

# **GEIDAM LOCAL GOVERNMENT COUNCIL**

## **FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31, DECEMBER 2022**



# **GEIDAM LOCAL GOVERNMENT COUNCIL**

**GEIDAM, YOBE STATE**

**LOCAL GOVERNMENT SECRETARIAT**

Geidam Local Government Council,  
Updated Financial Statement for the  
Year Ended 31<sup>st</sup> December, 2022.

## **STATEMENT NO.1: RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

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

The provisions provides that, as treasurer of the Local Government Council I am 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. To the best of my knowledge, this system of internal control has been operated adequately throughout the reporting period.

**ALH. MODU BULAMA CNA**

.....  
Treasurer

..... 8/5/2023 .....  
Date

*All correspondence should be addressed to the Chairman*

**STATEMENT NO.2: INTERGRITY 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, these financial statements fairly presents the financial position and operations of Geidam Local Government as at 31<sup>st</sup> December, 2022 and its operations for the year.

**ALH. MODU BULAMA CNA**  
*Treasurer Geidam Local Gov't*

Sign/Date:..........8/5/22

**HON. ALH. MOHD MUSA**  
*Chairman Geidam Local Gov't*

Sign/Date:..........8/5/22



**YOBE STATE GOVERNMENT OF NIGERIA**  
**OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT**

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LGAD/ADM/LGF5/23/VOL.1

26<sup>th</sup> May, 2023

The Executive Chairman,  
Geidam Local Government,  
Geidam.

Date: \_\_\_\_\_

**AUDITOR-GENERAL'S CERTIFICATION:**

In accordance with the provisions of Edict No 6 of Yobe State 1995 (The Financial Memoranda for Local Government). The Local Government Treasurer is the Chief Finance 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 (scope)**

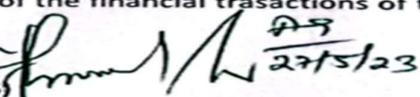
The Financial records were examined in relation to the annual estimates, the departmental accounting system, securities and store regulations for revenue and cash balance which also complies with the provision of the Financial Memoranda (1.14-1.15).

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 General Accepted Auditing Standard Manual for Public Sector Accounting (PSA). Audit appraisal covered the examination of revenue collected, accounting for security documents and payment vouchers for Assets and Services. Basic test for material evidence was systematically planned to give reasonable assurance that, the Financial Statements are free from material misrepresentation.

**Opinion.**

From the analysis of cash flow for reviews/Allocations and expenditure classifications which formed the basis of this opinion, In my opinion, the Financial Statements as presented are in agreement with the books of accounts and give a fair view of the financial transactions of the Local Government for the year ended 31<sup>st</sup> December, 2022.

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

  
27/5/23



# GEIDAM LOCAL GOVERNMENT COUNCIL

GEIDAM, YOBE STATE

LOCAL GOVERNMENT SECRETARIAT

The Auditor General,  
Local Government Audit Complex,  
KLM 6 Gujba Road,  
Damaturu.

**Find below policies and bases of the Financial Statements for the year ended 31/12/2022**

**(i) GENERAL PURPOSE FINANCIAL STATEMENTS (GPFS)**

The General Purpose Financial Statements (GPFS) presents is to give an overview of the Financial position and Cash resources of the Local Government Council as at 31<sup>st</sup> December, 2022 as well as summary of purpose to which resources received during the year was put into use.

**(ii) STATEMENT OF ACCOUNTING POLICIES**

The General-Purpose Financial Statements were prepared under International Public Sector Accounting Standard (IPSAS) USING OF Cash treatments of items that is a subject of period review.

The standardized COA and GPFS was hereby adopted by the council in compliance with FAAC directives on harmonization of Public Account Reporting in Nigeria.

The GPFS was prepared on IPSAS cash basis of accounting with recognized transactions and events when cash/Equipment is received or paid.

The policies recognized and address the fundamental issues of accounting Terminologies of accounting items, measurement and Treatments of items which is not static but subject of period review.

  
..... 21/12/2023  
**Treasurer Geidam Local Government**

*All correspondence should be addressed to the Chairman*

### List of Abbreviations/Acronyms

Abbreviation/Term	Description
CBN	Central Bank of Nigeria
COA	Chart of Account
FAAC	Federation Accounts Allocation Committee
FGN	Federal Government of Nigeria
FRC	Financial Reporting Council
GAAP	Generally Accepted Accounting Principles
GPFS	General Purpose Financial Statement
IPSAS	International Public Sector Accounting Standards
LFN	Law of the Federal Republic of Nigeria
DA	Departments and Agencies
NCOA	National Chart of Account
GBE	Government Business Enterprises
FRCoN	Financial Reporting Council of Nigeria
PPE	Properties, Plants and Equipment

### INTRODUCTION

In line with the International Public Sector Accounting Standards (IPSAS) in Nigeria, a Standardised Chart of Account (COA) alongside a set of General-Purpose Financial Statements (GPFS) have been designed and introduced by FAAC for adoption by all tiers of Government in Nigeria.

The standardised COA and the GPFS is hereby adopted by Yobe State Local Government Council to comply with FAAC directive to harmonise Public Sector Accounts Reporting in Nigeria.

In order to ensure an effective and efficient utilization of the COA and GPFS, the Accounting Policies have been developed from a set of guidelines driven from the Processes and Procedures relating to financial reporting by Geidam Local Government

These policies shall form part of the universally agreed framework for financial reporting in Geidam Local Government council.

**IPSAS CASH BASIS OF ACCOUNTING**

The IPSAS Cash Basis of Accounting recognizes transactions and events only when Cash (including Cash Equivalents) were received or paid by the Local government. GPFS prepared under the IPSAS Cash Basis provide readers with information about sources of Cash generated during the period, for the purposes for which Cash was used and the Cash balances at the reporting date. This basis of measurement focusses on the GPFS balances and Cash and changes during the period. Therefore, Bank Reconciliation Statement shall form an integral part of periodic Reports by Bursari Local Government.

Notes to the GPFS provides additional information about liabilities, including payables and borrowings, and non-cash assets includes receivables, investments and investable property, plant and equipment.

This Accounting Policy addresses the following fundamental accounting issues:

1. Definition of Accounting Terminologies
2. Recognition of Accounting Items
3. Measurement of Accounting Items
4. Treatment of Accounting items

The Accounting Policies were subject to periodic reviews and updates as shall be deemed necessary by the Local Government Treasurer

<b>S/N</b>	<b>Accounting Policies:</b>
1	<b>Accounting Terminologies / Definitions</b>

S/N	Accounting Policies:
	<p>I. <b>Accounting policies</b> are the specific principles, bases, conventions, rules and practices adopted by Geidam Local Government council in preparing and presenting Financial Statements.</p> <p>II. <b>Cash</b>:: Cash comprises cash at hand, demand deposits in financial institutions and cash equivalents.</p> <p>III. <b>Cash equivalents</b> are short-term, highly liquid investments that are readily convertible to cash and which are subject to insignificant risk of changes in value.</p> <p>IV. <b>Cash basis</b> means a basis of accounting that recognizes transactions and events only when cash is received or paid.</p> <p>V. <b>Cash flows</b> are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by government.</p> <p>VI. <b>Cash receipts</b> are cash inflows.</p> <p>VII. <b>Cash payments</b> are cash outflows.</p> <p>VIII. <b>Cash Controlled by Geidam Local Government Council</b> : Cash is deemed to be controlled by Local Government council when the government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash and can also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the government which the government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debt is controlled by the government.</p> <p>IX. <b>Government Business Enterprise</b> means a department or agency that has all the following characteristics:</p> <ul style="list-style-type: none"> <li>➤ Is an entity with the power to contract in its own name;</li> <li>➤ Has been assigned the financial and operational authority to carry on a Business.</li> <li>➤ Sells goods and services, in the normal course of its business, to other DA and the general public at a profit or full cost recovery.</li> <li>➤ Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); and</li> <li>➤ Is controlled by a public sector management or the government.</li> </ul> <p>X. <b>Notes to the GPFS shall</b> include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information</p>
2	<p><b>General Purpose Financial Statements (GPFS)</b> The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional</p>

<b>S/N</b>	<b>Accounting Policies:</b>
	<p>information about the Cash Receipts, Payments and Balances controlled by Bade Local Government Council, and Accounting Policies and Notes to the Financial Statements. In Bursari Local Government, the GPFS Accounting Policy include the following:</p> <ol style="list-style-type: none"> <li>I. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which: <ul style="list-style-type: none"> <li>▪ recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the Local government Council; and</li> <li>▪ separately identifies payments made by third parties on behalf of the Local government Council.</li> </ul> </li> <li>II. Statement 2- Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet);</li> <li>III. Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit &amp; Loss Account);</li> <li>IV. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure);</li> <li>V. Notes to the Accounts: Additional disclosures to explain the GPFS; and</li> <li>VI. Accounting Policies and Explanatory Notes.</li> </ol>
3	<p><b>Basis of Preparation and Legal Provisions</b></p> <p>The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Fiscal Responsibility Law (FRL) and the Financial Reporting Council of Nigeria. In addition, GPFS are in compliance with the provisions of other financial regulations of the Local Government.</p>
4	<p><b>Fundamental Accounting Concepts</b></p> <p>The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Geidam Local Government:</p> <ul style="list-style-type: none"> <li>• Cash Basis of Accounting.</li> <li>• Understandability.</li> <li>• Materiality,</li> <li>• Relevance.</li> <li>• Going Concern Concept.</li> </ul>

