

### **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:-

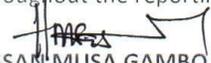
- (i) Cash Flow Statement
- (ii) Statement of Assets and Liabilities
- (iii) Statement of Consolidated Revenue Fund
- (iv) Statement of Capital Development Funds and
- (v) Notes to the Financial Statements

Potiskum Local Government Council,  
Updated Financial Statements for the  
Year Ended 31<sup>st</sup> December, 2021.

**Statement No.1: Responsibility for the Financial Statements**

These Financial Statements have been prepared for the operations of Potiskum 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.

  
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HASSAN MUSA GAMBO

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 reflect the financial position of the Local Government as at 31<sup>st</sup> December, 2021 and its operations for the year.

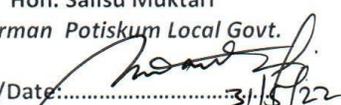
Hassan Musa Gambo  
Treasurer Potiskum Local Govt.

Sign/Date:.....

  
.....  
31/5/22

Hon. Salisu Muktari  
Chairman Potiskum Local Govt.

Sign/Date:.....

  
.....  
31/5/22

### 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 31<sup>st</sup> December, 2021.

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

**HIGHLIGHTS OF 2021 FINANCIAL OPERATION  
POTISKUM LOCAL GOVERNMENT COUNCIL**

<b>Note</b>	<b>Description</b>	<b>Actual 2021</b>	<b>Final Budget 2021</b>	<b>Actual 2020</b>
1	Statutory Allocation	1,345,435,814.40	1,413,196,081.00	1,327,266,104.30
2	Excess Crude Oil	-	35,000,000.00	42,768,699.21
3	Value Added Tax	786,202,955.76	628,641,642.00	420,519,730.98
4	Other FAAC Allocation	105,905,199.52	168,232,743.00	116,761,092.42
	<b>Sub Total</b>	<b><u>2,237,543,969.68</u></b>	<b><u>2,245,070,466.00</u></b>	<b><u>1,907,315,626.91</u></b>
4.	Internal Generated Revenue	88,724,467.26	95,787,687.60	45,499,726.00
	<b>Total Receipts</b>	<b><u>2,326,268,436.94</u></b>	<b><u>2,340,858,153.60</u></b>	<b><u>1,952,815,352.91</u></b>
	<b>RECURRENT EXPENDITURE</b>			
	-Personnel Cost	560,435,300.11	950,352,304.00	484,455,570.31
	-Over Head Exp.	42,500,000.00	120,000,000.00	158,734,561.43
	-Subventions to Boards/	1,208,809,873.19	-	1,307,609,648.08
	-Emirate Councils	30,000,000.00	-	35,000,000.00
	-Other operating activities	122,551,167.70	1,040,688,598.00	-
	<b>Sub- Total</b>	<b><u>1,964,296,341.00</u></b>	<b><u>2,111,040,902.00</u></b>	<b><u>1,835,799,779.82</u></b>
	<b>Transfer to Capital Exp.</b>	<b><u>377,691,646.69</u></b>	<b><u>229,817,251.60</u></b>	<b><u>124,049,791.53</u></b>
	Total Expenditure	2,341,987,987.69	2,340,858,153.60	
	Net Operation Cash Balance	<b>(15,719,550.75)</b>	-	<b>(7,034,218.44)</b>
	Add: Opening Cash/Bank b/d 1/1/2021	169,245.05	-	7,203,463.48
	Brought Forward from Joint Project 1/1/2021	150,174,185.09	-	169,245.05
	Closing Balance	134,623,879.39	-	

**STATEMENT NO 1**

**POTISKUM LOCAL GOVERNMENT COUNCIL  
CASH FLOW STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021.**

<b>Annual Budget 2021</b>	<b>Description</b>	<b>Notes</b>	<b>Actual 2021</b>	<b>2020</b>
1,413,196,081.00	Statutory Allocation FC	1	1,345,435,814.40	1,327,266,104.30
628,641,642.00	Value Added Tax		786,202,955.76	420,519,730.98
-	Share of Good Value		-	3,746,729.26
42,058,186.00	Exchange Rate Difference		-	42,082,992.24
-	Solid Minerals		1,925,513.89	2,219,839.51
38,058,185.00	Non Oil revenue		60,692,438.54	5,742,113.81
86,058,186.00	Interventions		3,035,892.76	35,968,600.92
-	Forek Equalization		3,819,343.36	11,842,057.89
-	Exchange Gain		7,557,966.07	-
-	Ecological Fund		28,723,490.13	42,768,699.21
37,058,186.00	Excess Bank Charges		150,554.77	15,157,758.79
<b><u>2,245,070,466.00</u></b>	<b>Sub- Total Statutory Allo.</b>		<b><u>2,237,543,969.68</u></b>	<b><u>1,907,315,626.91</u></b>
10,250,000.00	Direct taxes/Rate	2	9,430,000.00	3,980,000.00
8,035,000.00	Licenses	3	7,392,200.00	5,275,000.00
11,065,000.00	Fees	4	10,179,800.00	1,750,000.00
3,425,500.00	Fines	5	3,151,460.00	-
3,605,000.00	Sales	6	3,316,600.00	-
50,750,000.00	Earnings	7	47,289,794.67	20,250,000.00

8,657,187.60	Rents on Government Building	8	7,964,612.59	250,000.00
-	Rent on Land and other	9	-	-
-	Repayments Generals	-	-	-
-	State Share of Revenue	-	-	-
<b><u>95,787,687.60</u></b>	<b>Sub Total IGR Gen. Rev</b>		<b><u>88,724,467.26</u></b>	<b><u>45,499,726.31</u></b>
<b><u>2,340,858,153.60</u></b>	<b>Total Revenue</b>		<b><u>2,326,268,436.94</u></b>	<b><u>1,952,815,352.91</u></b>
				-
	<b><u>PAYMENTS</u></b>			-
950,352,304.00	Personnel Cost Salaries	<b>10</b>	560,435,300.11	484,455,570.31
120,000,000.00	Overhead Charges	11	42,500,000.00	158,734,561.43
	Consolidate Rev. Charges			-
	<b><u>Subvention</u></b>			-
-	SUBEB		626,090,169.31	549,705,149.89
-	PHCMB		237,540,213.52	258,314,891.78
-	Local Govt. Pension Board		314,223,057.52	320,434,956.32
-	Yobe State University		22,000,000.00	20,000,000.00
-	Emirate Councils		30,000,000.00	35,000,000.00
-	1% Admin charge		7,632,903.46	7,169,356.02
	Training Fund		1,323,529.38	1,985,294.07
1,040,688,598.00	Other Operation activities	12	122,551,167.70	-
<b><u>2,111,040,902.00</u></b>	<b>Total Recurrent Exp.</b>		<b><u>1,964,296,341.00</u></b>	<b><u>1,835,799,779.82</u></b>
229,817,251.60	Operating Cash Balance		361,972,095.94	117,015,573.09
	Appropriation/Transfer			117,015,573.09

