

Statement of Accounting Policies

1. **Accounting Basis:** The Financial Statements and schedules were prepared under cash basis on historical cost convention.
2. **Assets and Liabilities:** These are stated at their net values, provision for diminution made where supported by verifiable evidence.
3. **Capital Cost:** These are recognized in the year of their occurrence only.
4. **Investment:** The Local Government Council has shares held in various corporate entities. A request to the Yobe Investment Corporation for confirmation as to the status of the investments is receiving attention.

Federation Accounts Allocation Committee (FAAC)

Frame work for Standardization of Accounts Reporting Format

Yobe State Financial Memorandum specifies the basic content of the Financial Statements however, the FAAC in 2004 recommended a framework for the standardization of Accounting Reporting Format for the Federal, States and Local Government for the purposes of comparability. This format has been adopted in this report.

The modified content of the annual financial statements includes:-

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

Jakusko Local Government Council,
Updated Financial Statements for the
Year Ended 31st December, 2021.

Statement No.1: Responsibility for the Financial Statements

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

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

ALH. MODU BULAMA CNA

Treasurer

Date

STATEMENT NO 2:- Integrity Assurance

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

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

Alh. Modu Bulama CNA
Treasurer Jakusko Local Govt.

Sign/Date:.....

Hon. Ahmad Abdullahi Garba Gwayo
Chairman Jakusko Local Govt.

Sign/Date:.....

AUDITOR-GENERAL'S CERTIFICATION

In accordance with the provisions of Edict No.6 of Yobe State 1993 (The Financial Memoranda for Local Government), the Local Government Treasurer is the Chief Accounting Officer and Head of the Finance Department of the Local Government (Sect. 1.13). In addition to his duties of being accountable 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 Cash Accounting bases while it is the duty of the Auditor-General to Audit and form independent opinion on the statements.

Basis of Opinion

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

In accordance with the provisions of Chapter 39.1 of the Financial Memoranda, (Yobe State edict No.6 of 2000). Observations and opinion on the accounts were raised in compliance to the Generally Accepted Auditing Standard Manual for Public Sector Accounting (PSA). Audit appraisal covered the examination of revenue collected, accounting of security documents and payment vouchers for Assets and Services. The basic test for material evidence was systematically planned to give reasonable assurance that, the financial statements are free from material misrepresentation.

Opinion

From analysis of the cash flow for revenues and expenditure which formed the basis of this opinion.

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


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

HIGHLIGHTS OF 2021 FINANCIAL OPERATION

JAKUSKO LOCAL GOVERNMENT COUNCIL

Note	Description	Actual 2021	Financial Budget 2021	Actual 2020
		₦	₦	₦
1	Statutory Allocation	1,561,657,998.62	1,630,364,438.00	1,535,303,031.10
2	Excess Crude Oil	-	-	49,341,041.32
3	Value Added Tax	819,293,136.26	294,433,795.00	439,225,941.11
4	Other FAAC Allocation	114,816,431.95	397,539,032.00	134,703,977.29
	Sub Total	<u>2,495,767,566.83</u>	<u>2,322,337,265.00</u>	<u>2,158,573,990.82</u>
5	Internal Generated Revenue	37,220,880.24	49,915,434.90	17,231,889.00
	Total Receipts	<u>2,532,988,447.07</u>	<u>2,372,252,699.90</u>	<u>2,175,805,879.82</u>
	RECURRENT EXPENDITURE			
	Personnel Cost	634,781,199.00	1,073,293,299.00	698,848,576.35
	Over Head Exp.	42,500,000.00	120,000,000.00	108,789,591.71
	Subventions to Boards/	789,341,123.36	-	897,851,726.05
	Emirate Councils	30,000,000.00	-	35,000,000.00
	Other operating activities	121,359,339.06	509,718,260.00	13,578,617.45
	Sub - Total	<u>1,617,981,661.42</u>	<u>1,703,011,559.00</u>	<u>1,754,068,511.56</u>
	Transfer to Capital Exp.	1,079,245,188.22	669,241,140.90	466,528,886.20
	Total Expenditure	<u>2,697,226,849.64</u>	<u>2,372,252,699.90</u>	<u>2,221,038,566.22</u>
	Net Cash Balance from Operation	(164,238,402.57)	-	-
	Opening 01/01/2021	165,002,285.61	-	49,164,151.41
	Closing 31/12/2021	763,883.04	-	4,377,633.43

STATEMENT No.1

JAKUSKO LOCAL GOVERNMENT COUNCIL

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

Annual Budget 2021	Description	Notes	Actual 2021	Actual 2020
₦			₦	₦
1,630,364,438.00	Statutory Allocation FC	1	1,561,657,998.62	1,535,303,031.10
294,433,795.00	Value Added Tax		819,293,136.26	439,225,941.11
203,453,586.00	Opening Bal./Contributions		-	4,322,495.82
-	Exchange Rate Difference		-	48,551,114.21
-	Solid Minerals		2,221,411.04	2,560,966.20
64,695,148.00	Non Oil revenue		62,758,088.15	6,624,514.66
29,390,298.00	Interventions		3,404,916.75	41,495,959.84
-	Forek Equalization		4,406,268.64	13,661,848.00
45,799,434.00	Exchange Difference		8,719,412.16	-
-	Ecological Fund		33,137,479.95	49,341,041.32
54,200,566.00	Excess Bank Charges		168,855.26	17,487,078.56
<u>2,322,337,265.00</u>	Sub-Total Statutory Allocation		<u>2,495,767,566.83</u>	<u>2,158,573,990.82</u>
18,000,000.00	Direct taxes/Rate	2	14,300,000.00	1,578,405.00
-	Licenses	3		1,000,000.00
1,000,000.00	Fees	4	615,000.00	1,233,879.50
-	Fines	5	-	325,500.00
-	Sales	6	-	-
30,915,434.90	Earnings	7	22,305,880.24	13,094,104.50

