

MACHINA LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31, DECEMBER 2023



YOBE STATE OF NIGERIA
MACHINA LOCAL GOVERNMENT COUNCIL
Address: Local Government Secretariat, Machina

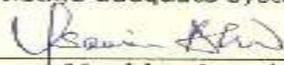
The Auditor General,
Local Government Audit,
Department

UPDATE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

STATEMENT NO. 1: RESPONSIVITY FOR THE FINANCIAL STATEMENT

These financial Statement have been prepared for the operation of Machina Local Council by the Treasurer in accordance with the provision of the finance Control and Management act 1958 as amended

These provisions provide 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 the 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.

 19-07-2024

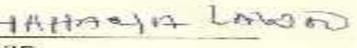
Treasurer Machina Local Government

Statement No.2 integrity Assurance

We the undersigned the Treasure 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 fairly presents the financial position and operations of Machina Local Government as at 31st December, 2023 and its operations for the year.



Treasurer
Machina Local Government
Sign/Date 19-07-2024

Hon. 

Chairman
Machina Local Government
Sign/Date 19-07-2024



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

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Damaturu, Yobe State

LGAD/ADM/LGFS/73/Vol. I

Date 24th July, 2024

The Executive Chairman,
Machina Local Government,
Yobe State.

AUDITOR GENERAL'S CERTIFICATION

In accordance with the provision of Edit No 8 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 Statement of Local Government to facilitate Audit functions.

The Financial Statements were prepared on Cash Accounting basis while it is the duty of the Auditor-General to Audit and form independent opinion on the Statements.

Basic 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 compliance to the provisions of Chapter 39.1 of the Financial Memoranda, (Yobe State edict No 6 of 2000). Observations and opinion on the accounts were raised in compliance to the General Accepted Auditing Standard Manual for Public Sector Accounting (PSA). Audit appraise 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 revenues and expenditure which form the basis for this opinion. In my opinion, subject to the observations/comments, the financial statement presents a fair view of the financial operations of the Local Government for the year ended 31st December, 2023.


(IBRAHIM M. ALIYU CNA, ACTIN)
AUDITOR-GENERAL (LOCAL GOVTS)
YOBE STATE

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 derived from the Processes and Procedures relating to financial reporting by Machina Local Government

These policies shall form part of the universally agreed framework for financial reporting in Machina 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 Machina 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

S/N	Accounting Policies:
1	<p>Accounting Terminologies / Definitions</p> <ol style="list-style-type: none"> I. Accounting policies are the specific principles, bases, conventions, rules and practices adopted by Machina Local Government council in preparing and presenting Financial Statements. II. Cash:: Cash comprises cash at hand, demand deposits in financial institutions and cash equivalents. III. Cash equivalents are short-term, highly liquid investments that are readily convertible to cash and which are subject to insignificant risk of changes in value. IV. Cash basis means a basis of accounting that recognizes transactions and events only when cash is received or paid. V. Cash flows 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. VI. Cash receipts are cash inflows. VII. Cash payments are cash outflows. VIII. Cash Controlled by Machina Local Government Council: 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. IX. Government Business Enterprise means a department or agency that has all the following characteristics: <ul style="list-style-type: none"> ➤ Is an entity with the power to contract in its own name; ➤ Has been assigned the financial and operational authority to carry on a Business. ➤ 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. ➤ Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); and ➤ Is controlled by a public sector management or the government. X. Notes to the GPFS shall include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information
2	General Purpose Financial Statements (GPFS)

S/N	Accounting Policies:
	<p>The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by Bade Local Government Council, and Accounting Policies and Notes to the Financial Statements. In Machina Local Government, the GPFS Accounting Policy include the following:</p> <ol style="list-style-type: none"> I. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which: <ul style="list-style-type: none"> ▪ recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the Local government Council; and ▪ separately identifies payments made by third parties on behalf of the Local government Council. II. Statement 2- Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet); III. Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit & Loss Account); IV. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure); V. Notes to the Accounts: Additional disclosures to explain the GPFS; and VI. Accounting Policies and Explanatory Notes.
3	<p>Basis of Preparation and Legal Provisions</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>Fundamental Accounting Concepts</p> <p>The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Machina Local Government:</p> <ul style="list-style-type: none"> • Cash Basis of Accounting. • Understandability. • Materiality, • Relevance.

S/N	Accounting Policies:
	<ul style="list-style-type: none"> • Going Concern Concept. • Consistency Concept • Prudence • Completeness, etc.
5	<p>Accounting Period The accounting year (fiscal year) is from 1st January to 31st December 2023. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.</p>
6	<p>Reporting Currency The General Purpose GPFS are prepared in Nigerian in Naira.</p>
7	<p>DA for Consolidation</p> <ul style="list-style-type: none"> • The Consolidation of the GPFS are based on the Cash transactions of all Ministries, Department and Agencies (DA) of Machina Local Government except Government Business Enterprises (GBEs).
8	<p>Comparative Information</p> <ul style="list-style-type: none"> • The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).
9	<p>Budget Figures</p> <ul style="list-style-type: none"> • These are figures from the approved annual budget and supplementary budget as approved in accordance with the 2023 Appropriation Law of Machina Local Government.
10	<p>Receipts</p> <ul style="list-style-type: none"> • These are Cash inflows within the Financial Year 2023. 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. • These items shall be disclosed at the face of the Statement of Cash Receipts and Payment for the year in accordance with the standardized GPFS. Notes shall be provided as per standardized Notes to GPFS.
11	<p>External Assistance</p> <ul style="list-style-type: none"> • Receipts from Loans are Funds received from external sources to be paid back at an agreed period of time. They are categorized either as Bilateral or Multilateral. • External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.

S/N	Accounting Policies:
12	<p>Other Borrowings / Grants & Aid Received</p> <ul style="list-style-type: none"> • 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.
13	<p>Interest Received</p> <ul style="list-style-type: none"> • Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'.
14	<p>Government Business Activities</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>Payments</p> <ul style="list-style-type: none"> • 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. • 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.
16	<p>Loans Granted:</p> <ul style="list-style-type: none"> • 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.
17	<p>Loan Repayments</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>Interest on Loans:</p> <ul style="list-style-type: none"> • 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
19	<p>Foreign Currency Transactions:</p> <ul style="list-style-type: none"> • Foreign Currency Transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central

S/N	Accounting Policies:
	<p>Bank of Nigeria –CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date.</p> <ul style="list-style-type: none"> 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.
20	<p>Prepayments</p> <ul style="list-style-type: none"> Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.
21	<p>Investments:</p> <ul style="list-style-type: none"> 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.
22	<p>Leases</p> <ul style="list-style-type: none"> 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 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.
23	<p>Cash Balances This includes Cash in Hand, at Bank and Cash Equivalents at the end of the Financial year.</p>
24	<p>Advances 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>


 19-07-2024
Treasurer Machina Local Council.