	Transfer to C.D Fund		377,691,646.69	117,015,573.09
60,350,000.00	Capital Expenditure Admin Sec.	12	150,174,185.09	25,334,948.85
67,416,500.00	Capital Expenditure Econ. Sec.	13	80,014,182.39	31,987,500.00
70,500,000.00	Capital Exp. Regional Dev.	14	102,500,000.00	33,075,991.50
31,550,751.60	Capital Exp. Social Sec.	15	45,003,279.21	33,651,351.18
<b><u>229,817,251.60</u></b>	<b>Total Capital Exp.</b>		<b><u>377,691,646.69</u></b>	<b><u>124,049,791.53</u></b>
	<b>Net Cash flow from Dev&amp; Inv.</b>		<b>(-15,719,550.75)</b>	-
	Sales of Fixed Assets			-
	Proceeds of Grants & aids			-
	Proceeds from Financing Activities			-
	Net increase/Decrease in Cash equivalents Net cash for the year		<b>(-15,719,550.75)</b>	-
	Brought Forward Project Acct 2020		150,343,430.14	7,203,463.48
	Cash and Equivalents 30/12/2021		134,623,879.39	169,245.04

Represent by Bank Account No.:

Zenith Bank 1: 1012350422 - 130,714,700.48  
Zenith Bank 2: 1019388291 - 3,356,333.19  
Keystone Bank 1007038238 - 552,845.72  
**N134,623,879.39**

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

<b>Actual 2020</b>	<b>Description</b>	<b>Notes</b>	<b>Actual 2021</b>	<b>Financial Budget 2021</b>	<b>Variance</b>	<b>%</b>
	Project Joint Account Opening Bal. 1/1/2021		150,174,185.09	-	150,174,185.09	100%
	Bank balance 1/1/2021		169,245.05	-	169,245.05	100%
	<b>Add</b>					
1,327,266,104.36	Statutory Allocation. FAAC	1	1,345,435,814.40	1,413,196,081.00	(67,760,266.60)	5%
420,519,730.98	Value Added Tax		786,202,955.76	628,641,642.00	157,561,313.76	25%
159,529,791.57	Other Fed. Allocation		105,905,199.52	203,232,743.00	(97,327,543.48)	47%
<b><u>1,907,315,626.91</u></b>	Subtotal Statutory Allocation		<b><u>2,237,543,969.68</u></b>	<b><u>2,245,070,466.00</u></b>	<b><u>(7,526,496.32)</u></b>	2%
-	<b>Total</b>		<b><u>2,387,887,399.82</u></b>	<b><u>2,245,070,466.00</u></b>	<b><u>142,816,933.82</u></b>	<b>6%</b>
3,980,000.00	Direct Taxes	2	9,430,000.00	10,250,000.00	(820,000.00)	8%
5,275,000.00	Licenses	3	7,392,200.00	8,035,000.00	(642,800.00)	8%
1,750,000.00	Fees	4	10,179,800.00	11,065,000.00	(885,200.00)	8%
-	Fines	5	3,151,460.00	3,425,500.00	(274,040.00)	8%
-	Sales	6	3,316,600.00	3,605,000.00	(288,400.00)	8%
20,250,000.00	Earning	7	47,289,794.67	50,750,000.00	(3,460,205.33)	7%
250,000.00	Rents on Building	8	7,964,612.59	8,657,187.60	(692,575.01)	8%
-	Sales sand others	9	-	-	-	
-	State Share of Revenue	-	-	-	-	

<b><u>45,499,726.00</u></b>	<b>Sub total I.G.R</b>		<b><u>88,724,467.26</u></b>	<b><u>95,787,687.60</u></b>	<b><u>(7,063,220.34)</u></b>	8%
<b><u>1,952,815,352.92</u></b>	<b>Total Revenues</b>		<b><u>2,476,611,867.08</u></b>	<b><u>2,340,858,153.60</u></b>	<b><u>135,753,713.48</u></b>	6%
-	<b>Total Fund Available</b>		-	-	-	
	<b><u>Less Expenditure:</u></b>					
1,307,609,648.08	-Subventions		1,238,809,873.19	-	(1,208,809,873.19)	100%
484,455,570.31	Personnel Cost	10	560,435,300.11	950,352,304.00	(389,917,003.89)	41%
158,734,561.43	Overhead Charges		42,500,000.00	120,000,000.00	(77,500,000.00)	6%
35,000,000.00	Other Operating activities		122,551,167.70	1,040,688,598.00	(918,337,430.30)	88%
<b><u>1,835,799,779.82</u></b>	<b>TOTAL EXPENDITURE</b>		<b><u>1,964,296,341.00</u></b>	<b><u>2,111,040,902.00</u></b>	<b><u>(176,944,561.00)</u></b>	6%
117,015,573.09	OPERATING BALANCE		512,315,526.08	229,817,251.60	(282,498,274.48)	55%
-	APPRPAIRATION/TRANSFER		-	-	-	
<b>124,219,036.57</b>	<b>CON CAPITAL DEW-FUND</b>		377,691,646.69	-	377,691,646.69	100%
169,745.04	Closing Balance		134,623,879.39	-	134,623,879.39	100%

