

YUNUSARI LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31, DECEMBER 2022

SECRET

YUNUSARI LOCAL GOVERNMENT COUNCIL

YOBE STATE



Yunusari Local Government
Secretariat Complex
Kanamma.

REF: _____

DATE: _____

Yunusari 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 Yunusari Local Government Council by me the Treasurer in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended.

The provisions provides that, as Treasurer of the Local Government Council I am responsible for establishing and maintaining an adequate 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. To the best of my knowledge, this system of internal control has been operated adequately throughout the reporting period.

ALKALI SHETTIMA

Alkali Shettima
19/05/2023
Treasurer

19/05/2023
Date

STATEMENT NO 2:- Integrity Assurance

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

In our opinion, these Financial Statements fairly presents the financial position and operations of Yunusari Local Government as at 31st December, 2022 and its operations for the year.

Alkali Shettima

Alkali Shettima
Treasurer Yunusari Local Govt.
Sign/Date:
19/05/2023

Hon. Zannah Zakariya

Chairman Yunusari Local Govt.
Sign/Date:
19/05/2023



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

E-MAIL: yobelgad@yahoo.com
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Local Government Audit Dept.
P.M.B. 1058 KM 6 Along Gujba
Road, Damaturu, Yobe State.

LGAD/ADM/LGFS/23/VOL.1

2nd June, 2023

The Executive Chairman,
Yunusari Local Government,
Kanamma

Date: _____

AUDITOR-GENERAL'S CERTIFICATION:

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

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

Basis of opinion (scope)

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

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

Opinion.

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

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

AS
316123

SECRET
YUNUSARI LOCAL GOVERNMENT COUNCIL
YOBE STATE



Yunusari Local Government
Secretariat Complex
Kanamma.

REF: _____

DATE: _____

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

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

(i) GENERAL PURPOSE FINANCIAL STATEMENTS (GPFS)

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

(II) STATEMENT OF ACCOUNTING POLICIES

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

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

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

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

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Treasurer Yunusari Local Government

19/05/2022

List of Abbreviations/Acronyms

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

INTRODUCTION

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

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

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

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

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

This Accounting Policy addresses the following fundamental accounting issues:

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

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

S/N	Accounting Policies:
1	Accounting Terminologies / Definitions

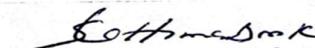
S/N	Accounting Policies:
	<p>I. Accounting policies are the specific principles, bases, conventions, rules and practices adopted by Yunusari Local Government council in preparing and presenting Financial Statements.</p> <p>II. Cash:: Cash comprises cash at hand, demand deposits in financial institutions and cash equivalents.</p> <p>III. Cash equivalents are short-term, highly liquid investments that are readily convertible to cash and which are subject to insignificant risk of changes in value.</p> <p>IV. Cash basis means a basis of accounting that recognizes transactions and events only when cash is received or paid.</p> <p>V. Cash flows are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by government.</p> <p>VI. Cash receipts are cash inflows.</p> <p>VII. Cash payments are cash outflows.</p> <p>VIII. Cash Controlled by Yunusari Local Government Council : Cash is deemed to be controlled by Local Government council when the government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash and can also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the government which the government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debt is controlled by the government.</p> <p>IX. Government Business Enterprise means a department or agency that has all the following characteristics:</p> <ul style="list-style-type: none"> ➤ Is an entity with the power to contract in its own name; ➤ Has been assigned the financial and operational authority to carry on a Business. ➤ Sells goods and services, in the normal course of its business, to other DA and the general public at a profit or full cost recovery. ➤ Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); and ➤ Is controlled by a public sector management or the government. <p>X. Notes to the GPFS shall include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information</p>
2	<p>General Purpose Financial Statements (GPFS) The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional</p>

S/N	Accounting Policies:
	<p>information about the Cash Receipts, Payments and Balances controlled by Bade Local Government Council, and Accounting Policies and Notes to the Financial Statements. In Yunusari Local Government, the GPFS Accounting Policy include the following:</p> <ol style="list-style-type: none"> I. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which: <ul style="list-style-type: none"> ▪ recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the Local government Council; and ▪ separately identifies payments made by third parties on behalf of the Local government Council. II. Statement 2- Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet); III. Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit & Loss Account); IV. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure); V. Notes to the Accounts: Additional disclosures to explain the GPFS; and VI. Accounting Policies and Explanatory Notes.
3	<p>Basis of Preparation and Legal Provisions The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Fiscal Responsibility Law (FRL) and the Financial Reporting Council of Nigeria. In addition, GPFS are in compliance with the provisions of other financial regulations of the Local Government.</p>
4	<p>Fundamental Accounting Concepts The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Yunusari Local Government:</p> <ul style="list-style-type: none"> • Cash Basis of Accounting. • Understandability. • Materiality, • Relevance. • Going Concern Concept.

