

GUJBA LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31, DECEMBER 2022



SECRET

YOBE STATE GOVERNMENT OF NIGERIA GUJBA LOCAL GOVERNMENT COUNCIL, BUNI YADI

Our Ref: _____

Date: _____

Gujba Local Government Council,
Updated Financial Statements for the
Year ended 31st December, 2022.

Statement No1 Responsibility for the Financial Statements

These Financial statements have been prepared for the operations of Gujba Local Government Council by me the treasurer in accordance with the provisions of the finance (Control and management) Act 1958 as amended.

The provisions provide 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 transaction 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.

ABBA BILAL SAJERE


Treasurer

10/5/23

Date

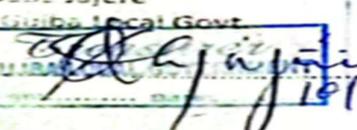
STATEMENT NO2 Integrity Assurance

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 Gujba Local Government as at 31st December, 2022 and its operations for the year.

Abba Bilal Sajere
Treasurer Gujba Local Govt.

Sign/Date


10/5/23

Hon. Dala Alh. Ma'iah
Chairman Gujba Local Govt.

Sign/Date

10/5/2023


All Correspondence should be Address to the Office of 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/25/VOL.1

1st June, 2023

The Executive Chairman,
Damaturu Local Government,
Damaturu.

Date: _____

AUDITOR-GENERAL'S CERTIFICATION:

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

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

Basis of opinion (scope)

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

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

Opinion.

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

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

[Handwritten signature]
31/6/23



**YOBE STATE GOVERNMENT OF NIGERIA
GUJBA LOCAL GOVERNMENT COUNCIL, BUNI YADI**

Our Ref: GLG/BUN/ADM/LGAD/003/S/VOL.IV

Date: 20th July, 2023

The Auditor General Local Government,
Audit Office Complex,
Gujba Road,
Damaturu.

Find below Policies and base of the Financial Statement for the year ended 31/12/2022

(i) GENERAL PURPOSE FINANCIAL STATEMENT (GPFS)

The General-purpose Financial Statement (GPFS) Presents is to give an overview of the financial position and cash resources of the Local Government Council as at 31st December, 2022 as well as summary of purpose to which resources received during the was put into use.

(ii) STATEMENT OF ACCOUNTING POLICIES

The General-purpose financial Statements were prepared under international Public Sector Accounting Standard (IPSAS) using of cash treatment of items that is a subject of period review.

The standardized COA and GPRS 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 treatment of items which is not static but subject of period review.

15/5/23

All Correspondence should be Address to the Office of 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 driven from the Processes and Procedures relating to financial reporting by Gujba Local Government

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

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

This Accounting Policy addresses the following fundamental accounting issues:

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

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

S/N	Accounting Policies:
1	Accounting Terminologies / Definitions

S/N	Accounting Policies:
	<p>I. Accounting policies are the specific principles, bases, conventions, rules and practices adopted by Gujba Local Government council in preparing and presenting Financial Statements.</p> <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 Gujba 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) The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional</p>

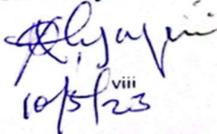
S/N	Accounting Policies:
	<p>information about the Cash Receipts, Payments and Balances controlled by Bade Local Government Council, and Accounting Policies and Notes to the Financial Statements. In Gujba Local Government, the GPFS Accounting Policy include the following:</p> <ol style="list-style-type: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

S/N	Accounting Policies:
	<ul style="list-style-type: none"> • Consistency Concept • Prudence • Completeness, etc.
5	<p>Accounting Period The accounting year (fiscal year) is from 1st January to 31st December 2022. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.</p>
6	<p>Reporting Currency 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 Gujba Local Government except Government Business Enterprises (GBEs).
8	<p>Comparative Information</p> <ul style="list-style-type: none"> • The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).
9	<p>Budget Figures</p> <ul style="list-style-type: none"> • These are figures from the approved annual budget and supplementary budget as approved in accordance with the 2022 Appropriation Law of Gujba Local Government.
10	<p>Receipts</p> <ul style="list-style-type: none"> • 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	<p>External Assistance</p> <ul style="list-style-type: none"> • Receipts from Loans are Funds received from external sources to be paid back at an agreed period of time. They are categorised either as Bilateral or Multilateral. • External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.
12	Other Borrowings / Grants & Aid Received

