

BADE LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31, DECEMBER 2022



YOBE STATE GOVERNMENT OF NIGERIA
BADE LOCAL GOVERNMENT COUNCIL GASHUA
YOBE STATE

OFFICE ADDRESS:
P.M.B. 16
Bade Local Government Area
Gashua, Yobe State

Our Ref: Bade Local Government Council,
Update Financial Statement for the
Year Ended 31st December, 2022.

Date: 20th May 2023

Statement No. 1: Responsibility for the Financial Statements

These Financial Statements have been prepared for the operations of Bade 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, as Treasurer of the Local Government Council I am responsible for establishing and maintaining an adequate system of internal controls designed to provide reasonable assurance that transactions recorded are within statutory and proper records for the use of all public Financial Resources by the Local Government Council. To the best of my knowledge, this system of internal control has been operated adequately throughout the reporting period.

MOHD AUDU GADAKA

.....
Treasurer

.....
Date

STATEMENT NO 2:- Integrity Assurance

We the undersigned the Treasurer of the Local Government Council as custodian of the financial records and Chairman of the council as in compliance with the Finance (Control and Management) Act 1958 as amended.

In our opinion these Financial Statement fairly presents the financial position and operations of Bade Local Government as at 31st December, 2022 and its operations for the year.

MOHD AUDU GADAKA

Treasurer Bade Local Govt.

Sign/Date:.....
..... 20/5/23

Hon. IBRAHIM BABA GANA

Chairman Bade Local Govt.

Sign/Date:.....
..... 20th May 2023



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

E-MAIL: yobelgad@yahoo.com
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OFFICE ADDRESS:
Local Government Audit Dept.
P.M.B. 1058 KM 6 Along Gujba
Road, Damaturu, Yobe State.

LGAD/ADM/LGFS/23/VOL.1

2nd June, 2023

The Executive Chairman,
Bade Local Government,
Gashua .

Date: _____

AUDITOR-GENERAL'S CERTIFICATION:

In accordance with the provisions of Edict No 6 of Yobe State 1995 (The Financial Memoranda for Local Government). The Local Government Treasurer is the Chief Finance officer and Head of the Finance Department of the Local Government (Sect.1.13). In addition to his duties of being accountable for all receipt and payments, he prepares and published monthly and annual Financial Statements of the Local Government to facilitate Audit functions.

The Financial Statements were prepared on IPSAS Cash Accounting bases while it is the duty of the Auditor-General to Audit and form independent opinion on the statements.

Basis of opinion (scope)

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

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

Opinion.

From the analysis of cash flow for reviews/Allocations and expenditure classifications which formed the basis of this opinion, In my opinion, the Financial Statements as presented are in agreement with the books of accounts and give a fair view of the financial transactions of the Local Government for the year ended 31st December, 2022.

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

Yahaya W. Idri
21/6/23



YOBE STATE GOVERNMENT OF NIGERIA
BADE LOCAL GOVERNMENT COUNCIL GASHUA
YOBE STATE

OFFICE ADDRESS:
P.M.B. 16
Bade Local Government Area
Gashua, Yobe State

Our Ref: The Auditor General,
Local Government Audit Complex
KLM 6 Gujba Road,
Damaturu.

Your Ref: _____

Date: 20th May 2023

Find bellow policies and bases of the Financial Statements for the ended 31/12/2022

(i) GENERAL PURPOSE FINANCIAL STATEMENT (GPFS)

The General Purpose Financial Statements (GPFS) presents is to give an overview of the Financial position and Cash resources of the Local Government Council as at 31st December, 2022 as well as summary of purpose to which resources received during the year was put into use.

(ii) STATEMENT OF ACCOUNTING POLICIES

The general-purpose Financial Statements were prepared under International Public Sector Accounting Standard (IPSAS) using of Cash treatments of items that is a subject of period review.

The Standardised COA and GPFS was hereby adopted by the council in compliance with FAAC directives on harmonization of public Account Reporting in Nigeria.

The GPFS was prepared on IPSAS cash basis of accounting Terminologies of accounting items, measurement and Treatments of items which is not static but subject of period review.

Mohammed *20/05/23*
Mohammed *Aud. A.C.C.A.*
Treasurer Bade Local Government

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 Bade Local Government

These policies shall form part of the universally agreed framework for financial reporting in Bade 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 Bade 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	Accounting Terminologies / Definitions

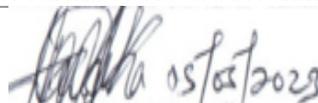
S/N	<p>Accounting Policies:</p> <ol style="list-style-type: none"> I. Accounting policies are the specific principles, bases, conventions, rules and practices adopted by Bade Local Government council in preparing and presenting Financial Statements. II. Cash:: Cash comprises cash at hand, demand deposits 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 Bade 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	<p>General Purpose Financial Statements (GPFS) The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional</p>

S/N	<p>Accounting Policies:</p> <p>information about the Cash Receipts, Payments and Balances controlled by Bade Local Government Council, and Accounting Policies and Notes to the Financial Statements. In Bade 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 Bade Local Government:</p> <ul style="list-style-type: none"> • Cash Basis of Accounting. • Understandability. • Materiality, • Relevance. • Going Concern Concept.

