

# **YUNUSARI LOCAL GOVERNMENT COUNCIL**

## **FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31, DECEMBER 2023**

Secret



**YOBE STATE GOVERNMENT OF NIGERIA**  
**YUNUSARI LOCAL GOVERNMENT COUNCIL**

Yunusari Local Government Secretariat, Kanamma, Yobe State

Your Ref: \_\_\_\_\_

Our Ref: YUN/ADM/LGS/S/VOL.1/

Date: 17th July, 2024

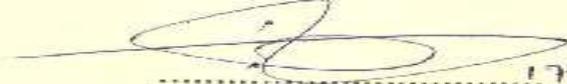
**The Auditor General**  
Local Government Audit Department,  
Damaturu.

**UPDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2023**

These financial statements have been prepared for the operations of Yunusari Local Government Council by the Treasurer in accordance with the provisions of the Finance Control and Management Act 1958 as amended.

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.

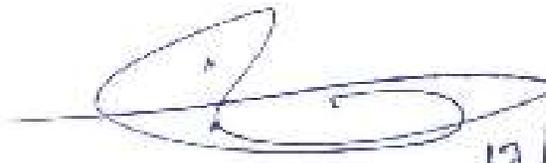
  
.....17/07/2024  
**Saleh Alhaji Babale**  
Treasurer

*All Correspondence to the Executive Chairman*

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 scheduled are in compliance with the finance (Control and Management) Act 1958 as amended.

In our opinion, these Financial Statements fairly presents the financial position and operations of Yunusari Local Government as at 31<sup>st</sup> December, 2023 and its operations for the year.

.....  
  
.....17/7/2024  
**Hon. Zannah Zakariya**  
Executive Chairman

.....  
  
.....17/07/2024  
**Saleh Alhaji Babale**  
Treasurer



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

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Damaturu, Yobe State

LGAD/ADM/LGFS/73/Vol. I

22<sup>nd</sup> July, 2024

Date \_\_\_\_\_

The Executive Chairman,  
Yunusari Local Government,  
Yobe State.

**AUDITOR GENERAL'S CERTIFICATION**

In accordance with the provision of Edit No 8 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.

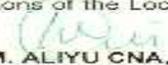
**Basic of Opinion.**

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 8 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 31<sup>st</sup> 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 Yunusari Local Government

These policies shall form part of the universally agreed framework for financial reporting in Yunusari 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 Yunusari 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><b>Accounting Terminologies / Definitions</b></p> <ol style="list-style-type: none"> <li>I. <b>Accounting policies</b> are the specific principles, bases, conventions, rules and practices adopted by Yunusari Local Government council in preparing and presenting Financial Statements.</li> <li>II. <b>Cash</b>:: Cash comprises cash at hand, demand deposits in financial institutions and cash equivalents.</li> <li>III. <b>Cash equivalents</b> are short-term, highly liquid investments that are readily convertible to cash and which are subject to insignificant risk of changes in value.</li> <li>IV. <b>Cash basis</b> means a basis of accounting that recognizes transactions and events only when cash is received or paid.</li> <li>V. <b>Cash flows</b> 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.</li> <li>VI. <b>Cash receipts</b> are cash inflows.</li> <li>VII. <b>Cash payments</b> are cash outflows.</li> <li>VIII. <b>Cash Controlled by Yunusari Local Government Council</b>: 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.</li> <li>IX. <b>Government Business Enterprise</b> means a department or agency that has all the following characteristics: <ul style="list-style-type: none"> <li>➤ Is an entity with the power to contract in its own name;</li> <li>➤ Has been assigned the financial and operational authority to carry on a Business.</li> <li>➤ 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.</li> <li>➤ Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); and</li> <li>➤ Is controlled by a public sector management or the government.</li> </ul> </li> <li>X. <b>Notes to the GPFS shall</b> include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information</li> </ol>
2	<b>General Purpose Financial Statements (GPFS)</b>

S/N	<b>Accounting Policies:</b>
	<p>The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by Bade Local Government Council, and Accounting Policies and Notes to the Financial Statements. In Yunusari Local Government, the GPFS Accounting Policy include the following:</p> <ol style="list-style-type: none"> <li>I. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which: <ul style="list-style-type: none"> <li>▪ recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the Local Government Council; and</li> <li>▪ separately identifies payments made by third parties on behalf of the Local Government Council.</li> </ul> </li> <li>II. Statement 2- Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet);</li> <li>III. Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit &amp; Loss Account);</li> <li>IV. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure);</li> <li>V. Notes to the Accounts: Additional disclosures to explain the GPFS; and</li> <li>VI. Accounting Policies and Explanatory Notes.</li> </ol>
3	<p><b>Basis of Preparation and Legal Provisions</b></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><b>Fundamental Accounting Concepts</b></p> <p>The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Yunusari Local Government:</p> <ul style="list-style-type: none"> <li>• Cash Basis of Accounting.</li> <li>• Understandability.</li> <li>• Materiality,</li> <li>• Relevance.</li> </ul>

S/N	<b>Accounting Policies:</b>
	<ul style="list-style-type: none"> <li>• Going Concern Concept.</li> <li>• Consistency Concept</li> <li>• Prudence</li> <li>• Completeness, etc.</li> </ul>
5	<p><b>Accounting Period</b> The accounting year (fiscal year) is from 1<sup>st</sup> January to 31<sup>st</sup> 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><b>Reporting Currency</b> The General Purpose GPFS are prepared in Nigerian in Naira.</p>
7	<p><b>DA for Consolidation</b></p> <ul style="list-style-type: none"> <li>• The Consolidation of the GPFS are based on the Cash transactions of all Ministries, Department and Agencies (DA) of Yunusari Local Government except Government Business Enterprises (GBEs).</li> </ul>
8	<p><b>Comparative Information</b></p> <ul style="list-style-type: none"> <li>• The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).</li> </ul>
9	<p><b>Budget Figures</b></p> <ul style="list-style-type: none"> <li>• These are figures from the approved annual budget and supplementary budget as approved in accordance with the 2023 Appropriation Law of Yunusari Local Government.</li> </ul>
10	<p><b>Receipts</b></p> <ul style="list-style-type: none"> <li>• These are Cash inflows within the Financial Year 2023. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Taxes, External Assistance (from Bilateral and Multilateral Agencies), Other Aid and Grants, Other Borrowings, Capital Receipts (Sale of Government Assists, etc), Receipts from Trading activities and Other Cash Receipts.</li> <li>• 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.</li> </ul>
11	<p><b>External Assistance</b></p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.</li> </ul>