S/N	Accounting Policies:
	<ul style="list-style-type: none"> • Consistency Concept • Prudence • Completeness, etc.
5	<p>Accounting Period The accounting year (fiscal year) is from 1st January to 31st December 2022. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.</p>
6	<p>Reporting Currency The General Purpose GPFS are prepared in Nigerian in Naira.</p>
7	<p>DA for Consolidation</p> <ul style="list-style-type: none"> • The Consolidation of the GPFS are based on the Cash transactions of all Ministries, Department and Agencies (DA) of Yunusari Local Government except Government Business Enterprises (GBEs).
8	<p>Comparative Information</p> <ul style="list-style-type: none"> • The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).
9	<p>Budget Figures</p> <ul style="list-style-type: none"> • These are figures from the approved annual budget and supplementary budget as approved in accordance with the 2022 Appropriation Law of Yunusari Local Government.
10	<p>Receipts</p> <ul style="list-style-type: none"> • These are Cash inflows within the Financial Year 2022. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Taxes, External Assistance (from Bilateral and Multilateral Agencies), Other Aid and Grants, Other Borrowings, Capital Receipts (Sale of Government Assists, etc), Receipts from Trading activities and Other Cash Receipts. • These items shall be disclosed at the face of the Statement of Cash Receipts and Payment for the year in accordance with the standardised GPFS. Notes shall be provided as per standardised Notes to GPFS.
11	<p>External Assistance</p> <ul style="list-style-type: none"> • Receipts from Loans are Funds received from external sources to be paid back at an agreed period of time. They are categorised either as Bilateral or Multilateral. • External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.
12	Other Borrowings / Grants & Aid Received

S/N	Accounting Policies:
	<ul style="list-style-type: none"> These shall be categorized as either Short- or Long-term Loans. Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year (above 12 months). Loans shall be disclosed separately, and Grants shall also be separately disclosed under Statement of Cash Receipts and Payment for the year.
13	<p>Interest Received</p> <ul style="list-style-type: none"> Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'.
14	<p>Government Business Activities</p> <p>Cash Receipts from Trading Activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed in the Statement of Cash Receipts and Payments under 'Trading Activities' item.</p> <p>Where gross revenue is received, corresponding payments shall be charged under a corresponding payment item head 'Government Business Activities' in the Statement of Receipts and Payments.</p>
15	<p>Payments</p> <ul style="list-style-type: none"> These are Recurrent and Capital Cash Outflows made during the financial year and shall be categorized either by Function and/or by Sector in the Statement of Cash Receipts and Payment. Payments for purchase of items of capital nature (e.g. PPE) shall be expensed in the year in which the item has been purchased. It shall be disclosed under capital payments. Investments in PPE shall also be treated in the same way as Capital Purchases. At the end of the financial year, a schedule of assets shall be provided as part of the Notes to GPFS.
16	<p>Loans Granted:</p> <ul style="list-style-type: none"> Payments to other Government and Agencies in form of Loans during the year shall be shown separately in the Statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.
17	<p>Loan Repayments</p> <p>Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the Statement of Receipts and Payments. Amount disclosed shall be actual amount received during the year.</p>
18	<p>Interest on Loans:</p> <ul style="list-style-type: none"> Actual Interest on loans and other bank commissions charged on Bank Accounts during the year shall be treated as payments and disclosed under interest payment in the Statement of Cash Receipts and Payments
19	<p>Foreign Currency Transactions:</p> <ul style="list-style-type: none"> Foreign Currency Transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria –CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the

S/N	Accounting Policies:
	<p>year end, shall be translated at the exchange rates prevailing on that date.</p> <ul style="list-style-type: none"> At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange Gains/Losses shall be recognised in the Statement of Cash Receipts and Payments either as Receipts/ Payments respectively.
20	<p>Prepayments</p> <ul style="list-style-type: none"> Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.
21	<p>Investments:</p> <ul style="list-style-type: none"> Cash Payments made for investment purposes such as purchase of Government Stock, Treasury Bills and Certificates of Deposit, are Capital Costs and are disclosed as purchase of Financial Instruments or may be given an appropriate name as the case may be. They are separately disclosed in the GPFS (Statement of Receipts and Payments) under capital payments.
22	<p>Leases</p> <ul style="list-style-type: none"> Cash Payment for Finance Leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as capital payments and disclosed in the Statement of Cash Receipts and payments Operating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.
23	<p>Cash Balances This includes Cash in Hand, at Bank and Cash Equivalents at the end of the Financial year.</p>
24	<p>Advances All Cash Advances shall be retired before the end of the financial year. However, should circumstances occur (including an Emergency) where either an advance is given out close to the financial year end or an advance already given could not be accounted for, such an advance (or balance outstanding) shall be treated as cash equivalent since there shall be no proof that such funds have been utilized.</p>


 Treasurer Yunusari Local Council 19/05/2023

**YUNUSARI LOCAL GOVERNMENT COUNCIL
FINANCIAL HIGHLIGHTS FOR THE YEAR 2022**

S/No	DESCRIPTIONS	ACTUAL 2022	FINAL BUDGET 2022	ACTUAL 2021
	RECURRENT REVENUE	N	N	N
1	STATUTORY ALLOCATION	1,659,116,315	1,532,685,537	1,298,445,699
2	VALUE ADDED TAX	803,612,435	684,723,832	672,054,871
3	OTHER FAAC ALLOCATION	163,484,039	147,578,415	104,259,154
4	INTERNAL REVENUE IGR	25,273,100	41,183,956	33,590,555
	SUB TOTAL	2,651,485,888	2,406,171,740	2,108,350,278
	CAPITAL RECIEPTS			
1	GRANTS	157,118,561	-	-
2	MISCELLANEOUS	-	-	-
	SUB TOTAL	157,118,561	-	-
	TOTAL RECEIPTS	2,808,604,449	2,406,171,740	2,108,350,278
	RECURRENT EXPENDITURE			
1	PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders)	384,292,462	750,851,000	428,269,723
2	OVERHEAD COSTS	60,000,000	120,000,000	42,500,000
3	SUBVENTIONS TO BOARD and PARASTATALS	589,276,046	-	519,878,517
4	PUBLIC DEBTS CHARGES	-	-	-
5	OTHER OPERATING ACTIVITIES	752,838,571	232,760,375	223,466,545
	TOTAL RECURRENT EXPENDITURE	1,786,407,079	1,103,611,375	1,214,114,785
	CAPITAL EXPENDITURE	703,881,535	1,504,107,817	1,024,597,713
	TOTAL EXPENDITURE	2,490,288,614	2,607,719,192	2,238,712,498
1	NET CASH BALANCE	318,315,835	- 201,547,452	(130,362,219)
2	OPENING BALANCE	2,655,254		1,813,910
	OPENING BALANCE (ii Project Joint Acc)	-		131,203,563
3	CLOSING BALANCE	320,971,088		2,655,254

