

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

Damaturu 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 Damaturu 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.

Bare Ali
Treasurer Damaturu Local Govt.

26-05-2022
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.

Bare Ali
Treasurer Damaturu Local Govt.
Sign/Date: 

Hon. Bukar Adamu
Chairman Damaturu Local Govt.
Sign/Date: 


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 the bases for the opinion.

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

Note	Description	Actual 2021	Final Budget 2021	Actual 2020
1	Statutory Allocation	1,120,764,565.62	1,187,541,687.00	1,111,099,958.17
2	Excess Crude Oil	-	-	35,939,537.26
3	Value Added Tax	618,146,975.38	484,755,430.00	325,516,010.80
4	Other FAAC Allocation	98,905,325.63	-	98,117,074.16
	Sub Total	1,837,816,866.03	1,813,658,006.00	1,570,672,580.39
4.	Internal Generated Revenue	79,161,579.18	80,815,552.00	48,565,386.00
	Total Receipts	<u>1,916,978,445.21</u>	<u>1,894,473,558.00</u>	<u>1,619,237,966.39</u>
	RECURRENT EXPENDITURE			
	-Personnel Cost	374,516,126.30	461,460,435.00	
	-Over Head Exp.	42,500,000.00	120,000,000.00	93,809,289.95
	-Subventions to Boards/	913,117,417.49	-	902,230,373.00
	-Emirate Councils	30,000,000.00	-	35,000,000.00
	-Other operating activities	57,663,179.74	909,246,369.00	50,036,470.43
	Sub- Total	<u>1,417,796,723.53</u>	<u>1,490,706,804.00</u>	<u>1,475,695,931.07</u>
	Transfer to Capital Exp.	607,835,125.81	414,298,517.00	162,408,223.53
	Total Expenditure	2,025,631,849.24	1,905,005,321.00	1,638,104,154.60
	Net Cash Balance from operation	(108,653,404.13)	-	-
	Opening 1/1/2021 (1) project Joint Account	118,444,620.61	-	19,162,100.71
	Opening 1/1/2021 Bank Balance	295,912.50		
	Closing 31/12/2021	10,087,128.98	-	295,912.50

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

Annual Budget 2021	Description	Notes	Actual 2021	2019
1,187,541,687.00	Statutory Allocation FC	1	1,120,764,565.02	1,111,099,958.17
484,755,430.00	Value Added Tax		618,146,975.38	325,516,010.80
	Share of Good Value			3,148,464.14
15,500,000.00	Exchange Rate Difference		6,351,135.50	-
-	Solid Minerals	1	1,618,054.31	1,865,383.01
55,360,889.00	Non Oil revenue	1	61,034,395.73	4,825,232.40
58,000,000.00	Interventions		2,434,506.32	30,225,255.78
-	Forek Equalization		3,209,483.46	9,951,157.94
-	Ecological Fund		24,137,019.26	35,364,162.00
	Excess Oil Revenue			35,939,537.26
12,500,000.00	Excess Bank Charges		120,731.06	12,737,418.89
1,813,658,006.00	Sub- Total Statutory Allowances		<u>1,837,816,866.03</u>	<u>1,570,672,580.39</u>
21,060,000.00	Direct taxes/Rate	2	20,000,000.00	4,700,000.00
1,000,000.00	Licenses	3	200,000.00	5,015,000.00
8,500,000.00-	Fees	4	5,890,000.00	2,493,832.00
	Fines	5		-
	Sales	6		-
50,315,552.00	Earnings	7	52,271,579.18	35,806,554.00
	Rents on Government Building	8		-

