

### **Statement of Accounting Policies**

1. **Accounting Basis:** The Financial Statements and schedules were prepared under cash basis on historical cost convention.
2. **Assets and Liabilities:** These are stated at their net values, provision for diminution made where supported by verifiable evidence.
3. **Capital Cost:** These are recognized in the year of their occurrence only.
4. **Investment:** The Local Government Council has shares held in various corporate entities. A request to the Yobe Investment Corporation for confirmation as to the status of the investments is receiving attention.

### **Federation Accounts Allocation Committee (FAAC)**

#### **Frame work for Standardization of Accounts Reporting Format**

Yobe State Financial Memorandum specifies the basic content of the Financial Statements however, the FAAC in 2004 recommended a framework for the standardization of Accounting Reporting Format for the Federal, States and Local Government for the purposes of comparability. This format has been adopted in this report.

The modified content of the annual financial statements includes:-

- (i) Cash Flow Statement
- (ii) Statement of Assets and Liabilities
- (iii) Statement of Consolidated Revenue Fund
- (iv) Statement of Capital Development Funds and
- (v) Notes to the Financial Statements



Fune Local Government Council,  
Updated Financial Statements for the  
Year Ended 31<sup>st</sup> December, 2021.

**Statement No. 1: Responsibility for the Financial Statement**

These Financial Statement have been prepared for the operations of Fune Local Government Council by the Treasurer in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended.

The provisions provides that, 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 public Financial Resources by the Local Government Council are observed. To the of my knowledge, adequate system of internal control has been operated throughout the reporting period.

**Baffa M. Bello**

Treasurer Fune Local Govt.

  
.....  
29/05/2022

**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, the Financial Statements fairly present the financial position and operations of the Local Government as at 31<sup>st</sup> December, 2021 and its operations for the year.

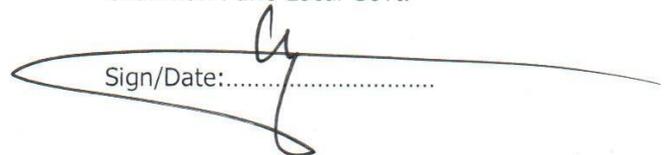
**Baffa M. Bello**

Treasurer Fune Local Govt.

Sign/Date:.....  
  
29/05/2022

**Hon. Baba Goni Bade**

Chairman Fune Local Govt.

Sign/Date:.....  


## AUDITOR-GENERAL'S CERTIFICATION

In accordance with the provisions of Edict No. 6 of Yobe State 1993 (The Financial Memoranda for Local Government), The Local 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 Statements of the 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.

### Basis 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 with the provisions of chapter 39.1 of the Financial Memoranda, (Yobe State edict No. 6 of 2000). Observations and opinion on the accounts were raised in compliance to the generally accepted Auditing Standard Manual for Public Sector Accounting (PSA). Audit appraisal covered the examination of revenue collected, accounting of security documents and payment of 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 cashflow for revenue and expenditure which formed the basis for this opinion.

In my opinion, subject to the observations/comments, the Financial Statements as presented a fair view of the Financial transactions of the Local Government for the year ended 31<sup>st</sup> December, 2021.

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

**HIGHLIGHTS OF 2021 FINANCIAL OPERATION**  
**FUNE LOCAL GOVERNMENT COUNCIL**

Note	Description	Actual 2021	Financial Budget 2021	Actual 2020
		₦	₦	₦
1	Statutory Allocation	1,795,156,765.27	1,864,884,978.00	1,759,962,522.04
2	Excess Crude Oil	-	-	56,438,526.63
3	Value Added Tax	921,495,274.02	744,476,293.00	497,001,828.58
4	Other FAAC Allocation	128,851,494.20	513,522,954.00	154,080,537.28
	<b>Sub Total</b>	<b><u>2,845,503,533.49</u></b>	<b><u>3,122,884,225.00</u></b>	<b><u>2,467,483,414.53</u></b>
5	Internal Generated Revenue	23,221,822.80	56,224,980.00	10,953,690.00
	<b>Total Receipts</b>	<b><u>2,868,725,356.29</u></b>	<b><u>3,179,109,205.00</u></b>	<b><u>2,478,437,104.53</u></b>
	<b>RECURRENT EXPENDITURE</b>			
	Personnel Cost	776,589,046.97	1,103,745,984.00	874,312,005.69
	Over Head Exp.	42,500,000.00	120,000,000.00	76,972,105.48
	Subventions to Boards	852,725,063.15		972,386,801.02
	Emirate Councils	30,000,000.00	-	35,000,000.00
	Other operating activities	106,607,167.70	900,887,604.00	45,095,970.43
	<b>Sub - Total</b>	<b><u>1,808,421,277.82</u></b>	<b><u>2,124,633,588.00</u></b>	<b><u>2,003,766,882.62</u></b>
	<b>Transfer to Capital Exp.</b>	<b><u>1,248,594,557.60</u></b>	<b><u>1,054,475,617.00</u></b>	<b><u>487,565,990.82</u></b>
	<b>Total Expenditure</b>	<b><u>3,057,015,835.42</u></b>	<b><u>3,179,109,205.00</u></b>	<b><u>2,491,332,873.44</u></b>
	<b>Net Cash Balance from operations</b>	<b><u>(188,290,479.13)</u></b>		
	1. Proj. Joint A/C Open. Bal. 01/01/2021	182,287,978.47		
	2. Bank Balance 01/01/2021	<u>28,253,914.46</u>		
		<b><u>210,541,892.93</u></b>	-	41,149,686.37
	<b>Closing 31/12/2021</b>	<b><u>22,251,413.80</u></b>	-	<b><u>28,253,914.46</u></b>

Represented by:

Zenith Bank Plc	-	1012350257	-	1,613,176.80
Keystone Bank Plc	-	1006069909	-	<u>20,638,237.00</u>
				<u>22,251,413.80</u>

