

### **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:-

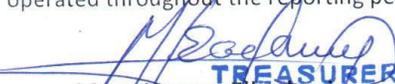
- (i) Cash Flow Statement
- (ii) Statement of Assets and Liabilities
- (iii) Statement of Consolidated Revenue Fund
- (iv) Statement of Capital Development Funds and
- (v) Notes to the Financial Statements

Nguru 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 Nguru 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.

  
TREASURER  
NGURU LOCAL GOVT  
YOBE STATE  
SIGN

30<sup>th</sup> - 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 31<sup>st</sup> December, 2021 and its operations for the year.

  
TREASURER  
NGURU LOCAL GOVT  
YOBE STATE  
SIGN

Sign/Date: 30<sup>th</sup> - 05 - 2022

Hon. Alh. Madu Kachallah  
Chairman Nguru Local Govt.

  
Sign/Date: 01/06/2022

**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 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 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 of 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  
NGURU LOCAL GOVERNMENT COUNCIL**

<b>Note</b>	<b>Description</b>	<b>Actual 2021</b>	<b>Final Budget 2021</b>	<b>Actual 2019</b>
1	Statutory Allocation	1,217,074,199.53	1,284,272,765.00	1,203,763,717.24
2	Excess Crude Oil			38,866,988.33
3	Value Added Tax	707,432,150.02	561,199,645.00	375,989,810.26
4	Other FAAC Allocation	96,608,590.61	187,885,158.00	106,109,189.71
	<b>Sub Total</b>	<b><u>2,021,114,940.16</u></b>	<b><u>2,033,357,568.00</u></b>	<b><u>1,724,729,705.54</u></b>
4.	Internal Generated Revenue	29,742,930.00	61,603,757.00	14,163,300.00
	<b>Total Receipts</b>	<b><u>2,050,857,870.16</u></b>	<b><u>2,094,961,325.00</u></b>	<b><u>1,738,893,005.54</u></b>
	<b>RECURRENT EXPENDITURE</b>			
	-Personnel Cost	515,413,462.33	1,073,136,205.00	566,840,929.87
	-Over Head Exp.	42,500,000.00	120,000,000.00	89,175,216.71
	-Subventions to Boards/	1,204,334,556.33		906,847,852.48
	-Emirate Councils	30,000,000.00		35,000,000.00
	-Other operating activities	87,758,214.70	745,271,301.00	26,451,470.43
	<b>Sub- Total</b>	<b><u>1,880,006,233.36</u></b>	<b><u>1,938,407,506.00</u></b>	<b><u>1,624,315,469.49</u></b>
	<b>Total Capital Exp.</b>	303,096,666.01	156,553,819.00	121,646,747.53
	<b>Total Expenditure</b>	2,183,102,899.37	2,094,961,325.00	1,745,962,217.02
	Net Cash Balance	<b>(132,245,029.21)</b>	-	7,069,611.48
	Opening (1) 1/1/2021	2,207,006.22	-	9,276,617.70
	B/F from (2) Joint project Account	134,738,583.46	-	-
	Closing 31/12/2021	4,700,560.46	-	2,207,006.22

**STATEMENT NO 1**  
**NGURU 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>2020</b>
1,284,272,765.00	Statutory Allocation FC	1	1,217,074,199.53	1,203,763,717.24
261,199,645.00	Value Added Tax		707,432,150.02	375,989,810.26
-	Share of Good Value		26,103,098.20	3,404,921.95
-	Exchange Gain		6,868,466.53	-
-	Solid Minerals		1,749,852.72	2,017,327.58
40,484,000.00	Non Oil revenue		55,560,946.69	5,218,271.18
85,755,158.00	Interventions		2,720,405.60	32,687,250.68
-	-		3,470,911.58	10,761,728.43
54,146,000.00	Exchange Difference		-	38,244,745.94
-	-		-	38,866,988.33
7,500,000.00	Excess Bank Charges		134,909.26	13,774,943.95
<b><u>2,033,357,568.00</u></b>	<b>Sub- Total Statutory Allo.</b>		<b><u>2,021,114,940.16</u></b>	<b><u>1,724,729,705.54</u></b>
9,856,601.00	Direct taxes/Rate	2	4,731,168.48	100,000.00
4,550,000.00	Licenses	3	2,184,000.00	1,750,000.00
5,075,000.00	Fees	4	2,426,000.00	2,155,000.00
3,750,000.00	Fines	5	1,800,000.00	825,000.00
1,409,902.00	Sales	6	676,752.96	744,300.00
36,962,254.00	Earnings	7	17,915,008.56	8,065,000.00
-	Rents on Government Building	8	-	524,000.00
-	Rent on Land and other		-	-
-	Repayments Generals		-	-
-	State Share of Revenue		-	-
<b><u>61,603,757.00</u></b>	<b>Sub Total Initial Gen. Rev</b>		<b><u>29,742,930.00</u></b>	<b><u>14,163,300.00</u></b>

