

GULANI LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31, DECEMBER 2023

S E C R E T



YOBE STATE OF NIGERIA
GULANI LOCAL GOVERNMENT COUNCIL
LOCAL GOVERNMENT SECRETARIAT COMPLEX, BARA

Our ref..... Your ref..... Date.....

The Auditor General,
Local Government Audit,
Damaturu,
Yobe State.

UPDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023.

Statement No 1: Responsively for the Financial Statement

These Financial statement have been prepared for the operations of Gulani Local Government Council by the Treasurer in accordance with the provisions of the financial control and management) act 1958 as amended.

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

GASADIMA HARUNA
Treasurer Gulani 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 statements. The information as contained and their schedules are in compliance with the financial (Control and Management) Act, 1958 as amended.

In our opinion, these financial statements fairly presents the financial position and operations of Gulani Local Government as at 31ST December, 2023 and its operations for the year

GASADIMA HARUNA
Treasurer,
Gulani Local Government

Sign/Date: *[Signature]* 27/12/2024

Hon. *DATTABU ILLU*
Chairman
Gulani Local Government
Sign/Date: *[Signature]* 27/12/24

All correspondence should be addressed to the Chairman.



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

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Local Government Audit Dept,
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Damaturu, Yobe State

LGAD/ADM/LGFS/73/Vol. I

22nd July, 2024

The Executive Chairman,
Cutani 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.

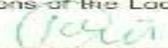
Basic of Opinion.

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.


(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 Gulani Local Government

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

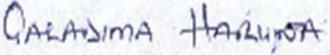
S/N	Accounting Policies:
	<p style="text-align: center;">➤ Is controlled by a public sector management or the government.</p> <p>X. Notes to the GPFS shall include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information</p>
2	<p>General Purpose Financial Statements (GPFS) 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 Gulani 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 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	Fundamental Accounting Concepts

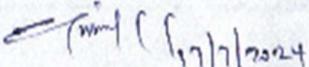
S/N	Accounting Policies:
	<p>The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Gulani Local Government:</p> <ul style="list-style-type: none"> • Cash Basis of Accounting. • Understandability. • Materiality, • Relevance. • Going Concern 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 Gulani 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 Gulani 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

S/N	Accounting Policies:
	<p>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.</p> <ul style="list-style-type: none"> • 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.
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

S/N	Accounting Policies:
	Payment. <ul style="list-style-type: none"> • 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	Loans Granted: <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	Loan Repayments 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.
18	Interest on Loans: <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	Foreign Currency Transactions: <ul style="list-style-type: none"> • Foreign Currency Transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central 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. 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	Prepayments Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.
21	Investments:

S/N	Accounting Policies:
	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 <p>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.</p>
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 Gulani Local Government Council


**GULANI 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	1,099,771,679	1,387,058,690	1,501,350,459
2	VALUE ADDED TAX	992,096,391	649,595,402	763,194,232
3	OTHER FAAC ALLOACTION	1,007,422,314	133,848,765	147,999,935
4	INTERNAL REVENUE IGR	22,805,121	37,270,897	19,830,000
	SUB TOTAL	3,122,095,505	2,207,773,754	2,432,374,626
	CAPITAL RECIEPTS			
1	GRANTS		0	142,190,071
2	MISCELLANEOUS	0	0	0
	SUB TOTAL	0	0	142,190,071
	TOTAL RECEIPTS	3,122,095,505	2,207,773,754	2,574,564,696
	RECURRENT EXPENDITURE			
1	PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders)	478,667,675	841,741,453	448,658,441
2	OVERHEAD COSTS	85,000,000	120,000,000	60,000,000
3	SUBVENTIONS TO BOARD and PARASTATALS	612,531,075	0	482,362,898
4	OTHER OPERATING ACTIVITIES	842,371,635	3,789,795	751,313,943
	TOTAL RECURRENT EXPENDITURE	2,018,570,386	965,531,248	1,742,335,283
	CAPITAL EXPENDITURE	1,258,038,200	1,011,770,606	587,863,931
	TOTAL EXPENDITURE	3,276,608,586	1,977,301,854	2,330,199,214
1	NET CASH BALANCE	(154,513,082)	230,471,900	244,365,483
2	OPENING BALANCE	246,373,462	235,193,208	2,007,979
4	CLOSING BALANCE	91,860,380		246,373,462

