	Variance	%
	Proj. Joint. A/C Open. Bal. 1-1-2021		127,844,194.32	-	127,844,194.32	
	Opening Bank balance 01/01/2021		41,895,714.10	-	41,895,714.10	
	Add					
1,278,945,230.97	Statutory Allocation. FAAC		1,295,213,746.52	1,362,754,264.00	(67,540,517.48)	95%
344,113,402.98	Value Added Tax		651,044,665.23	512,921,787.00	138,122,878.23	127%
161,896,423.91	Other Fed. Allocation		105,704,978.54	563,486,160.00	457,781,181.46	19%
	Sub total Statutory Allocation		2,051,963,390.29	2,439,162,211.00	(387,198,820.71)	84%
1,784,955,057.68	Total		<u>2,221,703,294.71</u>	<u>2,439,162,211.00</u>	<u>(217,458,916.29)</u>	91%
350,000.00	Direct Taxes		2,500,000.00	10,000,000.00	(7,500,000.00)	25%
60,000.00	Licenses		200,000.00	1,000,000.00	(800,000.00)	20%
127,200.00	Fees		315,520.00	4,109,510.70	(3,793,990.70)	8%
18,800.00	Fines		300,000.00	1,000,000.00	(700,000.00)	30%
-	Sales		-	-	-	
7,504,800.00	Earning		12,000,000.00	18,000,000.00	(6,000,000.00)	67%
	Rents on Building		-	-	-	
	Sales sand others		-	-	-	
	State Share of Revenue		-	-	-	
8,060,800.00	Sub total I.G.R		15,215,520.00	34,109,510.70	(18,783,990.70)	45%
	Total Revenues		2,237,018,814.71	2,473,271,721.70		90%
	Total Fund Available		2,237,018,814.71	2,473,271,721.70	236,252,906.99	90%
	Less Expenditure					
628,321,371.54	-Subventions		595,959,307.70	-	595,959,307.70	

436,805,193.65	Personnel Cost		399,091,683.84	935,510,745.00	(536,419,061.16)	43%
115,507,895.19	Overhead Charges		42,500,000.00	120,000,000.00	(77,500,000.00)	35%
83,500,973.48	Other Operating activities		130,794,051.02	338,452,877.00	(207,658,825.98)	39%
1,264,135,433.86	TOTAL EXPENDITURE		1,168,345,042.56	1,393,963,622.00	225,618,579.44	84%
-	OPERATING BALANCE		1,168,673,772.15	1,079,308,099.70	(10,634,327.55)	99%
-	APPRPAIRATION/TRANSFER					
520,819,623.82	CON CAPITAL DEW-FUND		1,036,984,012.44	1,079,308,099.70	(42,324,087.26)	96%
41,895,714.10	Closing Balance 31-12-2021		31,689,759.71	-	-	

STATEMENT NO 4
YUSUFARI LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021.

Actual 2020	Description	Notes	Actual 2021	Budget 2021	Variance
	Proj. Joint. A/C Open. Bal. 1-1-2021		127,844,194.32	-	127,844,194.32
57,808.38	Opening Bank balance 01/01/2021		41,895,714.10	-	41,895,714.10
	Add Capital Receipts		898,933,867.73	1,079,308,099.70	(180,374,231.97)
520,819,623.82	Transfers from Consolidated Revenue Account				
-	-Aids/Grants				
-	-Internal /Ext Loan				
520,877,423.20	Total Receipts		1,068,673,772.15	1,079,308,099.70	(10,634,327.55)
	Less Capital Expenditure				
30,000,000.00	Administrative Sect		115,488,885.44	119,280,735.70	(3,791,850.26)
129,000,000.00	Economic Sector		298,362,115.00	312,204,139.00	(13,842,024.00)
	Law and Justice		-	-	-
13,000,000.00	Regional Dev. Sector		120,315,012.00	139,216,593.00	(18,901,581.00)
306,981,714.82	Social Sector		502,818,000.00	508,606,632.00	(5,788,632.00)
478,989,718.20	Total Expenditure		1,036,984,012.44	1,079,308,099.70	(42,324,087.26)
41,895,714.00	Closing Balance		31,689,759.71	-	