S/N	Accounting Policies:
	<ul style="list-style-type: none"> • These shall be categorized as either Short- or Long-term Loans. Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year (above 12 months). Loans shall be disclosed separately, and Grants shall also be separately disclosed under Statement of Cash Receipts and Payment for the year.
13	<p>Interest Received</p> <ul style="list-style-type: none"> • Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'.
14	<p>Government Business Activities</p> <p>Cash Receipts from Trading Activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed in the Statement of Cash Receipts and Payments under 'Trading Activities' item.</p> <p>Where gross revenue is received, corresponding payments shall be charged under a corresponding payment item head 'Government Business Activities' in the Statement of Receipts and Payments.</p>
15	<p>Payments</p> <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	<p>Loans Granted:</p> <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	<p>Loan Repayments</p> <p>Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the Statement of Receipts and Payments. Amount disclosed shall be actual amount received during the year.</p>
18	<p>Interest on Loans:</p> <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	<p>Foreign Currency Transactions:</p> <ul style="list-style-type: none"> • Foreign Currency Transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria –CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the

S/N	Accounting Policies:
	<p>year end, shall be translated at the exchange rates prevailing on that date.</p> <ul style="list-style-type: none"> At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange Gains/Losses shall be recognised in the Statement of Cash Receipts and Payments either as Receipts/ Payments respectively.
20	<p>Prepayments</p> <ul style="list-style-type: none"> Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.
21	<p>Investments:</p> <ul style="list-style-type: none"> Cash Payments made for investment purposes such as purchase of Government Stock, Treasury Bills and Certificates of Deposit, are Capital Costs and are disclosed as purchase of Financial Instruments or may be given an appropriate name as the case may be. They are separately disclosed in the GPFS (Statement of Receipts and Payments) under capital payments.
22	<p>Leases</p> <ul style="list-style-type: none"> Cash Payment for Finance Leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as capital payments and disclosed in the Statement of Cash Receipts and payments Operating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.
23	<p>Cash Balances 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>

Treasurer Gujba Local Council



10/5/23^{viii}

**GUJBA 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	1,728,284,640	1,596,531,830	1,355,100,555
2	VALUE ADDED TAX	811,342,454	691,442,178	678,139,061
3	OTHER FAAC ALLOCATION	170,299,252	154,062,562	113,908,651
4	INTERNAL REVENUE IGR	31,043,017	42,899,535	24,208,658
	SUB TOTAL	2,740,969,364	2,484,936,105	2,171,356,925
	CAPITAL RECIEPTS			
1	GRANTS	163,663,568	-	-
2	MISCELLANEOUS	-	-	-
	SUB TOTAL	163,663,568	-	-
	TOTAL RECEIPTS	2,904,632,931	2,484,936,105	2,171,356,925
	RECURRENT EXPENDITURE			
1	PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders)	445,787,221	643,776,986	492,841,355
2	OVERHEAD COSTS	60,000,000	120,000,000	42,500,000
3	SUBVENTIONS TO BOARD and PARASTATALS	676,857,793	-	837,524,263
4	PUBLIC DEBTS CHARGES	-	-	-
5	OTHER OPERATING ACTIVITIES	722,114,875	559,039,293	176,681,068
	TOTAL RECURRENT EXPENDITURE	1,904,759,889	1,322,816,279	1,549,546,686
	CAPITAL EXPENDITURE	718,538,573	1,881,357,086	763,388,287
	TOTAL EXPENDITURE	2,623,298,462	3,204,173,365	2,312,934,973
1	NET CASH BALANCE	281,334,469	(719,237,260)	(141,578,047)
2	OPENING BALANCE	664,279	307,237,260	8,704,300
	OPENING BALANCE (ii Project Joint Acc)	-		133,538,026
3	CLOSING BALANCE	281,998,748		664,279

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

ANNUAL BUDGET 2022		NOTES	ACTUAL YEAR	
			2022	2021
	Cash Flows from Operating Activities			
	Receipts:			
1,750,594,392	Statutory Allocations: FAAC	1	1,898,583,892	1,469,009,206
691,442,178	Value Added Tax Allocation	1	811,342,454	678,139,061
2,442,036,570	<i>Sub-total : Statutory Allocation</i>		2,709,926,346	2,147,148,267
3,870,000	Direct taxes	2	1,600,999	2,785,000
5,000,500	Licenses	2	3,102,500	2,950,000
6,376,500	Fees	2	3,950,000	2,790,000
760,000	Fines	2	3,276,200	1,500,000
1,393,038	Sales	2	2,217,568	218,658
23,500,200	Earnings	2	16,895,750	13,765,000
-	Rent on Government Buildings	2	-	200,000
-	Rent on Land and Others	2	-	-
-	Repayments - General	2	-	-
-	Investment Income	2	-	-
	Reimbursements		-	-
40,900,238	<i>Subtotal: Independent Revenue</i>		31,043,017	24,208,658
-	Other Revenue Sources of the State Government		-	-
2,482,936,808	Total Receipts		2,740,969,364	2,171,356,925
	Payments:			
643,776,986	Personnel Costs (including Salaries on CRF charges)	3	445,787,221	492,841,355
120,000,000	Overhead Charges	4	60,000,000	42,500,000
-	Subvention to Parastatals	5	676,857,793	837,524,262.69
559,039,293	Other Operating Activities	6	722,114,875	176,681,068
1,322,816,279	Total Payments		1,904,759,889	1,549,546,686
1,160,120,529	Net Cash Flow from Operating Activities		836,209,475	621,810,240
	Cash Flows from Investment Activities:			

