

# **THE REPORT**

**OF**

**AUDITOR GENERAL  
(LOCAL GOVERNMENTS)  
GOMBE STATE**

**ON THE**

*Audited Financial Statements of  
11 local Governments*

**FOR THE YEAR ENDED  
31<sup>st</sup> December, 2018**



*His Excellency*

**MUHAMMADU INUWA YAHAYA**  
**THE EXECUTIVE GOVERNOR GOMBE STATE**



*His Excellency*

**MR. MANASSAH DANIEL JATAU Ph.D**  
**DEPUTY GOVERNOR GOMBE STATE**



**HON. ABUBAKAR MUHAMMAD LUGGEREO**  
Honourable Speaker  
Gombe State House of Assembly

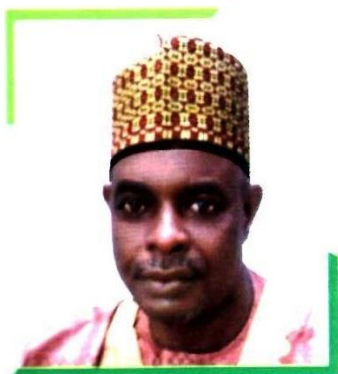


**HON. IBRAHIM DASUKI JALO WAZIRI**  
Honourable Commissioner  
Ministry for Local Government & Chieftaincy Affairs  
Gombe State

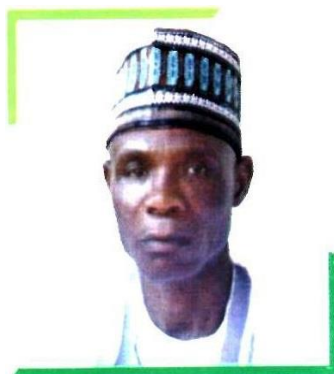


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**(Rimin Yamaltu)**  
**AUDITOR GENERAL FOR LOCAL GOVERNMENTS**  
**GOMBE STATE**





**HON. ABUBAKAR USMAN BARANBU**  
**AKKO L.G.A**



**HON. GARBA UMAR**  
**BALANGA L.G.A**



**HON. MARGARET BITRUS**  
**BILLIRI L.G.A**



**HON. JAMILU AHMED SHABEWA**  
**DUKKU L.G.A**



**HON. IBRAHIM ADAMU CHELDU**  
**FUNAKAYE L.G.A**



**HON. ALIYU USMAN HARUNA**  
**GOMBE STATE**



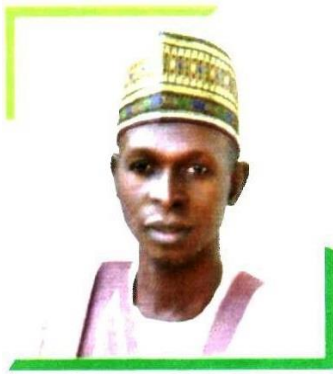
**HON. FARUK ALIYU UMAR**  
**KALTUNGO L.G.A**



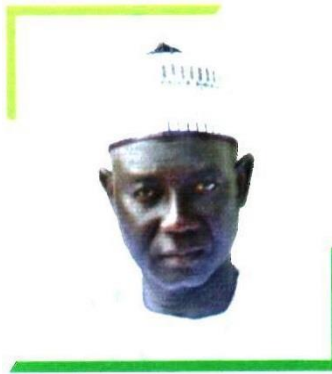
**HON. IBRAHIM BUBA**  
**KWAMI L.G.A**



**HON. MUSA ABUBAKAR**  
**NAFADA L.G.A**



**HON. YOHANNA NAHAR**  
**SHONGOM L.G.A**



**HON. SHUAIBU UMAR GALADIMA**  
**YAMALTU DEBA L.G.A**

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## INTRODUCTION

The auditing of financial statements for the year ended 31<sup>st</sup> December, 2018 of all the eleven Local Government Councils was adequately conducted and discussed with the respective Local Government Councils. Final copy of the Consolidated Audited Financial Statements was produced as enshrined in the 1999 Constitution as (amended) section 125 (3) connected to section 316 of the same constitution and section 64 (1) of the Gombe State Local Government Councils (Amendment) Law 1, 2011 which I am gladly presenting to the Honorable House. Also included are various disclosures in the accounts as required by the International Public Sector Accounting Standards adopted by Nigeria vide approval of the Federal Executive Council in its meeting of January, 2010 and implemented in January 2014 (Cash basis) for your consideration and necessary action.

For ease of reference, the reports of the annual accounts and its disclosures/observation are harmonized and summarized Local Government by Local Government.

## SUBMISSION OF REPORT

In the discharge of my statutory responsibility and in compliance to the provision of section 125 and 316 of 1999 Constitution and also section 64 (1) of the Gombe State Local Government Councils (Amendment) Law 1, 2011, I hereby submit to the Honourable House of Assembly, Gombe State my Annual Report on the Accounts of the eleven Local Government Councils of Gombe State for the financial year ended 31<sup>st</sup> December, 2018. Evidence of submission is attached as appendix to this report.

## ACKNOWLEDGEMENT

My sincere gratitude goes to organizations and individuals who in one way or the other contributed in making this report a reality. I wish to acknowledge with gratitude the cooperation accorded to my office by the Honorable Chairmen of the Eleven Local Government Councils and their management team, particularly the Local Government Secretaries, treasurers and staff of the Finance department of each and every Local Government Council of the State. I must continue to extend my profound appreciation for the cooperation rendered by all the staff of the Office of the Auditor General for Local Governments who by their loyalty, dedication, and untiring efforts, made the production of this report possible. It is my prayer that this spirit of team work will continue to the betterment of the service and the general, public interest. I hope that the government will continue to recognize and appreciate the statutory role of this office in ensuring accountability and probity. I equally wish to acknowledge and appreciate the support and cooperation accorded to me by the Ministry for Local Governments and Chieftaincy affairs and the State Accountant General in the production of this report.

At this juncture, I wish to specially thank **HIS EXCELLENCY, THE EXECUTIVE GOVERNOR OF GOMBE STATE, ALHAJI MUHAMMDADU INUWA YAHAYA**, for His keen Interest in ensuring prudence and transparency in public finance management at the grass root, Honorable House of Assembly for their support and enforcement of relevant laws for accountability since the assumption of this administration.

**Mr. Mahdi Mele Aliyu** FCNA, FIICA ACMA  
(Auditor General for Local Governments Gombe State)  
Office of the Auditor General for Local Governments, Gombe State.

## STATEMENT OF RESPONSIBILITY FOR FINANCIAL STATEMENTS

The Financial Statements that are consolidated as set out in pages 16 to 20 for the year ended 31st December, 2018 have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended, International Public Sector Accounting Standards - IPSAS - Cash Basis, and Financial Memoranda (FM) as well as Generally Accepted Accounting Practice. The Financial Statements comprise of Statement of Cash Flows, Statement of Financial Position, Statement of Income and Expenditure. Statements of Consolidated Revenue Fund and Capital Development Fund are provided as additional presentation.

In fulfilling the accounting and reporting responsibilities of the Treasurers, the Treasurers ensured the establishment and maintenance of a system of internal controls designed to provide reasonable assurance that the financial statements are free from material misstatement, whether due to fraud or error. The accounting estimates are reasonable and appropriate accounting policies set out in pages 15 were applied. The financial statements have been prepared to meet the information needs of a wide range of users (general purpose financial statements). As a result, the Financial Statements of the individual local governments used in the consolidation represent a fair presentation of each of the respective Local Governments and of the Financial Performance and Cash flows and their operations for the year ended 31<sup>st</sup> December, 2018.

The responsibility for the preparation of the Financial Statements of each local government rests entirely with the Treasury Department of the respective local governments. The Auditor General for Local Governments is responsible for the Consolidation of the Financial Statements of the 11 Local governments and proffer his opinion.



**AUDIT CERTIFICATE**  
**OFFICE OF THE AUDITOR GENERAL**  
**FOR LOCAL GOVERNMENTS**

**TELEGRAM:** \_\_\_\_\_  
**TELEPHONE:** \_\_\_\_\_



**Ref: No** \_\_\_\_\_  
**P.M.B:** \_\_\_\_\_  
**Gombe,**  
**Gombe State**

**Date:** 19<sup>th</sup> August, 2020

**AUDIT CERTIFICATE**

**REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS ON THE ACCOUNTS OF THE 11 LOCAL GOVERNMENT COUNCILS TO THE HONOURABLE MEMBERS OF GOMBE STATE HOUSE OF ASSEMBLY FOR THE YEAR ENDED 31ST DECEMBER 2018**

The Auditor General audited the books of accounts and reviewed the audited financial statements of each of the 11 Local Governments Councils of Gombe State set out in pages 40 to 92 and consolidated the audited financial statements for the year ended 31st December, 2018 set out in pages 16 to 20 in accordance with section 125(2) and 316 of the 1999 Constitution of the FRN (as amended) and section 64(1) of the Gombe State Local Government Law 1 of 2011 enacted by Gombe State House of Assembly. The Consolidated Financial Statements comprise of the Consolidated Statement of Cash Flows, Consolidated Statement of Financial Position, Consolidated Statement of Income and Expenditure, and Notes to the Consolidated Financial Statements set out in pages 21 to 24. The individual and consolidated financial statements of the 11 local governments are prepared in compliance with International Public Sector Accounting Standards – Cash Basis. Additional presentation is made in form of Consolidated Statements of Consolidated Revenue Fund and Capital Development Fund. Part II from pages 98 contains the domestic reports for each of the 11 Local Government Councils.

**Responsibility of the Local Government Councils**

Each Local Government Council is responsible for the preparation and fair presentation of its financial statements in accordance with International Public Sector Accounting Standards (IPSAS) - Cash Basis, Gombe State Financial Memoranda (FM) and the relevant laws. This responsibility includes maintaining internal control relevant to the preparation of financial statements that are free of material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies that are consistent with IPSAS – Cash Basis; and making accounting estimates that are reasonable in the circumstances.

**Responsibility of External Auditors**

The responsibility of the External Auditors is to express an opinion on the financial statements of each local government council based on their audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs) and International Standards on Auditing (Adapted as Nigerian Standards on Auditing) relevant to public sector. Those standards require that the external auditors plan and perform the audit to obtain reasonable, but not absolute, assurance whether the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the Council's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Councils and the overall presentation of the financial statements.

**Responsibility of Auditor General**

The Auditor General is responsible for undertaking regularity and performance audits in compliance with International Standards of Supreme Audit Institutions (ISSAIs) - "INTOSAI Auditing Standards" and the relevant laws stated in paragraph one (1) above on the accounts of the 11 Local Government Councils and review their respective audited financial statements. Having complied with ISSAIs, the relevant laws and applied the Generally Accepted Auditing Standards, the audit provides a reasonable basis for the opinion of the Auditor General on the consolidated financial statements of the 11 Local Government Councils.

**Opinion**

In my opinion, the individual financial statements give a true and fair view of the financial position of each Council as of December 31, 2018, and of its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards – Cash Basis, Financial Memorandum and the relevant laws.

  
 Mr. Mahdi Mele Aliyu FCNA, FIICA, ACMA  
 AUDITOR GENERAL FOR LOCAL GOVERNMENTS  
 GOMBE STATE

19/8/2020



## STATEMENT OF ACCOUNTING POLICIES

The following are the summaries of the significant accounting policies adopted by Local Government Councils of Gombe State in the preparation of the accounts.

### **a. Statement of Compliance and Basis of Preparation**

The financial statements have been prepared in accordance with Generally Accepted Accounting Principles (GAAP) and also comply with Cash Basis International Public Sector Accounting Standards (IPSAS). The accounting policies have been consistently applied to all the years presented.

The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The cash flow statement is prepared using the direct method. The financial statements are prepared on Cash Basis.

### **b. Revenue**

Revenue from Federation Account Allocation Committee (FAAC), Independent Revenue, Capital Receipts and Other Revenues were recognized in the year they were actually received.

### **c. Recurrent Expenditure**

They were considered in the financial statements in the year that payments were made.

### **d. Capital Expenditure**

Expenditure of capital in nature were written off in the same year they were charged to the account.

**CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup>  
DECEMBER 2018  
IN RESPECT OF 11 LOCAL GOVERNMENT COUNCILS OF GOMBE STATE**

	2018 ₦	2017 ₦
<b>Operating Activities</b>		
<b>Receipts</b>		
Statutory Revenue	24,822,669,718.89	20,844,690,952.65
Independent Revenue	372,064,431.04	352,947,106.04
<b>Total Receipts</b>	<b>25,194,734,149.93</b>	<b>21,197,638,058.69</b>
<b>Payments</b>		
Personnel Cost	(7,824,053,913.00)	(8,128,160,029.86)
Social Benefits	-	-
Overhead Cost	(3,278,075,372.96)	(2,052,157,291.43)
Loans and Advances	(7,879,800.00)	(80,191,976.37)
Grants and Contributions	(9,913,972,723.40)	(8,772,616,873.38)
Subsidies	(543,557,468.83)	(32,419,600.00)
Transfers to other funds	-	-
<b>Total Payments</b>	<b>(21,567,539,278.19)</b>	<b>(19,065,545,771.04)</b>
<b>Net Cash flow from Operating Activities</b>	<b>3,627,194,871.73</b>	<b>2,132,092,287.65</b>
<b>Investing Activities</b>		
Purchase of Fixed Assets	(732,973,199.03)	(447,207,613.59)
Construction/Provision of Fixed Assets	(856,746,696.22)	(220,570,402.25)
Rehabilitation/Repairs of Fixed Assets	(314,472,540.13)	(227,868,326.93)
Preservation of the Environment	(1,245,356.25)	(9,475,100.00)
Acquisition of Non Tangible Assets	(17,798,244.93)	(23,811,800.00)
<b>Net Cash Flow from Investing Activities</b>	<b>(1,923,236,036.56)</b>	<b>(928,933,242.77)</b>
<b>Financing Activities</b>		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	1,000,000,000.00
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(1,681,150,176.59)	(2,205,704,004.40)
<b>Net Cash Flow from Financing Activities</b>	<b>(1,681,150,176.59)</b>	<b>(1,205,704,004.40)</b>
<b>Net Surplus/(Deficit) for the Year</b>	<b>22,808,658.58</b>	<b>(2,544,959.52)</b>
Add: Opening Balance	21,859,973.89	24,404,933.41
<b>Closing Cash Balance</b>	<b>44,668,632.47</b>	<b>21,859,973.89</b>

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31<sup>ST</sup>  
DECEMBER, 2018  
IN RESPECT OF 11 LOCAL GOVERNMENT COUNCILS OF GOMBE STATE**

	NOTES	2018 ₦	2017 ₦
<b>ASSETS</b>			
Cash and Bank Balances	16	44,668,632.47	21,859,973.89
<b>TOTAL ASSETS</b>		<b>44,668,632.47</b>	<b>21,859,973.89</b>
<b>LIABILITIES</b>			
Public Funds	24	44,668,632.47	21,859,973.89
<b>TOTAL LIABILITIES</b>		<b>44,668,632.47</b>	<b>21,859,973.89</b>

**CONSOLIDATED STATEMENT OF INCOME AND EXPENDITURE FOR THE  
YEAR ENDED 31<sup>ST</sup> DECEMBER 2018  
IN RESPECT OF 11 LOCAL GOVERNMENT COUNCILS OF GOMBE STATE**

	NOTES	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE 2018	ACTUAL 2017
		₦	₦	₦	₦	₦
OPENING BALANCE				21,859,973.89		24,404,933.41
Add: Revenue						
<b>REVENUE</b>						
Statutory Revenue	1	31,449,365,081.88	31,449,365,081.88	24,822,669,718.89	(6,626,695,362.99)	20,844,690,952.65
Independent Revenue	2	685,266,633.00	685,266,633.00	372,064,431.04	(233,202,201.96)	352,947,106.04
Capital Receipts and Other Revenue Sources	3	3,950,000.00	3,950,000.00	-	(3,950,000.00)	1,000,000,000.00
<b>TOTAL REVENUE</b>		<b>32,138,581,714.88</b>	<b>32,138,581,714.88</b>	<b>25,194,734,149.93</b>	<b>(6,863,847,564.95)</b>	<b>22,197,638,058.69</b>
<b>TOTAL RECEIPTS</b>		<b>32,138,581,714.88</b>	<b>32,138,581,714.88</b>	<b>25,216,594,123.82</b>	<b>(6,863,847,564.95)</b>	<b>22,222,042,992.10</b>
<b>EXPENDITURE</b>						
Personnel Cost	5	9,158,984,046.99	8,544,622,636.89	7,824,053,913.00	720,568,723.89	8,128,160,029.86
Government Contribution to Pension	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	-
Overhead Cost	8	4,687,120,108.57	4,752,696,275.96	3,278,075,372.96	1,474,620,903.00	2,052,157,291.43
Grants and Contributions	10	8,441,057,261.63	11,719,208,602.57	9,913,972,723.40	1,805,235,879.17	8,772,616,873.38
Subsidies	11	733,167,352.19	659,480,061.19	543,557,468.83	102,182,592.36	32,419,600.00
Public Debt Charges	12	1,953,953,449.00	1,981,072,021.45	1,681,150,176.59	299,921,844.86	2,205,704,004.40
<b>TOTAL OPERATING EXPENDITURE</b>		<b>24,976,167,218.38</b>	<b>27,667,114,798.06</b>	<b>23,248,689,454.78</b>	<b>4,404,685,343.28</b>	<b>21,271,249,775.44</b>
<b>BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE</b>		<b>7,162,414,496.49</b>	<b>4,471,466,916.81</b>	<b>1,967,904,669.03</b>	<b>(11,268,532,908.23)</b>	<b>950,793,216.66</b>
<b>CAPITAL EXPENDITURE</b>						
Purchase of Fixed Assets		1,534,733,263.00	1,318,482,313.24	732,973,199.03	585,509,114.21	447,207,613.59
Construction/Provision of Fixed Assets		3,999,579,017.27	2,409,441,851.80	856,746,696.22	1,552,695,155.59	220,570,402.25
Rehabilitation/Repairs of Fixed Assets		1,056,267,712.27	624,742,812.27	314,472,540.13	310,270,272.14	227,868,326.93
Preservation of the Environment		36,000,000.00	1,500,000.00	1,245,356.25	254,643.75	9,475,100.00
Acquisition of Non Tangible Assets		535,834,503.96	117,299,939.50	17,798,244.93	99,501,694.57	23,811,800.00
<b>TOTAL CAPITAL EXPENDITURE</b>	15	<b>7,162,414,496.49</b>	<b>4,471,466,916.81</b>	<b>1,923,236,036.56</b>	<b>2,548,230,880.25</b>	<b>928,933,242.77</b>
<b>TRANSFERS</b>						
Transfers to Other Funds		-	-	-	-	-
Transfers - Payments to Individuals		-	-	-	-	-
<b>TRANSFERS TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SURPLUS/(DEFICIT)</b>		<b>0.00</b>	<b>0.00</b>	<b>44,668,632.47</b>		<b>21,859,973.89</b>

**STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED  
31<sup>ST</sup> DECEMBER 2018**

**IN RESPECT OF 11 LOCAL GOVERNMENT COUNCILS OF GOMBE STATE**

	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE 2018 ₦	ACTUAL 2017 ₦
<b>OPENING BALANCE</b>		-	-	0	-	24,404,933.41
Add: Revenue						
<b>REVENUE</b>						
Statutory Revenue	1	31,449,365,081.88	31,449,365,081.88	24,822,669,718.89	(6,626,695,362.99)	20,844,690,952.65
Independent Revenue	2	685,266,633.00	685,266,633.00	372,064,431.04	(233,202,201.96)	352,947,106.04
<b>TOTAL REVENUE</b>		<b>32,134,631,714.88</b>	<b>32,134,631,714.88</b>	<b>25,194,734,149.94</b>	<b>(6,859,897,564.95)</b>	<b>21,222,042,992.10</b>
<b>EXPENDITURE</b>						
Personnel Cost	5	9,158,984,046.99	8,544,622,636.89	7,824,053,913.00	720,568,723.89	8,128,160,029.86
Government Contribution to Pension	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	-
Overhead Cost	8	4,687,120,108.57	4,752,696,275.96	3,278,075,372.96	1,474,620,903.00	2,052,157,291.43
Loans and Advances	9	1,885,000.00	10,035,200.00	7,879,800.00	2,155,400.00	80,191,976.37
Grants and Contributions	10	8,441,057,261.63	11,719,208,602.57	9,913,972,723.40	1,805,235,879.17	8,772,616,873.38
Subsidies	11	733,167,352.19	659,480,061.19	543,557,468.83	102,182,592.36	32,419,600.00
Public Debt Charges	12	1,953,953,449.00	1,981,072,021.45	1,681,150,176.59	299,921,844.86	2,205,704,004.40
<b>TOTAL OPERATING EXPENDITURE</b>		<b>24,976,167,218.38</b>	<b>27,667,114,798.06</b>	<b>23,248,689,454.78</b>	<b>4,404,685,343.28</b>	<b>21,271,249,775.44</b>
<b>BALANCE FOR THE PERIOD BEFORE TRANSFERS</b>				<b>1,946,044,695.15</b>		<b>(49,206,783.34)</b>
<b>TRANSFERS</b>						
Transfer to Capital Development Fund				(1,946,044,695.15)		-
Transfer from Capital Development Fund		-	-	-	-	49,206,783.35
<b>TRANSFERS TOTAL</b>		<b>-</b>	<b>-</b>	<b>(1,946,044,695.15)</b>	<b>-</b>	<b>49,206,783.35</b>
<b>CLOSING BALANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>

**STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31<sup>ST</sup>  
DECEMBER 2018  
IN RESPECT OF 11 LOCAL GOVERNMENT COUNCILS OF GOMBE STATE**

	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE 2018 ₦	ACTUAL 2017 ₦
OPENING BALANCE		-	-	21,859,973.88	-	-
<b>Add: Revenue (Capital Receipts)</b>						
Transfer from Consolidated Revenue Fund				1,946,044,695.15		-
Capital Receipts and Other Revenue Sources	3	3,950,000.00	3,950,000.00	-	(3,950,000.00)	1,000,000,000.00
<b>CAPITAL RECEIPTS SUB-TOTAL</b>		<u>3,950,000.00</u>	<u>3,950,000.00</u>	<u>1,946,044,695.15</u>	<u>(3,950,000.00)</u>	<u>1,000,000,000.00</u>
Transfer to Consolidated Revenue Fund		-	-	-	-	(49,206,783.35)
<b>TOTAL CAPITAL REVENUE AVAILABLE</b>		<u>3,950,000.00</u>	<u>3,950,000.00</u>	<u>1,967,904,669.03</u>		<u>950,793,216.65</u>
<b>CAPITAL EXPENDITURE</b>						
Purchase of Fixed Assets - General	15	1,534,733,263.00	1,318,482,313.24	732,973,199.03	585,509,114.21	447,207,613.59
Construction/Provision of Fixed Assets - General	15	3,999,579,017.27	2,409,441,851.80	856,746,696.22	1,552,695,155.59	220,570,402.25
Rehabilitation/Repairs of Fixed Assets - General	15	1,056,267,712.27	624,742,812.27	314,472,540.13	310,270,272.14	227,868,326.93
Preservation of the Environment - General	15	36,000,000.00	1,500,000.00	1,245,356.25	254,643.75	9,475,100.00
Acquisition of Non Tangible Assets	15	535,834,503.96	117,299,939.50	17,798,244.93	99,501,694.57	23,811,800.00
<b>TOTAL CAPITAL EXPENDITURE</b>		<u>7,162,414,496.49</u>	<u>4,471,466,916.81</u>	<u>1,923,236,036.56</u>	<u>2,548,230,880.25</u>	<u>928,933,242.77</u>
<b>CLOSING BALANCE</b>		<u>-</u>	<u>-</u>	<u>44,668,632.47</u>		<u>21,859,973.88</u>



## NOTES TO THE FINANCIAL STATEMENTS

	ACTUAL 2018	ACTUAL 2017
	₦	₦
<b>Note 1 - Statutory Revenue</b>		
Akko	2,939,687,205.09	2,398,612,476.15
Balanga	2,177,976,741.13	1,830,752,803.99
Billiri	2,181,207,345.29	1,839,761,498.81
Dukku	2,343,917,817.52	1,957,956,503.14
Funakaye	2,313,797,982.02	1,939,946,943.51
Gombe	2,505,666,659.87	2,089,235,901.35
Kaltungo	1,971,420,123.14	1,681,553,604.04
Kwami	2,124,775,329.96	1,797,399,015.72
Nafada	1,927,137,534.96	1,647,926,857.10
Shongom	1,856,696,893.87	1,598,771,150.92
Yamaltu/Deba	2,480,386,086.04	2,062,774,197.92
	<b>24,822,669,718.89</b>	<b>20,844,690,952.65</b>

<b>Note 2 - Independent Revenue</b>		
Akko	70,987,721.04	73,047,347.18
Balanga	12,067,600.00	10,435,332.41
Billiri	31,726,800.00	23,917,500.00
Dukku	37,153,600.00	36,956,100.00
Funakaye	33,875,800.00	30,604,200.00
Gombe	60,226,900.00	65,302,926.45
Kaltungo	20,570,900.00	19,016,600.00
Kwami	54,432,210.00	53,701,700.00
Nafada	8,362,100.00	5,627,300.00
Shongom	12,733,800.00	8,002,400.00
Yamaltu/Deba	29,131,000.00	26,335,700.00
	<b>371,268,431.04</b>	<b>352,947,106.04</b>

**Note 4 - Loans/Borrowings and Other Capital Receipts**

Akko	-	90,909,090.91
Balanga	-	90,909,090.91
Billiri	-	90,909,090.91
Dukku	-	90,909,090.91
Funakaye	-	90,909,090.91
Gombe	-	90,909,090.91
Kaltungo	-	90,909,090.91
Kwami	-	90,909,090.91
Nafada	-	90,909,090.91
Shongom	-	90,909,090.91
Yamaltu/Deba	-	90,909,090.91
	-	<b>1,000,000,000.00</b>

## NOTES TO THE FINANCIAL STATEMENTS CONT'D

## Note 5 - Personnel Cost

Akko	1,077,979,727.87	1,098,143,827.05
Balanga	705,564,809.27	715,827,780.92
Billiri	634,524,704.88	656,083,616.10
Dukku	694,404,381.79	730,983,584.56
Funakaye	684,390,561.18	727,947,330.19
Gombe	883,125,589.37	913,471,764.98
Kaltungo	518,013,495.21	540,372,998.44
Kwami	653,705,927.08	691,967,678.63
Nafada	502,855,917.47	529,869,994.19
Shongom	694,101,750.52	720,792,328.08
Yamaltu/Deba	775,387,048.39	802,699,126.72
	<b>7,824,053,913.00</b>	<b>8,128,160,029.86</b>

## Note 8 - Overhead Cost

Akko	340,704,707.67	140,704,025.11
Balanga	169,541,142.08	108,222,585.83
Billiri	198,806,770.68	156,167,984.67
Dukku	471,635,982.40	230,445,586.93
Funakaye	560,651,246.36	292,391,096.86
Gombe	323,230,293.80	278,648,645.69
Kaltungo	169,928,134.82	157,224,588.42
Kwami	264,492,726.28	195,411,051.77
Nafada	369,737,258.78	205,189,514.67
Shongom	183,241,888.95	133,200,504.98
Yamaltu/Deba	226,105,221.13	154,551,706.50
	<b>3,278,075,372.96</b>	<b>2,052,157,291.44</b>

## Note 9 - Loans and Advances

Gombe	7,879,800.00	4,435,346.38
Nafada	-	40,217,911.24
	<b>7,879,800.00</b>	<b>44,653,257.62</b>

## Note 10 - Grants and Contributions

Akko	1,224,560,746.15	1,100,519,259.05
Balanga	976,353,771.24	874,541,831.57
Billiri	888,626,981.68	787,453,654.37
Dukku	811,186,762.10	822,564,056.30
Funakaye	669,522,514.99	693,275,677.92
Gombe	969,730,346.73	751,455,641.30
Kaltungo	1,068,370,149.92	904,700,343.56
Kwami	841,405,416.65	764,213,987.25
Nafada	713,220,105.49	628,207,511.77
Shongom	701,916,813.48	595,504,238.31
Yamaltu/Deba	1,049,079,114.98	850,180,671.96
	<b>9,913,972,723.40</b>	<b>8,772,616,873.38</b>

## NOTES TO THE FINANCIAL STATEMENTS CONT'D

## Note 11 - Subsidies

Akko	65,079,363.64	3,422,900.00
Balanga	43,663,863.64	15,328,800.00
Billiri	47,448,463.64	4,318,000.00
Dukku	47,434,763.64	100,000.00
Funakaye	44,645,430.89	1,270,100.00
Gombe	49,193,863.64	600,000.00
Kaltungo	42,986,363.64	1,845,800.00
Kwami	47,684,263.64	-
Nafada	47,438,498.42	-
Shongom	45,393,366.83	3,690,000.00
Yamaltu/Deba	62,589,227.22	1,844,000.00
	<b>543,557,468.83</b>	<b>32,419,600.00</b>

## Note 12 - Public Debt Charges

Akko	153,927,407.90	164,169,401.05
Balanga	137,098,518.42	163,399,634.29
Billiri	153,927,407.90	211,759,856.21
Dukku	168,927,407.90	181,290,272.09
Funakaye	154,124,614.06	211,557,356.21
Gombe	153,927,407.90	213,307,356.21
Kaltungo	145,491,307.90	144,683,339.55
Kwami	159,153,834.04	211,623,356.21
Nafada	153,927,407.90	274,956,681.64
Shongom	143,717,454.77	184,055,724.55
Yamaltu/Deba	156,927,407.90	244,901,026.37
	<b>1,681,150,176.59</b>	<b>2,205,704,004.40</b>

## Note 15 - Capital Expenditure

Akko	146,078,513.83	56,317,911.24
Balanga	154,415,429.84	54,566,711.24
Billiri	294,866,894.39	131,344,931.24
Dukku	187,340,059.36	120,381,492.04
Funakaye	229,759,647.54	141,051,637.64
Gombe	171,573,877.01	78,037,473.10
Kaltungo	47,826,296.65	43,570,911.24
Kwami	212,237,131.44	78,752,841.24
Nafada	148,255,739.31	76,149,514.22
Shongom	94,256,770.39	59,413,902.40
Yamaltu/Deba	236,625,676.80	89,345,917.17
	<b>1,923,236,036.56</b>	<b>928,933,242.77</b>

## NOTES TO THE FINANCIAL STATEMENTS CONT'D

## Note 16 - Cash and Bank Balances

Akko	7,969,749.76	5,625,290.69
Balanga	3,640,652.97	233,846.33
Billiri	2,212,621.67	7,479,699.55
Dukku	230,984.76	88,924.43
Funakaye	5,674,793.02	1,095,026.02
Gombe	12,853,605.46	5,621,224.03
Kaltungo	(225,301.46)	(396,576.46)
Kwami	593,597.66	65,356.83
Nafada	113,835.25	49,127.65
Shongom	7,840,232.10	1,037,583.16
Yamaltu/Deba	3,763,861.28	960,471.66
	<b>44,668,632.47</b>	<b>21,859,973.89</b>

## Note 24 - Public Funds

Akko	7,969,749.76	5,625,290.69
Balanga	3,640,652.97	233,846.33
Billiri	2,212,621.67	7,479,699.55
Dukku	230,984.76	88,924.43
Funakaye	5,674,793.02	1,095,026.02
Gombe	12,853,605.46	5,621,224.03
Kaltungo	(225,301.46)	(396,576.46)
Kwami	593,597.66	65,356.83
Nafada	113,835.25	49,127.65
Shongom	7,840,232.10	1,037,583.16
Yamaltu/Deba	3,763,861.28	960,471.66
	<b>44,668,632.47</b>	<b>21,859,973.89</b>

**SCHEDULE OF DETAILED CASH AND BANK BALANCES BY LOCAL GOVERNMENT**

<b>CASH AND BANK BALANCES</b>	<b>ACTUAL 2018</b>	<b>ACTUAL 2017</b>
	<b>₦</b>	<b>₦</b>
<b>AKKO</b>		
Cash Account		
ACCESS BANK	2,654,205.55	2,173,941.04
FIDELITY BANK (5030037375)	5,149,310.80	1,129,462.37
BMF BANK 1100358503	159,311.68	2,314,915.47
Jaiz Bank (0000379951)	1,054.56	1,054.56
UBA (1006364503)	1,959.02	2,009.10
UBA (1000283220)	3,908.15	3,908.15
	<b><u>7,969,749.76</u></b>	<b><u>5,625,290.69</u></b>
<b>BALANGA</b>		
Cash Account	-	-
UNION BANK 0031149751	3,560,135.97	53,242.08
UNION BANK 0031149768	80,517.00	180,604.25
	<b><u>3,640,652.97</u></b>	<b><u>233,846.33</u></b>
<b>BILLIRI</b>		
Cash Account	-	-
UNITY BANK	69,552.45	3,049,680.95
ZENITH BANK	2,143,069.22	4,430,018.60
	<b><u>2,212,621.67</u></b>	<b><u>7,479,699.55</u></b>
<b>DUKKU</b>		
Cash Account	-	-
Fidelity Bank	98,493.32	33,453.24
FCMB Bank	10,921.05	3,084.05
Zenith Bank	45,058.06	45,058.06
Access Bank	7,329.08	7,329.08
Bubayero Microfinance	69,183.25	-
	<b><u>230,984.76</u></b>	<b><u>88,924.43</u></b>
<b>FUNAKAYE</b>		
Cash Account	-	-
UNITY BANK	-	3,375.44
FCMB 1051660011	901,432.07	6,639.54
FIDELITY BANK	3,084,435.99	3,375.44
FIRST BANK	1,531,315.13	995.13
FCMB 1802903015	7,000.39	7,000.39
FCMB 1189758013	150,609.44	1,073,640.08
	<b><u>5,674,793.02</u></b>	<b><u>1,095,026.02</u></b>

**SCHEDULE OF DETAILED CASH AND BANK BALANCES BY LOCAL  
GOVERNMENT CONT'D**

**GOMBE**

Cash Account	-	-
UBA Bank (Revenue) (1001081533)	49,675.72	1,572,413.84
UBA Bank (1003864772)	13,672.97	1,191,833.86
Fidelity Bank (5030041590)	12,677,782.40	486,071.61
Bubayero Micro-Finance Bank (110000002)	106,096.46	319,679.86
Zenith Bank (1010540757)	6,377.91	2,051,224.86
	<b><u>12,853,605.46</u></b>	<b><u>5,621,224.03</u></b>

**KALTUNGO**

Cash Account (Main)		-
First Bank (2003518546)	8,350.94	26,128.94
Shongom Micro-Finance Bank (030801194)	(230,567.5)	(429,467.5)
Zenith Bank (1010649636)	(3,084.90)	6,762.10
	<b><u>(225,301.46)</u></b>	<b><u>(396,576.46)</u></b>

**KWAMI**

Cash Account	-	-
Acces Bank (Revenue) - 0024906537	919.19	919.19
Zenith Bank PLC - 1015261479	(2.63)	(2,513.98)
Fidelity Bank - 5030036756	4,060.47	28,628.80
Jaiz Bank PLC	16,085.50	16,085.50
UBA PLC - 1003863957	52,201.46	3,227.15
UBA PLC - (69255)	501,323.50	-
UBA PLC - 1004421778	19,010.17	19,010.17
	<b><u>593,597.66</u></b>	<b><u>65,356.83</u></b>

**NAFADA**

Cash Account	725.00	-
Fidelity Banks	14,307.85	7,263.00
Unity Bank	49,112.65	19,774.65
Micro Finance Bank	49,689.75	22,090.00
	<b><u>113,835.25</u></b>	<b><u>49,127.65</u></b>

**SHONGOM**

Cash Account	-	-
First Bank - 2008372545	89,694.26	2,937.26
First Bank - 2020848611	7,750,537.84	1,034,645.90
	<b><u>7,840,232.10</u></b>	<b><u>1,037,583.16</u></b>

**YAMALTU/DEBA**

Cash Account	4,300.00	2,640.00
Access Bank	3,729,944.37	943,431.75
Skye Bank	29,616.91	14,399.91
	<b><u>3,763,861.28</u></b>	<b><u>960,471.66</u></b>