**STATEMENT NO 4**  
**POTISKUM LOCAL GOVERNMENT COUNCIL**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021.**

<b>Actual 2020</b>	<b>Description</b>	<b>Notes</b>	<b>Actual 2021</b>	<b>Budget 2021</b>	<b>Variance</b>
	Project Joint Account Opening Bal. 1/1/2021		150,174,185.09	-	150,174,185.09
7,203,463.48	Bank balance 1/1/2021		169,245.05	-	169,245.05
	<b>Add Capital Receipts:</b>				
117,015,573.09	Transfers from Consolidated Revenue Account		361,972,095.94	229,819,251.60	132,152,844.34
	-Aids/Grants		-	-	-
	-Internal /Ext Loan		-	-	-
<b>124,219,036.57</b>	<b>Total Receipts</b>		<b><u>512,315,526.08</u></b>	<b><u>229,819,251.60</u></b>	<b><u>282,496,274.48</u></b>
	<b>Less Capital Expenditure:</b>				
25,334,948.85	Administrative Sect		150,174,185.09	60,350,000.00	89,824,185.09
31,987,500.00	Economic Sector		80,014,182.39	67,416,500.00	12,597,682.39
-	Law and Justice		-	-	-
33,075,991.50	Regional Dev. Sector		102,500,000.00	70,500,000.00	32,000,000.00
33,651,351.18	Social Sector		45,003,279.21	31,550,751.60	13,452,527.61
<b><u>124,049,791.53</u></b>	<b>Total Expenditure</b>		<b><u>377,691,646.69</u></b>	<b><u>229,817,251.60</u></b>	<b><u>147,874,395.09</u></b>
169,245.04	Closing Balance		134,623,879.39	-	134,623,879.39

**YOBE STATE OF NIGERIA**  
**POTISKUM LOCAL GOVERNMENT COUNCIL**  
**NOTE 1: REVENUE ESTIMATE FOR THE YEAR 2021**

<b>REVENUES</b>					
<b>S/N</b>	<b>Revenue Type</b>	<b>New IPSAS Codes</b>	<b>Estimate 2021</b>	<b>Actual 2021</b>	<b>Variance 2021</b>
1	Independent Revenue (IGR)	12010101 - 12021402	95,787,687.60	88,724,467.26	(7,063,220.34)
2	Statutory Allocation	11010101 – 11010101	1,413,196,081.00	1,345,435,814.40	(67,760,266.60)
3	State Allocation	11010102 – 11010102	35,000,000.00	-	(35,000,000.00)
4	Value Added Tax	11010201 – 11010201	628,641,642.00	786,202,955.76	157,561,313.76
5	Excess Crude Oil	11010303 – 11010303	-	-	-
6	Other FAAC Receipt	11010401 - 11011101	168,232,743.00	105,905,199.52	(62,327,543.48)
<b>TOTAL</b>			<b><u>2,340,858,153.60</u></b>	<b><u>2,326,268,436.94</u></b>	<b><u>(14,589,716.66)</u></b>

**POTISKUM LOCAL GOVERNMENT COUNCIL**

**TAXES AND RATES Note 2**

<b>DETAILS OF RECURRENT REVENUES FOR TAXES AND RATES</b>					
<b>S/N</b>	<b>Revenue Type</b>	<b>New IPSAS Codes</b>	<b>Estimate 2021</b>	<b>Actual 2021</b>	<b>Variance 2021</b>
1	Community/Poll Taxes	12010101	-	-	-
2	Arrears of Community/Poll Taxes	12010104	-	-	-
3	Development Tax/Levy	12010105	-	1,000,000.00	1,000,000.00
4	Arrears of Development Levy/Taxes	12010106	1,000,000.00	900,000.00	(100,000.00)
5	Cattle Levy/Taxes	12010107	4,500,000.00	3,500,000.00	(1,000,000.00)
6	Arrears of Cattle Levy/Taxes	12010108	2,700,000.00	2,000,000.00	(700,000.00)
7	Other Social Services Tax (e.g. Electricity, Water, or Night Guard)	12010109	-	-	-
8	Arrears of other Social Services Tax (e.g. Electricity, Water, or Night Guard)	12010110	-	-	-
9	Tenement Rate	12010111	1,000,000.00	1,180,000.00	180,000.00
10	Penalty for Tenement Rate	12010112	250,000.00	150,000.00	(100,000.00)
11	Arrears of Tenement Rate	12010113	-	-	-
12	Ground Rates	12010114	1,000,000.00	700,000.00	(300,000.00)
13	Federal Government Grant in lieu of Tenement Rate	12010115	-	-	-
14	State Government Grant in lieu of Tenement Rate	12010116	-	-	-
15	Other Personal Taxes/Rates not elsewhere defined.	12010117	-	-	-
<b>Total</b>			<b><u>10,450,000.00</u></b>	<b><u>9,430,000.00</u></b>	<b><u>(1,020,000.00)</u></b>