(388,357,086)	Capital Expenditure: Administrative Sector	7	(179,447,726)	(167,468,687)
(549,000,000)	Capital Expenditure: Economic Sector	7	(200,725,000)	(228,056,161)
-	Capital Expenditure: Law and Justice	7		
(724,000,000)	Capital Expenditure: Regional Development	7	(148,625,547)	(216,834,467)
(220,000,000)	Capital Expenditure: Social Service Sector	7	(189,740,300)	(151,028,972)
(1,881,357,086)	Total Capital Expenditure		(718,538,573)	(763,388,287)
(1,881,357,086)	Net Cash Flow from Investment Activities		(718,538,573)	(763,388,287)
	Cash Flows from Financing Activities:			
-	Proceeds from Aid and Grants		163,663,568	-
-	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		163,663,568	-
	Movement in Other Cash Equivalent Accounts:			
	(Increase)/Decrease in Investments			
(721,236,557)	Net (Increase)/Decrease in Other Cash Equivalents		281,334,469	(141,578,047)
	Total Cash Flow from Other Cash Equivalent Accounts			
	Net cash for the year			
307,237,260	Cash and its Equivalent as at 1 January 2022		664,279	8,704,300
	Cash and its Equivalent as at 1 January 2022 (Project Joint Account)			133,538,026
	Cash and its Equivalent as at 31 December 2022		281,998,748	664,279
The Accompanying Notes form part of these Statements				
Cash and its Equivalent agree with Cash and Cash Equivalent in Statement 2				

STATEMENT NO. 2
GUJBA 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	186,873,754	664,279
- CDF Cash Balance	11	95,124,994	(0)
		-	0
- Cash Balances with Treasury	11	281,998,748	664,279
Cash held by Ministries Departments and Agencies		-	-
Total Assets.		281,998,748	664,279
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.		281,998,748	664,279
PUBLIC FUNDS AND LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Fund		186,873,754	664,279
Capital Development Fund		95,124,994	(0)
Total Public Funds.		281,998,748	664,279
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.		281,998,748	664,279
The Accompanying Notes form part of these Statements				

STATEMENT NO. 3
GUJBA 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
8,704,300	Opening Balance		664,279				%
	ADD: REVENUE						
1,469,009,206	Statutory Allocation: FAAC	1	1,898,583,892	1,750,594,392	1,750,594,392	-	108
678,139,061	Value Added Tax Alloc.	1	811,342,454	691,442,178	691,442,178	-	117
2,147,148,267	Sub-Total - Statutory Allocation		2,709,926,346	2,442,036,570	2,442,036,570	-	111
						-	
2,785,000	Direct Taxes	2	1,600,999	3,870,000	3,870,000	-	41
2,950,000	Licenses	2	3,102,500	5,000,500	5,000,500	-	62
2,790,000	Fees	2	3,950,000	6,376,500	6,376,500	-	62
1,500,000	Fines	2	3,276,200	760,000	760,000	-	
218,658	Sales	2	2,217,568	1,393,038	1,393,038	-	-
13,765,000	Earnings	2	16,895,750	23,500,200	23,500,200	-	72
200,000	Rent of Government Buildings	2	-	-	-	-	-
-	Rent on Lands and Others	2	-	-	-	-	-
-	Repayment General	2	-	-	-	-	-
-	Investment Income	2	-	-	-	-	-
-	Reimbursements	2	-	-	-	-	-
24,208,658	Sub-Total-Independent Revenue		31,043,017	40,900,238	40,900,238	-	76
-	Other Revenue Sources of the State Government		-			-	
2,171,356,925	TOTAL REVENUE		2,740,969,364	2,482,936,808	2,482,936,808	-	110
2,180,061,225	TOTAL FUNDS AVAILABLE		2,741,633,643	2,482,936,808	2,482,936,808	-	110
	LESS: EXPENDITURE					-	
492,841,355	Personnel Costs(including Salaries on CRF charges)	3	445,787,221	643,776,986	643,776,986.00		69
42,500,000	Overhead Charges	4	60,000,000	120,000,000	120,000,000.00		50
-	Consolidated Rev Fund Charges including Pension & Gratuity		-	-	-		
837,524,263	Subvention to Parastatals	5	676,857,793	-	-	0	
176,681,068	Other Operating Activities	6	722,114,875	559,039,293	559,039,293.00	0	
	OTHER RECURRENT PAYMENTS/EXPENDITURE				-		
-	Repayments: External & Internal Loans (including servicing)		-	-	-	0	
1,549,546,686	TOTAL EXPENDITURE		1,904,759,889	1,322,816,279	1,322,816,279	0	144
630,514,540	OPERATING BALANCE		836,873,754	1,160,120,529	1,160,120,529	-	72
	APPROPRIATIONS/TRANSFERS						