STATEMENT NO. 1
GULANI 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:			
1,520,907,455	Statutory Allocations: FAAC	1	2,107,193,992	1,649,350,394
649,595,402	Value Added Tax Allocation	1	992,096,391	763,194,232
2,170,502,857	<i>Sub-total : Statutory Allocation</i>		3,099,290,384	2,412,544,626
14,000,000	Direct taxes	2	3,651,071	4,000,000
3,000,000	Licenses	2	1,230,400	2,000,000
2,000,000	Fees	2	841,150	2,000,000
1,400,000	Fines	2	1,680,000	1,680,000
2,070,000	Sales	2	1,990,000	2,000,000
13,800,897	Earnings	2	9,262,000	5,000,000
1,000,000	Rent on Government Buildings	2	4,150,500	3,150,000
-	Rent on Land and Others	2	-	-
-	Repayments - General	2	-	-
-	Investment Income	2	-	-
	Reimbursements		-	-
37,270,897	<i>Subtotal: Independent Revenue</i>		22,805,121	19,830,000
-	Other Revenue Sources of the State Government		-	-
2,207,773,754	Total Receipts		3,122,095,505	2,432,374,626
	Payments:			
841,741,453	Personnel Costs (including Salaries on CRF charges)	3	478,667,675	448,658,441
120,000,000	Overhead Charges	4	85,000,000	60,000,000
-	Subvention to Parastatals	5	612,531,075	482,362,898.03
3,789,795	Other Operating Activities	6	842,371,635	751,313,943
965,531,248	Total Payments		2,018,570,386	1,742,335,283
1,242,242,506	Net Cash Flow from Operating Activities		1,103,525,119	690,039,343
	Cash Flows from Investment Activities:			

(112,379,635)	Capital Expenditure: Administrative Sector	7	(112,914,254)	(26,500,000)
(221,767,031)	Capital Expenditure: Economic Sector	7	(445,554,151)	(50,000,000)
-	Capital Expenditure: Law and Justice	7		
(406,622,000)	Capital Expenditure: Regional Development	7	(476,799,038)	(503,863,931)
(271,001,940)	Capital Expenditure: Social Service Sector	7	(222,770,756)	(7,500,000)
(1,011,770,606)	Total Capital Expenditure		(1,258,038,200)	(587,863,931)
(1,011,770,606)	Net Cash Flow from Investment Activities		(1,258,038,200)	(587,863,931)
	Cash Flows from Financing Activities:			
-	Proceeds from Aid and Grants			142,190,071
-	Proceeds from external Loans		-	-
-	Proceeds from Internal Loans		-	-
-	Proceeds from Other Capital Receipt		-	-
	Repayment of External & Internal Loans (Including Servicing)		-	-
-	Net Cash Flow from Financing Activities		-	142,190,071
	Movement in Other Cash Equivalent Accounts:			
	(Increase)/Decrease in Investments			
230,471,900	Net (Increase)/Decrease in Other Cash Equivalents		(154,513,082)	244,365,483
	Total Cash Flow from Other Cash Equivalent Accounts			
	Net cash for the year			
235,193,208	Cash and its Equivalent as at 1 January 2023 (Project Joint Account)		246,373,462	2,007,979
465,665,108	Cash and its Equivalent as at 31 December 2023		91,860,380	246,373,462
The Accompanying Notes form part of these Statements				
Cash and its Equivalent agree with Cash and Cash Equivalent in Statement 2				

STATEMENT NO. 2
GULANI 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	65,572,440	192,047,321
- CDF Cash Balance	11	26,287,940	54,326,140
		0	-
- Cash Balances with Treasury	11	91,860,380	246,373,462
Cash held by Ministries Departments and Agencies		-	-
Total Assets.		91,860,380	246,373,462
INVESTMENTS AND OTHER CASH ASSETS:			
Investments	12	-	-
Revolving Loans Granted	13	-	-
Intangible Assets		-	-
Total Investment and other Cash Assets.		-	-
Operating Liabilities Over Assets		-	-
Total Assets.		91,860,380	246,373,462
PUBLIC FUNDS AND LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Fund		291,456	192,047,321
Capital Development Fund		91,568,924	54,326,140
Total Public Funds.		91,860,380	246,373,462
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>		91,860,380	246,373,462
The Accompanying Notes form part of these Statements				

