

FIKA LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31, DECEMBER 2023

FIKA LOCAL GOVERNMENT YOBE STATE - NIGERIA

Local Government Secretariat

In Case of reply please quote

Our Ref: FKLG/CWLGSC/OFF/4/VOLI Your Ref: _____ Date: _____

The Auditor General,
Local Government Audit Department,
Damaturu.

UPDATED FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

Statement No. 1: responsibility for the financial Statement

These Financial Statement have been prepared for the operation of Fika Local Council by the Treasurer in accordance with the provision of the Finance Council and Management Act 1958 as amended.

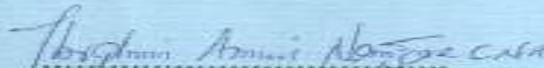
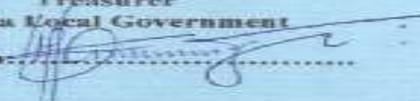
These provisions provided that, Treasurer of the Local Government is responsible for establishing and maintaining an adequate system of internal controls designs to provide reasonable assurance that transaction recorded are within statutory authority and proper records for the use of all the public Financial 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.

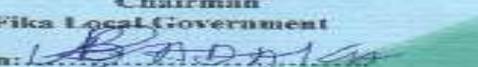

Treasurer Fika Local Government

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 Statement. The information as contained and their schedules are in compliance with Finance (Control and Management) Act. 1958 as amended.

In our opinion, these Financial Statement fairly present the Financial position and operation of Fika Local Government as at 31st December, 2023 and its operation for the year.


Treasurer
Fika Local Government
Sign: 

Hon. 
Chairman
Fika Local Government
Sign: 



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.1

24th July, 2024

The Executive Chairman,
Fika Local Government,
Yobe State

Date _____

AUDITOR GENERAL'S CERTIFICATION

In accordance with the provision of Edit No 6 of Yobe State 1993 (The Financial Memoranda for Local Government), The Local Government Treasurer is the Chief Accounting Officer and Head of the Finance Department of the Local Government (Sect 1.13). In addition to his duties of being accountable to all receipt and payments, he prepares and published monthly and Annual Financial 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.

(Signature)
(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 driven from the Processes and Procedures relating to financial reporting by Fika Local Government

These policies shall form part of the universally agreed framework for financial reporting in Fika 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 Fika 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 Fika 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 Fika 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 Fika 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 Fika 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 Fika 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 Fika 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 recognized 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</p> <p>This includes Cash in Hand, at Bank and Cash Equivalents at the end of the Financial year.</p>
24	<p>Advances</p> <p>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>


 Treasurer Fika Local Government Council
 Sign/Date: _____

**FIKA 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	1,183,473,861	1,488,449,936	1,614,886,474
2	VALUE ADDED TAX	1,071,119,899	882,376,501	823,673,892
3	OTHER FAAC ALLOACTION	1,083,546,746	206,551,001	159,186,169
4	INTERNAL REVENUE IGR	36,797,254	65,086,925	32,854,691
	SUB TOTAL	3,374,937,759.26	2,642,464,363	2,630,601,226
	CAPITAL RECIEPTS			
1	GRANTS	-	35,000,000	152,933,341
2	MISCELLANEOUS	-	-	-
	SUB TOTAL	-	35,000,000	152,933,341
	TOTAL RECEIPTS	3,374,937,759	2,677,464,363	2,783,534,568
	RECURRENT EXPENDITURE			
1	PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders)	669,339,880	974,675,833	598,108,678
2	OVERHEAD COSTS	85,000,000	120,000,000	60,000,000
3	SUBVENTIONS TO BOARD and PARASTATALS	1,300,569,119	-	920,480,273
4	PUBLIC DEBTS CHARGES	-	-	-
5	OTHER OPERATING ACTIVITIES	585,615,034	651,939,572	637,605,751
	TOTAL RECURRENT EXPENDITURE	2,640,524,033	1,746,615,405	2,216,194,702
	CAPITAL EXPENDITURE	943,495,080	462,459,163.00	262,459,163
	TOTAL EXPENDITURE	3,584,019,113	2,209,074,568.00	2,478,653,865
1	NET CASH BALANCE	(209,081,354)	468,389,795.04	304,880,703
2	OPENING BALANCE	309,077,879	- 39,548,579	4,197,176
3	CLOSING BALANCE	99,996,525		309,077,879