S/N	Accounting Policies:
	<ul style="list-style-type: none"> • Consistency Concept • Prudence • Completeness, etc.
5	<p>Accounting Period</p> <p>The accounting year (fiscal year) is from 1st January to 31st December 2022. 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</p> <p>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 Bade 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 2022 Appropriation Law of Bade Local Government.
10	<p>Receipts</p> <ul style="list-style-type: none"> • These are Cash inflows within the Financial Year 2021. 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 standardised GPFS. Notes shall be provided as per standardised 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 categorised either as Bilateral or Multilateral. • External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.
12	Other Borrowings / Grants & Aid Received

S/N	Accounting Policies:
	<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	Interest Received <ul style="list-style-type: none"> Interest actually received during the financial year shall be treated as a receipt under item ‘Other Receipts’.
14	Government Business Activities 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. 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.
15	Payments <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	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

S/N	Accounting Policies:
	<p>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 recognised 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>

 05/05/2023

Treasurer Bade Local Council

**BADE LOCAL GOVERNMENT COUNCIL
FINANCIAL HIGHLIGHTS FOR THE YEAR 2022**

S/No	DESCRIPTIONS	ACTUAL 2022	FINAL BUDGET 2022	ACTUAL 2021
	RECURRENT REVENUE	N	N	N
1	STATUTORY ALLOCATION	1,556,629,710	1,829,308,471	1,214,501,920
2	VALUE ADDED TAX	828,903,927	706,705,278	691,961,452
3	OTHER FAAC ALLOCATION	153,475,962	141,452,821	99,444,476
4	INTERNAL REVENUE IGR	45,332,950	49,154,357	67,046,827
	SUB TOTAL	2,584,342,549	2,726,620,927	2,072,954,676
	CAPITAL RECIEPTS			
1	GRANTS	147,421,023	-	-
2	MISCELLANEOUS	-	-	-
	SUB TOTAL	147,421,023	-	-
	TOTAL RECEIPTS	2,731,763,572	2,726,620,927	2,072,954,676
	RECURRENT EXPENDITURE			
1	PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders)	460,266,607	1,323,014,639	481,790,623
2	OVERHEAD COSTS	60,000,000	120,000,000	42,500,000
3	SUBVENTIONS TO BOARD and PARASTATALS	781,039,291	-	1,077,988,152
4	PUBLIC DEBTS CHARGES	-	-	-
5	OTHER OPERATING ACTIVITIES	710,733,886	494,723,316	226,900,232
	TOTAL RECURRENT EXPENDITURE	2,012,039,784	1,937,737,955	1,829,179,007
	CAPITAL EXPENDITURE	457,384,303	873,313,528	374,132,114
	TOTAL EXPENDITURE	2,469,424,087	2,811,051,483	2,203,311,121
1	NET CASH BALANCE	262,339,485	(84,430,556)	(130,356,445)
2	OPENING BALANCE	96,327.94	84,430,556	(1,807,462)
	OPENING BALANCE (ii Project Joint Acc)	-		132,260,235
3	CLOSING BALANCE	262,435,813	-	96,328

STATEMENT NO. 1
BADE LOCAL GOVERNMENT COUNCIL
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL BUDGET 2022		NOTES	ACTUAL YEAR	
			2022	2021
	Cash Flows from Operating Activities			
	Receipts:			
1,970,761,292	Statutory Allocations: FAAC	1	1,710,105,672	1,313,946,396
706,705,278	Value Added Tax Allocation	1	828,903,927	691,961,452
2,677,466,570	Sub-total : Statutory Allocation		2,539,009,599	2,005,907,849
4,230,000	Direct taxes	2	7,500,000	10,360,418
600,000	Licenses	2	500,000	-
500,000	Fees	2	1,750,000	1,993,400
200,000	Fines	2	1,435,000	400,000
-	Sales	2	-	-
33,919,357	Earnings	2	32,069,450	54,293,009
9,450,000	Rent on Government Buildings	2	455,000	-
255,000	Rent on Land and Others	2	1,623,500	-
-	Repayments - General	2	-	-
-	Investment Income	2	-	-
	Reimbursements		-	-
49,154,357	Subtotal: Independent Revenue		45,332,950	67,046,827
-	Other Revenue Sources of the State Government		-	-
2,726,620,927	Total Receipts		2,584,342,549	2,072,954,676
	Payments:			
1,323,014,639	Personnel Costs (including Salaries on CRF charges)	3	460,266,607	481,790,623
120,000,000	Overhead Charges	4	60,000,000	42,500,000
	Subvention to Parastatals	5	781,039,291	1,077,988,152
494,723,316	Other Operating Activities	6	710,733,886	226,900,232
1,937,737,955	Total Payments		2,012,039,784	1,829,179,007
788,882,972	Net Cash Flow from Operating Activities		572,302,765	243,775,669

	Cash Flows from Investment Activities:			
(120,926,423)	Capital Expenditure: Administrative Sector	7	(53,234,303)	(184,741,342)
(170,979,364)	Capital Expenditure: Economic Sector	7	(65,900,000)	(76,421,144)
-	Capital Expenditure: Law and Justice	7		
(359,000,000)	Capital Expenditure: Regional Development	7	(220,750,000)	(62,785,280)
(222,407,741)	Capital Expenditure: Social Service Sector	7	(117,500,000)	(50,184,348)
(873,313,528)	Total Capital Expenditure		(457,384,303)	(374,132,114)
(873,313,528)	Net Cash Flow from Investment Activities		(457,384,303)	(374,132,114)
	Cash Flows from Financing Activities:			
-	Proceeds from Aid and Grants		147,421,023	-
-	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		147,421,023	-
	Movement in Other Cash Equivalent Accounts:			
	(Increase)/Decrease in Investments			
(84,430,556)	Net (Increase)/Decrease in Other Cash Equivalents		262,339,485	(130,356,445)
	Total Cash Flow from Other Cash Equivalent Accounts			
	Net cash for the year			
84,430,556	Cash and its Equivalent as at 1 January 2022		96,328	(1,807,462)
	Cash and its Equivalent as at 1 January 2022 (Project Joint Account)			132,260,235
-	Cash and its Equivalent as at 31 December 2022		262,435,813	96,328