S/N	<b>Accounting Policies:</b>
12	<p><b>Other Borrowings / Grants &amp; Aid Received</b></p> <ul style="list-style-type: none"> <li>• 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.</li> </ul>
13	<p><b>Interest Received</b></p> <ul style="list-style-type: none"> <li>• Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'.</li> </ul>
14	<p><b>Government Business Activities</b></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><b>Payments</b></p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> </ul>
16	<p><b>Loans Granted:</b></p> <ul style="list-style-type: none"> <li>• 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.</li> </ul>
17	<p><b>Loan Repayments</b></p> <p>Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the Statement of Receipts and Payments. Amount disclosed shall be actual amount received during the year.</p>
18	<p><b>Interest on Loans:</b></p> <ul style="list-style-type: none"> <li>• 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</li> </ul>
19	<p><b>Foreign Currency Transactions:</b></p> <ul style="list-style-type: none"> <li>• Foreign Currency Transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central</li> </ul>

S/N	Accounting Policies:
	•
20	<b>Prepayments</b> <ul style="list-style-type: none"> <li>• Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.</li> </ul>
21	<b>Investments:</b> <ul style="list-style-type: none"> <li>• 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.</li> </ul>
22	<b>Leases</b> <ul style="list-style-type: none"> <li>• 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</li> <li>• 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.</li> </ul>
23	<b>Cash Balances</b> This includes Cash in Hand, at Bank and Cash Equivalents at the end of the Financial year.
24	<b>Advances</b> 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.

  
13/07/2024  
.....  
**Saleh Alhaji Babale**  
Treasurer

**YUNUSARI LOCAL GOVERNMENT COUNCIL  
FINANCIAL HIGHLIGHTS FOR THE YEAR 2023**

S/No	DESCRIPTIONS	ACTUAL 2023	FINAL BUDGET 2023	ACTUAL 2022
	<b>RECURRENT REVENUE</b>	<b>N</b>	<b>N</b>	<b>N</b>
1	STATUTORY ALLOCATION	1,216,081,436	1,532,685,537	1,659,116,315
2	VALUE ADDED TAX	1,054,029,098	684,723,832	803,612,435
3	OTHER FAAC ALLOCATION	1,111,508,622	147,578,415	163,484,039
4	INTERNAL REVENUE IGR	28,305,872	41,183,956	25,273,100
	<b>SUB TOTAL</b>	<b>3,409,925,028</b>	<b>2,406,171,740</b>	<b>2,651,485,888</b>
	<b>CAPITAL RECIEPTS</b>			
1	GRANTS	-	-	157,118,561
2	MISCELLANEOUS	-	-	-
	<b>SUB TOTAL</b>	<b>-</b>	<b>-</b>	<b>157,118,561</b>
	<b>TOTAL RECEIPTS</b>	<b>3,409,925,028</b>	<b>2,406,171,740</b>	<b>2,808,604,449</b>
	<b>RECURRENT EXPENDITURE</b>			
1	PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders)	395,656,912	769,367,800	384,292,462
2	OVERHEAD COSTS	85,000,000	120,000	60,000,000
3	SUBVENTIONS TO BOARD and PARASTATALS	587,166,080	-	589,276,046
4	PUBLIC DEBTS CHARGES	-	-	-
5	OTHER OPERATING ACTIVITIES	1,228,250,361	498,163,016	752,838,571
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>2,296,073,352</b>	<b>1,267,650,816</b>	<b>1,786,407,079</b>
	CAPITAL EXPENDITURE	1,326,117,477	1,290,505,478	703,881,535
	<b>TOTAL EXPENDITURE</b>	<b>3,622,190,829</b>	<b>2,558,156,294</b>	<b>2,490,288,614</b>
1	NET CASH BALANCE	(212,265,801)	(151,984,554)	318,315,835
2	OPENING BALANCE	320,971,088		2,655,254
3	CLOSING BALANCE	108,705,287		320,971,088

**STATEMENT NO. 1**  
**YUNUSARI LOCAL GOVERNMENT COUNCIL**  
**CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023**

ANNUAL BUDGET 2023		NOTES	ACTUAL YEAR	
			2023	2022
	<b>Cash Flows from Operating Activities</b>			
	<b>Receipts:</b>			
1,680,263,952	Statutory Allocations: FAAC	1	2,327,590,059	1,822,600,354
684,723,832	Value Added Tax Allocation	1	1,054,029,098	803,612,435
<b>2,364,987,784</b>	<i>Sub-total : Statutory Allocation</i>		<b>3,381,619,156</b>	<b>2,626,212,788</b>
5,370,000	Direct taxes	2	4,350,000	4,325,000
6,500,000	Licenses	2	3,100,000	3,257,620
9,200,000	Fees	2	1,000,000	2,700,000
-	Fines	2	-	-
1,000,000	Sales	2	-	-
14,313,956	Earnings	2	19,855,872	14,990,480
4,800,000	Rent on Government Buildings	2	-	-
-	Rent on Land and Others	2	-	-
-	Repayments - General	2	-	-
-	Investment Income	2	-	-
	Reimbursements		-	-
<b>41,183,956</b>	<i>Subtotal: Independent Revenue</i>		<b>28,305,872</b>	<b>25,273,100</b>
-	Other Revenue Sources of the State Government		-	-
<b>2,406,171,740</b>	<b>Total Receipts</b>		<b>3,409,925,028</b>	<b>2,651,485,888</b>
	<b>Payments:</b>			
769,367,800	Personnel Costs (including Salaries on CRF charges)	3	395,656,912	384,292,462
120,000	Overhead Charges	4	85,000,000	60,000,000
-	Subvention to Parastatals	5	587,166,080	589,276,046
498,163,016	Other Operating Activities	6	1,228,250,361	752,838,571
<b>1,267,650,816</b>	<b>Total Payments</b>		<b>2,296,073,352</b>	<b>1,786,407,079</b>
<b>1,138,520,924</b>	<b>Net Cash Flow from Operating Activities</b>		<b>1,113,851,676</b>	<b>865,078,809</b>