STATEMENT NO. 3
GULANI 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
2,007,978	Opening Balance		192,047,321.24				%
	ADD: REVENUE						
1,649,350,394	Statutory Allocation: FAAC	1	2,107,193,992	1,520,907,455	1,520,907,455	-	139
763,194,232	Value Added Tax Alloc.	1	992,096,391	649,595,402	649,595,402	-	153
2,412,544,626	Sub-Total - Statutory Allocation		3,099,290,384	2,170,502,857	2,170,502,857	-	143
						-	
4,000,000	Direct Taxes	2	3,651,071	14,000,000	14,000,000	-	26
2,000,000	Licenses	2	1,230,400	3,000,000	3,000,000	-	41
2,000,000	Fees	2	841,150	2,000,000	2,000,000	-	42
1,680,000	Fines	2	1,680,000	1,400,000	1,400,000	-	
2,000,000	Sales	2	1,990,000	2,070,000	2,070,000	-	-
5,000,000	Earnings	2	9,262,000	13,800,897	13,800,897	-	67
3,150,000	Rent of Government Buildings	2	4,150,500	1,000,000	1,000,000	-	-
-	Rent on Lands and Others	2	-	-	-	-	-
-	Repayment General	2	-	-	-	-	-
-	Investment Income	2	-	-	-	-	-
-	Reimbursements	2	-	-	-	-	-
19,830,000	Sub-Total-Independent Revenue		22,805,121	37,270,897	37,270,897	-	61
-	Other Revenue Sources of the State Government		-	-	-	-	-
2,432,374,626	TOTAL REVENUE		3,122,095,505	2,207,773,754	2,207,773,754	-	141
2,434,382,604	TOTAL FUNDS AVAILABLE		3,314,142,826	2,207,773,754	2,207,773,754	-	150
	LESS: EXPENDITURE					-	
448,658,441	Personnel Costs(including Salaries on CRF charges)	3	478,667,675	841,741,453	841,741,453		57
60,000,000	Overhead Charges	4	85,000,000	120,000,000	120,000,000		71
-	Consolidated Rev Fund Charges including Pension & Gratuity		-	-	-		
482,362,898	Subvention to Parastatals	5	612,531,075	-	-	0	
751,313,943	Other Operating Activities	6	842,371,635	3,789,795	3,789,795	0	
	OTHER RECURRENT PAYMENTS/EXPENDITURE				-		
-	Repayments: External & Internal Loans (including servicing)		-	-	-	0	
1,742,335,283	TOTAL EXPENDITURE		2,018,570,386	965,531,248	965,531,248	0	209
692,047,321.24	OPERATING BALANCE		1,295,572,440	1,242,242,506	1,242,242,506	-	104

	APPROPRIATIONS/TRANSFERS						
500,000,000	Transfer to Capital Dev. Fund		1,230,000,000	1,242,242,506	1,242,242,506	-	99
					-	-	
500,000,000	Total transfers		1,230,000,000	1,242,242,506	1,242,242,506	-	99
192,047,321	Closing Balance		65,572,440		-	-	
The Accompanying Notes form part of these Statements							

**STATEMENT NO. 4
GULANI 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	
	Project Joint Account Opening Balance		54,326,140	-	-	-	%
						-	
	ADD: CAPITAL RECEIPTS						
500,000,000	Transfer to Consolidated Revenue Fund	9	1,230,000,000	1,242,242,506	1,242,242,506	-	99
142,190,071	Aids and Grants	10	-	-		-	
-	External Loans	14	-	-		-	
-	Internal Loans	15	-	-		-	
-	Other Capital Receipts	16	-	-		-	
642,190,071	Total Receipts		1,230,000,000	1,242,242,506	1,242,242,506	-	99
642,190,071	Total Capital Funds Available		1,284,326,140	1,242,242,506	1,242,242,506	-	103
	LESS: CAPITAL EXPENDITURE						
26,500,000	Administrative Sector	7	112,914,254	112,379,635	112,379,635	-	100
50,000,000	Economic Sector	7	445,554,151	221,767,031	221,767,031	-	201
-	Law and Justice	7	-	-	-	-	
503,863,931	Regional Development	7	476,799,038	7,500,000	7,500,000	-	-
7,500,000	Social Service Sector	7	222,770,756	271,001,940	271,001,940	-	82
587,863,931	TOTAL CAPITAL EXPENDITURE		1,258,038,200	612,648,606	612,648,606	-	205
54,326,140	Closing Balance		26,287,940			-	
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	1,099,771,678.77		
	Add :Deduction at source for Loan Repayment	B	-	1,099,771,678.77	
	Share of Statutory Allocation - Other Agencies	C	-	983,294,459.62	
	Share of Federal Accounts Allocation- Excess Crude Oil	D		24,127,854.00	
	Total(GROSS) FAAC Allocation			2,107,193,992.39	
	B: Value Added Tax 2023				
1	Share of Value Added Tax (VAT)	E		992,096,391.12	
	Total VAT			992,096,391.12	