## SUMMARY OF TOTAL REVENUE

DESCRIPTION	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE 2018 ₦	ACTUAL 2017 ₦
<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>					
Local Government Share of FAAC	19,268,151,177.00	19,227,363,803.00	19,309,570,474.76	82,206,671.76	12,876,206,342.85
Share of State IGR	597,408,041.00	637,408,041.00	44,034,387.54	(593,373,653.46)	238,366,604.97
Excess Petroleum Profit Tax (PPT Revenue)	1,244,348,837.00	1,244,348,837.00	-	(1,244,348,837.00)	119,523,354.75
Exchange Difference	-	-	6,526,415.73	6,526,415.73	1,036,269,926.90
Refund from Paris Club	1,423,569,776.82	1,423,569,776.82	-	(1,423,569,776.82)	1,896,277,620.93
Recovered Excess Bank Charges	585,725,144.37	585,725,144.37	48,130,477.31	(537,594,667.06)	6,545,000.00
Equalisation	-	-	844,737,664.27	844,737,664.27	-
Budget Augmentation	1,574,740,405.00	1,575,527,779.00	-	(1,575,527,779.00)	36,181,406.43
Refund From Federal Government	-	-	-	-	-
Stabilization Fund Receipts	-	-	-	-	47,997,626.40
Goods Value Consideration	-	-	-	-	-
Local Government Share of VAT	5,409,752,367.00	5,409,752,367.00	4,569,670,299.28	(840,082,067.72)	4,096,123,110.86
Local Government Share of Excess Crude Account	1,345,669,333.69	1,345,669,333.69	-	(1,345,669,333.69)	491,199,958.56
<b>STATUTORY REVENUE TOTAL</b>	<b>31,449,365,081.88</b>	<b>31,449,365,081.88</b>	<b>24,822,669,718.89</b>	<b>(6,626,695,362.99)</b>	<b>20,844,690,952.65</b>
<b>INDEPENDENT REVENUE</b>					
Personal Taxes	26,868,297.62	26,868,297.62	28,655,500.00	1,787,202.38	11,012,000.00
Licences - General	81,307,112.24	81,307,112.24	77,656,180.00	(3,650,932.24)	66,220,072.41
Fees - General	105,582,275.24	105,582,275.24	93,525,327.28	(12,056,947.96)	86,000,713.42
Fines - General	2,119,841.28	2,119,841.28	1,142,200.00	(977,641.28)	70,000.00
Sales - General	26,438,269.71	26,438,269.71	23,581,445.00	(2,856,824.71)	7,376,955.00
Earnings - General	214,235,225.46	214,235,225.46	86,262,828.76	(127,972,396.70)	132,737,815.21
Rent on Government Buildings - General	19,577,721.00	19,577,721.00	2,462,930.00	(17,114,791.00)	3,674,200.00
Rent on Land & Others - General	69,153,507.13	69,153,507.13	30,735,220.00	(38,418,287.13)	21,152,750.00
Repayments - General	-	-	4,375,940.00	4,375,940.00	9,111,400.00
Investment Income	12,742,141.85	12,742,141.85	6,802,340.00	(5,939,801.85)	10,900,000.00
Interest Earned	62,277,487.00	62,277,487.00	-	(62,277,487.00)	-
Rates	-	-	8,014,060.00	8,014,060.00	270,800.00
Miscellaneous	24,964,754.46	24,964,754.46	8,850,460.00	(16,114,294.46)	3,625,500.00
<b>INDEPENDENT REVENUE TOTAL</b>	<b>685,266,633.00</b>	<b>685,266,633.00</b>	<b>372,064,431.04</b>	<b>(233,202,201.96)</b>	<b>352,947,106.04</b>
<b>OTHER REVENUE SOURCES AND CAPITAL RECEIPTS</b>					
Domestic Aids	-	-	-	-	-
Foreign Aids	-	-	-	-	-
Domestic Grants	-	-	-	-	-
Foreign Grants	-	-	-	-	-
Transfer From CRF to CDF	-	-	-	-	-
Other Capital Receipts	-	-	-	-	-
Domestic Loans/ Borrowings Receipt	-	-	-	-	1,000,000,000.00
International Loans/ Borrowings Receipt	-	-	-	-	-
Debt Forgiveness	-	-	-	-	-
Extraordinary Items	3,950,000.00	3,950,000.00	-	(3,950,000.00)	-
<b>OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL</b>	<b>3,950,000.00</b>	<b>3,950,000.00</b>	<b>-</b>	<b>(3,950,000.00)</b>	<b>1,000,000,000.00</b>
<b>TOTAL REVENUE</b>	<b>32,138,581,714.88</b>	<b>32,138,581,714.88</b>	<b>25,194,734,149.93</b>	<b>(6,863,847,564.95)</b>	<b>22,197,638,058.69</b>

## REVENUE DETAILS BY ECONOMIC LINE ITEMS

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE 2018	ACTUAL 2017
		₦	₦	₦	₦	₦
1	REVENUE					
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
110101	LOCAL GOVERNMENT SHARE OF FAAC					
11010101	Local Government Share of FAAC	19,268,151,177.00	19,227,363,803.00	19,309,570,474.76	82,206,671.76	12,876,206,342.85
11010104	Share of State IGR	597,408,041.00	637,408,041.00	44,034,387.54	(593,373,653.46)	238,366,604.97
11010105	Excess Petroleum Profit Tax (PPT Revenue)	1,244,348,837.00	1,244,348,837.00	-	(1,244,348,837.00)	119,523,354.75
11010106	Exchange Difference	-	-	6,526,415.73	6,526,415.73	1,036,269,926.90
11010107	Refund from Paris Club	1,423,569,776.82	1,423,569,776.82	-	(1,423,569,776.82)	1,896,277,620.93
11010108	Recovered Excess Bank Charges	585,725,144.37	585,725,144.37	48,130,477.31	(537,594,667.06)	6,545,000.00
11010109	Equalisation	-	-	844,737,664.27	844,737,664.27	-
11010110	Budget Augmentation	1,574,740,405.00	1,575,527,779.00	-	(1,575,527,779.00)	36,181,406.43
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	-	-	-	-	47,997,626.40
11010113	Goods Value Consideration	-	-	-	-	-
110102	GOVERNMENT SHARE OF VAT					
11010201	Local Government Share of VAT	5,409,752,367.00	5,409,752,367.00	4,569,670,299.28	(840,082,067.72)	4,096,123,110.86
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT					
11010303	Local Government Share of Excess Crude Account					
		1,345,669,333.69	1,345,669,333.69	-	(1,345,669,333.69)	491,199,958.56
	<b>STATUTORY REVENUE TOTAL</b>	<b>31,449,365,081.88</b>	<b>31,449,365,081.88</b>	<b>24,822,669,718.89</b>	<b>(6,626,695,362.99)</b>	<b>20,844,690,952.65</b>
12	INDEPENDENT REVENUE					
1201	TAX REVENUE					
120101	PERSONAL TAXES					
12010101	Community Development/Poll Tax	979,124.82	979,124.82	12,986,700.00	12,007,575.18	372,800.00
12010104	Arrears: Community or Poll Tax	-	-	-	-	-
12010105	Dev. Tax or Levy	3,428,943.40	3,428,943.40	332,600.00	(3,096,343.40)	209,000.00
12010106	Arrears: Dev. Tax or Levy	-	-	-	-	-
12010107	Cattle Tax (Where Applicable)	5,000,343.42	5,000,343.42	1,832,200.00	(3,168,143.42)	276,000.00
12010108	Arrears: Cattle Tax (Where Applicable)	7,464,300.00	7,464,300.00	32,100.00	(7,432,200.00)	9,815,000.00
12010109	Other Special Service Taxes (E.G. Electricity, Water, or Night Guard Rate)	5,392,406.85	5,392,406.85	13,456,000.00	8,063,593.15	299,200.00
12010110	Arrears: Other Special Service Taxes (E.G. Electricity, Water, or Night Guard Rate)	-	-	-	-	-
12010111	Produce Sales Tax	4,571,400.00	4,571,400.00	-	(4,571,400.00)	30,000.00
12010112	Entertainment Tax	31,779.13	31,779.13	15,900.00	(15,879.13)	10,000.00
	<b>PERSONAL TAXES TOTAL</b>	<b>26,868,297.62</b>	<b>26,868,297.62</b>	<b>28,655,500.00</b>	<b>1,787,202.38</b>	<b>11,012,000.00</b>
1202	NON-TAX REVENUE					
120201	LICENCES - GENERAL					
12020102	Goldsmiths & Gold Dealer Licenses	-	-	4,381,810.00	4,381,810.00	19,025,059.85
12020105	Radio/Television Station Licenses	1,384,100.00	1,384,100.00	169,900.00	(1,214,200.00)	147,100.00
12020107	Boats & Canoe (Small Craft) License	30,000.00	30,000.00	1,112,760.00	1,082,760.00	848,500.00
12020109	Registration of Voluntary Organizations	1,717,303.00	1,717,303.00	514,800.00	(1,202,503.00)	276,500.00
12020110	Inland Water-Way License	1,005,500.00	1,005,500.00	27,400.00	(978,100.00)	122,100.00
12020111	Bake House License	2,859,100.00	2,859,100.00	2,051,950.00	(807,150.00)	1,475,850.00
12020112	Bicycles License & Hire Permits	498,800.00	498,800.00	1,055,100.00	556,300.00	98,240.00

## REVENUE DETAILS BY ECONOMIC LINE ITEMS CONT'D

12020113	Brickmaking, Etc License	3,478,800.00	3,478,800.00	1,897,500.00	(1,581,300.00)	911,600.00
12020114	Cart Licenses	1,216,969.00	1,216,969.00	497,600.00	(719,369.00)	647,720.00
12020115	Dane Gun Licenses	2,791,000.00	2,791,000.00	14,653,000.00	11,862,000.00	10,878,100.00
12020116	Cattle Dealer Licenses	5,527,175.00	5,527,175.00	3,933,900.00	(1,593,275.00)	1,254,172.56
12020117	Dried Fish & Meat Licenses	2,242,100.00	2,242,100.00	1,265,900.00	(976,200.00)	1,027,200.00
12020118	Pet(Dog) Licenses	1,317,800.00	1,317,800.00	215,900.00	(1,101,900.00)	222,400.00
12020119	Fishing Permits	288,000.00	288,000.00	146,500.00	(141,500.00)	247,800.00
12020120	Hawker'S Permits	3,127,500.00	3,127,500.00	11,767,130.00	8,639,630.00	6,413,550.00
12020121	Hunting Permits	2,702,000.00	2,702,000.00	818,400.00	(1,883,600.00)	948,800.00
12020122	Produce Buying Licenses	16,757,450.00	16,757,450.00	5,726,220.00	(11,031,230.00)	3,401,000.00
12020123	Animal Health Certificate Licenses	830,500.00	830,500.00	62,900.00	(767,600.00)	39,100.00
12020124	Abattoir/Slaughter Licenses	7,411,000.00	7,411,000.00	4,363,180.00	(3,047,820.00)	6,951,440.00
12020125	Renewal of Fisher Licenses	30,000.00	30,000.00	1,150,200.00	1,120,200.00	559,400.00
12020126	Hiring Services	9,984,000.00	9,984,000.00	3,270,190.00	(6,713,810.00)	4,199,400.00
12020127	Borehole Drilling Licenses	4,560,482.00	4,560,482.00	697,040.00	(3,863,442.00)	733,000.00
12020129	Cinematograph Licenses	1,750,000.00	1,750,000.00	7,594,800.00	5,844,800.00	2,028,700.00
12020130	Liquor Licenses	1,815,700.00	1,815,700.00	1,678,000.00	(137,700.00)	1,208,300.00
12020136	Trade Permit Licenses	4,570,700.00	4,570,700.00	1,680,900.00	(2,889,800.00)	1,258,900.00
12020137	Motor Cycle Licence	3,411,133.24	3,411,133.24	2,714,900.00	(696,233.24)	474,300.00
12020138	Hackney Permit Licence	-	-	211,400.00	211,400.00	653,700.00
12020139	Buki Cigarettes Licence	-	-	42,800.00	42,800.00	26,900.00
12020140	Auctioneer Licence	-	-	-	-	-
12020141	Registration of Septic Tank Dislodging	-	-	47,900.00	47,900.00	14,200.00
12020142	Pit Sawing Licence	-	-	3,906,200.00	3,906,200.00	127,400.00
	<b>LICENCES TOTAL</b>	<b>81,307,112.24</b>	<b>81,307,112.24</b>	<b>77,656,180.00</b>	<b>(3,650,932.24)</b>	<b>66,220,072.41</b>
<b>120202</b>	<b>MINING RENTS</b>					
12020201	Mining Rent	40,000,000.00	40,000,000.00	-	(40,000,000.00)	794,900.00
	<b>MINING RENTS TOTAL</b>	<b>40,000,000.00</b>	<b>40,000,000.00</b>	<b>-</b>	<b>40,000,000.00</b>	<b>794,900.00</b>
<b>120204</b>	<b>FEES - GENERAL</b>					
12020404	Trade Union Fees	10,343,788.24	10,343,788.24	581,800.00	(9,761,988.24)	1,085,500.00
12020417	Contractor Registration Fees	3,760,327.00	3,760,327.00	2,298,300.00	(1,462,027.00)	2,178,100.00
12020418	Marriage/ Divorce Fees	215,000.00	215,000.00	1,640,800.00	1,425,800.00	1,631,200.00
12020419	Attestation of Bachelorhood & Spinsterhood Fees	-	-	1,017,900.00	1,017,900.00	1,099,400.00
12020425	Disinfection of Produce Fees	1,206,172.00	1,206,172.00	454,800.00	(751,372.00)	130,700.00
12020426	Court Summons Fees	20,000.00	20,000.00	-	(20,000.00)	-
12020427	Tender Fees	6,504,000.00	6,504,000.00	712,828.42	(5,791,171.58)	175,628.42
12020436	Bill Board Advertisement Fees	2,046,500.00	2,046,500.00	1,208,600.00	(837,900.00)	1,045,700.00
12020440	Medical Consultancy Fees	2,220,130.00	2,220,130.00	986,500.00	(1,233,630.00)	506,000.00
12020441	Laboratory Fees	-	-	644,200.00	644,200.00	-
12020442	Association Fees	1,199,600.00	1,199,600.00	1,042,500.00	(157,100.00)	398,100.00
12020443	Birth & Death Registration Fees	1,508,500.00	1,508,500.00	3,632,600.00	2,124,100.00	971,800.00
12020444	Burial Fees	-	-	86,500.00	86,500.00	-
12020445	Change of Ownership Fees	8,597,000.00	8,597,000.00	3,519,500.00	(5,077,500.00)	257,900.00
12020446	Agricultural/Vetinary Services Fees	13,033,700.00	13,033,700.00	623,900.00	(12,409,800.00)	417,100.00
12020448	Development Levies	11,500,000.00	18,000,000.00	11,058,700.00	(6,941,300.00)	4,678,800.00
12020449	Business/Trade Operating Fees	9,033,200.00	9,033,200.00	8,523,200.00	(510,000.00)	5,548,120.00
12020450	Inspection Fees	-	-	110,700.00	110,700.00	6,467,400.00
12020451	Timber & Forest Fees	22,834,358.00	22,834,358.00	1,395,600.00	(21,438,758.00)	489,300.00
12020453	Applications Fees	-	-	231,300.00	231,300.00	391,300.00
12020454	Parking Fees	3,410,000.00	3,410,000.00	-	(3,410,000.00)	-
12020455	Learning Driving Test Fees	-	-	1,476,700.00	1,476,700.00	6,700.00
12020456	Wharf Landing Fees	4,000,000.00	-	2,206,400.00	2,206,400.00	380,100.00
12020457	Entertainment, Drumming and Temporary Both Permit Fees	2,500,000.00	-	1,093,160.00	1,093,160.00	1,133,700.00
12020458	Control of Noise Permit Fees	-	-	-	-	-
12020459	Naming of Street Registration Fees	950,000.00	950,000.00	166,500.00	(783,500.00)	100,200.00
12020460	Tent At Sea Beech Permit Fees	-	-	-	-	-
12020461	Beggars Minstrel Fees	-	-	-	-	-
12020462	Open Air Preaching Permit Fees	-	-	9,700.00	9,700.00	43,500.00
12020463	Dislodging of Septic Tank Charges	700,000.00	700,000.00	48,012,938.86	47,312,938.86	56,389,865.00
12020464	Night Soil Disposal/Depot Fees	-	-	49,300.00	49,300.00	31,000.00
12020465	Registration of Night Soil Contractors Fees	-	-	25,200.00	25,200.00	36,300.00
12020466	Vault Fees	-	-	-	-	-
12020467	Sand Dredging Fees	-	-	715,200.00	715,200.00	407,300.00
	<b>FEES TOTAL</b>	<b>105,582,275.24</b>	<b>105,582,275.24</b>	<b>93,525,327.28</b>	<b>(12,056,947.96)</b>	<b>86,000,713.42</b>

## REVENUE DETAILS BY ECONOMIC LINE ITEMS CONT'D

<b>120205</b>	<b>FINES - GENERAL</b>					
12020501	Towing of Vehicle Fines and Fees	2,011,550.00	2,011,550.00	1,027,000.00	(984,550.00)	-
12020502	Fines on Overdue Lost Library Books	-	-	115,200.00	115,200.00	70,000.00
12020503	Impounding of Animals Fines	108,291.28	108,291.28	-	(108,291.28)	-
	<b>FINES TOTAL</b>	<b>2,119,841.28</b>	<b>2,119,841.28</b>	<b>1,142,200.00</b>	<b>(977,641.28)</b>	<b>70,000.00</b>
<b>120206</b>	<b>SALES - GENERAL</b>					
12020601	Sales of Journal & Publications	752,800.00	752,800.00	47,060.00	(705,740.00)	205,800.00
12020603	Sales of ID Cards	778,200.00	778,200.00	1,118,200.00	340,000.00	2,796,300.00
12020604	Sales of Stores/Scraps/Unservicable Items	1,599,019.71	1,599,019.71	9,501,900.00	7,902,880.29	35,000.00
12020605	Sales of Vaccines	1,306,325.00	1,306,325.00	566,200.00	(740,125.00)	553,300.00
12020607	Sales of Consultancy Registration Forms	895,600.00	895,600.00	795,500.00	(100,100.00)	587,000.00
12020608	Sales of Improved Seeds/Chemical	160,000.00	160,000.00	-	(160,000.00)	-
12020609	Proceeds from Sales of Farm Produce	9,650,525.00	9,650,525.00	3,477,200.00	(6,173,325.00)	749,870.00
12020610	Proceeds from Sales of Goods By Public Auctions	1,839,900.00	1,839,900.00	-	(1,839,900.00)	-
12020611	Proceeds from Sales of Govt. Vehicles	1,624,000.00	1,624,000.00	1,903,985.00	279,985.00	1,903,985.00
12020612	Proceeds from Sales of Drugs and Medications	6,053,700.00	6,053,700.00	2,660,000.00	(3,393,700.00)	-
12020614	Sales of Govt. Buildings	1,108,200.00	1,108,200.00	-	(1,108,200.00)	-
12020615	Sales of Uniforms	670,000.00	670,000.00	3,511,400.00	2,841,400.00	545,700.00
	<b>SALES TOTAL</b>	<b>26,438,269.71</b>	<b>26,438,269.71</b>	<b>23,581,445.00</b>	<b>(2,856,824.71)</b>	<b>7,376,955.00</b>
<b>120207</b>	<b>EARNINGS - GENERAL</b>					
12020701	Earnings from Consultancy Services	874,800.00	874,800.00	977,740.00	102,940.00	4,324,700.00
12020702	Earnings from Laboratory Services	717,800.00	717,800.00	65,280.00	(652,520.00)	27,100.00
12020703	Earnings from Hire of Plants & Equipment	3,921,200.00	3,921,200.00	708,850.00	(3,212,350.00)	694,750.00
12020704	Earnings from the Use of Govt. Vehicles	18,289,565.00	18,289,565.00	7,981,340.00	(10,308,225.00)	6,004,900.00
12020705	Earnings from the Use of Govt. Halls	7,177,600.00	7,177,600.00	575,560.00	(6,602,040.00)	1,173,700.00
12020706	Earnings from Toll Gates	-	-	127,920.00	127,920.00	364,800.00
12020707	Earnings from Medical Services	3,882,900.00	3,882,900.00	163,000.00	(3,719,900.00)	6,399,200.00
12020708	Earnings from Agricultural Produce	20,313,761.00	20,313,761.00	9,661,230.00	(10,652,531.00)	22,067,950.00
12020709	Earnings from Tourism/Culture/Arts Centres	11,810,297.04	11,810,297.04	2,905,500.00	(8,904,797.04)	749,900.00
12020710	Earnings from Guest Houses	-	-	15,664,968.76	15,664,968.76	16,770,770.76
12020711	Earnings from Commercial Activities	139,478,918.00	139,478,918.00	47,421,440.00	(92,057,478.00)	73,113,844.45
12020712	Earnings from Environmental Sanitation Services	7,768,384.42	7,768,384.42	10,000.00	(7,758,384.42)	1,046,200.00
	<b>EARNINGS TOTAL</b>	<b>214,235,225.46</b>	<b>214,235,225.46</b>	<b>86,262,828.76</b>	<b>(127,972,396.70)</b>	<b>132,737,815.21</b>
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>					
12020801	Rent on Govt. Quarters	14,085,621.00	14,085,621.00	969,200.00	(13,116,421.00)	809,200.00
12020802	Rent on Govt. offices	1,320,000.00	1,320,000.00	-	(1,320,000.00)	-
12020803	Rent on Govt Buildings	4,172,100.00	4,172,100.00	1,493,730.00	(2,678,370.00)	2,865,000.00
12020804	Rent on Conference Centres	-	-	-	-	-
12020805	Rent on Building At Aerodromes	-	-	-	-	-
	<b>RENT ON GOVERNMENT BUILDINGS TOTAL</b>	<b>19,577,721.00</b>	<b>19,577,721.00</b>	<b>2,462,930.00</b>	<b>(17,114,791.00)</b>	<b>3,674,200.00</b>
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>					
12020901	Rent on Govt. Land	40,805,207.13	40,805,207.13	18,831,660.00	(21,973,547.13)	8,313,000.00
12020903	Rents & Premium on the Allocation of Land	10,446,300.00	10,446,300.00	1,935,950.00	(8,510,350.00)	2,394,300.00
12020904	Rents of Plots & Sites Services Programme	2,770,000.00	2,770,000.00	1,735,490.00	(1,034,510.00)	1,188,300.00
12020905	Lease Rental	6,000,000.00	6,000,000.00	-	(6,000,000.00)	-
12020906	Rents on Govt. Properties	9,132,000.00	9,132,000.00	8,232,120.00	(899,880.00)	9,257,150.00
	<b>RENT ON LAND &amp; OTHERS TOTAL</b>	<b>69,153,507.13</b>	<b>69,153,507.13</b>	<b>30,735,220.00</b>	<b>(38,418,287.13)</b>	<b>21,152,750.00</b>
<b>120210</b>	<b>REPAYMENTS - GENERAL</b>					
12021002	Motor Vehicle Advances	-	-	3,216,700.00	3,216,700.00	2,620,100.00
12021003	Bicycle Advances (Principal)	-	-	-	-	-
12021004	Motor Vehicle Refurbishing Loan	-	-	-	-	27,000.00
12021005	House Refurbishing Loan	-	-	16,700.00	16,700.00	12,500.00
12021006	Refunds	-	-	1,142,540.00	1,142,540.00	6,451,800.00
	<b>REPAYMENTS TOTAL</b>	<b>-</b>	<b>-</b>	<b>4,375,940.00</b>	<b>4,375,940.00</b>	<b>9,111,400.00</b>

## REVENUE DETAILS BY ECONOMIC LINE ITEMS CONT'D

<b>120211</b>	<b>INVESTMENT INCOME</b>					
12021101	Operating Surplus	-	-	-	-	-
12021102	Dividend Received	7,435,141.85	7,435,141.85	4,939,340.00	(2,495,801.85)	10,900,000.00
12021103	Other Investment Income	5,307,000.00	5,307,000.00	1,863,000.00	(3,444,000.00)	-
	<b>INVESTMENT INCOME TOTAL</b>	<b>12,742,141.85</b>	<b>12,742,141.85</b>	<b>6,802,340.00</b>	<b>(5,939,801.85)</b>	<b>10,900,000.00</b>
<b>120212</b>	<b>INTEREST EARNED</b>					
12021201	Motor Vehicle Advances	-	-	-	-	-
12021202	Bicycle Advances (Interest)	-	-	-	-	-
12021203	Refurbishing Loan	-	-	-	-	-
12021204	Furniture Loan	-	-	-	-	-
12021205	Interest on Housing Loan	-	-	-	-	-
12021206	Interest on Loans to States	-	-	-	-	-
12021207	Interest on Loans to Lgas	3,500,000.00	3,500,000.00	-	(3,500,000.00)	-
12021208	Interest on Loans to Government Owned Companies	-	-	-	-	-
12021209	Interest on Debenture Loans	-	-	-	-	-
12021210	Bank Interest	58,777,487.00	58,777,487.00	-	(58,777,487.00)	-
12021211	Gains on Foreign Exchange	-	-	-	-	-
	<b>INTEREST EARNED TOTAL</b>	<b>62,277,487.00</b>	<b>62,277,487.00</b>	<b>-</b>	<b>(62,277,487.00)</b>	<b>-</b>
<b>120214</b>	<b>RATES</b>					
12021401	Tenement Rate	-	-	8,014,060.00	8,014,060.00	270,800.00
12021402	Penalty For Tenement Rate	-	-	-	-	-
12021403	Arreas of Tenement Rate	-	-	-	-	-
12021404	Ground Rent	-	-	-	-	-
12021405	Federal Government Grant in Lieu of Tenement Rate	-	-	-	-	-
12021406	State Government Grant in Lieu of Tenement Rate	-	-	-	-	-
	<b>RATES TOTAL</b>	<b>-</b>	<b>-</b>	<b>8,014,060.00</b>	<b>8,014,060.00</b>	<b>270,800.00</b>
<b>120215</b>	<b>MISCELLANEOUS</b>					
12021501	Mortuary Hearse and Cement Earnings	-	-	2,292,400.00	2,292,400.00	-
12021502	Recovery of Losses and Overpayments	581,681.87	581,681.87	-	(581,681.87)	-
12021503	Payment in Lieu of Registration Notices	210,572.59	210,572.59	170,700.00	(39,872.59)	151,900.00
12021504	Unclaimed Deposit	-	-	-	-	-
12021505	Indigene Certificate	24,172,500.00	24,172,500.00	6,387,360.00	(17,785,140.00)	3,473,600.00
	<b>MISCELLANEOUS TOTAL</b>	<b>24,964,754.46</b>	<b>24,964,754.46</b>	<b>8,850,460.00</b>	<b>(16,114,294.46)</b>	<b>3,625,500.00</b>
<b>13</b>	<b>AID AND GRANTS</b>					
<b>1301</b>	<b>AID</b>					
<b>130101</b>	<b>DOMESTIC AIDS</b>					
13010101	Current Domestic Aids	-	-	-	-	-
13010102	Capital Domestic Aids	-	-	-	-	-
	<b>DOMESTIC AIDS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>130102</b>	<b>FOREIGN AIDS</b>					
13010201	Current Foreign Aids	-	-	-	-	-
13010202	Capital Foreign Aids	-	-	-	-	-
	<b>FOREIGN AIDS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>130203</b>	<b>DOMESTIC GRANTS</b>					
13020301	Current Domestic Grants	-	-	-	-	-
13020302	Capital Domestic Grants	-	-	-	-	-
	<b>DOMESTIC GRANTS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>130204</b>	<b>FOREIGN GRANTS</b>					
13020401	Current Foreign Grants	-	-	-	-	-
13020402	Capital Foreign Grants	-	-	-	-	-
	<b>FOREIGN GRANTS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## REVENUE DETAILS BY ECONOMIC LINE ITEMS CONT'D

14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS					
1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF					
140101	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF					
14010101	Transfer from CRF to CDF	-	-	-	-	-
	<b>TRANSFER TO CDF TOTAL</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1402	OTHER CAPITAL RECEIPTS					
140202	OTHER CAPITAL RECEIPTS					
14020201	Other Capital Receipts to CDF	-	-	-	-	-
14020202	Sale of Fixed Assets	-	-	-	-	-
	<b>OTHER CAPITAL RECEIPTS TOTAL</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1403	LOANS/ BORROWINGS RECEIPT					
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT					
14030301	Domestic Loans/ Borrowings from Financial Institutions	-	-	-	-	1,000,000,000.00
14030302	Domestic Loans/ Borrowings from Other Government Entities	-	-	-	-	-
14030303	Domestic Loans/ Borrowings from Other Entities/ Organisations	-	-	-	-	-
	<b>DOMESTIC LOANS/ BORROWINGS TOTAL</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000,000,000.00</u>
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT					
14030201	International Loans/ Borrowings from Financial Institutions	-	-	-	-	-
14030202	International Loans/ Borrowings from Other Government Entities	-	-	-	-	-
14030203	International Loans/ Borrowings from Other Entities/ Organisations	-	-	-	-	-
	<b>INTERNATIONAL LOANS/ BORROWINGS TOTAL</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1404	DEBT FORGIVENESS					
140401	FOREIGN DEBT FORGIVENESS					
14040101	Foreign Debt Forgiveness	-	-	-	-	-
140402	DOMESTIC DEBT FORGIVENESS					
14040201	Domestic Debt Forgiveness	-	-	-	-	-
	<b>DEBT FORGIVENESS TOTAL</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1407	EXTRAORDINARY ITEMS					
140701	EXTRAORDINARY ITEMS					
14070101	Extraordinary Items	1,150,000.00	1,150,000.00	-	(1,150,000.00)	-
14070102	Unspecified Revenue	2,800,000.00	2,800,000.00	-	(2,800,000.00)	-
	<b>EXTRAORDINARY ITEMS TOTAL</b>	<u>3,950,000.00</u>	<u>3,950,000.00</u>	<u>-</u>	<u>(3,950,000.00)</u>	<u>-</u>



## SUMMARY OF TOTAL EXPENDITURE DETAILS

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE 2018 ₦	ACTUAL 2017 ₦
<b>2</b>	<b>EXPENDITURES</b>					
<b>21</b>	<b>Personnel Cost</b>					
21010101	Salary (Excluding CRF Charges Salaries/ Allowances)	8,610,938,117.03	8,323,789,663.89	7,654,563,003.93	669,226,659.97	8,115,175,329.86
21010102	Overtime payments	-	-	-	-	12,884,700.00
21010103	Consolidated Revenue Charges - Salaries/ Allowances	136,873,380.00	220,832,973.00	169,490,909.07	51,342,063.93	100,000.00
21010104	Salary Arrears	411,172,549.96	-	-	-	-
210201	Allowances	-	-	-	-	-
210202	Social Contributions	-	-	-	-	-
	<b>Personnel Cost Total</b>	<b>9,158,984,046.99</b>	<b>8,544,622,636.89</b>	<b>7,824,053,913.00</b>	<b>720,568,723.89</b>	<b>8,128,160,029.86</b>
21020202	Government Contribution to Pension	-	-	-	-	-
220101	Social Benefits	-	-	-	-	-
<b>2202</b>	<b>Overhead Cost</b>					
220201	Travels and Transport - General	502,410,956.92	513,179,666.92	318,325,697.95	194,853,968.97	128,158,209.65
220202	Utilities - General	209,287,306.00	165,732,256.00	106,493,400.34	59,238,855.66	96,663,350.44
220203	Materials and Supplies - General	427,242,448.24	585,638,848.24	429,789,560.90	155,849,287.34	117,297,114.65
220204	Maintenance Services - General	389,806,210.35	410,446,819.00	280,887,502.31	129,559,316.69	120,483,658.04
220205	Training - General	255,813,884.99	85,811,234.00	58,657,973.86	27,153,260.14	56,787,831.31
220206	Other Services - General	1,258,111,012.48	1,047,246,510.48	815,161,574.56	232,084,935.92	522,733,513.08
220207	Consulting and Professional Services	430,726,064.60	207,644,781.46	127,281,515.45	80,363,266.02	120,696,177.53
220208	Fuel and Lubricants	86,803,082.14	23,575,000.00	13,679,150.12	9,895,849.88	22,813,600.00
220209	Financial Charges	147,414,319.91	156,394,519.91	127,549,900.27	28,844,619.64	96,718,560.63
220210	Miscellaneous Expenses	979,504,822.95	1,557,026,639.95	1,000,249,097.21	556,777,542.74	769,805,276.09
	<b>Overhead Cost Total</b>	<b>4,687,120,108.57</b>	<b>4,752,696,275.96</b>	<b>3,278,075,372.96</b>	<b>1,474,620,903.00</b>	<b>2,052,157,291.43</b>
<b>2203</b>	<b>Loans and Advances</b>					
220301	Staff Loans and Advances	1,885,000.00	10,035,200.00	7,879,800.00	2,155,400.00	80,191,976.37
	<b>Loans and Advances Total</b>	<b>1,885,000.00</b>	<b>10,035,200.00</b>	<b>7,879,800.00</b>	<b>2,155,400.00</b>	<b>80,191,976.37</b>
<b>2204</b>	<b>Grants and Contributions</b>					
220401	Local Grants and Contributions	8,441,057,261.63	11,719,208,602.57	9,913,972,723.40	1,805,235,879.17	8,772,616,873.38
220402	Foreign Grants and Contributions	-	-	-	-	-
	<b>Grants and Contributions Total</b>	<b>8,441,057,261.63</b>	<b>11,719,208,602.57</b>	<b>9,913,972,723.40</b>	<b>1,805,235,879.17</b>	<b>8,772,616,873.38</b>
<b>2205</b>	<b>Subsidies</b>					
220501	Subsidy to Government Owned Companies & Parastatals	699,367,352.19	655,680,061.19	543,557,468.83	98,382,592.36	32,419,600.00
220502	Subsidy to Private Companies	33,800,000.00	3,800,000.00	-	3,800,000.00	-
	<b>Subsidies Total</b>	<b>733,167,352.19</b>	<b>659,480,061.19</b>	<b>543,557,468.83</b>	<b>102,182,592.36</b>	<b>32,419,600.00</b>
<b>2206</b>	<b>Public Debt Charges</b>					
220601	Foreign Interest/Discount - Treasury Bill	186,884,155.00	-	-	-	-
220602	Domestic Interest/Discount	140,000,000.00	23,500,000.00	20,734,038.38	2,765,961.62	595,940,680.35
220603	Interest - Internal Public Debt	1,627,069,294.00	1,957,572,021.45	1,660,416,138.21	297,155,883.24	1,609,763,324.06
	<b>Public Debt Charges Total</b>	<b>1,953,953,449.00</b>	<b>1,981,072,021.45</b>	<b>1,681,150,176.59</b>	<b>299,921,844.86</b>	<b>2,205,704,004.40</b>
<b>2207</b>	<b>Transfers</b>					
220701	Transfers to Other Funds	-	-	-	-	-
220702	Transfers - Payments to Individuals	-	-	-	-	-
	<b>Transfers - Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>23</b>	<b>Capital Expenditure</b>					
230101	Purchase of Fixed Assets	1,534,733,263.00	1,318,482,313.24	732,973,199.03	585,509,114.21	447,207,613.59
230201	Construction/Provision of Fixed Assets	3,999,579,017.27	2,409,441,851.80	856,746,696.22	1,552,695,155.59	220,570,402.25
230301	Rehabilitation/Repairs of Fixed Assets	1,056,267,712.27	624,742,812.27	314,472,540.13	310,270,272.14	227,868,326.93
230401	Preservation of the Environment	36,000,000.00	1,500,000.00	1,245,356.25	254,643.75	9,475,100.00
230501	Acquisition of Non Tangible Assets	535,834,503.96	117,299,939.50	17,798,244.93	99,501,694.57	23,811,800.00
	<b>Capital Expenditure Total</b>	<b>7,162,414,496.49</b>	<b>4,471,466,916.81</b>	<b>1,923,236,036.56</b>	<b>2,548,230,880.25</b>	<b>928,933,242.77</b>
	<b>TOTAL EXPENDITURE</b>	<b>32,138,581,714.88</b>	<b>32,138,581,714.88</b>	<b>25,171,925,491.35</b>	<b>6,952,916,223.53</b>	<b>22,200,183,018.21</b>