YOBE STATE OF NIGERIA
YUSUFARI LOCAL GOVERNMENT COUNCIL
REVENUE ESTIMATE FOR THE YEAR 2021

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REVENUES					
S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
1	Independent Revenue (IGR)	12010101 - 12021402	34,109,510.70	15,315,520.00	18,793,990.70
2	Statutory Allocation	11010101 – 11010101	1,362,754,264.00	1,295,213,746.52	67,540,517.48
3	State Allocation	11010102 – 11010102	35,000,000.00	-	35,000,000.00
4	Value Added Tax	11010201 – 11010201	512,921,787.00	651,044,665.23	(138,122,878.23)
5	Excess Crude Oil	11010303 – 11010303	-	-	
6	Other FAAC Receipt	11010401 - 11011101	528,486,160.00	105,704,978.54	422,781,181.46
TOTAL			2,473,271,721.70	2,067,278,910.29	405,992,811.41

SUMMARY OF RECURRENT EXPENDITURE FOR THE YEAR 2021

RECURRENT EXPENDITURE					
S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
1	Personnel Costs	21010101 – 21020205	935,510,745.00	399,091,983.84	536,419,061.16
2	Overhead Costs	22020101 – 22021036	120,000,000.00	42,500,000.00	77,500,000.00
3	Other Recurrent Costs	22010101 – 22010104	338,452,877.00	726,753,358.72	388,300,481.72
	TOTAL				
4	Capital Expenditure	23010101 – 23050288	1,079,308,099.70	1,036,984,012.44	42,324,087.26
	TOTAL		2,473,271,721.70	2,205,329,055.00	267,942,666.70

**YUSUFARI LOCAL GOVERNMENT COUNCIL
SUMMARY OF RECURRENT REVENUE FOR 2021**

SUMMARY OF RECURRENT REVENUES					
S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
1	Taxes and Rates	12010101 – 12010117			
2	Licenses	12020102 – 12020181			
3	Fees	12020404 – 12020499			
4	Fines	12020501 – 12020506			
5	Sales	12020601 – 12020618			
6	Earnings	12020701 – 12020725			
7	Rent On Local Govt. Buildings	12020801 – 12020806			
8	Rent On Land And Others	12020901 – 12020909			
9	Repayments	12021002 – 12021006			
10	Investments Income	12021102 – 12021104			
11	Interests Earned	12021201 – 12021214			
12	Reimbursements	12021301 – 12021302			
13	Others Revenues	12021401 – 12021402			
	Total IGR				
14	Domestic Grants	13020301 – 13020306			
15	Foreign Grants	13020401 – 13020404			
	Total IGR + Grants				
16	Statutory Allocation	11010101 – 11010101			
17	State Allocation	11010102 – 11010102			
18	Value Added Tax	11010201 – 11010201			
19	Excess Crude Oil	11010303 – 11010303			

20	Other FAAC Receipts	11010401 - 11011101			
	Total Revenues				

**YUSUFARI LOCAL GOVERNMENT COUNCIL
RECURRENT EXPENDITURE FOR 2021**

RECURRENT EXPENDITURE					
S/N	Description	Code	Budgeted 2021	Actual 2021	Variance 2021
1	Travelling & Transport	22020102	10,000,000.00	6,800,000.00	3,200,000.00
2	Telephone services	22020202	1,000,000.00	-	1,000,000.00
3	Stationeries/Office materials	22020301	10,000,000.00	7,500,000.00	2,500,000.00
4	Maintenance of office equipment	22020402	5,000,000.00	2,500,000.00	2,500,000.00
5	Staff Training & Dev.	22020501	15,000,000.00	5,200,000.00	9,800,000.00
6	Entertainment & Hospitality	2201026	20,000,000.00	8,000,000.00	12,000,000.00
7	Maintenance of M/Vehicle	22020401	10,000,000.00	3,180,000.00	6,820,000.00
8	Environmental sanitation	23050281	5,000,000.00	2,000,000.00	3,000,000.00
9	Contr. To Emirate Council	23050288	20,000,000.00	30,000,000.00	(10,000,000.00)
10	Contingencies	22021029	60,000,000.00	410,770,000.00	(350,770,000.00)
11	Conferences/Workshop	22020503	5,000,000.00	4,200,000.00	800,000.00
12	Motor vehicle fuel	22040801	12,000,000.00	10,800,000.00	1,200,000.00
13	Plant and Gen. fuel cost	22020803	40,000,000.00	30,000,000.00	(10,000,000.00)
14	Medical Expenses Local	22021004	2,000,000.00	1,500,000.00	500,000.00
15	Financial assistance	22021027	7,000,000.00	5,000,000.00	2,000,000.00
16	Production of exco	22021023	1,000,000.00	350,000.00	650,000.00
17	Purchase of office furniture & fitting	23010112	15,000,000.00	3,000,000.00	12,000,000.00
19	Security vote/security Ops	22020604	12,000,000.00	102,000,000.00	(90,000,000.00)
20	Contrib. to State	23050276	-	22,000,000.00	(22,000,000.00)