<b><u>2,094,961,325.00</u></b>	<b>Total Revenue</b>		<b><u>2,050,857,870.16</u></b>	<b><u>1,738,893,005.54</u></b>
<b>Budgeted:</b>				
-	-			
1,073,136,205.00	Personnel Cost Salaries	9	515,413,462.33	566,840,929.87
120,000,000.00	Overhead Charges	10	42,500,000.00	89,175,216.71
-	Consolidate Rev. Charges		-	-
-	<b><u>Subvention</u></b>		-	-
-	SUBEB		565,966,929.83	433,415,726.72
-	PHCMB		357,646,072.38	242,733,091.65
-	Local Govt. Pension Board		250,281,618.68	202,029,917.27
-	Yobe State University		22,000,000.00	20,000,000.00
-	Emirate Councils		30,000,000.00	35,000,000.00
-	1% Admin charge		7,116,403.06	6,684,222.77
-	Training Fund		1,323,529.38	1,985,294.07
745,271,301.00	Other Operation activities		87,758,214.70	26,451,470.43
<b><u>1,938,407,506.00</u></b>	<b><u>Total Recurrent Exp.</u></b>		<b><u>1,880,006,233.36</u></b>	<b><u>1,624,315,869.49</u></b>
156,553,819.00	Operating Bal.		170,851,636.80	114,577,136.05
-	-		303,096,666.02	-
156,553,819.00	Transfer to C.D Fund		303,096,666.01	114,577,136.05
22,500,000.00	Capital Expenditure Admin Sec.	11	43,425,000.00	11,499,600.00
48,053,819.00	Capital Expenditure Econ. Sec.	12	92,743,870.66	45,650,000.00
41,500,000.00	Capital Exp. Regional Dev.	13	80,095,000.00	50,265,000.00
44,500,000.00	Capital Exp. Social Sec.	14	86,832,795.35	14,232,147.53
<b>156,553,819.00</b>	<b>Total Capital Exp.</b>		<b><u>303,096,666.01</u></b>	<b><u>121,646,747.53</u></b>
	<b>Net Cash flow from Dev &amp; Inv.</b>	-	-	-
	Sales of Fixed Assets	-	-	-
	Proceeds of Grants & aids	-	-	-
	Proceeds from Financing Activities	-	-	-
	Decrease in Cash equivalents		(132,245,029.21)	7,069,611.48

	Net cash for the year			
	Cash and Equivalents 1/1/2021 Project Account		134,738,583.46	9,276,617.70
	B/F from Bank 1/1/2021		2,207,006.22	134,738,583.46
	Cash and Equivalents 30/12/2021		4,700,560.46	2,207,006.22
	Represent by FBN			2,207,006.22

Represent by:

FBN (Main)	Acct No 2006648208	-	2,246,440.94
FBN (CAP)	Acct No 3125226737	-	1,838,629.67
FBN (REV)	Acct No 2005886915	-	<u>615,489.85</u>
			<b><u>4,700,560.46</u></b>

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

Actual 2020	Description	Notes	Actual 2021	Financial Budget 2021	Variance	%
			134,738,583.46	-	134,738,583.46	100%
			2,207,006.22	-	2,207,006.22	100%
	<b>Add</b>		-	-	-	
1,203,763,717.24	Statutory Allocation. FAAC	1	1,217,074,199.53	1,284,272,765.00	(67,198,565.47)	5%
375,989,810.26	Value Added Tax		707,432,150.02	561,199,645.00	145,232,505.02	20%
144,976,178.04	Other Fed. Allocation		96,608,590.61	187,885,158.00	(91,276,567.39)	48%
<b><u>1,724,729,705.54</u></b>	Sub total Statutory Allocation		<b><u>2,021,114,940.16</u></b>	<b><u>2,033,357,568.00</u></b>	<b><u>12,242,622.84</u></b>	6%
-	<b>Total</b>		2,158,060,529.84	2,033,357,568.00	124,702,961.84	<b>6%</b>
100,000.00	Direct Taxes	2	4,731,168.48	9,856,601.00	(5,125,432.52)	52%
1,750,000.00	Licenses	3	2,184,000.00	4,550,000.00	(2,366,000.00)	52%
2,155,000.00	Fees	4	2,426,000.00	5,075,000.00	(2,649,000.00)	52%
825,000.00	Fines	5	1,800,000.00	3,750,000.00	(1,950,000.00)	52%
744,300.00	Sales	6	676,752.96	1,409,902.00	(733,149.04)	52%
8,065,000.00	Earning	7	17,915,008.56	36,962,254.00	(19,047,245.44)	52%
524,000.00	Rents on Building	8	-	-	-	
-	Sales sand others	9	-	-	-	-
-	State Share of Revenue	-	-	-	-	-
<b><u>14,163,300.00</u></b>	<b>Sub total I.G.R</b>		<b><u>29,742,930.00</u></b>	<b><u>61,603,754.00</u></b>	<b><u>(31,860,877.00)</u></b>	51%
<b><u>1,738,893,005.54</u></b>	<b>Total Revenues</b>		<b><u>2,187,803,459.84</u></b>	<b><u>2,094,961,325.00</u></b>	<b><u>44,103,454.84</u></b>	

