

Statement of Accounting Policies

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

Federation Accounts Allocation Committee (FAAC)

Frame work for Standardization of Accounts Reporting Format

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

The modified content of the annual financial statements includes:-

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

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

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

..... ALI KOLO YUSUFARI

Treasurer

Ali Kolo Yusufari
30/12/21
TREASURER
KARASUWA LOC GOVT.,
YO'E STATE
Sign: _____ 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, the Financial Statements fairly reflect the financial position of the Local Government as at 31st December, 2021 and its operations for the year.

Ali Kolo Yusufari
Treasurer Karasuwa Local Govt.

Sign/Date:

Ali Kolo Yusufari
30/12/21

TREASURER
KARASUWA LOC GOVT.,
YO'E STATE
Sign: _____ Date: _____

Hon. Alh. Lawan Gana Karasuwa
Chairman Karasuwa Local Govt.

Sign/Date:

Lawan Gana
30/12/21

AUDITOR-GENERAL'S CERTIFICATION

In accordance with the provisions of Edict No.6 of Yobe State 1993 (The Financial Memoranda for Local Government), the Local Government Treasurer is the Chief Accounting Officer and Head of the Finance Department of the Local Government (Sect. 1.13). In addition to his duties of being accountable for all receipt and payments, he prepares and published monthly and annual Financial Statements of the Local Government to facilitate Audit functions.

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

Basis of Opinion

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

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

Opinion

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

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


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

HIGHLIGHTS OF 2021 FINANCIAL OPERATION
KARASUWA LOCAL GOVERNMENT COUNCIL

Note	Description	Actual 2021	Financial Budget 2021	Actual 2020
		₦	₦	₦
1	Statutory Allocation	1,083,209,222.80	1,149,822,006.00	1,075,166,302.06
2	Excess Crude Oil	-	-	34,797,995.93
3	Value Added Tax	645,207,150.45	507,923,821.00	340,813,397.60
4	Other FAAC Allocation	103,440,474.75	134,419,635.00	95,000,598.47
	Sub-Total	<u>1,831,856,848.00</u>	<u>1,792,165,462.00</u>	<u>1,545,778,294.06</u>
5	Internal Generated Revenue	22,407,041.80	24,815,194.00	10,185,019.00
	Total Receipts	<u>1,854,263,889.80</u>	<u>1,816,980,656.00</u>	<u>1,555,963,313.06</u>
	RECURRENT EXPENDITURE			
	Personnel Cost	441,054,519.28	992,088,130.00	478,139,179.30
	Over Head Exp.	42,500,000.00	120,000,000.00	68,349,275.71
	Subventions to Boards/ Emirate Councils	523,813,806.09	-	612,768,335.90
	Other operating activities	30,000,000.00	-	35,000,000.00
		84,076,204.47	-	47,955,293.91
	Sub - Total	<u>1,121,444,529.84</u>	<u>1,112,088,130.00</u>	<u>1,242,212,084.82</u>
	Transfer to Capital Exp.	852,788,850.53	-	334,082,290.23
	Total Expenditure	<u>1,974,233,380.47</u>	-	<u>1,576,294,375.05</u>
	Net Cash Balance from Operation	(119,969,490.67)		
	Project Joint Accounts	121,551,837.94		
	Opening 01/01/2021	619,469.84		
	Closing 31/12/2021	2,201,817.11		

STATEMENT No.1

KARASUWA LOCAL GOVERNMENT COUNCIL

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

Annual Budget 2021	Description	Notes	Actual 2021	Actual 2020
₦			₦	₦
1,149,822,006.00	Statutory Allocation FC	1	1,083,209,222.80	1,075,166,302.06
507,923,821.00	Value Added Tax		645,207,150.45	340,813,397.60
-	Ecological Fund		23,370,359.91	3,048,460.02
-	Exchange Rate Difference		-	-
-	Solid Minerals		1,566,660.33	1,806,133.17
80,000,000.00	Non Oil revenue		66,702,401.67	4,671,969.38
24,419,635.00	Interventions		2,423,901.08	29,265,216.20
-	Forek Equalization		3,107,541.19	9,635,081.03
-	Exchange Gain		6,149,405.44	34,240,896.22
-	Excess Oil Revenue		-	34,797,995.93
9,000,000.00	Excess Bank Charges		120,205.13	12,332,842.45
<u>1,771,165,462.00</u>	Sub- Total Statutory Allocation		<u>1,831,856,848.00</u>	<u>1,545,778,294.06</u>
750,000.00	Direct taxes/Rate	2	500,000.00	890,000.00
6,500,000.00	Licenses	3	5,000,000.00	210,000.00
4,000,000.00	Fees	4	4,500,000.00	385,019.00
-	Fines	5	-	200,000.00
-	Sales	6	-	-
13,565,194.00	Earnings	7	12,407,041.80	8,500,000.00

Annual Budget 2021	Description	Notes	Actual 2021	Actual 2020
₦			₦	₦
-	Rents on Government Building	8	-	-
-	Rent on Land and other	9	-	-
-	Repayment General		-	-
-	State Share of Revenue		-	-
24,815,194.00	Sub Total Initial Gen. Revenue		<u>22,407,041.80</u>	<u>10,185,019.00</u>
	Total Revenue		<u>1,854,263,889.80</u>	<u>1,555,963,313.06</u>
	PAYMENTS			
992,088,130.00	Personnel Cost Salaries	10	441,054,519.28	478,139,179.30
120,000,000.00	Overhead Charges	11	42,500,000.00	68,349,275.71
-	Consolidate Rev. Charges		-	-
	Subvention			
-	SUBEB		124,786,811.63	141,655,132.72
-	PHCMB		229,372,353.48	267,294,052.26
-	Local Govt. Pension Board		139,753,353.32	175,655,566.88
-	Yobe State University		22,000,000.00	20,000,000.00
-	Emirate Councils		30,000,000.00	35,000,000.00
-	1% Admin charge		6,577,758.28	6,178,289.97
-	Training Fund		1,323,529.38	1,985,294.07
-	Other Operation activities		84,076,204.47	47,519,117.45
-	Total Recurrent Expenditure		<u>1,121,444,529.84</u>	<u>1,241,775,908.36</u>