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

ANNUAL BUDGET 2022		NOTES	ACTUAL YEAR	
			2022	2021
	Cash Flows from Operating Activities			
	Receipts:			
1,680,263,952	Statutory Allocations: FAAC	1	1,822,600,354	1,402,704,853
684,723,832	Value Added Tax Allocation	1	803,612,435	672,054,871
2,364,987,784	<i>Sub-total : Statutory Allocation</i>		2,626,212,788	2,074,759,724
6,350,000	Direct taxes	2	4,325,000	5,050,000
9,400,000	Licenses	2	3,257,620	4,050,054
7,562,900	Fees	2	2,700,000	3,900,001
-	Fines	2	-	-
-	Sales	2	-	-
17,871,056	Earnings	2	14,990,480	20,590,500
-	Rent on Government Buildings	2	-	-
-	Rent on Land and Others	2	-	-
-	Repayments - General	2	-	-
-	Investment Income	2	-	-
	Reimbursements		-	-
41,183,956	<i>Subtotal: Independent Revenue</i>		25,273,100	33,590,555
-	Other Revenue Sources of the State Government		-	-
2,406,171,740	Total Receipts		2,651,485,888	2,108,350,278
	Payments:			
750,851,000	Personnel Costs (including Salaries on CRF charges)	3	384,292,462	428,269,723
120,000,000	Overhead Charges	4	60,000,000	42,500,000
-	Subvention to Parastatals	5	589,276,046	519,878,517
232,760,375	Other Operating Activities	6	752,838,571	223,466,545
1,103,611,375	Total Payments		1,786,407,079	1,214,114,785
1,302,560,365	Net Cash Flow from Operating Activities		865,078,809	894,235,493

	Cash Flows from Investment Activities:			
(257,500,000)	Capital Expenditure: Administrative Sector	7	(179,800,010)	(150,000,000)
(477,000,000)	Capital Expenditure: Economic Sector	7	(201,735,415)	(424,597,713)
-	Capital Expenditure: Law and Justice	7		
(553,691,489)	Capital Expenditure: Regional Development	7	(112,346,110)	(200,000,000)
(215,916,328)	Capital Expenditure: Social Service Sector	7	(210,000,000)	(250,000,000)
(1,504,107,817)	Total Capital Expenditure		(703,881,535)	(1,024,597,713)
(1,504,107,817)	Net Cash Flow from Investment Activities		(703,881,535)	(1,024,597,713)
	Cash Flows from Financing Activities:			
-	Proceeds from Aid and Grants		157,118,561	-
-	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		157,118,561	-
	Movement in Other Cash Equivalent Accounts:			
	(Increase)/Decrease in Investments			
(201,547,452)	Net (Increase)/Decrease in Other Cash Equivalents		318,315,835	(130,362,219)
	Total Cash Flow from Other Cash Equivalent Accounts			
	Net cash for the year			
201,547,452	Cash and its Equivalent as at 1 January 2022 (Project Joint Account)		2,655,254	1,813,910
	Cash and its Equivalent as at 1 January 2022 (Project Joint Account)			131,203,563
-	Cash and its Equivalent as at 31 December 2022		320,971,088	2,655,254
The Accompanying Notes form part of these Statements				
Cash and its Equivalent agree with Cash and Cash Equivalent in Statement 2				

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

ASSETS	NOTES	2022	2021
LIQUID ASSETS:			
Cash held by Accountant General			
- CRF Cash Balance	11	247,734,063	2,655,254
- CDF Cash Balance	11	73,237,026	(0)
		(0) -	0
- Cash Balances with Treasury	11	320,971,088	2,655,254
Cash held by Ministries Departments and Agencies		-	-
Total Assets.		320,971,088	2,655,254
INVESTMENTS AND OTHER CASH ASSETS:			
Investments	12	-	-
Revolving Loans Granted	13	-	-
Intangible Assets		-	-
Total Investment and other Cash Assets.		-	-
Operating Liabilities Over Assets		0	(0)
Total Assets.		320,971,088	2,655,254
PUBLIC FUNDS AND LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Fund		247,734,063	2,655,254
Capital Development Fund		73,237,026	(0)
Total Public Funds.		320,971,088	2,655,254
EXTERNAL AND INTERNAL LOANS			
External loans	14	-	-
Internal Loans	15	-	-
Total External and Internal Loans.		-	-

	OTHER LIABILITIES			
	CONTINGENT LIABILITES	17	-	-
	<i>Total Public Funds and Liabilities.</i>		320,971,088	2,655,254
The Accompanying Notes form part of these Statements				