<b>S/N</b>	<b>Accounting Policies:</b>
	<ul style="list-style-type: none"> <li>• Consistency Concept</li> <li>• Prudence</li> <li>• Completeness, etc.</li> </ul>
5	<p><b>Accounting Period</b></p> <p>The accounting year (fiscal year) is from 1<sup>st</sup> January to 31<sup>st</sup> December 2022. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.</p>
6	<p><b>Reporting Currency</b></p> <p>The General Purpose GPFS are prepared in Nigerian in Naira.</p>
7	<p><b>DA for Consolidation</b></p> <ul style="list-style-type: none"> <li>• The Consolidation of the GPFS are based on the Cash transactions of all Ministries, Department and Agencies (DA) of Geidam Local Government except Government Business Enterprises (GBEs).</li> </ul>
8	<p><b>Comparative Information</b></p> <ul style="list-style-type: none"> <li>• The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).</li> </ul>
9	<p><b>Budget Figures</b></p> <ul style="list-style-type: none"> <li>• These are figures from the approved annual budget and supplementary budget as approved in accordance with the 2022 Appropriation Law of Geidam Local Government.</li> </ul>
10	<p><b>Receipts</b></p> <ul style="list-style-type: none"> <li>• These are Cash inflows within the Financial Year 2022. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Taxes, External Assistance (from Bilateral and Multilateral Agencies), Other Aid and Grants, Other Borrowings, Capital Receipts (Sale of Government Assists, etc), Receipts from Trading activities and Other Cash Receipts.</li> <li>• These items shall be disclosed at the face of the Statement of Cash Receipts and Payment for the year in accordance with the standardised GPFS. Notes shall be provided as per standardised Notes to GPFS.</li> </ul>
11	<p><b>External Assistance</b></p> <ul style="list-style-type: none"> <li>• Receipts from Loans are Funds received from external sources to be paid back at an agreed period of time. They are categorised either as Bilateral or Multilateral.</li> <li>• External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.</li> </ul>
12	<b>Other Borrowings / Grants &amp; Aid Received</b>

S/N	<b>Accounting Policies:</b>
	<ul style="list-style-type: none"> <li>These shall be categorized as either Short- or Long-term Loans. Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year (above 12 months). Loans shall be disclosed separately, and Grants shall also be separately disclosed under Statement of Cash Receipts and Payment for the year.</li> </ul>
13	<p><b>Interest Received</b></p> <ul style="list-style-type: none"> <li>Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'.</li> </ul>
14	<p><b>Government Business Activities</b></p> <p>Cash Receipts from Trading Activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed in the Statement of Cash Receipts and Payments under 'Trading Activities' item.</p> <p>Where gross revenue is received, corresponding payments shall be charged under a corresponding payment item head 'Government Business Activities' in the Statement of Receipts and Payments.</p>
15	<p><b>Payments</b></p> <ul style="list-style-type: none"> <li>These are Recurrent and Capital Cash Outflows made during the financial year and shall be categorized either by Function and/or by Sector in the Statement of Cash Receipts and Payment.</li> <li>Payments for purchase of items of capital nature (e.g. PPE) shall be expensed in the year in which the item has been purchased. It shall be disclosed under capital payments. Investments in PPE shall also be treated in the same way as Capital Purchases. At the end of the financial year, a schedule of assets shall be provided as part of the Notes to GPFS.</li> </ul>
16	<p><b>Loans Granted:</b></p> <ul style="list-style-type: none"> <li>Payments to other Government and Agencies in form of Loans during the year shall be shown separately in the Statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.</li> </ul>
17	<p><b>Loan Repayments</b></p> <p>Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the Statement of Receipts and Payments. Amount disclosed shall be actual amount received during the year.</p>
18	<p><b>Interest on Loans:</b></p> <ul style="list-style-type: none"> <li>Actual Interest on loans and other bank commissions charged on Bank Accounts during the year shall be treated as payments and disclosed under interest payment in the Statement of Cash Receipts and Payments</li> </ul>
19	<p><b>Foreign Currency Transactions:</b></p> <ul style="list-style-type: none"> <li>Foreign Currency Transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria –CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the</li> </ul>

S/N	<b>Accounting Policies:</b>
	<p>year end, shall be translated at the exchange rates prevailing on that date.</p> <ul style="list-style-type: none"> <li>At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange Gains/Losses shall be recognised in the Statement of Cash Receipts and Payments either as Receipts/ Payments respectively.</li> </ul>
20	<p><b>Prepayments</b></p> <ul style="list-style-type: none"> <li>Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.</li> </ul>
21	<p><b>Investments:</b></p> <ul style="list-style-type: none"> <li>Cash Payments made for investment purposes such as purchase of Government Stock, Treasury Bills and Certificates of Deposit, are Capital Costs and are disclosed as purchase of Financial Instruments or may be given an appropriate name as the case may be. They are separately disclosed in the GPFS (Statement of Receipts and Payments) under capital payments.</li> </ul>
22	<p><b>Leases</b></p> <ul style="list-style-type: none"> <li>Cash Payment for Finance Leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as capital payments and disclosed in the Statement of Cash Receipts and payments</li> <li>Operating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.</li> </ul>
23	<p><b>Cash Balances</b> This includes Cash in Hand, at Bank and Cash Equivalents at the end of the Financial year.</p>
24	<p><b>Advances</b> All Cash Advances shall be retired before the end of the financial year. However, should circumstances occur (including an Emergency) where either an advance is given out close to the financial year end or an advance already given could not be accounted for, such an advance (or balance outstanding) shall be treated as cash equivalent since there shall be no proof that such funds have been utilized.</p>

  
 8/5/2023  
 Treasurer, Geidam Local Council

**GEIDAM LOCAL GOVERNMENT COUNCIL  
FINANCIAL HIGHLIGHTS FOR THE YEAR 2022**

S/No	DESCRIPTIONS	ACTUAL 2022	FINAL BUDGET 2022	ACTUAL 2021
	<b>RECURRENT REVENUE</b>	<b>N</b>	<b>N</b>	<b>N</b>
1	STATUTORY ALLOCATION	1,877,337,337	1,734,097,475	1,477,171,257
2	VALUE ADDED TAX	860,630,162	664,279,309	716,932,727
3	OTHER FAAC ALLOCATION	184,974,162	167,407,308	129,226,044
4	INTERNAL REVENUE IGR	40,859,000	96,097,897	55,849,112
	<b>SUB TOTAL</b>	<b>2,963,800,661</b>	<b>2,661,881,989</b>	<b>2,379,179,140</b>
	<b>CAPITAL RECIEPTS</b>			
1	GRANTS	177,765,688	-	-
2	MISCELLANEOUS	-	-	-
	<b>SUB TOTAL</b>	<b>177,765,688</b>	<b>-</b>	<b>-</b>
	<b>TOTAL RECEIPTS</b>	<b>3,141,566,350</b>	<b>2,661,881,989</b>	<b>2,379,179,140</b>
	<b>RECURRENT EXPENDITURE</b>			
1	PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders)	507,853,215	694,756,657	561,658,167
2	OVERHEAD COSTS	60,000,000	120,000,000	42,500,000
3	SUBVENTIONS TO BOARD and PARASTATALS	536,048,770	-	610,009,639
4	PUBLIC DEBTS CHARGES	-	-	-
5	OTHER OPERATING ACTIVITIES	846,298,347	470,774,348	271,470,494
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>1,950,200,331</b>	<b>1,285,531,005</b>	<b>1,485,638,299</b>
	CAPITAL EXPENDITURE	855,785,454	1,818,735,504	1,034,724,930
	<b>TOTAL EXPENDITURE</b>	<b>2,805,985,785</b>	<b>3,104,266,509</b>	<b>2,520,363,230</b>
1	NET CASH BALANCE	335,580,564	-	141,184,090
2	OPENING BALANCE	3,188,815	272,454,519	1,794,770
	OPENING BALANCE (ii Project Joint Acc)	-		142,578,136
3	CLOSING BALANCE	338,769,379		3,188,815

**STATEMENT NO. 1**  
**GEIDAM LOCAL GOVERNMENT COUNCIL**  
**CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022**