**MACHINA LOCAL GOVERNMENT COUNCIL
FINANCIAL HIGHLIGHTS FOR THE YEAR 2023**

S/No	DESCRIPTIONS	ACTUAL 2023	FINAL BUDGET 2023	ACTUAL 2022
	RECURRENT REVENUE	N	N	N
1	STATUTORY ALLOCATION	978,914,097	1,232,913,992	1,337,415,805
2	VALUE ADDED TAX	890,521,335	733,409,779	687,281,705
3	OTHER FAAC ALLOCATION	897,949,402	206,090,483	131,811,735
4	INTERNAL REVENUE IGR	20,745,672	51,131,765	17,884,200
	SUB TOTAL	2,788,130,505	2,223,546,019	2,174,393,445
	CAPITAL RECIEPTS			
1	GRANTS	-	-	126,677,862
2	MISCELLANEOUS	-	-	-
	SUB TOTAL	-	-	126,677,862
	TOTAL RECEIPTS	2,788,130,505	2,223,546,019	2,301,071,307
	RECURRENT EXPENDITURE			
1	PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders)	475,431,132	654,908,076	322,900,817
2	OVERHEAD COSTS	85,000,000	120,000,000	60,000,000
3	SUBVENTIONS TO BOARD and PARASTATALS	381,362,347	-	560,093,871
4	PUBLIC DEBTS CHARGES	-	-	-
5	OTHER OPERATING ACTIVITIES	800,229,709	-	542,968,297
	TOTAL RECURRENT EXPENDITURE	1,742,023,188	774,908,076	1,485,962,985
	CAPITAL EXPENDITURE	1,274,326,653	1,072,666,889	596,219,939
	TOTAL EXPENDITURE	3,016,349,840	1,847,574,965	2,082,182,924
1	NET CASH BALANCE	(228,219,335)	375,971,054	218,888,384
2	OPENING BALANCE	320,348,931	-	101,460,546
3	CLOSING BALANCE	92,129,596		320,348,931

STATEMENT NO. 1
MACHINA LOCAL GOVERNMENT COUNCIL
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET 2023		NOTES	ACTUAL YEAR	
			2023	2022
	Cash Flows from Operating Activities			
	Receipts:			
1,439,004,475	Statutory Allocations: FAAC	1	1,876,863,498	1,469,227,541
733,409,779	Value Added Tax Allocation	1	890,521,335	687,281,705
2,172,414,254	<i>Sub-total : Statutory Allocation</i>		2,767,384,833	2,156,509,246
17,302,875	Direct taxes	2	15,000,000	2,000,000
910,000	Licenses	2	5,672	1,800,000
7,000	Fees	2	10,000	1,984,200
-	Fines	2	-	-
-	Sales	2	-	-
32,911,890	Earnings	2	5,730,000	10,100,000
-	Rent on Government Buildings	2	-	2,000,000
-	Rent on Land and Others	2	-	-
-	Repayments - General	2	-	-
-	Investment Income	2	-	-
	Reimbursements		-	-
51,131,765	<i>Subtotal: Independent Revenue</i>		20,745,672	17,884,200
-	Other Revenue Sources of the State Government		-	-
2,223,546,019	Total Receipts		2,788,130,505	2,174,393,446
	Payments:			
654,908,076	Personnel Costs (including Salaries on CRF charges)	3	475,431,132	322,900,817
120,000,000	Overhead Charges	4	85,000,000	60,000,000
-	Subvention to Parastatals	5	381,362,347	560,093,871
-	Other Operating Activities	6	800,229,709	542,968,297
774,908,076	Total Payments		1,742,023,188	1,485,962,985
1,448,637,943	Net Cash Flow from Operating Activities		1,046,107,317	688,430,461

	Cash Flows from Investment Activities:			
(236,666,889)	Capital Expenditure: Administrative Sector	7	(173,300,000)	(185,200,000)
(231,000,000)	Capital Expenditure: Economic Sector	7	(277,126,653)	(120,219,939)
-	Capital Expenditure: Law and Justice	7		
(420,000,000)	Capital Expenditure: Regional Development	7	(562,000,000)	(232,800,000)
(185,000,000)	Capital Expenditure: Social Service Sector	7	(261,900,000)	(58,000,000)
(1,072,666,889)	Total Capital Expenditure		(1,274,326,653)	(596,219,939)
(1,072,666,889)	Net Cash Flow from Investment Activities		(1,274,326,653)	(596,219,939)
	Cash Flows from Financing Activities:			
-	Proceeds from Aid and Grants		-	126,677,862
-	Proceeds from external Loans		-	-
-	Proceeds from Internal Loans		-	-
-	Proceeds from Other Capital Receipt		-	-
-	Repayment of External & Internal Loans (Including Servicing)		-	-
-	Net Cash Flow from Financing Activities		-	126,677,862
	Movement in Other Cash Equivalent Accounts:			
	(Increase)/Decrease in Investments			
-	Net (Increase)/Decrease in Other Cash Equivalents		(228,219,335)	218,888,384
	Total Cash Flow from Other Cash Equivalent Accounts			
	Net cash for the year			
	Cash and its Equivalent as at 1 January 2023		320,348,931	101,460,546
	Cash and its Equivalent as at 31 December 2023		92,129,596	320,348,931
The Accompanying Notes form part of these Statements				
Cash and its Equivalent agree with Cash and Cash Equivalent in Statement 2				

STATEMENT NO. 2
MACHINA LOCAL GOVERNMENT COUNCIL
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2023

	ASSETS	NOTES	2023	2022
	LIQUID ASSETS:			
	Cash held by Accountant General			
	- CRF Cash Balance	11	41,623,665	245,526,349
	- CDF Cash Balance	11	50,505,928	74,832,582
			- 0	-
	- Cash Balances with Treasury	11	92,129,594	320,348,930
	Cash held by Ministries Departments and Agencies		-	-
	Total Assets.		92,129,594	320,348,930
	INVESTMENTS AND OTHER CASH ASSETS:			
	Investments	12	-	-
	Revolving Loans Granted	13	-	-
	Intangible Assets		-	-
	Total Investment and other Cash Assets.		-	-
	Operating Liabilities Over Assets		- 0.00	
	Total Assets.		92,129,594	320,348,930
	PUBLIC FUNDS AND LIABILITIES			
	PUBLIC FUNDS			
	Consolidated Revenue Fund		41,623,665	245,526,349
	Capital Development Fund		50,505,928	74,832,582
	Total Public Funds.		92,129,594	320,358,931
	EXTERNAL AND INTERNAL LOANS			
	External loans	14	-	-
	Internal Loans	15	-	-
	Total External and Internal Loans.		-	-
	OTHER LIABILITIES			
	CONTINGENT LIABILITES	17	-	-