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	1,501,350,459.22		
	Add :Deduction at source for Loan Repayment	B	-	1,501,350,459.22	
	Share of Statutory Allocation - Other Agencies	C	147,999,935.84	101,381,922.96	
	Share of Federal Accounts Allocation- Excess Crude Oil	D		-	
	Total(GROSS) FAAC Allocation		1,649,350,395.06	1,602,732,382.18	
	B. Value Added Tax 2022				
1	Share of Value Added Tax (VAT)	E	992,096,391.12	763,194,231.62	

2	Internally Generated Revenue (Independent Revenue)	Ref.Note	Actual 2023	Budget 2023	Variance 2023	Remarks
	Direct Taxes					
12010105	Development Tax/Levy		2,250,000.00	9,850,500.00	5,650,000.00	
12010111	Tenement Rate		1,401,071.00	4,149,500.00	3,350,000.00	
	Sub-Total		3,651,071.00	14,000,000.00	9,000,000.00	
	Licence- General		Actual 2023	Budget 2023	Variance 2023	
12020116	Cattle Dealers Licenses		450,000.00	1,150,500.00	200,000.00	
12020120	Hawking Permits		300,000.00	500,000.00	130,000.00	
12020122	Produce Buying Licenses		210,000.00	410,000.00	150,000.00	

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

12020123	Animal Health Certificate Licenses		270,400.00	600,500.00	250,000.00	
12020142	Petty Traders Licenses			250,000.00	295,897.00	
12020177	Butchers Licenses			89,000.00	290,000.00	
	Sub-Total		1,230,400.00	3,000,000.00	1,315,897.00	
	Fees - General		Actual 2023	Budget 2023	Variance 2023	Remarks
12020455	Produce Buying Fees				300,000.00	
12020473	Local Government Certificate of Origin		643,750.00	1,500,000.00	450,000.00	
12020484	Slaughter Fees		197,400.00	500,000.00	375,000.00	
	Sub-Total		841,150.00	2,000,000.00	1,125,000.00	
	Fines - General		Actual 2023	Budget 2023	Variance 2023	Remarks
12020504	Impounding of Animal Fines		400,000.00	400,000.00	#REF!	
12020506	Other Fines not elsewhere defined		1,280,000.00	1,000,000.00	600,000.00	
	Sub-Total		1,680,000.00	1,400,000.00	#REF!	
	Sales - General		Actual 2023	Budget 2023	Variance 2023	
12020608	Sales of Improved Seeds/Chemicals	1	1,730,000.00	1,720,000.00	- 10,000.00	
12020603	Sales of ID Card		260,000.00	350,000.00	90,000.00	
	Sub-Total		1,990,000.00	2,070,000.00	80,000.00	
	Earnings - General		Actual 2023	Budget 2023	Variance 2023	Remarks
12020713	Earnings from Shops and Shopping Centers		2,432,600.00	5,250,000.00	2,817,400.00	
12020714	Earnings from Transport Services (Mass Transit)		2,876,270.00	5,300,000.00	2,423,730.00	
12020715	Earning from Tipper and Tractors		1,375,340.00	1,690,897.00	315,557.00	
12020723	Earnings from Goats and Sheep Markets		2,212,500.00	1,150,000.00	1,600,000.00	
12020724	Other Earnings not elsewhere defined		365,290.00	410,000.00	1,400,000.00	
12020725	Sub-Total		9,262,000.00	13,800,897.00	8,556,687.00	
	Rent on Government Buildings - Generals		Actual 2023	Budget 2023	Variance 2023	Remarks
	Rent on Government Buildings		1,025,000.00	1,000,000.00	- 25,000.00	
12020803	Rent on Conference/Civic Centers		3,125,500.00	-	- 3,125,500.00	
12020806	Sub-Total		4,150,500.00	1,000,000.00	- 3,150,500.00	
	Land & Others - General		Actual 2023	Budget 2023	Variance 2023	Remarks
12020903	Rents on Government property (Buildings other than				-	
12020907	Sub-Total				-	
	Total Independent Revenue		22,805,121.00	37,270,897.00	14,465,776.00	