21	Contr. To Dev. Dev. Projects	23050285	-	320,912,184.70	(320,912,184.70)
22	Contr. To YMIC	23050287	-	1,200,000.00	(1,200,000.00)
	Total			<u>250,794,051.02</u>	<u>(726,118,133.68)</u>

**YUSUFARI LOCAL GOVERNMENT COUNCIL
TAXES AND RATES**

Note 2

DETAILS OF RECURRENT REVENUES FOR TAXES AND RATES					
S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
1	Community/Poll Taxes	12010101	4,000,000.00	1,800,000.00	3,200,000.00
2	Arrears of Community/Poll Taxes	12010104	-	-	-
3	Development Tax/Levy	12010105	-	-	-
4	Arrears of Development Levy/Taxes	12010106	-	-	-
5	Cattle Levy/Taxes	12010107	4,000,000.00	1,200,000.00	2,800,000.00
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	1,000,000.00	200,000.00	800,000.00
10	Penalty for Tenement Rate	12010112	-	-	-
11	Arrears of Tenement Rate	12010113	-	-	-
12	Ground Rates	12010114	1,000,000.00	300,000.00	700,000.00
13	Federal Government Grant in lieu of Tenement Rate	12010115	-	-	-
14	State Government Grant in	12010116	-	-	-

	lieu of Tenement Rate				
15	Other Personal Taxes/Rates not elsewhere defined.	12010117	-	-	-
Total			<u>10,000,000.00</u>	<u>2,500,000.00</u>	<u>7,500,000.00</u>

YUSUFARI LOCAL GOVERNMENT COUNCIL

LICENSES - GENERAL

Note 3

LICENSES-GENERAL					
S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
1	Goldsmith/Gold Dealers Licenses	12020102	-	-	-
2	Radio/Television Licenses	12020105	-	-	-
3	Boats & Canoe/Small Craft Licenses	12020107	-	-	-
4	Registration of Voluntary Organizations	12020109	-	-	-
5	Inland Water-Way Licenses	12020110	-	-	-
6	Bakery House Licenses	12020111	300,000.00	80,000.00	-
7	Bicycle Licenses and Hire Permits	12020112	-	-	-
8	Brick Making, etc. Licenses	12020113	300,000.00	50,000.00	-
9	Cart/Truck Licenses	12020114	-	-	-
10	Dane Gun Licensing	12020115	-	-	-
11	Cattle Dealers Licenses	12020116	2,000,000.00	50,000.00	-
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	100,000.00	20,000.00	-
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	VulcanizersLicenses	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	-	-	-
	Total		1,000,000.00	200,000.00	800,000.00

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

FEES-GENERAL					
S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
1	Trade Union Fees	12020404			
2	General Contractors Registration Fees	12020417	3,000,000.00	220,000.00	2,780,000.00
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	1,000,000.00	10,000.00	990,000.00
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	-	-	-
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	12020468	-	-	-

	Fees				
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	100,000.00	80,000.00	20,000.00
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	29,510.70	5,520.00	23,990.70
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	-	-	-
	Total		4,109,510.70	315,520.00	3,793,990.70

