

NGURU LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31, DECEMBER 2023



NGURU LOCAL GOVERNMENT

YOBE STATE

TEL:

Our Ref:

Your Ref:

Date:

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

**UPDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST
DECEMBER 2023**

Statement No 1: Responsivity for the Financial Statement

These Financial Statements have been prepared for the operations of Nguru Local Government Council by me the Treasurer in accordance with the provisins 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 authority and proper records for the use of all Public Finance 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.


MUSA HASSAN EL-BADEWY
Treasurer

17-07-2024
Date

STATEMENT NO. 2: Integrity Assurance

We the undersigned the Treasurer of the Local Government Council as custodian of the financial records and Chairman of the Council as Chief Executive accept the responsibility for the integrity of these Financial Statements. The information as contained and their schedules are in compliance with the Finance (Control and Management) Act 1958 as amended.

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

MUSA HASSAN EL-BADEWY
Treasurer Nguru Local Govt.

Sign/Date: _____


07/12/23

HON. MUH'D AHMED MAIRAMI
Chairman Nguru Local Govt.

Sign/Date: _____


26/07/23



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

E-Mail: yobeigad@yahoo.com

Tel:- 07061432864
08121519341

OFFICE ADDRESS:-

Local Government Audit Dept,
P. M. B. 1056, KM 6, Along Gujba Road
Damaturu, Yobe State

LGAD/ADM/LGFS/73/Vol. I

Date 24th July, 2024

The Executive Chairman,
Nguru Local Government,
Yobe State.

AUDITOR GENERAL'S CERTIFICATION

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

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

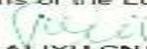
Basic of Opinion.

The Financial records were examined in relation to the annual estimates, the departmental accounting system, securities and store regulations for revenues and cash balance which also complies with the provision of the Financial Memoranda (1.14.1-15).

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

Opinion.

From analysis of the cash/flow for revenues and expenditure which form the basis for this opinion. In my opinion, subject to the observations/comments, the financial statement presents a fair view of the financial operations of the Local Government for the year ended 31st December, 2023.


(IBRAHIM M. ALIYU CNA, ACTIN)
AUDITOR-GENERAL (LOCAL GOVTS)
YOBE STATE

List of Abbreviations/Acronyms

Abbreviation/Term	Description
CBN	Central Bank of Nigeria
COA	Chart of Account
FAAC	Federation Accounts Allocation Committee
FGN	Federal Government of Nigeria
FRC	Financial Reporting Council
GAAP	Generally Accepted Accounting Principles
GPFS	General Purpose Financial Statement
IPSAS	International Public Sector Accounting Standards
LFN	Law of the Federal Republic of Nigeria
DA	Departments and Agencies
NCOA	National Chart of Account
GBE	Government Business Enterprises
FRCoN	Financial Reporting Council of Nigeria
PPE	Properties, Plants and Equipment

INTRODUCTION

In line with the International Public Sector Accounting Standards (IPSAS) in Nigeria, a Standardised Chart of Account (COA) alongside a set of General-Purpose Financial Statements (GPFS) have been designed and introduced by FAAC for adoption by all tiers of Government in Nigeria.

The standardised COA and the GPFS is hereby adopted by Yobe State Local Government Council to comply with FAAC directive to harmonise Public Sector Accounts Reporting in Nigeria.

In order to ensure an effective and efficient utilization of the COA and GPFS, the Accounting Policies have been developed from a set of guidelines driven from the Processes and Procedures relating to financial reporting by Nguru Local Government

These policies shall form part of the universally agreed framework for financial reporting in Nguru 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 Nguru 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 <ol style="list-style-type: none">I. Accounting policies are the specific principles, bases, conventions, rules and practices adopted by Nguru Local Government council in preparing and presenting Financial Statements.

S/N	Accounting Policies:
	<p>II. Cash:: Cash comprises cash at hand, demand deposits in financial institutions and cash equivalents.</p> <p>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.</p> <p>IV. Cash basis means a basis of accounting that recognizes transactions and events only when cash is received or paid.</p> <p>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.</p> <p>VI. Cash receipts are cash inflows.</p> <p>VII. Cash payments are cash outflows.</p> <p>VIII. Cash Controlled by Nguru 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.</p> <p>IX. Government Business Enterprise means a department or agency that has all the following characteristics:</p> <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. <p>X. Notes to the GPFS shall include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information</p>
2	<p>General Purpose Financial Statements (GPFS)</p> <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 Nguru Local Government, the GPFS Accounting</p>

S/N	Accounting Policies:
	<p>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 Nguru Local Government:</p> <ul style="list-style-type: none"> • Cash Basis of Accounting. • Understandability. • Materiality, • Relevance. • Going Concern Concept. • Consistency Concept • Prudence

