

Statement of Accounting Policies

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

Federation Accounts Allocation Committee (FAAC)

Frame work for Standardization of Accounts Reporting Format

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

The modified content of the annual financial statements includes:-

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

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

Statement No.1: Responsibility for the Financial Statements

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

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

.....
ABBA BUBA JAJERE
Treasurer

.....
Date 31/05/22

STATEMENT NO 2:- Integrity Assurance

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

In our opinion, the Financial Statements fairly reflect the financial position of the Local Government as at 31st December, 2021 and its operations for the year.

Abba Buba Jajere
Treasurer Gujba Local Govt.
Sign/Date:.....
31/05/22

Hon. Alhaji Dala Mala
Chairman Gujba Local Govt.
Sign/Date:.....
31/05/22



AUDITOR-GENERAL'S CERTIFICATION

In accordance with the provisions of Edict No.6 of Yobe State 1993 (The Financial Memoranda for Local Government), the Local 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 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 Cash Accounting bases while it is the duty of the Auditor-General to Audit and form independent opinion on the statements.

Basis of Opinion

The financial records were examined in relation to the annual estimates, the departmental accounting system, securities and store regulations for 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 Generally Accepted Auditing Standard Manual for Public Sector Accounting (PSA). Audit appraisal covered the examination of revenue collected, accounting of security documents and payment vouchers for Assets and Services. The basic test for material evidence was systematically planned to give reasonable assurance that, the financial statements are free from material misrepresentation.

Opinion

From analysis of the cash flow for revenues and expenditure which formed the basis of this opinion.

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


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

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

Note	Description	Actual 2021	Final Budget 2021	Actual 2020
1	Statutory Allocation	1,355,100,554.79	1,422,903,114.00	1,336,564,978.48
2	Excess Crude Oil	-	-	-
3	Value Added Tax	678,139,061.33	536,119,477.00	359,430,135.14
4	Other FAAC Allocation	113,908,651.15	169,388,290.00	160,625,577.90
	Sub Total	<u>2,147,148,267.27</u>	<u>2,128,410,881.00</u>	<u>1,856,620,691.52</u>
4.	Internal Generated Revenue	24,208,658.10	42,899,535.00	12,741,399.00
	Total Receipts	<u>2,171,356,925.37</u>	<u>2,171,310,416.00</u>	<u>₹ 1,869,362,090.52</u>
	RECURRENT EXPENDITURE			
	-Personnel Cost	492,841,355.42	893,736,798.00	533,365,685.36
	-Over Head Exp.	42,500,000.00	120,000,000.00	119,918,741.71
	-Subventions to Boards/ Emirate Councils	837,524,262.69	-	938,877,294.13
	-Other operating activities	176,681,067.70	711,959,877.00	50,036,470.43
	Sub- Total	<u>1,549,546,685.81</u>	<u>1,725,696,675.00</u>	<u>₹ 1,642,198,191.63</u>
	Transfer to Capital Exp.	763,388,287.00	480,613,741.00	246,861,800.26
	Total Expenditure	<u>2,319,934,973.52</u>	<u>2,206,310,416.00</u>	<u>1,889,059,991.89</u>
	Net Cash Balance from Operation	(141,578,042.44)	-	-
	Opening Bank Balance 1/1/2021	8,704,299.85	-	28,402,201.22
	B/f from Joint Project A/C	133,538,026.40	-	8,704,299.85
	Closing Balance	664,278.81	-	-

STATEMENT NO 1

GUJBA LOCAL GOVERNMENT COUNCIL

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

Annual Budget 2021	Description	Notes	Actual 2021	Actual 2020
1,422,903,114.00	Statutory Allocation FC	1	1,355,100,554.79	1,336,564,978.48
536,119,477.00	Value Added Tax	1	678,139,061.33	359,430,135.14
-	Share of Good Value	1	-	3,772,464.99
-	Exchange Rate Difference	1	-	-
-	Solid Minerals	1	1,938,739.96	2,235,087.26
41,120,621.00	Non Oil revenue	1	68,577,361.96	5,781,555.53
100,388,290.00	Interventions	1	2,873,786.62	36,215,663.86
-	Forek Equalization	1	3,845,577.85	11,923,399.21
42,547,072.00	Exchange Difference	1	7,609,880.61	42,373,060.89
-	Ecological Fund	1	28,920,788.48	43,062,471.00
20,332,307.00	Excess Bank Charges	1	142,515.67	15,261,875.16
<u>2,163,410,881.00</u>	Sub- Total Statutory Allo.	1	<u>2,147,148,267.27</u>	<u>₹ 1,856,620,691.52</u>
5,130,000.00	Direct taxes/Rate	2	2,785,000.00	-
4,550,000.00	Licenses	3	2,950,000.00	2,342,170.11
4,375,000.00	Fees	4	2,790,000.00	2,001,362.12
2,455,000.00	Fines	5	1,500,000.00	646,809.52
5,000,000.00	Sales	6	218,658.10	672,895.20
19,939,535.00	Earnings	7	13,765,000.00	6,852,991.50

1,450,000.00	Rents on Government Building	8	200,000.00	225,170.55
-	Rent on Land and other	9	-	-
-	Repayments Generals		-	-
-	State Share of Revenue		-	-
<u>42,899,535.00</u>	Sub Total Internal Gen. Rev		<u>24,208,658.10</u>	<u>12,741,399.00</u>
<u>2,206,310,416.00</u>	Total Revenue		<u>2,171,356,925.37</u>	<u>₦ 1,869,362,090.52</u>
	<u>PAYMENTS</u>			
893,736,798.00	Personnel Cost Salaries	10	492,841,355.42	533,365,685.36
120,000,000.00	Overhead Charges	11	42,500,000.00	1119,918,741.71
	Consolidate Rev. Charges		-	-
	<u>Subvention</u>			
	SUBEB		367,088,404.90	402,212,118.57
	PHCMB		219,098,955.61	254,817,534.21
	Local Govt. Pension Board		190,341,580.44	217,656,464.09
	Yobe State University		22,000,000.00	20,000,000.00
	Emirate Councils		30,000,000.00	35,000,000.00
	1% Admin charge		7,671,792.36	7,205,883.19
	Training Fund		1,323,529.38	1,985,294.07
711,959,877.00	Other Operation activities	11	176,681,067.70	50,036,470.43
<u>1,725,696,675.00</u>	<u>Total Recurrent Exp.</u>		<u>1,549,546,685.81</u>	<u>1,642,198,191.63</u>
480,613,741.00	Operating Bal.		621,810,239.56	227,163,898.89
-	Appropriation/Transfer		-	-
-	Transfer to C.D Fund		763,388,287.00	227,163,898.89
102,354,336.12	Capital Expenditure Admin Sec.	12	167,468,686.85	61,715,450.06

