

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

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

Statement No.1: Responsibility for the Financial Statements

These Financial Statements have been prepared for the operations of Fika 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.

Ibrahim Aminu Nangere
Treasurer Fika Local Govt.

For  31/05/2022
Date

STATEMENT NO 2:- Integrity Assurance

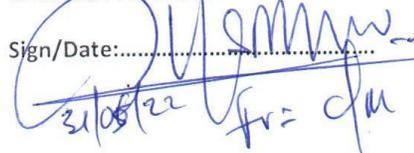
We the undersigned the Treasurer of the Local Government Council as custodian of the financial records and Chairman of the Council as Chief Executive accept the responsibility for the integrity of these Financial Statements. The information as contained and their schedules are in compliance with the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

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

Ibrahim Aminu Nangere
Treasurer Fika Local Govt.

Sign/Date:  31/05/2022

Hon. Hajiya Halima Kyari Joda
Chairman Fika Local Govt.

Sign/Date:  31/05/22 for: clm

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 IPSAS 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 revenue and expenditure which formed basis for 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 31st December, 2021.


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

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

Note	Description	Actual 2021	Final Budget 2021	Actual 2020
1	Statutory Allocation	1,262,217,623.62	1,329,613,734.00	1,246,988,202.24
2	Excess Crude Oil	-	-	40,239,178.83
3	Value Added Tax	687,844,963.52	544,429,481.00	364,916,978.42
4	Other FAAC Allocation	98,919,763.37	86,333,823.00	109,855,351.38
	Sub Total	<u>2,048,982,350.51</u>	<u>2,032,377,038.00</u>	<u>1,761,999,710.87</u>
4.	Internal Generated Revenue	46,878,697.00	43,993,699.00	23,439,347.00
	Total Receipts	<u>2,095,861,044.51</u>	<u>2,032,377,038.00</u>	<u>1,785,439,057.87</u>
	RECURRENT EXPENDITURE	-	-	-
	-Personnel Cost	641,037,223.64	1,051,891,682.00	676,693,185.87
	-Over Head Exp.	42,500,000.00	120,000,000.00	71,231,151.34
	-Subventions to Boards/	1,066,733,842.95	-	883,537,329.07
	-Emirate Councils	30,000,000.00	-	35,000,000.00
	-Other operating activities	114,370,067.70	-	44,036,470.43
	Sub- Total	<u>1,894,641,134.29</u>	-	<u>1,710,498,136.71</u>
	Transfer to Capital Exp.	330,892,583.10	-	<u>124,837,890.52</u>
	Total Expenditure	<u>2,225,533,417.39</u>	-	<u>1,835,336,027.23</u>
	Net Cash Balance operation	(129,672,672.88)	-	(49,896,969.36)
	Opening Bal. 1/1/2021 Joint Project Acct	132,993,583.13		
	Opening 1/1/2021 Bank Balance	876,266.18	-	50,773,235.54
	Closing 31/12/2021	4,197,176.43	-	876,266.18

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

Annual Budget 2021	Description	Notes	Actual 2021	2020
1,329,613,739.00	Statutory Allocation FC		1,262,217,623.62	1,246,988,202.24
544,429,481.00	Value Added Tax	1	687,844,963.52	364,916,978.42
	Share of Good Value		-	3,525,131.97
	Exchange Gain	1	7,110,956.23	-
	Solid Minerals		1,811,630.91	2,088,548.89
30,000,000.00	Non Oil revenue		56,488,209.32	5,402,501.10
48,000,000.00	Interventions		2,754,264.78	33,841,266.90
	Forek Equalization		3,593,451.36	11,141,668.88
	Ecological fund		27,024,662.38	39,594,968.31
30,282,735.00	Exchange Diff.		-	40,239,178.83
50,051,088.00	Excess Bank Charges		136,588.39	14,261,265.33
<u>2,032,377,038.00</u>	Sub- Total Statutory Allo.		<u>2,048,982,350.51</u>	<u>1,761,999,710.87</u>
13,000,000.00	Direct taxes/Rate	2	10,781,300.00	500,000.00
1,000,000.00	Licenses	3	400,000.00	1,906,300.00
7,325,411.00	Fees	4	6,506,044.00	1,850,000.00
5,017,438.00	Fines	5	6,500,000.00	-
500,000.00	Sales	6	120,850.00	-
18,387,938.00	Earnings	7	18,850,850.00	18,333,047.00

