

**Machina Local Government Council,
Updated Financial Statements for the
Year Ended 31st December, 2021**

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

Machina 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 Machina 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.

GONI USMAN KACHALLA CNA
Treasurer Machina Local Govt

2/6/2022
.....
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.

GONI USMAN KACHALLA CNA
Treasurer Machina Local Govt.

Sign/Date:.....
Goni Usman Kachalla 2/6/2022

Hon. Bukar A. Bukar
Chairman Machina Local Govt.

Sign/Date:.....
Hon. Bukar A. Bukar 2/6/2022

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 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 basis of this opinion.

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


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

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

Note	Description	Actual 2021	Final Budget 2021	Actual 2020
1	Statutory Allocation	1,034,943,084.82	1,101,476,667.00	1,028,529,240.54
2	Excess Crude Oil	-	-	-
3	Value Added Tax	580,492,580.61	443,516,477.00	304,229,606.00
4	Other FAAC Allocation	86,820,274.59	656,502,834.00	124,326,416.34
	Sub Total	<u>1,702,255,940.02</u>	<u>2,201,495,978.00</u>	<u>1,457,085,262.88</u>
4.	Internal Generated Revenue	16,697,073.90	35,204,833.00	8,562,602.00
	Total Receipts	<u>1,718,953,013.92</u>	<u>2,236,700,811.00</u>	<u>1,465,647,864.88</u>
	RECURRENT EXPENDITURE			
	-Personnel Cost	367,361,776.30	723,379,787.00	409,434,024.12
	-Over Head Exp.	42,500,000.00	120,000,000.00	63,191,091.71
	-Subventions to Boards/Emirate	501,741,924.26	-	578,367,099.43
	-Other operating activities	83,768,339.06	346,584,125.00	49,460,970.37
	Sub- Total	<u>995,372,039.62</u>	<u>1,189,963,912.00</u>	<u>1,100,453,185.63</u>
	Transfer to Capital Exp.	<u>740,066,907.75</u>	<u>1,046,736,899.00</u>	<u>400,545,991.79</u>
	Total Expenditure	1,735,438,947.37	2,236,700,811.00	1,500,999,177.42
	Net Cash Balance from operation	(16,485,933.45)	-	(35,351,313.14)
	Opening 1/1/2021 Project Joint Acct Bal.	110,468,286.12	-	42,829,506.07
	Opening 1/1/2021 Bank Balance	7,478,192.93		
	Closing 31/12/2020	101,460,545.60	-	7,478,192.93

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

Annual Budget 2021	Description	Notes	Actual 2021	2020
1,101,476,667.00	Statutory Allocation FC	1	1,034,943,084.82	1,028,529,240.54
443,516,477.00	Value Added Tax		580,492,580.61	304,229,606.00
545,523,956.00	Share of Good Value		-	2,919,940.01
	Exchange Gain		5,890,152.72	-
	Solid Minerals		1,500,611.51	1,729,988.42
30,235,200.00	Non Oil revenue		51,706,345.96	4,475,003.85
15,369,500.00	Interventions		2,248,060.06	28,031,424.14
	Forek Equalization		2,976,530.39	9,228,875.71
39,139,178.00	Exchange Difference			32,797,334.52
	Excess Oil Revenue		22,385,089.06	33,330,947.46
46,235,000.00	Excess Bank Charges		111,484.89	11,812,902.23
<u>2,201,495,978.00</u>	Sub- Total Statutory Allo.		<u>1,702,255,940.02</u>	<u>1,457,085,262.88</u>
15,000,000.00	Direct taxes/Rate	2	8,000,000.00	750,000.00
-	Licenses	3	-	812,600.00
1,000,000.00	Fees	4	307,000.00	1,000,000.00
-	Fines	5	-	-
-	Sales	6	-	-
19,204,833.00	Earnings	7	8,390,073.90	6,000,002.00
-	Rents on Government Building	8	-	-
-	Rent on Land and other		-	-
-	Repayments Generals		-	-

-	State Share of Revenue			-
<u>35,204,883.00</u>	Sub Total Initial Gen. Rev		<u>16,697,073.90</u>	<u>8,562,602.00</u>
<u>2,236,700,811.00</u>	Total Revenue		<u>1,718,953,013.92</u>	<u>1,465,647,864.88</u>
	<u>PAYMENTS</u>			
723,379,787.00	Personnel Cost Salaries	9	367,361,776.30	409,434,024.12
120,000,000.00	Overhead Charges	10	42,500,000.00	63,191,091.71
-	Consolidate Rev. Charges			
-	<u>Subvention</u>			
-	SUBEB		113,692,278.95	123,584,116.91
-	PHCMB		192,085,244.25	226,436,368.22
-	Local Govt. Pension Board		136,257,318.24	165,365,441.60
-	Yobe State University		22,000,000.00	20,000,000.00
-	Emirate Councils		30,000,000.00	35,000,000.00
-	1% Admin charge		6,383,553.44	5,995,879.23
-	Training Fund		1,323,529.38	1,985,294.07
346,584,125.00	Other Operation activities		83,768,339.06	49,460,970.37
<u>1,189,963,912.00</u>	Total Recurrent Exp.		<u>995,372,039.62</u>	<u>1,100,453,186.23</u>
1,046,736,899.00	Operating Bal.		723,580,974.30	365,194,678.65
	Appropriation/Transfer GSS Advance			
	Transfer to C.D Fund		841,527,453.35	365,194,678.65
346,736,899.00	Capital Expenditure Admin Sec.	11	200,066,907.75	115,300,000.00
250,000,000.00	Capital Expenditure Econ. Sec.	12	200,000,000.00	137,600,000.00
300,000,000.00	Capital Exp. Regional Dev.	13	240,000,000.00	101,450,000.00
150,000,000.00	Capital Exp. Social Sec.	14	100,000,000.00	46,195,991.79
<u>1,046,736,899.00</u>	Total Capital Exp.		<u>740,066,907.75</u>	<u>400,545,991.79</u>
	Net Cash flow from Dev & Inv.			(35,351,313.14)