The Accompanying Notes form part of these Statements

Cash and its Equivalent agree with Cash and Cash Equivalent in Statement 2

STATEMENT NO. 2
BADE LOCAL GOVERNMENT COUNCIL
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2022

ASSETS	NOTES	2022	2021
LIQUID ASSETS:			
Cash held by Accountant General			
- CRF Cash Balance	11	172,399,093	96,328
- CDF Cash Balance	11	90,036,720	-
		-	
- Cash Balances with Treasury	11	262,435,813	96,328
Cash held by Ministries Departments and Agencies		-	-
Total Assets.		262,435,813	96,328
INVESTMENTS AND OTHER CASH ASSETS:			
State Investments	15	-	-
Revolving Loans Granted	13	-	-
Intangible Assets		-	-
Total Investment and other Cash Assets.		-	-
Operating Liabilities Over Assets		-	
Total Assets.		262,435,813	96,328
PUBLIC FUNDS AND LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Fund		172,399,093	96,328
Capital Development Fund		90,036,720	-
Total Public Funds.		262,435,813	96,328
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>		262,435,813	96,328
The Accompanying Notes form part of these Statements				

STATEMENT NO. 3
BADE LOCAL GOVERNMENT COUNCIL
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

ACTUAL 2021		NOTES	ACTUAL 2022	FINAL BUDGET 2022	ORIGINAL BUDGET 2022	SUPPLEMENTARY BUDGET 2022	VARIANCE ON FINAL BUDGET
-2,679,320	Opening Balance		96,328				%
	ADD: REVENUE						
1,313,946,396	Statutory Allocation: FAAC	1	1,710,105,672	1,970,761,292	1,970,761,292	-	87
691,961,452	Value Added Tax Alloc.	1	828,903,927	706,705,278	706,705,278	-	117
2,005,907,849	Sub-Total - Statutory Allocation		2,539,009,599	2,677,466,570	2,677,466,570	-	95
						-	
10,360,418	Direct Taxes	2	7,500,000	4,230,000	4,230,000	-	177
-	Licenses	2	500,000	600,000	600,000	-	83
1,993,400	Fees	2	1,750,000	500,000	500,000	-	350
400,000	Fines	2	1,435,000	200,000	200,000	-	
-	Sales	2	-	-	-	-	-
54,293,009	Earnings	2	32,069,450	33,919,357	33,919,357	-	95
-	Rent of Government Buildings	2	455,000	9,450,000	9,450,000	-	-
-	Rent on Lands and Others	2	1,623,500	255,000	255,000	-	-
-	Repayment General	2	-	-	-	-	-
-	Investment Income	2	-	-	-	-	-
-	Reimbursements	2	-	-	-	-	-
67,046,827	Sub-Total-Independent Revenue		45,332,950	49,154,357	49,154,357	-	92
-	Other Revenue Sources of the State Government		-			-	
2,072,954,676	TOTAL REVENUE		2,584,342,549	2,726,620,927	2,726,620,927	-	95
2,070,275,356	TOTAL FUNDS AVAILABLE		2,584,438,877	2,726,620,927	2,726,620,927	-	95
	LESS: EXPENDITURE					-	
481,790,623	Personnel Costs(including Salaries on CRF charges)	3	460,266,607	1,323,014,639	1,323,014,639		35
42,500,000	Overhead Charges	4	60,000,000	120,000,000	120,000,000		50
-	Consolidated Rev Fund Charges including Pension & Gratuity		-	-	-		
1,077,988,152	Subvention to Parastatals	5	781,039,291	-	-		0
226,900,232	Other Operating Activities	6	710,733,886	494,723,316	494,723,316		0
	OTHER RECURRENT PAYMENTS/EXPENDITURE					-	
-	Repayments: External & Internal Loans (including servicing)		-	-	-		0
1,829,179,007	TOTAL EXPENDITURE		2,012,039,784	1,937,737,955	1,937,737,955	0	104
241,096,349	OPERATING BALANCE		572,399,093	788,882,972	788,882,972	-	73
	APPROPRIATIONS/TRANSFERS						

241,000,021	Transfer to Capital Dev. Fund	9	400,000,000	788,882,972	788,882,972	-	51
					-	-	
241,000,021	Total transfers		400,000,000	788,882,972	788,882,972	-	51
96,328	Closing Balance		172,399,093		-	-	
The Accompanying Notes form part of these Statements							

**STATEMENT NO. 4
BADE LOCAL GOVERNMENT COUNCIL**

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

ACTUAL 2021		NOTES	ACTUAL 2022	FINAL BUDGET 2022	ORIGINAL BUDGET 2022	SUPPLEMENTARY BUDGET 2022	
871,858	Opening Balance		0	-	-	-	%
132,260,235	Opening Balance (Project Joint Account)					-	
	ADD: CAPITAL RECEIPTS						
241,000,021	Transfer from Consolidated Revenue Fund	9	400,000,000	788,882,972	788,882,972	-	51
	Aids and Grants	10	147,421,023	-		-	
	External Loans	14	-	-		-	
	Internal Loans	15	-	-		-	
	Other Capital Receipts	16	-	-		-	
241,000,021	Total Receipts		547,421,023	788,882,972	788,882,972	-	69
374,132,114	Total Capital Funds Available		547,421,023	788,882,972	788,882,972	-	69
	LESS: CAPITAL EXPENDITURE						
184,741,342	Administrative Sector	7	53,234,303	120,926,423	120,926,423	-	44
76,421,144	Economic Sector	7	65,900,000	170,979,364	170,979,364	-	39
-	Law and Justice	7	-	-	-	-	
62,785,280	Regional Development	7	220,750,000	-	-	-	-
50,184,348	Social Service Sector	7	117,500,000	222,407,741	222,407,741	-	53
374,132,114	TOTAL CAPITAL EXPENDITURE		457,384,303	514,313,528	514,313,528	-	89
0	Closing Balance		90,036,720			-	
The Accompanying Notes form part of these Statements							