	Rent on Land and other	9		-
	Repayments Generals	-		-
	State Share of Revenue	-		-
80,815,552.00	Sub Total Initial Gen. Rev		79,161,579.18	48,565,386.00
1,894,473,558.00	Total Income		<u>1,916,978,445.21</u>	<u>1,619,237,966.39</u>
Budgeted:				
	<u>PAYMENTS</u>			
461,460,435.00	Personnel Cost Salaries	10	374,516,126.30	394,619,797.69
120,000,000.00	Overhead Charges	11	42,500,000.00	93,809,289.95
	Consolidate Rev. Charges			-
	<u>Subvention</u>			
	SUBEB		448,734,133.15	479,627,517.45
	PHCMB		140,948,373.77	156,819,651.15
	Local Govt. Pension Board		293,397,508.04	237,477,682.71
	Yobe State University		22,000,000.00	20,000,000.00
	Emirate Councils		30,000,000.00	35,000,000.00
	1% Admin charge		6,728,873.15	6,320,227.62
	Training Fund		1,323,529.38	1,985,294.07
909,246,804.00	Other Operation activities		57,663,179.74	50,036,470.43
<u>1,490,706,804</u>	<u>Total Recurrent Exp.</u>		<u>1,417,796,723.52</u>	<u>1,475,695,931.07</u>
192,315,400.00	Capital Expenditure Admin Sec.		203,000,000.00	48,001,841.60
80,290,350.00	Capital Expenditure Econ. Sec.		218,644,920.61	21,753,785.29
95,000,000.00	Capital Exp. Regional Dev.		120,000,000.00	19,764,705.88
46,692,767.00	Capital Exp. Social Sec.		66,190,205.20	72,887,890.76
414,298,517.00	Total Capital Exp.		<u>607,853,125.81</u>	<u>162,408,223.53</u>
	Net Cash flow from Dev& Inv.		(108,653,404.13)	
	Sales of Fixed Assets			-
	Proceeds of Grants & aids			-

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

Actual 2019	Description	Notes	Actual 2021	Financial Budget 2021	Variance	%
	Opening Bal. 1/1/2021		295,915.50			
	Opening Bal brought Forward from Joint Project		118,740,533.11	-	-	-
	Add					
1,111,099,958.17	Statutory Allocation. FAAC	1	1,120,764,565.02	11,875,416.87	66,777,121.98	94%
325,516,010.80	Value Added Tax		618,146,975.63	48,475,430.00	133,391,545.38	128%
134,056,611.42	Other Fed. Allocation		98,905,325.63		98,905,325.63	
1,570,672,580.39	Sub total Statutory Allocation		<u>1,839,816,816.30</u>	<u>1,813,658,006.00</u>	<u>24,158,860.03</u>	101%
	Total					
4,700,000.00	Direct Taxes	2	20,000,000.00	21,000,000.00	1,000,000.00	95%
5,015,000.00	Licenses	3	300,000.00	1,000,000.00	700,000.00	30%
2,493,832.00	Fees	4	5,890,000.00	8,500,000.00	2,610,000.00	69%
-	Fines	5				
-	Sales	6				
35,806,554.00	Earning	7	52,271,579.18	50,315,552.00	(1,956,027.18)	104%
-	Rents on Building	8				
-	Sales sand others	9				
-	State Share of Revenue	-				
48,565,386.00	Subtotal I.G.R		79,161,579.18	80,815,552.00	1,653,972.82	97%
1,619,237,966.39	Total Revenues		<u>1,916,978,445.21</u>	<u>1,894,473,558.00</u>	<u>22,504,887.21</u>	101%

	Total Fund Available		2,035,718,978.32	1,894,473,558.00	22,800,799.49	101%
	Less Expenditure					
937,230,373.00	-Subventions		913,117,417.49			
394,619,797.69	Personnel Cost	10	374,516,126.300	461,460,435.00	86,944,308.70	81%
93,809,289.95	Overhead Charges	11	42,500,000.00	120,000,000.00	77,500,000.00	35%
50,036,470.43	Other Operating activities		87,663,179.74	90,924,636.00	821,583,189.26	9.6%
<u>1,475,695,931.07</u>	TOTAL EXPENDITURE		<u>1,417,796,723.53</u>	<u>1,905,005,321.00</u>	<u>487,208,597.47</u>	74.4%
-	OPERATING BALANCE		607,835,125.81			
162,704,136.03	APPRPAIRATION/TRANSFER					
162,408,223.53	CON CAPITAL DEW-FUND		607,835,125.81	414,298,517.00	75,091,988.20	118.%
295,912.50	Closing Balance		10,087,128.98			