**POTISKUM LOCAL GOVERNMENT COUNCIL**

**Note 3 LICENSES - GENERAL**

<b>LICENSES-GENERAL</b>					
<b>S/N</b>	<b>Revenue Type</b>	<b>New IPSAS Codes</b>	<b>Estimate 2021</b>	<b>Actual 2021</b>	<b>Variance 2021</b>
1	Goldsmith/Gold Dealers Licenses	12020102	-	-	-
2	Radio/Television Licenses	12020105	-	-	-
3	Boats & Canoe/Small Craft Licenses	12020107	-	-	-
4	Registration of Voluntary Organizations	12020109	20,000.00	11,800.00	(8,200.00)
5	Inland Water-Way Licenses	12020110	-	-	-
6	Bakery House Licenses	12020111	1,107,000.00	1,250,200.00	143,200.00
7	Bicycle Licenses and Hire Permits	12020112	-	-	-
8	Brick Making, etc. Licenses	12020113	823,500.00	685,250.00	(138,250.00)
9	Cart/Truck Licenses	12020114	-	-	-
10	Dane Gun Licensing	12020115	80,350.00	70,406.00	(9,944.00)
11	Cattle Dealers Licenses	12020116	1,000,250.00	800,250.00	(200,000.00)
12	Dried Fish/Meat Licenses	12020117	110,350.00	105,106.00	(5,244.00)
13	Pet/Dog Licenses	12020118	-	-	-
14	Fishing Permits	12020119	-	-	-
15	Hawking Permits	12020120	401,750.00	320,150.00	(81,600.00)
16	Hunting Permits	12020121	10,000.00	5,900.00	(4,100.00)
17	Produce Buying Licenses	12020122	-	-	-
18	Animal Health Certificate Licenses	12020123	-	-	-
19	Abattoir/Slaughter Licenses	12020124	241,050.00	142,219.00	(98,831.00)
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	100,350.00	80,206.00	(20,144.00)
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	249,500.00	147,205.00	(102,295.00)
31	Pit Sawing Licenses	12020143	-	-	-
32	Felling and Trees Licenses	12020144	35,000.00	20,650.00	(14,350.00)
33	Saw Mill Licenses	12020145	-	-	-
34	Brown Sugar Machine Licenses	12020146	-	-	-
35	Photo Studio Licenses	12020147	19,000.00	11,210.00	(7,790.00)
36	Welding Machine Licenses	12020148	650,500.00	514,795.00	(135,705.00)
37	Electric (Radio/Television) Workshop Licenses	12020149	-	-	-
38	Blacksmith Workshop Licenses	12020150	125,250.00	103,397.00	(21,853.00)
39	Wood Making/Carpentry Workshop Licenses	12020151	50,000.00	29,500.00	(20,500.00)
40	Battery Charge Workshop Licenses	12020152	-	-	-
41	Printing Press Licenses	12020153	-	-	-
42	Panel Beaters Licenses	12020154	790,000.00	768,800.00	(21,200.00)
43	Vulcanizers Licenses	12020155	10,000.00	5,900.00	(4,100.00)
44	Vehicle Spare Parts Licenses	12020156	25,000.00	14,750.00	(10,250.00)
45	Phone Repairs Licenses	12020157	20,000.00	14,400.00	(5,600.00)
46	Clock/Watch Repairs Licenses	12020158	-	-	-
47	Cloth Dyers Licenses	12020159	-	-	-
48	Registration of laundries and Dry Cleaners Licenses	12020160		186,137.00	186,137.00
49	Building Materials Licenses	12020161	71,750.00	60,332.00	(11,418.00)
50	Surface Tank Kerosene	12020162	12,000.00	180,080.00	168,080.00

	Licenses				
51	Sewing Institute Licenses	12020163	-	-	-
52	Hair Dressing/Barbing/Plating/ Painting Licenses	12020164	11,000.00	6,490.00	(4,510.00)
53	Advertisement Rate/ Licenses	12020165	241,050.00	142,219.00	(98,831.00)
54	Security Institute Licenses	12020166			0.00
55	Patent Medicine Licenses	12020167	750,500.00	760,795.00	10,295.00
56	Kiosks Licenses	12020168	80,350.00	67,406.00	(12,944.00)
57	Entertainment Drumming and Temporary Booth Permits	12020169	-	-	-
58	Noise Control Permits	12020170	-	-	-
59	Bathing House Licenses	12020171	51,000.00	45,230.00	(5,770.00)
60	Cold Room Licenses	12020172			0.00
61	Motorcycle Permits	12020173	903,500.00	808,063.00	(95,437.00)
62	Native Liquor Licenses	12020174	-	-	-
63	Cigarette Licenses	12020175	-	-	-
64	Squatters Permits	12020176	-	-	-
65	Butchers Licenses	12020177	45,000.00	33,354.00	(11,646.00)
66	Registration of Night Soil Contractors	12020178	-	-	-
67	Ingredients Grinding Mill Licenses	12020179	-	-	-
68	Photo Stating, Typing Institute Licenses	12020180	-	-	-
69	Other Licenses not elsewhere defined	12020181	-	-	-
	<b>Total</b>		<b><u>8,035,000.00</u></b>	<b><u>7,392,200.00</u></b>	<b><u>(642,800.00)</u></b>

**POTISKUM LOCAL GOVERNMENT COUNCIL**  
**Note 4 FEES – GENERAL**

<b>FEES-GENERAL</b>					
<b>S/N</b>	<b>Revenue Type</b>	<b>New IPSAS Codes</b>	<b>Estimate 2021</b>	<b>Actual 2021</b>	<b>Variance 2021</b>
1	Trade Union Fees	12020404	300,000.00	250,000.00	50,000.00
2	General Contractors Registration Fees	12020417	250,000.00	200,000.00	50,000.00
3	Marriage Registration/Divorce Fees	12020418	-	-	-
4	Attestation of Bachelorhood & Spinsterhood Fees	12020419	-	-	-
5	Disinfection of Produce Fees	12020425	-	-	-
6	Court Summons Fees	12020426	-	-	-
7	Tenders Fees	12020427	250,000.00	200,000.00	50,000.00
8	Billboard Advertisement Fees	12020436	150,000.00	100,000.00	50,000.00
9	Association Fees	12020442	500,000.00	200,000.00	300,000.00
10	Births and Deaths Registration Fees	12020443	200,000.00	50,000.00	150,000.00
11	Burial Fees	12020444	-	-	-
12	Change of Ownership Fees	12020445	700,000.00	600,000.00	100,000.00
13	Agricultural/Veterinary Services Fees	12020446	200,000.00	150,000.00	50,000.00
14	Development Levies	12020448	-	-	-
15	Business/Trade Operating Fees	12020449	200,000.00	100,000.00	100,000.00
16	Inspection Fees	12020450	150,000.00	50,000.00	100,000.00

17	Timber & Forests Fees	12020451	2,000,000.00	2,800,000.00	(800,000.00)
18	Application Fees	12020453	-	-	-
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	150,000.00	50,000.00	100,000.00
25	Block Making Machines Fees	12020460	500,000.00	1,159,000.00	(659,000.00)
26	Survey Fees	12020461	-	-	-
27	Estate Agent Fees	12020462	250,000.00	200,000.00	50,000.00
28	Customary Right of Occupancy Fees	12020463	300,000.00	200,000.00	100,000.00
29	Commission on Transfer of Plot/Property	12020464	-	-	-
30	Approval of Building Plan Fees	12020465	250,000.00	200,000.00	50,000.00
31	Mortgage Sub-Lease Approval Fees	12020466	-	-	-
32	Landing Fees	12020467	600,000.00	500,000.00	100,000.00
33	Business Premises/Workshop Fees	12020468	215,000.00	200,000.00	15,000.00
34	Club/Associations Registration Fees	12020469	200,000.00	150,000.00	50,000.00
35	Corn Grinding Mill Fees	12020470	150,000.00	50,000.00	100,000.00
36	Payments in lieu of Registration Notices	12020471	-	-	-
37	Mortuary, Hears, and Cemetery	12020472	-	-	-

