

BURSARI LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31, DECEMBER 2023



SECRET

YOBE STATE GOVERNMENT OF NIGERIA BURSARI LOCAL GOVERNMENT COUNCIL

Local Government Secretariat Complex, Dapchi, P.M.B. 1016 Damaturu

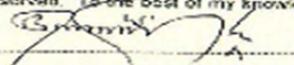
The Auditor General,
Local Government Audit,
Department.

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

Statement No 1: Responsibility for the Financial Statement

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

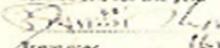
These provisions provide that Treasurer of the Local Government is responsible for establishing and maintaining an adequate system of internal controls designed to provide reasonable assurance that transactions recorded are within statutory authority and proper records for the use of all the Public Financial Resources by the Local Government Council are observed. To the best of my knowledge, adequate system of Internal Control has been operated throughout the reporting period.

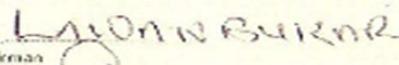

Treasurer Bursari Local Government

Statement No 2: Integrity Assurance

We the undersigned the Treasurer of the Local Government Council as custodians 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 Bursari Local Government as at 31st December, 2023 and its operations for the year


Treasurer
Bursari Local Government
Sign/Date: _____


Hon. Chairman
Bursari Local Government
Sign/Date: _____

All correspondence should be address to the Office of the Executive Chairman



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

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

LGAD/ADM/LGFS/73/Vol. I

31st July, 2024

Date _____

The Executive Chairman,
Bursari Local Government,
Yobe State.

AUDITOR GENERAL'S CERTIFICATION

In accordance with the provision of Edit No 8 of Yobe State 1993 (The Financial Memoranda for Local Government). The Local Government Treasurer is the Chief Accounting Officer and Head of the Finance Department of the Local Government (Sect 1.13). In addition to his duties of being accountable to all receipt and payments, he prepares and published monthly and Annual Financial Statement of Local Government to facilitate Audit functions.

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

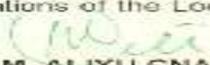
Basic of Opinion.

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

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

Opinion.

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


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

List of Abbreviations/Acronyms

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

INTRODUCTION

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

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

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

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

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

This Accounting Policy addresses the following fundamental accounting issues:

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

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

S/N	Accounting Policies:
1	<p>Accounting Terminologies / Definitions</p> <ol style="list-style-type: none"> I. Accounting policies are the specific principles, bases, conventions, rules and practices adopted by Bursari 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 Bursari 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: <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. 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:
	<p>The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by Bade Local Government Council, and Accounting Policies and Notes to the Financial Statements. In Bursari 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</p> <p>The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Fiscal Responsibility Law (FRL) and the Financial Reporting Council of Nigeria. In addition, GPFS are in compliance with the provisions of other financial regulations of the Local Government.</p>
4	<p>Fundamental Accounting Concepts</p> <p>The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Bursari Local Government:</p> <ul style="list-style-type: none"> • Cash Basis of Accounting. • Understandability. • Materiality, • Relevance.

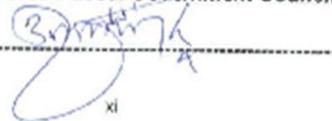
S/N	Accounting Policies:
	<ul style="list-style-type: none"> • Going Concern Concept. • Consistency Concept • Prudence • Completeness, etc.
5	<p>Accounting Period The accounting year (fiscal year) is from 1st January to 31st December 2023. Each accounting year is divided into 12 calendar months (periods)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

S/N	Accounting Policies:
12	<p>Other Borrowings / Grants & Aid Received</p> <ul style="list-style-type: none"> • These shall be categorized as either Short- or Long-term Loans. Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year (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

S/N	Accounting Policies:
	<p>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.</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 recognized 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 Bursari Local Government Council

Sign/Date



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

S/No	DESCRIPTIONS	ACTUAL 2023	FINAL BUDGET 2023	ACTUAL 2022
	RECURRENT REVENUE	N	N	N
1	STATUTORY ALLOCATION	1,262,963,732	1,587,748,640	1,722,708,791
2	VALUE ADDED TAX	1,027,915,332	827,428,834	773,364,452
3	OTHER FAAC ALLOCATION	1,151,656,940	220,330,602	169,710,620
4	INTERNAL REVENUE IGR	21,067,758	150,000,000	18,319,790
	SUB TOTAL	3,463,603,762	2,785,508,076	2,684,103,653
	CAPITAL RECIEPTS			
1	GRANTS	-	-	163,135,957
2	MISCELLANEOUS	-	-	-
	SUB TOTAL	-	-	163,135,956.61
	TOTAL RECEIPTS	3,463,603,762	2,785,508,076	2,847,239,610
	RECURRENT EXPENDITURE			
1	PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders)	470,848,702	867,141,637	456,948,108
2	OVERHEAD COSTS	85,000,000	120,000,000	60,000,000
3	SUBVENTIONS TO BOARD and PARASTATALS	662,523,145	-	550,253,778
4	OTHER OPERATING ACTIVITIES	928,489,796	588,509,678	700,577,429
	TOTAL RECURRENT EXPENDITURE	2,146,861,643	1,575,651,315	1,767,779,315
	CAPITAL EXPENDITURE	1,481,621,887	623,872,712	867,272,712
	TOTAL EXPENDITURE	3,628,483,530	2,199,524,027	2,635,052,028
1	NET CASH BALANCE	(164,879,768)	585,984,049	212,187,582
2	OPENING BALANCE	373,692,980	-	161,505,398
3	CLOSING BALANCE	208,813,212		373,692,980

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

ANNUAL BUDGET 2023		NOTES	ACTUAL YEAR	
			2023	2022
	Cash Flows from Operating Activities			
	Receipts:			
1,808,079,242	Statutory Allocations: FAAC	1	2,414,620,672	1,892,419,411
827,428,834	Value Added Tax Allocation	1	1,027,915,332	773,364,452
2,635,508,076	<i>Sub-total : Statutory Allocation</i>		3,442,536,004	2,665,783,863
40,350,000	Direct taxes	2	5,500,000	4,250,000
43,500,000	Licenses	2	1,917,759	1,750,000
10,000,000	Fees	2	1,144,000	1,315,000
14,300,000	Fines	2	1,250,000	1,104,790
-	Sales	2	-	-
41,850,000	Earnings	2	11,256,000	9,900,000
-	Rent on Government Buildings	2	-	-
-	Rent on Land and Others	2	-	-
-	Repayments - General	2	-	-
-	Investment Income	2	-	-
	Reimbursements		-	-
150,000,000	<i>Subtotal: Independent Revenue</i>		21,067,758	18,319,790
-	Other Revenue Sources of the State Government		-	-
2,785,508,076	Total Receipts		3,463,603,762	2,684,103,653
	Payments:			
867,141,637	Personnel Costs (including Salaries on CRF charges)	3	470,848,702	456,948,108
120,000,000	Overhead Charges	4	85,000,000	60,000,000
-	Subvention to Parastatals	5	662,523,145	550,253,778.00
588,509,678	Other Operating Activities	6	928,489,796	700,577,429
1,575,651,315	Total Payments		2,146,861,643	1,767,779,315
1,209,856,761	Net Cash Flow from Operating Activities		1,316,742,119	916,324,338

