GULANI LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31, DECEMBER 2022

SECRET

YOBE STATE OF NIGERIA

GULANI LOCAL GOVERNMENT COUNCIL

LOCAL GOVERNMENT SECRETARIAT COMPLEX, BARA

Our Ref:............ *Your Ref:*............ *Date:*............

Gulani Local Government Council,
Updated Financial Statements for the
Year Ended 31st December, 2021.

Statement No. 1: Responsibility for the Financial Statements

These Financial Statements have been prepared for the operations of Gulani Local Government Council by me the Treasurer in accordance with the provision 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 statement of internal controls designed to provide reasonable assurance that transactions recorded are within statutory authority and proper records for the use of all Public Financial Resources by the Local Government Council. To the best of my knowledge, this system of internal control has been operated adequately throughout the reporting period.

GALADIMA HARUNA DAWAKI

.... Treasurer   15/5/2023 .... 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 Gulani Government as at 31st December, 2022 and its operations for the year.

GALADIMA HARUNA DAWAKI **CNA**	HON. ALH. DAIYYABU ILU
Treasurer Gulani Local Gov't.	Chairman Gulani Local Gov't.
Sign/Date: 15/5/2023	Sign/Date: 15/05/23

All Correspondences should be address to the Chairman

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

E-MAIL: yobelgad@yahoo.com
Tel: 074522106

OFFICE ADDRESS:
Local Government Audit Dept.
P.M.B. 1058 KM 6 Along Gujba
Road, Damaturu, Yobe State.

LGAD/ADM/LGFS/23/VOL.1

Date: 1st June, 2023

The Executive Chairman,
Gulani Local Government,
Bara

AUDITOR-GENERAL'S CERTIFICATION:

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

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

Basis of opinion (scope)

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

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

Opinion.

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

2/7/23

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

SECRET

YOBE STATE OF NIGERIA

GULANI LOCAL GOVERNMENT COUNCIL

LOCAL GOVERNMENT SECRETARIAT COMPLEX, BARA

Our Ref:... Your Ref:... Date:............................

The Auditor General,
Local Government Audit Complex,
KLM 6 Gujba Road,
Damaturu, Yobe State.

Find below Policies and bases of the Financial Statements for the year ended 31/12/2022

i. **GENERAL PURPOSE FINANCIAL STATEMENTS (GPFS)**

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

ii. **STATEMENT OF ACCOUNTING POLICIES**

The General-Purpose Financial Statement were prepared under International Public Sector Accounting Standard (IPSAS) using of Cash treatment of items that is a subject of period review.

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

The GPFS was prepared on IPSAS cash basis of accounting which recognized transactions and events when Cash/Equivalents is received or paid.

The Policies recognized and address the fundamental issues of accounting Terminologies of accounting items, measurement and Treatments of items which is not static but subject of period review.

15/5/2023

Treasurer Gulani Local Government

All Correspondences should be address to the Chairman

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 drived from the Processes and Procedures relating to financial reporting by Gulani Local Government

These policies shall form part of the universally agreed framework for financial reporting in Gulani Local Government council.

IPSAS CASH BASIS OF ACCOUNTING

The IPSAS Cash Basis of Accounting recognizes transactions and events only when Cash (including Cash Equivalents) were received or paid by the Local government. GPFS prepared under the IPSAS Cash Basis provide readers with information about sources of Cash generated during the period, for the purposes for which Cash was used and the Cash balances at the reporting date. This basis of measurement focusses on the GPFS balances and Cash and changes during the period. Therefore, Bank Reconciliation Statement shall form an integral part of periodic Reports by Gulani Local Government.

Notes to the GPFS provides additional information about liabilities, including payables and borrowings, and non-cash assets includes receivables, investments and investable property, plant and equipment.

This Accounting Policy addresses the following fundamental accounting issues:

1. Definition of Accounting Terminologies
2. Recognition of Accounting Items
3. Measurement of Accounting Items
4. Treatment of Accounting items

The Accounting Policies were subject to periodic reviews and updates as shall be deemed necessary by the Local Government Treasurer

S/N	Accounting Policies:
1	**Accounting Terminologies / Definitions** I. **Accounting policies** are the specific principles, bases, conventions, rules and practices adopted by Gulani Local Government council in preparing and presenting Financial Statements. II. **Cash**:: Cash comprises cash at hand, demand deposits in financial institutions and cash equivalents. III. **Cash equivalents** are short-term, highly liquid investments that are readily convertible to cash and which are subject to insignificant risk of changes in value. IV. **Cash basis** means a basis of accounting that recognizes transactions and events only when cash is received or paid. V. **Cash flows** are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by government. VI. **Cash receipts** are cash inflows. VII. **Cash payments** are cash outflows. VIII. **Cash Controlled by Gulani Local Government Council** : Cash is deemed to be controlled by Local Government council when the government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash and can also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the government which the government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debt is controlled by the government. IX. **Government Business Enterprise** means a department or agency that has all the following characteristics: ➢ Is an entity with the power to contract in its own name; ➢ Has been assigned the financial and operational authority to carry on a Business. ➢ Sells goods and services, in the normal course of its business, to other DA and the general public at a profit or full cost recovery. ➢ Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); and ➢ Is controlled by a public sector management or the government. X. **Notes to the GPFS shall** include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information
2	**General Purpose Financial Statements (GPFS)**

S/N	**Accounting Policies:**
	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 Bursari Local Government, the GPFS Accounting Policy include the following: I. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which: ▪ 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	**Basis of Preparation and Legal Provisions** The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Fiscal Responsibility Law (FRL) and the Financial Reporting Council of Nigeria. In addition, GPFS are in compliance with the provisions of other financial regulations of the Local Government.
4	**Fundamental Accounting Concepts** The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Gulani Local Government: • Cash Basis of Accounting. • Understandability. • Materiality, • Relevance.