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

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	1,556,629,710.36		
	Add :Deduction at source for Loan Repayment	B	-	1,556,629,710.36	
	Share of Statutory Allocation - Other Agencies	C		153,475,961.99	
	Share of Federal Accounts Allocation- Excess Crude Oil	D		-	
	Total(GROSS) FAAC Allocation			1,710,105,672.35	
	B: Value Added Tax 2022				
1	Share of Value Added Tax (VAT)	E		828,903,927.00	

NOTE	Details	Ref. Note	Amount	Amount	Remarks
1	A- Share of Statutory Allocation from FAAC 2021				
			N	N	
	Net Share of Statutory Allocation from FAAC	A	1,214,501,920.45		
	Add :Deduction at source for Loan Repayment	B	-	1,214,501,920.45	
	Share of Statutory Allocation - Other Agencies	C		99,444,475.74	
	Share of Federal Accounts Allocation- Excess Crude Oil	D		-	
	Total(GROSS) FAAC Allocation			1,313,946,396.19	
	B. Value Added Tax 2021				
1	Share of Value Added Tax (VAT)	E		691,961,452.36	

2	Internally Generated Revenue (Independent Revenue)	Ref.Note	Actual 2022	Budget 2022	Variance 2022	Remarks
	Direct Taxes					
12010107	Cattle Levy/Taxes		7,150,000.00	4,100,000.00	(3,050,000.00)	
12010111	Tenement Rate		350,000.00	130,000.00	(220,000.00)	
	Sub-Total		7,500,000.00	4,230,000.00	(3,270,000.00)	
	Licence- General		Actual 2022	Budget 2022	Variance 2022	
12020102	Goldsmith/Gold Dealers Licenses		500,000.00	450,000.00	- 50,000.00	
12020105	Radio/Television Licenses		-	150,000.00	150,000.00	
	Sub-Total		500,000.00	600,000.00	100,000.00	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

			Actual 2022	Budget 2022	Variance 2022	Remarks
	Fees - General					
12020449	Business/Trade Operating Fees		350,000.00	70,000.00	(280,000.00)	
12020459	Motor Mechanic/Car Wash Depot Fees		450,000.00	115,000.00	(335,000.00)	
12020463	Customary Right of Occupancy Fees		150,000.00	65,000.00	(85,000.00)	
12020473	Local Government Certificate of Origin		800,000.00	250,000.00	(550,000.00)	
	Sub-Total		1,750,000.00	500,000.00	- 1,250,000.00	
	Fines - General		Actual 2022	Budget 2022	Variance 2022	Remarks
12020504	Impounding of Animal Fines		1,000,000.00	175,000.00	(825,000.00)	
12020505	Sanitation Defaulters Fines		435,000.00	25,000.00	(410,000.00)	
	Sub-Total		1,435,000.00	200,000.00	(1,235,000.00)	
	Sales - General		Actual 2022	Budget 2022	Variance 2022	
12020601	Sales of Journal and Publications				-	
12020602	Proceeds from Sales of Consumer Goods/Haulage				-	
	Sub-Total		-	-	-	
	Earnings - General		Actual 2022	Budget 2022	Variance 2022	Remarks
12020712	Earnings from Markets		4,500,000.00	6,000,000.00	1,500,000.00	
12020713	Earnings from Motor Parks		3,000,000.00	3,003,000.00	3,000.00	
12020714	Earnings from Shops and Shopping Centers		5,100,000.00	5,300,000.00	200,000.00	
12020715	Earnings from Transport Services (Mass Transit)		4,350,000.00	4,496,907.00	146,907.00	
12020716	Earning from Tipper and Tractors		4,500,000.00	4,500,000.00	-	
12020723	Earning from Cattle Markets		6,150,000.00	6,150,000.00	-	
12020724	Earnings from Goats and Sheep Markets		4,469,450.00	4,469,450.00	-	
	Sub-Total		32,069,450.00	33,919,357.00	1,849,907.00	
	Rent on Government Buildings - Generals		Actual 2022	Budget 2022	Variance 2022	Remarks
12020801	Rent on Government Quarters		350,000.00	6,450,000.00	6,100,000.00	
12020802	Rent on Government Offices		105,000.00	3,000,000.00	2,895,000.00	
	Sub-Total		455,000.00	9,450,000.00	8,995,000.00	
	Land & Others - General		Actual 2022	Budget 2022	Variance 2022	Remarks
12020901	Rent on Government Land		600,500.00	65,000.00	(535,500.00)	
12020903	Rents sand Premium on Allocations of Land		1,023,000.00	190,000.00	(833,000.00)	
	Sub-Total		1,623,500.00	255,000.00	(1,368,500.00)	
	Total Independent Revenue		45,332,950.00	49,154,357.00	3,821,407.00	
	Investment Income/Dividend					

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

3	PERSONNEL COST					
	Description		Actual 2022	Budget 2022	Variance 2022	Remarks
21010101	Basic Salaries		299,173,294.64	859,959,515.35	560,786,220.71	
21020101-7	Allowances General		148,435,980.80	426,672,221.08	278,236,240.28	
21020201	2.75 YCHMB Contribution		12,657,331.70	36,382,902.57	23,725,570.87	
	Total		<u>460,266,607.14</u>	<u>1,323,014,639.00</u>	<u>862,748,031.86</u>	