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

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REVENUES					
S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
1	Independent Revenue (IGR)	12010101 - 12021402	80,815,552.00	79,161,579.18	1,653,972.82
2	Statutory Allocation	11010101 – 11010101	1,187,541,687.00	1,120,764,565.02	66,777,121.98
3	State Allocation	11010102 – 11010102	35,000,000.00		35,000,000.00
4	Value Added Tax	11010201 – 11010201	484,755,430.00	618,146,975.38	133,391,549.38
5	Excess Crude Oil	11010303 – 11010303	-	-	-
6	Other FAAC Receipt	11010401 - 11011101	-	98,905,325.63	(98,905,325.63)
TOTAL			<u>1,894,473,558.00</u>	<u>1,916,978,445.21</u>	<u>(22,504,887.21)</u>

**DAMATURU LOCAL GOVERNMENT COUNCIL
SUMMARY OF RECURRENT EXPENDITURE FOR THE YEAR 2021**

RECURRENT EXPENDITURE					
S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
1	Personnel Costs	21010101 – 21020205	461,460,435.00	374,516,126.30	86,944,308.70
2	Overhead Costs	22020101 – 22021036	120,000,000.00	42,500,000.00	77,500,000.00
3	Other Recurrent Costs	22010101 – 22010104	909,246,369.00	1,000,780,597.23	(91,534,228.23)
TOTAL					
4	Capital Expenditure	23010101 – 23050288	414,289,517.00	489,390,505.20	(75,091,988.20)
TOTAL			<u>1,903,005,321.00</u>	<u>1,907,187,228.73</u>	<u>(2,181,907.73)</u>

DAMATURU 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	21,000,000.00	20,000,000.00	(1,000,000.00)
5	Cattle Levy/Taxes	12010107	-	-	-
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	-	-	-
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	-	-	-
Total			<u>21,000,000.00</u>	<u>20,000,000.00</u>	<u>(1,000,000.00)</u>

DAMATURU 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	-	-	-
4	Registration of Voluntary Organizations	12020109	-	-	-
5	Inland Water-Way Licenses	12020110			
6	Bakery House Licenses	12020111	-	-	-
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	250,000.00	82,000.00	
12	Dried Fish/Meat Licenses	12020117	-	-	-
13	Pet/Dog Licenses	12020118	-	-	-
14	Fishing Permits	12020119	-	-	-
15	Hawking Permits	12020120	50,000.00	18,200.00	
16	Hunting Permits	12020121			
17	Produce Buying Licenses	12020122	300,000.00	118,800.00	
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	100,000.00	21,000.00	
46	Clock/Watch Repairs Licenses	12020158	-	-	-
47	Cloth Dyers Licenses	12020159	-	-	-
48	Registration of laundries and Dry Cleaners Licenses	12020160	-	-	-
49	Building Materials Licenses	12020161	-	-	-
50	Surface Tank Kerosene Licenses	12020162	-	-	-
51	Sewing Institute Licenses	12020163	-	-	-

52	Hair Dressing/Barbing/Plating/ Painting Licenses	12020164	-	-	-
53	Advertisement Rate/ Licenses	12020165	-	-	-
54	Security Institute Licenses	12020166	-	-	-
55	Patent Medicine Licenses	12020167	-	-	-
56	Kiosks Licenses	12020168	-	-	-
57	Entertainment Drumming and Temporary Booth Permits	12020169	-	-	-
58	Noise Control Permits	12020170	-	-	-
59	Bathing House Licenses	12020171			
60	Cold Room Licenses	12020172	-	-	-
61	Motorcycle Permits	12020173	300,000.00	60,000.00	
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		<u>1,000,000.00</u>	<u>300,000.00</u>	<u>(700,000.00)</u>

DAMATURU 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	3500,000.00	2,850,000.00	650,000.00
3	Marriage Registration/Divorce Fees	12020418	-	-	-
4	Attestation of Bachelorhood & Spinsterhood Fees	12020419	-	-	-
5	Disinfection of Produce Fees	12020425	-	-	-
6	Court Summons Fees	12020426			
7	Tenders Fees	12020427			
8	Billboard Advertisement Fees	12020436			
9	Association Fees	12020442			
10	Births and Deaths Registration Fees	12020443	-	-	-
11	Burial Fees	12020444	-	-	-
12	Change of Ownership Fees	12020445	-	-	-
13	Agricultural/Veterinary Services Fees	12020446	-	-	-
14	Development Levies	12020448	-	-	-
15	Business/Trade Operating Fees	12020449	-	-	-
16	Inspection Fees	12020450	-	-	-

