

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:-

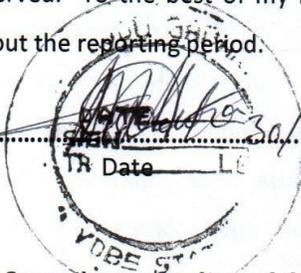
- (i) Cash Flow Statement
- (ii) Statement of Assets and Liabilities
- (iii) Statement of Consolidated Revenue Fund
- (iv) Statement of Capital Development Funds and
- (v) Notes to the Financial Statements

Statement No.1: Responsibility for the Financial Statements

These Financial Statements have been prepared for the operations of Bade Local Government Council by the Treasurer in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended.

The provisions provides that, Treasurer of the Local Government is responsible for establishing and maintaining an adequate system of internal controls designed to provide reasonable assurance that transactions recorded are within statutory authority and proper records for the use of all Public Financial Resources by the Local Government Council are observed. To the best of my knowledge, adequate system of internal control has been operated throughout the reporting period.

Mohammed Audu Gadaka
Treasurer Bade Local Govt.


Date 30/05/2022
TR Date _____ LG

STATEMENT NO 2:- Integrity Assurance

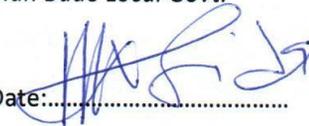
We the undersigned the Treasurer of the Local Government Council as custodian of the financial records and Chairman of the Council as Chief Executive accept the responsibility for the integrity of these Financial Statements. The information as contained and their schedules are in compliance with the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

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

Mohammed Audu Gadaka
Treasurer Bade Local Govt.


Sign/Date 30/05/2022
TR _____ LG

Hon. Sanda Kara Bade
Chairman Bade 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 to 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 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 revenues 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 for this opinion.

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


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

HIGHLIGHTS OF 2021 FINANCIAL OPERATION

BADE LOCAL GOVERNMENT COUNCIL

Note	Description	Actual 2021	Financial Budget 2021	Actual 2020
		₦	₦	₦
1	Statutory Allocation	1,214,501,920.45	1,281,689,230.00	1,201,288,813.79
2	Excess Crude Oil	-	-	38,788,800.71
3	Value Added Tax	691,961,452.36	547,953,938.00	367,244,070.62
4	Other FAAC Allocation	99,444,475.73	152,607,603.00	105,895,732.84
	Sub Total	<u>2,005,907,848.54</u>	<u>1,982,250,771.00</u>	<u>1,713,217,417.96</u>
5	Internal Generated Revenue	67,046,827.20	66,909,048.60	41,904,267.00
	Total Receipts	<u>2,072,954,675.74</u>	<u>2,049,159,819.60</u>	<u>1,755,121,684.96</u>
	RECURRENT EXPENDITURE			
	Personnel Cost	481,790,622.76	840,222,368.00	498,408,656.87
	Over Head Exp.	42,500,000.00	120,000,000.00	157,263,741.71
	Subventions to Boards/ Emirate Councils	1,077,988,151.91	-	935,044,221.12
	Other operating activities	30,000,000.00	-	35,000,000.00
		196,900,667.70	-	26,451,470.43
	Sub - Total	<u>1,829,179,442.37</u>	<u>960,222,368.00</u>	<u>1,652,168,090.13</u>
	Transfer Capital Exp.	<u>374,132,112.40</u>		<u>126,522,937.94</u>
	Total Expenditure	<u>2,203,311,554.77</u>		<u>1,778,691,018.07</u>
	Net Cash Balance from Operation	(130,356,879.03)	-	(23,569,364.11)
i	Project Account Opening Balance 01/01/2021	132,260,235.04		
ii	Bank Balance 01/01/2021 O/D	(1,807,028.07)	-	21,761,881.28
	Closing 31/12/2021	96,327.94	-	(1,807,028.07)