629,850,260	Transfer to Capital Dev. Fund		650,000,000	1,160,120,529	1,160,120,529	-	56
					-	-	
629,850,260	Total transfers		650,000,000	1,160,120,529	1,160,120,529	-	56
664,279	Closing Balance		186,873,754		-	-	
The Accompanying Notes form part of these Statements							

STATEMENT NO. 4
GUJBA 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	
133,538,026	Opening Balance (Joint Project Acc)		0	-	-	-	%
						-	
	ADD: CAPITAL RECEIPTS						
629,850,260	Transfer from Consolidated Revenue Fund	9	650,000,000	1,160,120,529	1,160,120,529	-	56
	Aids and Grants	10	163,663,568	-		-	
	External Loans	14	-	-		-	
	Internal Loans	15	-	-		-	
	Other Capital Receipts	16	-	-		-	
629,850,260	Total Receipts		813,663,568	1,160,120,529	1,160,120,529	-	70
763,388,287	Total Capital Funds Available		813,663,567	1,160,120,529	1,160,120,529	-	70
	LESS: CAPITAL EXPENDITURE						
167,468,687	Administrative Sector		179,447,726	388,357,086	388,357,086	-	46
228,056,161	Economic Sector	7	200,725,000	549,000,000	549,000,000	-	37
-	Law and Justice	7	-	-	-	-	
216,834,467	Regional Development	7	148,625,547	724,000,000	724,000,000	-	-
151,028,972	Social Service Sector	7	189,740,300	220,000,000	220,000,000	-	86
763,388,287	TOTAL CAPITAL EXPENDITURE		718,538,573	1,881,357,086	1,881,357,086	-	38
0	Closing Balance		95,124,994			-	
The Accompanying Notes form part of these Statements							

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

NOTE	Details	Ref. Note	Amount	Amount	Remarks
1	A: Share of Statutory Allocation from FAAC 2022				
			N	N	
	Net Share of Statutory Allocation from FAAC	A	1,728,284,640.04		
	Add :Deduction at source for Loan Repayment	B	-	1,728,284,640.04	
	Share of Statutory Allocation - Other Agencies	C		170,299,251.70	
	Share of Federal Accounts Allocation- Excess Crude Oil	D		-	
	Total(GROSS) FAAC Allocation			1,898,583,891.74	
	B: Value Added Tax 2022				
1	Share of Value Added Tax (VAT)	E		811,342,454.44	

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	1,355,100,554.79		
	Add :Deduction at source for Loan Repayment	B	-	1,355,100,554.79	
	Share of Statutory Allocation - Other Agencies	C		128,515,064.67	
	Share of Federal Accounts Allocation- Excess Crude Oil	D		-	
	Total(GROSS) FAAC Allocation			1,483,615,619.46	
	B. Value Added Tax 2021				
1	Share of Value Added Tax (VAT)	E		678,139,061.33	

2	Internally Generated Revenue (Independent Revenue)	Ref.Note	Actual 2022	Budget 2022	Variance 2022	Remarks
	Direct Taxes					
12010101	Community/Poll Taxes		265,000.00	500,000.00	235,000.00	
12010105	Development Tax/Levy		215,500.00	425,000.00	209,500.00	
12010107	Cattle Levy/Taxes		656,760.00	1,800,000.00	1,143,240.00	
12010108	Arrears of Cattle Levy/Taxes		230,250.00	365,200.00	134,950.00	
12010111	Tenement Rate		233,489.47	779,800.00	546,310.53	
	Sub-Total		1,600,999.47	3,870,000.00	2,269,000.53	
	Licence- General		Actual 2022	Budget 2022	Variance 2022	
12020109	Registration of Voluntary Organizations		75,500.00	200,000.00	124,500.00	
12020111	Bakery House Licenses		537,180.00	2,000,000.00	1,462,820.00	
12020113	Brick Making, etc. Licenses		120,200.00	200,000.00	79,800.00	

