

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

Yunusari 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 Yunusari 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 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.

Alkali Shettima
Treasurer Yunusari Local Govt.

27/12/21
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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 31st December, 2021 and its operations for the year.

Alkali Shettima
Treasurer Yunusari Local Govt.

TREASURER
YUNUSARI LOCAL GOVT.
SIGN/Date: *Alkali Shettima* 27/12/2021
SIGN-
DATE

Hon. Dauda Bukar Gaji
Executive Chairman
Yunusari Local Govt.

EXECUTIVE CHAIRMAN
YUNUSARI LOCAL GOVT.
KANAMMA 27
SIGN/Date: *Dauda Bukar Gaji* 27/12/21

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 to all receipt and payments, he prepares and published monthly and annual Financial Statements of 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 Accounting 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 accordance 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 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 revenue and expenditure which formed the basis for 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
YUNUSARI LOCAL GOVERNMENT COUNCIL

Note	Description	Actual 2021	Final Budget 2021	Actual 2020
		₹	₹	₹
1	Statutory Allocation	1,298,445,698.66	1,366,000,340.00	1,282,054,835.57
2	Excess Crude Oil	-	-	41,340,376.22
3	Value Added Tax	672,054,870.84	530,910,314.00	355,990,681.60
4	Other FAAC Allocation	104,259,154.29	162,614,346.00	112,861,685.72
	Sub Total	<u>2,074,759,723.79</u>	<u>2,059,525,000.00</u>	<u>1,792,247,579.11</u>
5	Internal Generated Revenue	33,590,554.68	36,495,739.00	17,138,033.00
	Total Receipts	<u>2,108,350,278.47</u>	<u>2,096,020,739.00</u>	<u>1,809,385,612.11</u>
	RECURRENT EXPENDITURE			
	Personnel Cost	428,269,723.00	865,554,454.00	455,880,958.36
	Over Head Exp.	42,500,000.00	120,000,000.00	141,649,322.61
	Subventions to Boards/	559,555,744.81	-	573,400,068.48
	Emirate Councils	30,000,000.00	-	35,000,000.00
	Other operating activities	153,789,317.32	-	54,401,470.37
	Sub- Total	<u>1,214,114,785.13</u>	<u>985,554,454.00</u>	<u>1,260,331,819.82</u>
	Total Capital Exp.	<u>1,024,597,712.38</u>		574,494,201.52
	Total Expenditure	<u>2,238,712,497.51</u>		<u>1,834,826,021.34</u>
	Net Cash Balance from operation	(130,362,219.04)		(25,440,409.23)
i	Project Joint Account Opening Balance 01/01/2021	131,203,562.89	-	-
ii	Bank Balance 01/01/2021	1,813,910.07	-	27,254,319.30
	Closing Balance 31/12/2021	2,655,253.92	-	1,813,910.07

STATEMENT No.1
YUNUSARI LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

Annual Budget 2021	Description	Notes	Actual 2021	Actual 2020
₹			₹	₹
1,366,000.34	Statutory Allocation FC	1	1,298,445,698.66	1,282,054,835.57
530,910,314.00	Value Added Tax	1	672,054,870.84	355,990,681.60
42,522,309.00	Share of Exchange Difference	1	-	3,621,601.78
	Exchange Rate Difference/Gains	1	7,305,556.77	-
	Solid Minerals	1	1,861,208.55	2,145,704.74
40,522,869.00	Non Oil revenue	1	60,717,130.88	5,550,347.56
35,046,299.00	Interventions	1	2,781,310.91	34,767,377.12
	Forek Equalization	1	3,691,790.82	11,446,575.12
42,522,309.00	Exchange Difference/Ecological	1	27,764,226.71	40,678,536.04
	Excess Oil Revenue	1	-	41,340,376.22
44,522,869.00	Excess Bank Charges	1	137,929.65	14,651,543.36
<u>737,412,969.34</u>	Sub- Total Statutory Allocation	1	<u>2,074,759,723.79</u>	<u>1,792,247,579.11</u>
5,000,000.00	Direct taxes/Rate	2	5,050,000.00	1,200,050.00
6,500,000.00	Licenses	3	4,050,054.00	2,355,531.00
3,000,000.00	Fees	4	3,900,000.68	3,825,494.00
	Fines	5	-	675,230.00
	Sales	6	-	-
20,590,500.00	Earnings	7	20,590,500.00	9,081,728.00
-	Rents on Government Building	8	-	-
-	Rent on Land and other	9	-	-
-	Repayments Generals		-	-