ANNUAL BUDGET 2022		NOTES	ACTUAL YEAR	
			2022	2021
	<b>Cash Flows from Operating Activities</b>			
	<b>Receipts:</b>			
1,901,504,783	Statutory Allocations: FAAC	1	2,062,311,499	1,606,397,301
664,279,309	Value Added Tax Allocation	1	860,630,162	716,932,727
<b>2,565,784,092</b>	<i>Sub-total : Statutory Allocation</i>		<b>2,922,941,661</b>	<b>2,323,330,028</b>
7,351,700	Direct taxes	2	3,600,000	3,598,400
2,000,000	Licenses	2	548,000	5,569,600
18,000,000	Fees	2	4,063,000	8,402,907
1,388,197	Fines	2	-	2,920,000
-	Sales	2	-	2,240,000
60,000,000	Earnings	2	30,648,000	30,468,205
7,358,000	Rent on Government Buildings	2	2,000,000	2,650,000
-	Rent on Land and Others	2	-	-
-	Repayments - General	2	-	-
-	Investment Income	2	-	-
	Reimbursements		-	-
<b>96,097,897</b>	<i>Subtotal: Independent Revenue</i>		<b>40,859,000</b>	<b>55,849,112</b>
-	Other Revenue Sources of the State Government		-	-
<b>2,661,881,989</b>	<b>Total Receipts</b>		<b>2,963,800,661</b>	<b>2,379,179,140</b>
	<b>Payments:</b>			
694,756,657	Personnel Costs (including Salaries on CRF charges)	3	507,853,215	561,658,167
120,000,000	Overhead Charges	4	60,000,000	42,500,000
	Consolidated Revenue Fund charges			
-	Subvention to Parastatals	5	536,048,770	610,009,638.66
470,774,348	Other Operating Activities	6	846,298,347	271,470,494
<b>1,285,531,005</b>	<b>Total Payments</b>		<b>1,950,200,331</b>	<b>1,485,638,299</b>

<b>1,376,350,984</b>	<b>Net Cash Flow from Operating Activities</b>		<b>1,013,600,330</b>	<b>893,540,840</b>
	<b>Cash Flows from Investment Activities:</b>			
(567,916,769)	Capital Expenditure: Administrative Sector	7	(176,033,501)	(285,750,250)
(350,818,735)	Capital Expenditure: Economic Sector	7	(270,519,111)	(181,374,180)
-	Capital Expenditure: Law and Justice	7		
(600,000,000)	Capital Expenditure: Regional Development	7	(274,032,842)	(252,600,000)
(300,000,000)	Capital Expenditure: Social Service Sector	7	(135,200,000)	(315,000,500)
<b>(1,818,735,504)</b>	<b>Total Capital Expenditure</b>		<b>(855,785,454)</b>	<b>(1,034,724,930)</b>
<b>(1,818,735,504)</b>	<b>Net Cash Flow from Investment Activities</b>		<b>(855,785,454)</b>	<b>(1,034,724,930)</b>
	<b>Cash Flows from Financing Activities:</b>			
-	Proceeds from Aid and Grants		177,765,688	-
-	Proceeds from external Loans		-	-
-	Proceeds from Internal Loans		-	-
-	Proceeds from Other Capital Receipt		-	-
-	Repayment of External & Internal Loans (Including Servicing)		-	-
-	<b>Net Cash Flow from Financing Activities</b>		<b>177,765,688</b>	<b>-</b>
	<b>Movement in Other Cash Equivalent Accounts:</b>			
	(Increase)/Decrease in Investments			
<u>(442,384,520)</u>	Net (Increase)/Decrease in Other Cash Equivalents		335,580,564	(141,184,090)
	<b>Total Cash Flow from Other Cash Equivalent Accounts</b>			
	<b>Net cash for the year</b>			
272,454,519	<b>Cash and its Equivalent as at 1 January 2022</b>		<b>3,188,815</b>	<b>1,794,770</b>
	<b>Cash and its Equivalent as at 1 January 2022 (Project Joint Account)</b>			<b>142,578,136</b>
	<b>Cash and its Equivalent as at 31 December 2022</b>		<b>338,769,379</b>	<b>3,188,815</b>
The Accompanying Notes form part of these Statements				
Cash and its Equivalent agree with Cash and Cash Equivalent in Statement 2				

**STATEMENT NO. 2**  
**GEIDAM LOCAL GOVERNMENT COUNCIL**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2022**

ASSETS	NOTES	2022	2021
<b>LIQUID ASSETS:</b>			
Cash held by Accountant General			
- CRF Cash Balance	11	216,789,145	3,188,815
- CDF Cash Balance	11	121,980,234	(0)
		0 -	0
- Cash Balances with Treasury	11	338,769,379	3,188,815
Cash held by Ministries Departments and Agencies		-	-
<b>Total Assets.</b>		<b>338,769,379</b>	<b>3,188,815</b>
<b>INVESTMENTS AND OTHER CASH ASSETS:</b>			
State Investments	12	-	-
Revolving Loans Granted	13	-	-
Intangible Assets		-	-
<b>Total Investment and other Cash Assets.</b>		-	-
Operating Liabilities Over Assets		0	(0)
<b>Total Assets.</b>		<b>338,769,379</b>	<b>3,188,815</b>
<b>PUBLIC FUNDS AND LIABILITIES</b>			
<b>PUBLIC FUNDS</b>			
Consolidated Revenue Fund		216,789,145	3,188,815
Capital Development Fund		121,980,234	(0)
<b>Total Public Funds.</b>		<b>338,769,379</b>	<b>3,188,815</b>
<b>EXTERNAL AND INTERNAL LOANS</b>			
External loans	14	-	-
Internal Loans	15	-	-
<b>Total External and Internal Loans.</b>		-	-

	<b>OTHER LIABILITIES</b>			
	CONTINGENT LIABILITES	17	-	-
	<b><i>Total Public Funds and Liabilities.</i></b>		<b>338,769,379</b>	<b>3,188,815</b>
The Accompanying Notes form part of these Statements				

**STATEMENT NO. 3**  
**GEIDAM LOCAL GOVERNMENT COUNCIL**  
**STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022**

ACTUAL 2021		NOTES	ACTUAL 2022	FINAL BUDGET 2022	ORIGINAL BUDGET 2022	SUPPLEMENTARY BUDGET 2022	VARIANCE ON FINAL BUDGET
1,794,770	Opening Balance		3,188,815				%
	<b>ADD: REVENUE</b>						
1,606,397,301	Statutory Allocation: FAAC	1	2,062,311,499	1,901,504,783	1,901,504,783	-	108
716,932,727	Value Added Tax Alloc.	1	860,630,162	664,279,309	664,279,309	-	130
<b>2,323,330,028</b>	<b>Sub-Total - Statutory Allocation</b>		<b>2,922,941,661</b>	<b>2,565,784,092</b>	<b>2,565,784,092</b>	-	114
						-	
3,598,400	Direct Taxes	2	3,600,000	7,351,700	7,351,700	-	49
5,569,600	Licenses	2	548,000	2,000,000	2,000,000	-	27
8,402,907	Fees	2	4,063,000	18,000,000	18,000,000	-	23
2,920,000	Fines	2	-	1,388,197	1,388,197	-	
2,240,000	Sales	2	-	-	-	-	
30,468,205	Earnings	2	30,648,000	60,000,000	60,000,000	-	51
2,650,000	Rent of Government Buildings	2	2,000,000	7,358,000	7,358,000	-	-
-	Rent on Lands and Others	2	-	-	-	-	-
-	Repayment General	2	-	-	-	-	-
-	Investment Income	2	-	-	-	-	-
-	Reimbursements	2	-	-	-	-	-
<b>55,849,112</b>	<b>Sub-Total-Independent Revenue</b>		<b>40,859,000</b>	<b>96,097,897</b>	<b>96,097,897</b>	-	43
-	Other Revenue Sources of the State Government		-			-	
<b>2,379,179,140</b>	<b>TOTAL REVENUE</b>		<b>2,963,800,661</b>	<b>2,661,881,989</b>	<b>2,661,881,989</b>	-	111
<b>2,380,973,909</b>	<b>TOTAL FUNDS AVAILABLE</b>		<b>2,966,989,476</b>	<b>2,661,881,989</b>	<b>2,661,881,989</b>	-	111
	<b>LESS: EXPENDITURE</b>						
561,658,167	Personnel Costs(including Salaries on CRF charges)	3	507,853,215	694,756,657	694,756,657		73
42,500,000	Overhead Charges	4	60,000,000	120,000,000	120,000,000		50
-	Consolidated Rev Fund Charges including Pension & Gratuity		-	-	-		
610,009,639	Subvention to Parastatals	5	536,048,770	-	-		
271,470,494	Other Operating Activities	6	846,298,347	470,774,348	470,774,348		
	<b>OTHER RECURRENT PAYMENTS/EXPENDITURE</b>						
-	Repayments: External & Internal Loans (including servicing)		-	-	-		
<b>1,485,638,299</b>	<b>TOTAL EXPENDITURE</b>		<b>1,950,200,331</b>	<b>1,285,531,005</b>	<b>1,285,531,005</b>	-	152
<b>895,335,610</b>	<b>OPERATING BALANCE</b>		<b>1,016,789,145</b>	<b>1,376,350,984</b>	<b>1,376,350,984</b>	-	74
	<b>APPROPRIATIONS/TRANSFERS</b>						