177,781,526.36	Capital Expenditure Econ. Sec.	13	228,056,161.41	92,346,519.36
118,163,488.44	Capital Exp. Regional Dev.	14	216,834,466.62	31,112,195.77
82,314,390.08	Capital Exp. Social Sec.	15	151,028,972.12	61,687,635.07
480,613,741.00	Total Capital Exp.		<u>763,388,287.00</u>	<u>246,861,800.26</u>
	Net Cash flow from Dev & Inv.			
-	Sales of Fixed Assets		-	
-	Proceeds of Grants & aids		-	
-	Proceeds from Financing Activities		-	
-	Net increase/Decrease in Cash equivalents		141,578,047.52	
	Net cash for the year			
-	Cash and Equivalents 1/1/2021		142,242,326.33	28,402,201.22
-	Cash and Equivalents 30/12/2021		664,278.81	8,704,299.85
-	Net cash for the year		141,578,047.52	

Represent by Opening Bal.

First Bank Plc	31,498.81
First Bank Plc	8,334,928.14
Keystone Bank Plc	<u>337,872.90</u>

8,704,299.85

Closing Balance

First Bank Plc	2016613257 -	4,002.82
Heritage Bank Plc	5900013580 -	658,572.92
Keystone Bank Plc	1007036461 -	<u>1,703.07</u>

664,278.81

STATEMENT NO 3

GUJBA LOCAL GOVERNMENT COUNCIL

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

Actual 2020	Description	Notes	Actual 2021	Financial Budget 2021	Variance	%
-	Project Joint Account Opening Bal. 1/1/2021		133,538,026.48	-	(133,538,026.48)	100%
28,402,201.22	Bank balance 1/1/2021		8,704,299.85	-	(8,704,299.85)	100%
	Add					
1,336,564,978.48	Statutory Allocation. FAAC	1	1,355,100,554.79	1,422,903,114.00	67,802,559.21	5%
359,430,135.14	Value Added Tax	1	678,139,061.33	536,119,477.00	(142,019,584.33)	26%
160,625,577.90	Other Fed. Allocation	1	113,908,651.15	169,388,290.00	55,479,638.85	33%
	Sub total Statutory Allocation		<u>2,147,148,267.27</u>	<u>2,128,410,881.00</u>	<u>(18,737,386.27)</u>	0.9%
<u>1,856,620,691.52</u>	Total		<u>2,289,390,593.60</u>	<u>2,128,410,881.00</u>	<u>(160,979,712.60)</u>	7%
-	Direct Taxes	2	2,785,000.00	5,130,000.00	(2,345,000.00)	45%
2,342,170.11	Licenses	3	2,950,000.00	4,550,000.00	(1,600,000.00)	35%
2,001,362.12	Fees	4	2,750,000.00	4,375,000.00	(1,625,000.00)	37%
646,809.52	Fines	5	1,500,000.00	2,455,000.00	(955,000.00)	38%
672,895.20	Sales	6	218,658.10	5,000,000.00	(4,781,341.90)	95%
6,852,991.50	Earning	7	13,765,000.00	19,939,535.00	(6,174,535.00)	30%
225,170.55	Rents on Building	8	200,000.00	1,450,000.00	(1,250,000.00)	86%
-	Land and Building General	9	-	-	-	

	State Share of Revenue		-	-	-	
<u>12,741,399.00</u>	Sub total I.G.R		<u>24,208,658.10</u>	<u>42,899,535.00</u>	<u>(18,690,876.90)</u>	43%
	Total Revenues		<u>2,313,599,251.70</u>	<u>2,206,310,416.00</u>	<u>(26,249,190.78)</u>	01%
	Total Fund Available					
	Less Expenditure					
938,877,294.13	Subventions	10	837,524,262.69	-	837,524,262.69	100%
533,365,685.36	Personnel Cost	11	492,841,355.42	893,736,798.00	(400,895,442.58)	44%
119,918,741.71	Overhead Charges		42,500,000.00	120,000,000.00	(77,500,000.00)	64%
50,036,470.43	Other Operating activities		176,681,067.70	711,959,877.00	(535,278,809.30)	75%
<u>1,642,198,191.63</u>	TOTAL EXPENDITURE		<u>1,549,546,685.81</u>	<u>1,725,696,675.00</u>	<u>(176,149,989.19)</u>	10%
	OPERATING BALANCE		764,052,565.89	480,613,741.00	283,438,824.89	31%
<u>2227,163,898.89</u>	APPRPAIRATION/TRANSFER					
<u>246,861,800.2</u>	CON CAPITAL DEW-FUND		763,388,287.00	480,613,741.00	282,774,546.08	31%
<u>8,704,299.85</u>	Closing Balance		664,278.81	-	664,278.81	100%

STATEMENT NO 4

GUJBA LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020.

Actual 2020	Description	Notes	Actual 2021	Budget 2021	Variance
	Project Joint Account Opening Bal. 1/1/2021		133,538,026.48	-	133,538,026.48
28,402,201.22	Bank balance 1/1/2021		8,704,299.85	-	8,704,299.85
	Add Capital Receipts				
227,163,898.89	Transfers from Consolidated Revenue Account		621,810,239.56	480,613,741.00	141,196,498.56
	-Aids/Grants		-	-	-
	-Internal /Ext Loan		-	-	-
<u>₹ 255,566,100.11</u>	Total Receipts		<u>764,052,565.89</u>	<u>480,613,741.00</u>	<u>283,438,824.89</u>
	Less Capital Expenditure		-	-	-
61,715,450.06	Administrative Sect	12	167,468,686.85	102,354,336.12	65,114,350.81
92,346,519.36	Economic Sector	13	228,056,161.41	177,781,526.36	50,274,635.05
-	Law and Justice		-	-	-
31,112,195.77	Regional Dev. Sector	14	216,834,466.62	118,163,488.44	98,670,978.18
61,687,635.07	Social Sector	15	151,028,972.12	82,314,390.08	68,714,582.04
<u>₹ 246,861,800.26</u>	Total Expenditure		<u>763,388,287.00</u>	<u>480,613,741.00</u>	<u>282,774,546.08</u>
8,704,299.85	Closing Balance		664,278.81	-	664,278.81