STATEMENT NO. 1
FIKA 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:			
1,695,000,937	Statutory Allocations: FAAC	1	2,267,020,607	1,774,072,643
882,376,501	Value Added Tax Allocation	1	1,071,119,899	823,673,892
2,577,377,438	<i>Sub-total : Statutory Allocation</i>		3,338,140,505	2,597,746,535
5,925,798	Direct taxes	2	8,270,000	7,150,000
12,948,336	Licenses	2	2,000,000	1,000,000
10,380,116	Fees	2	1,952,611	1,863,501
11,119,227	Fines	2	1,134,443	500,000
-	Sales	2	-	-
21,100,055	Earnings	2	23,440,200	22,341,190
-	Rent on Government Buildings	2	-	-
3,613,393	Rent on Land and Others	2	-	-
-	Repayments - General	2	-	-
-	Investment Income	2	-	-
	Reimbursements		-	-
65,086,925	<i>Subtotal: Independent Revenue</i>		36,797,254	32,854,691
-	Other Revenue Sources of the State Government		-	-
2,642,464,363	Total Receipts		3,374,937,759	2,630,601,226
	Payments:			
974,675,833.00	Personnel Costs (including Salaries on CRF charges)	3	669,339,880	598,108,678
120,000,000.00	Overhead Charges	4	85,000,000	60,000,000
-	Subvention to Parastatals	5	1,300,569,119	920,480,272.60
651,939,572	Other Operating Activities	6	585,615,034	637,605,751
1,746,615,405	Total Payments		2,640,524,033	2,216,194,702
895,848,958	Net Cash Flow from Operating Activities		734,413,726	414,406,525

	Cash Flows from Investment Activities:			
(195,000,000)	Capital Expenditure: Administrative Sector	7	(235,873,770)	(95,000,000)
(130,000,000)	Capital Expenditure: Economic Sector	7	(142,718,810)	(30,000,000)
-	Capital Expenditure: Law and Justice	7		
(82,350,000)	Capital Expenditure: Regional Development	7	(314,570,400)	(82,350,000)
(55,109,163)	Capital Expenditure: Social Service Sector	7	(250,332,100)	(55,109,163)
(462,459,163)	Total Capital Expenditure		(943,495,080)	(262,459,163)
(462,459,163)	Net Cash Flow from Investment Activities		(943,495,080)	(262,459,163)
	Cash Flows from Financing Activities:			
35,000,000.00	Proceeds from Aid and Grants		-	152,933,341
-	Proceeds from external Loans		-	-
-	Proceeds from Internal Loans		-	-
-	Proceeds from Other Capital Receipt		-	-
-	Repayment of External & Internal Loans (Including Servicing)		-	-
35,000,000.00	Net Cash Flow from Financing Activities		-	152,933,341
	Movement in Other Cash Equivalent Accounts:			
	(Increase)/Decrease in Investments			
468,389,795	Net (Increase)/Decrease in Other Cash Equivalents		(209,081,354)	304,880,703
	Total Cash Flow from Other Cash Equivalent Accounts			
	Net cash for the year			
-	Cash and its Equivalent as at 1 January 2023		309,077,879	4,197,176
	Cash and its Equivalent as at 31 December 2023		99,996,525	309,077,879
The Accompanying Notes form part of these Statements				
Cash and its Equivalent agree with Cash and Cash Equivalent in Statement 2				

STATEMENT NO. 2
FIKA 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	83,017,427	218,603,701
- CDF Cash Balance	11	16,979,098	90,474,178
		(0)	-
- Cash Balances with Treasury	11	99,996,525	309,077,879
Cash held by Ministries Departments and Agencies		-	-
Total Assets.		99,996,525	309,077,879
INVESTMENTS AND OTHER CASH ASSETS:			
Investments	12	-	-
Revolving Loans Granted	13	-	-
Intangible Assets		-	-
Total Investment and other Cash Assets.		-	-
Operating Liabilities Over Assets		(0)	-
Total Assets.		99,996,525	309,077,879
PUBLIC FUNDS AND LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Fund		83,017,427	218,603,701
Capital Development Fund		16,979,098	90,474,178
Total Public Funds.		99,996,525	309,077,879
EXTERNAL AND INTERNAL LOANS			
External loans	14	-	-
Internal Loans	15	-	-
Total External and Internal Loans.		-	-

	OTHER LIABILITIES			
	CONTINGENT LIABILITES	17	-	-
	<i>Total Public Funds and Liabilities.</i>		99,996,525	309,077,879
The Accompanying Notes form part of these Statements				