	Cash Flows from Investment Activities:			
(57,031,787)	Capital Expenditure: Administrative Sector	7	(600,726,376)	(57,031,787)
(85,350,000)	Capital Expenditure: Economic Sector	7	(130,000,000)	(85,350,000)
-	Capital Expenditure: Law and Justice	7		
(290,944,000)	Capital Expenditure: Regional Development	7	(550,155,510)	(534,344,000)
(190,546,925)	Capital Expenditure: Social Service Sector	7	(200,740,001)	(190,546,925)
(623,872,712)	Total Capital Expenditure		(1,481,621,887)	(867,272,712)
(623,872,712)	Net Cash Flow from Investment Activities		(1,481,621,887)	(867,272,712)
	Cash Flows from Financing Activities:			
-	Proceeds from Aid and Grants		-	163,135,957
-	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		-	163,135,957
	Movement in Other Cash Equivalent Accounts:			
	(Increase)/Decrease in Investments			
585,984,049	Net (Increase)/Decrease in Other Cash Equivalents		(164,879,768)	212,187,582
	Total Cash Flow from Other Cash Equivalent Accounts			
	Net cash for the year			
	Cash and its Equivalent as at 1 January 2023		373,692,980	161,505,398
	Cash and its Equivalent as at 31 December 2023		208,813,212	373,692,980
The Accompanying Notes form part of these Statements				
Cash and its Equivalent agree with Cash and Cash Equivalent in Statement 2				

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

	ASSETS	NOTES	2023	2022
	LIQUID ASSETS:			
	Cash held by Accountant General			
	- CRF Cash Balance	11	84,192,808	267,450,689
	- CDF Cash Balance	11	124,620,403	106,242,290
			(0)	-
	- Cash Balances with Treasury	11	208,813,212	373,692,980
	Cash held by Ministries Departments and Agencies		-	-
	Total Assets.		208,813,212	373,692,980
	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.		208,813,212	373,692,980
	PUBLIC FUNDS AND LIABILITIES			
	PUBLIC FUNDS			
	Consolidated Revenue Fund		107,102,994	267,450,689
	Capital Development Fund		101,710,218	106,242,290
	Total Public Funds.		208,813,212	373,692,980
	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.		208,813,212	373,692,980
The Accompanying Notes form part of these Statements				

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

ACTUAL 2022		NOTES	ACTUAL 2023	FINAL BUDGET 2023	ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET
1,126,352	Opening Balance		267,450,689				%
	ADD: REVENUE						
1,892,419,411	Statutory Allocation: FAAC	1	2,414,620,672	1,808,079,242	1,808,079,242	-	134
773,364,452	Value Added Tax Alloc.	1	1,027,915,332	827,428,834	827,428,834	-	124
2,665,783,863	Sub-Total - Statutory Allocation		3,442,536,004	2,635,508,076	2,635,508,076	-	131
						-	
4,250,000	Direct Taxes	2	5,500,000	40,350,000	40,350,000	-	14
1,750,000	Licenses	2	1,917,759	43,500,000	43,500,000	-	4
1,315,000	Fees	2	1,144,000	10,000,000	10,000,000	-	11
1,104,790	Fines	2	1,250,000	14,300,000	14,300,000	-	
-	Sales	2	-	-	-	-	-
9,900,000	Earnings	2	11,256,000	41,850,000	41,850,000	-	27
-	Rent of Government Buildings	2	-	-	-	-	-
-	Rent on Lands and Others	2	-	-	-	-	-
-	Repayment General	2	-	-	-	-	-
-	Investment Income	2	-	-	-	-	-
-	Reimbursements	2	-	-	-	-	-
18,319,790	Sub-Total-Independent Revenue		21,067,758	150,000,000	150,000,000	-	14
-	Other Revenue Sources of the State Government		-			-	
2,684,103,653	TOTAL REVENUE		3,463,603,762	2,785,508,076	2,785,508,076	-	124
2,685,230,005	TOTAL FUNDS AVAILABLE		3,731,054,451	2,785,508,076	2,785,508,076	-	134
	LESS: EXPENDITURE					-	
456,948,108	Personnel Costs(including Salaries on CRF charges)	3	470,848,702	867,141,637	867,141,637.00		54
60,000,000	Overhead Charges	4	85,000,000	120,000,000	120,000,000.00		71
-	Consolidated Rev Fund Charges including Pension & Gratuity		-	-	-		
550,253,778	Subvention to Parastatals	5	662,523,145	-	-	0	
700,577,429	Other Operating Activities	6	928,489,796	588,509,678	588,509,678.00	0	
	OTHER RECURRENT PAYMENTS/EXPENDITURE				-		
-	Repayments: External & Internal Loans (including servicing)		-	-	-	0	
1,767,779,315	TOTAL EXPENDITURE		2,146,861,643	1,575,651,315	1,575,651,315	0	136
917,450,689	OPERATING BALANCE		1,584,192,808	1,209,856,761	1,209,856,761	-	131
	APPROPRIATIONS/TRANSFERS						

650,000,000	Transfer to Capital Dev. Fund		1,500,000,000	1,209,856,761	1,209,856,761	-	124
					-	-	
650,000,000	Total transfers		1,500,000,000	1,209,856,761	1,209,856,761	-	124
267,450,689	Closing Balance		84,192,808		-	-	

The Accompanying Notes form part of these Statements

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

ACTUAL 2022		NOTES	ACTUAL 2023	FINAL BUDGET 2023	ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	
160,379,046	Opening Balance		106,242,290	-	-	-	%
						-	
	ADD: CAPITAL RECEIPTS						
650,000,000	Transfer From Consolidated Revenue Fund	9	1,500,000,000	1,209,856,761	1,209,856,761	-	124
163,135,957	Aids and Grants	10	-	-	-	-	
-	External Loans	14	-	-	-	-	
-	Internal Loans	15	-	-	-	-	
-	Other Capital Receipts	16	-	-	-	-	
813,135,957	Total Receipts		1,500,000,000	1,209,856,761	1,209,856,761	-	124
973,515,003	Total Capital Funds Available		1,606,242,290	1,209,856,761	1,209,856,761	-	133
	LESS: CAPITAL EXPENDITURE						
57,031,787	Administrative Sector		600,726,376	57,031,787	57,031,787	-	####
85,350,000	Economic Sector	7	130,000,000	85,350,000	85,350,000	-	152
-	Law and Justice	7	-	-	-	-	
534,344,000	Regional Development	7	550,155,510	190,546,925	190,546,925	-	-
190,546,925	Social Service Sector	7	200,740,001	190,546,925	190,546,925	-	105
867,272,712	TOTAL CAPITAL EXPENDITURE		1,481,621,887	523,475,637	523,475,637	-	283
106,242,290	Closing Balance		124,620,403			-	
The Accompanying Notes form part of these Statements							