	Total Public Funds and Liabilities.		92,129,594	320,358,931
The Accompanying Notes form part of these Statements				

STATEMENT NO. 3
MACHINA LOCAL GOVERNMENT COUNCIL
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

ACTUAL 2022		NOTES	ACTUAL 2023	FINAL BUDGET 2023	ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET
7,085,887	Opening Balance		245,516,348				%
	ADD: REVENUE						
1,469,227,541	Statutory Allocation: FAAC	1	1,876,863,498	1,439,004,475	1,439,004,475	-	130
687,281,705	Value Added Tax Alloc.	1	890,521,335	733,409,779	733,409,779	-	121
2,156,509,246	Sub-Total - Statutory Allocation		2,767,384,833	2,172,414,254	2,172,414,254	-	127
						-	
2,000,000	Direct Taxes	2	15,000,000	17,302,875	17,302,875	-	87
1,800,000	Licenses	2	5,672	910,000	910,000	-	1
1,984,200	Fees	2	10,000	7,000	7,000	-	143
-	Fines	2	-	-	-	-	-
-	Sales	2	-	-	-	-	-
10,100,000	Earnings	2	5,730,000	32,911,890	32,911,890	-	17
2,000,000	Rent of Government Buildings	2	-	-	-	-	-
-	Rent on Lands and Others	2	-	-	-	-	-
-	Repayment General	2	-	-	-	-	-
-	Investment Income	2	-	-	-	-	-
-	Reimbursements	2	-	-	-	-	-
17,884,200	Sub-Total-Independent Revenue		20,745,672	51,131,765	51,131,765	-	41
-	Other Revenue Sources of the State Government		-			-	
2,174,393,446	TOTAL REVENUE		2,788,130,505	2,223,546,019	2,223,546,019	-	125
2,181,479,333	TOTAL FUNDS AVAILABLE		3,033,646,853	2,223,546,019	2,223,546,019	-	136
	LESS: EXPENDITURE					-	
322,900,817	Personnel Costs(including Salaries on CRF charges)	3	475,431,132	654,908,076	654,908,076		73
60,000,000	Overhead Charges	4	85,000,000	120,000,000	120,000,000		71
-	Consolidated Rev Fund Charges including Pension & Gratuity		-	-	-		
560,093,871	Subvention to Parastatals	5	381,362,347	-	-	0	
542,968,297	Other Operating Activities	6	800,229,709	-	-	0	
	OTHER RECURRENT PAYMENTS/EXPENDITURE					-	
-	Repayments: External & Internal Loans (including servicing)		-	-	-	0	
1,485,962,985	TOTAL EXPENDITURE		1,742,023,188	774,908,076	774,908,076	0	225
695,516,348	OPERATING BALANCE		1,291,623,665	1,448,637,943	1,448,637,943	-	89

	APPROPRIATIONS/TRANSFERS						
450,000,000	Transfer to Capital Dev. Fund		1,250,000,000	1,448,637,943	1,448,637,943	-	86
					-	-	
450,000,000	Total transfers		1,250,000,000	1,448,637,943	1,448,637,943	-	86
245,516,348	Closing Balance		41,623,665		-	-	
The Accompanying Notes form part of these Statements							

STATEMENT NO. 4
MACHINA LOCAL GOVERNMENT COUNCIL
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

ACTUAL 2022		NOTES	ACTUAL 2023	FINAL BUDGET 2023	ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	
94,374,658	Opening Balance		74,832,581	-	-	-	%
						-	
	ADD: CAPITAL RECEIPTS						
450,000,000	Transfer from Consolidated Revenue Fund	9	1,250,000,000	1,448,637,943	1,448,637,943	-	86
126,677,862	Aids and Grants	10	-	-		-	
	External Loans	14	-	-		-	
	Internal Loans	15	-	-		-	
	Other Capital Receipts	16	-	-		-	
576,677,862	Total Receipts		1,250,000,000	1,448,637,943	1,448,637,943	-	86
671,052,520	Total Capital Funds Available		1,324,832,581	1,448,637,943	1,448,637,943	-	91
	LESS: CAPITAL EXPENDITURE						
185,200,000	Administrative Sector		173,300,000	236,666,889	236,666,889	-	73
120,219,939	Economic Sector	7	277,126,653	231,000,000	231,000,000	-	120
-	Law and Justice	7	0	0	0	-	
232,800,000	Regional Development	7	562,000,000	420,000,000	420,000,000	-	-
58,000,000	Social Service Sector	7	261,900,000	185,000,000	185,000,000	-	142
596,219,939	TOTAL CAPITAL EXPENDITURE		1,274,326,653	1,072,666,889	1,072,666,889	-	119
74,832,581	Closing Balance		50,505,928			-	
The Accompanying Notes form part of these Statements							

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE	Details	Ref. Note	Amount	Amount	Remarks
1	A: Share of Statutory Allocation from FAAC 2023				
			N	N	
	Net Share of Statutory Allocation from FAAC	A	978,914,096.77		
	Add :Deduction at source for Loan Repayment	B	-	978,914,096.77	
	Share of Statutory Allocation - Other Agencies	C		876,453,772.96	
	Share of Federal Accounts Allocation- Excess Crude Oil	D		21,495,628.72	
	Total(GROSS) FAAC Allocation			1,876,863,498.45	
	B: Value Added Tax 2023				
1	Share of Value Added Tax (VAT)	E	890,521,334.72	890,521,334.71	

NOTE	Details	Ref. Note	Amount	Amount	Remarks
1	A- Share of Statutory Allocation from FAAC 2022				
			N	N	
	Net Share of Statutory Allocation from FAAC	A	1,337,415,805.20		
	Add :Deduction at source for Loan Repayment	B	-	1,337,415,805.20	
	Share of Statutory Allocation - Other Agencies	C		131,811,735.36	
	Share of Federal Accounts Allocation- Excess Crude Oil	D	21,495,628.72	-	
	Total(GROSS) FAAC Allocation			1,469,227,540.56	
	B. Value Added Tax 2022				
1	Share of Value Added Tax (VAT)	E		687,281,705.14	

