

### **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

Nangere 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 Nangere 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 best of my knowledge, adequate system of internal control has been operated throughout the reporting period.

**Madu Mustapha Mutai**  
Treasurer Nangere Local Govt.

*Madu Mustapha Mutai* 31/05/22  
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 reflect the financial position of the Local Government as at 31<sup>st</sup> December, 2021 and its operations for the year.

**Alh. Madu Mustapha Mutai**  
Treasurer Nangere Local Govt.

Sign/Date.....  
*Alh. Madu Mustapha Mutai*  
Treasurer  
Nangere Local Government  
Yobe State.  
Date:.....

**Hon. Salisu Yerima**  
Chairman Nangere Local Govt.

Sign/Date.....  
*Hon. Salisu Yerima* 31/5/2022

### **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 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 to all receipt and payments, he prepares and published monthly and annual Financial Statements of 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 Accounting 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 accordance to 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 the basis for this opinion.

In my opinion, subject to the observations/comments, the Financial Statements as presented give a fair view of the financial transactions 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**  
**NANGERE LOCAL GOVERNMENT COUNCIL**

| Note |  | Actual 2021                    | Financial Budget 2021          | Actual 2020                    |
|------|--|--------------------------------|--------------------------------|--------------------------------|
|      |  | ₦                              | ₦                              | ₦                              |
| 1    | Statutory Allocation                             | 1,114,064,250.49               | 1,180,812,053.00               | 1,104,663,289.20               |
| 2    | Excess Crude Oil                                 | -                              | -                              | 35,735,872.87                  |
| 3    | Value Added Tax                                  | 617,874,634.06                 | 484,522,257.00                 | 325,362,053.55                 |
| 4    | Other FAAC Allocation                            | 89,208,398.36                  | 104,468,765.00                 | 97,561,058.26                  |
|      | <b>Sub- Total</b>                                | <b><u>1,821,147,282.91</u></b> | <b><u>1,769,803,075.00</u></b> | <b><u>1,563,322,273.88</u></b> |
| 5    | Internal Generated Revenue                       | 32,573,997.30                  | 71,200,000.00                  | 16,704,614.00                  |
|      | <b>Total Receipts</b>                            | <b><u>1,853,721,280.21</u></b> | <b><u>1,841,003,075.00</u></b> | <b><u>1,580,026,887.88</u></b> |
|      | <b>RECURRENT EXPENDITURE</b>                     |                                |                                |                                |
|      | Personnel Cost                                   | 541,137,765.66                 | 1,250,841,829.00               | 561,213,109.14                 |
|      | Over Head Exp.                                   | 42,500,000.00                  | 120,000,000.00                 | 99,056,341.71                  |
|      | Subventions to Boards                            | 748,018,595.37                 | -                              | 698,164,894.83                 |
|      | Emirate Councils                                 | 30,000,000.00                  | -                              | 35,000,000.00                  |
|      | Other operating activities                       | 113,156,357.75                 | -                              | 45,095,970.43                  |
|      | <b>Sub- Total</b>                                | <b><u>1,474,812,718.78</u></b> | <b><u>1,370,841,829.00</u></b> | <b><u>1,438,530,316.11</u></b> |
|      | <b>Total Capital Exp.</b>                        | <b><u>492,647,937.01</u></b>   | -                              | <b><u>165,031,716.23</u></b>   |
|      | <b>Total Expenditure</b>                         | <b><u>1,967,460,655.79</u></b> | -                              | <b><u>1,603,561,432.34</u></b> |
|      | Net Cash Balance from operation                  | <b>(113,739,375.58)</b>        | -                              | (23,534,544.46)                |
| i    | Project Joint Account Opening Balance 01/01/2021 | 118,228,358.12                 | -                              | -                              |
| ii   | Bank Balance 01/01/2021                          | 36,997.67                      | -                              | 23,571,942.13                  |
|      | Closing Balance 31/12/2021                       | 4,525,980.21                   | -                              | 36,997.67                      |

**STATEMENT No.1**  
**NANGERE 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>Actual 2020</b>             |
|--------------------------------|--|--------------|--------------------------------|--------------------------------|
| <b>₦</b>                       |  |              | <b>₦</b>                       | <b>₦</b>                       |
| 1,180,812,053.00               | Statutory Allocation FC                | 1            | 1,114,064,250.49               | 1,104,663,289.20               |
| 484,522,257.00                 | Value Added Tax                        |              | 617,874,634.06                 | 325,362,053.55                 |
| -                              | Share of Good Value                    |              | -                              | 3,130,622.23                   |
| 17,494,794.00                  | Exchange Rate Difference               |              | -                              | -                              |
| -                              | Solid Minerals                         |              | 1,608,885.02                   | 1,854,812.14                   |
| 54,253,830.00                  | Non Oil revenue                        |              | 51,548,310.73                  | 4,797,888.48                   |
| 15,725,347.00                  | Interventions                          |              | 2,424,298.77                   | 30,053,973.44                  |
| -                              | Forek Equalization                     |              | 3,191,295.76                   | 989,766.10                     |
| -                              | Exchange Gain                          |              | 6,315,144.48                   | 35,163,758.17                  |
| -                              | Ecological                             |              | 24,000,238.75                  | 35,753,872.87                  |
| 17,494,794.00                  | Excess Bank Charges                    |              | 120,224.85                     | 12,665,237.70                  |
| <b><u>1,770,303,075.00</u></b> | <b>Sub- Total Statutory Allocation</b> |              | <b><u>1,821,147,282.91</u></b> | <b><u>1,554,435,273.88</u></b> |
| 5,500,000.00                   | Direct taxes/Rate                      | 2            | 2,150,000.00                   | 1,750,000.00                   |
| 14,200,000.00                  | Licenses                               | 3            | 6,745,000.00                   | 1,600,000.00                   |
| 8,000,000.00                   | Fees                                   | 4            | 5,975,000.00                   | 1,500,000.00                   |
| 1,500,000.00                   | Fines                                  | 5            | -                              | -                              |
| 1,500,000.00                   | Sales                                  | 6            | -                              | -                              |
| 35,000,000.00                  | Earnings                               | 7            | 17,703,997.30                  | 10,804,614.00                  |
| 2,500,000.00                   | Rents on Government Building           | 8            | -                              | 150,000.00                     |
| 3,000,000.00                   | Rent on Land and other                 | 9            | -                              | -                              |
| -                              | Repayments Generals                    |              | -                              | -                              |

|                                |                                   |    |                                |                                |
|--------------------------------|-----------------------------------|----|--------------------------------|--------------------------------|
| 35,000,000.00                  | State Share of Revenue            |    | -                              | -                              |
| <b><u>106,200,000.00</u></b>   | <b>Sub Total Initial Gen. Rev</b> |    | <b><u>32,573,997.30</u></b>    | <b><u>15,804,614.00</u></b>    |
| <b><u>1,876,503,075.00</u></b> | <b>Total Revenue</b>              |    | <b><u>1,853,721,280.21</u></b> | <b><u>1,580,026,887.88</u></b> |
|                                | <b><u>PAYMENTS</u></b>            |    |                                |                                |
| 1,250,841,821.00               | Personnel Cost Salaries           | 10 | 541,137,765.66                 | 561,213,109.14                 |
| 120,000,000.00                 | Overhead Charges                  | 11 | 42,500,000.00                  | 99,056,341.71                  |
| -                              | Consolidate Rev. Charges          |    | -                              | -                              |
|                                | <b><u>Subvention</u></b>          |    |                                |                                |
| -                              | SUBEB                             |    | 216,379,074.11                 | -                              |
| -                              | PHCMB                             |    | 323,174,203.09                 | -                              |
| -                              | Local Govt. Pension Board         |    | 178,489,280.31                 | 262,078,657.45                 |
| -                              | Yobe State University             |    | 22,000,000.00                  | 220,608,697.52                 |
| -                              | Emirate Councils                  |    | 30,000,000.00                  | 20,000,000.00                  |
| -                              | 1% Admin charge                   |    | 6,701,912.48                   | 35,000,000.00                  |
| -                              | Training Fund                     |    | 1,323,529.38                   | 6,294,904.27                   |
| -                              | Other Operation activities        |    | 113,106,953.75                 | 1,985,294.07                   |
| <b><u>1,370,841,821.00</u></b> | <b>Total Recurrent Exp</b>        |    | <b><u>1,474,812,718.78</u></b> | <b><u>1,206,237,004.16</u></b> |
| -                              | Operating Bal.                    |    | 378,908,561.43                 |                                |
| -                              | Appropriation/Transfer            |    | 497,173,917.22                 | 141,496,571.77                 |
| -                              | Transfer to C.D Fund              |    | 378,945,559.10                 |                                |
| 30,063,858.00                  | Capital Expenditure Admin Sec.    |    | 62,000,000.00                  | 141,496,371.77                 |
| 81,479,242.00                  | Capital Expenditure Econ. Sec.    |    | 175,647,937.01                 | 13,000,000.00                  |
| 77,165,076.00                  | Capital Exp. Regional Dev.        |    | 130,000,000.00                 | 65,631,800.00                  |
| 49,189,926.00                  | Capital Exp. Social Sec.          |    | 100,000,000.00                 | 60,399,316.23                  |
| 5,408,752.00                   | Budget & Planning                 |    | 25,000,000.00                  | 26,000,000.00                  |
| <b><u>243,306,854.00</u></b>   | <b>Total Capital Exp.</b>         |    | <b><u>492,647,937.01</u></b>   | <b><u>165,031,116.23</u></b>   |