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

NOTE	Details	Ref. Note	Amount	Amount	Remarks
1	A: Share of Statutory Allocation from FAAC 2023				
			N	N	
	Net Share of Statutory Allocation from FAAC	A	1,262,963,731.84		
	Add :Deduction at source for Loan Repayment	B	-	1,262,963,731.84	
	Share of Statutory Allocation - Other Agencies	C		1,123,974,834.17	
	Share of Federal Accounts Allocation- Excess Crude Oil	D		27,682,105.54	
	Total(GROSS) FAAC Allocation			2,414,620,671.55	
	B: Value Added Tax 2023				
1	Share of Value Added Tax (VAT)	E		1,027,915,332.31	

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	1,722,708,791.19		
	Add :Deduction at source for Loan Repayment	B	-	1,722,708,791.19	
	Share of Statutory Allocation - Other Agencies	C		169,710,619.72	
	Share of Federal Accounts Allocation- Excess Crude Oil	D		-	
	Total(GROSS) FAAC Allocation			1,892,419,410.91	
	B. Value Added Tax 2022				
1	Share of Value Added Tax (VAT)	E		773,364,452.19	

2	Internally Generated Revenue (Independent Revenue)	Ref.Note	Actual 2023	Budget 2023	Variance 2023	Remarks
	Direct Taxes					
12010107	Cattle Levy/Taxes		3,280,000.00	25,350,000.00	22,070,000.00	
12010111	Tenement Rate		2,220,000.00	15,000,000.00	12,780,000.00	
	Sub-Total		5,500,000.00	40,350,000.00	34,850,000.00	
	Licence- General		Actual 2023	Budget 2023	Variance 2023	
12020109	Registration of Voluntary Organizations		797,758.50	27,000,000.00	26,202,241.50	
12020111	Bakery House Licenses		520,000.00	1,500,000.00	980,000.00	
12020116	Cattle Dealers Licenses		600,000.00	15,000,000.00	14,400,000.00	
	Sub-Total		1,917,758.50	43,500,000.00	41,582,241.50	

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

Fees - General		Actual 2023	Budget 2023	Variance 2023	Remarks
12020417	General Contractors Registration Fees	743,999.50	4,500,000.00	3,756,000.50	
12020463	Customary Right of Occupancy Fees	120,000.00	1,700,000.00	1,580,000.00	
12020473	Local Government Certificate of Origin	280,000.00	3,800,000.00	3,520,000.00	
	Sub-Total	1,143,999.50	10,000,000.00	8,856,000.50	
Fines - General		Actual 2023	Budget 2023	Variance 2023	Remarks
12020506	Other Fines not elsewhere defined	1,250,000.00	14,300,000.00	13,050,000.00	
	Sub-Total	1,250,000.00	14,300,000.00	13,050,000.00	
Sales - General		Actual 2023	Budget 2023	Variance 2023	
12020601	Sales of Journal and Publications			-	
12020602	Proceeds from Sales of Consumer Goods/Haulage			-	
	Sub-Total	-	-	-	
Earnings - General		Actual 2023	Budget 2023	Variance 2023	Remarks
12020712	Earnings from Markets	2,650,000.00	9,850,000.00	7,200,000.00	
12020713	Earnings from Motor Parks	2,000,000.00	6,000,000.00	4,000,000.00	
12020714	Earnings from Shops and Shopping Centers	2,456,000.00		- 2,456,000.00	
12020716	Earning from Tipper and Tractors	4,150,000.00	26,000,000.00	21,850,000.00	
	Sub-Total	11,256,000.00	41,850,000.00	30,594,000.00	
Rent on Government Buildings - Generals		Actual 2023	Budget 2023	Variance 2023	Remarks
12020801	Rent on Government Quarters			-	
12020802	Rent on Government Offices			-	
	Sub-Total	-	-	-	
Land & Others - General		Actual 2023	Budget 2023	Variance 2023	Remarks
12020901	Rent on Government Land	-	-	-	
12020903	Rents sand Premium on Allocations of Land	-	-	-	
	Sub-Total	-	-	-	
	Total Independent Revenue	21,067,758.00	150,000,000.00	128,932,242.00	

3	PERSONNEL COST	Actual 2023	Budget 2023	Variance 2023	Remarks
	Description				
21010101	Basic Salaries	306,051,656.45	563,642,064.05	257,590,407.60	
21020101-7	Allowances General	151,848,706.47	279,653,177.93	127,804,471.46	
21020201	2.75 YCHMB Contribution	12,948,339.31	23,846,395.02	10,898,055.71	
	Total	470,848,702.23	867,141,637.00	396,292,934.77	

4	OVERHEAD COST	Actual 2023	Budget 2023	Variance 2023	Remarks
	Description				
	Overhead cost	85,000,000.00	120,000,000.00	35,000,000.00	

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

	Total		85,000,000.00	120,000,000.00	35,000,000.00	
5	Subventions to Parastatals (According to Sectors-List)		Actual 2023	Budget 2023	Variance 2023	Remarks
	SUBEB		226,369,888.11		(226,369,888.11)	
	PHCMB		159,517,328.47		(159,517,328.47)	
	Local Govt. Pension Board		173,799,685.68		(173,799,685.68)	
	Yobe State University		24,000,000.00		(24,000,000.00)	
	Emirate Councils		60,000,000.00		(60,000,000.00)	
	1% Admin charge		15,306,830.57		(15,306,830.57)	
	Training Fund		3,529,411.68		(3,529,411.68)	
	Total Subventions to Parastatals		662,523,144.51	-	(662,523,144.51)	
6	Other Operation activities		Actual 2023	Budget 2023	Variance 2023	Remarks
	Other Operation activities		928,489,796.29	588,509,678.00	(339,980,118.29)	
	Total		928,489,796.29	588,509,678.00	(339,980,118.29)	
7	Details of Capital Expenditures (According to Sector)					
	Administrative Sector		Actual 2023	Budget 2023	Variance 2023	Remarks
23030131	Renovation, Interlockig and Furniture of Govt. Lodge		123,065,669.30	800,350.00	(122,265,319.30)	
13010119	2 Nos. of KVA Generator		6,971,886.56	4,000,000.00	(2,971,886.56)	
23010105	Purchase of two Toyota Hilux		90,270,000.00	11,150,000.00	(79,120,000.00)	
23030140	Purchase of Funitures GLEA		80,750,000.00	7,581,437.00	(73,168,563.00)	
23030131	Renovation of Local Govt. Secretariat		180,530,000.00	20,500,000.00	(160,030,000.00)	
23010112	Purchase of Funrnitures to Local Govt.		119,138,820.45	13,000,000.00	(106,138,820.45)	
	Total Administrative Sector		600,726,376.31	57,031,787.00	- 543,694,589.31	