STATEMENT NO. 3
YUNUSARI LOCAL GOVERNMENT COUNCIL
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

ACTUAL 2021		NOTES	ACTUAL 2022	FINAL BUDGET 2022	ORIGINAL BUDGET 2022	SUPPLEMENTARY BUDGET 2022	VARIANCE ON FINAL BUDGET
1,813,910	Opening Balance		2,655,253.92				%
	ADD: REVENUE						
1,402,704,853	Statutory Allocation: FAAC	1	1,822,600,353.59	1,680,263,952.00	1,680,263,952.00	-	
672,054,871	Value Added Tax Alloc.	1	803,612,434.61	684,723,832.00	684,723,832.00	-	
2,074,759,724	Sub-Total - Statutory Allocation		2,626,212,788.20	2,364,987,784.00	2,364,987,784.00	-	
						-	
5,050,000	Direct Taxes	2	4,325,000.00	6,350,000.00	6,350,000.00	-	
4,050,054	Licenses	2	3,257,620.00	9,400,000.00	9,400,000.00	-	
3,900,001	Fees	2	2,700,000.00	7,562,900.00	7,562,900.00	-	
-	Fines	2	-	-	-	-	
-	Sales	2	-	-	-	-	
20,590,500	Earnings	2	14,990,480.00	17,871,056.00	17,871,056.00	-	
-	Rent of Government Buildings	2	-	-	-	-	
-	Rent on Lands and Others	2	-	-	-	-	
-	Repayment General	2	-	-	-	-	
-	Investment Income	2	-	-	-	-	
-	Reimbursements	2	-	-	-	-	
33,590,555	Sub-Total-Independent Revenue		25,273,100.00	41,183,956.00	41,183,956.00	-	
						-	
-	Other Revenue Sources of the State Government		-			-	
2,108,350,278	TOTAL REVENUE		2,651,485,888.20	2,406,171,740.00	2,406,171,740.00	-	
2,110,164,189	TOTAL FUNDS AVAILABLE		2,654,141,142.12	2,406,171,740.00	2,406,171,740.00	-	
	LESS: EXPENDITURE					-	
428,269,723	Personnel Costs(including Salaries on CRF charges)	3	384,292,462.29	750,851,000.00	750,851,000.00		
42,500,000	Overhead Charges	4	60,000,000.00	120,000,000.00	120,000,000.00		
-	Consolidated Rev Fund Charges including Pension & Gratuity		-	-	-		
519,878,517	Subvention to Parastatals	5	589,276,045.93	-	-	-	
223,466,545	Other Operating Activities	6	752,838,571.15	232,760,375.00	232,760,375.00	-	
	OTHER RECURRENT PAYMENTS/EXPENDITURE				-		
-	Repayments: External & Internal Loans (including servicing)		-	-	-	-	
1,214,114,785	TOTAL EXPENDITURE		1,786,407,079.37	1,103,611,375.00	1,103,611,375.00	-	
896,049,403.41	OPERATING BALANCE		867,734,062.75	1,302,560,365.00	1,302,560,365.00	-	
	APPROPRIATIONS/TRANSFERS						

893,394,149	Transfer to Capital Dev. Fund	9	620,000,000.00	1,302,560,365.00	1,302,560,365.00	-	
						-	
893,394,149	Total transfers		620,000,000.00	1,302,560,365.00	1,302,560,365.00	-	
2,655,254	Closing Balance		247,734,062.75			-	
The Accompanying Notes form part of these Statements							

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

ACTUAL 2021		NOTES	ACTUAL 2022	FINAL BUDGET 2022	ORIGINAL BUDGET 2022	SUPPLEMENTARY BUDGET 2022	
131,203,563	joint Project Account Opening Balance		-0	-	-	-	
						-	
	ADD: CAPITAL RECEIPTS						
893,394,149	Transfer to Consolidated Revenue Fund	9	620,000,000	1,302,560,365	1,302,560,365	-	
-	Aids and Grants	10	157,118,560.55	-	-	-	
-	External Loans	14	-	-	-	-	
-	Internal Loans	15	-	-	-	-	
-	Other Capital Receipts	16	-	-	-	-	
893,394,149	Total Receipts		777,118,561	1,302,560,365	1,302,560,365	-	
1,024,597,712	Total Capital Funds Available		777,118,560	1,302,560,365	1,302,560,365	-	
	LESS: CAPITAL EXPENDITURE						
150,000,000	Administrative Sector	7	179,800,010	257,500,000	257,500,000	-	
424,597,713	Economic Sector	7	201,735,415	477,000,000	477,000,000	-	
-	Law and Justice	7	-	-	-	-	
200,000,000	Regional Development	7	112,346,110	-	-	-	
250,000,000	Social Service Sector	7	210,000,000	215,916,328	215,916,328	-	
1,024,597,713	TOTAL CAPITAL EXPENDITURE		703,881,535	950,416,328	950,416,328	-	
-0	Closing Balance		73,237,025.54			-	
The Accompanying Notes form part of these Statements							

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

NOTE	Details	Ref. Note	Amount	Amount	Remarks
1	A: Share of Statutory Allocation from FAAC 2022				
			N	N	
	Net Share of Statutory Allocation from FAAC	A	1,659,116,314.98		
	Add :Deduction at source for Loan Repayment	B	-	1,659,116,314.98	
	Share of Statutory Allocation - Other Agencies	C		163,484,038.61	
	Share of Federal Accounts Allocation- Excess Crude Oil	D		-	
	Total(GROSS) FAAC Allocation			<u>1,822,600,353.59</u>	
	B: Value Added Tax 2022				
1	Share of Value Added Tax (VAT)	E		803,612,434.61	

NOTE	Details	Ref. Note	Amount	Amount	Remarks
1	A- Share of Statutory Allocation from FAAC 2021				
			N	N	
	Net Share of Statutory Allocation from FAAC	A	1,282,054,835.57		
	Add :Deduction at source for Loan Repayment	B	-	1,282,054,835.57	
	Share of Statutory Allocation - Other Agencies	C		104,259,154.29	
	Share of Federal Accounts Allocation- Excess Crude Oil	D		-	
	Total(GROSS) FAAC Allocation			<u>1,386,313,989.86</u>	
	B. Value Added Tax 2021				
1	Share of Value Added Tax (VAT)	E		<u>672,054,870.84</u>	