	Sales of Fixed Assets		-	
	Proceeds of Grants & aids		-	
	Proceeds from Financing Activities		-	
	Decrease in Cash equivalents		(16,485,933.45.)	(35,351,313.14)
	Net cash for the year			
	Cash and Equivalents 1/1/2020 project and Bank		117,946,479.50	42,829,506.07
	Cash and Equivalents 30/12/2020		101,460,545.60	7,478,192.93
	Net cash for the year			7,478,192.93
	Represent by: Opening: Unity Bank			

Represented by:

First Bank	Acct No 3019546305	₦ 2,318,893.63
First Bank	Acct No 2008648198	₦ 4,566,993.64
Unity Bank	Acct No 0016490439	<u>₦94,574,658.33</u>
		<u>101,460,545.60</u>

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

Actual 2020	Description	Notes	Actual 2021	Financial Budget 2021	Variance	%
	Add					
1,028,529,240.54	Statutory Allocation. FAAC	1	1,034,943,084.82	1,101,476,667.00	(66,533,582.18)	94%
304,229,606.00	Value Added Tax		580,492,580.61	443,516,477.00	443,516,477.00	130%
124,326,416.34	Other Fed. Allocation		86,820,274.59	656,502,834.00	(569,682,599.41)	13%
<u>1,457,085,262.88</u>	Subtotal Statutory Allocation		<u>1,702,255,940.02</u>	<u>2,201,495,978.00</u>	<u>(500,240,037.98)</u>	77%
	Total					
750,000.00	Direct Taxes	2	8,000,000.00	15,000,000.00	(7,000,000.00)	53%
812,600.00	Licenses	3	-	-		
1,000,000.00	Fees	4	307,000.00	1,000,000.00	(693,000.00)	31%
-	Fines	5	-	-	-	
-	Sales	6	-	-	-	
6,000,002.00	Earning	7	8,390,073.90	19,204,833.00	(10,814,759.10)	44%
-	Rents on Building	8	-	-		
-	Sales sand others	9	-	-		
-	State Share of Revenue	-	-	-		
<u>8,562,602.00</u>	Subtotal I.G.R		<u>16,697,073.90</u>	<u>35,204,833.00</u>	<u>(18,507,759.10)</u>	47%
<u>1,465,647,864.88</u>	Total Revenues		<u>1,718,953,013.92</u>	<u>2,236,709,811.00</u>	<u>(517,756,797.08)</u>	77%
	Total Fund Available					
	Less Expenditure					

578,367,099.43	-Subventions		501,741,924.26	-	501,741,924.26	100%
409,434,024.72	Personnel Cost	10	367,361,776.30	723,379,787.00	(356,018,004.70)	51%
63,191,091.71	Overhead Charges	11	42,500,000.00	120,000,000.00	(75,000,000.00)	35%
49,460,970.37	Other Operating activities		83,768,339.06	346,584,125.00	(338,207,785.94)	24%
<u>1,100,453,186.23</u>	TOTAL EXPENDITURE		<u>995,372,039.62</u>	<u>1,189,963,912.00</u>	<u>(195,591,872.38)</u>	84%
365,194,678.65	OPERATING BALANCE		723,580,974.30	1,046,736,899.00	(333,155,924.70)	69%
42,829,506.07	Add. Opening Bank/Project. 1/1/2021		117,946,479.05	-	-	
400,545,991.79	CON CAPITAL DEW-FUND		740,066,907.75	1,046,736,899.00	(306,669,991.25)	71%
7,478,192.93	Closing Balance		101,460,545.60	-	-	

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

Actual 2020	Description	Notes	Actual 2021	Budget 2021	Variance
	Opening balance		117,946,479.05	-	
	Add Capital Receipts		723,580,974.30	1,046,736,899.00	(323,155,924.70)
365,194,678.65	Transfers from Consolidated Revenue Account		-	-	-
-	-Aids/Grants		-	-	-
-	-Internal /Ext Loan		-	-	-
-	Total Receipts		841,527,453.35	1,046,736,899.00	(205,209,445.65)
	Less Capital Expenditure:		-		
115,300,000.00	Administrative Sect	12	200,066,907.75	346,736,899.00	(146,669,991.25)
137,600,000.00	Economic Sector	13	200,000,000.00	250,000,000.00	(50,000,000.00)
-	Law and Justice	-	-	-	-
101,450,000.00	Regional Dev. Sector	14	240,000,000.00	300,000,000.00	(60,000,000.00)
46,195,991.79	Social Sector	15	100,000,000.00	150,000,000.00	(50,000,000.00)
<u>400,545,991.79</u>	Total Expenditure		<u>740,066,907.75</u>	<u>1,046,736,899.00</u>	<u>(306,669,991.25)</u>
7,478,192.93	Closing Balance		101,460,545.60	-	101,460,545.60