**STATEMENT No.1**

**FUNE LOCAL GOVERNMENT COUNCIL**

**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021**

<b>Annual Budget 2021</b>	<b>Description</b>	<b>Notes</b>	<b>Actual 2021</b>	<b>Actual 2020</b>
<b>₦</b>			<b>₦</b>	<b>₦</b>
1,864,884,978.00	Statutory Allocation FC	1	1,795,156,765.27	1,759,962,522.04
744,478,293.00	Value Added Tax		921,495,274.02	497,001,828.58
291,519,310.00	Opening Balance/Contribution		-	4,944,267.26
-	Exchange Rate Difference		-	55,534,972.09
-	Solid Minerals		2,540,950.95	2,929,349.59
55,500,911.00	Non Oil revenue		69,287,846.99	7,577,421.09
51,239,193.00	Interventions		3,911,797.11	47,464,965.70
-	Forek Equalization		5,040,090.43	15,627,042.95
68,346,200.00	Exchange Difference		9,973,660.09	-
	Eco. Fund		37,903,156.36	56,438,526.63
46,917,340.00	Excess Bank Charges		193,992.27	20,002,515.60
<b><u>3,122,884,225.00</u></b>	<b>Sub- Total Statutory Allo.</b>		<b><u>2,845,503,533.49</u></b>	<b><u>2,467,483,411.53</u></b>
15,000,000.00	Direct taxes/Rate	2	6,000,000.00	-
220,000.00	Licenses	3	106,000.00	300,000.00
1,004,980.00	Fees	4	115,822.80	1,590,000.00
-	Fines	5	-	795,000.00
-	Sales	6	-	-
40,000,000.00	Earnings	7	17,000,000.00	8,268,690.00

<b>Annual Budget 2021</b>	<b>Description</b>	<b>Notes</b>	<b>Actual 2021</b>	<b>Actual 2020</b>
<b>₦</b>			<b>₦</b>	<b>₦</b>
	Rents on Government Building	8		-
	Rent on Land and other	9		-
	Repayments Generals			-
	State Share of Revenue			-
<b><u>56,224,980.00</u></b>	<b>Sub Total Initial Gen. Rev</b>		<b><u>23,221,822.80</u></b>	<b><u>10,953,690.00</u></b>
<b><u>3,179,109,205.00</u></b>	<b>Total Revenue</b>		<b><u>2,868,725,356.29</u></b>	<b><u>2,478,437,101.53</u></b>
	<b>PAYMENTS</b>			
1,103,745,984.00	Personnel Cost Salaries	10	776,589,046.97	874,312,005.69
120,000,000.00	Overhead Charges	11	42,500,000.00	76,972,105.48
-	Consolidate Rev. Charges			-
-	<b>Subvention</b>			
-	SUBEB		319,094,012.09	354,036,180.98
-	PHCMB		243,485,490.79	281,419,020.16
-	Local Govt. Pension Board		257,379,544.01	306,077,262.66
-	Yobe State University		22,000,000.00	20,000,000.00
-	Emirate Councils		30,000,000.00	35,000,000.00
-	1% Admin charge		9,442,486.88	8,869,043.15
-	Training Fund		1,323,529.38	1,985,294.07
900,887,604.00	Other Operation activities		106,607,167.70	45,095,970.43
<b><u>2,124,633,588.00</u></b>	<b>Total Recurrent Expenditure</b>		<b><u>1,808,421,277.82</u></b>	<b><u>2,003,766,882.62</u></b>

<b>Annual Budget 2021</b>	<b>Description</b>	<b>Notes</b>	<b>Actual 2021</b>	<b>Actual 2020</b>
<b>₦</b>			<b>₦</b>	<b>₦</b>
1,054,475,617.00	Operating Bal.		1,060,304,078.47	474,670,218.91
	Appropriation/Transfer			-
	Transfer to C.D Fund		1,270,845,971.40	474,670,218.91
230,000,000.00	Capital Expenditure Admin Sec.	12	256,568,770.00	111,752,326.21
614,000,000.00	Capital Expenditure Econ. Sec.	13	610,182,982.60	153,200,000.00
92,000,000.00	Capital Exp. Regional Dev.	14	60,842,805.00	101,789,149.25
118,475,617.00	Capital Exp. Social Sec.	15	321,000,000.00	120,824,515.36
<b><u>1,054,475,617.00</u></b>	<b>Total Capital Exp.</b>		<b><u>1,248,594,557.60</u></b>	<b><u>487,565,990.82</u></b>
	<b>Net Cash flow from Dev&amp; Inv.</b>		<b>(188,290,479.13)</b>	
-	Sales of Fixed Assets			
-	Proceeds of Grants & aids			
-	Proceeds from Financing Activities			
-	Net increase/Decrease in Cash equivalents Net cash for the year			
	Project Joint A/C Open. Bal. 01/01/2021		182,257,978.47	
	Bank Balance 01/01/2021		<u>28,253,914.46</u>	
-			<b><u>210,541,892.93</u></b>	41,149,686.37
-	<b>Cash and Equivalents 31/12/2021</b>		<b>22,251,413.80</b>	<b>28,253,914.46</b>
-	<b>Net cash for the year</b>			

Represented by:

Zenith Bank Plc	-	1012350257	-	1,613,176.80
Keystone Bank Plc	-	1006069909	-	<u>20,638,237.00</u>
				<b><u>22,251,413.80</u></b>