## EXPENDITURE DETAILS BY ECONOMIC LINE ITEMS

ECONOMIC CODE	DESCRIPTION	APPROVED	FINAL BUDGET	ACTUAL 2018	VARIANCE 2018	ACTUAL 2017
		BUDGET 2018	2018			
		₦	₦	₦	₦	₦
<b>2</b>	<b>EXPENDITURE</b>					
<b>21</b>	<b>Personnel cost</b>					
<b>2101</b>	<b>Salaries and Wages</b>					
<b>210101</b>	<b>Salaries and Wages</b>					
21010101	Salary (Excluding CRF Charges Salaries/ Allowances)	8,610,938,117.03	8,323,789,663.89	7,654,563,003.93	669,226,659.97	8,115,175,329.86
21010102	Overtime Payments	-	-	-	-	12,884,700.00
21010103	Consolidated Revenue Charges - Salaries/ Allowances	136,873,380.00	220,832,973.00	169,490,909.07	51,342,063.93	100,000.00
21010104	Salary Arrears	411,172,549.96	-	-	-	-
	<b>TOTAL</b>	<b>9,158,984,046.99</b>	<b>8,544,622,636.89</b>	<b>7,824,053,913.00</b>	<b>720,568,723.89</b>	<b>8,128,160,029.86</b>
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>					
<b>210201</b>	<b>Allowances</b>	-	-	-	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>2202</b>	<b>OVERHEAD COST</b>					
<b>220201</b>	<b>TRAVEL AND TRANSPORT - GENERAL</b>					
22020101	Local travels and transport training	111,389,714.00	207,260,434.44	154,979,349.70	52,281,084.74	61,588,735.44
22020102	Local travels and transport others	86,742,201.44	60,791,665.00	16,886,800.00	43,904,865.00	11,503,700.00
22020103	International travels & transport training	1,094,200.00	31,837,055.00	12,474,715.00	19,362,340.00	3,022,200.00
22020104	International travels: others	900.00	32,572,622.48	23,897,045.44	8,675,577.04	11,560,685.00
22020105	Hotel Accommodation - Local	299,373,641.48	72,851,390.00	21,991,603.12	50,859,786.88	16,568,200.00
22020106	Hotel Accommodation - International	-	15,355,000.00	12,391,400.00	2,963,600.00	18,631,100.00
22020107	Hotel Accommodation - Local Training	3,810,300.00	25,446,000.00	12,991,200.00	12,454,800.00	5,000,489.21
22020108	Hotel Accommodation - International Training	-	50,220,000.00	49,865,594.69	354,405.31	-
22020109	Per Diems/Estacodes	-	16,845,500.00	12,847,990.00	3,997,510.00	283,100.00
	<b>TOTAL</b>	<b>502,410,956.92</b>	<b>513,179,666.92</b>	<b>318,325,697.95</b>	<b>194,853,968.97</b>	<b>128,158,209.65</b>
<b>220202</b>	<b>UTILITIES - GENERAL</b>					
22020201	Electricity Charges	166,524,210.00	55,989,780.00	40,492,212.22	15,497,567.78	62,529,050.44
22020202	Telephone Charges	1,074,600.00	1,463,500.00	895,700.00	567,800.00	734,200.00
22020203	Internet Access Charges	6,522,220.00	257,500.00	-	257,500.00	1,436,900.00
22020204	Satellite Broadcasting Access Charges	159,840.00	15,185,140.00	2,226,600.00	12,958,540.00	2,296,000.00
22020205	Water Rates	21,720,436.00	37,520,436.00	15,771,688.12	21,748,747.88	3,085,700.00
22020206	Sewerage Charges	-	425,200.00	339,400.00	85,800.00	407,900.00
22020207	Leased Communication Lines	-	790,000.00	627,500.00	162,500.00	483,100.00
22020208	Software Charges/License Renewal	4,000,000.00	42,114,000.00	37,419,900.00	4,694,100.00	18,150,000.00
22020209	Interactive Learning	-	1,360,000.00	991,900.00	368,100.00	-
22020210	Multiyear Traffic Order	-	6,316,500.00	5,640,500.00	676,000.00	7,160,000.00
22020211	Other Utility Charges	9,286,000.00	4,310,200.00	2,088,000.00	2,222,200.00	380,500.00
	<b>TOTAL</b>	<b>209,287,306.00</b>	<b>165,732,256.00</b>	<b>106,493,400.34</b>	<b>59,238,855.66</b>	<b>96,663,350.44</b>
<b>220203</b>	<b>MATERIALS AND SUPPLIES - GENERAL</b>					
22020301	Office Stationaries/Computer Consumables	90,314,248.24	88,762,248.24	54,655,018.85	34,107,229.39	29,353,263.65
22020302	Books	7,000,000.00	17,322,500.00	10,630,900.00	6,691,600.00	1,972,400.00
22020303	Newspapers	49,980,100.00	2,322,000.00	1,416,285.84	905,714.16	14,307,078.00
22020304	Magazines and Periodicals	12,077,000.00	2,210,000.00	1,726,300.00	483,700.00	2,148,700.00
22020305	Printing of Non Security Documents	33,713,100.00	55,313,100.00	34,810,915.63	20,502,184.37	8,369,200.00
22020306	Printing of Security Documents	35,461,500.00	35,049,000.00	12,856,800.00	22,192,200.00	12,369,582.00
22020307	Drugs/Laboratory/Medical Supplies	67,341,800.00	158,291,800.00	139,713,997.68	18,577,802.32	22,964,991.00
22020308	Field and Camping Materials Supplies	500,000.00	2,000,000.00	595,300.00	1,404,700.00	447,200.00
22020309	Uniforms and Other Clothing	3,178,500.00	328,500.00	255,300.00	73,200.00	52,700.00
22020310	Teaching Aids/Instructional Materials	26,500,000.00	42,450,000.00	32,357,971.11	10,092,028.89	1,106,000.00
22020311	Food stuff/Cartering Materials Supplies	56,000,000.00	55,200,500.00	51,118,407.39	4,082,092.61	9,633,300.00
22020312	Chemicals and Reagents Materials Supplies	10,830,000.00	33,630,000.00	22,095,790.62	11,534,209.38	-
22020313	Other Materials and Supplies	34,346,200.00	92,759,200.00	67,556,573.79	25,202,626.21	14,572,700.00
	<b>TOTAL</b>	<b>427,242,448.24</b>	<b>585,638,848.24</b>	<b>429,789,560.90</b>	<b>155,849,287.34</b>	<b>117,297,114.65</b>

## EXPENDITURE DETAILS ECONOMIC LINE ITEMS CONT'D

<b>220204</b>	<b>MAINTENANCE SERVICES GENERAL</b>					
22020401	Maintenance of Motor Vehicles/Transport Equipment	59,370,350.00	31,774,650.00	27,918,065.31	3,856,584.69	11,748,126.75
22020402	Maintenance of Office Furniture	26,721,940.00	18,875,390.00	1,150,265.10	17,725,124.90	7,367,380.00
22020403	Maintenance of Office Building/Residential Qtrs	90,174,500.00	52,084,500.00	32,618,075.79	19,466,424.21	9,951,530.00
22020404	Maintenance of Office/IT Equipment	2,700,000.00	3,100,000.00	138,939.44	2,961,060.56	-
22020405	Maintenance of Plant and Generators	21,855,800.00	29,194,200.00	14,233,891.25	14,960,308.75	2,127,296.66
22020406	Other Maintenance Services	37,308,841.35	130,638,600.00	108,473,898.75	22,164,701.25	13,082,650.00
22020407	Maintenance of Air Conditioners	1,000,000.00	15,311,500.00	11,666,677.90	3,644,822.10	5,524,800.00
22020408	Maintenance of Boats	-	-	-	-	15,000.00
22020409	Maintenance of Railway Equipments	-	-	-	-	-
22020410	Maintenance of Street Lights	8,724,000.00	5,000,000.00	3,331,621.29	1,668,378.71	2,002,500.00
22020411	Maintenance of Communication Equipments	4,000,000.00	6,300,000.00	3,559,040.76	2,740,959.24	143,100.00
22020412	Maintenance of Market/Public Places	28,500,000.00	48,855,300.00	31,481,954.86	17,373,345.14	55,536,474.63
22020413	Minor Road Maintenance	109,450,779.00	69,312,679.00	46,315,071.85	22,997,607.15	12,984,800.00
	<b>TOTAL</b>	<b>389,806,210.35</b>	<b>410,446,819.00</b>	<b>280,887,502.31</b>	<b>129,559,316.69</b>	<b>120,483,658.04</b>
<b>220205</b>	<b>TRAINING GENERAL</b>					
22020501	Local Training	145,322,500.00	50,122,500.00	40,111,500.00	10,011,000.00	60,400.00
22020502	International Training	26,512,505.89	12,125,000.00	10,492,100.00	1,632,900.00	-
22020503	Other Trainings	30,455,734.00	11,463,734.00	533,700.00	10,930,034.00	2,811,800.00
22020504	Seminars/Workshops and Conference	53,523,145.09	12,100,000.00	7,520,673.86	4,579,326.14	53,915,631.31
	<b>TOTAL</b>	<b>255,813,884.99</b>	<b>85,811,234.00</b>	<b>58,657,973.86</b>	<b>27,153,260.14</b>	<b>56,787,831.31</b>
<b>220206</b>	<b>OTHER SERVICE - GENERAL</b>					
22020601	Security Services	692,334,471.29	668,362,267.23	577,349,837.60	91,012,429.63	368,900,959.40
22020602	Office Rent	38,977,800.00	83,926,346.25	54,093,600.00	29,832,746.25	6,265,000.00
22020603	Residential Rent	86,063,197.94	27,500,000.00	13,493,500.00	14,006,500.00	13,141,530.00
22020604	Security Vote (Including Operations)	394,288,997.00	241,997,897.00	151,067,391.96	90,930,505.04	131,122,083.69
22020605	Cleaning and Fumigation Services	17,246,546.25	13,550,000.00	9,719,745.00	3,830,255.00	2,088,340.00
22020606	Land Uses Charges	500,000.00	1,160,000.00	921,700.00	238,300.00	-
22020607	Rescue Service	28,700,000.00	10,750,000.00	8,515,800.00	2,234,200.00	1,215,600.00
	<b>TOTAL</b>	<b>1,258,111,012.48</b>	<b>1,047,246,510.48</b>	<b>815,161,574.56</b>	<b>232,084,935.92</b>	<b>522,733,513.08</b>
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICE - GENERAL</b>					
22020701	Financial Consulting	130,250,000.00	49,040,000.00	34,588,701.28	14,451,298.72	7,764,002.10
22020702	Information Technology Consulting	18,305,964.81	6,914,523.81	2,777,300.00	4,137,223.81	9,000.00
22020703	Legal Services	13,442,857.14	7,692,857.14	-	7,692,857.14	38,716,844.30
22020704	Engineering Services	28,904,761.90	3,000,000.00	1,210,300.00	1,789,700.00	440,300.00
22020705	Architectural Services	18,404,761.90	39,821,543.37	26,992,500.00	12,829,043.37	2,953,800.00
22020706	Surveying Services	37,981,591.70	4,300,000.00	2,232,200.00	2,067,800.00	-
22020707	Agricultural Consulting	73,000,000.00	8,820,000.00	4,168,900.00	4,651,100.00	447,200.00
22020708	Medical Consulting	41,995,770.00	16,000,000.00	11,184,100.00	4,815,900.00	3,700,000.00
22020709	Other Consultancy Services	14,647,500.00	31,052,500.00	16,040,214.12	15,012,285.88	8,068,852.88
22020710	Auditing	53,792,857.14	41,003,357.14	28,087,300.05	12,916,057.09	58,596,178.25
	<b>TOTAL</b>	<b>430,726,064.60</b>	<b>207,644,781.46</b>	<b>127,281,515.45</b>	<b>80,363,266.02</b>	<b>120,696,177.53</b>
<b>220208</b>	<b>FUEL AND LUBRICANTS - GENERAL</b>					
22020801	Motor Vehicle Fuel Cost	39,372,082.14	16,500,000.00	9,299,002.33	7,200,997.67	750,000.00
22020802	Other Transport Equipments Fuel Cost	20,431,000.00	1,400,000.00	82,747.63	1,317,252.37	-
22020803	Plant/Generator Fuel Cost	27,000,000.00	675,000.00	160,000.00	515,000.00	22,063,600.00
22020804	Aircraft Fuel Cost	-	5,000,000.00	4,137,400.15	862,599.85	-
22020805	Boat Fuel Cost	-	-	-	-	-
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
	<b>TOTAL</b>	<b>86,803,082.14</b>	<b>23,575,000.00</b>	<b>13,679,150.12</b>	<b>9,895,849.88</b>	<b>22,813,600.00</b>
<b>220209</b>	<b>FINANCIAL CHARGES GENERAL</b>					
22020901	Bank charges (Other Than Interest)	145,414,319.91	154,984,519.91	127,549,900.27	27,434,619.64	88,438,258.15
22020902	Insurance Premium	2,000,000.00	-	-	-	-
22020903	Loss on Foreign Exchange	-	-	-	-	-
22020904	Other CRF Bank Charges	-	-	-	-	8,280,302.48
22020905	Admin Charges (JAAC)	-	1,410,000.00	-	1,410,000.00	-
	<b>TOTAL</b>	<b>147,414,319.91</b>	<b>156,394,519.91</b>	<b>127,549,900.27</b>	<b>28,844,619.64</b>	<b>96,718,560.63</b>

## EXPENDITURE DETAILS BY ECONOMIC LINE ITEMS CONT'D

<b>220210</b>	<b>MISCELLANEOUS EXPENSES - GENERAL</b>					
22021001	Refreshment and Meals	85,362,222.00	73,263,620.00	50,154,202.39	23,109,417.61	56,296,637.64
22021002	Honorarium and Sitting Allowance	53,570,200.00	66,489,100.00	48,258,389.92	18,230,710.08	8,988,022.12
22021003	Publicity and Advertisements	83,414,700.00	77,976,900.00	39,353,055.26	38,623,844.74	31,331,223.16
22021004	Medical Expenses - local	99,745,548.28	169,628,669.00	18,419,386.71	151,209,282.29	8,701,100.00
22021006	Postage and Courier Services	100,000.00	565,000.00	150,500.00	414,500.00	565,500.00
22021007	Welfare Packages	122,612,736.00	218,969,079.28	168,371,707.67	50,597,371.61	192,978,569.40
22021008	Subscription to Professional Bodies	-	325,200.00	191,300.00	133,900.00	80,000.00
22021009	Sporting Activities	50,930,890.48	35,695,690.48	13,650,268.80	22,045,421.67	2,786,600.00
22021010	Direct Teaching and Laboratory Cost	1,099,700.00	829,800.00	146,500.00	683,300.00	56,500.00
22021014	Annual Budget Expenses and Administration	52,515,800.00	21,531,100.00	17,825,075.15	3,706,024.85	9,580,200.00
22021019	Medical Expenses - International	6,700,000.00	2,500,000.00	803,200.00	1,696,800.00	1,872,800.00
22021020	Foreign Scholarship Scheme	-	12,200,000.00	2,258,700.00	9,941,300.00	15,287,600.00
22021021	Special Days/Celebrations	38,623,896.19	7,135,000.00	1,197,500.00	5,937,500.00	56,456,600.00
22021022	Youth Corpsers Allowance	-	6,874,396.19	4,384,300.00	2,490,096.19	700,000.00
22021023	Development Plan Preparation Expenses	2,000,000.00	24,000,000.00	21,599,199.14	2,400,800.86	14,588,759.35
22021024	Final Account Preparation Expenses	6,575,000.00	69,207,400.00	53,435,899.96	15,771,500.04	871,000.00
22021025	Other Miscellaneous Expenses	335,446,630.00	759,280,685.00	556,312,924.34	202,967,760.66	236,805,980.58
22021026	Monitoring and Evaluation	12,000,000.00	3,095,000.00	2,421,287.86	673,712.14	7,913,450.00
22021027	Daily Rate Allowances	28,807,500.00	7,460,000.00	1,315,700.00	6,144,300.00	1,997,500.00
22021028	Election Logistics Support	-	-	-	-	121,947,233.85
	<b>TOTAL</b>	<b>979,504,822.95</b>	<b>1,557,026,639.95</b>	<b>1,000,249,097.21</b>	<b>556,777,542.74</b>	<b>769,805,276.09</b>
<b>2203</b>	<b>LOANS AND ADVANCES</b>					
<b>220301</b>	<b>STAFF LOANS AND ADVANCES - GENERAL</b>					
22030101	Motor Cycle Advances	-	-	-	-	-
22030102	Bicycle Advances	-	-	-	-	-
22030103	Refurbishing Advances	1,885,000.00	685,000.00	-	685,000.00	-
22030104	Correspondence Advances	-	-	-	-	-
22030105	Spectacle Advances	-	-	-	-	-
22030106	Motor Vehicle Advances	-	9,350,200.00	7,879,800.00	1,470,400.00	80,191,976.37
22030107	Furnishing Advances	-	-	-	-	-
22030108	Housing Loans	-	-	-	-	-
	<b>TOTAL</b>	<b>1,885,000.00</b>	<b>10,035,200.00</b>	<b>7,879,800.00</b>	<b>2,155,400.00</b>	<b>80,191,976.37</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>					
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
22040101	Grants to Other Government - Current	98,902,712.09	700,200.00	-	700,200.00	-
22040102	Grants to Other Government - Capital	25,000,000.00	3,000,000.00	-	3,000,000.00	-
22040103	Grants to Local government - Current	23,000,000.00	1,000,000.00	-	1,000,000.00	-
22040104	Grants to Local Government - Capital	95,000,000.00	5,000,000.00	-	5,000,000.00	-
22040105	Grants to Government Owned Companies - Current	-	-	-	-	-
22040106	Grant to Government Owned Companies - Capital	-	-	-	-	-
22040107	Grants to Private Companies - Current	40,100,261.00	10,500,261.00	-	10,500,261.00	-
22040108	Grants to Private Companies - Capital	40,267,265.00	10,267,265.00	-	10,267,265.00	-
22040109	Grants to Communities/NGO's	873,263,519.13	66,638,708.13	11,609,274.82	55,029,433.31	-
22040110	Contribution to State University	3,495,741,681.46	1,991,806,586.46	1,709,717,725.78	282,088,860.68	1,177,841,629.49
22040111	Grants/Allocation to Development Areas	15,384,189.00	-	-	-	6,755,565.24
22040112	Contribution to Traditional Councils	427,050,000.00	589,013,600.00	507,254,224.12	81,759,375.88	500,018,714.56
22040113	Contribution to Ministry for Local Government Affairs	251,006,233.94	271,283,448.00	173,027,900.87	98,255,547.13	312,682,663.85
22040115	Contribution to Local Government Education Authority	1,364,078,735.01	6,771,800,785.04	6,143,079,343.14	628,721,441.90	5,867,696,198.26
22040116	Contribution to Primary Health Care Development Agency	66,010,000.00	25,774,300.00	3,820,914.24	21,953,385.76	103,068,807.79
22040117	Contribution to Local government Staff Pension Board	1,474,456,488.31	1,825,918,690.26	1,265,891,378.97	560,027,311.29	717,078,520.86
22040118	Contribution to Local Government Service Commission	114,448,337.68	125,156,919.68	99,571,961.47	25,584,958.21	87,474,773.34
22040119	Contribution to Auditor General Local Government	16,347,839.00	6,347,839.00	-	6,347,839.00	-
22040120	Contingency	21,000,000.00	15,000,000.00	-	15,000,000.00	-
	<b>TOTAL</b>	<b>8,441,057,261.63</b>	<b>11,719,208,602.57</b>	<b>9,913,972,723.40</b>	<b>1,805,235,879.17</b>	<b>8,772,616,873.38</b>
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTION</b>					
22040201	Grants to Foreign Government	-	-	-	-	-
22040202	Grants to Foreign International Organizations	-	-	-	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**EXPENDITURE DETAILS BY ECONOMIC LINE ITEMS CONT'D**

<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
22050201	Subsidy to Private Companies	33,800,000.00	3,800,000.00	-	3,800,000.00	-
	<b>TOTAL</b>	<b>33,800,000.00</b>	<b>3,800,000.00</b>	<b>-</b>	<b>3,800,000.00</b>	<b>-</b>
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>					
<b>220601</b>	<b>FOREIGN INTEREST / DISCOUNT - TREASURY BILL</b>					
22060101	Foreign Interest/Discount - Treasury Bill	186,884,155.00	-	-	-	-
22060102	Foreign Interest/Discount - Short term Borrowings	-	-	-	-	-
	<b>TOTAL</b>	<b>186,884,155.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>220602</b>	<b>DOMESTIC INTEREST / DISCOUNT</b>					
22060201	Domestic Interest/Discount - Treasury Bill	-	1,250,000.00	1,223,300.00	26,700.00	-
22060202	Domestic Interest/Discount - Short term Borrowings	-	-	-	-	-
22060203	Settlement of Liabilities	140,000,000.00	22,250,000.00	19,510,738.38	2,739,261.62	595,940,680.35
	<b>TOTAL</b>	<b>140,000,000.00</b>	<b>23,500,000.00</b>	<b>20,734,038.38</b>	<b>2,765,961.62</b>	<b>595,940,680.35</b>
<b>220603</b>	<b>INSURANCE PREMIUM</b>					
22060301	Interest - Internal Public Debt	1,627,069,294.00	1,957,572,021.45	1,660,416,138.21	297,155,883.24	1,609,763,324.06
	<b>TOTAL</b>	<b>1,627,069,294.00</b>	<b>1,957,572,021.45</b>	<b>1,660,416,138.21</b>	<b>297,155,883.24</b>	<b>1,609,763,324.06</b>
<b>23</b>	<b>CAPITAL EXPENDITURE GENERAL</b>					
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
23010101	Purchase/Acquisition of Land	272,700,000.00	50,100,000.00	-	50,100,000.00	7,973,740.00
23010102	Purchase of Office Building	-	4,430,200.00	2,852,400.00	1,577,800.00	6,064,900.00
23010103	Purchase of Residential Buildings	5,000,000.00	-	-	-	-
23010104	Purchase of Motor Cycles	70,000,000.00	-	-	-	5,398,600.00
23010105	Purchase of Motor Vehicles	407,000,000.00	682,294,217.11	466,952,465.02	215,341,752.09	409,827,973.59
23010106	Purchase of Vans	173,000,000.00	128,000,000.00	20,394,889.93	107,605,110.07	-
23010107	Purchase of Trucks	60,000,000.00	21,850,000.00	1,790,000.00	20,060,000.00	-
23010108	Purchase of Buses	79,000,000.00	-	-	-	1,500,000.00
23010109	Purchase of Sea Boats	9,000,000.00	-	-	-	-
23010112	Purchase of Office Furniture and Fittings	84,000,000.00	51,000,000.00	27,519,958.01	23,480,041.99	4,585,000.00
23010113	Purchase of Computers	13,000,000.00	11,000,000.00	8,992,005.31	2,007,994.69	346,600.00
23010114	Purchase of Computer Printers	-	-	-	-	5,769,600.00
23010115	Purchase of Photocopying Machines	-	-	-	-	1,803,900.00
23010116	Purchase of Typewriters	-	-	-	-	-
23010117	Purchase of Shredding Machines	-	-	-	-	-
23010118	Purchase of Scanners	9,000,000.00	-	-	-	-
23010119	Purchase of Power Generating Set	5,000,000.00	7,500,000.00	6,495,375.00	1,004,625.00	423,400.00
23010120	Purchase of Canteen/ Kitchen Equipment	-	-	-	-	-
23010121	Purchase of Residential Furniture	5,000,000.00	8,000,000.00	7,717,200.00	282,800.00	-
23010122	Purchase of Health/Medical Equipment	55,033,263.00	79,333,263.00	71,456,389.27	7,876,873.73	3,513,900.00
23010123	Purchase of Fire Fighting Equipment	8,000,000.00	-	-	-	-
23010124	Purchase of Teaching/Learning Aid Equipment	7,000,000.00	15,500,000.00	11,836,014.24	3,663,985.76	-
23010125	Purchase of Library Books & Equipment	120,000,000.00	-	-	-	-
23010126	Purchase of Sporting/Gaming Equipment	-	-	-	-	-
23010127	Purchase of Agricultural Equipment/Irrigation	65,000,000.00	103,000,000.00	23,704,902.25	79,295,097.75	-
23010128	Purchase of Security Equipment	5,000,000.00	28,000,000.00	28,762,000.00	762,000.00	-
23010129	Purchase of Industrial Equipment	3,000,000.00	1,000,000.00	-	1,000,000.00	-
23010130	Purchase of Recreational Facilities	15,000,000.00	5,000,000.00	-	5,000,000.00	-
23010133	Purchase of Surveying Equipment	-	-	-	-	-
23010134	Purchase of Diving Equipment	25,000,000.00	18,974,633.13	-	18,974,633.13	-
23010137	Purchase of Ship Spare/maintenance	-	-	-	-	-
23010139	Purchase of Fertilizer	40,000,000.00	103,500,000.00	54,499,600.00	49,000,400.00	-
	<b>PURCHASE OF FIXED ASSETS -TOTAL</b>	<b>1,534,733,263.00</b>	<b>1,318,482,313.24</b>	<b>732,973,199.03</b>	<b>585,509,114.21</b>	<b>447,207,613.59</b>



## EXPENDITURE DETAILS BY ECONOMIC LINE ITEMS CONT'D

<b>230201 CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL</b>						
23020101	Construction/Provision of Office Buildings	199,000,000.00	216,500,500.00	176,788,109.03	39,712,390.97	4,365,640.00
23020102	Construction/Provision of Residential Buildings	326,312,202.27	123,812,202.27	44,286,915.73	79,525,286.54	27,799,800.00
23020103	Construction/Provision of Electricity	477,015,000.00	474,115,000.00	160,069,948.45	314,045,051.55	28,493,000.00
23020104	Construction/Provision of Housing	210,000,000.00	14,000,000.00	11,574,828.08	2,425,171.92	8,654,160.30
23020105	Construction/Provision of Water Facilities	373,000,000.00	450,812,202.27	162,301,710.23	288,510,492.04	82,436,303.49
23020106	Construction/Provision of Hospital/Health Centers	79,999,999.00	105,312,202.27	53,082,710.30	52,229,491.96	4,156,457.48
23020107	Construction/Provision of Public Schools	160,000,000.00	170,875,000.00	31,573,735.94	139,301,264.06	930,200.00
23020110	Construction/Provision of Fire Fighting Stations	35,000,000.00	-	-	-	-
23020111	Construction/Provision of Libraries	115,000,000.00	-	-	-	-
23020112	Construction/Provision of Sporting Facilities	50,000,000.00	30,000,000.00	-	30,000,000.00	-
23020113	Construction/Provision of Agricultural Facilities	160,000,000.00	32,481,594.00	8,861,241.87	23,620,352.13	-
23020114	Construction/Provision of Roads	591,003,415.00	43,000,000.00	29,905,670.82	13,094,329.18	1,803,900.00
23020115	Construction/Provision of Rail-ways	100,000,000.00	100,000,000.00	-	100,000,000.00	-
23020116	Construction/Provision of Water -Ways	155,000,000.00	23,000,000.00	3,941,716.13	19,058,283.87	8,890,200.48
23020117	Construction/Provision of Airport/Aerodromes	-	-	-	-	-
23020118	Construction/Provision of Infrastructure	365,000,000.00	123,300,000.00	49,639,779.26	73,660,220.74	-
23020119	Construction/Provision of Recreational Facilities	117,000,000.00	100,000,000.00	39,527,600.00	60,472,400.00	-
23020122	Construction of Boundary Pillars/Right Ways	-	65,000,000.00	30,203,250.38	34,796,749.62	-
23020123	Construction of Traffic Lights/Street Lights	15,000,000.00	40,000,000.00	-	40,000,000.00	-
23020124	Construction of Markets/Parks	209,248,401.00	107,748,401.00	42,370,479.99	65,377,921.01	6,230,500.00
23020125	Construction of Power generating Plants	149,000,000.00	105,000,000.00	12,619,000.00	92,381,000.00	7,697,400.00
23020126	Construction/Provision of Cemeteries	63,000,000.00	25,000,000.00	-	25,000,000.00	39,112,840.50
23020127	Construction/Provision of ICT Infrastructures	50,000,000.00	59,484,750.00	-	59,484,750.00	-
<b>CONSTRUCTION/PROVISION OF FIXED ASSETS - TOTAL</b>		<b>3,999,579,017.27</b>	<b>2,409,441,851.80</b>	<b>856,746,696.22</b>	<b>1,552,695,155.59</b>	<b>220,570,402.25</b>
<b>230301 REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL</b>						
23030101	Rehabilitation/Repairs - Residential Building	127,000,000.00	211,000,000.00	132,199,756.34	78,800,243.66	25,389,501.80
23030102	Rehabilitation/Repairs - Electricity	67,000,000.00	65,520,000.00	29,696,333.33	35,823,666.67	70,540,805.04
23030103	Rehabilitation/Repairs - Housing	35,000,000.00	1,850,000.00	1,579,700.00	270,300.00	22,091,350.38
23030104	Rehabilitation/Repairs - Water Facilities	36,000,000.00	27,850,000.00	23,334,971.88	4,515,028.12	22,649,400.00
23030105	Rehabilitation/Repairs - Hospital/Health Centers	272,000,000.00	78,000,000.00	43,832,146.77	34,167,853.23	9,362,100.00
23030106	Rehabilitation/Repairs - Public Schools	78,000,000.00	10,000,000.00	-	10,000,000.00	-
23030109	Rehabilitation/Repairs - Fire Fighting Stations	-	-	-	-	-
23030110	Rehabilitation/Repairs - Libraries	-	-	-	-	-
23030111	Rehabilitation/Repairs - Sporting Facilities	5,000,000.00	-	-	-	-
23030112	Rehabilitation/Repairs - Agricultural Facilities	105,000,000.00	100,000,000.00	-	100,000,000.00	-
23030113	Rehabilitation/Repairs - Roads	103,812,202.27	23,667,302.27	7,810,134.84	15,857,167.43	-
23030114	Rehabilitation/Repairs - Rail Ways	-	-	-	-	-
23030115	Rehabilitation/Repairs - Water Ways	-	15,400,000.00	13,771,472.53	1,628,527.47	6,175,230.00
23030116	Rehabilitation/Repairs - Air Port/Aerodromes	-	-	-	-	-
23030118	Rehabilitation/Repairs - Recreational Facilities	-	-	-	-	-
23030119	Rehabilitation/Repairs - Air Navigational Equipment	50,000,000.00	-	-	-	-
23030121	Rehabilitation/Repairs - Office Buildings	95,455,510.00	40,455,510.00	18,049,804.00	22,405,706.00	20,543,463.36
23030122	Rehabilitation/Repairs - Boundaries	15,000,000.00	-	-	-	-
23030123	Rehabilitation/Repairs - Traffic/Street Lights	-	21,500,000.00	19,170,905.94	2,329,094.06	-
23030124	Rehabilitation/Repairs - Markets/parks	56,000,000.00	18,500,000.00	25,027,314.49	6,527,314.49	16,796,914.49
23030125	Rehabilitation/Repairs - Power Generating Plants	-	-	-	-	-
23030126	Rehabilitation/Repairs of Cemeteries	-	-	-	-	34,319,561.86
23030127	Rehabilitation/Repairs -ICT Infrastructures	11,000,000.00	11,000,000.00	-	11,000,000.00	-
<b>REHABILITATION/REPAIRS OF FIXED ASSETS - TOTAL</b>		<b>1,056,267,712.27</b>	<b>624,742,812.27</b>	<b>314,472,540.13</b>	<b>310,270,272.14</b>	<b>227,868,326.93</b>

**EXPENDITURE DETAILS BY ECONOMIC LINE ITEMS CONT'D**

<b>230401 PRESERVATION OF THE ENVIRONMENT - GENERAL</b>					
23040101	Tree Planting	10,000,000.00	-	-	-
23040102	Erosion & Flood Control	26,000,000.00	1,500,000.00	1,245,356.25	254,643.75
23040103	Wild life Conservation	-	-	-	-
23040104	Industrial Pollution Preservation & Control	-	-	-	9,475,100.00
23040105	Water Pollution Prevention & Control	-	-	-	-
<b>PRESERVATION OF THE ENVIRONMENT - TOTAL</b>		<b>36,000,000.00</b>	<b>1,500,000.00</b>	<b>1,245,356.25</b>	<b>254,643.75</b>
<b>230501 ACQUISITION OF NON TANGIBLE ASSETS</b>					
23050101	Research and Development	465,834,503.96	110,542,139.27	15,621,117.65	94,921,021.62
23050102	Computer Software Acquisition	20,000,000.00	3,367,800.23	772,727.28	2,595,072.95
23050103	Monitoring and Evaluation	50,000,000.00	-	-	-
23050104	Anniversaries/Celebration	-	3,390,000.00	1,404,400.00	1,985,600.00
23050107	Margin For Increase In Costs	-	-	-	-
<b>ACQUISITION OF NON TANGIBLE ASSETS - TOTAL</b>		<b>535,834,503.96</b>	<b>117,299,939.50</b>	<b>17,798,244.93</b>	<b>99,501,694.57</b>
<b>CAPITAL EXPENDITURE TOTAL</b>		<b>7,162,414,496.49</b>	<b>4,471,466,916.81</b>	<b>1,923,236,036.56</b>	<b>2,548,230,880.25</b>



**SCHEDULE TO THE REVIEWED ACCOUNTS**

**OF THE**

**11 LOCAL GOVERNMENT AREAS OF GOMBE STATE**

**FOR THE YEAR ENDED**

**31<sup>ST</sup> DECEMBER, 2018**

**AKKO LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE**

**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31<sup>st</sup>, 2018**

	2018 ₦	2017 ₦
<b>Operating Activities</b>		
<b>Receipts</b>		
Statutory Revenue	2,939,687,205.09	2,405,184,757.39
Independent Revenue	70,987,721.04	73,047,347.18
<b>Total Receipts</b>	<b>3,010,674,926.13</b>	<b>2,478,232,104.57</b>
<b>Payments</b>		
Personnel Cost	(1,077,979,727.87)	(1,098,143,827.05)
Social Benefits	-	-
Overhead Cost	(340,704,707.67)	(140,704,025.11)
Loans and Advances	-	-
Grants and Contributions	(1,224,560,746.15)	(1,107,091,540.29)
Subsidies	(65,079,363.64)	(3,422,900.00)
Transfers to other funds	-	-
<b>Total Payments</b>	<b>(2,708,324,545.33)</b>	<b>(2,349,362,292.45)</b>
<b>Net Cash flow from Operating Activities</b>	<b>302,350,380.80</b>	<b>128,869,812.12</b>
<b>Investing Activities</b>		
Purchase of Fixed Assets	(46,361,247.24)	(40,217,911.24)
Construction/Provision of Fixed Assets	(78,177,458.67)	(15,100,000.00)
Rehabilitation/Repairs of Fixed Assets	(21,539,807.92)	(1,000,000.00)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
<b>Net Cash Flow from Investing Activities</b>	<b>(146,078,513.83)</b>	<b>(56,317,911.24)</b>
<b>Financing Activities</b>		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	90,909,090.91
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(153,927,407.90)	(164,169,401.05)
<b>Net Cash Flow from Financing Activities</b>	<b>(153,927,407.90)</b>	<b>(73,260,310.14)</b>
<b>Net Surplus/(Deficit) for the Year</b>	<b>2,344,459.07</b>	<b>(708,409.26)</b>
Add: Opening Balance	5,625,290.69	6,333,699.95
<b>Closing Cash Balance</b>	<b>7,969,749.76</b>	<b>5,625,290.69</b>

**AKKO LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE**  
STATEMENT OF FINANCIAL POSITION AS AT 31<sup>ST</sup> DECEMBER, 2018

	NOTES	2018 ₦	2017 ₦
<b>ASSETS</b>			
Cash and Bank Balances	21	7,969,749.76	5,625,290.69
<b>TOTAL ASSETS</b>		<u><u>7,969,749.76</u></u>	<u><u>5,625,290.69</u></u>
<b>LIABILITIES</b>			
Public Funds	29	7,969,749.76	5,625,290.69
<b>TOTAL LIABILITIES</b>		<u><u>7,969,749.76</u></u>	<u><u>5,625,290.69</u></u>

**AKKO LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE**

**STATEMENT OF INCOME AND EXPENDITURE AS AT 31<sup>ST</sup> DECEMBER, 2018**

	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
<b>OPENING BALANCE</b>				5,625,290.69		6,333,699.95
Add: Revenue						
<b>REVENUE</b>						
Statutory Revenue	1	3,650,128,250.00	3,650,128,250.00	2,939,687,205.09	(710,441,044.91)	2,405,184,757.39
Independent Revenue	2	134,643,460.00	134,643,460.00	70,987,721.04	16,344,261.04	73,047,347.18
Capital Receipts and Other Revenue Sources	3	-	-	-	-	90,909,090.91
<b>TOTAL REVENUE</b>		<b>3,784,771,710.00</b>	<b>3,784,771,710.00</b>	<b>3,010,674,926.13</b>	<b>(694,096,783.87)</b>	<b>2,569,141,195.48</b>
<b>TOTAL RECEIPTS</b>		<b>3,784,771,710.00</b>	<b>3,784,771,710.00</b>	<b>3,016,300,216.82</b>	<b>(694,096,783.87)</b>	<b>2,575,474,895.43</b>
<b>EXPENDITURE</b>						
Personnel Cost	10	1,632,285,819.96	1,143,113,270.00	1,077,979,727.87	65,133,542.13	1,098,143,827.05
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	727,401,108.63	473,076,737.55	340,704,707.67	132,372,029.88	140,704,025.11
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	384,713,220.22	1,248,010,508.13	1,224,560,746.15	23,449,761.98	1,107,091,540.29
Subsidies	16	37,408,606.19	67,258,606.19	65,079,363.64	2,179,242.55	3,422,900.00
Public Debt Charges	17	65,962,955.00	226,962,955.00	153,927,407.90	73,035,547.10	164,169,401.05
Below the Line Payments	19	-	-	-	-	-
<b>TOTAL OPERATING</b>		<b>2,847,771,710.00</b>	<b>3,158,422,076.87</b>	<b>2,862,251,953.23</b>	<b>296,170,123.64</b>	<b>2,513,531,693.50</b>
<b>BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE</b>		<b>937,000,000.00</b>	<b>626,349,633.13</b>	<b>154,048,263.59</b>	<b>(990,266,907.51)</b>	<b>61,943,201.93</b>
<b>CAPITAL EXPENDITURE</b>						
Purchase of Fixed Assets	20A	215,000,000.00	128,974,633.13	46,361,247.24	82,613,385.89	40,217,911.24
Construction/Provision of Fixed Assets	20B	498,000,000.00	407,875,000.00	78,177,458.67	329,697,541.33	15,100,000.00
Rehabilitation/Repairs of Fixed Assets	20C	224,000,000.00	88,500,000.00	21,539,807.92	66,960,192.08	1,000,000.00
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	-	1,000,000.00	-	1,000,000.00	-
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>937,000,000.00</b>	<b>626,349,633.13</b>	<b>146,078,513.83</b>	<b>480,271,119.30</b>	<b>56,317,911.24</b>
<b>TRANSFERS</b>						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
<b>TRANSFERS TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SURPLUS/(DEFICIT)</b>		<b>0.00</b>	<b>0.00</b>	<b>7,969,749.76</b>	<b>-</b>	<b>5,625,290.69</b>