2	Internally Generated Revenue (Independent Revenue)	Ref.Note	Actual 2023	Budget 2023	Variance 2023	Remarks
	Direct Taxes					
12010107	Cattle Levy/Taxes		13,500,000.00	15,000,000.00	1,500,000.00	
12010111	Tenement Rate		1,500,000.00	2,302,875.00	802,875.00	
	Sub-Total		15,000,000.00	17,302,875.00	2,302,875.00	
	Licence- General		Actual 2023	Budget 2023	Variance 2023	
12020142	Petty Traders Licenses					
12020137	Trade Permits Licenses					
12020116	Cattle dealers licence		5,000.00	500,000.00	495,000.00	
12020122	Produce Buying licence		672.00	410,000.00	409,328.00	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

	Sub-Total		5,672.00	910,000.00	904,328.00	
	Fees - General		Actual 2023	Budget 2023	Variance 2023	Remarks
12020473	Local Government Certificate of Origin		2,500.00	2,000.00	- 500.00	
12020417	General Contractors Registration Fees		7,500.00	5,000.00	- 2,500.00	
	Sub-Total		10,000.00	7,000.00	- 3,000.00	
	Fines - General		Actual 2023	Budget 2023	Variance 2023	Remarks
	Sub-Total		-	-	-	
	Sales - General		Actual 2023	Budget 2023	Variance 2023	
	Sub-Total		-	-	-	
	Earnings - General		Actual 2023	Budget 2023	Variance 2023	Remarks
12020712	Earnings from Markets		510,000.00	700,000.00	190,000.00	
12020713	Earnings from Motor Parks		205,000.00	500,000.00	295,000.00	
12020714	Earnings from Shops and Shopping Centers		3,500,000.00	30,000,000.00	26,500,000.00	
12020715	Earnings from Transport Services (Mass Transit)		1,340,000.00	1,000,000.00	- 340,000.00	
12020716	Earning from Tipper and Tractors			500,000.00	500,000.00	
12020723	Earning from Cattle Markets		155,000.00	211,889.56	56,889.56	
12020724	Earnings from Goats and Sheep Markets		20,000.00		- 20,000.00	
	Sub-Total		5,730,000.00	32,911,889.56	27,181,889.56	
	Rent on Government Buildings - Generals		Actual 2023	Budget 2023	Variance 2023	Remarks
12020803	Rent og Govt. Building					
	Sub-Total		-	-	-	
	Land & Others - General		Actual 2023	Budget 2023	Variance 2023	Remarks
	Sub-Total		-	-	-	
	Total Independent Revenue		20,745,672.00	51,131,764.56	30,386,092.56	

3	PERSONNEL COST					
	Description		Actual 2023	Budget 2023	Variance 2023	Remarks
21010101	Basic Salaries		309,030,235.90	425,690,249.11	116,660,013.21	
21020101-7	Allowances General		153,326,539.91	211,207,854.36	57,881,314.45	
21020201	2-27 YCHMB Contribution		13,074,355.73	18,009,972.14	4,935,616.41	
	Total		475,431,131.54	654,908,075.61	179,476,944.07	

4	OVERHEAD COST					
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

	Description		Actual 2023	Budget 2023	Variance 2023	Remarks
	Overhead cost		85,000,000.00	120,000,000.00	35,000,000.00	
	Total		85,000,000.00	120,000,000.00	35,000,000.00	

5	Subventions to Parastatals (According to Sectors-List)		Actual 2023	Budget 2023	Variance 2023	Remarks
	List of MDA: Administrative Sector					
	SUBEB		132,052,627.49		(132,052,627.49)	
	PHCMB				-	
	Local Govt. Pension Board		149,013,201.24		(149,013,201.24)	
	Yobe State University		24,000,000.00		(24,000,000.00)	
	Emirate Councils		60,000,000.00		(60,000,000.00)	
	1% Admin charge		12,767,106.88		(12,767,106.88)	
	Training Fund		3,529,411.68		(3,529,411.68)	
	Total Subventions to Parastatals		381,362,347.29	-	(381,362,347.29)	
6	Other Operation activities		Actual 2023	Budget 2023	Variance 2023	Remarks
	Other Operation activities		800,229,708.88		(800,229,708.88)	
	Total		800,229,708.88	-	(800,229,708.88)	

7	Details of Capital Expenditures (According to Sector)					
	Administrative Sector					
	Description		Actual 2023	Budget 2023	Variance 2023	Remarks
23030121	Ronevation of Staff Quarters		120,000,000.00	206,000,000.00	86,000,000.00	
23010105	Renovation of Office Building		53,300,000.00	30,666,889.00	(22,633,111.00)	
	Total Administrative Sector		173,300,000.00	236,666,889.00	63,366,889.00	

	Economic Sector					
	Description		Actual 2023	Budget 2023	Variance 2023	Remarks
23020130	Purchase of Agric Chemical		20,000,000.00	50,000,000.00	30,000,000.00	
13010159	Purchase of Vet Drugs		77,126,652.72	31,000,000.00	(46,126,652.72)	
23030154	Repair of Tractor		30,000,000.00		(30,000,000.00)	
23030117	Purchase of Grains		150,000,000.00	150,000,000.00	-	
	Total Economic Sector		277,126,652.72	231,000,000.00	- 46,126,652.72	

	Regional Development Sector					
	Description		Actual 2023	Budget 2023	Variance 2023	Remarks

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

23030141	Drilling of Malario Borehole		462,000,000.00	400,000,000.00	(62,000,000.00)	
23010163	Purchase of Hand pump accessories		100,000,000.00	20,000,000.00	(80,000,000.00)	
	Total Regional Sector		562,000,000.00	420,000,000.00	(142,000,000.00)	

	Social Sector					
	Description		Actual 2023	Budget 2023	Variance 2023	Remarks
23020106	Renovation of Health faculty		261,900,000.00	185,000,000.00	(76,900,000.00)	
	Total Social Sector		261,900,000.00	185,000,000.00	(76,900,000.00)	

8	Consolidated Revenue Fund Charges (Incl. Pension and	Ref.Note	Actual 2023	Budget 2023	Variance 2023	Remarks
22010101	Gratuities				-	
22010102	Pension				-	
22010103	Death Benefits				-	
	Total Consolidated Revenue Fund Charges		-	-	-	

9	CAPITAL DEVELOPMENT FUND					
	Transfer from Consolidated Revenue Fund:	Ref.Note	Actual 2023	Budget 2023	Variance 2023	Remarks
	Transfer from Consolidated Revenue Fund					
	TOTAL		-	-	-	

10	Aids and Grants		Actual 2023	Budget 2023	Variance 2023	Remarks
13020301	Domestic Grants				-	
13020301	Grant From World Bank					
13020401	Foreign Grant				-	
	TOTAL		-	-	-	

11	CLOSING CASH BOOK BALANCE		2023	2022	REMARKS
		NOTE	N	N	
	First Bank		17,241.00	45,465,846.76	
	First Bank		618,585.93	486,238.53	
	Unity Bank		9,731,034.20	51,786,172.28	
	Joint Project Account		81,762,732.60	222,610,672.51	
	Total Cashbook Balances		92,129,593.73	320,348,930.08	