S/N	Accounting Policies:
	<ul style="list-style-type: none"> • Completeness, etc.
5	<p>Accounting Period</p> <p>The accounting year (fiscal year) is from 1st January to 31st December 2023. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.</p>
6	<p>Reporting Currency</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 Nguru Local Government except Government Business Enterprises (GBEs).
8	<p>Comparative Information</p> <ul style="list-style-type: none"> • The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).
9	<p>Budget Figures</p> <ul style="list-style-type: none"> • These are figures from the approved annual budget and supplementary budget as approved in accordance with the 2023 Appropriation Law of Nguru Local Government.
10	<p>Receipts</p> <ul style="list-style-type: none"> • These are Cash inflows within the Financial Year 2023. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Taxes, External Assistance (from Bilateral and Multilateral Agencies), Other Aid and Grants, Other Borrowings, Capital Receipts (Sale of Government Assists, etc), Receipts from Trading activities and Other Cash Receipts. • These items shall be disclosed at the face of the Statement of Cash Receipts and Payment for the year in accordance with the standardized GPFS. Notes shall be provided as per standardized Notes to GPFS.
11	<p>External Assistance</p> <ul style="list-style-type: none"> • Receipts from Loans are Funds received from external sources to be paid back at an agreed period of time. They are categorized either as Bilateral or Multilateral. • External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.
12	<p>Other Borrowings / Grants & Aid Received</p> <ul style="list-style-type: none"> • These shall be categorized as either Short- or Long-term Loans. Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year

S/N	Accounting Policies:
	(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 year end, shall be translated at the exchange rates prevailing on that date. At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange

S/N	Accounting Policies:
	Gains/Losses shall be recognised in the Statement of Cash Receipts and Payments either as Receipts/ Payments respectively.
20	<p>Prepayments Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.</p>
21	<p>Investments: 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.</p>
22	<p>Leases</p> <ul style="list-style-type: none"> • Cash Payment for Finance Leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as capital payments and disclosed in the Statement of Cash Receipts and payments <p>Operating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.</p>
23	<p>Cash Balances This includes Cash in Hand, at Bank and Cash Equivalents at the end of the Financial year.</p>
24	<p>Advances 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>



Musa Hassan El-Badewy
Treasurer

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

S/No	DESCRIPTIONS	ACTUAL 2023	FINAL BUDGET 2023	ACTUAL 2022
	RECURRENT REVENUE	N	N	N
1	STATUTORY ALLOCATION	1,142,841,903	1,437,692,517	1,559,772,134
2	VALUE ADDED TAX	1,092,292,909	909,556,514	848,559,592
3	OTHER FAAC ALLOCATION	1,048,699,371	199,507,435	153,795,603
4	INTERNAL REVENUE IGR	29,713,619	183,000,000	25,837,930
	SUB TOTAL	3,313,547,801	2,729,756,466	2,587,965,259
	CAPITAL RECIEPTS			
1	GRANTS	-	-	147,718,183
2	MISCELLANEOUS	-	-	-
	SUB TOTAL	-	-	147,718,183
	TOTAL RECEIPTS	3,313,547,801	2,729,756,466	2,735,683,442
	RECURRENT EXPENDITURE			
1	PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders)	481,458,722	1,620,000,000	455,480,927
2	OVERHEAD COSTS	85,000,000	120,000,000	60,000,000
3	SUBVENTIONS TO BOARD and PARASTATALS	1,621,242,954	-	1,019,535,980
4	OTHER OPERATING ACTIVITIES	555,601,733	407,293,147.00	607,006,665
	TOTAL RECURRENT EXPENDITURE	2,743,303,408	2,147,293,147.00	2,142,023,572
	CAPITAL EXPENDITURE	777,918,241	619,522,319.00	274,543,185
	TOTAL EXPENDITURE	3,521,221,649	2,766,815,466.00	2,416,566,757
1	NET CASH BALANCE	(207,673,848)	(37,059,000)	319,116,685
2	OPENING BALANCE	323,817,246	142,502,277	4,700,560
3	CLOSING BALANCE	116,143,398	-	323,817,246

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

ANNUAL BUDGET 2023		NOTES	ACTUAL YEAR	
			2023	2022
	Cash Flows from Operating Activities			
	Receipts:			
1,637,199,952	Statutory Allocations: FAAC	1	2,191,541,273	1,713,567,737
909,556,514	Value Added Tax Allocation	1	1,092,292,909	848,559,592
2,546,756,466	<i>Sub-total : Statutory Allocation</i>		3,283,834,182	2,562,127,329
22,500,000	Direct taxes	2	6,375,000.00	5,000,000
7,500,000	Licenses	2	2,450,000.00	1,025,800
8,450,000	Fees	2	1,250,000.00	728,300
2,550,000	Fines	2	505,000.00	-
13,000,000	Sales	2	-	-
95,000,000	Earnings	2	19,133,619.00	15,853,830
10,000,000	Rent on Government Buildings	2	-	3,230,000
4,000,000	Rent on Land and Others	2	-	-
-	Repayments - General	2	-	-
20,000,000	Investment Income	2	-	-
-	Reimbursements		-	-
183,000,000	<i>Subtotal: Independent Revenue</i>		29,713,619	25,837,930
-	Other Revenue Sources of the State Government		-	-
2,729,756,466	Total Receipts		3,313,547,801	2,587,965,259
	Payments:			
1,620,000,000	Personnel Costs (including Salaries on CRF charges)	3	481,458,722	455,480,927
120,000,000	Overhead Charges	4	85,000,000	60,000,000
-	Subvention to Parastatals	5	1,621,242,954	1,019,535,980.26
407,293,147	Other Operating Activities	6	555,601,733	607,006,665
2,147,293,147	Total Payments		2,743,303,408	2,142,023,572
582,463,319	Net Cash Flow from Operating Activities		570,244,393	445,941,687
	Cash Flows from Investment Activities:			