**STATEMENT No.3****FUNE LOCAL GOVERNMENT COUNCIL****CASH FLOW STATEMETN FOR THE YEAR ENDED 31ST DECEMBER, 2021**

<b>Actual 2020</b>	<b>Description</b>	<b>Notes</b>	<b>Actual 2021</b>	<b>Financial Budget 2021</b>	<b>Variance</b>	<b>%</b>
<b>₦</b>			<b>₦</b>	<b>₦</b>	<b>₦</b>	
	Proj. Joint. A/C Open. Bal. 1-1-2021		182,287,978.47	-	182,287,978.47	
	Opening Bank balance 01/01/2021		28,253,914.46	-	28,253,914.46	
	<b><u>Add</u></b>					
1,759,962,572.04	Statutory Allocation FAAC	1	1,795,156,765.27	1,864,884,978.00	69,728,212.73	96%
497,001,828.58	Value Added Tax	1	921,495,274.02	744,476,293.00	177,018,981.02	124%
210,519,010.91	Other Fed. Allocation	1	128,851,494.20	513,522,954.00	384,671,459.80	25%
<b><u>2,467,483,411.53</u></b>	<b>Sub-Total Statutory Allocation</b>		<b><u>2,845,503,533.49</u></b>	<b><u>3,122,884,225.00</u></b>	<b><u>277,380,691.51</u></b>	91%
	<b>Total</b>		<b><u>3,056,045,426.42</u></b>	<b><u>3,122,884,225.00</u></b>	<b><u>66,838,798.58</u></b>	<b>98%</b>
-	Direct Taxes	2	6,000,000.00	15,000,000.00	9,000,000.00	40%
300,000.00	Licenses	3	106,000.00	220,000.00	114,000.00	48%
1,590,000.00	Fees	4	115,822.80	1,004,980.00	889,157.20	11%
795,000.00	Fines	5	-	-	-	-
-	Sales	6	-	-	-	-
8,268,690.00	Earning	7	17,000,000.00	40,000,000.00	23,000,000.00	43%
-	Rents on Building	8	-	-	-	
-	Sales sand others	9	-	-	-	
-	State Share of Revenue		-	-	-	
<b><u>10,953,690.00</u></b>	<b>Sub-Total I.G.R</b>		<b><u>23,221,822.80</u></b>	<b><u>56,224,950.00</u></b>	<b><u>33,003,157.20</u></b>	41%
<b><u>2,478,437,101.53</u></b>	<b>Total Revenues</b>		<b><u>3,079,267,249.22</u></b>	<b><u>3,179,109,205.00</u></b>		
<b><u>2,478,437,101.53</u></b>	<b>Total Fund Available</b>		<b><u>3,079,267,249.22</u></b>	<b><u>3,179,109,205.00</u></b>	<b><u>99,841,955.78</u></b>	97%

Actual 2020	Description	Notes	Actual 2021	Financial Budget 2021	Variance	%
₦			₦	₦	₦	
	<b>Less Expenditure</b>					
1,007,386,801.02	Subventions		882,725,063.15	-	882,725,063.15	
874,312,005.69	Personnel Cost	10	776,589,046.97	1,103,745,984.00	327,156,937.03	70%
76,972,105.48	Overhead Charges	11	42,500,000.00	120,000,000.00	77,500,000.00	35%
45,095,970.43	Other Operating activities		106,607,167.70	900,887,604.00	794,280,436.30	12%
<b><u>2,003,766,882.62</u></b>	<b>TOTAL EXPENDITURE</b>		<b><u>1,808,421,277.82</u></b>	<b><u>2,124,633,588.00</u></b>	<b><u>316,212,310.18</u></b>	85%
474,670,218.91	OPERATING BALANCE		1,060,304,078.47	1,054,475,617.00	5,828,461.47	101%
	ADD OPENING BALANCES		210,541,892.93	-	-	
487,565,990.82	CON CAPITAL DEW-FUND		1,248,594,557.60	1,054,475,617.00	194,118,940.60	118%
28,253,914.46	<b>Closing Balance</b>		<b>22,251,413.80</b>			

**STATEMENT No.4**

**FUNE LOCAL GOVERNMENT COUNCIL**

**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021**

<b>Actual 2020</b>	<b>Description</b>	<b>Notes</b>	<b>Actual 2021</b>	<b>Budget 2021</b>	<b>Variance</b>
<b>₦</b>			<b>₦</b>	<b>₦</b>	<b>₦</b>
	Proj. Joint. A/C Open. Bal. 1-1-2021		182,287,978.47	-	182,287,978.47
41,149,686.37	Opening Bank balance 01/01/2021		28,253,914.46	-	28,253,914.46
474,670,218.91	<b>Add Capital Receipts</b>		1,060,304,078.47	1,054,475,617.00	5,828,461.47
-	Transfers from Consolidated Revenue Account		-		
-	Aids/Grants		-		
-	Internal /Ext Loan		-		
<b><u>515,819,905.28</u></b>	<b>Total Receipts</b>		<b><u>1,270,845,971.40</u></b>	<b><u>1,054,475,617.00</u></b>	<b><u>216,370,354.40</u></b>
	<b>Less Capital Expenditure</b>				
111,752,326.21	Administrative Sect	12	256,568,770.00	230,000,000.00	(26,568,770.00)
153,200,000.00	Economic Sector	13	610,182,982.60	614,000,000.00	3,817,017.40
-	Law and Justice		-	-	-
101,789,149.25	Regional Dev. Sector	14	60,842,805.00	92,000,000.00	31,157,195.00
120,824,515.36	Social Sector	15	321,000,000.00	118,475,617.00	(202,524,383.00)
<b><u>487,565,990.82</u></b>	<b>Total Expenditure</b>		<b><u>1,248,594,557.60</u></b>	<b><u>1,054,475,617.00</u></b>	<b><u>194,118,940.60</u></b>
28,253,914.46	<b>Closing Balance</b>		<b><u>22,251,413.80</u></b>		

**BADE LOCAL GOVERNMENT COUNCIL**

**NOTE 1: STATUTORY ALLOCATION**

<b>REVENUES</b>					
<b>S/N</b>	<b>Revenue Type</b>	<b>New IPSAS Codes</b>	<b>Estimate 2021</b>	<b>Actual 2021</b>	<b>Variance 2021</b>
			<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Statutory Allocation	11010101 – 11010101	1,864,884,978.00	1,795,156,765.27	69,728,212.73
2	State Allocation	11010102 – 11010102	35,000,000.00	-	35,000,000.00
3	Value Added Tax	11010201 – 11010201	744,476,293.00	921,495,274.02	177,018,981.02
4	Excess Crude Oil	11010303 – 11010303	-	-	-
5	Other FAAC Receipt	11010401 – 11011101	478,522,954.00	128,851,494.20	319,671,459.80
<b>Total</b>			<b><u>3,122,884,225.00</u></b>	<b><u>2,845,503,533.49</u></b>	<b><u>277,380,691.51</u></b>