YUSUFARI LOCAL GOVERNMENT COUNCIL
FINES GENERAL **Note 5**

FINES GENERAL					
S/N	Revenue Type	New/IPSAS	Estimate 2021	Actual 2021	Variance 2021
1	Fine/Penalties	12020501			
2	Towing of Vehicles	12020502			
3	Fine on Overdue and Lost Library Books	12020503			
4	Impounding of Animal Fines	12020504	800,000.00	300,000.00	500,000.00
5	Sanitation Defaulters Fines	12020505	200,000.00	-	200,000.00
6	Other Fines not elsewhere defined	12020506			
	Total		1,000,000.00	300,000.00	700,000.00

DETAILS OF RECURRENT REVENUE FOR SALES GENERAL Note 6

SALES GENERAL					
S/ N	Revenue Type	New/IPSAS	Estimate 2021	Actual 2021	Variance 2021
1	Sales of Journal and Publications	12020601	-	-	-
-	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	-	-	-
	Total				

EARNING GENERA**Note 7**

EARNING GENERAL					
S/ N	Revenue Type	New/IPSAS	Estimate 2021	Actual 2021	Variance 2021
1	Earnings from Consultancy Services	12020701	-	-	-
2	Earnings from Laboratory Services	12020702	-	-	-
3	Earning from Hire of Plants sand 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	1,000,000.00	350,000.00	650,000.00
13	Earnings from Motor Parks	12020713	1,000,000.00	300,000.00	700,000.00
14	Earnings from Shops and Shopping Centers	12020714	6,600,000.00	5,250,000.00	1,350,000.00
15	Earnings from Transport Services (Mass Transit)	12020715	10,000,000.00	6,000,000.00	4,000,000.00
16	Earning from Tipper and Tractors	12020716	-	-	-
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	200,000.00	50,000.00	150,000.00
24	Earnings from Goats and Sheep Markets	12020724	200,000.00	70,000.00	150,000.00
25	Other Earnings not elsewhere defined	12020725			
	Total		18,000,000.00	12,000,000.00	6,000,000.00

**YUSUFARI LOCAL GOVERNMENT
NOTE ACCOUNT 11 PERSONNEL COST**

DOMESTIC GRANTS					
S/N	Description	CODE	Estimate 2021	Actual 2021	Variance 2021
1	Local trand transport	22020101	-	-	-
2	Electricity Charges	22020101	-	-	-
3	Office Materials supplies	22020301	-	-	-
4	M/V Maintainace	22020401	-	-	-
5	Other Maint Services	22020406	-	-	-
6	Minor RD Maintainace	22020413	-	-	-
7	Local Training	22020501	-	-	-
8	Sec. Service Charges	22020601	-	-	-
9	Sanitation Services	22020607	-	-	-
10	Agric casult Service	22020707	-	-	-
11	Audit Service	22020710	-	-	-
12	M/V fuel cost	22020801	-	-	-
13	Office Transport fuel	22020803	-	-	-
14	Hono	22021002	-	-	-
15	Welfare package	22021007	-	-	-
16	Entertainment & meeting	22021026	-	-	-
17	Cont	22021029	-	-	-
18	Pre & public Rel	22021030	-	-	-
19	sub	22050104	-	-	-
			-	-	-

LAND & OTHERS GENERAL **Note 9**

RENT ON 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	-	-	-
	Total		-	-	-

YUSUFARI LOCAL GOVERNMENT
Notes to ACCOUNT 10 PERSONNEL COST

DOMESTIC GRANTS					
S/N	Description	CODE	BUDGETTED 2021	Actual 2021	Variance 2021
1	Basic Salaries	21010101	608,081,984.25	259,409,594.50	348,672,389.75
2	Allowances General	21020101-7	301,982,868.49	128,826,795.54	173,156,072.95
3	2.75 YCHMB Contribution	21020201	25,445,892.26	10,855,293.80	14,590,598.46
	Total		<u>935,510,745.00</u>	<u>399,091,683.84</u>	<u>536,419,061.16</u>