2	Internally Generated Revenue (Independent Revenue)	Ref.Note	Actual 2022	Budget 2022	Variance 2022	Remarks
	Direct Taxes					
12010111	Tenement Rate		2,354,100.00	4,200,000.00	1,845,900.00	
12010114	Ground Rates		1,970,900.00	2,150,000.00	179,100.00	
	Sub-Total		<u>4,325,000.00</u>	<u>6,350,000.00</u>	<u>2,025,000.00</u>	
	Licence- General		Actual 2022	Estimate 2022	Variance 2022	
12020113	Brick Making, etc. Licenses		65,300.00	135,000.00	69,700.00	
12020114	Cart/Truck Licenses		30,000.00	79,000.00	49,000.00	
12020116	Cattle Dealers Licenses		452,700.00	1,372,100.00	919,400.00	

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

12020117	Dried Fish/Meat Licenses		250,000.00	600,000.00	350,000.00	
12020119	Fishing Permits		300,000.00	700,000.00	400,000.00	
12020120	Hawking Permits		50,000.00	255,000.00	205,000.00	
12020121	Hunting Permits		100,000.00	355,000.00	255,000.00	
12020122	Produce Buying Licenses		70,000.00	140,000.00	70,000.00	
12020123	Animal Health Certificate Licenses		55,340.00	341,000.00	285,660.00	
12020124	Abattoir/Slaughter Licenses		82,000.00	160,000.00	78,000.00	
12020137	Trade Permits Licenses		60,000.00	125,000.00	65,000.00	
12020148	Welding Machine Licenses		25,000.00	50,000.00	25,000.00	
12020152	Battery Charge Workshop Licenses		235,600.00	740,150.00	504,550.00	
12020154	Panel Beaters Licenses		110,000.00		- 110,000.00	
12020155	Vulcanizers Licenses		10,000.00	109,000.00	99,000.00	
12020156	Vehicle Spare Parts Licenses		200,000.00	500,000.00	300,000.00	
12020161	Building Materials Licenses		261,680.00	898,750.00	637,070.00	
12020167	Patent Medicine Licenses		400,000.00	900,000.00	500,000.00	
12020177	Butchers Licenses		350,000.00	1,220,000.00	870,000.00	
12020179	Ingredients Grinding Mill Licenses		150,000.00	720,000.00	570,000.00	
	Sub-Total		3,257,620.00	9,400,000.00	6,142,380.00	
	Fees - General		Actual 2022	Budget 2022	Variance 2022	Remarks
12020417	General Contractors Registration Fees		446,520.00	1,339,560.00	893,040.00	
12020427	Tenders Fees		329,300.00	987,900.00	658,600.00	
12020445	Change of Ownership Fees		272,400.00	1,089,600.00	817,200.00	
12020455	Produce Buying Fees		511,220.00	1,533,600.00	1,022,380.00	
12020459	Motor Mechanic/Car Wash Depot Fees		210,000.00	270,560.00	60,560.00	
12020463	Customary Right of Occupancy Fees		200,000.00	-	- 200,000.00	
12020473	Local Government Certificate of Origin		730,560.00	2,191,680.00	1,461,120.00	
12020484	Slaughter Fees			150,000.00	150,000.00	
	Sub-Total		2,700,000.00	7,562,900.00	4,862,900.00	
	Fines - General		Actual 2022	Budget 2022	Variance 2022	Remarks
12020501	Fine/Penalties				-	
12020502	Towing of Vehicles				-	
	Sub-Total		-	-	-	
	Sales - General		Actual 2022	Budget 2022	Variance 2022	
12020601	Sales of Journal and Publications				-	
12020602	Proceeds from Sales of Consumer Goods/Haulage				-	
	Sub-Total		-	-	-	

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

Earnings - General		Actual 2022	Budget 2022	Variance 2022	Remarks
12020712	Earnings from Markets	1,345,000.00	1,711,000.00	366,000.00	
12020713	Earnings from Motor Parks	1,562,700.00	2,000,000.00	437,300.00	
12020714	Earnings from Shops and Shopping Centers	200,000.00	500,000.00	300,000.00	
12020715	Earnings from Transport Services (Mass Transit)	2,600,000.00	3,200,000.00	600,000.00	
12020716	Earning from Tipper and Tractors	7,122,440.00	7,300,000.00	177,560.00	
12020722	Earnings Slaughter House	400,000.00	554,356.00	154,356.00	
12020723	Earning from Cattle Markets	1,050,000.00	1,555,000.00	505,000.00	
12020724	Earnings from Goats and Sheep Markets	710,340.00	1,050,700.00	340,360.00	
	Sub-Total	14,990,480.00	17,871,056.00	2,880,576.00	
Rent on Government Buildings - Generals		Actual 2022	Budget 2022	Variance 2022	Remarks
12020801	Rent on Government Quarters			-	
12020802	Rent on Government Offices			-	
	Sub-Total	-	-	-	
Land & Others - General		Actual 2022	Budget 2022	Variance 2022	Remarks
12020901	Rent on Government Land	-	-	-	
12020903	Rents sand Premium on Allocations of Land	-	-	-	
	Sub-Total	-	-	-	
	Total Independent Revenue	25,273,100.00	41,183,956.00	15,910,856.00	

3	PERSONNEL COST	Actual 2022	BUDGET 2022	Variance	Remarks
	Description				
21010101	Basic Salaries	249,790,100.05	584,501,982.20	334,711,882.15	
21020101-7	Allowances General	123,934,319.08	140,000,000.00	16,065,680.92	
21020201	YCHMB Contribution	10,568,043.16	26,349,017.80	15,780,974.64	
	Total	384,292,462.29	750,851,000.00	366,558,537.71	