	<b>Total Fund Available</b>		-	-	-	
	Less Expenditure		-	-	-	
941,847,852.48	-Subventions		1,234,334,556.33		(1,234,334,556.33)	100%
566,840,929.87	Personnel Cost	10	515,413,462.33	1,073,136,205.00	(557,722,742.67)	51%
89,175,216.71	Overhead Charges	11	42,500,000.00	120,000,000.00	(77,500,000.00)	64%
26,451,470.43	Other Operating activities		87,758,214.70	745,271,301.00	(657,513,086.30)	88%
<b><u>1,624,315,469.49</u></b>	<b>TOTAL EXPENDITURE</b>		<b><u>1,880,006,233.36</u></b>	<b><u>1,938,407,506.00</u></b>	<b><u>(58,401,273.64)</u></b>	<b>3%</b>
114,577,536.05	OPERATING BALANCE		307,767,226.48	156,533,819.00	14,297,817.80	9%
	APPRPAIRATION/TRANSFER		(132,245,026.21)	-	132,245,026.22	100%
126,647,147.53	<b>CON CAPITAL DEW-FUND</b>		303,096,666.02	-	303,096,666.02	<b>100%</b>
2,207,006.22	Closing Balance		4,700,560.46	-	4,700,560.46	100%

## STATEMENT NO 4

### NGURU LOCAL GOVERNMENT COUNCIL

#### CASH FLOW STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021.

Actual 2020	Description	Notes	Actual 2021	Budget 2021	Variance
	B/F from Joint project A/C		134,738,585.46	-	134,738,585.46
9,276,617.70	Opening balance		2,207,006.32	-	2,207,006.32
114,577,536.05	<b>Add Capital Receipts</b>		-	-	-
-	Transfers from Consolidated Revenue Account		170,851,636.30	156,553,819.00	14,297,817.80
-	-Aids/Grants		-	-	-
-	-Internal /Ext Loan		-	-	-
<b><u>123,854,153.75</u></b>	<b>Total Receipts</b>		<b><u>307,797,226.48</u></b>	<b><u>156,553,819.00</u></b>	<b><u>151,243,407.48</u></b>
	<b>Less Capital Expenditure:</b>		-	-	-
11,499,600.00	Administrative Sect	12	43,425,000.00	22,500,000.00	20,925,000.00
45,650,000.00	Economic Sector	13	92,743,870.46	48,053,819.00	44,690,051.67
-	Law and Justice	-			
50,265,000.00	Regional Dev. Sector	14	80,095,000.00	41,500,000.00	38,595,000.00
14,232,147.53	Social Sector	15	86,832,792.35	44,500,000.00	42,332,795.35
<b><u>121,646,747.53</u></b>	<b>Total Expenditure</b>		<b><u>303,096,666.01</u></b>	<b><u>156,553,819.00</u></b>	<b><u>146,542,847.00</u></b>
2,207,006.22	Closing Balance		4,700,560.46	-	4,700,560.46

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

Note 1

<b>REVENUES</b>					
<b>S/N</b>	<b>Revenue Type</b>	<b>New IPSAS Codes</b>	<b>Estimate 2021</b>	<b>Actual 2021</b>	<b>Variance 2021</b>
1	Independent Revenue (IGR)	12010101 - 12021402	61,603,757.00	29,742,930.00	(31,860,877.00)
2	Statutory Allocation	11010101 – 11010101	1,284,272,765.00	1,217,074,199.53	(67,198,565.47)
3	State Allocation	11010102 – 11010102	35,000,000.00	-	(35,000,000.00)
4	Value Added Tax	11010201 – 11010201	561,199,645.00	707,432,150.02	146,232,505.02
5	Excess Crude Oil	11010303 – 11010303	-	-	-
6	Other FAAC Receipt	11010401 - 11011101	152,885,158.00	96,608,590.61	(56,276,567.39)
<b>TOTAL</b>			<b><u>2,094,961,325.00</u></b>	<b><u>2,050,857,870.16</u></b>	<b><u>(44,103,454.84)</u></b>

## NGURU LOCAL GOVERNMENT COUNCIL

### Note 2 - TAXES AND RATES

<b>DETAILS OF RECURRENT REVENUES FOR TAXES AND RATES</b>					
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	2,850,000.00	1,341,000.00	1,509,000.00
6	Arrears of Cattle Levy/Taxes	12010108	536,000.00	300,000.00	236,000.00
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	2,940,000.00	1,608,000.00	1,332,000.00
10	Penalty for Tenement Rate	12010112	410,000.00	206,000.00	204,000.00
11	Arrears of Tenement Rate	12010113	255,601.00	146,168.48	109,432.52
12	Ground Rates	12010114	2,865,000.00	1,130,000.00	1,735,000.00
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>9,856,601.00</u></b>	<b><u>4,731,168.48</u></b>	<b><u>5,125,432.52</u></b>