YUSUFARI LOCAL GOVERNMENT
Notes to ACCOUNT 11 RECURRENT EXPENDITURE

S/N	Description	CODE	BUDGETTED 2021	Actual 2021	Variance 2021
1	Minor Road Maintenance	22020413	-	-	-
2	Security Service Coverage	22020601	-	-	-
3	Plants/Generator fuel cost	22020405	-	-	-
4	Staff Welfare packages	22021007	-	-	-
5	Meetings Entertainment	22021026	-	-	-
6	Contingencies	22021029	-	-	-
7	Legislature Vote	22021031	-	-	-
8	Relanerinaship of CRBC News Paper corporation and other Media House	22020608	-	-	-
9	Plant /Gen Fuel Cost	22020803	-	-	-
10	Press and Public Relation	22021030	-	-	-
11	Financial Assistance	22021027	-	-	-
12	Local Training	22020501	-	-	-
	Total		-	-	-

**YUSUFARI LOCAL GOVERNMENT
ADMIN**

ECON CODE	DESCRIPTION	GEO CODE	ACTUAL 2021	BUDGETTED 2021	VARIANCE 2021
23020131	Renovation of Secretariat	23521700	77,122,832.05	75,037,775.54	2,085,056.51
23020180	Construc. Of Emir's Palace	23531710	41,527,603.65	40,421,109.90	1,106,493.75
	Total		<u>118,650,435.70</u>	<u>115,488,885.44</u>	3,211,550.26

**YUSUFARI LOCAL GOVERNMENT
ECONOMIC SECTOR**

ECON CODE	DESCRIPTION	GEO CODE	BUDGETTED 2021	ACTUAL 2021	VARIANCE 2021
23010139	Purchase of Tractors	23531700	30,000,000.00	26,000,000.00	4,000,000.00
23010156	Purchase of Vet. Equip.	23531700	79,271,448.65	63,000,000.00	16,271,448.65
23020123	Street light at Yusufari	23531700	202,932,690.35	209,362,115.00	(6,429,424.65)
	Total		<u>312,204,139.00</u>	<u>298,362,115.00</u>	<u>13,842,024.00</u>

**YUSUFARI LOCAL GOVERNMENT
AREA DEVELOPMENT**

ECON CODE	DESCRIPTION	GEO CODE	BUDGETTED 2021	ACTUAL 2021	VARIANCE 2021
23020177	Drilling of B/H at Kumagannam	23531707	27,000,000.00	24,000,000.00	3,000,000.00
23020177	Drilling of B/H at Maimalari	23531708	27,000,000.00	24,000,000.00	3,000,000.00
23020177	Drilling of B/H at Tulo tulo	23531706	27,000,000.00	24,000,000.00	3,000,000.00
23020153	Constr. Of Drainage at Yusufari	23531710	58,246,593.00	48,315,012.00	9,931,581.00
	Total		<u>139,846,593.00</u>	<u>120,315,012.00</u>	<u>18,901,581.00</u>

**YUSUFARI LOCAL GOVERNMENT
SOCIAL SECTOR**

ECON CODE	DESCRIPTION	GEO CODE	BUDGETTED 2021	ACTUAL 2021	VARIANCE 2021
23020106	Constr. Of Hospital Kumagannam	23531707	278,852,984.40	226,268,100.00	2,584,884.40
23020106	Construct. Of Hospital Yusufari	23531710	279,753,647.60	276549,900.00	3,203,747.60
	Total		<u>508,606,632.00</u>	<u>502,818,000.00</u>	<u>5,788,632.00</u>

YUSUFARI LOCAL GOVERNMENT COUNCIL
NOTE TO THE FINANCIAL STATEMENT
No1 FEDERATION ALLOCATION (FAAC)

Code	Description	₦
11010101 – 11010101	A Share of Statutory Allocation from FAAC 2021	
	Net Share of Statutory Allocation	1,295,213,746.52
11010201 – 11010201	Share of Value Added Tax	651,044,665.23
11010303 – 11010303	Bank Charges	135,996.79
	Share of Good Value	-
	Share of Solid Mineral	1,856,785.68
	Share of Non Oil Revenue	62,300,396.32
	Federal Intervention	2,742,335.38
	Forex Equalization	3,683,017.82
	Share of Exchange Difference	7,288,196.19
	Ecological Fund	27,698,250.36
	Total Gross FAAC	2,051,963,390.29
11010101 – 11010101	B Share of Statutory Allocation from FAAC 2020	
	Net Share of Statutory Allocation	1,278,945,230.72
11010201 – 11010201	Share of Value Added Tax	344,113,402.98
11010303 – 11010303	Share of Excess Crude Oil	41,242,137.01