## FUNELocal GOVERNMENT COUNCIL

### NOTE 2: TAXES AND RATES

<b>DETAILS OF RECURRENT REVENUES FOR TAXES AND RATES</b>					
S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
1	Community/Poll Taxes	12010101	-	-	-
2	Arrears of Community/Poll Taxes	12010104	-	-	-
3	Development Tax/Levy	12010105	-	-	-
4	Arrears of Development Levy/Taxes	12010106	-	-	-
5	Cattle Levy/Taxes	12010107	14,000,000.00	5,750,000.00	(850,000.00)
6	Arrears of Cattle Levy/Taxes	12010108	-	-	-
7	Other Social Services Tax (e.g. Electricity, Water, or Night Guard)	12010109	-	-	-
8	Arrears of other Social Services Tax (e.g. Electricity, Water, or Night Guard)	12010110	-	-	-
9	Tenement Rate	12010111	1,000,000.00	250,000.00	(750,000.00)
10	Penalty for Tenement Rate	12010112	-	-	-
11	Arrears of Tenement Rate	12010113	-	-	-
12	Ground Rates	12010114	-	-	-
13	Federal Government Grant in lieu of Tenement Rate	12010115	-	-	-
14	State Government Grant in lieu of Tenement Rate	12010116	-	-	-
15	Other Personal Taxes/Rates not elsewhere defined.	12010117	-	-	-
<b>Total</b>			<b>15,000,000.00</b>	<b>6,000,000.00</b>	<b>(9,000,000.00)</b>

**FUNE LOCAL GOVERNMENT COUNCIL**

**NOTE 3: LICENSES - GENERAL**

<b>LICENSES-GENERAL</b>					
<b>S/N</b>	<b>Revenue Type</b>	<b>New IPSAS Codes</b>	<b>Estimate 2021</b>	<b>Actual 2021</b>	<b>Variance 2021</b>
			<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Goldsmith/Gold Dealers Licenses	12020102	-	-	-
2	Radio/Television Licenses	12020105	-	-	-
3	Boats & Canoe/Small Craft Licenses	12020107	-	-	-
4	Registration of Voluntary Organizations	12020109	-	-	-
5	Inland Water-Way Licenses	12020110	-	-	-
6	Bakery House Licenses	12020111	-	-	-
7	Bicycle Licenses and Hire Permits	12020112	-	-	-
8	Brick Making, etc. Licenses	12020113	-	-	-
9	Cart/Truck Licenses	12020114	-	-	-
10	Dane Gun Licensing	12020115	-	-	-
11	Cattle Dealers Licenses	12020116	100,000.00	50,000.00	(50,000.00)
12	Dried Fish/Meat Licenses	12020117	-	-	-
13	Pet/Dog Licenses	12020118	-	-	-
14	Fishing Permits	12020119	-	-	-
15	Hawking Permits	12020120	10,000.00	2,800.00	(7,200.00)
16	Hunting Permits	12020121	-	-	-
17	Produce Buying Licenses	12020122	160,000.00	23,000.00	(37,000.00)
18	Animal Health Certificate Licenses	12020123	-	-	-

**LICENSES-GENERAL**

S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
19	Abattoir/Slaughter Licenses	12020124	-	-	-
20	Renewal of Fishing Licenses	12020125	-	-	-
21	Hiring Licenses	12020126	-	-	-
22	Boreholes Drilling Licenses	12020128	-	-	-
23	Cinematography Licenses	12020130	-	-	-
24	Liquor Licenses	12020131	-	-	-
25	Trade Permits Licenses	12020137	-	-	-
26	Tent at Sea Beach Permits	12020138	-	-	-
27	Open Air Preaching Permits	12020139	-	-	-
28	Minor Industrial Licenses	12020140	-	-	-
29	Auctioneers Licenses	12020141	-	-	-
30	Petty Traders Licenses	12020142	20,000.00	8,200.00	(11,800)
31	Pit Sawing Licenses	12020143	-	-	-
32	Felling and Trees Licenses	12020144	-	-	-
33	Saw Mill Licenses	12020145	-	-	-
34	Brown Sugar Machine Licenses	12020146	-	-	-
35	Photo Studio Licenses	12020147	-	-	-
36	Welding Machine Licenses	12020148	-	-	-
37	Electric (Radio/Television) Workshop Licenses	12020149	-	-	-
38	Blacksmith Workshop Licenses	12020150	-	-	-
39	Wood Making/Carpentry Workshop Licenses	12020151	-	-	-

**LICENSES-GENERAL**

S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
40	Battery Charge Workshop Licenses	12020152	-	-	-
41	Printing Press Licenses	12020153	-	-	-
42	Panel Beaters Licenses	12020154	-	-	-
43	Vulcanizers Licenses	12020155	-	-	-
44	Vehicle Spare Parts Licenses	12020156	-	-	-
45	Phone Repairs Licenses	12020157	-	-	-
46	Clock/Watch Repairs Licenses	12020158	-	-	-
47	Cloth Dyers Licenses	12020159	-	-	-
48	Registration of laundries and Dry Cleaners Licenses	12020160	-	-	-
49	Building Materials Licenses	12020161			
50	Surface Tank Kerosene Licenses	12020162	-	-	-
51	Sewing Institute Licenses	12020163	-	-	-
52	Hair Dressing/Barbing/Plating/ Painting Licenses	12020164	-	-	-
53	Advertisement Rate/ Licenses	12020165	-	-	-
54	Security Institute Licenses	12020166	-	-	-
55	Patent Medicine Licenses	12020167	-	-	-
56	Kiosks Licenses	12020168	-	-	-
57	Entertainment Drumming and Temporary Booth Permits	12020169	-	-	-
58	Noise Control Permits	12020170	-	-	-
59	Bathing House Licenses	12020171	-	-	-
60	Cold Room Licenses	12020172	-	-	-