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

Note 1

REVENUES					
S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
1	Independent Revenue (IGR)	12010101 - 12021402	35,204,833.00	16,697,073.90	18,507,759.10
2	Statutory Allocation	11010101 – 11010101	1,101,476,667.00	1,034,943,084.82	66,533,582.18
3	State Allocation	11010102 – 11010102	35,000,000.00	-	35,000,000.00
4	Value Added Tax	11010201 – 11010201	443,516,477.00	580,492,580.61	(136,976,103.61)
5	Excess Crude Oil	11010303 – 11010303	-	-	-
6	Other FAAC Receipt	11010401 - 11011101	621,502,834.00	86,820,274.59	534,682,559.41
TOTAL			<u>2,236,700,811.00</u>	<u>1,718,953,013.92</u>	<u>517,747,797.08</u>

MACHINA LOCAL GOVERNMENT COUNCIL

Note 2 - TAXES AND RATES

DETAILS OF RECURRENT REVENUES FOR TAXES AND RATES					
S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
1	Community/Poll Taxes	12010101	-	-	-
2	Arrears of Community/Poll Taxes	12010104	-	-	-
3	Development Tax/Levy	12010105	-	-	-
4	Arrears of Development Levy/Taxes	12010106	-	-	-
5	Cattle Levy/Taxes	12010107	10,000,000.00	6,000,000.00	4,000,000.00
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	-	-	-
9	Tenement Rate	12010111	5,000,000.00	2,000,000.00	3,000,000.00
10	Penalty for Tenement Rate	12010112	-	-	-
11	Arrears of Tenement Rate	12010113	-	-	-
12	Ground Rates	12010114	-	-	-
13	Federal Government Grant in lieu of Tenement Rate	12010115	-	-	-
14	State Government Grant in lieu of Tenement Rate	12010116	-	-	-
15	Other Personal Taxes/Rates not elsewhere defined.	12010117	-	-	-
Total			<u>15,000,000.00</u>	<u>8,000,000.00</u>	<u>7,000,000.00</u>

MACHINA 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	-	-	-
12	Dried Fish/Meat Licenses	12020117	-	-	-
13	Pet/Dog Licenses	12020118	-	-	-
14	Fishing Permits	12020119	-	-	-
15	Hawking Permits	12020120	-	-	-
16	Hunting Permits	12020121	-	-	-
17	Produce Buying Licenses	12020122	-	-	-
18	Animal Health Certificate Licenses	12020123	-	-	-
19	Abattoir/Slaughter Licenses	12020124	-	-	-
20	Renewal of Fishing Licenses	12020125	-	-	-
21	Hiring Licenses	12020126	-	-	-

22	Boreholes Drilling Licenses	12020128	-	-	-
23	Cinematography Licenses	12020130	-	-	-
24	Liquor Licenses	12020131	-	-	-
25	Trade Permits Licenses	12020137	-	-	-
26	Tent at Sea Beach Permits	12020138	-	-	-
27	Open Air Preaching Permits	12020139	-	-	-
28	Minor Industrial Licenses	12020140	-	-	-
29	Auctioneers Licenses	12020141	-	-	-
30	Petty Traders Licenses	12020142	-	-	-
31	Pit Sawing Licenses	12020143	-	-	-
32	Felling and Trees Licenses	12020144	-	-	-
33	Saw Mill Licenses	12020145	-	-	-
34	Brown Sugar Machine Licenses	12020146	-	-	-
35	Photo Studio Licenses	12020147	-	-	-
36	Welding Machine Licenses	12020148	-	-	-
37	Electric (Radio/Television) Workshop Licenses	12020149	-	-	-
38	Blacksmith Workshop Licenses	12020150	-	-	-
39	Wood Making/Carpentry Workshop Licenses	12020151	-	-	-
40	Battery Charge Workshop Licenses	12020152	-	-	-
41	Printing Press Licenses	12020153	-	-	-
42	Panel Beaters Licenses	12020154	-	-	-
43	Vulcanizers Licenses	12020155	-	-	-
44	Vehicle Spare Parts Licenses	12020156	-	-	-
45	Phone Repairs Licenses	12020157	-	-	-
46	Clock/Watch Repairs Licenses	12020158	-	-	-
47	Cloth Dyers Licenses	12020159	-	-	-

48	Registration of laundries and Dry Cleaners Licenses	12020160	-	-	-
49	Building Materials Licenses	12020161	-	-	-
50	Surface Tank Kerosene Licenses	12020162	-	-	-
51	Sewing Institute Licenses	12020163	-	-	-
52	Hair Dressing/Barbing/Plating/ Painting Licenses	12020164	-	-	-
53	Advertisement Rate/ Licenses	12020165	-	-	-
54	Security Institute Licenses	12020166	-	-	-
55	Patent Medicine Licenses	12020167	-	-	-
56	Kiosks Licenses	12020168	-	-	-
57	Entertainment Drumming and Temporary Booth Permits	12020169	-	-	-
58	Noise Control Permits	12020170	-	-	-
59	Bathing House Licenses	12020171	-	-	-
60	Cold Room Licenses	12020172	-	-	-
61	Motorcycle Permits	12020173	-	-	-
62	Native Liquor Licenses	12020174	-	-	-
63	Cigarette Licenses	12020175	-	-	-
64	Squatters Permits	12020176	-	-	-
65	Butchers Licenses	12020177	-	-	-
66	Registration of Night Soil Contractors	12020178	-	-	-
67	Ingredients Grinding Mill Licenses	12020179	-	-	-
68	Photo Stating, Typing Institute Licenses	12020180	-	-	-
69	Other Licenses not elsewhere defined	12020181	-	-	-
	Total		-	-	-