YOBE STATE OF NIGERIA
GUJBA LOCAL GOVERNMENT COUNCIL
REVENUE ESTIMATE FOR THE YEAR 2021

Note 1

REVENUES					
S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
1	Independent Revenue (IGR)	12010101 - 12021402	42,899,535.00	24,208,658.10	(18,690,876.90)
2	Statutory Allocation	11010101 – 11010101	1,422,903,114.00	1,355,100,554.79	(67,802,559.21)
3	State Allocation	11010102 – 11010102	35,000,000.00	-	(35,000,000.00)
4	Value Added Tax	11010201 – 11010201	536,119,477.00	678,139,061.33	142,019,584.33
5	Excess Crude Oil	11010303 – 11010303	-	-	-
6	Other FAAC Receipt	11010401 - 11011101	134,388,290.00	113,908,651.15	(20,479,638.85)
TOTAL			<u>2,171,310,416.00</u>	<u>2,171,356,925.37</u>	<u>46,509.37</u>

GUJBA LOCAL GOVERNMENT COUNCIL

NOTE 2 DIRECT TAXES AND RATES

DETAILS OF RECURRENT REVENUES FOR TAXES AND RATES					
S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
1	Community/Poll Taxes	12010101	1,000,000.00	355,000.00	(645,000.00)
2	Arrears of Community/Poll Taxes	12010104	-	-	-
3	Development Tax/Levy	12010105	550,000.00	300,000.00	(250,000.00)
4	Arrears of Development Levy/Taxes	12010106	-	-	-
5	Cattle Levy/Taxes	12010107	2,880,000.00	1,830,000.00	(1,050,000.00)
6	Arrears of Cattle Levy/Taxes	12010108	-	250,000.00	250,000.00
7	Other Social Services Tax (e.g. Electricity, Water, or Night Guard)	12010109	-	-	-
8	Arrears of other Social Services Tax (e.g. Electricity, Water, or Night Guard)	12010110	-	-	-
9	Tenement Rate	12010111	700,000.00	-	(700,000.00)
10	Penalty for Tenement Rate	12010112	-	50,000.00	50,000.00
11	Arrears of Tenement Rate	12010113	-	-	-
12	Ground Rates	12010114	-	-	-
13	Federal Government Grant in lieu of Tenement Rate	12010115	-	-	-

14	State Government Grant in lieu of Tenement Rate	12010116	-	-	-
15	Other Personal Taxes/Rates not elsewhere defined.	12010117	-	-	-
Total			<u>5,130,000.00</u>	<u>2,785,000.00</u>	<u>(2,345,000.00)</u>

GUJBA LOCAL GOVERNMENT COUNCIL

NOTE 3 LICENSES - GENERAL

LICENSES-GENERAL					
S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
1	Goldsmith/Gold Dealers Licenses	12020102	-	-	-
2	Radio/Television Licenses	12020105	-	-	-
3	Boats & Canoe/Small Craft Licenses	12020107	-	-	-
4	Registration of Voluntary Organizations	12020109	-	25,000.00	25,000.00
5	Inland Water-Way Licenses	12020110	-	-	-
6	Bakery House Licenses	12020111	1,138,000.00	637,280.00	(500,720.00)
7	Bicycle Licenses and Hire Permits	12020112	-	-	-
8	Brick Making, etc. Licenses	12020113	238,000.00	133,280.00	(104,720.00)
9	Cart/Truck Licenses	12020114	50,000.00	20,000.00	(30,000.00)
10	Dane Gun Licensing	12020115	20,000.00	10,000.00	(10,000.00)
11	Cattle Dealers Licenses	12020116	1,520,000.00	851,200.00	(668,800.00)
12	Dried Fish/Meat Licenses	12020117	210,000.00	167,600.00	(42,400.00)
13	Pet/Dog Licenses	12020118	-	-	-
14	Fishing Permits	12020119	-	-	-
15	Hawking Permits	12020120	105,000.00	79,960.00	(25,040.00)
16	Hunting Permits	12020121	35,000.00	29,600.00	(5,400.00)
17	Produce Buying Licenses	12020122	-	-	-
18	Animal Health Certificate Licenses	12020123	-	-	-
19	Abattoir/Slaughter Licenses	12020124	300,000.00	168,000.00	(132,000.00)

20	Renewal of Fishing Licenses	12020125	-	-	-
21	Hiring Licenses	12020126	-	-	-
22	Boreholes Drilling Licenses	12020128	-	-	-
23	Cinematography Licenses	12020130	-	-	-
24	Liquor Licenses	12020131	-	-	-
25	Trade Permits Licenses	12020137	-	-	-
26	Tent at Sea Beach Permits	12020138	-	-	-
27	Open Air Preaching Permits	12020139	-	-	-
28	Minor Industrial Licenses	12020140	-	-	-
29	Auctioneers Licenses	12020141	-	-	-
30	Petty Traders Licenses	12020142	120,000.00	167,200.00	47,200.00
31	Pit Sawing Licenses	12020143	-	-	-
32	Felling and Trees Licenses	12020144	110,000.00	111,600.00	1,600.00
33	Saw Mill Licenses	12020145	-	-	-
34	Brown Sugar Machine Licenses	12020146	-	-	-
35	Photo Studio Licenses	12020147	-	-	-
36	Welding Machine Licenses	12020148	170,000.00	140,200.00	(29,800.00)
37	Electric (Radio/Television) Workshop Licenses	12020149	-	-	-
38	Blacksmith Workshop Licenses	12020150	23,000.00	22,880.00	(120.00)
39	Wood Making/Carpentry Workshop Licenses	12020151	-	-	-
40	Battery Charge Workshop Licenses	12020152	24,000.00	20,440.00	(3,560.00)
41	Printing Press Licenses	12020153	-	-	-
42	Panel Beaters Licenses	12020154	-	-	-
43	Vulcanizers Licenses	12020155	15,000.00	10,400.00	(4,600.00)
44	Vehicle Spare Parts Licenses	12020156	-	-	-
45	Phone Repairs Licenses	12020157	-	20,000.00	20,000.00
46	Clock/Watch Repairs Licenses	12020158	-	8,000.00	8,000.00
47	Cloth Dyers Licenses	12020159	-	-	-
48	Registration of laundries and Dry Cleaners Licenses	12020160	28,000.00	15,680.00	(12,320.00)

