

# **GUJBA LOCAL GOVERNMENT COUNCIL**

## **FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31, DECEMBER 2023**



SECRET

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

Our Ref: GLG/Buni/ADM/LSAO/009/V1. II

Date: 16-7-24

**The Auditor General**  
Local Government Audit Department,  
Damaturu.

**UPDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2023**

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

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.

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.

.....  
  
**Abba Buba Jajere**  
Treasurer

*All Correspondence should be Address to the Office of the Chairman*

## 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 scheduled are in compliance with the finance (Control and Management) Act 1958 as amended.

In our opinion, these Financial Statements fairly presents the financial position and operations of Gujba Local Government as at 31<sup>st</sup> December, 2023 and its operations for the year.

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CHAIRMAN  
CARETAKER COMMITTEE  
GUJBA LOCAL GOV'T  
DATE: 14/01/2024  
.....  
**Hon. Dala Mala Bunt**  
Executive Chairman

-----  
Treasurer  
GUJBA LOCAL GOVERNMENT  
DATE: 14/01/2024  
.....  
**Abba Buba Jajere**  
Treasurer



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

*E-Mail: yobelgad@yahoo.com*

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*08121519341*

**OFFICE ADDRESS:-**

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

LGAD/ADM/LGFS/73/Vol. I

22nd July, 2024

Date \_\_\_\_\_

The Executive Chairman,  
Gujba Local Government,  
Yobe State

**AUDITOR GENERAL'S CERTIFICATION**

In accordance with the provision 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 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 38.1 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 cash/flow 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 31<sup>st</sup> December, 2023.

*Vusa*  
(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 driven from the Processes and Procedures relating to financial reporting by Gujba Local Government

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

## **IPSAS CASH BASIS OF ACCOUNTING**

The IPSAS Cash Basis of Accounting recognizes transactions and events only when Cash (including Cash Equivalents) were received or paid by the Local government. GPFS prepared under the IPSAS Cash Basis provide readers with information about sources of Cash generated during the period, for the purposes for which Cash was used and the Cash balances at the reporting date. This basis of measurement focusses on the GPFS balances and Cash and changes during the period. Therefore, Bank Reconciliation Statement shall form an integral part of periodic Reports by Gujba Local Government.

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

This Accounting Policy addresses the following fundamental accounting issues:

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

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

S/N	Accounting Policies:
1	<p><b>Accounting Terminologies / Definitions</b></p> <ol style="list-style-type: none"> <li>I. <b>Accounting policies</b> are the specific principles, bases, conventions, rules and practices adopted by Gujba Local Government council in preparing and presenting Financial Statements.</li> <li>II. <b>Cash</b>:: Cash comprises cash at hand, demand deposits in financial institutions and cash equivalents.</li> <li>III. <b>Cash equivalents</b> are short-term, highly liquid investments that are readily convertible to cash and which are subject to insignificant risk of changes in value.</li> <li>IV. <b>Cash basis</b> means a basis of accounting that recognizes transactions and events only when cash is received or paid.</li> <li>V. <b>Cash flows</b> 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.</li> <li>VI. <b>Cash receipts</b> are cash inflows.</li> <li>VII. <b>Cash payments</b> are cash outflows.</li> <li>VIII. <b>Cash Controlled by Gujba Local Government Council</b>: 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.</li> <li>IX. <b>Government Business Enterprise</b> means a department or agency that has all the following characteristics: <ul style="list-style-type: none"> <li>➤ Is an entity with the power to contract in its own name;</li> <li>➤ Has been assigned the financial and operational authority to carry on a Business.</li> <li>➤ 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.</li> <li>➤ Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); and</li> <li>➤ Is controlled by a public sector management or the government.</li> </ul> </li> <li>X. <b>Notes to the GPFS shall</b> include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information</li> </ol>
2	<b>General Purpose Financial Statements (GPFS)</b>

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

S/N	<b>Accounting Policies:</b>
	<ul style="list-style-type: none"> <li>• Going Concern Concept.</li> <li>• Consistency Concept</li> <li>• Prudence</li> <li>• Completeness, etc.</li> </ul>
5	<p><b>Accounting Period</b> The accounting year (fiscal year) is from 1<sup>st</sup> January to 31<sup>st</sup> 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><b>Reporting Currency</b> The General Purpose GPFS are prepared in Nigerian in Naira.</p>
7	<p><b>DA for Consolidation</b></p> <ul style="list-style-type: none"> <li>• The Consolidation of the GPFS are based on the Cash transactions of all Ministries, Department and Agencies (DA) of Gujba Local Government except Government Business Enterprises (GBEs).</li> </ul>
8	<p><b>Comparative Information</b></p> <ul style="list-style-type: none"> <li>• The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).</li> </ul>
9	<p><b>Budget Figures</b></p> <ul style="list-style-type: none"> <li>• These are figures from the approved annual budget and supplementary budget as approved in accordance with the 2023 Appropriation Law of Gujba Local Government.</li> </ul>
10	<p><b>Receipts</b></p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> </ul>
11	<p><b>External Assistance</b></p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.</li> </ul>

S/N	Accounting Policies:
12	<p><b>Other Borrowings / Grants &amp; Aid Received</b></p> <ul style="list-style-type: none"> <li>• 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.</li> </ul>
13	<p><b>Interest Received</b></p> <ul style="list-style-type: none"> <li>• Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'.</li> </ul>
14	<p><b>Government Business Activities</b></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><b>Payments</b></p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> </ul>
16	<p><b>Loans Granted:</b></p> <ul style="list-style-type: none"> <li>• 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.</li> </ul>
17	<p><b>Loan Repayments</b></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><b>Interest on Loans:</b></p> <ul style="list-style-type: none"> <li>• 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</li> </ul>
19	<p><b>Foreign Currency Transactions:</b></p> <ul style="list-style-type: none"> <li>• Foreign Currency Transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central</li> </ul>

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"> <li>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.</li> </ul>
20	<p><b>Prepayments</b></p> <ul style="list-style-type: none"> <li>Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.</li> </ul>
21	<p><b>Investments:</b></p> <ul style="list-style-type: none"> <li>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.</li> </ul>
22	<p><b>Leases</b></p> <ul style="list-style-type: none"> <li>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</li> <li>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.</li> </ul>
23	<p><b>Cash Balances</b> This includes Cash in Hand, at Bank and Cash Equivalents at the end of the Financial year.</p>
24	<p><b>Advances</b> All Cash Advances shall be retired before the end of the financial year. However, should circumstances occur (including an Emergency) where either an advance is given out close to the financial year end or an advance already given could not be accounted for, such an advance (or balance outstanding) shall be treated as cash equivalent since there shall be no proof that such funds have been utilized.</p>