REFERENCE NOTE
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

		2023			2022		
CODE	MONTH	NOTE A	NOTE B i		NOTE A	NOTE B	
		NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL
		N	N	N	N	N	N
11010101	JANUARY	134,061,454.63		134,061,454.63	102,630,974.25		102,630,974.25
11010101	FEBRUARY	77,419,127.81		77,419,127.81	50,617,445.86		50,617,445.86
11010101	MARCH	73,682,666.85		73,682,666.85	68,142,086.75		68,142,086.75
11010101	APRIL	100,436,841.40		100,436,841.40	100,295,424.78		100,295,424.78
11010101	MAY	71,344,836.31		71,344,836.31	89,652,821.96		89,652,821.96
11010101	JUNE	107,909,715.33		107,909,715.33	76,368,257.09		76,368,257.09
11010101	JULY	60,497,761.87		60,497,761.87	120,734,203.98		120,734,203.98
11010101	AUGUST	78,551,053.06		78,551,053.06	156,712,556.78		156,712,556.78
11010101	SEPTEMBER	63,331,797.70		63,331,797.70	257,797,188.10		257,797,188.10
11010101	OCTOBER	78,698,796.32		78,698,796.32	96,048,281.29		96,048,281.29
11010101	NOVENBER	60,854,188.10		60,854,188.10	85,184,373.31		85,184,373.31
11010101	DECEMBER	72,125,857.39		72,125,857.39	133,232,191.05		133,232,191.05
	TOTAL	978,914,096.77	-	978,914,096.77	1,034,945,084.82	-	1,034,945,084.82

NOTE: C
Share of Statutory Allocation - Other Agencies

MONTH	2023								Total
	Exchange Gain	NON OIL REVENUE	SURE-P	Share of Non-Solid Mineral	ECOLOGICAL FUND	Forex Equalization	ADDITIONAL FAAC	Electronic Money Transfer Levy	
JANUARY	6,148,445.57				4,164,871.41			7,167,801.64	17,481,118.62
FEBRUARY		21,723,319.68			3,072,067.00			7,052,309.51	31,847,696.19
MARCH					3,364,066.51		22,679,145.75		26,043,212.26
APRIL					5,903,959.62		134,712,555.97	4,376,786.13	144,993,301.72
MAY		5,213,596.71		3,152,588.55	3,498,254.52	13,229,501.69	24,052,069.88	4,376,786.13	53,522,797.48
JUNE					3,241,085.40		126,464.81	4,116,024.93	7,483,575.14
JULY	64,392,652.20				4,576,962.69		27,675,009.15	3,282,134.54	99,926,758.58
AUGUST	58,258,009.76		149,668,016.23		4,320,082.09		7,193,673.50	3,684,712.46	223,124,494.04
SEPTEMBER	47,192,884.05				4,711,324.77			4,200,880.48	56,105,089.30
OCTOBER	35,317,762.72	38,470,287.66			3,420,496.77			3,268,129.07	80,476,676.22
NOVEMBER	38,482,938.48	13,033,991.81			3,371,133.55			4,635,751.70	59,523,815.54
DECEMBER	72,500,736.11							3,424,501.76	75,925,237.87
TOTAL	322,293,428.89	78,441,195.86	149,668,016.23	3,152,588.55	43,644,304.33	13,229,501.69	216,438,919.06	49,585,818.35	876,453,772.96

NOTE: C
Share of Statutory Allocation - Other Agencies

MONTH	2022							TOTAL
	Exchange Gain	NON OIL REVENUE	Excess Bank Charges Refund	Share of Non-Solid Mineral	Ecological Fund	Interventions		
JANUARY	1,014,819.85				3,109,373.83		4,124,193.68	
FEBRUARY	1,006,570.01	21,723,319.68			2,200,420.06		24,930,309.75	
MARCH		19,003,428.14			2,614,365.44		21,617,793.58	
APRIL	7,493,591.70				3,048,738.92	1,077,996.03	11,620,326.65	
MAY		4,344,663.94	1,915,773.41		2,877,869.28		9,138,306.63	
JUNE					2,513,564.68		2,513,564.68	
JULY					3,622,026.12		3,622,026.12	
AUGUST					4,701,376.70		4,701,376.70	
SEPTEMBER		4,344,663.94			2,812,534.71		7,157,198.65	
OCTOBER					3,272,468.19	13,033,991.81	16,306,460.00	
NOVEMBER	1,116,144.12	15,206,323.78		6,516,995.90	3,240,715.12		26,080,178.92	
DECEMBER							-	
TOTAL	10,631,125.68	64,622,399.48	1,915,773.41	6,516,995.90	34,013,453.05	14,111,987.84	131,811,735.36	

NOTE: D
Excess Crude Oil Revenue

CODE	MONTH	2023 AMOUNT	2022 AMOUNT
11010201	JANUARY		
11010201	FEBRUARY		
11010201	MARCH		
11010201	APRIL		
11010201	MAY	21,495,628.72	
11010201	JUNE		
11010201	JULY		
11010201	AUGUST		
11010201	SEPTEMBER		
11010201	OCTOBER		
11010201	NOVEMBER		
11010201	DECEMBER	-	-
	TOTAL	21,495,628.72	-

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

CODE	MONTH	2023 AMOUNT	2022 AMOUNT
11010201	JANUARY	64,854,126.37	54,920,127.85
11010201	FEBRUARY	64,488,892.14	53,142,800.94
11010201	MARCH	61,659,175.86	47,749,222.62
11010201	APRIL	59,234,810.21	57,383,887.60
11010201	MAY	57,155,404.39	74,735,749.66
11010201	JUNE	70,001,711.04	56,922,447.63
11010201	JULY	76,599,918.01	55,042,893.40
11010201	AUGUST	78,007,682.13	51,015,033.45
11010201	SEPTEMBER	93,435,558.25	60,843,178.56
11010201	OCTOBER	79,120,887.29	56,050,446.73
11010201	NOVEMBER	90,761,503.95	59,504,644.84
11010201	DECEMBER	95,201,665.07	59,971,271.86
	TOTAL	890,521,334.71	687,281,705.14



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Dear Machine Local Govt. Mass Transit Account
NGURU,

Please find below your bank statement for the period 01-Jan-2023 To 31-Dec-2023

Account No:	3018545305	Pending Debit:	0.00
Account Name:	MACHINA LOCAL GOVT. MASS TRANSIT ACCOUNT	Available Balance:	189,050.59
Account Type:	NON-PERSONAL/GOVERNMENT	Total Credit:	8,699,900.00
Currency:	NGN	Total Debit:	8,699,850.00