892,146,795	Transfer to Capital Dev. Fund	9	800,000,000	1,376,350,984	1,376,350,984	-	58
					-	-	
<b>892,146,795</b>	<b>Total transfers</b>		<b>800,000,000</b>	<b>1,376,350,984</b>	<b>1,376,350,984</b>	-	<b>58</b>
<b>3,188,815</b>	<b>Closing Balance</b>		<b>216,789,145</b>		-	-	
The Accompanying Notes form part of these Statements							

**STATEMENT NO. 4**  
**GEIDAM LOCAL GOVERNMENT COUNCIL**

**STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022**

ACTUAL 2021		NOTES	ACTUAL 2022	FINAL BUDGET 2022	ORIGINAL BUDGET 2022	SUPPLEMENTARY BUDGET 2022	
142,578,135	Joint Project Account Opening Balance		0	-	-	-	%
						-	
	<b>ADD: CAPITAL RECEIPTS</b>						
892,146,795	Transfer to Consolidated Revenue Fund	9	800,000,000	1,376,350,984	1,376,350,984	-	58
	Aids and Grants	10	177,765,688.13	-	-	-	
	External Loans	14	-	-	-	-	
	Internal Loans	15	-	-	-	-	
	Other Capital Receipts	16	-	-	-	-	
892,146,795	<b>Total Receipts</b>		<b>977,765,688</b>	<b>1,376,350,984</b>	<b>1,376,350,984</b>	<b>-</b>	<b>71</b>
1,034,724,930	<b>Total Capital Funds Available</b>		<b>977,765,688</b>	<b>1,376,350,984</b>	<b>1,376,350,984</b>	<b>-</b>	<b>71</b>
	<b>LESS: CAPITAL EXPENDITURE</b>						
285,750,250	Administrative Sector	7	176,033,501	567,916,769	567,916,769	-	31
181,374,180	Economic Sector	7	270,519,111	350,818,735	350,818,735	-	77
-	Law and Justice	7	-	-	-	-	
252,600,000	Regional Development	7	274,032,842	315,000,500	315,000,500	-	-
315,000,500	Social Service Sector	7	135,200,000	300,000,000	300,000,000	-	45
1,034,724,930	<b>TOTAL CAPITAL EXPENDITURE</b>		<b>855,785,454</b>	<b>1,533,736,004</b>	<b>1,533,736,004</b>	<b>-</b>	<b>56</b>
-0	<b>Closing Balance</b>		<b>121,980,234</b>			-	
The Accompanying Notes form part of these Statements							

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022**

NOTE	Details	Ref. Note	Amount	Amount	Remarks
<b>1</b>	<b>A: Share of Statutory Allocation from FAAC 2022</b>				
			N	N	
	Net Share of Statutory Allocation from FAAC	A	1,877,337,337.08		
	Add :Deduction at source for Loan Repayment	B	-	1,877,337,337.08	
	Share of Statutory Allocation - Other Agencies	C		184,974,162.18	
	Share of Federal Accounts Allocation- Excess Crude Oil	D		-	
	<b>Total(GROSS) FAAC Allocation</b>			<b>2,062,311,499.26</b>	
	<b>B: Value Added Tax 2022</b>				
<b>1</b>	<b>Share of Value Added Tax (VAT)</b>	<b>E</b>		<b>860,630,162.23</b>	

NOTE	Details	Ref. Note	Amount	Amount	Remarks
<b>1</b>	<b>A- Share of Statutory Allocation from FAAC 2021</b>				
			N	N	
	Net Share of Statutory Allocation from FAAC	A	1,477,171,257.04		
	Add :Deduction at source for Loan Repayment	B	-	1,477,171,257.04	
	Share of Statutory Allocation - Other Agencies	C		129,226,044.24	
	Share of Federal Accounts Allocation- Excess Crude Oil	D		-	
	<b>Total(GROSS) FAAC Allocation</b>			<b>1,606,397,301.28</b>	
	<b>B. Value Added Tax 2021</b>				
<b>1</b>	<b>Share of Value Added Tax (VAT)</b>	<b>E</b>		<b>716,932,726.82</b>	

2	Internally Generated Revenue (Independent Revenue)	Ref.Note	Actual 2022	Budget 2022	Variance 2022	Remarks
	<b>Direct Taxes</b>					
12010107	Cattle Levy/Taxes		3,000,000.00	6,000,000.00	3,000,000.00	
12010111	Tenement Rate		600,000.00	1,351,700.00	751,700.00	
	<b>Sub-Total</b>		<b>3,600,000.00</b>	<b>7,351,700.00</b>	<b>3,751,700.00</b>	
	<b>Licence- General</b>		<b>Actual 2022</b>	<b>Budget 2022</b>	<b>Variance 2022</b>	
12020116	Cattle Dealers Licenses		350,000.00	1,500,000.00	1,150,000.00	
12020124	Abattoir/Slaughter Licenses		18,000.00	100,000.00	82,000.00	
12020142	Petty Traders Licenses		150,000.00	300,000.00	150,000.00	
12020177	Butchers Licenses		30,000.00	100,000.00	70,000.00	

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022**

	<b>Sub-Total</b>		<b>548,000.00</b>	<b>2,000,000.00</b>	<b>1,452,000.00</b>	
	<b>Fees - General</b>		<b>Actual 2022</b>	<b>Budget 2022</b>	<b>Variance 2022</b>	<b>Remarks</b>
12020417	General Contractors Registration Fees		2,360,000.00	10,000,000.00	7,640,000.00	
12020446	Agricultural/Veterinary Services Fees		3,000.00	1,000,000.00	997,000.00	
12020463	Customary Right of Occupancy Fees		640,000.00	2,000,000.00	1,360,000.00	
12020473	Local Government Certificate of Origin		60,000.00	100,000.00	40,000.00	
12020484	Slaughter Fees		55,000.00	900,000.00	845,000.00	
12020496	Sand Dredging Fees		945,000.00	4,000,000.00	3,055,000.00	
	<b>Sub-Total</b>		<b>4,063,000.00</b>	<b>18,000,000.00</b>	<b>13,937,000.00</b>	
	<b>Fines - General</b>		<b>Actual 2022</b>	<b>Budget 2022</b>	<b>Variance 2022</b>	<b>Remarks</b>
12020504	Impounding of Animal Fines		-	1,388,197.00	1,388,197.00	
	<b>Sub-Total</b>		<b>-</b>	<b>1,388,197.00</b>	<b>1,388,197.00</b>	
	<b>Sales - General</b>		<b>Actual 2022</b>	<b>Budget 2022</b>	<b>Variance 2022</b>	
12020602	Proceeds from Sales of Consumer Goods/Haulage				-	
12020604	Sales of Unserviceable Stores/Scraps/Unserviceable items				-	
	<b>Sub-Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Earnings - General</b>		<b>Actual 2022</b>	<b>Budget 2022</b>	<b>Variance 2022</b>	<b>Remarks</b>
12020712	Earnings from Markets		300,000.00	400,000.00	100,000.00	
12020713	Earnings from Motor Parks		410,000.00	500,000.00	90,000.00	
12020714	Earnings from Shops and Shopping Centers		10,000,000.00	20,300,000.00	10,300,000.00	
12020715	Earnings from Transport Services ( Mass Transit)		8,000,000.00	12,000,000.00	4,000,000.00	
12020716	Earning from Tipper and Tractors		8,648,000.00	20,000,000.00	11,352,000.00	
12020722	Earnings Slaughter House		390,000.00	600,000.00	210,000.00	
12020723	Earning from Cattle Markets		2,300,000.00	5,000,000.00	2,700,000.00	
12020724	Earnings from Goats and Sheep Markets		600,000.00	1,200,000.00	600,000.00	
	<b>Sub-Total</b>		<b>30,648,000.00</b>	<b>60,000,000.00</b>	<b>29,352,000.00</b>	
	<b>Rent on Government Buildings - Generals</b>		<b>Actual 2022</b>	<b>Budget 2022</b>	<b>Variance 2022</b>	<b>Remarks</b>
12020803	Rent on Government Buildings		2,000,000.00	7,358,000.00	5,358,000.00	
	<b>Sub-Total</b>		<b>2,000,000.00</b>	<b>7,358,000.00</b>	<b>5,358,000.00</b>	
	<b>Land &amp; Others - General</b>		<b>Actual 2022</b>	<b>Budget 2022</b>	<b>Variance 2022</b>	<b>Remarks</b>
	<b>Sub-Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Total Independent Revenue</b>		<b>40,859,000.00</b>	<b>96,097,897.00</b>	<b>55,238,897.00</b>	