**LICENSES-GENERAL**

S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
61	Motorcycle Permits	12020173	-	-	-
62	Native Liquor Licenses	12020174	-	-	-
63	Cigarette Licenses	12020175	-	-	-
64	Squatters Permits	12020176	-	-	-
65	Butchers Licenses	12020177	30,000.00	22,000.00	(8,000.00)
66	Registration of Night Soil Contractors	12020178	-	-	-
67	Ingredients Grinding Mill Licenses	12020179	-	-	-
68	Photo Stating, Typing Institute Licenses	12020180	-	-	-
69	Other Licenses not elsewhere defined	12020181	-	-	-
<b>Total</b>			<b><u>220,000.00</u></b>	<b><u>106,000.00</u></b>	<b><u>(114,000.00)</u></b>

**FUNE LOCAL GOVERNMENT COUNCIL****NOTE 4: FEES – GENERAL**

<b>FEES-GENERAL</b>					
<b>S/N</b>	<b>Revenue Type</b>	<b>New IPSAS Codes</b>	<b>Estimate 2021</b>	<b>Actual 2021</b>	<b>Variance 2021</b>
			<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Trade Union Fees	12020404	500,000.00	80,000.00	(420,000.00)
2	General Contractors Registration Fees	12020417	-	-	-
3	Marriage Registration/Divorce Fees	12020418	-	-	-
4	Attestation of Bachelorhood & Spinsterhood Fees	12020419	-	-	-
5	Disinfection of Produce Fees	12020425	-	-	-
6	Court Summons Fees	12020426	-	-	-
7	Tenders Fees	12020427	-	-	-
8	Billboard Advertisement Fees	12020436	-	-	-
9	Association Fees	12020442	-	-	-
10	Births and Deaths Registration Fees	12020443	-	-	-
11	Burial Fees	12020444	-	-	-
12	Change of Ownership Fees	12020445	-	-	-
13	Agricultural/Veterinary Services Fees	12020446	-	-	-
14	Development Levies	12020448	-	-	-
15	Business/Trade Operating Fees	12020449	-	-	-
16	Inspection Fees	12020450	-	-	-
17	Timber & Forests Fees	12020451	-	-	-
18	Application Fees	12020453	-	-	-

**FEES-GENERAL**

S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
19	Parking Fees	12020454	-	-	-
20	Produce Buying Fees	12020455	300,000.00	80,000.00	(292,000.00)
21	Forestry and Fuel Exploitation Fees	12020456	-	-	-
22	Rice/Mill/Cassava Grinding Fees	12020457	-	-	-
23	Painting, Spraying and Sign Writing Workshop Fees	12020458	-	-	-
24	Motor Mechanic/Car Wash Depot Fees	12020459	-	-	-
25	Block Making Machines Fees	12020460	-	-	-
26	Survey Fees	12020461	-	-	-
27	Estate Agent Fees	12020462	-	-	-
28	Customary Right of Occupancy Fees	12020463	-	-	-
29	Commission on Transfer of Plot/Property	12020464	-	-	-
30	Approval of Building Plan Fees	12020465	-	-	-
31	Mortgage Sub-Lease Approval Fees	12020466	-	-	-
32	Landing Fees	12020467	-	-	-
33	Business Premises/Workshop Fees	12020468	-	-	-
34	Club/Associations Registration Fees	12020469	-	-	-
35	Corn Grinding Mill Fees	12020470	-	-	-
36	Payments in lieu of Registration Notices	12020471	-	-	-
37	Mortuary, Hears, and Cemetery	12020472	-	-	-
38	Local Government Certificate of Origin	12020473	100,000.00	5,000.00	295,000.00
39	Farmers Registration	12020474	-	-	-

**FEES-GENERAL**

S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
40	Registration of Vehicles	12020475	-	-	-
41	Eating House License Fees	12020476	-	-	-
42	Entertainment and Drumming Fees	12020477	-	-	-
43	Night Soil Disposal/Depot Fees	12020478	-	-	-
44	Learning Driving Tests Fees	12020479	-	-	-
45	Bus/Commercial Vehicle/Taxi Permit Fees	12020480	-	-	-
46	Palm Wine Tappers/Sellers Fees	12020481	-	-	-
47	Wharf/Canoe Landing Fees	12020482	-	-	-
48	Toll Gate/Stadium Fees	12020483	-	-	-
49	Slaughter Fees	12020484	304,950.00	22,822.80	(282,127.20)
50	Abattoir Fees	12020485	-	-	-
51	Registration for Meat Van Fees	12020486	-	-	-
52	Naming of Street Registration Fees	12020487	-	-	-
53	Mobile Sales Promotion Fees	12020488	-	-	-
54	Dislodging of Septic Tank Charges	12020489	-	-	-
55	Registration of Septic Tank Dislodging Fees	12020490	-	-	-
56	Pest Control and Disinfectant Fees	12020491	-	-	-
57	Vault Fees	12020492	-	-	-
58	Dispensary and Maternity Fees	12020493	-	-	-
59	Laboratory Test Fees	12020494	-	-	-
60	Environmental Sanitation Fees	12020495	-	-	-
61	Sand Dredging Fees	12020496	-	-	-
62	Sand, Granite, Iron Rod Sellers Fees	12020497	-	-	-
63	Irrigation Scheme Fees/Charges	12020498	-	-	-
64	Other Fees not elsewhere defined	12020499	-	-	-
<b>Total</b>			<b><u>1,004,950.00</u></b>	<b><u>115,822.80</u></b>	<b><u>(889,127.20)</u></b>

**FUNELocal GOVERNMENT COUNCIL**

**NOTE 5: FEES – GENERAL**

<b>FINES GENERAL</b>					
<b>S/N</b>	<b>Revenue Type</b>	<b>New/IPSAS Codes</b>	<b>Estimate 2021</b>	<b>Actual 2021</b>	<b>Variance 2021</b>
			<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Fine/Penalties	12020501	-	-	-
2	Towing of Vehicles	12020502	-	-	-
3	Fine on Overdue and Lost Library Books	12020503	-	-	-
4	Impounding of Animal Fines	12020504	-	-	-
5	Sanitation Defaulters Fines	12020505	-	-	-
6	Other Fines not elsewhere defined	12020506	-	-	-
<b>Total</b>			-	-	-