STATEMENT No.1

BADE LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

Annual Budget 2021	Description	Notes	Actual 2021	Actual 2020
₦			₦	₦
1,281,689,230.00	Statutory Allocation FC	1	1,214,501,920.45	1,201,288,813.79
547,953,938.00	Value Added Tax		691,961,452.36	367,244,070.62
-	Share of Good Value		-	3,398,072.36
-	Exchange Gain		6,854,649.42	-
-	Solid Minerals		1,746,332.62	2,013,269.38
27,000,000.00	Non Oil revenue		58,504,057.61	5,207,773.73
36,330,000.00	Interventions		2,691,446.34	32,621,494.66
-	Forek Equalization		3,463,929.25	10,740,079.36
28,877,603.00	Exchange Difference		-	38,167,810.07
-	Excess Ecological		26,050,587.37	38,788,800.71
60,400,000.00	Excess Bank Charges		133,473.12	13,747,233.28
<u>1,982,250,771.00</u>	Sub- Total Statutory Allocation		<u>2,005,907,848.54</u>	<u>1,713,217,417.96</u>
10,314,492.00	Direct taxes/Rate	2	10,360,418.20	400,000.00
-	Licenses	3	-	4,400,000.00
1,947,473.80	Fees	4	600,000.00	5,250,000.00
400,000.00	Fines	5	400,000.00	500,000.00
-	Sales	6	-	1,640,000.00
54,247,082.80	Earnings	7	54,293,009.00	27,270,000.00

Annual Budget 2021	Description	Notes	Actual 2021	Actual 2020
₦			₦	₦
	Rents on Government Building	8		1,550,000.00
	Rent on Land and other	9		894,267.00
	Repayment General			-
	State Share of Revenue			-
<u>66,909,048.60</u>	Sub-Total Initial Gen. Revenue		<u>67,046,827.20</u>	<u>41,904,267.00</u>
<u>2,049,159,819.60</u>	Total Revenue		<u>2,072,954,675.74</u>	<u>1,755,121,684.96</u>
	PAYMENTS			
840,222,368.00	Personnel Cost Salaries	10	481,790,622.76	498,408,656.87
120,000,000.00	Overhead Charges	11	42,500,000.00	157,263,741.71
	Consolidate Rev. Charges			-
	Subvention			
	SUBEB		546,335,824.65	467,677,768.21
	PHCMB		230,701,185.55	200,827,872.34
	Local Govt. Pension Board		240,521,559.59	237,878,785.47
	Yobe State University		22,000,000.00	20,000,000.00
	Emirate Councils		30,000,000.00	35,000,000.00
	1% Admin charge		7,106,052.74	6,674,501.03
	Training Fund		1,323,529.38	1,985,294.07
	Other Operation activities		196,900,667.70	26,451,470.43
<u>960,222,368.00</u>	Total Recurrent Expenditure		<u>1,799,179,442.37</u>	<u>1,652,168,090.13</u>

Annual Budget 2021	Description	Notes	Actual 2021	Actual 2020
₦			₦	₦
	Operating Bal.			102,953,594.83
	Appropriation/Transfer			-
	Transfer to C.D Fund		374,132,112.40	102,953,594.83
73,656,422.00	Capital Expenditure Admin Sec.	12	184,741,340.19	50,725,600.00
157,264,682.00	Capital Expenditure Econ. Sec.	13	76,421,143.86	27,600,000.00
113,000,000.00	Capital Exp. Regional Dev.	14	62,785,280.00	35,350,500.00
167,500,000.00	Capital Exp. Social Sec.	15	50,184,348.35	12,846,858.94
<u>511,421,104.00</u>	Total Capital Expenditure		<u>374,132,112.40</u>	<u>126,522,958.94</u>
	Net Cash flow from Dev& Inv.			
	Sales of Fixed Assets			-
	Proceeds of Grants & aids			-
	Proceeds from Financing Activities			-
	Net Increase/Decrease in Cash equivalents Net cash for the year		(130,356,879.03)	(23,569,364.11)
	Opening Balances 01/01/2021 Bank Acct.		(1,807,028.07)	
	Opening Balances 01/01/2021 Project Acct.		132,260,235.04	21,761,881.28
	Cash and Equivalents 30/12/2021		1,807,028.07	(1,807,461.83)
	Net cash for the year		96,327.94	(1,807,462.10)

Represent by:

First Bank

Acct. No. 2007075131

96,327.94

STATEMENT No.3

BADE LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

Actual 2020	Description	Notes	Actual 2021	Financial Budget 2021	Variance 2021	%
₦			₦	₦	₦	
	Bal. B/F from Joint Project		132,260,235.04		132,262,351.04	100%
	Opening balance 01/01/2021		1,807,028.07		1,807,028.07	100%
	Add					
1,201,288,813.79	Statutory Allocation FAAC	1	1,214,501,920.45	1,281,689,230.00	(67,187,309.55)	95%
367,244,070.62	Value Added Tax	1	691,961,452.36	547,953,938.00	144,007,514.36	126%
144,684,533.55	Other Fed. Allocation	1	99,444,475.73	152,607,603.00	(53,163,127.27)	65%
<u>1,713,217,417.96</u>	Sub-Total Statutory Allocation		<u>2,005,907,848.54</u>	<u>1,982,250,771.00</u>	<u>23,657,077.54</u>	
	Total		<u>2,139,975,111.65</u>	<u>1,982,250,771.00</u>	<u>157,724,340.65</u>	
400,000.00	Direct Taxes	2	10,360,418.20	10,314,492.00	45,926.20	100%
4,400,000.00	Licenses	3	-	-	-	
5,250,000.00	Fees	4	1,993,400.00	1,947,473.80	45,926.20	103%
500,000.00	Fines	5	400,000.00	400,000.00	-	100%
1,640,000.00	Sales	6	-	-	-	
27,270,000.00	Earning	7	54,293,009.00	54,247,082.80	(45,926.20)	100%
1,550,000.00	Rents on Building	8	-	-	-	
894,267.00	Sales and others	9	-	-	-	
-	State Share of Revenue		-	-	-	
<u>41,904,267.00</u>	Sub-Total I.G.R		<u>67,046,827.20</u>	<u>66,909,048.60</u>	<u>137,778.60</u>	100%
<u>1,755,121,684.96</u>	Total Revenues		<u>2,207,021,938.85</u>	<u>2,049,159,819.60</u>	<u>157,862,119.25</u>	108%
<u>1,755,121,684.96</u>	Total Fund Available		<u>2,207,021,938.85</u>	<u>2,049,159,819.60</u>	<u>157,862,119.25</u>	108%

Actual 2020	Description	Notes	Actual 2021	Financial Budget 2021	Variance 2021	%
₦			₦	₦	₦	
	Less Expenditure					
970,044,221.12	Subventions		1,077,988,151.91	-	1,077,988,151.91	100%
498,408,656.87	Personnel Cost	10	481,790,622.76	840,222,368.00	(358,431,745.24)	57%
157,263,741.71	Overhead Charges		42,500,000.00	120,000,000.00	(77,500,000.00)	35%
26,451,470.43	Other Operating activities		196,900,667.70	960,222,368.00	(763,321,700.30)	21%
<u>1,652,168,090.13</u>	TOTAL EXPENDITURE		<u>1,799,179,442.37</u>	-	<u>(121,265,293.63)</u>	
102,953,594.83	OPERATING BALANCE		374,132,112.40	-	374,132,112.40	100%
21,761,881.28	ADD OPENING BALANCE		135,067,263.11	-	135,067,263.11	100%
	APPROPRIATION/TRANSFER		-	-	-	
126,522,937.94	CON CAPITAL DEW-FUND		-	-	-	
(1,807,462.10)	Closing Balance		96,327.94		96,327.94	100%

STATEMENT No.4

BADE LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

Actual 2020			Actual 2021	Budget 2021	Variance 2021
₦	Description	Notes	₦	₦	₦
	Bal. B/F from Joint Project		132,260,235.04		132,260,235.04
21,761,881.28	Opening balance		1,807,028.07		1,807,028.07
	Add Capital Receipts				
102,953,594.83	Transfers from Consolidated Revenue Account		2,005,907,848.54		2,005,907,848.54
-	Aids/Grants		-	-	-
-	Internal /Ext Loan		-	-	-
<u>124,715,476.11</u>	Total Receipts		<u>2,139,975,111.65</u>	-	<u>2,139,975,111.65</u>
	Less Capital Expenditure				
50,725,600.00	Administrative Sect		184,741,340.19	73,656,422.00	111,084,918.19
27,600,000.00	Economic Sector		76,421,143.86	157,264,682.00	(80,843,538.14)
-	Law and Justice		-	-	-
35,350,500.00	Regional Dev. Sector		62,785,280.00	113,000,000.00	(50,214,720.00)
12,846,837.94	Social Sector		50,184,348.35	167,500,000.00	(117,315,651.65)
<u>126,522,937.94</u>	Total Expenditure		<u>374,132,112.40</u>	<u>511,421,104.00</u>	<u>(137,288,991.60)</u>
(1,807,461.85)	Closing Balance		96,327.94	-	96,327.94