-	State Share of Revenue		-	-
<u>35,090,500.00</u>	Sub Total Initial Gen. Rev		<u>33,590,554.68</u>	<u>17,138,033.00</u>
	Total Revenue		<u>2,108,350,278.47</u>	<u>1,809,385,612.11</u>
	PAYMENTS			
865,554,454.00	Personnel Cost Salaries	10	428,269,723.00	455,880,958.36
120,000,000.00	Overhead Charges	11	42,500,000.00	141,649,322.61
-	Consolidate Rev. Charges		-	-
-	Subvention			
-	SUBEB		127,201,856.96	140,882,996.16
-	PHCMB		184,952,580.91	209,791,916.55
-	Local Govt. Pension Board		146,956,724.96	193,748,101.36
-	Yobe State University		22,000,000.00	20,000,000.00
-	Emirate Councils		30,000,000.00	35,000,000.00
-	1% Admin charge		7,443,825.02	6,991,760.34
-	Training Fund		1,323,529.38	1,985,294.07
-	Other Operation activities		223,466,544.90	54,401,470.37
985,554,454.00	Total Recurrent Exp.		<u>1,214,114,785.13</u>	<u>1,260,331,819.82</u>
-	Operating Bal.		894,235,493.34	549,055,792.29
-	Appropriation/Transfer		1,027,252,966.30	576,308,111.59
-	Transfer to C.D Fund		1,024,417,712.38	549,055,792.29
246,716,462.00	Capital Expenditure Admin Sec.	12	150,000,000.00	94,338,082.16
695,500,198.00	Capital Expenditure Econ. Sec.	13	424,417,712.65	147,130,004.41
182,000,000.00	Capital Exp. Regional Dev.	14	200,000,000.00	296,341,565.60
174,000,000.00	Capital Exp. Social Sec.	15	250,000,000.00	36,684,549.35
	Total Capital Exp.		<u>1,024,597,712.38</u>	<u>574,494,201.52</u>
	Net Cash flow from Dev & Inv.		(130,362,219.04)	
	Sales of Fixed Assets			-

	Proceeds of Grants & aids			
	Proceeds from Financing Activities			
	Net increase/Cash equivalents		(130,362,219.04)	
	Cash and Equivalents Bank Acct. 01/01/2021		1,813,910.07	27,254,319.30
	Cash Equ Project Acct. 01/01/2021		131,203,562.89	
	Cash and Equivalents 30/12/2021		2,655,253.92	1,813,910.07

Represent by:

First Bank	Acct. No.2033164054	851,732.29
First Bank	Acct. No. 2011460961	33,331.49
Union Bank	Acct. No. 0038620332	<u>1,770,190.14</u>
		<u>2,655,253.92</u>

STATEMENT No.3
YUNUSARI LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

Actual 2020	Description	Notes	Actual 2021	Financial Budget 2021	Variance 2021	%
₹			₹	₹	₹	
	Bal. B/F from Joint Project		131,023,562.89			
	Opening balance 1/1/2021		1,813,910.07			
	Add					
1,282,054,835.57	Statutory Allocation. FAAC	1	1,298,445,698.66	1,366,000,340.00	(67,554,641.34)	105
355,990,681.60	Value Added Tax	1	672,054,870.84	530,910,314.00	141,144,556.84	78
154,202,061.94	Other Fed. Allocation	1	104,259,154.29	162,614,346.00	(58,355,191.71)	155
1,792,247,579.11	Sub Total Statutory Allocation		<u>2,207,597,196.75</u>	<u>2,059,525,000.00</u>	<u>148,072,196.75</u>	93
<u>1,792,247,579.11</u>	Total					
1,200,050.00	Direct Taxes	2	5,050,000.00	5,000,000.00	50,000.00	99
2,355,531.00	Licenses	3	4,050,054.00	6,500,000.00	(2,449,946.00)	160
3,825,494.00	Fees	4	3,900,000.68	3,000,000.00	900,000.68	76
675,230.00	Fines	5	-	-	-	
-	Sales	6	-	-	-	
9,081,728.00	Earning	7	20,590,500.00	21,995,739.00	(1,405,239.00)	106
-	Rents on Building	8	-	-	-	
-	Sales and others		-	-	-	
-	State Share of Revenue		-	-	-	
<u>17,138,033.00</u>	Sub Total I.G.R		<u>33,590,554.68</u>	<u>36,495,739.00</u>	<u>(2,905,184.32)</u>	108
<u>1,809,385,612.11</u>	Total Revenues					
	Add Opening Bal.			-	(1,813,910.07)	
<u>1,816,199,743.79</u>	Total Fund Available		<u>2,241,187,751.17</u>	<u>2,096,020,739.00</u>	<u>145,167,012.17</u>	93

	Less Expenditure					
608,400,068.48	Subventions		519,878,517.23	-	(519,878,517.23)	100
455,880,958.36	Personnel Cost	10	428,269,723.00	-	(428,269,723.00)	100
141,649,322.61	Overhead Charges	11	42,500,000.00	-	(42,500,000.00)	100
54,401,470.37	Other Operating activities		223,466,544.90	-	(223,466,544.90)	100
<u>1,260,331,819.82</u>	TOTAL EXPENDITURE		<u>1,214,114,785.13</u>	-	<u>(1,214,114,785.13)</u>	100
-	OPERATING BALANCE		-	-	-	
576,308,111.59	APPRPAIRATION/TRANSFER		-	-	-	
574,494,201.52	CAPITAL DEW-FUND		(1,024,597,712.65)	-	(1,024,417,712.65)	100
1,813,910.07	Closing Balance		2,655,253.92	-	(2,655,253.92)	