**NGURU LOCAL GOVERNMENT COUNCIL**  
**NOTE 3 - LICENSES - GENERAL**

<b>LICENSES-GENERAL</b>					
<b>S/N</b>	<b>Revenue Type</b>	<b>New IPSAS Codes</b>	<b>Estimate 2021</b>	<b>Actual 2021</b>	<b>Variance 2021</b>
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	250,000.00	120,000.00	130,000.00
7	Bicycle Licenses and Hire Permits	12020112	-	-	-
8	Brick Making, etc. Licenses	12020113	220,000.00	105,600.00	114,400.00
9	Cart/Truck Licenses	12020114	-	-	-
10	Dane Gun Licensing	12020115	-	-	-
11	Cattle Dealers Licenses	12020116	350,000.00	168,000.00	182,000.00
12	Dried Fish/Meat Licenses	12020117	240,000.00	115,200.00	124,800.00
13	Pet/Dog Licenses	12020118	-	-	-
14	Fishing Permits	12020119	145,000.00	69,600.00	74,500.00
15	Hawking Permits	12020120	70,000.00	33,000.00	36,400.00
16	Hunting Permits	12020121	25,000.00	12,000.00	13,000.00
17	Produce Buying Licenses	12020122	184,000.00	88,320.00	95,680.00
18	Animal Health Certificate Licenses	12020123	-	-	-
19	Abattoir/Slaughter Licenses	12020124	370,000.00	177,600.00	192,400.00
20	Renewal of Fishing Licenses	12020125	50,000.00	24,000.00	26,000.00
21	Hiring Licenses	12020126	-	-	-
22	Boreholes Drilling Licenses	12020128	-	-	-
23	Cinematography Licenses	12020130	-	-	-
24	Liquor Licenses	12020131	-	-	-

25	Trade Permits Licenses	12020137	386,000.00	185,280.00	200,720.00
26	Tent at Sea Beach Permits	12020138	-	-	-
27	Open Air Preaching Permits	12020139	-	-	-
28	Minor Industrial Licenses	12020140	-	-	-
29	Auctioneers Licenses	12020141	380,000.00	182,400.00	197,600.00
30	Petty Traders Licenses	12020142	-	-	-
31	Pit Sawing Licenses	12020143	150,000.00	72,000.00	78,000.00
32	Felling and Trees Licenses	12020144	-	-	-
33	Saw Mill Licenses	12020145	47,000.00	22,560.00	24,440.00
34	Brown Sugar Machine Licenses	12020146			
35	Photo Studio Licenses	12020147			
36	Welding Machine Licenses	12020148	88,000.00	42,240.00	45,760.00
37	Electric (Radio/Television) Workshop Licenses	12020149	-	-	-
38	Blacksmith Workshop Licenses	12020150	65,000.00	31,200.00	33,760.00
39	Wood Making/Carpentry Workshop Licenses	12020151	25,000.00	12,000.00	13,000.00
40	Battery Charge Workshop Licenses	12020152	55,000.00	26,400.00	23,600.00
41	Printing Press Licenses	12020153	-	-	-
42	Panel Beaters Licenses	12020154	75,000.00	36,000.00	39,000.00
43	Vulcanizers Licenses	12020155	-	-	-
44	Vehicle Spare Parts Licenses	12020156	42,000.00	20,000.00	21,840.00
45	Phone Repairs Licenses	12020157	21,000.00	10,080.00	10,920.00
46	Clock/Watch Repairs Licenses	12020158	55,000.00	26,400.00	28,600.00
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	150,000.00	72,000.00	78,000.00
51	Sewing Institute Licenses	12020163	200,000.00	96,000.00	104,000.00
52	Hair Dressing/Barbing/Plating/	12020164	-	-	-

	Painting Licenses				
53	Advertisement Rate/ Licenses	12020165	-	-	-
54	Security Institute Licenses	12020166	-	-	-
55	Patent Medicine Licenses	12020167	210,000.00	100,800.00	109,200.00
56	Kiosks Licenses	12020168	120,000.00	57,600.00	62,400.00
57	Entertainment Drumming and Temporary Booth Permits	12020169	-	-	-
58	Noise Control Permits	12020170	-	-	-
59	Bathing House Licenses	12020171	270,000.00	126,600.00	140,400.00
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	307,000.00	147,360.00	159,640.00
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	-	-	-
	<b>Total</b>		<b><u>4,550,000.00</u></b>	<b><u>2,184,000.00</u></b>	<b><u>2,336,000.00</u></b>

**NGURU LOCAL GOVERNMENT COUNCIL**

**Note 4 - FEES – GENERAL**

<b>FEES-GENERAL</b>					
<b>S/N</b>	<b>Revenue Type</b>	<b>New IPSAS Codes</b>	<b>Estimate 2021</b>	<b>Actual 2021</b>	<b>Variance 2021</b>
1	Trade Union Fees	12020404	50,000.00	24,000.00	26,000.00
2	General Contractors Registration Fees	12020417	150,000.00	72,000.00	78,000.00
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	250,000.00	120,000.00	130,000.00
8	Billboard Advertisement Fees	12020436	50,000.00	24,000.00	26,000.00
9	Association Fees	12020442	25,000.00	12,000.00	13,000.00
10	Births and Deaths Registration Fees	12020443	25,000.00	12,000.00	13,000.00
11	Burial Fees	12020444	-	-	-
12	Change of Ownership Fees	12020445	35,000.00	16,800.00	18,200.00
13	Agricultural/Veterinary Services Fees	12020446	150,000.00	72,000.00	78,000.00
14	Development Levies	12020448	-	-	-
15	Business/Trade Operating Fees	12020449	250,000.00	120,000.00	130,000.00
16	Inspection Fees	12020450	320,000.00	153,600.00	166,400.00
17	Timber & Forests Fees	12020451	201,000.00	100,800.00	109,200.00
18	Application Fees	12020453	-	-	-