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

	Description		Actual 2023	Budget 2023	Variance 2023	Remarks
21010101	Basic Salaries		311,133,988.75	547,135,194.45	236,001,205.70	
21020101-7	Allowances General		154,370,325.19	271,463,231.09	117,092,905.90	
21020201	2-27 YCHMB Contribution		13,163,361.06	23,143,027.64	9,979,666.58	
	Total		478,667,675.00	841,741,453.18	363,073,778.18	
4	OVERHEAD COST					
	Description		Actual 2023	Budget 2023	Variance 2023	Remarks
	Overhead Cost		85,000,000.00	120,000,000.00	35,000,000.00	
	Total		85,000,000.00	120,000,000.00	35,000,000.00	
5	Subventions to Parastatals (According to Sectors-List)		Actual 2023	Budget 2023	Variance 2023	Remarks
	List of MDA: Administrative Sector					
	SUBEB		227,099,070.68		(227,099,070.68)	
	PHCMB		127,955,897.26		(127,955,897.26)	
	Local Government Pension Board		156,098,985.91		(156,098,985.91)	
	Yobe State University		24,000,000.00		(24,000,000.00)	
	Emirate Council		60,000,000.00		(60,000,000.00)	
	1% Admin Charges		13,847,709.80	-	(13,847,709.80)	
	Training Fund		3,529,411.68		(3,529,411.68)	
	Total Subventions to Parastatals		612,531,075.33	-	(612,531,075.33)	
6	Other Operating Activities		Actual 2023	Budget 2023	Variance 2023	Remarks
	Other Operating Activities		842,371,635.40	3,789,794.92	(838,581,840.48)	
	Advances				-	
	Total		842,371,635.40	3,789,794.92	(838,581,840.48)	
7	Details of Capital Expenditures (According to Sector)					
	Administrative Sector					
	Description		Actual 2023	Budget 2023	Variance 2023	Remarks
23010112	Purchase of Office Furniture's & Equipment		112,914,254.02	112,379,634.60	(534,619.42)	
23020101	Construction of Office Building				-	
23020104	Provision of Housing				-	
23050156	Training of Heath Workers				-	
	Total Administrative Sector		112,914,254.02	112,379,634.60	(534,619.42)	
	Economic Sector					

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

	Description		Actual 2023	Budget 2023	Variance 2023	Remarks
23020134	Construction of Shoopng Complex		120,275,550.00	61,142,360.00	(59,133,190.00)	
23020175	Construction of Market Shafe		52,382,200.47	52,450,000.00	67,799.53	
23020136	Constrution of Maintanance of Hole		83,480,750.00	50,000,000.00		
23020124	Constrution of Market stell/Park Open luckup Store/Shop		189,415,651.00	58,174,671.00	115,000,000.00	
	Total Economic Sector		445,554,151.47	221,767,031.00	55,934,609.53	

Regional Development Sector						
	Description		Actual 2023	Budget 2023	Variance 2023	Remarks
23020172	Drilling of Boreholes for Nursery Plants and overhead tanks		156,407,585.91	170,122,000.00	13,714,414.09	
23030104	Purchase of swi----- Equipement		143,689,072.59	70,324,500.00	- 73,364,572.59	
23050284	accufation		120,000,000.00	130,300,250.00	10,300,250.00	
			56,702,379.90	35,875,250.00	- 49,349,908.50	
	Total Regional Sector		476,799,038.40	406,622,000.00	72,234,792.53	

Social Sector						
	Description		Actual 2023	Budget 2023	Variance 2023	Remarks
	Construction/Equiping of Certral store Cold store Dgrus stor		67,500,000.00	71,500,000.00	4,000,000.00	
	Construction completion of Classroom		70,742,000.00	77,786,556.00	7,044,556.00	
	Purchase of Classroom Furniture's		51,327,500.00	65,000,000.00	13,672,500.00	
	Purchase of Teaching/equipment		33,201,256.48	56,715,384.00	23,514,127.52	
	Total		222,770,756.48	271,001,940.00	48,231,183.52	

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

9	CAPITAL DEVELOPMENT FUND					
	Transfer from Consolidated Revenue Fund:	Ref.Note	Actual 2023	Budget 2023	Variance 2023	Remarks
	Transfer to Consolidated Revenue Fund		-	0.00	-	
	TOTAL		-	-	-	

10	Aids and Grants		Actual 2023	Budget 2023	Variance 2023	Remarks
13020301	Domestic Grants - (Live Stock Grants from FGN)				-	
13020401	Foreign Grant - (SFTAS)		-		-	
	TOTAL		-	-	-	

11	CLOSING CASH BOOK BALANCE		2023	2022	REMARKS
		NOTE	N	N	
	Keystone Bank		293.64	573,785.87	
	Keystone Bank		11,788.25	272,634.08	
	Zenith Bank		279,374.33	1,161,558.89	
	Joint Project Account		91,568,923.78	-	
	Total Cashbook Balances		91,860,380.00	2,007,978.84	