Trans Date	Ref. Number	Transaction Details	Value Date	Value (Naira)	Debit (CR)	Credit (DR)	Balance
		Opening Balance					406,200.00
01-Jan-2023	522794992	DEVA ABIMOLA D/O OF RST BANKING 74456206600014 5226 TO RST BANKING 0000000000	01-Jan-2023	0.00	00.00	00.00	516,755.53
04-Jan-2023	542701003	ELEC MONEY TRSF LEVY TAXES 04/01/23 TO 03-01/23 RPT TRANSACTION(S)	04-Jan-2023	53.00	0.00	0.00	516,755.53
04-Jan-2023	545098223	BRANCH/STMT Charge: Statement charges RST0000000000	04-Jan-2023	03.00	0.00	0.00	516,722.53
04-Jan-2023	545480993	BRANCH/STMT Charge: VAT charges on Statement RST0000000000	04-Jan-2023	1.00	0.00	0.00	516,724.53
12-Jan-2023	W038772	FTWACHINA LOCAL GOVERNMENT OFFICE RST0000000000	12-Jan-2023	30,000.00	0.00	0.00	486,724.53
12-Jan-2023	580009667	CEVA ABIMOLA D/O OF RST BANKING 74456206600014 5800 TO RST BANKING 0000000000	12-Jan-2023	0.50	35,000.00	0.00	514,724.53
12-Jan-2023	521748006	ELEC MONEY TRSF LEVY TAXES 12/01/23 TO 12-01/23 RPT TRANSACTION(S)	12-Jan-2023	50.00	0.00	0.00	604,674.03
17-Jan-2023	527770226	DEVA ABIMOLA D/O OF RST BANKING 74456206600014 5276 TO RST BANKING 0000000000	17-Jan-2023	0.00	44,000.00	0.00	666,674.03
18-Jan-2023	525949223	ELEC MONEY TRSF LEVY TAXES 17/01/23 TO 17-01/23 RPT TRANSACTION(S)	18-Jan-2023	50.00	0.00	0.00	666,624.03
20-Jan-2023	580028096	FTWACHINA LOCAL GOVERNMENT PAYMENT FOR TAX ADM RST0000000000	20-Jan-2023	0.00	250,000.00	0.00	726,624.03
20-Jan-2023	W188670	FTWACHINA LOCAL GOVERNMENT OFFICE RST0000000000	20-Jan-2023	370,000.00	0.00	0.00	286,624.03
23-Jan-2023	580019106	ELEC MONEY TRSF LEVY TAXES 23/01/23 TO 23-01/23 RPT TRANSACTION(S)	23-Jan-2023	60.00	0.00	0.00	386,624.03
23-Jan-2023	55178122	CEVA ABIMOLA D/O OF RST BANKING 74456206600014 5516 TO RST BANKING 0000000000	23-Jan-2023	0.00	30,000.00	0.00	424,624.03
24-Jan-2023	58001948	ELEC MONEY TRSF LEVY TAXES 23-01/23 TO 24-01/23 RPT TRANSACTION(S)	24-Jan-2023	50.00	0.00	0.00	474,624.03
27-Jan-2023	525219410	FTWACHINA LOCAL GOVERNMENT PAYMENT FOR TAX ADM RST0000000000	27-Jan-2023	0.00	40,000.00	0.00	474,624.03
27-Jan-2023	525219410	FTWACHINA LOCAL GOVERNMENT PAYMENT FOR TAX ADM RST0000000000	27-Jan-2023	0.00	0.00	0.00	474,624.03
01-Feb-2023	590781123	BRANCH/STMT Charge: Statement charges RST0000000000	01-Feb-2023	40.00	0.00	0.00	474,584.03
01-Feb-2023	590781497	BRANCH/STMT Charge: VAT charges on Statement RST0000000000	01-Feb-2023	0.00	0.00	0.00	474,584.03
08-Feb-2023	580119	BRANCH/STMT Charge: Statement charges RST0000000000	08-Feb-2023	147.00	0.00	0.00	474,437.03
08-Feb-2023	580007	BRANCH/STMT Charge: VAT charges on Statement RST0000000000	08-Feb-2023	0.00	0.00	0.00	474,437.03
08-Feb-2023	M50094	FTWACHINA LOCAL GOVERNMENT OFFICE RST0000000000	08-Feb-2023	00,000.00	0.00	0.00	373,666.53

Dear Account Holder,
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Trans Date	Ref. Number	Transaction Details	Value Date	Value (Naira)	Debit (CR)	Credit (DR)	Balance
21-Dec-2023	52499630	ELEC MONEY TRSF LEVY TAXES 20/12/23 TO 19-12/23 RPT TRANSACTION(S)	21-Dec-2023	99.00	0.00	0.00	335,776.53
21-Dec-2023	500014955	DEVA ABIMOLA D/O OF RST BANKING 74456206600014 5000 TO RST BANKING 0000000000	21-Dec-2023	0.00	2,000.00	0.00	337,776.53

24-Dec-2022	529936791	24-Dec-2022 to 22-DEC-2022 5195 Airtel Charge PAYS/SA/air	24-Dec-2022	42.00	2.00	529200.00
24-Dec-2022	529936791	24-Dec-2022 to 22-DEC-2022 5195 Airtel Charge VAT PAYS/SA/air	24-Dec-2022	2.00	2.00	529200.00
26-Dec-2022	527322281	FIRSTBANK LTD. PAYEE BANK OF NIGERIA, Limited PAYEE NUMBER: 9544	06-Dec-2022	2.00	77,400.00	519200.00
31-Dec-2022	531027882	FIRST MONEY TRASP LBV (1-1) XMS. 36-12-22 U 36- 12-23 RPT TRANSACTION	31-Dec-2022	50.00	2.00	518,550.00
Closing Balance						518,550.00

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Dear Machine Local Government Office
 MACHINA LOCAL GOVERNMENT OFFICE, YOBE STATE.