**FUNE LOCAL GOVERNMENT COUNCIL**

**NOTE 6: SALES – GENERAL**

<b>SALES GENERAL</b>					
S/N	Revenue Type	New/IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
1	Sales of Journal and Publications	12020601	-	-	-
2	Proceeds from Sales of Consumer Goods/Haulage	12020602	-	-	-
3	Sale of ID Cards	12020603	-	-	-
4	Sales of Unserviceable Stores/Scraps/Unserviceable items	12020604	-	-	-
5	Sales of Vaccines	12020605	-	-	-
6	Sales of Consultancy/Registration Forms	12020607	-	-	-
7	Sales of Improved Seeds/Chemicals	12020608	-	-	-
8	Proceeds from Sales of Farm Produce	12020609	-	-	-
9	Proceeds from Sales of Goods by Public Auctions	12020610	-	-	-
10	Proceeds from Sales of Government Vehicles	12020611	-	-	-
11	Proceeds from Sales of Drugs and medications	12020612	-	-	-
12	Sales of Government Buildings	12020614	-	-	-
13	Sales of Uniforms	12020615	-	-	-
14	Sales of Emblems	12020616	-	-	-
15	Sales of Stores	12020617	-	-	-
16	Other Sales not elsewhere defined	12020617	-	-	-
<b>Total</b>			-	-	-

**FUNE LOCAL GOVERNMENT COUNCIL**

**NOTE 7: EARNING – GENERAL**

<b>EARNING GENERAL</b>					
S/N	Revenue Type	New/IPSAS	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
1	Earnings from Consultancy Services	12020701	-	-	-
2	Earnings from Laboratory Services	12020702	-	-	-
3	Earning from Hire of Plants and Equipment	12020703	-	-	-
4	Earnings from Use of Government Vehicles	12020704	-	-	-
5	Earning from Use of Government Halls	12020705	-	-	-
6	Earning from Toll Gates	12020706	-	-	-
7	Earnings from Medical Services	12020707	-	-	-
8	Earnings from Agricultural produce	12020708	-	-	-
9	Earnings from Tourism/Culture/Arts Centers	12020709	-	-	-
10	Earnings from Guest Houses	12020710	-	-	-
11	Earnings from Commercial/Industrial Activities	12020711	-	-	-
12	Earnings from Markets	12020712	-	-	-
13	Earnings from Motor Parks	12020713	-	-	-
14	Earnings from Shops and Shopping Centers	12020714	5,000,000.00	2,000,000.00	(3,000,000.00)
15	Earnings from Transport Services ( Mass Transit)	12020715	20,000,000.00	7,000,000.00	(13,000,000.00)
16	Earning from Tipper and Tractors	12020716	5,000,000.00	1,500,000.00	(3,500,000.00)
17	Earning from Sign Posts	12020717	-	-	-
18	Earnings from GSM Operators	12020718	-	-	-

**EARNING GENERAL**

S/N	Revenue Type	New/IPSAS	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
19	Earnings from Granders	12020719	-	-	-
20	Earnings from Low Boards	12020720	-	-	-
21	Earnings from Compressed Earth Bricks	12020721	-	-	-
22	Earnings Slaughter House	12020722	-	-	-
23	Earning from Cattle Markets	12020723	6,000,000.00	3,500,000.00	(2,500,000.00)
24	Earnings from Goats and Sheep Markets	12020724	4,000,000.00	3,000,000.00	(1,000,000.00)
25	Other Earnings not elsewhere defined	12020725	-	-	-
<b>Total</b>			<b><u>40,000,000.00</u></b>	<b><u>17,000,000.00</u></b>	<b><u>(23,000,000.00)</u></b>

**FUNE LOCAL GOVERNMENT COUNCIL**

**NOTE 8: BUILDING – GENERAL**

<b>BUILDING GENERAL</b>					
<b>S/N</b>	<b>Revenue Type</b>	<b>New/IPSAS</b>	<b>Estimate 2021</b>	<b>Actual 2021</b>	<b>Variance 2021</b>
			<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Rent on Government Quarters	12020801	-	-	-
2	Rent on Government Offices	12020802	-	-	-
3	Rent on Government Buildings	12020803	-	-	-
4	Rent on Conference/Civic Centers	12020804	-	-	-
5	Rent on Buildings sat Aerodromes	12020805	-	-	-
6	Rent on Local Government Guest House	12020806	-	-	-
<b>Total</b>			-	-	-

**FUNE LOCAL GOVERNMENT COUNCIL**

**NOTE 9: RENT ON LAND & OTHERS – GENERAL**

<b>RENT ON LAND &amp; OTHERS GENERAL</b>					
S/N	Revenue Type	New/IPSAS	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
1	Rent on Government Land	12020901	-	-	-
2	Rents and Premium on Allocations of Land	12020903	-	-	-
3	Rents of Plots and Sites Services programme	12020904	-	-	-
4	Lease Rentals	12020905	-	-	-
5	Rents on Government Property (Quarters)	12020906	-	-	-
6	Rents on Government property ( Buildings other than Quarters)	12020907	-	-	-
7	Rents from Landed property	12020908	-	-	-
<b>Total</b>			-	-	-

**FUNE LOCAL GOVERNMENT COUNCIL**

**NOTE 10: PERSONNEL COST**

<b>DOMESTIC GRANTS</b>					
<b>S/N</b>	<b>Description</b>	<b>Code</b>	<b>Budgeted 2021</b>	<b>Actual 2021</b>	<b>Variance 2021</b>
			<b>₦</b>	<b>₦</b>	<b>₦</b>
1	Basic Salaries	21010101	717,434,889.60	504,782,880.53	212,652,009.07
2	Allowances General	21020101-7	356,289,203.64	250,682,944.36	105,606,259.28
3	2.75 YCHMB Contribution	21020201	30,021,890.76	21,123,222.08	8,898,668.68
	<b>Total</b>		<b><u>1,103,745,984.00</u></b>	<b><u>776,589,046.97</u></b>	<b><u>327,156,937.03</u></b>