**AKKO LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE  
SUMMARY OF TOTAL REVENUE**

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
1	<b>Government Share of FAAC (Statutory Revenue)</b>	1					
	Local Government Share of FAAC		2,269,417,437.00	2,269,417,437.00	2,315,279,815.23	45,862,378.23	1,543,898,694.17
	Share of State IGR		30,403,343.00	30,403,343.00	4,003,126.14	(26,400,216.86)	26,068,199.07
	Excess Petroleum Profit Tax (PPT Revenue)		630,131,229.00	630,131,229.00	-	(630,131,229.00)	-
	Exchange Difference		-	-	782,538.30	782,538.30	124,327,057.00
	Refund From Paris Club		-	-	-	-	172,388,874.63
	Recovered Excess Bank Charges		-	-	5,653,394.20	5,653,394.20	-
	Equalisation		-	-	101,286,771.95	101,286,771.95	-
	Budget Augmentation		-	-	-	-	4,020,156.27
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	-	-	4,363,412.64
	Local Government Share of VAT		720,176,241.00	720,176,241.00	512,681,559.27	(207,494,681.73)	458,688,921.99
	Local Government Share of Excess Crude Account		-	-	-	-	71,429,441.62
	<b>Statutory Revenue Total</b>		<b>3,650,128,250.00</b>	<b>3,650,128,250.00</b>	<b>2,939,687,205.09</b>	<b>(710,441,044.91)</b>	<b>2,405,184,757.39</b>
2	<b>Independent Revenue</b>						
	Personal Taxes	2A	2,149,029.62	2,149,029.62	10,000.00	(2,139,029.62)	10,000.00
	Licences - General	2B	18,371,133.24	18,371,133.24	6,290,400.00	(12,080,733.24)	4,294,400.00
	Fees - General	2E	10,956,385.83	10,956,385.83	47,914,667.28	36,958,281.45	51,845,293.42
	Fines - General	2F	608,291.28	608,291.28	-	(608,291.28)	-
	Sales - General	2G	3,588,319.71	3,588,319.71	1,953,985.00	(1,634,334.71)	1,953,985.00
	Earnings - General	2H	53,678,681.46	53,678,681.46	12,293,918.76	(41,384,762.70)	12,418,918.76
	Rent on Government Buildings - General	2I	2,000,000.00	2,000,000.00	80,000.00	(1,920,000.00)	80,000.00
	Rent on Land & Others - General	2J	403,407.13	403,407.13	2,444,750.00	2,041,342.87	2,444,750.00
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	606,529.85	606,529.85	-	(606,529.85)	-
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	2,281,681.87	2,281,681.87	-	(2,281,681.87)	-
	<b>Independent Revenue Total</b>		<b>134,643,460.00</b>	<b>134,643,460.00</b>	<b>70,987,721.04</b>	<b>16,344,261.04</b>	<b>73,047,347.18</b>
3	<b>Other Revenue Sources and Capital Receipts</b>						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	-	-	-	-	-
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	90,909,090.91
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	<b>Other Revenue Sources and Capital Receipts - Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>90,909,090.91</b>
	<b>TOTAL REVENUE</b>		<b>3,784,771,710.00</b>	<b>3,784,771,710.00</b>	<b>3,010,674,926.13</b>	<b>(694,096,783.87)</b>	<b>2,569,141,195.48</b>

**AKKO LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE  
SUMMARY OF TOTAL EXPENDITURE**

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
<b>EXPENDITURES</b>							
10	<b>Personnel Cost</b>	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	1,221,113,270.00	1,122,113,270.00	1,077,979,727.87	44,133,542.13	1,098,143,827.05
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	-	21,000,000.00	-	21,000,000.00	-
	Salary Arrears	10A	411,172,549.96	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	<b>Personnel Cost Total</b>		<b>1,632,285,819.96</b>	<b>1,143,113,270.00</b>	<b>1,077,979,727.87</b>	<b>65,133,542.13</b>	<b>1,098,143,827.05</b>
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	<b>Overhead Cost</b>						
	Travels and Transport - General	13A	26,443,867.92	26,468,867.92	15,140,182.95	11,328,684.97	5,005,000.00
	Utilities - General	13B	12,684,160.00	33,046,040.00	13,104,288.12	19,941,751.88	8,458,310.00
	Materials and Supplies - General	13C	62,362,876.24	37,207,876.24	25,409,827.27	11,798,048.97	7,581,090.91
	Maintenance Services - General	13D	56,024,341.35	30,268,950.00	28,173,768.61	2,095,181.39	8,000,779.82
	Training - General	13E	102,595,900.99	3,360,250.00	-	3,360,250.00	6,476,787.95
	Other Services - General	13F	109,839,785.54	178,799,785.54	176,869,808.40	1,929,977.14	45,164,216.08
	Consulting and Professional Services	13G	202,729,626.60	16,207,500.00	2,242,454.55	13,965,045.45	5,245,454.55
	Fuel and Lubricants	13H	34,903,082.14	-	-	-	-
	Financial Charges	13I	59,082,501.91	19,082,501.91	12,656,612.96	6,425,888.95	6,422,509.65
	Miscellaneous Expenses	13J	60,734,965.95	128,634,965.95	67,107,764.81	61,527,201.14	48,349,876.15
	<b>Overhead Cost Total</b>		<b>727,401,108.63</b>	<b>473,076,737.55</b>	<b>340,704,707.67</b>	<b>132,372,029.88</b>	<b>140,704,025.11</b>
14	<b>Loans and Advances</b>						
	Staff Loans and Advances	14A	-	-	-	-	-
	<b>Loans and Advances Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
15	<b>Grants and Contributions</b>						
	Local Grants and Contributions	15A	384,713,220.22	1,248,010,508.13	1,224,560,746.15	23,449,761.98	1,107,091,540.29
	Foreign Grants and Contributions	15B	-	-	-	-	-
	<b>Grants and Contributions Total</b>		<b>384,713,220.22</b>	<b>1,248,010,508.13</b>	<b>1,224,560,746.15</b>	<b>23,449,761.98</b>	<b>1,107,091,540.29</b>
16	<b>Subsidies</b>						
	Subsidy to Government Owned Companies & Parastatals	16A	7,408,606.19	67,258,606.19	65,079,363.64	2,179,242.55	3,422,900.00
	Subsidy to Private Companies	16B	30,000,000.00	-	-	-	-
	<b>Subsidies Total</b>		<b>37,408,606.19</b>	<b>67,258,606.19</b>	<b>65,079,363.64</b>	<b>2,179,242.55</b>	<b>3,422,900.00</b>
17	<b>Public Debt Charges</b>						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	-	-	-	13,166,935.29
	Interest - Internal Public Debt	17C	65,962,955.00	226,962,955.00	153,927,407.90	73,035,547.10	151,002,465.76
	<b>Public Debt Charges Total</b>		<b>65,962,955.00</b>	<b>226,962,955.00</b>	<b>153,927,407.90</b>	<b>73,035,547.10</b>	<b>164,169,401.05</b>
18	<b>Transfers</b>						
	Transfers to Other Funds	18A	-	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-	-
	<b>Transfers - Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
20	<b>Capital Expenditure</b>						
	Purchase of Fixed Assets	20A	215,000,000.00	128,974,633.13	46,361,247.24	82,613,385.89	40,217,911.24
	Construction/Provision of Fixed Assets	20B	498,000,000.00	407,875,000.00	78,177,458.67	329,697,541.33	15,100,000.00
	Rehabilitation/Repairs of Fixed Assets	20C	224,000,000.00	88,500,000.00	21,539,807.92	66,960,192.08	1,000,000.00
	Preservation of the Environment	20D	-	-	-	-	-
	Acquisition of Non Tangible Assets	20E	-	1,000,000.00	-	1,000,000.00	-
	<b>Capital Expenditure Total</b>		<b>937,000,000.00</b>	<b>626,349,633.13</b>	<b>146,078,513.83</b>	<b>480,271,119.30</b>	<b>56,317,911.24</b>
	<b>TOTAL EXPENDITURE</b>		<b>3,784,771,710.00</b>	<b>3,784,771,710.00</b>	<b>3,008,330,467.06</b>	<b>776,441,242.94</b>	<b>2,569,849,604.74</b>

**BALANGA LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE**

**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31<sup>st</sup>, 2018**

	2018 ₦	2017 ₦
<b>Operating Activities</b>		
<b>Receipts</b>		
Statutory Revenue	2,177,976,741.13	1,838,777,557.76
Independent Revenue	12,067,600.00	10,435,332.41
<b>Total Receipts</b>	<b>2,190,044,341.13</b>	<b>1,849,212,890.17</b>
<b>Payments</b>		
Personnel Cost	(705,564,809.27)	(715,827,780.92)
Social Benefits	-	-
Overhead Cost	(169,541,142.08)	(108,222,585.83)
Loans and Advances	-	-
Grants and Contributions	(976,353,771.24)	(882,566,585.34)
Subsidies	(43,663,863.64)	(15,328,800.00)
Transfers to Other Funds	-	-
<b>Total Payments</b>	<b>(1,895,123,586.23)</b>	<b>(1,721,945,752.10)</b>
<b>Net Cash flow from Operating Activities</b>	<b>294,920,754.90</b>	<b>127,267,138.07</b>
<b>Investing Activities</b>		
Purchase of Fixed Assets	(55,104,747.24)	(20,217,911.24)
Construction/Provision of Fixed Assets	(65,716,794.51)	(5,500,000.00)
Rehabilitation/Repairs of Fixed Assets	(25,841,024.45)	(21,251,900.00)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	(7,752,863.64)	(7,596,900.00)
<b>Net Cash Flow from Investing Activities</b>	<b>(154,415,429.84)</b>	<b>(54,566,711.24)</b>
<b>Financing Activities</b>		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	90,909,090.91
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(137,098,518.42)	(163,399,634.29)
<b>Net Cash Flow from Financing Activities</b>	<b>(137,098,518.42)</b>	<b>(72,490,543.38)</b>
<b>Net Surplus/(Deficit) for the Year</b>	<b>3,406,806.64</b>	<b>209,883.45</b>
Add: Opening Balance	233,846.33	23,962.88
<b>Closing Cash Balance</b>	<b>3,640,652.97</b>	<b>233,846.33</b>



**BALANGA LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE**  
STATEMENT OF FINANCIAL POSITION AS AT 31<sup>ST</sup> DECEMBER, 2018

	NOTES	2018 ₦	2017 ₦
<b>ASSETS</b>			
Cash and Bank Balances	21	3,640,652.97	233,846.33
<b>TOTAL ASSETS</b>		<b>3,640,652.97</b>	<b>233,846.33</b>
<b>LIABILITIES</b>			
Public Funds	29	3,640,652.97	233,846.33
<b>TOTAL LIABILITIES</b>		<b>3,640,652.97</b>	<b>233,846.33</b>

**BALANGA LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE**

**STATEMENT OF INCOME AND EXPENDITURE AS AT 31<sup>ST</sup> DECEMBER, 2018**

	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
OPENING BALANCE				233,846.33		23,962.88
Add: Revenue						
<b>REVENUE</b>						
Statutory Revenue	1	2,756,841,266.69	2,756,841,266.69	2,177,976,741.13	(578,864,525.56)	1,838,777,557.76
Independent Revenue	2	17,617,775.00	17,617,775.00	12,067,600.00	(5,550,175.00)	10,435,332.41
Capital Receipts and Other Revenue Sources	3	1,150,000.00	1,150,000.00	-	(1,150,000.00)	90,909,090.91
<b>TOTAL REVENUE</b>		<b>2,775,609,041.69</b>	<b>2,775,609,041.69</b>	<b>2,190,044,341.13</b>	<b>(585,564,700.56)</b>	<b>1,940,121,981.08</b>
<b>TOTAL RECEIPTS</b>		<b>2,775,609,041.69</b>	<b>2,775,609,041.69</b>	<b>2,190,278,187.46</b>	<b>(585,564,700.56)</b>	<b>1,940,145,943.96</b>
<b>EXPENDITURE</b>						
Personnel Cost	10	749,109,375.00	766,535,894.69	705,564,809.27	60,971,085.42	715,827,780.92
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	144,092,364.69	-	-	-	-
Overhead Cost	13	263,360,000.00	251,340,000.00	169,541,142.08	81,798,857.92	108,222,585.83
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	832,129,884.00	1,111,629,884.00	976,353,771.24	135,276,112.76	882,566,585.34
Subsidies	16	71,000,000.00	96,500,000.00	43,663,863.64	53,386,136.36	15,328,800.00
Public Debt Charges	17	186,884,155.00	156,750,000.00	137,098,518.42	206,535,636.58	163,399,634.29
<b>TOTAL OPERATING EXPENDITURE</b>		<b>2,246,575,778.69</b>	<b>2,382,755,778.69</b>	<b>2,032,222,104.65</b>	<b>537,967,829.04</b>	<b>1,885,345,386.39</b>
<b>BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE</b>		<b>529,033,263.00</b>	<b>392,853,263.00</b>	<b>158,056,082.81</b>	<b>(1,123,532,529.59)</b>	<b>54,800,557.57</b>
<b>CAPITAL EXPENDITURE</b>						
Purchase of Fixed Assets	20A	136,033,263.00	127,533,263.00	55,104,747.24	72,428,515.76	20,217,911.24
Construction/Provision of Fixed Assets	20B	363,000,000.00	213,000,000.00	65,716,794.51	147,283,205.49	5,500,000.00
Rehabilitation/Repairs of Fixed Assets	20C	30,000,000.00	38,820,000.00	25,841,024.45	12,978,975.55	21,251,900.00
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	-	13,500,000.00	7,752,863.64	5,747,136.36	7,596,900.00
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>529,033,263.00</b>	<b>392,853,263.00</b>	<b>154,415,429.84</b>	<b>238,437,833.16</b>	<b>54,566,711.24</b>
<b>TRANSFERS</b>						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
<b>TRANSFERS TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUPLUS/(DEFICIT)</b>		<b>-</b>	<b>-</b>	<b>3,640,652.97</b>		<b>233,846.33</b>

**BALANGA LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE  
SUMMARY OF TOTAL REVENUE**

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
1	<b>Government Share of FAAC (Statutory Revenue)</b>	1					
	Local Government Share of FAAC		1,901,826,650.00	1,901,826,650.00	1,681,431,436.03	(220,395,213.97)	1,121,229,410.17
	Share of State IGR		34,922,781.00	34,922,781.00	4,003,126.14	(30,919,654.86)	21,088,444.34
	Excess Petroleum Profit Tax (PPT Revenue)		53,398,182.00	53,398,182.00	-	(53,398,182.00)	-
	Exchange Difference		-	-	568,304.75	568,304.75	90,290,348.76
	Refund From Paris Club		-	-	-	-	172,388,874.63
	Recovered Excess Bank Charges		-	-	4,105,678.58	4,105,678.58	-
	Equalisation		-	-	73,557,745.17	73,557,745.17	-
	Budget Augmentation		202,976,816.00	202,976,816.00	-	(202,976,816.00)	4,020,156.27
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	-	-	4,363,412.64
	Good Value Consideration		-	-	-	-	-
	Local Government Share of VAT		527,616,712.00	527,616,712.00	414,310,450.46	(113,306,261.54)	371,371,370.68
	Local Government Share of Excess Crude Account		36,100,125.69	36,100,125.69	-	(36,100,125.69)	54,025,540.27
	<b>Statutory Revenue Total</b>		<b>2,756,841,266.69</b>	<b>2,756,841,266.69</b>	<b>2,177,976,741.13</b>	<b>(578,864,525.56)</b>	<b>1,838,777,557.76</b>
2	<b>Independent Revenue</b>						
	Personal Taxes	2A	10,000.00	10,000.00	-	(10,000.00)	-
	Licences - General	2B	2,878,255.00	2,878,255.00	3,512,500.00	634,245.00	4,192,372.41
	Fees - General	2E	1,475,650.00	1,475,650.00	203,500.00	(1,272,150.00)	26,520.00
	Fines - General	2F	-	-	17,800.00	17,800.00	70,000.00
	Sales - General	2G	3,808,500.00	3,808,500.00	4,182,500.00	374,000.00	254,170.00
	Earnings - General	2H	3,451,370.00	3,451,370.00	3,976,900.00	525,530.00	5,742,270.00
	Rent on Government Buildings - General	2I	-	-	-	-	-
	Rent on Land & Others - General	2J	299,000.00	299,000.00	174,400.00	(124,600.00)	150,000.00
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	1,545,000.00	1,545,000.00	-	(1,545,000.00)	-
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	4,150,000.00	4,150,000.00	-	(4,150,000.00)	-
	<b>Independent Revenue Total</b>		<b>17,617,775.00</b>	<b>17,617,775.00</b>	<b>12,067,600.00</b>	<b>(5,550,175.00)</b>	<b>10,435,332.41</b>
3	<b>Other Revenue Sources and Capital Receipts</b>						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	-	-	-	-	-
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	90,909,090.91
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	1,150,000.00	1,150,000.00	-	(1,150,000.00)	-
	<b>Other Revenue Sources and Capital Receipts - Total</b>		<b>1,150,000.00</b>	<b>1,150,000.00</b>	<b>-</b>	<b>(1,150,000.00)</b>	<b>90,909,090.91</b>
	<b>TOTAL REVENUE</b>		<b>2,775,609,041.69</b>	<b>2,775,609,041.69</b>	<b>2,190,044,341.13</b>	<b>(585,564,700.56)</b>	<b>1,940,121,981.08</b>

**BALANGA LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE  
SUMMARY OF TOTAL EXPENDITURE**

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
<b>EXPENDITURES</b>							
10	<b>Personnel Cost</b>	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	749,109,375.00	740,035,894.69	688,615,718.36	51,420,176.32	715,827,780.92
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/Allowances	10A	-	26,500,000.00	16,949,090.91	9,550,909.09	-
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	<b>Personnel Cost Total</b>		<b>749,109,375.00</b>	<b>766,535,894.69</b>	<b>705,564,809.27</b>	<b>60,971,085.42</b>	<b>715,827,780.92</b>
13	<b>Overhead Cost</b>						
	Travels and Transport - General	13A	10,700,000.00	5,670,000.00	4,146,109.09	1,523,890.91	-
	Utilities - General	13B	10,000,000.00	10,190,000.00	3,747,300.00	6,442,700.00	4,916,620.00
	Materials and Supplies - General	13C	16,000,000.00	29,650,000.00	17,530,327.27	12,119,672.73	1,918,181.82
	Maintenance Services - General	13D	10,200,000.00	19,155,000.00	13,595,362.77	5,559,637.23	2,501,559.64
	Training - General	13E	75,000,000.00	5,000,000.00	698,973.86	4,301,026.14	5,953,575.90
	Other Services - General	13F	56,000,000.00	49,500,000.00	43,210,765.41	6,289,234.59	33,477,937.02
	Consulting and Professional Services	13G	18,500,000.00	18,850,000.00	2,988,554.55	15,861,445.45	11,508,197.96
	Fuel and Lubricants	13H	1,000,000.00	1,000,000.00	75,900.00	924,100.00	-
	Financial Charges	13I	8,500,000.00	13,500,000.00	12,850,379.59	649,620.41	8,777,960.05
	Miscellaneous Expenses	13J	57,460,000.00	98,825,000.00	70,697,469.54	28,127,530.46	39,168,553.44
	<b>Overhead Cost Total</b>		<b>263,360,000.00</b>	<b>251,340,000.00</b>	<b>169,541,142.08</b>	<b>81,798,857.92</b>	<b>108,222,585.83</b>
15	<b>Grants and Contributions</b>						
	Local Grants and Contributions	15A	832,129,884.00	1,111,629,884.00	976,353,771.24	135,276,112.76	882,566,585.34
	Foreign Grants and Contributions	15B	-	-	-	-	-
	<b>Grants and Contributions Total</b>		<b>832,129,884.00</b>	<b>1,111,629,884.00</b>	<b>976,353,771.24</b>	<b>135,276,112.76</b>	<b>882,566,585.34</b>
16	<b>Subsidies</b>						
	Subsidy to Government Owned Companies & Parastatals	16A	67,200,000.00	92,700,000.00	43,663,863.64	49,586,136.36	15,328,800.00
	Subsidy to Private Companies	16B	3,800,000.00	3,800,000.00	-	3,800,000.00	-
	<b>Subsidies Total</b>		<b>71,000,000.00</b>	<b>96,500,000.00</b>	<b>43,663,863.64</b>	<b>53,386,136.36</b>	<b>15,328,800.00</b>
17	<b>Public Debt Charges</b>						
	Foreign Interest/Discount - Treasury Bill	17A	186,884,155.00	-	-	186,884,155.00	-
	Domestic Interest/Discount	17B	-	1,750,000.00	1,510,738.38	239,261.62	39,554,890.45
	Interest - Internal Public Debt	17C	-	155,000,000.00	135,587,780.04	19,412,219.96	123,844,743.84
	<b>Public Debt Charges Total</b>		<b>186,884,155.00</b>	<b>156,750,000.00</b>	<b>137,098,518.42</b>	<b>206,535,636.58</b>	<b>163,399,634.29</b>
20	<b>Capital Expenditure</b>						
	Purchase of Fixed Assets	20A	136,033,263.00	127,533,263.00	55,104,747.24	72,428,515.76	20,217,911.24
	Construction/Provision of Fixed Assets	20B	363,000,000.00	213,000,000.00	65,716,794.51	147,283,205.49	5,500,000.00
	Rehabilitation/Repairs of Fixed Assets	20C	30,000,000.00	38,820,000.00	25,841,024.45	12,978,975.55	21,251,900.00
	Preservation of the Environment	20D	-	-	-	-	-
	Acquisition of Non Tangible Assets	20E	-	13,500,000.00	7,752,863.64	5,747,136.36	7,596,900.00
	<b>Capital Expenditure Total</b>		<b>529,033,263.00</b>	<b>392,853,263.00</b>	<b>154,415,429.84</b>	<b>238,437,833.16</b>	<b>54,566,711.24</b>
	<b>TOTAL EXPENDITURE</b>		<b>2,775,609,041.69</b>	<b>2,775,609,041.69</b>	<b>2,186,637,534.49</b>	<b>776,405,662.20</b>	<b>1,939,912,097.63</b>

**BILLIRI LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE**

**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31<sup>st</sup>, 2018**

	2018 ₦	2017 ₦
<b>Operating Activities</b>		
<b>Receipts</b>		
Statutory Revenue	2,181,207,345.29	1,839,761,498.81
Independent Revenue	31,726,800.00	23,917,500.00
<b>Total Receipts</b>	<b>2,212,934,145.29</b>	<b>1,863,678,998.81</b>
<b>Payments</b>		
Personnel Cost	(634,524,704.88)	(656,083,616.10)
Social Benefits	-	-
Overhead Cost	(199,265,770.68)	(156,167,984.67)
Loans and Advances	-	-
Grants and Contributions	(888,167,981.68)	(787,453,654.37)
Subsidies	(47,448,463.64)	(4,318,000.00)
Transfers to Other Funds	-	-
<b>Total Payments</b>	<b>(1,769,406,920.88)</b>	<b>(1,604,023,255.15)</b>
<b>Net Cash flow from Operating Activities</b>	<b>443,527,224.41</b>	<b>259,655,743.66</b>
<b>Investing Activities</b>		
Purchase of Fixed Assets	(129,999,271.12)	(41,782,811.24)
Construction/Provision of Fixed Assets	(153,319,481.82)	(34,780,700.00)
Rehabilitation/Repairs of Fixed Assets	(9,757,377.81)	(38,566,520.00)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	(1,790,763.64)	(16,214,900.00)
<b>Net Cash Flow from Investing Activities</b>	<b>(294,866,894.39)</b>	<b>(131,344,931.24)</b>
<b>Financing Activities</b>		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	90,909,090.91
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(153,927,407.90)	(211,759,856.21)
<b>Net Cash Flow from Financing Activities</b>	<b>(153,927,407.90)</b>	<b>(120,850,765.30)</b>
<b>Net Surplus/(Deficit) for the Year</b>	<b>(5,267,077.88)</b>	<b>7,460,047.12</b>
Add: Opening Balance	7,479,699.55	19,652.43
<b>Closing Cash Balance</b>	<b>2,212,621.67</b>	<b>7,479,699.55</b>

**BILLIRI LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE**

**STATEMENT OF FINANCIAL POSITION AS AT 31<sup>ST</sup> DECEMBER, 2018**

	NOTES	2018 ₦	2017 ₦
<b>ASSETS</b>			
Cash and Bank Balances	21	2,212,621.67	7,479,699.55
<b>TOTAL ASSETS</b>		<b>2,212,621.67</b>	<b>7,479,699.55</b>
<b>LIABILITIES</b>			
Public Funds	29	2,212,621.67	7,479,699.55
<b>TOTAL LIABILITIES</b>		<b>2,212,621.67</b>	<b>7,479,699.55</b>

**BILLIRI LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE**

**STATEMENT OF INCOME AND EXPENDITURE AS AT 31<sup>ST</sup> DECEMBER, 2018**

	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
<b>OPENING BALANCE</b>				7,479,699.55		19,652.43
Add: Revenue						
<b>REVENUE</b>						
Statutory Revenue	1	3,004,289,239.00	3,004,289,239.00	2,181,207,345.29	(823,081,893.7)	1,839,761,498.81
Independent Revenue	2	178,872,549.00	178,872,549.00	31,726,800.00	(147,145,749.0)	23,917,500.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	90,909,090.91
<b>TOTAL REVENUE</b>		<b>3,183,161,788.00</b>	<b>3,183,161,788.00</b>	<b>2,212,934,145.29</b>	<b>(970,227,642.7)</b>	<b>1,954,588,089.72</b>
<b>TOTAL RECEIPTS</b>		<b>3,183,161,788.00</b>	<b>3,183,161,788.00</b>	<b>2,220,413,844.84</b>	<b>(970,227,642.7)</b>	<b>1,954,607,742.15</b>
<b>EXPENDITURE</b>						
Personnel Cost	10	618,132,655.00	645,132,655.00	634,524,704.88	10,607,950.1	656,083,616.10
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	841,516,083.00	632,396,147.46	199,265,770.68	433,130,376.8	156,167,984.67
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	1,122,774,871.46	915,380,402.46	888,167,981.68	27,212,420.8	787,453,654.37
Subsidies	16	259,798,848.00	53,748,848.00	47,448,463.64	6,850,384.4	4,318,000.00
Public Debt Charges	17	164,314,926.00	160,314,926.00	153,927,407.90	6,387,518.1	211,759,856.21
<b>TOTAL OPERATING EXPENDITURE</b>		<b>3,006,537,383.46</b>	<b>2,406,972,978.93</b>	<b>1,923,334,328.78</b>	<b>484,188,650.2</b>	<b>1,815,783,111.36</b>
<b>BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE</b>		<b>176,624,404.54</b>	<b>776,188,809.07</b>	<b>297,079,516.06</b>	<b>(1,454,416,292.9)</b>	<b>138,824,630.79</b>
<b>CAPITAL EXPENDITURE</b>						
Purchase of Fixed Assets	20A	130,000,000.00	326,500,000.00	129,999,271.12	196,500,728.9	41,782,811.24
Construction/Provision of Fixed Assets	20B	30,812,202.27	434,536,606.80	153,319,481.82	281,217,125.0	34,780,700.00
Rehabilitation/Repairs of Fixed Assets	20C	15,812,202.27	11,762,202.27	9,757,377.81	2,004,824.5	38,566,520.00
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	-	3,390,000.00	1,790,763.64	1,599,236.4	16,214,900.00
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>176,624,404.54</b>	<b>776,188,809.07</b>	<b>294,866,894.39</b>	<b>481,321,914.7</b>	<b>131,344,931.24</b>
<b>TRANSFERS</b>						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
<b>TRANSFERS TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SURPLUS/(DEFICIT)</b>		<b>0.0</b>	<b>(0.0)</b>	<b>2,212,621.67</b>		<b>7,479,699.55</b>



**BILLIRI LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE  
SUMMARY OF TOTAL REVENUE**

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
			₦	₦	₦	₦	₦
1	<b>Government Share of FAAC (Statutory Revenue)</b>	1					
	Local Government Share of FAAC		1,585,707,579.00	1,585,707,579.00	1,692,323,797.98	106,616,219.0	1,128,492,756.97
	Allocation From State Government		322,222,928.00	322,222,928.00	4,003,126.14	(318,219,801.9)	21,174,018.89
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		-	-	571,986.23	571,986.2	90,875,252.30
	Refund From Paris Club		-	-	-	-	172,388,874.63
	Recovered Excess Bank Charges		-	-	4,132,275.29	4,132,275.3	-
	Equalisation		-	-	74,034,254.38	74,034,254.4	-
	Budget Augmentation		540,890,340.00	540,890,340.00	-	(540,890,340.0)	4,020,156.27
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	-	-	4,363,412.64
	Local Government Share of VAT		555,468,392.00	555,468,392.00	406,141,905.27	(149,326,486.7)	364,120,691.21
	Local Government Share of Excess Crude Account		-	-	-	-	54,326,335.90
	<b>Statutory Revenue Total</b>		<b>3,004,289,239.00</b>	<b>3,004,289,239.00</b>	<b>2,181,207,345.29</b>	<b>(823,081,893.7)</b>	<b>1,839,761,498.81</b>
2	<b>Independent Revenue</b>						
	Personal Taxes	2A	20,000,000.00	20,000,000.00	13,014,500.00	(6,985,500.0)	9,811,200.00
	Licences - General	2B	12,862,800.00	12,862,800.00	14,226,800.00	1,364,000.0	10,724,900.00
	Fees - General	2E	20,000,000.00	20,000,000.00	5,200.00	(19,994,800.0)	4,000.00
	Fines - General	2F	111,550.00	111,550.00	-	(111,550.0)	-
	Sales - General	2G	2,669,000.00	2,669,000.00	181,900.00	(2,487,100.0)	137,100.00
	Earnings -General	2H	56,559,600.00	56,559,600.00	4,266,900.00	(52,292,700.0)	3,216,600.00
	Rent on Government Buildings - General	2I	2,223,700.00	2,223,700.00	14,800.00	(2,208,900.0)	11,200.00
	Rent on Land & Others - General	2J	834,800.00	834,800.00	-	(834,800.0)	-
	Repayments - General	2K	-	-	16,700.00	16,700.0	12,500.00
	Investment Income	2L	1,333,612.00	1,333,612.00	-	(1,333,612.0)	-
	Interest Earned	2M	62,277,487.00	62,277,487.00	-	(62,277,487.0)	-
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	-	-	-	-	-
	<b>Independent Revenue Total</b>		<b>178,872,549.00</b>	<b>178,872,549.00</b>	<b>31,726,800.00</b>	<b>(147,145,749.0)</b>	<b>23,917,500.00</b>
3	<b>Other Revenue Sources and Capital Receipts</b>						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	-	-	-	-	-
	Foreign Grants	3D	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	90,909,090.91
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	<b>Other Revenue Sources and Capital Receipts - Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>90,909,090.91</b>
	<b>TOTAL REVENUE</b>		<b>3,183,161,788.00</b>	<b>3,183,161,788.00</b>	<b>2,212,934,145.29</b>	<b>(970,227,642.7)</b>	<b>1,954,588,089.72</b>

**BILLIRI LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE  
SUMMARY OF TOTAL EXPENDITURE**

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
<b>EXPENDITURES</b>							
10	<b>Personnel Cost</b>	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	618,132,655.00	628,132,655.00	617,575,613.97	10,557,041.0	656,083,616.10
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	-	17,000,000.00	16,949,090.91	50,909.1	-
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	<b>Personnel Cost Total</b>		<b>618,132,655.00</b>	<b>645,132,655.00</b>	<b>634,524,704.88</b>	<b>10,607,950.1</b>	<b>656,083,616.10</b>
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	<b>Overhead Cost</b>						
	Travels and Transport - General	13A	203,762,317.00	78,207,097.00	2,201,554.09	76,005,542.9	8,749,800.00
	Utilities - General	13B	104,291,636.00	10,341,636.00	-	10,341,636.0	4,619,510.00
	Materials and Supplies - General	13C	7,711,372.00	31,804,372.00	7,904,727.27	23,899,644.7	9,315,090.91
	Maintenance Services - General	13D	42,563,690.00	44,784,190.00	20,042,362.77	24,741,827.2	5,163,376.48
	Training - General	13E	8,617,984.00	8,967,984.00	-	8,967,984.0	4,936,487.95
	Other Services - General	13F	175,543,000.00	107,043,000.00	42,292,715.41	64,750,284.6	37,866,137.02
	Consulting and Professional Services	13G	104,049,997.00	30,661,781.46	11,778,054.55	18,883,726.9	23,579,796.29
	Fuel and Lubricants	13H	1,000,000.00	-	-	-	-
	Financial Charges	13I	17,981,818.00	15,391,818.00	12,570,962.99	2,820,855.0	7,403,509.87
	Miscellaneous Expenses	13J	175,994,269.00	305,194,269.00	102,475,393.60	202,718,875.4	54,534,276.15
	<b>Overhead Cost Total</b>		<b>841,516,083.00</b>	<b>632,396,147.46</b>	<b>199,265,770.68</b>	<b>433,130,376.8</b>	<b>156,167,984.67</b>
14	<b>Loans and Advances</b>						
	Staff Loans and Advances	14A	-	-	-	-	-
	<b>Loans and Advances Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
15	<b>Grants and Contributions</b>						
	Local Grants and Contributions	15A	1,122,774,871.46	915,380,402.46	888,167,981.68	27,212,420.8	787,453,654.37
	Foreign Grants and Contributions	15B	-	-	-	-	-
	<b>Grants and Contributions Total</b>		<b>1,122,774,871.46</b>	<b>915,380,402.46</b>	<b>888,167,981.68</b>	<b>27,212,420.8</b>	<b>787,453,654.37</b>
16	<b>Subsidies</b>						
	Subsidy to Government Owned Companies & Parastatals	16A	259,798,848.00	53,748,848.00	47,448,463.64	6,850,384.4	4,318,000.00
	Subsidy to Private Companies	16B	-	-	-	-	-
	<b>Subsidies Total</b>		<b>259,798,848.00</b>	<b>53,748,848.00</b>	<b>47,448,463.64</b>	<b>6,850,384.4</b>	<b>4,318,000.00</b>
17	<b>Public Debt Charges</b>						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	-	-	-	59,554,890.45
	Interest - Internal Public Debt	17C	164,314,926.00	160,314,926.00	153,927,407.90	6,387,518.1	152,204,965.76
	<b>Public Debt Charges Total</b>		<b>164,314,926.00</b>	<b>160,314,926.00</b>	<b>153,927,407.90</b>	<b>6,387,518.1</b>	<b>211,759,856.21</b>

## SUMMARY OF TOTAL EXPENDITURE CONT'D

18	<b>Transfers</b>					
	Transfers to Other Funds	18A	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-
	<b>Transfers - Total</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
20	<b>Capital Expenditure</b>					
	Purchase of Fixed Assets	20A	130,000,000.00	326,500,000.00	129,999,271.12	196,500,728.9
	Construction/Provision of Fixed Assets	20B	30,812,202.27	434,536,606.80	153,319,481.82	281,217,125.0
	Rehabilitation/Repairs of Fixed Assets	20C	15,812,202.27	11,762,202.27	9,757,377.81	2,004,824.5
	Preservation of the Environment	20D	-	-	-	-
	Acquisition of Non Tangible Assets	20E	-	3,390,000.00	1,790,763.64	1,599,236.4
	<b>Capital Expenditure Total</b>		<u>176,624,404.54</u>	<u>776,188,809.07</u>	<u>294,866,894.39</u>	<u>481,321,914.7</u>
	<b>TOTAL EXPENDITURE</b>		<u>3,183,161,788.00</u>	<u>3,183,161,788.00</u>	<u>2,218,201,223.17</u>	<u>965,510,564.8</u>
						<u>1,947,128,042.60</u>

**DUKKU LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE**

**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31<sup>st</sup>, 2018**

	2018 ₦	2017 ₦
<b>Operating Activities</b>		
<b>Receipts</b>		
Statutory Revenue	2,343,917,817.52	1,957,956,503.14
Independent Revenue	37,153,600.00	36,956,100.00
<b>Total Receipts</b>	<b>2,381,071,417.52</b>	<b>1,994,912,603.14</b>
<b>Payments</b>		
Personnel Cost	(694,404,381.79)	(730,983,584.56)
Social Benefits	-	-
Overhead Cost	(471,635,982.40)	(230,445,586.93)
Loans and Advances	-	-
Grants and Contributions	(811,186,762.10)	(822,564,056.30)
Subsidies	(47,434,763.64)	(100,000.00)
Transfers to Other Funds	-	-
<b>Total Payments</b>	<b>(2,024,661,889.93)</b>	<b>(1,784,093,227.80)</b>
<b>Net Cash flow from Operating Activities</b>	<b>356,409,527.59</b>	<b>210,819,375.34</b>
<b>Investing Activities</b>		
Purchase of Fixed Assets	(68,652,303.47)	(46,930,751.24)
Construction/Provision of Fixed Assets	(55,223,258.25)	(58,735,040.80)
Rehabilitation/Repairs of Fixed Assets	(61,626,046.72)	(14,715,700.00)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	(1,838,450.92)	-
<b>Net Cash Flow from Investing Activities</b>	<b>(187,340,059.36)</b>	<b>(120,381,492.04)</b>
<b>Financing Activities</b>		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	90,909,090.91
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(168,927,407.90)	(181,290,272.09)
<b>Net Cash Flow from Financing Activities</b>	<b>(168,927,407.90)</b>	<b>(90,381,181.18)</b>
<b>Net Surplus/(Deficit) for the Year</b>	<b>142,060.33</b>	<b>56,702.12</b>
Add: Opening Balance	88,924.43	32,222.31
<b>Closing Cash Balance</b>	<b>230,984.76</b>	<b>88,924.43</b>