|   |   |  |                         |                 |
|---|---|--|-------------------------|-----------------|
| - | <b>Net Cash flow from Dev&amp; Inv.</b>   |  | -                       | (23,534,544.46) |
| - | Sales of Fixed Assets                     |  | -                       | -               |
| - | Proceeds of Grants & aids                 |  | -                       | -               |
| - | Proceeds from Financing Activities        |  | -                       | -               |
| - | Net increase/Decrease in Cash equivalents |  | -                       | -               |
|   | Net cash for the Year                     |  | <b>(113,739,375.58)</b> | -               |
|   | Cash Equ Project Account 01/01/2021       |  | 118,228,358.12          |                 |
| - | Cash and Equivalents 01/01/2021           |  | 36,997.67               | 23,571,542.13   |
| - | Closing Balance 31/12/2021                |  | 4,525,980.21            | 36,997.67       |

**Represent by:**

|               |                      |                            |
|---------------|----------------------|----------------------------|
| Unity Bank    | Acct. No. 0016511185 | 3,365,970.84               |
| Keystone Bank | Acct. No. 1009129211 | 8,177.08                   |
| Keystone Bank | Acct. No. 1006413186 | <u>1,151,832.29</u>        |
|               |                      | <b><u>4,525,980.21</u></b> |

**STATEMENT No.3**  
**NANGERE LOCAL GOVERNMENT COUNCIL**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

| Actual 2021                    | Description                   | Notes | Actual 2021                    | Financial Budget 2021          | Variance                      | %          |
|--------------------------------|-------------------------------|-------|--------------------------------|--------------------------------|-------------------------------|------------|
| ₦                              |                               |       | ₦                              | ₦                              | ₦                             |            |
|                                | Bal. B/F from Joint Project   |       | 118,228,358.12                 | -                              | 118,228,358.12                |            |
|                                | Opening balance 1/1/2021      |       | 36,997.67                      | -                              | 36,997.67                     |            |
|                                | <b>Add</b>                    |       |                                |                                |                               |            |
| 1,104,663,289.20               | Statutory Allocation. FAAC    | 1     | 1,114,064,250.49               | 1,180,812,053.00               | (66,747,802.51)               | 106        |
| 325,362,053.55                 | Value Added Tax               |       | 617,874,634.06                 | 484,522,257.00                 | 133,352,377.06                | 78         |
| 133,296,931.13                 | Other Fed. Allocation         | 1     | 89,208,398.36                  | 104,968,765.00                 | (15,760,366.64)               | 117        |
| -                              | Subtotal Statutory Allocation |       | 1,821,147,282.91               | 1,770,303,075.00               | 50,844,207.91                 | 97         |
| <b><u>1,563,322,273.88</u></b> | <b>Total</b>                  |       | <b><u>3,760,559,921.61</u></b> | <b><u>3,540,606,150.00</u></b> | <b><u>219,953,771.61</u></b>  | <b>94</b>  |
| 1,750,000.00                   | Direct Taxes                  | 2     | 2,150,000.00                   | 3,350,000.00                   | (1,200,000.00)                | 156        |
| 1,600,000.00                   | Licenses                      | 3     | 6,745,000.00                   | 10,850,000.00                  | (4,105,000.00)                | 161        |
| 1,500,000.00                   | Fees                          | 4     | 5,975,000.00                   | 12,850,000.00                  | (6,875,000.00)                | 215        |
| -                              | Fines                         | 5     | -                              | 2,500,000.00                   | (2,500,000.00)                | 100        |
| -                              | Sales                         | 6     | -                              | -                              | -                             | 100        |
| 10,304,614.00                  | Earning                       | 7     | 17,703,997.30                  | 41,650,000.00                  | (23,946,002.70)               | 235        |
| 150,000.00                     | Rents on Building             | 8     | -                              | -                              | -                             |            |
| -                              | Sales sand others             | 9     | -                              | -                              | -                             |            |
| -                              | State Share of Revenue        |       | -                              | -                              | -                             |            |
| <b><u>15,304,614.00</u></b>    | <b>Subtotal I.G.R</b>         |       | <b><u>32,573,997.30</u></b>    | <b><u>71,200,000.00</u></b>    | <b><u>(38,626,002.70)</u></b> | <b>218</b> |
| <b><u>1,580,026,887.88</u></b> | <b>Total Revenues</b>         |       | <b><u>1,853,721,280.21</u></b> | <b><u>1,841,503,075.00</u></b> | <b><u>12,218,205.21</u></b>   | <b>99</b>  |
|                                | <b>Total Fund Available</b>   |       |                                |                                |                               |            |
| -                              | Less Expenditure              |       | -                              | -                              | -                             |            |

|                                |                             |    |                                |                                |                              |           |
|--------------------------------|-----------------------------|----|--------------------------------|--------------------------------|------------------------------|-----------|
| 698,164,894.83                 | Subventions                 |    | 778,018,595.37                 | -                              | (778,018,595.37)             | 100       |
| 561,213,109.14                 | Personnel Cost              | 10 | 541,137,765.66                 | 1,250,841,829.00               | (709,704,063.34)             | 231       |
| 99,056,341.91                  | Overhead Charges            | 11 | 42,500,000.00                  | 120,000,000.00                 | (77,500,000.00)              | 282       |
| 80,095,970.43                  | Other Operating activities  |    | 113,156,357.75                 | -                              | (113,156,357.75)             |           |
| <b><u>1,438,530,316.11</u></b> | <b>TOTAL EXPENDITURE</b>    |    | <b><u>1,474,812,718.78</u></b> | <b><u>1,370,841,829.00</u></b> | <b><u>103,970,889.78</u></b> | <b>93</b> |
| 23,571,542.13                  | OPERATING BALANCE           |    | 378,908,561.43                 | -                              | -                            |           |
| -                              | APPRPAIRATION/TRANSFER      |    | 497,173,917.22                 | -                              | -                            |           |
| <b><u>165,031,116.23</u></b>   | <b>CON CAPITAL DEW-FUND</b> |    | 492,647,937.01                 | -                              | -                            |           |
| 36,997.67                      | Closing Balance             |    | 4,525,980.21                   | -                              | -                            |           |