Annual Budget 2021	Description	Notes	Actual 2021	Actual 2020
₦			₦	₦
-			619,469.84	-
-	Operating Bal.	-	121,551,837.94	313,751,228.24
-	Appropriation/Transfer	-	-	334,701,760.07
-	Transfer to C.D Fund	-	733,438,829.80	334,518,466.64
86,000,000.00	Capital Expenditure Admin Sec.	12	150,000,000.00	88,262,309.23
241,000,000.00	Capital Expenditure Econ. Sec.	13	352,788,850.63	113,800,657.46
186,200,000.00	Capital Exp. Regional Dev.	14	150,000,000.00	56,000,000.00
120,000,000.00	Capital Exp. Social Sec.	15	200,000,000.00	76,019,323.54
<u>633,200,000.00</u>	Total Capital Expenditure		<u>852,788,850.63</u>	<u>334,082,290.23</u>
	Net Cash flow from Dev& Inv.			
-	Sales of Fixed Assets		-	-
-	Proceeds of Grants & aids		-	-
-	Proceeds from Financing Activities		-	-
-	Net Increase/Decrease in Cash equivalents Net cash for the year		(119,969,490.69)	-
-	Cash and Equivalents Bank (1) 01/01/2021		619,469.84	20,950,531.83
-	Cash and Equivalents 30/12/2021		2,201,817.11	619,469.84
-	Net cash for the year		-	-

Represent by:

Closing Balance 31/12/2021

MAIN ACCT. FBN No.	-	3125366941	1,092,173.03
PROJECT – FBN No.	-	2008648215	255,870.96
GASHUA MICRO FINANCE	-	1100155862	<u>853,773.12</u>
			<u>₦2,201,817.11</u>

STATEMENT No.3

KARASUWA LOCAL GOVERNMENT COUNCIL

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

Actual 2020	Description	Notes	Actual 2021	Financial Budget 2021	Variance	%
₦			₦	₦	₦	
-	Project Joint Account Opening Bal. 1/1/2021		121,551,837.94	-	121,551,837.94	
-	Bank balance 1/1/2021		619,469.84	-	619,469.84	
	Add					
1,075,166,302.06	Statutory Allocation FAAC		1,083,209,222.80	1,149,822,006.00	(66,612,783.20)	
340,813,397.60	Value Added Tax		645,207,150.45	507,923,821.00	137,283,329.45	
129,798,594.40	Other Fed. Allocation		103,440,474.75	134,419,635.00	(30,979,160.25)	
<u>1,545,778,294.06</u>	Sub-Total Statutory Allocation	1	<u>1,954,028,155.78</u>	<u>1,792,165,462.00</u>	<u>161,862,693.78</u>	
	Total					
890,000.00	Direct Taxes	2	500,000.00	1,250,000.00	750,000.00	
210,000.00	Licenses	3	5,500,000.00	5,500,000.00	-	
385,019.00	Fees	4	4,000,000.00	4,500,000.00	500,000.00	
200,000.00	Fines	5	-	-	-	
-	Sales	6	-	-	-	
8,500,000.00	Earning	7	12,407,041.80	13,565,194.00	1,158,152.20	
-	Rents on Building	8	-	-	-	
-	Sales sand others	9	-	-	-	
-	State Share of Revenue		-	-	-	
<u>10,185,019.00</u>	Sub-Total I.G.R		<u>22,407,041.80</u>	<u>24,815,194.00</u>	<u>2,408,152.20</u>	
<u>1,555,963,313.06</u>	Total Revenues		<u>1,976,435,197.58</u>	-	<u>(1,976,435,197.58)</u>	
<u>1,555,963,313.06</u>	Total Fund Available		1,976,435,197.58			

Actual 2020	Description	Notes	Actual 2021	Financial Budget 2021	Variance	%
₱			₱	₱	₱	
	Less Expenditure					
648,209,512.36	Subventions		553,813,806.09	-	(553,813,806.09)	
478,139,179.30	Personnel Cost	10	441,054,519.28	992,088,130.00	551,033,610.72	
68,349,275.71	Overhead Charges	11	42,500,000.00	120,000,000.00	77,500,000.00	
47,519,117.45	Other Operating activities		84,076,204.47	-	(84,076,204.47)	
<u>1,242,217,084.82</u>	TOTAL EXPENDITURE		<u>1,121,444,529.84</u>	<u>1,112,088,130.00</u>	<u>(9,356,399.84)</u>	
314,187,404.76	OPERATING BALANCE		854,990,667.74			
	ADD OPENING BALANCE					
	APPROPRIATION/TRANSFER		854,990,667.74			
334,518,466.75	CON CAPITAL DEW-FUND		852,788,850.63			
619,469.84	Closing Balance		2,201,817.11			

STATEMENT No.4
KARASUWA LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

Actual 2020	Description	Notes	Actual 2021	Budget 2021	Variance
₦			₦	₦	₦
	Project Joint Account Opening Bal. 1/1/2021		121,551,837.94	-	(121,551,837.94)
20,950,531.83	Bank balance 1/1/2021		619,469.84	-	(619,469.84)
	Add Capital Receipts				
313,751,168.24	Transfers from Consolidated Revenue Account		732,819,359.96		(732,819,359.96)
-	Aids/Grants		-	-	-
-	Internal /Ext Loan		-	-	-
<u>334,701,700.07</u>	Total Receipts		<u>854,990,667.74</u>	-	<u>(854,990,667.74)</u>
	Less Capital Expenditure				
88,262,309.23	Administrative Sect	12	150,000,000.00	86,000,000.00	(64,000,000.00)
113,800,657.46	Economic Sector	13	352,788,850.63	241,000,000.00	(111,788,850.63)
-	Law and Justice		-	-	-
56,000,000.00	Regional Dev. Sector	14	150,000,000.00	186,200,000.00	36,200,000.00
76,019,323.54	Social Sector	15	200,000,000.00	120,000,000.00	(80,000,000.00)
<u>334,082,290.23</u>	Total Expenditure		<u>852,788,850.63</u>	<u>633,200,000.00</u>	<u>(219,588,850.63)</u>
619,409.84	Closing Balance		2,201,817.11		