49	Building Materials Licenses	12020161	72,000.00	40,320.00	(31,680.00)
50	Surface Tank Kerosene Licenses	12020162	40,000.00	22,440.00	(17,560.00)
51	Sewing Institute Licenses	12020163	-	-	-
52	Hair Dressing/Barbing/Plating/ Painting Licenses	12020164		21,000.00	21,000.00
53	Advertisement Rate/ Licenses	12020165	-	-	-
54	Security Institute Licenses	12020166	-	-	-
55	Patent Medicine Licenses	12020167	245,000.00	157,200.00	(87,800.00)
56	Kiosks Licenses	12020168	25,000.00	19,000.00	(6,000.00)
57	Entertainment Drumming and Temporary Booth Permits	12020169	-	-	-
58	Noise Control Permits	12020170	-	-	-
59	Bathing House Licenses	12020171	25,000.00	21,000.00	(4,000.00)
60	Cold Room Licenses	12020172	-	-	-
61	Motorcycle Permits	12020173	-	-	-
62	Native Liquor Licenses	12020174	-	-	-
63	Cigarette Licenses	12020175	-	-	-
64	Squatters Permits	12020176	-	-	-
65	Butchers Licenses	12020177	37,000.00	30,720.00	(6,280.00)
66	Registration of Night Soil Contractors	12020178	-	-	-
67	Ingredients Grinding Mill Licenses	12020179	-	-	-
68	Photo Stating, Typing Institute Licenses	12020180	-	-	-
69	Other Licenses not elsewhere defined	12020181	-	-	-
	Total		<u>4,550,000.00</u>	<u>2,950,000.00</u>	<u>(1,600,000.00)</u>

GUJBA LOCAL GOVERNMENT COUNCIL

NOTE 4 FEES – GENERAL

FEES-GENERAL					
S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
1	Trade Union Fees	12020404	-	-	-
2	General Contractors Registration Fees	12020417	100,000.00	190,000.00	90,000.00
3	Marriage Registration/Divorce Fees	12020418	-	-	-
4	Attestation of Bachelorhood & Spinsterhood Fees	12020419	-	-	-
5	Disinfection of Produce Fees	12020425	-	-	-
6	Court Summons Fees	12020426	-	-	-
7	Tenders Fees	12020427	1,855,000.00	750,000.00	(1,105,000.00)
8	Billboard Advertisement Fees	12020436	100,000.00	50,000.00	(50,000.00)
9	Association Fees	12020442	-	-	-
10	Births and Deaths Registration Fees	12020443	50,000.00	30,000.00	(20,000.00)
11	Burial Fees	12020444	-	-	-
12	Change of Ownership Fees	12020445	100,000.00	85,500.00	(14,500.00)
13	Agricultural/Veterinary Services Fees	12020446	50,000.00	45,000.00	(5,000.00)

14	Development Levies	12020448	-	-	-
15	Business/Trade Operating Fees	12020449	150,000.00	125,500.00	(24,500.00)
16	Inspection Fees	12020450	-	-	-
17	Timber & Forests Fees	12020451	-	100,000.00	100,000.00
18	Application Fees	12020453	-	-	-
19	Parking Fees	12020454	-	-	-
20	Produce Buying Fees	12020455	200,000.00	155,000.00	(45,000.00)
21	Forestry and Fuel Exploitation Fees	12020456	-	-	-
22	Rice/Mill/Cassava Grinding Fees	12020457		44,500.00	44,500.00
23	Painting, Spraying and Sign Writing Workshop Fees	12020458	50,000.00	35,600.00	(14,400.00)
24	Motor Mechanic/Car Wash Depot Fees	12020459	25,000.00	17,400.00	(7,600.00)
25	Block Making Machines Fees	12020460	25,000.00	15,000.00	(10,000.00)
26	Survey Fees	12020461	-	-	-
27	Estate Agent Fees	12020462	-	-	-
28	Customary Right of Occupancy Fees	12020463	100,000.00	75,000.00	(25,000.00)
29	Commission on Transfer of Plot/Property	12020464	-	-	-
30	Approval of Building Plan Fees	12020465	-	-	-
31	Mortgage Sub-Lease Approval Fees	12020466	-	-	-
32	Landing Fees	12020467	-	200,000.00	200,000.00

33	Business Premises/Workshop Fees	12020468	-	205,000.00	205,000.00
34	Club/Associations Registration Fees	12020469	-	-	-
35	Corn Grinding Mill Fees	12020470	-	-	-
36	Payments in lieu of Registration Notices	12020471	-	-	-
37	Mortuary, Hears, and Cemetery	12020472	-	-	-
38	Local Government Certificate of Origin	12020473	1,000,000.00	185,500.00	(814,500.00)
39	Farmers Registration	12020474	25,000.00	15,000.00	(10,000.00)
40	Registration of Vehicles	12020475	-	-	-
41	Eating House License Fees	12020476	10,000.00	5,000.00	(5,000.00)
42	Entertainment and Drumming Fees	12020477	-	-	-
43	Night Soil Disposal/Depot Fees	12020478	-	-	-
44	Learning Driving Tests Fees	12020479	-	-	-
45	Bus/Commercial Vehicle/Taxi Permit Fees	12020480	-	-	-
46	Palm Wine Tappers/Sellers Fees	12020481	-	-	-
47	Wharf/Canoe Landing Fees	12020482	-	-	-
48	Toll Gate/Stadium Fees	12020483	-	-	-
49	Slaughter Fees	12020484	-	-	-
50	Abattoir Fees	12020485	150,000.00	78,000.00	(72,000.00)
51	Registration for Meat Van Fees	12020486	-	-	-
52	Naming of Street Registration Fees	12020487	-	-	-

53	Mobile Sales Promotion Fees	12020488	-	100,000.00	100,000.00
54	Dislodging of Septic Tank Charges	12020489	-	-	-
55	Registration of Septic Tank Dislodging Fees	12020490	-	-	-
56	Pest Control and Disinfectant Fees	12020491	-	-	-
57	Vault Fees	12020492	-	-	-
58	Dispensary and Maternity Fees	12020493	25,000.00	10,000.00	(15,000.00)
59	Laboratory Test Fees	12020494	10,000.00	5,000.00	(5,000.00)
60	Environmental Sanitation Fees	12020495	50,000.00	23,000.00	(27,000.00)
61	Sand Dredging Fees	12020496	250,000.00	235,000.00	(15,000.00)
62	Sand, Granite, Iron Rod Sellers Fees	12020497	-	-	-
63	Irrigation Scheme Fees/Charges	12020498	50,000.00	10,500.00	(39,500.00)
64	Other Fees not elsewhere defined	12020499	-	-	-
	Total		<u>4,375,000.00</u>	<u>2,790,500.00</u>	<u>(1,584,500.00)</u>