Annual Budget 2021	Description	Notes	Actual 2021	Actual 2020
₦			₦	₦
-	Rents on Government Building	8	-	-
-	Rent on Land and other	9	-	-
-	Repayment General		-	-
-	State Share of Revenue		-	-
<u>49,915,434.90</u>	Sub Total Initial Gen. Revenue		<u>37,220,880.24</u>	<u>17,231,889.00</u>
<u>2,372,252,699.90</u>	Total Revenue		<u>2,532,988,447.07</u>	<u>2,175,805,879.82</u>
	PAYMENTS			
1,073,293,299.00	Personnel Cost Salaries	10	634,781,199.00	698,848,576.35
120,000,000.00	Overhead Charges	11	42,500,000.00	108,789,591.71
-	Consolidate Rev. Charges		-	-
	Subvention			
-	SUBEB		352,154,242.26	367,090,408.63
-	PHCMB		219,295,725.49	256,297,331.21
-	Local Govt. Pension Board		186,064,689.75	209,492,185.34
-	Yobe State University		22,000,000.00	20,000,000.00
-	Emirate Councils		30,000,000.00	35,000,000.00
-	1% Admin charge		8,502,936.48	7,986,551.80
-	Training Fund		1,323,529.38	1,985,249.07
509,718,260.00	Other Operation activities		121,359,339.06	48,578,617.45
<u>1,703,011,559.00</u>	Total Recurrent Expenditure		<u>1,617,981,661.42</u>	<u>1,754,068,511.56</u>

Annual Budget 2021	Description	Notes	Actual 2021	Actual 2020
₦			₦	₦
669,241,140.90	Operating Bal.		915,006,785.65	421,737,368.26
-	Appropriation/Transfer		1,080,009,071.26	421,737,368.26
-	Transfer to C.D Fund			-
259,241,140.90	Capital Expenditure Admin Sec.	12	507,245,188.22	95,205,375.08
200,000,000.00	Capital Expenditure Econ. Sec.	13	318,200,000.00	102,720,500.20
200,000,000.00	Capital Exp. Regional Dev.	14	238,000,000.00	100,311,092.00
10,000,000.00	Capital Exp. Social Sec.	15	15,800,000.00	168,286,918.86
<u>669,241,140.90</u>	Total Capital Expenditure		<u>1,079,245,188.22</u>	<u>466,523,886.14</u>
	Net Cash flow from Dev& Inv.			
-	Sales of Fixed Assets		-	-
-	Proceeds of Grants & aids		-	-
-	Proceeds from Financing Activities		-	-
-	Net Increase/Decrease in Cash equivalents Net cash for the year		(164,238,402.57)	-
-	Cash and Equivalents 01/01/2021		165,002,285.61	49,164,151.41
-	Cash and Equivalents 30/12/2021		763,883.04	4,377,633.43
-	Net cash for the year			

Represent by:

Opening Balance		Closing Balance	
REV. ACCT – FBN	489,568.26	REV. ACCT - FBN	
COUNCIL - FBN	200.45	COUNCIL - FBN	
MAIN ACCT. KEYSTONE	2,791,291.77	MAIN ACCT. KEYSTONE - 1009043409	424,617.69
PROJECT – FBN	16,522.91	PROJECT – First Bank - 2013819659	50,536.06
PROJECT – KEYSTONE	1,080,050.14	PROJECT – KEYSTONE - 1009043423	288,729.29
	<u>4,377,633.53</u>		<u>763,883.04</u>
Add. Opening Bal. from Joint Acct.	160,624,652.18		
	<u>165,002,285.71</u>		

STATEMENT No.3

JAKUSKO LOCAL GOVERNMENT COUNCIL

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

Actual 2020	Description	Notes	Actual 2021	Financial Budget 2021	Variance	%
₦			₦	₦	₦	
	Opening balance 01/01/2021		165,002,285.61	-	165,002,285.61	
	Add					
1,535,303,031.10	Statutory Allocation FAAC	1	1,561,657,998.62	1,630,364,438.00	(68,706,439.38)	95%
439,225,941.11	Value Added Tax	1	819,293,136.26	294,433,795.00	524,859,341.26	28%
184,045,018.61	Other Fed. Allocation	1	114,816,431.95	397,539,032.00	(282,722,600.05)	29%
<u>2,158,572,990.82</u>	Sub-Total Statutory Allocation		<u>2,495,767,566.83</u>	<u>2,322,337,265.00</u>	<u>173,430,301.83</u>	107%
	Total		<u>2,660,769,852.44</u>	<u>2,322,337,265.00</u>	<u>338,432,587.44</u>	114%
1,578,405.00	Direct Taxes	2	14,300,000.00	18,000,000.00	(3,700,000.00)	79%
1,000,000.00	Licenses	3	-	-	-	
1,233,879.50	Fees	4	615,000.00	1,000,000.00	(385,000.00)	61%
325,500.00	Fines	5	-	-	-	
-	Sales	6	-	-	-	
13,094,104.50	Earning	7	22,305,880.24	30,915,434.90	(8,609,554.66)	72%
-	Rents on Building	8	-	-	-	
-	Sales sand others	9	-	-	-	
-	State Share of Revenue		-	-	-	
<u>17,231,889.00</u>	Sub-Total I.G.R		<u>37,220,880.24</u>	<u>49,915,434.90</u>	<u>(12,694,554.66)</u>	74%
<u>2,175,805,879.82</u>	Total Revenues		<u>2,697,990,732.68</u>	<u>2,372,252,699.90</u>	<u>325,738,032.78</u>	113%
	Total Fund Available					

Actual 2020	Description	Notes	Actual 2021	Financial Budget 2021	Variance	%
₦			₦	₦	₦	
	Less Expenditure					
897,851,726.05	Subventions		819,341,123.36	-	819,341,123.36	
698,848,576.35	Personnel Cost		634,781,199.00	1,073,293,299.00	(438,512,100.00)	59%
108,789,591.71	Overhead Charges		42,500,000.00	120,000,000.00	(77,500,000.00)	35%
48,578,617.45	Other Operating activities		121,359,339.06	509,718,260.00	(388,358,920.94)	23%
<u>1,754,068,511.56</u>	TOTAL EXPENDITURE		<u>1,617,981,661.42</u>	<u>1,703,011,559.00</u>	<u>(85,029,897.58)</u>	95%
421,737,368.26	OPERATING BALANCE		1,080,009,071.26	669,241,140.90	410,767,930.36	161%
49,164,151.41	ADD OPENING BALANCE		-	-	-	
470,901,525.67	APPROPRIATION/TRANSFER		-	-	-	
466,524,886.24	CON CAPITAL DEW-FUND		1,079,245,188.22	669,241,140.90	410,004,047.32	161%
4,377,633.43	Closing Balance		763,883.04	-	763,883.04	