	<b>Cash Flows from Investment Activities:</b>			
(286,799,997)	Capital Expenditure: Administrative Sector	7	(415,095,704)	(179,800,010)
(233,934,621)	Capital Expenditure: Economic Sector	7	(295,505,270)	(201,735,415)
-	Capital Expenditure: Law and Justice	7		
(495,770,860)	Capital Expenditure: Regional Development	7	(437,550,503)	(112,346,110)
(274,000,000)	Capital Expenditure: Social Service Sector	7	(177,966,000)	(210,000,000)
<b>(1,290,505,478)</b>	<b>Total Capital Expenditure</b>		<b>(1,326,117,477)</b>	<b>(703,881,535)</b>
<b>(1,290,505,478)</b>	<b>Net Cash Flow from Investment Activities</b>		<b>(1,326,117,477)</b>	<b>(703,881,535)</b>
	<b>Cash Flows from Financing Activities:</b>			
-	Proceeds from Aid and Grants		-	157,118,561
-	Proceeds from external Loans		-	-
-	Proceeds from Internal Loans		-	-
-	Proceeds from Other Capital Receipt		-	-
-	Repayment of External & Internal Loans (Including Servicing)		-	-
-	<b>Net Cash Flow from Financing Activities</b>		<b>-</b>	<b>157,118,561</b>
	<b>Movement in Other Cash Equivalent Accounts:</b>			
	(Increase)/Decrease in Investments			
(151,984,554)	Net (Increase)/Decrease in Other Cash Equivalents		(212,265,801)	318,315,835
	<b>Total Cash Flow from Other Cash Equivalent Accounts</b>			
	<b>Net cash for the year</b>			
201,547,452	<b>Cash and its Equivalent as at 1 January 2023 (Project Joint Account)</b>		<b>320,971,088</b>	<b>2,655,254</b>
<b>49,562,898</b>	<b>Cash and its Equivalent as at 31 December 2023</b>		<b>108,705,287</b>	<b>320,971,088</b>
The Accompanying Notes form part of these Statements				
Cash and its Equivalent agree with Cash and Cash Equivalent in Statement 2				

**STATEMENT NO. 2**  
**YUNUSARI LOCAL GOVERNMENT COUNCIL**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2023**

ASSETS	NOTES	2023	2022
<b>LIQUID ASSETS:</b>			
Cash held by Accountant General			
- CRF Cash Balance	11	61,585,739	247,734,063
- CDF Cash Balance	11	47,119,549	73,237,026
		0	0
- Cash Balances with Treasury	11	108,705,287	320,971,088
Cash held by Ministries Departments and Agencies		-	-
<b>Total Assets.</b>		<b>108,705,287</b>	<b>320,971,088</b>
<b>INVESTMENTS AND OTHER CASH ASSETS:</b>			
Investments	12	-	-
Revolving Loans Granted	13	-	-
Intangible Assets		-	-
<b>Total Investment and other Cash Assets.</b>		-	-
Operating Liabilities Over Assets		0	(0)
<b>Total Assets.</b>		<b>108,705,288</b>	<b>320,971,088</b>
<b>PUBLIC FUNDS AND LIABILITIES</b>			
<b>PUBLIC FUNDS</b>			
Consolidated Revenue Fund		61,585,739	247,734,063
Capital Development Fund		47,119,549	73,237,026
<b>Total Public Funds.</b>		<b>108,705,288</b>	<b>320,971,088</b>
<b>EXTERNAL AND INTERNAL LOANS</b>			
External loans	14	-	-
Internal Loans	15	-	-
<b>Total External and Internal Loans.</b>		-	-

	<b>OTHER LIABILITIES</b>			
	CONTINGENT LIABILITES	17	-	-
	<b><i>Total Public Funds and Liabilities.</i></b>		<b>108,705,288</b>	<b>320,971,088</b>
The Accompanying Notes form part of these Statements				