4,800,000.00	Rents on Government Building	8	8,200,000.00	850,000.00
	Rent on Land and other	9	-	-
	Repayments Generals	-	-	-
	State Share of Revenue	-	-	-
<u>43,997,699.00</u>	Sub Total Initial Gen. Rev		<u>46,878,694.00</u>	<u>23,439,057.87</u>
	Total Revenue		<u>2,095,861,044.51</u>	<u>1,785,439,057.87</u>
	PAYMENTS			
1,051,891,682.00	Personnel Cost Salaries		641,037,223.64	676,693,185.87
120,000,000.00	Overhead Charges	-	42,500,000.00	71,231,151.34
	Consolidate Rev. Charges	-	-	-
	<u>Subvention</u>	-	-	-
	SUBEB	-	507,823,972.45	419,858,146.93
	PHCMB	-	301,085,482.44	211,885,164.71
	Local Govt. Pension Board	-	227,202,807.89	222,953,884.35
	Yobe State University	-	22,000,000.00	20,000,000.00
	Emirate Councils	-	30,000,000.00	35,000,000.00
	1% Admin charge	-	7,298,050.79	6,854,839.01
	Training Fund	-	1,323,529.38	1,985,294.07
	Other Operation activities	-	114,370,067.70	44,036,470.43
	<u>Total Recurrent Exp.</u>	-	<u>1,894,641,134.29</u>	<u>1,710,498,136.71</u>
	Operating Bal.	-	201,219,910.22	74,940,921.16
	Appropriation/Transfer	-		-
	Transfer to C.D Fund		335,089,759.53	74,940,921.16
17,110,825.00	Capital Expenditure Admin Sec.	12	17,610,825.00	19,435,392.15

68,029,147.00	Capital Expenditure Econ. Sec.	13	62,635,931.10	29,991,361.51
61,947,921.00	Capital Exp. Regional Dev.	14	196,636,472.52	25,734,105.94
245,862,742.00	Capital Exp. Social Sec.	15	54,009,354.47	49,677,030.92
392,950,435.00	Total Capital Exp.	-	330,892,583.10	124,837,890.52
	Net Cash flow from Dev& Inv.	-	-	-
	Sales of Fixed Assets	-	-	-
	Proceeds of Grants & aids	-	-	-
	Proceeds from Financing Activities	-	-	-
	Net increase/Decrease in Cash equivalents	-	(129,672,672.88)	
	Net cash for the year			
	Cash and Equivalents Bank 1/1/2021		876,266.18	50,773,235.54
	Cash and Equivalents 30/12/2021		132,993,583.13	876,266.18
	Net cash for the year 31 st 12/ 2021		4,197,176.43	-

Represent by

Bank (Keystone) Acct No 1009142371	409,992.00
Bank (keystone) Acct No 1007037808	3,784,181.51
Bank (Keystone) Acct No 1006716296	3,002.92
	<u>4,197,176.43</u>

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

Actual 2020	Description	Notes	Actual 2021	Financial Budget 2021	Variance	%
-	Opening Bal. Brought forward from Joint Project	-	132,993,583.13	-	132,993,583.13	100%
-	Opening balance 1/1/2021	-	876,266.18	-	876,266.18	100%
-	Add		-	-	-	
1,246,988,202.24	Statutory Allocation. FAAC	1	1,262,217,623.62	1,329,613,734.00	67,396,110.38	95%
364,916,978.42	Value Added Tax	1	687,844,963.52	544,429,481.00	143,415,482.52	126%
150,094,530.21	Other Fed. Allocation	1	98,919,763.37	86,333,823.00	12,585,940.37	115%
<u>1,761,999,710.87</u>	Subtotal Statutory Allocation		<u>2,182,852,199.82</u>	<u>2,032,377,038.00</u>	<u>150,475,161.82</u>	
	Total		-	-	-	
500,000.00	Direct Taxes	2	10,781,300.00	13,000,000.00	2,218,700.00	83%
1,906,300.00	Licenses	3	1,400,000.00	1,000,000.00	400,000.00	140%
1,850,000.00	Fees	4	6,506,044.00	7,325,411.00	819,367.00	89%
-	Fines	5	-	-	-	
-	Sales	6	120,850.00	500,000.00	379,150.00	24%
18,333,047.00	Earning	7	18,387,935.00	18,850,850.00	462,912.00	98%
850,000.00	Rents on Building	8	8,200,000.00	4,800,000.00	3,400,000.00	171%
-	Sales sand others	9	-	-	-	
-	State Share of Revenue	-	-			