(168,000,000)	Capital Expenditure: Administrative Sector	7	(215,500,000)	(50,000,000)
(229,289,965)	Capital Expenditure: Economic Sector	7	(198,250,000)	(169,982,362)
-	Capital Expenditure: Law and Justice	7		
(107,232,354)	Capital Expenditure: Regional Development	7	(220,000,000)	(29,560,823)
(115,000,000)	Capital Expenditure: Social Service Sector	7	(144,168,241)	(25,000,000)
(619,522,319)	Total Capital Expenditure		(777,918,241)	(274,543,185)
(619,522,319)	Net Cash Flow from Investment Activities		(777,918,241)	(274,543,185)
	Cash Flows from Financing Activities:			
-	Proceeds from Aid and Grants		-	147,718,183
-	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		-	147,718,183
	Movement in Other Cash Equivalent Accounts:			
	(Increase)/Decrease in Investments			
(37,059,000)	Net (Increase)/Decrease in Other Cash Equivalents		(207,673,848)	319,116,685
	Total Cash Flow from Other Cash Equivalent Accounts			
	Net cash for the year			
142,502,277	Cash and its Equivalent as at 1 January 2023		323,817,246	4,700,560
	Cash and its Equivalent as at 31 December 2023		116,143,398	323,817,246
The Accompanying Notes form part of these Statements				
Cash and its Equivalent agree with Cash and Cash Equivalent in Statement 2				

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

ASSETS	NOTES	2023	2022
LIQUID ASSETS:			
Cash held by Accountant General			
- CRF Cash Balance	11	100,886,640	230,642,247
- CDF Cash Balance	11	15,256,757	93,174,998
		0	-
- Cash Balances with Treasury	11	116,143,397	323,817,246
Cash held by Ministries Departments and Agencies		-	-
Total Assets.		116,143,397	323,817,246
INVESTMENTS AND OTHER CASH ASSETS:			
Investments	12	-	-
Revolving Loans Granted	13	-	-
Intangible Assets		-	-
Total Investment and other Cash Assets.		-	-
Operating Liabilities Over Assets		0	
Total Assets.		116,143,397	323,817,246
PUBLIC FUNDS AND LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Fund		100,886,640	230,642,247
Capital Development Fund		15,256,757	93,174,998
Total Public Funds.		116,143,397	323,817,246
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>		116,143,397	323,817,246
The Accompanying Notes form part of these Statements				

STATEMENT NO. 3
NGURU LOCAL GOVERNMENT COUNCIL
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

ACTUAL 2022		NOTES	ACTUAL 2023	FINAL BUDGET 2023	ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET
4,700,560	Opening Balance		230,642,247				%
	ADD: REVENUE						
1,713,567,717	Statutory Allocation: FAAC	1	2,191,541,273	1,637,199,952	1,637,199,952	-	
848,559,592	Value Added Tax Alloc.	1	1,092,292,909	909,556,514	909,556,514	-	
2,562,127,309	Sub-Total - Statutory Allocation		3,283,834,182	2,546,756,466	2,546,756,466	-	
						-	
5,000,000	Direct Taxes	2	6,375,000	22,500,000	22,500,000	-	
1,025,800	Licenses	2	2,450,000	7,500,000	7,500,000	-	
728,300	Fees	2	1,250,000	8,450,000	8,450,000	-	
-	- Fines	2	505,000	2,550,000	2,550,000	-	
-	- Sales	2	-	13,000,000	13,000,000	-	
15,853,830	Earnings	2	19,133,619	95,000,000	95,000,000	-	
3,230,000	Rent of Government Buildings	2	-	10,000,000	10,000,000	-	
-	- Rent on Lands and Others	2	-	4,000,000	4,000,000	-	
-	- Repayment General	2	-	-	-	-	
-	- Investment Income	2	-	20,000,000	20,000,000	-	
	Reimbursements	2	-	-	-	-	
25,837,930	Sub-Total-Independent Revenue		29,713,619	183,000,000	183,000,000	-	
						-	
	- Other Revenue Sources of the State Government		-			-	
2,587,965,239	TOTAL REVENUE		3,313,547,801	2,729,756,466	2,729,756,466	-	
2,592,665,800	TOTAL FUNDS AVAILABLE		3,544,190,048	2,729,756,466	2,729,756,466	-	
	LESS: EXPENDITURE					-	
455,480,927	Personnel Costs(including Salaries on CRF charges)	3	481,458,722	1,620,000,000	1,620,000,000		
60,000,000	Overhead Charges	4	85,000,000	120,000,000	120,000,000		
-	Consolidated Rev Fund Charges including Pension & Gratuity		-	-	-		
1,019,535,980	Subvention to Parastatals	5	1,621,242,954	-	-	-	
607,006,645	Other Operating Activities	6	555,601,733	407,293,147	407,293,147	-	
	OTHER RECURRENT PAYMENTS/EXPENDITURE					-	
-	Repayments: External & Internal Loans (including servicing)		-	-	-	-	
2,142,023,552	TOTAL EXPENDITURE		2,743,303,408	2,147,293,147	2,147,293,147	-	