S/N	Accounting Policies:
	• Going Concern Concept. • Consistency Concept • Prudence • Completeness, etc.
5	**Accounting Period** The accounting year (fiscal year) is from 1st January to 31st December 2022. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.
6	**Reporting Currency** The General Purpose GPFS are prepared in Nigerian in Naira.
7	**DA for Consolidation** • The Consolidation of the GPFS are based on the Cash transactions of all Ministries, Department and Agencies (DA) of Gulani Local Government except Government Business Enterprises (GBEs).
8	**Comparative Information** • The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).
9	**Budget Figures** • These are figures from the approved annual budget and supplementary budget as approved in accordance with the 2022 Appropriation Law of Gulani Local Government.
10	**Receipts** • These are Cash inflows within the Financial Year 2022. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Taxes, External Assistance (from Bilateral and Multilateral Agencies), Other Aid and Grants, Other Borrowings, Capital Receipts (Sale of Government Assists, etc), Receipts from Trading activities and Other Cash Receipts. • These items shall be disclosed at the face of the Statement of Cash Receipts and Payment for the year in accordance with the standardised GPFS. Notes shall be provided as per standardised Notes to GPFS.
11	**External Assistance** • Receipts from Loans are Funds received from external sources to be paid back at an agreed period of time. They are categorised either as Bilateral or Multilateral. • External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.

S/N	Accounting Policies:
12	**Other Borrowings / Grants & Aid Received** • These shall be categorized as either Short- or Long-term Loans. Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year (above 12 months). Loans shall be disclosed separately, and Grants shall also be separately disclosed under Statement of Cash Receipts and Payment for the year.
13	**Interest Received** • 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** • 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:** • 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:** • 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:** • Foreign Currency Transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central

S/N	Accounting Policies:
	Bank of Nigeria –CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date. • At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange Gains/Losses shall be recognised in the Statement of Cash Receipts and Payments either as Receipts/ Payments respectively.
20	**Prepayments** • Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.
21	**Investments:** • Cash Payments made for investment purposes such as purchase of Government Stock, Treasury Bills and Certificates of Deposit, are Capital Costs and are disclosed as purchase of Financial Instruments or may be given an appropriate name as the case may be. They are separately disclosed in the GPFS (Statement of Receipts and Payments) under capital payments.
22	**Leases** • Cash Payment for Finance Leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as capital payments and disclosed in the Statement of Cash Receipts and payments • Operating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.
23	**Cash Balances** This includes Cash in Hand, at Bank and Cash Equivalents at the end of the Financial year.
24	**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.

15/5/2023

Treasurer Gulani Local Council

GULANI LOCAL GOVERNMENT COUNCIL
FINANCIAL HIGHLIGHTS FOR THE YEAR 2022

S/No	DESCRIPTIONS	ACTUAL 2022	FINAL BUDGET 2022	ACTUAL 2021
	RECURRENT REVENUE	**N**	**N**	**N**
1	STATUTORY ALLOCATION	1,501,350,459	1,387,058,690	1,169,221,782
2	VALUE ADDED TAX	763,194,232	649,595,402	640,242,269
3	OTHER FAAC ALLOACTION	147,999,935	133,848,765	101,381,923
4	INTERNAL REVENUE IGR	19,830,000	37,270,897	13,075,766
	SUB TOTAL	**2,432,374,626**	**2,207,773,754**	**1,923,921,739**
	CAPITAL RECIEPTS			
1	GRANTS	142,190,071	0	0
2	MISCELLANEOUS	0	0	0
	SUB TOTAL	**142,190,071**	**0**	**0**
	TOTAL RECEIPTS	**2,574,564,696**	**2,207,773,754**	**1,923,921,739**
	RECURRENT EXPENDITURE			
1	PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders)	448,658,441	990,635,907	501,995,946
2	OVERHEAD COSTS	60,000,000	120,000,000	42,500,000
3	SUBVENTIONS TO BOARD and PARASTATALS	482,362,898	0	512,075,775
4	OTHER OPERATING ACTIVITIES	751,313,943	318,656,490	158,329,048
	TOTAL RECURRENT EXPENDITURE	**1,742,335,283**	**1,429,292,397**	**1,214,900,768**
	CAPITAL EXPENDITURE	587,863,931	1,013,674,565	840,961,123
	TOTAL EXPENDITURE	**2,330,199,214**	**2,442,966,962**	**2,055,861,891**
1	NET CASH BALANCE	244,365,483	(235,193,208)	(131,940,152)
2	OPENING BALANCE	2,007,979	235,193,208	10,869,515
3	OPENING BALANCE (ii Project Joint Acc)	-		123,078,615
4	CLOSING BALANCE	246,373,462		2,007,979