REFERENCE NOTE
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

		2023			2022		
		NOTE A	NOTE B i		NOTE A	NOTE B	
CODE	MONTH	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL
		N	N	N	N	N	N
11010101	JANUARY	150,477,813.24		150,477,813.24	115,198,545.46		115,198,545.46
11010101	FEBRUARY	86,899,408.09		86,899,408.09	56,815,753.53		56,815,753.53
11010101	MARCH	82,705,402.63		82,705,402.63	76,486,356.44		76,486,356.44
11010101	APRIL	112,735,732.31		112,735,732.31	112,739,765.18		112,739,765.18
11010101	MAY	80,081,295.43		80,081,295.43	100,631,166.78		100,631,166.78
11010101	JUNE	121,123,689.39		121,123,689.39	85,719,854.07		85,719,854.07
11010101	JULY	67,905,953.56		67,905,953.56	135,518,587.71		135,518,587.71
11010101	AUGUST	88,169,942.10		88,169,942.10	175,902,632.98		175,902,632.98
11010101	SEPTEMBER	72,072,683.67		72,072,683.67	289,365,479.67		289,365,479.67
11010101	OCTOBER	88,335,777.10		88,335,777.10	107,809,775.55		107,809,775.55
11010101	NOVENBER	68,306,025.60		68,306,025.60	95,615,538.81		95,615,538.81
11010101	DECEMBER	80,957,955.65		80,957,955.65	149,547,003.04		149,547,003.04
	TOTAL	1,099,771,678.77	-	1,099,771,678.77	1,501,350,459.22		1,501,350,459.22

NOTE: C
Share of Statutory Allocation - Other Agencies

MONTH	2023								
	Exchange Gain Diff	NON OIL REVENUE	SHARE OF SOLID	SURE-P	Forex Equalization	ECOLOGICAL FUND	ADD FAAC ALLOCATION	Electronic Money Transfer Levy	TOTAL
JANUARY	6,901,347.20					4,674,876.50		7,932,110.92	19,508,334.62
FEBRUARY		24,383,426.62				3,448,253.84		7,915,892.87	35,747,573.33
MARCH						3,776,009.84	25,456,297.39	4,832,199.85	34,064,507.08
APRIL						6,626,922.97	151,208,644.53	4,832,199.85	162,667,767.35
MAY		5,852,022.37	3,538,635.56	167,995,460.41	14,849,506.81	3,926,629.71	26,997,341.56		223,159,596.42
JUNE						3,637,969.21	141,950.92	4,620,048.57	8,399,968.70
JULY	72,277,788.71					5,137,429.99	31,063,924.15	3,684,044.97	112,163,187.82
AUGUST	65,391,934.89					4,849,093.33	8074567.44	4,135,920.16	82,451,515.82
SEPTEMBER	52,971,840.51					5,288,245.24		4,644,192.65	62,904,278.40
OCTOBER	39,642,563.31					3,839,350.21		3,608,184.71	47,090,098.23
NOVEMBER	43,195,327.44	43,181,127.48				3,783,942.27		5,124,593.30	95,284,990.49
DECEMBER	81,378,739.76	14,630,055.97						3,843,845.63	99,852,641.36
TOTAL	361,759,541.82	88,046,632.44	3,538,635.56	167,995,460.41	14,849,506.81	48,988,723.11	242,942,725.99	55,173,233.48	983,294,459.62

NOTE: C
Share of Statutory Allocation - Other Agencies

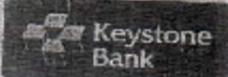
MONTH	2022						
	Exchange Gain	NON OIL REVENUE	Excess Bank Charges Refund	Forex Equalization	Ecological Fund	Interventions	TOTAL
JANUARY	848,662.51	-	-	1,507,047.40	-	-	2,355,709.91
FEBRUARY	-	-	-	-	-	-	-
MARCH	-	-	126,019.26	1,833,970.97	-	2,541,141.44	4,501,131.67
APRIL	662,761.82	7,315,027.99	-	-	2,813,272.26	-	10,791,062.07
MAY	501,135.74	141,326.21	-	-	-	-	642,461.95
JUNE	371,765.59	13,876,080.67	-	-	2,864,960.17	-	17,112,806.43
JULY	824,419.41	-	-	-	3,935,284.61	-	4,759,704.02
AUGUST	527,119.39	-	-	-	4,167,709.17	-	4,694,828.56
SEPTEMBER	617,534.13	98,168.29	-	-	617,534.13	-	1,333,236.55
OCTOBER	665,584.11	-	-	-	3,852,553.96	-	4,518,138.07
NOVEMBER	691,912.35	42,098,705.34	-	-	3,625,098.56	-	46,415,716.25
DECEMBER	900,530.31	106,777.75	-	-	3,249,819.42	-	4,257,127.48
TOTAL	6,611,425.36	63,636,086.25	126,019.26	3,341,018.37	25,126,232.28	2,541,141.44	101,381,922.96