**STATEMENT NO. 3**  
**YUNUSARI 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
2,655,254	Opening Balance		247,734,063				%
	<b>ADD: REVENUE</b>						
1,822,600,354	Statutory Allocation: FAAC	1	2,327,590,059	1,680,263,952	1,680,263,952	-	
803,612,435	Value Added Tax Alloc.	1	1,054,029,098	684,723,832	684,723,832	-	
<b>2,626,212,788</b>	<b>Sub-Total - Statutory Allocation</b>		<b>3,381,619,156</b>	<b>2,364,987,784</b>	<b>2,364,987,784</b>	-	
						-	
4,325,000	Direct Taxes	2	4,350,000	5,370,000	5,370,000	-	
3,257,620	Licenses	2	3,100,000	6,500,000	6,500,000	-	
2,700,000	Fees	2	1,000,000	9,200,000	9,200,000	-	
-	Fines	2	-	-	-	-	
-	Sales	2	-	1,000,000	1,000,000	-	
14,990,480	Earnings	2	19,855,872	14,313,956	14,313,956	-	
-	Rent of Government Buildings	2	-	4,800,000	4,800,000	-	
-	Rent on Lands and Others	2	-	-	-	-	
-	Repayment General	2	-	-	-	-	
-	Investment Income	2	-	-	-	-	
-	Reimbursements	2	-	-	-	-	
<b>25,273,100</b>	<b>Sub-Total-Independent Revenue</b>		<b>28,305,872</b>	<b>41,183,956</b>	<b>41,183,956</b>	-	
						-	
-	Other Revenue Sources of the State Government		-			-	
<b>2,651,485,888</b>	<b>TOTAL REVENUE</b>		<b>3,409,925,028</b>	<b>2,406,171,740</b>	<b>2,406,171,740</b>	-	
<b>2,654,141,142</b>	<b>TOTAL FUNDS AVAILABLE</b>		<b>3,657,659,091</b>	<b>2,406,171,740</b>	<b>2,406,171,740</b>	-	
	<b>LESS: EXPENDITURE</b>					-	
384,292,462	Personnel Costs(including Salaries on CRF charges)	3	395,656,912	769,367,800	769,367,800		
60,000,000	Overhead Charges	4	85,000,000	120,000	120,000		
-	Consolidated Rev Fund Charges including Pension & Gratuity		-	-	-		
589,276,046	Subvention to Parastatals	5	587,166,080	-	-	-	
752,838,571	Other Operating Activities	6	1,228,250,361	498,163,016	498,163,016	-	
	<b>OTHER RECURRENT PAYMENTS/EXPENDITURE</b>					-	
-	Repayments: External & Internal Loans (including servicing)		-	-	-	-	
<b>1,786,407,079</b>	<b>TOTAL EXPENDITURE</b>		<b>2,296,073,352</b>	<b>1,267,650,816</b>	<b>1,267,650,816</b>	-	
						-	
867,734,062.75	<b>OPERATING BALANCE</b>		<b>1,361,585,739</b>	<b>1,138,520,924</b>	<b>1,138,520,924</b>	-	
						-	
	<b>APPROPRIATIONS/TRANSFERS</b>						

620,000,000	Transfer to Capital Dev. Fund	9	1,300,000,000	1,138,520,924	1,138,520,924	-	
					-	-	
<b>620,000,000</b>	<b>Total transfers</b>		<b>1,300,000,000</b>	<b>1,138,520,924</b>	<b>1,138,520,924</b>	-	
<b>247,734,063</b>	<b>Closing Balance</b>		<b>61,585,739</b>		-	-	
The Accompanying Notes form part of these Statements							

**STATEMENT NO. 4**  
**YUNUSARI 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	
0	<b>Account Opening Balance</b>		<b>73,237,026</b>	-	-	-	
						-	
	<b>ADD: CAPITAL RECEIPTS</b>						
620,000,000	Transfer to Consolidated Revenue Fund	9	1,300,000,000	1,138,520,924	1,138,520,924	-	
157,118,560.55	Aids and Grants	10	-	-	-	-	
-	External Loans	14	-	-	-	-	
-	Internal Loans	15	-	-	-	-	
-	Other Capital Receipts	16	-	-	-	-	
<b>777,118,561</b>	<b>Total Receipts</b>		<b>1,300,000,000</b>	<b>1,138,520,924</b>	<b>1,138,520,924</b>	-	
<b>777,118,561</b>	<b>Total Capital Funds Available</b>		<b>1,373,237,026</b>	<b>1,138,520,924</b>	<b>1,138,520,924</b>	-	
	<b>LESS: CAPITAL EXPENDITURE</b>						
179,800,010	Administrative Sector	7	415,095,704	286,799,997	286,799,997	-	
201,735,415	Economic Sector	7	295,505,270	233,934,621	233,934,621	-	
-	Law and Justice	7	-	-	-	-	
112,346,110	Regional Development	7	437,550,503		-	-	
210,000,000	Social Service Sector	7	177,966,000	274,000,000	274,000,000	-	
<b>703,881,535</b>	<b>TOTAL CAPITAL EXPENDITURE</b>		<b>1,326,117,477</b>	<b>794,734,618</b>	<b>794,734,618</b>	-	
<b>73,237,025.81</b>	<b>Closing Balance</b>		<b>47,119,548.69</b>			-	
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
<b>1</b>	<b>A: Share of Statutory Allocation from FAAC 2023</b>				
			N	N	
	Net Share of Statutory Allocation from FAAC	A	1,216,081,436.22		
	Add :Deduction at source for Loan Repayment	B	-	1,216,081,436.22	
	Share of Statutory Allocation - Other Agencies	C		1,084,847,592.83	
	Share of Federal Accounts Allocation- Excess Crude Oil	D		26,661,029.65	
	<b>Total(GROSS) FAAC Allocation</b>			<b>2,327,590,058.70</b>	
	<b>B: Value Added Tax 2023</b>				
<b>1</b>	<b>Share of Value Added Tax (VAT)</b>	E		<b>1,054,029,097.54</b>	

NOTE	Details	Ref. Note	Amount	Amount	Remarks
<b>1</b>	<b>A- Share of Statutory Allocation from FAAC 2023</b>				
			N	N	
	Net Share of Statutory Allocation from FAAC	A	1,659,116,314.98		
	Add :Deduction at source for Loan Repayment	B	-	1,659,116,314.98	
	Share of Statutory Allocation - Other Agencies	C		163,484,038.61	
	Share of Federal Accounts Allocation- Excess Crude Oil	D		-	
	<b>Total(GROSS) FAAC Allocation</b>			<b>1,822,600,353.59</b>	
	<b>B. Value Added Tax 2023</b>				
<b>1</b>	<b>Share of Value Added Tax (VAT)</b>	E		<b>803,612,434.61</b>	