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

17	Timber & Forests Fees	12020451	-	-	-
18	Application Fees	12020453	-	-	-
19	Parking Fees	12020454	-	-	-
20	Produce Buying Fees	12020455			
21	Forestry and Fuel Exploitation Fees	12020456	-	-	-
22	Rice/Mill/Cassava Grinding Fees	12020457	-	-	-
23	Painting, Spraying and Sign Writing Workshop Fees	12020458	-	-	-
24	Motor Mechanic/Car Wash Depot Fees	12020459	-	-	-
25	Block Making Machines Fees	12020460			
26	Survey Fees	12020461			
27	Estate Agent Fees	12020462	-	-	-
28	Customary Right of Occupancy Fees	12020463	-	-	-
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	700,000.00	200,000.00	500,000.00
39	Farmers Registration	12020474	-	-	-
40	Registration of Vehicles	12020475	-	-	-
41	Eating House License Fees	12020476	-	-	-
42	Entertainment and Drumming Fees	12020477	-	-	-
43	Night Soil Disposal/Depot Fees	12020478	-	-	-
44	Learning Driving Tests Fees	12020479	-	-	-
45	Bus/Commercial Vehicle/Taxi Permit Fees	12020480	-	-	-
46	Palm Wine Tappers/Sellers Fees	12020481	-	-	-
47	Wharf/Canoe Landing Fees	12020482	-	-	-
48	Toll Gate/Stadium Fees	12020483			
49	Slaughter Fees	12020484	100,000.00	27,000.00	73,000.00
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	200,000.00	80,000.00	120,000.00
62	Sand, Granite, Iron Rod Sellers Fees	12020497	-	-	-
63	Irrigation Scheme Fees/Charges	12020498	-	-	-
64	Other Fees not elsewhere defined	12020499	-	-	-
	Total		<u>1,000,000.00</u>	<u>307,000.00</u>	<u>693,000.00</u>

MACHINALOCAL 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	500,000.00	200,000.00	300,000.00
13	Earnings from Motor Parks	12020713	500,000.00	180,000.00	320,000.00
14	Earnings from Shops and Shopping Centers	12020714	8,000,000.00	3,500,000.00	4,500,000.00
15	Earnings from Transport Services (Mass Transit)	12020715	8,204,833.00	3,500,073.90	4,704,759.10
16	Earning from Tipper and Tractors	12020716	1,000,000.00	390,000.00	610,000.00
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	-	-	-
23	Earning from Cattle Markets	12020723	500,000.00	220,000.00	280,000.00
24	Earnings from Goats and Sheep Markets	12020724	500,000.00	300,000.00	200,000.00
25	Other Earnings not elsewhere defined	12020725			
	Total		<u>19,204,833.00</u>	<u>8,390,073.90</u>	<u>18,814,759.10</u>

MACHINALOCAL 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		-	-	-

MACHINA LOCAL GOVERNMENT
NOTE 10 - PERSONNEL COST

DOMESTIC GRANTS					
S/N	Description	CODE	BUDGETTED 2021	Actual 2021	Variance 2021
1	Basic Salaries	21010101	470,196,861.55	238,785,154.59	231,411,706.96
2	Allowances General	21020101-7	233,506,995.24	118,584,381.40	114,922,613.84
3	2-27 YCHMB Contribution	21020201	19,675,930.21	9,992,240.31	9,683,689.90
	Total		<u>723,379,787.00</u>	<u>367,361,776.30</u>	<u>356,018,010.70</u>

MACHINA LOCAL GOVERNMENT

NOTE 11 - RECURRENT EXPENDITURE

S/N	Description	CODE	BUDGETTED 2021	Actual 2021	Variance 2021
1	Local Travel and Transport -Training	22020101	15,000,000.00	1,800,000.00	3,200,000.00
2	Local Travel and Transport – Others	22020102	10,000,000.00	3,200,000.00	6,800,000.00
3	International Travel and Transport – Others	22020104	-	-	-
4	Electricity Charges	22020201	3,000,000.00	2,300,000.00	700,000.00
5	Water Rates	22020205	-	-	-
6	Office Materials & Supplies	22020301	10,000,000.00	6,400,000.00	3,600,000.00
7	Magazines & Periodicals	22020304			
8	Printing of Security Documents	22020306	2,500,000.00	2,200,000.00	300,000.00
9	Drugs/Laboratory/Medical Supplies	22020307	27,000,000.00	18,000,000.00	9,000,000.00
10	Uniform and Other Clothing	22020309			
11	Teaching Aids/Instructional Materials	22020310	10,000,000.00	-	10,000,000.00
12	Computer Materials and Supplies	22020312	-	-	-
13	Minor Motor Vehicle/Transport Equipment Maintenance	22020401	10,000,000.00	5,250,000.00	4,750,000.00
14	Minor Office Furniture Maintenance	22020402	2,000,000.00	600,000.00	400,000.00
15	Minor Office Building/Residential Quarters Maintenance	22020403	2,000,000.00	1,920,263.00	79,739.00
16	Minor Plants/Generator Maintenance	22020405	10,000,000.00	4,800,000.00	5,200,000.00
17	Office Maintenance Services	22020406	5,000,000.00	1,200,000.00	3,800,000.00
18	Minor Road Maintenance	22020413			
19	Workshops/Conference and Seminars	22020503	5,000,000.00	2,800,000.00	2,200,000.00