STATEMENT NO. 1

GULANI LOCAL GOVERNMENT COUNCIL

CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ANNUAL		NOTES	ACTUAL YEAR	
BUDGET 2022			2022	2021
	<u>**Cash Flows from Operating Activities**</u>			
	Receipts:			
1,520,907,455	Statutory Allocations: FAAC	1	1,649,350,394	1,270,603,705
649,595,402	Value Added Tax Allocation	1	763,194,232	640,242,269
2,170,502,857	*Sub-total : Statutory Allocation*		**2,412,544,626**	**1,910,845,974**
13,000,000	Direct taxes	2	4,000,000	2,000,000
3,245,897	Licenses	2	2,000,000	2,794,601
3,125,000	Fees	2	2,000,000	2,365,186
-	Fines	2	1,680,000	1,689,420
-	Sales	2	2,000,000	1,158,303
13,200,000	Earnings	2	5,000,000	3,068,256
4,700,000	Rent on Government Buildings	2	3,150,000	-
-	Rent on Land and Others	2	-	-
-	Repayments - General	2	-	-
-	Investment Income	2	-	-
	Reimbursements		-	-
37,270,897	*Subtotal: Independent Revenue*		**19,830,000**	**13,075,766**
-	Other Revenue Sources of the State Government		-	-
2,207,773,754	***Total Receipts***		**2,432,374,626**	**1,923,921,739**
	Payments:			
990,635,907	Personnel Costs (including Salaries on CRF charges)	3	448,658,441	501,995,946
120,000,000	Overhead Charges	4	60,000,000	42,500,000
-	Subvention to Parastatals	5	482,362,898	512,075,774.62
318,656,490	Other Operating Activities	6	751,313,943	158,329,048
1,429,292,397	***Total Payments***		**1,742,335,283**	**1,214,900,768**
778,481,357	***Net Cash Flow from Operating Activities***		**690,039,343**	**709,020,971**
	Cash Flows from Investment Activities:			

(159,213,095)	Capital Expenditure: Administrative Sector	7	(26,500,000)	(200,000,000)
(287,882,031)	Capital Expenditure: Economic Sector	7	(50,000,000)	(300,000,000)
-	Capital Expenditure: Law and Justice	7		
(504,016,647)	Capital Expenditure: Regional Development	7	(503,863,931)	(190,000,000)
(62,562,792)	Capital Expenditure: Social Service Sector	7	(7,500,000)	(150,961,123)
(1,013,674,565)	***Total Capital Expenditure***		**(587,863,931)**	**(840,961,123)**
(1,013,674,565)	***Net Cash Flow from Investment Activities***		**(587,863,931)**	**(840,961,123)**
	Cash Flows from Financing Activities:			
-	Proceeds from Aid and Grants		142,190,071	-
-	Proceeds from external Loans		-	-
-	Proceeds from Internal Loans		-	-
-	Proceeds from Other Capital Receipt		-	-
-	Repayment of External & Internal Loans (Including Servicing)		-	-
-	***Net Cash Flow from Financing Activities***		**142,190,071**	**-**
	Movement in Other Cash Equivalent Accounts:			
	(Increase)/Decrease in Investments			
(235,193,208)	Net (Increase)/Decrease in Other Cash Equivalents		244,365,483	(131,940,152)
	Total Cash Flow from Other Cash Equivalent Accounts			
	Net cash for the year			
235,193,208	**Cash and its Equivalent as at 1 January 2022**		**2,007,979**	**10,869,515**
	Cash and its Equivalent as at 1 January 2022 (Project Joint Account)			**123,078,615**
- **0**	**Cash and its Equivalent as at 31 December 2022**		**246,373,462**	**2,007,979**
The Accompanying Notes form part of these Statements				
Cash and its Equivalent agree with Cash and Cash Equivalent in Statement 2				

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

	ASSETS	NOTES	2022	2021
	LIQUID ASSETS:			
	Cash held by Accountant General			
	- CRF Cash Balance	11	192,047,321	2,007,978
	- CDF Cash Balance	11	54,326,140	0
			-	0
	- Cash Balances with Treasury	11	246,373,462	2,007,979
	Cash held by Ministries Departments and Agencies		-	-
	Total Assets.		**246,373,462**	**2,007,979**
	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.		**246,373,462**	**2,007,979**
	PUBLIC FUNDS AND LIABILITIES			
	PUBLIC FUNDS			
	Consolidated Revenue Fund		192,047,321	2,007,978
	Capital Development Fund		54,326,140	0
	Total Public Funds.		**246,373,462**	**2,007,979**
	EXTERNAL AND INTERNAL LOANS			
	External loans	14	-	-
	Internal Loans	15	-	-
	Total External and Internal Loans.		**-**	**-**

	OTHER LIABILITIES			
	CONTINGENT LIABILITES	17	-	-
	Total Public Funds and Liabilities.		**246,373,462**	**2,007,979**
The Accompanying Notes form part of these Statements				