**STATEMENT No.4**  
**NANGERE 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>                     |   |              | <b>₦</b>                       | <b>₦</b>                     |                              |
|                              | Bal. B/F from Joint Project                 |              | 36,997.67                      | -                            | 36,997.67                    |
| 23,571,542.13                | Opening balance 1/1/2021                    |              | 118,228,358.12                 | -                            | 118,228,358.12               |
|                              | <b>Add Capital Receipts</b>                 |              | <b>1,853,721,280.21</b>        |                              |                              |
| 141,496,571.77               | Transfers from Consolidated Revenue Account |              | 378,908,561.43                 | -                            | -                            |
| -                            | Aids/Grants                                 |              | -                              | -                            | -                            |
| -                            | Internal /Ext Loan                          |              | -                              | -                            | -                            |
| <b><u>520,877,423.20</u></b> | <b>Total Receipts</b>                       |              | <b><u>1,971,986,636.00</u></b> | -                            | -                            |
|                              | Less Capital Expenditure                    |              | -                              | -                            | -                            |
| 13,000,000.00                | Administrative Sect                         | 12           | 62,000,000.00                  | 30,063,858.00                | 31,936,142.00                |
| 65,631,800.00                | Economic Sector                             | 13           | 175,647,937.01                 | 81,497,342.00                | 94,150,595.01                |
|                              | Law and Justice                             |              | -                              | -                            | -                            |
| 60,399,316.23                | Regional Dev. Sector                        | 14           | 130,000,000.00                 | 77,165,076.00                | 52,834,924.00                |
| 26,000,000.00                | Social Sector                               | 15           | 100,000,000.00                 | 49,189,926.00                | 50,810,074.00                |
|                              | Budget & Planning                           |              | 25,000,000.00                  | 5,408,752.00                 | 19,591,248.00                |
| <b><u>165,031,116.23</u></b> | <b>Total Expenditure</b>                    |              | <b><u>492,647,937.01</u></b>   | <b><u>243,324,954.00</u></b> | <b><u>249,322,983.01</u></b> |
| 36,997.67                    | Closing Balance 31/12/2021                  |              | 4,525,980.21                   | -                            | 4,525,980.21                 |

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

**Note 1**

| <b>REVENUES</b> |                           |                     |                                |                                |                              |
|-----------------|---------------------------|---------------------|--------------------------------|--------------------------------|------------------------------|
| S/N             | Revenue Type              | New IPSAS Codes     | Estimate 2021                  | Actual 2021                    | Variance 2021                |
|                 |                           |                     | ₦                              | ₦                              | ₦                            |
| 1               | Independent Revenue (IGR) | 12010101 – 12021402 | 71,200,000.00                  | 32,573,997.30                  | 38,626,002.70                |
| 2               | Statutory Allocation      | 11010101 – 11010101 | 1,181,812,053.00               | 1,114,064,250.49               | 67,747,802.51                |
| 3               | State Allocation          | 11010102 – 11010102 | 35,000,000.00                  | -                              | (35,000,000.00)              |
| 4               | Value Added Tax           | 11010201 – 11010201 | 617,874,635.06                 | 484,522,257.00                 | 133,352,378.06               |
| 5               | Excess Crude Oil          | 11010303 – 11010303 | -                              | -                              | -                            |
| 6               | Other FAAC Receipt        | 11010401 – 11011101 | 89,208,398.36                  | 104,468,765.00                 | (15,260,366.64)              |
| <b>TOTAL</b>    |                           |                     | <b><u>1,995,095,086.42</u></b> | <b><u>1,735,629,269.79</u></b> | <b><u>259,465,816.63</u></b> |

**NANGERE LOCAL GOVERNMENT COUNCIL**  
**NOTE 2: TAXES AND RATES**

| <b>DETAILS OF RECURRENT REVENUES FOR TAXES AND RATES</b> |  |                       |                            |                            |                            |
|--|--|-----------------------|----------------------------|----------------------------|----------------------------|
| S/N  | Revenue Type   | New<br>IPSAS<br>Codes | Estimate 2021              | Actual 2021                | Variance 2021              |
|  |  |                       | ₦                          | ₦                          | ₦                          |
| 1  | Community/Poll Taxes   | 12010101              | -                          | -                          | -                          |
| 2  | Arrears of Community/Poll Taxes  | 12010104              | -                          | -                          | -                          |
| 3  | Development Tax/Levy   | 12010105              | 100,000.00                 | -                          | (100,000.00)               |
| 4  | Arrears of Development Levy/Taxes  | 12010106              |                            |                            |                            |
| 5  | Cattle Levy/Taxes  | 12010107              | 3,000,000.00               | 2,000,000.00               | 1,000,000.00               |
| 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              | 250,000.00                 | 150,000.00                 | 100,000.00                 |
| 9  | Tenement Rate  | 12010111              | -                          | -                          | -                          |
| 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              | -                          | -                          | -                          |
| <b>Total</b>   |  |                       | <b><u>3,350,000.00</u></b> | <b><u>2,150,000.00</u></b> | <b><u>1,200,000.00</u></b> |

**NANGERE LOCAL GOVERNMENT COUNCIL**

**NOTE 3: LICENSES – GENERAL**

| <b>LICENSES-GENERAL</b> |   |                 |               |             |               |
|-------------------------|---|-----------------|---------------|-------------|---------------|
| S/N                     | Revenue Type                            | New IPSAS Codes | Estimate 2021 | Actual 2021 | Variance 2021 |
|                         |   |                 | ₦             | ₦           | ₦             |
| 1                       | Goldsmith/Gold Dealers Licenses         | 12020102        | -             | -           | -             |
| 2                       | Radio/Television Licenses               | 12020105        | 200,000.00    | -           | (200,000.00)  |
| 3                       | Boats & Canoe/Small Craft Licenses      | 12020107        | -             | -           | -             |
| 4                       | Registration of Voluntary Organizations | 12020109        | 100,000.00    | -           | (100,000.00)  |
| 5                       | Inland Water-Way Licenses               | 12020110        | -             | -           | -             |
| 6                       | Bakery House Licenses                   | 12020111        | 700,000.00    | 500,000.00  | (200,000.00)  |
| 7                       | Bicycle Licenses and Hire Permits       | 12020112        | 150,000.00    | 100,000.00  | (50,000.00)   |
| 8                       | Brick Making, etc. Licenses             | 12020113        | 200,000.00    | 50,000.00   | (150,000.00)  |
| 9                       | Cart/Truck Licenses                     | 12020114        | 100,000.00    | 50,000.00   | (50,000.00)   |
| 10                      | Dane Gun Licensing                      | 12020115        | 100,000.00    | 75,000.00   | (25,000.00)   |
| 11                      | Cattle Dealers Licenses                 | 12020116        | 1,000,000.00  | 750,000.00  | (250,000.00)  |
| 12                      | Dried Fish/Meat Licenses                | 12020117        | 500,000.00    | 150,000.00  | (350,000.00)  |
| 13                      | Pet/Dog Licenses                        | 12020118        | 100,000.00    | -           | (100,000.00)  |
| 14                      | Fishing Permits                         | 12020119        | -             | -           | -             |
| 15                      | Hawking Permits                         | 12020120        | 350,000.00    | 250,000.00  | (100,000.00)  |
| 16                      | Hunting Permits                         | 12020121        | 100,000.00    | 100,000.00  | -             |
| 17                      | Produce Buying Licenses                 | 12020122        | 300,000.00    | 200,000.00  | (100,000.00)  |
| 18                      | Animal Health Certificate Licenses      | 12020123        | 100,000.00    | 70,000.00   | (30,000.00)   |