NOTE: D
Excess Crude Oil Revenue

CODE	MONTH	2023 AMOUNT	2022 AMOUNT
11010201	JANUARY		
11010201	FEBRUARY		
11010201	MARCH		
11010201	APRIL		
11010201	MAY	24,127,854.00	
11010201	JUNE		
11010201	JULY		
11010201	AUGUST		
11010201	SEPTEMBER		
11010201	OCTOBER		
11010201	NOVEMBER		
11010201	DECEMBER	-	-
	TOTAL	24,127,854.00	-

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

CODE	MONTH	2023 AMOUNT	2022 AMOUNT
11010201	JANUARY	72,186,946.11	60,811,131.41
11010201	FEBRUARY	71,806,994.50	58,740,107.81
11010201	MARCH	68,630,754.19	52,955,786.33
11010201	APRIL	65,932,274.34	63,809,061.43
11010201	MAY	63,617,757.69	83,185,848.53
11010201	JUNE	78,573,699.13	63,162,470.10
11010201	JULY	85,260,791.61	61,135,639.80
11010201	AUGUST	86,827,726.49	56,584,077.57
11010201	SEPTEMBER	103,555,430.59	67,485,109.83
11010201	OCTOBER	88,809,554.80	62,387,866.49
11010201	NOVEMBER	100,928,691.24	66,208,965.48
11010201	DECEMBER	105,965,770.43	66,728,166.84
	TOTAL	992,096,391.12	763,194,231.62



DAMATURU NAYINAWA POTI (A77) BRANCH

KEYSTONE BANK LIMITED

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Account Statement

Summary Statement for 01-Jan-23 To 31-Jan-23
 Currency Naira
 Account Name GULANI LOCAL GOVT COUNCIL
 GOVT SECRETARY BARRA
 DAMATURU
 Niger 13
 900 100166793 002700042 - Naira 0.00

Summary Details

Account No.	-	1001166793
Post Due Amount	-	0.00
Opening Balance	-	8,535,100.67
Total Debits	-	9,740,270.26
Total Credits	-	49,417,178.59
Closing Balance	-	48,683,907.00
Cleared Balance	-	48,683,907.00
Unleared Balance	-	0.00

PRIVATE & CONFIDENTIAL

CURRENT ACC LOCAL

Date	V. Date	Narration	Ref	Debit	Credit	Balance
01Jan23	01Jan23	Open Balance . . .				8,535,100.67
		TRF FRM GULANI LOCAL GOVT COUNCIL IFD ARANI AHMED AHMED Tax Amount - NNG275000.00 - - VAT -		275,000.00		8,231,100.67
05Jan23	05Jan23	SMS CHARGES X 5 TRF FRM GULANI LOCAL GOVT COUNCIL IFD ARANI A AHMED ARRRITION Amount - NNG20.00 - - VAT -		20.00		8,231,080.67
06Jan23	06Jan23	TAX OTHER PAYMENTS Jan 2023 Tax Amount - NNG20016.13 - - VAT -		200,416.13		8,031,064.54
05Jan23	05Jan23	TRF OTHER PAYMENTS Jan 2023 Tax Amount - NNG20015.13 - - VAT -		200,416.13		7,831,048.41
05Jan23	05Jan23	SMS CHARGES X 5 TRF OTHER PAYM ENTIS Jan 2023 Tax Amount - NNG20.00 - - VAT -		20.00		7,831,028.41
05Jan23	05Jan23	SMS CHARGES X 5 TRF OTHER PAYM ENTIS Jan 2023 Tax Amount - NNG20.00 - - VAT -		20.00		7,831,008.41
30Jan23	06Jan23	PAYMENT FROM GULANI LOCAL GOVT COUN Tax Amount - NNG100000.00 - - VAT -		1,000,000.00		1,008.41
06Jan23	06Jan23	SMS CHARGES X 5 PAYMENT FROM G ULANI LOCAL GOVT COUN Tax Amount - NNG20.00 - - VAT -		20.00		988.41
16Jan23	16Jan23	008290014467 TRF FRM GULANI LOCAL GOVT COUNCIL IFD ARANI AHMED AHMED Tax Amount - NNG10000.00 - - VAT -			210,000.00	210,988.41
16Jan23	16Jan23	TRF FRM GULANI LOCAL GOVT COUNCIL IFD ARANI AHMED AHMED Tax Amount - NNG10000.00 - - VAT -		210,000.00		988.41
17Jan23	17Jan23	SMS CHARGES X 5 008290014468 T RFRM GULANI LOCAL GOVT COUNCIL IFD ARANI AHMED AHMED Tax Amount - NNG20.00 - - VAT -		20.00		968.41
17Jan23	17Jan23	SMS CHARGES X 5 TRF FRM GULANI LOCAL GOVT COUNCIL IFD ARANI A AHMED AHMED Tax Amount - NNG20.00 - - VAT -		20.00		948.41
18Jan23	18Jan23	019210003048 TRF FRM GULANI LOCAL GOVT COUNCIL IFD ARANI AHMED AHMED Tax Amount - NNG10000.00 - - VAT -			170,000.00	170,948.41
18Jan23	18Jan23	PAYMENT FOR GOODS PURCHASE Tax Amount - NNG10000.00 - - VAT -		170,000.00		948.41
19Jan23	19Jan23	SMS CHARGES X 5 019210003048 I		20.00		928.41