450,642,247	OPERATING BALANCE		800,886,640	582,463,319	582,463,319	-	
	APPROPRIATIONS/TRANSFERS						
220,000,000	Transfer to Capital Dev. Fund		700,000,000	582,463,319	582,463,319	-	
					-	-	
220,000,000	Total transfers		700,000,000	582,463,319	582,463,319	-	
230,642,247	Closing Balance		100,886,640		-	-	
The Accompanying Notes form part of these Statements							

STATEMENT NO. 4
NGURU LOCAL GOVERNMENT COUNCIL
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

ACTUAL 2022		NOTE S	ACTUAL 2023	FINAL BUDGET 2023	ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	
-	Opening Balance		93,174,998	-	-	-	%
						-	
	ADD: CAPITAL RECEIPTS						
220,000,000	Transfer from Consolidated Revenue Fund	9	700,000,000	582,463,319	582,463,319	-	
147,718,183	Aids and Grants	10	-	-	-	-	
-	External Loans	14	-	-	-	-	
-	Internal Loans	15	-	-	-	-	
-	Other Capital Receipts	16	-	-	-	-	
367,718,183	Total Receipts		700,000,000	582,463,319	582,463,319	-	
367,718,183	Total Capital Funds Available		793,174,998	582,463,319	582,463,319	-	
	LESS: CAPITAL EXPENDITURE						
50,000,000	Administrative Sector		215,500,000	168,000,000	168,000,000	-	
169,982,362	Economic Sector	7	198,250,000	229,289,965	229,289,965	-	
-	Law and Justice	7	-	107,232,354	107,232,354	-	
29,560,823	Regional Development	7	220,000,000	-	-	-	
25,000,000	Social Service Sector	7	144,168,241	115,000,000	115,000,000	-	
274,543,185	TOTAL CAPITAL EXPENDITURE		777,918,241	619,522,319	619,522,319	-	
93,174,998	Closing Balance		15,256,757			-	
The Accompanying Notes form part of these Statements							

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

NOTE	Details	Ref. Note	Amount	Amount	Remarks
1	A: Share of Statutory Allocation from FAAC 2023				
			N	N	
	Net Share of Statutory Allocation from FAAC	A	1,142,841,903.03		
	Add :Deduction at source for Loan Repayment	B	-	1,142,841,903.03	
	Share of Statutory Allocation - Other Agencies	C		1,023,633,465.73	
	Share of Federal Accounts Allocation- Excess Crude Oil	D		25,065,904.65	
	Total(GROSS) FAAC Allocation			2,191,541,273.41	
	B: Value Added Tax 2023				
1	Share of Value Added Tax (VAT)	E		1,092,292,908.79	
	Total VAT			1,092,292,908.79	

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	1,559,772,133.72		
	Add :Deduction at source for Loan Repayment	B	-	1,559,772,133.72	
	Share of Statutory Allocation - Other Agencies	C		406,183,516.39	
	Share of Federal Accounts Allocation- Excess Crude Oil	D		-	
	Total(GROSS) FAAC Allocation			1,965,955,650.11	
	B. Value Added Tax 2022				
1	Share of Value Added Tax (VAT)	E		848,559,592.25	

2	Internally Generated Revenue (Independent Revenue)	Ref.Note	Actual 2023	Budget 2023	Variance 2023	Remarks
	Direct Taxes					
12010107	Cattle Levy/Taxes		5,750,000.00	18,250,000.00	12,500,000.00	
12010108	Arrears of Cattle Levy/Taxes		550,000.00	1,750,000.00	1,200,000.00	
12010111	Tenement Rate		75,000.00	2,500,000.00	2,425,000.00	
	Sub-Total		6,375,000.00	22,500,000.00	16,125,000.00	
	Licence- General		Actual 2023	Budget 2023	Variance 2023	Remarks
12020111	Bakery House Licenses		100,000.00	450,000.00	350,000.00	
12020113	Brick Making, etc. Licenses		85,000.00	150,000.00	65,000.00	
12020116	Cattle Dealers Licenses		500,000.00	2,500,000.00	2,000,000.00	
12020117	Dried Fish/Meat Licenses		145,000.00	650,000.00	505,000.00	