|    |   |          |            |            |              |
|----|---|----------|------------|------------|--------------|
| 19 | Abattoir/Slaughter Licenses                   | 12020124 | 150,000.00 | 100,000.00 | (50,000.00)  |
| 20 | Renewal of Fishing Licenses                   | 12020125 | -          | -          | -            |
| 21 | Hiring Licenses                               | 12020126 | -          | -          | -            |
| 22 | Boreholes Drilling Licenses                   | 12020128 | 300,000.00 | 150,000.00 | (150,000.00) |
| 23 | Cinematography Licenses                       | 12020130 | 150,000.00 | -          | (150,000.00) |
| 24 | Liquor Licenses                               | 12020131 | -          | -          | -            |
| 25 | Trade Permits Licenses                        | 12020137 | 400,000.00 | 250,000.00 | (150,000.00) |
| 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 | 150,000.00 | 100,000.00 | (50,000.00)  |
| 31 | Pit Sawing Licenses                           | 12020143 | 100,000.00 | 50,000.00  | (50,000.00)  |
| 32 | Felling and Trees Licenses                    | 12020144 | 150,000.00 | 150,000.00 | -            |
| 33 | Saw Mill Licenses                             | 12020145 | 200,000.00 | 100,000.00 | (100,000.00) |
| 34 | Brown Sugar Machine Licenses                  | 12020146 | -          | -          | -            |
| 35 | Photo Studio Licenses                         | 12020147 | 250,000.00 | -          | (250,000.00) |
| 36 | Welding Machine Licenses                      | 12020148 | 150,000.00 | 100,000.00 | (50,000.00)  |
| 37 | Electric (Radio/Television) Workshop Licenses | 12020149 | 100,000.00 | 50,000.00  | (50,000.00)  |
| 38 | Blacksmith Workshop Licenses                  | 12020150 | 100,000.00 | 150,000.00 | 50,000.00    |
| 39 | Wood Making/Carpentry Workshop Licenses       | 12020151 | 250,000.00 | 200,000.00 | (50,000.00)  |
| 40 | Battery Charge Workshop Licenses              | 12020152 | 200,000.00 | 50,000.00  | (150,000.00) |
| 41 | Printing Press Licenses                       | 12020153 | 200,000.00 | 100,000.00 | (100,000.00) |
| 42 | Panel Beaters Licenses                        | 12020154 | 400,000.00 | 200,000.00 | (200,000.00) |
| 43 | Vulcanizers Licenses                          | 12020155 | 150,000.00 | 100,000.00 | (50,000.00)  |
| 44 | Vehicle Spare Parts Licenses                  | 12020156 | 400,000.00 | 200,000.00 | (200,000.00) |
| 45 | Phone Repairs Licenses                        | 12020157 | 100,000.00 | 100,000.00 | -            |

|    |   |          |                             |                            |                              |
|----|---|----------|-----------------------------|----------------------------|------------------------------|
| 46 | Clock/Watch Repairs Licenses                        | 12020158 | 200,000.00                  | 50,000.00                  | (150,000.00)                 |
| 47 | Cloth Dyers Licenses                                | 12020159 | 150,000.00                  | 50,000.00                  | (100,000.00)                 |
| 48 | Registration of laundries and Dry Cleaners Licenses | 12020160 | 250,000.00                  | 100,000.00                 | (150,000.00)                 |
| 49 | Building Materials Licenses                         | 12020161 | 300,000.00                  | 200,000.00                 | (100,000.00)                 |
| 50 | Surface Tank Kerosene Licenses                      | 12020162 | -                           | -                          | -                            |
| 51 | Sewing Institute Licenses                           | 12020163 | 200,000.00                  | 50,000.00                  | (150,000.00)                 |
| 52 | Hair Dressing/Barbing/Plating/ Painting Licenses    | 12020164 | 250,000.00                  | 100,000.00                 | (150,000.00)                 |
| 53 | Advertisement Rate/ Licenses                        | 12020165 | 100,000.00                  | -                          | (100,000.00)                 |
| 54 | Security Institute Licenses                         | 12020166 | -                           | -                          | -                            |
| 55 | Patent Medicine Licenses                            | 12020167 | 100,000.00                  | 500,000.00                 | 400,000.00                   |
| 56 | Kiosks Licenses                                     | 12020168 | 150,000.00                  | 200,000.00                 | 50,000.00                    |
| 57 | Entertainment Drumming and Temporary Booth Permits  | 12020169 | -                           | -                          | -                            |
| 58 | Noise Control Permits                               | 12020170 | -                           | -                          | -                            |
| 59 | Bathing House Licenses                              | 12020171 | 200,000.00                  | 150,000.00                 | (50,000.00)                  |
| 60 | Cold Room Licenses                                  | 12020172 | -                           | -                          | -                            |
| 61 | Motorcycle Permits                                  | 12020173 | 150,000.00                  | -                          | (150,000.00)                 |
| 62 | Native Liquor Licenses                              | 12020174 | -                           | -                          | -                            |
| 63 | Cigarette Licenses                                  | 12020175 | -                           | -                          | -                            |
| 64 | Squatters Permits                                   | 12020176 | -                           | -                          | -                            |
| 65 | Butchers Licenses                                   | 12020177 | 300,000.00                  | 200,000.00                 | (100,000.00)                 |
| 66 | Registration of Night Soil Contractors              | 12020178 | -                           | -                          | -                            |
| 67 | Ingredients Grinding Mill Licenses                  | 12020179 | 400,000.00                  | 100,000.00                 | (300,000.00)                 |
| 68 | Photo Stating, Typing Institute Licenses            | 12020180 | 200,000.00                  | 100,000.00                 | (100,000.00)                 |
| 69 | Other Licenses not elsewhere defined                | 12020181 | -                           | 500,000.00                 | 500,000.00                   |
|    | <b>Total</b>  |          | <b><u>10,850,000.00</u></b> | <b><u>6,745,000.00</u></b> | <b><u>(4,105,000.00)</u></b> |

**NANAGERE LOCAL GOVERNMENT COUNCIL**  
**NOTE 4: FEES – GENERAL**

| <b>FEES-GENERAL</b> |   |                 |               |              |               |
|---------------------|---|-----------------|---------------|--------------|---------------|
| S/N                 | Revenue Type                                    | New IPSAS Codes | Estimate 2021 | Actual 2021  | Variance 2021 |
|                     |   |                 | ₹             | ₹            | ₹             |
| 1                   | Trade Union Fees                                | 12020404        | -             | -            | -             |
| 2                   | General Contractors Registration Fees           | 12020417        | 2,000,000.00  | 1,050,000.00 | 950,000.00    |
| 3                   | Marriage Registration/Divorce Fees              | 12020418        | -             | -            | -             |
| 4                   | Attestation of Bachelorhood & Spinsterhood Fees | 12020419        | -             | -            | -             |
| 5                   | Disinfection of Produce Fees                    | 12020425        | 300,000.00    | 250,000.00   | 50,000.00     |
| 6                   | Court Summons Fees                              | 12020426        | -             | -            | -             |
| 7                   | Tenders Fees                                    | 12020427        | 450,000.00    | 350,000.00   | 100,000.00    |
| 8                   | Billboard Advertisement Fees                    | 12020436        | 600,000.00    | 150,000.00   | 450,000.00    |
| 9                   | Association Fees                                | 12020442        | -             | -            | -             |
| 10                  | Births and Deaths Registration Fees             | 12020443        | 130,000.00    | 100,000.00   | 30,000.00     |
| 11                  | Burial Fees                                     | 12020444        | -             | -            | -             |
| 12                  | Change of Ownership Fees                        | 12020445        | 335,000.00    | 150,000.00   | 185,000.00    |
| 13                  | Agricultural/Veterinary Services Fees           | 12020446        | 270,000.00    | 200,000.00   | 70,000.00     |
| 14                  | Development Levies                              | 12020448        | 400,000.00    | 300,000.00   | 100,000.00    |
| 15                  | Business/Trade Operating Fees                   | 12020449        | 200,000.00    | 150,000.00   | 50,000.00     |
| 16                  | Inspection Fees                                 | 12020450        | -             | -            | -             |
| 17                  | Timber & Forests Fees                           | 12020451        | -             | -            | -             |
| 18                  | Application Fees                                | 12020453        | -             | -            | -             |