17	Timber & Forests Fees	12020451	-	-	-
18	Application Fees	12020453	-	-	-
19	Parking Fees	12020454	-	-	-
20	Produce Buying Fees	12020455	2,000,000.00	1,850,000.00	150,000.00
21	Forestry and Fuel Exploitation Fees	12020456	-	-	-
22	Rice/Mill/Cassava Grinding Fees	12020457	1,000,000.00	350,000.00	650,000.00
23	Painting, Spraying and Sign Writing Workshop Fees	12020458	-	-	-
24	Motor Mechanic/Car Wash Depot Fees	12020459	-	-	-
25	Block Making Machines Fees	12020460	-	-	-
26	Survey Fees	12020461	-	-	-
27	Estate Agent Fees	12020462	-	-	-
28	Customary Right of Occupancy Fees	12020463	-	-	-
29	Commission on Transfer of Plot/Property	12020464	-	-	-
30	Approval of Building Plan Fees	12020465	-	-	-
31	Mortgage Sub-Lease Approval Fees	12020466	-	-	-
32	Landing Fees	12020467	-	-	-
33	Business Premises/Workshop Fees	12020468	-	-	-
34	Club/Associations Registration Fees	12020469			
35	Corn Grinding Mill Fees	12020470	-	-	-
36	Payments in lieu of Registration Notices	12020471	-	-	-
37	Mortuary, Hears, and Cemetery	12020472	-	-	-

38	Local Government Certificate of Origin	12020473	1,000,000.00	580,000.00	420,000.00
39	Farmers Registration	12020474	-	-	-
40	Registration of Vehicles	12020475	-	-	-
41	Eating House License Fees	12020476	-	-	-
42	Entertainment and Drumming Fees	12020477	-	-	-
43	Night Soil Disposal/Depot Fees	12020478	-	-	-
44	Learning Driving Tests Fees	12020479			
45	Bus/Commercial Vehicle/Taxi Permit Fees	12020480	-	-	-
46	Palm Wine Tappers/Sellers Fees	12020481	-	-	-
47	Wharf/Canoe Landing Fees	12020482	-	-	-
48	Toll Gate/Stadium Fees	12020483	-	-	-
49	Slaughter Fees	12020484	1,000,000.00	260,000.00	740,000.00
50	Abattoir Fees	12020485	-	-	-
51	Registration for Meat Van Fees	12020486	-	-	-
52	Naming of Street Registration Fees	12020487	-	-	-
53	Mobile Sales Promotion Fees	12020488	-	-	-
54	Dislodging of Septic Tank Charges	12020489	-	-	-
55	Registration of Septic Tank Dislodging Fees	12020490	-	-	-
56	Pest Control and Disinfectant Fees	12020491	-	-	-
57	Vault Fees	12020492	-	-	-
58	Dispensary and Maternity Fees	12020493	-	-	-
59	Laboratory Test Fees	12020494			
60	Environmental Sanitation Fees	12020495			

61	Sand Dredging Fees	12020496	-	-	-
62	Sand, Granite, Iron Rod Sellers Fees	12020497	-	-	-
63	Irrigation Scheme Fees/Charges	12020498	-	-	-
64	Other Fees not elsewhere defined	12020499	-	-	-
	Total		<u>8,500,000.00</u>	<u>5,890,000.00</u>	<u>(2,610,000.00)</u>

DAMATURU 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	-	-	-
5	Sanitation Defaulters Fines	12020505	-	-	-
6	Other Fines not elsewhere defined	12020506	-	-	-
	Total		-	-	-

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	-	-	-
8	Proceeds from Sales of Farm Produce	12020609	-	-	-
9	Proceeds from Sales of Goods by Public Auctions	12020610	-	-	-
10	Proceeds from Sales of Government Vehicles	12020611	-	-	-
11	Proceeds from Sales of Drugs and medications	12020612	-	-	-
12	Sales of Government Buildings	12020614	-	-	-
13	Sales of Uniforms	12020615	-	-	-
14	Sales of Emblems	12020616	-	-	-
15	Sales of Stores	12020617	-	-	-
	Other Sales not elsewhere defined	12020617	-	-	-
	Total		-	-	-