**GUJBA LOCAL GOVERNMENT COUNCIL
NOTE 5 FINES GENERAL**

FINES GENERAL					
S/N	Revenue Type	New/IPSAS	Estimate 2021	Actual 2021	Variance 2021
1	Fine/Penalties	12020501	1,355,000.00	950,000.00	(405,000.00)
2	Towing of Vehicles	12020502	-	-	-
3	Fine on Overdue and Lost Library Books	12020503	-	-	-
4	Impounding of Animal Fines	12020504	700,000.00	455,000.00	(245,000.00)
5	Sanitation Defaulters Fines	12020505	400,000.00	95,000.00	(305,000.00)
6	Other Fines not elsewhere defined	12020506	-	-	-
	Total		<u>2,455,000.00</u>	<u>1,500,000.00</u>	<u>(955,000.00)</u>

NOTE 6 SALES GENERAL

SALES GENERAL					
S/ N	Revenue Type	New/IPSAS	Estimate 2021	Actual 2021	Variance 2021
1	Sales of Journal and Publications	12020601	150,000.00	-	(150,000.00)
2	Proceeds from Sales of Consumer Goods/Haulage	12020602	-	-	-
3	Sale of ID Cards	12020603	200,000.00	-	(200,000.00)
4	Sales of Unserviceable Stores/Scraps/Unserviceable items	12020604	1,800,000.00	98,658.10	(1,701,341.90)
5	Sales of Vaccines	12020605	850,000.00	-	(850,000.00)
6	Sales of Consultancy/Registration Forms	12020607	-	-	-
7	Sales of Improved Seeds/Chemicals	12020608	500,000.00	-	(500,000.00)
8	Proceeds from Sales of Farm Produce	12020609	700,000.00	70,000.00	(630,000.00)
9	Proceeds from Sales of Goods by Public Auctions	12020610	100,000.00	-	(100,000.00)
10	Proceeds from Sales of Government Vehicles	12020611	-	-	-
11	Proceeds from Sales of Drugs and medications	12020612	700,000.00	50,000.00	(650,000.00)
12	Sales of Government Buildings	12020614	-	-	-
13	Sales of Uniforms	12020615	-	-	-
14	Sales of Emblems	12020616	-	-	-
15	Sales of Stores	12020617	-	-	-
16	Other Sales not elsewhere defined	12020617	-	-	-
	Total		<u>5,000,000.00</u>	<u>218,658.10</u>	<u>(4,781,341.90)</u>

NOTE 7 EARNING GENERAL

EARNING GENERAL					
S/ N	Revenue Type	New/IPSAS	Estimate 2021	Actual 2021	Variance 2021
1	Earnings from Consultancy Services	12020701	-	-	-
2	Earnings from Laboratory Services	12020702	144,535.00	60,000.00	(84,535.00)
3	Earning from Hire of Plants sand Equipment	12020703	350,000.00	-	(350,000.00)
4	Earnings from Use of Government Vehicles	12020704	-	-	-
5	Earning from Use of Government Halls	12020705	500,000.00	400,000.00	(100,000.00)
6	Earning from Toll Gates	12020706	-	-	-
7	Earnings from Medical Services	12020707	-	-	-
8	Earnings from Agricultural produce	12020708	2,500,000.00	1,300,000.00	(1,200,000.00)
9	Earnings from Tourism/Culture/Arts Centers	12020709	-	-	-
10	Earnings from Guest Houses	12020710	-	-	-
11	Earnings from Commercial/Industrial Activities	12020711	950,000.00	400,000.00	(550,000.00)
12	Earnings from Markets	12020712	2,750,000.00	2,055,000.00	(695,000.00)
13	Earnings from Motor Parks	12020713	1,855,000.00	1,035,000.00	(820,000.00)
14	Earnings from Shops and Shopping Centers	12020714	1,505,000.00	955,000.00	(550,000.00)
15	Earnings from Transport Services (Mass Transit)	12020715	2,785,000.00	2,405,000.00	(380,000.00)
16	Earning from Tipper and Tractors	12020716	4,500,000.00	3,750,000.00	(750,000.00)
17	Earning from Sign Posts	12020717	-	-	-

18	Earnings from GSM Operators	12020718	-	-	-
19	Earnings from Granders	12020719	-	-	-
20	Earnings from Low Boards	12020720	-	-	-
21	Earnings from Compressed Earth Bricks	12020721	-	-	-
22	Earnings Slaughter House	12020722	-	-	-
23	Earning from Cattle Markets	12020723	1,750,000.00	1,125,000.00	(625,000.00)
24	Earnings from Goats and Sheep Markets	12020724	350,000.00	280,000.00	(70,000.00)
25	Other Earnings not elsewhere defined	12020725	-	-	-
	Total		<u>19,939,535.00</u>	<u>13,765,000.00</u>	<u>(6,174,535.00)</u>

NOTE 8 RENT ON GOVT BUILDING GENERAL

RENT ON GOVERNMENT BUILDING					
S/N	Revenue Type	New/IPSAS	Estimate 2021	Actual 2021	Variance 2021
1	Rent on Government Quarters	12020801	-	-	-
2	Rent on Government Offices	12020802	1,450,000.00	200,000.00	1,250,000.00
3	Rent on Government Buildings	12020803			
4	Rent on Conference/Civic Centers	12020804	-	-	-
5	Rent on Buildings at Aerodromes	12020805	-	-	-
6	Rent on Local Government Guest House	12020806	-	-	-
	Total		<u>1,450,000.00</u>	<u>200,000.00</u>	<u>1,250,000.00</u>

NOTE 9 LAND & OTHERS GENERAL

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

**GUJBA LOCAL GOVERNMENT
NOTE 10 PERSONNEL COST**

DOMESTIC GRANTS					
S/N	Description	CODE	BUDGETTED 2021	Actual 2021	Variance 2021
1	Basic Salaries	21010101	580,928,918.70	320,346,881.02	(260,582,037.68)
2	Allowances General	21020101-7	288,230,117.35	158,941,337.12	(129,288,780.23)
3	2.75 YCHMB Contribution	21020201	24,577,761.95	13,553,137.28	(11,024,624.67)
	Total		<u>893,736,798.00</u>	<u>492,841,355.42</u>	<u>(400,895,442.58)</u>