|    |   |          |              |            |              |
|----|---|----------|--------------|------------|--------------|
| 19 | Parking Fees                                      | 12020454 | -            | -          | -            |
| 20 | Produce Buying Fees                               | 12020455 | 300,000.00   | -          | (300,000.00) |
| 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 | 410,000.00   | 200,000.00 | 210,000.00   |
| 25 | Block Making Machines Fees                        | 12020460 | 300,000.00   | 200,000.00 | 100,000.00   |
| 26 | Survey Fees                                       | 12020461 | 150,000.00   | 100,000.00 | 50,000.00    |
| 27 | Estate Agent Fees                                 | 12020462 | 200,000.00   | 100,000.00 | 100,000.00   |
| 28 | Customary Right of Occupancy Fees                 | 12020463 | 1,000,000.00 | 500,000.00 | 500,000.00   |
| 29 | Commission on Transfer of Plot/Property           | 12020464 | 280,000.00   | 50,000.00  | 230,000.00   |
| 30 | Approval of Building Plan Fees                    | 12020465 | 350,000.00   | 250,000.00 | 100,000.00   |
| 31 | Mortgage Sub-Lease Approval Fees                  | 12020466 | -            | -          | -            |
| 32 | Landing Fees                                      | 12020467 | -            | -          | -            |
| 33 | Business Premises/Workshop Fees                   | 12020468 | 250,000.00   | 100,000.00 | 150,000.00   |
| 34 | Club/Associations Registration Fees               | 12020469 | 150,000.00   | 100,000.00 | 50,000.00    |
| 35 | Corn Grinding Mill Fees                           | 12020470 | 160,000.00   | 75,000.00  | 85,000.00    |
| 36 | Payments in lieu of Registration Notices          | 12020471 | -            | -          | -            |
| 37 | Mortuary, Hears, and Cemetery                     | 12020472 | -            | -          | -            |
| 38 | Local Government Certificate of Origin            | 12020473 | 700,000.00   | 300,000.00 | 400,000.00   |
| 39 | Farmers Registration                              | 12020474 | 305,000.00   | 150,000.00 | 155,000.00   |
| 40 | Registration of Vehicles                          | 12020475 | -            | -          | -            |
| 41 | Eating House License Fees                         | 12020476 | 180,000.00   | 100,000.00 | 80,000.00    |
| 42 | Entertainment and Drumming Fees                   | 12020477 | 300,000.00   | -          | (300,000.00) |
| 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 | 350,000.00                  | 100,000.00                 | 250,000.00                 |
| 50 | Abattoir Fees                               | 12020485 | 200,000.00                  | 100,000.00                 | 100,000.00                 |
| 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 | 200,000.00                  | 50,000.00                  | 150,000.00                 |
| 59 | Laboratory Test Fees                        | 12020494 | -                           | -                          | -                          |
| 60 | Environmental Sanitation Fees               | 12020495 | -                           | -                          | -                          |
| 61 | Sand Dredging Fees                          | 12020496 | 350,000.00                  | 150,000.00                 | 200,000.00                 |
| 62 | Sand, Granite, Iron Rod Sellers Fees        | 12020497 | 380,000.00                  | 100,000.00                 | 280,000.00                 |
| 63 | Irrigation Scheme Fees/Charges              | 12020498 | 150,000.00                  | 100,000.00                 | 50,000.00                  |
| 64 | Other Fees not elsewhere defined            | 12020499 | 1,500,000.00                | 450,000.00                 | 1,050,000.00               |
|    | <b>Total</b>                                |          | <b><u>12,850,000.00</u></b> | <b><u>5,975,000.00</u></b> | <b><u>6,875,000.00</u></b> |

**NANGERE LOCAL GOVERNMENT COUNCIL**  
**NOTE 5: FINES GENERAL**

| <b>FINES GENERAL</b> |                                      |           |                            |             |                              |
|----------------------|--------------------------------------|-----------|----------------------------|-------------|------------------------------|
| S/N                  | Revenue Type                         | New/IPSAS | Estimate 2021              | Actual 2021 | Variance 2021                |
|                      |                                      |           | ₦                          | ₦           | ₦                            |
| 1                    | Rent Government Quarter              | 12020501  | -                          | -           | -                            |
| 2                    | Rent on Government officers          | 12020502  | -                          | -           | -                            |
| 3                    | Rent on Government Building          | 12020503  | -                          | -           | -                            |
| 4                    | Rent on conference/Civil centers     | 12020504  | 2,500,000.00               | -           | (2,500,000.00)               |
| 5                    | Rent on Building sat aerodromes      | 12020505  | -                          | -           | -                            |
| 6                    | Rent on Local Government Guest House | 12020506  | -                          | -           | -                            |
|                      | <b>Total</b>                         |           | <b><u>2,500,000.00</u></b> | -           | <b><u>(2,500,000.00)</u></b> |

**NANGERE LOCAL GOVERNMENT COUNCIL**  
**NOTE 7: EARNING GENERAL**

| <b>EARNING GENERAL</b> |  |           |                             |                             |                             |
|------------------------|--|-----------|-----------------------------|-----------------------------|-----------------------------|
| 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 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  | 4,000,000.00                | 1,700,000.00                | 2,300,000.00                |
| 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  | 6,000,000.00                | 2,790,000.00                | 3,210,000.00                |
| 13                     | Earnings from Motor Parks                        | 12020713  | 4,500,000.00                | 2,050,000.00                | 2,450,000.00                |
| 14                     | Earnings from Shops and Shopping Centers         | 12020714  | 3,500,000.00                | 1,500,000.00                | 2,000,000.00                |
| 15                     | Earnings from Transport Services ( Mass Transit) | 12020715  | 3,500,000.00                | 1,800,000.00                | 1,700,000.00                |
| 16                     | Earning from Tipper and Tractors                 | 12020716  | 13,000,000.00               | 4,803,997.30                | 8,196,002.70                |
| 17                     | Earning from Sign Posts                          | 12020717  | -                           | -                           | -                           |
| 18                     | Earnings from GSM Operators                      | 12020718  | 500,000.00                  | 60,000.00                   | 440,000.00                  |
| 19                     | Earnings from Granders                           | 12020719  | -                           | -                           | -                           |
| 20                     | Earnings from Low Boards                         | 12020720  | -                           | -                           | -                           |
| 21                     | Earnings from Compressed Earth Bricks            | 12020721  | -                           | -                           | -                           |
| 22                     | Earnings Slaughter House                         | 12020722  | -                           | -                           | -                           |
| 23                     | Earnings from Cattle Markets                     | 12020723  | 4,000,000.00                | 2,050,000.00                | 1,950,000.00                |
| 24                     | Earnings from Goats and Sheep Markets            | 12020724  | 2,650,000.00                | 950,000.00                  | 1,700,000.00                |
| 25                     | Other Earnings not elsewhere defined             | 12020725  | -                           | -                           | -                           |
|                        | <b>Total</b>                                     |           | <b><u>41,650,000.00</u></b> | <b><u>17,703,997.30</u></b> | <b><u>23,946,002.70</u></b> |

**NANGERE LOCAL GOVERNMENT**  
**NOTE 9: LAND & OTHERS GENERAL**

| <b>RENT ON LAND &amp; OTHERS 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> |
|  |   |                  | <b>₦</b>             | <b>₦</b>           | <b>₦</b>             |
| 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>  |                  | -                    | -                  | -                    |

**NANGERE LOCAL GOVERNMENT**

**NOTE 10: PERSONNEL COST**

| <b>DOMESTIC GRANTS</b> |                         |             |                                |                              |                              |
|------------------------|-------------------------|-------------|--------------------------------|------------------------------|------------------------------|
| <b>S/N</b>             | <b>Description</b>      | <b>CODE</b> | <b>BUDGETTED 2021</b>          | <b>Actual 2021</b>           | <b>Variance 2021</b>         |
|                        |                         |             | <b>₦</b>                       | <b>₦</b>                     | <b>₦</b>                     |
| 1                      | Basic Salaries          | 21010101    | 813,047,188.85                 | 351,739,547.68               | 461,307,641.17               |
| 2                      | Allowances General      | 21020101-7  | 403,396,489.85                 | 174,516,929.42               | 228,879,560.43               |
| 3                      | 2-25 YCHMB Contribution | 21020201    | 34,398,150.30                  | 14,881,288.56                | 19,516,861.74                |
|                        | <b>Total</b>            |             | <b><u>1,250,841,829.00</u></b> | <b><u>541,137,765.66</u></b> | <b><u>709,704,063.34</u></b> |