Treasurer Gujba Local Government Council

Sign/Date



GUJBA LOCAL GOVERNMENT COUNCIL  
Sign: ..... 16/9/24

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

S/No	DESCRIPTIONS	ACTUAL 2023	FINAL BUDGET 2023	ACTUAL 2022
	<b>RECURRENT REVENUE</b>	<b>N</b>	<b>N</b>	<b>N</b>
1	STATUTORY ALLOCATION	1,267,074,416	1,596,531,830	1,728,284,640
2	VALUE ADDED TAX	1,070,217,484	691,442,178	811,342,454
3	OTHER FAAC ALLOCATION	1,156,754,672	154,062,562	170,299,252
4	INTERNAL REVENUE IGR	34,768,179	42,899,535	31,043,017
	<b>SUB TOTAL</b>	<b>3,528,814,751</b>	<b>2,484,936,105</b>	<b>2,740,969,364</b>
	<b>CAPITAL RECIEPTS</b>			
1	GRANTS	-	-	163,663,568
2	MISCELLANEOUS	-	-	-
	<b>SUB TOTAL</b>	<b>-</b>	<b>-</b>	<b>163,663,568</b>
	<b>TOTAL RECEIPTS</b>	<b>3,528,814,751</b>	<b>2,484,936,105</b>	<b>2,904,632,931</b>
	<b>RECURRENT EXPENDITURE</b>			
1	PERSONNEL COSTS (Including Salaries on CRF charges - Public Office Holders)	476,707,025	703,240,477	445,787,221
2	OVERHEAD COSTS	85,000,000	120,000,000	60,000,000
3	SUBVENTIONS TO BOARD and PARASTATALS	967,166,977	-	676,857,793
4	PUBLIC DEBTS CHARGES	-	-	-
5	OTHER OPERATING ACTIVITIES	340,747,945	559,039,293	722,114,875
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>1,869,621,947</b>	<b>1,382,279,770</b>	<b>1,904,759,889</b>
	CAPITAL EXPENDITURE	1,797,698,879	1,255,563,389	718,538,573
	<b>TOTAL EXPENDITURE</b>	<b>3,667,320,826</b>	<b>2,637,843,159</b>	<b>2,623,298,462</b>
1	NET CASH BALANCE	(138,506,075)	(152,907,054)	281,334,469
2	OPENING BALANCE	281,998,748	307,237,260	664,279
3	CLOSING BALANCE	143,492,673		281,998,748

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

ANNUAL BUDGET 2023		NOTES	ACTUAL YEAR	
			2023	2022
	<b>Cash Flows from Operating Activities</b>			
	<b>Receipts:</b>			
1,750,594,392	Statutory Allocations: FAAC	1	2,423,829,088	1,898,583,892
691,442,178	Value Added Tax Allocation	1	1,070,217,484	811,342,454
<b>2,442,036,570</b>	<i>Sub-total : Statutory Allocation</i>		<b>3,494,046,572</b>	<b>2,709,926,346</b>
10,280,000	Direct taxes	2	28,700,000	1,600,999
10,040,000	Licenses	2	58,179	3,102,500
750,000	Fees	2	20,000	3,950,000
3,000,000	Fines	2	-	3,276,200
-	Sales	2	-	2,217,568
16,929,535	Earnings	2	5,990,000	16,895,750
-	Rent on Government Buildings	2	-	-
-	Rent on Land and Others	2	-	-
-	Repayments - General	2	-	-
-	Investment Income	2	-	-
	Reimbursements		-	-
<b>40,999,535</b>	<i>Subtotal: Independent Revenue</i>		<b>34,768,179</b>	<b>31,043,017</b>
-	Other Revenue Sources of the State Government		-	-
<b>2,483,036,105</b>	<b>Total Receipts</b>		<b>3,528,814,751</b>	<b>2,740,969,364</b>
	<b>Payments:</b>			
703,240,477	Personnel Costs (including Salaries on CRF charges)	3	476,707,025	445,787,221
120,000,000	Overhead Charges	4	85,000,000	60,000,000
-	Subvention to Parastatals	5	967,166,977	676,857,792.88
559,039,293	Other Operating Activities	6	340,747,945	722,114,875
<b>1,382,279,770</b>	<b>Total Payments</b>		<b>1,869,621,947</b>	<b>1,904,759,889</b>
<b>1,100,756,335</b>	<b>Net Cash Flow from Operating Activities</b>		<b>1,659,192,803</b>	<b>836,209,475</b>
	<b>Cash Flows from Investment Activities:</b>			

(366,000,000)	Capital Expenditure: Administrative Sector	7	(539,309,664)	(179,447,726)
(577,944,314)	Capital Expenditure: Economic Sector	7	(503,355,686)	(200,725,000)
-	Capital Expenditure: Law and Justice	7		
(135,619,075)	Capital Expenditure: Regional Development	7	(310,212,100)	(148,625,547)
(176,000,000)	Capital Expenditure: Social Service Sector	7	(444,821,429)	(189,740,300)
<b>(1,255,563,389)</b>	<b>Total Capital Expenditure</b>		<b>(1,797,698,879)</b>	<b>(718,538,573)</b>
<b>(1,255,563,389)</b>	<b>Net Cash Flow from Investment Activities</b>		<b>(1,797,698,879)</b>	<b>(718,538,573)</b>
	<b>Cash Flows from Financing Activities:</b>			
-	Proceeds from Aid and Grants		-	163,663,568
-	Proceeds from external Loans		-	-
-	Proceeds from Internal Loans		-	-
-	Proceeds from Other Capital Receipt		-	-
-	Repayment of External & Internal Loans (Including Servicing)		-	-
-	<b>Net Cash Flow from Financing Activities</b>		<b>-</b>	<b>163,663,568</b>
	<b>Movement in Other Cash Equivalent Accounts:</b>			
	(Increase)/Decrease in Investments			
(154,807,054)	Net (Increase)/Decrease in Other Cash Equivalents		(138,506,076)	281,334,469
	<b>Total Cash Flow from Other Cash Equivalent Accounts</b>			
	<b>Net cash for the year</b>			
307,237,260	<b>Cash and its Equivalent as at 1 January 2023 (Project Joint Account)</b>		<b>281,998,748</b>	<b>664,279</b>
	<b>Cash and its Equivalent as at 31 December 2023</b>		<b>143,492,673</b>	<b>281,998,748</b>
The Accompanying Notes form part of these Statements				
Cash and its Equivalent agree with Cash and Cash Equivalent in Statement 2				

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

	<b>ASSETS</b>	<b>NOTES</b>	<b>2023</b>	<b>2022</b>
	<b>LIQUID ASSETS:</b>			
	Cash held by Accountant General			
	- CRF Cash Balance	11	96,066,557	186,873,754
	- CDF Cash Balance	11	47,426,115	95,124,994
			-	-
	- Cash Balances with Treasury	11	143,492,673	281,998,748
	Cash held by Ministries Departments and Agencies		-	-
	<b>Total Assets.</b>		<b>143,492,673</b>	<b>281,998,748</b>
	<b>INVESTMENTS AND OTHER CASH ASSETS:</b>			
	Investments	12	-	-
	Revolving Loans Granted	13	-	-
	Intangible Assets		-	-
	<b>Total Investment and other Cash Assets.</b>		-	-
	Operating Liabilities Over Assets		-	-
	<b>Total Assets.</b>		<b>143,492,673</b>	<b>281,998,748</b>
	<b>PUBLIC FUNDS AND LIABILITIES</b>			
	<b>PUBLIC FUNDS</b>			
	Consolidated Revenue Fund		96,066,557	186,873,754
	Capital Development Fund		47,426,115	95,124,994
	<b>Total Public Funds.</b>		<b>143,492,673</b>	<b>281,998,748</b>
	<b>EXTERNAL AND INTERNAL LOANS</b>			
	External loans	14	-	-
	Internal Loans	15	-	-
	<b>Total External and Internal Loans.</b>		-	-
	<b>OTHER LIABILITIES</b>			
	CONTINGENT LIABILITES	17	-	-

	<b>Total Public Funds and Liabilities.</b>		<b>143,492,673</b>	<b>281,998,748</b>
The Accompanying Notes form part of these Statements				