<u>23,439,347.00</u>	Sub total I.G.R		46,878,6994	43,993,699.00	2,884,995.00	107%
<u>1,785,439,057.87</u>	TOTAL REVENUES		2,229,730,893.82	<u>2,032,377,038.00</u>	<u>2,032,377,038.00</u>	110%
-	Total Fund Available		-			
-	Less Expenditure					
918,537,329.07	-Subventions		1,096,733,842.89		1,096,733,842.89	61%
676,693,185.87	Personnel Cost	10	641,037,223.64	1,051,891,682.00	410,854,458.36	35%
71,231,151.34	Overhead Charges	11	42,500,000.00	120,000,000.00	77,500,000.00	
44,036,470.43	Other Operating activities		114,370,067.70			
<u>1,710,498,136.71</u>	TOTAL EXPENDITURE		<u>1,894,641,134.29</u>			
74,940,921.16	Appropriation FDF		330,892,583.10			
-	Net Balance from operation		(129,672,672.88)			
124,837,890.52	CON CAPITAL DEW-FUND					
	Opening Balance 1/1/2021		876,266.18		4,197,176.43	
	1/1/2021 Project Joint Acct		132,993,583.13			
	Closing Balance 31/12/2021		4,197,176.43			

YOBE STATE OF NIGERIA
FIKA LOCAL GOVERNMENT COUNCIL
NOTE 1: REVENUE ESTIMATE FOR THE YEAR 2021

REVENUES					
S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
1	Independent Revenue (IGR)	12010101 – 12021402	43,993,699.00	46,878,694.00	2,884,995.00
2	Statutory Allocation	11010101 – 11010101	1,329,613,734.00	1,262,217,623.62	67,396,110.38
3	State Allocation	11010102 – 11010102			
4	Value Added Tax	11010201 – 11010201	544,429,481	687,844,963.52	143,415,482.52
5	Excess Crude Oil	11010303 – 11010303			
6	Other FAAC Receipt	11010401 – 11011101	86,333,823.00	98,919,763.37	12,585,940.37
TOTAL			2,032,377,038	2,048,982,350.51	16,605,312.51

FIKA LOCAL GOVERNMENT COUNCIL

NOTE 2: TAXES AND RATES

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	-	-	-
2	Arrears of Community/Poll Taxes	12010104	-	-	-
3	Development Tax/Levy	12010105	-	-	-
4	Arrears of Development Levy/Taxes	12010106	-	-	-
5	Cattle Levy/Taxes	12010107	3,430,000.00	3,095,200.00	334,800.00
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	5,000,000.00	4,400,500.00	599,500.00
10	Penalty for Tenement Rate	12010112	-	-	-
11	Arrears of Tenement Rate	12010113	-	-	-
12	Ground Rates	12010114	4,570,000.00	3,285,600.00	1,284,400.00
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			13,000,000.00	10,781,300.00	2,218,700.00

FIKA LOCAL GOVERNMENT COUNCIL

NOTE 3: LICENSES - GENERAL

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	100,000.00	50,000.00	50,000.00
4	Registration of Voluntary Organizations	12020109	-	-	-
5	Inland Water-Way Licenses	12020110	-	-	-
6	Bakery House Licenses	12020111	85,250.00	30,000.00	55,250.00
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	-	-	-
12	Dried Fish/Meat Licenses	12020117	-	-	-
13	Pet/Dog Licenses	12020118	-	-	-
14	Fishing Permits	12020119	225,865.00	61,350.00	164,515.00
15	Hawking Permits	12020120	-	-	-
16	Hunting Permits	12020121	-	-	-
17	Produce Buying Licenses	12020122	255,000.00	625,580.00	370,580.00

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	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	115,107.00	420,133.00	305,026.00
56	Kiosks Licenses	12020168	218,778.00	212,937.00	5,841.00
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	1,400,000.00	400,000.00

FIKA LOCAL GOVERNMENT COUNCIL

NOTE 4: FEES – GENERAL

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	1,250,600.00	670,800.00	579,800.00
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	1,500,000.00	680,000.00	820,000.00
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	12020446	780,600.00	500,350.00	280,250.00