STATEMENT No.4
YUNUSARILOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

Actual 2020	Description	Notes	Actual 2021	Budget 2021	Variance 2021
₦			₦	₦	₦
	Bal. B/F from Joint Project		131,023,562.89	-	131,023,562.89
27,254,319.30	Opening balance		1,813,910.07	-	1,813,910.07
	Add Capital Receipts		2,074,759,723.79	-	2,074,759,723.79
549,053,792.29	Transfers from Consolidated Revenue Account		894,235,493.34	-	1,027,072,966.57
-	Aids/Grants		-	-	-
-	Internal /Ext Loan		-	-	-
<u>576,308,111.59</u>	Total Receipts		<u>2,241,187,751.43</u>	-	<u>2,207,597,196.75</u>
94,338,082.16	Administrative Sect	12	150,000,000.00	246,716,462.00	(96,716,462.00)
147,130,004.41	Economic Sector	13	424,597,712.65	695,500,198.00	(270,902,485.35)
-	Law and Justice	-	-	-	-
296,341,565.60	Regional Dev. Sector	14	200,000,000.00	182,000,000.00	18,000,000.00
36,684,549.35	Social Sector	15	250,000,000.00	174,000,000.00	76,000,000.00
	Total Capital Expenditure		<u>1,024,597,712.65</u>	<u>1,298,216,660.00</u>	<u>(273,618,947.35)</u>
<u>574,494,201.52</u>	Total Expenditure		<u>2,238,712,497.51</u>	<u>1,298,216,660.00</u>	<u>940,495,837.51</u>
1,813,910.07	Closing Balance		2,655,253.65		

YOBE STATE OF NIGERIA
YUNUSARI LOCAL GOVERNMENT COUNCIL
REVENUE ESTIMATE FOR THE YEAR 2021

Note 1

REVENUES					
S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
1	Independent Revenue (IGR)	12010101 - 12021402	36,495,739.00	33,590,554.68	2,905,184.32
2	Statutory Allocation	11010101 – 11010101	1,366,000,340.00	1,298,445,698.66	67,554,641.34
3	State Allocation	11010102 – 11010102	35,000,000.00	-	(35,000,000.00)
4	Value Added Tax	11010201 – 11010201	530,910,314.00	672,054,870.84	(141,144,556.84)
5	Excess Crude Oil	11010303 – 11010303	-	-	-
6	Other FAAC Receipt	11010401 - 11011101	162,614,346.00	104,259,154.29	58,355,191.71
TOTAL			<u>2,131,020,739.00</u>	<u>2,108,350,278.47</u>	<u>22,670,460.53</u>

YUNUSARI 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	-	-	-
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	3,000,000.00	3,500,000.00	500,000.00
10	Penalty for Tenement Rate	12010112			
11	Arrears of Tenement Rate	12010113			
12	Ground Rates	12010114	2,000,000.00	1,550,000.00	(450,000.00)
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>5,000,000.00</u>	<u>5,050,000.00</u>	<u>50,000.00</u>

YUNUSARI 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	450,000.00	200,000.00	(250,000.00)
7	Bicycle Licenses and Hire Permits	12020112	-	-	-
8	Brick Making, etc. Licenses	12020113	250,000.00	80,000.00	(170,000.00)
9	Cart/Truck Licenses	12020114	100,000.00	70,000.00	(30,000.00)
10	Dane Gun Licensing	12020115	100,000.00	-	(100,000.00)
11	Cattle Dealers Licenses	12020116	500,000.00	750,000.00	250,000.00
12	Dried Fish/Meat Licenses	12020117	500,000.00	450,000.00	(50,000.00)
13	Pet/Dog Licenses	12020118	-	-	-
14	Fishing Permits	12020119	700,000.00	450,000.00	(250,000.00)
15	Hawking Permits	12020120	150,000.00	100,000.00	(50,000.00)
16	Hunting Permits	12020121	100,000.00	-	(100,000.00)
17	Produce Buying Licenses	12020122	100,000.00	150,000.00	50,000.00
18	Animal Health Certificate Licenses	12020123	100,000.00	80,000.00	(20,000.00)
19	Abattoir/Slaughter Licenses	12020124	200,000.00	150,000.00	(50,000.00)
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	100,000.00	120,000.00	20,000.00
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	200,000.00	-	(200,000.00)
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	150,000.00	50,000.00	(100,000.00)
37	Electric (Radio/Television) Workshop Licenses	12020149	-	-	-
38	Blacksmith Workshop Licenses	12020150	150,000.00	80,000.00	(70,000.00)
39	Wood Making/Carpentry Workshop Licenses	12020151	-	-	-
40	Battery Charge Workshop Licenses	12020152	200,000.00	150,000.00	(50,000.00)
41	Printing Press Licenses	12020153	-	-	-
42	Panel Beaters Licenses	12020154	150,000.00	100,000.00	(50,000.00)
43	Vulcanizers Licenses	12020155	100,000.00	700,000.00	600,000.00
44	Vehicle Spare Parts Licenses	12020156	200,000.00	150,000.00	(50,000.00)
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	200,000.00	150,000.00	(50,000.00)
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	1,000,000.00	450,000.00	(550,000.00)
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	-	-	-
61	Motorcycle Permits	12020173	-	-	-
62	Native Liquor Licenses	12020174	-	-	-
63	Cigarette Licenses	12020175	-	-	-
64	Squatters Permits	12020176	-	-	-
65	Butchers Licenses	12020177	200,000.00	250,000.00	50,000.00
66	Registration of Night Soil Contractors	12020178	-	-	-
67	Ingredients Grinding Mill Licenses	12020179	100,000.00	-	(100,000.00)
68	Photo Stating, Typing Institute Licenses	12020180	-	-	-
69	Other Licenses not elsewhere defined	12020181	500,000.00	-	(500,000.00)
	Total		<u>6,500,000.00</u>	<u>4,680,000.00</u>	<u>(1,820,000.00)</u>