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

ACTUAL 2022		NOTES	ACTUAL 2023	FINAL BUDGET 2023	ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET
664,279	Opening Balance		186,873,754				%
	<b>ADD: REVENUE</b>						
1,898,583,892	Statutory Allocation: FAAC	1	2,423,829,088	1,750,594,392	1,750,594,392	-	138
811,342,454	Value Added Tax Alloc.	1	1,070,217,484	691,442,178	691,442,178	-	155
<b>2,709,926,346</b>	<b>Sub-Total - Statutory Allocation</b>		<b>3,494,046,572</b>	<b>2,442,036,570</b>	<b>2,442,036,570</b>	-	143
						-	
1,600,999	Direct Taxes	2	28,700,000	10,280,000	10,280,000	-	279
3,102,500	Licenses	2	58,179	10,040,000	10,040,000	-	1
3,950,000	Fees	2	20,000	750,000	750,000	-	3
3,276,200	Fines	2	-	3,000,000	3,000,000	-	
2,217,568	Sales	2	-	-	-	-	-
16,895,750	Earnings	2	5,990,000	16,929,535	16,929,535	-	35
-	Rent of Government Buildings	2	-	-	-	-	-
-	Rent on Lands and Others	2	-	-	-	-	-
-	Repayment General	2	-	-	-	-	-
-	Investment Income	2	-	-	-	-	-
-	Reimbursements	2	-	-	-	-	-
<b>31,043,017</b>	<b>Sub-Total-Independent Revenue</b>		<b>34,768,179</b>	<b>40,999,535</b>	<b>40,999,535</b>	-	85
-	Other Revenue Sources of the State Government		-			-	
<b>2,740,969,364</b>	<b>TOTAL REVENUE</b>		<b>3,528,814,751</b>	<b>2,483,036,105</b>	<b>2,483,036,105</b>	-	142
<b>2,741,633,643</b>	<b>TOTAL FUNDS AVAILABLE</b>		<b>3,715,688,505</b>	<b>2,483,036,105</b>	<b>2,483,036,105</b>	-	150
	<b>LESS: EXPENDITURE</b>					-	
445,787,221	Personnel Costs(including Salaries on CRF charges)	3	476,707,025	703,240,477	703,240,476.99		68
60,000,000	Overhead Charges	4	85,000,000	120,000,000	120,000,000.00		71
-	Consolidated Rev Fund Charges including Pension & Gratuity		-	-	-		
676,857,793	Subvention to Parastatals	5	967,166,977	-	-		0
722,114,875	Other Operating Activities	6	340,747,945	559,039,293	559,039,293.00		0
	<b>OTHER RECURRENT PAYMENTS/EXPENDITURE</b>				-		
-	Repayments: External & Internal Loans (including servicing)		-	-	-		0
<b>1,904,759,889</b>	<b>TOTAL EXPENDITURE</b>		<b>1,869,621,947</b>	<b>1,382,279,770</b>	<b>1,382,279,770</b>	0	135
<b>836,873,754</b>	<b>OPERATING BALANCE</b>		<b>1,846,066,557</b>	<b>1,100,756,335</b>	<b>1,100,756,335</b>	-	168
	<b>APPROPRIATIONS/TRANSFERS</b>						

650,000,000	Transfer to Capital Dev. Fund		1,750,000,000	1,100,756,335	1,100,756,335	-	159
					-	-	
<b>650,000,000</b>	<b>Total transfers</b>		<b>1,750,000,000</b>	<b>1,100,756,335</b>	<b>1,100,756,335</b>	<b>-</b>	<b>159</b>
<b>186,873,754</b>	<b>Closing Balance</b>		<b>96,066,557</b>		-	-	
The Accompanying Notes form part of these Statements							

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

ACTUAL 2022		NOTES	ACTUAL 2023	FINAL BUDGET 2023	ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	
-0	<b>Opening Balance (Joint Project Acc)</b>		95,124,994	-	-	-	%
						-	
	<b>ADD: CAPITAL RECEIPTS</b>						
650,000,000	Transfer from Consolidated Revenue Fund	9	1,750,000,000	1,100,756,335	1,100,756,335	-	159
163,663,568	Aids and Grants	10	-	-	-	-	
-	External Loans	14	-	-	-	-	
-	Internal Loans	15	-	-	-	-	
-	Other Capital Receipts	16	-	-	-	-	
<b>813,663,568</b>	<b>Total Receipts</b>		<b>1,750,000,000</b>	<b>1,100,756,335</b>	<b>1,100,756,335</b>	<b>-</b>	<b>159</b>
<b>813,663,567</b>	<b>Total Capital Funds Available</b>		<b>1,845,124,994</b>	<b>1,100,756,335</b>	<b>1,100,756,335</b>	<b>-</b>	<b>168</b>
	<b>LESS: CAPITAL EXPENDITURE</b>						
179,447,726	Administrative Sector		539,309,664	366,000,000	366,000,000	-	147
200,725,000	Economic Sector	7	503,355,686	577,944,314	577,944,314	-	87
-	Law and Justice	7	-	-	-	-	
148,625,547	Regional Development	7	310,212,100	135,619,075	135,619,075	-	-
189,740,300	Social Service Sector	7	444,821,429	176,000,000	176,000,000	-	253
<b>718,538,573</b>	<b>TOTAL CAPITAL EXPENDITURE</b>		<b>1,797,698,879</b>	<b>1,255,563,389</b>	<b>1,255,563,389</b>	<b>-</b>	<b>143</b>
<b>95,124,994</b>	<b>Closing Balance</b>		<b>47,426,115</b>			-	
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
<b>1</b>	<b>A: Share of Statutory Allocation from FAAC 2023</b>				
			N	N	
	Net Share of Statutory Allocation from FAAC	<b>A</b>	1,267,074,416.13		
	Add :Deduction at source for Loan Repayment	<b>B</b>	-	1,267,074,416.13	
	Share of Statutory Allocation - Other Agencies	<b>C</b>		1,128,983,037.11	
	Share of Federal Accounts Allocation- Excess Crude Oil	<b>D</b>		27,771,634.45	
	<b>Total(GROSS) FAAC Allocation</b>			<b>2,423,829,087.69</b>	
	<b>B: Value Added Tax 2023</b>				
<b>1</b>	Share of Value Added Tax (VAT)	<b>E</b>		<b>1,070,217,484.32</b>	

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

<b>2</b>	<b>Internally Generated Revenue (Independent Revenue)</b>	<b>Ref.Note</b>	<b>Actual 2023</b>	<b>Budget 2023</b>	<b>Variance 2023</b>	<b>Remarks</b>
	<b>Direct Taxes</b>					
12010101	Community/Poll Taxes				-	
12010105	Development Tax/Levy				-	
12010107	Cattle Levy/Taxes		23,850,000.00	8,000,000.00	- 15,850,000.00	
12010108	Arrears of Cattle Levy/Taxes				-	
12010111	Tenement Rate		4,850,000.00	2,280,000.00	- 2,570,000.00	
	<b>Sub-Total</b>		<b>28,700,000.00</b>	<b>10,280,000.00</b>	<b>- 18,420,000.00</b>	
	<b>Licence- General</b>		<b>Actual 2023</b>	<b>Budget 2023</b>	<b>Variance 2023</b>	
12020109	Registration of Voluntary Organizations			2,000,000.00	2,000,000.00	
12020111	Bakery House Licenses				-	