STATEMENT NO. 3

GULANI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

ACTUAL 2021		NOTES	ACTUAL 2022	FINAL BUDGET 2022	ORIGINAL BUDGET 2022	SUPPLEMENTARY BUDGET 2022	VARIANCE ON FINAL BUDGET
10,869,515	**Opening Balance**		**2,007,978.48**				%
	ADD: REVENUE						
1,270,603,705	Statutory Allocation: FAAC	1	1,649,350,394	1,520,907,455	1,520,907,455	-	108
640,242,269	Value Added Tax Alloc.	1	763,194,232	649,595,402	649,595,402	-	117
1,910,845,974	***Sub-Total - Statutory Allocation***		**2,412,544,626**	**2,170,502,857**	**2,170,502,857**	-	111
						-	
2,000,000	Direct Taxes	2	4,000,000	13,000,000	13,000,000	-	31
2,794,601	Licenses	2	2,000,000	3,245,897	3,245,897	-	62
2,365,186	Fees	2	2,000,000	3,125,000	3,125,000	-	64
1,689,420	Fines	2	1,680,000	-	-	-	
1,158,303	Sales	2	2,000,000	-	-	-	-
3,068,256	Earnings	2	5,000,000	13,200,000	13,200,000	-	38
-	Rent of Government Buildings	2	3,150,000	4,700,000	4,700,000	-	-
-	Rent on Lands and Others	2	-	-	-	-	-
-	Repayment General	2	-	-	-	-	
-	Investment Income	2	-	-	-		
-	Reimbursements	2	-	-	-	-	-
13,075,766	***Sub-Total-Independent Revenue***		**19,830,000**	**37,270,897**	**37,270,897**	-	53
-	Other Revenue Sources of the State Government		-			-	
1,923,921,739	**TOTAL REVENUE**		**2,432,374,626**	**2,207,773,754**	**2,207,773,754**	-	**110**
1,934,791,255	**TOTAL FUNDS AVAILABLE**		**2,434,382,604**	**2,207,773,754**	**2,207,773,754**	-	**110**
	LESS: EXPENDITURE					-	
501,995,946	Personnel Costs(including Salaries on CRF charges)	3	448,658,441	990,635,907	990,635,907		45
42,500,000	Overhead Charges	4	60,000,000	120,000,000	120,000,000		50
-	Consolidated Rev Fund Charges including Pension & Gratuity		-	-	-		
512,075,775	Subvention to Parastatals	5	482,362,898	-	-	0	
158,329,048	Other Operating Activities	6	751,313,943	318,656,490	318,656,490	**0**	
	OTHER RECURRENT PAYMENTS/EXPENDITURE				-		
-	Repayments: External & Internal Loans (including servicing)		-	-	-	0	
1,214,900,768	**TOTAL EXPENDITURE**		**1,742,335,283**	**1,429,292,397**	**1,429,292,397**	**0**	**122**
719,890,486.64	**OPERATING BALANCE**		**692,047,321.24**	**778,481,357.00**	**778,481,357.00**	-	**89**

	APPROPRIATIONS/TRANSFERS						
717,882,508	Transfer to Capital Dev. Fund		500,000,000	778,481,357	778,481,357	-	64
					-	-	
717,882,508	**Total transfers**		**500,000,000**	**778,481,357**	**778,481,357**	**-**	**64**
2,007,978	**Closing Balance**		**192,047,321**		-	-	
The Accompanying Notes form part of these Statements							

STATEMENT NO. 4
GULANI LOCAL GOVERNMENT COUNCIL
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

ACTUAL 2021		NOTES	ACTUAL 2022	FINAL BUDGET 2022	ORIGINAL BUDGET 2022	SUPPLEMENTARY BUDGET 2022	
123,078,615	**Project Joint Account Opening Balance**		**0**	**-**	**-**	**-**	**%**
						-	
	ADD: CAPITAL RECEIPTS						
717,882,508	Transfer to Consolidated Revenue Fund	9	500,000,000	778,481,357	778,481,357	-	64
	Aids and Grants	10	142,190,071	-		-	
	External Loans	14	-	-		-	
	Internal Loans	15	-	-		-	
	Other Capital Receipts	16	-	-		-	
717,882,508	**Total Receipts**		**642,190,071**	**778,481,357**	**778,481,357**	**-**	**82**
840,961,123	**Total Capital Funds Available**		**642,190,071**	**778,481,357**	**778,481,357**	**-**	**82**
	LESS: CAPITAL EXPENDITURE						
200,000,000	Administrative Sector	7	26,500,000	159,213,095	159,213,095	-	17
300,000,000	Economic Sector	7	50,000,000	287,882,031	287,882,031	-	17
-	Law and Justice	7	-	-	-	-	
190,000,000	Regional Development	7	503,863,931	150,961,123	150,961,123	-	-
150,961,123	Social Service Sector	7	7,500,000	62,562,792	62,562,792	-	12
840,961,123	**TOTAL CAPITAL EXPENDITURE**		**587,863,931**	**660,619,041**	**660,619,041**	**-**	**89**
0	**Closing Balance**		**54,326,140**			-	

The Accompanying Notes form part of these Statements

NOTE	Details	Ref. Note	Amount	Amount	Remarks
1	**A: Share of Statutory Allocation from FAAC 2022**				
			N	N	
	Net Share of Statutory Allocation from FAAC	A	1,501,350,459.22		
	Add :Deduction at source for Loan Repayment	B	-	1,501,350,459.22	
	Share of Statutory Allocation - Other Agencies	C		147,999,934.84	
	Share of Federal Accounts Allocation- Excess Crude Oil	D		-	
	Total(GROSS) FAAC Allocation			**1,649,350,394.06**	
	B: Value Added Tax 2022				
1	Share of Value Added Tax (VAT)	E		763,194,231.62	
	Total VAT			**763,194,231.62**	

NOTE	Details	Ref. Note	Amount	Amount	Remarks
1	**A- Share of Statutory Allocation from FAAC 2021**				
			N	N	
	Net Share of Statutory Allocation from FAAC	A	1,212,022,243.29		
	Add :Deduction at source for Loan Repayment	B	-	1,212,022,243.29	
	Share of Statutory Allocation - Other Agencies	C		101,381,922.96	
	Share of Federal Accounts Allocation- Excess Crude Oil	D		-	
	Total(GROSS) FAAC Allocation			**1,313,404,166.25**	
	B. Value Added Tax 2021				
1	**Share of Value Added Tax (VAT)**	E		**640,242,268.53**	