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	-	-	-
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	-	-	-
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	815,552.00	1,277,579.18	(462,027.18)
13	Earnings from Motor Parks	12020713	1,500,000.00	980,000.00	520,000.00
14	Earnings from Shops and Shopping Centers	12020714	8,000,000.00	9,200,000.00	(1,200,000.00)

15	Earnings from Transport Services (Mass Transit)	12020715	18,000,000.00	26,800,000.00	(8,800,000.00)
16	Earning from Tipper and Tractors	12020716	10,000,000.00	5,514,000.00	(4,186,000.00)
17	Earning from Sign Posts	12020717	-	-	-
18	Earnings from GSM Operators	12020718	-	-	-
19	Earnings from Grinders	12020719	-	-	-
20	Earnings from Low Boards	12020720	-	-	-
21	Earnings from Compressed Earth Bricks	12020721	-	-	-
22	Earnings Slaughter House	12020722	2,000,000.00	2,200,000.00	(200,000.00)
23	Earning from Cattle Markets	12020723	5,000,000.00	3,200,000.00	1,800,000.00
24	Earnings from Goats and Sheep Markets	12020724	5,000,000.00	2,800,000.00	2,200,000.00
25	Other Earnings not elsewhere defined	12020725	-	-	-
	Total		<u>50,315,552.00</u>	<u>52,271,579.18</u>	<u>(1,956,027.18)</u>

DAMATURU LOCAL GOVERNMENT COUNCIL
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	Rents sand Premium on Allocations of Land	12020903	-	-	-
3	Rents of Plots and Sites Services programme	12020904	-	-	-
4	Lease Rentals	12020905	-	-	-
5	Rents on Government Property (Quarters)	12020906	-	-	-
6	Rents on Government property (Buildings other than Quarters)	12020907	-	-	-
7	Rents from Landed property	12020908	-	-	-
	Total		-	-	-

DAMATURU LOCAL GOVERNMENT

NOTE 10 - PERSONNEL COST

DOMESTIC GRANTS					
S/N	Description	CODE	BUDGETTED 2021	Actual 2021	Variance 2021
1	Basic Salaries	21010101	299,941,282.79	243,435,482.10	56,508,800.66
2	Allowances General	21020101-7	148,820,990.28	120,781,450.73	28,039,539.55
3	2-27 YCHMB Contribution	21020201	12,698,161.96	10,299,193.47	2,398,968.49
	Total		<u>461,460,435.00</u>	<u>374,516,126.30</u>	<u>66,944,308.70</u>

DAMATURU LOCAL GOVERNMENT
NOTE 11 - RECURRENT EXPENDITURE

S/N	Description	CODE	BUDGETTED 2021	Actual 2021	Variance 2021
1	Overhead charge and other operating activities	22020301	5,000,000.00		5,000,000.00
2	Minor Motor Vehicle Maintenance	22020801	10,000,000.00		10,000,000.00
3	Minor Road Maintenance	22020413			
4	Security Service Coverage	220206	30,000,000.00	16,240,000.00	13,760,000.00
5	Sanitation Service	22020607	10,000,000.00		10,000,000.00
6	Plants/Generator fuel cost	22020405	24,000,000.00	21,620,000	2,380,000.00
7	Staff Welfare packages	22021007	10,000,000.00		
8	Meetings Entertainment	22021026	2,000,000.00		2,000,000.00
9	Contingencies	22021029	10,000,000.00	500,000.00	9,500,000.00
10	Legislature Vote	22021031	-	-	-
11	Contribution	22040111	5,000,000.00		5,000,000.00
12	Reas & Public Relation	22021030	2,000,000.00		2,000,000.00
13	Settlement of Allow.	22021007	2,000,000.00	480,000.00	1,526,000.00
14	Medical Expenses	22021100	10,000,000.00	3,660,000.00	6,340,000.00
15	Subvention		319,117,417.49		
16	Electrically Charges	22020201	-	2,763,000.00	(2,763,000.00)
17		22020306	-	6,900,179.74	(6,900,179.74)
18	Workshop conference and Seminars	22020503	-	18,000,000.00	(18,000,000.00)
19	And allowances	22021002	-	6,000,000.00	(6,000,000.00)
20	Financial Assistance	22021027	-	4,000,000.00	(4,000,000.00)
21	Other transport equipment	22020801	-	17,500,000.00	(17,500,000.00)
22	Security vote (including operation)	22020604	-	32,500,000.00	(32,500,000.00)
	Total		<u>120,000,000.00</u>	<u>1,043,280,597.23</u>	<u>(923,280,597.23)</u>