BADE LOCAL GOVERNMENT COUNCIL

NOTE 1: STATUTORY ALLOCATION

REVENUES					
S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
1	Statutory Allocation	11010101 – 11010101	1,281,689,230.00	1,214,501,920.45	67,187,309.55
2	State Allocation	11010102 – 11010102	-	-	-
3	Value Added Tax	11010201 – 11010201	547,953,938.00	691,961,452.36	(144,007,514.36)
4	Excess Crude Oil	11010303 – 11010303	-	-	-
5	Other FAAC Receipt	11010401 - 11011101	152,607,603.00	99,444,475.73	53,163,127.27
Total			<u>1,982,250,771.00</u>	<u>2,005,907,848.54</u>	<u>(23,657,077.54)</u>

BADE 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	9,900,000.00	9,900,418.20	(418.20)
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	414,492.00	460,000.00	(45,508.00)
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>10,314,492.00</u>	<u>10,360,418.20</u>	<u>(45,926.20)</u>

BADE LOCAL GOVERNMENT COUNCIL

NOTE 3: 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	-	-	-

LICENSES-GENERAL					
S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
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	-	-	-

LICENSES-GENERAL					
S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
40	Battery Charge Workshop Licenses	12020152	-	-	-
41	Printing Press Licenses	12020153	-	-	-
42	Panel Beaters Licenses	12020154	-	-	-
43	VulcanizersLicenses	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	-	-	-

LICENSES-GENERAL					
S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
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			-	-	-

BADE 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	1,300,000.00	1,250,000.00	50,000.00
16	Inspection Fees	12020450	-	-	-
17	Timber & Forests Fees	12020451	-	-	-
18	Application Fees	12020453	-	-	-

FEES-GENERAL					
S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
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	247,473.80	297,473.80	(50,000.00)
25	Block Making Machines Fees	12020460	-	-	-
26	Survey Fees	12020461	-	-	-
27	Estate Agent Fees	12020462	-	-	-
28	Customary Right of Occupancy Fees	12020463	240,000.00	250,000.00	(10,000.00)
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	160,000.00	195,926.20	(35,926.20)
39	Farmers Registration	12020474	-	-	-

FEES-GENERAL					
S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
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	-	-	-
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>1,947,473.80</u>	<u>1,993,400.00</u>	<u>(45,926.20)</u>

BADE LOCAL GOVERNMENT COUNCIL

NOTE 5: FEES – GENERAL

FINE GENERAL					
S/N	Revenue Type	New/IPSAS Codes	Estimate 2021	Actual 2021	Variance2021
			₦	₦	₦
1	Fine/Penalties	12020501	-	-	-
2	Towing of Vehicles	12020502	-	-	-
3	Fine on Overdue and Lost Library Books	12020503	-	-	-
4	Impounding of Animal Fines	12020504	100,000.00	130,000.00	(30,000.00)
5	Sanitation Defaulters Fines	12020505	300,000.00	270,000.00	30,000.00
6	Other Fines not elsewhere defined	12020506	-	-	-
Total			<u>400,000.00</u>	<u>400,000.00</u>	-

BADE LOCAL GOVERNMENT COUNCIL

NOTE 6: SALES – GENERAL

SALES GENERAL					
S/N	Revenue Type	New/IPSAS Codes	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	-	-	-
16	Other Sales not elsewhere defined	12020617	-	-	-
Total			-	-	-

BADE LOCAL GOVERNMENT COUNCIL**NOTE 7: EARNING – GENERAL**

EARNING GENERAL					
S/N	Revenue Type	New/IPSAS Codes	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	18,438,000.00	18,440,000.00	(2,000.00)
13	Earnings from Motor Parks	12020713	4,150,000.00	4,160,000.00	(10,000.00)
14	Earnings from Shops and Shopping Centers	12020714	12,280,000.00	12,293,000.00	(13,000.00)
15	Earnings from Transport Services (Mass Transit)	12020715	6,780,000.00	6,800,000.00	(20,000.00)
16	Earning from Tipper and Tractors	12020716	4,650,000.00	4,600,000.00	50,000.00
17	Earning from Sign Posts	12020717	-	-	-
18	Earnings from GSM Operators	12020718	-	-	-