GUJBA LOCAL GOVERNMENT
NOTE 11: OVER HEAD AND OTHER RECURRENT

S/N	Description	CODE	BUDGETTED 2021	Actual 2021	Variance 2021
1	Minor Road Maintenance	22020413	8,250,000.00	12,265,000.00	4,015,000.00
2	Security Service Coverage	22020601	24,000,000.00	52,350,000.00	28,350,000.00
3	Plants/Generator fuel cost	22020405	10,000,000.00	13,065,000.00	3,065,000.00
4	Staff Welfare packages	22021007	-	4,500,000.00	4,500,000.00
5	Meetings Entertainment	22021026	3,000,000.00	-	(3,000,000.00)
6	Contingencies	22021029	10,000,000.00	17,350,000.00	7,350,000.00
7	Relanerinaship of CRBC News Paper corporation and other Media House	22020608	2,900,000.00	2,035,000.00	(865,000.00)
8	Plant /Gen Fuel Cost	22020803	4,350,000.00	2,000,000.00	(2,350,000.00)
9	Medical consultancy services	22020708	-	3,500,000.00	3,500,000.00
10	Financial Assistant	22021027	8,500,000.00	11,000,000.00	2,500,000.00
11	Local Training	22020501	5,000,000.00	7,500,000.00	2,500,000.00
12	Subvention General	22050104	-	837,524,262.69	837,524,262.69
13	Local Travelling Transport	22020101	10,000,000.00	12,650,500.00	2,650,500.00
14	Electricity charges	22020201	5,000,000.00	4,250,000.00	(750,000.00)
15	Office Material and Supply	22020301	11,000,000.00	15,750,000.00	4,750,000.00
16	Printing of Security Documents	22020306	5,000,000.00	4,750,000.00	(250,000.00)

17	Other professional Service	22020711	5,000,000.00	3,000,000.00	(2,000,000.00)
18	Honorarium and Sitting Allowance	22021002	2,350,000.00	6,500,000.00	4,150,000.00
19	Foreign Scholarship Scheme	22021020	5,650,000.00	12,650,000.00	7,000,000.00
20	Sanitation Services	22020609	-	900,000.00	900,000.00
21	Press and Public Relations	220201030	-	10,250,000.00	10,250,000.00
22	Minor Office Building/Residential Quarters Maintenance	22020403	-	15,850,000.00	15,850,000.00
23	Press and Public Relations	-	-	7,065,567.70	7,065,567.70
	TOTAL		<u>120,000,000.00</u>	<u>1,056,705,330.39</u>	<u>936,705,330.39</u>

GUJBA LOCAL GOVERNMENT COUNCIL

NOTE 12: ADMINISTRATIVE SECTOR EXPENDITURE

ECON CODE	DESCRIPTION	GEO CODE	ACTUAL 2021	BUDGETED 2021	VARIANCE
23010101	Procurement of Toyota (Zogol)	23510700	5,758,928.50	3,538,514.24	2,220,414.26
23010101	Supply of Brand New Toyota	23510700	8,868,750.00	5,434,325.00	3,434,425.00
23010128	Procurement of Gun and Cartridge	23510700	5,060,000.00	2,030,000.00	3,030,000.00
23010101	Renovation of Police Station	23510702	10,000,000.00	6,380,710.20	3,619,287.80
23010101	Renovation of Office Building	23510702	61,717,299.00	49,520,300.00	12,196,999.00
	Renovation of District Head Palace	23510702	7,329,202.73	5,329,202.73	2,000,000.00
23010131	Renovation of Staff Quarters	23510702	33,384,506.62	14,095,892.75	19,288,613.87
23010112	Purchase of Office Furniture & Fittings	23510702	35,350,000.00	16,025,391.20	19,324,608.80
	TOTAL		<u>167,468,686.85</u>	<u>102,354,336.12</u>	<u>65,114,350.73</u>

GUJBA LOCAL GOVERNMENT COUNCIL

NOTE 13: ECONOMIC SECTOR EXPENDITURE

ECON CODE	DESCRIPTION	GEO CODE	ACTUAL 2021	BUDGETED 2021	VARIANCE
23010142	Procurement of Electrical materials	23510702	3,219,000.00	2,138,000.00	1,081,000.00
23020114	Road side clearance	23510706	8,000,000.00	6,000,000.00	2,000,000.00
23010127	Supply of Agric items	23510702	8,659,636.36	6,704,000.36	1,955,636.00
23020153	Construction of Drainage	23510702	9,061,910.00	7,011,510.00	2,050,400.00
23010123	Construction of Abattoir	23510702	11,806,705.61	8,901,000.00	2,905,705.61
23010123	Supply of Vet. Drugs	23510700	15,555,555.55	12,111,222.00	3,444,333.55
23010119	Installation of 60 KVA Gen. Set	23510700	7,000,000.00	6,000,000.00	1,000,000.00
23010102	Purchase of Furniture/Instructional Materials	23510700	69,000,000.00	67,599,476.40	1,400,523.60
23020134	Renovation of Shopping Complex	23510702	32,368,807.27	29,066,317.60	3,302,489.67
23020153	Construction of Road and Drainages	23510702	63,384,546.62	32,250,000.00	31,134,546.62
	TOTAL		<u>228,056,161.41</u>	<u>177,781,526.36</u>	<u>50,274,635.05</u>

GUJBA LOCAL GOVERNMENT COUNCIL

NOTE 14: AREA DEVELOPMENT SECTOR EXPENDITURE

ECON CODE	DESCRIPTION	GEO CODE	ACTUAL 2021	BUDGETED 2021	VARIANCE
23020152	Drilling of Borehole at Wagir	23510710	18,218,040.00	9,837,741.60	8,380,298.40
„	Drilling of Borehole at Goniri	23510704	15,774,902.50	8,518,452.75	7,256,449.75
„	Drilling of Borehole at Buni Gari	23510701	19,218,000.00	10,377,720.00	8,840,280.00
„	Drilling of Borehole at Gujba	23510706	13,522,000.00	7,301,880.00	6,220,120.00
„	Drilling of Borehole at Mutul	23510708	18,218,000.00	9,837,720.00	8,380,280.00
„	Installation of Boreholes	23510700	66,838,672.00	36,092,882.88	30,745,789.12
23020153	Evacuation of Drainage	23510702	5,600,000.00	3,046,998.00	2,553,002.00
23040105	Counterpart fund to WASH Programme	23510700	36,060,345.50	20,522,457.64	15,537,887.86
23020152	Drilling of Borehole at Gotala	23510705	23,384,506.62	12,627,635.57	10,756,871.05
	TOTAL		<u>216,834,466.62</u>	<u>118,163,488.44</u>	<u>98,670,978.18</u>