YUNUSARI 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	1,000,000.00	800,700.00	(199,300.00)
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	500,000.00	230,000.00	(270,000.00)
8	Billboard Advertisement Fees	12020436	-	-	-
9	Association Fees	12020442	-	-	-
10	Births and Deaths Registration Fees	12020443	100,000.00	150,000.00	50,000.00
11	Burial Fees	12020444	-	-	-
12	Change of Ownership Fees	12020445	100,000.00	150,000.00	50,000.00
13	Agricultural/Veterinary Services Fees	12020446	-	-	-
14	Development Levies	12020448	-	-	-
15	Business/Trade Operating Fees	12020449	100,000.00	100,000.00	-
16	Inspection Fees	12020450	-	-	-
17	Timber & Forests Fees	12020451	-	-	-
18	Application Fees	12020453	-	-	-
19	Parking Fees	12020454	-	-	-
20	Produce Buying Fees	12020455	200,000.00	450,000.00	250,000.00
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	150,000.00
25	Block Making Machines Fees	12020460	-	200,000.00	200,000.00
26	Survey Fees	12020461	-	-	-
27	Estate Agent Fees	12020462	-	-	-
28	Customary Right of Occupancy Fees	12020463	-	150,000.00	150,000.00
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	500,000.00	750,000.00	250,000.00
39	Farmers Registration	12020474	-	-	-
40	Registration of Vehicles	12020475	-	-	-
41	Eating House License Fees	12020476	100,000.00	150,000.00	50,000.00
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	-	-	-
46	Palm Wine Tappers/Sellers Fees	12020481	-	-	-
47	Wharf/Canoe Landing Fees	12020482	-	-	-
48	Toll Gate/Stadium Fees	12020483	-	-	-

49	Slaughter Fees	12020484	200,000.00	150,000.00	(50,000.00)
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		19,300.68	19,300.68
59	Laboratory Test Fees	12020494	-	-	-
60	Environmental Sanitation Fees	12020495	-	-	-
61	Sand Dredging Fees	12020496	200,000.00	450,000.00	250,000.00
62	Sand, Granite, Iron Rod Sellers Fees	12020497	-	-	-
63	Irrigation Scheme Fees/Charges	12020498	-	-	-
64	Other Fees not elsewhere defined	12020499	-	-	-
	Total		<u>3,000,000.00</u>	<u>3,900,000.68</u>	<u>900,000.68</u>

YUNUSARI 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		-	-	-

YUNUSARI 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		-	-	-

YUNUSARI 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	2,900,000.00	2,500,000.00	(400,000.00)
13	Earnings from Motor Parks	12020713	1,750,000.00	1,250,000.00	(500,000.00)
14	Earnings from Shops and Shopping Centers	12020714	2,500,000.00	750,000.00	(1,750,000.00)
15	Earnings from Transport Services (Mass Transit)	12020715	1,850,000.00	1,550,000.00	(300,000.00)
16	Earning from Tipper and Tractors	12020716	10,495,739.00	12,850,000.00	2,354,261.00
17	Earning from Sign Posts	12020717			
18	Earnings from GSM Operators	12020718			
19	Earnings from Granders	12020719			
20	Earnings from Low Boards	12020720	-	-	-
21	Earnings from Compressed Earth Bricks	12020721	-	-	-
22	Earnings Slaughter House	12020722	250,000.00	150,000.00	(100,000.00)
23	Earning from Cattle Markets	12020723	1,500,000.00	950,000.00	(550,000.00)
24	Earnings from Goats and Sheep Markets	12020724	750,000.00	590,500.00	(159,500.00)
25	Other Earnings not elsewhere defined	12020725	-	-	
	Total		21,995,739.00	20,590,500.00	(1,405,239.00)

YUNUSARI 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		-	-	-

YUNUSARI LOCAL GOVERNMENT COUNCIL

NOTE 9: 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 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	-	-	-
	Total		-	-	-

YUNUSARI LOCAL GOVERNMENT

NOTE 10: PERSONNEL COST

DOMESTIC GRANTS					
S/N	Description	CODE	BUDGETTED 2021	Actual 2021	Variance 2021
			₦	₦	₦
1	Basic Salaries	21010101	562,610,395.10	278,375,319.95	284,235,075.15
2	Allowances General	21020101-7	279,141,311.42	138,116,985.67	141,024,325.75
3	2-27 YCHMB Contribution	21020201	23,802,747.48	11,777,417.38	12,025,330.10
	Total		<u>865,554,454.00</u>	<u>428,269,723.00</u>	<u>437,284,731.00</u>