STATEMENT No.4

JAKUSKO LOCAL GOVERNMENT COUNCIL

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

Actual 2020	Description	Notes	Actual 2021	Budget 2021	Variance
₦			₦	₦	₦
49,164,151.41	Opening balance		165,002,285.61	-	165,002,285.61
	Add Capital Receipts		915,006,785.65	669,241,140.90	245,765,644.75
421,737,368.26	Transfers from Consolidated Revenue Account		-	-	-
-	Aids/Grants		-	-	-
-	Internal /Ext Loan		-	-	-
<u>470,901,519.67</u>	Total Receipts		<u>1,080,009,071.26</u>	<u>669,241,140.90</u>	<u>410,767,930.36</u>
	Less Capital Expenditure		-	-	-
95,205,375.08	Administrative Sect		507,245,188.22	259,241,140.90	248,004,047.32
102,720,500.20	Economic Sector		318,200,000.00	200,000,000.00	118,200,000.00
-	Law and Justice		-	-	-
100,311,092.00	Regional Dev. Sector		238,000,000.00	200,000,000.00	38,000,000.00
168,286,918.86	Social Sector		15,800,000.00	10,000,000.00	5,800,000.00
<u>466,523,886.14</u>	Total Expenditure		<u>1,079,245,188.22</u>	<u>669,241,140.90</u>	<u>410,004,047.32</u>
4,377,633.43	Closing Balance		763,883.04	-	763,883.04

JAKUSKO LOCAL GOVERNMENT COUNCIL

NOTE 1: STATUTORY ALLOCATION

S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
1	Statutory Allocation	11010101 – 11010101	1,630,364,438.00	1,561,657,998.62	68,706,439.38
2	State Allocation	11010102 – 11010102	35,000,000.00	-	35,000,000.00
3	Value Added Tax	11010201 – 11010201	294,433,795.00	819,293,136.26	(524,859,341.26)
4	Excess Crude Oil	11010303 – 11010303	-	-	-
5	Other FAAC Receipt	11010401 - 11011101	362,539,032.00	114,816,431.95	247,722,600.05
Total			<u>2,322,337,265.00</u>	<u>2,495,767,566.83</u>	<u>(173,430,301.83)</u>

JAKUSKO LOCAL GOVERNMENT COUNCIL

NOTE 2: TAXES AND RATES

DETAILS OF RECURRENT REVENUES FOR TAXES AND RATES					
S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
1	Community/Poll Taxes	12010101	-	-	-
2	Arrears of Community/Poll Taxes	12010104	-	-	-
3	Development Tax/Levy	12010105	-	-	-
4	Arrears of Development Levy/Taxes	12010106	-	-	-
5	Cattle Levy/Taxes	12010107	15,000,000.00	13,300,000.00	1,700,000.00
6	Arrears of Cattle Levy/Taxes	12010108	-	-	-
7	Other Social Services Tax (e.g. Electricity, Water, or Night Guard)	12010109	-	-	-
8	Arrears of other Social Services Tax (e.g. Electricity, Water, or Night Guard)	12010110	-	-	-
9	Tenement Rate	12010111	-	-	-
10	Penalty for Tenement Rate	12010112	-	-	-
11	Arrears of Tenement Rate	12010113	-	-	-
12	Ground Rates	12010114	3,000,000.00	1,000,000.00	2,000,000.00
13	Federal Government Grant in lieu of Tenement Rate	12010115	-	-	-
14	State Government Grant in lieu of Tenement Rate	12010116	-	-	-
15	Other Personal Taxes/Rates not elsewhere defined.	12010117	-	-	-
Total			<u>18,000,000.00</u>	<u>14,300,000.00</u>	<u>3,700,000.00</u>

JAKUSKO LOCAL GOVERNMENT COUNCIL

NOTE 3: LICENSES - GENERAL

LICENSES-GENERAL					
S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
1	Goldsmith/Gold Dealers Licenses	12020102	-	-	-
2	Radio/Television Licenses	12020105	-	-	-
3	Boats & Canoe/Small Craft Licenses	12020107	-	-	-
4	Registration of Voluntary Organizations	12020109	-	-	-
5	Inland Water-Way Licenses	12020110	-	-	-
6	Bakery House Licenses	12020111	-	-	-
7	Bicycle Licenses and Hire Permits	12020112	-	-	-
8	Brick Making, etc. Licenses	12020113	-	-	-
9	Cart/Truck Licenses	12020114	-	-	-
10	Dane Gun Licensing	12020115	-	-	-
11	Cattle Dealers Licenses	12020116	-	-	-
12	Dried Fish/Meat Licenses	12020117	-	-	-
13	Pet/Dog Licenses	12020118	-	-	-
14	Fishing Permits	12020119	-	-	-
15	Hawking Permits	12020120	-	-	-
16	Hunting Permits	12020121	-	-	-
17	Produce Buying Licenses	12020122	-	-	-
18	Animal Health Certificate Licenses	12020123	-	-	-

LICENSES-GENERAL					
S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
19	Abattoir/Slaughter Licenses	12020124	-	-	-
20	Renewal of Fishing Licenses	12020125	-	-	-
21	Hiring Licenses	12020126	-	-	-
22	Boreholes Drilling Licenses	12020128	-	-	-
23	Cinematography Licenses	12020130	-	-	-
24	Liquor Licenses	12020131	-	-	-
25	Trade Permits Licenses	12020137	-	-	-
26	Tent at Sea Beach Permits	12020138	-	-	-
27	Open Air Preaching Permits	12020139	-	-	-
28	Minor Industrial Licenses	12020140	-	-	-
29	Auctioneers Licenses	12020141	-	-	-
30	Petty Traders Licenses	12020142	-	-	-
31	Pit Sawing Licenses	12020143	-	-	-
32	Felling and Trees Licenses	12020144	-	-	-
33	Saw Mill Licenses	12020145	-	-	-
34	Brown Sugar Machine Licenses	12020146	-	-	-
35	Photo Studio Licenses	12020147	-	-	-
36	Welding Machine Licenses	12020148	-	-	-
37	Electric (Radio/Television) Workshop Licenses	12020149	-	-	-
38	Blacksmith Workshop Licenses	12020150	-	-	-
39	Wood Making/Carpentry Workshop Licenses	12020151	-	-	-