**FUNE LOCAL GOVERNMENT COUNCIL**

**NOTE 11: OVERHEAD/SUBVENTION EXPENDITURE**

S/N	Description	Code	Budgeted 2021	Actual 2021	Variance 2021
			₦	₦	₦
1	Office Materials and Supplies	22020301	5,000,000.00	3,000,000.00	2,000,000.00
2	Printing of security document	22020305	10,000,000.00	2,000,000.00	8,000,000.00
3	Minor Motor Vehicle Maintenance	22020401	2,000,000.00	3,000,000.00	(1,000,000.00)
4	Minor plants/Generators maintenance	22020405	20,000,000.00	12,000,000.00	8,000,000.00
5	Other Maintenance Service	22020406	10,000,000.00	-	10,000,000.00
6	Market & other Public place maintenance	22020412	5,000,000.00	3,000,000.00	2,000,000.00
7	Minor Road Maintenance	22020413	-	-	-
8	Local Training	22020501	-	-	-
9	Security Service Coverage	22020601	-	-	-
10	Sanitation services	22020607	5,000,000.00	3,500,000.00	1,500,000.00
11	Audit Service	22020710	-	-	-
12	Motor vehicle fuel costs	22020801	10,000,000.00	5,000,000.00	5,000,000.00
13	Plans/Generator fuel cost	22020803	7,000,000.00	5,000,000.00	2,000,000.00
14	Bank Charges	22020901	1,000,000.00	753,000.00	247,000.00
15	Honorarium and sitting allowance	22021002	5,000,000.00	1,500,000.00	3,500,000.00
16	Welfare Packages	22021007	5,000,000.00	500,000.00	4,500,000.00
17	Sporting Activities	22021009	5,000,000.00	500,000.00	4,500,000.00
18	Meetings Entertainment	22021026	5,000,000.00	1,000,000.00	4,000,000.00
19	Contingencies	22021029	20,000,000.00	1,447,000.00	18,553,000.00
20	Press and Public relations	22021030	5,000,000.00	300,000.00	4,700,000.00
21	Subvention General	22050104	-	882,725,063.15	(882,725,063.15)

22	Payment of electricity	22020201	-	2,300,000.00	(2,300,000.00)
23	Printing of Non security Doc.	22020305	-	1,000,000.00	(1,000,000.00)
34	W/Shop conference and services	22020503	-	10,000,000.00	(10,000,000.00)
35	Security services and conveyance	22020601	-	43,557,167.70	(43,557,167.70)
26	Security vote (including Opps)	22020604	-	8,500,000.00	(8,500,000.00)
27	Sanitation services	22020607	-	3,250,000.00	(3,250,000.00)
28	Foreign scholarship	22021020	-	38,000,000.00	(38,000,000.00)
<b>Total</b>				<b><u>120,000,000.00</u></b>	<b><u>1,031,832,230.85</u></b>
					<b><u>(911,832,230.85)</u></b>

**FUNE LOCAL GOVERNMENT COUNCIL**

**NOTE 12: ADMINISTRATIVE SECTOR EXPENDITURE**

ECON CODE	Description	GEO CODE	Budgeted 2021	Actual 2021	Variance 2021
			₦	₦	₦
23020102	Const of Damagum Emi. Palace	23520500	100,000,000.00	80,268,770.00	19,731,230.00
23020101	Repairs of secretariat	23520500	100,000,000.00	84,300,000.00	15,700,000.00
23050243	Purchase of vehicle to H.O.D.s	23520500	30,000,000.00	92,000,000.00	(62,000,000.00)
<b>Total</b>			<b><u>230,000,000.00</u></b>	<b><u>256,568,770.00</u></b>	<b><u>(26,568,770.00)</u></b>

**FUNE LOCAL GOVERNMENT COUNCIL**

**NOTE 13: ECONOMIC SECTOR EXPENDITURE**

ECON CODE	Description	GEO CODE	Budgeted 2021	Actual 2021	Variance 2021
			₦	₦	₦
23040102	Erosion control at Damagum	23520504	103,500,000.00	95,000,000.00	8,500,000.00
23020124	Contr. Of shopping complex at Kayeri	23520511	103,500,000.00	95,000,000.00	8,500,000.00
23040102	Erosion control at Kayeri	23520511	103,500,000.00	88,000,000.00	15,500,000.00
23040102	Erosion control at Jajere	23520510	103,500,000.00	150,000,000.00	(46,500,000.00)
23040102	Cont. of township road at Damagum	23520504	200,000,000.00	182,182,982.60	17,817,017.40
<b>Total</b>			<b>614,000,000.00</b>	<b><u>610,182,982.60</u></b>	<b><u>3,817,017.40</u></b>

**FUNE LOCAL GOVERNMENT COUNCIL**

**NOTE 14: REGINAL DEVELOPMENT SECTOR**

ECON CODE	Description	GEO CODE	Budgeted 2021	Actual 2021	Variance 2021
			₦	₦	₦
23020156	Fencing of grave yard Damagum	23520504	23,000,000.00	15,210,701.00	7,789,299.00
23020156	Fencing of grave yard Jajere	23520510	23,000,000.00	15,210,701.00	7,789,299.00
23020156	Fencing of graveyard Ngelzarma	23520507	23,000,000.00	15,210,701.00	7,789,299.00
23020153	Const. and maintenance of Drainage at Damagum	23520504	23,000,000.00	15,210,702.00	7,789,298.00
<b>Total</b>			<b><u>92,000,000.00</u></b>	<b><u>60,842,805.00</u></b>	<b><u>31,157,195.00</u></b>