2	Internally Generated Revenue (Independent Revenue)	Ref.Note	Actual 2022	Budget 2022	Variance 2022	Remarks
	Direct Taxes					
12010105	Development Tax/Levy		2,800,000.00	8,450,000.00	5,650,000.00	
12010111	Tenement Rate		1,200,000.00	4,550,000.00	3,350,000.00	
	Sub-Total		**4,000,000.00**	**13,000,000.00**	**9,000,000.00**	
	Licence- General		**Actual 2022**	**Budget 2022**	**Variance 2022**	
12020116	Cattle Dealers Licenses		550,000.00	750,000.00	200,000.00	
12020120	Hawking Permits		290,000.00	400,000.00	130,000.00	

12020122	Produce Buying Licenses		240,000.00	390,000.00	150,000.00	
12020123	Animal Health Certificate Licenses		350,000.00	600,000.00	250,000.00	
12020142	Petty Traders Licenses		280,000.00	525,897.00	295,897.00	
12020177	Butchers Licenses		290,000.00	580,000.00	290,000.00	
	Sub-Total		**2,000,000.00**	**3,245,897.00**	**1,315,897.00**	
	Fees - General		**Actual 2022**	**Budget 2022**	**Variance 2022**	**Remarks**
12020455	Produce Buying Fees		700,000.00	1,000,000.00	300,000.00	
12020473	Local Government Certificate of Origin		900,000.00	1,350,000.00	450,000.00	
12020484	Slaughter Fees		400,000.00	775,000.00	375,000.00	
	Sub-Total		**2,000,000.00**	**3,125,000.00**	**1,125,000.00**	
	Fines - General		**Actual 2022**	**Budget 2022**	**Variance 2022**	**Remarks**
12020504	Impounding of Animal Fines				-	
12020506	Other Fines not elsewhere defined		1,680,000.00		- 1,680,000.00	
	Sub-Total		**1,680,000.00**	**-**	**- 1,680,000.00**	
	Sales - General		**Actual 2022**	**Budget 2022**	**Variance 2022**	
12020608	Sales of Improved Seeds/Chemicals		1,300,000.00		- 1,300,000.00	
12020603	Sales of ID Card		700,000.00		- 700,000.00	
	Sub-Total		**2,000,000.00**		- 2,000,000.00	
	Earnings - General		**Actual 2022**	**Budget 2022**	**Variance 2022**	**Remarks**
12020713	Earnings from Shops and Shopping Centers		1,300,000.00	3,400,000.00	2,100,000.00	
12020714	Earnings from Transport Services (Mass Transit)		1,000,000.00	2,600,000.00	1,600,000.00	
12020715	Earning from Tipper and Tractors		1,100,000.00	2,600,000.00	1,500,000.00	
12020723	Earnings from Goats and Sheep Markets		1,000,000.00	2,600,000.00	1,600,000.00	
12020724	Other Earnings not elsewhere defined		600,000.00	2,000,000.00	1,400,000.00	
12020725	**Sub-Total**		**5,000,000.00**	**13,200,000.00**	**8,200,000.00**	
	Rent on Government Buildings - Generals		**Actual 2022**	**Budget 2022**	**Variance 2022**	**Remarks**
	Rent on Government Buildings		2,000,000.00	2,000,000.00	-	
12020803	Rent on Conference/Civic Centers		1,150,000.00	2,700,000.00	1,550,000.00	
12020806	**Sub-Total**		**3,150,000.00**	**4,700,000.00**	**1,550,000.00**	
	Land & Others - General		**Actual 2022**	**Budget 2022**	**Variance 2022**	**Remarks**
12020903	Rents on Government property (Buildings other than				-	
12020907	**Sub-Total**			**-**	-	
	Total Independent Revenue		**19,830,000.00**	**37,270,897.00**	**17,440,897.00**	

3	**PERSONNEL COST**					
	Description		**Actual 2022**	**Budget 2022**	**Variance 2022**	**Remarks**
21010101	Basic Salaries		291,627,987.22	644,662,508.11	353,034,520.89	
21020101-7	Allowances General		144,692,347.06	319,480,079.87	174,787,732.81	
21020201	2-27 YCHMB Contribution		12,338,107.15	26,493,319.02	14,155,211.87	
	Total		**448,658,441.43**	**990,635,907.00**	**541,977,465.57**	
4	**OVERHEAD COST**					
	Description		**Actual 2022**	**Budget 2022**	**Variance 2022**	**Remarks**
	Overhead Cost		60,000,000.00	120,000,000.00	60,000,000.00	
	Total		**60,000,000.00**	**120,000,000.00**	**60,000,000.00**	
5	**Subventions to Parastatals (According to Sectors-List)**		**Actual 2022**	**Budget 2022**	**Variance 2022**	**Remarks**
	List of MDA: Administrative Sector					
	SUBEB		124,884,573.25		(124,884,573.25)	
	PHCMB		128,358,744.86		(128,358,744.86)	
	Local Government Pension Board		152,358,361.71		(152,358,361.71)	
	Yobe State University		24,000,000.00		(24,000,000.00)	
	Emirate Council		40,000,000.00		(40,000,000.00)	
	1% Admin Charges		9,231,806.53	-	(9,231,806.53)	
	Training Fund		3,529,411.68		(3,529,411.68)	
	Total Subventions to Parastatals		**482,362,898.03**	**-**	**(482,362,898.03)**	
6	**Other Operating Activities**		**Actual 2022**	**Budget 2022**	**Variance 2022**	**Remarks**
	Other Operating Activities		751,313,943.46	318,656,490.00	(432,657,453.46)	
	Advances				-	
	Total		**751,313,943.46**	**318,656,490.00**	**(432,657,453.46)**	
7	**Details of Capital Expenditures (According to Sector)**					
	Administrative Sector					
	Description		**Actual 2022**	**Budget 2022**	**Variance 2022**	**Remarks**
23010112	Purchase of Office Furniture's & Equipment		5,000,000.00	30,000,000.00	25,000,000.00	
23020101	Construction of Office Building		10,000,000.00	59,000,000.00	49,000,000.00	
23020104	Provission of Housing		7,000,000.00	45,000,000.00	38,000,000.00	
23050156	Training of Heath Workers		4,500,000.00	25,213,095.00	20,713,095.00	
	Total Administrative Sector		**26,500,000.00**	**159,213,095.00**	**132,713,095.00**	