19	Parking Fees	12020454	-	-	-
20	Produce Buying Fees	12020455	450,000.00	216,000.00	234,000.00
21	Forestry and Fuel Exploitation Fees	12020456	-	-	-
22	Rice/Mill/Cassava Grinding Fees	12020457	150,000.00	72,000.00	78,000.00
23	Painting, Spraying and Sign Writing Workshop Fees	12020458	-	-	-
24	Motor Mechanic/Car Wash Depot Fees	12020459	150,000.00	72,000.00	78,000.00
25	Block Making Machines Fees	12020460	200,000.00	96,000.00	104,000.00
26	Survey Fees	12020461	-	-	-
27	Estate Agent Fees	12020462	-	-	-
28	Customary Right of Occupancy Fees	12020463	45,000.00	21,600.00	23,400.00
29	Commission on Transfer of Plot/Property	12020464			
30	Approval of Building Plan Fees	12020465	150,000.00	72,000.00	78,000.00
31	Mortgage Sub-Lease Approval Fees	12020466	-	-	-
32	Landing Fees	12020467	-	-	-
33	Business Premises/Workshop Fees	12020468	150,000.00	72,000.00	78,000.00
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	510,000.00	244,800.00	268,200.00
39	Farmers Registration	12020474	-	-	-
40	Registration of Vehicles	12020475	-	-	-
41	Eating House License Fees	12020476	50,000.00	24,000.00	26,000.00
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	70,000.00	33,600.00	36,400.00
46	Palm Wine Tappers/Sellers Fees	12020481	-	-	-
47	Wharf/Canoe Landing Fees	12020482	-	-	-
48	Toll Gate/Stadium Fees	12020483	-	-	-
49	Slaughter Fees	12020484	400,000.00	192,000.00	208,000.00
50	Abattoir Fees	12020485	100,000.00	48,000.00	52,000.00
51	Registration for Meat Van Fees	12020486	-	-	-
52	Naming of Street Registration Fees	12020487	35,000.00	16,800.00	18,200.00
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	250,000.00	120,000.00	130,000.00
59	Laboratory Test Fees	12020494	350,000.00	168,000.00	182,000.00
60	Environmental Sanitation Fees	12020495	40,000.00	19,200.00	20,800.00
61	Sand Dredging Fees	12020496	200,000.00	96,000.00	20,800.00

62	Sand, Granite, Iron Rod Sellers Fees	12020497	-	-	-
63	Irrigation Scheme Fees/Charges	12020498	-	-	-
64	Other Fees not elsewhere defined	12020499	-	-	-
	<b>Total</b>		<b><u>5,075,000.00</u></b>	<b><u>2,436,000.00</u></b>	<b><u>2,639,000.00</u></b>

**NGURULOCAL GOVERNMENT COUNCIL**  
**Note 5 - FINES GENERAL**

<b>FINES 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>
1	Fine/Penalties	12020501	2,250,000.00	1,080,000.00	1,170,000.00
2	Towing of Vehicles	12020502	450,000.00	216,000.00	234,000.00
3	Fine on Overdue and Lost Library Books	12020503	-	-	-
4	Impounding of Animal Fines	12020504	700,000.00	336,000.00	364,000.00
5	Sanitation Defaulters Fines	12020505	350,000.00	168,000.00	182,000.00
6	Other Fines not elsewhere defined	12020506	-	-	-
	Total		<b><u>3,750,000.00</u></b>	<b><u>1,800,000.00</u></b>	<b><u>1,950,000.00</u></b>

**Note 6 - SALES GENERAL**

<b>SALES 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>
1	Sales of Journal and Publications	12020601	-	-	-
2	Proceeds from Sales of Consumer Goods/Haulage	12020602	-	-	-
3	Sale of ID Cards	12020603	30,250.00	14,520.000	(15,730.00)
4	Sales of Unserviceable Stores/Scraps/Unserviceable items	12020604	415,000.00	199,200.00	(215,800.00)
5	Sales of Vaccines	12020605	331,403.00	159,073.44	(172,327.56)
6	Sales of Consultancy/Registration Forms	12020607	19,000.00	9,120.00	(9,880.00)
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	94,249.00	45,239.52	(49,009.48)
10	Proceeds from Sales of Government Vehicles	12020611	-	-	-
11	Proceeds from Sales of Drugs and medications	12020612	520,000.00	249,600.00	(270,400.02)
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	-	-	-
	<b>Total</b>		<b><u>1,409,902.00</u></b>	<b><u>676,756.96</u></b>	<b><u>733,145.04</u></b>