	Share of Good Value	3,612,995.59
	Share of Solid Mineral	2,140,605.80
	Share of Non Oil Revenue	5,537,158.03
	Federal Intervention	34,684,757.66
	Forex Equalization	11,419,374.07
	Share of Exchange Difference	40,581,869.58
	Share of Excess Oil	14,616,726.17
	Total Gross FAAC	1,784,955,057.68

01-DEC-2021	01-DEC-2021	CASH DEPOSIT(NO.B1951) BY ZAKARIYA WAKIL	16,000.00	1,337
02-DEC-2021	02-DEC-2021	MASS TRANS	5,000.00	1,337
08-DEC-2021	08-DEC-2021	CASH DEPOSIT(NO.F1954) BY ZANNAH ALI	5,000.00	1,341
08-DEC-2021	08-DEC-2021	CASH DEPOSIT(NO.F1962) BY BAFFA JULU	7,000.00	1,348
08-DEC-2021	08-DEC-2021	CASH DEPOSIT(NO.F1963) BY DAN LITI	6,000.00	1,354
08-DEC-2021	08-DEC-2021	CASH DEPOSIT(NO.F1964) BY FARUK MAMMAN	15,000.00	1,369
08-DEC-2021	08-DEC-2021	CASH DEPOSIT(NO.F1965) BY ALHAJI BABA NGURU	26,000.00	1,395
08-DEC-2021	08-DEC-2021	CASH DEPOSIT(NO.F1966) BY ZANNA FUSAMI	5,000.00	1,399
09-DEC-2021	09-DEC-2021	CASH DEPOSIT(NO.G1906) BY BAFFA JULU	16,000.00	1,415
09-DEC-2021	09-DEC-2021	CASH DEPOSIT(NO.G1907) BY ALHAJI BABA NGURU	1,300,000.00	217,110
10-DEC-2021	10-DEC-2021	WITHDRAWAL	50,000.00	267.10
15-DEC-2021	15-DEC-2021	CASH DEPOSIT(NO.H1981) BY BAKURA	5,000.00	272.10
16-DEC-2021	16-DEC-2021	CASH DEPOSIT(NO.I1909) BY MOHD UMAR	6,000.00	278.10
16-DEC-2021	16-DEC-2021	CASH DEPOSIT(NO.I1910) BY FARUK MAMMAN	20,000.00	298.10
16-DEC-2021	16-DEC-2021	CASH DEPOSIT(NO.3251242) BY MASS T	15,000.00	313.10
21-DEC-2021	21-DEC-2021	CASH DEPOSIT(NO.K1922) BY ALHAJI BABA NGURU	5,000.00	318.10
21-DEC-2021	21-DEC-2021	CASH DEPOSIT(NO.K1923) BY MOHAMMED UMAR	5,500.00	323.60
23-DEC-2021	23-DEC-2021	CASH DEPOSIT(NO.K1995) BY IBRAHIM KOLLO	6,000.00	329.60
29-DEC-2021	29-DEC-2021	FARUK MAMMAN	25,000.00	354.60
29-DEC-2021	29-DEC-2021	ZANNA FUSAMI	7,000.00	361.60
30-DEC-2021	30-DEC-2021	CASH DEPOSIT(NO.M1936) BY ALHAJI BABA NGURU	8,000.00	369.60
30-DEC-2021	30-DEC-2021	CASH DEPOSIT(NO.M1937) BY ZANNA FUSAMI	440.00	369.60
04-JAN-2022	31-DEC-2021	SMS CHARGE FOR DEC-2021	22.00	369.60
04-JAN-2022	31-DEC-2021	VAT ON - 04060012030021177/YUSUFARI LG REVENUE ACCOUNT	5,000.00	364.14
04-JAN-2022	31-DEC-2021	COT FOR DEC-2021 - 04060012030021177/YUSUFARI LG REVENUE ACCOUNT	250.00	363.24
04-JAN-2022	31-DEC-2021	VAT ON COT FOR DEC-2021 - 04060012030021177/YUSUFARI LG REVENUE ACCOUNT		