	Economic Sector					
	Description		**Actual 2022**	**Budget 2022**	**Variance 2022**	**Remarks**
23010159	Purchase of Vaccines		8,000,000.00	22,882,031.00	14,882,031.00	
23010143	Finance, Commerce & Industry		22,000,000.00	125,000,000.00	103,000,000.00	
23050232	Re contstruction of Vet Clinics		20,000,000.00	140,000,000.00	**115,000,000.00**	
	Total Economic Sector		**50,000,000.00**	**287,882,031.00**	**232,882,031.00**	

	Regional Development Sector					
	Description		**Actual 2022**	**Budget 2022**	**Variance 2022**	**Remarks**
23020172	Drilling of Boreholes for Nursery Plants and overhead tanks		250,000,000.00	250,000,000.00	-	
23030104	Rehabilitation of Water facilities in various Wards		247,016,647.19	247,016,647.19	-	
23050284	staff Housing		6,847,283.48	7,000,000.00	152,716.52	
	Total Regional Sector		**503,863,930.67**	**504,016,647.19**	**152,716.52**	

	Social Sector					
	Description		**Actual 2022**	**Budget 2022**	**Variance 2022**	**Remarks**
	Wash Unit		7,500,000.00	62,562,791.81	549,879,622.34	
	Total		**7,500,000.00**	**62,562,791.81**	**549,879,622.34**	

8	**Consolidated Revenue Fund Charges (Incl. Pension and (**	**Ref.Note**	**Actual 2022**	**Budget 2022**	**Variance 2022**	**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 2022**	**Budget 2022**	**Variance 2022**	**Remarks**
	Transfer to Consolidated Revenue Fund		500,000,000.00	778,481,357.00	278,481,357.00	
	TOTAL		**500,000,000.00**	**778,481,357.00**	**278,481,357.00**	

10	**Aids and Grants**		**Actual 2022**	**Budget 2022**	**Variance 2022**	**Remarks**
13020301	Domestic Grants - (Live Stock Grants from FGN)				-	
13020401	Foreign Grant - (SFTAS)		142,190,070.66		(142,190,070.66)	
	TOTAL		**142,190,070.66**	**-**	**(142,190,070.66)**	

11	CLOSING CASH BOOK BALANCE		2022	2021	REMARKS
		NOTE	N	N	
	Keystone Bank		8,506,100.67	573,785.87	
	Keystone Bank		3,331.37	272,634.08	
	Zenith Bank		248,469.98	1,161,558.89	
	Joint Project Account		237,615,559.57	-	
	Total Cashbook Balances		**246,373,461.59**	**2,007,978.84**	

REFERENCE NOTE

GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

		2022			2021		
		NOTE A	NOTE B i		NOTE A	NOTE B	
CODE	MONTH	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL
		N	N	N	N	N	N
11010101	JANUARY	115,198,545.46		**115,198,545.46**	83634700.38		**83,634,700.38**
11010101	FEBRUARY	56,815,753.53		**56,815,753.53**	97,696,963.53		**97,696,963.53**
11010101	MARCH	76,486,356.44		**76,486,356.44**	69,528,936.57		**69,528,936.57**
11010101	APRIL	112,739,765.18		**112,739,765.18**	79,112,608.88		**79,112,608.88**
11010101	MAY	100,631,166.78		**100,631,166.78**	89,346,971.18		**89,346,971.18**
11010101	JUNE	85,719,854.07		**85,719,854.07**	74,565,482.51		**74,565,482.51**
11010101	JULY	135,518,587.71		**135,518,587.71**	123,666,390.82		**123,666,390.82**
11010101	AUGUST	175,902,632.98		**175,902,632.98**	131,711,176.33		**131,711,176.33**
11010101	SEPTEMBER	289,365,479.67		**289,365,479.67**	102,751,176.06		**102,751,176.06**
11010101	OCTOBER	107,809,775.55		**107,809,775.55**	126,434,323.41		**126,434,323.41**
11010101	NOVENBER	95,615,538.81		**95,615,538.81**	83,511,306.46		**83,511,306.46**
11010101	DECEMBER	149,547,003.04		**149,547,003.04**	107,261,745.96		**107,261,745.96**
	TOTAL	**1,501,350,459.22**	**-**	**1,501,350,459.22**	**1,169,221,782.09**	**-**	**1,169,221,782.09**