**FUNE LOCAL GOVERNMENT COUNCIL**

**NOTE 15: SOCIAL SECTOR EXPENDITURE**

ECON CODE	Description	GEO CODE	Budgeted 2021	Actual 2021	Variance 2021
			₦	₦	₦
23010126	Procurement of spare part materials	23530500	14,475,617.00	10,000,000.00	4,475,617.00
23020145	Contruc. Of classroom at Ngelzarma	23520508	14,000,000.00	52,300,000.00	(38,300,000.00)
23020146	Const. of Health facility at Ngelzarma	23520507	30,000,000.00	28,700,000.00	1,300,000.00
23010148	Purchase of ambulance to Damagum MCH	23520504	60,000,000.00	30,000,000.00	(30,000,000.00)
23020105	Purchase of borehole materials to various wards	23520500	-	120,000,000.00	(120,000,000.00)
23050153	Purchase of Educ. Materials	23520500	-	80,000,000.00	(80,000,000.00)
<b>Total</b>			<b><u>118,475,617.00</u></b>	<b><u>321,000,000.00</u></b>	<b><u>(202,524,383.00)</u></b>

**FUNE LOCAL GOVERNMENT COUNCIL**  
**NOTE TO THE FINANCIAL STATEMENT**  
**FEDERATION ALLOCATION (FAAC)**

Code	Description	Amount
	<b>A) Share of Statutory Allocation from FAAC 2021</b>	<b>₦</b>
11010101 – 11010101	Net Share of Statutory Allocation	1,795,156,765.27
11010201 – 11010201	Share of Value Added Tax	921,495,274.02
11010303 – 11010303	Ecological Fund	37,903,156.36
	Share of Good Value	-
	Share of Solid Mineral	2,540,950.95
	Share of Non Oil Revenue	69,287,846.99
	Federal Intervention	3,911,797.11
	Forex Equalization	5,040,090.43
	Share of Exchange Difference	9,973,660.09
	Share of Excess Bank Charges	193,992.27
	<b>Total Gross FAAC</b>	<b><u>2,845,503,533.49</u></b>
	<b>B) Share of Statutory Allocation from FAAC 2020</b>	
11010101 – 11010101	Net Share of Statutory Allocation	1,759,962,522.04
11010201 – 11010201	Share of Value Added Tax	497,001,828.58
11010303 – 11010303	Share of Excess Crude Oil	56,438,526.63
	Share of Good Value	4,944,267.26
	Share of Solid Mineral	2,929,349.59
	Share of Non Oil Revenue	7,577,421.09
	Federal Intervention	47,464,965.70
	Forex Equalization	15,627,042.95
	Share of Exchange Difference	55,534,972.09
	Share of Excess Bank Charges	20,002,515.60
	<b>Total Gross FAAC</b>	<b><u>2,467,483,411.53</u></b>

FUNE LOCAL GOVT. COUNCIL ACCOUNT  
 FUNE LOCAL GOVT. SECRETARIAT, FUNE



Account Number: CA 1012350257  
 Currency: NGN  
 Opening Balance: 2,153.30  
 Total Debit: 16,384,376.50  
 Total Credit: 17,995,400.00  
 Closing Balance: 1,613,176.80  
 Period: 01/01/2021 TO 31/12/2021

DATE POSTED	VALUE DATE	DESCRIPTION	DEBIT	CREDIT	BALANCE
29/12/2021	29/12/2021	CASH DEP/USMAN/DS709522		10,000.00	1,613,176.80
154 Debit(s)	208 Credit(s)		16,384,376.50	17,995,400.00	
154 Debit(s)	208 Credit(s)	CLRD + UNCLRD	16,384,376.50	17,995,400.00	1,613,176.80

**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.

		GOVERNMENT CAPITAL SUB/SETTLEMENT			
		GOVERNMENT CAPITAL SUB/SETTLEMENT			
		OF INDEBTEDNESS TO FIRST OF			
		INDEBTEDNESS TO FIRS Txn Amount -			
		NGN5238191.99 - - VAT -			
30Dec21	30Dec21	SMS CHARGES X 3 TRF KIP:ACCES	12.00		13,451,097.50
		0810999080 FUNE LOCAL GOVERNME NT			
		CAPITAL SUB SETTLEMENT OF ITxn			
		Amount - NGN12.00 - - VAT -			
31Dec21	31Dec21	SMS Charge 002256552735 TRFBYFUNELO	12.00		13,451,085.50
		CALGOVTCOU IFOFUNELCALGOVERNMENTCA			
		Txn Amount - NGN12.00 - - VAT -			
31Dec21	31Dec21	SMS Charge 146339214378 TRFBYYOBEST	12.00		13,451,073.50
		ATEJOINTLOCALGOVTACCT IFOFUNELCALG			
		Txn Amount - NGN12.00 - - VAT -			
31Dec21	31Dec21	TRB Txn Amount - NGN2000000.00 - -	2,000,000.00		11,451,073.50
		VAT -			
31Dec21	31Dec21	151294426040 TRFBYYOBESTATEJOI		5,187,187.50	16,638,261.00
		NTLOCALGOVTACCT IFOFUNELCALGO			
		VERNMENTCAPITALSUB TRFFRMYOBESTxn			
		Amount - NGN5187187.50 - - VAT -			
31Dec21	31Dec21	SMS CHARGES X 3 TRB Txn Amount -	12.00		16,638,249.00
		NGN12.00 - - VAT -			
31Dec21	31Dec21	130086929898 TRFBYYOBESTATEJOI		4,000,000.00	20,638,249.00
		NTLOCALGOVTACCT IFOFUNELCALGO			
		VERNMENTCAPITALSUB TRFFRMYOBESTxn			
		Amount - NGN4000000.00 - - VAT -			
31Dec21	31Dec21	SMS CHARGES X 3 151294426040 T	12.00		20,638,237.00
		RFBYYOBESTATEJOINTLOCALGOVTACC T			
		IFOFUNELCALGOVERNMENTCAPITATx n			
		Amount - NGN12.00 - - VAT -			
		Closing Balance . . .			20,638,237.00