4	OVERHEAD COST					
	Description		Actual 2022	BUDGET 2022	Variance	Remarks
	Overhead Cost		60,000,000.00	120,000,000.00	60,000,000.00	
	Total		<u>60,000,000.00</u>	<u>120,000,000.00</u>	<u>60,000,000.00</u>	

5	Subventions to Parastatals (According to Sectors-List)		Actual	Total Budget	Variance	Remarks
	List of MDA: Administrative Sector					
	SUBEB		223,086,712.25	-	(223,086,712.25)	
	PHCMB		224,870,623.62	-	(224,870,623.62)	
	Local Government Pension Board		256,077,806.11	-	(256,077,806.11)	
	Yobe State University		24,000,000.00	-	(24,000,000.00)	
	Emirate Council		40,000,000.00	-	(40,000,000.00)	
	1% Admin Charges		9,474,736.99	-	(9,474,736.99)	
	Training Fund		3,529,411.68	-	(3,529,411.68)	
	Total		<u>781,039,290.65</u>	-	<u>(781,039,290.65)</u>	

6	Other Operating Activities		Actual	Total Budget	Variance	Remarks
	Other Operating Activities		710,733,886.27	494,723,316.00	(216,010,570.27)	
	Total		<u>710,733,886.27</u>	<u>494,723,316.00</u>	<u>(216,010,570.27)</u>	

7	Details of Capital Expenditures (According to Sector)					
	Administrative Sector					
	Description		Actual 2022	BUDGET 2022	Variance	Remarks
23030131	Renovation of Local Govt. Secretariat		23,234,302.98	70,000,000.00	46,765,697.02	
23010112	Construction of Event Centre/Purchies of furniture		19,500,000.00	34,500,000.00	15,000,000.00	
23030131	Reonovation of Works Department		10,500,000.00	16,426,423.00	5,926,423.00	
	Total Administrative Sector		<u>53,234,302.98</u>	<u>120,926,423.00</u>	<u>67,692,120.02</u>	
	Economic Sector					

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

	Description		Actual 2022	BUDGET 2022	Variance	Remarks
23020128	Purchase of Agric chemical and insecticide		18,675,000.00	35,000,000.00	16,325,000.00	
23020129	Purchase of Fetalizer		30,000,000.00	60,000,000.00	30,000,000.00	
23020156	Ronovation of Vet Clinic		12,900,000.00	24,700,000.00	11,800,000.00	
23010139	Purchase of Ractor		-	35,979,364.00	35,979,364.00	
23010159	Purchase of Animal drugs		4,325,000.00	15,300,000.00	10,975,000.00	
	Total Economic		65,900,000.00	170,979,364.00	105,079,364.00	
	Regional Development Sector					
	Description		Actual	BUDGET 2022	Variance	Remarks
23040102	Evacuation o fline drainage at Gashua town		17,250,000.00	83,800,000.00	66,550,000.00	
23020196	Procurement of borehole maintenance equipment		119,000,000.00	157,400,000.00	38,400,000.00	
23020101	Drilling of Boreholes at Gashuwa Bizi		84,500,000.00	117,800,000.00	33,300,000.00	
			220,750,000.00	359,000,000.00	138,250,000.00	
	Social Sector					
	Description		Actual	BUDGET 2022	Variance	Remarks
23050140	Support to Scholarship		10,000,000.00	23,207,741.00	13,207,741.00	
23010122	Purchase of Health drugs and Medical equipment		47,000,000.00	75,500,000.00	28,500,000.00	
23010125	Purchase of Instruction materials to LEA		60,500,000.00	123,700,000.00	63,200,000.00	
	Total Social Sector		117,500,000.00	222,407,741.00	104,907,741.00	

8	Consolidated Revenue Fund Charges (Incl. Pension and	Ref.Note	Actual	Total Budget	Variance	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	Total Budget	Variance	Remarks
	Transfer from Consolidated Revenue Fund		400,000,000.00	788,882,972.00	388,882,972.00	
	TOTAL		400,000,000.00	788,882,972.00	388,882,972.00	

10	Aids and Grants		Actual	Total Budget	Variance	Remarks
13020301	Domestic Grants - (Live Stock Grants from FGN)				-	
13020401	Foreign Grant - (SFTAS)		147,421,022.54		(147,421,022.54)	
	TOTAL		147,421,022.54	-	(147,421,022.54)	

11	CLOSING CASH BOOK BALANCE		2022	2021	REMARKS
		NOTE	N	N	
	First Bank (Account No. 2007075131)		32,237.68	96,327.94	
	First Bank (Account No. 2034857703)		454,530.88	0.00	
	Joint Project Account		261,949,044.23		
	Total Cashbook Balances		262,435,812.79	96,327.94	

REFERENCE NOTE
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

		2022			2021		
CODE	MONTH	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	
11010101	JANUARY	119,436,521.04		119,436,521.04	86,957,434.52		86,957,434.52
11010101	FEBRUARY	58,905,916.88		58,905,916.88	101,293,226.38		101,293,226.38
11010101	MARCH	79,300,170.71		79,300,170.71	72,576,541.67		72,576,541.67
11010101	APRIL	116,936,185.46		116,936,185.46	82,268,982.29		82,268,982.29
11010101	MAY	104,333,231.12		104,333,231.12	92,879,850.89		92,879,850.89
11010101	JUNE	88,873,354.37		88,873,354.37	77,554,574.20		77,554,574.20
11010101	JULY	140,504,106.09		140,504,106.09	128,461,828.68		128,461,828.68
11010101	AUGUST	182,373,817.66		182,373,817.66	136,802,569.35		136,802,569.35
11010101	SEPTEMBER	300,010,786.27		300,010,786.27	106,777,175.64		106,777,175.64
11010101	OCTOBER	111,775,929.75		111,775,929.75	131,134,153.51		131,134,153.51
11010101	NOVENBER	99,133,085.99		99,133,085.99	86,585,701.02		86,585,701.02
11010101	DECEMBER	155,046,605.02		155,046,605.02	111,209,882.30		111,209,882.30
	TOTAL	1,556,629,710.36	-	1,556,629,710.36	1,214,501,920.45	-	1,214,501,920.45