4	OVERHEAD COST	Actual 2022	BUDGET 2022	Variance	Remarks
	Description				
	Overhead Cost	60,000,000.00	120,000,000.00	60,000,000.00	
	Total	60,000,000.00	120,000,000.00	60,000,000.00	

5	Subventions to Parastatals (According to Sectors-List)	Actual	Total Budget	Variance	Remarks
	SUBEB	178,285,304.53		(181,260,353.78)	
	PHCMB	181,260,353.78		(152,275,875.92)	
	Local Government Pension Board	152,275,875.92		(24,000,000.00)	
	Yobe State University	24,000,000.00		(40,000,000.00)	

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

	Emirate Council		40,000,000.00		(9,925,100.02)	
	1% Admin Charges		9,925,100.02		(3,529,411.68)	
	Training Fund		3,529,411.68		(3,529,411.68)	
	Total Subventions to Parastatals		589,276,045.93		(589,276,045.93)	
6	Other Operating Activities		Actual	Total Budget	Variance	Remarks
	Other Operating Activities		752,838,571.15	232,760,375.00	(520,078,196.15)	
	Total		752,838,571.15	232,760,375.00	(520,078,196.15)	
7	Details of Capital Expenditures (According to Sector)					
	Administrative Sector					
	Description		Actual 2022	BUDGET 2022	Variance	Remarks
23050221	Procurement of Gen. and Cartage		10,348,898.51	15,400,000.00	5,051,101.49	
23050287	Prayer for Peace (Umarah)		21,947,801.38	50,100,105.00	28,152,303.62	
23010104	Purchase of 3 Nos. Vehicle		45,178,052.81	50,000,000.00	4,821,947.19	
23010103	Purchase of House		17,412,629.16	18,520,355.00	1,107,725.84	
23050244	Special Security		27,500,000.00	30,150,110.00	2,650,110.00	
23050197	Financial Assistance		6,000,000.00	7,990,000.00	1,990,000.00	
23030131	Roofing of Government Office		4,977,777.77	4,330,129.00	(647,648.77)	
23030126	Fencing of Graveyard		35,990,350.00	40,325,112.00	4,334,762.00	
23050288	Construction of District Head Palace		10,444,500.00	40,684,189.00	30,239,689.00	
	Total Administrative Sector		179,800,009.63	257,500,000.00	77,699,990.37	

	Economic Sector					
	Description		Actual 2022	BUDGET 2022	Variance	Remarks
23010127	Purchase of Farm tool & Agric equipment		30,215,000.00	75,500,000.00	45,285,000.00	
23050256	Supply of Vet. Drugs		5,130,222.22	20,400,000.00	15,269,777.78	
23020103	Rural Electric		38,838,415.12	70,000,000.00	31,161,584.88	
23511606	Extension of National Grid		40,080,000.00	89,362,000.00	49,282,000.00	
23020130	Suply of Agro-Chemical		40,217,777.77	90,000,000.00	49,782,222.23	
23050236	Control & Prevention of Animal Disease		22,254,000.00	73,470,000.00	51,216,000.00	
23020124	Construction of Market Shade across the L.G		25,000,000.00	58,268,000.00	33,268,000.00	
			201,735,415.11	477,000,000.00	275,264,584.89	

	Regional Development Sector					
	Description		Actual	BUDGET 2022	Variance	Remarks

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

23020105	Provision of Water Facilities		2,509,922.99	10,350,000.00	7,840,077.01	
23020153	Construction of Drainage channel		35,850,000.00	120,500,000.00	84,650,000.00	
23020177	Conversion of Single Phase to Solar		5,600,000.00	14,000,000.00	8,400,000.00	
23010151	Land Compensation		10,000,000.00	150,100,000.00	140,100,000.00	
23050286	Purchase of Relief Materials		40,053,438.12	165,620,000.00	125,566,561.88	
23511601	Drilling of Borehole at Bultuwa		18,332,748.89	93,121,489.00	74,788,740.11	
			112,346,110.00	553,691,489.00	441,345,379.00	

Social Sector						
	Description		Actual	BUDGET 2022	Variance	Remarks
23511603	Rehabilitation repair Hospital/Health Centers		54,122,350.00	55,110,300.00	987,950.00	
23030139	Renovation of Primary School		18,793,978.00	19,320,000.00	526,022.00	
23050202	Social Development Material Purchase		13,444,444.44	14,100,000.00	655,555.56	
23010123	Fire Service		15,330,000.00	17,000,000.00	1,670,000.00	
23050143	Feeding of Primary School at Bukarti		51,192,000.00	52,020,000.00	828,000.00	
23030147	Supply of Drugs & Equipment		33,548,831.09	34,266,028.00	717,196.91	
	purchase of Technical Learning Aid Material		23,568,396.47	24,100,000.00	531,603.53	
			210,000,000.00	215,916,328.00	5,916,328.00	

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

9	CAPITAL DEVELOPMENT FUND					
	Transfer from Consolidated Revenue Fund:	Ref.Note	Actual	Total Budget	Variance	Remarks
	Transfer to Consolidated Revenue Fund		620,000,000.00	1,302,560,365.00	682,560,365.00	
	TOTAL		620,000,000.00	1,302,560,365.00	682,560,365.00	

10	Aids and Grants		Actual	Total Budget	Variance	Remarks
13020301	Domestic Grants				-	
13020401	Foreign Grant - (SFTAS)		157,118,560.55		(157,118,560.55)	
	TOTAL		157,118,560.55	-	(157,118,560.55)	