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

12020119	Fishing Permits		170,000.00	700,000.00	530,000.00	
12020120	Hawking Permits		150,000.00	200,000.00	50,000.00	
12020124	Abattoir/Slaughter Licenses		250,000.00	1,000,000.00	750,000.00	
12020137	Trade Permits Licenses		100,000.00	50,000.00	- 50,000.00	
12020141	Auctioneers Licenses		100,000.00	50,000.00	- 50,000.00	
12020148	Welding Machine Licenses		50,000.00	-	- 50,000.00	
12020151	Wood Making/Carpentry Workshop Licenses		50,000.00	-	- 50,000.00	
12020154	Panel Beaters Licenses		50,000.00	-	- 50,000.00	
12020156	Vehicle Spare Parts Licenses		150,000.00	200,000.00	50,000.00	
12020167	Patent Medicine Licenses		300,000.00	750,000.00	450,000.00	
12020177	Butchers Licenses		250,000.00	800,000.00	550,000.00	
	Sub-Total		2,450,000.00	7,500,000.00	5,050,000.00	
	Fees - General		Actual 2023	Budget 2023	Variance 2023	Remarks
12020417	General Contractors Registration Fees		450,000.00	2,750,000.00	2,300,000.00	
12020427	Tenders Fees		250,000.00	1,400,000.00	1,150,000.00	
12020436	Billboard Advertisement Fees		200,000.00	350,000.00	150,000.00	
12020442	Association Fees		20,000.00	150,000.00	130,000.00	
12020443	Births and Deaths Registration Fees		15,000.00	-	- 15,000.00	
12020445	Change of Ownership Fees		-	500,000.00	500,000.00	
12020449	Business/Trade Operating Fees		50,000.00	500,000.00	450,000.00	
12020451	Timber & Forests Fees		20,000.00	100,000.00	80,000.00	
12020457	Rice/Mill/Cassava Grinding Fees		150,000.00	500,000.00	350,000.00	
12020460	Block Making Machines Fees		20,000.00	200,000.00	180,000.00	
12020463	Customary Right of Occupancy Fees		20,000.00	150,000.00	130,000.00	
12020468	Business Premises/Workshop Fees		-	100,000.00	100,000.00	
12020473	Local Government Certificate of Origin		55,000.00	650,000.00	595,000.00	
12020484	Slaughter Fees		-	500,000.00	500,000.00	
12020485	Abattoir Fees		-	500,000.00	500,000.00	
12020487	Naming of Street Registration Fees		-	50,000.00	50,000.00	
12020493	Dispensary and Maternity Fees		-	50,000.00	50,000.00	
	Sub-Total		1,250,000.00	8,450,000.00	7,200,000.00	
	Fines - General		Actual 2023	Budget 2023	Variance 2023	Remarks
12020501	Fine/Penalties		505,000.00	2,550,000.00	2,045,000.00	
	Sub-Total		505,000.00	2,550,000.00	2,045,000.00	
	Sales - General		Actual 2023	Budget 2023	Variance 2023	

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

				13,000,000.00	13,000,000.00	
	Sub-Total		-	13,000,000.00	13,000,000.00	
	Earnings - General		Actual 2023	Budget 2023	Variance 2023	Remarks
12020702	Earnings from Laboratory Services		-	2,000,000.00	2,000,000.00	
12020705	Earning from Use of Government Halls		253,619.50	3,000,000.00	2,746,380.50	
12020707	Earnings from Medical Services		-	1,500,000.00	1,500,000.00	
12020708	Earnings from Agricultural produce		400,000.00	950,000.00	550,000.00	
12020712	Earnings from Markets		3,600,000.00	18,000,000.00	14,400,000.00	
12020713	Earnings from Motor Parks		2,500,000.00	1,450,000.00	- 1,050,000.00	
12020714	Earnings from Shops and Shopping Centers		2,750,000.00	12,600,000.00	9,850,000.00	
12020715	Earnings from Transport Services (Mass Transit)		4,500,000.00	25,000,000.00	20,500,000.00	
12020716	Earning from Tipper and Tractors		-	3,500,000.00	3,500,000.00	
12020722	Earnings Slaughter House		-	2,000,000.00	2,000,000.00	
12020723	Earning from Cattle Markets		2,629,999.50	15,000,000.00	12,370,000.50	
12020724	Earnings from Goats and Sheep Markets		2,500,000.00	10,000,000.00	7,500,000.00	
	Sub-Total		19,133,619.00	95,000,000.00	75,866,381.00	
	Rent on Government Buildings - Generals		Actual 2023	Budget 2023	Variance 2023	Remarks
12020801	Rent on Government Quarters		-	10,000,000.00	10,000,000.00	
	Sub-Total		-	10,000,000.00	10,000,000.00	
	Land & Others - General		Actual 2023	Budget 2023	Variance 2023	Remarks
12020901	Rent on Government Land		-	4,000,000.00	4,000,000.00	
	Sub-Total		-	4,000,000.00	4,000,000.00	
	Investment - General		Actual 2023	Budget 2023	Variance 2023	Remarks
	Investment Income		-	20,000,000.00	20,000,000.00	
	Sub-Total		-	20,000,000.00	20,000,000.00	
	Total Independent Revenue		29,713,619.00	163,000,000.00	133,286,381.00	

3	PERSONNEL COST					
	Description		Actual 2023	Budget 2023	Variance 2023	Remarks
21010101	Basic Salaries		312,948,169.12	1,053,000,000.00	740,051,830.88	
21020101-7	Allowances General		155,270,437.75	522,450,000.00	367,179,562.25	
21020201	2-27 YCHMB Contribution		13,240,114.85	44,550,000.00	31,309,885.15	
	Total		481,458,721.72	1,620,000,000.00	1,138,541,278.28	

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

4 OVERHEAD COST

	Description	Actual 2023	Budget 2023	Variance 2023	Remarks
	Overhead cost	85,000,000.00	120,000,000.00	35,000,000.00	
	Total	85,000,000.00	120,000,000.00	35,000,000.00	