	Economic Sector					
	Description		Actual 2023	Budget 2023	Variance 2023	Remarks
23020164	Fencing of Motor Park at Garin Alkali		34,550,000.00	19,970,000.00	(14,580,000.00)	
23020139	Construction of Standard Culvert linking Garin-Dole and Ilela		75,450,000.00	21,730,000.00	(53,720,000.00)	
23050182	Purchase of Youth Empowerment Materials		20,000,000.00	43,650,000.00	23,650,000.00	
	Total Economic Sector		130,000,000.00	85,350,000.00	- 44,650,000.00	
	Regional Development Sector					
	Description		Actual 2023	Budget 2023	Variance 2023	Remarks
23020156	Construction and Fencing of Grave yard at Dapchi and Drilling of two handpump		150,000,000.00	40,000,000.00	(110,000,000.00)	
	Construction of trench and embaciment of eighteen (18)		120,000,000.00	75,150,000.00	(44,850,000.00)	
	Construction of 2 Nos. of 500 ogallons water overhead tank & reticulation if KVA PVC pipeline		109,975,000.00	80,694,000.00	(29,281,000.00)	
23030141	Replacement of 6" diameter borehole and conversion of motorized to solar borehole		170,180,510.15	95,100,000.00	(75,080,510.15)	
	Total Regional Sector		550,155,510.15	290,944,000.00	- 259,211,510.15	

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

Social Sector						
	Description		Actual 2023	Budget 2023	Variance 2023	Remarks
23020107	Fencing of Primary School		30,000,000.00	31,000,000.00	1,000,000.00	
23020106	Construction of Dispensary		20,150,000.00	28,616,925.00	8,466,925.00	
23020147	Procurement of Drugs and Vaccines for Distribution to Health Facilities.		39,440,000.62	33,780,000.00	(5,660,000.62)	
23020146	Construction of Health Clinic at Garin Alkali		76,000,000.00	70,250,000.00	(5,750,000.00)	
23010158	Purchase of Primary School Furnitures		35,150,000.00	26,900,000.00	(8,250,000.00)	
	Total Social Sector		<u>200,740,000.62</u>	<u>190,546,925.00</u>	<u>(10,193,075.62)</u>	

8	Consolidated Revenue Fund Charges (Incl. Pension and	Ref.Note	Actual 2023	Budget 2023	Variance 2023	Remarks
22010101	Gratuities				-	
22010102	Pension				-	
22010103	Death Benefits				-	
	Total Consolidated Revenue Fund Charges		0.00	0.00	0.00	

9	CAPITAL DEVELOPMENT FUND					
	Transfer from Consolidated Revenue Fund:	Ref.Note	Actual 2023	Budget 2023	Variance 2023	Remarks
	Transfer from Consolidated Revenue Fund				-	
	TOTAL		-	-	-	

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

11	CLOSING CASH BOOK BALANCE		2023	2022	REMARKS
		NOTE	N	N	
	Keystone Bank (1007032652)		106,279,674.35	47,356,089.62	
	First Bank (2008871602)		818,819.97	1,285,810.47	
	Zenith Bank Plc (1011983243)		4,499.58	49,668,465.67	
	Joint Project Account		101,710,217.85	275,382,614.15	
	Total Cashbook Balances		208,813,211.75	373,692,979.91	

REFERENCE NOTE
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

		2023			2022			
CODE	MONTH	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	172,644,558.77		172,644,558.77	132,168,335.14		132,168,335.14	
11010101	FEBRUARY	99,700,478.39		99,700,478.39	65,185,228.89		65,185,228.89	
11010101	MARCH	94,888,657.91		94,888,657.91	87,753,489.87		87,753,489.87	
11010101	APRIL	129,342,727.30		129,342,727.30	129,543,158.27		129,543,158.27	
11010101	MAY	91,877,995.94		91,877,995.94	115,455,049.57		115,455,049.57	
11010101	JUNE	138,966,306.47		138,966,306.47	98,347,165.37		98,347,165.37	
11010101	JULY	77,909,115.89		77,909,115.89	155,481,703.76		155,481,703.76	
11010101	AUGUST	101,158,173.57		101,158,173.57	201,814,684.86		201,814,684.86	
11010101	SEPTEMBER	83,875,361.70		83,875,361.70	331,991,637.07		331,991,637.07	
11010101	OCTOBER	101,348,437.58		101,348,437.58	123,691,132.46		123,691,132.46	
11010101	NOVENBER	78,368,122.16		78,368,122.16	109,700,574.15		109,700,574.15	
11010101	DECEMBER	92,883,796.16		92,883,796.16	171,576,631.78		171,576,631.78	
	TOTAL	<u>1,262,963,731.84</u>	-	<u>1,262,963,731.84</u>	<u>1,722,708,791.19</u>	-	<u>1,722,708,791.19</u>	

NOTE: C
Share of Statutory Allocation - Other Agencies

MONTH	2023								
	Exchange Gain Diff	NON OIL REVENUE	SURE-P	Share of Non-Solid Mineral	ECOLOGICAL FUND	FOREX Equalization	Additional FAAC Allocation	Electronic Money Transfer Levy	TOTAL
JANUARY	7,917,978.18				5,363,528.16		-	8,034,507.64	21,316,013.98
FEBRUARY		27,975,326.33			3,956,212.87		-	9,081,975.62	41,013,514.82
MARCH					4,332,250.30		29,206,240.69		33,538,490.99
APRIL					7,603,128.77		173,483,048.13	4,893,212.95	185,979,389.85
MAY		6,714,078.30		4,059,908.64	4,505,057.85	17,036,973.73	30,974,294.62	4,893,212.95	68,183,526.09
JUNE					4,173,875.04		162,861.58	5,300,623.59	9,637,360.21
JULY	82,924,961.98				5,894,219.98		35,639,921.68	4,226,738.18	128,685,841.82
AUGUST	75,024,759.48		192,742,714.12		5,563,408.72		9,264,024.40	4,745,178.68	287,340,085.40
SEPTEMBER	60,775,072.65				6,067,251.68		-	4,703,584.47	71,545,908.80
OCTOBER	45,482,272.12	49,542,098.87			4,404,921.29		-	3,653,742.95	103,083,035.23
NOVEMBER	49,558,390.61	16,785,195.80			4,341,351.26		-	5,190,084.82	75,875,022.49
DECEMBER	93,366,565.58						-	4,410,078.91	97,776,644.49
TOTAL	415,050,000.60	101,016,699.30	192,742,714.12	4,059,908.64	56,205,205.92	17,036,973.73	278,730,391.10	59,132,940.76	1,123,974,834.17

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	Interventions		
JANUARY	1,306,886.65				4,004,256.65			5,311,143.30
FEBRUARY	1,296,262.49	27,975,326.33			2,833,704.53			32,105,293.35
MARCH		24,472,645.60			3,366,784.07			27,839,429.67
APRIL	9,678,841.66				3,926,170.91	1,388,245.04		14,993,257.61
MAY		5,595,065.27	2,401,807.06		3,706,124.73			11,702,997.06
JUNE					3,236,972.66			3,236,972.66
JULY					4,664,451.11			4,664,451.11
AUGUST					6,054,440.55			6,054,440.55
SEPTEMBER		5,595,065.27			3,621,986.77			9,217,052.04
OCTOBER					4,214,289.85	16,785,195.80		20,999,485.65
NOVEMBER	1,437,372.21	19,582,728.43		8,392,597.90	4,173,398.18			33,586,096.72
DECEMBER								-
TOTAL	13,719,363.01	83,220,830.90	2,401,807.06	8,392,597.90	43,802,580.01	18,173,440.84		169,710,619.72