STATEMENT NO. 3
FIKA 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
4,197,176	Opening Balance		218,603,701				%
	ADD: REVENUE						
1,774,072,643	Statutory Allocation: FAAC	1	2,267,020,607	1,695,000,937	1,695,000,937	-	134
823,673,892	Value Added Tax Alloc.	1	1,071,119,899	882,376,501	882,376,501	-	121
2,597,746,535	Sub-Total - Statutory Allocation		3,338,140,505	2,577,377,438	2,577,377,438	-	130
						-	
7,150,000	Direct Taxes	2	8,270,000	5,925,798	5,925,798	-	140
1,000,000	Licenses	2	2,000,000	12,948,336	12,948,336	-	15
1,863,501	Fees	2	1,952,611	10,380,116	10,380,116	-	19
500,000	Fines	2	1,134,443	11,119,227	11,119,227	-	
-	Sales	2	-	-	-	-	-
22,341,190	Earnings	2	23,440,200	21,100,055	21,100,055	-	111
-	Rent of Government Buildings	2	-	-	-	-	-
-	Rent on Lands and Others	2	-	3,613,393	3,613,393	-	-
-	Repayment General	2	-	-	-	-	-
-	Investment Income	2	-	-	-	-	-
-	Reimbursements	2	-	-	-	-	-
32,854,691	Sub-Total-Independent Revenue		36,797,254	65,086,925	65,086,925	-	57
-	Other Revenue Sources of the State Government		-			-	
2,630,601,226	TOTAL REVENUE		3,374,937,759	2,642,464,363	2,642,464,363	-	128
2,634,798,403	TOTAL FUNDS AVAILABLE		3,593,541,460	2,642,464,363	2,642,464,363	-	136
	LESS: EXPENDITURE						
598,108,678	Personnel Costs(including Salaries on CRF charges)	3	669,339,880	974,675,833	974,675,833.00		69
60,000,000	Overhead Charges	4	85,000,000	120,000,000	120,000,000.00		71
	Consolidated Rev Fund Charges including Pension & Gratuity		-	-	-		
920,480,273	Subvention to Parastatals	5	1,300,569,119	-	-	0	
637,605,751	Other Operating Activities	6	585,615,034	651,939,572	651,939,572.00	0	
	OTHER RECURRENT PAYMENTS/EXPENDITURE						
	Repayments: External & Internal Loans (including servicing)		-	-	-	0	
2,216,194,702	TOTAL EXPENDITURE		2,640,524,033	1,746,615,405	1,746,615,405	0	151
418,603,701.28	OPERATING BALANCE		953,017,427	895,848,958	895,848,958	-	106

	APPROPRIATIONS/TRANSFERS						
200,000,000	Transfer to Capital Dev. Fund	9	870,000,000	895,848,958	895,848,958	-	97
					-	-	
200,000,000	Total transfers		870,000,000	895,848,958	895,848,958	-	97
218,603,701	Closing Balance		83,017,427		-	-	
The Accompanying Notes form part of these Statements							

STATEMENT NO. 4
FIKA 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	%
4,197,176	Opening Balance		90,474,178	-	-	-	
						-	
	ADD: CAPITAL RECEIPTS						
200,000,000	Transfer From Consolidated Revenue Fund	9	870,000,000	895,848,958	895,848,958	-	97
152,933,341	Aids and Grants	10	-	35,000,000	35,000,000	-	
-	External Loans	14	-	-	-	-	
-	Internal Loans	15	-	-	-	-	
-	Other Capital Receipts	16	-	-	-	-	
352,933,341	Total Receipts		870,000,000	930,848,958	930,848,958	-	93
352,933,341	Total Capital Funds Available		960,474,178	930,848,958	930,848,958	-	103
	LESS: CAPITAL EXPENDITURE						
95,000,000	Administrative Sector		235,873,770	195,000,000	195,000,000	-	121
30,000,000	Economic Sector	7	142,718,810	130,000,000	130,000,000	-	110
-	Law and Justice	7	-	-	-	-	
82,350,000	Regional Development	7	314,570,400	82,350,000	82,350,000	-	-
55,109,163	Social Service Sector	7	250,332,100	55,109,163	55,109,163	-	454
262,459,163	TOTAL CAPITAL EXPENDITURE		943,495,080	462,459,163	462,459,163	-	204
90,474,178	Closing Balance		16,979,098			-	
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	1,183,473,860.73		
	Add :Deduction at source for Loan Repayment	B	-	1,183,473,860.73	
	Share of Statutory Allocation - Other Agencies	C		1,057,595,894.94	
	Share of Federal Accounts Allocation- Excess Crude Oil	D		25,950,850.92	
	Total(GROSS) FAAC Allocation			2,267,020,606.59	
	B: Value Added Tax 2023				
1	Share of Value Added Tax (VAT)	E		1,071,119,898.69	

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	1,614,886,474.19		
	Add :Deduction at source for Loan Repayment	B	-	1,614,886,474.19	
	Share of Statutory Allocation - Other Agencies	C		159,186,169.13	
	Share of Federal Accounts Allocation- Excess Crude Oil	D		-	
	Total(GROSS) FAAC Allocation			1,774,072,643.32	
	B. Value Added Tax 2022				
1	Share of Value Added Tax (VAT)	E		823,673,892.17	