YUNUSARI LOCAL GOVERNMENT
NOTE 11: RECURRENT EXPENDITURE

S/N	Description	CODE	BUDGETTED 2021	Actual 2021	Variance 2021
			₦	₦	₦
1	Office Materials and Supplies	22020301	7,000,000.00	5,500,000.00	1,500,000.00
2	Minor Motor Vehicle Maintenance	22020405	9,000,000.00	4,500,000.00	4,500,000.00
3	Minor Road Maintenance	22020413	-	95,006,544.00	(95,006,544.00)
4	Security Service Coverage	22020601	-	42,000,000.00	(42,000,000.00)
5	Sanitation Service	22020803	-	5,000,000.00	
6	Plants/Generator fuel cost	22020804	10,000,000.00	15,000,000.00	(5,000,000.00)
7	Staff Welfare packages	22021007	10,000,000.00	15,000,000.00	(5,000,000.00)
8	Meetings Entertainment	22021026	-	7,500,000.00	7,500,000.00
9	Contingencies	22021029	10,000,000.00	-	10,000,000.00
10	Legislature Vote		-	-	-
11	Subvention		-	519,878,517.23	(519,878,517.23)
12	Electricity Charges	22020207	4,000,000.00	3,500,000.00	500,000.00
13	Drugs/Lab/Medical Supplies	22020307	-	-	
14	Computer Materials and Supplies	22020312	5,000,000.00	1,500,000.00	3,500,000.00
15	Production of Council Minutes	22021022	10,000,000.00	-	
16	Chairman's Hosp.	22021028	20,000,000.00	7,500,000.00	12,500,000.00
17	Residential Rent	22020603	-	-	
18	Motor Vehicle Fueling Cost	22020801	25,000,000.00	15,000,000.00	10,000,000.00
19	Workshop, Conferences and Seminars	22020503	5,000,000.00	-	-
20	Medical Expenses (Local)	22021001	5,000,000.00	-	-
21	Provision of Fertilizers to Farmers	23020129	-	65,960,000.00	(65,960,000.00)
22	Purchase of Information Gadgets	23010161	-	5,000,000.00	(5,000,000.00)
	Total		<u>120,000,000.00</u>	<u>807,845,061.23</u>	<u>(687,845,061.23)</u>

YUNUSARI LOCAL GOVERNMENT

NOTE 12: ADMINISTRATION SECTOR EXPENDITURE

ECON CODE	Description	GEO CODE	BUDGETTED 2021	Actual 2021	Variance 2021
			₹	₹	₹
23010104	Purchase of M/V	23511600	63,716,462.00	120,000,000.00	(56,283,538.00)
23010128	Purchase of Security equipment	23511600	-	20,000,000.00	(20,000,000.00)
23020156	Completion of perimeter wall	23511600	151,000,000.00	10,000,000.00	141,000,000.00
	Workshop & Seminars		10,000,000.00	-	10,000,000.00
	Budget & Planning		22,000,000.00	-	2,000,000.00
TOTAL			<u>246,716,462.00</u>	<u>150,000,000.00</u>	<u>96,716,462.00</u>

YUNUSARI LOCAL GOVERNMENT

NOTE 13: ECONOMIC SECTOR EXPENDITURE

ECON CODE	Description	GEO CODE	BUDGETTED 2021	Actual 2021	Variance 2021
			₹	₹	₹
23010127	Purchase of Farm tool & Agric equipment	23511600	226,315,474.00	124,500,000.00	101,815,474.00
23020114	Construction of Road	23511600	300,000,000.00	267,917,712.65	32,082,287.35
23010108	Purchase of Mass Transit	23511600	32,184,724.00	32,000,000.00	184,724.00
	Vet division		50,000,000.00	-	50,000,000.00
	Forstry		20,000,000.00	180,000.00	19,820,000.00
	Fisheris		4,000,000.00	-	4,000,000.00
	Manu & Craft		63,000,000.00	-	-
	Rural Electric		6,955,001.98	-	63,000,000.00
TOTAL			<u>702,455,199.98</u>	<u>424,417,712.65</u>	<u>278,037,487.33</u>

YUNUSARI LOCAL GOVERNMENT

NOTE 14: REGIONAL DEVELOPMENT SECTOR EXPENDITURE

ECON CODE	Description	GEO CODE	BUDGETTED 2021	Actual 2021	Variance 2021
			₦	₦	₦
23020196	Construction of Hand pumps at Zaji Dagaltura	23511603	70,000,000.00	55,000,000.00	15,000,000.00
23020105	Provision of Water Facilities	23511600	40,000,000.00	30,000,000.00	10,000,000.00
23020152	Construction of Drainage channel	23511600	45,000,000.00	97,000,000.00	(52,000,000.00)
23020195	Construction of waste incinerators	23511610	27,000,000.00	18,000,000.00	9,000,000.00
TOTAL			<u>182,000,000.00</u>	<u>200,000,000.00</u>	<u>(18,000,000.00)</u>

YUNUSARI LOCAL GOVERNMENT

NOTE 15: SOCIAL SECTOR EXPENDITURE

ECON CODE	Description	GEO CODE	BUDGETTED 2021	Actual 2021	Variance 2021
			₹	₹	₹
23010158	Purchase of Classroom Furniture	23511604	10,000,000.00	25,000,000.00	(15,000,000.00)
23010124	Purchase of Teaching/Learning Aid equipment	23511600	10,000,000.00	17,000,000.00	(7,000,000.00)
23030105	Rehabilitation repair Hospital/Health Centers	23511603	137,000,000.00	208,000,000.00	(71,000,000.00)
	Information	23511610	3,000,000.00	-	3,000,000.00
	Social Development	-	5,000,000.00	-	5,000,000.00
	Fire Service	-	9,000,000.00	-	9,000,000.00
	Miscellaneous	-	-	-	-
TOTAL			<u>174,000,000.00</u>	<u>250,000,000.00</u>	<u>(76,000,000.00)</u>

YUNUSARI LOCAL GOVERNMENT COUNCIL
NOTE TO THE FINANCAL STATEMENT
No1 FEDERATION ALLOCATION (FAAC)