KARASUWA LOCAL GOVERNMENT COUNCIL

NOTE 1: STATUTORY ALLOCATION

REVENUES					
S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
1	Independent Revenue (IGR)	12010101 – 12021402	24,815,194.00	22,407,041.80	(2,408,152.20)
2	Statutory Allocation	11010101 – 11010101	1,149,822,006.00	1,083,209,222.80	(66,612,783.20)
3	State Allocation	11010102 – 11010102	35,000,000.00	-	(35,000,000.00)
4	Value Added Tax	11010201 – 11010201	645,207,150.45	507,923,821.00	(137,283,329.45)
5	Excess Crude Oil	11010303 – 11010303	-	-	-
6	Other FAAC Receipt	11010401 - 11011101	134,419,635.00	103,440,474.00	(30,979,161.00)
Total			<u>1,989,263,985.45</u>	<u>1,716,980,559.60</u>	<u>(272,283,425.85)</u>

KARASUWALOCAL GOVERNMENT COUNCIL

NOTE 2: TAXES AND RATES

DETAILS OF RECURRENT REVENUES FOR TAXES AND RATES					
S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
1	Community/Poll Taxes	12010101	-	-	-
2	Arrears of Community/Poll Taxes	12010104	200,000.00	150,000.00	(50,000.00)
3	Development Tax/Levy	12010105	100,000.00	50,000.00	(50,000.00)
4	Arrears of Development Levy/Taxes	12010106	-	-	-
5	Cattle Levy/Taxes	12010107	100,000.00	75,000.00	(25,000.00)
6	Arrears of Cattle Levy/Taxes	12010108	-	-	-
7	Other Social Services Tax (e.g. Electricity, Water, or Night Guard)	12010109	-	-	-
8	Arrears of other Social Services Tax (e.g. Electricity, Water, or Night Guard)	12010110	-	-	-
9	Tenement Rate	12010111	200,000.00	150,000.00	(50,000.00)
10	Penalty for Tenement Rate	12010112	-	-	-
11	Arrears of Tenement Rate	12010113	-	-	-
12	Ground Rates	12010114	150,000.00	75,000.00	(75,000.00)
13	Federal Government Grant in lieu of Tenement Rate	12010115	-	-	-
14	State Government Grant in lieu of Tenement Rate	12010116	-	-	-
15	Other Personal Taxes/Rates not elsewhere defined.	12010117	-	-	-
Total			<u>750,000.00</u>	<u>225,000.00</u>	<u>750,000.00</u>

KARASUWA LOCAL GOVERNMENT COUNCIL

NOTE 3: LICENSES - GENERAL

LICENSES-GENERAL					
S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
1	Goldsmith/Gold Dealers Licenses	12020102	-	-	-
2	Radio/Television Licenses	12020105	-	-	-
3	Boats & Canoe/Small Craft Licenses	12020107	-	-	-
4	Registration of Voluntary Organizations	12020109	-	-	-
5	Inland Water-Way Licenses	12020110	-	-	-
6	Bakery House Licenses	12020111	-	-	-
7	Bicycle Licenses and Hire Permits	12020112	-	-	-
8	Brick Making, etc. Licenses	12020113	-	-	-
9	Cart/Truck Licenses	12020114	-	-	-
10	Dane Gun Licensing	12020115	-	-	-
11	Cattle Dealers Licenses	12020116	-	-	-
12	Dried Fish/Meat Licenses	12020117	-	-	-
13	Pet/Dog Licenses	12020118	-	-	-
14	Fishing Permits	12020119	-	-	-
15	Hawking Permits	12020120	-	-	-
16	Hunting Permits	12020121	-	-	-
17	Produce Buying Licenses	12020122	-	-	-
18	Animal Health Certificate Licenses	12020123	-	-	-

LICENSES-GENERAL

S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
19	Abattoir/Slaughter Licenses	12020124	200,000.00	50,000.00	150,000.00
20	Renewal of Fishing Licenses	12020125	250,000.00	50,000.00	200,000.00
21	Hiring Licenses	12020126	-	-	-
22	Boreholes Drilling Licenses	12020128	200,000.00	35,000.00	165,000.00
23	Cinematography Licenses	12020130	-	-	-
24	Liquor Licenses	12020131	-	-	-
25	Trade Permits Licenses	12020137	250,000.00	80,000.00	170,000.00
26	Tent at Sea Beach Permits	12020138	-	-	-
27	Open Air Preaching Permits	12020139	-	-	-
28	Minor Industrial Licenses	12020140	-	-	-
29	Auctioneers Licenses	12020141	-	-	-
30	Petty Traders Licenses	12020142	200,000.00	60,000.00	140,000.00
31	Pit Sawing Licenses	12020143	-	-	-
32	Felling and Trees Licenses	12020144	-	-	-
33	Saw Mill Licenses	12020145	-	-	-
34	Brown Sugar Machine Licenses	12020146	-	-	-
35	Photo Studio Licenses	12020147	150,000.00	20,000.00	130,000.00
36	Welding Machine Licenses	12020148	400,000.00	20,000.00	380,000.00
37	Electric (Radio/Television) Workshop Licenses	12020149	200,000.00	10,000.00	190,000.00
38	Blacksmith Workshop Licenses	12020150	250,000.00	10,000.00	240,000.00
39	Wood Making/Carpentry Workshop Licenses	12020151	250,000.00	50,000.00	200,000.00