	Services Fees				
14	Development Levies	12020448	-	-	-
15	Business/Trade Operating Fees	12020449	-	-	-
16	Inspection Fees	12020450	-	-	-
17	Timber & Forests Fees	12020451	500,000.00	278,200.00	221,800.00
18	Application Fees	12020453	-	-	-
19	Parking Fees	12020454	-	-	-
20	Produce Buying Fees	12020455	-	-	-
21	Forestry and Fuel Exploitation Fees	12020456	350,500.00	170,000.00	180,500.00
22	Rice/Mill/Cassava Grinding Fees	12020457	780,520.00	195,600.00	584,920.00
23	Painting, Spraying and Sign Writing Workshop Fees	12020458	-	-	-
24	Motor Mechanic/Car Wash Depot Fees	12020459	375,500.00	500,000.00	124,500.00
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 Fees	12020468	-	-	-
34	Club/Associations Registration Fees	12020469	-	-	-
35	Corn Grinding Mill Fees	12020470	450,380.00	560,700.00	110,320.00
36	Payments in lieu of Registration Notices	12020471	-	-	-
37	Mortuary, Hears, and Cemetery	12020472	-	-	-
38	Local Government Certificate of Origin	12020473	350,250.00	850,500.00	(500,000.00)
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	500,000.00	1,375,400.00	(875,400)

46	Palm Wine Tappers/Sellers Fees	12020481	-	-	-
47	Wharf/Canoe Landing Fees	12020482	-	-	-
48	Toll Gate/Stadium Fees	12020483	-	-	-
49	Slaughter Fees	12020484	250,000.00	600,000.00	350,000.00
50	Abattoir Fees	12020485	236,811.00	124,494.00	112,317.00
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		7,325,411.00	6,506,044.00	819,367.00

FIKA LOCAL GOVERNMENT COUNCIL
NOTE 5: FINES GENERAL

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	4,980,211.00	4,543,000.00	437,211.00
5	Sanitation Defaulters Fines	12020505	-	-	-
6	Other Fines not elsewhere defined	12020506	2,345,200.00	1,963,044.00	382,156.00
	Total		7,325,411.00	6,506,044.00	819,367.00

NOTE 6: SALES GENERAL

SALES GENERAL					
S/ N	Revenue Type	New/IPSAS	Estimate 2021	Actual 2021	Variance 2021
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	279,880.00	60,000.00	219,800.00
8	Proceeds from Sales of Farm Produce	12020609	220,120.00	60,850.00	159,260.00
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		500,000.00	120,850.00	379,150.00

NOTE 7: EARNING GENERAL

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	1,000,000.00	700,820.00	299,180.00
3	Earning from Hire of Plants and Equipment	12020703	-	-	-
4	Earnings from Use of Government Vehicles	12020704	-	-	-
5	Earning from Use of Government Halls	12020705	1,570,000.00	520,800.00	1,049,200.00
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	9,761,000.00	7,768,130.00	1,992,870.00
13	Earnings from Motor Parks	12020713	517,438.00	3,325,400.00	1,807,962.00
14	Earnings from Shops and Shopping Centers	12020714	500,000.00	735,700.00	
15	Earnings from Transport Services (Mass Transit)	12020715	1,765,000.00	2,500,000.00	735,000.00
16	Earning from Tipper and Tractors	12020716	274,500.00	1,500,000.00	1,225,500.00
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	2,000,000.00	1,800,000.00	200,000.00
25	Other Earnings not elsewhere defined	12020725	-	-	-
	Total		18,387,938.00	18,850,850.00	462,912.00

NOTE 8: BUILDING GENERAL**FINES GENERAL**

S/N	Revenue Type	New/IPSAS	Estimate 2021	Actual 2021	Variance 2021
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	-	-	-
	Total		-	-	-

NOTE 9: LAND & OTHERS GENERAL**RENT ON LAND & OTHERS GENERAL**

S/N	Revenue Type	New/IPSAS	Estimate 2021	Actual 2021	Variance 2021
1	Rent on Government Land	12020901	2,800,000.00	5,100,000.00	2,300,000.00
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	2,000,000.00	3,100,000.00	1,100,000.00
6	Rents on Government property (Buildings other than Quarters)	12020907	-	-	-
7	Rents from Landed property	12020908	-	-	-
	Total		4,800,000.00	8,200,000.00	3,400,000.00