38	Local Government Certificate of Origin	12020473	300,000.00	200,000.00	100,000.00
39	Farmers Registration	12020474	-	-	-
40	Registration of Vehicles	12020475	-	-	-
41	Eating House License Fees	12020476	700,000.00	600,000.00	100,000.00
42	Entertainment and Drumming Fees	12020477	-	-	-
43	Night Soil Disposal/Depot Fees	12020478	-	-	-
44	Learning Driving Tests Fees	12020479	-	-	-
45	Bus/Commercial Vehicle/Taxi Permit Fees	12020480	300,000.00	250,000.00	50,000.00
46	Palm Wine Tappers/Sellers Fees	12020481	-	-	-
47	Wharf/Canoe Landing Fees	12020482	-	-	-
48	Toll Gate/Stadium Fees	12020483	250,000.00	200,000.00	50,000.00
49	Slaughter Fees	12020484	800,000.00	700,000.00	100,000.00
50	Abattoir Fees	12020485	500,000.00	400,000.00	100,000.00
51	Registration for Meat Van Fees	12020486	-	-	-
52	Naming of Street Registration Fees	12020487	-	-	-
53	Mobile Sales Promotion Fees	12020488	150,000.00	100,000.00	50,000.00
54	Dislodging of Septic Tank Charges	12020489	-	-	-
55	Registration of Septic Tank Dislodging Fees	12020490	150,000.00	100,000.00	50,000.00
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	150,000.00	50,000.00	100,000.00
61	Sand Dredging Fees	12020496	100,000.00	70,000.00	30,000.00
62	Sand, Granite, Iron Rod Sellers Fees	12020497	150,000.00	100,800.00	50,000.00
63	Irrigation Scheme Fees/Charges	12020498	-	-	-
64	Other Fees not elsewhere defined	12020499	-	-	-
	<b>Total</b>		<b><u>11,065,000.00</u></b>	<b><u>10,179,800.00</u></b>	<b><u>(885,200.00)</u></b>



**Note 6 - SALES GENERAL**

<b>SALES GENERAL</b>					
<b>S/ N</b>	<b>Revenue Type</b>	<b>New/IPSAS</b>	<b>Estimate 2021</b>	<b>Actual 2021</b>	<b>Variance 2021</b>
1	Sales of Journal and Publications	12020601	-	-	-
2	Proceeds from Sales of Consumer Goods/Haulage	12020602	-	-	-
3	Sale of ID Cards	12020603	-	-	-
4	Sales of Unserviceable Stores/Scraps/Unserviceable items	12020604	721,000.00	663,320.00	(57,680.00)
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	360,500.00	331,660.00	(28,840.00)
9	Proceeds from Sales of Goods by Public Auctions	12020610	1,081,500.00	994,980.00	(86,520.00)
10	Proceeds from Sales of Government Vehicles	12020611	-	-	-
11	Proceeds from Sales of Drugs and medications	12020612	1,442,000.00	1,326,640.00	(115,360.00)
12	Sales of Government Buildings	12020614	-	-	-
13	Sales of Uniforms	12020615	-	-	-
14	Sales of Emblems	12020616	-	-	-
15	Sales of Stores	12020617	-	-	-
	Other Sales not elsewhere defined	12020617	-	-	-
	<b>Total</b>		<b><u>3,605,000.00</u></b>	<b><u>3,316,600.00</u></b>	<b><u>(288,400.00)</u></b>

**Note 7 - EARNING GENERAL**

<b>EARNING GENERAL</b>					
<b>S/ N</b>	<b>Revenue Type</b>	<b>New/IPSAS</b>	<b>Estimate 2021</b>	<b>Actual 2021</b>	<b>Variance 2021</b>
1	Earnings from Consultancy Services	12020701	-	-	-
2	Earnings from Laboratory Services	12020702	-	-	-
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	3,900,000.00	3,400,000.00	(500,000.00)
13	Earnings from Motor Parks	12020713	4,800,000.00	4,360,205.06	(439,794.94)
14	Earnings from Shops and Shopping Centers	12020714	16,000,000.00	15,700,000.00	(300,000.00)
15	Earnings from Transport Services ( Mass Transit)	12020715	4,750,000.00	4,000,000.00	(750,000.00)
16	Earning from Tipper and Tractors	12020716	7,110,000.00	7,000,000.00	(110,000.00)
17	Earning from Sign Posts	12020717	-	-	-

18	Earnings from GSM Operators	12020718	-	-	-
19	Earnings from Grinders	12020719	-	-	-
20	Earnings from Low Boards	12020720	-	-	-
21	Earnings from Compressed Earth Bricks	12020721	-	-	-
22	Earnings Slaughter House	12020722	360,000.00	260,000.00	(100,000.00)
23	Earning from Cattle Markets	12020723	10,560,000.00	10,546,000.00	(14,000.00)
24	Earnings from Goats and Sheep Markets	12020724	3,270,000.00	2,023,589.61	(1,246,410.39)
25	Other Earnings not elsewhere defined	12020725	-	-	-
	<b>Total</b>		<b><u>50,750,000.00</u></b>	<b><u>47,289,794.67</u></b>	<b><u>(3,460,205.33)</u></b>

**Note 8 - RENT ON GOVERNMENT BUILDING GENERAL**

<b>FINES GENERAL</b>					
<b>S/N</b>	<b>Revenue Type</b>	<b>New/IPSAS</b>	<b>Estimate 2021</b>	<b>Actual 2021</b>	<b>Variance 2021</b>
1	Rent on Government Quarters	12020801	-	-	-
2	Rent on Government Offices	12020802	-	-	-
3	Rent on Government Buildings	12020803	1,731,437.52	1,592,922.52	(138,515.00)
4	Rent on Conference/Civic Centers	12020804	6,925,750.08	6,371,690.07	(554,060.01)
5	Rent on Buildings sat Aerodromes	12020805	-	-	-
6	Rent on Local Government Guest House	12020806	-	-	-
	<b>Total</b>		<b><u>8,657,187.60</u></b>	<b><u>7,964,612.59</u></b>	<b><u>(692,575.01)</u></b>