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022**

<b>3</b>	<b>PERSONNEL COST</b>					
	<b>Description</b>		<b>Actual 2022</b>	<b>Budget 2022</b>	<b>Variance 2022</b>	<b>Remarks</b>
21010101	Basic Salaries		330,104,589.55	451,721,827.05	121,617,237.50	
21020101-7	Allowances General		163,782,661.74	224,059,021.88	60,276,360.14	
21020201	2.75 YCHMB Contribution		13,965,963.41	18,975,808.07	5,009,844.66	
	<b>Total</b>		<b>507,853,214.70</b>	<b>694,756,657.00</b>	<b>186,903,442.30</b>	

<b>4</b>	<b>OVERHEAD COST</b>					
	<b>Description</b>		<b>Actual 2022</b>	<b>Budget 2022</b>	<b>Variance 2022</b>	<b>Remarks</b>
	Overhead Cost		60,000,000.00	120,000,000.00	60,000,000.00	
	<b>Hon &amp; sitting Allowance</b>		<b>60,000,000.00</b>	<b>120,000,000.00</b>	<b>60,000,000.00</b>	

<b>5</b>	<b>Subvention</b>		<b>Actual 2022</b>	<b>Budget 2022</b>	<b>Variance 2022</b>	
	SUBEB		135,137,742.81	-	- 135,137,742.81	
	PHCMB		138,142,741.46	-	- 138,142,741.46	
	Local Government Pension Board		184,354,901.20	-	- 184,354,901.20	
	Yobe State University		24,000,000.00	-	- 24,000,000.00	
	Emirate Council		40,000,000.00	-	- 40,000,000.00	
	1% Admin Charges		10,883,972.58	-	- 10,883,972.58	
	Training Fund		3,529,411.68	-	- 3,529,411.68	
	<b>Total Subventions to Parastatals</b>		<b>536,048,769.73</b>	<b>-</b>	<b>(536,048,769.73)</b>	

<b>6</b>	<b>Other Operating Activities</b>		<b>Actual 2022</b>	<b>Budget 2022</b>	<b>Variance 2022</b>	<b>Remarks</b>
	Other Operating Activities		846,298,346.94	470,774,348.00	- 375,523,998.94	
	<b>Total</b>		<b>846,298,346.94</b>	<b>470,774,348.00</b>	<b>(375,523,998.94)</b>	

<b>7</b>	<b>Details of Capital Expenditures (According to Sector)</b>					
	<b>Administrative Sector</b>					
	<b>Description</b>		<b>Actual 2022</b>	<b>Budget 2022</b>	<b>Variance 2022</b>	<b>Remarks</b>
23030151	Furnishing of Govt Lodge at Geidam		176,033,500.65	567,916,769.00	391,883,268.35	
	<b>Total Administrative Sector</b>		<b>176,033,500.65</b>	<b>567,916,769.00</b>	<b>391,883,268.35</b>	

	<b>Economic Sector</b>					
	<b>Description</b>		<b>Actual 2022</b>	<b>Budget 2022</b>	<b>Variance 2022</b>	<b>Remarks</b>
23010159	Purchase of vet. Drugs to the Local Govt		170,000,000.00	200,818,735.00	30,818,735.00	
23010139	Purchase of 2 Tractors (Messy Ferguson)		100,519,111.00	150,000,000.00	49,480,889.00	
	<b>Total Economic Sector</b>		<b>270,519,111.00</b>	<b>350,818,735.00</b>	<b>80,299,624.00</b>	

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022**

<b>Regional Development Sector</b>						
	<b>Description</b>		<b>Actual 2022</b>	<b>Budget 2022</b>	<b>Variance 2022</b>	<b>Remarks</b>
23020103	Rehab. And repairs of water facilities across the L.G.		136,032,842.46	300,000,000.00	163,967,157.54	
23050116	Counter part funding for WASH Prog.		100,000,000.00	200,000,000.00	100,000,000.00	
23020177	Drilling of Solar B/H at Fukurti		38,000,000.00	100,000,000.00	62,000,000.00	
	<b>Total Regional Sector</b>		<b>274,032,842.46</b>	<b>600,000,000.00</b>	<b>263,967,157.54</b>	

<b>Social Sector</b>						
	<b>Description</b>		<b>Actual 2022</b>	<b>Budget 2022</b>	<b>Variance 2022</b>	<b>Remarks</b>
23020139	Construction of Culvert		50,000,000.00	100,000,000.00	50,000,000.00	
23010114	Purchase of sitting and instruct. materials		85,200,000.00	200,000,000.00	114,800,000.00	
	<b>Total Social sector</b>		<b>135,200,000.00</b>	<b>300,000,000.00</b>	<b>164,800,000.00</b>	

<b>8</b>	<b>Consolidated Revenue Fund Charges ( Incl. Pension and</b>	<b>Ref.Note</b>	<b>Actual 2022</b>	<b>Budget 2022</b>	<b>Variance 2022</b>	<b>Remarks</b>
22010101	Gratuities				-	
22010102	Pension				-	
22010103	Death Benefits				-	
	<b>Total Consolidated Revenue Fund Charges</b>		<b>-</b>	<b>-</b>	<b>-</b>	

<b>9</b>	<b>CAPITAL DEVELOPMENT FUND</b>					
	<b>Transfer from Consolidated Revenue Fund:</b>	<b>Ref.Note</b>	<b>Actual 2022</b>	<b>Budget 2022</b>	<b>Variance 2022</b>	<b>Remarks</b>
	Transfer to Consolidated Revenue Fund		800,000,000.00	1,376,350,984.00	576,350,984.00	
	<b>TOTAL</b>		<b>800,000,000.00</b>	<b>1,376,350,984.00</b>	<b>576,350,984.00</b>	

<b>10</b>	<b>Aids and Grants</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	<b>Remarks</b>
13020301	Domestic Grants - (Live Stock Grants from FGN)				-	
13020401	Foreign Grant - (SFTAS)		177,765,688.13		(177,765,688.13)	
	<b>TOTAL</b>		<b>177,765,688.13</b>	<b>-</b>	<b>(177,765,688.13)</b>	

<b>11</b>	<b>CLOSING CASH BOOK BALANCE</b>		<b>2022</b>	<b>2021</b>	<b>REMARKS</b>
		<b>NOTE</b>	<b>N</b>	<b>N</b>	
	Keystone Bank		36,781,345.44	3,135,324.74	
	First Bank		28,109.14	37,989.90	
	Micro finance Bank		84,250.32	15,500.00	
	Joint Project Acc		301,875,673.97	0.00	

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022**

	<b>Total Cashbook Balances</b>		<b>338,769,378.87</b>	<b>3,188,814.64</b>	
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12	Investment	H	2022	2021	REMARK
	Investments in Quoted Companies		-	-	
	Investments in unquoted Companies		-	-	
	<b>Total Investments</b>		-	-	

13	Revolving Loan Account		(Other Operating Activities)			
	List the Loans	I	Balance as at 31/12/2022	Additional Loan	Loan Paid Back	Balance as at 31/12/2021
a	Car Loan		-			
b	Furniture Loan		-			
	<b>Total Revolving Loan</b>		-	-	-	-

14	External Loans		Balance as at 31/12/2022	Additional Loan	Loan Paid Back 31/12/2022	Balance as at 31/12/2021
a	<b>List of External Loans</b>	J				
	Public Debt Services				-	-

*Source: DMO Abuja & CBN 31/12/2022*

15	Internal Loans		2022			2021
	List of Internal Loans	G	Balance as at 31/12/2022	Additional Loan	Loan Paid Back	Balance as at 31/12/2021
a	Bailout Facility Principal ( ECA)		-			
b	Bailout Facility Interest (ECA)					
c	Budget Support Facility BSF		-			
d	Budget Support Facility BSF Interest					
	<b>Total Loans</b>		-	-	-	-

16	Other Capital Receipt		Actual	Total Budget	Variance	Remarks
14020201	Other Capital Receipts		-	-	-	
	<b>TOTAL</b>		-	-	-	

17	CONTINGENT LIABILITES AS AT YEAR END 2021		Amount 2022	Amount 2021
a	Pension and Gratuity Due			
b	Outstanding Contractors Liabilities			
	<b>Total Contigent Liabilities</b>		-	-