Code	Description	Amount (₦)
11010101 – 11010101	A Share of Statutory Allocation from FAAC 2021	1,298,445,698.66
	Net Share of Statutory Allocation	2,074,759,723.79
11010201 – 11010201	Share of Value Added Tax	672,054,870.84
11010303 – 11010303	Share of Excess Crude Oil	-
11010901	Share of Good Value/ Ecological	27,764,226.71
11010801	Share of Solid Mineral	1,861,208.55
	Share of Non Oil Revenue	60,717,130.88
	Federal Intervention	2,781,310.91
11010601	Forex Equalization	3,691,790.82
	Share of Exchange Gain	7,305,526.77
11010701	Share of Excess Bank Charges	137,929.65
	Total Gross FAAC	<u>4,149,519,417.58</u>
11010101 – 11010101	B Share of Statutory Allocation from FAAC 2019	1,282,054,835.57
	Net Share of Statutory Allocation	-
11010201 – 11010201	Share of Value Added Tax	355,990,681.60
11010303 – 11010303	Share of Excess Crude Oil	41,340,376.22
	Share of Good Value	3,621,601.78
	Share of Solid Mineral	2,145,704.74
	Share of Non Oil Revenue	20,201,890.92
	Federal Intervention	34,767,377.12
	Forex Equalization	11,446,575.12
	Share of Exchange Difference	40,678,536.04
	Share of Excess Oil	-
	Total Gross FAAC	<u>1,282,054,835.57</u>

Trans Date	Ref Number	Transaction Details	Value Date	Withdrawal(DR)	Deposit(CR)	Balance
17-Dec-2021		PHUB:FT000001905830-0_YOBE STATE GOVERNMENT SHARED	17-Dec-2021	41,666.66	0.00	14,117,506.92
17-Dec-2021		FIP CHARGES	17-Dec-2021	53.75	0.00	14,117,453.17
17-Dec-2021		PHUB:FT000001906012-0_YOBE STATE GOVERNMENT SHARED	17-Dec-2021	3,990,000.00	0.00	10,127,453.17
17-Dec-2021		PHUB:FT000001906170-0_YOBE STATE GOVERNMENT SHARED	17-Dec-2021	5,060,000.00	0.00	5,067,453.17
17-Dec-2021		FIP CHARGES	17-Dec-2021	53.75	0.00	5,067,399.42
20-Dec-2021		FIP:UBA/YOBE STATE LOCAL G/TRANSFER IFO YUNUSARI L	20-Dec-2021	0.00	4,800,000.00	9,867,399.42
23-Dec-2021		FIP:ACC/YOBE STATE JOINT L/TRF?FRM?YOBE?STATE?JOIN	23-Dec-2021	0.00	351,000.00	10,218,399.42
23-Dec-2021		FIP CHARGES	23-Dec-2021	53.75	0.00	10,218,345.67
23-Dec-2021		PHUB:FT000002010138-0_YOBE STATE GOVERNMENT SHARED	23-Dec-2021	2,950,000.00	0.00	7,268,345.67
23-Dec-2021		FIP CHARGES	23-Dec-2021	53.75	0.00	7,268,291.92
23-Dec-2021		PHUB:FT000002010258-0_YOBE STATE GOVERNMENT SHARED	23-Dec-2021	264,705.88	0.00	7,003,586.04
23-Dec-2021		FT/ALHAJI MODU BANI	23-Dec-2021	4,800,000.00	0.00	2,203,586.04
29-Dec-2021		FIP:ACC/YOBE STATE JOINT L/TRF?FRM?YOBE?STATE?JOIN	29-Dec-2021	0.00	500,000.00	2,703,586.04
30-Dec-2021		FT/ALHAJI MODU BANI	30-Dec-2021	475,000.00	0.00	2,228,586.04
30-Dec-2021		FIP CHARGES	30-Dec-2021	53.75	0.00	2,228,532.29
30-Dec-2021		PHUB:FT000002105037-0_YOBE STATE GOVERNMENT SHARED	30-Dec-2021	1,376,800.00	0.00	851,732.29
04-Jan-2022		NEFT FROM:YOBE STATE JOINT LOC/LG CONTR IRO LOG FO	04-Jan-2022	0.00	175,000.00	1,026,732.29
04-Jan-2022		NEFT FROM:YOBE STATE JOINT LOC/COUNTERPART FUND TO	04-Jan-2022	0.00	500,000.00	1,526,732.29
06-Jan-2022		PHUB:FT000002173204-0_YOBE STATE GOVERNMENT SHARED	06-Jan-2022	351,000.00	0.00	1,175,732.29
06-Jan-2022		FIP CHARGES	06-Jan-2022	53.75	0.00	1,175,678.54
06-Jan-2022		FIP CHARGES	06-Jan-2022	53.75	0.00	1,175,624.79
06-Jan-2022		PHUB:FT000002173548-0_YOBE STATE GOVERNMENT SHARED	06-Jan-2022	500,000.00	0.00	675,624.79
06-Jan-2022		FIP CHARGES	06-Jan-2022	53.75	0.00	675,571.04
06-Jan-2022		PHUB:FT000002173549-0_YOBE STATE GOVERNMENT SHARED	06-Jan-2022	325,000.00	0.00	350,571.04
10-Jan-2022		FIP:ACC/YOBE STATE JOINT L/TRF?FRM?YOBE?STATE?JOIN	10-Jan-2022	0.00	13,475,340.50	13,825,911.54
10-Jan-2022		BRANCHSTMT:Charge: Statement charges	10-Jan-2022	80.00	0.00	13,825,831.54
10-Jan-2022		BRANCHSTMT:Charge: VAT charges on Statement	10-Jan-2022	6.00	0.00	13,825,825.54
		Closing Balance				13,825,825.54