LICENSES-GENERAL

S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
40	Battery Charge Workshop Licenses	12020152	150,000.00	15,000.00	135,000.00
41	Printing Press Licenses	12020153	-	-	-
42	Panel Beaters Licenses	12020154	200,000.00	20,000.00	180,000.00
43	Vulcanizers Licenses	12020155	-	-	-
44	Vehicle Spare Parts Licenses	12020156	300,000.00	10,000.00	290,000.00
45	Phone Repairs Licenses	12020157	100,000.00	2,000.00	98,000.00
46	Clock/Watch Repairs Licenses	12020158	100,000.00	2,000.00	98,000.00
47	Cloth Dyers Licenses	12020159	-	-	-
48	Registration of laundries and Dry Cleaners Licenses	12020160	200,000.00	-	200,000.00
49	Building Materials Licenses	12020161	250,000.00	15,000.00	235,000.00
50	Surface Tank Kerosene Licenses	12020162	-	-	-
51	Sewing Institute Licenses	12020163	-	-	-
52	Hair Dressing/Barbing/Plating/ Painting Licenses	12020164	250,000.00	6,000.00	244,000.00
53	Advertisement Rate/ Licenses	12020165	-	-	-
54	Security Institute Licenses	12020166	-	-	-
55	Patent Medicine Licenses	12020167	250,000.00	10,000.00	240,000.00
56	Kiosks Licenses	12020168	150,000.00	-	150,000.00
57	Entertainment Drumming and Temporary Booth Permits	12020169	-	-	-
58	Noise Control Permits	12020170	-	-	-
59	Bathing House Licenses	12020171	100,000.00	-	100,000.00
60	Cold Room Licenses	12020172	-	-	-

LICENSES-GENERAL

S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
61	Motorcycle Permits	12020173	350,000.00	15,000.00	335,000.00
62	Native Liquor Licenses	12020174	-	-	-
63	Cigarette Licenses	12020175	-	-	-
64	Squatters Permits	12020176	-	-	-
65	Butchers Licenses	12020177	150,000.00	10,000.00	140,000.00
66	Registration of Night Soil Contractors	12020178	-	-	-
67	Ingredients Grinding Mill Licenses	12020179	250,000.00	10,000.00	240,000.00
68	Photo Stating, Typing Institute Licenses	12020180	-	-	-
69	Other Licenses not elsewhere defined	12020181	350,000.00	-	350,000.00
Total			<u>5,500,000.00</u>	<u>500,000.00</u>	<u>5,000,000.00</u>

KARASUWA LOCAL GOVERNMENT COUNCIL

NOTE 4: FEES – GENERAL

FEES-GENERAL

S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
1	Trade Union Fees	12020404	-	-	-
2	General Contractors Registration Fees	12020417	600,000.00	600,000.00	-
3	Marriage Registration/Divorce Fees	12020418	-	-	-
4	Attestation of Bachelorhood & Spinsterhood Fees	12020419	-	-	-
5	Disinfection of Produce Fees	12020425	-	-	-
6	Court Summons Fees	12020426	-	-	-
7	Tenders Fees	12020427	-	-	-
8	Billboard Advertisement Fees	12020436	-	-	-
9	Association Fees	12020442	-	-	-
10	Births and Deaths Registration Fees	12020443	-	-	-
11	Burial Fees	12020444	-	-	-
12	Change of Ownership Fees	12020445	-	-	-
13	Agricultural/Veterinary Services Fees	12020446	-	-	-
14	Development Levies	12020448	-	-	-
15	Business/Trade Operating Fees	12020449	-	-	-
16	Inspection Fees	12020450	-	-	-
17	Timber & Forests Fees	12020451	-	-	-
18	Application Fees	12020453	-	-	-

FEES-GENERAL

S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
19	Parking Fees	12020454	-	-	-
20	Produce Buying Fees	12020455	250,000.00	280,000.00	(30,000.00)
21	Forestry and Fuel Exploitation Fees	12020456	-	-	-
22	Rice/Mill/Cassava Grinding Fees	12020457	-	-	-
23	Painting, Spraying and Sign Writing Workshop Fees	12020458	-	-	-
24	Motor Mechanic/Car Wash Depot Fees	12020459	200,000.00	180,000.00	20,000.00
25	Block Making Machines Fees	12020460	150,000.00	150,000.00	-
26	Survey Fees	12020461	-	-	-
27	Estate Agent Fees	12020462	-	-	-
28	Customary Right of Occupancy Fees	12020463	-	-	-
29	Commission on Transfer of Plot/Property	12020464	-	-	-
30	Approval of Building Plan Fees	12020465	-	-	-
31	Mortgage Sub-Lease Approval Fees	12020466	-	-	-
32	Landing Fees	12020467	-	-	-
33	Business Premises/Workshop Fees	12020468	250,000.00	360,000.00	(110,000.00)
34	Club/Associations Registration Fees	12020469	-	-	-
35	Corn Grinding Mill Fees	12020470	200,000.00	180,000.00	20,000.00
36	Payments in lieu of Registration Notices	12020471	-	-	-
37	Mortuary, Hears, and Cemetery	12020472	-	-	-
38	Local Government Certificate of Origin	12020473	250,000.00	350,000.00	100,000.00
39	Farmers Registration	12020474	300,000.00	-	-

FEES-GENERAL

S/N	Revenue Type	New IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
40	Registration of Vehicles	12020475	-	-	-
41	Eating House License Fees	12020476	100,000.00	80,000.00	20,000.00
42	Entertainment and Drumming Fees	12020477	-	-	-
43	Night Soil Disposal/Depot Fees	12020478	-	-	-
44	Learning Driving Tests Fees	12020479	150,000.00	200,000.00	(50,000.00)
45	Bus/Commercial Vehicle/Taxi Permit Fees	12020480	-	-	-
46	Palm Wine Tappers/Sellers Fees	12020481	-	-	-
47	Wharf/Canoe Landing Fees	12020482	-	-	-
48	Toll Gate/Stadium Fees	12020483	-	-	-
49	Slaughter Fees	12020484	200,000.00	200,000.00	-
50	Abattoir Fees	12020485	250,000.00	280,000.00	(30,000.00)
51	Registration for Meat Van Fees	12020486	-	-	-
52	Naming of Street Registration Fees	12020487	-	-	-
53	Mobile Sales Promotion Fees	12020488	-	-	-
54	Dislodging of Septic Tank Charges	12020489	-	-	-
55	Registration of Septic Tank Dislodging Fees	12020490	-	-	-
56	Pest Control and Disinfectant Fees	12020491	-	-	-
57	Vault Fees	12020492	-	-	-
58	Dispensary and Maternity Fees	12020493	250,000.00	450,000.00	(200,000.00)
59	Laboratory Test Fees	12020494	-	-	-
60	Environmental Sanitation Fees	12020495	-	-	-
61	Sand Dredging Fees	12020496	300,000.00	500,000.00	(200,000.00)
62	Sand, Granite, Iron Rod Sellers Fees	12020497	300,000.00	290,000.00	10,000.00
63	Irrigation Scheme Fees/Charges	12020498	250,000.00	400,000.00	(150,000.00)
64	Other Fees not elsewhere defined	12020499	-	-	-
Total			<u>4,000,000.00</u>	<u>4,500,000.00</u>	<u>(500,000.00)</u>