2	Internally Generated Revenue (Independent Revenue)	Ref.Note	Actual 2023	Budget 2023	Variance 2023	Remarks
	Direct Taxes					
12010107	Cattle Levy/Taxes		7,050,000.00	4,330,100.00	- 2,719,900.00	
12010111	Tenement Rate		679,000.00	1,544,797.82	865,797.82	
12010114	Ground Rates		541,000.00	50,900.00	- 490,100.00	
	Sub-Total		8,270,000.00	5,925,797.82	- 2,344,202.18	
	Licence- General		Actual 2023	Budget 2023	Variance 2023	

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

12020107	Boats & Canoe/Small Craft Licenses		300,000.00	1,500,000.00	1,200,000.00	
12020111	Bakery House Licenses		950,000.00	3,420,150.00	2,470,150.00	
12020119	Fishing Permits		475,101.00	1,250,000.00	774,899.00	
12020122	Produce Buying Licenses		200,000.00	2,441,300.00	2,241,300.00	
12020167	Patent Medicine Licenses		54,749.00	2,556,786.00	2,502,037.00	
12020168	Kiosks Licenses		20,150.00	1,780,100.00	1,759,950.00	
	Sub-Total		2,000,000.00	12,948,336.00	10,948,336.00	
	Fees - General		Actual 2023	Budget 2023	Variance 2023	Remarks
12020417	General Contractors Registration Fees		350,610.00	2,320,000.00	1,969,390.00	
12020427	Tenders Fees		455,701.00	1,306,391.00	850,690.00	
12020446	Agricultural/Veterinary Services Fees		200,000.00	700,000.00	500,000.00	
12020451	Timber & Forests Fees		36,315.58	50,000.00	13,684.42	
12020456	Forestry and Fuel Exploitation Fees		82,340.50	390,000.00	307,659.50	
12020457	Rice/Mill/Cassava Grinding Fees		40,000.00	240,110.00	200,110.00	
12020459	Motor Mechanic/Car Wash Depot Fees		105,320.12	710,000.00	604,679.88	
12020470	Corn Grinding Mill Fees		5,000.00	70,000.00	65,000.00	
12020473	Local Government Certificate of Origin		502,170.00	3,233,315.00	2,731,145.00	
12020480	Bus/Commercial Vehicle/Taxi Permit Fees		15,150.20	550,700.00	535,549.80	
12020484	Slaughter Fees		100,000.50	610,000.00	509,999.50	
12020485	Abattoir Fees		60,003.10	199,600.00	139,596.90	
	Sub-Total		1,952,611.00	10,380,116.00	8,427,505.00	
	Fines - General		Actual 2023	Budget 2023	Variance 2023	Remarks
12020504	Impounding of Animal Fines		650,340.00	5,332,120.00	4,681,780.00	
12020506	Other Fines not elsewhere defined		484,102.92	5,787,107.00	5,303,004.08	
	Sub-Total		1,134,442.92	11,119,227.00	9,984,784.08	
	Sales - General		Actual 2023	Budget 2023	Variance 2023	
12020608	Sales of Improved Seeds/Chemicals				-	
12020609	Proceeds from Sales of Farm Produce				-	
	Sub-Total		-	-	-	
	Earnings - General		Actual 2023	Budget 2023	Variance 2023	Remarks
12020702	Earnings from Laboratory Services		750,000.00	2,750,000.00	2,000,000.00	
12020705	Earning from Use of Government Halls				0.00	

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

12020712	Earnings from Markets		3,300,000.00	2,772,000.00	-528,000.00	
12020713	Earnings from Motor Parks		2,650,000.00	3,500,000.00	850,000.00	
12020714	Earnings from Shops and Shopping Centers		3,920,400.00	3,750,000.00	-170,400.00	
12020715	Earnings from Transport Services (Mass Transit)		6,370,110.00	3,400,000.00	-2,970,110.00	
12020716	Earning from Tipper and Tractors		1327539.5	2,900,000.00	1,572,460.50	
12020724	Earnings from Goats and Sheep Markets		5,122,150.50	2,028,055.18	-3,094,095.32	
	Sub-Total		<u>23,440,200.00</u>	<u>21,100,055.18</u>	- 2,340,144.82	
	Rent on Government Buildings - Generals		Actual 2023	Budget 2023	Variance 2023	Remarks
12020801	Rent on Government Quarters		-		-	
12020802	Rent on Government Offices				-	
	Sub-Total		-	-	-	
	Land & Others - General		Actual 2023	Budget 2023	Variance 2023	Remarks
12020901	Rent on Government Land		-	3,613,393.04	3,613,393.04	
12020906	Rents on Government Property (Quarters)		-	-	0.00	
	Sub-Total		-	<u>3,613,393.04</u>	<u>3,613,393.04</u>	
	Total Independent Revenue		<u>36,797,253.92</u>	<u>65,086,925.04</u>	<u>28,289,671.12</u>	

