

THE REPORT

OF

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

ON THE

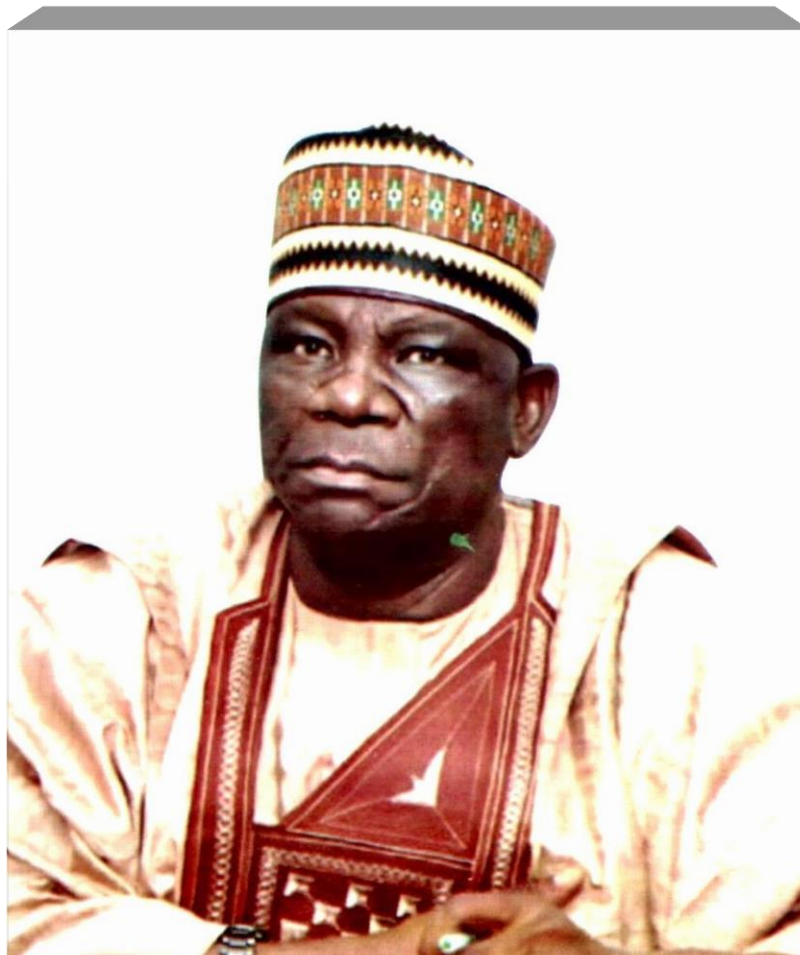
*Audited Financial Statements of
11 local Governments*

**FOR THE YEAR ENDED
31st December, 2019**



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



MR. MAHDI MELE ALIYU B.Sc (Hons) FCNA, FIICA, ACMA
(Rimin Yamaltu)
AUDITOR GENERAL FOR LOCAL GOVERNMENTS
GOMBE STATE

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INTRODUCTION

The auditing of financial statements for the year ended 31st December, 2019 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 31st December, 2019. 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 **15 to 19** for the year ended 31st December, 2019 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 **14** 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 31st December, 2019.

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.

OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

TELEGRAM: _____

TELEPHONE: _____



Ref: No _____

P.M.B: _____

Gombe,
Gombe State19th August, 2020

Date: _____

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 2019

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, 2019 set out in pages 15 to 19 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 20 to 23. 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.

During the year, I successfully completed reviews of activity-based audit, performance audit, financial statements assessment audit and compliance audit. The Financial statements for each of the 11 local governments show completely and distinctly the financial allocation received from the State – Local Government Joint Accounts and Allocation Committee (SLJAAC).