5 Subventions to Parastatals (According to Sectors-List)

	Description	Actual 2023	Budget 2023	Variance 2023	Remarks
	List of MDA: Administrative Sector				
	SUBEB	684,469,689.36		(684,469,689.36)	
	PHCMB	365,378,971.61		(365,378,971.61)	
	Local Govt. Pension Board	271,360,559.51		(271,360,559.51)	
	Yobe State University	24,000,000.00		(24,000,000.00)	
	Emirate Councils	60,000,000.00		(60,000,000.00)	
	1% Admin charge	14,232,806.12		(14,232,806.12)	
	Training Fund	3,529,411.68		(3,529,411.68)	
	Contribution to Water Resources	11,702,397.85		(11,702,397.85)	
	Contribution to Sanitation	1,200,000.00		(1,200,000.00)	
	Contribution to Islamic Centre	1,575,000.00		(1,575,000.00)	
	Contribution to Religious Affairs	529,411.68		(529,411.68)	
	Contribution to NEAZAP	1,500,000.00		(1,500,000.00)	
	Contribution to Yorota	181,764,705.84		(181,764,705.84)	
	Total Subventions to Parastatals	1,621,242,953.65	-	(1,621,242,953.65)	

6 Other Operation activities

	Description	Actual 2023	Budget 2023	Variance 2023	Remarks
	Other Operation activities	555,601,733.04	407,293,147.00	(148,308,586.04)	
	Total	555,601,733.04	407,293,147.00	(148,308,586.04)	

7 Details of Capital Expenditures (According to Sector)

Administrative Sector					
	Description	Actual 2023	Budget 2023	Variance 2023	Remarks
23010105	Supply of Toyota Hilux 2 Nos.	95,700,000.00	21,500,000.00	(74,200,000.00)	
23020180	Renovation of Central Mosque Nguru	45,200,000.00	11,300,000.00	(33,900,000.00)	
23020126	Fencing of Graveyard at Bombori	19,850,000.00	15,200,000.00	(4,650,000.00)	
23020131	Fencing/Renovation of Senior Staff Quarters	54,750,000.00	120,000,000.00	65,250,000.00	
	Total Administrative Sector	215,500,000.00	168,000,000.00	(47,500,000.00)	

Economic Sector

	Description	Actual 2023	Budget 2023	Variance 2023	Remarks
23020124	Construction of Market Stall at Afunori Mirwa Kabir Ward	34,475,448.00	13,789,965.00	(20,685,483.00)	

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

23020124	Fencing of Cattle Market at Zongon Shanu, Hausari Ward		68,074,552.00	55,500,000.00	(12,574,552.00)	
23010105	Supply of 2 Mass Transit Buses		95,700,000.00	160,000,000.00	64,300,000.00	
	Total Economic Sector		198,250,000.00	229,289,965.00	31,039,965.00	

Regional Development Sector						
	Description		Actual 2023	Budget 2023	Variance 2023	Remarks
23030130	Supply of assorted Borehoels materials for toutine maintenance		25,000,000.00	35,000,000.00	10,000,000.00	
23020153	Construction of additional course on top of drainage behind Emir's Palace		21,500,000.00	10,000,000.00	(11,500,000.00)	
23030141	Conversion of Motorized Boreholes to Solar hybrid		23,500,000.00	12,232,354.00	(11,267,646.00)	
23020177	Drilling of 5 Solar hybrid Borehole system at the following Town: (a) Limanti -Tshon Nguru, (b) Nayinawa (c) Kofar Mai Anguwa Bere S/Gari (d) {Madashi (e) Rigar Lamido i		150,000,000.00	50,000,000.00	(100,000,000.00)	
	Total Regional Sector		220,000,000.00	107,232,354.00	(112,767,646.00)	

Social Sector						
	Description		Actual 2023	Budget 2023	Variance 2023	Remarks
23020153	Contruction of Drainage at Hausari Ward		84,150,000.00	60,000,000.00	(24,150,000.00)	
23020153	Construction of Drainage at Bulabulin Ward		60,018,240.70	55,000,000.00	(5,018,240.70)	
	Total Social Sector		144,168,240.70	115,000,000.00	(29,168,240.70)	

8	Consolidated Revenue Fund Charges (Incl. Pension and	Ref.Note	Actual 2023	Budget 2023	Variance 2023	Remarks
22010101	Gratuities				-	
22010102	Pension				-	
22010103	Death Benefits				-	
	Total Consolidated Revenue Fund Charges		-	-	-	
9	CAPITAL DEVELOPMENT FUND					
	Transfer from Consolidated Revenue Fund:	Ref.Note	Actual 2023	Budget 2023	Variance 2023	Remarks
	Transfer from Consolidated Revenue Fund		700,000,000.00	582,463,319.00	(117,536,681.00)	
	TOTAL		700,000,000.00	582,463,319.00	(117,536,681.00)	

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

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

11	CLOSING CASH BOOK BALANCE		2023	2022	REMARKS
		NOTE	N	N	
	Joint Account		97,021,293.50	264,285,896.70	
	First Bank (Main)		68,885.05	46,902,220.50	
	First Bank (CAP)		18,901,809.81	11,288,775.49	
	First Bank (Revenue)		151,408.25	1,340,352.85	
	Total Cashbook Balances		<u>116,143,396.61</u>	<u>323,817,245.54</u>	