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

| S/N | Description   | CODE      | Estimate 2021 | Actual 2021  | Variance 2021 |
|-----|---|-----------|---------------|--------------|---------------|
|     |   |           | ₦             | ₦            | ₦             |
| 1   | Local Travel Transport                              | 22020101  | -             | -            | -             |
| 2   | Local Travel Transport other                        | 22020102  | -             | -            | -             |
| 3   | Electricity Charges                                 | 22020203  | 200,000.00    | 100,000.00   | 100,000.00    |
| 4   | Satellite Broadcasting Access Charges               | 22020204  | -             | -            | -             |
| 5   | Other Utility Charges                               | 22020210  | 150,000.00    | 100,000.00   | 50,000.00     |
| 6   | Other Materials & Supplies                          | 220204301 | 500,000.00    | 300,000.00   | 200,000.00    |
| 7   | Printing of Security Documents                      | 22020306  | 1,000,000.00  | 60,000.00    | 940,000.00    |
| 8   | Drugs/Laboratory/Medical Supplies                   | 22020307  | 2,500,000.00  | 2,000,000.00 | 500,000.00    |
| 9   | Food Stuffs/Catering Materials and Supplies         | 22020311  | -             | -            | -             |
| 10  | Computer Materials & Supplies                       | 22020312  | 300,000.00    | 250,000.00   | 50,000.00     |
| 11  | Minor Office Furniture Maintenance                  | 22020401  | 1,500,000.00  | 1,000,000.00 | 500,000.00    |
| 12  | Minor Motor Vehicle/Transport Equipment Maintenance | 22020402  | 7,500,000.00  | 3,500,000.00 | 500,000.00    |
| 13  | Minor Plants/Generators Maintenance                 | 22020405  | 2,000,000.00  | 1,500,000.00 | 500,000.00    |
| 14  | Other Maintenances Service                          | 22020406  | 5,000,000.00  | 3,000,000.00 | 2,000,000.00  |
| 15  | Minor Markets/Public Places Maintenance             | 22020412  | 5,000,000.00  | 2,500,000.00 | 2,500,000.00  |
| 16  | Minor Road Maintenance                              | 22020413  | 15,500,000.00 | 3,000,000.00 | 12,500,000.00 |
| 17  | Workshop, conferences and Seminars                  | 22020503  | 5,000,000.00  | 2,000,000.00 | 3,000,000.00  |
| 18  | Security Services/Coverage                          | 22020601  | 3,500,000.00  | 2,500,000.00 | 1,000,000.00  |
| 19  | Sanitation Service                                  | 22020607  | -             | -            | -             |
| 20  | Minor fumigation Service                            | 22020610  | -             | -            | -             |
| 21  | Agricultural Consulting Service                     | 22020707  | 1,500,000.00  | 1,000,000.00 | 500,000.00    |

|    |                                    |          |                              |                              |                                |
|----|------------------------------------|----------|------------------------------|------------------------------|--------------------------------|
| 22 | Medical Consulting Service         | 22020708 | 500,000.00                   | 300,000.00                   | 200,000.00                     |
| 23 | Audit Services                     | 22020710 | -                            | -                            | -                              |
| 24 | Motor Vehicles Flue Cost           | 22020801 | 1,500,000.00                 | 1,000,000.00                 | 500,000.00                     |
| 25 | Bank Charges (other than interest) | 22020901 | 2,000,000.00                 | 1,500,000.00                 | 500,000.00                     |
| 26 | Refreshment & Meals                | 22021001 | 2,000,000.00                 | 1,000,000.00                 | 1,000,000.00                   |
| 27 | Honorarium & Sitting Allowances    | 22021002 | 5,000,000.00                 | 2,500,000.00                 | 2,500,000.00                   |
| 28 | Publicity & Advertisements         | 22021003 | 1,500,000.00                 | 1,000,000.00                 | 500,000.00                     |
| 29 | Medical Expenses- Local            | 22021004 | 2,000,000.00                 | 1,200,000.00                 | 800,000.00                     |
| 30 | Welfare Packages                   | 22021007 | 4,000,000.00                 | 2,100,000.00                 | 1,900,000.00                   |
| 31 | Direct Teaching & Lab Cost         | 22021010 | 1,500,000.00                 | 1,000,000.00                 | 500,000.00                     |
| 32 | Special Days/Celebrations          | 22021021 | 3,000,000.00                 | 1,500,000.00                 | 1,500,000.00                   |
| 33 | Entertainment at Meeting           | 22021026 | 2,500,000.00                 | 1,500,000.00                 | 1,000,000.00                   |
| 34 | Financial Assistance               | 22021027 | 2,000,000.00                 | 500,000.00                   | 1,500,000.00                   |
| 35 | Chairman's Hospitality             | 22021028 | 5,000,000.00                 | 1,500,000.00                 | 3,500,000.00                   |
| 36 | Contingencies                      | 22021029 | 30,000,000.00                | 2,000,000.00                 | 28,000,000.00                  |
| 37 | Press & public Relations           | 22021030 | 5,000,000.00                 | 1,090,000.00                 | 3,910,000.00                   |
| 38 | Subventions –General               | 22050103 | -                            | 748,018,595.37               | 748,018,595.37                 |
|    | <b>TOTAL</b>                       |          | <b><u>118,650,000.00</u></b> | <b><u>790,518,595.37</u></b> | <b><u>(671,868,595.37)</u></b> |

**NANGERE LOCAL GOVERNMENT**  
**NOTE 12: ADMIN SECTOR EXPENDITURE**

| ECON CODE | DESCRIPTION                             | GEO CODE | ACTUAL 2021                 | BUDGETTED 2021              | VARIANCE 2021               |
|-----------|---|----------|-----------------------------|-----------------------------|-----------------------------|
|           |   |          | ₦                           | ₦                           | ₦                           |
| 23010112  | Purchase of office furniture & fittings | 23521208 | 40,000,000.00               | 13,000,000.00               | 27,000,000.00               |
| 23010115  | Purchase of Photocopier Machine         | 23521208 | 15,500,000.00               | 10,063,858.00               | 5,436,142.00                |
| 23010128  | Purchase of Security Equipments         | 23521208 | 6,500,000.00                | 7,000,000.00                | (500,000.00)                |
|           | <b>Total</b>                            |          | <b><u>62,000,000.00</u></b> | <b><u>30,063,858.00</u></b> | <b><u>31,936,142.00</u></b> |

**NANGERE LOCAL GOVERNMENT**  
**NOTE 13: ECONOMIC SECTORS**

| <b>ECONOMIC SECTORS</b> |  |                 |                              |                             |                             |
|-------------------------|--|-----------------|------------------------------|-----------------------------|-----------------------------|
| <b>ECON CODE</b>        | <b>DESCRIPTION</b>                             | <b>GEO CODE</b> | <b>ACTUAL</b>                | <b>BUDGETTED</b>            | <b>VARIANCE</b>             |
|                         |  |                 | <b>2021</b>                  | <b>2021</b>                 | <b>2021</b>                 |
|                         |  |                 | <b>₦</b>                     | <b>₦</b>                    | <b>₦</b>                    |
| 23010127                | Farm tools & Agric Equipment                   | 23521204        | 6,647,937.01                 | 3,000,000.00                | 3,647,937.01                |
| 23010156                | Purchase of Vet Equipment                      | 23521208        | 15,000,000.00                | 10,000,000.00               | 5,000,000.00                |
| 23010159                | Purchase of Vaccines                           | 23521208        | 10,000,000.00                | 3,479,342.00                | 6,520,658.00                |
| 23010140                | Purchase of Forestry Equipment                 | 23521208        | 5,000,000.00                 | -                           | 5,000,000.00                |
| 23020132                | Provision of Fishing Equipment to Fish Farmers | 23521208        | -                            | -                           | -                           |
| 23010141                | Purchase & Installation of Transformer         | 23521208        | -                            | -                           | -                           |
| 23010142                | Purchase of Electrical; Equipment              | 23521208        | 30,000,000.00                | 15,000,000.00               | 15,000,000.00               |
| 23010164                | Purchase of Tricycle (Keke)                    | 23521208        | 5,500,000.00                 | 3,000,000.00                | 2,500,000.00                |
| 23020134                | Construction of shopping Complex               | 23521208        | -                            | -                           | -                           |
| 23010108                | Purchase of Mass Transit Buses                 | 23521208        | 95,000,000.00                | 40,000,000.00               | 55,000,000.00               |
| 23020139                | Completion of Culvert                          | 23521208        | 8,500,000.00                 | 7,000,000.00                | 1,500,000.00                |
| 23020116                | Contract/provision of water waste              | 23521208        | -                            | -                           | -                           |
|                         | <b>Total</b>                                   |                 | <b><u>175,647,937.01</u></b> | <b><u>81,479,342.00</u></b> | <b><u>94,168,595.01</u></b> |