**Note 7 - EARNING GENERAL**

<b>EARNING 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>
1	Earnings from Consultancy Services	12020701	-	-	-
2	Earnings from Laboratory Services	12020702	2,451,200.00	1,176,576.00	1,274,624.00
3	Earning from Hire of Plants and Equipment	12020703	-	-	-
4	Earnings from Use of Government Vehicles	12020704	-	-	-
5	Earning from Use of Government Halls	12020705	2,065,950.00	991,656.00	1,074,294.00
6	Earning from Toll Gates	12020706	-	-	-
7	Earnings from Medical Services	12020707	3,060,600.00	1,469,088.00	1,591,512.00
8	Earnings from Agricultural produce	12020708	3,445,350.00	1,653,768.00	1,791,582.00
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	4,200,000.00	2,016,000.00	2,184,000.00
13	Earnings from Motor Parks	12020713	4,030,250.00	1,934,520.00	2,095,730.00
14	Earnings from Shops and Shopping Centers	12020714	1,910,000.00	916,800.00	993,200.00
15	Earnings from Transport Services ( Mass Transit)	12020715	4,250,000.00	2,040,000.00	2,210,000.00
16	Earning from Tipper and Tractors	12020716	2,100,000.00	1,008,000.00	1,092,000.00
17	Earning from Sign Posts	12020717	410,000.00	196,800.00	21,200.00
18	Earnings from GSM Operators	12020718	550,500.00	264,240.00	268,260.00
19	Earnings from Grinders	12020719	540,450.00	259,416.00	281,034.00
20	Earnings from Low Boards	12020720	-	-	-
21	Earnings from Compressed Earth Bricks	12020721	505,000.00	242,400.00	262,600.00
22	Earnings Slaughter House	12020722	1,501,650.00	720,792.00	780,858.00
23	Earning from Cattle Markets	12020723	3,250,450.00	1,560,216.00	1,690,234.00
24	Earnings from Goats and Sheep Markets	12020724	2,510,854.41	1,205,209.92	1,305,544.08
25	Other Earnings not elsewhere defined	12020725	-	-	-
	<b>Total</b>		<b>36,962,254.00</b>	<b>17,915,008.56</b>	<b>19,047,245.44</b>

**NGURU LOCAL GOVERNMENT COUNCIL****Note 8 - BUILDING GENERAL**

<b>FINES 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>
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			
	<b>Total</b>				

**NGURU LOCAL GOVERNMENT  
NOTE 9 - 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>
1	Basic Salaries	21010101	697,538,533.25	335,018,750.51	362,519,782.74
2	Allowances General	21020101-7	346,086,426.11	166,220,841.60	179,865,584.51
3	2-27 YCHMB Contribution	21020201	29,511,245.64	14,173,870.22	15,337,375.42
	<b>Total</b>		<b><u>1,073,136,205.00</u></b>	<b><u>515,413,462.33</u></b>	<b><u>557,722,742.67</u></b>

**NGURULOCAL GOVERNMENT**  
**NOTE 10 - RECURRENT EXPENDITURE**

<b>S/N</b>	<b>Description</b>	<b>CODE</b>	<b>BUDGETTED 2021</b>	<b>Actual 2021</b>	<b>Variance 2021</b>
1	Local Travel and Transport Training	22020101			
2	Local Travel and Transport – others	22020102			
3	International Travel and Transport – others	22020104			
4	Electricity Charges	22020201	3,454,000.00	3,628,360.00	174,360.00
5	Water Rates	22020205	2,727,000.00	3,654,180.00	927,180.00
6	Office Materials and Supplies	22020301	2,000,000.00	2,680,000.00	680,000.00
7	Printing of Security Documents	22020306	2,500,000.00	3,000,000.00	500,000.00
8	Drugs/Laboratory/Medical Supplies	22020307	13,363,360.00	14,668,117.10	1,304,757.10
9	Uniform and other Clothing	22020309	-	-	-
10	Teaching Aids/Instructional Materials	22020310	8,975,854.00	10,367,644.36	391,790.36
11	Foodstuff/Catering Materials and Supplies	22020311	-	-	-
12	Computer Materials and Supplies	22020312	-	-	-
13	Minor Motor Vehicle/Transport Equipment Maintenance	22020401	2,727,271.00	3,654,543.14	927,272.14
14	Minor Office Furniture Maintenance	22020402	1,200,000.00	1,608,000.00	408,000.00
15	Minor Office Building/Residential Quarters Maintenance	22020403	8,181,815.00	8,963,632.10	781,817.10
16	Minor Plants/Generator Maintenance	22020405	970,000.00	1,030,000.00	60,000.00
17	Minor Markets/Public Places Maintenance	22020412	5,450,300.00	6,112,936.00	662,638.00
18	Minor Road Maintenance	22020413	17,250,400.00	17,502,800.00	250,000.00
19	Workshops/Conference and Seminars	22020503	3,000,000.00	3,250,000.00	250,000.00
20	Security Services/Coverage	22020601	30,000,000.00	31,720.00	1,720,000.00
21	Sanitation Services	22020607	-	-	-
22	Agricultural Consulting Services	22020707	-	-	-