REFERENCE NOTE
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

CODE	MONTH	2023			2022		
		NOTE A	NOTE B i		NOTE A	NOTE B	
		NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL
		N	N	N	N	N	
11010101	JANUARY	156,328,139.18		156,328,139.18	119,677,272.42		119,677,272.42
11010101	FEBRUARY	90,277,911.87		90,277,911.87	59,024,655.09		59,024,655.09
11010101	MARCH	85,920,850.48		85,920,850.48	79,460,018.18		79,460,018.18
11010101	APRIL	117,118,709.21		117,118,709.21	117,174,576.16		117,174,576.16
11010101	MAY	83,194,722.38		83,194,722.38	104,543,538.40		104,543,538.40
11010101	JUNE	125,832,776.05		125,832,776.05	89,052,498.77		89,052,498.77
11010101	JULY	70,546,023.57		70,546,023.57	140,787,323.96		140,787,323.96
11010101	AUGUST	91,597,842.12		91,597,842.12	182,741,433.43		182,741,433.43
11010101	SEPTEMBER	75,187,688.23		75,187,688.23	300,615,526.01		300,615,526.01
11010101	OCTOBER	91,770,124.51		91,770,124.51	112,001,239.48		112,001,239.48
11010101	NOVEMBER	70,961,649.74		70,961,649.74	99,332,911.19		99,332,911.19
11010101	DECEMBER	84,105,465.69		84,105,465.69	155,361,140.63		155,361,140.63
	TOTAL	1,142,841,903.03	-	1,142,841,903.03	1,559,772,133.72	-	1,559,772,133.72

NOTE: C
Share of Statutory Allocation - Other Agencies

MONTH	2023								Total
	Exchange Gain	NON OIL REVENUE	Share of Non-Solid Mineral	Forex Equalization	ECOLOGICAL FUND	SURE-P	ADDITIONAL FAAC	ELECTRONIC MONEY TRANSFER LEVY	
JANUARY	7,169,660.05				4,856,627.87		-	8,791,594.06	20,817,881.98
FEBRUARY		25,331,413.51			3,582,316.19		-	8,223,649.56	37,137,379.26
MARCH					3,922,814.80		26,445,995.70		30,368,810.50
APRIL					6,884,566.67		157,087,383.97	5,344,322.93	169,316,273.57
MAY		6,079,539.22	3,676,211.80	15,426,830.82	4,079,290.52		28,046,953.09	5,344,322.93	62,653,148.38
JUNE					3,779,407.38		147,469.74	4,799,668.33	8,726,545.45
JULY	75,087,828.37				5,337,164.69		32,271,637.61	3,827,274.49	116,523,905.16
AUGUST	67,934,264.05				5,037,617.97	174,526,843.20	8,388,493.13	4,296,717.83	260,183,936.18
SEPTEMBER	55,031,297.15				5,493,843.39		-	5,142,707.27	65,667,847.81
OCTOBER	41,183,799.93	44,859,937.56			3,988,617.74		-	3,990,585.01	94,022,940.24
NOVEMBER	44,874,689.59	15,198,848.10			3,931,055.62		-	5,674,306.78	69,678,900.09
DECEMBER	84,542,609.18						-	3,993,287.93	88,535,897.11
TOTAL	375,824,148.32	91,469,738.39	3,676,211.80	15,426,830.82	50,893,322.84	174,526,843.20	252,387,933.24	59,428,437.12	1,023,633,465.73

NOTE: C
Share of Statutory Allocation - Other Agencies

MONTH	2022							TOTAL
	Exchange Gain	NON OIL REVENUE	Excess Bank Charges Refund	Share of Non-Solid Mineral	ECOLOGICAL FUND	Intervention		
JANUARY	1,183,374.44				3,625,819.40		-	4,809,193.84
FEBRUARY	1,173,754.36	25,331,413.51			2,565,894.69		-	29,071,062.56
MARCH		22,149,766.72			3,048,593.55		26,445,995.70	51,644,355.97
APRIL	8,754,720.70				3,555,113.45	1,257,043.75	157,087,383.97	170,654,261.87
MAY		5,066,282.70	2,318,301.37		3,355,863.55		28,046,953.09	38,787,400.71
JUNE					2,931,050.46		147,469.74	3,078,520.20
JULY					4,223,619.72		32,271,637.61	36,495,257.33
AUGUST					5,482,243.00		8,388,493.13	13,870,736.13
SEPTEMBER		5,066,282.70			3,279,677.36		-	8,345,960.06
OCTOBER					3,816,002.63	15,198,848.10	-	19,014,850.73
NOVEMBER	1,301,527.98	17,731,989.45		7,599,424.00	3,778,975.57		-	30,411,917.00
DECEMBER							-	-
TOTAL	12,413,377.48	75,345,735.08	2,318,301.37	7,599,424.00	39,662,853.37	16,455,891.85	252,387,933.24	406,183,516.39

NOTE: D
Excess Crude Oil Revenue

		2023	2022
CODE	MONTH	AMOUNT	AMOUNT
11010201	JANUARY		
11010201	FEBRUARY		
11010201	MARCH		
11010201	APRIL		
11010201	MAY	25,065,904.65	
11010201	JUNE		
11010201	JULY		
11010201	AUGUST		
11010201	SEPTEMBER		
11010201	OCTOBER		
11010201	NOVEMBER		
11010201	DECEMBER		
	TOTAL	25,065,904.65	-