3	PERSONNEL COST					
	Description		Actual 2023	Budget 2023	Variance 2023	Remarks
21010101	Basic Salaries		435,070,922.05	633,539,291.45	198,468,369.40	
21020101-7	Allowances General		215,862,111.33	314,332,956.14	98,470,844.81	
21020201	2-27 YCHMB Contribution		18,406,846.70	26,803,585.41	8,396,738.71	
	Total		<u>669,339,880.08</u>	<u>974,675,833.00</u>	<u>305,335,952.92</u>	

4	OVERHEAD COST					
	Description		Actual 2023	Budget 2023	Variance 2023	Remarks
	Overhead Cost charge		85,000,000.00	120,000,000.00	35,000,000.00	
	Total		<u>85,000,000.00</u>	<u>120,000,000.00</u>	- 923,280,597.23	

5	Subventions to Parastatals (According to Sectors-List)		Actual 2023	Budget 2023	Variance 2023	Remarks
	List of MDA: Administrative Sector					
	SUBEB		633,308,881.49		(633,308,881.49)	
	PHCMB		315,730,656.67		(315,730,656.67)	

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

	Local Government Pension Board		249,404,067.66		(249,404,067.66)	
	Yobe State University		24,000,000.00		(24,000,000.00)	
	Emirate Council		60,000,000.00		(60,000,000.00)	
	1% Admin Charges		14,596,101.58	-	(14,596,101.58)	
	Training Fund		3,529,411.68		(3,529,411.68)	
	Total Subventions to Parastatals		1,300,569,119.08	-	(1,300,569,119.08)	

6	Other Operating Activities		Actual 2023	Budget 2023	Variance 2023	Remarks
	Other Operating Activities		585,615,033.84	651,939,572.00	66,324,538.16	
	Total		585,615,033.84	651,939,572.00	66,324,538.16	

7	Details of Capital Expenditures (According to Sector)					
	Administrative Sector					
	Description		Actual 2023	Budget 2023	Variance 2023	Remarks
23030124	Rehabilitation/repair of Market		55,000,000.00	62,100,000.00	7,100,000.00	
23010119	Purchase/procurement of Gen. Set.		15,000,000.00		(15,000,000.00)	
23020191	Construction of Govt. Lodge at Fika		108,860,920.74	52,560,000.00	(56,300,920.74)	
23030121	Rehailitation of Office building		57,012,849.27	80,340,000.00	23,327,150.73	
	Total Administrative Sector		235,873,770.01	195,000,000.00	- 40,873,770.01	

	Economic Sector					
	Description		Actual 2023	Budget 2023	Variance 2023	Remarks
23030159	Purchase of Fertilizer		47,417,810.10	55,000,000.00	7,582,189.90	
23030154	Repair and maintenance of Tractor		25,201,000.00	32,300,000.00	7,099,000.00	
23031159	Purchase of Vet. Drugs.		40,100,000.00	5,580,000.00	(34,520,000.00)	
23050184	Procurement of sewing Machine		30,000,000.00	37,120,000.00	7,120,000.00	
	Total Economic Sector		142,718,810.10	130,000,000.00	(12,718,810.10)	

	Regional Development Sector					
	Description		Actual 2023	Budget 2023	Variance 2023	Remarks
23030130	Rehabilitation of Borehole		92,500,000.00	25,000,000.00	(67,500,000.00)	
23050215	Evacuation of sewage and drainage		106,730,400.00	22,250,000.00	(84,480,400.00)	
23520404	Construction of Market Godowoli		115,340,000.00	35,100,000.00	(80,240,000.00)	
	Total		314,570,400.00	82,350,000.00	(232,220,400.00)	

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

Social Sector						
	Description		Actual 2023	Budget 2023	Variance 2023	Remarks
23010126	Purchase of Sporting/Game equipment		77,882,100.00	15,109,163.00	- 62,772,937.00	
23010159	Procurement of Drugs		172,450,000.00	40,000,000.00	- 132,450,000.00	
	Total Social Sector		<u>250,332,100.00</u>	<u>55,109,163.00</u>	<u>- 195,222,937.00</u>	

8	Consolidated Revenue Fund Charges (Incl. Pension and Gratuity)	Ref.Note	Actual 2023	Budget 2023	Variance 2023	Remarks
22010101	Gratuities				-	
22010102	Pension				-	
22010103	Death Benefits				-	
	Total Consolidated Revenue Fund Charges		0.00	0.00	0.00	