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

12020114	Cart/Truck Licenses		30,500.00	50,000.00	19,500.00	
12020115	Dane Gun Licensing		155,500.00	45,000.00	- 110,500.00	
12020116	Cattle Dealers Licenses		800,000.00	850,000.00	50,000.00	
12020117	Dried Fish/Meat Licenses		150,000.00	180,500.00	30,500.00	
12020120	Hawking Permits		80,000.00	110,000.00	30,000.00	
12020121	Hunting Permits		35,200.00	40,000.00	4,800.00	
12020124	Abattoir/Slaughter Licenses		200,000.00	250,000.00	50,000.00	
12020142	Petty Traders Licenses		151,480.00	100,000.00	- 51,480.00	
12020144	Felling and Trees Licenses		120,600.00	130,000.00	9,400.00	
12020148	Welding Machine Licenses		250,200.00	160,000.00	- 90,200.00	
12020150	Blacksmith Workshop Licenses		25,000.00	25,000.00	-	
12020152	Battery Charge Workshop Licenses		20,340.00	23,000.00	2,660.00	
12020155	Vulcanizers Licenses		10,000.00	15,000.00	5,000.00	
12020157	Phone Repairs Licenses		21,250.00		- 21,250.00	
12020158	Clock/Watch Repairs Licenses		9,250.00		- 9,250.00	
12020160	Registration of laundries and Dry Cleaners Licenses		15,200.00	30,000.00	14,800.00	
12020161	Building Materials Licenses		30,000.00	80,000.00	50,000.00	
12020162	Surface Tank Kerosene Licenses		20,400.00	40,000.00	19,600.00	
12020164	Hair Dressing/Barbing/Plating/ Painting Licenses		15,200.00		- 15,200.00	
12020167	Patent Medicine Licenses		160,000.00	332,000.00	172,000.00	
12020168	Kiosks Licenses		19,000.00	50,000.00	31,000.00	
12020171	Bathing House Licenses		20,000.00	50,000.00	30,000.00	
12020177	Butchers Licenses		30,500.00	40,000.00	9,500.00	
	Sub-Total		3,102,500.00	5,000,500.00	1,898,000.00	
	Fees - General		Actual 2022	Budget 2022	Variance 2022	Remarks
12020417	General Contractors Registration Fees		300,000.00	700,000.00	400,000.00	
12020427	Tenders Fees		800,000.00	1,500,000.00	700,000.00	
12020436	Billboard Advertisement Fees		150,000.00	465,200.00	315,200.00	
12020443	Births and Deaths Registration Fees		30,000.00	45,500.00	15,500.00	
12020445	Change of Ownership Fees		320,000.00	625,500.00	305,500.00	
12020446	Agricultural/Veterinary Services Fees		50,000.00	95,785.00	45,785.00	
12020449	Business/Trade Operating Fees		120,000.00	175,875.00	55,875.00	
12020451	Timber & Forests Fees		200,000.00	250,000.00	50,000.00	
12020455	Produce Buying Fees		150,000.00	305,400.00	155,400.00	
12020457	Rice/Mill/Cassava Grinding Fees		40,000.00	48,200.00	8,200.00	
12020458	Painting, Spraying and Sign Writing Workshop Fees		41,500.00	52,500.00	11,000.00	
12020459	Motor Mechanic/Car Wash Depot Fees		18,500.00	38,000.00	19,500.00	
12020460	Block Making Machines Fees		20,000.00	45,325.00	25,325.00	
12020463	Customary Right of Occupancy Fees		100,000.00	120,000.00	20,000.00	
12020467	Landing Fees		300,000.00	675,285.00	375,285.00	