LICENSES-GENERAL					
S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
40	Battery Charge Workshop Licenses	12020152	-	-	-
41	Printing Press Licenses	12020153	-	-	-
42	Panel Beaters Licenses	12020154	-	-	-
43	Vulcanizes Licenses	12020155	-	-	-
44	Vehicle Spare Parts Licenses	12020156	-	-	-
45	Phone Repairs Licenses	12020157	-	-	-
46	Clock/Watch Repairs Licenses	12020158	-	-	-
47	Cloth Dyers Licenses	12020159	-	-	-
48	Registration of laundries and Dry Cleaners Licenses	12020160	-	-	-
49	Building Materials Licenses	12020161	-	-	-
50	Surface Tank Kerosene Licenses	12020162	-	-	-
51	Sewing Institute Licenses	12020163	-	-	-
52	Hair Dressing/Barbing/Plating/ Painting Licenses	12020164	-	-	-
53	Advertisement Rate/ Licenses	12020165	-	-	-
54	Security Institute Licenses	12020166	-	-	-
55	Patent Medicine Licenses	12020167	-	-	-
56	Kiosks Licenses	12020168	-	-	-
57	Entertainment Drumming and Temporary Booth Permits	12020169	-	-	-
58	Noise Control Permits	12020170	-	-	-
59	Bathing House Licenses	12020171	-	-	-
60	Cold Room Licenses	12020172	-	-	-

LICENSES-GENERAL					
S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
61	Motorcycle Permits	12020173	-	-	-
62	Native Liquor Licenses	12020174	-	-	-
63	Cigarette Licenses	12020175	-	-	-
64	Squatters Permits	12020176	-	-	-
65	Butchers Licenses	12020177	-	-	-
66	Registration of Night Soil Contractors	12020178	-	-	-
67	Ingredients Grinding Mill Licenses	12020179	-	-	-
68	Photo Stating, Typing Institute Licenses	12020180	-	-	-
69	Other Licenses not elsewhere defined	12020181	-	-	-
Total			-	-	-

JAKUSKO LOCAL GOVERNMENT COUNCIL

NOTE 4: FEES – GENERAL

FEES-GENERAL					
S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
1	Trade Union Fees	12020404	-	-	-
2	General Contractors Registration Fees	12020417	-	-	-
3	Marriage Registration/Divorce Fees	12020418	-	-	-
4	Attestation of Bachelorhood & Spinsterhood Fees	12020419	-	-	-
5	Disinfection of Produce Fees	12020425	-	-	-
6	Court Summons Fees	12020426	-	-	-
7	Tenders Fees	12020427	-	-	-
8	Billboard Advertisement Fees	12020436	-	-	-
9	Association Fees	12020442	-	-	-
10	Births and Deaths Registration Fees	12020443	-	-	-
11	Burial Fees	12020444	-	-	-
12	Change of Ownership Fees	12020445	-	-	-
13	Agricultural/Veterinary Services Fees	12020446	-	-	-
14	Development Levies	12020448	-	-	-
15	Business/Trade Operating Fees	12020449	-	-	-
16	Inspection Fees	12020450	-	-	-
17	Timber & Forests Fees	12020451	-	-	-
18	Application Fees	12020453	-	-	-

FEES-GENERAL					
S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
19	Parking Fees	12020454	-	-	-
20	Produce Buying Fees	12020455	-	-	-
21	Forestry and Fuel Exploitation Fees	12020456	-	-	-
22	Rice/Mill/Cassava Grinding Fees	12020457	-	-	-
23	Painting, Spraying and Sign Writing Workshop Fees	12020458	-	-	-
24	Motor Mechanic/Car Wash Depot Fees	12020459	-	-	-
25	Block Making Machines Fees	12020460	-	-	-
26	Survey Fees	12020461	-	-	-
27	Estate Agent Fees	12020462	-	-	-
28	Customary Right of Occupancy Fees	12020463	-	-	-
29	Commission on Transfer of Plot/Property	12020464	-	-	-
30	Approval of Building Plan Fees	12020465	-	-	-
31	Mortgage Sub-Lease Approval Fees	12020466	-	-	-
32	Landing Fees	12020467	-	-	-
33	Business Premises/Workshop Fees	12020468	-	-	-
34	Club/Associations Registration Fees	12020469	-	-	-
35	Corn Grinding Mill Fees	12020470	-	-	-
36	Payments in lieu of Registration Notices	12020471	-	-	-
37	Mortuary, Hears, and Cemetery	12020472	-	-	-
38	Local Government Certificate of Origin	12020473	730,000.00	390,000.00	340,000.00
39	Farmers Registration	12020474	-	-	-

FEES-GENERAL					
S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
40	Registration of Vehicles	12020475	-	-	-
41	Eating House License Fees	12020476	-	-	-
42	Entertainment and Drumming Fees	12020477	-	-	-
43	Night Soil Disposal/Depot Fees	12020478	-	-	-
44	Learning Driving Tests Fees	12020479	-	-	-
45	Bus/Commercial Vehicle/Taxi Permit Fees	12020480	-	-	-
46	Palm Wine Tappers/Sellers Fees	12020481	-	-	-
47	Wharf/Canoe Landing Fees	12020482	-	-	-
48	Toll Gate/Stadium Fees	12020483	-	-	-
49	Slaughter Fees	12020484	120,000.00	100,000.00	20,000.00
50	Abattoir Fees	12020485	-	-	-
51	Registration for Meat Van Fees	12020486	-	-	-
52	Naming of Street Registration Fees	12020487	-	-	-
53	Mobile Sales Promotion Fees	12020488	-	-	-
54	Dislodging of Septic Tank Charges	12020489	-	-	-
55	Registration of Septic Tank Dislodging Fees	12020490	-	-	-
56	Pest Control and Disinfectant Fees	12020491	-	-	-
57	Vault Fees	12020492	-	-	-
58	Dispensary and Maternity Fees	12020493	-	-	-
59	Laboratory Test Fees	12020494	-	-	-
60	Environmental Sanitation Fees	12020495	-	-	-
61	Sand Dredging Fees	12020496	150,000.00	125,000.00	25,000.00
62	Sand, Granite, Iron Rod Sellers Fees	12020497	-	-	-
63	Irrigation Scheme Fees/Charges	12020498	-	-	-
64	Other Fees not elsewhere defined	12020499	-	-	-
Total			<u>1,000,000.00</u>	<u>615,000.00</u>	<u>385,000.00</u>