9	CAPITAL DEVELOPMENT FUND					
	Transfer from Consolidated Revenue Fund:	Ref.Note	Actual 2023	Budget 2023	Variance 2023	Remarks
	Transfer to Consolidated Revenue Fund		870,000,000.00	895,848,958.04	25,848,958.04	
	TOTAL		<u>870,000,000.00</u>	<u>895,848,958.04</u>	<u>25,848,958.04</u>	

10	Aids and Grants		Actual 2023	Budget 2023	Variance 2023	Remarks
13020301	Domestic Grants			35,000,000.00	35,000,000.00	
13020401	Foreign Grant - (SFTAS)				-	
	TOTAL		-	<u>35,000,000.00</u>	<u>35,000,000.00</u>	

11	CLOSING CASH BOOK BALANCE		2023	2022	REMARKS
		NOTE	N	N	
	Keystone Bank (1009142371)		1,343,000.93	1,305,339.63	
	Keystone Bank (1007037808)		9,678.13	449,040.69	
	Keystone Bank (1006716296)		18,065.68	39,228,011.66	
	Joint Project Account		98,625,780.64	268,095,486.96	
	Total Cashbook Balances		<u>99,996,525.38</u>	<u>309,077,878.94</u>	

REFERENCE NOTE
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

CODE	MONTH	2023			2022		
		NOTE A	NOTE B i		NOTE A	NOTE B	TOTAL
		NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	
N	N	N	N	N	N	N	
11010101	JANUARY	161,847,269.86		161,847,269.86	123,902,452.28		123,902,452.28
11010101	FEBRUARY	93,465,153.76		93,465,153.76	61,108,507.60		61,108,507.60
11010101	MARCH	88,954,267.27		88,954,267.27	82,265,336.69		82,265,336.69
11010101	APRIL	121,253,559.56		121,253,559.56	121,358,326.19		121,358,326.19
11010101	MAY	86,131,893.81		86,131,893.81	108,234,425.10		108,234,425.10
11010101	JUNE	130,275,274.62		130,275,274.62	92,196,477.71		92,196,477.71
11010101	JULY	73,036,635.46		73,036,635.46	145,757,789.56		145,757,789.56
11010101	AUGUST	94,831,683.86		94,831,683.86	189,193,079.67		189,193,079.67
11010101	SEPTEMBER	78,126,347.96		78,126,347.96	311,228,691.24		311,228,691.24
11010101	OCTOBER	95,010,048.64		95,010,048.64	115,955,418.68		115,955,418.68
11010101	NOVENBER	73,466,935.22		73,466,935.22	102,839,837.84		102,839,837.84
11010101	DECEMBER	87,074,790.71		87,074,790.71	160,846,131.63		160,846,131.63
	TOTAL	1,183,473,860.73	-	1,183,473,860.73	1,614,886,474.19	-	1,614,886,474.19

NOTE: C									
Share of Statutory Allocation - Other Agencies									
MONTH	2023								
	Exchange Gain	NON OIL REVENUE	Share of Non-Solid Mineral	Forex Equalization	ECOLOGICAL FUND	Additional FAAC	SURE-P	Electronic Money Transfer Levy	TOTAL
JANUARY	7,422,783.32				5,028,090.06			8,541,037.63	20,991,911.01
FEBRUARY		26,225,733.51			3,708,789.07			8,513,983.70	38,448,506.28
MARCH					4,061,308.91	27,379,665.78			31,440,974.69
APRIL					7,127,624.78	162,633,319.62		5,195,028.87	174,955,973.27
MAY		6,294,176.02	3,805,999.65	15,971,471.71	4,223,308.97	29,037,144.61		5,195,028.87	64,527,129.83
JUNE					3,912,838.52	152,676.13		4,969,119.57	9,034,634.22
JULY	77,738,787.69				5,525,592.11	33,410,980.71		3,962,395.57	120,637,756.08
AUGUST	70,332,668.35				5,215,469.97	8,684,647.05	180,688,475.14	4,448,412.51	269,369,673.02
SEPTEMBER	56,974,165.03				5,687,802.32			4,997,380.35	67,659,347.70
OCTOBER	42,637,784.95	46,443,707.82			4,129,435.01			3,879,107.72	97,090,035.50
NOVEMBER	46,458,980.67	15,735,440.10			4,069,840.68			5,514,054.37	71,778,315.82
DECEMBER	87,527,367.45							4,134,270.07	91,661,637.52
TOTAL	389,092,537.46	94,699,057.45	3,805,999.65	15,971,471.71	52,690,100.40	261,298,433.90	180,688,475.14	59,349,819.23	1,057,595,894.94