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

12020468	Business Premises/Workshop Fees		200,000.00	250,325.00	50,325.00	
12020473	Local Government Certificate of Origin		500,000.00	600,000.00	100,000.00	
12020474	Farmers Registration		20,000.00	28,500.00	8,500.00	
12020476	Eating House License Fees		35,000.00	65,300.00	30,300.00	
12020485	Abattoir Fees		180,000.00	208,250.00	28,250.00	
12020488	Mobile Sales Promotion Fees		70,000.00		-70,000.00	
12020493	Dispensary and Maternity Fees		10,000.00		-10,000.00	
12020494	Laboratory Test Fees		15,000.00		-15,000.00	
12020495	Environmental Sanitation Fees		20,000.00		-20,000.00	
12020496	Sand Dredging Fees		250,000.00	81,555.00	-168,445.00	
12020498	Irrigation Scheme Fees/Charges		10,000.00		-10,000.00	
	Sub-Total		3,950,000.00	6,376,500.00	2,426,500.00	
	Fines - General		Actual 2022	Budget 2022	Variance 2022	Remarks
12020501	Fine/Penalties		1,625,500.00	325,200.00	-1,300,300.00	
12020504	Impounding of Animal Fines		1,120,000.00	314,800.00	-805,200.00	
12020505	Sanitation Defaulters Fines		530,700.00	120,000.00	-410,700.00	
	Sub-Total		3,276,200.00	760,000.00	-2,516,200.00	
	Sales - General		Actual 2022	Budget 2022	Variance 2022	
12020601	Sales of Journal and Publications		50,250.00	450,000.00	399,750.00	
12020603	Sale of ID Cards		-	93,038.00	93,038.00	
12020604	Sales of Unserviceable Stores/Scraps/Unserviceable items		800,000.00		- 800,000.00	
12020605	Sales of Vaccines		153,068.00		- 153,068.00	
12020608	Sales of Improved Seeds/Chemicals		310,000.00		- 310,000.00	
12020610	Proceeds from Sales of Goods by Public Auctions		554,250.00		- 554,250.00	
12020612	Proceeds from Sales of Drugs and medications		350,000.00	850,000.00	500,000.00	
	Sub-Total		2,217,568.00	1,393,038.00	- 824,530.00	
	Earnings - General		Actual 2022	Budget 2022	Variance 2022	Remarks
12020702	Earnings from Laboratory Services		1,600,000.00	1,750,200.00	150,200.00	
12020705	Earning from Use of Government Halls		1,500,000.00		- 1,500,000.00	
12020711	Earnings from Commercial/Industrial Activities		2,000,000.00	2,500,000.00	500,000.00	
12020712	Earnings from Markets		1,350,000.00	1,700,000.00	350,000.00	
12020713	Earnings from Motor Parks		1,016,200.00	2,500,200.00	1,484,000.00	
12020714	Earnings from Shops and Shopping Centers		1,567,700.00	9,650,000.00	8,082,300.00	
12020715	Earnings from Transport Services (Mass Transit)		4,000,000.00		- 4,000,000.00	
12020723	Earning from Cattle Markets		675,350.00		- 675,350.00	
12020724	Earnings from Goats and Sheep Markets		3,186,500.00	5,399,800.00	2,213,300.00	
	Sub-Total		16,895,750.00	23,500,200.00	6,604,450.00	

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

	Rent on Government Buildings - Generals		Actual 2022	Budget 2022	Variance 2022	Remarks
12020802	Rent on Government Offices				-	
12020803	Rent on Government Buildings				-	
	Sub-Total		-	-	-	
	Land & Others - General		Actual 2022	Budget 2022	Variance 2022	Remarks
12020901	Rent on Government Land				-	
12020903	Rents sand Premium on Allocations of Land				-	
	Sub-Total		-	-	-	
	Total Independent Revenue		31,043,017.47	40,900,238.00	9,857,220.53	

3	PERSONNEL COST					
	Description		Actual 2022	Budget 2022	Variance 2022	Remarks
21010101	Basic Salaries		289,761,693.64	418,455,040.90	128,693,347.26	
21020101-7	Allowances General		143,766,378.88	207,618,077.99	63,851,699.11	
21020201	2.75 YCHMB Contribution		12,259,148.59	17,703,867.11	5,444,718.52	
	Total		<u>445,787,221.11</u>	<u>643,776,986.00</u>	<u>197,989,764.89</u>	

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		<u>60,000,000.00</u>	<u>120,000,000.00</u>	<u>60,000,000.00</u>	

5	Subventions to Parastatals (According to Sectors-List)		Actual 2022	Budget 2022	Variance 2022	Remarks
	List of MDA: Administrative Sector					
	SUBEB		200,269,050.63		(200,269,050.63)	
	PHCMB		203,536,554.76		(203,536,554.76)	
	Local Govt. Pension Board		195,293,719.33		(195,293,719.33)	
	Yobe State University		24,000,000.00		(24,000,000.00)	
	Emirate Councils		40,000,000.00		(40,000,000.00)	
	1% Admin charge		10,229,056.48		(10,229,056.48)	
	Training Fund		3,529,411.68		(3,529,411.68)	
	Total Subventions to Parastatals		<u>676,857,792.88</u>	-	<u>(676,857,792.88)</u>	

6	Other Operation activities		Actual 2022	Budget 2022	Variance 2022	Remarks
	Other Operation activities		722,114,874.87	559,039,293.00	(163,075,581.87)	
	Total		<u>722,114,874.87</u>	<u>559,039,293.00</u>	<u>(163,075,581.87)</u>	