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

		2023	2022
CODE	MONTH	AMOUNT	AMOUNT
11010201	JANUARY	80,432,868.49	67,435,698.75
11010201	FEBRUARY	80,036,366.87	65,034,406.56
11010201	MARCH	76,470,452.39	58,810,685.51
11010201	APRIL	73,463,724.92	71,034,315.38
11010201	MAY	70,884,820.78	92,688,176.68
11010201	JUNE	81,628,513.26	70,179,517.13
11010201	JULY	95,000,140.73	67,987,071.54
11010201	AUGUST	96,746,066.74	62,846,594.20
11010201	SEPTEMBER	114,935,456.95	74,954,112.43
11010201	OCTOBER	92,262,321.89	69,514,438.98
11010201	NOVEMBER	112,361,924.34	73,748,126.35
11010201	DECEMBER	118,070,251.43	74,326,448.74
	TOTAL	1,092,292,908.79	848,559,592.25



Dear Nguru Local Govt. Revenue A/C
L.C. SECRETARIAT.,

Please find below your bank statement for the period: 31-Dec-2023 To 31-Dec-2023

Account No:	200500915	Opening Date:	00/00/00
Account Name:	NGURU LOCAL GOVT. REVENUE A/C	Available Balance:	151,304.75
Account Type:	LOCAL GOVT CURRENT ACCOUNT	Total Credit:	0.00
Currency:	NGN	Total Debt:	0.00

Trans Desc	Ref. Number	Transaction Details	Value Date	Withdrawal (DR)	Deposit (CR)	Balance
		Opening Balance				151,406.25
		Closing Balance				151,406.25

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Dear Nguru Local Government Office Nguru
 NGURU LOCAL GOVERNMENT OFFICE NGURU YOBE
 STATE,

Please find below your bank statement for the period: 01-Jan-2023 To 01-Jan-2023

Account No:	2000810205	Pending Debit:	(0.00)
Account Name:	NGURU LOCAL GOVERNMENT OFFICE NGURU	Available Balance:	61,491,260.50
Account Type:	LOCAL GOVT CURRENT ACCOUNT	Total Credit:	0.00
Currency:	NGN	Total Debt:	0.00

Trans Date	Ref Number	Transaction Details	Value Class	Withdrawal(DR)	Deposit(CR)	Balance
		Opening Balance				46,922,290.50
		Closing Balance				61,491,260.50

Did you Know?

You can get up to:

- 50% of your salary with FirstAdvance
- N300,000 with FirstCredit

Dial *894*11* To get started.

Visit our website www.firstbanknigeria.com for more.

Terms and conditions apply.





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Near Nguru Local Government Office Nguru
 NGURU LOCAL GOVERNMENT OFFICE NGURU YOBE
 STATE.

Please find below your bank statement for the period: 31-Dec-2023 To 31-Jan-2023

Account No:	200864218	Pending Debit:	0.00
Account Name:	NGURU LOCAL GOVERNMENT OFFICE NGURU	Available Balance:	51,161,250.23
Account Type:	LOCAL GOVT CURRENT ACCOUNT	Total Credit:	0.00
Currency:	NGN	Total Debit:	0.00

Trans Date	Ref. Number	Transaction Details	Value	Date	Withdrawal(CR)	Deposit(CR)	Balance
		Opening Balance					60,040.00
		Closing Balance					65,825.00

Did you Know?

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- = N300,000 with FirstCredit

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Dear Nguru Local Government Capital Project Account

NGURU LOCAL GOVT COUNCIL SECRETARIAT
NGURU LOCAL GOVT
LAGOS, LAGOS STATE
NIGERIA

Please find below your bank statement for the period: 01-Jan-2023 To 01-Jan-2023

Account No:	3475228757	Pending Debit:	0.00
Account Name:	NGURU LOCAL GOVERNMENT CAPITAL PROJECT ACCOUNT	Available Balance:	11,245,775.45
Account Type:	LOCAL GOVT SAVINGS ACCOUNT	Total Credit:	0.00
Currency:	NGN	Total Debt:	0.00

Trans Desc	Ref Number	Amount (Naira)	Value Date	Withdrawal(DR)	Deposit(CR)	Balance
		Opening Balance				11,245,775.45
		Closing Balance				11,245,775.45



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N500,000
Up to

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Please contact your branch for details on the services and products available. If you are a customer, please contact your branch for details on the services and products available. If you are a customer, please contact your branch for details on the services and products available.



Dear Nguru Local Government Capital Project Account

NGURU LOCAL GOVT COUNCIL SECRETARIAT
 NGURU, YOBE STATE
 LAGOS, LAGOS
 NIGERIA

Please find below your bank statement for the period: 31-Dec-2023 To 31-Dec-2023

Account No:	3175028757	Funding Debt:	0.00
Account Name:	NGURU LOCAL GOVERNMENT CAPITAL PROJECT ACCOUNT	Available Balance:	104,451.15
Account Type:	LOCAL GOVT SAVINGS ACCOUNT	Total Credit:	0.00
Currency:	NON	Total Debit:	0.00

Trans Date	Ref Number	Transaction Details	Value Cdn	Withdrawal (DR)	Deposit (CR)	Balance
		Closing Balance				10,331,809.41
		Closing Balance				10,331,809.41

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- N300,000 with FirstCredit

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