KARASUWA LOCAL GOVERNMENT COUNCIL

NOTE 5: FINES – GENERAL

FINES GENERAL					
S/N	Revenue Type	New/IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
1	Fine/Penalties	12020501	-	-	-
2	Towing of Vehicles	12020502	-	-	-
3	Fine on Overdue and Lost Library Books	12020503	-	-	-
4	Impounding of Animal Fines	12020504	-	-	-
5	Sanitation Defaulters Fines	12020505	-	-	-
6	Other Fines not elsewhere defined	12020506	-	-	-
Total			=	=	=

KARASUWA LOCAL GOVERNMENT COUNCIL

NOTE 6: SALES – GENERAL

SALES GENERAL					
S/N	Revenue Type	New/IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
1	Sales of Journal and Publications	12020601	-	-	-
2	Proceeds from Sales of Consumer Goods/Haulage	12020602	-	-	-
3	Sale of ID Cards	12020603	-	-	-
4	Sales of Unserviceable Stores/Scraps/Unserviceable items	12020604	-	-	-
5	Sales of Vaccines	12020605	-	-	-
6	Sales of Consultancy/Registration Forms	12020607	-	-	-
7	Sales of Improved Seeds/Chemicals	12020608	-	-	-
8	Proceeds from Sales of Farm Produce	12020609	-	-	-
9	Proceeds from Sales of Goods by Public Auctions	12020610	-	-	-
10	Proceeds from Sales of Government Vehicles	12020611	-	-	-
11	Proceeds from Sales of Drugs and medications	12020612	-	-	-
12	Sales of Government Buildings	12020614	-	-	-
13	Sales of Uniforms	12020615	-	-	-
14	Sales of Emblems	12020616	-	-	-
15	Sales of Stores	12020617	-	-	-
16	Other Sales not elsewhere defined	12020617	-	-	-
Total			-	-	-

KARASUWA LOCAL GOVERNMENT COUNCIL**NOTE 7: EARNING – GENERAL****EARNING GENERAL**

S/N	Revenue Type	New/IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
1	Earnings from Consultancy Services	12020701	-	-	-
2	Earnings from Laboratory Services	12020702	-	-	-
3	Earning from Hire of Plants and Equipment	12020703	-	-	-
4	Earnings from Use of Government Vehicles	12020704	1,000,000.00	950,000.00	50,000.00
5	Earning from Use of Government Halls	12020705	-	-	-
6	Earning from Toll Gates	12020706	-	-	-
7	Earnings from Medical Services	12020707	1,000,000.00	990,000.00	10,000.00
8	Earnings from Agricultural produce	12020708	2,500,000.00	2,400,000.00	100,000.00
9	Earnings from Tourism/Culture/Arts Centers	12020709	-	-	-
10	Earnings from Guest Houses	12020710	200,000.00	150,000.00	50,000.00
11	Earnings from Commercial/Industrial Activities	12020711	-	-	-
12	Earnings from Markets	12020712	1,500,000.00	1,450,000.00	50,000.00
13	Earnings from Motor Parks	12020713	500,000.00	250,000.00	250,000.00
14	Earnings from Shops and Shopping Centers	12020714	200,000.00	182,041.80	17,958.20
15	Earnings from Transport Services (Mass Transit)	12020715	3,000,000.00	2,800,000.00	200,000.00
16	Earning from Tipper and Tractors	12020716	1,000,000.00	980,000.00	20,000.00
17	Earning from Sign Posts	12020717	-	-	-
18	Earnings from GSM Operators	12020718	50,000.00	45,000.00	5,000.00

EARNING GENERAL

S/N	Revenue Type	New/IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
19	Earnings from Granders	12020719	500,000.00	450,000.00	50,000.00
20	Earnings from Low Boards	12020720	-	-	-
21	Earnings from Compressed Earth Bricks	12020721	200,000.00	150,000.00	50,000.00
22	Earnings Slaughter House	12020722	300,000.00	250,000.00	50,000.00
23	Earning from Cattle Markets	12020723	500,000.00	460,000.00	40,000.00
24	Earnings from Goats and Sheep Markets	12020724	350,000.00	300,000.00	50,000.00
25	Other Earnings not elsewhere defined	12020725	765,000.00	600,000.00	165,000.00
Total			<u>13,565,194.00</u>	<u>12,407,041.80</u>	<u>(1,158,152.20)</u>

KARASUWA LOCAL GOVERNMENT COUNCIL

NOTE 8: BUILDING – GENERAL

BUILDING GENERAL					
S/N	Revenue Type	New/IPSAS Codes	Estimate 2021	Actual 2021	Variance 2021
			₦	₦	₦
1	Rent on Government Quarters	12020801	-	-	-
2	Rent on Government Offices	12020802	-	-	-
3	Rent on Government Buildings	12020803	-	-	-
4	Rent on Conference/Civic Centers	12020804			
5	Rent on Buildings sat Aerodromes	12020805	-	-	-
6	Rent on Local Government Guest House	12020806	-	-	-
Total			-	-	-

KARASUWA LOCAL GOVERNMENT COUNCIL

NOTE 9: RENT ON LAND & OTHERS – GENERAL

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

KARASUWA LOCAL GOVERNMENT COUNCIL

NOTE 10: PERSONNEL COST

DOMESTIC GRANTS					
S/N	Description	Code	Budgeted 2021	Actual 2021	Variance 2021
			₦	₦	₦
1	Basic Salaries	21010101	644,857,284.50	286,685,437.53	358,171,846.97
2	Allowances General	21020101-7	319,948,421.92	142,240,082.47	177,708,339.45
3	2.75 YCHMB Contribution	21020201	27,282,423.58	12,128,999.28	15,153,424.30
	Total		<u>992,088,130.00</u>	<u>441,054,519.28</u>	<u>551,033,610.72</u>