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

12020113	Brick Making, etc. Licenses				-	
12020114	Cart/Truck Licenses			2,000,000.00	2,000,000.00	
12020115	Dane Gun Licensing			1,000,000.00	1,000,000.00	
12020116	Cattle Dealers Licenses		30,000.00	2,000,000.00	1,970,000.00	
12020117	Dried Fish/Meat Licenses				- 10,000.00	
12020120	Hawking Permits		10,000.00	100,000.00		
12020121	Hunting Permits				-	
12020124	Abattoir/Slaughter Licenses				-	
12020142	Petty Traders Licenses		8,178.59	1,940,000.00	1,931,821.41	
12020144	Felling and Trees Licenses				-	
12020148	Welding Machine Licenses				-	
12020150	Blacksmith Workshop Licenses				-	
12020152	Battery Charge Workshop Licenses				-	
12020155	Vulcanizers Licenses				-	
12020157	Phone Repairs Licenses				-	
12020158	Clock/Watch Repairs Licenses				-	
12020160	Registration of laundries and Dry Cleaners Licenses				-	
12020161	Building Materials Licenses				-	
12020162	Surface Tank Kerosene Licenses				-	
12020164	Hair Dressing/Barbing/Plating/ Painting Licenses				-	
12020167	Patent Medicine Licenses		10,000.00	1,000,000.00	990,000.00	
12020168	Kiosks Licenses				-	
12020171	Bathing House Licenses				-	
12020177	Butchers Licenses				-	
	<b>Sub-Total</b>		<b>58,178.59</b>	<b>10,040,000.00</b>	<b>9,881,821.41</b>	
	<b>Fees - General</b>		<b>Actual 2023</b>	<b>Budget 2023</b>	<b>Variance 2023</b>	<b>Remarks</b>
12020417	General Contractors Registration Fees		20,000.00	750,000.00	730,000.00	
12020427	Tenders Fees				0.00	
12020436	Billboard Advertisement Fees				0.00	
12020443	Births and Deaths Registration Fees				0.00	
12020445	Change of Ownership Fees				0.00	
12020446	Agricultural/Veterinary Services Fees				0.00	
12020449	Business/Trade Operating Fees				0.00	
12020451	Timber & Forests Fees				0.00	
12020455	Produce Buying Fees				0.00	
12020457	Rice/Mill/Cassava Grinding Fees				0.00	
12020458	Painting, Spraying and Sign Writing Workshop Fees				0.00	
12020459	Motor Mechanic/Car Wash Depot Fees				0.00	
12020460	Block Making Machines Fees				0.00	

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

12020463	Customary Right of Occupancy Fees				0.00	
12020467	Landing Fees				0.00	
12020468	Business Premises/Workshop Fees				0.00	
12020473	Local Government Certificate of Origin				0.00	
12020474	Farmers Registration				0.00	
12020476	Eating House License Fees				0.00	
12020485	Abattoir Fees				0.00	
12020488	Mobile Sales Promotion Fees				0.00	
12020493	Dispensary and Maternity Fees				0.00	
12020494	Laboratory Test Fees				0.00	
12020495	Environmental Sanitation Fees				0.00	
12020496	Sand Dredging Fees				0.00	
12020498	Irrigation Scheme Fees/Charges				0.00	
	<b>Sub-Total</b>		<b>20,000.00</b>	<b>750,000.00</b>	<b>730,000.00</b>	
	<b>Fines - General</b>		<b>Actual 2023</b>	<b>Budget 2023</b>	<b>Variance 2023</b>	<b>Remarks</b>
12020501	Fine/Penalties			3,000,000.00	3,000,000.00	
12020504	Impounding of Animal Fines				0.00	
12020505	Sanitation Defaulters Fines				0.00	
	<b>Sub-Total</b>		-	<b>3,000,000.00</b>	<b>3,000,000.00</b>	
	<b>Sales - General</b>		<b>Actual 2023</b>	<b>Budget 2023</b>	<b>Variance 2023</b>	
12020601	Sales of Journal and Publications				-	
12020603	Sale of ID Cards				-	
12020604	Sales of Unserviceable Stores/Scraps/Unserviceable items				-	
12020605	Sales of Vaccines				-	
12020608	Sales of Improved Seeds/Chemicals				-	
12020610	Proceeds from Sales of Goods by Public Auctions				-	
12020612	Proceeds from Sales of Drugs and medications				-	
	<b>Sub-Total</b>		-	-	-	
	<b>Earnings - General</b>		<b>Actual 2023</b>	<b>Budget 2023</b>	<b>Variance 2023</b>	<b>Remarks</b>
12020702	Earnings from Laboratory Services				-	
12020705	Earning from Use of Government Halls				-	
12020711	Earnings from Commercial/Industrial Activities			2,000,000.00	2,000,000.00	
12020712	Earnings from Markets		500,000.00	1,500,000.00	1,000,000.00	
12020713	Earnings from Motor Parks		290,000.00	600,000.00	310,000.00	
12020714	Earnings from Shops and Shopping Centers		1,500,000.00	3,920,000.00	2,420,000.00	
12020715	Earnings from Transport Services ( Mass Transit)		2,000,000.00	3,000,000.00	1,000,000.00	
12020723	Earning from Cattle Markets		1,200,000.00	3,900,000.00	2,700,000.00	

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

12020724	Earnings from Goats and Sheep Markets		500,000.00	2,009,535.00	1,509,535.00	
	<b>Sub-Total</b>		<b>5,990,000.00</b>	<b>16,929,535.00</b>	<b>10,939,535.00</b>	
	<b>Rent on Government Buildings - Generals</b>		<b>Actual 2023</b>	<b>Budget 2023</b>	<b>Variance 2023</b>	<b>Remarks</b>
12020802	Rent on Government Offices				-	
12020803	Rent on Government Buildings				-	
	<b>Sub-Total</b>		-	-	-	
	<b>Land &amp; Others - General</b>		<b>Actual 2023</b>	<b>Budget 2023</b>	<b>Variance 2023</b>	<b>Remarks</b>
12020901	Rent on Government Land				-	
12020903	Rents sand Premium on Allocations of Land				-	
	<b>Sub-Total</b>		-	-	-	
	<b>Total Independent Revenue</b>		<b>34,768,178.00</b>	<b>42,899,535.00</b>	<b>6,131,356.41</b>	

<b>3</b>	<b>PERSONNEL COST</b>					
	<b>Description</b>		<b>Actual 2023</b>	<b>Budget 2023</b>	<b>Variance 2023</b>	<b>Remarks</b>
21010101	Basic Salaries		309,859,566.30	457,106,310.05	147,246,743.75	
21020101-7	Allowances General		153,738,015.57	226,795,053.83	73,057,038.26	
21020201	2.75 YCHMB Contribution		13,109,443.18	19,339,113.11	6,229,669.93	
	<b>Total</b>		<b>476,707,025.05</b>	<b>703,240,476.99</b>	<b>226,533,451.94</b>	

<b>4</b>	<b>OVERHEAD COST</b>					
	<b>Description</b>		<b>Actual 2023</b>	<b>Budget 2023</b>	<b>Variance 2023</b>	<b>Remarks</b>
	Overhead cost		85,000,000.00	120,000,000.00	35,000,000.00	
	<b>Total</b>		<b>85,000,000.00</b>	<b>120,000,000.00</b>	<b>35,000,000.00</b>	

<b>5</b>	<b>Subventions to Parastatals (According to Sectors-List)</b>		<b>Actual 2023</b>	<b>Budget 2023</b>	<b>Variance 2023</b>	<b>Remarks</b>
	<b>List of MDA: Administrative Sector</b>					
	SUBEB		451,328,733.73		(451,328,733.73)	
	PHCMB		213,120,222.33		(213,120,222.33)	
	Local Govt. Pension Board		199,845,024.36		(199,845,024.36)	
	Yobe State University		24,000,000.00		(24,000,000.00)	
	Emirate Councils		60,000,000.00		(60,000,000.00)	
	1% Admin charge		15,343,584.72		(15,343,584.72)	
	Training Fund		3,529,411.68		(3,529,411.68)	
	<b>Total Subventions to Parastatals</b>		<b>967,166,976.82</b>	<b>-</b>	<b>(967,166,976.82)</b>	