2	Internally Generated Revenue (Independent Revenue)	Ref.Note	Actual 2023	Budget 2023	Variance 2023	Remarks
	<b>Direct Taxes</b>					
12010111	Tenement Rate		150,000.00	370,000.00	220,000.00	
12010114	Ground Rates		4,200,000.00	5,000,000.00	800,000.00	
	<b>Sub-Total</b>		<b>4,350,000.00</b>	<b>5,370,000.00</b>	<b>1,020,000.00</b>	
	<b>Licence- General</b>		<b>Actual 2023</b>	<b>Budget 2023</b>	<b>Variance 2023</b>	
12020113	Brick Making, etc. Licenses				-	
12020114	Cart/Truck Licenses		1,500,000.00	2,500,000.00	1,000,000.00	
12020116	Cattle Dealers Licenses		300,000.00	1,400,000.00	1,100,000.00	
12020117	Dried Fish/Meat Licenses				-	
12020119	Fishing Permits		200,000.00	750,000.00	550,000.00	
12020120	Hawking Permits		250,000.00	500,000.00	250,000.00	
12020121	Hunting Permits				-	

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

12020122	Produce Buying Licenses				-	
12020123	Animal Health Certificate Licenses				-	
12020124	Abattoir/Slaughter Licenses	450,000.00	800,000.00	350,000.00		
12020137	Trade Permits Licenses	150,000.00	100,000.00	- 50,000.00		
12020148	Welding Machine Licenses				-	
12020152	Battery Charge Workshop Licenses				-	
12020154	Panel Beaters Licenses				-	
12020155	Vulcanizers Licenses				-	
12020156	Vehicle Spare Parts Licenses				-	
12020161	Building Materials Licenses				-	
12020167	Patent Medicine Licenses				-	
12020177	Butchers Licenses	150,000.00	450,000.00	300,000.00		
12020179	Ingredients Grinding Mill Licenses	100,000.00		- 100,000.00		
	<b>Sub-Total</b>	<b>3,100,000.00</b>	<b>6,500,000.00</b>	<b>3,400,000.00</b>		
	<b>Fees - General</b>	<b>Actual 2023</b>	<b>Budget 2023</b>	<b>Variance 2023</b>		<b>Remarks</b>
12020417	General Contractors Registration Fees	350,000.00	800,000.00	450,000.00		
12020427	Tenders Fees	250,000.00	400,000.00	150,000.00		
12020445	Change of Ownership Fees				-	
12020455	Produce Buying Fees	100,000.00	1,000,000.00	900,000.00		
12020459	Motor Mechanic/Car Wash Depot Fees				-	
12020463	Customary Right of Occupancy Fees	300,000.00	7,000,000.00	6,700,000.00		
12020473	Local Government Certificate of Origin				-	
12020484	Slaughter Fees				-	
	<b>Sub-Total</b>	<b>1,000,000.00</b>	<b>9,200,000.00</b>	<b>8,200,000.00</b>		
	<b>Fines - General</b>	<b>Actual 2023</b>	<b>Budget 2023</b>	<b>Variance 2023</b>		<b>Remarks</b>
	<b>Sub-Total</b>	-	-	-		
	<b>Sales - General</b>	<b>Actual 2023</b>	<b>Budget 2023</b>	<b>Variance 2023</b>		
12020601	Sales of Journal and Publications	-	270,000.00	270,000.00		
12020602	Proceeds from Sales of Consumer Goods/Haulage	-	730,000.00	730,000.00		
	<b>Sub-Total</b>	-	<b>1,000,000.00</b>	<b>1,000,000.00</b>		
	<b>Earnings - General</b>	<b>Actual 2023</b>	<b>Budget 2023</b>	<b>Variance 2023</b>		<b>Remarks</b>
12020712	Earnings from Markets	950,000.00	850,000.00	- 100,000.00		
12020713	Earnings from Motor Parks	905,872.00	730,000.00	- 175,872.00		
12020714	Earnings from Shops and Shopping Centers	3,750,000.00	1,383,956.00	- 2,366,044.00		
12020715	Earnings from Transport Services ( Mass Transit)	8,200,000.00	5,650,000.00	- 2,550,000.00		
12020716	Earning from Tipper and Tractors	-	-	-		
12020722	Earnings Slaughter House	250,000.00	300,000.00	50,000.00		
12020723	Earning from Cattle Markets	4,800,000.00	4,200,000.00	- 600,000.00		
12020724	Earnings from Goats and Sheep Markets	1,000,000.00	1,200,000.00	200,000.00		
	<b>Sub-Total</b>	<b>19,855,872.00</b>	<b>14,313,956.00</b>	<b>- 5,541,916.00</b>		

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

			<b>Actual 2023</b>	<b>Budget 2023</b>	<b>Variance 2023</b>	<b>Remarks</b>
	<b>Rent on Government Buildings - Generals</b>					
12020801	Rent on Government Quarters			3,500,000.00	3,500,000.00	
12020802	Rent on Government Offices			1,300,000.00	1,300,000.00	
	<b>Sub-Total</b>		-	4,800,000.00	4,800,000.00	
	<b>Land &amp; Others - General</b>					
12020901	Rent on Government Land		-	-	-	
12020903	Rents sand Premium on Allocations of Land		-	-	-	
	<b>Sub-Total</b>		-	-	-	
	<b>Total Independent Revenue</b>		<b>28,305,872.00</b>	<b>41,183,956.00</b>	<b>12,878,084.00</b>	

<b>3</b>	<b>PERSONNEL COST</b>		<b>Actual 2023</b>	<b>Budget 2023</b>	<b>Variance 2023</b>	<b>Remarks</b>
	<b>Description</b>					
21010101	Basic Salaries		257,175,692.80	500,089,070.00	242,913,377.20	
21020101	Allowances General		127,598,709.12	248,121,115.50	120,522,406.38	
21020201	YCHMB Contribution		10,882,510.08	21,157,614.50	10,275,104.42	
	<b>Total</b>		<b>395,656,912.00</b>	<b>769,367,800.00</b>	<b>373,710,888.00</b>	

<b>4</b>	<b>OVERHEAD COST</b>		<b>Actual 2023</b>	<b>Budget 2023</b>	<b>Variance 2023</b>	<b>Remarks</b>
	<b>Description</b>					
	Overhead Cost		85,000,000.00	120,000.00	(84,880,000.00)	
	<b>Total</b>		<b>85,000,000.00</b>	<b>120,000.00</b>	<b>- 84,880,000.00</b>	