KARASUWA LOCAL GOVERNMENT COUNCIL
NOTE 11: OVERHEAD/SUBVENTION EXPENDITURE

S/N	Description	Code	Budgeted 2021	Actual 2021	Variance 2021
			₦	₦	₦
1	Minor Road Maintenance	22020413	20,000,000.00	-	20,000,000.00
2	Security Service Coverage	22020601	30,000,000.00	-	30,000,000.00
3	Plans/Generator fuel cost	22020803	15,000,000.00	-	15,000,000.00
4	Staff Welfare packages	22020807	-	5,262,000.00	5,262,000.00
5	Meetings Entertainment	22021026	-	-	-
6	Contingencies	22021029	5,000,000.00	-	5,000,000.00
7	Relenerinaship of CRBC News Paper corporation and other Media House	22020608	-	-	-
8	Plans/Generator fuel cost	22020803	-	-	-
9	Press and Public relations	22021030	-	-	-
10	Financial Assistance	22021027	10,000,000.00	-	10,000,000.00
11	Local Training	22020501	-	-	-
12	Subvention General	22020105	-	-	-
13	Local Travel and Transport	22020101	-	-	-
14	Electrical charges	22020201	1,000,000.00	900,400.00	99,600.00
15	Office Materials and Supplies	22020301	10,000,000.00	12,750,000.00	(2,750,000.00)
16	Printing of security document	22020306	5,000,000.00	9,764,000.00	(4,764,000.00)
17	Other Professional service	22020711	-	-	-
18	Honorarium and sitting allowance	22021002	-	-	-

S/N	Description	Code	Budgeted 2021	Actual 2021	Variance 2021
			₦	₦	₦
19	Foreign scholarship scheme	22021020	-	-	-
20	Sanitation Services	22020607	-	-	-
21	Agricultural consulting services	22020707	-	-	-
22	Treachery aid/Instructional material	22020310	-	-	-
23	Workshop, Conference/Seminars	22020503	12,000,000.00	10,000,000.00	2,000,000.00
24	Accommodation of NYCS	22021022	-	-	-
25	Minor office Building/Residential quarters maintenance	22020403	12,000,000.00	15,000,000.00	(3,000,000.00)
26	Drug/Libraries/Medical supplies	22020307	-	-	-
Total			<u>120,000,000.00</u>	<u>680,390,414.13</u>	<u>(560,390,414.13)</u>

KARASUWA LOCAL GOVERNMENT COUNCIL

NOTE 12: ADMINISTRATIVE SECTOR EXPENDITURE

ECON CODE	Description	GEO CODE	Actual 2021	Budgeted 2021	Variance 2021
			₦	₦	₦
23010112	Purchase of furniture & fittings	23531005	69,827,586.77	50,000,000.00	(19,827,586.77)
23020104	Construc. Of staff housing	23531005	80,172,413.23	30,000,000.00	(50,172,413.23)
	W/Shop	-	-	6,000,000.00	6,000,000.00
Total			<u>150,000,000.00</u>	<u>86,000,000.00</u>	<u>64,000,000.00</u>

KARASUWA LOCAL GOVERNMENT COUNCIL

NOTE 13: ECONOMIC SECTOR EXPENDITURE

ECON CODE	Description	GEO CODE	Actual 2021	Budgeted 2021	Variance 2021
			₦	₦	₦
23020138	Constrc. Of new road at Jajimaji	23531005	145,196,944.85	100,000,000.00	(45,196,944.85)
23010142	Purchase of electric equipment	23531005	47,000,000.00	45,000,000.00	(2,000,000.00)
23020164	Maintenance of Motor Park	23531005	34,868,905.78	60,000,000.00	(618,905.78)
23030129	Repairs of Mass transit buses	23531005	25,750,000.00	-	(25,750,000.00)
23010127	Purchase of farm tool and Agric equipment	23531005	24,250,000.00	18,000,000.00	32,000,000.00
23010156	Purchase of Vet. Equipt	-	30,500,000.00	7,000,000.00	(23,500,000.00)
231010159	Purchase of vaccines	-	45,223,000.00	-	(45,223,000.00)
-	Forestry Division	-	-	5,000,000.00	5,000,000.00
-	Fisheries	-	-	10,000,000.00	10,000,000.00
-	Manufacturing & craft	-	-	5,000,000.00	5,000,000.00
Total			<u>352,788,850.63</u>	<u>241,000,000.00</u>	<u>111,788,850.63</u>

KARASUWA LOCAL GOVERNMENT COUNCIL

NOTE 14: REGINAL DEVELOPMENT SECTOR

ECON CODE	Description	GEO CODE	Actual 2021	Budgeted 2021	Variance 2021
			₦	₦	₦
23010177	Drilling of solar B/Hole at various villages	23531001 - 23531010	122,719,800.00	151,200,000.00	28,480,200.00
23010153	Constrc. Of drainage and channel	23531010	27,280,200.00	-	2,728,200.00
-	Wash unit	23531005	-	15,000,000.00	15,000,000.00
-	Twon & Country planning	-	-	5,000,000.00	5,000,000.00
-	Community Development	-	-	15,000,000.00	15,000,000.00
Total			<u>150,000,000.00</u>	<u>186,200,000.00</u>	<u>36,200,000.00</u>

KARASUWA LOCAL GOVERNMENT COUNCIL

NOTE 15: SOCIAL SECTOR EXPENDITURE

ECON CODE	Description	GEO CODE	Actual 2021	Budgeted 2021	Variance 2021
			₦	₦	₦
23010158	Purchase of classroom furniture	23531005	47,000,000.00	25,000,000.00	22,500,000.00
23030106	Repairs of public school	23531005	57,267,500.00	30,000,000.00	(27,267,500.00)
23030105	Repairs of Health centres	23531001	67,630,000.00	35,000,000.00	32,630,000.00
23010162	Purchase of costume and equip. to central group/Dances	23531005	27,602,500.00	30,000,000.00	2,397,500.00
-	Information	-	-	-	-
-	Fire service	-	-	-	-
-	Miscellaneous	-	-	-	-
Total			<u>199,500,000.00</u>	<u>120,000,000.00</u>	<u>79,500,000.00</u>