**Note 9 - LAND & OTHERS GENERAL**

<b>RENT ON LAND &amp; OTHERS GENERAL</b>					
<b>S/N</b>	<b>Revenue Type</b>	<b>New/IPSAS</b>	<b>Estimate 2021</b>	<b>Actual 2021</b>	<b>Variance 2021</b>
1	Rent on Government Land	12020901	-	-	-
2	Rents sand 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	-	-	-
	<b>Total</b>		-	-	-

**POTISKUM LOCAL GOVERNMENT**  
**Note- 10: PERSONNEL COST**

<b>DOMESTIC GRANTS</b>					
<b>S/N</b>	<b>Description</b>	<b>CODE</b>	<b>BUDGETTED 2021</b>	<b>Actual 2021</b>	<b>Variance 2021</b>
1	Basic Salaries	21010101	617,728,997.60	364,282,945.07	253,446,052.53
2	Allowances General	21020101-7	306,488,618.04	180,740,384.29	125,748,233.75
3	2.75 YCHMB Contribution	21020201	26,134,688.36	15,411,970.75	10,722,717.61
	<b>Total</b>		<b><u>950,352,304.00</u></b>	<b><u>560,435,300.11</u></b>	<b><u>389,917,003.89</u></b>

**POTISKUM LOCAL GOVERNMENT**  
**Notes to ACCOUNT 11: OVERHEAD EXPENDITURE**

<b>S/N</b>	<b>Description</b>	<b>CODE</b>	<b>BUDGETTED 2021</b>	<b>Actual 2021</b>	<b>Variance 2021</b>
1	Minor Road Maintenance	22020413	1,872,000.00	2,600,000.00	728,000.00
2	Security Service Coverage	22020601	21,636,840.74	30,051,167.70	8,414,326.96
3	Minor Plants/Generator Maintenance	22020405	5,328,000.00	7,400,000.00	2,072,000.00
4	Staff Welfare packages	22021007	1,512,000.00	2,100,000.00	588,000.00
5	Meetings Entertainment	22021026	2,340,000.00	3,250,000.00	910,000.00
6	Contingencies	22021029	3,348,000.00	4,650,000.00	1,302,000.00
7	Legislature Vote	22021031	7,200,000.00	10,000,000.00	2,800,000.00
8	Relanerinaship of CRBC News Paper corporation and other Media House	22020608	1,141,200.00	1,585,000.00	443,800.00
9	Plant /Gen Fuel Cost	22020803	2,304,000.00	3,200,000.00	896,000.00
10	Press and Public Relation	22021030	1,008,000.00	1,400,000.00	392,000.00
11	Financial Assistance	22021027	2,160,000.00	3,000,000.00	840,000.00
12	Local Training	22020501	1,728,000.00	2,400,000.00	672,000.00
13	Local Travel & Transportation	22020101	2,160,000.00	3,000,000.00	840,000.00
14	Local Travel & Transport Other	22020102	3,600,000.00	5,000,000.00	1,400,000.00
15	Electricity Charges	22020201	2,160,000.00	3,000,000.00	840,000.00
16	Minor Plant/Generator materials	22020405	2,520,000.00	3,500,000.00	980,000.00

17	Workshop General/Seminar	22020503	1,963,159.26	2,500,000.00	536,840.74
18	Motor Vehicle/Fuel	22020801	2,030,200.00	2,670,000.00	639,800.00
19	Bank Charges/Other Charges	22020901	1,075,000.00	1,215,000.00	140,000.00
20	Water Rate	22020204	2,460,000.00	3,000,000.00	540,000.00
21	Printing of Security Document	22020305	2,021,600.00	2,530,000.00	508,400.00
22	Computer Materials & Suppliers	22020312	3,080,000.00	4,000,000.00	920,000.00
23	Minor Office Furniture & Maintenance	22020402	11,520,000.00	16,000,000.00	4,480,000.00
24	Minor Office Building/Residential Quarters Maintenance	22020403	8,640,000.00	12,000,000.00	3,360,000.00
25	Medical Consulting Services	22020708	7,200,000.00	10,000,000.00	2,800,000.00
26	Honorarium and Setting & Setting & allowance	22021002	3,600,000.00	5,000,000.00	1,400,000.00
27	Foreign Scholarship	22021020	14,400,000.00	20,000,000.00	5,600,000.00
<b>TOTAL</b>			<b><u>120,008,000.00</u></b>	<b><u>165,051,167.70</u></b>	<b><u>45,043,167.70</u></b>

**POTISKUM LOCAL GOVERNMENT**

**Note 12: ADMIN SECTOR- EXPENDITURE**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>GEO CODE</b>	<b>ACTUAL 2021</b>	<b>BUDGETTED 2021</b>	<b>VARIANCE 2021</b>
23020151	Construction of Town Hall/Event Centre	23521403	150,174,185.09	58,350,000.00	(91,824,185.09)
22020503	Workshop and Seminar		-	2,000,000.00	2,000,000.00
<b>TOTAL</b>			<b><u>150,174,185.09</u></b>	<b><u>60,350,000.00</u></b>	<b><u>(89,824,185.09)</u></b>

**POTISKUM LOCAL GOVERNMENT  
ECONOMIC SECTOR EXPENDITURE**

**Note 13:**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>GEO CODE</b>	<b>ACTUAL 2021</b>	<b>BUDGETTED 2021</b>	<b>VARIANCE 2021</b>
23010159	Purchase of Tractors 2 Nos.	23521400	44,400,000.00	35,000,000.00	9,400,000.00
23010159	Purchase of Fertilizer	23521400	20,400,000.00	17,000,000.00	3,400,000.00
23030103	Rehabilitation of Street Light in Potiskum Town	23521400	10,000,000.00	15,416,500.00	(5,416,500.00)
23040101	Provision of Annual Tree Planting Campaign	23521400	5,214,182.39	-	5,214,182.39
<b>TOTAL</b>			<b><u>80,014,182.39</u></b>	<b><u>67,416,500.00</u></b>	<b><u>12,597,682.39</u></b>