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, 2019, 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

19/08/2020

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 31ST DECEMBER 2019
IN RESPECT OF 11 LOCAL GOVERNMENT COUNCILS OF
GOMBE STATE**

	2019 ₦	2018 ₦
Operating Activities		
Receipts		
Statutory Revenue	24,408,024,157.30	24,822,669,718.89
Independent Revenue	413,135,510.00	372,064,431.04
Total Receipts	24,821,159,667.30	25,194,734,149.93
Payments		
Personnel Cost	(7,750,509,588.10)	(7,824,053,913.00)
Social Benefits	-	-
Overhead Cost	(3,264,447,764.59)	(3,278,075,372.96)
Loans and Advances	(100,000.00)	(7,879,800.00)
Grants and Contributions	(9,025,745,374.73)	(9,913,972,723.40)
Subsidies	(682,073,301.28)	(543,557,468.83)
Transfers to other funds	-	-
Total Payments	(20,722,876,028.71)	(21,567,539,278.19)
Net Cash flow from Operating Activities	4,098,283,638.59	3,627,194,871.73
Investing Activities		
Purchase of Fixed Assets	(290,604,008.19)	(732,973,199.03)
Construction/Provision of Fixed Assets	(543,733,292.68)	(856,746,696.22)
Rehabilitation/Repairs of Fixed Assets	(273,864,675.16)	(314,472,540.13)
Preservation of the Environment	(16,756,805.92)	(1,245,356.25)
Acquisition of Non Tangible Assets	(4,315,494.83)	(17,798,244.93)
Net Cash Flow from Investing Activities	(1,129,274,276.79)	(1,923,236,036.56)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	1,300,000,000.00	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(2,975,847,127.06)	(1,681,150,176.59)
Net Cash Flow from Financing Activities	(1,675,847,127.06)	(1,681,150,176.59)
Net Surplus/(Deficit) for the Year	1,293,162,234.75	22,808,658.58
Add: Opening Balance	44,668,632.47	21,859,973.89
Closing Cash Balance	1,337,830,867.22	44,668,632.47

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS
AT 31ST DECEMBER, 2019
IN RESPECT OF 11 LOCAL GOVERNMENT COUNCILS OF
GOMBE STATE**

	NOTES	2019 ₦	2018 ₦
ASSETS			
Cash and Bank Balances	16	1,337,830,867.22	44,668,632.47
TOTAL ASSETS		1,337,830,867.22	44,668,632.47
LIABILITIES			
Public Funds	24	1,337,830,867.22	44,668,632.47
TOTAL LIABILITIES		1,337,830,867.22	44,668,632.47

**CONSOLIDATED STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2019
IN RESPECT OF 11 LOCAL GOVERNMENT COUNCILS OF
GOMBE STATE**