KARASUWA LOCAL GOVERNMENT COUNCIL
NOTE TO THE FINANCIAL STATEMENT
FEDERATION ALLOCATION (FAAC)

Code	Description	Amount
	A) Share of Statutory Allocation from FAAC 2021	₦
11010101 – 11010101	Net Share of Statutory Allocation	1,083,209,222.80
11010201 – 11010201	Share of Value Added Tax	645,207,150.45
11010303 – 11010303	Share of Excess Crude Oil	-
	Ecological Fund	23,370,359.91
	Share of Solid Mineral	1,556,660.33
	Share of Non Oil Revenue	66,702,401.67
	Federal Intervention	2,423,901.08
	Forex Equalization	3,107,541.19
	Share of Exchange Gain	6,149,405.44
	Share of Excess Bank Charges	120,205.13
	Total Gross FAAC	<u>1,831,846,848.00</u>
	B) Share of Statutory Allocation from FAAC 2020	
11010101 – 11010101	Net Share of Statutory Allocation	1,075,166,302.06
11010201 – 11010201	Share of Value Added Tax	340,813,397.60
11010303 – 11010303	Share of Excess Crude Oil	34,797,995.93
	Share of Good Value	3,048,460.02
	Share of Solid Mineral	1,806,133.17
	Share of Non Oil Revenue	4,671,969.38
	Federal Intervention	29,265,216.20
	Forex Equalization	9,635,081.03
	Share of Exchange Difference	34,240,896.22
	Share of Excess Bank Charges	12,332,842.45
	Total Gross FAAC	<u>1,545,778,294.06</u>

26-Nov-2021	FIP CHARGES	26-Nov-2021	53.75	0.00	32,947,665.74
26-Nov-2021	FIP CHARGES	26-Nov-2021	53.75	0.00	32,947,611.99
26-Nov-2021	PHUB:FT000001512129-0_SALARY ACCOUNT FOR 17 LGC AN	26-Nov-2021	32,691,500.56	0.00	256,111.43
26-Nov-2021	23-Oct-2021 to 22-NOV-2021 SMS Alert Charge	26-Nov-2021	136.00	0.00	255,975.43
26-Nov-2021	23-Oct-2021 to 22-NOV-2021 SMS Alert Charge VAT	26-Nov-2021	10.20	0.00	255,965.23
01-Dec-2021	FIP:KEY/MIN. FOR L GOVT & C/KIP:FBN/2008648215/MIN.	01-Dec-2021	0.00	42,250,285.88	42,506,251.11
01-Dec-2021	FT/ISA BABAGANA ALHAJI	01-Dec-2021	6,727,000.00	0.00	35,779,251.11
02-Dec-2021	ELEC MONEY TRSF LEVY-1 TXNS: 01-12-21 TO 01-12-21	02-Dec-2021	50.00	0.00	35,779,201.11
02-Dec-2021	PHUB:FT000001615258-0_YBS 17 LG CONTANDSTAND PYT 2	02-Dec-2021	35,522,784.00	0.00	256,417.11
02-Dec-2021	FIP CHARGES	02-Dec-2021	53.75	0.00	256,363.36
07-Dec-2021	FIP:GMB/KARASUWA L GOVT RE/	07-Dec-2021	0.00	500,000.00	756,363.36
07-Dec-2021	FIP:GMB/KARASUWA L GOVT RE/	07-Dec-2021	0.00	209,000.00	965,363.36
07-Dec-2021	FT/ISA BABAGANA ALHAJI	07-Dec-2021	709,000.00	0.00	256,363.36
08-Dec-2021	ELEC MONEY TRSF LEVY-2 TXNS: 07-12-21 TO 07-12-21	08-Dec-2021	100.00	0.00	256,263.36
08-Dec-2021	BRANCHSTMT:Charge: Statement charges	08-Dec-2021	60.00	0.00	256,203.36
08-Dec-2021	BRANCHSTMT:Charge: VAT charges on Statement	08-Dec-2021	4.50	0.00	256,198.86
17-Dec-2021	FIP:GMB/KARASUWA L GOVT RE/	17-Dec-2021	0.00	305,000.00	561,198.86
17-Dec-2021	FT/ISA BABAGANA ALHAJI	17-Dec-2021	305,000.00	0.00	256,198.86
20-Dec-2021	ELEC MONEY TRSF LEVY-1 TXNS: 17-12-21 TO 17-12-21	20-Dec-2021	50.00	0.00	256,148.86
22-Dec-2021	FIP:GMB/KARASUWA L GOVT RE/	22-Dec-2021	0.00	325,000.00	581,148.86
22-Dec-2021	FT/ISA BABAGANA ALHAJI	22-Dec-2021	325,000.00	0.00	256,148.86
23-Dec-2021	ELEC MONEY TRSF LEVY-1 TXNS: 22-12-21 TO 22-12-21	23-Dec-2021	50.00	0.00	256,098.86
24-Dec-2021	23-Nov-2021 to 22-DEC-2021 SMS Alert Charge	24-Dec-2021	112.00	0.00	255,986.86
24-Dec-2021	23-Nov-2021 to 22-DEC-2021 SMS Alert Charge VAT	24-Dec-2021	8.40	0.00	255,978.46
29-Dec-2021	NEFT FROM:YOBE STATE JOINT LOC/PMT OF SALARY IRO M	29-Dec-2021	0.00	63,991,216.31	64,247,194.77
29-Dec-2021	FIP CHARGES	29-Dec-2021	53.75	0.00	64,247,141.02
29-Dec-2021	PHUB:FT000002079372-0_SALARY ACCOUNT FOR 17 LGC AN	29-Dec-2021	32,764,519.05	0.00	31,482,621.97
29-Dec-2021	PHUB:FT000002079453-0_SALARY ACCOUNT FOR 17 LGC AN	29-Dec-2021	31,226,697.26	0.00	255,924.71
29-Dec-2021	FIP CHARGES	29-Dec-2021	53.75	0.00	255,870.96
	Closing Balance				255,870.96