**DUKKU LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE**  
STATEMENT OF FINANCIAL POSITION AS AT 31<sup>ST</sup> DECEMBER, 2018

	NOTES	2018 ₦	2017 ₦
<b>ASSETS</b>			
Cash and Bank Balances	21	230,984.76	88,924.43
<b>TOTAL ASSETS</b>		<b>230,984.76</b>	<b>88,924.43</b>
<b>LIABILITIES</b>			
Public Funds	29	230,984.76	88,924.43
<b>TOTAL LIABILITIES</b>		<b>230,984.76</b>	<b>88,924.43</b>

**DUKKU LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE**

**STATEMENT OF INCOME AND EXPENDITURE AS AT 31<sup>ST</sup> DECEMBER, 2018**

	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
<b>OPENING BALANCE</b>				88,924.43		32,222.31
Add: Revenue						
<b>REVENUE</b>						
Statutory Revenue	1	2,452,842,380.00	2,452,842,380.00	2,343,917,817.52	(108,924,562.5)	1,957,956,503.14
Independent Revenue	2	43,710,000.00	43,710,000.00	37,153,600.00	(6,556,400.0)	36,956,100.00
Capital Receipts and Other Revenue Sources	3	500,000.00	500,000.00	-	(500,000.0)	90,909,090.91
<b>TOTAL REVENUE</b>		<b>2,497,052,380.00</b>	<b>2,497,052,380.00</b>	<b>2,381,071,417.52</b>	<b>(115,980,962.5)</b>	<b>2,085,821,694.05</b>
<b>TOTAL RECEIPTS</b>		<b>2,497,052,380.00</b>	<b>2,497,052,380.00</b>	<b>2,381,160,341.95</b>	<b>(115,980,962.5)</b>	<b>2,085,853,916.36</b>
<b>EXPENDITURE</b>						
Personnel Cost	10	809,257,547.00	700,583,721.00	694,404,381.79	6,179,339.2	730,983,584.56
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	286,000,000.00	526,850,000.00	471,635,982.40	55,214,017.6	230,445,586.93
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	413,291,418.00	821,000,000.00	811,186,762.10	9,813,237.9	822,564,056.30
Subsidies	16	36,500,000.00	50,600,000.00	47,434,763.64	3,165,236.4	100,000.00
Public Debt Charges	17	200,000,000.00	172,357,654.00	168,927,407.90	3,430,246.1	181,290,272.09
<b>TOTAL OPERATING EXPENDITURE</b>		<b>1,745,048,965.00</b>	<b>2,271,391,375.00</b>	<b>2,193,589,297.83</b>	<b>77,802,077.2</b>	<b>1,965,383,499.89</b>
<b>BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE</b>		<b>752,003,415.00</b>	<b>225,661,005.00</b>	<b>187,571,044.12</b>	<b>(193,783,039.7)</b>	<b>120,470,416.47</b>
<b>CAPITAL EXPENDITURE</b>						
Purchase of Fixed Assets	20A	136,000,000.00	74,761,005.00	68,652,303.47	6,108,701.5	46,930,751.24
Construction/Provision of Fixed Assets	20B	350,003,415.00	80,500,000.00	55,223,258.25	25,276,741.7	58,735,040.80
Rehabilitation/Repairs of Fixed Assets	20C	196,000,000.00	67,400,000.00	61,626,046.72	5,773,953.3	14,715,700.00
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	70,000,000.00	3,000,000.00	1,838,450.92	1,161,549.1	-
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>752,003,415.00</b>	<b>225,661,005.00</b>	<b>187,340,059.36</b>	<b>38,320,945.6</b>	<b>120,381,492.04</b>
<b>TRANSFERS</b>						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
<b>TRANSFERS TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SURPLUS/(DEFICIT)</b>		<b>-</b>	<b>-</b>	<b>230,984.76</b>		<b>88,924.43</b>

**DUKKU LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE  
SUMMARY OF TOTAL REVENUE**

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
			₦	₦	₦	₦	₦
1	<b>Government Share of FAAC (Statutory Revenue)</b>	1					
	Local Government Share of FAAC		1,727,842,380.00	1,727,842,380.00	1,844,015,137.39	116,172,757.4	1,229,645,135.74
	Share of State IGR		25,000,000.00	25,000,000.00	4,003,126.14	(20,996,873.9)	22,365,763.92
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		-	-	623,256.20	623,256.2	99,020,849.91
	Refund From Paris Club		-	-	-	-	172,388,874.63
	Recovered Excess Bank Charges		-	-	4,502,671.53	4,502,671.5	-
	Equalisation		-	-	80,670,310.22	80,670,310.2	-
	Budget Augmentation		200,000,000.00	200,000,000.00	-	(200,000,000.0)	4,020,156.27
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	-	-	4,363,412.64
	Local Government Share of VAT		400,000,000.00	400,000,000.00	410,103,316.04	10,103,316.0	367,636,975.10
	Local Government Share of Excess Crude Account		100,000,000.00	100,000,000.00	-	(100,000,000.0)	58,515,334.93
	<b>Statutory Revenue Total</b>		<b>2,452,842,380.00</b>	<b>2,452,842,380.00</b>	<b>2,343,917,817.52</b>	<b>(108,924,562.5)</b>	<b>1,957,956,503.14</b>
2	<b>Independent Revenue</b>						
	Personal Taxes	2A	-	-	-	-	-
	Licences - General	2B	5,000,000.00	5,000,000.00	10,739,300.00	5,739,300.0	1,482,400.00
	Fees - General	2E	24,660,000.00	24,660,000.00	12,720,900.00	(11,939,100.0)	13,817,800.00
	Fines - General	2F	100,000.00	100,000.00	-	(100,000.0)	-
	Sales - General	2G	1,200,000.00	1,200,000.00	810,700.00	(389,300.0)	2,515,500.00
	Earnings - General	2H	7,700,000.00	7,700,000.00	4,142,400.00	(3,557,600.0)	13,074,500.00
	Rent on Government Buildings - General	2I	1,700,000.00	1,700,000.00	1,428,900.00	(271,100.0)	2,710,400.00
	Rent on Land & Others - General	2J	1,500,000.00	1,500,000.00	2,281,300.00	781,300.0	393,000.00
	Repayments - General	2K	-	-	3,216,700.00	3,216,700.0	2,620,100.00
	Investment Income	2L	1,500,000.00	1,500,000.00	1,306,400.00	(193,600.0)	225,100.00
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	350,000.00	350,000.00	507,000.00	157,000.0	117,300.00
	<b>Independent Revenue Total</b>		<b>43,710,000.00</b>	<b>43,710,000.00</b>	<b>37,153,600.00</b>	<b>(6,556,400.0)</b>	<b>36,956,100.00</b>
3	<b>Other Revenue Sources and Capital Receipts</b>						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	-	-	-	-	-
	Foreign Grants	3D	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	90,909,090.91
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	500,000.00	500,000.00	-	(500,000.0)	-
	<b>Other Revenue Sources and Capital Receipts - Total</b>		<b>500,000.00</b>	<b>500,000.00</b>	<b>-</b>	<b>(500,000.0)</b>	<b>90,909,090.91</b>
	<b>TOTAL REVENUE</b>		<b>2,497,052,380.00</b>	<b>2,497,052,380.00</b>	<b>2,381,071,417.52</b>	<b>(115,980,962.5)</b>	<b>2,085,821,694.05</b>



**DUKKU LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE  
SUMMARY OF TOTAL EXPENDITURE**

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
	<b>EXPENDITURES</b>						
10	<b>Personnel Cost</b>	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	759,257,547.00	680,797,289.00	677,455,290.88	3,341,998.1	730,883,584.56
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	50,000,000.00	19,786,432.00	16,949,090.91	2,837,341.1	100,000.00
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	<b>Personnel Cost Total</b>		<b>809,257,547.00</b>	<b>700,583,721.00</b>	<b>694,404,381.79</b>	<b>6,179,339.2</b>	<b>730,983,584.56</b>
12	Social Benefits	12	-	-	-	-	-
13	<b>Overhead Cost</b>						
	Travels and Transport - General	13A	10,800,000.00	27,400,000.00	21,089,754.09	6,310,245.9	5,601,522.00
	Utilities - General	13B	3,500,000.00	24,200,000.00	21,777,600.00	2,422,400.0	5,458,510.00
	Materials and Supplies - General	13C	18,000,000.00	97,250,000.00	89,974,524.53	7,275,475.5	2,650,390.91
	Maintenance Services - General	13D	35,200,000.00	50,500,000.00	44,599,754.02	5,900,246.0	35,042,548.34
	Training - General	13E	10,000,000.00	42,600,000.00	39,740,900.00	2,859,100.0	3,609,887.95
	Other Services - General	13F	50,000,000.00	95,000,000.00	86,047,697.71	8,952,302.3	43,282,351.02
	Consulting and Professional Services	13G	8,000,000.00	62,100,000.00	55,418,454.55	6,681,545.5	14,866,943.41
	Fuel and Lubricants	13H	24,000,000.00	3,000,000.00	2,019,400.00	980,600.0	22,063,600.00
	Financial Charges	13I	7,000,000.00	13,000,000.00	11,565,436.74	1,434,563.3	5,949,955.72
	Miscellaneous Expenses	13J	119,500,000.00	111,800,000.00	99,402,460.76	12,397,539.2	91,919,877.58
	<b>Overhead Cost Total</b>		<b>286,000,000.00</b>	<b>526,850,000.00</b>	<b>471,635,982.40</b>	<b>55,214,017.6</b>	<b>230,445,586.93</b>
14	<b>Loans and Advances</b>						
	Staff Loans and Advances	14A	-	-	-	-	-
	<b>Loans and Advances Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
15	<b>Grants and Contributions</b>						
	Local Grants and Contributions	15A	413,291,418.00	821,000,000.00	811,186,762.10	9,813,237.9	822,564,056.30
	Foreign Grants and Contributions	15B	-	-	-	-	-
	<b>Grants and Contributions Total</b>		<b>413,291,418.00</b>	<b>821,000,000.00</b>	<b>811,186,762.10</b>	<b>9,813,237.9</b>	<b>822,564,056.30</b>
16	<b>Subsidies</b>						
	Subsidy to Government Owned Companies & Parastatals	16A	36,500,000.00	50,600,000.00	47,434,763.64	3,165,236.4	100,000.00
	Subsidy to Private Companies	16B	-	-	-	-	-
	<b>Subsidies Total</b>		<b>36,500,000.00</b>	<b>50,600,000.00</b>	<b>47,434,763.64</b>	<b>3,165,236.4</b>	<b>100,000.00</b>
17	<b>Public Debt Charges</b>						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	15,500,000.00	15,000,000.00	500,000.0	54,059,790.45
	Interest - Internal Public Debt	17C	200,000,000.00	156,857,654.00	153,927,407.90	2,930,246.1	127,230,481.64
	<b>Public Debt Charges Total</b>		<b>200,000,000.00</b>	<b>172,357,654.00</b>	<b>168,927,407.90</b>	<b>3,430,246.1</b>	<b>181,290,272.09</b>

## SUMMARY OF TOTAL EXPENDITURE CONT'D

18	<b>Transfers</b>					
	Transfers to Other Funds	18A	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-
	<b>Transfers - Total</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
19	<b>Below the Line Payments</b>	19				
	<b>BTL Payments Total</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
20	<b>Capital Expenditure</b>					
	Purchase of Fixed Assets	20A	136,000,000.00	74,761,005.00	68,652,303.47	6,108,701.5
	Construction/Provision of Fixed Assets	20B	350,003,415.00	80,500,000.00	55,223,258.25	25,276,741.7
	Rehabilitation/Repairs of Fixed Assets	20C	196,000,000.00	67,400,000.00	61,626,046.72	5,773,953.3
	Preservation of the Environment	20D	-	-	-	-
	Acquisition of Non Tangible Assets	20E	70,000,000.00	3,000,000.00	1,838,450.92	1,161,549.1
	<b>Capital Expenditure Total</b>		<u>752,003,415.00</u>	<u>225,661,005.00</u>	<u>187,340,059.36</u>	<u>38,320,945.6</u>
	<b>TOTAL EXPENDITURE</b>		<u>2,497,052,380.00</u>	<u>2,497,052,380.00</u>	<u>2,380,929,357.19</u>	<u>116,123,022.8</u>
						<u>2,085,764,991.93</u>

**FUNAKAYE LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE**

**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31<sup>st</sup>, 2018**

	2018 ₦	2017 ₦
<b>Operating Activities</b>		
<b>Receipts</b>		
Statutory Revenue	2,313,797,982.02	1,939,946,943.51
Independent Revenue	33,875,800.00	30,604,200.00
<b>Total Receipts</b>	<b>2,347,673,782.02</b>	<b>1,970,551,143.51</b>
<b>Payments</b>		
Personnel Cost	(684,390,561.18)	(727,947,330.19)
Social Benefits	-	-
Overhead Cost	(560,651,246.36)	(292,391,096.86)
Loans and Advances	-	-
Grants and Contributions	(669,522,514.99)	(693,275,677.92)
Subsidies	(44,645,430.89)	(1,270,100.00)
Transfers to Other Funds	-	-
<b>Total Payments</b>	<b>(1,959,209,753.42)</b>	<b>(1,714,884,204.98)</b>
<b>Net Cash flow from Operating Activities</b>	<b>388,464,028.60</b>	<b>255,666,938.53</b>
<b>Investing Activities</b>		
Purchase of Fixed Assets	(38,438,320.05)	(55,339,311.24)
Construction/Provision of Fixed Assets	(170,759,128.86)	(52,967,900.00)
Rehabilitation/Repairs of Fixed Assets	(15,304,672.71)	(23,269,326.40)
Preservation of the Environment	(1,245,356.25)	(9,475,100.00)
Acquisition of Non Tangible Assets	(4,012,169.66)	-
<b>Net Cash Flow from Investing Activities</b>	<b>(229,759,647.54)</b>	<b>(141,051,637.64)</b>
<b>Financing Activities</b>		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	90,909,090.91
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(154,124,614.06)	(211,557,356.21)
<b>Net Cash Flow from Financing Activities</b>	<b>(154,124,614.06)</b>	<b>(120,648,265.30)</b>
<b>Net Surplus/(Deficit) for the Year</b>	<b>4,579,767.00</b>	<b>(6,032,964.41)</b>
Add: Opening Balance	1,095,026.02	7,127,990.43
<b>Closing Cash Balance</b>	<b>5,674,793.02</b>	<b>1,095,026.02</b>

**FUNAKAYE LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE**  
**STATEMENT OF FINANCIAL POSITION AS AT 31<sup>ST</sup> DECEMBER, 2018**

	NOTES	2018 ₦	2017 ₦
<b>ASSETS</b>			
Cash and Bank Balances	21	5,674,793.02	1,095,026.02
<b>TOTAL ASSETS</b>		<b>5,674,793.02</b>	<b>1,095,026.02</b>
<b>LIABILITIES</b>			
Public Funds	29	5,674,793.02	1,095,026.02
<b>TOTAL LIABILITIES</b>		<b>5,674,793.02</b>	<b>1,095,026.02</b>

**FUNAKAYE LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE**

**STATEMENT OF INCOME AND EXPENDITURE AS AT 31<sup>ST</sup> DECEMBER, 2018**

	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
<b>OPENING BALANCE</b>				1,095,026.02		7,127,990.43
Add: Revenue						
<b>REVENUE</b>						
Statutory Revenue	1	2,530,411,769.00	2,530,411,769.00	2,313,797,982.02	(216,613,787.0)	1,939,946,943.51
Independent Revenue	2	36,864,395.00	36,864,395.00	33,875,800.00	(2,988,595.0)	30,604,200.00
Capital Receipts and Other Revenue Sources	3	300,000.00	300,000.00	-	(300,000.0)	90,909,090.91
<b>TOTAL REVENUE</b>		<b>2,567,576,164.00</b>	<b>2,567,576,164.00</b>	<b>2,347,673,782.02</b>	<b>(219,902,382.0)</b>	<b>2,061,460,234.42</b>
<b>TOTAL RECEIPTS</b>		<b>2,567,576,164.00</b>	<b>2,567,576,164.00</b>	<b>2,348,768,808.04</b>	<b>(219,902,382.0)</b>	<b>2,068,588,224.85</b>
<b>EXPENDITURE</b>						
Personnel Cost	10	694,245,707.00	691,245,707.00	684,390,561.18	6,855,145.8	727,947,330.19
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	353,849,863.00	612,570,363.00	560,651,246.36	52,419,116.6	292,391,096.86
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	863,280,594.00	739,660,094.00	669,522,514.99	70,137,579.0	693,275,677.92
Subsidies	16	111,000,000.00	46,600,000.00	44,645,430.89	1,954,569.1	1,270,100.00
Public Debt Charges	17	-	160,000,000.00	154,124,614.06	5,875,385.9	211,557,356.21
<b>TOTAL OPERATING EXPENDITURE</b>		<b>2,022,376,164.00</b>	<b>2,250,076,164.00</b>	<b>2,113,334,367.48</b>	<b>137,241,796.5</b>	<b>1,926,441,561.19</b>
<b>BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE</b>		<b>545,200,000.00</b>	<b>317,500,000.00</b>	<b>235,434,440.56</b>	<b>(357,144,178.5)</b>	<b>142,146,663.66</b>
<b>CAPITAL EXPENDITURE</b>						
Purchase of Fixed Assets	20A	75,000,000.00	47,000,000.00	38,438,320.05	8,561,679.9	55,339,311.24
Construction/Provision of Fixed Assets	20B	315,000,000.00	218,000,000.00	170,759,128.86	47,240,871.1	52,967,900.00
Rehabilitation/Repairs of Fixed Assets	20C	40,000,000.00	21,000,000.00	15,304,672.71	5,695,327.3	23,269,326.40
Preservation of the Environment	20D	36,000,000.00	1,500,000.00	1,245,356.25	254,643.7	9,475,100.00
Acquisition of Non Tangible Assets	20E	79,200,000.00	30,000,000.00	4,012,169.66	25,987,830.3	-
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>545,200,000.00</b>	<b>317,500,000.00</b>	<b>229,759,647.54</b>	<b>87,740,352.5</b>	<b>141,051,637.64</b>
<b>TRANSFERS</b>						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
<b>TRANSFERS TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SURPLUS/(DEFICIT)</b>		<b>-</b>	<b>-</b>	<b>5,674,793.02</b>		<b>1,095,026.02</b>

**FUNAKAYE LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE  
SUMMARY OF TOTAL REVENUE**

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
			₦	₦	₦	₦	₦
1	<b>Government Share of FAAC (Statutory Revenue)</b>	1					
	Local Government Share of FAAC		1,838,361,035.00	1,797,573,661.00	1,793,557,089.16	(44,803,945.8)	1,195,998,181.16
	Share of State IGR		39,976,168.00	79,976,168.00	4,003,126.14	(35,973,041.9)	21,969,346.26
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		-	-	73,052,206.53	73,052,206.5	96,311,328.35
	Refund From Paris Club		-	-	-	-	172,388,874.63
	Recovered Excess Bank Charges		-	-	4,379,464.28	4,379,464.3	-
	Equalisation		-	-	-	-	-
	Budget Augmentation		32,624,749.00	33,412,123.00	-	(32,624,749.0)	4,020,156.27
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	-	-	4,363,412.64
	Local Government Share of VAT		401,555,327.00	401,555,327.00	432,789,183.47	31,233,856.5	387,773,722.46
	Local Government Share of Excess Crude Account		217,894,490.00	217,894,490.00	6,016,912.44	(211,877,577.6)	57,121,921.74
	<b>Statutory Revenue Total</b>		<b><u>2,530,411,769.00</u></b>	<b><u>2,530,411,769.00</u></b>	<b><u>2,313,797,982.02</u></b>	<b><u>(216,613,787.0)</u></b>	<b><u>1,939,946,943.51</u></b>
2	<b>Independent Revenue</b>						
	Personal Taxes	2A	187,395.00	187,395.00	6,118,400.00	5,931,005.0	-
	Licences - General	2B	6,937,000.00	6,937,000.00	4,383,200.00	(2,553,800.0)	20,931,900.00
	Fees - General	2E	4,190,000.00	4,190,000.00	2,432,900.00	(1,757,100.0)	1,341,500.00
	Fines - General	2F	-	-	97,400.00	97,400.0	-
	Sales - General	2G	-	-	-	-	-
	Earnings - General	2H	10,000,000.00	10,000,000.00	6,843,100.00	(3,156,900.0)	4,292,900.00
	Rent on Government Buildings - General	2I	1,000,000.00	1,000,000.00	-	(1,000,000.0)	-
	Rent on Land & Others - General	2J	12,200,000.00	12,200,000.00	14,000,800.00	1,800,800.0	3,234,800.00
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	150,000.00	150,000.00	-	(150,000.0)	8,200.00
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	2,200,000.00	2,200,000.00	-	(2,200,000.0)	-
	<b>Independent Revenue Total</b>		<b><u>36,864,395.00</u></b>	<b><u>36,864,395.00</u></b>	<b><u>33,875,800.00</u></b>	<b><u>(2,988,595.0)</u></b>	<b><u>30,604,200.00</u></b>
3	<b>Other Revenue Sources and Capital Receipts</b>						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	-	-	-	-	-
	Foreign Grants	3D	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	90,909,090.91
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	300,000.00	300,000.00	-	(300,000.0)	-
	<b>Other Revenue Sources and Capital Receipts - Total</b>		<b><u>300,000.00</u></b>	<b><u>300,000.00</u></b>	<b><u>-</u></b>	<b><u>(300,000.0)</u></b>	<b><u>90,909,090.91</u></b>
	<b>TOTAL REVENUE</b>		<b><u>2,567,576,164.00</u></b>	<b><u>2,567,576,164.00</u></b>	<b><u>2,347,673,782.02</u></b>	<b><u>(219,902,382.0)</u></b>	<b><u>2,061,460,234.42</u></b>

**FUNAKAYE LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE  
SUMMARY OF TOTAL EXPENDITURE**

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
<b>EXPENDITURES</b>							
10	<b>Personnel Cost</b>						
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	694,245,707.00	674,245,707.00	667,441,470.27	6,804,236.7	715,062,630.19
	Overtime payments	10A	-	-	-	-	12,884,700.00
	Consolidated Revenue Charges - Salaries/ Allowances	10A	-	17,000,000.00	16,949,090.91	50,909.1	-
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	<b>Personnel Cost Total</b>		<b>694,245,707.00</b>	<b>691,245,707.00</b>	<b>684,390,561.18</b>	<b>6,855,145.8</b>	<b>727,947,330.19</b>
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	<b>Overhead Cost</b>						
	Travels and Transport - General	13A	27,200,000.00	76,637,000.00	74,138,899.30	2,498,100.7	50,091,000.00
	Utilities - General	13B	9,600,000.00	12,490,000.00	11,422,200.00	1,067,800.0	4,300,850.45
	Materials and Supplies - General	13C	54,000,000.00	117,100,500.00	106,283,327.27	10,817,172.7	27,386,090.91
	Maintenance Services - General	13D	38,700,000.00	60,100,000.00	42,502,620.94	17,597,379.1	12,637,779.82
	Training - General	13E	-	33,000.00	32,500.00	500.0	3,976,787.95
	Other Services - General	13F	82,000,000.00	159,000,000.00	149,142,510.41	9,857,489.6	81,575,558.52
	Consulting and Professional Services	13G	20,500,000.00	28,100,000.00	25,003,583.45	3,096,416.6	12,553,143.41
	Fuel and Lubricants	13H	500,000.00	-	-	500,000.0	-
	Financial Charges	13I	10,000,000.00	12,000,000.00	11,965,932.74	34,067.3	6,741,609.65
	Miscellaneous Expenses	13J	111,349,863.00	147,109,863.00	140,159,672.25	6,950,190.7	93,128,276.15
	<b>Overhead Cost Total</b>		<b>353,849,863.00</b>	<b>612,570,363.00</b>	<b>560,651,246.36</b>	<b>52,419,116.6</b>	<b>292,391,096.86</b>
14	<b>Loans and Advances</b>						
	Staff Loans and Advances	14A	-	-	-	-	-
	<b>Loans and Advances Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
15	<b>Grants and Contributions</b>						
	Local Grants and Contributions	15A	863,280,594.00	739,660,094.00	669,522,514.99	70,137,579.0	693,275,677.92
	Foreign Grants and Contributions	15B	-	-	-	-	-
	<b>Grants and Contributions Total</b>		<b>863,280,594.00</b>	<b>739,660,094.00</b>	<b>669,522,514.99</b>	<b>70,137,579.0</b>	<b>693,275,677.92</b>
16	<b>Subsidies</b>						
	Subsidy to Government Owned Companies & Parastatals	16A	111,000,000.00	46,600,000.00	44,645,430.89	1,954,569.1	1,270,100.00
	Subsidy to Private Companies	16B	-	-	-	-	-
	<b>Subsidies Total</b>		<b>111,000,000.00</b>	<b>46,600,000.00</b>	<b>44,645,430.89</b>	<b>1,954,569.1</b>	<b>1,270,100.00</b>
17	<b>Public Debt Charges</b>						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	-	-	-	59,554,890.45
	Interest - Internal Public Debt	17C	-	160,000,000.00	154,124,614.06	5,875,385.9	152,002,465.76
	<b>Public Debt Charges Total</b>		<b>-</b>	<b>160,000,000.00</b>	<b>154,124,614.06</b>	<b>5,875,385.9</b>	<b>211,557,356.21</b>



## SUMMARY OF TOTAL EXPENDITURE CONT'D

18	<b>Transfers</b>					
	Transfers to Other Funds	18A	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-
	<b>Transfers - Total</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
20	<b>Capital Expenditure</b>					
	Purchase of Fixed Assets	20A	75,000,000.00	47,000,000.00	38,438,320.05	8,561,679.9
	Construction/Provision of Fixed Assets	20B	315,000,000.00	218,000,000.00	170,759,128.86	47,240,871.1
	Rehabilitation/Repairs of Fixed Assets	20C	40,000,000.00	21,000,000.00	15,304,672.71	5,695,327.3
	Preservation of the Environment	20D	36,000,000.00	1,500,000.00	1,245,356.25	254,643.7
	Acquisition of Non Tangible Assets	20E	79,200,000.00	30,000,000.00	4,012,169.66	25,987,830.3
	<b>Capital Expenditure Total</b>		<u>545,200,000.00</u>	<u>317,500,000.00</u>	<u>229,759,647.54</u>	<u>87,740,352.5</u>
	<b>TOTAL EXPENDITURE</b>		<u>2,567,576,164.00</u>	<u>2,567,576,164.00</u>	<u>2,343,094,015.02</u>	<u>224,982,149.0</u>
						<u>2,067,493,198.83</u>

**GOMBE LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE**

**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31<sup>st</sup>, 2018**

	2018 ₦	2017 ₦
<b>Operating Activities</b>		
<b>Receipts</b>		
Statutory Revenue	2,505,666,659.87	2,089,235,901.35
Independent Revenue	60,226,900.00	65,302,926.45
<b>Total Receipts</b>	<b>2,565,893,559.87</b>	<b>2,154,538,827.80</b>
<b>Payments</b>		
Personnel Cost	(883,125,589.37)	(913,471,764.98)
Social Benefits	-	-
Overhead Cost	(323,230,293.80)	(278,648,645.69)
Loans and Advances	(7,879,800.00)	(4,435,346.38)
Grants and Contributions	(969,730,346.73)	(751,455,641.30)
Subsidies	(49,193,863.64)	(600,000.00)
Transfers to Other Funds	-	-
<b>Total Payments</b>	<b>(2,233,159,893.53)</b>	<b>(1,948,611,398.36)</b>
<b>Net Cash flow from Operating Activities</b>	<b>332,733,666.34</b>	<b>205,927,429.44</b>
<b>Investing Activities</b>		
Purchase of Fixed Assets	(100,713,647.24)	(42,717,911.24)
Construction/Provision of Fixed Assets	(46,583,127.92)	-
Rehabilitation/Repairs of Fixed Assets	(23,890,738.21)	(35,319,561.86)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	(386,363.64)	-
<b>Net Cash Flow from Investing Activities</b>	<b>(171,573,877.01)</b>	<b>(78,037,473.10)</b>
<b>Financing Activities</b>		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	90,909,090.91
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(153,927,407.90)	(213,307,356.21)
<b>Net Cash Flow from Financing Activities</b>	<b>(153,927,407.90)</b>	<b>(122,398,265.30)</b>
<b>Net Surplus/(Deficit) for the Year</b>	<b>7,232,381.43</b>	<b>5,491,691.04</b>
Add: Opening Balance	5,621,224.03	129,532.99
<b>Closing Cash Balance</b>	<b>12,853,605.46</b>	<b>5,621,224.03</b>

**GOMBE LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE**  
STATEMENT OF FINANCIAL POSITION AS AT 31<sup>ST</sup> DECEMBER, 2018

	NOTES	2018 ₦	2017 ₦
<b>ASSETS</b>			
Cash and Bank Balances	21	12,853,605.46	5,621,224.03
<b>TOTAL ASSETS</b>		<b>12,853,605.46</b>	<b>5,621,224.03</b>
<b>LIABILITIES</b>			
Public Funds	29	12,853,605.46	5,621,224.03
<b>TOTAL LIABILITIES</b>		<b>12,853,605.46</b>	<b>5,621,224.03</b>

**GOMBE LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE**

**STATEMENT OF INCOME AND EXPENDITURE AS AT 31<sup>ST</sup> DECEMBER, 2018**

	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
<b>OPENING BALANCE</b>				5,621,224.03		129,532.99
Add: Revenue						
<b>REVENUE</b>						
Statutory Revenue	1	2,911,638,240.00	2,911,638,240.00	2,505,666,659.87	(405,971,580.1)	2,089,235,901.35
Independent Revenue	2	82,286,560.00	82,286,560.00	60,226,900.00	(22,059,660.0)	65,302,926.45
Capital Receipts and Other Revenue Sources	3	2,000,000.00	2,000,000.00	-	(2,000,000.0)	90,909,090.91
<b>TOTAL REVENUE</b>		<b>2,995,924,800.00</b>	<b>2,995,924,800.00</b>	<b>2,565,893,559.87</b>	<b>(430,031,240.1)</b>	<b>2,245,447,918.71</b>
<b>TOTAL RECEIPTS</b>		<b>2,995,924,800.00</b>	<b>2,995,924,800.00</b>	<b>2,571,514,783.90</b>	<b>(430,031,240.1)</b>	<b>2,245,577,451.70</b>
<b>EXPENDITURE</b>						
Personnel Cost	10	970,334,643.00	953,919,512.66	883,125,589.37	70,793,923.3	913,471,764.98
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	510,390,690.00	497,405,920.00	323,230,293.80	174,175,626.2	278,648,645.69
Loans and Advances	14	-	9,350,200.00	7,879,800.00	1,470,400.0	4,435,346.38
Grants and Contributions	15	778,899,467.00	1,063,035,300.00	969,730,346.73	93,304,953.3	751,455,641.30
Subsidies	16	62,000,000.00	62,472,800.00	49,193,863.64	13,278,936.4	600,000.00
Public Debt Charges	17	209,800,000.00	159,621,855.00	153,927,407.90	5,694,447.1	213,307,356.21
<b>TOTAL OPERATING EXPENDITURE</b>		<b>2,531,424,800.00</b>	<b>2,745,805,587.66</b>	<b>2,387,087,301.43</b>	<b>358,718,286.2</b>	<b>2,161,918,754.57</b>
<b>BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE</b>		<b>464,500,000.00</b>	<b>250,119,212.34</b>	<b>184,427,482.47</b>	<b>(788,749,526.4)</b>	<b>83,658,697.13</b>
<b>CAPITAL EXPENDITURE</b>						
<b>CAPITAL EXPENDITURE</b>						
Purchase of Fixed Assets	20A	58,500,000.00	121,963,412.11	100,713,647.24	21,249,764.9	42,717,911.24
Construction/Provision of Fixed Assets	20B	236,000,000.00	74,500,500.00	46,583,127.92	27,917,372.1	-
Rehabilitation/Repairs of Fixed Assets	20C	70,000,000.00	43,200,000.00	23,890,738.21	19,309,261.8	35,319,561.86
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	100,000,000.00	10,455,300.23	386,363.64	10,068,936.6	-
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>464,500,000.00</b>	<b>250,119,212.34</b>	<b>171,573,877.01</b>	<b>78,545,335.3</b>	<b>78,037,473.10</b>
<b>TRANSFERS</b>						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
<b>TRANSFERS TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SURPLUS/(DEFICIT)</b>		<b>0.00</b>	<b>0.00</b>	<b>12,853,605.46</b>		<b>5,621,224.03</b>

**GOMBE LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE  
SUMMARY OF TOTAL REVENUE**

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
			₦	₦	₦	₦	₦
1	<b>Government Share of FAAC (Statutory Revenue)</b>	1					
	Local Government Share of FAAC		1,845,888,113.00	1,845,888,113.00	1,952,955,836.28	107,067,723.3	1,302,290,092.81
	Share of State IGR		30,526,800.00	30,526,800.00	4,003,126.14	(26,523,673.9)	23,221,643.63
	Excess Petroleum Profit Tax (PPT Revenue)		40,875,245.00	40,875,245.00	-	(40,875,245.0)	-
	Exchange Difference		-	-	79,544,573.18	79,544,573.2	104,870,802.21
	Refund From Paris Club		258,700,600.00	258,700,600.00	-	(258,700,600.0)	172,388,874.63
	Recovered Excess Bank Charges		-	-	4,768,680.29	4,768,680.3	6,545,000.00
	Equalisation		-	-	-	-	-
	Budget Augmentation		150,000,000.00	150,000,000.00	-	(150,000,000.0)	4,020,156.27
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	-	-	4,363,412.64
	Local Government Share of VAT		510,647,482.00	510,647,482.00	457,842,790.65	(52,804,691.4)	410,012,156.17
	Local Government Share of Excess Crude Account		75,000,000.00	75,000,000.00	6,551,653.33	(68,448,346.7)	61,523,762.99
	<b>Statutory Revenue Total</b>		<b>2,911,638,240.00</b>	<b>2,911,638,240.00</b>	<b>2,505,666,659.87</b>	<b>(405,971,580.1)</b>	<b>2,089,235,901.35</b>
2	<b>Independent Revenue</b>						
	Personal Taxes	2A	-	-	-	-	224,500.00
	Licences - General	2B	8,526,500.00	8,526,500.00	5,768,500.00	(2,758,000.0)	352,500.00
	Fees - General	2E	8,057,500.00	8,057,500.00	5,739,900.00	(2,317,600.0)	3,852,100.00
	Fines - General	2F	1,300,000.00	1,300,000.00	1,027,000.00	(273,000.0)	-
	Sales - General	2G	7,500,000.00	7,500,000.00	5,240,100.00	(2,259,900.0)	-
	Earnings - General	2H	49,902,460.00	49,902,460.00	37,921,300.00	(11,981,160.0)	60,808,826.45
	Rent on Government Buildings - General	2I	-	-	-	-	-
	Rent on Land & Others - General	2J	2,000,100.00	2,000,100.00	1,319,100.00	(681,000.0)	-
	Repayments - General	2K	-	-	-	-	65,000.00
	Investment Income	2L	3,000,000.00	3,000,000.00	2,091,000.00	(909,000.0)	-
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	2,000,000.00	2,000,000.00	1,120,000.00	(880,000.0)	-
	<b>Independent Revenue Total</b>		<b>82,286,560.00</b>	<b>82,286,560.00</b>	<b>60,226,900.00</b>	<b>(22,059,660.0)</b>	<b>65,302,926.45</b>
3	<b>Other Revenue Sources and Capital Receipts</b>						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	-	-	-	-	-
	Foreign Grants	3D	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	90,909,090.91
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	2,000,000.00	2,000,000.00	-	(2,000,000.0)	-
	<b>Other Revenue Sources and Capital Receipts - Total</b>		<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>-</b>	<b>(2,000,000.0)</b>	<b>90,909,090.91</b>
	<b>TOTAL REVENUE</b>		<b>2,995,924,800.00</b>	<b>2,995,924,800.00</b>	<b>2,565,893,559.87</b>	<b>-430,031,240.13</b>	<b>2,245,447,918.71</b>