<b>5</b>	<b>Subventions to Parastatals (According to Sectors-List)</b>		<b>Actual 2023</b>	<b>Budget 2023</b>	<b>Variance 2023</b>	<b>Remarks</b>
	SUBEB				(146,664,041.52)	
	PHCMB		146,664,041.52		(183,579,613.33)	
	Local Government Pension Board		183,579,613.33		(158,034,774.71)	
	Yobe State University		158,034,774.71		(24,000,000.00)	
	Emirate Council		24,000,000.00		(60,000,000.00)	
	1% Admin Charges		60,000,000.00		(14,887,650.04)	
	Training Fund		14,887,650.04		(14,887,650.04)	
	<b>Total Subventions to Parastatals</b>		<b>587,166,079.60</b>		<b>(587,166,079.60)</b>	

<b>6</b>	<b>Other Operating Activities</b>		<b>Actual 2023</b>	<b>Budget 2023</b>	<b>Variance 2023</b>	<b>Remarks</b>
	Other Operating Activities		1,228,250,360.54	498,163,016.00	(730,087,344.54)	
	<b>Total</b>		<b>1,228,250,360.54</b>	<b>498,163,016.00</b>	<b>(730,087,344.54)</b>	

<b>7</b>	<b>Details of Capital Expenditures (According to Sector)</b>		<b>Actual 2023</b>	<b>Budget 2023</b>	<b>Variance 2023</b>	<b>Remarks</b>
	<b>Administrative Sector</b>					
	<b>Description</b>					
			<b>Actual 2023</b>	<b>Budget 2023</b>	<b>Variance 2023</b>	<b>Remarks</b>

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

23020102	Construction of District Head Palace at Yunusari		155,658,000.00	157,250,000.00	1,592,000.00	
23010105	Supply of 3 Nos Toyota Zongal to Village Camp		108,000,000.00	65,450,000.00	(42,550,000.00)	
23050287	Construction of Yunusari Central Mosques		116,187,704.31	27,300,000.00	(88,887,704.31)	
23010105	Purchase of Councils Bus		35,250,000.00	36,799,997.00	1,549,997.00	
	<b>Total Administrative Sector</b>		<b>415,095,704.31</b>	<b>286,799,997.00</b>	<b>- 128,295,707.31</b>	

<b>Economic Sector</b>						
	<b>Description</b>		<b>Actual 2023</b>	<b>Budget 2023</b>	<b>Variance 2023</b>	<b>Remarks</b>
23020130	Procured of Agro -Chemical and invasion resed Control disease		82,649,600.00	35,300,000.00	- 47,349,600.00	
23020125	Construction of premeter well fencing of Motor Park/Grain Market Store and shop at Bukarti		176,455,669.69	183,634,621.00	7,178,951.31	
23010156	Purchase of Vet Equipment and Drugs		36,400,000.00	15,000,000.00	- 21,400,000.00	
			<b>295,505,269.69</b>	<b>233,934,621.00</b>	<b>- 61,570,648.69</b>	

<b>Regional Development Sector</b>						
	<b>Description</b>		<b>Actual 2023</b>	<b>Budget 2023</b>	<b>Variance 2023</b>	<b>Remarks</b>
23020105	Drilling of Installaion ..... Mark II hand pump at various locations within the Local Government		12,500,000.00	82,600,000.00	70,100,000.00	
23020153	Supply of Solar pump and Drilling of Solar borehole with accessories at each of the 5 wards		175,000,000.00	201,500,000.00	26,500,000.00	
23020177	General repairs and reactiviting of 38 Nos Boreholes at differend Location of the LG		84,650,000.00	88,200,000.00	3,550,000.00	
23010151	Repairs of Bayamari-Yunusari Road		97,250,000.00	99,450,000.00	2,200,000.00	
23050286	Construction of Draninge and culvet at Kanamma		34,075,251.56	12,010,430.00	(22,064,821.56)	
23511601	Construction of Draninge and culvet at Yunusari		34,075,251.56	12,010,430.00	(22,064,821.56)	
			<b>437,550,503.12</b>	<b>495,770,860.00</b>	<b>58,220,356.88</b>	

<b>Social Sector</b>						
	<b>Description</b>		<b>Actual 2023</b>	<b>Budget 2023</b>	<b>Variance 2023</b>	<b>Remarks</b>
23050286	Procurement of Food items for distribution to vunerable		68,450,000.00	91,250,000.00	22,800,000.00	
23030105	Renovation of 3Nos MCH/Dispenseries		26,280,500.00	82,700,000.00	56,419,500.00	
23010159	Purchase of Essential Drugs		44,500,000.00	39,900,000.00	(4,600,000.00)	
23010126	Purchase of sport equipment		14,085,500.00	10,000,000.00	(4,085,500.00)	
23010124	Purchase of of instructiona Material		24,650,000.00	50,150,000.00	25,500,000.00	
			<b>177,966,000.00</b>	<b>274,000,000.00</b>	<b>96,034,000.00</b>	

<b>8</b>	<b>Consolidated Revenue Fund Charges ( Incl. Pension and C</b>	<b>Ref.Note</b>	<b>Actual 2023</b>	<b>Budget 2023</b>	<b>Variance 2023</b>	<b>Remarks</b>
22010101	Gratuities				-	
22010102	Pension				-	

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

22010103	Death Benefits					-
	<b>Total Consolidated Revenue Fund Charges</b>		-	-		-

<b>9</b>	<b>CAPITAL DEVELOPMENT FUND</b>					
	<b>Transfer from Consolidated Revenue Fund:</b>	<b>Ref.Note</b>	<b>Actual 2023</b>	<b>Budget 2023</b>	<b>Variance 2023</b>	<b>Remarks</b>
	Transfer to Consolidated Revenue Fund				-	
	<b>TOTAL</b>		<u>-</u>	<u>-</u>	<u>-</u>	