**REFERENCE NOTE**  
**GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)**

		2022			2021		
		NOTE A	NOTE B i		NOTE A	NOTE B	
CODE	MONTH	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL
		N	N	N	N	N	N
11010101	JANUARY	144,020,947.52		<b>144,020,947.52</b>	106232560.5		<b>106,232,560.49</b>
11010101	FEBRUARY	71,030,919.92		<b>71,030,919.92</b>	122,155,087.93		<b>122,155,087.93</b>
11010101	MARCH	95,623,060.89		<b>95,623,060.89</b>	90,255,648.64		<b>90,255,648.64</b>
11010101	APRIL	141,279,550.34		<b>141,279,550.34</b>	100,579,052.46		<b>100,579,052.46</b>
11010101	MAY	125,808,845.35		<b>125,808,845.35</b>	113,374,027.86		<b>113,374,027.86</b>
11010101	JUNE	107,166,757.67		<b>107,166,757.67</b>	94,894,245.88		<b>94,894,245.88</b>
11010101	JULY	169,425,016.02		<b>169,425,016.02</b>	156,280,084.66		<b>156,280,084.66</b>
11010101	AUGUST	219,913,053.35		<b>219,913,053.35</b>	166,337,656.37		<b>166,337,656.37</b>
11010101	SEPTEMBER	361,764,034.40		<b>361,764,034.40</b>	130,131,932.91		<b>130,131,932.91</b>
11010101	OCTOBER	134,783,524.95		<b>134,783,524.95</b>	158,397,790.47		<b>158,397,790.47</b>
11010101	NOVENBER	119,538,319.19		<b>119,538,319.19</b>	104,420,213.20		<b>104,420,213.20</b>
11010101	DECEMBER	186,983,307.48		<b>186,983,307.48</b>	134,112,956.17		<b>134,112,956.17</b>
	<b>TOTAL</b>	<b>1,877,337,337.08</b>	-	<b>1,877,337,337.08</b>	<b>1,477,171,257.04</b>	-	<b>1,477,171,257.04</b>

**NOTE: C**  
**Share of Statutory Allocation - Other Agencies**

MONTH	2022							
	Exchange Gain Diff	NON OIL REVENUE	Excess Bank Charges Refund	Share of Non-Solid Mineral	ECOLOGICAL FUND	Intervention	Electronic Money Transfer Levy	TOTAL
JANUARY	1,424,085.83				4,363,351.00			<b>5,787,436.83</b>
FEBRUARY	1,412,508.92	30,484,101.97			3,087,825.92			<b>34,984,436.81</b>
MARCH		26,667,307.29			3,668,711.05			<b>30,336,018.34</b>
APRIL	10,555,728.42				4,278,262.68	1,512,740.29	-	<b>16,346,731.39</b>
MAY		6,096,820.39	2,654,497.89		4,038,483.15			<b>12,789,801.43</b>
JUNE		6,096,820.39			3,527,258.40			<b>9,624,078.79</b>
JULY					5,082,750.48			<b>5,082,750.48</b>
AUGUST					6,597,391.60			<b>6,597,391.60</b>
SEPTEMBER					3,946,799.85			<b>3,946,799.85</b>
OCTOBER					4,592,219.58	18,290,461.18	-	<b>22,882,680.76</b>
NOVEMBER	1,566,273.10	21,336,871.38		9,145,230.59	4,547,660.83			<b>36,596,035.90</b>
DECEMBER	-				-		-	<b>-</b>
<b>TOTAL</b>	<b>14,958,596.27</b>	<b>90,681,921.42</b>	<b>2,654,497.89</b>	<b>9,145,230.59</b>	<b>47,730,714.54</b>	<b>19,803,201.47</b>	<b>-</b>	<b>184,974,162.18</b>

**NOTE: C**  
**Share of Statutory Allocation - Other Agencies**

MONTH	2021						
	Exchange Gain	NON OIL REVENUE	Excess Bank Charges Refund	Forex Equalization	Ecological Fund	Interventions	TOTAL
JANUARY	1,060,995.85	-	-	1,884,107.07	-	-	<b>2,945,102.92</b>
FEBRUARY	-	-	-	-	-	-	-
MARCH	-	-	154,473.60	2,292,826.15	-	3,114,914.66	<b>5,562,214.41</b>
APRIL	828,583.25	9,145,230.59	-	-	3,517,146.30	-	<b>13,490,960.14</b>
MAY	626,518.70	176,685.69	-	-	-	-	<b>803,204.39</b>
JUNE	464,780.47	17,347,843.05	-	-	3,581,766.38	-	<b>21,394,389.90</b>
JULY	1,030,687.17	-	-	-	4,919,883.46	-	<b>5,950,570.63</b>
AUGUST	659,003.41	-	-	-	5,210,460.09	-	<b>5,869,463.50</b>
SEPTEMBER	772,039.69	122,729.77	-	-	772,039.69	-	<b>1,666,809.15</b>
OCTOBER	832,111.67	-	-	-	4,816,453.81	-	<b>5,648,565.48</b>
NOVEMBER	865,027.18	55,175,396.28	-	-	4,532,089.61	-	<b>60,572,513.07</b>
DECEMBER	1,125,840.85	133,493.29	-	-	4,062,916.51	-	<b>5,322,250.65</b>
<b>TOTAL</b>	<b>8,265,588.24</b>	<b>82,101,378.67</b>	<b>154,473.60</b>	<b>4,176,933.22</b>	<b>31,412,755.85</b>	<b>3,114,914.66</b>	<b>129,226,044.24</b>

**NOTE: D****Excess Crude Oil Revenue**

		<b>2022</b>	<b>2021</b>
<b>CODE</b>	<b>MONTH</b>	<b>AMOUNT</b>	<b>AMOUNT</b>
11010201	JANUARY		
11010201	FEBRUARY		
11010201	MARCH		
11010201	APRIL		
11010201	MAY		
11010201	JUNE		
11010201	JULY		
11010201	AUGUST		
11010201	SEPTEMBER		
11010201	OCTOBER		
11010201	NOVEMBER		
11010201	DECEMBER	-	-
	<b>TOTAL</b>	-	-

**NOTE: E****11010201 - Value Added Tax Allocation (VAT)**

		<b>2022</b>	<b>2021</b>
<b>CODE</b>	<b>MONTH</b>	<b>AMOUNT</b>	<b>AMOUNT</b>
11010201	JANUARY	68,372,405.43	57,555,584.34
11010201	FEBRUARY	65,924,413.62	59,901,777.08
11010201	MARCH	59,638,561.94	54,511,885.76
11010201	APRIL	72,055,958.50	69,175,611.77
11010201	MAY	94,031,795.65	59,259,455.05
11010201	JUNE	71,171,720.01	66,674,703.46
11010201	JULY	68,955,856.60	56,727,323.87
11010201	AUGUST	63,732,107.30	50,265,664.45
11010201	SEPTEMBER	76,010,221.35	59,555,914.89
11010201	OCTOBER	70,522,128.65	56,522,924.73
11010201	NOVEMBER	74,814,155.57	56,987,691.59
11010201	DECEMBER	75,400,837.61	69,794,189.83
	<b>TOTAL</b>	<b>860,630,162.23</b>	<b>716,932,726.82</b>