11/20/21

Dec

January 2021 - April 2021

MAIN ACE



Dear Yunusari Local Govt Kanamma

YUNUSARI LOCAL GOVERNMENT, KANAMMA,
NGURU, YOBE
NIGERIA

Please find below your bank statement for the period: 01-Jan-2021 To 19-May-2021

Account No:	2011460961	Pending Debit:	(0.00)
Account Name:	YUNUSARI LOCAL GOVT KANAMMA	Available Balance:	8,242.85
Account Type:	CURRENT ACCOUNT-GOVT.	Total Credit:	446,591,663.41
Currency:	NGN	Total Debit:	446,902,922.59

Trans Date	Ref Number	Transaction Details	Value Date	Withdrawal (DR)	Deposit (CR)	Balance
		Opening Balance				319,502.03
06-Jan-2021		FIP:KEY/MIN. FOR L.GOV& C/KIP:FBN/20114	06-Jan-2021	0.00	28,551,505.12	28,871,007.15
07-Jan-2021		BRANCHSTMT:Charge: Statement charges	07-Jan-2021	20.00	0.00	28,870,987.15
07-Jan-2021		BRANCHSTMT:Charge: VAT charges on Statement	07-Jan-2021	1.50	0.00	28,870,985.65
07-Jan-2021		BRANCHSTMT:Charge: Statement charges	07-Jan-2021	40.00	0.00	28,870,945.65
07-Jan-2021		BRANCHSTMT:Charge: VAT charges on Statement	07-Jan-2021	3.00	0.00	28,870,942.65
07-Jan-2021		ALHAJI MODU BANI	07-Jan-2021	4,266,000.00	0.00	24,604,942.65
07-Jan-2021		ALHAJI BANI MADU	07-Jan-2021	300,000.00	0.00	24,304,942.65
07-Jan-2021		ALHAJI MADU BANI	07-Jan-2021	1,450,000.00	0.00	22,854,942.65
07-Jan-2021		FIP:BR:000014/YOBE STATE GOVERN/YUNUSARI LOCAL GO	07-Jan-2021	20,280,255.15	0.00	2,574,687.50
07-Jan-2021		FIP CHARGES	07-Jan-2021	53.75	0.00	2,574,633.75
11-Jan-2021		BA MAI KACHALLA	11-Jan-2021	2,555,250.00	0.00	19,383.75
13-Jan-2021		FIP:KEY/MIN. FOR L.GOV& C/KIP:FBN/2011460961/MIN.	13-Jan-2021	0.00	1,000,000.00	1,019,383.75
13-Jan-2021		FIP:KEY/MIN. FOR L.GOV& C/KIP:FBN/2011460961/MIN.	13-Jan-2021	0.00	1,801,250.00	2,820,633.75
18-Jan-2021		BRANCHSTMT:Charge: Statement charges	18-Jan-2021	20.00	0.00	2,820,613.75
18-Jan-2021		BRANCHSTMT:Charge: VAT charges on Statement	18-Jan-2021	1.50	0.00	2,820,612.25
18-Jan-2021		ALH MADU BANI	18-Jan-2021	2,801,250.00	0.00	19,362.25
28-Jan-2021		NEFT FROM:YOBE STATE JOINT LOC/PMT OF SALARY IRO M	28-Jan-2021	0.00	72,461,107.49	72,480,469.74
		FIP:BR:000014/SALARY ACCOUNT FOR/YUNUSARI	29-Jan-2021	33,388,071.62	0.00	39,092,398.12