**POTISKUM LOCAL GOVERNMENT**  
**NOTE 14: REGIONAL DEVELOPMENT EXPENDITURE**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>GEO CODE</b>	<b>ACTUAL 2021</b>	<b>BUDGETTED 2021</b>	<b>VARIANCE 2021</b>
23050284	Area Development Programmes	23521400	39,796,000.00	40,500,000.00	(704,000.00)
23020177	Drilling of Borehole at Mamudo	23521408	18,850,000.00	12,500,000.00	6,350,000.00
23020177	Drilling of Borehole at Dogo Nini	23521405	18,850,000.00	12,500,000.00	6,350,000.00
23050215	Evacuation of Sewage and Drainages	23521400	21,215,000.00	3,500,000.00	17,715,000.00
23010152	Purchase of Survey Equipment	23521400	3,789,000.00	1,500,000.00	2,289,000.00
<b>TOTAL</b>			<b><u>102,500,000.00</u></b>	<b><u>70,500,000.00</u></b>	<b><u>32,000,000.00</u></b>

**POTISKUM LOCAL GOVERNMENT**

**NOTE 15:**

**SOCIAL SECTOR EXPENDITURE**

<b>ECON CODE</b>	<b>DESCRIPTION</b>	<b>GEO CODE</b>	<b>BUDGETTED 2021</b>	<b>ACTUAL 2021</b>	<b>VARIANCE 2021</b>
23010158	Purchase of Classroom furniture for distribution across the L.G	23521400	10,500,000.00	20,750,000.00	(10,250,000.00)
23020106	Construction of Dispensary at G/Babur	23521404	15,315,000.00	15,753,029.21	(438,029.21)
23030105	Renovation of Dispensary at Dogo Tebo	23521405	5,735,751.60	8,500,250.00	(2,764,498.40)
<b>TOTAL</b>			<b><u>31,550,751.60</u></b>	<b><u>45,003,279.21</u></b>	<b><u>(13,452,527.61)</u></b>

**POTISKUM LOCAL GOVERNMENT COUNCIL  
NOTE TO THE FINANCIAL STATEMENT  
FEDERATION ALLOCATION (FAAC)**

Code	Description	₦
11010101 – 11010101	A Share of Statutory Allocation from FAAC 2021	
	Net Share of Statutory Allocation	1,345,435,814.40
11010201 – 11010201	Share of Value Added Tax	786,202,955.76
11010303 – 11010303	Share of Excess Crude Oil	-
	Share of Ecological Fund	28,723,490.13
	Share of Solid Mineral	1,925,513.89
	Share of Non Oil Revenue	60,692,438.54
	Federal Intervention	3,035,892.76
	Forex Equalization	3,819,343.36
	Share of Exchange Gain	7,557,966.07
	Share of Excess Bank Charges	150,554.77
	<b>Total Gross FAAC</b>	<b><u>2,237,543,969.68</u></b>
11010101 – 11010101	B Share of Statutory Allocation from FAAC 2020	
	Net Share of Statutory Allocation	1,327,266,104.30
11010201 – 11010201	Share of Value Added Tax	420,519,730.98
11010303 – 11010303	Share of Excess Crude Oil	43,768,699.21
	Share of Good Value	3,746,729.26
	Share of Solid Mineral	2,219,839.51

	Share of Non Oil Revenue	5,742,113.81
	Federal Intervention	35,968,600.92
	Forex Equalization	11,842,057.89
	Share of Exchange Difference	42,083,992.24
	Share of Excess Oil	15,157,758.19
	<b>Total Gross FAAC</b>	<b><u>1,908,315,626.31</u></b>

02/12/2021	02/12/2021	DS 334808 CASHIER POT L G A		211,600.00 ✓	4,265,251.19
03/12/2021	03/12/2021	TRF TO POTISKUM LOCAL GOVT. COUNCIL ACCO	788,000.00		3,477,251.19
04/12/2021	04/12/2021	STAMP DUTY CHARGE	100.00		3,477,151.19
08/12/2021	08/12/2021	TRF TO POTISKUM LOCAL GOVT. COUNCIL ACCO	1,870,000.00		1,607,151.19
08/12/2021	08/12/2021	DS 524977 CASHIER POT L G A		851,850.00 ✓	2,459,001.19
09/12/2021	09/12/2021	CSH DP/CASHIER PKM/DS524913		291,700.00 ✓	2,750,701.19
10/12/2021	10/12/2021	TRF TO POTISKUM LOCAL GOVT. COUNCIL ACCO	540,000.00		2,210,701.19
10/12/2021	10/12/2021	DS 334895 CASHIER POT L G A		50,000.00 ✓	2,260,701.19
11/12/2021	11/12/2021	STAMP DUTY CHARGE	150.00		2,260,551.19
15/12/2021	15/12/2021	TRF TO POTISKUM LOCAL GOVT. COUNCIL ACCO	1,179,000.00		1,081,551.19
15/12/2021	15/12/2021	DS 596408 CASHIER POT L G A		1,034,600.00 ✓	2,116,151.19
16/12/2021	16/12/2021	TRF TO POTISKUM LOCAL GOVT. COUNCIL ACCO	329,000.00		1,787,151.19
16/12/2021	16/12/2021	DS 335000 CASHIER POT L G A		260,000.00	2,047,151.19
18/12/2021	18/12/2021	STAMP DUTY CHARGE	100.00		2,047,051.19
21/12/2021	21/12/2021	TRF TO POTISKUM LOCAL GOVT. COUNCIL ACCO	1,093,000.00		954,051.19
21/12/2021	21/12/2021	DEP/CASHIER PKM LGA/DS719956		1,043,750.00 ✓	1,997,801.19
23/12/2021	23/12/2021	TRF TO POTISKUM LOCAL GOVT. COUNCIL ACCO	50,000.00		1,947,801.19
23/12/2021	23/12/2021	CSH DP/CASHIER PKM LGA/DS253134		257,600.00 ✓	2,205,401.19
25/12/2021	25/12/2021	STAMP DUTY CHARGE	100.00		2,205,301.19
27/12/2021	27/12/2021	SMS Notification Charge Dec 2021	68.00		2,205,233.19
29/12/2021	29/12/2021	CASH DEP/CASHIER PKM LGA/DS962758		912,800.00 ✓	3,118,033.19
30/12/2021	30/12/2021	CSH DP/CASHIER PKM LGA/DS253206		223,800.00 ✓	3,341,833.19
30/12/2021	30/12/2021	CSH DP/CAHIER PPOT LGA/DS253221		14,500.00 ✓	3,356,333.19