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

For enquiries, requests or complaints, call FirstContact on +234 (0) 700-FIRSTCONTACT (+234 0 700 347782668228)

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

Trans Date	Ref. Number	Transaction Details	Value Date	Withdrawal(DR)	Deposit(CR)	Balance
17-Dec-2021		PHUB:FT000001916172-0_YOBE STATE GOVERNMENT SHARED	17-Dec-2021	41,666.66	0.00	18,730,661.17
22-Dec-2021		FT/ISA BABAGANA ALHAJI	22-Dec-2021	5,238,191.99	0.00	13,492,469.18
22-Dec-2021		PHUB:FT000001993563-0_YOBE STATE GOVERNMENT SHARED	22-Dec-2021	5,424,743.05	0.00	8,067,726.13
22-Dec-2021		FIP CHARGES	22-Dec-2021	53.75	0.00	8,067,672.38
23-Dec-2021		FIP CHARGES	23-Dec-2021	53.75	0.00	8,067,618.63
23-Dec-2021		PHUB:FT000002024156-0_YOBE STATE GOVERNMENT SHARED	23-Dec-2021	7,475,000.00	0.00	592,618.63
24-Dec-2021		23-Nov-2021 to 22-DEC-2021 SMS Alert Charge	24-Dec-2021	368.00	0.00	592,250.63
24-Dec-2021		23-Nov-2021 to 22-DEC-2021 SMS Alert Charge VAT	24-Dec-2021	27.60	0.00	592,223.03
29-Dec-2021		FIP:ACC/YOBE STATE JOINT LTRF?FRM?YOBE?STATE?JOIN	29-Dec-2021	0.00	500,000.00	1,092,223.03
30-Dec-2021		ELEC MONEY TRSF LEVY-1 TXNS: 29-12-21 TO 29-12-21	30-Dec-2021	50.00	0.00	1,092,173.03
		Closing Balance				1,092,173.03

Did you Know?

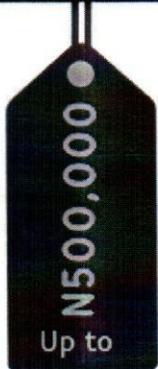
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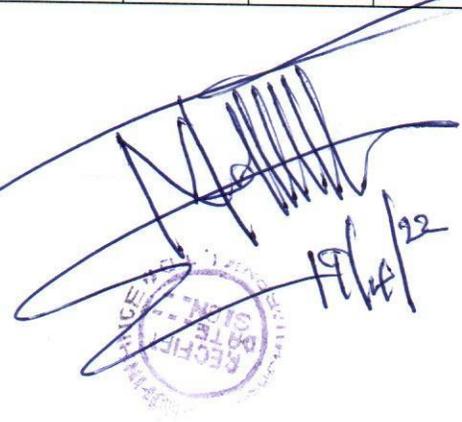
LOCAL GOVT REV
LOCAL GOVT YOBE STATE



STATEMENT

STATEMENT PERIOD	01-Jan-2021 To 31-Dec-2021
ACCOUNT NUMBER	110015586
PRODUCT NAME	CORPORATE CURREN
OPENING BALANCE	342,235.4
TOTAL DEBIT AMOUNT	5,738,782.0
TOTAL CREDIT AMOUNT	6,245,866.8
CLOSING BALANCE	849,320.2
CURRENCY	NG

590	29-DEC-2021	29-DEC-2021	ADAMU MATO		20,000.00	730,273.12
591	29-DEC-2021	29-DEC-2021	HASSAN DAHIRU		61,000.00	791,273.12
592	29-DEC-2021	29-DEC-2021	HASSAN DAHIRU		40,000.00	831,273.12
593	29-DEC-2021	29-DEC-2021	MUSA ISIYAKU YUSUF		500.00	831,773.12
594	29-DEC-2021	29-DEC-2021	CASH DEPOSIT(NO.M1930) BY KRSW		500.00	832,273.12
595	30-DEC-2021	30-DEC-2021	CASH DEPOSIT(NO.M1934) BY SENIOR		10,000.00	842,273.12
596	30-DEC-2021	30-DEC-2021	CASH DEPOSIT(NO.M1950) BY LINUS ALI		500.00	842,773.12
597	30-DEC-2021	30-DEC-2021	CASH DEPOSIT(NO.M1955) BY ALI ALHAJI MALUM		500.00	843,273.12
598	30-DEC-2021	30-DEC-2021	CASH DEPOSIT(NO.M1956) BY BA LAWAN		7,000.00	850,273.12
599	30-DEC-2021	30-DEC-2021	CASH DEPOSIT(NO.M1978) BY MUSA ADAMU USMAN		500.00	850,773.12
600	31-DEC-2021	31-DEC-2021	CASH DEPOSIT(NO.N1908) BY MELE MUSTAPHA		500.00	851,273.12
601	31-DEC-2021	31-DEC-2021	CASH DEPOSIT(NO.N1909) BY FATSUMA CHIROMA		500.00	851,773.12
602	31-DEC-2021	31-DEC-2021	CASH DEPOSIT(NO.N1910) BY SHETIMA ALI		500.00	852,273.12
603	31-DEC-2021	31-DEC-2021	CASH DEPOSIT(NO.N1911) BY UMMI KHULSUM		500.00	852,773.12
604	31-DEC-2021	31-DEC-2021	CASH DEPOSIT(NO.N1913) BY HASSAN DAUDA		500.00	853,273.12
605	31-DEC-2021	31-DEC-2021	CASH DEPOSIT(NO.N1917) BY IBRAHIM MUHAMMAD		500.00	853,773.12
606	04-JAN-2022	31-DEC-2021	SMS CHARGE FOR DEC-2021	1,560.00		852,213.12
607	04-JAN-2022	31-DEC-2021	VAT ON - 04060012010015586/KARASUWA L GOVT REV	78.00		852,135.12
608	04-JAN-2022	31-DEC-2021	COT FOR DEC-2021 - 04060012010015586/KARASUWA L GOVT REV	2,680.83		849,454.29
609	04-JAN-2022	31-DEC-2021	VAT ON COT FOR DEC-2021 ON - 04060012010015586/KARASUWA L GOVT REV	134.04		849,320.25


 19/1/22