EARNING GENERAL					
S/N	Revenue Type	New/IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
19	Earnings from Granders	12020719	-	-	-
20	Earnings from Low Boards	12020720	-	-	-
21	Earnings from Compressed Earth Bricks	12020721	-	-	-
22	Earnings Slaughter House	12020722	-	-	-
23	Earning from Cattle Markets	12020723	4,600,000.00	4,500,000.00	100,000.00
24	Earnings from Goats and Sheep Markets	12020724	3,349,082.80	3,500,009.00	(150,926.20)
25	Other Earnings not elsewhere defined	12020725	-	-	-
Total			<u>54,247,082.80</u>	<u>54,293,009.00</u>	<u>(45,926.20)</u>

BADE LOCAL GOVERNMENT COUNCIL

NOTE 8: BUILDING – GENERAL

BUILDING GENERAL					
S/N	Revenue Type	New/IPSAS Codes	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			-	-	-

BADE LOCAL GOVERNMENT COUNCIL

NOTE 9: RENT ON LAND & OTHERS – GENERAL

RENT ON LAND & OTHERS GENERAL					
S/N	Revenue Type	New/IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
1	Rent on Government Land	12020901			
2	Rents and 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			-	-	-

BADE LOCAL GOVERNMENT COUNCIL

NOTE 10: PERSONNEL COST

DOMESTIC GRANTS					
S/N	Description	Code	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
1	Basic Salaries	21010101	546,144,539.20	313,163,904.79	232,980,634.41
2	Allowances General	21020101-7	270,971,713.68	155,377,475.84	115,594,237.84
3	2-27 YCHMB Contribution	21020201	23,106,115.12	13,249,242.13	9,856,872.99
Total			<u>840,222,368.00</u>	<u>481,790,622.76</u>	<u>358,431,745.24</u>

BADE LOCAL GOVERNMENT COUNCIL

NOTE 11: OVERHEAD/SUBVENTION EXPENDITURE

S/N	Description	Code	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
1	Office Materials and Supplies	22020301	12,500,000.00	15,230,300.00	2,730,300.00
2	Minor Motor Vehicle Maintenance	22020401	3,280,500.00	5,000,000.00	1,719,500.00
3	Minor Road Maintenance	22020413	-	-	-
4	Security Service Coverage	22020601	12,375,300.00	40,350,250.00	27,974,950.00
5	Sanitation Services	22020607	8,280,000.00	11,485,200.00	3,205,200.00
6	Plans/Generator fuel cost	22020803	2,000,000.00	3,310,000.00	1,310,000.00
7	Staff Welfare packages	22020807	4,260,000.00	5,875,500.00	1,615,500.00
8	Meetings Entertainment	22021026	8,000,000.00	20,250,000.00	12,250,000.00
9	Contingencies	22021029	7,000,500.00	47,785,900.00	40,785,400.00
10	Local travel and transport training	22020101	1,750,200.00	3,054,999.99	1,304,799.99
11	Local travel and transport others	22020102	-	-	-
12	Electrical charges	22020201	3,000,000.00	600,000.00	(2,400,000.00)
13	Minor plants/Generators maintenance	220204059	-	-	-
14	Workshop, Conference/Seminars	22020503	5,125,500.00	7,785,000.00	2,659,500.00
15	Motor vehicle fuel costs	22020801	5,000,800.00	5,173,517.71	172,717.71
16	Bank charges (other than interest)	22020901	-	-	-
17	Financial Assistance	22021027	4,325,500.00	6,000,000.00	1,674,500.00
18	Press and Public relations	22021030	3,125,600.00	5,000,000.00	1,874,400.00

S/N	Description	Code	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
19	Subvention General	22020105	-	1,077,988,151.91	1,077,988,151.91
20	Sanitation services	22020607	-	-	-
21	Water rates	22020204	-	-	-
22	Agricultural consulting services	22020707	-	-	-
23	Printing of security document	22020305	2,225,000.00	1,350,000.00	(875,000.00)
24	Computer material and supplies	22020312	2,500,000.00	1,200,000.00	(1,300,000.00)
25	Minor office furniture maintenance	22020402	10,640,000.00	8,700,000.00	(1,940,000.00)
26	Minor office building/residential quarters maintenance	22020403	4,124,300.00	3,250,000.00	(874,300.00)
27	Medical consulting services	22020708	-	-	-
28	Honorarium and sitting allowance	22021002	4,486,800.00	3,000,000.00	(1,486,800.00)
29	Foreign scholarship	22021020	16,000,000.00	45,000,000.00	29,000,000.00
Total			<u>120,000,000.00</u>	<u>1,317,388,819.61</u>	<u>1,197,388,819.61</u>