**GOMBE LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE  
SUMMARY OF TOTAL EXPENDITURE**

NOTES	DESCRIPTION	NOTE	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
<b>EXPENDITURES</b>							
10	<b>Personnel Cost</b>	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	954,027,600.00	935,132,969.66	866,176,498.46	68,956,471.2	913,471,764.98
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	16,307,043.00	18,786,543.00	16,949,090.91	1,837,452.1	-
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	<b>Personnel Cost Total</b>		<b>970,334,643.00</b>	<b>953,919,512.66</b>	<b>883,125,589.37</b>	<b>70,793,923.3</b>	<b>913,471,764.98</b>
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	<b>Overhead Cost</b>						
	Travels and Transport - General	13A	83,350,690.00	113,120,920.00	62,166,559.73	50,954,360.3	29,368,103.21
	Utilities - General	13B	10,400,000.00	46,835,700.00	38,537,700.00	8,298,000.0	32,374,810.00
	Materials and Supplies - General	13C	57,000,000.00	53,267,000.00	49,125,327.27	4,141,672.7	16,027,263.91
	Maintenance Services - General	13D	67,500,000.00	47,011,500.00	21,747,814.32	25,263,685.7	20,707,704.97
	Training - General	13E	25,000,000.00	5,350,000.00	251,000.00	5,099,000.0	3,996,787.95
	Other Services - General	13F	92,000,000.00	75,000,000.00	59,048,544.67	15,951,455.3	36,859,214.20
	Consulting and Professional Services	13G	19,500,000.00	7,600,000.00	2,071,154.55	5,528,845.5	5,256,816.55
	Fuel and Lubricants	13H	1,500,000.00	1,500,000.00	-	1,500,000.0	-
	Financial Charges	13I	14,000,000.00	14,000,000.00	12,370,041.27	1,629,958.7	6,551,653.65
	Miscellaneous Expenses	13J	140,140,000.00	133,720,800.00	77,912,151.99	55,808,648.0	127,506,291.25
	<b>Overhead Cost Total</b>		<b>510,390,690.00</b>	<b>497,405,920.00</b>	<b>323,230,293.80</b>	<b>174,175,626.2</b>	<b>278,648,645.69</b>
14	<b>Loans and Advances</b>						
	Staff Loans and Advances	14A	-	9,350,200.00	7,879,800.00	1,470,400.0	4,435,346.38
	<b>Loans and Advances Total</b>		<b>-</b>	<b>9,350,200.00</b>	<b>7,879,800.00</b>	<b>1,470,400.0</b>	<b>4,435,346.38</b>
15	<b>Grants and Contributions</b>						
	Local Grants and Contributions	15A	778,899,467.00	1,063,035,300.00	969,730,346.73	93,304,953.3	751,455,641.30
	Foreign Grants and Contributions	15B	-	-	-	-	-
	<b>Grants and Contributions Total</b>		<b>778,899,467.00</b>	<b>1,063,035,300.00</b>	<b>969,730,346.73</b>	<b>93,304,953.3</b>	<b>751,455,641.30</b>
16	<b>Subsidies</b>						
	Subsidy to Government Owned Companies & Parastatals	16A	62,000,000.00	62,472,800.00	49,193,863.64	13,278,936.4	600,000.00
	Subsidy to Private Companies	16B	-	-	-	-	-
	<b>Subsidies Total</b>		<b>62,000,000.00</b>	<b>62,472,800.00</b>	<b>49,193,863.64</b>	<b>13,278,936.4</b>	<b>600,000.00</b>
17	<b>Public Debt Charges</b>						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	-	-	-	59,554,890.45
	Interest - Internal Public Debt	17C	209,800,000.00	159,621,855.00	153,927,407.90	5,694,447.1	153,752,465.76
	<b>Public Debt Charges Total</b>		<b>209,800,000.00</b>	<b>159,621,855.00</b>	<b>153,927,407.90</b>	<b>5,694,447.1</b>	<b>213,307,356.21</b>

## SUMMARY OF TOTAL EXPENDITURE CONT'D

18	<b>Transfers</b>					
	Transfers to Other Funds	18A	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-
	<b>Transfers - Total</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
20	<b>Capital Expenditure</b>					
	Purchase of Fixed Assets	20A	58,500,000.00	121,963,412.11	100,713,647.24	21,249,764.9
	Construction/Provision of Fixed Assets	20B	236,000,000.00	74,500,500.00	46,583,127.92	27,917,372.1
	Rehabilitation/Repairs of Fixed Assets	20C	70,000,000.00	43,200,000.00	23,890,738.21	19,309,261.8
	Preservation of the Environment	20D	-	-	-	-
	Acquisition of Non Tangible Assets	20E	100,000,000.00	10,455,300.23	386,363.64	10,068,936.6
	<b>Capital Expenditure Total</b>		<u>464,500,000.00</u>	<u>250,119,212.34</u>	<u>171,573,877.01</u>	<u>78,545,335.3</u>
	<b>TOTAL EXPENDITURE</b>		<u>2,995,924,800.00</u>	<u>2,995,924,800.00</u>	<u>2,558,661,178.44</u>	<u>437,263,621.6</u>
						<u>2,239,956,227.67</u>



**KALTUNGO LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE**

**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31<sup>st</sup>, 2018**

	2018 ₦	2017 ₦
<b>Operating Activities</b>		
<b>Receipts</b>		
Statutory Revenue	1,971,420,123.14	1,681,553,604.04
Independent Revenue	21,366,900.00	19,016,600.00
<b>Total Receipts</b>	<b>1,992,787,023.14</b>	<b>1,700,570,204.04</b>
<b>Payments</b>		
Personnel Cost	(518,013,495.21)	(540,372,998.44)
Social Benefits	-	-
Overhead Cost	(169,928,134.82)	(157,224,588.42)
Loans and Advances	-	-
Grants and Contributions	(1,068,370,149.92)	(904,700,343.56)
Subsidies	(42,986,363.64)	(1,845,800.00)
Transfers to Other Funds	-	-
<b>Total Payments</b>	<b>(1,799,298,143.59)</b>	<b>(1,604,143,730.41)</b>
<b>Net Cash flow from Operating Activities</b>	<b>193,488,879.55</b>	<b>96,426,473.63</b>
<b>Investing Activities</b>		
Purchase of Fixed Assets	(42,364,373.38)	(41,207,911.24)
Construction/Provision of Fixed Assets	(1,818,181.82)	-
Rehabilitation/Repairs of Fixed Assets	(3,643,741.45)	(2,363,000.00)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
<b>Net Cash Flow from Investing Activities</b>	<b>(47,826,296.65)</b>	<b>(43,570,911.24)</b>
<b>Financing Activities</b>		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	90,909,090.91
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(145,491,307.90)	(144,683,339.55)
<b>Net Cash Flow from Financing Activities</b>	<b>(145,491,307.90)</b>	<b>(53,774,248.64)</b>
<b>Net Surplus/(Deficit) for the Year</b>	<b>171,275.00</b>	<b>(918,686.25)</b>
Add: Opening Balance	(396,576.46)	522,109.79
<b>Closing Cash Balance</b>	<b>(225,301.46)</b>	<b>(396,576.46)</b>

**KALTUNGO LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE**  
STATEMENT OF FINANCIAL POSITION AS AT 31<sup>ST</sup> DECEMBER, 2018

	NOTES	2018 ₦	2017 ₦
<b>ASSETS</b>			
Cash and Bank Balances	21	(225,301.46)	(396,576.46)
<b>TOTAL ASSETS</b>		<u>(225,301.46)</u>	<u>(396,576.46)</u>
<b>LIABILITIES</b>			
Public Funds	29	(225,301.46)	(396,576.46)
<b>TOTAL LIABILITIES</b>		<u>(225,301.46)</u>	<u>(396,576.46)</u>

**KALTUNGO LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE**

**STATEMENT OF INCOME AND EXPENDITURE AS AT 31<sup>ST</sup> DECEMBER, 2018**

	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
<b>OPENING BALANCE</b>				(396,576.5)		522,109.79
Add: Revenue						
<b>REVENUE</b>						
Statutory Revenue	1	2,063,347,475.00	2,063,347,475.00	1,971,420,123.14	(91,927,351.9)	1,681,553,604.04
Independent Revenue	2	26,378,178.00	26,378,178.00	21,366,900.00	(5,011,278.0)	19,016,600.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	90,909,090.91
<b>TOTAL REVENUE</b>		<b>2,089,725,653.00</b>	<b>2,089,725,653.00</b>	<b>1,992,787,023.14</b>	<b>(96,938,629.9)</b>	<b>1,791,479,294.95</b>
<b>TOTAL RECEIPTS</b>		<b>2,089,725,653.00</b>	<b>2,089,725,653.00</b>	<b>1,992,390,446.68</b>	<b>(96,938,629.9)</b>	<b>1,792,001,404.74</b>
<b>EXPENDITURE</b>						
Personnel Cost	10	573,983,567.03	523,791,927.50	518,013,495.21	5,778,432.3	540,372,998.44
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	195,504,956.00	195,611,548.00	169,928,134.82	25,683,413.2	157,224,588.42
Loans and Advances	14	1,885,000.00	685,000.00	-	685,000.0	-
Grants and Contributions	15	623,228,805.97	1,104,214,029.50	1,068,370,149.92	35,843,879.6	904,700,343.56
Subsidies	16	15,597,048.00	44,710,548.00	42,986,363.64	1,724,184.4	1,845,800.00
Public Debt Charges	17	180,526,276.00	154,245,000.00	145,491,307.90	8,753,692.1	144,683,339.55
<b>TOTAL OPERATING EXPENDITURE</b>		<b>1,590,725,653.00</b>	<b>2,023,258,053.00</b>	<b>1,944,789,451.49</b>	<b>78,468,601.5</b>	<b>1,748,827,069.96</b>
<b>BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE</b>		<b>499,000,000.00</b>	<b>66,467,600.00</b>	<b>47,600,995.19</b>	<b>(175,407,231.4)</b>	<b>43,174,334.78</b>
<b>CAPITAL EXPENDITURE</b>						
Purchase of Fixed Assets	20A	64,000,000.00	43,700,000.00	42,364,373.38	1,335,626.6	41,207,911.24
Construction/Provision of Fixed Assets	20B	335,000,000.00	17,000,000.00	1,818,181.82	15,181,818.2	-
Rehabilitation/Repairs of Fixed Assets	20C	-	4,355,100.00	3,643,741.45	711,358.6	2,363,000.00
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	100,000,000.00	1,412,500.00	-	1,412,500.0	-
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>499,000,000.00</b>	<b>66,467,600.00</b>	<b>47,826,296.65</b>	<b>18,641,303.4</b>	<b>43,570,911.24</b>
<b>TRANSFERS</b>						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
<b>TRANSFERS TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SURPLUS/(DEFICIT)</b>		<b>0.00</b>	<b>-</b>	<b>(225,301.46)</b>	<b>-</b>	<b>(396,576.46)</b>

**KALTUNGO LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE  
SUMMARY OF TOTAL REVENUE**

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
1	<b>Government Share of FAAC (Statutory</b>	1					
	Local Government Share of FAAC		1,434,706,244.00	1,434,706,244.00	1,531,297,842.91	96,591,598.9	1,021,115,774.08
	Share of State IGR		24,061,623.00	24,061,623.00	4,003,126.14	(20,058,496.9)	19,908,937.56
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		-	-	517,561.30	517,561.3	82,228,399.77
	Refund From Paris Club		-	-	-	-	172,388,874.63
	Recovered Excess Bank Charges		90,909,090.00	90,909,090.00	3,739,086.01	(87,170,004.0)	-
	Equalisation		-	-	66,989,836.20	66,989,836.2	-
	Budget Augmentation		103,478,388.00	103,478,388.00	-	(103,478,388.0)	4,020,156.27
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	-	-	4,363,412.64
	Local Government Share of VAT		319,084,074.00	319,084,074.00	364,872,670.58	45,788,596.6	327,648,490.25
	Local Government Share of Excess Crude Account		91,108,056.00	91,108,056.00	-	(91,108,056.0)	49,879,558.84
	<b>Statutory Revenue Total</b>		<b>2,063,347,475.00</b>	<b>2,063,347,475.00</b>	<b>1,971,420,123.14</b>	<b>(91,927,351.9)</b>	<b>1,681,553,604.04</b>
2	<b>Independent Revenue</b>						
	Personal Taxes	2A	-	-	-	-	-
	Licences - General	2B	6,803,321.00	6,803,321.00	5,511,100.00	(1,292,221.0)	4,905,100.00
	Fees - General	2E	2,972,739.41	2,972,739.41	2,408,600.00	(564,139.4)	2,143,500.00
	Fines - General	2F	-	-	-	-	-
	Sales - General	2G	2,222,450.00	2,222,450.00	1,800,300.00	(422,150.0)	1,602,200.00
	Earnings -General	2H	4,773,114.00	4,773,114.00	3,866,000.00	(907,114.0)	3,440,800.00
	Rent on Government Buildings - General	2I	804,021.00	804,021.00	651,200.00	(152,821.0)	579,600.00
	Rent on Land & Others - General	2J	6,320,000.00	6,320,000.00	5,118,800.00	(1,201,200.0)	4,555,700.00
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	1,500,000.00	1,500,000.00	1,214,900.00	(285,100.0)	1,081,300.00
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	982,532.59	982,532.59	796,000.00	(186,532.6)	708,400.00
	<b>Independent Revenue Total</b>		<b>26,378,178.00</b>	<b>26,378,178.00</b>	<b>21,366,900.00</b>	<b>(5,011,278.0)</b>	<b>19,016,600.00</b>
3	<b>Other Revenue Sources and Capital</b>						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	-	-	-	-	-
	Foreign Grants	3D	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	90,909,090.91
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	<b>Other Revenue Sources and Capital Receipts - Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>90,909,090.91</b>
	<b>TOTAL REVENUE</b>		<b>2,089,725,653.00</b>	<b>2,089,725,653.00</b>	<b>1,992,787,023.14</b>	<b>(96,938,629.9)</b>	<b>1,791,479,294.95</b>

**KALTUNGO LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE  
SUMMARY OF TOTAL EXPENDITURE**

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
<b>EXPENDITURES</b>							
10	<b>Personnel Cost</b>	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	561,083,567.03	505,041,816.50	501,064,404.30	3,977,412.2	540,372,998.44
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	12,900,000.00	18,750,111.00	16,949,090.91	1,801,020.1	-
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	<b>Personnel Cost Total</b>		<b>573,983,567.03</b>	<b>523,791,927.50</b>	<b>518,013,495.21</b>	<b>5,778,432.3</b>	<b>540,372,998.44</b>
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	<b>Overhead Cost</b>						
	Travels and Transport - General	13A	14,521,187.00	1,391,687.00	1,243,444.09	148,242.9	25,090,874.44
	Utilities - General	13B	3,468,310.00	85,680.00	74,000.00	11,680.0	3,568,710.00
	Materials and Supplies - General	13C	6,165,000.00	26,760,000.00	26,217,627.27	542,372.7	1,674,090.91
	Maintenance Services - General	13D	5,101,579.00	8,096,079.00	7,691,692.77	404,386.2	8,898,832.23
	Training - General	13E	500,000.00	50,000.00	-	50,000.0	3,976,787.95
	Other Services - General	13F	93,560,260.00	49,762,260.00	32,577,647.31	17,184,612.7	47,722,982.93
	Consulting and Professional Services	13G	5,000,000.00	2,425,500.00	2,303,286.55	122,213.5	7,360,594.55
	Fuel and Lubricants	13H	1,000,000.00	675,000.00	586,000.00	89,000.0	750,000.00
	Financial Charges	13I	10,000,000.00	12,370,200.00	8,281,709.02	4,088,491.0	6,422,509.65
	Miscellaneous Expenses	13J	56,188,620.00	93,995,142.00	90,952,727.81	3,042,414.2	51,759,205.76
	<b>Overhead Cost Total</b>		<b>195,504,956.00</b>	<b>195,611,548.00</b>	<b>169,928,134.82</b>	<b>25,683,413.2</b>	<b>157,224,588.42</b>
14	<b>Loans and Advances</b>						
	Staff Loans and Advances	14A	1,885,000.00	685,000.00	-	685,000.0	-
	<b>Loans and Advances Total</b>		<b>1,885,000.00</b>	<b>685,000.00</b>	<b>-</b>	<b>685,000.0</b>	<b>-</b>
15	<b>Grants and Contributions</b>						
	Local Grants and Contributions	15A	623,228,805.97	1,104,214,029.50	1,068,370,149.92	35,843,879.6	904,700,343.56
	Foreign Grants and Contributions	15B	-	-	-	-	-
	<b>Grants and Contributions Total</b>		<b>623,228,805.97</b>	<b>1,104,214,029.50</b>	<b>1,068,370,149.92</b>	<b>35,843,879.6</b>	<b>904,700,343.56</b>
16	<b>Subsidies</b>						
	Subsidy to Government Owned Companies & Parastatals	16A	15,597,048.00	44,710,548.00	42,986,363.64	1,724,184.4	1,845,800.00
	Subsidy to Private Companies	16B	-	-	-	-	-
	<b>Subsidies Total</b>		<b>15,597,048.00</b>	<b>44,710,548.00</b>	<b>42,986,363.64</b>	<b>1,724,184.4</b>	<b>1,845,800.00</b>
17	<b>Public Debt Charges</b>						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	-	-	-	59,554,890.45
	Interest - Internal Public Debt	17C	180,526,276.00	154,245,000.00	145,491,307.90	8,753,692.1	85,128,449.09
	<b>Public Debt Charges Total</b>		<b>180,526,276.00</b>	<b>154,245,000.00</b>	<b>145,491,307.90</b>	<b>8,753,692.1</b>	<b>144,683,339.55</b>

## SUMMARY OF TOTAL EXPENDITURE CONT'D

18	<b>Transfers</b>					
	Transfers to Other Funds	18A	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-
	<b>Transfers - Total</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
20	<b>Capital Expenditure</b>					
	Purchase of Fixed Assets	20A	64,000,000.00	43,700,000.00	42,364,373.38	1,335,626.6
	Construction/Provision of Fixed Assets	20B	335,000,000.00	17,000,000.00	1,818,181.82	15,181,818.2
	Rehabilitation/Repairs of Fixed Assets	20C	-	4,355,100.00	3,643,741.45	711,358.6
	Preservation of the Environment	20D	-	-	-	-
	Acquisition of Non Tangible Assets	20E	100,000,000.00	1,412,500.00	-	1,412,500.0
	<b>Capital Expenditure Total</b>		<u>499,000,000.00</u>	<u>66,467,600.00</u>	<u>47,826,296.65</u>	<u>18,641,303.4</u>
	<b>TOTAL EXPENDITURE</b>		<u>2,089,725,653.00</u>	<u>2,089,725,653.00</u>	<u>1,992,615,748.14</u>	<u>97,109,904.9</u>
						<u>1,792,397,981.20</u>

**KWAMI LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE**

**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31<sup>st</sup>, 2018**

	2018 ₦	2017 ₦
<b>Operating Activities</b>		
<b>Receipts</b>		
Statutory Revenue	2,124,775,329.96	1,797,399,015.72
Independent Revenue	54,432,210.00	53,701,700.00
<b>Total Receipts</b>	<b>2,179,207,539.96</b>	<b>1,851,100,715.72</b>
<b>Payments</b>		
Personnel Cost	(653,705,927.08)	(691,967,678.63)
Social Benefits	-	-
Overhead Cost	(264,492,726.28)	(195,411,051.77)
Loans and Advances	-	-
Grants and Contributions	(841,405,416.65)	(764,213,987.25)
Subsidies	(47,684,263.64)	-
Transfers to Other Funds	-	-
<b>Total Payments</b>	<b>(1,807,288,333.65)</b>	<b>(1,651,592,717.65)</b>
<b>Net Cash flow from Operating Activities</b>	<b>371,919,206.31</b>	<b>199,507,998.07</b>
<b>Investing Activities</b>		
Purchase of Fixed Assets	(106,699,481.31)	(45,987,511.24)
Construction/Provision of Fixed Assets	(65,396,577.32)	(17,241,100.00)
Rehabilitation/Repairs of Fixed Assets	(38,716,672.81)	(15,524,230.00)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	(1,424,400.00)	-
<b>Net Cash Flow from Investing Activities</b>	<b>(212,237,131.44)</b>	<b>(78,752,841.24)</b>
<b>Financing Activities</b>		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	90,909,090.91
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(159,153,834.04)	(211,623,356.21)
<b>Net Cash Flow from Financing Activities</b>	<b>(159,153,834.04)</b>	<b>(120,714,265.30)</b>
<b>Net Surplus/(Deficit) for the Year</b>	<b>528,240.83</b>	<b>40,891.53</b>
Add: Opening Balance	65,356.83	24,465.30
<b>Closing Cash Balance</b>	<b>593,597.66</b>	<b>65,356.83</b>



**KWAMI LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE**  
STATEMENT OF FINANCIAL POSITION AS AT 31<sup>ST</sup> DECEMBER, 2018

	NOTES	2018 ₦	2017 ₦
<b>ASSETS</b>			
Cash and Bank Balances	21	593,597.66	65,356.83
<b>TOTAL ASSETS</b>		<b>593,597.66</b>	<b>65,356.83</b>
<b>LIABILITIES</b>			
Public Funds	29	593,597.66	65,356.83
<b>TOTAL LIABILITIES</b>		<b>593,597.66</b>	<b>65,356.83</b>

**KWAMI LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE**

**STATEMENT INCOME AND EXPENDITURE AS AT 31<sup>ST</sup> DECEMBER, 2018**

	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
<b>OPENING BALANCE</b>				65,356.83		24,465.30
Add: Revenue						
<b>REVENUE</b>						
Statutory Revenue	1	2,589,766,661.94	2,589,766,661.94	2,124,775,329.96	(464,991,332.0)	1,797,399,015.72
Independent Revenue	2	50,190,136.00	50,190,136.00	54,432,210.00	4,242,074.0	53,701,700.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	90,909,090.91
<b>TOTAL REVENUE</b>		<b>2,639,956,797.94</b>	<b>2,639,956,797.94</b>	<b>2,179,207,539.96</b>	<b>(460,749,258.0)</b>	<b>1,942,009,806.63</b>
<b>TOTAL FUNDS AVAILABLE</b>		<b>2,639,956,797.94</b>	<b>2,639,956,797.94</b>	<b>2,179,272,896.79</b>	<b>(460,749,258.0)</b>	<b>1,942,034,271.93</b>
<b>EXPENDITURE</b>						
Personnel Cost	10	741,360,103.00	765,681,869.05	653,705,927.08	111,975,942.0	691,967,678.63
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	644,671,497.94	433,014,595.94	264,492,726.28	168,521,869.7	195,411,051.77
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	120,000,000.00	855,132,442.50	841,405,416.65	13,727,025.9	764,213,987.25
Subsidies	16	20,000,000.00	48,723,000.00	47,684,263.64	1,038,736.4	-
Public Debt Charges	17	185,725,198.00	160,804,890.45	159,153,834.04	1,651,056.4	211,623,356.21
<b>TOTAL OPERATING EXPENDITURE</b>		<b>1,711,756,798.94</b>	<b>2,263,356,797.94</b>	<b>1,966,442,167.69</b>	<b>296,914,630.3</b>	<b>1,863,216,073.86</b>
<b>BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE</b>		<b>928,199,999.00</b>	<b>376,600,000.00</b>	<b>212,830,729.10</b>	<b>(757,663,888.2)</b>	<b>78,818,198.07</b>
<b>CAPITAL EXPENDITURE</b>						
Purchase of Fixed Assets	20A	228,200,000.00	120,050,000.00	106,699,481.31	13,350,518.7	45,987,511.24
Construction/Provision of Fixed Assets	20B	604,999,999.00	185,300,000.00	65,396,577.32	119,903,422.7	17,241,100.00
Rehabilitation/Repairs of Fixed Assets	20C	90,000,000.00	59,250,000.00	38,716,672.81	20,533,327.2	15,524,230.00
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	5,000,000.00	12,000,000.00	1,424,400.00	10,575,600.0	-
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>928,199,999.00</b>	<b>376,600,000.00</b>	<b>212,237,131.44</b>	<b>164,362,868.6</b>	<b>78,752,841.24</b>
<b>TRANSFERS</b>						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
<b>TRANSFERS TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SURPLUS/(DEFICIT)</b>		<b>-</b>	<b>-</b>	<b>593,597.66</b>		<b>65,356.83</b>

**KWAMI LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE  
SUMMARY OF TOTAL REVENUE**

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
1	<b>Government Share of FAAC (Statutory Revenue)</b>	1					
	Local Government Share of FAAC		1,539,115,440.00	1,539,115,440.00	1,642,599,003.82	103,483,563.8	1,095,334,758.60
	Share of State IGR		21,109,988.00	21,109,988.00	4,003,126.14	(17,106,861.9)	20,783,361.94
	Excess Petroleum Profit Tax (PPT Revenue)		225,101,030.00	225,101,030.00	-	(225,101,030.0)	-
	Exchange Difference		-	-	555,179.82	555,179.8	88,205,105.35
	Refund From Paris Club		242,434,201.94	242,434,201.94	-	(242,434,201.9)	172,388,874.63
	Recovered Excess Bank Charges		-	-	4,991,694.01	4,991,694.0	-
	Equalisation		-	-	71,858,938.96	71,858,939.0	-
	Budget Augmentation		92,409,161.00	92,409,161.00	-	(92,409,161.0)	4,020,156.27
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	-	-	4,363,500.00
	Good Value Consideration		-	-	-	-	-
	Local Government Share of VAT		399,710,308.00	399,710,308.00	400,767,387.21	1,057,079.2	359,350,087.20
	Local Government Share of Excess Crude Account		69,886,533.00	69,886,533.00	-	(69,886,533.0)	52,953,171.73
	<b>Statutory Revenue Total</b>		<b>2,589,766,661.94</b>	<b>2,589,766,661.94</b>	<b>2,124,775,329.96</b>	<b>(464,991,332.0)</b>	<b>1,797,399,015.72</b>
2	<b>Independent Revenue</b>						
	Personal Taxes	2A	1,153,333.00	1,153,333.00	3,820,500.00	2,667,167.0	-
	Licences - General	2B	1,910,803.00	1,910,803.00	9,448,280.00	7,537,477.0	5,152,400.00
	Fees - General	2E	9,220,000.00	9,220,000.00	11,001,160.00	1,781,160.0	686,600.00
	Fines - General	2F	-	-	-	-	-
	Sales - General	2G	300,000.00	300,000.00	8,964,260.00	8,664,260.0	186,000.00
	Earnings - General	2H	7,100,000.00	7,100,000.00	2,216,810.00	(4,883,190.0)	22,836,000.00
	Rent on Government Buildings - General	2I	-	-	11,530.00	11,530.0	118,700.00
	Rent on Land & Others - General	2J	30,206,000.00	30,206,000.00	3,786,570.00	(26,419,430.0)	8,287,100.00
	Repayments - General	2K	-	-	380,940.00	380,940.0	5,325,300.00
	Investment Income	2L	300,000.00	300,000.00	841,140.00	541,140.0	8,664,800.00
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	7,975,960.00	7,975,960.0	244,800.00
	Miscellaneous	2P	-	-	5,985,060.00	5,985,060.0	2,200,000.00
	<b>Independent Revenue Total</b>		<b>50,190,136.00</b>	<b>50,190,136.00</b>	<b>54,432,210.00</b>	<b>4,242,074.0</b>	<b>53,701,700.00</b>
3	<b>Other Revenue Sources and Capital Receipts</b>						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	-	-	-	-	-
	Foreign Grants	3D	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	90,909,090.91
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	<b>Other Revenue Sources and Capital Receipts - Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>90,909,090.91</b>
	<b>TOTAL REVENUE</b>		<b>2,639,956,797.94</b>	<b>2,639,956,797.94</b>	<b>2,179,207,539.96</b>	<b>(460,749,258.0)</b>	<b>1,942,009,806.63</b>

**KWAMI LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE  
SUMMARY OF TOTAL EXPENDITURE**

NOTES	DESCRIPTION	NOTE S	APPROVED BUDGET 2018 ₦	APPROVED BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
	<b>EXPENDITURES</b>						
10	<b>Personnel Cost</b>	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	726,494,959.00	740,816,725.05	636,756,836.17	104,059,888.9	691,967,678.63
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	14,865,144.00	24,865,144.00	16,949,090.91	7,916,053.1	-
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	<b>Personnel Cost Total</b>		<b>741,360,103.00</b>	<b>765,681,869.05</b>	<b>653,705,927.08</b>	<b>111,975,942.0</b>	<b>691,967,678.63</b>
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	<b>Overhead Cost</b>						
	Travels and Transport - General	13A	14,514,500.00	31,565,700.00	29,598,462.71	1,967,237.3	4,251,910.00
	Utilities - General	13B	11,543,200.00	1,543,200.00	774,300.00	768,900.0	5,494,810.00
	Materials and Supplies - General	13C	78,803,200.00	65,399,100.00	39,786,901.13	25,612,198.9	22,960,768.91
	Maintenance Services - General	13D	34,992,600.00	41,707,100.00	20,410,462.77	21,296,637.2	15,554,597.82
	Training - General	13E	-	19,850,000.00	17,934,600.00	1,915,400.0	3,976,787.95
	Other Services - General	13F	397,863,297.94	119,871,795.94	53,535,663.95	66,336,132.0	60,603,425.03
	Consulting and Professional Services	13G	12,450,000.00	19,700,000.00	10,252,754.55	9,447,245.5	13,688,943.51
	Fuel and Lubricants	13H	19,500,000.00	1,500,000.00	1,466,800.00	33,200.0	-
	Financial Charges	13I	1,250,000.00	12,050,000.00	12,046,445.68	3,554.3	6,423,201.71
	Miscellaneous Expenses	13J	73,754,700.00	119,827,700.00	78,686,335.49	41,141,364.5	62,456,606.84
	<b>Overhead Cost Total</b>		<b>644,671,497.94</b>	<b>433,014,595.94</b>	<b>264,492,726.28</b>	<b>168,521,869.7</b>	<b>195,411,051.77</b>
14	<b>Loans and Advances</b>						
	Staff Loans and Advances	14A	-	-	-	-	-
	<b>Loans and Advances Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
15	<b>Grants and Contributions</b>						
	Local Grants and Contributions	15A	120,000,000.00	855,132,442.50	841,405,416.65	13,727,025.9	764,213,987.25
	Foreign Grants and Contributions	15B	-	-	-	-	-
	<b>Grants and Contributions Total</b>		<b>120,000,000.00</b>	<b>855,132,442.50</b>	<b>841,405,416.65</b>	<b>13,727,025.9</b>	<b>764,213,987.25</b>
16	<b>Subsidies</b>						
	Subsidy to Government Owned Companies & Parastatals	16A	20,000,000.00	48,723,000.00	47,684,263.64	1,038,736.4	-
	Subsidy to Private Companies	16B	-	-	-	-	-
	<b>Subsidies Total</b>		<b>20,000,000.00</b>	<b>48,723,000.00</b>	<b>47,684,263.64</b>	<b>1,038,736.4</b>	<b>-</b>
17	<b>Public Debt Charges</b>						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	1,250,000.00	1,223,300.00	26,700.0	59,554,890.45
	Interest - Internal Public Debt	17C	185,725,198.00	159,554,890.45	157,930,534.04	1,624,356.4	152,068,465.76
	<b>Public Debt Charges Total</b>		<b>185,725,198.00</b>	<b>160,804,890.45</b>	<b>159,153,834.04</b>	<b>1,651,056.4</b>	<b>211,623,356.21</b>

## SUMMARY OF TOTAL EXPENDITURE CONT'D

18	<b>Transfers</b>					
	Transfers to Other Funds	18A	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-
	<b>Transfers - Total</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
20	<b>Capital Expenditure</b>					
	Purchase of Fixed Assets	20A	228,200,000.00	120,050,000.00	106,699,481.31	13,350,518.7
	Construction/Provision of Fixed Assets	20B	604,999,999.00	185,300,000.00	65,396,577.32	119,903,422.7
	Rehabilitation/Repairs of Fixed Assets	20C	90,000,000.00	59,250,000.00	38,716,672.81	20,533,327.2
	Preservation of the Environment	20D	-	-	-	-
	Acquisition of Non Tangible Assets	20E	5,000,000.00	12,000,000.00	1,424,400.00	10,575,600.0
	<b>Capital Expenditure Total</b>		<u>928,199,999.00</u>	<u>376,600,000.00</u>	<u>212,237,131.44</u>	<u>164,362,868.6</u>
	<b>TOTAL EXPENDITURE</b>		<u>2,639,956,797.94</u>	<u>2,639,956,797.94</u>	<u>2,178,679,299.13</u>	<u>461,277,498.8</u>
						<u>1,941,968,915.10</u>

**NAFADA LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE**

**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31<sup>st</sup>, 2018**

	2018 ₦	2017 ₦
<b>Operating Activities</b>		
<b>Receipts</b>		
Statutory Revenue	1,927,137,534.96	1,647,926,857.09
Independent Revenue	8,362,100.00	5,627,300.00
<b>Total Receipts</b>	<b><u>1,935,499,634.96</u></b>	<b><u>1,653,554,157.09</u></b>
<b>Payments</b>		
Personnel Cost	(502,855,917.47)	(529,869,994.19)
Social Benefits	-	-
Overhead Cost	(369,737,258.78)	(205,189,514.67)
Loans and Advances	-	(40,217,911.24)
Grants and Contributions	(713,220,105.49)	(628,207,511.77)
Subsidies	(47,438,498.42)	-
Transfers to Other Funds	-	-
<b>Total Payments</b>	<b><u>(1,633,251,780.15)</u></b>	<b><u>(1,403,484,931.87)</u></b>
<b>Net Cash flow from Operating Activities</b>	<b><u>302,247,854.81</u></b>	<b><u>250,069,225.22</u></b>
<b>Investing Activities</b>		
Purchase of Fixed Assets	(40,496,146.14)	(41,217,911.24)
Construction/Provision of Fixed Assets	(60,238,202.20)	(19,865,657.96)
Rehabilitation/Repairs of Fixed Assets	(46,928,157.54)	(15,065,945.02)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	(593,233.43)	-
<b>Net Cash Flow from Investing Activities</b>	<b><u>(148,255,739.31)</u></b>	<b><u>(76,149,514.22)</u></b>
<b>Financing Activities</b>		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	90,909,090.91
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(153,927,407.90)	(274,956,681.64)
<b>Net Cash Flow from Financing Activities</b>	<b><u>(153,927,407.90)</u></b>	<b><u>(184,047,590.73)</u></b>
<b>Net Surplus/(Deficit) for the Year</b>	<b>64,707.60</b>	<b>(10,127,879.74)</b>
Add: Opening Balance	49,127.65	10,177,007.39
<b>Closing Cash Balance</b>	<b><u>113,835.25</u></b>	<b><u>49,127.65</u></b>

**NAFADA LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE**

**STATEMENT OF FINANCIAL POSITION AS AT 31<sup>ST</sup> DECEMBER, 2018**

	NOTES	2018 ₦	2017 ₦
<b>ASSETS</b>			
Cash and Bank Balances	21	113,835.25	49,127.65
<b>TOTAL ASSETS</b>		<b>113,835.25</b>	<b>49,127.65</b>
<b>LIABILITIES</b>			
Public Funds	29	113,835.25	49,127.65
<b>TOTAL LIABILITIES</b>		<b>113,835.25</b>	<b>49,127.65</b>



**NAFADA LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE**

**STATEMENT INCOME AND EXPENDITURE AS AT 31<sup>ST</sup> DECEMBER, 2018**

	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
<b>OPENING BALANCE</b>				49,127.65		10,177,007.39
Add: Revenue						
<b>REVENUE</b>						
Statutory Revenue	1	2,298,698,220.94	2,298,698,220.94	1,927,137,534.96	(371,560,686.0)	1,647,926,857.09
Independent Revenue	2	10,224,540.00	10,224,540.00	8,362,100.00	(1,862,440.0)	5,627,300.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	90,909,090.91
<b>TOTAL REVENUE</b>		<b>2,308,922,760.94</b>	<b>2,308,922,760.94</b>	<b>1,935,499,634.96</b>	<b>(373,423,126.0)</b>	<b>1,744,463,248.00</b>
<b>TOTAL RECEIPTS</b>		<b>2,308,922,760.94</b>	<b>2,308,922,760.94</b>	<b>1,935,548,762.61</b>	<b>(373,423,126.0)</b>	<b>1,754,640,255.39</b>
<b>EXPENDITURE</b>						
Personnel Cost	10	666,845,192.00	666,845,192.00	502,855,917.47	163,989,274.5	529,869,994.19
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	188,110,000.00	425,200,000.00	369,737,258.78	55,462,741.2	205,189,514.67
Loans and Advances	14	-	-	-	-	40,217,911.24
Grants and Contributions	15	452,836,111.94	797,471,309.94	713,220,105.49	84,251,204.5	628,207,511.77
Subsidies	16	77,406,259.00	57,406,259.00	47,438,498.42	9,517,760.6	-
Public Debt Charges	17	205,725,198.00	160,000,000.00	153,927,407.90	6,072,592.1	274,956,681.64
<b>TOTAL OPERATING EXPENDITURE</b>		<b>1,590,922,760.94</b>	<b>2,106,922,760.94</b>	<b>1,787,179,188.05</b>	<b>319,293,572.9</b>	<b>1,678,441,613.52</b>
<b>BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE</b>		<b>718,000,000.00</b>	<b>202,000,000.00</b>	<b>148,369,574.56</b>	<b>(692,716,698.9)</b>	<b>76,198,641.87</b>
<b>CAPITAL EXPENDITURE</b>						
Purchase of Fixed Assets	20A	246,000,000.00	55,000,000.00	40,496,146.14	14,503,853.9	41,217,911.24
Construction/Provision of Fixed Assets	20B	305,000,000.00	75,000,000.00	60,238,202.20	14,761,797.8	19,865,657.96
Rehabilitation/Repairs of Fixed Assets	20C	167,000,000.00	67,000,000.00	46,928,157.54	20,071,842.5	15,065,945.02
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	-	5,000,000.00	593,233.43	4,406,766.6	-
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>718,000,000.00</b>	<b>202,000,000.00</b>	<b>148,255,739.31</b>	<b>53,744,260.7</b>	<b>76,149,514.22</b>
<b>TRANSFERS</b>						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
<b>TRANSFERS TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SURPLUS/(DEFICIT)</b>		<b>-</b>	<b>-</b>	<b>113,835.25</b>		<b>49,127.65</b>