<b>10</b>	<b>Aids and Grants</b>		<b>Actual 2023</b>	<b>Budget 2023</b>	<b>Variance 2023</b>	<b>Remarks</b>
13020301	Domestic Grants				-	
13020401	Foreign Grant - (SFTAS)		157,118,560.55		(157,118,560.55)	
	<b>TOTAL</b>		<b>157,118,560.55</b>	-	<b>(157,118,560.55)</b>	

<b>11</b>	<b>CLOSING CASH BOOK BALANCE</b>		<b>2023</b>	<b>2022</b>	<b>REMARKS</b>
		<b>NOTE</b>	<b>N</b>	<b>N</b>	
	First Bank		117,204.34	851,732.29	
	First Bank		7,287,389.87	33,331.49	
	Union Bank		1,390,389.22	1,770,190.14	
	Joint Project Acc		99,910,303.84	-	
	<b>Total Cashbook Balances</b>		<b>108,705,287.27</b>	<b>2,655,253.92</b>	

**REFERENCE NOTE**

**GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)**

CODE	MONTH	2023				2022		
		NOTE A	NOTE B i		NOTE A	NOTE B	TOTAL	
		NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	TOTAL	NET RECEIPT		DEDUCTED AT SOURCE
N	N	N	N	N	N	N		
11010101	JANUARY	166,276,430.56		166,276,430.56	166,276,430.56	127,293,203.78		<b>127,293,203.78</b>
11010101	FEBRUARY	96,022,949.06		96,022,949.06	96,022,949.06	62,780,821.26		<b>62,780,821.26</b>
11010101	MARCH	91,388,616.30		91,388,616.30	91,388,616.30	84,516,634.46		<b>84,516,634.46</b>
11010101	APRIL	124,571,820.67		124,571,820.67	124,571,820.67	124,715,829.81		<b>124,715,829.81</b>
11010101	MAY	88,489,004.93		88,489,004.93	88,489,004.93	111,196,400.69		<b>111,196,400.69</b>
11010101	JUNE	133,840,426.67		133,840,426.67	133,840,426.26	94,719,554.04		<b>94,719,554.04</b>
11010101	JULY	75,035,377.83		75,035,377.83	75,035,377.83	149,746,640.74		<b>149,746,640.74</b>
11010101	AUGUST	97,426,876.02		97,426,876.02	97,426,876.02	194,370,593.97		<b>194,370,593.97</b>
11010101	SEPTEMBER	80,484,653.45		80,484,653.45	80,484,653.45	319,745,868.51		<b>319,745,868.51</b>
11010101	OCTOBER	97,610,121.99		97,610,121.99	97,610,121.99	119,128,689.28		<b>119,128,689.28</b>
11010101	NOVEMBER	75,477,453.30		75,477,453.30	75,477,453.30	105,654,183.55		<b>105,654,183.55</b>
11010101	DECEMBER	89,457,705.42		89,457,705.42	89,457,705.45	165,247,894.89		<b>165,247,894.89</b>
	<b>TOTAL</b>	<b><u>1,216,081,436.22</u></b>	-	<b><u>1,216,081,436.22</u></b>	<b><u>1,216,081,435.82</u></b>	<b><u>1,659,116,314.98</u></b>	-	<b><u>1,659,116,314.98</u></b>

**NOTE: C**  
**Share of Statutory Allocation - Other Agencies**

MONTH	2023								
	Exchange Gain Diff	NON OIL REVENUE	SURE-P	FOREX EQUALIZATION	Share of Non Solid Mineral	ECOLOGICAL FUND	ADD FAAC ALLOCATION	Electronic Money Transfer Levy	TOTAL
JANUARY	7,625,917.43		-	-	-	5,165,690.28		8,339,053.08	21,130,660.79
FEBRUARY		26,943,434.76	-	-	-	3,810,284.90		8,746,979.92	39,500,699.58
MARCH	-		-	-	-	4,172,451.90	-		4,172,451.90
APRIL			-	-	-	7,322,681.49	28,128,945.89	5,074,676.34	40,526,303.72
MAY		6,466,424.32		-	3,910,155.78	4,338,885.31	167,083,991.60	5,074,676.34	186,874,133.35
JUNE	-		-	16,408,551.77	-	4,019,918.43	29,831,783.78	5,105,105.98	55,365,359.96
JULY	79,866,210.55		-	0	-	5,676,807.12	156,854.31	4,070,831.67	89,770,703.65
AUGUST	72,257,413.14		185,633,249.89	0	-	5,358,198.18	34,325,315.58	4,570,149.09	302,144,325.88
SEPTEMBER	58,533,337.04		-	0	-	5,843,456.42	8,922,313.69	4,880,225.92	78,179,333.07
OCTOBER	43,804,623.30	47,714,700.20	-	0	-	4,242,442.36		3,789,240.95	99,551,006.81
NOVEMBER	47,730,391.01	16,166,060.85	-	0	-	4,181,217.16	-	5,384,867.85	73,462,536.87
DECEMBER	89,922,667.52		-	-	-		-	4,247,409.75	94,170,077.27
<b>TOTAL</b>	<b>399,740,559.99</b>	<b>97,290,620.13</b>	<b>185,633,249.89</b>	<b>16,408,551.77</b>	<b>3,910,155.78</b>	<b>54,132,033.54</b>	<b>268,449,204.85</b>	<b>59,283,216.89</b>	<b>1,084,847,592.83</b>