NOTE: C							
Share of Statutory Allocation - Other Agencies							
MONTH	2022						
	Exchange Gain	NON OIL REVENUE	Excess Bank Charges Refund	Forex Equalization	Ecological Fund	Interventions	TOTAL
JANUARY	1,225,153.21	26,225,733.51	-	-	3,753,828.17		31,204,714.89
FEBRUARY	1,215,193.50	22,942,112.42	-	-	2,656,483.04		26,813,788.96
MARCH				-	3,156,223.47		3,156,223.47
APRIL	9,067,310.38	-	-	-	3,680,625.96	1,301,423.40	14,049,359.74
MAY		5,245,146.70	2,347,155.81	-	3,474,341.58		11,066,644.09
JUNE			-	-	3,034,530.56		3,034,530.56
JULY			-	-	4,372,733.69		4,372,733.69
AUGUST			-	-	5,675,792.39		5,675,792.39
SEPTEMBER		5,245,146.70	-	-	3,395,465.65		8,640,612.35
OCTOBER			-	7,867,720.05	3,950,725.76	15,735,440.10	27,553,885.91
NOVEMBER	1,347,478.14	18,358,013.45	-	-	3,912,391.49		23,617,883.08
DECEMBER	-		-	-	-	-	-
TOTAL	12,855,135.23	78,016,152.78	2,347,155.81	7,867,720.05	41,063,141.76	17,036,863.50	159,186,169.13

NOTE: D

Excess Crude Oil Revenue

		2023	2022
CODE	MONTH	AMOUNT	AMOUNT
11010201	JANUARY		
11010201	FEBRUARY		
11010201	MARCH		
11010201	APRIL		
11010201	MAY	25,950,850.92	
11010201	JUNE		
11010201	JULY		
11010201	AUGUST		
11010201	SEPTEMBER		
11010201	OCTOBER		
11010201	NOVEMBER		
11010201	DECEMBER		
	TOTAL	25,950,850.92	-

NOTE: E

11010201 - Value Added Tax Allocation (VAT)

		2023	2022
CODE	MONTH	AMOUNT	AMOUNT
11010201	JANUARY	78,029,018.15	65,504,505.64
11010201	FEBRUARY	77,637,341.19	63,199,493.32
11010201	MARCH	74,185,024.48	57,103,865.98
11010201	APRIL	71,268,157.31	68,928,010.19
11010201	MAY	68,766,327.39	89,918,059.08
11010201	JUNE	84,510,390.03	68,133,908.39
11010201	JULY	92,160,926.80	65,989,742.95
11010201	AUGUST	93,854,673.34	61,020,946.07
11010201	SEPTEMBER	111,617,952.98	72,776,749.65
11010201	OCTOBER	95,519,622.94	67,436,901.39
11010201	NOVEMBER	109,028,909.55	71,550,311.04
11010201	DECEMBER	114,541,554.53	72,111,398.47
	TOTAL	1,071,119,898.69	823,673,892.17



KEYSTONE BANK LIMITED

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Date	V. Date	Narration	Ref	Debit	Credit	Balance
17Dec23	17Dec23	BYHASSANAMANUSUDAYS IPOFICALLOCAL GOVERNMENTREVENUE FEMMOBILEPIERL Tax Amount - NGN12.00 VATIN - NGN0.90 - VAT - 20231122 SMS CHARGES X 3 00000691471 TRF		12.00		739,703.03
20Dec23	20Dec23	BYHASSANAMANUSUDAYS IPOFICALLOCAL GOVERNMENTREVENUE FEMMOBILEPIERL Tax Amount - NGN12.00 VATAIN - NGN0.90 - VAT - 00000692624 TRFBYHASSANAMANUSUDAYS IPOFICALLOCAL GOVERNMENTREVENUE FEMMOBILEPIERL Amount - NGN1000.00 - - VAT -			205,000.00	1,044,703.03
21Dec23	21Dec23	AC-PL2023 SMS CHARGES X 3 00000692624 TRF		0.00		1,044,703.03
21Dec23	21Dec23	BYHASSANAMANUSUDAYS IPOFICALLOCAL GOVERNMENTREVENUE FEMMOBILEPIERL Tax Amount - NGN12.00 VATAIN - NGN0.90 - VAT - 20231220 SMS CHARGES X 3 00000692624 TRF		12.00		1,032,691.03
22Dec23	22Dec23	BYHASSANAMANUSUDAYS IPOFICALLOCAL GOVERNMENTREVENUE FEMMOBILEPIERL Tax Amount - NGN12.00 VATAIN - NGN0.90 - VAT - CIS DED BIDA IDI 225583-PRM PRM			30,000.00	1,074,691.03
23Dec23	23Dec23	AC-PL2023 SMS CHARGES X 3 TRF LOCAL GOV T REVENUE ACC T.H.U Tax Amount - NGN12.00 VATIN - NGN0.90 - VAT -		0.00		1,074,691.03
25Dec23	25Dec23	20231205 SMS CHARGES X 3 DINA LOCAL GOV T REVENUE ACC T.H.U Tax Amount - NGN12.00 VATIN - NGN0.90 - VAT -		12.00		1,074,679.03
27Dec23	27Dec23	00002412594 TRFBYHASSANAMANUSUDAYS IPOFICALLOCAL GOVERNMENTREVENUE FEMMOBILEPIERL Amount - NGN1000.00 - - VAT -			210,000.00	1,043,679.03
28Dec23	28Dec23	FT2002461011474 MONTHLY REVENUE CONTRIBUTION Tax Amount - NGN140000.00 - - VAT -		1,840,000.00		9,278.13
03Jan24	03Jan24	00000026643 TRFBYHASSANAMANUSUDAYS IPOFICALLOCAL GOVERNMENTREVENUE FEMMOBILEPIERL Amount - NGN1000.00 - - VAT - Closing Balance . . .			205,000.00	214,678.13