23-Nov-2023	1520276	TINGONA ZANNAH MUHAMMED RWF0112020W202716	23-Nov-2023	149,600.00	0.00	17,017.88
23-Nov-2023	15192297	MACHINA LOCAL GOVT. MASS TRANSIT ACCOUNT RWF0112020W196297	23-Nov-2023	0.00	100,000.00	117,917.88
24-Nov-2023	532522294	ELEC MONEY TRSF LEVY & TAXES 28-11-23 TO 23-11-23 RMT TRAFIC 2 (LANS)	24-Nov-2023	57.81	2.00	117,927.69
24-Nov-2023	M187844	ZANNAH MUHAMMED RWF0112020W197844	24-Nov-2023	100,000.00	0.00	117,927.69
24-Nov-2023	517311507	23-NOV-2023 TO 23-NOV-2023 SMS Airtel Charge RWF0112020W1507	24-Nov-2023	24.30	0.31	117,948.97
24-Nov-2023	573131817	23-NOV-2023 TO 23-NOV-2023 SMS Airtel Charge VAF RWF0112020W1817	24-Nov-2023	1.80	0.27	117,942.26
25-Nov-2023	M344530	MACHINA LOCAL GOVT. MASS TRANSIT ACCOUNT RWF0112020W344530	25-Nov-2023	0.00	570,393.60	101,942.26
28-Nov-2023	M938336	ZANNAH MUHAMMED RWF0112020W938336	28-Nov-2023	570,393.60	0.00	117,942.26
28-Nov-2023	537152828	ELEC MONEY TRSF LEVY & TAXES 28-11-23 TO 28-11-23 RMT TRAFIC 2 (LANS)	28-Nov-2023	50.00	0.00	117,942.26
24-Dec-2023	M350545	YOLU HUBA 222228693845	24-Dec-2023	0.00	201,000.00	217,452.26
24-Dec-2023	M400011	FUGENA ZANNAH MUHAMMED RWF0112020W400011	24-Dec-2023	202,000.00	0.00	17,492.00
24-Dec-2023	540372177	PHIB RWF0112020W372177 RWF0112020W372177	24-Dec-2023	0.00	56,104,626.71	56,122,118.00
05-Dec-2023	549172107	ELEC MONEY TRSF LEVY & TAXES 04-12-23 TO 04-12-23 RMT TRAFIC 2 (LANS)	05-Dec-2023	100.00	0.00	56,122,018.00
05-Dec-2023	M472030	ZANNAH MUHAMMED CHEWA RWF0112020W472030	05-Dec-2023	14,600,000.00	0.00	35,772,018.00
06-Dec-2023	382071827	RIP CHRIST'S RWF0003471827	06-Dec-2023	10.70	0.00	35,771,947.81
30-Dec-2023	550701477	RIP BR 000002405 12 LG CUMI SOLIMBERHAT MACHINA RWF00000701477	30-Dec-2023	91,054,000.00	0.00	17,326.30
28-Dec-2023	M308826	MACHINA LOCAL GOVT. MASS TRANSIT ACCOUNT RWF0112020W308826	28-Dec-2023	0.00	300,000.00	317,856.30
08-Dec-2023	M018901	ZANNAH MUHAMMED RWF0012020W18901	08-Dec-2023	300,000.00	0.00	17,889.30
11-Dec-2023	544487491	ELEC MONEY TRSF LEVY & TAXES 08-12-23 TO 08-12-23 RMT TRAFIC 2 (LANS)	11-Dec-2023	80.00	0.00	17,735.30
24-Dec-2023	519027348	23-DEC-2023 TO 23-DEC-2023 SMS Airtel Charge RWF0112020W19027348	24-Dec-2023	44.00	0.00	17,744.30
24-Dec-2023	528607440	23-DEC-2023 TO 23-DEC-2023 SMS Airtel Charge VAF RWF0112020W18607440	24-Dec-2023	9.30	0.00	17,241.00
		Closing Balance				17,241.00

For more information, please contact your branch or call 011 234 2342. The bank is not responsible for any loss of funds due to errors in this statement.

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UnityBank Plc, 94524
Head Office Address: Plot 40, Woleai Centre, Lagos State, 101234, Nigeria

Branch: Nguru Yobe Branch, Market Road, Nguru
Account Statement: 01-Jan-2023 To: 31-Dec-2023

MACHINA LOCAL GOVERNMENT
MACHINA TOWN YORO STATE



Account Number	0010490439
Currency	Naira
Opening Balance	55,673,061.16
Closing Balance	9,791,094.20
Total Debit	1,554,192,221.46
Total Credit	1,512,137,083.38

Debit Count	369
Credit Count	96
Credit Interest Rate	0.00
Debit Interest Rate	33.00
CVT	0.00

Date	Transaction Description	Reference	Value Date	Debit	Credit	Balance
03-Jan-2023	NIP 00014230101001504122318978 - YOBE STATE JOINT LOCAL GOVT ACCT - TRF FROM YOBE STATE JOINT LOCAL GOVT ACCT TO MACHIN e-Transfer	111103	03-Jan-2023		3,885,686.54	32,670,051.16
03-Jan-2023	Electronic Money Transfer Levy For 3rd Jan 2023- Electronic Money Transfer Levy	115717	03-Jan-2023	336.53		32,670,387.69
03-Jan-2023	NIP 00014230101001504122303944 - YOBE STATE JOINT LOCAL GOVT ACCT - TRF FROM YOBE STATE JOINT LOCAL GOVT ACCT TO MACHIN e-Transfer	120517	03-Jan-2023		5,719,122.88	38,389,510.57
03-Jan-2023	NIP 0001423010100150412230885219528416 - YOBE STATE JOINT LOCAL GOVT ACCT - TRF FROM YOBE STATE JOINT LOCAL GOVT ACCT TO MACHIN e-Transfer	123335	03-Jan-2023		3,800,000.00	42,189,510.57
25-Jan-2023	NIP 0001423010100150412230885219528416 - YOBE STATE JOINT LOCAL GOVT ACCT - TRF FROM YOBE STATE JOINT LOCAL GOVT ACCT TO MACHIN e-Transfer	173108	03-Jan-2023		485,000.00	42,674,510.57
04-Jan-2023	Electronic Money Transfer Levy For 3rd Jan 2023- Electronic Money Transfer Levy	0	04-Jan-2023	50.00		42,674,460.57
01-Jan-2023	Electronic Money Transfer Levy For 3rd Jan 2023- Electronic Money Transfer Levy	0	01-Jan-2023	30.00		42,674,430.57
04-Jan-2023	Electronic Money Transfer Levy For 3rd Jan 2023- Electronic Money Transfer Levy	0	04-Jan-2023	30.00		42,674,400.57
04-Jan-2023	Electronic Money Transfer Levy For 3rd Jan 2023- Electronic Money Transfer Levy	0	04-Jan-2023	50.00		42,674,350.57
04-Jan-2023	UIT - FROM MACHINA LOCAL GOVERNMENT - BNG PAYMENT MADE FOR THE PROCUREMENT OF FOOD BASKET FOR BIKERSYS 00011230104121260318815415465 - 001604439 e-Transfer	127247	04-Jan-2023	10,505,000.00		32,169,350.57
04-Jan-2023	UIT Code 00011230104121260318815415465 - 001604439 - BNG PAYMENT MADE FOR THE PROCUREMENT OF FOOD BASKET FOR BIKERSYS e-Transfer Cont.	123254	04-Jan-2023	53.75		32,169,296.82
04-Jan-2023	UIT - FROM MACHINA LOCAL GOVERNMENT - BNG PAYMENT MADE FOR THE VARIIOUS LOCATIONS FOR SPECIAL THREATS FROM BANGKON FACI 00011230104121260318815415465 - 001604439 e-Transfer	123337	04-Jan-2023	3,533,333.33		28,635,963.49
04-Jan-2023	UIT Code 00011230104121260318815415465 - 001604439 - BNG PAYMENT MADE FOR THE VARIIOUS LOCATIONS FOR SPECIAL THREATS FROM BANGKON FACI 00011230104121260318815415465 - 001604439 e-Transfer Cont.	177740	04-Jan-2023	53.75		28,635,909.74
04-Jan-2023	UIT - FROM MACHINA LOCAL GOVERNMENT - BNG PAYMENT MADE FOR THE LG CONTRACT FOR BANGKON FACI RELEASE TO PROJECT BY ALL PARTICIPANT ON 10/10/2022 00011230104121260318815415465 - 001604439 e-Transfer	123412	04-Jan-2023	3,319,435.97		25,316,473.77