**NANGEERE LOCAL GOVERNMENT**

**NOTE 14: AREA DEVELOPMENT**

| <b>ECON<br/>CODE</b> | <b>DESCRIPTION</b>         | <b>GEO CODE</b>   | <b>ACTUAL<br/>2021</b>       | <b>BUDGETTED<br/>2021</b>   | <b>VARIANCE<br/>2021</b>    |
|----------------------|----------------------------|-------------------|------------------------------|-----------------------------|-----------------------------|
|                      |                            |                   | <b>₦</b>                     | <b>₦</b>                    | <b>₦</b>                    |
| 23030130             | Repairs of Boreholes       | 23521201-23521210 | 7,500,000.00                 | 7,165,076.00                | 334,924.00                  |
| 23050285             | Area Development Programms | 23521208-23521211 | 122,500,000.00               | 70,000,000.00               | 52,500,000.00               |
|                      | <b>Total</b>               |                   | <b><u>130,000,000.00</u></b> | <b><u>77,165,076.00</u></b> | <b><u>52,834,924.00</u></b> |

**NANGERE LOCAL GOVERNMENT**

**NOTE 15: SOCIAL SECTOR**

| ECON CODE | DESCRIPTION  | GEO CODE              | ACTUAL 2021                  | BUDGETTED 2021              | VARIANCE 2021               |
|-----------|--|-----------------------|------------------------------|-----------------------------|-----------------------------|
|           |  |                       | ₦                            | ₦                           | ₦                           |
| 23010158  | Purchase of Classroom Furniture's                            | 23521204-<br>23521207 | 9,000,000.00                 | 7,500,000.00                | 1,500,000.00                |
| 23020145  | Construction of New Classrooms                               | 23521208              | -                            | -                           | -                           |
| 23010124  | Purchase of Teaching & Learning Aids equipment               | 23521208              | 6,000,000.00                 | 5,000,000.00                | 1,000,000.00                |
| 23010122  | Purchase of Medical & Health equipment                       | 23521208              | 8,000,000.00                 | 5,000,000.00                | 3,000,000.00                |
| 23020106  | Construction of Hospital/Health Center                       | 23521208              | 40,000,000.00                | 10,000,000.00               | 30,000,000.00               |
| 23020154  | Equipping of central stores, cool store, drugs stores etc    | 23521208              | 5,000,000.00                 | 3,189,926.00                | 1,810,074.00                |
| 23010148  | Purchase of Ambulance  | 23521208              | 10,000,000.00                | 6,000,000.00                | 4,000,000.00                |
| 23010149  | Purchase of Public address system                            | 23521208              | -                            | -                           | -                           |
| 23010161  | Purchase of Information Gadgets                              | 23521208              | 2,000,000.00                 | 1,500,000.00                | 500,000.00                  |
| 23010162  | Purchase of costume & equipment to Cultural groups & dancers | 23521208              | 1,500,000.00                 | 1,000,000.00                | 500,000.00                  |
| 23020151  | Contraction of Youth Centers                                 | 23521208              | 18,500,000.00                | 10,000,000.00               | 8,500,000.00                |
|           | <b>Total</b>   |                       | <b><u>100,000,000.00</u></b> | <b><u>49,189,926.00</u></b> | <b><u>50,810,074.00</u></b> |

**NANGERE LOCAL GOVERNMENT**  
**NOTE 16; BUDGET AND PLANNING**

| ECON CODE | DESCRIPTION                        | GEO CODE | ACTUAL 2021                 | BUDGETTED 2021             | VARIANCE 2021               |
|-----------|------------------------------------|----------|-----------------------------|----------------------------|-----------------------------|
|           |                                    |          | ₦                           | ₦                          | ₦                           |
| 23010112  | Purchase of Office Furniture's     | 23521208 | 12,000,000.00               | 3,408,752.00               | 8,591,248.00                |
| 23010113  | Purchase of Computer & Accessories | 23521208 | 10,000,000.00               | 1,500,000.00               | 8,500,000.00                |
| 23010115  | Purchase of Photocopier Machine    | 23521208 | 3,000,000.00                | 500,000.00                 | 2,500,000.00                |
|           | <b>Total</b>                       |          | <b><u>25,000,000.00</u></b> | <b><u>5,408,752.00</u></b> | <b><u>19,591,248.00</u></b> |

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

| Code                | Description                                    | N                              |
|---------------------|--|--------------------------------|
| 11010101 – 11010101 | A Share of Statutory Allocation from FAAC 2021 | 1,114,064,250.49               |
|                     | Net Share of Statutory Allocation              | -                              |
| 11010201 – 11010201 | Share of Value Added Tax                       | 617,874,634.06                 |
| 11010303 – 11010303 | Share of Excess Crude Oil                      | -                              |
|                     | Share of Good Value                            | -                              |
|                     | Share of Solid Mineral                         | 1,608,885.02                   |
|                     | Share of Non Oil Revenue                       | 51,548,310.73                  |
|                     | Federal Intervention                           | 2,424,298.77                   |
|                     | Forex Equalization                             | 3,191,295.76                   |
|                     | Share of Exchange Difference                   | 6,315,144.48                   |
|                     | Share of Excess Oil                            | -                              |
|                     | <b>Total Gross FAAC</b>                        | <b><u>1,797,026,819.31</u></b> |
| 11010101 – 11010101 | B Share of Statutory Allocation from FAAC 2020 |                                |
|                     | Net Share of Statutory Allocation              | 1,104,663,285.20               |
| 11010201 – 11010201 | Share of Value Added Tax                       | 325,362,053.55                 |
| 11010303 – 11010303 | Share of Excess Crude Oil                      | 35,735,872.87                  |
|                     | Share of Good Value                            | 3,130,622.23                   |
|                     | Share of Solid Mineral                         | 1,854,812.14                   |
|                     | Share of Non Oil Revenue                       | 4,797,888.48                   |
|                     | Federal Intervention                           | 30,053,973.44                  |
|                     | Forex Equalization                             | 9,894,766.10                   |
|                     | Share of Exchange Difference                   | 35,163,758.10                  |
|                     | Share of Excess Oil                            | 12,665,237.70                  |
|                     | <b>Total Gross FAAC</b>                        | <b><u>1,563,322,273.88</u></b> |