20	Security Services/Coverage	22020601	175,554,681.28	6,805,076.06	168,746,605.19
21	Sanitation Services	22020607	10,000,000.00	2,000,000.00	8,000,000.00
22	Retainership of CRBC, Newspaper Corporation and Other Media Houses	22020608	-	-	-
23	Legal Services	22020703	-	-	-
24	Agricultural Consulting Services	22020707	-	-	-
25	Medical Consulting Services	22020708	-	-	-
26	Audit Services	22020710	-	-	-
27	Motor Vehicle Fuel Costs	22020801	15,000,000.00	8,000,000.00	7,000,000.00
28	Other Transports Equipment Fuel Costs	22020802	-	-	-
29	Plant/Generator Fuel Costs	22020803	20,000,000.00	18,980,000.00	1,020,000.00
30	Bank Charges (other than Interest)	22020901	-	-	-
31	Refreshment and Meals	22021001	-	-	-
32	Honorarium and Sitting Allowances	22021002	2,000,000.00	1,000,000.00	1,000,000.00
33	Publicity & Advertisements	22021003	-	-	-
34	Medical Expenses – Local	22021004	10,000,000.00	2,700,000.00	7,300,000.00
35	Welfare Packages	22021007	30,000,000.00	2,000,000.00	28,000,000.00
36	Sporting Activities	22021009	5,000,000.00	2,510,000.00	2,490,000.00
37	Special Days/Celebrations	22021021	-	-	-
38	Entertainment at Meetings	22021026	1,000,000.00	300,000.00	700,000.00
39	Financial Assistance	22021027	2,000,000.00	1,500,000.00	500,000.00
40	Chairman’s Hospitality	22021028			
41	Contingencies	22021029	94,529,443.75	30,000,000.00	64,529,443.45
42	Press & Public Relations	22021030	-	-	-
43	Legislative Vote	22021031	-	-	-
44	Subventions – General	22050104	-	501,741,924.26	(501,741,924.26)
TOTAL			<u>466,584,125.00</u>	<u>628,007,263.32</u>	<u>(161,418,138.32)</u>

MACHINALOCAL GOVERNMENT

NOTE 12

ADMIN SECTOR EXPENDITURE

ADMIN SECTOR EXPENDITURE					
ECON CODE	Description	GEO CODE	Actual 2021	Budgeted 2021	Variance 2021
23020102	Construction/provision of residential building/Quarters at Machina	23531100	346,736,899.00	200,066,907.75	146,669,991.25
			-	-	-
			-	-	-
TOTAL			346,736,899.00	200,066,907.75	146,669,991.25

MACHINALOCAL GOVERNMENT

NOTE 13

ECONOMIC SECTOR EXPENDITURE					
ECON CODE	Description	GEO CODE	Actual 2021	Budgeted 2021	Variance 2021
23020113	Construction/ provision of electrify Granda	23531107	80,000,000.00	66,000,000.00	14,000,000.00
23020113	Construction provision of electrify at Lamisu	23531107	80,000,000.00	66,000,000.00	14,000,000.00
23020113	Construction provison of at Konkamma	23531105	90,000,000.00	68,000,000.00	22,000,000.00
			-	-	-
			-	-	-
			-	-	-
			-	-	-
TOTAL			<u>250,000,000.00</u>	<u>200,000,000.00</u>	<u>50,000,000.00</u>

MACHINALOCAL GOVERNMENT

NOTE 15

REGIONAL DEVELOPMENT SECTOR EXPENDITURE					
ECON CODE	Description	GEO CODE	Actual 2021	Budgeted 2021	Variance 2021
23020177	Drilling of Borehole with solar with over Head Tank 2 shikuri Biliti (faliman)	23531104	50,000,000.00	48,000,000.00	2,000,000.00
23020177	Drilling of borehole with solar and over head Tank 2 Sikuri Kura (Damal)	23531102	50,000,000.00	48,000,000.00	2,000,000.00
23020196	Construction of Hand pumps at Bogo Ward (10)	23531101	50,000,000.00	20,000,000.00	30,000,000.00
32020196	Construction of Hand pump at Machina Central (10)	23531108	50,000,000.00	20,000,000.00	30,000,000.00
23020177	Drilling of borehole with Solar and Over head Tank –(2) Machina Ward	23531108	50,000,000.00	52,000,000.00	(2,000,000.00)
23020177	Drilling of borehole with solar and Over head at Lamisu ward	23531107	50,000,000.00	52,000,000.00	(2,000,000.00)
TOTAL			<u>300,000,000.00</u>	<u>240,000,000.00</u>	<u>60,000,000.00</u>