NOTE: D
Excess Crude Oil Revenue

		2023	2022
CODE	MONTH	AMOUNT	AMOUNT
11010201	JANUARY		
11010201	FEBRUARY		
11010201	MARCH		
11010201	APRIL		
11010201	MAY	27,682,105.54	
11010201	JUNE		
11010201	JULY		
11010201	AUGUST		
11010201	SEPTEMBER		
11010201	OCTOBER		
11010201	NOVEMBER		
11010201	DECEMBER	-	-
	TOTAL	27,682,105.54	-

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

			2023	2022
CODE	MONTH		AMOUNT	AMOUNT
11010201	JANUARY		73,169,345.16	61,600,366.18
11010201	FEBRUARY		72,787,421.83	59,489,995.20
11010201	MARCH		69,564,756.68	53,653,324.72
11010201	APRIL		66,829,552.97	64,669,860.54
11010201	MAY		64,483,537.83	84,317,932.70
11010201	JUNE		90,148,317.05	63,998,463.94
11010201	JULY		86,421,113.87	61,951,902.64
11010201	AUGUST		88,009,373.32	57,330,178.51
11010201	SEPTEMBER		104,911,219.14	68,374,948.56
11010201	OCTOBER		101,892,007.02	63,236,908.93
11010201	NOVEMBER		102,290,818.71	67,107,162.69
11010201	DECEMBER		107,407,868.73	67,633,407.58
	TOTAL		1,027,915,332.31	773,364,452.19

CAPITAL PROJECT ACCOUNT

DAMATURU NAYINAWA POTI (A77) BRANCH



JAN 2023

KEYSTONE BANK LIMITED

www.keystonebanking.com

Account Statement

Summary Statement for 01-Jan-23 To 14-Feb-23
 Currency Naira
 Account Name
 BURSARI LOCAL GOVT CAPITAL ACCOUNT
 BURSARI LG SECT
 BURSARI
 Nigeria
 RIB 120002050206014154747 - Keystone Bank

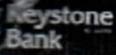
Summary Details

Account No.	-	1007032652
Fast Due Amount	-	0.00
Opening Balance	-	47,358,089.63
Total Debits	-	399,302,212.43
Total Credits	-	423,726,032.98
Closing Balance	-	71,191,910.16
Cleared Balance	-	71,191,910.16
Uncleared Balance	-	0.00

PRIVATE & CONFIDENTIAL

CURRENT ACC LOCAL

Date	V. Date	Description	Ref	Debit	Credit	Balance
		Open Bal B/F				47,358,089.63
01Jan23	03Jan23	STAMP DUTY-667532533363 TRFBYYOBSST STAMP DUTY #123002867140271 Tax Amount - NGN50.00 - - VAT -		50.00		47,358,039.63
03Jan23	03Jan23	667532533363 TRFBYYOBSSTAI8J01 NIGLOCALGOVTACCT IFOBURSARILOCA #BURSARILOCALGOVT TRFBYYOBSST Amount - NGN98,988.88 - - VAT -			98,988.88	51,245,925.91
03Jan23	03Jan23	162528491182 TRFBYYOBSSTAI8J01 NIGLOCALGOVTACCT IFOBURSARILOCA LOCALCAPITALACCOUNT TRFBYYOBSST Amount - NGN71,912.28 - - VAT -			71,912.28	53,066,951.39
03Jan23	03Jan23	STAMP DUTY-162178491182 TRFBYYOBSST STAMP DUTY #223002867140271 Tax Amount - NGN50.00 - - VAT -		50.00		53,965,001.39
03Jan23	03Jan23	617164974294 TRFBYYOBSSTAI8J01 NIGLOCALGOVTACCT IFOBURSARILOCA LOCALCAPITALACCOUNT TRFBYYOBSST Amount - NGN1,000,000.00 - - VAT -			1,000,000.00	54,965,001.39
03Jan23	03Jan23	STAMP DUTY-827168974294 TRFBYYOBSST STAMP DUTY #123003503115826 Tax Amount - NGN50.00 - - VAT -		50.00		54,965,001.39
03Jan23	03Jan23	ONE CHARGES X 2 867523333333 T TRFBYYOBSSTAI8J01NIGLOCALGOVTACCT I FOBURSARILOCALGOVT TRFBYYOBSST Amount - NGN8.00 - - VAT -	Bank	8.00		54,965,987.39
03Jan23	03Jan23	ONE CHARGES X 2 162528491182 T TRFBYYOBSSTAI8J01NIGLOCALGOVTACCT I FOBURSARILOCALGOVT TRFBYYOBSST Amount - NGN8.00 - - VAT -	Bank	8.00		54,965,935.39
03Jan23	03Jan23	ONE CHARGES X 2 617164974294 T TRFBYYOBSSTAI8J01NIGLOCALGOVTACCT I FOBURSARILOCALGOVT TRFBYYOBSST Amount - NGN8.00 - - VAT -	Bank	8.00		54,965,927.39
03Jan23	03Jan23	617164974294 TRFBYYOBSSTAI8J01 NIGLOCALGOVTACCT IFOBURSARILOCA LOCALCAPITALACCOUNT TRFBYYOBSST Amount - NGN2,600,000.00 - - VAT -			2,600,000.00	57,765,927.39
03Jan23	03Jan23	STAMP DUTY-83134974294 TRFBYYOBSST STAMP DUTY #123003602940976 Tax Amount - NGN50.00 - - VAT -		50.00		57,765,877.39
03Jan23	03Jan23	11093747821 TRFBYYOBSSTAI8J01 NIGLOCALGOVTACCT IFOBURSARILOCA LOCALCAPITALACCOUNT TRFBYYOBSST Amount - NGN2,600,000.00 - - VAT -			2,600,000.00	66,765,877.39



DAMATURU NAYINAWA POTI (A77) BRANCH

KEYSTONE BANK LIMITED

www.keystonebank.lk

Date	V. Date	Narration	Ref	Debit	Credit	Balance
		A000VRRN76873021NAC000W0JAA0 I P0H0R0AR100AL00V0M0D10M0000 TX0 Amount - NRS45181.40 - - VAT -				
28Dec23	27Dec23	STAMP DUTY-270338016008 TR00Y0000T STAMP DUTY FT23381058270023 TX0 Amount - NRS50.00 - - VAT -		50.00		105,219,776.35
28Dec23	27Dec23	STAMP DUTY-88902847107 TR00Y0000T STAMP DUTY FT23381003877005 TX0 Amount - NRS50.00 - - VAT -		50.00		105,219,726.35
28Dec23	27Dec23	STAMP DUTY-274648090007 TR00Y0000T STAMP DUTY FT23381107037701 TX0 Amount - NRS50.00 - - VAT -		50.00		105,219,676.35
		Closing Balance . . .				105,279,676.35