Trans Date	Ref. Number	Transaction Details	Value Date	Withdrawal(DR)	Deposit(CR)	Balance
						5,340,424.78
08-Nov-2022		PHUB:OUTWARD1443593-1 ISHAQ M ADAMU/CONTRIBUTION%2 Ref000080546072	08-Nov-2022	100,000.00	0.00	2,228,456.53
08-Nov-2022		PHUB:OUTWARD1443658-0 ALHAJI YAKUBU GUMSA GLOBAL/F Ref000080560512	08-Nov-2022	3,113,966.25	0.00	2,226,404.78
08-Nov-2022		FIP CHARGES Ref000080560510	08-Nov-2022	53.75	0.00	2,196,404.78
09-Nov-2022		FT/MULTIPLE TRFS/BULAMA WAZIRI LIGALI ABDULRAHMAN_ Ref09112022M6990T	09-Nov-2022	30,000.00	0.00	2,161,404.78
09-Nov-2022		FT/MULTIPLE TRFS/BULAMA WAZIRI KYARI MODU MALLAM_ Ref09112022M63058	09-Nov-2022	35,000.00	0.00	2,041,404.78
09-Nov-2022		FT/MULTIPLE TRFS/SANI ALHAJI YAU_DILALA FANNAMI AJ Ref09112022M65330	09-Nov-2022	120,000.00	0.00	2,001,404.78
09-Nov-2022		FT/MULTIPLE TRFS/YUSUF ABDUL DALA_SALIHU MUSTAPHA_ Ref09112022M68082	09-Nov-2022	40,000.00	0.00	1,976,404.78
09-Nov-2022		FT/MULTIPLE TRFS/KUMBOMI MAMMAN KUMBOMI_ABBA MOHAM Ref09112022M109711	09-Nov-2022	25,000.00	0.00	1,941,404.78
09-Nov-2022		FT/MULTIPLE TRFS/MAIGARI SARKIN ASKA_LUTTI MOHAMME Ref09112022M112498	09-Nov-2022	35,000.00	0.00	1,906,404.78
09-Nov-2022		FT/MULTIPLE TRFS/SANI ALHAJI AUDU_BABAGANA_AISAMI Ref09112022M115703	09-Nov-2022	10,000.00	0.00	1,906,404.78
09-Nov-2022		FT/MULTIPLE TRFS/IBRAHIM ALH. MANI_BAUMA BUDUMMA A Ref09112022M121495	09-Nov-2022	25,000.00	0.00	1,881,404.78
09-Nov-2022		FT/MULTIPLE TRFS/BABAGANA MALLAM TAIBU_MOHD/IBRAHI Ref09112022M128552	09-Nov-2022	25,000.00	0.00	1,761,404.78
09-Nov-2022		FT/MULTIPLE TRFS/BUKAR KACHALLA_ALI KOLO KACHALLA_ Ref09112022M132241	09-Nov-2022	120,000.00	0.00	1,761,404.78
09-Nov-2022		FT/MULTIPLE TRFS/MOHAMMED MUSA_LAWAN SULTAN ABUBAK Ref09112022M140310	09-Nov-2022	100,000.00	0.00	1,661,404.78
09-Nov-2022		FT/MULTIPLE TRFS/MAIGARI SARKIN ASKA_IBRAHIM GAMBO Ref09112022M146320	09-Nov-2022	15,000.00	0.00	1,646,404.78
09-Nov-2022		FT/MULTIPLE TRFS/ABUBAKAR MOHAMMED_KACHALLA GONI_ Ref09112022M201054	09-Nov-2022	40,000.00	0.00	1,606,404.78
09-Nov-2022		FT/ALI KOLO KACHALLA Ref09112022M202762	09-Nov-2022	500,000.00	0.00	1,106,404.78
09-Nov-2022		FT/SALIHU MUSTAPHA Ref09112022M261208	09-Nov-2022	1,000,000.00	0.00	106,404.78
09-Nov-2022		PHUB:OUTWARD1458145-0 ALI ALHAJI GONI/CONTRIBUTION Ref000084008683	09-Nov-2022	15,000.00	0.00	91,404.78
09-Nov-2022		FIP CHARGES Ref000084006682	09-Nov-2022	26.88	0.00	91,377.90
09-Nov-2022		FIP CHARGES Ref000084007214	09-Nov-2022	26.88	0.00	91,351.02
09-Nov-2022		PHUB:OUTWARD1458145-1 BULAMA MODU ALHAJI/TREASURER Ref000084007217	09-Nov-2022	50,000.00	0.00	41,351.02
09-Nov-2022		FIP CHARGES Ref000084007800	09-Nov-2022	26.88	0.00	41,324.14
09-Nov-2022		PHUB:OUTWARD1458145-2 IBRAHIM JUMEAM BUKAR/MONTHLY Ref000084007801	09-Nov-2022	15,000.00	0.00	26,324.14
22-Nov-2022		BRANCHSTMT.Charge: Statement charges Ref049115953664	22-Nov-2022	60.00	0.00	26,264.14
22-Nov-2022		BRANCHSTMT.Charge: VAT charges on Statement Ref049140887608	22-Nov-2022	4.50	0.00	26,259.64
25-Nov-2022		23-Oct-2022 to 22-NOV-2022 SMS Alert Charge VAT RefSMSAlert	25-Nov-2022	10.50	0.00	26,249.14
25-Nov-2022		23-Oct-2022 to 22-NOV-2022 SMS Alert Charge RefSMSAlert	25-Nov-2022	140.00	0.00	26,109.14
		Closing Balance				26,109.14

Please report any discrepancies in this statement within 15 days of receipt. Failure to do so implies the statement is correct.  
 For enquiries, requests or complaints, call FirstContact on +234 (0) 700-FIRSTCONTACT (+234 0 700 34778260228)  
 +234 (0) 708 002 6000 or +234 01 448 5500 or E-mail: firstcontact@firstbanknigeria.com



DAMATURU NAYINAWA POTI (A77) BRANCH

KEYSTONE BANK LIMITED

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Date	V. Date	Narration	Ref	Debit	Credit	Balance
29Dec22	29Dec22	GOVERNMENT CAPITAL TRF PER NYO BEST TXN Amount = SGN1056660.66 - - VAT - 11159976293 TRF NYO STATE JOI NT LOCAL GOVT ACC T IFOGRI DAM LOCAL GOVERNMENT CAPITAL TRF PER NYO BEST TXN Amount = SGN1056660.66 - - VAT -			10,823,333.33	33,451,036.11
29Dec22	29Dec22	SMS CHARGES X 2 607014303690 T RFB NYO STATE JOINT LOCAL GOVT ACC T I FOGRI DAM LOCAL GOVERNMENT CAPITAL TX N Amount = NGN8.00 - - VAT -		8.00		33,451,028.11
29Dec22	29Dec22	SMS CHARGES X 2 111599776293 T RFB NYO STATE JOINT LOCAL GOVT ACC T I FOGRI DAM LOCAL GOVERNMENT CAPITAL TX N Amount = NGN8.00 - - VAT -		8.00		33,451,020.11
29Dec22	29Dec22	7748736734 TRF NYO STATE JOI NT LOCAL GOVT ACC T IFOGRI DAM LOCAL GOVERNMENT CAPITAL TRF PER NYO BEST TXN Amount = SGN3333333.33 - - VAT -			3,333,333.33	36,784,353.44
29Dec22	29Dec22	SMS CHARGES X 2 77486736734 T RFB NYO STATE JOINT LOCAL GOVT ACC T I FOGRI DAM LOCAL GOVERNMENT CAPITAL TX N Amount = NGN8.00 - - VAT -		8.00		36,784,345.44
		Closing Balance . . .				36,784,345.44

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30-Nov-2022	30-Nov-2022	Electronic Money Transfer Levy(Stamp Duty Fee)	600.00	299,449.29
30-Nov-2022	30-Nov-2022	Cash Deposit(No.00023850.) by HASSAN ISAH	410.00	299,339.29
30-Nov-2022	30-Nov-2022	Cash Deposit(No.00001.0) by MOHAMMED ALI FANTAMI	8,881.92	290,457.38
30-Nov-2022	30-Nov-2022	Cash Deposit(No.000001010) by GONI MODU KUSUR	666.15	289,791.23
30-Nov-2022	30-Nov-2022	Cash Deposit(No.000001010) by GONI MODU KUSUR	600.00	290,391.23
30-Nov-2022	30-Nov-2022	Cash Deposit(No.000001010) by GONI MODU KUSUR	600.00	290,991.23
01-Dec-2022	30-Nov-2022	COT for Nov-2022 - 02890032010008538/GEIDAM LOCAL GOVT REVENUE	1,200.00	292,191.23
01-Dec-2022	30-Nov-2022	SMS Charge for Nov-2022	600.00	292,791.23
01-Dec-2022	30-Nov-2022	VAT ON COT for Nov-2022 on - 02890032010008538/GEIDAM LOCAL GOVT REVENUE	600.00	293,391.23
01-Dec-2022	01-Dec-2022	Cash Deposit(No.312) by MUSA IBRAHIM	600.00	293,991.23
01-Dec-2022	01-Dec-2022	Cash Deposit(No.0023848) by HAUWA BABANGIDA	600.00	293,991.23
01-Dec-2022	01-Dec-2022	Cash Deposit(No.0023828.0) by NGNI MUSTAPHA / BUKAR TI	600.00	294,591.23
01-Dec-2022	01-Dec-2022	Cash Deposit(No.0023826.0) by	600.00	295,191.23
01-Dec-2022	01-Dec-2022	Cash Deposit(No.0023880.0) by MUHD HASSAN	600.00	295,191.23
01-Dec-2022	01-Dec-2022	Cash Deposit(No.314.) by HALIMA MOHD GDM	433,900.00	729,091.23
01-Dec-2022	01-Dec-2022	Cash Deposit(No.318) by USMAN ABDULLAHI IB	50.00	729,041.23
02-Dec-2022	02-Dec-2022	Cash Deposit(No.328) by HASSAN GREMA	40,000.00	769,041.23
05-Dec-2022	05-Dec-2022	Cash Deposit(No.331) by ABBA A.O	50.00	768,991.23
05-Dec-2022	05-Dec-2022	Electronic Money Transfer Levy(Stamp Duty Fee) on 1100085386	1,000.00	769,991.23
05-Dec-2022	05-Dec-2022	Electronic Money Transfer Levy(Stamp Duty Fee) on 1100085386	600.00	770,591.23
06-Dec-2022	06-Dec-2022	Cash Deposit(No.334.) by ABBA R O	549,000.00	1,319,591.23
06-Dec-2022	06-Dec-2022	Electronic Money Transfer Levy(Stamp Duty Fee) on 1100085386	1,300,310.75	19,280.48
06-Dec-2022	06-Dec-2022	Electronic Money Transfer Levy(Stamp Duty Fee) on 1100085386	600.00	19,880.48
09-Dec-2022	09-Dec-2022	Cash Deposit(No.340) by HAUWA YUSUF	600.00	20,480.48
09-Dec-2022	09-Dec-2022	Cash Deposit(No.341) by MOHD GONI KASIM	500.00	20,980.48
09-Dec-2022	09-Dec-2022	Cash Deposit(No.00004616) by abba jidda	600.00	21,580.48
12-Dec-2022	12-Dec-2022	FUNDS TRANSFER TO GDM LOCAL GOVT	600.00	22,180.48
13-Dec-2022	13-Dec-2022	Cash Deposit(No.345) by YUSUF MOHD	500.00	22,680.48
13-Dec-2022	13-Dec-2022	Cash Deposit(No.366) by BAA KAKA MUJA	563,000.00	585,680.48
13-Dec-2022	13-Dec-2022	Cash Deposit(No.359) by SABO MA AZU	600.00	586,280.48
15-Dec-2022	15-Dec-2022	Cash Deposit(No.351) by TIJJANI KABIRU	600.00	586,880.48
15-Dec-2022	15-Dec-2022	Cash Deposit(No.352) by BABAGANA LAWAN	600.00	587,480.48
15-Dec-2022	15-Dec-2022	Cash Deposit(No.361) by MALLAM JALO GAMBO	600.00	588,080.48
15-Dec-2022	15-Dec-2022	Cash Deposit(No.361) by MALLAM JALO GAMBO	600.00	588,680.48
15-Dec-2022	15-Dec-2022	Cash Deposit(No.0155) by ABBA JIDDA	500.00	589,180.48
19-Dec-2022	19-Dec-2022	Cash Deposit(No.411) by ABDULKARIM SALE	340,280.00	929,460.48
20-Dec-2022	20-Dec-2022	Cash Deposit(No.416) by NAJAHATU HARUNA YARO	50.00	929,410.48
21-Dec-2022	21-Dec-2022	Cash Deposit(No.428) by SAMAILA YUSUF	65,000.00	994,410.48
22-Dec-2022	22-Dec-2022	Cash Deposit(No.500) by AISHA MUHD SHERIFF	50.00	994,360.48
22-Dec-2022	22-Dec-2022	Cash Deposit(No.501) by HASSAN BUBA	600.00	994,960.48
23-Dec-2022	23-Dec-2022	Cash Deposit(No.502) by GONI JIBRIN	50.00	994,910.48
23-Dec-2022	23-Dec-2022	Cash Deposit(No.503) by REVENUE OFFICER	600.00	994,360.48
28-Dec-2022	28-Dec-2022	Electronic Money Transfer Levy(Stamp Duty Fee) on 1100085386	900,310.75	94,649.73
28-Dec-2022	28-Dec-2022	Electronic Money Transfer Levy(Stamp Duty Fee) on 1100085386	600.00	95,249.73
28-Dec-2022	28-Dec-2022	Electronic Money Transfer Levy(Stamp Duty Fee) on 1100085386	1,200.00	96,449.73
28-Dec-2022	28-Dec-2022	Cash Deposit(No.507) by KASIM MALAM USMAN	370.00	96,079.73
29-Dec-2022	29-Dec-2022	FUNDS TRANSFER	11,004.11	85,075.63
29-Dec-2022	29-Dec-2022	Cash Deposit(No.580) by ABDULLAHI MOHD	825.31	84,250.32
29-Dec-2022	29-Dec-2022	Cash Deposit(No.43521) by MOHD DALA		
31-Dec-2022	30-Dec-2022	Cash Deposit(No.580) by ABDULLAHI MOHD		
31-Dec-2022	31-Dec-2022	SMS Charge for Dec-2022		
31-Dec-2022	31-Dec-2022	SMS Charge for Dec-2022 - 02890032010008538/GEIDAM LOCAL GOVT REVENUE		
31-Dec-2022	31-Dec-2022	COT for Dec-2022 on - 02890032010008538/GEIDAM LOCAL GOVT REVENUE		
31-Dec-2022	31-Dec-2022	VAT ON COT for Dec-2022 on - 02890032010008538/GEIDAM LOCAL GOVT REVENUE		