**FIKA LOCAL GOVERNMENT
NOTE 10: PERSONNEL COST**

DOMESTIC GRANTS					
S/N	Description	CODE	BUDGETTED 2021	Actual 2021	Variance 2021
1	Basic Salaries	21010101	683,729,593.30	416,674,195.37	267,055,397.93
2	Allowances General	21020101-7	339,550,634.95	206,926,815.79	132,623,819.16
3	2-27 YCHMB Contribution	21020201	28,611,453.75	17,436,212.48	11,175,241.27
	Total		1,051,891,682.00	641,037,223.64	410,854,458.36

**FIKA LOCAL GOVERNMENT
NOTE 11: RECURRENT EXPENDITURE**

S/N	Description	CODE	BUDGETTED 2021	Actual 2021	Variance 2021
1	Minor Road Maintenance	22020413		22,750,100.00	22,750,100.00
2	Security Service Coverage	22020601	15,700,000.00	7,200,000.00	8,500,000.00
3	Plants/Generator fuel cost	22020405	26,782,000.00	30,270,000.00	3,488,000.00
4	Staff Welfare packages	22021007	10,370,000.00	6,520,100.00	3,849,900.00
5	Meetings Entertainment	22021026	730,000.00	502,700.00	227,300.00
6	Contingencies	22021029		5,019,467.70	5,019,467.70
7	Retainership of CRBC News Paper corporation and other Media House	22020608	-	-	-
8	Plant /Gen Fuel Cost	22020803	-	-	-
9	Press and Public Relation	22021030	22,360,000.00	41,300,000.00	18,940,000.00
10	Financial Assistance	22021027	5,000,000.00	3,780,000.00	1,220,000.00
11	Local Training	22020501		5,700,000.00	5,700,000.00
12	Subvention General	22020104		1,096,733,842.95	1,096,733,842.95
13	Local Travelling & Transport	22020101	6,700,000.00	4,000,000.00	2,700,000.00

14	Electricity charges	22020201	6,520,100.00	2,375,000.00	4,145,100.00
15	Office materials and supply	2202301		4,000,000.00	4,000,000.00
16	Printing of security documents	22020306	4,900,000.00	1,400,000.00	3,500,000.00
17	Sanitation services	22020607	5,300,000.00	2,200,000.00	3,100,000.00
18	Honorarium and sitting Allowance	22021002		3,000,000.00	
19	Foreign scholarship scheme	22021020	15,637,900.00	16,852,700.00	1,215,800.00
	TOTAL		120,000,000.00	1,253,603,910.65	1,133,603,910.65

FIKA LOCAL GOVERNMENT
NOTE 12: ADMIN SECTOR EXPENDITURE

ECON CODE	DESCRIPTION	GEO CODE	BUDGETTED 2021	ACTUAL 2021	VARIANCE
23050218	Workshop (capacity building)	2350400	5,000,000.00	8,810,825.00	3,810,825.00
23010105	Purchase of motor vehicle	2350400	12,110,852.00	8,800,000.00	3,310,828.00
			-	-	-
		“	-	-	-
Total			17,110,825.00	17,610,825.00	500,000.00

**FIKA LOCAL GOVERNMENT ECONOMIC
NOTE I2: ECONOMIC SECTOR EXPENDITURE**

ECON CODE	DESCRIPTION	GEO CODE	BUDGETTED 2021	ACTUAL 2021	VARIANCE
230201139	Construction of bridge and culvert at Daya	23520401	12,910,000.00	11,650,700.00	1,259,300.00
23020139	Construction of culvert at Dadaka	23520403	14,850,000.00	12,705,200.00	2,144,800.00
23020139	Construction of culvert at Ngalda	23520407	22,780,000.00	28,670,000.00	5,890,000.00
23010141	Purchase of transformer and installation	23520400	17,489,747.00	9,610,031.10	7,879,715.90
			68,029,747.00	62,635,931.10	5,393,815.90