OFFER (ESV)

DAMATURU, PLOT 28/00, BUKAR ABRA IBRAHIM WAY., DAMATURU, DAMATURU

Page 1 of 3

BURRARI L. G. COUNCIL
LOCAL GOVT. SECRETARIAT, DAFACHI



Account Number: CA 1011983243
Currency: NGN
Opening Balance: 40,668,485.89
Total Debit: 887,230,216.18
Total Credit: 837,868,229.87
Closing Balance: 4,498.58
Period: 01/01/2023 TO 31/12/2023

DATE POSTED	VALUE DATE	DESCRIPTION	DEBIT	CREDIT	BALANCE
		OPENING BALANCE			40,668,485.89
02/01/2023	02/01/2023	STAMP DUTY CHARGE	50.00		40,668,435.89
04/01/2023	04/01/2023	NIP Charge + VAT	53.75		40,668,382.14
04/01/2023	04/01/2023	NIP CRABATCHA USMANKBLTRF TO	8,890,000.00		43,418,382.14
04/01/2023	04/01/2023	NIP Charge + VAT	53.75		43,418,328.39
04/01/2023	04/01/2023	NIP CRUYSS 17 LG CONTRASTAND PYT 2 LG&MDASKBLTRF TO	45,417,866.18		442.21
17/01/2023	17/01/2023	Statement Charge with VAT (1011983243)	86.00		357.21
28/01/2023	28/01/2023	BMS Notification Charge Jan 2023	24.00		333.21
31/01/2023	31/01/2023	NIPKBLMN FOR LG GOVTS CHEFANGY WTA*040P ZENITH1011		46,007,866.18	46,008,216.39
02/02/2023	02/02/2023	NIP Charge + VAT	53.75		46,008,162.64
02/02/2023	02/02/2023	NIP CRABATCHA USMANKBLTRF FRM	5,830,000.00		42,038,162.64
02/02/2023	02/02/2023	NIP Charge + VAT	53.75		42,038,110.89
02/02/2023	02/02/2023	NIP CRUYSS 17 LG CONTRASTAND PYT 2 LG&MDASKBLTRF FRM	43,037,866.00		225.89
05/02/2023	05/02/2023	ELECTRONIC MONEY TRANSFER LEVY	50.00		176.89
25/02/2023	25/02/2023	BMS Notification Charge Feb 2023	20.00		156.89
01/03/2023	01/03/2023	NIP/RSKYEYGBE STATE LOCAL GOVERNMENT/PAYMENT RO LG CO		49,057,866.18	49,058,041.05
02/03/2023	02/03/2023	NIP CRABATCHA USMANKBLTRF FRM	8,250,000.00		43,418,041.05
02/03/2023	02/03/2023	NIP Charge + VAT	53.75		43,417,987.30
02/03/2023	02/03/2023	NIP CRUYSS 17 LG CONTRASTAND PYT 2 LG&MDASKBLTRF FRM	43,417,866.18		102.14
02/03/2023	02/03/2023	NIP Charge + VAT	53.75		48.39
05/03/2023	05/03/2023	ELECTRONIC MONEY TRANSFER LEVY	50.00		-1.61
25/03/2023	25/03/2023	BMS Notification Charge Mar 2023	20.00		-21.61
31/03/2023	31/03/2023	Management Fee	0.01		-21.62
31/03/2023	31/03/2023	Interest Charge	0.22		-21.84
04/04/2023	04/04/2023	N-101292/EDDEPYMNT RO CONTRIBUTION FOR POLARIS: 04/23		49,007,866.18	49,667,866.32
05/04/2023	05/04/2023	NIP CRABATCHA USMANKBLTRF FRM	5,890,000.00		43,417,866.32
05/04/2023	05/04/2023	NIP Charge + VAT	53.75		43,417,812.57
05/04/2023	05/04/2023	NIP/RSNABATCHA USMANKBLTRF FRM BURRARI L. G. COUNCIL/WE		1,000.00	43,418,812.57
05/04/2023	05/04/2023	NIP CRUYSS 17 LG CONTRASTAND PYT 2 LG&MDASKBLTRF FRM	45,817,866.18		924.41
05/04/2023	05/04/2023	NIP Charge + VAT	53.75		870.66
09/04/2023	09/04/2023	ELECTRONIC MONEY TRANSFER LEVY	50.00		820.66
26/04/2023	26/04/2023	NIP/RSKYEYGBE STATE LOCAL GOVERNMENT JOINT ACCOUNTS/BE		49,007,866.18	49,668,706.82
26/04/2023	26/04/2023	BMS Notification Charge Apr 2023	25.00		49,668,677.82
30/04/2023	30/04/2023	ELECTRONIC MONEY TRANSFER LEVY	50.00		49,668,627.82
30/04/2023	30/04/2023	Interest Charge	0.08		49,668,627.74
02/05/2023	02/05/2023	Statement Charge with VAT (1011983243)	107.50		49,668,520.24
02/05/2023	02/05/2023	NIP CRUYSS 17 LG CONTRASTAND PYT 2 LG&MDASKBLTRF FRM	45,417,866.18		6,250,654.06
02/05/2023	02/05/2023	NIP Charge + VAT	53.75		6,250,598.31
02/05/2023	02/05/2023	NIP CRABATCHA USMANKBLTRF FRM	6,250,000.00		661.31

DAMATURU, PLOT 28/00, BUKAR ABBA IBRAHIM WAY, DAMATURU, , DAMATURU

Page 3 of 3

BURSARI L. G. COUNCIL
LOCAL GOVT. SECRETARIAT, DAPACHI

Account Number: CA 1011893243
Currency: NGN
Opening Balance: 49,888,485.89
Total Debit: 687,230,216.18
Total Credit: 637,566,229.87
Closing Balance: 4,499.58
Period: 01/01/2023 TO 31/12/2023

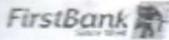
DATE POSTED	VALUE DATE	DESCRIPTION	DEBIT	CREDIT	BALANCE
29/11/2023	29/11/2023	SMS Notification Charge Nov 2023	20.00		4,896.89
29/11/2023	29/11/2023	NIPSKYE/YOBE STATE LOCAL GOVERNMENT JOINT ACCOUNTS		59,317,236.71	59,321,994.39
01/12/2023	01/12/2023	NIP ORYSS 17 LG CONTACTAND PYT 2 LOS&MDAS&BLTRF FRM	48,967,298.71		11,354,695.68
01/12/2023	01/12/2023	NIP Charge + VAT	53.75		11,354,641.93
01/12/2023	01/12/2023	NIP OR/IBATCHA USMANKBLTRF FRM	11,290,002.00		4,841.85
01/12/2023	01/12/2023	NIP Charge + VAT	53.75		4,598.10
01/12/2023	01/12/2023	**New NIP ORYSS 17 LG CONTACTAND PYT 2 LOS&MDAS&BLTRF		40,067,235.17	44,671,834.79
01/12/2023	01/12/2023	**Rev NIP Charge + VAT		63.76	44,671,898.54
09/12/2023	09/12/2023	Statement Charge with VAT (1011893243)	94.50		44,671,816.04
12/12/2023	12/12/2023	NIP ORYSS 17 LG CONTACTAND PYT 2 LOS&MDAS&BLTRF FRM	48,967,298.71		4,677.33
12/12/2023	12/12/2023	NIP Charge + VAT	53.75		4,523.58
29/12/2023	29/12/2023	SMS Notification Charge Dec 2023	24.00		4,499.58
T4 Debit(s)			687,230,216.18	637,566,229.87	
T4 Debit(s)			687,230,216.18	637,566,229.87	4,499.58

ZENITHDIRECT - 24/7 CUSTOMER CONTACT CENTER

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TO AVOID CHEQUE RELATED FRAUD IN YOUR ACCOUNT WE EMPLORE 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.