**MACHINA LOCAL GOVERNMENT COUNCIL NOTE TO THE FINANCAL STATEMENT
No1 FEDERATION ALLOCATION (FAAC)**

Code	Description	
11010101 – 11010101	A Share of Statutory Allocation from FAAC 2021	
↓	Net Share of Statutory Allocation	1,034,943,084.82
11010201 – 11010201	Share of Value Added Tax	580,492,580.61
11010303 – 11010303	Share of Excess Crude Oil	22,385,089.06
	Share of Good Value	-
	Share of Solid Mineral	1,500,611.51
	Share of Non-Oil Revenue	51,706,345.96
	Federal Intervention	2,248,060.06
	Forex Equalization	2,976,530.39
	Share of Exchange Difference	5,890,152.72
	Share of Bank Charges	111,484.89
	Total Gross FAAC	1,702,255,940.02
11010101 – 11010101	B Share of Statutory Allocation from FAAC 2020	
	Net Share of Statutory Allocation	₦1,028,529,240.54
11010201 – 11010201	Share of Value Added Tax	304,229,606.00

11010303 – 11010303	Share of Excess Crude Oil	33,330,947.46
	Share of Good Value	2,919,940.01
	Share of Solid Mineral	1,729,988.42
	Share of Exchange Gain	4,475,003.85
	Federal Intervention	28,031,424.14
	Bank Charges	9,228,875.71
	Share of Exchange Difference	32,797,334.52
	Share of Excess P.P.T	11,812,902.23
	Total Gross FAAC	<u>1,457,085,262.88</u>

Trans Date	Ref. Number	Transaction Details	Value Date	Withdrawal (DR)	Deposit (CR)	Balance
26-Nov-2021		23-Oct-2021 to 22-NOV-2021 SMS Alert Charge	26-Nov-2021	36.00	0.00	729,996.33
26-Nov-2021		23-Oct-2021 to 22-NOV-2021 SMS Alert Charge VAT	26-Nov-2021	2.70	0.00	729,993.63
29-Nov-2021		ALH KAWU MCN	29-Nov-2021	0.00	125,700.00	855,693.63
30-Nov-2021		ELEC MONEY TRSF LEVY-1 TXNS: 29-11-21 TO 29-11-21	30-Nov-2021	50.00	0.00	855,643.63
06-Dec-2021		ALH KAWU MCN	06-Dec-2021	0.00	84,600.00	940,443.63
07-Dec-2021		ELEC MONEY TRSF LEVY-1 TXNS: 06-12-21 TO 06-12-21	07-Dec-2021	50.00	0.00	940,393.63
08-Dec-2021		LAMISU VILLAGE HEAD	08-Dec-2021	0.00	700,000.00	1,640,393.63
08-Dec-2021		FALMARAM VILLAGE HEAD	08-Dec-2021	0.00	70,000.00	1,710,393.63
08-Dec-2021		MACHINA VILLAGE HEAD	08-Dec-2021	0.00	100,000.00	1,810,393.63
08-Dec-2021		GOCCI VILLAGE HEAD	08-Dec-2021	0.00	300,000.00	2,110,393.63
09-Dec-2021		ELEC MONEY TRSF LEVY-4 TXNS: 08-12-21 TO 08-12-21	09-Dec-2021	200.00	0.00	2,110,193.63
13-Dec-2021		ALH KAWU MCN	13-Dec-2021	0.00	73,300.00	2,183,493.63
13-Dec-2021		VILLAGE HEAD OF MASKANDARE	13-Dec-2021	0.00	27,000.00	2,210,493.63
13-Dec-2021		VILLAGE HEAD OF FALMARAM	13-Dec-2021	0.00	27,000.00	2,237,493.63
14-Dec-2021		ELEC MONEY TRSF LEVY-3 TXNS: 13-12-21 TO 13-12-21	14-Dec-2021	150.00	0.00	2,237,343.63
20-Dec-2021		ALH KAWU MCN	20-Dec-2021	0.00	81,600.00	2,318,943.63
21-Dec-2021		ELEC MONEY TRSF LEVY-1 TXNS: 20-12-21 TO 20-12-21	21-Dec-2021	50.00	0.00	2,318,893.63
		Closing Balance				2,318,893.63



FirstBank is 125 years old this year.
 Thank you for being part of our history so far!



WOVEN INTO THE FABRIC OF SOCIETY

You First.



Dear **Machina Local Government Office**
 MACHINA LOCAL GOVERNMENT OFFICE, YOBE STATE,

Please find below your bank statement for the period: **01-Jun-2021 To 31-Dec-2021**

Account No:	2008648198	Pending Debit:	(0.00)
Account Name:	MACHINA LOCAL GOVERNMENT OFFICE	Available Balance:	31,273,924.93
Account Type:	LOCAL GOVT CURRENT ACCOUNT	Total Credit:	617,551,334.61
Currency:	NGN	Total Debit:	612,993,551.16