FIKA LOCAL GOVERNMENT
NOTE I5: SOCIAL SECTOR EXPENDITURE

ECON CODE	DESCRIPTION	GEO CODE	BUDGETTED 2021	ACTUAL 2021	VARIANCE
23020145	Construction of 2 class Room at chana and daya	23020139	100,925,000.00	20,453,013.78	88,471,986.22
23010126	Procurement of sport materials and sponsoring of maches	23020400	101,235,500.00	16,398,513.81	84,836,986.19
23010122	Procurement of health and medical equipment	23020400	43,701,642.00	17,157,826.88	26,543,815.12
			245,862,742.00	54,009,354.47	191,853,387.53

**FIKA LOCAL GOVERNMENT SOCIAL
NOTE I5: AREA DEVELOPMENT SECTOR**

ECON CODE	DESCRIPTION	GEO CODE	BUDGETTED 2021	ACTUAL 2021	VARIANCE
23020177	Drilling of borehole and Wash borehole at Fika Gari	23520402	19,975,611.00	136,650,366.00	16,674,755.00
23050212	Logistic for the concern environmental degradation	23520400	11,072,110.00	5,737,523.40	5,334,586.60
23020153	Construction of drainage Channel at Maluri	23520409	26,400,000.00	15,255,000.00	11,145,000.00
23040102	Erosion control at Ngalda	23520407	-	132,993,583.13	132,993,583.13
23050183	Assistance to community	23520400	4,500,000.00	6,000,000.00	1,500,000.00
			-	-	-
			-	-	-
	Total		61,947,721.00	196,636,472.53	134,688,751.53

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

Code	Description	
11010101 – 11010101	A Share of Statutory Allocation from FAAC 2021	1,262,217,623.62
	Net Share of Statutory Allocation	
11010201 – 11010201	Share of Value Added Tax	687,844,963.52
11010303 – 11010303	Share of Excess Crude Oil	
	Share of Good Value	7,110,956.23
	Share of Solid Mineral	1,811,630.91
	Share of Non Oil Revenue	56,488,229.32
	Federal Intervention	2,754,264.78
	Forex Equalization	3,593,451.36
	Share of Exchange Difference	27,024,662.38
	Share of Excess Oil	136,588.39
	Total Gross FAAC	2,048,982,350.51
11010101 – 11010101	B Share of Statutory Allocation from FAAC 2020	1,246,988,202.24
	Net Share of Statutory Allocation	-
11010201 – 11010201	Share of Value Added Tax	364,916,978.42
11010303 – 11010303	Share of Excess Crude Oil	40,239,178.82

	Share of Good Value	3,525,131.97
	Share of Solid Mineral	2,088,548.89
	Share of Non Oil Revenue	19,663,766.43
	Federal Intervention	33,841,266.90
	Forex Equalization	11,141,668.88
	Share of Exchange Difference	39,594,968.31
	Share of Excess Oil	-
	Total Gross FAAC	1,761,999,710.87

29Dec21	29Dec21	AHMED MANU PKM STAMP DUTY-AHMED MANU PKM STAMP DUTY TT21363724268503 Txn Amount - NGN50.00 - - VAT -	50.00	135,000.00	4,040,114.00
29Dec21	29Dec21	FIKA LOCAL GOVERNMENT MAIN ACCOUNT Txn Amount - NGN3500000.00 - - VAT -	3,500,000.00		4,040,064.00
29Dec21	29Dec21	SMS CHARGES X 3 -AHMED MANU PK M Txn Amount - NGN12.00 - - VAT -	12.00		540,064.00
29Dec21	29Dec21	SMS CHARGES X 3 FIKA LOCAL GOV ERNMENT MAIN ACCOUNT Txn Amount - NGN12.00 - - VAT -	12.00		540,052.00
31Dec21	31Dec21	SMS Charge -AHMED MANU PKM Txn Amount - NGN12.00 - - VAT -	12.00		540,040.00
31Dec21	31Dec21	TRB Txn Amount - NGN130000.00 - - VAT -	130,000.00		540,028.00
31Dec21	31Dec21	SMS CHARGES X 3 TRB Txn Amount - NGN12.00 - - VAT -	12.00		410,028.00
31Dec21	31Dec21	TRF BY ORDER OF MAIANGUWA NGANTU REVERSED Txn Amount - NGN130000.00 - - VAT -		130,000.00	410,016.00
31Dec21	31Dec21	TRB Txn Amount - NGN130000.00 - - VAT -	130,000.00		540,016.00
31Dec21	31Dec21	SMS CHARGES X 3 TRF BY ORDER O F MAIANGUWA NGANTUREVERSED Txn Amount - NGN12.00 - - VAT -	12.00		410,016.00
31Dec21	31Dec21	SMS CHARGES X 3 TRB Txn Amount - NGN12.00 - - VAT -	12.00		410,004.00
04Jan22	04Jan22	AHMED MANU PKM			409,992.00
04Jan22	04Jan22	STAMP DUTY-AHMED MANU PKM STAMP DUTY TT22004736931602 Txn Amount - NGN50.00 - - VAT -	50.00	150,000.00	559,992.00
05Jan22	05Jan22	SMS CHARGES X 3 -AHMED MANU PK M Txn Amount - NGN12.00 - - VAT -	12.00		559,942.00
05Jan22	05Jan22	CS DEP BY AHMED MANU			559,930.00
05Jan22	05Jan22	STAMP DUTY-CS DEP BY AHMED MANU STAMP DUTY TT22005678019520 Txn Amount - NGN50.00 - - VAT -	50.00	30,000.00	589,930.00
05Jan22	05Jan22	SMS CHARGES X 3 -CS DEP BY AHM ED MANU Txn Amount - NGN12.00 - - VAT -	12.00		589,880.00
06Jan22	06Jan22	TRF BY ORDER OF FIKA LOCAL GOV'T RE Txn Amount - NGN300000.00 - - VAT -	300,000.00		589,868.00
06Jan22	06Jan22	SMS CHARGES X 3 TRF BY ORDER O F FIKA LOCAL GOV T RE Txn Amount - NGN12.00 - - VAT -	12.00		289,868.00
		Closing Balance . . .			289,856.00