**NOTE: C**  
**Share of Statutory Allocation - Other Agencies**

MONTH	Exchange Gain Diff	NON OIL REVENUE	Excess Bank Charges Refund		Share of Non Solid Mineral	ECOLOGICAL FUND	Intervention	Electronic Money Transfer Levy	TOTAL
JANUARY	1,258,681.12	-	-		-	3,856,556.54	-		5,115,237.66
FEBRUARY	1,248,448.85	26,943,434.76	-		-	2,729,181.15	-		30,921,064.76
MARCH	-	23,569,953.13	-		-	3,242,597.62	-		26,812,550.75
APRIL	9,318,166.90	-	-		-	3,781,351.06	1,337,038.54	-	14,436,556.50
MAY	-	5,388,686.95	2,370,204.24		-	3,569,421.45	-		11,328,312.64
JUNE	-	0.00	-		-	3,117,574.42	-		3,117,574.42
JULY	-	-	-		-	4,472,399.22	-		4,472,399.22
AUGUST	-	-	-		-	5,831,117.82	-		5,831,117.82
SEPTEMBER	-	5,388,686.95	-		-	3,488,386.98	-		8,877,073.93
OCTOBER	-	-	-		-	4,058,842.51	16,166,060.86		20,224,903.37
NOVEMBER	1,384,353.63	18,860,404.33	-		8,083,030.43	4,019,459.15	-		32,347,247.54
DECEMBER		-	-		-		-		0.00
<b>TOTAL</b>	<b>13,209,650.50</b>	<b>80,151,166.12</b>	<b>2,370,204.24</b>		<b>8,083,030.43</b>	<b>42,166,887.92</b>	<b>17,503,099.40</b>	<b>0.00</b>	<b>163,484,038.61</b>

**NOTE: D****Excess Crude Oil Revenue**

		<b>2023</b>	<b>2022</b>
<b>CODE</b>	<b>MONTH</b>	<b>AMOUNT</b>	<b>AMOUNT</b>
11010201	JANUARY		
11010201	FEBRUARY		
11010201	MARCH		
11010201	APRIL		
11010201	MAY	26,661,029.65	
11010201	JUNE		
11010201	JULY		
11010201	AUGUST		
11010201	SEPTEMBER		
11010201	OCTOBER		
11010201	NOVEMBER		
11010201	DECEMBER	-	-
	<b>TOTAL</b>	<b>26,661,029.65</b>	<b>-</b>

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

		<b>2023</b>	<b>2022</b>
<b>CODE</b>	<b>MONTH</b>	<b>AMOUNT</b>	<b>AMOUNT</b>
11010201	JANUARY	76,091,168.64	63,947,685.92
11010201	FEBRUARY	75,703,381.05	61,720,289.03
11010201	MARCH	72,342,640.49	55,727,923.67
11010201	APRIL	69,498,213.68	67,230,024.91
11010201	MAY	67,058,516.66	87,684,945.41
11010201	JUNE	86,823,126.59	66,484,853.19
11010201	JULY	89,872,111.54	64,379,608.52
11010201	AUGUST	91,523,793.91	59,549,210.81
11010201	SEPTEMBER	108,943,567.09	71,021,481.74
11010201	OCTOBER	98,133,641.46	65,762,106.95
11010201	NOVEMBER	106,342,019.70	69,778,555.44
11010201	DECEMBER	111,696,916.72	70,325,749.02
	<b>TOTAL</b>	<b>1,054,029,097.54</b>	<b>803,612,434.61</b>



## STATEMENT OF ACCOUNT

ACCOUNT NO : 0038620332

Statement Print Date: 03 Jan, 2024

MASS TRANSIT YUNUSAR

Start Date: 01 Jan, 2023

YTV QUARTERS GASHUA ROAD DAMATURU LGA DAMATURU YOBE STATE

End Date: 03 Jan, 2024

Branch Name: GASHUA

Account Type: CURRENT ACCOUNT - RETAIL COMPANIES

Currency: NGN

POST DATE	TRANSACTION/AMOUNT DESC	DOC NO.	VALUE DATE	DR	CR	BALANCE
26-Dec-2023	SMS CHARGES,December 2023	GF2023124135726039	27-Dec-2023	38.7		943444.22
29-Dec-2023	UIP Trf from KATYAMA BULAMA - HERMOBILE:MASS TRANSIT YUNUSAR/ALH BARRA YUNUSARI	UI00001623122907531700007174937 0	29-Dec-2023		450000	1393444.22
29-Dec-2023	ELECTRONIC MONEY TRANSFER LEVY		29-Dec-2023	50		1393394.22
31-Dec-2023	ACCOUNT MAINTENANCE FEE		31-Dec-2023	2000		1390594.22
31-Dec-2023	VAT ON ACCOUNT MAINTENANCE FEE		31-Dec-2023	210		1390384.22

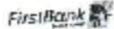
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OPENING BALANCE =	811830.7	
TOTAL DEBIT AMT =	14,035,600.23	DR Count = 108
TOTAL CREDIT AMT =	14,614,153.75	CR Count = 47
CLOSING BALANCE =	1390384.22	

# TUN L. G. PROJECT A/C

Trans Date	Ref Number	Transaction Description	Val. Debit	Amount	Balance	Balance
29-Dec-2023	02707373	FP P&U/2024 STATE LOCAL G/11331233044440007/213 R/013300710004	96-Dec-2024	0.00	96,891,720.87	96,891,720.87
29-Dec-2023	M30746	FIMARWEL LTD R/05122228602/160	29-Dec-2023	63,000,000.00	0.00	96,891,720.87
29-Dec-2023	M30152	FIMARWEL LTD R/05122228602/160	29-Dec-2023	47,000,150.00	0.00	49,891,570.87
02-Jan-2024	M30124	FIRS COLLECTION ACCOUNT R/001/2024/05/004	02-Jan-2024	3,296,720.10	0.00	46,594,850.77
05-Jan-2024	07319124	FIRS R/001/004/FIRS COLLECTION A/C/IN/US/IN LGA R/000047422286	05-Jan-2024	1,802,793.10	0.00	44,792,057.67
07-Jan-2024	07316078	FP CHARGES R/000047422286	07-Jan-2024	53.75	0.00	44,738,263.92

Closing Balance



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## CLOSING BALANCE