Trans Date	Ref. Number	Transaction Details	Value Date	Withdrawal(DR)	Deposit(CR)	Balance
		Opening Balance				9,210.19
03-Jun-2021		FIP:KEY/MIN. FOR L GOVT & C/KIP:FBN/2008648198/MIN.	03-Jun-2021	0.00	19,412,454.06	19,421,664.25
03-Jun-2021		MACHINA LOCAL GOVT. MASS TRANSIT ACCOUNT	03-Jun-2021	0.00	50,000.00	19,471,664.25
03-Jun-2021		BUKAR ALH BUKAR HASSAN MUSA IBRAHIM CHIROMA	03-Jun-2021	3,745,000.00	0.00	15,726,664.25
03-Jun-2021	751920	HASSAN MUSA GAMBO	03-Jun-2021	50,000.00	0.00	15,676,664.25
04-Jun-2021		ELEC MONEY TRSF LEVY-2 TXNS: 03-06-21 TO 03-06-21	04-Jun-2021	100.00	0.00	15,676,564.25
25-Jun-2021		23-May-2021 to 22-JUN-2021 SMS Alert Charge	25-Jun-2021	36.00	0.00	15,676,528.25
25-Jun-2021		23-May-2021 to 22-JUN-2021 SMS Alert Charge VAT	25-Jun-2021	2.70	0.00	15,676,525.55
29-Jun-2021		FIP:BR:000002/YBS 17 LG CONT&STA/MACHINA LOCAL GOV	29-Jun-2021	15,662,454.06	0.00	14,071.49
29-Jun-2021		FIP CHARGES	29-Jun-2021	53.75	0.00	14,017.74
01-Jul-2021		NEFT FROM:YOBE STATE JOINT LOC/PMT OF SALARY IRO M	01-Jul-2021	0.00	69,705,192.13	69,719,209.87
01-Jul-2021		FIP:BR:000014/SALARY ACCOUNT FOR/MACHINA LOCAL GOV	01-Jul-2021	34,852,596.03	0.00	34,866,613.84
01-Jul-2021		FIP CHARGES	01-Jul-2021	53.75	0.00	34,866,560.09
01-Jul-2021		FIP:BR:000014/SALARY ACCOUNT FOR/MACHINA LOCAL GOV	01-Jul-2021	34,852,596.10	0.00	13,963.99

02-Dec-2021	PHUB:FT000001597444-0_YBS 17 LG CONTANDSTAND PYT 2	02-Dec-2021	53.75	0.00	47,063,972.30
		02-Dec-2021	35,883,042.29	0.00	11,180,930.01
02-Dec-2021	FT/MULTIPLE TRFS/IBRAHIM CHIROMA_ARDO KARASUWA SHE	02-Dec-2021	3,836,000.00	0.00	7,344,930.01
03-Dec-2021	FT/ARDO KARASUWA SHETTIMA	03-Dec-2021	1,400,000.00	0.00	5,944,930.01
08-Dec-2021	FT/ARDO KARASUWA SHETTIMA	08-Dec-2021	1,377,500.00	0.00	4,567,430.01
22-Dec-2021	BRANCHSTMT:Charge: Statement charges	22-Dec-2021	120.00	0.00	4,567,310.01
22-Dec-2021	BRANCHSTMT:Charge: VAT charges on Statement	22-Dec-2021	9.00	0.00	4,567,301.01
23-Dec-2021	MACHINA LOC GT	23-Dec-2021	0.00	390,000.00	4,957,301.01
23-Dec-2021	FT/GREMA ZANNAH MOHAMMED	23-Dec-2021	390,000.00	0.00	4,567,301.01
24-Dec-2021	ELEC MONEY TRSF LEVY-1 TXNS: 23-12-21 TO 23- 12-21	24-Dec-2021	50.00	0.00	4,567,251.01
24-Dec-2021	23-Nov-2021 to 22-DEC-2021 SMS Alert Charge	24-Dec-2021	40.00	0.00	4,567,211.01
24-Dec-2021	23-Nov-2021 to 22-DEC-2021 SMS Alert Charge VAT	24-Dec-2021	3.00	0.00	4,567,208.01
29-Dec-2021	NEFT FROM:YOBE STATE JOINT LOC/PMT OF SALARY IRO M	29-Dec-2021	0.00	54,057,086.90	58,624,294.91
29-Dec-2021	FIP CHARGES	29-Dec-2021	53.75	0.00	58,624,241.16
29-Dec-2021	PHUB:FT000002079649-0_SALARY ACCOUNT FOR 17 LGC AN	29-Dec-2021	27,097,226.07	0.00	31,527,015.09
29-Dec-2021	FIP CHARGES	29-Dec-2021	53.75	0.00	31,526,961.34
29-Dec-2021	PHUB:FT000002079649-1_SALARY ACCOUNT FOR 17 LGC AN	29-Dec-2021	13,803,414.66	0.00	17,723,546.68
29-Dec-2021	FIP CHARGES	29-Dec-2021	53.75	0.00	17,723,492.93
29-Dec-2021	PHUB:FT000002079715-0_SALARY ACCOUNT FOR 17 LGC AN	29-Dec-2021	9,022,366.14	0.00	8,701,126.79
29-Dec-2021	FIP CHARGES	29-Dec-2021	53.75	0.00	8,701,073.04
29-Dec-2021	PHUB:FT000002079715-1_SALARY ACCOUNT FOR 17 LGC AN	29-Dec-2021	4,134,079.40	0.00	4,566,993.64
	Closing Balance				4,566,993.64