JAKUSKO LOCAL GOVERNMENT COUNCIL

NOTE 5: FINES – GENERAL

FINES GENERAL					
S/N	Revenue Type	New/IPSAS	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
1	Fine/Penalties	12020501	-	-	-
2	Towing of Vehicles	12020502	-	-	-
3	Fine on Overdue and Lost Library Books	12020503	-	-	-
4	Impounding of Animal Fines	12020504	-	-	-
5	Sanitation Defaulters Fines	12020505	-	-	-
6	Other Fines not elsewhere defined	12020506	-	-	-
Total			-	-	-

JAKUSKO LOCAL GOVERNMENT COUNCIL

NOTE 6: SALES – GENERAL

SALES GENERAL					
S/N	Revenue Type	New/IPSAS	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
1	Sales of Journal and Publications	12020601	-	-	-
2	Proceeds from Sales of Consumer Goods/Haulage	12020602	-	-	-
3	Sale of ID Cards	12020603	-	-	-
4	Sales of Unserviceable Stores/Scraps/Unserviceable items	12020604	-	-	-
5	Sales of Vaccines	12020605	-	-	-
6	Sales of Consultancy/Registration Forms	12020607	-	-	-
7	Sales of Improved Seeds/Chemicals	12020608	-	-	-
8	Proceeds from Sales of Farm Produce	12020609	-	-	-
9	Proceeds from Sales of Goods by Public Auctions	12020610	-	-	-
10	Proceeds from Sales of Government Vehicles	12020611	-	-	-
11	Proceeds from Sales of Drugs and medications	12020612	-	-	-
12	Sales of Government Buildings	12020614	-	-	-
13	Sales of Uniforms	12020615	-	-	-
14	Sales of Emblems	12020616	-	-	-
15	Sales of Stores	12020617	-	-	-
16	Other Sales not elsewhere defined	12020617	-	-	-
Total			-	-	-

JAKUSKO LOCAL GOVERNMENT COUNCIL

NOTE 7: EARNING – GENERAL

EARNING GENERAL					
S/N	Revenue Type	New/IPSAS	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
1	Earnings from Consultancy Services	12020701	-	-	-
2	Earnings from Laboratory Services	12020702	-	-	-
3	Earning from Hire of Plants and Equipment	12020703	-	-	-
4	Earnings from Use of Government Vehicles	12020704	-	-	-
5	Earning from Use of Government Halls	12020705	-	-	-
6	Earning from Toll Gates	12020706	-	-	-
7	Earnings from Medical Services	12020707	-	-	-
8	Earnings from Agricultural produce	12020708	-	-	-
9	Earnings from Tourism/Culture/Arts Centers	12020709	-	-	-
10	Earnings from Guest Houses	12020710	-	-	-
11	Earnings from Commercial/Industrial Activities	12020711	-	-	-
12	Earnings from Markets	12020712	500,000.00	210,000.00	290,000.00
13	Earnings from Motor Parks	12020713	500,000.00	300,000.00	200,000.00
14	Earnings from Shops and Shopping Centers	12020714	10,000,000.00	8,000,000.00	2,000,000.00
15	Earnings from Transport Services (Mass Transit)	12020715	15,000,000.00	11,000,000.00	4,000,000.00
16	Earning from Tipper and Tractors	12020716	3,000,000.00	2,300,000.00	700,000.00
17	Earning from Sign Posts	12020717	-	-	-
18	Earnings from GSM Operators	12020718	-	-	-

EARNING GENERAL					
S/N	Revenue Type	New/IPSAS	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
19	Earnings from Grinders	12020719	-	-	-
20	Earnings from Low Boards	12020720	-	-	-
21	Earnings from Compressed Earth Bricks	12020721	-	-	-
22	Earnings Slaughter House	12020722	300,000.00	80,000.00	220,000.00
23	Earning from Cattle Markets	12020723	815,000.00	215,000.00	600,000.00
24	Earnings from Goats and Sheep Markets	12020724	800,434.90	200,880.24	599,554.66
25	Other Earnings not elsewhere defined	12020725	-	-	-
Total			<u>30,915,434.90</u>	<u>22,305,880.24</u>	<u>8,609,554.66</u>

JAKUSKO LOCAL GOVERNMENT COUNCIL

NOTE 8: BUILDING – GENERAL

BUILDING GENERAL					
S/N	Revenue Type	New/IPSAS	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
1	Rent on Government Quarters	12020801	-	-	-
2	Rent on Government Offices	12020802	-	-	-
3	Rent on Government Buildings	12020803	-	-	-
4	Rent on Conference/Civic Centers	12020804	-	-	-
5	Rent on Buildings sat Aerodromes	12020805	-	-	-
6	Rent on Local Government Guest House	12020806	-	-	-
Total			-	-	-

JAKUSKO LOCAL GOVERNMENT COUNCIL

NOTE 9: RENT ON LAND & OTHERS – GENERAL

RENT ON LAND & OTHERS GENERAL					
S/N	Revenue Type	New/IPSAS	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
1	Rent on Government Land	12020901	-	-	-
2	Rents and Premium on Allocations of Land	12020903	-	-	-
3	Rents of Plots and Sites Services programme	12020904	-	-	-
4	Lease Rentals	12020905	-	-	-
5	Rents on Government Property (Quarters)	12020906	-	-	-
6	Rents on Government property (Buildings other than Quarters)	12020907	-	-	-
7	Rents from Landed property	12020908	-	-	-
Total			-	-	-