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

7	Details of Capital Expenditures (According to Sector)					
	Administrative Sector					
	Description		Actual 2022	Budget 2022	Variance 2022	Remarks
23010105	Purchase of Hilux		14,700,078.00	46,321,000.00	31,620,922.00	
23010128	Procurement of Gun and Cartridge		35,360,120.00	74,000,000.00	38,639,880.00	
23010101	Renovation of Office Building		61,552,428.04	102,352,000.00	40,799,571.96	
23010131	Renovation of District Head Palace		25,500,000.00	42,896,086.00	17,396,086.00	
23010112	Purchase of Office Furniture & Fittings		42,335,100.00	122,788,000.00	80,452,900.00	
	Total Administrative Sector		179,447,726.04	388,357,086.00	208,909,359.96	

	Economic Sector					
	Description		Actual 2022	Budget 2022	Variance 2022	Remarks
23020114	Road side clearance		15,200,000.00	52,133,170.00	36,933,170.00	
23010127	Supply of Agric items		10,446,000.00	42,500,000.00	32,054,000.00	
23020153	Construction of Drainage		39,759,865.05	98,866,730.00	59,106,864.95	
23010123	Supply of Vet. Drugs		35,550,000.00	100,000,000.00	64,450,000.00	
23010119	Installation of 60 KVA Gen. Set		59,930,000.00	145,700,000.00	85,770,000.00	
23010177	Drilling of Solar Borehole		39,839,134.95	109,800,100.00	69,960,965.05	
	Total Economic Sector		200,725,000.00	549,000,000.00	348,275,000.00	

	Regional Development Sector					
	Description		Actual 2022	Budget 2022	Variance 2022	Remarks
23020105	Purchase of Boreholes Material		7,500,000.00	70,757,785.00	63,257,785.00	
23020152	Improvement of Township Drainage at Buni Gari		42,354,100.00	89,770,110.00	47,416,010.00	
23020152	Improvement of Township Drainage at Wagir		43,120,000.00	74,250,000.00	31,130,000.00	
23020152	Installation of Boreholes		9,091,667.99	71,000,000.00	61,908,332.01	
23020152	Evacuation of Drainage		15,200,000.00	56,222,105.00	41,022,105.00	
23020152	Drilling of Borehole at Gujba		31,359,778.95	362,000,000.00	330,640,221.05	
	Total Regional Sector		148,625,546.94	724,000,000.00	575,374,453.06	

	Social Sector					
	Description		Actual 2022	Budget 2022	Variance 2022	Remarks
23050184	Supply of Sewing Machine		15,462,130.00	17,200,000.00	1,737,870.00	
23010123	Procurement of Drugs		25,241,300.00	32,110,000.00	6,868,700.00	
23050182	Procurement of Youth Empowerment materials		22,700,000.00	35,011,000.00	12,311,000.00	
23020106	Construction of MCH Wagir		68,959,750.00	75,429,000.00	6,469,250.00	
23010102	Purchase of Class furniture and instructional materials		57,377,120.00	60,250,000.00	2,872,880.00	

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

	Total Social Sector		<u>189,740,300.00</u>	<u>220,000,000.00</u>	30,259,700.00	
--	----------------------------	--	------------------------------	------------------------------	----------------------	--

8	Consolidated Revenue Fund Charges (Incl. Pension and Grat)	Ref.Note	Actual 2022	Budget 2022	Variance 2022	Remarks
22010101	Gratuities				-	
22010102	Pension				-	
22010103	Death Benefits				-	
	Total Consolidated Revenue Fund Charges		0.00	0.00	0.00	

9	CAPITAL DEVELOPMENT FUND					
	Transfer from Consolidated Revenue Fund:	Ref.Note	Actual 2022	Budget 2022	Variance 2022	Remarks
	Transfer to Consolidated Revenue Fund		650,000,000.00	1,160,120,529.00	510,120,529.00	
	TOTAL		650,000,000.00	1,160,120,529.00	510,120,529.00	

10	Aids and Grants		Actual 2022	Budget 2022	Variance 2022	Remarks
13020301	Domestic Grants - (Live Stock Grants from FGN)				-	
13020401	Foreign Grant - (SFTAS)		163,663,567.62		(163,663,567.62)	
	TOTAL		163,663,567.62	-	(163,663,567.62)	

11	CLOSING CASH BOOK BALANCE		2022	2021	REMARKS
		NOTE	N	N	
	First Bank Plc		1,566.43	4,002.82	
	First Bank Plc		1,316,730.02	658,572.92	
	Keystone Bank Plc		-	1,703.07	
	Heritage Bank		837,238.08	-	
	Joint project Account		279,843,213.82	-	
	Total Cashbook Balances		281,998,748.35	664,278.81	