08-Dec-2021	BNG SENSITIZATION4 FARMERS/HERDERS CRISES-FUNDS TRANSFER	0	08-Dec-2021	145,833.33		113,740,339.88
09-Dec-2021	BNG PMT FOR ADVERT CONGRATULATING H.E-FUNDS TRANSFER	0	08-Dec-2021	59,053.41		113,681,286.47
09-Dec-2021	FUND TRANSFER CHARGES-FUNDS TRANSFER	0	08-Dec-2021	262.50		113,681,023.97
09-Dec-2021	TRF#44#0810999080#SHARE RESP FOR DRILLING&INSTALAT-FUNDS TRANSFER	0	09-Dec-2021	80,673,475.00		33,007,548.97
09-Dec-2021	BNG PMT 4 UNDERPMTOF SENSITIZATION CAMPAIGN-FUNDS TRANSFER	0	09-Dec-2021	41,666.66		32,965,882.31
09-Dec-2021	TRAVELLING EXP TO ATTEND BORDER COOPERATION CAMPAL-FUNDS TRANSFER	0	09-Dec-2021	200,000.00		32,765,882.31
09-Dec-2021	BNG PMT TO INTENSFY PRAYERS ACROSS THE STATE-FUNDS TRANSFER	0	09-Dec-2021	833,333.33		31,932,548.98
09-Dec-2021	BNG PMT TO SETTLE FIRS INDEBTEDNESS- FUNDS TRANSFER	0	09-Dec-2021	5,238,191.99		26,694,356.99
09-Dec-2021	BNG PMT TO MACHINA LG STAFF TO GO AROUND 14 EMIRAT-FUNDS TRANSFER	0	09-Dec-2021	264,705.88		26,429,651.11
09-Dec-2021	BNG PMT OF 40% IRO PROCUREMENT OF GUNS-FUNDS TRANSFER	0	09-Dec-2021	5,060,000.00		21,369,651.11
09-Dec-2021	FUND TRF CHRGES-FUNDS TRANSFER	0	09-Dec-2021	315.00		21,369,336.11
09-Dec-2021	Electronic Money Transfer Levy For 8th Dec 2021- Electronic Money Transfer Levy	0	09-Dec-2021	50.00		21,369,286.11
09-Dec-2021	BNG PMT 40% 50% LOCAL GOVT CONTN ON STUDENTS FEEDI-FUNDS TRANSFER	0	09-Dec-2021	4,948,628.70		16,420,657.41
09-Dec-2021	BNG CONTN 4 SETTLEMENT OF 758 STUDENTS OF NTIC-FUNDS TRANSFER	0	09-Dec-2021	6,081,111.08		10,339,546.33
09-Dec-2021	FUND TRF CHARGES-FUNDS TRANSFER	0	09-Dec-2021	105.00		10,339,441.33
10-Dec-2021	Charges on 4 page(s) of account statement-e-Transfer	114334	10-Dec-2021	86.00		10,339,355.33
10-Dec-2021	044# 0775626683# YOBE STATE JOINT LOCAL GO# PMT FOR THE PRODUCTION OF# 2nd SS 10 12 2021# 7230161-NEFT	0	10-Dec-2021		325,000.00	10,664,355.33
13-Dec-2021	Electronic Money Transfer Levy For 10th Dec 2021- Electronic Money Transfer Levy	0	13-Dec-2021	50.00		10,664,305.33
13-Dec-2021	BNG PMT OF VAT BY MACHINA LOCAL GOVT- FUNDS TRANSFER	0	13-Dec-2021	6,803,578.00		3,860,727.33
13-Dec-2021	Charges on 4 page(s) of account statement-e-Transfer	130954	13-Dec-2021	86.00		3,860,641.33
16-Dec-2021	Charges on 4 page(s) of account statement-e-Transfer	144824	16-Dec-2021	86.00		3,860,555.33
22-Dec-2021	Charges on 18 page(s) of account statement-e-Transfer	120256	22-Dec-2021	387.00		3,860,168.33
24-Dec-2021	NIP 000014211224124151220060289286 - YOBE STATE JOINT LOCAL GOVT ACCT - TRF FRM YOBE STATE JOINT LOCAL GOVT ACCT TO MACHIN-e-Transfer	124323	24-Dec-2021		3,000,000.00	6,860,168.33
29-Dec-2021	NIP 000014211229083817569083265901 - YOBE STATE JOINT LOCAL GOVT ACCT - TRF FRM YOBE STATE JOINT LOCAL GOVT ACCT TO MACHIN-e-Transfer	83853	29-Dec-2021		500,000.00	7,360,168.33
29-Dec-2021	Electronic Money Transfer Levy For 24th Dec 2021- Electronic Money Transfer Levy	0	29-Dec-2021	50.00		7,360,118.33
30-Dec-2021	Electronic Money Transfer Levy For 29th Dec 2021- Electronic Money Transfer Levy	0	30-Dec-2021	50.00		7,360,068.33
30-Dec-2021	NIP 000014211230154535176267223817 - YOBE STATE JOINT LOCAL GOVT ACCT - TRF FRM YOBE STATE JOINT LOCAL GOVT ACCT TO MACHIN-e-Transfer	154634	30-Dec-2021		87,214,640.00	94,574,708.33
31-Dec-2021	Electronic Money Transfer Levy For 30-Dec-2021- Electronic Money Transfer Levy	0	31-Dec-2021	50.00		94,574,658.33