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

6	Other Operation activities		Actual 2023	Budget 2023	Variance 2023	Remarks
	Other Operation activities		340,747,945.38	559,039,293.00	218,291,347.62	
	<b>Total</b>		<b>340,747,945.38</b>	<b>559,039,293.00</b>	<b>218,291,347.62</b>	

7	Details of Capital Expenditures (According to Sector)					
	<b>Administrative Sector</b>					
	<b>Description</b>		<b>Actual 2023</b>	<b>Budget 2023</b>	<b>Variance 2023</b>	<b>Remarks</b>
23010101	Re-Construction of office Building		239,309,663.70	266,000,000.00	26,690,336.30	
23010104	Re-Construction of Staff Housing		150,000,000.00	50,000,000.00	(100,000,000.00)	
23010102	Renovation of Office Building		150,000,000.00	50,000,000.00	(100,000,000.00)	
					-	
					-	
	<b>Total Administrative Sector</b>		<b>539,309,663.70</b>	<b>366,000,000.00</b>	<b>- 173,309,663.70</b>	

	<b>Economic Sector</b>					
	<b>Description</b>		<b>Actual 2023</b>	<b>Budget 2023</b>	<b>Variance 2023</b>	<b>Remarks</b>
23020127	Supply of Agric items		130,000,000.00	150,000,000.00	20,000,000.00	
23020153	Construction of Drainages		120,055,686.00	140,000,000.00	19,944,314.00	
23010123	Supply of Vet Drugs		20,000,000.00	40,000,000.00	20,000,000.00	
23010177	Drilling of Str Borehole		233,299,999.95	247,944,313.88	14,644,313.93	
					-	
					-	
	<b>Total Economic Sector</b>		<b>503,355,685.95</b>	<b>577,944,313.88</b>	<b>74,588,627.93</b>	

	<b>Regional Development Sector</b>					
	<b>Description</b>		<b>Actual 2023</b>	<b>Budget 2023</b>	<b>Variance 2023</b>	<b>Remarks</b>
230201052	Drilling of Boreholes		180,212,100.00		(180,212,100.00)	
32020153	Construction of Drainage Channel		130,000,000.00	135,619,075.00	5,619,075.00	
					-	
					-	
					-	
					-	
	<b>Total Regional Sector</b>		<b>310,212,100.00</b>	<b>135,619,075.00</b>	<b>(174,593,025.00)</b>	

	<b>Social Sector</b>					
	<b>Description</b>		<b>Actual 2023</b>	<b>Budget 2023</b>	<b>Variance 2023</b>	<b>Remarks</b>

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

23010123	Supply of Drugs		148,210,000.00		(148,210,000.00)	
23050184	Supply of Sowing Machine		26,611,429.22		(26,611,429.22)	
23020106	Const of MCH		200,000,000.00	176,000,000.00	(24,000,000.00)	
23010102	Purchase of Droom Furniture		70,000,000.00		(70,000,000.00)	
					-	
	<b>Total Social Sector</b>		<b>444,821,429.22</b>	<b>176,000,000.00</b>	<b>(268,821,429.22)</b>	

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

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

<b>10</b>	<b>Aids and Grants</b>		<b>Actual 2023</b>	<b>Budget 2023</b>	<b>Variance 2023</b>	<b>Remarks</b>
13020301	Domestic Grants - (Live Stock Grants from FGN)				-	
13020401	Foreign Grant - (SFTAS)				-	
	<b>TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	

<b>11</b>	<b>CLOSING CASH BOOK BALANCE</b>		<b>2023</b>	<b>2022</b>	<b>REMARKS</b>
		<b>NOTE</b>	<b>N</b>	<b>N</b>	
	First Bank Plc			1,566.43	
	First Bank Plc		39,302,549.14	1,316,730.02	
	Keystone Bank Plc		958,078.75		
	Heritage Bank		103,232,044.94	837,238.08	
	Joint project Account			279,843,213.82	
	<b>Total Cashbook Balances</b>		<b>143,492,672.83</b>	<b>281,998,748.35</b>	

**REFERENCE NOTE**  
**GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)**

		2023			2022			
		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	173,202,922.31		<b>173,202,922.31</b>	132,595,791.30		<b>132,595,791.30</b>	
11010101	FEBRUARY	100,022,927.66		<b>100,022,927.66</b>	65,396,049.64		<b>65,396,049.64</b>	
11010101	MARCH	95,195,544.89		<b>95,195,544.89</b>	88,037,300.43		<b>88,037,300.43</b>	
11010101	APRIL	129,761,044.93		<b>129,761,044.93</b>	129,966,423.03		<b>129,966,423.03</b>	
11010101	MAY	92,175,145.90		<b>92,175,145.90</b>	115,828,451.96		<b>115,828,451.96</b>	
11010101	JUNE	139,415,748.49		<b>139,415,748.49</b>	98,665,237.79		<b>98,665,237.79</b>	
11010101	JULY	78,161,087.98		<b>78,161,087.98</b>	155,984,559.54		<b>155,984,559.54</b>	
11010101	AUGUST	101,485,337.29		<b>101,485,337.29</b>	202,467,389.83		<b>202,467,389.83</b>	
11010101	SEPTEMBER	84,172,662.22		<b>84,172,662.22</b>	333,065,357.71		<b>333,065,357.71</b>	
11010101	OCTOBER	101,676,216.64		<b>101,676,216.64</b>	124,091,171.82		<b>124,091,171.82</b>	
11010101	NOVENBER	78,621,578.76		<b>78,621,578.76</b>	110,055,365.53		<b>110,055,365.53</b>	
11010101	DECEMBER	93,184,199.06		<b>93,184,199.06</b>	172,131,541.46		<b>172,131,541.46</b>	
	<b>TOTAL</b>	<b>1,267,074,416.13</b>	-	<b>1,267,074,416.13</b>	<b>1,355,100,554.79</b>	-	<b>1,355,100,554.79</b>	

NOTE: C

Share of Statutory Allocation - Other Agencies

MONTH	2023								TOTAL
	Exchange Gain	NON OIL REVENUE	ADD FAAC ALLOCATION	FOREX EQUALIZATION	ECOLOGICAL FUND	SURE-P	SHARE OF SOLID MINERAL	Electronic Money Transfer Levy	
JANUARY	7,943,586.35				5,380,874.78		-	8,416,881.15	21,741,342.28
FEBRUARY	-	28,065,803.56			3,969,007.98		-	9,111,348.36	41,146,159.90
MARCH	-		29,300,698.92		4,346,261.58		-	-	33,646,960.50
APRIL	-		174,044,123.50		7,627,718.66		-	5,121,050.22	186,792,892.38
MAY	-	6,735,792.83	31,074,471.06	17,092,074.37	4,519,628.02		4,073,039.12	5,121,050.22	68,616,055.62
JUNE	-		163,388.31		4,187,374.10		-	5,317,766.76	9,668,529.17
JULY	83,193,156.21		35,755,187.59		5,913,282.95		-	4,240,408.22	129,102,034.97
AUGUST	75,267,403.04		9,293,985.92		5,581,401.78		-	4,760,525.45	94,903,316.19
SEPTEMBER	60,971,630.16				6,086,874.27		-	4,925,367.51	71,983,871.94
OCTOBER	45,629,369.97	49,702,326.92			4,419,167.60	193,366,078.70	-	3,823,868.15	296,940,811.34
NOVEMBER	49,718,671.35	16,839,482.14			4,355,391.97		-	5,434,645.61	76,348,191.07
DECEMBER	93,668,529.84				-		-	4,424,341.91	98,092,871.75
<b>TOTAL</b>	<b>416,392,346.92</b>	<b>101,343,405.45</b>	<b>279,631,855.30</b>	<b>17,092,074.37</b>	<b>56,386,983.69</b>	<b>193,366,078.70</b>	<b>4,073,039.12</b>	<b>60,697,253.56</b>	<b>1,128,983,037.11</b>