194,720

Cash Deposit(No.0022699) by ABDULLAHI IBRAHIM		600.00	30,647.71
Cash Deposit(No.0022700) by MOHAMMED A. USMAN		500.00	31,147.71
Cash Deposit(No.0022715) by KAIGAMA LEWANI		600.00	31,747.71
Cash Deposit(No.0022718) by FALMATA GAMBO DAI		600.00	32,347.71
Cash Deposit(No.0022730) by MARYAM RABIU		600.00	32,947.71
Cash Deposit(No.0022742) by UMAR ABUBAKAR		600.00	33,547.71
Cash Deposit(No.0023184) by self	943,000.00		976,547.71
Cash Deposit(No.002247) by YAKUBU GARBA	600.00		977,147.71
Cash Deposit(No.0022748) by ALHAJI LAWAN ISMAIL	600.00		977,747.71
UNDS TRANSFER	950,330.75		27,416.96
Cash Deposit(No.0004602) by UMAR MUHAMMED	600.00		28,016.96
Cash Deposit(No.0004605) by self	930,950.00		958,966.96
Cash Deposit(No.037651) by AMUNU ALI	600.00		959,566.96
Cash Deposit(No.037652) by MOHAMMED BELLO MO	600.00		960,166.96
Cash Deposit(No.037654) by GARBA SANI	600.00		960,766.96
Cash Deposit(No.037653) by HALIMA ABUBAKAR IBR	600.00		961,366.96
UNDS TRANSFER	930,330.75		31,036.21
Cash Deposit(No.037657) by ALH. ALI TIJJANI	600.00		31,636.21
Cash Deposit(No.037658) by NASIRU SHEIKH AINOM	600.00		32,236.21
Cash Deposit(No.037659) by HASSAN UMAR BUNU	600.00		32,836.21
Cash Deposit(No.037661) by ZARA ALI	600.00		33,436.21
Cash Deposit(No.037662) by IBRAHIM ABUBAKAR	600.00		34,036.21
Cash Deposit(No.037663) by MOHAMMED A. ADAM	600.00		34,636.21
Cash Deposit(No.037666) by LUKMAN HARUNA	600.00		35,236.21
Cash Deposit(No.037665) by BASHIR ABUKA	600.00		35,836.21
Cash Deposit(No.037667) by UMAR SANDA YARO	600.00		36,436.21
MS Charge for Dec-2021	450.00		35,986.21
OT for Dec-2021 - 02890032010008538/GEIDAM LC	19,056.87		16,929.34
AT ON COT for Dec-2021 on - 02890032010008538	1,429.27		15,500.08
Cash Deposit(No.0004606) by self	759,300.00		774,800.08
Cash Deposit(No.037681) by RUKAYYA YAHAYA	600.00		775,400.08
Cash Deposit(No.037678) by HARUNA MOHAMMED	500.00		775,900.08
Cash Deposit(No.037680) by HAUWA ISMAIL MUHAM	600.00		776,500.08
Cash Deposit(No.037683) by MAIMUNA MODU	600.00		777,100.08

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09-Dec-2021	09-Dec-2021 09:09	0022699	C
09-Dec-2021	09-Dec-2021 09:10	0022700	C
09-Dec-2021	09-Dec-2021 10:57	0022715	C
09-Dec-2021	09-Dec-2021 13:36	0022718	C
10-Dec-2021	10-Dec-2021 09:32	0022730	C
13-Dec-2021	13-Dec-2021 11:57	0022742	C
13-Dec-2021	13-Dec-2021 14:20	0023184	C
13-Dec-2021	13-Dec-2021 15:10	002247	C
14-Dec-2021	14-Dec-2021 12:57	0022748	C
15-Dec-2021	15-Dec-2021 11:20	121511205688	F
16-Dec-2021	16-Dec-2021 15:02	0004602	C
20-Dec-2021	20-Dec-2021 16:17	0004605	C
21-Dec-2021	21-Dec-2021 11:26	037651	C
21-Dec-2021	21-Dec-2021 11:27	037652	C
21-Dec-2021	21-Dec-2021 11:36	037654	C
21-Dec-2021	21-Dec-2021 11:37	037653	C
21-Dec-2021	21-Dec-2021 14:11	122114112255	F
22-Dec-2021	22-Dec-2021 09:53	037657	C
22-Dec-2021	22-Dec-2021 12:01	037658	C
22-Dec-2021	22-Dec-2021 12:26	037659	C
22-Dec-2021	22-Dec-2021 12:48	037661	C
22-Dec-2021	22-Dec-2021 12:49	037662	C
23-Dec-2021	23-Dec-2021 09:19	037663	C
23-Dec-2021	23-Dec-2021 12:19	037666	C
23-Dec-2021	23-Dec-2021 12:20	037665	C
23-Dec-2021	23-Dec-2021 14:14	037667	C
31-Dec-2021	31-Dec-2021 21:06		SF
31-Dec-2021	31-Dec-2021 21:06		C
31-Dec-2021	31-Dec-2021 21:06		V
04-Jan-2022	04-Jan-2022 15:51	0004606	C
05-Jan-2022	05-Jan-2022 09:57	037681	C
05-Jan-2022	05-Jan-2022 09:58	037678	C
05-Jan-2022	05-Jan-2022 09:59	037680	C
05-Jan-2022	05-Jan-2022 11:15	037683	C