**NAFADA LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE  
SUMMARY OF TOTAL REVENUE**

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
			₦	₦	₦	₦	₦
1	<b>Government Share of FAAC (Statutory Revenue)</b>	1					
	Local Government Share of FAAC		1,520,184,660.00	1,520,184,660.00	1,497,528,814.29	(22,655,845.7)	998,597,562.89
	Share of State IGR		18,123,287.00	18,123,287.00	4,003,126.14	(14,120,160.9)	19,643,635.19
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		-	-	506,147.75	506,147.8	80,415,053.52
	Refund From Paris Club		312,320,734.94	312,320,734.94	-	(312,320,734.9)	172,388,874.63
	Recovered Excess Bank Charges		2,263,269.00	2,263,269.00	3,656,629.61	1,393,360.6	-
	Equalisation		-	-	65,512,539.22	65,512,539.2	-
	Budget Augmentation		-	-	-	-	4,020,156.27
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	-	-	4,363,412.64
	Local Government Share of VAT		345,210,001.00	345,210,001.00	355,930,277.95	10,720,277.0	319,551,144.33
	Local Government Share of Excess Crude Account		100,596,269.00	100,596,269.00	-	(100,596,269.0)	48,947,017.62
	<b>Statutory Revenue Total</b>		<b><u>2,298,698,220.94</u></b>	<b><u>2,298,698,220.94</u></b>	<b><u>1,927,137,534.96</u></b>	<b><u>(371,560,686.0)</u></b>	<b><u>1,647,926,857.09</u></b>
2	<b>Independent Revenue</b>						
	Personal Taxes	2A	-	-	-	-	-
	Licences - General	2B	2,007,000.00	2,007,000.00	1,020,400.00	(986,600.0)	547,600.00
	Fees - General	2E	1,000,000.00	1,000,000.00	108,300.00	(891,700.0)	221,900.00
	Fines - General	2F	-	-	-	-	-
	Sales - General	2G	150,000.00	150,000.00	29,000.00	(121,000.0)	19,800.00
	Earnings - General	2H	2,570,000.00	2,570,000.00	3,555,300.00	985,300.0	2,426,400.00
	Rent on Government Buildings - General	2I	750,000.00	750,000.00	18,500.00	(731,500.0)	12,700.00
	Rent on Land & Others - General	2J	440,000.00	440,000.00	1,290,200.00	850,200.0	880,600.00
	Repayments - General	2K	-	-	610,900.00	610,900.0	417,000.00
	Investment Income	2L	2,807,000.00	2,807,000.00	1,348,900.00	(1,458,100.0)	920,600.00
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	38,100.00	38,100.0	26,000.00
	Miscellaneous	2P	500,540.00	500,540.00	342,500.00	(158,040.0)	154,700.00
	<b>Independent Revenue Total</b>		<b><u>10,224,540.00</u></b>	<b><u>10,224,540.00</u></b>	<b><u>8,362,100.00</u></b>	<b><u>(1,862,440.0)</u></b>	<b><u>5,627,300.00</u></b>
3	<b>Other Revenue Sources and Capital Receipts</b>						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	-	-	-	-	-
	Foreign Grants	3D	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	90,909,090.91
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	<b>Other Revenue Sources and Capital Receipts - Total</b>		<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>90,909,090.91</u></b>
	<b>TOTAL REVENUE</b>		<b><u>2,308,922,760.94</u></b>	<b><u>2,308,922,760.94</u></b>	<b><u>1,935,499,634.96</u></b>	<b><u>(373,423,126.0)</u></b>	<b><u>1,744,463,248.00</u></b>

**NAFADA LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE  
SUMMARY OF TOTAL EXPENDITURE**

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
<b>EXPENDITURES</b>							
10	<b>Personnel Cost</b>	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	653,945,192.00	653,945,192.00	485,906,826.56	168,038,365.4	529,869,994.19
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/Allowances	10A	12,900,000.00	12,900,000.00	16,949,090.91	(4,049,090.9)	-
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	<b>Personnel Cost Total</b>		<b>666,845,192.00</b>	<b>666,845,192.00</b>	<b>502,855,917.47</b>	<b>163,989,274.5</b>	<b>529,869,994.19</b>
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	<b>Overhead Cost</b>						
	Travels and Transport - General	13A	9,000,000.00	95,000,000.00	94,502,858.00	497,142.0	-
	Utilities - General	13B	6,400,000.00	10,000,000.00	7,962,912.22	2,037,087.8	12,640,620.00
	Materials and Supplies - General	13C	32,500,000.00	32,500,000.00	24,673,494.35	7,826,505.6	12,947,781.82
	Maintenance Services - General	13D	43,500,000.00	61,300,000.00	54,374,214.31	6,925,785.7	6,973,359.64
	Training - General	13E	-	-	-	-	3,976,787.95
	Other Services - General	13F	64,000,000.00	85,000,000.00	81,377,309.74	3,622,690.3	54,003,874.04
	Consulting and Professional Services	13G	6,000,000.00	8,000,000.00	6,408,509.05	1,591,491.0	12,457,109.10
	Fuel and Lubricants	13H	900,000.00	5,900,000.00	4,662,850.12	1,237,149.9	-
	Financial Charges	13I	7,000,000.00	15,000,000.00	11,917,235.08	3,082,764.9	15,003,185.27
	Miscellaneous Expenses	13J	18,810,000.00	112,500,000.00	83,857,875.91	28,642,124.1	87,186,796.85
	<b>Overhead Cost Total</b>		<b>188,110,000.00</b>	<b>425,200,000.00</b>	<b>369,737,258.78</b>	<b>55,462,741.2</b>	<b>205,189,514.67</b>
14	<b>Loans and Advances</b>						
	Staff Loans and Advances	14A	-	-	-	-	40,217,911.24
	<b>Loans and Advances Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,217,911.24</b>
15	<b>Grants and Contributions</b>						
	Local Grants and Contributions	15A	452,836,111.94	797,471,309.94	713,220,105.49	84,251,204.5	628,207,511.77
	Foreign Grants and Contributions	15B	-	-	-	-	-
	<b>Grants and Contributions Total</b>		<b>452,836,111.94</b>	<b>797,471,309.94</b>	<b>713,220,105.49</b>	<b>84,251,204.5</b>	<b>628,207,511.77</b>
16	<b>Subsidies</b>						
	Subsidy to Government Owned Companies & Parastatals	16A	77,406,259.00	57,406,259.00	47,438,498.42	9,517,760.6	-
	Subsidy to Private Companies	16B	-	-	-	-	-
	<b>Subsidies Total</b>		<b>77,406,259.00</b>	<b>57,406,259.00</b>	<b>47,438,498.42</b>	<b>9,517,760.6</b>	<b>-</b>
17	<b>Public Debt Charges</b>						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	-	-	-	72,721,825.74
	Interest - Internal Public Debt	17C	205,725,198.00	160,000,000.00	153,927,407.90	6,072,592.1	202,234,855.90
	<b>Public Debt Charges Total</b>		<b>205,725,198.00</b>	<b>160,000,000.00</b>	<b>153,927,407.90</b>	<b>6,072,592.1</b>	<b>274,956,681.64</b>

## SUMMARY OF TOTAL EXPENDITURE CONT'D

18	<b>Transfers</b>					
	Transfers to Other Funds	18A	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-
	<b>Transfers - Total</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
20	<b>Capital Expenditure</b>					
	Purchase of Fixed Assets	20A	246,000,000.00	55,000,000.00	40,496,146.14	14,503,853.9
	Construction/Provision of Fixed Assets	20B	305,000,000.00	75,000,000.00	60,238,202.20	14,761,797.8
	Rehabilitation/Repairs of Fixed Assets	20C	167,000,000.00	67,000,000.00	46,928,157.54	20,071,842.5
	Preservation of the Environment	20D	-	-	-	-
	Acquisition of Non Tangible Assets	20E	-	5,000,000.00	593,233.43	4,406,766.6
	<b>Capital Expenditure Total</b>		<u>718,000,000.00</u>	<u>202,000,000.00</u>	<u>148,255,739.31</u>	<u>53,744,260.7</u>
	<b>TOTAL EXPENDITURE</b>		<u>2,308,922,760.94</u>	<u>2,308,922,760.94</u>	<u>1,935,434,927.36</u>	<u>373,037,833.6</u>
						<u>1,754,591,127.74</u>

**SHONGOM LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE**

**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31<sup>st</sup>, 2018**

	2018 ₦	2017 ₦
<b>Operating Activities</b>		
<b>Receipts</b>		
Statutory Revenue	1,856,696,893.87	1,598,771,150.92
Independent Revenue	12,733,800.00	8,002,400.00
<b>Total Receipts</b>	<b>1,869,430,693.87</b>	<b>1,606,773,550.92</b>
<b>Payments</b>		
Personnel Cost	(694,101,750.52)	(720,792,328.08)
Social Benefits	-	-
Overhead Cost	(183,241,888.95)	(133,200,504.98)
Loans and Advances	-	-
Grants and Contributions	(701,916,813.48)	(595,504,238.31)
Subsidies	(45,393,366.83)	(3,690,000.00)
Transfers to Other Funds	-	-
<b>Total Payments</b>	<b>(1,624,653,819.78)</b>	<b>(1,453,187,071.37)</b>
<b>Net Cash flow from Operating Activities</b>	<b>244,776,874.09</b>	<b>153,586,479.55</b>
<b>Investing Activities</b>		
Purchase of Fixed Assets	(42,522,423.58)	(35,048,953.68)
Construction/Provision of Fixed Assets	(45,325,787.76)	(16,380,003.49)
Rehabilitation/Repairs of Fixed Assets	(6,408,559.05)	(7,984,945.23)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
<b>Net Cash Flow from Investing Activities</b>	<b>(94,256,770.39)</b>	<b>(59,413,902.40)</b>
<b>Financing Activities</b>		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	90,909,090.91
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(143,717,454.77)	(184,055,724.55)
<b>Net Cash Flow from Financing Activities</b>	<b>(143,717,454.77)</b>	<b>(93,146,633.64)</b>
<b>Net Surplus/(Deficit) for the Year</b>	<b>6,802,648.94</b>	<b>1,025,943.50</b>
Add: Opening Balance	1,037,583.16	11,639.66
<b>Closing Cash Balance</b>	<b>7,840,232.10</b>	<b>1,037,583.16</b>

**SHONGOM LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE**  
STATEMENT OF FINANCIAL POSITION AS AT 31<sup>ST</sup> DECEMBER, 2018

	NOTES	2018 ₦	2017 ₦
<b>ASSETS</b>			
Cash and Bank Balances	21	7,840,232.10	1,037,583.16
<b>TOTAL ASSETS</b>		<b><u>7,840,232.10</u></b>	<b><u>1,037,583.16</u></b>
<b>LIABILITIES</b>			
Public Funds	29	7,840,232.10	1,037,583.16
<b>TOTAL LIABILITIES</b>		<b><u>7,840,232.10</u></b>	<b><u>1,037,583.16</u></b>

**SHONGOM LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE**

**STATEMENT OF INCOME AND EXPENDITURE AS AT 31<sup>ST</sup> DECEMBER, 2018**

	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
<b>OPENING BALANCE</b>				1,037,583.16		11,639.66
Add: Revenue						
<b>REVENUE</b>						
Statutory Revenue	1	3,857,249,451.31	3,857,249,451.31	1,856,696,893.87	(2,000,552,557.4)	1,598,771,150.92
Independent Revenue	2	38,888,540.00	38,888,540.00	12,733,800.00	(26,154,740.0)	8,002,400.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	90,909,090.91
<b>TOTAL REVENUE</b>		<b>3,896,137,991.31</b>	<b>3,896,137,991.31</b>	<b>1,869,430,693.87</b>	<b>(2,026,707,297.4)</b>	<b>1,697,682,641.83</b>
<b>TOTAL RECEIPTS</b>		<b>3,896,137,991.31</b>	<b>3,896,137,991.31</b>	<b>1,870,468,277.03</b>	<b>(2,026,707,297.4)</b>	<b>1,697,694,281.49</b>
<b>EXPENDITURE</b>						
Personnel Cost	10	866,903,466.00	866,903,366.00	694,101,750.52	172,801,615.5	720,792,328.08
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	274,745,867.00	416,245,964.00	183,241,888.95	233,004,075.0	133,200,504.98
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	1,682,459,628.04	1,722,989,878.04	701,916,813.48	1,018,573,064.6	595,504,238.31
Subsidies	16	25,996,591.00	54,000,000.00	45,393,366.83	8,606,633.2	3,690,000.00
Public Debt Charges	17	258,475,300.00	258,475,300.00	143,717,454.77	114,757,845.2	184,055,724.55
<b>TOTAL OPERATING EXPENDITURE</b>		<b>3,108,580,852.04</b>	<b>3,318,614,508.04</b>	<b>1,768,371,274.54</b>	<b>1,547,743,233.5</b>	<b>1,637,242,795.93</b>
<b>BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE</b>		<b>787,557,139.27</b>	<b>577,523,483.27</b>	<b>102,097,002.49</b>	<b>(3,574,450,530.9)</b>	<b>60,451,485.56</b>
<b>CAPITAL EXPENDITURE</b>						
Purchase of Fixed Assets	20A	40,000,000.00	85,000,000.00	42,522,423.58	42,477,576.4	35,048,953.68
Construction/Provision of Fixed Assets	20B	665,015,000.00	409,981,344.00	45,325,787.76	364,655,556.2	16,380,003.49
Rehabilitation/Repairs of Fixed Assets	20C	45,000,000.00	45,000,000.00	6,408,559.05	38,591,441.0	7,984,945.23
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	37,542,139.27	37,542,139.27	-	37,542,139.3	-
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>787,557,139.27</b>	<b>577,523,483.27</b>	<b>94,256,770.39</b>	<b>483,266,712.9</b>	<b>59,413,902.40</b>
<b>TRANSFERS</b>						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
<b>TRANSFERS TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SURPLUS/(DEFICIT)</b>		<b>-</b>	<b>-</b>	<b>7,840,232.10</b>		<b>1,037,583.16</b>



**SHONGOM LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE  
SUMMARY OF TOTAL REVENUE**

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
			₦	₦	₦	₦	₦
1	<b>Government Share of FAAC (Statutory Revenue)</b>	1					
	Local Government Share of FAAC		1,705,743,016.00	1,705,743,016.00	1,420,216,502.59	(285,526,513.4)	947,043,372.20
	Share of State IGR		24,061,123.00	24,061,123.00	4,003,126.14	(20,057,996.9)	19,036,240.16
	Excess Petroleum Profit Tax (PPT Revenue)		294,843,151.00	294,843,151.00	-	(294,843,151.0)	-
	Exchange Difference		-	-	57,845,914.10	57,845,914.1	76,263,498.22
	Refund From Paris Club		312,320,734.94	312,320,734.94	-	(312,320,734.9)	172,388,874.63
	Recovered Excess Bank Charges Equalisation		492,552,785.37	492,552,785.37	3,467,850.28	(489,084,935.1)	-
	Budget Augmentation		52,360,951.00	52,360,951.00	-	(52,360,951.0)	4,020,156.27
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	-	-	4,363,412.64
	Local Government Share of VAT		570,283,830.00	570,283,830.00	366,399,047.82	(203,884,782.2)	328,843,580.43
	Local Government Share of Excess Crude Account		405,083,860.00	405,083,860.00	4,764,452.94	(400,319,407.1)	46,812,016.37
	<b>Statutory Revenue Total</b>		<b>3,857,249,451.31</b>	<b>3,857,249,451.31</b>	<b>1,856,696,893.87</b>	<b>(2,000,552,557.4)</b>	<b>1,598,771,150.92</b>
2	<b>Independent Revenue</b>						
	Personal Taxes	2A	3,078,540.00	3,078,540.00	1,537,700.00	(1,540,840.0)	966,300.00
	Licences - General	2B	11,209,800.00	11,209,800.00	5,410,000.00	(5,799,800.0)	3,400,100.00
	Fees - General	2E	8,050,000.00	8,050,000.00	4,387,500.00	(3,662,500.0)	2,757,100.00
	Fines - General	2F	-	-	-	-	-
	Sales - General	2G	500,000.00	500,000.00	-	(500,000.0)	-
	Earnings - General	2H	8,000,000.00	8,000,000.00	1,131,100.00	(6,868,900.0)	711,300.00
	Rent on Government Buildings - General	2I	600,000.00	600,000.00	258,000.00	(342,000.0)	161,600.00
	Rent on Land & Others - General	2J	2,950,200.00	2,950,200.00	9,500.00	(2,940,700.0)	6,000.00
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	4,500,000.00	4,500,000.00	-	(4,500,000.0)	-
	<b>Independent Revenue Total</b>		<b>38,888,540.00</b>	<b>38,888,540.00</b>	<b>12,733,800.00</b>	<b>(26,154,740.0)</b>	<b>8,002,400.00</b>
3	<b>Other Revenue Sources and Capital Receipts</b>						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	-	-	-	-	-
	Foreign Grants	3D	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	90,909,090.91
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	<b>Other Revenue Sources and Capital Receipts - Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>90,909,090.91</b>
	<b>TOTAL REVENUE</b>		<b>3,896,137,991.31</b>	<b>3,896,137,991.31</b>	<b>1,869,430,693.87</b>	<b>(2,026,707,297.4)</b>	<b>1,697,682,641.83</b>

**SHONGOM LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE  
SUMMARY OF TOTAL EXPENDITURE**

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
<b>EXPENDITURES</b>							
10	<b>Personnel Cost</b>	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	852,658,723.00	842,658,623.00	677,152,659.61	165,505,963.4	720,792,328.08
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	14,244,743.00	24,244,743.00	16,949,090.91	7,295,652.1	-
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	<b>Personnel Cost Total</b>		<b>866,903,466.00</b>	<b>866,903,366.00</b>	<b>694,101,750.52</b>	<b>172,801,615.5</b>	<b>720,792,328.08</b>
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	<b>Overhead Cost</b>						
	Travels and Transport - General	13A	44,618,395.00	44,618,395.00	7,732,354.09	36,886,040.9	-
	Utilities - General	13B	6,400,000.00	10,000,000.00	5,517,700.00	4,482,300.0	6,916,620.00
	Materials and Supplies - General	13C	35,000,000.00	35,000,000.00	9,965,827.27	25,034,172.7	1,918,181.82
	Maintenance Services - General	13D	23,224,000.00	23,224,000.00	12,188,036.74	11,035,963.3	2,501,559.64
	Training - General	13E	33,500,000.00	-	-	-	7,953,575.90
	Other Services - General	13F	72,904,669.00	72,904,669.00	40,426,865.41	32,477,803.6	39,770,573.30
	Consulting and Professional Services	13G	5,500,000.00	7,000,000.00	3,669,254.55	3,330,745.5	7,090,909.10
	Fuel and Lubricants	13H	2,500,000.00	10,000,000.00	4,868,200.00	5,131,800.0	-
	Financial Charges	13I	2,600,000.00	15,000,000.00	12,007,236.91	2,992,763.1	13,782,278.62
	Miscellaneous Expenses	13J	48,498,803.00	198,498,900.00	86,866,413.98	111,632,486.0	53,266,806.61
	<b>Overhead Cost Total</b>		<b>274,745,867.00</b>	<b>416,245,964.00</b>	<b>183,241,888.95</b>	<b>233,004,075.0</b>	<b>133,200,504.98</b>
14	<b>Loans and Advances</b>						
	Staff Loans and Advances	14A	-	-	-	-	-
	<b>Loans and Advances Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
15	<b>Grants and Contributions</b>						
	Local Grants and Contributions	15A	1,682,459,628.04	1,722,989,878.04	701,916,813.48	1,018,573,064.6	595,504,238.31
	Foreign Grants and Contributions	15B	-	-	-	-	-
	<b>Grants and Contributions Total</b>		<b>1,682,459,628.04</b>	<b>1,722,989,878.04</b>	<b>701,916,813.48</b>	<b>1,018,573,064.6</b>	<b>595,504,238.31</b>
16	<b>Subsidies</b>						
	Subsidy to Government Owned Companies & Parastatals	16A	25,996,591.00	54,000,000.00	45,393,366.83	8,606,633.2	3,690,000.00
	Subsidy to Private Companies	16B	-	-	-	-	-
	<b>Subsidies Total</b>		<b>25,996,591.00</b>	<b>54,000,000.00</b>	<b>45,393,366.83</b>	<b>8,606,633.2</b>	<b>3,690,000.00</b>
17	<b>Public Debt Charges</b>						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	-	-	-	57,052,814.89
	Interest - Internal Public Debt	17C	258,475,300.00	258,475,300.00	143,717,454.77	114,757,845.2	127,002,909.66
	<b>Public Debt Charges Total</b>		<b>258,475,300.00</b>	<b>258,475,300.00</b>	<b>143,717,454.77</b>	<b>114,757,845.2</b>	<b>184,055,724.55</b>

## SUMMARY OF TOTAL EXPENDITURE CONT'D

18	<b>Transfers</b>					
	Transfers to Other Funds	18A	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-
	<b>Transfers - Total</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
20	<b>Capital Expenditure</b>					
	Purchase of Fixed Assets	20A	40,000,000.00	85,000,000.00	42,522,423.58	42,477,576.4
	Construction/Provision of Fixed Assets	20B	665,015,000.00	409,981,344.00	45,325,787.76	364,655,556.2
	Rehabilitation/Repairs of Fixed Assets	20C	45,000,000.00	45,000,000.00	6,408,559.05	38,591,441.0
	Preservation of the Environment	20D	-	-	-	-
	Acquisition of Non Tangible Assets	20E	37,542,139.27	37,542,139.27	-	37,542,139.3
	<b>Capital Expenditure Total</b>		<u>787,557,139.27</u>	<u>577,523,483.27</u>	<u>94,256,770.39</u>	<u>483,266,712.9</u>
	<b>TOTAL EXPENDITURE</b>		<u>3,896,137,991.31</u>	<u>3,896,137,991.31</u>	<u>1,862,628,044.93</u>	<u>2,031,009,946.4</u>
						<u>1,696,656,698.33</u>

**YAMALTU DEBA LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE**

**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31<sup>st</sup>, 2018**

	2018 ₦	2017 ₦
<b>Operating Activities</b>		
<b>Receipts</b>		
Statutory Revenue	2,480,386,086.04	2,062,774,197.92
Independent Revenue	29,131,000.00	26,335,700.00
<b>Total Receipts</b>	<b>2,509,517,086.04</b>	<b>2,089,109,897.92</b>
<b>Payments</b>		
Personnel Cost	(775,387,048.39)	(802,699,126.72)
Social Benefits	-	-
Overhead Cost	(226,105,221.13)	(154,551,706.50)
Loans and Advances	-	(35,538,718.75)
Grants and Contributions	(1,049,079,114.98)	(850,180,671.96)
Subsidies	(62,589,227.22)	(1,844,000.00)
Transfers to Other Funds	-	-
<b>Total Payments</b>	<b>(2,113,160,611.72)</b>	<b>(1,844,814,223.93)</b>
<b>Net Cash flow from Operating Activities</b>	<b>396,356,474.32</b>	<b>244,295,674.00</b>
<b>Investing Activities</b>		
Purchase of Fixed Assets	(61,621,238.27)	(36,538,718.75)
Construction/Provision of Fixed Assets	(114,188,697.08)	-
Rehabilitation/Repairs of Fixed Assets	(60,815,741.45)	(52,807,198.42)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
<b>Net Cash Flow from Investing Activities</b>	<b>(236,625,676.80)</b>	<b>(89,345,917.17)</b>
<b>Financing Activities</b>		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	90,909,090.91
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(156,927,407.90)	(244,901,026.37)
<b>Net Cash Flow from Financing Activities</b>	<b>(156,927,407.90)</b>	<b>(153,991,935.46)</b>
<b>Net Surplus/(Deficit) for the Year</b>	<b>2,803,389.62</b>	<b>957,821.37</b>
Add: Opening Balance	960,471.66	2,650.29
<b>Closing Cash Balance</b>	<b>3,763,861.28</b>	<b>960,471.66</b>

**YAMALTU DEBA LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE**  
STATEMENT OF FINANCIAL POSITION AS AT 31<sup>ST</sup> DECEMBER, 2018

	NOTES	2018 ₦	2017 ₦
<b>ASSETS</b>			
Cash and Bank Balances	21	3,763,861.28	960,471.66
<b>TOTAL ASSETS</b>		<b>3,763,861.28</b>	<b>960,471.66</b>
<b>LIABILITIES</b>			
Public Funds	29	3,763,861.28	960,471.66
<b>TOTAL LIABILITIES</b>		<b>3,763,861.28</b>	<b>960,471.66</b>

**YAMALTU DEBA LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE**

**STATEMENT OF INCOME AND EXPENDITURE AS AT 31<sup>ST</sup> DECEMBER, 2018**

	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
<b>OPENING BALANCE</b>				960,471.66		2,650.29
Add: Revenue						
<b>REVENUE</b>						
Statutory Revenue	1	3,334,152,128.00	3,334,152,128.00	2,480,386,086.04	(853,766,042.0)	2,062,774,197.92
Independent Revenue	2	65,590,500.00	65,590,500.00	29,131,000.00	(36,459,500.0)	26,335,700.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	90,909,090.91
<b>TOTAL REVENUE</b>		<b>3,399,742,628.00</b>	<b>3,399,742,628.00</b>	<b>2,509,517,086.04</b>	<b>(890,225,542.0)</b>	<b>2,180,018,988.83</b>
<b>TOTAL RECEIPTS</b>		<b>3,399,742,628.00</b>	<b>3,399,742,628.00</b>	<b>2,510,477,557.70</b>	<b>(890,225,542.0)</b>	<b>2,180,021,639.12</b>
<b>EXPENDITURE</b>						
Personnel Cost	10	836,525,972.00	820,869,522.00	775,387,048.39	45,482,473.6	802,699,126.72
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	401,570,043.00	288,985,000.00	226,105,221.13	62,879,778.9	154,551,706.50
Loans and Advances	14	-	-	-	-	35,538,718.75
Grants and Contributions	15	1,167,443,261.00	1,332,684,754.00	1,049,079,114.98	283,605,639.0	850,180,671.96
Subsidies	16	16,460,000.00	77,460,000.00	62,589,227.22	14,870,772.8	1,844,000.00
Public Debt Charges	17	296,539,441.00	211,539,441.00	156,927,407.90	54,612,033.1	244,901,026.37
<b>TOTAL OPERATING</b>		<b>2,718,538,717.00</b>	<b>2,731,538,717.00</b>	<b>2,270,088,019.62</b>	<b>461,450,697.4</b>	<b>2,089,715,250.30</b>
<b>BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE</b>		<b>681,203,911.00</b>	<b>668,203,911.00</b>	<b>240,389,538.08</b>	<b>(1,351,676,239.3)</b>	<b>90,306,388.83</b>
<b>CAPITAL EXPENDITURE</b>						
Purchase of Fixed Assets	20A	206,000,000.00	196,000,000.00	61,621,238.27	134,378,761.7	36,538,718.75
Construction/Provision of Fixed Assets	20B	296,748,401.00	293,748,401.00	114,188,697.08	179,559,703.9	-
Rehabilitation/Repairs of Fixed Assets	20C	178,455,510.00	178,455,510.00	60,815,741.45	117,639,768.6	52,807,198.42
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>681,203,911.00</b>	<b>668,203,911.00</b>	<b>236,625,676.80</b>	<b>431,578,234.2</b>	<b>89,345,917.17</b>
<b>TRANSFERS</b>						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
<b>TRANSFERS TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SURPLUS/(DEFICIT)</b>		<b>-</b>	<b>-</b>	<b>3,763,861.28</b>		<b>960,471.66</b>

**YAMALTU DEBA LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE  
SUMMARY OF TOTAL REVENUE**

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
			₦	₦	₦	₦	₦
1	<b>Government Share of FAAC (Statutory Revenue)</b>	1					
	Local Government Share of FAAC		1,899,358,623.00	1,899,358,623.00	1,938,365,199.08	39,006,576.1	1,292,560,614.05
	Share of State IGR		27,000,000.00	27,000,000.00	4,003,126.14	(22,996,873.9)	23,107,014.01
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		-	-	655,145.45	655,145.5	104,087,306.84
	Refund From Paris Club		297,793,505.00	297,793,505.00	-	(297,793,505.0)	172,388,874.63
	Recovered Excess Bank Charges		-	-	4,733,053.23	4,733,053.2	-
	Equalisation		-	-	84,797,851.58	84,797,851.6	-
	Budget Augmentation		200,000,000.00	200,000,000.00	-	(200,000,000.0)	4,020,156.27
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	-	-	4,363,412.64
	Local Government Share of VAT		660,000,000.00	660,000,000.00	447,831,710.56	(212,168,289.4)	401,125,981.04
	Local Government Share of Excess Crude Account		250,000,000.00	250,000,000.00	-	(250,000,000.0)	61,120,838.44
	<b>Statutory Revenue Total</b>		<b>3,334,152,128.00</b>	<b>3,334,152,128.00</b>	<b>2,480,386,086.04</b>	<b>(853,766,042.0)</b>	<b>2,062,774,197.92</b>
2	<b>Independent Revenue</b>						
	Personal Taxes	2A	290,000.00	290,000.00	4,154,400.00	3,864,400.0	-
	Licences - General	2B	4,800,500.00	4,800,500.00	11,345,700.00	6,545,200.0	10,236,400.00
	Fees - General	2E	15,000,000.00	15,000,000.00	6,602,700.00	(8,397,300.0)	9,304,400.00
	Fines - General	2F	-	-	-	-	-
	Sales - General	2G	4,500,000.00	4,500,000.00	418,700.00	(4,081,300.0)	708,200.00
	Earnings - General	2H	10,500,000.00	10,500,000.00	6,049,100.00	(4,450,900.0)	3,769,300.00
	Rent on Government Buildings - General	2I	10,500,000.00	10,500,000.00	-	(10,500,000.0)	-
	Rent on Land & Others - General	2J	12,000,000.00	12,000,000.00	309,800.00	(11,690,200.0)	1,200,800.00
	Repayments - General	2K	-	-	150,700.00	150,700.0	671,500.00
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	8,000,000.00	8,000,000.00	99,900.00	(7,900,100.0)	445,100.00
	<b>Independent Revenue Total</b>		<b>65,590,500.00</b>	<b>65,590,500.00</b>	<b>29,131,000.00</b>	<b>(36,459,500.0)</b>	<b>26,335,700.00</b>
3	<b>Other Revenue Sources and Capital Receipts</b>						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	-	-	-	-	-
	Foreign Grants	3D	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	90,909,090.91
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	<b>Other Revenue Sources and Capital Receipts - Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>90,909,090.91</b>
	<b>TOTAL REVENUE</b>		<b>3,399,742,628.00</b>	<b>3,399,742,628.00</b>	<b>2,509,517,086.04</b>	<b>(890,225,542.0)</b>	<b>2,180,018,988.83</b>



**YAMALTU DEBA LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE  
SUMMARY OF TOTAL EXPENDITURE**

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
<b>EXPENDITURES</b>							
10	<b>Personnel Cost</b>	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	820,869,522.00	800,869,522.00	758,437,957.48	42,431,564.5	802,699,126.72
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	15,656,450.00	20,000,000.00	16,949,090.91	3,050,909.1	-
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	<b>Personnel Cost Total</b>		<b>836,525,972.00</b>	<b>820,869,522.00</b>	<b>775,387,048.39</b>	<b>45,482,473.6</b>	<b>802,699,126.72</b>
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	<b>Overhead Cost</b>						
	Travels and Transport - General	13A	57,500,000.00	13,100,000.00	6,365,519.80	6,734,480.2	-
	Utilities - General	13B	31,000,000.00	7,000,000.00	3,575,400.00	3,424,600.0	7,913,980.00
	Materials and Supplies - General	13C	59,700,000.00	59,700,000.00	32,917,650.00	26,782,350.0	12,918,181.82
	Maintenance Services - General	13D	32,800,000.00	24,300,000.00	15,561,412.28	8,738,587.7	2,501,559.64
	Training - General	13E	600,000.00	600,000.00	-	600,000.0	7,953,575.90
	Other Services - General	13F	64,400,000.00	55,365,000.00	50,632,046.13	4,732,953.9	42,407,243.92
	Consulting and Professional Services	13G	28,496,441.00	7,000,000.00	5,145,454.55	1,854,545.5	7,088,269.10
	Fuel and Lubricants	13H	-	-	-	-	-
	Financial Charges	13I	10,000,000.00	15,000,000.00	9,776,907.29	5,223,092.7	13,240,186.80
	Miscellaneous Expenses	13J	117,073,602.00	106,920,000.00	102,130,831.07	4,789,168.9	60,528,709.31
	<b>Overhead Cost Total</b>		<b>401,570,043.00</b>	<b>288,985,000.00</b>	<b>226,105,221.13</b>	<b>62,879,778.9</b>	<b>154,551,706.50</b>
14	<b>Loans and Advances</b>						
	Staff Loans and Advances	14A	-	-	-	-	35,538,718.75
	<b>Loans and Advances Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,538,718.75</b>
15	<b>Grants and Contributions</b>						
	Local Grants and Contributions	15A	1,167,443,261.00	1,332,684,754.00	1,049,079,114.98	283,605,639.0	850,180,671.96
	Foreign Grants and Contributions	15B	-	-	-	-	-
	<b>Grants and Contributions Total</b>		<b>1,167,443,261.00</b>	<b>1,332,684,754.00</b>	<b>1,049,079,114.98</b>	<b>283,605,639.0</b>	<b>850,180,671.96</b>
16	<b>Subsidies</b>						
	Subsidy to Government Owned Companies & Parastatals	16A	16,460,000.00	77,460,000.00	62,589,227.22	14,870,772.8	1,844,000.00
	Subsidy to Private Companies	16B	-	-	-	-	-
	<b>Subsidies Total</b>		<b>16,460,000.00</b>	<b>77,460,000.00</b>	<b>62,589,227.22</b>	<b>14,870,772.8</b>	<b>1,844,000.00</b>
17	<b>Public Debt Charges</b>						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	140,000,000.00	5,000,000.00	3,000,000.00	2,000,000.0	61,609,971.26
	Interest - Internal Public Debt	17C	156,539,441.00	206,539,441.00	153,927,407.90	52,612,033.1	183,291,055.11
	<b>Public Debt Charges Total</b>		<b>296,539,441.00</b>	<b>211,539,441.00</b>	<b>156,927,407.90</b>	<b>54,612,033.1</b>	<b>244,901,026.37</b>
18	<b>Transfers</b>						
	Transfers to Other Funds	18A	-	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-	-
	<b>Transfers - Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
20	<b>Capital Expenditure</b>						
	Purchase of Fixed Assets	20A	206,000,000.00	196,000,000.00	61,621,238.27	134,378,761.7	36,538,718.75
	Construction/Provision of Fixed Assets	20B	296,748,401.00	293,748,401.00	114,188,697.08	179,559,703.9	-
	Rehabilitation/Repairs of Fixed Assets	20C	178,455,510.00	178,455,510.00	60,815,741.45	117,639,768.6	52,807,198.42
	Preservation of the Environment	20D	-	-	-	-	-
	Acquisition of Non Tangible Assets	20E	-	-	-	-	-
	<b>Capital Expenditure Total</b>		<b>681,203,911.00</b>	<b>668,203,911.00</b>	<b>236,625,676.80</b>	<b>431,578,234.2</b>	<b>89,345,917.17</b>
	<b>TOTAL EXPENDITURE</b>		<b>3,399,742,628.00</b>	<b>3,399,742,628.00</b>	<b>2,506,713,696.42</b>	<b>893,028,931.6</b>	<b>2,179,061,167.46</b>

# PART II

## MANAGEMENTS REPORTS

**AKKO LOCAL GOVERNMENT COUNCIL**

In the course of the audit, we are able to observe the following;

**Outstanding Advances** - We noted the sustained quality of accounting records presented to us in the course of our audit exercise as at 31<sup>st</sup> December, 2018. However, we observed that some advances were still long overdue and should have been retired in line with Financial Memoranda S14(27), to the tune of N12,983,372.75

**Effect:** This is an indication of weak internal control system in the retirement of cash advances and a deviation to the provision of FM 14(27).

**Recommendation;** we therefore recommend compliance with the provision of FM quoted above.

**Stock Taking and Inventory Management** – it was observed during the audit exercise for the year under review that relevant store records books such as SRV, SIV, and Store Ledgers are kept, maintained and updated. Inventory charts/forms are maintained and some of the office items were not labeled while additions made were not labeled and added to inventory form hanged in offices

**Effect:** loss of Government property

**Recommendations;** all office items/equipment should be labeled. Inventory card hang in offices should be updated in line with store regulations.