JAKUSKO LOCAL GOVERNMENT COUNCIL

NOTE 10: PERSONNEL COST

DOMESTIC GRANTS					
S/N	Description	Code	Budgeted 2021	Actual 2021	Variance 2021
			₦	₦	₦
1	Basic Salaries	21010101	697,640,644.35	412,607,779.35	285,032,865.00
2	Allowances General	21020101-7	346,459,076.92	204,907,371.04	141,551,705.88
3	2.75 YCHMB Contribution	21020201	29,193,577.73	17,266,048.61	11,927,529.12
Total			<u>1,073,293,299.00</u>	<u>634,781,199.00</u>	<u>438,512,100.00</u>

JAKUSKO LOCAL GOVERNMENT COUNCIL

NOTE 11: OVERHEAD/SUBVENTION EXPENDITURE

S/N	Description	Code	Budgeted 2021	Actual 2021	Variance 2021
			₦	₦	₦
1	Office Materials and Supplies	22020301	10,000,000.00	2,550,000.00	7,450,000.00
2	Minor Motor Vehicle Maintenance	22020401	5,000,000.00	2,000,000.00	3,000,000.00
3	Minor Road Maintenance	22020413	-	-	-
4	Security Service Coverage	22020601	245,000,000.00	21,000,000.00	224,000,000.00
5	Sanitation Services	22020607	10,000,000.00	1,500,000.00	8,500,000.00
6	Plans/Generator fuel cost	22020803	40,000,000.00	32,500,000.00	7,500,000.00
7	Staff Welfare packages	22020807	10,000,000.00	2,000,000.00	8,000,000.00
8	Meetings Entertainment	22021026	2,000,000.00	750,000.00	1,250,000.00
9	Contingencies	22021029	200,000,000.00	98,879,339.06	101,120,660.94
10	Press and Public relations	22021030	1,000,000.00	200,000.00	800,000.00
11	Subvention General	22050104	-	819,341,123.36	(819,341,123.36)
12	Local travel and transport training	22020101	1,000,000.00	480,000.00	520,000.00
13	Local travel and transport others	22020102	-	-	-
14	Electrical charges	22020201	2,000,000.00	-	2,000,000.00
15	Water rates	22020204	-	-	-
16	Other Utility Charges	22020210	-	-	-
17	Uniform and other Clothing	22020309	1,000,000.00	-	1,000,000.00
18	Minor office furniture maintenance	22020402	5,000,000.00	1,000,000.00	4,000,000.00

S/N	Description	Code	Budgeted 2021	Actual 2021	Variance 2021
			₦	₦	₦
19	Minor Office Building/Residential Quarters Maintenance	22020403	-	-	-
20	Other Maintenance Service	22020406	-	-	-
21	Minor Sea Boat Maintenance	22020408	-	-	-
22	Minor Market/Public Maintenance	22020412	-	-	-
23	Workshop, Conference/Seminars	22020503	8,000,000.00	1,000,000.00	7,000,000.00
24	Minor Fumigation Service	22020610	-	-	-
25	Agricultural Consulting Services	22020707	-	-	-
26	Sea Boat Fuel Cost	22020805	-	-	-
27	Spotting Activities	22021009	-	-	-
28	Foreign Scholarship	22021020	89,718,260.00	-	89,718,260.00
Total			<u>629,718,260.00</u>	<u>983,200,462.42</u>	<u>(353,482,202.42)</u>

JAKUSKO LOCAL GOVERNMENT COUNCIL

NOTE 12: ADMINISTRATIVE SECTOR EXPENDITURE

ECON CODE	Description	GEO CODE	Budgeted 2021	Actual 2021	Variance 2021
			₦	₦	₦
23030131	Renovation of Government lodge	23530900	100,000,000.00	210,000,000.00	(110,000,000.00)
23030131	Cont. of Chairman/Staff Housing	23530900	120,000,000.00	257,245,188.22	(137,245,188.22)
23050261	Purchase of TOYOTA Hilux	23530900	39,241,140.90	40,000,000.00	(758,859.10)
23010114	Purchase of Power Generator	23530900	-	-	-
23050244	Const./Provision of Library	23530904	-	-	-
Total			<u>259,241,140.90</u>	<u>507,245,188.22</u>	<u>(248,004,047.32)</u>

JAKUSKO LOCAL GOVERNMENT COUNCIL

NOTE 13: ECONOMIC SECTOR EXPENDITURE

ECON CODE	Description	GEO CODE	Budgeted 2021	Actual 2021	Variance 2021
			₦	₦	₦
23020103	Completion of Electrification from Jamel to Jaba	23530905	200,000,000.00	318,200,000.00	(118,200,000.00)
Total			<u>200,000,000.00</u>	<u>318,200,000.00</u>	<u>(118,200,000.00)</u>

JAKUSKO LOCAL GOVERNMENT COUNCIL

NOTE 14: REGIONAL DEVELOPMENT SECTOR

ECON CODE	Description	GEO CODE	Budgeted 2021	Actual 2021	Variance 2021
			₦	₦	₦
23020151	Construction of Youth CD and Centre Event Hall at Jakusko	23530900	200,000,000.00	174,466,138.00	25,533,862.00
23020177	Drilling of Borehole with accessories and Overhead Tank at Muguram Ward (2)	23530909	-	63,533,862.00	(63,533,862.00)
Total			<u>200,000,000.00</u>	<u>238,000,000.00</u>	<u>(38,000,000.00)</u>

JAKUSKO LOCAL GOVERNMENT COUNCIL

NOTE 15: SOCIAL SECTOR EXPENDITURE

ECON CODE	Description	GEO CODE	Budgeted 2021	Actual 2021	Variance 2021
			₦	₦	₦
23030105	Rehabilitation of Health Centre at Dumbari	23530902	10,000,000.00	15,800,000.00	(5,800,000.00)
Total			<u>10,000,000.00</u>	<u>15,800,000.00</u>	<u>(5,800,000.00)</u>

NOTE TO THE FINANCIAL STATEMENT
FEDERATION ALLOCATION (FAAC)