Access Accept



Dear Municipal Local Government
BURSARI LOCAL GOVT, DAPCHI,

Please find below your bank statement for the period: 01-Jan-2023 To 31-Jan-2024

Account No:	2000871002	Outstanding Debt:	0.00
Account Name:	BURSARI LOCAL GOVERNMENT	Available Balance:	1,146,820.97
Account Type:	CURRENT ACCOUNT GOVT.	Total Credit:	9,925,701.00
Currency:	NGN	Total Debit:	9,000,480.50

Trans. Date	Ref. Number	Transaction Details	Value (Debit)	Withdrawal (DR)	Deposit (CR)	Balance
		Open up balance				1,285,510.47
01-Jan-2023	0340257025	FP MMBPOS business YJROMMYLROMK KAMBA POS TRF to RAB22252200214	0.00	1,000.00		1,286,510.47
05-Jan-2023	029900	FT/WRK/CHA USMAN Ref:00120221000001	0.00	1,786,323.00	0.00	1,010.47
05-Jan-2023	029900	COHE KAYARI KAYARI Ref:00120221000001	0.00	346,000.00		347,010.47
08-Jan-2023	02100490	FP MMBPOS business YJROMMYLROMK KAMBA POS TRF to RAB22252200214	0.00	600.00		346,410.47
09-Jan-2023	010210701	FP MMBPOS business YJROMMYLROMK KAMBA POS TRF to RAB22252200214	0.00	15,000.00		331,410.47
12-Jan-2023	021171500	FP MMBPOS business YJROMMYLROMK KAMBA POS TRF to RAB22252200214	0.00	1,000.00		330,410.47
13-Jan-2023	0209207	COHE KYARI Ref:00120221000001	0.00	310,000.00		20,410.47
16-Jan-2023	022522715	FP MMBPOS business YJROMMYLROMK KAMBA POS TRF to RAB22252200214	0.00	1,000.00		19,410.47
17-Jan-2023	010010701	BRANCHES (FCI) Charge: Statement charge. Ref:02252200214	100.00	0.00		19,310.47
17-Jan-2023	01010242	BRANCHES (FCI) Charge: VAT charges on Statement Ref:02252200214	10.00	0.00		19,210.47
19-Jan-2023	047528170	FP MMBPOS business YJROMMYLROMK KAMBA POS TRF to RAB22252200214	0.00	2,000.00		17,210.47
19-Jan-2023	0310949	COHE KYARI Ref:00120221000001	0.00	290,000.00		15,210.47
19-Jan-2023	08020100	FP MMBPOS business YJROMMYLROMK KAMBA POS TRF to RAB22252200214	0.00	15,000.00		0,210.47
20-Jan-2023	0110200	FUNDA ADAMA Ref:00120221000001	0.00	305,000.00		305,010.47
21-Jan-2023	030310000	FP MMBPOS business YJROMMYLROMK KAMBA POS TRF to RAB22252200214	0.00	490,000.00		1,000,010.47
11-Feb-2023	03002020	COHE KYARI Ref:00120221000001	0.00	1,000.00		1,001,010.47
14-Feb-2023	02100000	FP MMBPOS business YJROMMYLROMK KAMBA POS TRF to RAB22252200214	0.00	1,000.00		1,000,010.47
14-Feb-2023	02100000	FP MMBPOS business YJROMMYLROMK KAMBA POS TRF to RAB22252200214	0.00	90,000.00		1,140,010.47
14-Feb-2023	02200000	FP MMBPOS business YJROMMYLROMK KAMBA POS TRF to RAB22252200214	0.00	2,000.00		1,142,010.47
15-Feb-2023	0011000	FT/WRK/CHA USMAN Ref:00120221000001	0.00	1,000,000.00		1,143,010.47
27-Feb-2023	02020000	FP MMBPOS business YJROMMYLROMK KAMBA POS TRF to RAB22252200214	0.00	1,000.00		1,142,010.47

Ref. Number	Transaction Description	Year	W/Debit (DR)	Duplikasi (CR)	Balance
15-Me-2023	POS TRF Ref:1218888477				
15-Me-2023	FP MMS POS Bukalapak - LEBUHAN KUNYUWA KARITA POS TRF Ref:121773207656	15-Me-2023	0.00	5,075.00	58,000.00
15-Me-2023	CEVA ABRI POS STORIRITANKT0045106945628200 28328010 Ref:95110762112	15-Me-2023	0.00	50,200.00	63,275.00