NOTE: C

Share of Statutory Allocation - Other Agencies

MONTH	2022							TOTAL
	Exchange Gain	NON OIL REVENUE	Excess Bank Charges Refund	Share of Non Solid Mineral	ECOLOGICAL FUND	Intervention	Electronic Money Transfer Levy	
JANUARY	1,311,113.35				4,017,207.14			5,328,320.49
FEBRUARY	1,300,454.84	28,065,803.56			2,842,869.24			32,209,127.64
MARCH		24,551,794.54			3,377,672.85			27,929,467.39
APRIL	9,710,465.97				3,938,868.86	1,392,734.87	-	15,042,069.70
MAY		5,613,160.71	2,449,011.07		3,718,111.00			11,780,282.78
JUNE					3,247,441.62			3,247,441.62
JULY					4,679,536.79			4,679,536.79
AUGUST					6,074,021.70			6,074,021.70
SEPTEMBER		5,613,160.71			3,633,700.92			9,246,861.63
OCTOBER					4,227,919.62	16,839,482.14		21,067,401.76
NOVEMBER	1,442,020.93	19,646,062.49		8,419,741.07	4,186,895.70			33,694,720.19
DECEMBER								-
<b>TOTAL</b>	<b>13,764,055.09</b>	<b>83,489,982.01</b>	<b>2,449,011.07</b>	<b>8,419,741.07</b>	<b>43,944,245.45</b>	<b>18,232,217.01</b>	<b>-</b>	<b>170,299,251.70</b>

**NOTE: D**  
**Excess Crude Oil Revenue**

		s	2023
CODE	MONTH	AMOUNT	AMOUNT
11010201	JANUARY		
11010201	FEBRUARY		
11010201	MARCH		
11010201	APRIL		
11010201	MAY	27,771,634.45	
11010201	JUNE		
11010201	JULY		
11010201	AUGUST		
11010201	SEPTEMBER		
11010201	OCTOBER		
11010201	NOVEMBER		
11010201	DECEMBER		-
	<b>TOTAL</b>	<b>27,771,634.45</b>	<b>-</b>

**NOTE: E**

<b>11010201 - Value Added Tax Allocation (VAT)</b>			
		2022	2021
CODE	MONTH	AMOUNT	AMOUNT
11010201	JANUARY	76,837,854.92	64,547,554.96
11010201	FEBRUARY	76,448,568.69	62,290,251.53
11010201	MARCH	73,052,542.29	56,258,097.57
11010201	APRIL	70,180,202.98	67,884,287.43
11010201	MAY	67,716,565.10	88,545,401.98
11010201	JUNE	90,439,872.92	67,120,262.13
11010201	JULY	90,754,030.88	65,000,020.62
11010201	AUGUST	92,421,921.28	60,116,295.37
11010201	SEPTEMBER	109,974,053.33	71,697,816.24
11010201	OCTOBER	102,221,544.09	66,407,433.65
11010201	NOVEMBER	107,377,323.93	70,461,242.92
11010201	DECEMBER	112,793,003.91	71,013,790.04
	<b>TOTAL</b>	<b>1,070,217,484.32</b>	<b>811,342,454.44</b>



KEYSTONE BANK LIMITED

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Account Statement

Summary Statement for 01-Jan-23 To 31-Jan-23  
 Currency NATIA  
 Account Name  
 RAJURA LOCAL GOVERNMENT  
 RAJURA LOCAL GOVT AREA COMPLEX SPORTRMART  
 BUNTIYADI  
 60000  
 31  
 VOD 2000027007800119219 - Rajura Bank

Summary Details

Account No.	-	1007056461
Post Due Amount	-	0.00
Opening Balance	-	1,318,730.02
Total Debits	-	107,850,018.41
Total Credits	-	134,679,058.67
Closing Balance	-	28,082,209.28
Cleared Balance	-	28,082,209.28
Unleared Balance	-	0.00

PRIVATE & CONFIDENTIAL

CURRENT ACC LOCAL

DATE	V. Desc	Description	Exp.	Debit	Credit	Balance
01-Jan-23	01-Jan-23	Open Balance . . .				1,318,730.02
01-Jan-23	01-Jan-23	111501699487 TRFYVYKSTATEJ01 MLOLALGVYACTT IFOGUBALGALH OVVKNPMT TRFRMYGBCUAMLOMVM Amount - 328250.00 - - VAT -			3,350,000.00	4,166,730.02
01-Jan-23	01-Jan-23	55407693387 TRFYVYKSTATEJ01 MLOLALGVYACTT IFOGUBALGALH OVVKNPMT TRFRMYGBCUAMLOMVM Amount - 328250.00 - - VAT -			5,712,000.00	4,888,730.02
01-Jan-23	01-Jan-23	1141860791 TRFYVYKSTATEJ01 MLOLALGVYACTT IFOGUBALGALH OVVKNPMT TRFRMYGBCUAMLOMVM Amount - 328250.00 - - VAT -			5,190,000.00	15,566,730.02
01-Jan-23	01-Jan-23	03152805943 TRFYVYKSTATEJ01 MLOLALGVYACTT IFOGUBALGALH OVVKNPMT TRFRMYGBCUAMLOMVM Amount - 328250.00 - - VAT -			3,028,000.00	18,594,730.02
01-Jan-23	01-Jan-23	03152805943 TRFYVYKSTATEJ01 MLOLALGVYACTT IFOGUBALGALH OVVKNPMT TRFRMYGBCUAMLOMVM Amount - 328250.00 - - VAT -			12.00	18,594,748.02
01-Jan-23	01-Jan-23	03152805943 TRFYVYKSTATEJ01 MLOLALGVYACTT IFOGUBALGALH OVVKNPMT TRFRMYGBCUAMLOMVM Amount - 328250.00 - - VAT -			12.00	18,594,760.02
01-Jan-23	01-Jan-23	03152805943 TRFYVYKSTATEJ01 MLOLALGVYACTT IFOGUBALGALH OVVKNPMT TRFRMYGBCUAMLOMVM Amount - 328250.00 - - VAT -			12.00	18,594,772.02
01-Jan-23	01-Jan-23	03152805943 TRFYVYKSTATEJ01 MLOLALGVYACTT IFOGUBALGALH OVVKNPMT TRFRMYGBCUAMLOMVM Amount - 328250.00 - - VAT -			12.00	18,594,784.02
01-Jan-23	01-Jan-23	1400810543 TRFYVYKSTATEJ01 MLOLALGVYACTT IFOGUBALGALH OVVKNPMT TRFRMYGBCUAMLOMVM Amount - 328250.00 - - VAT -			32,109,000.00	50,703,784.02
01-Jan-23	01-Jan-23	03152805943 TRFYVYKSTATEJ01 MLOLALGVYACTT IFOGUBALGALH OVVKNPMT TRFRMYGBCUAMLOMVM Amount - 328250.00 - - VAT -			12.00	50,715,784.02
01-Jan-23	01-Jan-23	10780152810 TRFYVYKSTATEJ01 MLOLALGVYACTT IFOGUBALGALH OVVKNPMT TRFRMYGBCUAMLOMVM Amount - 328250.00 - - VAT -			2,450,000.00	53,165,784.02