Code	Description	
	A) Share of Statutory Allocation from FAAC 2021	₦
11010101 – 11010101	Net Share of Statutory Allocation	1,561,657,998.62
11010201 – 11010201	Share of Value Added Tax	819,293,136.26
11010303 – 11010303	Share of Ecological Fund	33,137,479.95
	Share of Good Value	-
	Share of Solid Mineral	2,221,411.04
	Share of Non Oil Revenue	62,758,088.15
	Federal Intervention	3,404,916.75
	Forex Equalization	4,406,268.64
	Share of Exchange Difference	8,719,412.16
	Share of Excess Bank Charges	168,855.26
	Total Gross FAAC	<u>2,495,767,566.83</u>
	B) Share of Statutory Allocation from FAAC 2020	
11010101 – 11010101	Net Share of Statutory Allocation	1,535,303,031.10
11010201 – 11010201	Share of Value Added Tax	439,225,941.11
11010303 – 11010303	Share of Excess Crude Oil	49,341,041.32
	Share of Good Value	4,322,495.82
	Share of Solid Mineral	2,560,966.20
	Share of Non Oil Revenue	6,624,514.66
	Federal Intervention	41,495,959.84
	Forex Equalization	13,661,848.00
	Share of Exchange Difference	-
	Share of Excess Bank Charges	17,487,078.56
	Total Gross FAAC	<u>2,110,022,876.61</u>



Dear Jakusko Local Govt Revenue A/C

JAKUSKO LOCAL GOVT, YOBE STATE,

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

Account No:	2013819659	Pending Debit:	(0.00)
Account Name:	JAKUSKO LOCAL GOVT REVENUE A/C	Available Balance:	183,042.56
Account Type:	LOCAL GOVT CURRENT ACCOUNT	Total Credit:	4,965,000.00
Currency:	NGN	Total Debit:	5,404,032.20

Trans Date	Ref. Number	Transaction Details	Value Date	Withdrawal(DR)	Deposit(CR)	Balance
		Opening Balance				489,568.26
05-Jan-2021		FBNMOBILE:ABUBAKAR MUSA/Muguram	05-Jan-2021	0.00	100,000.00	589,568.26
05-Jan-2021		FBNMOBILE:ABUBAKAR MUSA/Jakusko District	05-Jan-2021	0.00	100,000.00	689,568.26
05-Jan-2021		FBNMOBILE:ABUBAKAR MUSA/Market	05-Jan-2021	0.00	20,000.00	709,568.26
06-Jan-2021		STAMPDUTY on 3 TXNS FRM 05-01-2021 to 05-01-2021	06-Jan-2021	150.00	0.00	709,418.26
07-Jan-2021		JAKUSKO LOCAL GOVERNMENT ACCOUNT	07-Jan-2021	500,000.00	0.00	209,418.26
12-Jan-2021		FBNMOBILE:ABUBAKAR MUSA/MKT	12-Jan-2021	0.00	60,000.00	269,418.26
13-Jan-2021		STAMPDUTY on 1 TXNS FRM 12-01-2021 to 12-01-2021	13-Jan-2021	50.00	0.00	269,368.26
14-Jan-2021		FBNMOBILE:ABUBAKAR MUSA/THU	14-Jan-2021	0.00	10,000.00	279,368.26
14-Jan-2021		FBNMOBILE:ABUBAKAR MUSA/MKT	14-Jan-2021	0.00	15,000.00	294,368.26
14-Jan-2021		SUNTALMA LAWAN	14-Jan-2021	270,000.00	0.00	24,368.26
15-Jan-2021		STAMPDUTY on 2 TXNS FRM 14-01-2021 to 14-01-2021	15-Jan-2021	100.00	0.00	24,268.26
15-Jan-2021		FBNMOBILE:ABUBAKAR MUSA/Forestry	15-Jan-2021	0.00	20,000.00	44,268.26
15-Jan-2021		MAINA DUCHI MAM	15-Jan-2021	0.00	20,000.00	64,268.26
18-Jan-2021		STAMPDUTY on 2 TXNS FRM 15-01-2021 to 15-01-2021	18-Jan-2021	100.00	0.00	64,168.26
19-Jan-2021		FBNMOBILE:ABUBAKAR MUSA/MKT	19-Jan-2021	0.00	20,000.00	84,168.26
20-Jan-2021		STAMPDUTY on 1 TXNS FRM 19-01-2021 to 19-01-	20-Jan-2021	50.00	0.00	84,118.26