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

11	CLOSING CASH BOOK BALANCE		2022	2021	REMARKS
		NOTE	N	N	
	First Bank		171,635.48	851,732.29	
	First Bank		49,656,669.79	33,331.49	
	Union Bank		74.25	1,770,190.14	
	Joint Project Acc		271,142,708.77	-	
	Total Cashbook Balances		320,971,088.29	2,655,253.92	

12	Investment	H	2022	2021	REMARK
	Investments in Quoted Companies		-	-	
	Investments in unquoted Companies		-	-	
	Total Investments		-	-	

13 **Revolving Loan Account** (Other Operating Activities)

	List the Loans	I	Balance as at 31/12/2022	Additional Loan	Loan Paid Back	Balance as at 31/12/2021
a	Car Loan		-			
b	Furniture Loan		-			
	Total Revolving Loan		-	-	-	-

14 **External Loans**

a	List of External Loans	J	Balance as at 31/12/2022	Additional Loan	Loan Paid Back 31/12/2022	Balance as at 31/12/2021
	Public Debt Services				-	-

Source: DMO Abuja & CBN 31/12/2022

15	Internal Loans		2022			2021
	List of Internal Loans	G	Balance as at 31/12/2022	Additional Loan	Loan Paid Back	Balance as at 31/12/2021
a	Bailout Facility Principal (ECA)		-			
b	Bailout Facility Interest (ECA)					
c	Budget Support Facility BSF		-			
d	Budget Support Facility BSF Interest					
	Total Loans		-	-	-	-

16	Other Capital Receipt		Actual	Total Budget	Variance	Remarks
14020201	Other Capital Receipts		-	-	-	
	TOTAL		-	-	-	

17	CONTINGENT LIABILITES AS AT YEAR END 2022		Amount 2022	Amount 2021
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

a	Pension and Gratuity Due			
b	Outstanding Contractors Liabilities			
	Total Contigent Liabilities		-	-

REFERENCE NOTE

GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

		2022			2021		
		NOTE A	NOTE B i		NOTE A	NOTE B	
CODE	MONTH	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL
		N	N	N	N	N	N
11010101	JANUARY	127,293,203.78		127,293,203.78	93117372.79		93,117,372.79
11010101	FEBRUARY	62,780,821.26		62,780,821.26	107,960,253.08		107,960,253.08
11010101	MARCH	84,516,634.46		84,516,634.46	78,226,424.73		78,226,424.73
11010101	APRIL	124,715,829.81		124,715,829.81	88,120,508.35		88,120,508.35
11010101	MAY	111,196,400.69		111,196,400.69	99,429,373.09		99,429,373.09
11010101	JUNE	94,719,554.04		94,719,554.04	83,095,980.64		83,095,980.64
11010101	JULY	149,746,640.74		149,746,640.74	137,351,977.56		137,351,977.56
11010101	AUGUST	194,370,593.97		194,370,593.97	146,241,382.52		146,241,382.52
11010101	SEPTEMBER	319,745,868.51		319,745,868.51	114,240,881.11		114,240,881.11
11010101	OCTOBER	119,128,689.28		119,128,689.28	139,847,057.43		139,847,057.43
11010101	NOVENBER	105,654,183.55		105,654,183.55	92,285,248.42		92,285,248.42
11010101	DECEMBER	165,247,894.89		165,247,894.89	118,529,238.94		118,529,238.94
	TOTAL	<u>1,659,116,314.98</u>	-	<u>1,659,116,314.98</u>	<u>1,282,054,835.57</u>	-	<u>1,282,054,835.57</u>

NOTE: C
Share of Statutory Allocation - Other Agencies

MONTH	2022							
	Exchange Gain Diff	NON OIL REVENUE	Excess Bank Charges Refund	Share of Non Solid Mineral	ECOLOGICAL FUND	Intervention	Electronic Money Transfer Levy	TOTAL
JANUARY	1,258,681.12	-	-	-	3,856,556.54	-		5,115,237.66
FEBRUARY	1,248,448.85	26,943,434.76	-	-	2,729,181.15	-		30,921,064.76
MARCH	-	23,569,953.13	-	-	3,242,597.62	-		26,812,550.75
APRIL	9,318,166.90	-	-	-	3,781,351.06	1,337,038.54	-	14,436,556.50
MAY	-	5,388,686.95	2,370,204.24	-	3,569,421.45	-		11,328,312.64
JUNE	-	0.00	-	-	3,117,574.42	-		3,117,574.42
JULY	-	-	-	-	4,472,399.22	-		4,472,399.22
AUGUST	-	-	-	-	5,831,117.82	-		5,831,117.82
SEPTEMBER	-	5,388,686.95	-	-	3,488,386.98	-		8,877,073.93
OCTOBER	-	-	-	-	4,058,842.51	16,166,060.86		20,224,903.37
NOVEMBER	1,384,353.63	18,860,404.33	-	8,083,030.43	4,019,459.15	-		32,347,247.54
DECEMBER	-	-	-	-		-		0.00
TOTAL	<u>13,209,650.50</u>	<u>80,151,166.12</u>	<u>2,370,204.24</u>	<u>8,083,030.43</u>	<u>42,166,887.92</u>	<u>17,503,099.40</u>	<u>0.00</u>	<u>163,484,038.61</u>