Trans Date	Ref. Number	Transaction Details	Value Date	Withdrawal(DR)	Deposit(CR)	Balance
26-Nov-2021		FIP CHARGES	26-Nov-2021	53.75	0.00	30,446,755.12
26-Nov-2021		PHUB:FT000001505954-0_SALARY ACCOUNT FOR 17 LGC AN	26-Nov-2021	30,413,012.23	0.00	33,742.89
26-Nov-2021		FIP CHARGES	26-Nov-2021	53.75	0.00	33,689.14
26-Nov-2021		23-Oct-2021 to 22-NOV-2021 SMS Alert Charge	26-Nov-2021	80.00	0.00	33,609.14
26-Nov-2021		23-Oct-2021 to 22-NOV-2021 SMS Alert Charge VAT	26-Nov-2021	6.00	0.00	33,603.14
01-Dec-2021		FIP-KEY/MIN. FOR L.GOV'T & C/KIP:FBN/2011460961/MIN.	01-Dec-2021	0.00	54,769,697.95	54,803,301.09
02-Dec-2021		FT/ALHAJI MODU BANI	02-Dec-2021	4,266,000.00	0.00	50,537,301.09
02-Dec-2021		FIP CHARGES	02-Dec-2021	53.75	0.00	50,537,247.34
02-Dec-2021		PHUB:FT000001595032-0_YBS 17 LG CONTANDSTAND PYT 2	02-Dec-2021	39,997,197.95	0.00	10,540,049.39
02-Dec-2021		FT/ALHAJI MODU BANI	02-Dec-2021	2,205,000.00	0.00	8,335,049.39
02-Dec-2021		FT/ALHAJI MODU BANI	02-Dec-2021	200,000.00	0.00	8,135,049.39
02-Dec-2021		FT/MULTIPLE_TRFS/BANGA BUKAR_FOJIMI YAKUBU AMADU_M	02-Dec-2021	87,500.00	0.00	8,047,549.39
02-Dec-2021		FT/MULTIPLE_TRFS/DUMBAL MUHAMMADU AHMED_AMINAMI DU	02-Dec-2021	52,500.00	0.00	7,995,049.39
02-Dec-2021		BA MAI KACHALLA 00239208	02-Dec-2021	3,861,000.00	0.00	4,134,049.39
02-Dec-2021		THE MANAGER BANK OF AGRICULTURE 00239206	02-Dec-2021	1,060,000.00	0.00	3,074,049.39
02-Dec-2021		MANAGER MICRO FINANCE BANK 239207	02-Dec-2021	475,500.00	0.00	2,598,549.39
02-Dec-2021		FBNMOBILE:ALHAJI MODU BANI/Bamai kacjallah	03-Dec-2021	0.00	180,000.00	2,778,549.39
03-Dec-2021		ALHAJI MODU BANI	03-Dec-2021	2,745,000.00	0.00	33,549.39
15-Dec-2021		BRANCHSTMT:Charge: Statement charges	15-Dec-2021	40.00	0.00	33,509.39
15-Dec-2021		BRANCHSTMT:Charge: VAT charges on Statement	15-Dec-2021	3.00	0.00	33,506.39
17-Dec-2021		FIP-UBN/MASS TRANSIT YUNUS/UIP IFO YUNUSARI LOCAL	17-Dec-2021	0.00	1,250,000.00	1,283,506.39
17-Dec-2021		ALHAJI MODU BANI 00239209	17-Dec-2021	1,250,000.00	0.00	33,506.39
23-Dec-2021		FIP-UBN/MASS TRANSIT YUNUS/UIP IFO YUNUSARI LOCAL	23-Dec-2021	0.00	669,000.00	702,506.39
23-Dec-2021		ALHAJI MODU BANI 00239213	23-Dec-2021	669,000.00	0.00	33,506.39
24-Dec-2021		23-Nov-2021 to 22-DEC-2021 SMS Alert Charge	24-Dec-2021	72.00	0.00	33,434.39
24-Dec-2021		23-Nov-2021 to 22-DEC-2021 SMS Alert Charge VAT	24-Dec-2021	5.40	0.00	33,428.99
29-Dec-2021		NEFT FROM:YOBE STATE JOINT LOC/PMT OF SALARY IRO M	29-Dec-2021	0.00	61,016,903.06	61,050,332.05
30-Dec-2021		PHUB:FT000002096071-0_SALARY ACCOUNT FOR 17 LGC AN	30-Dec-2021	31,945,547.03	0.00	29,104,785.02
30-Dec-2021		FIP CHARGES	30-Dec-2021	53.75	0.00	29,104,731.27
30-Dec-2021		PHUB:FT000002096487-0_SALARY ACCOUNT FOR 17 LGC AN	30-Dec-2021	29,071,356.03	0.00	33,375.24
30-Dec-2021		FIP CHARGES	30-Dec-2021	53.75	0.00	33,321.49
05-Jan-2022		FIP-KEY/MIN. FOR L.GOV'T & C/KIP:FBN/2011460961/MIN.	05-Jan-2022	0.00	54,769,697.95	54,803,019.44
06-Jan-2022		BAMAI KACHALLAH 00239210	06-Jan-2022	3,681,000.00	0.00	51,122,019.44
06-Jan-2022		BANK OF AGRICULTURE 00239212	06-Jan-2022	1,060,000.00	0.00	50,062,019.44

AV Dec 2

ACCOUNT NO : 0038620332

MASS TRANSIT YUNUSAR
YTV QUARTERS GASHUA ROAD DAMATURU LGA DAMATURU YOBE STATE

Statement Print Date: 04
Start Date: 01
End Date: 04

Branch Name: GASHUA
Account Type: CURRENT ACCOUNT - RETAIL COMPANIES
Currency: NGN

POST DATE	TRANSACCTNAMION DESC	DOC NO.	VALUE DATE	DR	CR	BA
24-Dec-2021	ELECTRONIC MONEY TRANSFER LEVY		24-Dec-2021	50		175
29-Dec-2021	Cash Deposit#6@DAMATURU by ALH ISHAKU	FJB2136356224101	29-Dec-2021		15000	177
29-Dec-2021	ELECTRONIC MONEY TRANSFER LEVY		29-Dec-2021	50		177
31-Dec-2021	ACCOUNT MAINTENANCE FEE		31-Dec-2021	1919		177
31-Dec-2021	VAT ON ACCOUNT MAINTENANCE FEE		31-Dec-2021	143.93		177
04-Jan-2022	KAFIYAMA BULAMA/FBNMOBILE:MASS TRANSIT YUNUSAR/ALH BARMA YUNUSARI	UI000016220104073119000033525860	04-Jan-2022		440000	221

OPENING BALANCE = 638212.99
TOTAL DEBIT AMT = 6,393,033.35
DR Count = 51

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