Trans Date	Ref. Number	Transaction Details	Value Date	Withdrawal(DR)	Deposit(CR)	Balance
23-Nov-2021		ELEC MONEY TRSF LEVY-1 TXNS: 22-11-21 TO 22-11-21	23-Nov-2021	50.00	0.00	143,236.56
23-Nov-2021		FBNMOBILE:ABUBAKAR MUSA/MKT	23-Nov-2021	0.00	50,000.00	193,236.56
24-Nov-2021		ELEC MONEY TRSF LEVY-1 TXNS: 23-11-21 TO 23-11-21	24-Nov-2021	50.00	0.00	193,186.56
24-Nov-2021		FBNMOBILE:ABUBAKAR MUSA/River Sand	24-Nov-2021	0.00	40,000.00	233,186.56
25-Nov-2021		ELEC MONEY TRSF LEVY-1 TXNS: 24-11-21 TO 24-11-21	25-Nov-2021	50.00	0.00	233,136.56
25-Nov-2021		FBNMOBILE:ABUBAKAR MUSA/MKT	25-Nov-2021	0.00	50,000.00	283,136.56
26-Nov-2021		ELEC MONEY TRSF LEVY-1 TXNS: 25-11-21 TO 25-11-21	26-Nov-2021	50.00	0.00	283,086.56
26-Nov-2021		FT/MOHAMMED DUGU ALHAJI	26-Nov-2021	200,000.00	0.00	83,086.56
29-Nov-2021		FBNMOBILE:ABUBAKAR MUSA/MASS TRANSIT	28-Nov-2021	0.00	28,000.00	111,086.56
30-Nov-2021		ELEC MONEY TRSF LEVY-1 TXNS: 29-11-21 TO 29-11-21	30-Nov-2021	50.00	0.00	111,036.56
06-Dec-2021		FBNMOBILE:ABUBAKAR MUSA/MKT	06-Dec-2021	0.00	150,000.00	261,036.56
07-Dec-2021		ELEC MONEY TRSF LEVY-1 TXNS: 06-12-21 TO 06-12-21	07-Dec-2021	50.00	0.00	260,986.56
16-Dec-2021		BRANCHSTMT:Charge: Statement charges	16-Dec-2021	140.00	0.00	260,846.56
16-Dec-2021		BRANCHSTMT:Charge: VAT charges on Statement	16-Dec-2021	10.50	0.00	260,836.06
17-Dec-2021		FBNMOBILE:ABUBAKAR MUSA/Gwayo Market	17-Dec-2021	0.00	15,000.00	275,836.06
20-Dec-2021		ELEC MONEY TRSF LEVY-1 TXNS: 17-12-21 TO 17-12-21	20-Dec-2021	50.00	0.00	275,786.06
20-Dec-2021		FBNMOBILE:ABUBAKAR MUSA/Lafiya	20-Dec-2021	0.00	37,000.00	312,786.06
20-Dec-2021		FBNMOBILE:ABUBAKAR MUSA/Zabudum	20-Dec-2021	0.00	8,000.00	320,786.06
21-Dec-2021		ELEC MONEY TRSF LEVY-1 TXNS: 20-12-21 TO 20-12-21	21-Dec-2021	50.00	0.00	320,736.06
21-Dec-2021		FBNMOBILE:ABUBAKAR MUSA/MUGURAM	21-Dec-2021	0.00	50,000.00	370,736.06
21-Dec-2021		FBNMOBILE:ABUBAKAR MUSA/KATAMMA	21-Dec-2021	0.00	25,000.00	395,736.06
22-Dec-2021		ELEC MONEY TRSF LEVY-2 TXNS: 21-12-21 TO 21-12-21	22-Dec-2021	100.00	0.00	395,636.06
23-Dec-2021		FBNMOBILE:ABUBAKAR MUSA/MUGURAM DS	23-Dec-2021	0.00	45,000.00	440,636.06
23-Dec-2021		FT/LAWAN SUNTALMA YUSUFARI	23-Dec-2021	170,000.00	0.00	270,636.06
23-Dec-2021		FT/MULTIPLE_TRFS/LAWAN SUNTALMA YUSUFARI_LAWAN SUN	23-Dec-2021	130,000.00	0.00	140,636.06
23-Dec-2021		FT/MULTIPLE_TRFS/LAWAN SUNTALMA YUSUFARI_LAWAN SUN	23-Dec-2021	100,000.00	0.00	40,636.06
23-Dec-2021		FBNMOBILE:ABUBAKAR MUSA/Muguram District	23-Dec-2021	0.00	10,000.00	50,636.06
24-Dec-2021		ELEC MONEY TRSF LEVY-2 TXNS: 23-12-21 TO 23-12-21	24-Dec-2021	100.00	0.00	50,536.06
		Closing Balance				50,536.06

Did you
Know?

FirstBank
SINCE 1894



POTISKUM MOHAMMED IDRI (C08) BRANCH

KEYSTONE BANK LIMITED

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Date	V. Date	Narration	Ref	Debit	Credit	Balance
30Dec21	30Dec21	Amount - NGN37602595.56 NIPFTDC - NGN44.28 - VAT - NGN3.75 AC-NGN1765100010001 KIP:ACCES/0776403414/JAKUSKO LOCAL GOVT MAIN ACCT-SALARY/TRF BY JAKUSKO LOCAL GOVT MAIN ACCT-SALA AKUSKO LOCAL GOVT MAIN ACCT-SALA Txn Amount - NGN37602595.56 NIPFTDC - NGN44.28 - VAT - NGN3.75		53.75		424,641.69
30Dec21	30Dec21	SMS CHARGES X 3 KIP:ACCES 0776 403414 JAKUSKO LOCAL GOVT MAIN ACCT-SALARY TRF BY JAKUSKO LOTxn		12.00		424,629.69
30Dec21	30Dec21	Amount - NGN12.00 - - VAT - SMS CHARGES X 3 KIP:ACCES 0776 403414 JAKUSKO LOCAL GOVT MAIN ACCT-SALARY TRF BO JAKUSKO LOTxn Amount - NGN12,00 - - VAT - Closing Balance . . .		12.00		424,617.69

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		KIP:SKYE/170113067/JAKUSKO LOCA L GOVT- PROJECT ACCOUNT/TRF BO JAKUSKO LOCAL GOVT- PROJECT ACCOU KUSKO LOCAL GOVT- PROJECT ACCOU Txn Amount - NGN 500000.00 NIPFTDC - NGN44.28 - VAT - NGN3.75	53.75	1,788,788.29
30Dec21	30Dec21	KIP:SKYE/170113067/JAKUSKO LOCA L GOVT- PROJECT ACCOUNT/TRF BO JAKUSKO LOCAL GOVT- PROJECT ACCOU KUSKO LOCAL GOVT- PROJECT ACCOUTxn Amount - NGN1500000.00 NIPFTDC - NGN44.28 - VAT - NGN3.75	1,500,000.00	288,788.29
30Dec21	30Dec21	SMS CHARGES X 3 TRF BY JAKUSKO LOCAL GOVT- PROJECT Txn Amount - NGN12.00 - - VAT -	12.00	288,777.29
30Dec21	30Dec21	SMS CHARGES X 3 TRF BY JAKUSKO LOCAL GOVT- PROJECT Txn Amount - NGN12.00 - - VAT -	12.00	288,765.29
30Dec21	30Dec21	SMS CHARGES X 3 KIP:SKYE 17901 13067 JAKUSKO LOCAL GOVT- PROJ ECT ACCOUNT TRF BO JAKUSKO LOCTxn Amount - NGN 12.00 - - VAT -	12.00	288,753.29
31Dec21	31Dec21	SMS Charge BO JAKUSKO LOCAL GOV T- PROJECT Txn Amount - NGN12.00 - - VAT -	12.00	288,741.29
31Dec21	31Dec21	SMS Charge IP:ZENITH/1015351190/JA KUSKO LOCAL GOVT- PROJECT ACCOUNT/T Txn Amount - NGN12.00 - - VAT -	12.00	288,729.29
		Closing Balance . . .		288,729.29

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