NOTE: C
Share of Statutory Allocation - Other Agencies

MONTH	2021						
	Exchange Gain	NON OIL REVENUE	Excess Bank Charges Refund	Forex Equalization	Ecological Fund	Interventions	TOTAL
JANUARY	937,763.31	-	-	1,665,271.82	-	-	2,603,035.13
FEBRUARY	-	-	-	-	-	-	0.00
MARCH	-	-	137,929.65	2,026,519.00	-	2,781,310.91	4,945,759.56
APRIL	732,344.97	8,083,030.43	-	-	3,108,636.81	-	11,924,012.21
MAY	553,749.80	156,164.00	-	-	-	-	709,913.80
JUNE	410,797.15	15,332,925.93	-	-	3,165,751.41	-	18,909,474.49
JULY	910,974.93	-	-	-	4,348,448.25	-	5,259,423.18
AUGUST	582,461.49	-	-	-	4,605,275.62	-	5,187,737.11
SEPTEMBER	682,368.84	108,474.95	-	-	682,368.84	-	1,473,212.63
OCTOBER	735,463.57	-	-	-	4,257,032.37	-	4,992,495.94
NOVEMBER	764,556.01	38,779,755.81	-	-	4,005,696.49	-	43,550,008.31
DECEMBER	995,076.70	117,988.31	-	-	3,591,016.92	-	4,704,081.93
TOTAL	<u>7,305,556.77</u>	<u>62,578,339.43</u>	<u>137,929.65</u>	<u>3,691,790.82</u>	<u>27,764,226.71</u>	<u>2,781,310.91</u>	<u>104,259,154.29</u>

NOTE: D
Excess Crude Oil Revenue

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

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

		2022	2021
CODE	MONTH	AMOUNT	AMOUNT
11010201	JANUARY	63,947,685.92	53,793,033.82
11010201	FEBRUARY	61,720,289.03	56,446,772.70
11010201	MARCH	55,727,923.67	51,057,422.35
11010201	APRIL	67,230,024.91	65,185,712.75
11010201	MAY	87,684,945.41	55,379,388.65
11010201	JUNE	66,484,853.19	62,698,728.57
11010201	JULY	64,379,608.52	53,335,691.82
11010201	AUGUST	59,549,210.81	46,947,167.40
11010201	SEPTEMBER	71,021,481.74	55,631,283.69
11010201	OCTOBER	65,762,106.95	52,766,684.27
11010201	NOVEMBER	69,778,555.44	53,331,827.11
11010201	DECEMBER	70,325,749.02	65,481,157.71
	TOTAL	<u>803,612,434.61</u>	<u>672,054,870.84</u>

Trans Date	Ref. Number	Transaction Details	Value Date	Withdrawal(DR)	Deposit(CR)	Balance
30-Dec-2022			30-Dec-2022	39,791,695.81	0.00	259,178.48
04-Jan-2023		PHUB:OUTWARD2095069-0_YBS 17 LG CONTANDAMPSTAND PY Ref000073431132	04-Jan-2023	87,500.00	0.00	171,678.48
04-Jan-2023		FT/MULTIPLE TRFS/BANGA BUKAR FOJIMI YAKUBU AMADU_M Ref04012023M65556	04-Jan-2023	40.00	0.00	171,638.48
04-Jan-2023		BRANCHSTMT:Charge: Statement charges Ref265344724453	04-Jan-2023	3.00	0.00	171,635.48
04-Jan-2023		BRANCHSTMT:Charge: VAT charges on Statement Ref265369978390				171,635.48
		Closing Balance				



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~~#~~ 259,178.48
 opening balance of
 January 2023
 main A/c

TOTAL CREDIT AMT =
CLOSING BALANCE =

811830.7

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Trans Date	Ref. Number	Transaction Details	Value Date	Withdrawal(DR)	Deposit(CR)	Balance
29-Dec-2022		FIP:ACC/YOBE STATE JOINT LTRF?FRM?YOBE?STATE?JOIN Ref012018074515	29-Dec-2022	0.00	10,823,333.36	26,202,102.30
29-Dec-2022		YOBE STATE GOVERNMENT SHARED AND RESPONSIBILITIES Ref29122022M159484	29-Dec-2022	2,777,777.77	0.00	23,424,324.53
29-Dec-2022		FIP:ACC/YOBE STATE JOINT LTRF?FRM?YOBE?STATE?JOIN Ref012018562274	29-Dec-2022	0.00	3,333,333.34	26,757,657.87
29-Dec-2022		FT/ALHAJI MODU BANI Ref30122022M130405	30-Dec-2022	394,000.00	0.00	26,363,657.87
30-Dec-2022		FIP:ACC/YOBE STATE JOINT LTRF?FRM?YOBE?STATE?JOIN Ref012028314306	03-Jan-2023	0.00	3,888,888.96	30,252,546.83
03-Jan-2023		FIP:ACC/YOBE STATE JOINT LTRF?FRM?YOBE?STATE?JOIN Ref012028455416	03-Jan-2023	0.00	2,719,122.96	32,971,669.79
03-Jan-2023		FIP:ACC/YOBE STATE JOINT LTRF?FRM?YOBE?STATE?JOIN Ref012028505036	03-Jan-2023	0.00	14,000,000.00	46,971,669.79
03-Jan-2023		FIP:ACC/YOBE STATE JOINT LTRF?FRM?YOBE?STATE?JOIN Ref012028622268	03-Jan-2023	0.00	2,000,000.00	48,971,669.79
03-Jan-2023		FIP:ACC/YOBE STATE JOINT LTRF?FRM?YOBE?STATE?JOIN Ref012029223449	03-Jan-2023	0.00	685,000.00	49,656,669.79
03-Jan-2023		Closing Balance				49,656,669.79

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26,363,651-
Closing Balance of
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*6 days of receipt. Failure to do so implies the statement is correct.
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