REFERENCE NOTE

GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

CODE	MONTH	2022			2021		
		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	N
11010101	JANUARY	132,595,791.30		132,595,791.30	97274803.21		97,274,803.21
11010101	FEBRUARY	65,396,049.64		65,396,049.64	112,459,924.72		112,459,924.72
11010101	MARCH	88,037,300.43		88,037,300.43	82,039,611.58		82,039,611.58
11010101	APRIL	129,966,423.03		129,966,423.03	92,069,786.96		92,069,786.96
11010101	MAY	115,828,451.96		115,828,451.96	103,849,739.23		103,849,739.23
11010101	JUNE	98,665,237.79		98,665,237.79	86,835,955.09		86,835,955.09
11010101	JULY	155,984,559.54		155,984,559.54	143,352,066.16		143,352,066.16
11010101	AUGUST	202,467,389.83		202,467,389.83	152,611,772.49		152,611,772.49
11010101	SEPTEMBER	333,065,357.71		333,065,357.71	119,278,242.65		119,278,242.65
11010101	OCTOBER	124,091,171.82		124,091,171.82	145,727,520.87		145,727,520.87
11010101	NOVENBER	110,055,365.53		110,055,365.53	96,131,954.45		96,131,954.45
11010101	DECEMBER	172,131,541.46		172,131,541.46	123,469,177.38		123,469,177.38
	TOTAL	1,728,284,640.04	-	1,728,284,640.04	1,355,100,554.79	-	1,355,100,554.79

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	Electronic Money Transfer Levy	
JANUARY	1,311,113.35				4,017,207.14			5,328,320.49
FEBRUARY	1,300,454.84	28,065,803.56			2,842,869.24			32,209,127.64
MARCH		24,551,794.54			3,377,672.85			27,929,467.39
APRIL	9,710,465.97				3,938,868.86	1,392,734.87	-	15,042,069.70
MAY		5,613,160.71	2,449,011.07		3,718,111.00			11,780,282.78
JUNE					3,247,441.62			3,247,441.62
JULY					4,679,536.79			4,679,536.79
AUGUST					6,074,021.70			6,074,021.70
SEPTEMBER		5,613,160.71			3,633,700.92			9,246,861.63
OCTOBER					4,227,919.62	16,839,482.14		21,067,401.76
NOVEMBER	1,442,020.93	19,646,062.49		8,419,741.07	4,186,895.70			33,694,720.19
DECEMBER								-
TOTAL	13,764,055.09	83,489,982.01	2,449,011.07	8,419,741.07	43,944,245.45	18,232,217.01	-	170,299,251.70

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	976,827.24	-	-	1,734,641.19	4,017,207.14	-	6,728,675.57
FEBRUARY	-	-	-	-	2,842,869.24	-	2,842,869.24
MARCH	-	-	142,515.67	2,110,936.66	3,377,672.85	2,873,786.62	8,504,911.80
APRIL	762,851.89	8,419,741.07	-	-	3,938,868.86	-	13,121,461.82
MAY	576,817.09	162,669.24	-	-	3,718,111.00	-	4,457,597.33
JUNE	427,909.51	15,971,641.74	-	-	3,247,441.62	-	19,646,992.87
JULY	948,922.94	-	-	-	4,529,589.98	-	5,478,512.92
AUGUST	606,724.79	-	-	-	4,797,115.22	-	5,403,840.01
SEPTEMBER	710,793.92	112,993.63	-	-	710,793.92	-	1,534,581.47
OCTOBER	766,100.40	-	-	-	4,434,365.38	-	5,200,465.78
NOVEMBER	796,404.73	45,726,152.95	-	-	4,172,560.73	-	50,695,118.41
DECEMBER	1,036,528.10	122,903.29	-	-	3,740,606.06	-	4,900,037.45
TOTAL	7,609,880.61	70,516,101.92	142,515.67	3,845,577.85	43,527,202.00	2,873,786.62	128,515,064.67

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	64,547,554.96	54,303,131.14
11010201	FEBRUARY	62,290,251.53	56,915,175.31
11010201	MARCH	56,258,097.57	51,525,751.62
11010201	APRIL	67,884,287.43	65,726,632.21
11010201	MAY	88,545,401.98	55,905,417.86
11010201	JUNE	67,120,262.13	63,237,760.31
11010201	JULY	65,000,020.62	53,795,502.90
11010201	AUGUST	60,116,295.37	47,397,063.40
11010201	SEPTEMBER	71,697,816.24	56,163,354.64
11010201	OCTOBER	66,407,433.65	53,275,926.12
11010201	NOVEMBER	70,461,242.92	53,827,460.77
11010201	DECEMBER	71,013,790.04	66,065,885.05
	TOTAL	811,342,454.44	678,139,061.33