NOTE: C
Share of Statutory Allocation - Other Agencies

MONTH	2022							
	Exchange Gain	NON OIL REVENUE	Excess Bank Charges Refund	Share of Non-Solid Mineral	ECOLOGICAL FUND	Intervention	Electronic Money Transfer Levy	TOTAL
JANUARY	1,180,993.88				3,618,525.45			4,799,519.33
FEBRUARY	1,171,393.15	25,280,455.02			2,560,732.95			29,012,581.12
MARCH		22,115,188.55			3,042,460.78			25,157,649.33
APRIL	8,736,909.29				3,547,961.73	1,254,514.99	-	13,539,386.01
MAY		5,056,091.00	2,293,622.59		3,349,112.65			10,698,826.24
JUNE					2,925,154.15			2,925,154.15
JULY					4,215,123.18			4,215,123.18
AUGUST					5,471,214.53			5,471,214.53
SEPTEMBER		5,056,091.00			3,273,079.73			8,329,170.73
OCTOBER					3,808,326.08	15,168,273.01	-	18,976,599.09
NOVEMBER	1,298,909.73	17,696,318.51		7,584,136.51	3,771,373.53	-		30,350,738.28
DECEMBER	-				-		-	-
TOTAL	12,388,206.05	75,204,144.08	2,293,622.59	7,584,136.51	39,583,064.76	16,422,788.00	-	153,475,961.99

NOTE: C
Share of Statutory Allocation - Other Agencies

MONTH	2021						TOTAL
	Exchange Gain	NON OIL REVENUE	Excess Bank Charges Refund	Forex Equalization	Ecological Fund	Interventions	
JANUARY	879,883.48	-	-	1,562,489.33	-	-	2,442,372.81
FEBRUARY	-	-	-	-	-	-	-
MARCH	-	-	133,473.12	1,901,439.92	-	2,691,446.34	4,726,359.39
APRIL	687,143.80	7,584,136.51	-	-	2,916,768.18	-	11,188,048.49
MAY	519,571.74	146,525.38	-	-	-	-	666,097.12
JUNE	385,442.27	14,386,560.12	-	-	2,970,357.61	-	17,742,360.00
JULY	854,748.51	-	-	-	4,080,057.62	-	4,934,806.13
AUGUST	546,511.30	-	-	-	4,321,032.72	-	4,867,544.02
SEPTEMBER	640,252.25	101,779.75	-	-	640,252.25	-	1,382,284.25
OCTOBER	690,069.92	-	-	-	3,994,283.45	-	4,684,353.37
NOVEMBER	717,366.73	37,920,682.53	-	-	3,758,460.31	-	42,396,509.57
DECEMBER	933,659.42	110,705.94	-	-	3,369,375.23	-	4,413,740.59
TOTAL	6,854,649.42	60,250,390.23	133,473.12	3,463,929.25	26,050,587.37	2,691,446.34	99,444,475.74

NOTE: D
Excess Crude Oil Revenue

		2022	2021
CODE	MONTH	AMOUNT	AMOUNT
11010201	JANUARY		
11010201	FEBRUARY		
11010201	MARCH		
11010201	APRIL		
11010201	MAY		
11010201	JUNE		
11010201	JULY		
11010201	AUGUST		
11010201	SEPTEMBER		
11010201	OCTOBER		
11010201	NOVEMBER		
11010201	DECEMBER	-	-
	TOTAL	-	-

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

		2022	2021
CODE	MONTH	AMOUNT	AMOUNT
11010201	JANUARY	65,910,369.69	55,461,997.65
11010201	FEBRUARY	63,585,122.97	57,979,317.54
11010201	MARCH	57,462,575.16	52,589,727.23
11010201	APRIL	69,370,676.20	66,955,522.12
11010201	MAY	90,500,232.31	57,100,479.29
11010201	JUNE	68,563,818.30	64,462,361.58
11010201	JULY	66,409,506.19	54,840,126.43
11010201	AUGUST	61,404,628.55	48,419,161.34
11010201	SEPTEMBER	73,234,349.30	57,372,142.05
11010201	OCTOBER	67,873,520.68	54,432,849.14
11010201	NOVEMBER	72,012,209.04	54,953,467.96
11010201	DECEMBER	72,576,918.61	67,394,300.03
	TOTAL	828,903,927.00	691,961,452.36