	NOTES	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE 2019 ₦	ACTUAL 2018 ₦
OPENING BALANCE				44,668,632.47		21,859,973.89
Add: Revenue						
REVENUE						
Statutory Revenue	1	33,766,093,723.98	33,766,093,723.98	24,408,024,157.30	(9,358,069,566.68)	24,822,669,718.89
Independent Revenue	2	571,085,745.52	571,085,745.52	413,135,510.00	(160,610,035.52)	372,064,431.04
Aids and Grants	3	255,000.00	255,000.00	-	(255,000.00)	-
Loans/Borrowings and Other Capital Receipts	4	4,706,800.00	4,706,800.00	1,300,000,000.00	1,295,293,200.00	-
TOTAL REVENUE		34,342,141,269.50	34,342,141,269.50	26,121,159,667.30	(8,223,641,402.20)	25,194,734,149.93
TOTAL RECEIPTS		34,342,141,269.50	34,342,141,269.50	26,165,828,299.77	(8,223,641,402.20)	25,216,594,123.82
EXPENDITURE						
Personnel Cost	5	10,578,566,712.70	9,155,721,444.45	7,750,509,588.10	1,405,211,856.35	7,824,053,913.00
Government Contribution to Pension	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	-
Overhead Cost	8	4,175,050,871.64	4,761,873,311.24	3,264,447,764.59	1,497,425,546.65	3,278,075,372.96
Grants and Contributions	10	11,029,846,430.80	11,204,167,105.24	9,025,745,374.73	2,178,421,730.50	9,913,972,723.40
Subsidies	11	761,490,473.19	1,115,968,501.19	682,073,301.28	383,895,199.91	543,557,468.83
Public Debt Charges	12	1,080,072,813.00	4,671,751,708.00	2,975,847,127.06	1,695,904,580.96	1,681,150,176.59
TOTAL OPERATING EXPENDITURE		27,684,697,581.33	30,921,204,243.12	23,698,723,155.76	7,172,481,087.37	23,248,689,454.78
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		6,657,443,688.17	3,420,937,026.38	2,467,105,144.01	(15,396,122,489.57)	1,967,904,669.03
CAPITAL EXPENDITURE						
Purchase of Fixed Assets		1,723,033,263.00	791,451,815.00	290,604,008.19	500,847,806.81	732,973,199.03
Construction/Provision of Fixed Assets		3,452,721,623.92	1,501,510,910.13	543,733,292.68	957,777,617.46	856,746,696.22
Rehabilitation/Repairs of Fixed Assets		1,140,646,661.98	867,032,161.98	273,864,675.16	593,167,486.82	314,472,540.13
Preservation of the Environment		86,000,000.00	135,000,000.00	16,756,805.92	118,243,194.08	1,245,356.25
Acquisition of Non Tangible Assets		255,042,139.27	125,942,139.27	4,315,494.83	121,626,644.44	17,798,244.93
TOTAL CAPITAL EXPENDITURE	15	6,657,443,688.17	3,420,937,026.38	1,129,274,276.79	2,291,662,749.60	1,923,236,036.56
TRANSFERS						
Transfers to Other Funds		-	-	-	-	-
Transfers - Payments to Individuals		-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		0.00	0.00	1,337,830,867.22		44,668,632.47

**STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE
YEAR ENDED 31ST DECEMBER 2019
IN RESPECT OF 11 LOCAL GOVERNMENT COUNCILS OF GOMBE**

STATE

	NOTES	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE 2019 ₦	ACTUAL 2018 ₦
OPENING BALANCE		-	-	-	-	
Add: Revenue						
REVENUE						
Statutory Revenue	1	33,766,093,723.98	33,766,093,723.98	24,408,024,157.30	(9,358,069,566.68)	24,822,669,718.89
Independent Revenue	2	571,085,745.52	571,085,745.52	413,135,510.00	(160,610,035.52)	372,064,431.04
TOTAL REVENUE		<u>34,337,179,469.50</u>	<u>34,337,179,469.50</u>	<u>24,821,159,667.30</u>	<u>(9,518,679,602.20)</u>	<u>25,194,734,149.93</u>
EXPENDITURE						
Personnel Cost	5	10,578,566,712.70	9,155,721,444.45	7,750,509,588.10	1,405,211,856.35	7,824,053,913.00
Government Contribution to Pension	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	-
Overhead Cost	8	4,175,050,871.64	4,761,873,311.24	3,264,447,764.59	1,497,425,546.65	3,278,075,372.96
Loans and Advances	9	59,670,280.00	11,722,173.00	100,000.00	11,622,173.00	7,879,800.00
Grants and Contributions	10	11,029,846,430.80	11,204,167,105.24	9,025,745,374.73	2,178,421,730.50	9,913,972,723.40
Subsidies	11	761,490,473.19	1,115,968,501.19	682,073,301.28	383,895,199.91	543,557,468.83
Public Debt Charges	12	1,080,072,813.00	4,671,751,708.00	2,975,847,127.06	1,695,904,580.96	1,681,150,176.59
TOTAL OPERATING EXPENDITURE		<u>27,684,697,581.33</u>	<u>30,921,204,243.12</u>	<u>23,698,723,155.76</u>	<u>7,172,481,087.37</u>	<u>23,248,689,454.78</u>
BALANCE FOR THE PERIOD BEFORE TRANSFERS				<u>1,122,436,511.54</u>		<u>1,946,044,695.14</u>
TRANSFERS						
Transfer to Capital Development Fund				(80,608,253.85)		(1,946,044,695.14)
Transfer from Capital Development Fund		-	-	-	-	-
TRANSFERS TOTAL		-	-	<u>(80,608,253.85)</u>	-	<u>(1,946,044,695.14)</u>
CLOSING BALANCE		-	-	<u>1,041,828,257.69</u>	-	-

**STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR
ENDED 31ST DECEMBER 2019
IN RESPECT OF 11 LOCAL GOVERNMENT COUNCILS OF
GOMBE STATE**

	NOTES	APPROVED BUDGET 2019 ₦	FINALBUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE 2019 ₦	ACTUAL 2018 ₦
OPENING BALANCE		-	-	44,668,632.47	-	21,859,973.89
Add: Revenue (Capital Receipts)						
Transfer from Consolidated Revenue Fund				80,608,253.85		1,946,044,695.14
Aids and Grants	3	255,000.00	255,000.00	-	(255,000.00)	-
Loans/Borrowings and Other Capital Receipts	4	4,706,800.00	4,706,800.00	1,300,000,000.00	1,295,293,200.00	-
CAPITAL RECEIPTS SUB-TOTAL		4,961,800.00	4,961,800.00	1,380,608,253.85	1,295,038,200.00	1,946,044,695.14
Transfer to Consolidated Revenue Fund		-	-	-	-	-
TOTAL CAPITAL REVENUE AVAILABLE		4,961,800.00	4,961,800.00	1,425,276,886.32		1,967,904,669.03
CAPITAL EXPENDITURE						
Purchase of Fixed Assets - General	15	1,723,033,263.00	791,451,815.00	290,604,008.19	500,847,806.81	732,973,199.03
Construction/Provision of Fixed Assets - General	15	3,452,721,623.92	1,501,510,910.13	543,733,292.68	957,777,617.46	856,746,696.22
Rehabilitation/Repairs of Fixed Assets - General	15	1,140,646,661.98	867,032,161.98	273,864,675.16	593,167,486.82	314,472,540.13
Preservation of the Environment - General	15	86,000,000.00	135,000,000.00	16,756,805.92	118,243,194.08	1,245,356.25
Acquisition of Non Tangible Assets	15	255,042,139.27	125,942,139.27	4,315,494.83	121,626,644.44	17,798,244.93
TOTAL CAPITAL EXPENDITURE		6,657,443,688.17	3,420,937,026.38	1,129,274,276.79	2,291,662,749.60	1,923,236,036.56
CLOSING BALANCE		-	-	296,002,609.53		44,668,632.47

NOTES TO THE FINANCIAL STATEMENTS

	ACTUAL 2019	ACTUAL 2018
	₦	₦
Note 1 - Statutory Revenue		
Akko	2,888,653,441.06	2,939,687,205.09
Balanga	2,143,048,948.19	2,177,976,741.13
Billiri	2,145,227,006.00	2,181,207,345.29
Dukku	2,302,542,296.70	2,343,917,817.52
Funakaye	2,276,105,859.31	2,313,797,982.02
Gombe	2,463,949,067.07	2,505,666,659.87
Kaltungo	1,938,444,679.96	1,971,420,123.14
Kwami	2,089,261,984.82	2,124,775,329.96
Nafada	1,894,534,729.54	1,927,137,534.96
Shongom	1,827,826,466.21	1,856,696,893.87
Yamaltu/Deba	2,438,429,678.44	2,480,386,086.04
	<u>24,408,024,157.30</u>	<u>24,822,669,718.89</u>

Note 2 - Independent Revenue		
Akko	62,079,400.00	70,987,721.04
Balanga	41,967,500.00	12,067,600.00
Billiri	27,537,800.00	31,726,800.00
Dukku	31,241,600.00	37,153,600.00
Funakaye	38,056,300.00	33,875,800.00
Gombe	67,637,830.00	60,226,900.00
Kaltungo	24,403,350.00	20,570,900.00
Kwami	60,753,300.00	54,432,210.00
Nafada	11,700,530.00	8,362,100.00
Shongom	17,233,200.00	12,733,800.00
Yamaltu/Deba	30,524,700.00	29,131,000.00
	<u>413,135,510.00</u>	<u>371,268,431.04</u>