**Vouchers kept in loose files:** -We observed in the course of our audit assignment for the year ended 31<sup>st</sup> December 2018 that payment vouchers were kept in loose Files as at the time of the audit. Also kept in loose files are pay record card that were printed on a sheet of paper instead of a card that should equally be filed in arch lever files.

**Effect:** misplacement and difficulty in retrieving of information.

**Recommendation;** We recommend that payment vouchers should be serially filed in Arch Files to safeguard against misplacement and for easy retrieval of

information and that payment vouchers should be printed in a thicker paper so that when payment vouchers are punch for filling it will stay intact in the Arch lever file.

**Computerization of the Accounting System** – Computer system are becoming a powerful instrument for making organizations more effective and efficient.

**Effect:** Inadequate accuracy of data captured

**Recommendation:** That management should deploy an appropriate accounting software package in the account department.

**Internally Generated Revenue** - We observed in the course of our audit assignment for the year ended 31<sup>st</sup> December, 2018 that there were delays in lodgment of revenue collected, which indicate noncompliance with lodgment regulation.

**Effect:** Exposing the council to pilferages, theft and subsequent loss of revenue.

**Recommendation:** that any revenue receipt should be lodge immediately to avoid exposing the Council to pilferages, theft and subsequent loss of revenue.

**Bank Reconciliation Statement** - We observed in the course of our audit assignment for the year ended 31<sup>st</sup> December 2018 that three bank accounts operated by the council with Bubayero Microfinance, Fidelity Bank of Nig. Plc and Access bank of Nig. Plc all the account appears not to be monthly reconciled in line with the provision of Financial Memoranda S(19)ss(23&24).

**Effect:** Violation of the provision of FM S(19)

**Recommendation:** We therefore suggest that the aforementioned banks should be reconciled for transparency and accountability

**Noncompliance with stamp duty Act** - We also observed that the council didn't adhere to stamp duty act cap 411 Vol. XXII LFN 1990 and Financial regulation, which states all payment vouchers and receipts from suppliers should have a fifty

kobo stamp fix on them, in view of that we recommend the implementation of this act.

**Effect:** loss of Government Revenue and violation of the Stamp Duty Act.

**Recommendation:** We therefore recommend the effective implementation of the act retrospectively.

**Honor Certificate** - We observed in the course of our audit assignment for the year ended 31<sup>st</sup> December 2018 that payment were made and receipt not attached instead honor certificate were attached.

**Effect:** This is a complete violation of FR 617 which state that “when it is impracticable to obtain receipts for petty disbursement, a certificate to that effect must be given on the face of voucher signed by the payee.”

**Recommendation:** We therefore recommends that the council should comply with FR 617.

**Fixed Asset Register (FAR):** We observed that Council did not developed, maintain and up-date a fixed asset, fixed asset register is a tool for effective control of Council fixed asset, and it’s the responsibility of the management to put a mechanism in place to safeguard these assets.

**Effect:** Exposing the Council’s assets to theft.

**Recommendations:** We therefore recommended that FAR should be introduced, developed and maintained. We also want to advise the council to engage the service of estate valuator to assess the council asset in preparation of the adoption of International Public Sector Accounting Standard (IPSAS - Accrual).

**BALANGA LOCAL GOVERNMENT COUNCIL**

**Imprest System:** We observed during the course of our audit that the Balanga Local Government does not maintained proper impress at all, amounting to ₦17,338,700 in a year for 2018 respectively is not accounted for.

**Effect:** Absence of impress cash book is overloading the main cash book with so many transactions that could have been taken care of by the petty cash book. Lack of accountability of impress amount depicts misappropriation of public funds.

**Recommendation:** We therefore recommend that the Balanga Local Government Council should ensure impress cash book, impress voucher and impress officer in charge of impress is maintained and all impress amounts should be retired with evidence before re-imburement.

**Fixed Asset Register (FAR):** We observed that Council did not developed, maintain and up-date a fixed asset, fixed asset register is a tool for effective control of Council fixed asset, and it's the responsibility of the management to put a mechanism in place to safeguard these assets.

**Effect:** Exposing the Council's assets to theft.

**Recommendations:** We therefore recommended that FAR should be introduced, developed and maintained. We also want to advise the council to engage the service of estate valuator to assess the council asset in preparation of the adoption of International Public Sector Accounting Standard (IPSAS - Accrual).

**Management Account:** We observe during the course of our audit that the Balanga Local Government did not prepare management accounts as their responsibility under law that establishes the local government.

**Effect;** The management accounts of the Local Government will not be available for monitoring and control.

**Recommendation:** We therefore recommend that management should prepare the local government final accounts. Management should operate, maintain and regularly update both individual and general ledgers for all income and expenditure items of the local government on monthly basis, so that a comprehensive trial balance and final accounts will be drawn up from these ledgers easily at the end of the year.

**Insurance:** We observed during the course of our audit that the Balanga Local Government Council does not have an insurance cover with any insurance company.

**Effect;** Insurance will serve as a recovery in case of unforeseen circumstances, should be Local Government loss any asset to accident or natural disaster the Local Government will be indemnify if such asset is insured.

**Recommendation;** We therefore recommend that management should insure all the assets or major assets of the local government are insured so as to avoid losses in the future.

**Procurement Unit;** We observed during the course of our audit that the Balanga Local Government Council does not have a procurement unit.

**Effect:** Lack of procurement unit will lead to abuse of procurement procedures and processes which bridges the provisions of procurement act of 2007.

**Recommendation;** We therefore recommend that the Balanga Local Government council should setup a procurement unit and employ or deploy a procurement officer who should be a graduate and level 13 officer with minimum of 2 years working experience in a procurement unit.

**BILLIRI LOCAL GOVERNMENT COUNCIL**

**Imprest System;** We observed during the course of our audit that the Billiri Local Government does not maintained proper impress at all, amounting to ₦11,253,000 in a year for 2018 respectively is not accounted for.

**Effect;** Absence of impress cash book is overloading the main cash book with so many transactions that could have been taken care of by the petty cash book. Lack of accountability of impress amount depicts misappropriation of public funds.

**Recommendation;** We therefore recommend that the Billiri Local Government Council should ensure impress cash book, impress voucher and impress officer in charge of impress is maintained and all impress amounts should be retired with evidence before re-imburement.

**Fixed Asset Register (FAR):** We observed that Council did not developed, maintain and up-date a fixed asset, fixed asset register is a tool for effective control of Council fixed asset, and it's the responsibility of the management to put a mechanism in place to safeguard these assets.

**Effect:** Exposing the Council's assets to theft.

**Recommendations:** We therefore recommended that FAR should be introduced, developed and maintained. We also want to advise the council to engage the service of estate valuator to assess the council asset in preparation of the adoption of International Public Sector Accounting Standard (IPSAS - Accrual).

**Management Account;** We observe during the course of our audit that the Billiri Local Government did not prepare management accounts as their responsibility under law that establishes the local government.

**Effect:** The management accounts of the Local Government will not be available for monitoring and control.



**Recommendation;** We therefore recommend that management should prepare the local government final accounts. Management should operate, maintain and regularly update both individual and general ledgers for all income and expenditure items of the local government on monthly basis, so that a comprehensive trial balance and final accounts will be drawn up from these ledgers easily at the end of the year.

**Insurance;** We observed during the course of our audit that the Billiri Local Government Council does not have an insurance cover with any insurance company.

**Effect;** Insurance will serve as a recovery in case of unforeseen circumstances, should be Local Government loss any asset to accident or natural disaster the Local Government will be indemnify if such asset is insured.

**Recommendation;** We therefore recommends that management should insure all the asset or major assets of the local government are insured to avoid losses in the future.

**Procurement Unit;** We observed during the course of our audit that the Billiri Local Government Council does not have a procurement unit.

**Effect;** Lack of procurement unit will lead to abuse of procurement procedures and processes which bridges the provisions of procurement act of 2007.

**Recommendation;** We therefore recommend that the Billiri Local Government council should setup a procurement unit and employ or deploy a procurement officer who should be a graduate and level 13 officer with minimum of 2 years working experience in a procurement unit.

**DUKKU LOCAL GOVERNMENT COUNCIL**

**Outstanding Advances** - We noted the sustained quality of accounting records presented to us in the course of our audit exercise as at 31<sup>st</sup> December, 2018. However, we observed that some advances were still long overdue and should have been retired in line with Financial Memoranda S14(27), to the tune of N4,030,781.

**Effect;** This is an indication of weak internal control system in the retirement of cash advances and a deviation to the provision of FM 14(27).

**Recommendation;** we therefore recommend compliance with the provision of FM quoted above.

**Stock Taking and Inventory Management** – it was observed during the audit exercise for the year under review that relevant store records books such as SRV, SIV, and Store Ledgers are kept, maintained and updated. Inventory charts/forms are maintained and some of the office items were not labeled while additions made were not labeled and added to inventory form hanged in offices

**Effect;** loss of Government property

**Recommendations;** all office items/equipment should be labeled. Inventory card hang in offices should be updated in line with store regulations.

**Vouchers kept in loose files:** -We observed in the course of our audit assignment for the year ended 31<sup>st</sup> December 2018 that payment vouchers were kept in loose Files as at the time of the audit. Also kept in loose files are pay record card that were printed on a sheet of paper instead of a card that should equally be filed in arch lever files.

**Effect:** misplacement and difficulty in retrieving of information.

**Recommendation;** We recommend that payment vouchers should be serially filed in Arch Files to safeguard against misplacement and for easy retrieval of information and that payment vouchers should be printed in a thicker paper so

that when payment vouchers are punch for filling it will stay intact in the Arch lever file.

**Computerization of the Accounting System** – Computer system are becoming a powerful instrument for making organizations more effective and efficient.

**Effect:** Inadequate accuracy of data captured

**Recommendation:** That management should deploy an appropriate accounting software package in the account department.

**Internally Generated Revenue** - We observed in the course of our audit assignment for the year ended 31<sup>st</sup> December, 2018 that there were delays in lodgment of revenue collected, which indicate noncompliance with lodgment regulation.

**Effect:** Exposing the council to pilferages, theft and subsequent loss of revenue.

**Recommendation:** that any revenue receipt should be lodge immediately to avoid exposing the Council to pilferages, theft and subsequent loss of revenue.

**Bank Reconciliation Statement** - We observed in the course of our audit assignment for the year ended 31<sup>st</sup> December 2018 that three bank accounts operated by the council with Bubayero Microfinance, Fidelity Bank of Nig. Plc and Access bank of Nig. Plc all the account appears not to be monthly reconciled in line with the provision of Financial Memoranda S(19)ss(23&24).

**Effect:** Violation of the provision of FM S(19)

**Recommendation:** We therefore suggest that the aforementioned banks should be reconciled for transparency and accountability

**Noncompliance with stamp duty Act** - We also observed that the council didn't adhere to stamp duty act cap 411 Vol. XXII LFN 1990 and Financial regulation, which states all payment vouchers and receipts from suppliers should have a fifty

kobo stamp fix on them, in view of that we recommend the implementation of this act.

**Effect:** Loss of Government Revenue and violation of the Stamp Duty Act.

**Recommendation:** We therefore recommend the effective implementation of the act retrospectively.

**Honor Certificate** - We observed in the course of our audit assignment for the year ended 31<sup>st</sup> December 2018 that payment were made and receipt not attached instead honor certificate were attached.

**Effect:** This is a complete violation of FR 617 which state that “when it is impracticable to obtain receipts for petty disbursement, a certificate to that effect must be given on the face of voucher signed by the payee.”

**Recommendation:** We therefore recommends that the council should comply with FR 617.

**Fixed Asset Register (FAR):** We observed that Council did not developed, maintain and up-date a fixed asset, fixed asset register is a tool for effective control of Council fixed asset, and it’s the responsibility of the management to put a mechanism in place to safeguard these assets.

**Effect:** Exposing the Council’s assets to theft.

**Recommendations:** We therefore recommended that FAR should be introduced, developed and maintained. We also want to advise the council to engage the service of estate valuator to assess the council asset in preparation of the adoption of International Public Sector Accounting Standard (IPSAS - Accrual).

**FUNAKAYE LOCAL GOVERNMENT COUNCIL**

**Computerization of the Accounting System** – Computer system are becoming a powerful instrument for making organizations more effective and efficient.

**Effect:** Inadequate accuracy of data captured

**Recommendation:** That management should deploy an appropriate accounting software package in the account department.

**Internally Generated Revenue** - We observed in the course of our audit assignment for the year ended 31<sup>st</sup> December, 2018 that there were delays in lodgment of revenue collected, which indicate noncompliance with lodgment regulation.

**Effect:** Exposing the council to pilferages, theft and subsequent loss of revenue.

**Recommendation:** that any revenue receipt should be lodge immediately to avoid exposing the Council to pilferages, theft and subsequent loss of revenue.

**Stock Taking and Inventory Management** – it was observed during the audit exercise for the year under review that relevant store records books such as SRV, SIV, and Store Ledgers are kept, maintained and updated. Inventory charts/forms are maintained and some of the office items were not labeled while additions made were not labeled and added to inventory form hanged in offices

**Effect;** loss of Government property

**Recommendations;** all office items/equipment should be labeled. Inventory card hang in offices should be updated in line with store regulations.

**Payment without supporting documents and Stand-alone vouchers** - We noted the sustained quality of accounting records presented to us in the course of our audit exercise as at 31<sup>st</sup> December, 2018. However, we observed in the course of the audit exercise for the year ended 31<sup>st</sup> December 2018 that some payments were made without supporting documents attached to them while some vouchers

are standing alone without any relevant documents. These vouchers should have been retired in line with Financial Memoranda 14(27), examples are;

Date	PV No	Name	Details	Amount	Remark
JAN/2018	004	Sundry Persons	Payment for Logistics	130,000.00	No receipt
JAN/2018	006	Moh'd Jika Abubakar	Payment for hosting	200,000.00	Receipt
JUN/2018	015	Ali Badel El-nafaty	Payment for NATA	420,000.00	Nata Form
JUN/2018	019	Aliyu Abdullahi	Payment for OPE	350,000.00	No receipt
MAY/2018	032	Afiniki Musa	Payment for black board	1,000,000.00	Council approval

**Effect;** this is an indication of weak internal control system which makes it difficult to ascertain the eligibility and authenticity of these transaction and a deviation to the provision of FM 14(27).

**Recommendation;** we therefore recommend that payment vouchers should be fully supported with relevant documents in compliance with the provision of FM quoted above.

**Vouchers kept in loose files:** -We observed in the course of our audit assignment for the year ended 31<sup>st</sup> December 2018 that payment vouchers were kept in loose Files as at the time of the audit. Also kept in loose files are pay record card that were printed on a sheet of paper instead of a card that should equally be filed in arch lever files.

**Effect:** Misplacement and difficulty in retrieving of information.

**Recommendation;** We recommend that payment vouchers should be serially filed in Arch Files to safeguard against misplacement and for easy retrieval of information and that payment vouchers should be printed in a thicker paper so that when payment vouchers are punch for filling it will stay intact in the Arch lever file.

**Award of contracts/Due Process**— we observed in the course of our audit assignment for the year ended 31<sup>st</sup> December, 2018. We observe serious lapses in the process of contract award and execution in the period under review and some of them are listed below.

- A. Payment of 90 percent of the contract sum were made to contractors within one month of award of contract with contract valuation certificate and other stipulated condition in chapter 17 of financial Memoranda.

**Effect;** Violation of the due process ACT and non-compliance with Finance and Management control Act of 1958.

**Recommendation;** we recommend the following.

- A. Adherence to the provision of the law.
- B. Contract should be awarded to competent companies and in compliance to their object clause.
- C. Contract should award using economy, efficiency and effectiveness in order to have value for money and good service delivery to the populace.
- D. Capacity building of due process officers, in order to meet up the challenges.

**Fixed Asset Register (FAR):** We observed that Council did not developed, maintain and up-date a fixed asset, fixed asset register is a tool for effective control of Council fixed asset, and it's the responsibility of the management to put a mechanism in place to safeguard these assets.

**Effect:** Exposing the Council's assets to theft.

**Recommendations:** We therefore recommended that FAR should be introduced, developed and maintained. We also want to advise the council to engage the service of estate valuator to assess the council asset in preparation of the adoption of International Public Sector Accounting Standard (IPSAS - Accrual).

## GOMBE LOCAL GOVERNMENT COUNCIL

**Stock Taking and Inventory Management** – it was observed during the audit exercise for the year under review that relevant store records books such as SRV, SIV, and Store Ledgers are kept, maintained and updated. Inventory charts/forms are maintained and some of the office items were not labeled while additions made were not labeled and added to inventory form hanged in offices

**Effect;** loss of Government property

**Recommendations;** all office items/equipment should be labeled. Inventory card hang in offices should be updated in line with store regulations.

**Payment without supporting documents and Stand-alone vouchers** - We noted the sustained quality of accounting records presented to us in the course of our audit exercise as at 31<sup>st</sup> December, 2018. However, we observed in the course of the audit exercise for the year ended 31<sup>st</sup> December 2018 that some payments were made without supporting documents attached to them while some vouchers are standing alone without any relevant documents. These vouchers should have been retired in line with Financial Memoranda 14(27), examples are;

Date	PV No	Name	Details	Amount	Remark
31/11/18	004	Mohd Kabir	Imprest	100,000.00	Approval /Receipt
20/04/18	071	Yusuf Mohd	Hosting	150,000.00	Receipt

**Effect;** this is an indication of weak internal control system which makes it difficult to ascertain the eligibility and authenticity of these transaction and a deviation to the provision of FM 14(27).

**Recommendation;** we therefore recommend that payment vouchers should be fully supported with relevant documents in compliance with the provision of FM quoted above.



**Award of contracts/Due Process:** we observed in the course of our audit assignment for the year ended 31<sup>st</sup> December, 2018. We observe serious lapses in the process of contract award and execution in the period under review and some of them are listed below.

- B. Non-compliance with due process Act and contract are awarded to favored companies without consideration of their line of business.
- C. Payment of 90 percent of the contract sum were made to contractors within one month of award of contract with contract valuation certificate and other stipulated condition in chapter 17 of financial Memoranda.
- D. Most of the contracts awarded are over value.

**Effect;** Violation of the due process ACT and non-compliance with Finance and Management control Act of 1958.

**Recommendation;** we recommend the following.

- E. Adherence to the provision of the law.
- F. Contract should be awarded to competent companies and in compliance to their object clause.
- G. Contract should be awarded using economy, efficiency and effectiveness in order to have value for money and good service delivery to the populace.
- H. Capacity building of due process officers, in order to meet up the challenges.

**Internally Generated Revenue** - We observed in the course of our audit assignment for the year ended 31<sup>st</sup> December, 2018 that there were delays in lodgment of revenue collected, which indicate noncompliance with lodgment regulation.

**Effect:** Exposing the council to pilferages, theft and subsequent loss of revenue.

**Recommendation:** that any revenue receipt should be lodge immediately to avoid exposing the Council to pilferages, theft and subsequent loss of revenue.

**Bank Reconciliation Statement** - We observed in the course of our audit assignment for the year ended 31st December 2018 that bank accounts operated by the council, all the account appears not to be monthly reconciled in line with the provision of Financial Memoranda S(19) ss(23&24).

**Effect:** Violation of the provision of FM S(19)

**Recommendation:** We therefore suggest that the banks should be reconciled for transparency and accountability

**Noncompliance with stamp duty Act** - We also observed that the council didn't adhere to stamp duty act cap 411 Vol. XXII LFN 1990 and Financial regulation, which states all payment vouchers and receipts from suppliers should have a fifty kobo stamp fix on them, in view of that we recommend the implementation of this act.

**Effect:** loss of Government Revenue and violation of the Stamp Duty Act.

**Recommendation:** We therefore recommend the effective implementation of the act retrospectively.

**Honor Certificate** - We observed in the course of our audit assignment for the year ended 31<sup>st</sup> December 2018 that payment were made and receipt not attached instead honor certificate were attached.

**Effect:** This is a complete violation of FR 617 which state that “when it is impracticable to obtain receipts for petty disbursement, a certificate to that effect must be given on the face of voucher signed by the payee.”

**Recommendation:** We therefore recommends that the council should comply with FR 617.

**Fixed Asset Register (FAR):** We observed that Council did not developed, maintain and up-date a fixed asset, fixed asset register is a tool for effective control of Council fixed asset, and it's the responsibility of the management to put a mechanism in place to safeguard these assets.

**Effect:** Exposing the Council's assets to theft.

**Recommendations:** We therefore recommended that FAR should be introduced, developed and maintained. We also want to advise the council to engage the service of estate valuator to assess the council asset in preparation of the adoption of International Public Sector Accounting Standard (IPSAS - Accrual).

**KALTUNGO LOCAL GOVERNMENT COUNCIL**

**Outstanding Advances** - We noted the sustained quality of accounting records presented to us in the course of our audit exercise as at 31st December, 2018. However, we observed that some advances were still long overdue and should have been retired in line with Financial Memoranda S14 (27), to the tune of N715,000.00.

**Effect;** this is an indication of weak internal control system in the retirement of cash advances and a deviation to the provision of FM 14(27).

**Recommendation;** we therefore recommend compliance with the provision of FM quoted above.

**Stock Taking and Inventory Management** – it was observed during the audit exercise for the year under review that relevant store records books such as SRV, SIV, and Store Ledgers are kept, maintained and updated. Inventory charts/forms are maintained and some of the office items were not labeled while additions made were not labeled and added to inventory form hanged in offices

**Effect;** loss of Government property

**Recommendations;** all office items/equipment should be labeled. Inventory card hang in offices should be updated in line with store regulations.

**Vouchers kept in loose files:** -We observed in the course of our audit assignment for the year ended 31<sup>st</sup> December 2018 that payment vouchers were kept in loose Files as at the time of the audit. Also kept in loose files are pay record card that were printed on a sheet of paper instead of a card that should equally be filed in arch lever files.

**Effect** – Misplacement and difficulty in retrieving of information.

**Recommendation;** We recommend that payment vouchers should be serially filed in Arch Files to safeguard against misplacement and for easy retrieval of information and that payment vouchers should be printed in a thicker paper so

that when payment vouchers are punch for filling it will stay intact in the Arch lever file.

**Internally Generated Revenue** - We observed in the course of our audit assignment for the year ended 31<sup>st</sup> December, 2018 that there were delays in lodgment of revenue collected, which indicate noncompliance with lodgment regulation.

**Effect:** Exposing the council to pilferages, theft and subsequent loss of revenue.

**Recommendation:** that any revenue receipt should be lodge immediately to avoid exposing the Council to pilferages, theft and subsequent loss of revenue.

**Noncompliance with stamp duty Act** - We also observed that the council didn't adhere to stamp duty act cap 411 Vol. XXII LFN 1990 and Financial regulation, which states all payment vouchers and receipts from suppliers should have a fifty kobo stamp fix on them, in view of that we recommend the implementation of this act.

**Effect:** loss of Government Revenue and violation of the Stamp Duty Act.

**Recommendation:** We therefore recommend the effective implementation of the act retrospectively.

**Honor Certificate** - We observed in the course of our audit assignment for the year ended 31<sup>st</sup> December 2018 that payment were made and receipt not attached instead honor certificate were attached.

**Effect:** This is a complete violation of FR 617 which state that “when it is impracticable to obtain receipts for petty disbursement, a certificate to that effect must be given on the face of voucher signed by the payee.”

**Recommendation:** We therefore recommends that the council should comply with FR 617.

**Fixed Asset Register (FAR):** We observed that Council did not developed, maintain and up-date a fixed asset, fixed asset register is a tool for effective control of Council fixed asset, and it's the responsibility of the management to put a mechanism in place to safeguard these assets.

**Effect:** Exposing the Council's assets to theft.

**Recommendations:** We therefore recommended that FAR should be introduced, developed and maintained. We also want to advise the council to engage the service of estate valuator to assess the council asset in preparation of the adoption of International Public Sector Accounting Standard (IPSAS - Accrual).

**KWAMI LOCAL GOVERNMENT COUNCIL**

**Stock Taking and Inventory Management** – it was observed during the audit exercise for the year under review that relevant store records books such as SRV, SIV, and Store Ledgers are kept, maintained and updated. Inventory charts/forms are maintained and some of the office items were not labeled while additions made were not labeled and added to inventory form hanged in offices

**Effect;** loss of Government property

**Recommendations;** all office items/equipment should be labeled. Inventory card hang in offices should be updated in line with store regulations.

**Vouchers kept in loose files:** -We observed in the course of our audit assignment for the year ended 31<sup>st</sup> December 2018 that payment vouchers were kept in loose Files as at the time of the audit. Also kept in loose files are pay record card that were printed on a sheet of paper instead of a card that should equally be filed in arch lever files.

**Effect** – Misplacement and difficulty in retrieving of information.

**Recommendation;** We recommend that payment vouchers should be serially filed in Arch Files to safeguard against misplacement and for easy retrieval of information and that payment vouchers should be printed in a thicker paper so that when payment vouchers are punch for filling it will stay intact in the Arch lever file.

**Outstanding Advances** - We noted the sustained quality of accounting records presented to us in the course of our audit exercise as at 31<sup>st</sup> December, 2018. However, we observed that some advances were still long overdue and should have been retired in line with Financial Memoranda S14(27), to the tune of N67,716,935.00.

**Effect;** this is an indication of weak internal control system in the retirement of cash advances and a deviation to the provision of FM 14(27).

**Recommendation;** we therefore recommend compliance with the provision of FM quoted above

**Computerization of the Accounting System** – Computer system are becoming a powerful instrument for making organizations more effective and efficient.

**Effect:** Inadequate accuracy of data captured

**Recommendation:** That management should deploy an appropriate accounting software package in the account department.

**Internally Generated Revenue** - We observed in the course of our audit assignment for the year ended 31<sup>st</sup> December, 2018 that there were delays in lodgment of revenue collected, which indicate noncompliance with lodgment regulation.

**Effect:** Exposing the council to pilferages, theft and subsequent loss of revenue.

**Recommendation:** that any revenue receipt should be lodge immediately to avoid exposing the Council to pilferages, theft and subsequent loss of revenue.

**Noncompliance with stamp duty Act** - We also observed that the council didn't adhere to stamp duty act cap 411 Vol. XXII LFN 1990 and Financial regulation, which states all payment vouchers and receipts from suppliers should have a fifty kobo stamp fix on them, in view of that we recommend the implementation of this act.

**Effect:** loss of Government Revenue and violation of the Stamp Duty Act.

**Recommendation:** We therefore recommend the effective implementation of the act retrospectively.

**Honor Certificate** - We observed in the course of our audit assignment for the year ended 31<sup>st</sup> December 2018 that payment were made and receipt not attached instead honor certificate were attached.



**Effect:** This is a complete violation of FR 617 which state that “when it is impracticable to obtain receipts for petty disbursement, a certificate to that effect must be given on the face of voucher signed by the payee.”

**Recommendation:** We therefore recommends that the council should comply with FR 617.

**Fixed Asset Register (FAR):** We observed that Council did not developed, maintain and up-date a fixed asset, fixed asset register is a tool for effective control of Council fixed asset, and it’s the responsibility of the management to put a mechanism in place to safeguard these assets.

**Effect:** Exposing the Council’s assets to theft.

**Recommendations:** We therefore recommended that FAR should be introduced, developed and maintained. We also want to advise the council to engage the service of estate valuator to assess the council asset in preparation of the adoption of International Public Sector Accounting Standard (IPSAS - Accrual).

**Bulk withdrawal of cash** - We also observed that the council makes bulk withdrawals of cash and make payment to contractors.

**Effect:** Violation to section 14 ss (4) of the financial memoranda.

**Recommendation:** We therefore recommend that henceforth all payments to third parties should done by cheque/E - Payment for accountability.

## NAFADA LOCAL GOVERNMENT COUNCIL

**Outstanding Advances** - We noted the sustained quality of accounting records presented to us in the course of our audit exercise as at 31<sup>st</sup> December, 2018. However, we observed that some advances were still long overdue and should have been retired in line with Financial Memoranda S14(27), to the tune of N135,398.

**Effect;** This is an indication of weak internal control system in the retirement of cash advances and a deviation to the provision of FM 14(27).

**Recommendation;** We therefore recommend compliance with the provision of FM quoted above.

**Stock Taking and Inventory Management** – it was observed during the audit exercise for the year under review that relevant store records books such as SRV, SIV, and Store Ledgers are kept, maintained and updated. Inventory charts/forms are maintained and some of the office items were not labeled while additions made were not labeled and added to inventory form hanged in offices

**Effect;** loss of Government property

**Recommendations;** all office items/equipment should be labeled. Inventory card hang in offices should be updated in line with store regulations.

**Vouchers kept in loose files:** -We observed in the course of our audit assignment for the year ended 31<sup>st</sup> December 2018 that payment vouchers were kept in loose Files as at the time of the audit. Also kept in loose files are pay record card that were printed on a sheet of paper instead of a card that should equally be filed in arch lever files.

**Effect** – Misplacement and difficulty in retrieving of information.

**Recommendation;** We recommend that payment vouchers should be serially filed in Arch Files to safeguard against misplacement and for easy retrieval of information and that payment vouchers should be printed in a thicker paper so

that when payment vouchers are punch for filling it will stay intact in the Arch lever file.

**Internally Generated Revenue** - We observed in the course of our audit assignment for the year ended 31<sup>st</sup> December, 2018 that there were delays in lodgment of revenue collected, which indicate noncompliance with lodgment regulation.

**Effect:** Exposing the council to pilferages, theft and subsequent loss of revenue.

**Recommendation:** that any revenue receipt should be lodge immediately to avoid exposing the Council to pilferages, theft and subsequent loss of revenue.

**Noncompliance with stamp duty Act** - We also observed that the council didn't adhere to stamp duty act cap 411 Vol. XXII LFN 1990 and Financial regulation, which states all payment vouchers and receipts from suppliers should have a fifty kobo stamp fix on them, in view of that we recommend the implementation of this act.

**Effect:** loss of Government Revenue and violation of the Stamp Duty Act.

**Recommendation:** We therefore recommend the effective implementation of the act retrospectively.

**Honor Certificate** - We observed in the course of our audit assignment for the year ended 31<sup>st</sup> December 2018 that payment were made and receipt not attached instead honor certificate were attached.

**Effect:** This is a complete violation of FR 617 which state that “when it is impracticable to obtain receipts for petty disbursement, a certificate to that effect must be given on the face of voucher signed by the payee.”

**Recommendation:** We therefore recommends that the council should comply with FR 617.

**Fixed Asset Register (FAR):** We observed that Council did not developed, maintain and up-date a fixed asset, fixed asset register is a tool for effective control of Council fixed asset, and it's the responsibility of the management to put a mechanism in place to safeguard these assets.

**Effect:** Exposing the Council's assets to theft.

**Recommendations:** We therefore recommended that FAR should be introduced, developed and maintained. We also want to advise the council to engage the service of estate valuator to assess the council asset in preparation of the adoption of International Public Sector Accounting Standard (IPSAS - Accrual).

**SHONGOM LOCAL GOVERNMENT COUNCIL**

**Outstanding Advances** - We noted the sustained quality of accounting records presented to us in the course of our audit exercise as at 31<sup>st</sup> December, 2018. However, we observed that some advances were still long overdue and should have been retired in line with Financial Memoranda S14(27), to the tune of N1,130,244.00.

**Effect;** this is an indication of weak internal control system in the retirement of cash advances and a deviation to the provision of FM 14(27).

**Recommendation;** we therefore recommend compliance with the provision of FM quoted above.

**Stock Taking and Inventory Management** – it was observed during the audit exercise for the year under review that relevant store records books such as SRV, SIV, and Store Ledgers are kept, maintained and updated. Inventory charts/forms are maintained and some of the office items were not labeled while additions made were not labeled and added to inventory form hanged in offices

**Effect;** loss of Government property

**Recommendations;** all office items/equipment should be labeled. Inventory card hang in offices should be updated in line with store regulations.

**Vouchers kept in loose files:** -We observed in the course of our audit assignment for the year ended 31<sup>st</sup> December 2018 that payment vouchers were kept in loose Files as at the time of the audit. Also kept in loose files are pay record card that were printed on a sheet of paper instead of a card that should equally be filed in arch lever files.

**Effect** – Misplacement and difficulty in retrieving of information.

**Recommendation;** We recommend that payment vouchers should be serially filed in Arch Files to safeguard against misplacement and for easy retrieval of information and that payment vouchers should be printed in a thicker paper so

that when payment vouchers are punch for filling it will stay intact in the Arch lever file.

**Internally Generated Revenue** - We observed in the course of our audit assignment for the year ended 31<sup>st</sup> December, 2018 that there were delays in lodgment of revenue collected, which indicate noncompliance with lodgment regulation.

**Effect:** Exposing the council to pilferages, theft and subsequent loss of revenue.

**Recommendation:** that any revenue receipt should be lodge immediately to avoid exposing the Council to pilferages, theft and subsequent loss of revenue.

**Bank Reconciliation Statement** - We observed in the course of our audit assignment for the year ended 31<sup>st</sup> December 2018 that Four bank accounts operated by the council with UBA Gombe branch, First Bank Kaltungo, Keystone Bank plc Gombe, and Zenith Bank Gombe, all the account appears not to be monthly reconciled in line with the provision of Financial Memoranda S(19)ss(23&24).

**Effect:** Violation of the provision of FM S(19)

**Recommendation:** We therefore suggest that the aforementioned banks should be reconciled for transparency and accountability

**Fixed Asset Register (FAR):** We observed that Council did not developed, maintain and up-date a fixed asset, fixed asset register is a tool for effective control of Council fixed asset, and it's the responsibility of the management to put a mechanism in place to safeguard these assets.

**Effect:** Exposing the Council's assets to theft.

**Recommendations:** We therefore recommended that FAR should be introduced, developed and maintained. We also want to advise the council to engage the service of estate valuator to assess the council asset in preparation of the adoption of International Public Sector Accounting Standard (IPSAS - Accrual).

**YAMALTU DEBA LOCAL GOVERNMENT COUNCIL**

**Outstanding Advances** - We noted the sustained quality of accounting records presented to us in the course of our audit exercise as at 31<sup>st</sup> December, 2018. However, we observed that some advances were still long overdue and should have been retired in line with Financial Memoranda S14(27), to the tune of N 1,184,746.00.

**Effect;** this is an indication of weak internal control system in the retirement of cash advances and a deviation to the provision of FM 14(27).

**Recommendation;** We therefore recommend compliance with the provision of FM quoted above.

**Stock Taking and Inventory Management** – it was observed during the audit exercise for the year under review that relevant store records books such as SRV, SIV, and Store Ledgers are kept, maintained and updated. Inventory charts/forms are maintained and some of the office items were not labeled while additions made were not labeled and added to inventory form hanged in offices

**Effect;** loss of Government property

**Recommendations;** all office items/equipment should be labeled. Inventory card hang in offices should be updated in line with store regulations.

**Vouchers kept in loose files:** -We observed in the course of our audit assignment for the year ended 31<sup>st</sup> December 2018 that payment vouchers were kept in loose Files as at the time of the audit. Also kept in loose files are pay record card that were printed on a sheet of paper instead of a card that should equally be filed in arch lever files.

**Effect** – Misplacement and difficulty in retrieving of information.

**Recommendation;** We recommend that payment vouchers should be serially filed in Arch Files to safeguard against misplacement and for easy retrieval of information and that payment vouchers should be printed in a thicker paper so

that when payment vouchers are punch for filling it will stay intact in the Arch lever file.

**Payment without supporting documents and Standalone vouchers** - We noted the sustained quality of accounting records presented to us in the course of our audit exercise as at 31<sup>st</sup> December, 2018. However, we observed in the course of the audit exercise for the year ended 31<sup>st</sup> December 2018 that some payments were made without supporting documents attached to them while some vouchers are standing alone without any relevant documents. These vouchers should have been retired in line with Financial Memoranda 14(27), examples are;

Date	PV No	Name	Particulars	Amount	Remark
DEC/2018	029	Haruna Mohd	Payment for seminar	200,000.00	NATA forms/council approval
DEC/2018	107	Mohd D. Mohd	Payment for impress	100,000.00	No council approval
DEC/2018	120	Danjuma Adamu	Payment for committee	370,000.00	No receipt

**Effect;** this is an indication of weak internal control system which makes it difficult to ascertain the eligibility and authenticity of these transaction and a deviation to the provision of FM 14(27).

**Recommendation;** we therefore recommend that payment vouchers should be fully supported with relevant documents in compliance with the provision of FM quoted above.

**Internally Generated Revenue** - We observed in the course of our audit assignment for the year ended 31<sup>st</sup> December, 2018 that there were delays in lodgment of revenue collected, which indicate noncompliance with lodgment regulation.



**Effect:** Exposing the council to pilferages, theft and subsequent loss of revenue.

**Recommendation:** that any revenue receipt should be lodge immediately to avoid exposing the Council to pilferages, theft and subsequent loss of revenue.

**Fixed Asset Register (FAR):** We observed that Council did not developed, maintain and up-date a fixed asset, fixed asset register is a tool for effective control of Council fixed asset, and it's the responsibility of the management to put a mechanism in place to safeguard these assets.

**Effect:** Exposing the Council's assets to theft.

**Recommendations:** We therefore recommended that FAR should be introduced, developed and maintained. We also want to advise the council to engage the service of estate valuator to assess the council asset in preparation of the adoption of International Public Sector Accounting Standard (IPSAS - Accrual).