153-154-155-156-157-158-159-160-161-162-163-164-165-166-167-168-169-170-171-172-173-174-175-176-177-178-179-180-181-182-183-184-185-186-187-188-189-190-191-192-193-194-195-196-197-198-199-200-201-202-203-204-205-206-207-208-209-210-211-212-213-214-215-216-217-218-219-220-221-222-223-224-225-226-227-228-229-230-231-232-233-234-235-236-237-238-239-240-241-242-243-244-245-246-247-248-249-250-251-252-253-254-255-256-257-258-259-260-261-262-263-264-265-266-267-268-269-270-271-272-273-274-275-276-277-278-279-280-281-282-283-284-285-286-287-288-289-290-291-292-293-294-295-296-297-298-299-300-301-302-303-304-305-306-307-308-309-310-311-312-313-314-315-316-317-318-319-320-321-322-323-324-325-326-327-328-329-330-331-332-333-334-335-336-337-338-339-340-341-342-343-344-345-346-347-348-349-350-351-352-353-354-355-356-357-358-359-360-361-362-363-364-365-366-367-368-369-370-371-372-373-374-375-376-377-378-379-380-381-382-383-384-385-386-387-388-389-390-391-392-393-394-395-396-397-398-399-400-401-402-403-404-405-406-407-408-409-410-411-412-413-414-415-416-417-418-419-420-421-422-423-424-425-426-427-428-429-430-431-432-433-434-435-436-437-438-439-440-441-442-443-444-445-446-447-448-449-450-451-452-453-454-455-456-457-458-459-460-461-462-463-464-465-466-467-468-469-470-471-472-473-474-475-476-477-478-479-480-481-482-483-484-485-486-487-488-489-490-491-492-493-494-495-496-497-498-499-500-501-502-503-504-505-506-507-508-509-510-511-512-513-514-515-516-517-518-519-520-521-522-523-524-525-526-527-528-529-530-531-532-533-534-535-536-537-538-539-540-541-542-543-544-545-546-547-548-549-550-551-552-553-554-555-556-557-558-559-560-561-562-563-564-565-566-567-568-569-570-571-572-573-574-575-576-577-578-579-580-581-582-583-584-585-586-587-588-589-590-591-592-593-594-595-596-597-598-599-600-601-602-603-604-605-606-607-608-609-610-611-612-613-614-615-616-617-618-619-620-621-622-623-624-625-626-627-628-629-630-631-632-633-634-635-636-637-638-639-640-641-642-643-644-645-646-647-648-649-650-651-652-653-654-655-656-657-658-659-660-661-662-663-664-665-666-667-668-669-670-671-672-673-674-675-676-677-678-679-680-681-682-683-684-685-686-687-688-689-690-691-692-693-694-695-696-697-698-699-700-701-702-703-704-705-706-707-708-709-710-711-712-713-714-715-716-717-718-719-720-721-722-723-724-725-726-727-728-729-730-731-732-733-734-735-736-737-738-739-740-741-742-743-744-745-746-747-748-749-750-751-752-753-754-755-756-757-758-759-760-761-762-763-764-765-766-767-768-769-770-771-772-773-774-775-776-777-778-779-780-781-782-783-784-785-786-787-788-789-790-791-792-793-794-795-796-797-798-799-800-801-802-803-804-805-806-807-808-809-810-811-812-813-814-815-816-817-818-819-820-821-822-823-824-825-826-827-828-829-830-831-832-833-834-835-836-837-838-839-840-841-842-843-844-845-846-847-848-849-850-851-852-853-854-855-856-857-858-859-860-861-862-863-864-865-866-867-868-869-870-871-872-873-874-875-876-877-878-879-880-881-882-883-884-885-886-887-888-889-890-891-892-893-894-895-896-897-898-899-900-901-902-903-904-905-906-907-908-909-910-911-912-913-914-915-916-917-918-919-920-921-922-923-924-925-926-927-928-929-930-931-932-933-934-935-936-937-938-939-940-941-942-943-944-945-946-947-948-949-950-951-952-953-954-955-956-957-958-959-960-961-962-963-964-965-966-967-968-969-970-971-972-973-974-975-976-977-978-979-980-981-982-983-984-985-986-987-988-989-990-991-992-993-994-995-996-997-998-999-1000

Ref. Number	Transaction Description	Year	W/Debit (DR)	Duplikasi (CR)	Balance
05-Dec-2023	FP MMS BSI POS TRF Ref:1217290 Ref:01299999328	05-Dec-2023	0.00	50,000.00	2,128,875.00
06-Dec-2023	FP MMS/BABAN SADIQ COMMUNITAS POS TRF Ref:1216601-332	06-Dec-2023	0.00	180,000.00	2,308,875.00
06-Dec-2023	FP MMS/BABAN SADIQ COMMUNITAS TRF201183 Ref:1216542420	06-Dec-2023	0.00	220,000.00	2,528,875.00
06-Dec-2023	FP MMS/BABAN SADIQ COMMUNITAS TRF201183 Ref:1216009-5732	06-Dec-2023	0.00	50,000.00	2,578,875.00
09-Dec-2023	FP MMS/BABAN SADIQ COMMUNITAS TRF201183 Ref:01299997752	09-Dec-2023	0.00	50,000.00	2,628,875.00
06-Dec-2023	BRAND STMT Charge - Bankwide charges Ref:01299999955	06-Dec-2023	100.00	0.00	2,628,675.00
06-Dec-2023	BRAND STMT Charge - VAT Charges on Statement Ref:01299999955	06-Dec-2023	7.00	0.00	2,628,675.00
04-Dec-2023	FILE OUTWARD/DEBIT/280 - ABKOT-AM TERMINAL/ABKOT/280,LOC TRF00001740438	04-Dec-2023	2,800,000.00	0.00	20,875.00
05-Dec-2023	FP CHARGES Ref:00001740438	05-Dec-2023	50.72	0.00	20,824.28
11-Dec-2023	GOVERNMENT/Ministry/BURARI LOCAL GOVERNMENT/204 Ref:1172217237	11-Dec-2023	0.00	300,000.00	420,824.28
11-Dec-2023	CHINA BANK TRF/Indonesian/BURARI LOCAL GOVERNMENT/19323 Ref:11716000000	11-Dec-2023	0.00	25,000.00	445,824.28
11-Dec-2023	FP MMS/FOUNDATION BUIS COMMUNITAS TRF201183 Ref:012999122961	11-Dec-2023	0.00	20,000.00	465,824.28
11-Dec-2023	FP EXPRESS PAYMENT/FOUNDATION BUSINESS AND COMMU Ref:1298800138	11-Dec-2023	0.00	5,000.00	470,824.28
13-Dec-2023	HABAT/CHA USMAN Ref:1212032000000	13-Dec-2023	470,000.00	0.00	0.00
13-Dec-2023	FP ANMAGANA KAGAMA Ref:1212032000000	13-Dec-2023	0.00	6,000.00	12,819.28
19-Dec-2023	FP MMS/BABAN SADIQ COMMUNITAS TRF201183 Ref:1322180041	19-Dec-2023	0.00	200,000.00	312,819.28
19-Dec-2023	FP MMS/BABAN SADIQ COMMUNITAS TRF201183 Ref:1322180041	19-Dec-2023	0.00	40,000.00	352,819.28
21-Dec-2023	FP MMS/BABAN COMMUNITAS/AMAR LUNYU POS TRF Ref:12031180000	21-Dec-2023	0.00	8,000.00	360,819.28
26-Dec-2023	FP MMS/BABAN SADIQ COMMUNITAS TRF201183 Ref:1317234255	26-Dec-2023	0.00	190,000.00	550,819.28
26-Dec-2023	FP MMS/BABAN SADIQ COMMUNITAS TRF201183 Ref:13241080173	26-Dec-2023	0.00	70,000.00	620,819.28
29-Dec-2023	FP MMS/BABAN SADIQ COMMUNITAS TRF201183 Ref:13241080173	29-Dec-2023	0.00	100,000.00	720,819.28
25-Dec-2023	FP MMS/BABAN SADIQ COMMUNITAS TRF201183 Ref:1317234255	25-Dec-2023	0.00	90,000.00	810,819.28
29-Dec-2023	FP MMS/BABAN SADIQ COMMUNITAS TRF201183 Ref:1322044430	29-Dec-2023	0.00	8,000.00	818,819.28
29-Dec-2023	FP MMS/BABAN SADIQ COMMUNITAS TRF201183 Ref:1322044430	29-Dec-2023	0.00	210,000.00	1,028,819.28
12-Jan-2024	FP MMS/BABAN SADIQ COMMUNITAS TRF201183 Ref:13221800177	12-Jan-2024	0.00	60,000.00	1,088,819.28
01-Jan-2024	FP MMS/BABAN SADIQ COMMUNITAS TRF201183 Ref:13241080173	01-Jan-2024	0.00	37,000.00	1,125,819.28