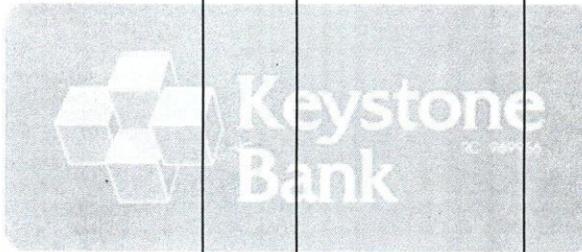


POTISKUM MOHAMMED IDRI (C08) BRANCH

KEYSTONE BANK LIMITED

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Date	V. Date	Narration	Ref	Debit	Credit	Balance
		Amount - NGN600000.00 NIPPTDC - NGN44.28 - VAT - NGN3.75				
24Dec21	24Dec21	793175002234 TRFBYOBESTATEJOI NTLOCALGOVTACCT IFOFIKALOCALGO VERNMENTCAPITAL TRFFRMYOBESTATTxn			3,000,000.00	3,284,217.51
		Amount - NGN3000000.00 - - VAT -				
24Dec21	24Dec21	SMS CHARGES X 3 793175002234 T RFBYOBESTATEJOINTLOCALGOVTACC T IFOFIKALOCALGOVERNMENTCAPITATx n		12.00		3,284,205.51
		Amount - NGN12.00 - - VAT -				
29Dec21	29Dec21	433701823129 TRFBYOBESTATEJOI NTLOCALGOVTACCT IFOFIKALOCALGO VERNMENTCAPITAL TRFFRMYOBESTATTxn			500,000.00	3,784,205.51
		Amount - NGN500000.00 - - VAT -				
29Dec21	29Dec21	SMS CHARGES X 3 433701823129 T RFBYOBESTATEJOINTLOCALGOVTACC T IFOFIKALOCALGOVERNMENTCAPITATx n		12.00		3,784,193.51
		Amount - NGN12.00 - - VAT -				
31Dec21	31Dec21	SMS Charge TRF CHAIRMAN BOARD OF IN TERNAL REVENUE Txn Amount - NGN12.00 - - VAT -		12.00		3,784,181.51
		Closing Balance . . .				<u>3,784,181.51</u>





POTISKUM MOHAMMED IDRI (C08) BRANCH

KEYSTONE BANK LIMITED

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Date	V. Date	Narration	Ref	Debit	Credit	Balance
31Dec21	31Dec21	SMS CHARGES X 3 TRB Txn Amount - NGN12.00 - - VAT -		12.00		3,014.92
31Dec21	31Dec21	SMS CHARGES X 3 TRF BY ORDER O F FIKA LOCAL GOVERNME Txn Amount - NGN12.00 - - VAT - Closing Balance . . .		12.00		3,002.92