23	Medical Consulting Services	22020708	-	-	-
24	Audit Services	22020710	-	-	-
25	Motor Vehicle Fuel Costs	22020801	1,500,000.00	1,750,000.00	250,000.00
26	Plant/Generator Fuel Cost	22020803	2,500,000.00	2,700,000.00	200,000.00
27	Refreshment and Meals	22021001	-	-	-
28	Honorarium and Sitting Allowances	22021002	2,000,000.00	2,180,000.00	180,000.00
29	Medical Expenses – Local	22021004	-	-	-
30	Welfare Packages	22021007	-	-	-
31	Sporting Activities	22021010	-	-	-
32	Medical Expenses – International	22021019	5,750,000.00	6,100,000.00	350,000.00
33	Entertainment at meetings	22021026	1,450,000.00	1,500,000.00	50,000.00
34	Financial Assistance	22021027	1,000,000.00	1,040,000.00	40,000.00
35	Chairman\’s Hospitality	22021028	3,000,000.00	3,150,000.00	150,000.00
36	Contingencies	22021029	-	-	-
37	Press & Public Relations	22021030	-	-	-
38	Legislative Vote	22021031	-	-	-
39	Subventions - General	22050104	-	-	-
<b>TOTAL</b>			<b><u>120,000,000.00</u></b>	<b><u>1,364,592,771.03</u></b>	<b><u>1,244,592,771.03</u></b>

**NGURULOCAL GOVERNMENT  
NOTE 12**

<b>ADMIN SECTOR EXPENDITURE</b>					
<b>ECON CODE</b>	<b>Description</b>	<b>GEO CODE</b>	<b>Actual 2021</b>	<b>Budgeted 2021</b>	<b>Variance 2021</b>
23030101	Renovation and furnishing of DSS official residence at State Low Cost Nguru	23531305	12,641,500.00	6,550,000.00	6,011,500.00
230101102	Purchase of furniture's and equipment to conference hall of Local Government Secretariat	2353135	10,133,465.00	5,250,500.00	4,862,965.00
32010112	Purchase of furniture's to DPM, HOS, office and Vice Chairman	23531305	10,336,115.00	5,355,500.00	4,980,615.00
23030101	Renovation of Women Development Centre at Nguru	23531301	10,313,920.00	5,344,000.00	4,969,920.0
<b>TOTAL</b>			<b>43,425,000.00</b>	<b>22,500,000.00</b>	<b>20,925,000.00</b>

**NGURULOCAL GOVERNMENT  
NOTE 13**

<b>ECONOMIC SECTOR EXPENDITURE</b>					
<b>ECON CODE</b>	<b>Description</b>	<b>GEO CODE</b>	<b>Actual 2021</b>	<b>Budgeted 2021</b>	<b>Variance 2021</b>
23020139	Purchase of 2 Tractors and other Equipment	23531300	44,197,000.00	22,900,000.00	21,297,000.00
23020129	Provision of Fertilizer to Farmers	23531300	28,950,000.00	15,000,000.00	13,650,000.00
23020159	Purchase of Animal Vacciness	23531300	5,790,000.00	3,000,000.00	2,790,000.00
23010141	Purchase and installation of Transformer at Dumsai	23531304	13,806,870.67	7,153,819.00	6,653,051.67
<b>TOTAL</b>			<b><u>92,743,870.67</u></b>	<b><u>48,053,819.00</u></b>	<b><u>44,690,051.67</u></b>

**NGURULOCAL GOVERNMENT  
NOTE 14**

<b>SOCIAL SECTOR EXPENDITURE</b>					
<b>ECON CODE</b>	<b>Description</b>	<b>GEO CODE</b>	<b>Actual 2021</b>	<b>Budgeted 2021</b>	<b>Variance 2021</b>
230201107	Construction of PHCC at Hausari	23531305	23,835,982.50	12,350,250.00	11,485,732.50
230201107	Construction of PHCC at Tshon Nguru	23531310			
23020159	Purchase of Medical Vaccines	23531300	6,736,830.35	2,999,500.00	3,737,330.35
23020158	Purchase of classroom furniture's	23531300	28,564,000.00	14,800,000.00	13,764,000.00
23020182	Purchase of Youths and Women empowerment Materials	23531300	3,860,000.00	2,000,000.00	1,860,000.00
<b>TOTAL</b>			<b><u>86,832,795.35</u></b>	<b><u>44,500,000.00</u></b>	<b><u>42,332,795.35</u></b>

**NGURU LOCAL GOVERNMENT  
NOTE 15**

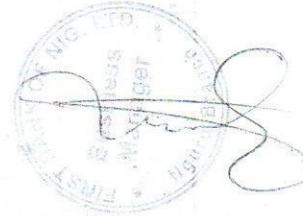
<b>REGIONAL DEVELOPMENT SECTOR EXPENDITURE</b>					
<b>ECON CODE</b>	<b>Description</b>	<b>GEO CODE</b>	<b>Actual 2021</b>	<b>Budgeted 2021</b>	<b>Variance 2021</b>
23020177	Drilling of complete package of solar boreholes at Bulanguwa	23531302	22,195,000.00	11,500,000.00	10,695,000.00
23020177	Drilling of complete package of solar borehole at Afunori	23531308	22,195,000.00	11,500,000.00	10,695,000.00
23020196	Drilling of Hand Pumps at Dabule	23531303	3,281,000.00	1,700,000.00	1,581,000.00
23020196	Drilling of Hand Pumps at Wadai Manga	23531309	3,281,000.00	1,700,000.00	1,581,000.00
23020196	Drilling of Hand Pumps at Wadai Hausawa	23531309	3,281,000.00	1,700,000.00	1,581,000.00
23020196	Drilling of Hand Pumps Majakura	23531308	3,281,000.00	1,700,000.00	1,581,000.00
23020196		23531309	3,281,000.00	1,700,000.00	1,581,000.00
23020247		23531300	19,300,000.00	10,000,000.00	9,300,000.00
<b>TOTAL</b>			<b><u>80,095,000.00</u></b>	<b><u>41,500,000.00</u></b>	<b><u>38,595,000.00</u></b>