06-Dec-2023	UIT Code 00011230104121260318815415465 - 001604439 - TRF FROM MACHINA LOCAL GOVERNMENT - FINAL PAYMENT OF FURNITURE ALLOWANCE GRANTS AND SEVERANCE GRANT TO LG e-Transfer Cont.	125932	06-Dec-2023	53.75		25,316,419.02
07-Dec-2023	UIT - FROM MACHINA LOCAL GOVERNMENT - TRF FROM MACHINA LOCAL GOVERNMENT - FINAL PAYMENT OF FURNITURE ALLOWANCE GRANTS AND SEVERANCE GRANT TO LG 00011230104121260318815415465 - 001604439 e-Transfer	123932	07-Dec-2023	5,502,000.00		19,814,419.02
07-Dec-2023	UIT Code 00011230104121260318815415465 - 400201798 - TRF FROM MACHINA LOCAL GOVERNMENT - FINAL PAYMENT OF FURNITURE ALLOWANCE GRANTS AND SEVERANCE GRANT TO LG e-Transfer Cont.	123934	07-Dec-2023	53.75		19,814,365.27
07-Dec-2023	NIP 00014230101001504122318978 - YOBE STATE LOCAL GOVERNMENT JOINT ACCOUNT - TRF FROM MACHINA LOCAL GOVERNMENT TO GOVERNMENT TRF e-Transfer	3335	07-Dec-2023		76,000,000.00	95,814,365.27
08-Dec-2023	TRF FROM MACHINA LOCAL GOVERNMENT TO GOVERNMENT TRF e-Transfer	0	08-Dec-2023	70,000,000.00		25,814,365.27
08-Dec-2023	TRANSFER CHARGES-NET	0	08-Dec-2023	53.75		25,814,311.52
08-Dec-2023	Electronic Money Transfer Levy For 08-DEC-2023- Electronic Money Transfer Levy	0	08-Dec-2023	50.00		25,814,261.52
08-Dec-2023	NIP 00014230101001504122318978 - YOBE STATE LOCAL GOVERNMENT JOINT ACCOUNT (LAC) - BNG PAYMENT MADE FOR THE RELEASE TO PROJECT BY ALL PARTICIPANT ON 10/10/2022	3335	08-Dec-2023		70,000,000.00	25,814,261.52
11-Dec-2023	Electronic Money Transfer Levy For 08-DEC-2023- Electronic Money Transfer Levy	0	11-Dec-2023	50.00		25,814,211.52

11-Dec-2023	Change on 10 page(s) of account statement- OFF CYCLE STATEMENT CHARGES	150020 11-Dec-2023	409.50	58,346,178.45
11-Dec-2023	UIT FROM MACHINA LOCAL GOVERNMENT : TRF001423427360936ADAMMA-ADAMZO STANDARD WITHHOLDING - 0056123121113211353389569778 - 005649039 a-Transfer	150118 11-Dec-2023	18,614,468.75	39,731,697.70
11-Dec-2023	UIT Com 00051123121113211353389569778 - 0042735693 - TRF001423427360936ADAMMA-ADAMZO STANDARD WITHHOLDING - 0056123121113211353389569778 - 005649039 a-Transfer	150118 11-Dec-2023	53.75	39,731,697.95
12-Dec-2023	UIT FROM MACHINA LOCAL GOVERNMENT : TRF001423427360936ADAMMA-ADAMZO STANDARD WITHHOLDING - 0056123121113211353389569778 - 005649039 a-Transfer	101242 12-Dec-2023	25,432,690.00	12,299,007.95
10-Dec-2023	UIT Com 00061123121113211353389569778 - 0042735693 - TRF001423427360936ADAMMA-ADAMZO STANDARD WITHHOLDING - 0056123121113211353389569778 - 005649039 a-Transfer	101246 12-Dec-2023	53.75	12,281,550.20
12-Dec-2023	UIT FROM MACHINA LOCAL GOVERNMENT : TRF001423427360936ADAMMA-ADAMZO STANDARD WITHHOLDING - 0056123121113211353389569778 - 005649039 a-Transfer	101446 12-Dec-2023	300,000.00	11,981,550.20
19-Dec-2023	UIT Com 36001123121113211353389569778 - 0042735693 - TRF001423427360936ADAMMA-ADAMZO STANDARD WITHHOLDING - 0056123121113211353389569778 - 005649039 a-Transfer	105497 12-Dec-2023	53.75	11,981,496.45
13-Dec-2023	UIT FROM MACHINA LOCAL GOVERNMENT : TRF001423427360936ADAMMA-ADAMZO STANDARD WITHHOLDING - 0056123121113211353389569778 - 005649039 a-Transfer	105641 12-Dec-2023	2,250,000.00	9,731,496.45
12-Dec-2023	UIT Com 00051123121113211353389569778 - 0042735693 - TRF001423427360936ADAMMA-ADAMZO STANDARD WITHHOLDING - 0056123121113211353389569778 - 005649039 a-Transfer	105647 12-Dec-2023	53.75	9,731,442.70
28-Dec-2023	Change on 14 page(s) of account statement- OFF CYCLE STATEMENT CHARGES	111915 28-Dec-2023	428.50	9,731,014.20

NOTE: This is a print out of the account statement. It is not a receipt.
 All transactions are subject to audit. If you have any questions, please contact your account manager.
 Thank you for your business. If you have any questions, please contact your account manager.
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Statement generated on Wednesday, April 17, 2024