GUJBA LOCAL GOVERNMENT COUNCIL

NOTE 15: SOCIAL SECTOR EXPENDITURE

ECON CODE	DESCRIPTION	GEO CODE	ACTUAL 2021	BUDGETED 2021	VARIANCE
23050184	Supply of Sewing Machine	235010700	13,636,272.63	10,363,587.22	3,272,685.41
23010123	Procurement of Drugs	235010700	6,044,800.00	5,264,192.00	780,608.00
23050182	Procurement of Youth Empowerment materials	235010700	15,600,000.00	18,706,977.29	(3,106,977.29)
23020106	Construction of MCH Goniri	23510704	29,730,007.42	25,350,000.00	4,380,007.42
23020106	Construction of MCH Wagir	23510710	23,384,506.62	22,627,633.57	756,873.05
	Purchase of Class furniture and instructional materials	235010700	62,633,385.45	-	62,633,385.45
	TOTAL		<u>151,028,972.12</u>	<u>82,312,390.08</u>	<u>68,716,582.04</u>

GUJBA LOCAL GOVERNMENT COUNCIL
NOTE TO THE FINANCAL STATEMENT
No1. FEDERATION ALLOCATION (FAAC)

Code	Description	
11010101 – 11010101	A Share of Statutory Allocation from FAAC 2021	
	Net Share of Statutory Allocation	1,355,100,554.79
11010201 – 11010201	Share of Value Added Tax	678,139,061.33
11010303 – 11010303	Share of Excess Crude Oil	-
	Share of Ecological Fund	28,920,788.48
	Share of Solid Mineral	1,938,739.96
	Share of Non Oil Revenue	68,577,361.96
	Federal Intervention	2,873,786.62
	Forex Equalization	3,845,577.85
	Share of Exchange Gain	7,609,880.61
	Share of Excess Oil	-
	Excess Bank Charge	142,515.67
	Total Gross FAAC	<u>2,147,148,267.27</u>
11010101 – 11010101	B Share of Statutory Allocation from FAAC 2020	-
	Net Share of Statutory Allocation	1,336,564,978.48

11010201 – 11010201	Share of Value Added Tax	359,430,135.14
11010303 – 11010303	Share of Excess Crude Oil	-
	Share of Good Value	3,772,464.99
	Share of Solid Mineral	2,235,087.26
	Share of Non Oil Revenue	5,781,555.53
	Federal Intervention	36,215,663.86
	Forex Equalization	11,923,399.21
	Share of Exchange Difference	42,373,060.89
	Share of Excess Oil	43,062,471.00
	Excess Bank Charges	15,261,875.16
	Total Gross FAAC	<u>1,856,620,691.52</u>

Currency: NGN

Total Debit:

142,038,587.51

Trans Date	Ref. Number	Transaction Details	Value Date	Withdrawal(DR)	Deposit(CR)	Balance
		Opening Balance				24,554.77
01-Dec-2021		BRANCHSTMT:Charge: Statement charges	01-Dec-2021	40.00	0.00	24,514.77
01-Dec-2021		BRANCHSTMT:Charge: VAT charges on Statement	01-Dec-2021	3.00	0.00	24,511.77
01-Dec-2021		FIP:KEY/MIN. FOR L.GOV'T & C/KIP:FBN/2016513257/MIN.	01-Dec-2021	0.00	50,070,509.71	50,095,021.48
01-Dec-2021		REV WRONG ENTRY 29-11-21 ZAINAB	01-Dec-2021	20,000.00	0.00	50,075,021.48
02-Dec-2021		ELEC MONEY TRSF LEVY-1 TXNS: 01-12-21 TO 01-12-21	02-Dec-2021	50.00	0.00	50,074,971.48
02-Dec-2021		FIP CHARGES	02-Dec-2021	53.75	0.00	50,074,917.73
02-Dec-2021		PHUB:FT000001597831-0_ALHAJI GANA FANTAM/SECURITY	02-Dec-2021	6,880,000.00	0.00	43,194,917.73
02-Dec-2021		FT/JODA WAKIL	02-Dec-2021	5,000,000.00	0.00	38,194,917.73
02-Dec-2021		FIP CHARGES	02-Dec-2021	53.75	0.00	38,194,863.98
02-Dec-2021		PHUB:FT000001614599-0_GUJBA LOCAL GOVERNMENT/MONTH	02-Dec-2021	38,190,509.71	0.00	4,354.27
03-Dec-2021		FIP:HER/GUJBA LOCAL GOVERN/TRS IFO GUJBA L?	03-Dec-2021	0.00	629,750.00	634,104.27
04-Dec-2021		ELEC MONEY TRSF LEVY-1 TXNS: 03-12-21 TO 03-12-21	04-Dec-2021	50.00	0.00	634,054.27
06-Dec-2021		FT/JODA WAKIL	06-Dec-2021	629,750.00	0.00	4,304.27
23-Dec-2021		FIP:HER/GUJBA LOCAL GOVERN/TRF IFO GUJBA LOCAL GOV	23-Dec-2021	0.00	629,750.00	634,054.27
24-Dec-2021		ELEC MONEY TRSF LEVY-1 TXNS: 23-12-21 TO 23-12-21	24-Dec-2021	50.00	0.00	634,004.27
24-Dec-2021		FT/JODA WAKIL	24-Dec-2021	629,750.00	0.00	4,254.27
24-Dec-2021		23-Nov-2021 to 22-DEC-2021 SMS Alert Charge VAT	24-Dec-2021	4.20	0.00	4,250.07
24-Dec-2021		23-Nov-2021 to 22-DEC-2021 SMS Alert Charge	24-Dec-2021	56.00	0.00	4,194.07
29-Dec-2021		NEFT FROM:YOBE STATE JOINT LOC/PMT OF SALARY IRO M	29-Dec-2021	0.00	90,688,055.85	90,692,249.92
30-Dec-2021		FIP CHARGES	30-Dec-2021	53.75	0.00	90,692,196.17
30-Dec-2021		PHUB:FT000002085546-0_SALARY ACCOUNT FOR 17 LGC AN	30-Dec-2021	24,980,599.16	0.00	65,711,597.01
30-Dec-2021		PHUB:FT000002085798-0_SALARY ACCOUNT FOR 17 LGC AN	30-Dec-2021	38,973,957.41	0.00	26,737,639.60
30-Dec-2021		FIP CHARGES	30-Dec-2021	53.75	0.00	26,737,585.85
30-Dec-2021		PHUB:FT000002086010-0_SALARY ACCOUNT FOR 17 LGC AN	30-Dec-2021	28,733,499.28	0.00	4,004.57
30-Dec-2021		FIP CHARGES	30-Dec-2021	53.75	0.00	4,002.82