Date	V. Date	DESCRIPTION	Ref	Debit	Credit	Balance
21Dec23	27Dec23	66002185808 TREPUNAWAYAYINLIK ALGOVONENENIJOINACCOUWUJAC I FONOTRACALGOVERNMENT E 06125000 Account - NERKACON 00 - VAT			2,500,000.00	2,500,000.00
21Dec23	27Dec23	05000877805 TREPUNAWAYAYINLIK ALGOVONENENIJOINACCOUWUJAC I FONOTRACALGOVERNMENT E 06125000 Account - NERKACON 00 - VAT			2,500,000.00	5,000,000.00
21Dec23	28Dec23	BEING PAYMENT FOR POTENTIAL WORKERS P BY THEADRES 100 X0000 00000000.00 - VAT		100,000.00		4,900,000.00
28Dec23	28Dec23	21212267608 TREPUNAWAYAYINLIK ALGOVONENENIJOINACCOUWUJAC I FONOTRACALGOVERNMENT E 06125000 Account - NERKACON 00 - VAT			40,000,000.00	49,000,000.00
28Dec23	28Dec23	PT210029760061 BEING PAYMENT FOR THE PROVISION OF EMERGENCY TREATMENT DRUGS AND VACCINE TO 000000 - 00000000.00 - VAT		2,500,000.00		46,500,000.00
28Dec23	28Dec23	PT210029760061 BEING PAYMENT FOR THE PROVISION OF HARD PUMP ADDITIONAL FOR THE MAINTENANCE TO Account - NERKACON 00 - VAT		2,500,000.00		44,000,000.00
29Dec23	29Dec23	107800205105 TREPUNAWAYAYINLIK ALGOVONENENIJOINACCOUWUJAC I FONOTRACALGOVERNMENT E 06125000 Account - NERKACON 00 - VAT			38,150,000.00	82,150,000.00
29Dec23	29Dec23	KL10000140000186670000A LOCAL GOVT PROJECT ACCOUNT/PAYMENT FOR THE CLOSING OF QTR. IN RECEIV THE CLOSING OF QTR. IN RECEIV THE - 00000000.00 RECEIVED - NERKACON - VAT - 0000.75		45,000,000.00		37,150,000.00
29Dec23	29Dec23	AC 00000000000000000000 KL10000140000186670000A LOCAL GOVT PROJECT ACCOUNT/PAYMENT FOR THE CLOSING OF QTR. IN RECEIV THE CLOSING OF QTR. IN RECEIV THE - 00000000.00 RECEIVED - NERKACON - VAT - 0000.75		93.75		37,056,249.25
		Closing Balance				37,056,249.25

Summary Statement for 01-Jan-23 TO 31-Jun-23  
 Currency MALTA  
 Account Name  
 GUSIA LOCAL GOVERNMENT SALARY/  
 FMS 1002, BUNI YADI TOWN, ALONG RD  
 RD GUSIA, YADU STAKE  
 NO  
 945 029036994 0077000 66224888

Account No.	-	1012703396
Part Doc Amount	-	0.00
Opening Balance	-	5,538.75
Total Debits	-	13,247,149.75
Total Credits	-	51,511,405.00
Closing Balance	-	38,359,803.40
Cleared Balance	-	38,359,803.40
Unleared Balance	-	0.00

PRIVATE & CONFIDENTIAL

CURRENT ACC LOCAL

Date	V. Date	narration	Ref	Debit	Credit	Balance
01Jul23	01Jul23	Opening Balance				5,538.75
01Jul23	01Jul23	PAYMENT FMS ACCT 8893850000135 TRF FPO GUSIA 5870248 LARG PAYMENT FMS ACCT 8893449 50000135 TRF FPO GUSIA 5870148 LARG TRF Amount 88938500.00 ATM0001181 - 8893.00 - VAT - 8893.00			770,000.00	775,538.75
01Jul23	01Jul23	SMS CHARGES X 2 PAYMENT FMS ACCT 88934491200135 TRF FPO GUSIA 0370148 LARG SMS CHARGES X 2 PAYMENT FMS AC CT 8893449000135 TRF FPO GUSIA A 5870048 LARG TRF Amount - 8893.00 - - VAT		8.00		775,530.75
01Jul23	01Jul23	SMS CHARGES X 2 BEING LAYDOWN FOR MONTHLY SAVINGSPAYMENT FOR THE MONTH OF DEC 2022 SMS CHARGES X 2 BEING PAYMENT FOR MONTHLY SPENDINGPAYMENT TO IN THE MONTH OF DEC 2022 TRF Amount - 8893.00 - VAT		8.00		775,522.75
01Jul23	01Jul23	JEKA REPAYMENT FOR GUSIA EXPENSE PAYMENT FOR GUSIA EXPENSE TRF Amount - 8893000.00 - - VAT		375,070.00		5,622.75
01Jul23	01Jul23	SMS CHARGES X 2 PAYMENT FOR GUSIA EXPENSE SMS CHARGES X 2 PAYMENT FOR GT REP EXPENSE TRF Amount - 8893.00 - - VAT -		8.00		5,614.75
01Jul23	01Jul23	THEPAYMENT FMS ACCT 0020198901135 TRF FPO GUSIA 5871342 LARG PAYMENT FMS ACCT 8893449 50000135 TRF FPO GUSIA 5871442 LARG TRF Amount 88938500.00 ATM0001181 - 8893.00 - VAT - 8893.00			79,000.00	75,614.75
01Jul23	01Jul23	TRF PAYMENT FMS ACCT 1001619100135 TRF FPO GUSIA 5871342 LARG PAYMENT FMS ACCT 000160 5900135 TRF FPO GUSIA 5871342 LARG TRF Amount - 88942000.00 ATM0001181 - 8893.00 - VAT - 8893.00			425,800.00	502,414.75
14Jul23	01Jul23	SMS CHARGES X 2 PAYMENT FMS ACCT 8893449000135 TRF FPO GUSIA 5871342 LARG SMS CHARGES X 2 PAYMENT FMS AC CT 8893449000135 TRF FPO GUSIA A 5871342 LARG TRF Amount - 8893.00 - - VAT -		8.00		502,502.75



**Keystone Bank**  
KEYSTONE BANK LIMITED

**DAMATURU NAYINAWA POTI (A77) BRANCH**

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Date	V. DATE	narration	Ref	Debit	Credit	Balance
200623	200623	Amount - 8891200.00 - - VAT - GUSIA LOCAL GOVERNMENT			485,010.00	485,036.25
210623	210623	JEKA REPAYMENT FOR GUSIA EXPENSE PAYMENT FOR GUSIA EXPENSE TRF		485,036.00		506.25



Handwritten signature and date: 20-02-23

ACCOUNT NO	ACCOUNT TYPE	CURRENCY	OPEN BAL	CLOS BAL	DIFF BAL
5900013580	CURRENT ACCOUNT - LOCAL GOVERNMENT ACCT	NGN	1,799,943.53	1,698,661.00	340,732.05