NOTE: C

Share of Statutory Allocation - Other Agencies

MONTH	2022							
	Exchange Gain Diff	**NON OIL REVENUE**	**Excess Bank Charges Refund**	**Share Non Solid Minerals**	**ECOLOGICAL FUND**	**Intervention**	**Electronic Money Transfer Levy**	**TOTAL**
JANUARY	1,139,088.58				3,490,129.02			**4,629,217.60**
FEBRUARY	1,129,828.51	24,383,426.62			2,469,870.26			**27,983,125.39**
MARCH		21,330,473.55			2,934,504.90			**24,264,978.45**
APRIL	8,423,372.96				3,422,069.12	1,210,000.93	-	**13,055,443.01**
MAY		4,876,685.32	2,165,534.31		3,230,275.82			**10,272,495.45**
JUNE					2,821,360.67			**2,821,360.67**
JULY					4,085,557.64			**4,085,557.64**
AUGUST					5,277,078.99			**5,277,078.99**
SEPTEMBER		4,876,685.32			3,156,940.78			**8,033,626.10**
OCTOBER					3,673,194.95	14,630,055.98		**18,303,250.93**
NOVEMBER	1,252,820.41	17,068,398.64		7,315,027.99	3,637,553.57			**29,273,800.61**
DECEMBER								**-**
TOTAL	**11,945,110.46**	**72,535,669.45**	**2,165,534.31**	**7,315,027.99**	**38,198,535.72**	**15,840,056.91**	**-**	**147,999,934.84**

NOTE: C

Share of Statutory Allocation - Other Agencies

MONTH	2021						
	Exchange Gain	**NON OIL REVENUE**	**Excess Bank Charges Refund**	**Forex Equalization**	**Ecological Fund**	**Interventions**	**TOTAL**
JANUARY	848,662.51	-	-	1,507,047.40	-	-	2,355,709.91
FEBRUARY	-	-	-	-	-	-	-
MARCH	-	-	126,019.26	1,833,970.97	-	2,541,141.44	4,501,131.67
APRIL	662,761.82	7,315,027.99	-	-	2,813,272.26	-	10,791,062.07
MAY	501,135.74	141,326.21	-	-	-	-	642,461.95
JUNE	371,765.59	13,876,080.67	-	-	2,864,960.17	-	17,112,806.43
JULY	824,419.41	-	-	-	3,935,284.61	-	4,759,704.02
AUGUST	527,119.39	-	-	-	4,167,709.17	-	4,694,828.56
SEPTEMBER	617,534.13	98,168.29	-	-	617,534.13	-	1,333,236.55
OCTOBER	665,584.11	-	-	-	3,852,553.96	-	4,518,138.07
NOVEMBER	691,912.35	42,098,705.34	-	-	3,625,098.56	-	46,415,716.25
DECEMBER	900,530.31	106,777.75	-	-	3,249,819.42	-	4,257,127.48
TOTAL	**6,611,425.36**	**63,636,086.25**	**126,019.26**	**3,341,018.37**	**25,126,232.28**	**2,541,141.44**	**101,381,922.96**

NOTE: D

Excess Crude Oil Revenue

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

NOTE: E

11010201 - Value Added Tax Allocation (VAT)

		2022	2021
CODE	**MONTH**	**AMOUNT**	**AMOUNT**
11010201	JANUARY	60,811,131.41	51,125,871.57
11010201	FEBRUARY	58,740,107.81	53,997,620.94
11010201	MARCH	52,955,786.33	48,608,654.06
11010201	APRIL	63,809,061.43	62,357,389.78
11010201	MAY	83,185,848.53	52,628,922.82
11010201	JUNE	63,162,470.10	59,880,276.02
11010201	JULY	61,135,639.80	50,931,462.84
11010201	AUGUST	56,584,077.57	44,594,781.68
11010201	SEPTEMBER	67,485,109.83	52,849,227.17
11010201	OCTOBER	62,387,866.49	50,103,995.03
11010201	NOVEMBER	66,208,965.48	50,740,291.49
11010201	DECEMBER	66,728,166.84	62,423,775.13
	TOTAL	**763,194,231.62**	**640,242,268.53**