DAMATURU NAYINAWA POTI (A77) BRANCH

KEYSTONE BANK LIMITED

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Date	V Date	Description	Def	Debit	Credit	Balance
190623	190623	Account - 803750000.00 - - VAT - 02241225 000 000000 X 5 0105000000 THE ECONOMIC DEVELOPMENT INDUSTRIAL DEVELOPMENT TRAFFIC Tax Account - 00020.00 VATMAIN - 0001.00 - VAT -		20.00		316.64
190623	190623	0000000000 000 000000 X 5 0105000000 THE ECONOMIC DEVELOPMENT INDUSTRIAL DEVELOPMENT TRAFFIC Tax Account - 00020.00 VATMAIN - 0001.00 - VAT -		1.50		315.14
200624	210620	0105000000 THE ECONOMIC DEVELOPMENT INDUSTRIAL DEVELOPMENT TRAFFIC Account - 00020000.00 - - VAT -			270,000.00	270,315.14
210623	210623	PT00000000000000 EXPENDITURE Tax Account - 00020000.00 - - VAT -		270,000.00		315.14
230623	230623	0000000000 000 000000 X 5 THE YEAR STATE / THE CONTRIBUTION AND CONTRIBUTION TO STATE TO MAKE AND MAKE ACCOUNT TO THE ACCOUNT - 00020.00 VATMAIN - 0001.00 - VAT -		20.00		255.14
200623	230623	0000000000 000 000000 X 5 THE YEAR STATE / THE CONTRIBUTION AND CONTRIBUTION TO STATE TO MAKE AND MAKE ACCOUNT TO THE ACCOUNT - 00020.00 VATMAIN - 0001.00 - VAT -		1.50		253.64
230623	230623	0105000000 THE ECONOMIC DEVELOPMENT INDUSTRIAL DEVELOPMENT TRAFFIC Account - 00020000.00 - - VAT -			200,000.00	200,293.64
230623	230623	0105000000 THE ECONOMIC DEVELOPMENT INDUSTRIAL DEVELOPMENT TRAFFIC Account - 00020000.00 - - VAT - Closing Balance . . .		200,000.00		253.64

650.42

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DAMATURU NAYINAWA POTI (A77) BRANCH

KEYSTONE BANK LIMITED

www.keystonebanking.com

Account Statement

Summary Statement for 01-Jan-23 To 01-Jan-23
 Currency Naira
 Account Name
 GUTANI LOCAL GOVERNMENT
 LGOWT SECRET BARRA
 DAMATURU
 Nigeria
 F00112932531125249270111917 - Keystone Bank

Summary Details

Account No.	-	1007038362
Post Due Amount	-	0.00
Opening Balance	-	3,334,200.87
Total Debits	-	0.00
Total Credits	-	0.00
Closing Balance	-	3,334,200.87
Cleared Balance	-	3,334,200.87
Unleared Balance	-	0.00

PRIVATE & CONFIDENTIAL

CURRENT ACC LOCAL

Date	V. Data	Narration	Ref	Debit	Credit	Balance
		Opening Balance . . .				3,334,200.87
		Closing Balance . . .				3,334,200.87