Please report any discrepancies in this statement within 15 days of receipt. Failure to do so implies the statement is correct.

For enquiries, requests or complaints, call FirstContact on +234 (0) 700-FIRSTCONTACT (+234 0 700 34778268228)

+234 (0) 708 062 5000 or +234 01 448 5500 or E-mail: firstcontact@firstbanknigeria.com



DAMATURU NAYINAWA POTI (A77) BRAN

KEYSTONE BANK LIMITED

www.keystonebankng

Date	V. Date	Narration	Ref	Debit	Credit	Balance
31Dec21	31Dec21	CAPITAL SUB PAYMENT FOR 20Txn Amount - NGN8.00 - - VAT -		8.00		1,703,071
31Dec21	31Dec21	SMS Charge TRF BO GUJBA LOCAL GOVT PROJECT ACC Txn Amount - NGN8.00 - - VAT -		8.00		1,703,011
31Dec21	31Dec21	SMS Charge TRF KIP:ACCES/0810999080 /GUJBA LOCAL GOVERNMENT CAPITAL SUB Txn Amount - NGN8.00 - - VAT -				1,703,011
		Closing Balance . . .				

[Handwritten signature and stamp]

15-Dec-2021	15-Dec-2021	STAMP DUTY CHARGE ON DEPOSIT:5900013580	50.00	0.00	636,233.19
17-Dec-2021	17-Dec-2021	0496984 CDP BY ALHAJI DALATU	0.00	270,000.00	906,233.19
17-Dec-2021	17-Dec-2021	STAMP DUTY CHARGE ON DEPOSIT:5900013580	50.00	0.00	906,183.19
20-Dec-2021	20-Dec-2021	0496993 CDP BY MOHAMMED HUSSAINI	0.00	1,000.00	907,183.19
21-Dec-2021	21-Dec-2021	8806976 CDP FATIMA MUKHTAR USMAN	0.00	1,000.00	908,183.19
21-Dec-2021	21-Dec-2021	8806953 CDP AISHA MUKHTAR USMAN	0.00	1,000.00	909,183.19
21-Dec-2021	21-Dec-2021	8806973 CDP BY MOHAMMED MUKHTAR USMAN	0.00	1,000.00	910,183.19
21-Dec-2021	21-Dec-2021	STATEMENT PRINTING CHARGE	64.50	0.00	910,118.69
22-Dec-2021	22-Dec-2021	8806961 CDP BY HASSANA UMAR BUNI	0.00	1,000.00	911,118.69
22-Dec-2021	22-Dec-2021	8806960 CDP BY HUSSAINA UMAR BUNI	0.00	1,000.00	912,118.69
22-Dec-2021	22-Dec-2021	8806958 CDP BY ABUBAKAR UMAR BUNI	0.00	1,000.00	913,118.69
22-Dec-2021	22-Dec-2021	8806951 CDP BY MOHAMMAD UMAR BUNI	0.00	1,000.00	914,118.69
22-Dec-2021	22-Dec-2021	8806972 CDP BY HABIBA UMAR BUNI	0.00	1,000.00	915,118.69
23-Dec-2021	23-Dec-2021	Trf - TRF IFO GUJBA LOCAL GOVERNMENT REVENUE	629,750.00	0.00	285,368.69
23-Dec-2021	23-Dec-2021	Trf Fee - TRF IFO GUJBA LOCAL GOVERNMENT REVENUE	53.75	0.00	285,314.94
29-Dec-2021	29-Dec-2021	669711 CDP BY ABDULLAHI ALI	0.00	1,000.00	286,314.94
29-Dec-2021	29-Dec-2021	669710 CDP BY HASSAN BULAMA RO	0.00	190,000.00	476,314.94
29-Dec-2021	29-Dec-2021	STAMP DUTY CHARGE ON DEPOSIT:5900013580	50.00	0.00	476,264.94
30-Dec-2021	30-Dec-2021	669777 CDP UMAR MOHAMMED UMAR	0.00	1,000.00	477,264.94
31-Dec-2021	31-Dec-2021	669730 CDP BY ALHAJI DALATU	0.00	183,000.00	660,264.94
31-Dec-2021	31-Dec-2021	SMS ALERT CHARGE For DEC 2021	288.00	0.00	659,976.94
31-Dec-2021	31-Dec-2021	STAMP DUTY CHARGE ON DEPOSIT:5900013580	50.00	0.00	659,926.94
31-Dec-2021	31-Dec-2021	Account Maintenance Charges:01-12-2021 to 31-12-20	1,259.56	0.00	658,667.38
31-Dec-2021	31-Dec-2021	VAT on Account Maintenance Charges:01-12-2021 to 3	94.46	0.00	658,572.92

The pie chart below shows a breakdown of the various channels through which you performed financial activities in the specified period

PLEASE EXAMINE THIS STATEMENT AT ONCE.

Testing receipt by the Branch within FIFTEEN (15) DAYS from the date of dispatch of this statement of notice of disagreement with entries, it will be assumed that the statement as rendered is correct. All correspondence regarding exceptions should be addressed to the Branch Manager.

Branch Bank Pic shall under no circumstances / events be liable or responsible for any loss including without limitation, indirect or consequential loss incurred / arising from dealing/transacting with any persons/individuals claiming/purporting to be affiliated to the Bank outside the Banking hall. Consequentially, customers are required expected to complete all cash transactions and related activities personally at any of our Experience Centres; confirm accuracy and completeness of all transactions with the Bank and ensure the relevant Registers are adequately completed before exiting its Experience Centres.