KEYSTONE BANK LIMITED

POTISKUM MOHAMMED IDRI (C08) BRANCH

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Date	V. Date	Narration	Ref	Debit	Credit	Balance
12Dec23	12Dec23	RYVYOBSTATRICALGOVERNMENTC08H TA C000711220 TPOTIKALGOVERNMENT Tax Account - RM12.00 VAYALD - RM12.00 - VAT - 20231212 SMS CHARGES X 3 56516522307 TRF		12.00		3,018,473.16
14Dec23	14Dec23	RYVYOBSTATRICALGOVERNMENTC08H TA C000711220 TPOTIKALGOVERNMENT Tax Account - RM12.00 VAYALD - RM12.00 - VAT - AC-MONT/265100010001 KIP:UBA/2017436134/FIRA LOCAL DO VT CAPITAL SUB ACCT/CONTRIBUTION AD MELIDA AI KEMUDA Tax Account - RM1000000.00 KIPFIDC - RM44.75 - VAT - RM3.75		51.75		3,018,421.43
14Dec23	14Dec23	KIP:UBA/2017436134/FIRA LOCAL DO VT CAPITAL SUB ACCT/CONTRIBUTION AD MELIDA AI KEMUDA Tax Account - RM1000000.00 KIPFIDC - RM44.08 - VAT - RM3.75		3,000,000.00		18,119.43
27Dec23	27Dec23	26817033207 TRVYOBSTATRICAL GOVERNMENTC08HAC000711220 RPTKALGOVERNMENTCAPITAL RTM Account - RM3000000.00 - - VAT - RPTKALGOVERNMENTC08HAC000711220 GOVT CAPITAL SUB ACCT/CONTRIBUTION OF DRINKS OF DRINKS Tax Account - RM1000000.00 KIPFIDC - RM44.28 - VAT - RM3.75			3,000,000.00	3,018,119.83
27Dec23	27Dec23	AC-MONT/265100010001 KIP:UBA/2017436134/FIRA LOCAL GOVT CAPITAL SUB ACCT/CONTRIBUTION OF DRINKS OF DRINKS Tax Account - RM1000000.00 KIPFIDC - RM44.28 - VAT - RM3.75		3,000,000.00		18,119.43
27Dec23	27Dec23	AC-MONT/265100010001 KIP:UBA/2017436134/FIRA LOCAL GOVT CAPITAL SUB ACCT/CONTRIBUTION OF DRINKS OF DRINKS Tax Account - RM1000000.00 KIPFIDC - RM44.28 - VAT - RM3.75		55.75		18,063.68
02Jan24	02Jan24	AC-MONT/265100010001 KIP:UBA/2017436134/FIRA LOCAL GOVT CAPITAL SUB ACCT/CONTRIBUTION OF DRINKS OF DRINKS Tax Account - RM1000000.00 KIPFIDC - RM44.28 - VAT - RM3.75		0.00		18,064.78
02Jan24	02Jan24	RYVYOBSTATRICALGOVERNMENTC08H TA C000711220 TPOTIKALGOVERNMENT Tax Account - RM12.00 VAYALD - RM12.00 - VAT - 20231212 SMS CHARGES X 3 14231766703 TRF		12.00		18,052.78
02Jan24	02Jan24	RYVYOBSTATRICALGOVERNMENTC08H TA C000711220 TPOTIKALGOVERNMENT Tax Account - RM12.00 VAYALD - RM12.00 - VAT - Cikande BUKHUN . . .				18,040.78