BADE LOCAL GOVERNMENT COUNCIL

NOTE 12: ADMINISTRATIVE SECTOR EXPENDITURE

ECON CODE	Description	GEO CODE	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
23030131	Renovation of Local Govt. Secretariat	23530100	-	132,260,235.04	132,260,235.04
2020151	Construction of Event Centre	23530106	41,325,005.00	37,981,107.15	(3,343,897.85)
23020156	Construction of Grave Yard	23530106	15,780,500.00	8,000,000.00	(7,780,500.00)
23020156	Perimeter fencing of Security offices	23530106	16,550,917.00	6,500,000.00	(10,050,917.00)
Total			<u>73,656,422.00</u>	<u>184,741,342.19</u>	<u>111,084,920.19</u>

BADE LOCAL GOVERNMENT COUNCIL

NOTE 13: ECONOMIC SECTOR EXPENDITURE

ECON CODE	Description	GEO CODE	Budgeted 2020	Actual 2020	Variance 2020
			₦	₦	₦
23020105	Reticulation of Water across (12) villages	23530106 - 23530109	41,319,973.00	23,139,200.00	18,180,773.00
23020177	Drilling Five Nos 6 diameter solar B/hole at Sugum	23530108	24,988,936.40	18,523,543.86	6,465,392.54
23020177	Drilling of Solar B/hole at Garin Lamido	23530106	24,988,963.40	17,379,000.00	7,609,963.40
23020177	Drilling of Solar B/hole at Bida and Alagorno	23530109	40,977,872.80	-	40,977,872.80
23020177	Drilling of B/hole at Azam	23530109	24,988,936.40	17,379,400.00	7,609,536.40
Total			<u>157,264,682.00</u>	<u>76,421,143.86</u>	<u>80,843,538.14</u>

BADE LOCAL GOVERNMENT COUNCIL

NOTE 14: REGINAL DEVELOPMENT SECTOR

ECON CODE	Description	GEO CODE	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
23040102	Evacuation of line drainage at Gashua town	23530106	57,580,000.00	30,825,000.00	26,755,000.00
23040102	Embankment and sand filling at water prove area, Dawayo and Dagona	23530101 - 23530109	31,600,225.00	23,625,200.00	7,975,025.00
23010124	Purchase of instructional materials to LGEA Gashua	23530100	23,819,775.00	8,335,080.00	15,484,695.00
Total			<u>113,000,000.00</u>	<u>62,785,280.00</u>	<u>50,214,720.00</u>

BADE LOCAL GOVERNMENT COUNCIL

NOTE 15: SOCIAL SECTOR EXPENDITURE

ECON CODE	Description	GEO CODE	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
23050140	Support to Scholarship	23530100	105,700,000.00	32,875,500.00	72,824,500.00
23010122	Purchase of Health drugs and Medical equipment	23530100	61,800,000.00	17,308,848.35	44,491,151.65
Total			<u>167,500,000.00</u>	<u>50,184,348.35</u>	<u>117,315,651.65</u>

NOTE TO THE FINANCIAL STATEMENT

FEDERATION ALLOCATION (FAAC)