**NGURU 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	1,217,074,199.53
11010201 – 11010201	Share of Value Added Tax	707,432,150.02
11010303 – 11010303	Share of Excess Crude Oil	134,909.29
	Share of Good Value	26,103,098.20
	Share of Solid Mineral	1,1,749,852.72
	Share of Non-Oil Revenue	55,560,946.69
	Federal Intervention	2,720,405.60
	Forex Equalization	3,470,911.58
	Share of Exchange Difference	6,868,466.53
	Share of Excess Oil	-
	<b>Total Gross FAAC</b>	<b><u>2,021,114,940.16</u></b>
11010101 – 11010101	B Share of Statutory Allocation from FAAC 2020	-
	Net Share of Statutory Allocation	1,203,763,717.24



11010201 – 11010201	Share of Value Added Tax	375,989,810.26
11010303 – 11010303	Share of Excess Crude Oil	38,866,988.33
	Share of Good Value	3,404,921.95
	Share of Solid Mineral	2,017,327.58
	Share of Non-Oil Revenue	5,218,271.18
	Federal Intervention	32,687,250.68
	Forex Equalization	10,761,728.43
	Share of Exchange Difference	38,244,745.94
	Share of Excess Oil	13,774,943.95
	<b>Total Gross FAAC</b>	<b><u>1,724,729,705.54</u></b>



Dear Nguru Local Government Office Nguru

NGURU LOCAL GOVERNMENT OFFICE, NGURU YOBE STATE.

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

Account No:	2008648208	Pending Debit:	(0.00)
Account Name:	NGURU LOCAL GOVERNMENT OFFICE NGURU	Available Balance:	41,438,885.81
Account Type:	LOCAL GOVT CURRENT ACCOUNT	Total Credit:	0.00
Currency:	NGN	Total Debit:	0.00

Trans Date	Ref. Number	Transaction Details	Value Date	Withdrawal(DR)	Deposit(CR)	Balance
		Opening Balance				2,246,440.94
		Closing Balance				2,246,440.94

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Dear Nguru Local Government Capital Project Account

NGURU LOCAL GOVT COUNCIL, SECRETARIAT  
NGURU, YOBE STATE  
LAGOS, LAGOS  
NIGERIA

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

Account No:	3125226737	Pending Debit:	(0.00)
Account Name:	NGURU LOCAL GOVERNMENT CAPITAL PROJECT ACCOUNT	Available Balance:	3,796,318.89
Account Type:	LOCAL GOVT SAVINGS ACCOUNT	Total Credit:	0.00
Currency:	NGN	Total Debit:	0.00

Trans Date	Ref. Number	Transaction Details	Value Date	Withdrawal(DR)	Deposit(CR)	Balance
		Opening Balance				1,838,629.67
		Closing Balance				1,838,629.67

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Dear Nguru Local Govt. Revenue A/C  
L.G SECRETARIAT.,

*[Handwritten signature]*

Please find below your bank statement for the period: 01-Jan-2021 To 01-Jan-2021

Account No:	2005886915	Pending Debit:	(0.00)
Account Name:	NGURU LOCAL GOVT. REVENUE A/C	Available Balance:	1,298,681.05
Account Type:	LOCAL GOVT CURRENT ACCOUNT	Total Credit:	0.00
Currency:	NGN	Total Debit:	0.00

Trans Date	Ref Number	Transaction Details	Value Date	Withdrawal(DR)	Deposit(CR)	Balance
		Opening Balance				1,387,797.50
		Closing Balance				1,387,797.50

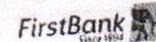
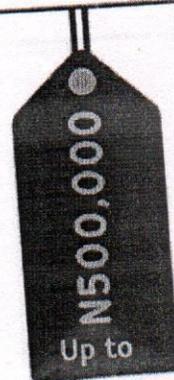
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*[Handwritten signature]*

Dear Nguru Local Govt. Revenue A/C  
L.G SECRETARIAT,,

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

Account No:	2005886915	Pending Debit:	(0.00)
Account Name:	NGURU LOCAL GOVT. REVENUE A/C	Available Balance:	1,298,681.05
Account Type:	LOCAL GOVT CURRENT ACCOUNT	Total Credit:	0.00
Currency:	NGN	Total Debit:	350.00

Trans Date	Ref. Number	Transaction Details	Value Date	Withdrawal(DR)	Deposit(CR)	Balance
		Opening Balance				615,839.85
31-Dec-2021		ELEC MONEY TRSF LEVY-7 TXNS: 30-12-21 TO 30-12-21	31-Dec-2021	350.00	0.00	615,489.85
		Closing Balance				615,489.85

Did you **Know?**

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- \* 50% of your salary with FirstAdvance
  - \* N300,000 with FirstCredit

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