Trans Date	Ref. Number	Transaction Details	Value Date	Withdrawal(DR)	Deposit(CR)	Balance
02-Dec-2022		ELEC MONEY TRSF LEVY-2 TXNS: 01-12-22 TO 01-12-22 Ref2 TRANSACTION(S)	02-Dec-2022	100.00	0.00	49,988,388.28
02-Dec-2022		FIP CHARGES Ref000063398557	02-Dec-2022	53.75	0.00	49,988,334.53
02-Dec-2022		PHUB:OUTWARD1704068-0_SYNCLIME DRILLING COMPANY/BA Ref000063398558	02-Dec-2022	44,044,925.50	0.00	5,943,409.03
05-Dec-2022		FIP-KEY/MIN. FOR L.GOV& C/KIP:FBN/2007075131/MIN. Ref011968951423	05-Dec-2022	0.00	1,343,160.00	7,286,569.03
06-Dec-2022		ELEC MONEY TRSF LEVY-1 TXNS: 05-12-22 TO 05-12-22 Ref1 TRANSACTION(S)	06-Dec-2022	50.00	0.00	7,286,519.03
07-Dec-2022		FIP-KEY/MIN. FOR L.GOV& C/KIP:FBN/2007075131/MIN. Ref011968577736	07-Dec-2022	0.00	1,500,000.00	8,786,519.03
07-Dec-2022		FIP-KEY/MIN. FOR L.GOV& C/KIP:FBN/2007075131/MIN. Ref011968574692	07-Dec-2022	0.00	3,500,000.00	12,286,519.03
07-Dec-2022		FIP-KEY/MIN. FOR L.GOV& C/KIP:FBN/2007075131/MIN. Ref011968714690	07-Dec-2022	0.00	3,000,000.00	15,286,519.03
07-Dec-2022		FIP-KEY/MIN. FOR L.GOV& C/KIP:FBN/2007075131/MIN. Ref011968919320	07-Dec-2022	0.00	2,000,000.00	17,286,519.03
07-Dec-2022		FIP-KEY/MIN. FOR L.GOV& C/KIP:FBN/2007075131/MIN. Ref011969302123	07-Dec-2022	0.00	1,000,000.00	18,286,519.03
07-Dec-2022		FIP-KEY/MIN. FOR L.GOV& C/KIP:FBN/2007075131/MIN. Ref011969303119	07-Dec-2022	0.00	2,000,000.00	20,286,519.03
07-Dec-2022		FIP-KEY/MIN. FOR L.GOV& C/KIP:FBN/2007075131/MIN. Ref011969333056	07-Dec-2022	0.00	2,500,000.00	22,786,519.03
07-Dec-2022		FT/JAMBO UMARU Ref07122022M294271	07-Dec-2022	9,000,000.00	0.00	13,786,519.03
07-Dec-2022		FIP-KEY/MIN. FOR L.GOV& C/KIP:FBN/2007075131/MIN. Ref011969331231	07-Dec-2022	0.00	2,500,000.00	16,286,519.03
08-Dec-2022		ELEC MONEY TRSF LEVY-8 TXNS: 07-12-22 TO 07-12-22 Ref8 TRANSACTION(S)	08-Dec-2022	400.00	0.00	16,286,119.03
08-Dec-2022		FT/JAMBO UMARU Ref08122022M229742	08-Dec-2022	8,500,000.00	0.00	7,786,119.03
08-Dec-2022		FT/JAMBO UMARU Ref08122022M237692	08-Dec-2022	2,000,000.00	0.00	5,786,119.03
15-Dec-2022		FIP CHARGES Ref000013584272	15-Dec-2022	53.75	0.00	5,786,065.28
15-Dec-2022		PHUB:OUTWARD1901025-0_YOBE STATE GOVERNMENT SHARED Ref000013584276	15-Dec-2022	4,110,000.00	0.00	1,676,065.28
21-Dec-2022		BRANCHSTMT:Charge: Statement charges Ref257697545959	21-Dec-2022	120.00	0.00	1,675,945.28
21-Dec-2022		BRANCHSTMT:Charge: VAT charges on Statement Ref257722550006	21-Dec-2022	9.00	0.00	1,675,936.28
23-Dec-2022		23-Nov-2022 to 22-DEC-2022 SMS Alert Charge VAT RefSMSAlert	23-Dec-2022	15.60	0.00	1,675,920.68
23-Dec-2022		23-Nov-2022 to 22-DEC-2022 SMS Alert Charge RefSMSAlert	23-Dec-2022	208.00	0.00	1,675,712.68
29-Dec-2022		FIP-ACC/YOBE STATE JOINT LTRF FRM YOBE STATE JOIN Ref012016497703	29-Dec-2022	0.00	40,000,000.00	41,675,712.68
29-Dec-2022		FT/JAMBO UMARU Ref29122022M337618	29-Dec-2022	3,400,000.00	0.00	38,275,712.68
30-Dec-2022		ELEC MONEY TRSF LEVY-1 TXNS: 29-12-22 TO 29-12-22 Ref1 TRANSACTION(S)	30-Dec-2022	50.00	0.00	38,275,662.68
30-Dec-2022		FIP CHARGES Ref000070721565	30-Dec-2022	53.75	0.00	38,275,608.93
30-Dec-2022		PHUB:OUTWARD2075500-0_SYNCLIME DRILLING COMPANY/BA Ref000070721568	30-Dec-2022	36,600,000.00	0.00	1,675,608.93
30-Dec-2022		FIP CHARGES Ref000070812475	30-Dec-2022	53.75	0.00	1,675,555.18
30-Dec-2022		PHUB:OUTWARD2075606-0_YOBE STATE GOVERNMENT SHARED Ref000070812476	30-Dec-2022	1,343,160.00	0.00	332,395.18
30-Dec-2022		FIP CHARGES Ref000070821853	30-Dec-2022	53.75	0.00	332,341.43
30-Dec-2022		PHUB:OUTWARD2075609-0_YOBE STATE GOVERNMENT SHARED Ref000070821854	30-Dec-2022	300,000.00	0.00	32,341.43
30-Dec-2022		FIP-KEY/MIN. FOR L.GOV& C/KIP:FBN/2007075131/MIN. Ref012021064818	30-Dec-2022	0.00	55,442,160.05	55,474,501.48
30-Dec-2022		FT/JAMBO UMARU Ref30122022M366104	30-Dec-2022	7,200,000.00	0.00	48,274,501.48
30-Dec-2022		FT/YAHAYA SALISU Ref30122022M377976	30-Dec-2022	1,900,000.00	0.00	46,374,501.48
30-Dec-2022		FIP CHARGES Ref000073458835	30-Dec-2022	53.75	0.00	46,374,447.73
30-Dec-2022		PHUB:OUTWARD2095075-0_YBS 17 LG CONTANDAMPSTAND PY Ref000073458837	30-Dec-2022	46,342,160.05	0.00	32,287.68
31-Dec-2022		ELEC MONEY TRSF LEVY-1 TXNS: 30-12-22 TO 30-12-22 Ref1 TRANSACTION(S)	31-Dec-2022	50.00	0.00	32,237.68
		Closing Balance				32,237.68