**DAMATURU LOCAL GOVERNMENT
NOTE 12**

ADMIN SECTOR EXPENDITURE					
ECON CODE	Description	GEO CODE	BUDGETTED 2021	Actual 2021	Variance 2021
230112	Supply of furniture to local government security	23510300	80,000,000.00	120,000,000.00	(40,000,000.00)
23050288	Construction of district head palace	23510303	50,000,000.00	48,000,000.00	2,000,000.00
2300102	Rehabilitation of Masjid	23510300	50,000,000.00	30,000,000.00	20,000,000.00
32050247	Other Wash programme	23510300	12,315,400.00	5,000,000.00	7,315,400.00
			-	-	-
			-	-	-
			<u>192,315,400.00</u>	<u>203,000,000.00</u>	<u>10,684,600.00</u>

**DAMATURU LOCAL GOVERNMENT
NOTE 13**

ECONOMIC SECTOR EXPENDITURE					
ECON CODE	Description	GEO CODE	BUDGETTED 2021	Actual 2021	Variance 2021
23021030	Purchase of Agric Chemicals	23510300	45,000,000.00	36,000,000.00	9,000,000.00
23040101	Purchase of Polytechnic Buss for	23510300	3,290,350.00	4,000,000.00	709,650.00
23050187		23510300	12,000,000.00	8,200,300.00	3,799,700.00
23020175	Contribution to Damtauru Central Mosques	23510303	20,000,000.00	170,444,620.60	(150,444,620.61)
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			<u>80,290,350.00</u>	<u>218,644,921.61</u>	<u>(17,909,950.00)</u>

**DAMATURU LOCAL GOVERNMENT
NOTE 14**

SOCIAL SECTOR EXPENDITURE					
ECON CODE	Description	GEO CODE	BUDGETTED 2021	Actual 2021	Variance 2021
23050147	Feeding of Murfa Boarding Primary School	23510308	28,000,000.00	28,920,205.00	(920,205)
23050188	Purchase of Sports materials	23510300	18,692,762.00	5,270,000.00	13,422,761.80
23020146	Gambir PHC staff Quarters	23510301	-	32,000,000.00	(32,000,000.00)
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			<u>46,692,762.00</u>	<u>66,190,205.20</u>	<u>(19,497,443.20)</u>

**DAMATURU LOCAL GOVERNMENT
NOTE 15**

REGIONAL DEVELOPMENT SECTOR EXPENDITURE					
ECON CODE	Description	GEO CODE	BUDGETTED 2021	Actual 2021	Variance 2021
23020152	Drilling of borehole at	23510307	28,750,000.00	28,750,000.00	1,250,000.00
23020152	Drilling of borehole at Nyinawa	23510309	28,750,000.00	28,750,000.00	1,250,000.00
23020169	Construction and renovation of Majed	23510300	35,000,000.00	12,500,000.00	22,500,000.00
23020105	Drilling and re of 3 complete borehole at Damaturu	23510300	-	60,000,000.00	(60,000,000.00)
			<u>95,000,000.00</u>	<u>120,000,000.00</u>	<u>(25,000,000.00)</u>

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

Code	Description	
11010101 – 11010101	A Share of Statutory Allocation from FAAC 2021	1,120,764,565.02
	Net Share of Statutory Allocation	
11010201 – 11010201	Share of Value Added Tax	618,146,975.38
11010303 – 11010303	Share of Excess Crude Oil	
	Share of Good Value	24,137,019.26
	Share of Solid Mineral	1,618,054.31
	Share of Non Oil Revenue	61,034,395.73
	Federal Intervention	2,434,566.32
	Forex Equalization	3,209,483.46
	Share of Exchange Difference	6,351,135.50
	Share of Excess Oil	120,731.06
	Total Gross FAAC	<u>1,837,816,866.03</u>