|             |   |                    |            |            |              |
|-------------|---|--------------------|------------|------------|--------------|
|             |   |                    |            | 17,500.00  | 3,335,844.47 |
| 29-Dec-2021 | cash dpt by manu hassan-CASH DEPOSIT  | 0 24-Dec-2021      |            |            | 3,335,779.97 |
| 29-Dec-2021 | Charges on 3 page(s) of account statement-e-Transfer                                | 111753 29-Dec-2021 | 64.50      |            | 3,335,736.97 |
| 29-Dec-2021 | Charges on 2 page(s) of account statement-e-Transfer                                | 111755 29-Dec-2021 | 43.00      |            | 3,335,686.97 |
| 29-Dec-2021 | Electronic Money Transfer Levy For 24th Dec 2021-<br>Electronic Money Transfer Levy | 0 29-Dec-2021      | 50.00      |            | 3,335,636.97 |
| 29-Dec-2021 | Electronic Money Transfer Levy For 24th Dec 2021-<br>Electronic Money Transfer Levy | 0 29-Dec-2021      | 50.00      |            | 3,335,586.97 |
| 29-Dec-2021 | Electronic Money Transfer Levy For 24th Dec 2021-<br>Electronic Money Transfer Levy | 0 29-Dec-2021      | 50.00      |            | 3,235,570.84 |
| 29-Dec-2021 | trf to Nangere Main Acc-ACCOUNT<br>TRANSACTION                                      | 0 29-Dec-2021      | 100,016.13 |            | 3,245,570.84 |
| 31-Dec-2021 | cash dept by suleiman abduhahi-CASH DEPOSIT   | 0 31-Dec-2021      |            | 10,000.00  | 3,247,070.84 |
| 31-Dec-2021 | cash dept by suleiman abduhahi-CASH DEPOSIT   | 0 31-Dec-2021      |            | 1,500.00   | 3,348,470.84 |
| 31-Dec-2021 | cash dpt by abubakar yaro-CASH DEPOSIT  | 0 31-Dec-2021      |            | 101,400.00 | 3,365,970.84 |
| 31-Dec-2021 | cash dpt by manu hassan-CASH DEPOSIT  | 0 31-Dec-2021      |            | 17,500.00  | 3,365,920.84 |
| 05-Jan-2022 | Electronic Money Transfer Levy For 31-DEC-2021-<br>Electronic Money Transfer Levy   | 0 05-Jan-2022      | 50.00      |            | 3,365,870.84 |
| 05-Jan-2022 | Electronic Money Transfer Levy For 31-DEC-2021-<br>Electronic Money Transfer Levy   | 0 05-Jan-2022      | 50.00      |            | 3,365,820.84 |
| 05-Jan-2022 | Electronic Money Transfer Levy For 31-DEC-2021-<br>Electronic Money Transfer Levy   | 0 05-Jan-2022      | 50.00      |            | 3,375,820.84 |
| 05-Jan-2022 | cash dept by sale abduhahi-CASH DEPOSIT   | 0 05-Jan-2022      |            | 10,000.00  | 3,375,770.84 |
| 06-Jan-2022 | Electronic Money Transfer Levy For 5th Jan 2022-<br>Electronic Money Transfer Levy  | 0 06-Jan-2022      | 50.00      |            | 2,807,754.71 |
| 07-Jan-2022 | trf to Nangere Lg Acc-ACCOUNT TRANSACTION   | 0 07-Jan-2022      | 568,016.13 |            | 2,913,354.71 |
| 07-Jan-2022 | cash dept by abubakar yaro-CASH DEPOSIT   | 0 07-Jan-2022      |            | 105,600.00 | 2,930,854.71 |
| 07-Jan-2022 | cash dept by manu hassan-CASH DEPOSIT   | 0 07-Jan-2022      |            | 17,500.00  | 2,930,804.71 |
| 10-Jan-2022 | Electronic Money Transfer Levy For 7th Jan 2022-<br>Electronic Money Transfer Levy  | 0 10-Jan-2022      | 50.00      |            | 2,979,054.71 |
| 10-Jan-2022 | Electronic Money Transfer Levy For 7th Jan 2022-<br>Electronic Money Transfer Levy  | 0 10-Jan-2022      | 50.00      |            | 2,979,004.71 |
| 10-Jan-2022 | cash dpt by mohd sambo sarki-CASH DEPOSIT   | 0 10-Jan-2022      |            | 48,300.00  | 2,984,004.71 |
| 11-Jan-2022 | Electronic Money Transfer Levy For 10th Jan 2022-<br>Electronic Money Transfer Levy | 0 11-Jan-2022      | 50.00      |            | 2,989,004.71 |
| 11-Jan-2022 | cash dpt by Muhammed mamman-CASH DEPOSIT  | 0 11-Jan-2022      |            | 5,000.00   | 2,994,004.71 |
| 11-Jan-2022 | cash dpt by muhammed mamman-CASH DEPOSIT  | 0 11-Jan-2022      |            | 5,000.00   | 2,793,988.58 |
| 11-Jan-2022 | cash dpt by muhammed mamman-CASH DEPOSIT  | 0 11-Jan-2022      |            | 5,000.00   | 2,793,988.58 |
| 12-Jan-2022 | Amount trfd to Nangere Main Acc-ACCOUNT<br>TRANSACTION                              | 0 12-Jan-2022      | 200,016.13 |            | 2,593,972.45 |
| 12-Jan-2022 | trf to Nangere LG-ACCOUNT TRANSACTION   | 0 12-Jan-2022      | 200,016.13 |            | 2,603,972.45 |
| 14-Jan-2022 | manu hassan-CASH DEPOSIT  | 0 14-Jan-2022      |            | 10,000.00  | 2,713,972.45 |
| 14-Jan-2022 | abubakar tyaro-CASH DEPOSIT   | 0 14-Jan-2022      |            | 110,000.00 | 2,513,956.32 |
| 14-Jan-2022 | trf to Nangere LG-ACCOUNT TRANSACTION   | 0 14-Jan-2022      | 200,016.13 |            | 2,799,756.32 |
| 14-Jan-2022 | cash dpt by Alh Suleiman A Isa-CASH DEPOSIT   | 0 14-Jan-2022      |            | 285,800.00 | 2,799,706.32 |
| 17-Jan-2022 | Electronic Money Transfer Levy For 14th Jan 2022-<br>Electronic Money Transfer Levy | 0 17-Jan-2022      | 50.00      |            | 2,799,656.32 |
| 17-Jan-2022 | Electronic Money Transfer Levy For 14th Jan 2022-<br>Electronic Money Transfer Levy | 0 17-Jan-2022      | 50.00      |            | 2,799,606.32 |
| 17-Jan-2022 | Electronic Money Transfer Levy For 14th Jan 2022-<br>Electronic Money Transfer Levy | 0 17-Jan-2022      | 50.00      |            | 2,499,590.19 |
| 18-Jan-2022 | trf to Nangere LG-ACCOUNT TRANSACTION   | 0 18-Jan-2022      | 300,016.13 |            | 2,547,590.19 |
| 19-Jan-2022 | cash dpt byu alh suleiman aisa-CASH DEPOSIT   | 0 19-Jan-2022      |            | 48,000.00  | 2,547,540.19 |
| 19-Jan-2022 | Electronic Money Transfer Levy For 19th Jan 2022-                                   | 0 20-Jan-2022      | 50.00      |            |              |



KEYSTONE BANK LIMITED

KEYSTONE BANK NIG. LTD  
PLOT 93 MOHAMMED IDRI  
WAY POTISKUM YOBE

POTISKUM MOHAMMED IDRI (C08) BRANCH

www.keystonebankng.com

| Account Statement                             |   |
|---|---|
| Summary Statement for                         | 31-Dec-21 To 31-Jan-22  |
| Currency                                      | Naira   |
| Account Name                                  | NANGERE LOCAL GOVERNMENT MAIN<br>NANGERE LOCAL GOVERNMENT SECRETARIA<br>COMPLEX, SABON GART YOBE STATE<br>31-YOBE |
| SGID 100841318620220408110352 - Keystone Bank |   |

| Summary Details   |              |
|-------------------|--------------|
| Account No.       | 1006413186   |
| Past Due Amount   | 0.00         |
| Opening Balance   | 1,151,832.29 |
| Total Debits      | 0.00         |
| Total Credits     | 0.00         |
| Closing Balance   | 1,151,832.29 |
| Cleared Balance   | 1,151,832.29 |
| Uncleared Balance | 0.00         |

PRIVATE & CONFIDENTIAL

CURRENT ACC LOCAL

| Date | V. Date | Narration       | Ref | Debit | Credit | Balance      |
|------|---------|-----------------|-----|-------|--------|--------------|
|      |         | Opening Balance |     |       |        | 1,151,832.29 |
|      |         | Closing Balance |     |       |        | 1,151,832.29 |





KEYSTONE BANK LIMITED

KEYSTONE BANK NIG. LTD  
PLOT 93 MOHAMMED IDRI  
WAY POTISKUM MOHAMMED IDRI (C08) BRANCH

POTISKUM MOHAMMED IDRI (C08) BRANCH

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Account Statement

Summary Statement for 31 Dec-21 To 31 Jan-22  
Currency NAIRA  
Account Name  
NANGERE LOCAL GOVERNMENT SALARY  
NANGERE LOCAL GOVERNMENT SECRETARIA  
COMPLEX, SABON GARI YOBE STATE  
31-YOBE  
SGID 100912921120220408110254 - Keystone Bank

Summary Details

|                   |   |            |
|-------------------|---|------------|
| Account No.       | - | 1009129211 |
| Past Due Amount   | - | 0.00       |
| Opening Balance   | - | 8,177.08   |
| Total Debits      | - | 0.00       |
| Total Credits     | - | 0.00       |
| Closing Balance   | - | 8,177.08   |
| Cleared Balance   | - | 8,177.08   |
| Uncleared Balance | - | 0.00       |

PRIVATE & CONFIDENTIAL

CURRENT ACC LOCAL

| Date | V. Date | Narration       | Ref | Debit | Credit | Balance  |
|------|---------|-----------------|-----|-------|--------|----------|
|      |         | Opening Balance |     |       |        | 8,177.08 |
|      |         | Closing Balance |     |       |        | 8,177.08 |

Keystone Bank