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Trans Date	Ref. Number	Transaction Details	Value Date	Withdrawal (DR)	Deposit (CR)	Balance
12-Dec-2022		FBNMOBILE:HASSAN ALHAJI USMAN/EVENT CENTRE Ref001670744185	11-Dec-2022	0.00	3,000.00	327,094.76
12-Dec-2022		FBNMOBILE:HASSAN ALHAJI USMAN/EVENT CENTRE Ref00167082897	12-Dec-2022	0.00	3,000.00	330,094.76
12-Dec-2022		TCR: CASH DEPI Aji adamu\FBN GASHUA BRANCH RefZ7011601	12-Dec-2022	0.00	27,000.00	357,094.76
13-Dec-2022		ELEC MONEY TRSF LEVY-1 TXNS: 12-12-22 TO 12-12-22 Ref1 TRANSACTION(S)	13-Dec-2022	50.00	0.00	357,044.76
13-Dec-2022		FBNMOBILE:HASSAN ALHAJI USMAN/EVENT CENTRE Ref001670932289	13-Dec-2022	0.00	3,000.00	360,044.76
14-Dec-2022		CEVA:ABR/POS/TOFIRSTBANK/1550930295917821 36/36010 Ref099477760233	14-Dec-2022	0.00	5,000.00	365,044.76
14-Dec-2022		CEVA:ABR/POS/TOFIRSTBANK/1973063978060104 16/36010 Ref091911761474	14-Dec-2022	0.00	5,000.00	370,044.76
14-Dec-2022		CEVA:ABR/POS/TOFIRSTBANK/4191394003061847 04/36010 Ref093559680718	14-Dec-2022	0.00	5,000.00	375,044.76
14-Dec-2022		CEVA:ABR/POS/TOFIRSTBANK/5919467889452379 52/36010 Ref094427015233	14-Dec-2022	0.00	5,000.00	380,044.76
14-Dec-2022		FBNMOBILE:HASSAN ALHAJI USMAN/EVENT CENTRE Ref001671015881	14-Dec-2022	0.00	3,000.00	383,044.76
14-Dec-2022		FIP:MMB/POS business Abdul/Abdullahi Mu POS Trf fo Ref011984893032	14-Dec-2022	0.00	10,000.00	393,044.76
15-Dec-2022		ELEC MONEY TRSF LEVY-1 TXNS: 14-12-22 TO 14-12-22 Ref1 TRANSACTION(S)	15-Dec-2022	50.00	0.00	392,994.76
15-Dec-2022		BRANCHSTMT-Charge: Statement charges Ref042971238329	15-Dec-2022	40.00	0.00	392,954.76
15-Dec-2022		BRANCHSTMT-Charge: VAT charges on Statement Ref042998512632	15-Dec-2022	3.00	0.00	392,951.76
16-Dec-2022		TCR: CASH DEPI Bani\FBN GASHUA BRANCH RefZ7011601	16-Dec-2022	0.00	35,000.00	427,951.76
16-Dec-2022		ELEC MONEY TRSF LEVY-1 TXNS: 15-12-22 TO 15-12-22 Ref1 TRANSACTION(S)	16-Dec-2022	50.00	0.00	427,901.76
21-Dec-2022		BRANCHSTMT-Charge: Statement charges Ref256585437917	21-Dec-2022	80.00	0.00	427,821.76
21-Dec-2022		BRANCHSTMT-Charge: VAT charges on Statement Ref256609431881	21-Dec-2022	6.00	0.00	427,815.76
23-Dec-2022		23-Nov-2022 to 22-DEC-2022 SMS Alert Charge VAT RefSMSAlert	23-Dec-2022	12.90	0.00	427,802.86
23-Dec-2022		23-Nov-2022 to 22-DEC-2022 SMS Alert Charge RefSMSAlert	23-Dec-2022	172.00	0.00	427,630.86
23-Dec-2022		FIP:MMB/POS business Abdul/Abdullahi Mu POS Trf fo Ref012007900755	24-Dec-2022	0.00	10,000.00	437,630.86
25-Dec-2022		ELEC MONEY TRSF LEVY-1 TXNS: 23-12-22 TO 23-12-22 Ref1 TRANSACTION(S)	25-Dec-2022	50.00	0.00	437,580.86
28-Dec-2022		FIP:MMB/POS business Abdul/Abdullahi Mu POS Trf fo Ref012015681211	28-Dec-2022	0.00	10,000.00	447,580.86
28-Dec-2022		FIP:MMB/POS business Abdul/Abdullahi Mu POS Trf fo Ref012017064352	28-Dec-2022	0.00	7,000.00	454,580.86
29-Dec-2022		ELEC MONEY TRSF LEVY-1 TXNS: 28-12-22 TO 28-12-22 Ref1 TRANSACTION(S)	29-Dec-2022	50.00	0.00	454,530.86
		Closing Balance				454,530.86

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