11010101 – 11010101	B Share of Statutory Allocation from FAAC 2020	1,111,099,958.17
	Net Share of Statutory Allocation	-
11010201 – 11010201	Share of Value Added Tax	325,516,010.80
11010303 – 11010303	Share of Excess Crude Oil	35,939,537.26
	Share of Good Value	3,148,464.14
	Share of Solid Mineral	1,865,383.01
	Share of Non Oil Revenue	17,562,651.29
	Federal Intervention	30,225,255.78
	Forex Equalization	9,951,157.94
	Share of Exchange Difference	35,364,162.00
	Share of Excess Oil	-
	Total Gross FAAC	<u>1,570,672,580.39</u>



DAMATURU NAYINAWA POTI (A77) BRANCH

KEYSTONE BANK LIMITED

www.keystonebankng.com

Date	V. Date	Narration	Ref	Debit	Credit	Balance
24Dec21	24Dec21	Amount - NGN12.00 - - VAT - SMS CHARGES X 3 KIP:ZENITH 100 713252 DAMATURU LOCAL GOVERNMENT ENT COUNCIL TRF BY DAMATURU LOCTxn Amount - NGN12.00 - - VAT -		12.00		9,118,632.03
24Dec21	24Dec21	SMS CHARGES X 3 KIP:ZENITH 100 713252 DAMATURU LOCAL GOVERNMENT ENT COUNCIL TRF BY DAMATURU LOCTxn Amount - NGN12.00 - - VAT -		12.00		9,118,640.03
24Dec21	24Dec21	SMS CHARGES X 3 KIP:ZENITH 100 713252 DAMATURU LOCAL GOVERNMENT ENT COUNCIL TRF BY DAMATURU LOCTxn Amount - NGN12.00 - - VAT -		12.00		9,118,628.03
29Dec21	29Dec21	34059191014 TRFBYYOBESTATEJOI HTLOCALGOVTACCT IFODAMATURULOC ALGOVERNMENTCOUNCIL TRFFRMYOBETxn Amount - NGN500000.00 - - VAT -			500,000.00	9,618,628.03
29Dec21	29Dec21	SMS CHARGES X 3 340591891014 T RFBYYOBESTATEJOINTLOCALGOVTACC T IFODAMATURULOCALGOVERNMENTCOTxn Amount - NGN12.00 - - VAT -		12.00		9,618,616.03
30Dec21	30Dec21	AG-NGN765100010001 KIP:ACCES/0810999080/DAMATURU LO CAL GOVERNMENT COUNCIL/TRF BO DAMATURU LOCAL GOVERNMENT COUNCIL ATURU LOCAL GOVERNMENT COUNCIL Txn Amount - NGN500000.00 NIPFDC - NGN44.8 - VAT - NGN3.75		53.75		9,618,562.28
30Dec21	30Dec21	KIP:ACCES/0810999080/DAMATURU LO CAL GOVERNMENT COUNCIL/TRF BO DAMATURU LOCAL GOVERNMENT COUNCIL ATURU LOCAL GOVERNMENT COUNCILTxn Amount - NGN500000.00 NIPFDC - NGN44.8 - VAT - NGN3.75		500,000.00		9,118,562.28
31Dec21	31Dec21	SMS CHARGES X 3 KIP:ACCES 0810 899080 DAMATURU LOCAL GOVERNMENT COUNCIL TRF BO DAMATURU LOCTxn Amount - NGN12.00 - - VAT -		12.00		9,118,550.28
		Closing Balance . . .				9,118,550.28

Keystone

BANK LTD.