Keystone Bank

STONE BANK LIMITED

DAMATURU NAYINAWA POTI (A77) BRANCH

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Date	V. Date	Narration	Ref	Debit	Credit	Balance
		RFBYGULANILOCALGOVT IFOGULANIL OCALGOVTCOUNCIL TRFFRMTxn Amount - NGN20.00 - - VAT -				
20Dec22	20Dec22	GULANI LOCAL GOVT COUNCIL Txn Amount - NGN430000.00 - - VAT -		430,000.00		1,180.14
20Dec22	20Dec22	SMS CHARGES X 5 GULANI LOCAL G OVT COUNCIL Txn Amount - NGN20.00 - - VAT -		20.00		1,160.14
28Dec22	28Dec22	349750007770 TRFBYGULANILOCALG OVT IFOGULANILOCALGOVTCOUNCIL TRFFRMTxn Amount - NGN150000.00 - - VAT -			150,000.00	151,160.14
28Dec22	28Dec22	581434689162 TRFBYPOSbusinessA damuIsa IFOGULANILOCALGOVTCOUN CIL AdamuIsaPOSTrfforCustomerATxn Amount - NGN1000.00 - - VAT -			1,000.00	152,160.14
28Dec22	28Dec22	SMS CHARGES X 5 349750007770 T RFBYGULANILOCALGOVT IFOGULANIL OCALGOVTCOUNCIL TRFFRMTxn Amount - NGN20.00 - - VAT -		20.00		152,140.14
28Dec22	28Dec22	TRF FRM GULANI LOCAL GOVT COUNCIL IFO ARABI AHMED AHMED Txn Amount - NGN150000.00 - - VAT -		150,000.00		2,140.14
28Dec22	28Dec22	SMS CHARGES X 5 581434689162 T RFBYPOSbusinessAdamuIsa IFOGUL ANILOCALGOVTCOUNCIL AdamuIsaPOTxn Amount - NGN20.00 - - VAT -		20.00		2,120.14
29Dec22	29Dec22	SMS CHARGES X 5 TRF FRM GULANI LOCAL GOVT COUNCILIFO ARABI A HMED AHMEDTxn Amount - NGN20.00 - - VAT -		20.00		2,100.14
29Dec22	29Dec22	PAYMENT IRO LG CONTRIBUTION Txn Amount - NGN48682178.59 - - VAT -			48,682,178.59	48,684,278.73
29Dec22	29Dec22	TRF Decemberimpress2022 Txn Amount - NGN2433919.47 - - VAT -		2,433,919.47		46,250,359.26
30Dec22	30Dec22	SMS CHARGES X 5 PAYMENT IRO LG CONTRIBUTION Txn Amount - NGN20.00 - - VAT -		20.00		46,250,339.26
30Dec22	30Dec22	SMS CHARGES X 5 TRF Decemberim press2022 Txn Amount - NGN20.00 - - VAT -		20.00		46,250,319.26
30Dec22	30Dec22	TRF IFO YBS 17 LG CONTSTAND PYT Txn Amount - NGN37044178.59 - - VAT -		37,044,178.59		9,206,140.67
30Dec22	30Dec22	TRF FRM GULANI LOCAL GOVT COUNCIL IFO ARABI AHMED AHMED Txn Amount - NGN700000.00 - - VAT -		700,000.00		8,506,140.67
30Dec22	30Dec22	SMS CHARGES X 5 TRF IFO YBS 17 LG CONTSTAND PYT Txn Amount - NGN20.00 - - VAT -		20.00		8,506,120.67
30Dec22	30Dec22	SMS CHARGES X 5 TRF FRM GULANI LOCAL GOVT COUNCILIFO ARABI A HMED AHMEDTxn Amount - NGN20.00 - - VAT -		20.00		8,506,100.67
		Closing Balance . . .				8,506,100.67

DAMATURU NAYINAWA POTI (A77) BRANCH

Keystone Bank

KEYSTONE BANK LIMITED

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Date	V. Date	Narration	Ref	Debit	Credit	Balance
						3,355.37
24Jan22	24Jan22	KIP:ACCES/0810999080/GULANI LOCA L GOVT COUNCIL/TRF BO GULANI LOCAL GOVT COUNCIL L GOVT COUNCILTxn Amount - NGN325000.00 NIPFTDC - NGN44.28 - VAT - NGN3.75		325,000.00		3,343.37
25Jan22	25Jan22	SMS CHARGES X 3 TRF BO GULANI LOCAL GOVT COUNCIL Txn Amount - NGN12.00 - - VAT -		12.00		3,331.37
25Jan22	25Jan22	SMS CHARGES X 3 KIP:ACCES 0810 999080 GULANI LOCAL GOVT COUNC IL TRF BO GULANI LOCAL GOVT COTxn Amount - NGN12.00 - - VAT -		12.00		
		Closing Balance . . .				3,331.37

ZENITH BANK PLC

DAMATURU, PLOT 29/30, BUKAR ABBA IBRAHIM WAY,, DAMATURU, , DAMATURU

GULANI LOCAL GOVT COUNCIL
BARA TOWN GULANI YB STATE

Account Number:	CA	1013705720
Currency:	NGN	
Opening Balance:		192,534.49
Total Debit:		981,814.51
Total Credit:		1,037,750.00
Closing Balance:		248,469.98
Period:	01/12/2022	TO 31/12/2022

DATE POSTED	VALUE DATE	DESCRIPTION	DEBIT	CREDIT	BALANCE
31/12/2022	31/12/2022	Acct Maint. Fee + VAT	1,053.50		248,469.98
15 Debit(s)		23 Credit(s)	981,814.51	1,037,750.00	
15 Debit(s)		**23 Credit(s)** **CLRD + UNCLRD**	**981,814.51**	**1,037,750.00**	**248,469.98**

ZENITHDIRECT - 24/7 CUSTOMER CONTACT CENTER

OUR ZENITHDIRECT CONTACT CENTER GIVES YOU ROUND THE CLOCK ACCESS TO YOUR ACCOUNT(S). ENROLL TODAY THROUGH INTERNET BANKING, BY VISITING ANY OF OUR BRANCHES OR BY CALLING ZENITHDIRECT ON; 01-2787000

TO AVOID CHEQUE RELATED FRAUD IN YOUR ACCOUNT WE IMPLORE YOU TO KEEP YOUR CHEQUE BOOKS AWAY FROM UNAUTHORIZED PERSONS.

YOU HAVE THE RIGHT TO NEGOTIATE INTEREST/CHARGES ON YOUR ACCOUNT IN LINE WITH THE PROVISIONS OF THE CBN GUIDE TO BANK CHARGES.

PLEASE EXAMINE THIS STATEMENT AT ONCE