Name	GUJBA LOCAL GOVERNMENT REVENUE ACCOUNT	Debit Turnover	1,789,943.53
Account Number	5900013580	Credit Turnover	1,698,661.00
Currency	NGN	Balance (uncleared)	.00
		Balance (available)	340,732.05

Tran Date	Value Date	Narration	Debit	Credit	Balance
01-Jan-2023	01-Jan-2023	Opening Balance	0.00	0.00	837,238.08
02-Jan-2023	03-Jan-2023	777530 CDP MODU ALIMMA IBRAHIM	0.00	1,000.00	838,238.08
03-Jan-2023	03-Jan-2023	777538 CDP ABUBAKAR SALE	0.00	1,000.00	839,238.08
03-Jan-2023	01-Jan-2023	090ward:POS business ABU MARYAM COMMUNICAT	0.00	7,000.00	846,238.08
03-Jan-2023	01-Jan-2023	090ward:POS business ABU MARYAM COMMUNICAT	0.00	4,000.00	850,238.08
03-Jan-2023	03-Jan-2023	090-XFPRESS PAYMENTS-MOHAMMED USMAN/POS	0.00	20,600.00	870,838.08
03-Jan-2023	03-Jan-2023	STAMP DUTY CHARGE ON DEPOSIT: 5900013580	50.00	0.00	870,788.08
04-Jan-2023	04-Jan-2023	777544 CDP UMAR BIN A ABUBAKAR	0.00	1,000.00	871,788.08
04-Jan-2023	04-Jan-2023	777546 CDP ALAMIN JIBRIIL GARBA	0.00	1,000.00	872,788.08
04-Jan-2023	04-Jan-2023	777545 CDP ABUBAKAR JIBRIIL	0.00	1,000.00	873,788.08
04-Jan-2023	04-Jan-2023	777547 CDP ABUBAKAR ALI H ALI	0.00	1,000.00	874,788.08
04-Jan-2023	04-Jan-2023	777549 CDP ABGA ZAINNA	0.00	1,000.00	875,788.08

**PLEASE EXAMINE THIS STATEMENT AT ONCE.**

Telling receipt by the Branch within FIFTEEN (15) DAYS from the date of receipt 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.

Heritage Bank Plc shall under no circumstances be liable or responsible for any loss including without limitation, indirect or consequential loss incurred / arising from dealing/transacting with any person/individuals claiming/purporting to be affiliated to the Bank or with the Banking firm. Consequently, customers are requested/compelled 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 accurately completed before exiting its Experience Centres.



Handwritten number: 7000



**GUJBA LOCAL GOVERNMENT REVENUE ACCOUNT**  
Transaction Details

**CURRENT ACCOUNT - LOCAL GOVERNMENT ACCT**  
1 Dec 2023 - 31 Dec 2023

Tran Date	Value Date	Narration	Debit	Credit	Balance
27-Dec-2023	27-Dec-2023	1539603 CDP ALI MAHDI	0.00	1,000.00	826,736.32
27-Dec-2023	27-Dec-2023	1539608 CDP KHADIJA MAHDI	0.00	1,000.00	827,736.32
27-Dec-2023	27-Dec-2023	1539604 CDP KANA KI IADIJA MAHDI	0.00	1,000.00	827,736.32
27-Dec-2023	27-Dec-2023	1539621 CDP IDRIS ABDULLAHI	0.00	1,000.00	828,736.32
27-Dec-2023	27-Dec-2023	1539618 CDP AHMADU ADAMU	0.00	1,000.00	829,736.32
27-Dec-2023	27-Dec-2023	1539605 CDP MOHAMMED MAHDI	0.00	1,000.00	830,736.32
28-Dec-2023	28-Dec-2023	1539645 CDP MOHAMMED BADA TUNDE	0.00	1,000.00	831,736.32
28-Dec-2023	28-Dec-2023	1539616 CDP MOHAMMED ISHIYAKA	0.00	1,000.00	832,736.32
28-Dec-2023	28-Dec-2023	1539644 CDP HASIIDA ISHIYAKA	0.00	1,000.00	833,736.32
28-Dec-2023	28-Dec-2023	1539617 CDP IDRIS MUHAMMAD	0.00	1,000.00	834,736.32

20-Dec-2023	28-Dec-2023	1539619 CDP UMAR MUSA	0.00	1,000.00	838,736.32
28-Dec-2023	28-Dec-2023	1539634 CDP MOHAMMED ALH ALI	0.00	1,000.00	838,736.32
28-Dec-2023	28-Dec-2023	1539636 CDP MARYAM UMAR ISA	0.00	1,000.00	837,736.32
28-Dec-2023	28-Dec-2023	1539623 CDP UMAR ALH ISA	0.00	1,000.00	838,736.32
28-Dec-2023	28-Dec-2023	1539624 CDP MOHAMMED BABOLI	0.00	1,000.00	838,736.32
28-Dec-2023	28-Dec-2023	1539626 CDP FATIMA UMAR ISA	0.00	1,000.00	840,736.32
28-Dec-2023	28-Dec-2023	1539626 CDP SAFIYA MUHAMMED	0.00	1,000.00	841,736.32
28-Dec-2023	28-Dec-2023	1539627 CDP MUHAMMED UMAR ISA	0.00	1,000.00	842,736.32
28-Dec-2023	28-Dec-2023	1539641 CDP MUHAMMAD SHETTIMA	0.00	1,000.00	843,736.32
28-Dec-2023	28-Dec-2023	1539639 CDP FATIMA ABDULLAHI GUBBA	0.00	1,000.00	844,736.32
28-Dec-2023	28-Dec-2023	1539642 CDP HAUWA A SULEIMAN	0.00	1,000.00	845,736.32
28-Dec-2023	28-Dec-2023	1539638 CDP ADAMU MOHAMMED MAINA	0.00	1,000.00	846,736.32
28-Dec-2023	28-Dec-2023	TRF IFO GUBBA L O SALARY ON ACCOUNT B/O GUBBA L O O	100,000.00	0.00	746,736.32
28-Dec-2023	28-Dec-2023	CDMM CHRG ON TRF IFO GUBBA L G SALARY ON ACCOUNT	60.00	0.00	746,686.32
28-Dec-2023	28-Dec-2023	VAT CHRG ON TRF IFO GUBBA L G SALARY ON ACCOUNT B	3.75	0.00	746,682.57
29-Dec-2023	29-Dec-2023	1539809 CDP IBRAHIM MUSA GONI	0.00	215,000.00	961,682.57
29-Dec-2023	29-Dec-2023	SMS ALERT CHARGE For DEC 2023	1,900.00	0.00	959,782.57
29-Dec-2023	29-Dec-2023	Electronic Money Transfer Levy 6000013680	30.00	0.00	959,752.57
31-Dec-2023	31-Dec-2023	Annual Maintenance Charges:01-12-2023 to 31-12-23	1,538.43	0.00	958,214.14
31-Dec-2023	31-Dec-2023	VAT on Account Maintenance Charges:01-12- 2023 to 31	115.35	0.00	958,078.79

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

3,657.57 22

**PLEASE EXAMINE THIS STATEMENT AT ONCE.**

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

Heritage Bank Plc shall under no circumstances be liable or responsible for any loss including without limitation, indirect or consequential loss incurred if arising from dealing/transacting with any person/individual claiming/suporting to be affiliated to the Bank outside the Banking hall. Consequently, customers are requested to complete all cash transactions and related activities personally at any of our branches. Contact customer care for any queries. Accuracy and completeness of all transactions with the Bank are ensured the relevant Registers are adequately completed before ending in Experience Centres.