DAMATURU LOCAL GOVT. MAIN A/C.
NO 15 SIR KASHIM IBRAHIM WAY DAMATURU

Account Number: CA 1011144523
Currency: NGN
Opening Balance: 295,975.81
Total Debit: 50,488,046.61
Total Credit: 50,487,694.86
Closing Balance: 295,624.06
Period: 01/12/2021 TO 31/12/2021

DATE POSTED	VALUE DATE	DESCRIPTION	DEBIT	CREDIT	BALANCE
		OPENING BALANCE			295,975.81
01/12/2021	01/12/2021	NIP/KBL/MIN. FOR L.GOV'T & CHIEFTANCY VAT A^C/KIP:ZENITH/1011		48,433,194.86	48,729,170.67
02/12/2021	02/12/2021	TRF TO IBRAHIM ABUBAKAR MOHAMMED	6,200,000.00		42,529,170.67
02/12/2021	02/12/2021	CQ1202/TRF BARI ALI	6,500,000.00		36,029,170.67
02/12/2021	02/12/2021	NIP Charge + VAT	53.75		36,029,116.92
02/12/2021	02/12/2021	NIP CRYBS 17 LG CONT&STAND PYT 2 LGS&MDAS/KBL	35,733,194.86		295,922.06
04/12/2021	04/12/2021	STAMP DUTY CHARGE	50.00		295,872.06
07/12/2021	07/12/2021	TRF FRM DAMATURU LOCAL GOVT. MASS TRANSI		366,500.00	662,372.06
07/12/2021	07/12/2021	CQ 1203 PD-BARE ALI	366,500.00		295,872.06
08/12/2021	08/12/2021	TRF FRM DAMATURU LOCAL GOVT. MASS TRANSI		226,000.00	521,872.06
08/12/2021	08/12/2021	TRF FRM DAMATURU LOCAL GOVT. MASS TRANSI		250,000.00	771,872.06
08/12/2021	08/12/2021	CQ 1204 BARE ALI	250,000.00		521,872.06
09/12/2021	09/12/2021	CQ 1205 PD BARE ALI	226,000.00		295,872.06
11/12/2021	11/12/2021	STAMP DUTY CHARGE	150.00		295,722.06
16/12/2021	16/12/2021	TRF FRM DAMATURU LOCAL GOVT. MASS TRANSI		667,000.00	962,722.06
16/12/2021	16/12/2021	CQ1206/ TRF TO BARE ALI	667,000.00		295,722.06
18/12/2021	18/12/2021	STAMP DUTY CHARGE	50.00		295,672.06
27/12/2021	27/12/2021	SMS Notification Charge Dec 2021	48.00		295,624.06
29/12/2021	29/12/2021	TRF FRM DAMATURU LOCAL GOVT		545,000.00	840,624.06

ZENITH BANK PLC

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

DAMATURU LOCAL GOVT. MASS TRANSIT AI
GUJBA ROAD DAMATURU.

Account Number: CA 1010922474
 Currency: NGN
 Opening Balance: 233,959.13
 Total Debit: 2,059,704.59
 Total Credit: 2,505,700.00
 Closing Balance: 679,954.54
 Period: 01/12/2021 TO 31/12/2021

DATE POSTED	VALUE DATE	DESCRIPTION	DEBIT	CREDIT	BALANCE
31/12/2021	31/12/2021	Acct Maint. Fee + VAT	2,208.59		679,954.54
		11 Debit(s)	2,059,704.59		
		237 Credit(s)		2,505,700.00	
		11 Debit(s)	2,059,704.59		
		237 Credit(s)		2,505,700.00	
		CLRD + UNCLRD	2,059,704.59	2,505,700.00	679,954.54

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

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





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

DAMATURU LOCAL GOVT. MAIN A/C.
NO 15 SIR KASHIM IBRAHIM WAY DAMATURU

Account Number: CA 1011144523
 Currency: NGN
 Opening Balance: 295,975.81
 Total Debit: 50,488,046.61
 Total Credit: 50,487,694.86
 Closing Balance: 295,624.06
 Period: 01/12/2021 TO 31/12/2021

DATE POSTED	VALUE DATE	DESCRIPTION	DEBIT	CREDIT	BALANCE
29/12/2021	29/12/2021	TRF TO BARE ALI	545,000.00		295,624.06
		13 Debit(s)	50,488,046.61	50,487,694.86	
		6 Credit(s)			
		13 Debit(s)	50,488,046.61	50,487,694.86	295,624.06
		6 Credit(s)			
		CLRD + UNCLRD			

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