 29/1/22
 10/1/22

GOVERNMENT SHARED

08-Dec-2021	FIP CHARGES	08-Dec-2021	53.75	0.00	60,903,433.63
08-Dec-2021	PHUB:FT000001728696-0_YOBE STATE GOVERNMENT SHARED	08-Dec-2021	8,040,485.62	0.00	52,862,948.01
08-Dec-2021	FIP CHARGES	08-Dec-2021	53.75	0.00	52,862,894.26
08-Dec-2021	PHUB:FT000001728821-0_YOBE STATE GOVERNMENT SHARED	08-Dec-2021	5,060,000.00	0.00	47,802,894.26
09-Dec-2021	ELEC MONEY TRSF LEVY-1 TXNS: 08-12-21 TO 08-12-21	09-Dec-2021	50.00	0.00	47,802,844.26
10-Dec-2021	YOBE STAT SHARED RESPONSILIT/PROCRM OF VIGILANTE U	10-Dec-2021	25,360,025.00	0.00	22,442,819.26
10-Dec-2021	NEFT FROM:YOBE STATE JOINT LOC/PMT FOR THE PRODUCT	10-Dec-2021	0.00	325,000.00	22,767,819.26
13-Dec-2021	ELEC MONEY TRSF LEVY-1 TXNS: 10-12-21 TO 10-12-21	13-Dec-2021	50.00	0.00	22,767,769.26
24-Dec-2021	23-Nov-2021 to 22-DEC-2021 SMS Alert Charge	24-Dec-2021	328.00	0.00	22,767,441.26
24-Dec-2021	23-Nov-2021 to 22-DEC-2021 SMS Alert Charge VAT	24-Dec-2021	24.60	0.00	22,767,416.66
29-Dec-2021	FIP:ACC/YOBE STATE JOINT L/TRF?FRM?YOBE?STATE?JOIN	29-Dec-2021	0.00	500,000.00	23,267,416.66
29-Dec-2021	NEFT FROM:YOBE STATE JOINT LOC/PMT OF SALARY IRO M	29-Dec-2021	0.00	64,528,589.09	87,796,005.75
30-Dec-2021	ELEC MONEY TRSF LEVY-1 TXNS: 29-12-21 TO 29-12-21	30-Dec-2021	50.00	0.00	87,795,955.75
30-Dec-2021	FIP CHARGES	30-Dec-2021	53.75	0.00	87,795,902.00
30-Dec-2021	PHUB:FT000002086725-0_SALARY ACCOUNT FOR 17 LGC AN	30-Dec-2021	9,408,389.94	0.00	78,387,512.06
30-Dec-2021	PHUB:FT000002086725-1_SALARY ACCOUNT FOR 17 LGC AN	30-Dec-2021	5,171,023.76	0.00	73,216,488.30
30-Dec-2021	FIP CHARGES	30-Dec-2021	53.75	0.00	73,216,434.55
30-Dec-2021	FIP CHARGES	30-Dec-2021	53.75	0.00	73,216,380.80
30-Dec-2021	PHUB:FT000002087261-0_SALARY ACCOUNT FOR 17 LGC AN	30-Dec-2021	29,765,806.08	0.00	43,450,574.72
30-Dec-2021	FIP CHARGES	30-Dec-2021	53.75	0.00	43,450,520.97
30-Dec-2021	PHUB:FT000002087264-0_SALARY ACCOUNT FOR 17 LGC AN	30-Dec-2021	20,183,369.31	0.00	23,267,151.66
31-Dec-2021	FIP:ACC/YOBE STATE JOINT L/TRF?FRM?YOBE?STATE?JOIN	31-Dec-2021	0.00	8,053,000.00	31,320,151.66
	Closing Balance				31,320,151.66

Please report any discrepancies in this statement within 15 days of receipt. Failure to do so implies the statement is correct.

For enquiries, requests or complaints, call FirstContact on +234 (0) 700-FIRSTCONTACT (+234 0 700 347782668228)

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