Code	Description	
	A) Share of Statutory Allocation from FAAC 2021	₦
11010101 – 11010101	Net Share of Statutory Allocation	1,214,501,920.45
11010201 – 11010201	Share of Value Added Tax	691,961,452.36
11010303 – 11010303	Share of Excess Crude Oil	-
	Share Ecological Fund	26,050,587.37
	Share of Solid Mineral	1,746,332.62
	Share of Non Oil Revenue	58,504,057.61
	Federal Intervention	2,691,446.34
	Forex Equalization	3,463,929.25
	Share of Exchange Gain	6,854,649.42
	Share of Excess Bank Charges	133,473.12
	Total Gross FAAC	<u>2,005,907,848.54</u>
	B) Share of Statutory Allocation from FAAC 2020	
11010101 – 11010101	Net Share of Statutory Allocation	1,201,288,813.79
11010201 – 11010201	Share of Value Added Tax	367,244,070.62
11010303 – 11010303	Share of Excess Crude Oil	38,788,800.71
	Share of Good Value	3,398,072.36
	Share of Solid Mineral	2,013,269.38
	Share of Non Oil Revenue	5,207,773.73
	Federal Intervention	32,621,494.66
	Forex Equalization	10,740,079.36
	Share of Exchange Difference	38,167,810.07
	Share of Excess Bank Charges	13,747,233.28
	Total Gross FAAC	<u>1,713,217,417.96</u>

BADE

Trans Date	Ref. Number	Transaction Details	Value Date	Withdrawal(DR)	Deposit(CR)	Balance
02-Dec-2021		PHUB:FT000001592592-0_YOBE STATE GOVERNMENT SHARED	02-Dec-2021	4,900,000.00	0.00	9,470,152.18
02-Dec-2021		PHUB:FT000001593009-0_YOBE STATE GOVERNMENT SHARED	02-Dec-2021	176,470.59	0.00	9,293,681.59
02-Dec-2021		FIP CHARGES	02-Dec-2021	53.75	0.00	9,293,627.84
03-Dec-2021		FIP:JBA/YOBE STATE LOCAL G/TRNSFER IFO/BADE LOCAL	03-Dec-2021	0.00	7,000,000.00	16,293,627.84
04-Dec-2021		ELEC. MONEY TRSF LEVY-1 TXNS: 03-12-21 TO 03-12-21	04-Dec-2021	50.00	0.00	16,293,577.84
07-Dec-2021		FT/BUKAR LAWAN	07-Dec-2021	255,000.00	0.00	16,038,577.84
07-Dec-2021		FT/EUKAR LAWAN	07-Dec-2021	7,000,000.00	0.00	9,038,577.84
07-Dec-2021		PHUB:FT000001698497-0_MAF DESERT MULTILINK LTD/IBAD	07-Dec-2021	2,745,000.00	0.00	6,293,577.84
07-Dec-2021		FIP CHARGES	07-Dec-2021	53.75	0.00	6,293,524.09
23-Dec-2021		BRANCHSTMT:Charge: Statement charges	23-Dec-2021	80.00	0.00	6,293,444.09
23-Dec-2021		BRANCHSTMT:Charge: VAT charges on Statement	23-Dec-2021	6.00	0.00	6,293,438.09
24-Dec-2021		23-Nov-2021 to 22-DEC-2021 SMS Alert Charge	24-Dec-2021	92.00	0.00	6,293,346.09
24-Dec-2021		23-Nov-2021 to 22-DEC-2021 SMS Alert Charge VAT	24-Dec-2021	6.90	0.00	6,293,339.19
29-Dec-2021		FIP:ACC/YOBE STATE JOINT L/TRF FRM YOBE STATE JOIN	29-Dec-2021	0.00	500,000.00	6,793,339.19
30-Dec-2021		ELEC MONEY TRSF LEVY-1 TXNS: 29-12-21 TO 29-12-21	30-Dec-2021	50.00	0.00	6,793,289.19
30-Dec-2021		FT/B UKAR LAWAN	30-Dec-2021	170,000.00	0.00	6,623,289.19
30-Dec-2021		FIP CHARGES	30-Dec-2021	53.75	0.00	6,623,235.44
30-Dec-2021		PHUB:FT000002105030-0_YOBE STATE GOVERNMENT SHARED	30-Dec-2021	4,650,000.00	0.00	1,973,235.44
30-Dec-2021		FIP CHARGES	30-Dec-2021	53.75	0.00	1,973,181.69
30-Dec-2021		PHUB:FT000002105031-0_YOBE STATE GOVERNMENT SHARED	30-Dec-2021	500,000.00	0.00	1,473,181.69
30-Dec-2021		FIP CHARGES	30-Dec-2021	53.75	0.00	1,473,127.94
30-Dec-2021		PHUB:FT000002105032-0_YOBE STATE GOVERNMENT SHARED	30-Dec-2021	1,376,800.00	0.00	96,327.94
		Closing Balance				96,327.94

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