Handwritten notes and calculations:

11 - 2,205,233.19

1,034,600.00

912,800.00

5 - 1,000,000.00

3,208,633.19

147,700.00

3,356,333.19

581.19

01/12/2021	01/12/2021	Statement Charge with VAT (1012350422)	43.00		48,204,874.08
03/12/2021	03/12/2021	CQ618 PD USMAN IBRAHIM	2,090,000.00		46,114,874.08
03/12/2021	03/12/2021	TRF FRM POTISKUM LOCAL GOVT REVENUE ACCO		788,000.00	46,902,874.08
03/12/2021	03/12/2021	CQ619 PD USMAN IBRAHIM	4,098,000.00		42,804,874.08
04/12/2021	04/12/2021	STAMP DUTY CHARGE	150.00		42,804,724.08
08/12/2021	08/12/2021	NIP Charge + VAT	53.75		42,804,670.33
08/12/2021	08/12/2021	NIP CR/YBS 17 LG CONT&STAND PYT 2 LGS&MDAS/KBL	42,774,918.00		29,752.33
08/12/2021	08/12/2021	TRF FRM POTISKUM LOCAL GOVT REVENUE ACCO		1,870,000.00	1,899,752.33
08/12/2021	08/12/2021	CQ620 PD USMAN IBRAHIM	1,870,000.00		29,752.33
10/12/2021	10/12/2021	TRF FRM POTISKUM LOCAL GOVT REVENUE ACCO		540,000.00	569,752.33
10/12/2021	10/12/2021	CQ621 PD USMAN IBRAHIM	540,000.00		29,752.33
11/12/2021	11/12/2021	STAMP DUTY CHARGE	100.00		29,652.33
15/12/2021	15/12/2021	TRF FRM POTISKUM LOCAL GOVT REVENUE ACCO		1,179,000.00	1,208,652.33
15/12/2021	15/12/2021	CQ623 PD USMAN IBRAHIM	1,179,000.00		29,652.33
16/12/2021	16/12/2021	TRF FRM POTISKUM LOCAL GOVT REVENUE ACCO		329,000.00	358,652.33
16/12/2021	16/12/2021	CQ624 PD USMAN IBRAHIM	329,000.00		29,652.33
18/12/2021	18/12/2021	STAMP DUTY CHARGE	100.00		29,552.33
21/12/2021	21/12/2021	TRF FRM POTISKUM LOCAL GOVT REVENUE ACCO		1,093,000.00	1,122,552.33
21/12/2021	21/12/2021	CASH PD USMAN IBRAHIM	1,093,000.00		29,552.33
23/12/2021	23/12/2021	TRF FRM POTISKUM LOCAL GOVT REVENUE ACCO		50,000.00	79,552.33
23/12/2021	23/12/2021	CQ626 PD USAMAN IBARHIM	50,000.00		29,552.33
25/12/2021	25/12/2021	STAMP DUTY CHARGE	100.00		29,452.33
27/12/2021	27/12/2021	SMS Notification Charge Dec 2021	80.00		29,372.33
29/12/2021	29/12/2021	NEFT/ABN/YOBE STATE JOINT LOCAL GO/PMT OF SALARY IRO MA		130,685,381.90	130,714,754.23
30/12/2021	30/12/2021	NAPS Charge + VAT	53.75		130,714,700.48



POTISKUM MOHAMMED IDRI (C08) BRANCH

KEYSTONE BANK LIMITED

www.keystonebankng.com

Date	V. Date	Narration	Ref	Debit	Credit	Balance
03Dec21	03Dec21	SMS CHARGES N 3 KIP:ACCES 0010 999080 POTISKUM LOCAL GOVT. MA IN ACCOUNT TRF TRN Amount - NGN12.00 - - VAT -		12.00		2,652,959.47
03Dec21	03Dec21	SMS CHARGES N 3 KIP:ACCES 0010 999080 POTISKUM LOCAL GOVT. MA IN ACCOUNT TRF TRN Amount - NGN12.00 - - VAT -		12.00		2,652,947.47
03Dec21	03Dec21	SMS CHARGES N 3 KIP:ACCES 0010 999080 POTISKUM LOCAL GOVT. MA IN ACCOUNT TRF TRN Amount - NGN12.00 - - VAT -		12.00		2,652,935.47
10Dec21	10Dec21	AC-NGN1765477804 KIP:ACCES/001000000/POTISKUM LO CAL GOVT. MAIN ACCOUNT/TRF TRN Amount - NGN44.29 - VAT - NGN1.75 NGN44.29 - VAT - NGN1.75		53.75		2,652,981.72
10Dec21	10Dec21	KIP:ACCES/001000000/POTISKUM LO CAL GOVT. MAIN ACCOUNT/TRF TRN Amount - NGN2,500,000.00 - VAT - NGN44.29 - VAT - NGN1.75		2,500,000.00		152,981.72
16Dec21	16Dec21	TRF TRN AMOUNT - NGN100,000.00 - - VAT -		100,000.00		52,981.72
20Dec21	20Dec21	SMS Charge PMT FOR THE REVIEW OF ON G BO YOBE S TATE JOINT LOC TRN Amount - NGN12.00 - - VAT -		12.00		52,869.72
20Dec21	20Dec21	SMS Charge TRF TRN Amount - NGN12.00 - - VAT -		12.00		52,857.72
29Dec21	29Dec21	137654777804 TRF BY YOBESTATE NTLOCALGOVTAVT IFOPOTISKUMLOC ALGOVERNMENTMAIN TRFTRN Amount - NGN500,000.00 - VAT -			500,000.00	552,857.72
29Dec21	29Dec21	SMS CHARGES N 3 137654777804 T RFBYOBESTATE-NTLOCALGOVTAVT IFOPOTISKUM-ALGOVERNMENTMAIN T Amount - NGN12.00 - - VAT -		12.00		552,845.72
		Closing Balance				552,845.72