NOTES TO THE FINANCIAL STATEMENTS CONT'D**Note 4 - Loans/Borrowings and Other Capital Receipts**

Akko	118,181,818.18	-
Balanga	118,181,818.18	-
Billiri	118,181,818.18	-
Dukku	118,181,818.18	-
Funakaye	118,181,818.18	-
Gombe	118,181,818.18	-
Kaltungo	118,181,818.18	-
Kwami	118,181,818.18	-
Nafada	118,181,818.18	-
Shongom	118,181,818.18	-
Yamaltu/Deba	118,181,818.18	-
	1,300,000,000.00	-

Note 5 - Personnel Cost

Akko	1,097,448,465.68	1,077,979,727.87
Balanga	682,534,498.51	705,564,809.27
Billiri	615,418,654.17	634,524,704.88
Dukku	687,269,630.65	694,404,381.79
Funakaye	650,206,528.87	684,390,561.18
Gombe	912,297,802.53	883,125,589.37
Kaltungo	519,553,679.96	518,013,495.21
Kwami	643,095,230.70	653,705,927.08
Nafada	468,122,941.89	502,855,917.47
Shongom	690,679,147.65	694,101,750.52
Yamaltu/Deba	783,883,007.49	775,387,048.39
	7,750,509,588.10	7,824,053,913.00

NOTES TO THE FINANCIAL STATEMENTS CONT'D**Note 8 - Overhead Cost**

Akko	297,435,039.47	340,704,707.67
Balanga	206,750,859.29	169,541,142.08
Billiri	75,714,504.30	198,806,770.68
Dukku	339,382,385.05	471,635,982.40
Funakaye	382,428,024.10	560,651,246.36
Gombe	323,563,003.97	323,230,293.80
Kaltungo	240,631,615.25	169,928,134.82
Kwami	247,982,806.51	264,492,726.28
Nafada	386,387,909.15	369,737,258.78
Shongom	374,758,311.69	183,241,888.95
Yamaltu/Deba	389,413,305.80	226,105,221.13
	3,264,447,764.59	3,278,075,372.96

Note 9 - Loans and Advances

Gombe	-	7,879,800.00
Kwami	100,000.00	-
	100,000.00	7,879,800.00

Note 10 - Grants and Contributions

Akko	1,177,429,067.38	1,224,560,746.15
Balanga	947,953,142.03	976,353,771.24
Billiri	944,380,836.36	888,626,981.68
Dukku	852,067,679.44	811,186,762.10
Funakaye	561,334,539.57	669,522,514.99
Gombe	993,644,613.87	969,730,346.73
Kaltungo	923,255,604.03	1,068,370,149.92
Kwami	723,337,889.90	841,405,416.65
Nafada	516,883,947.33	713,220,105.49
Shongom	522,298,568.94	701,916,813.48
Yamaltu/Deba	863,159,485.89	1,049,079,114.98
	9,025,745,374.73	9,913,972,723.40

Note 11 - Subsidies

Akko	68,084,402.96	65,079,363.64
Balanga	64,074,804.43	43,663,863.64
Billiri	61,970,202.96	47,448,463.64
Dukku	57,842,998.47	47,434,763.64
Funakaye	80,137,902.96	44,645,430.89
Gombe	72,474,526.21	49,193,863.64
Kaltungo	62,570,202.96	42,986,363.64
Kwami	60,196,233.61	47,684,263.64
Nafada	67,730,202.96	47,438,498.42
Shongom	33,628,038.81	45,393,366.83
Yamaltu/Deba	53,363,784.95	62,589,227.22
	682,073,301.28	543,557,468.83

NOTES TO THE FINANCIAL STATEMENTS CONT'D**Note 12 - Public Debt Charges**

Akko	261,066,616.20	153,927,407.90
Balanga	244,699,774.11	137,098,518.42
Billiri	449,531,799.74	153,927,407.90
Dukku	228,431,356.73	168,927,407.90
Funakaye	311,617,156.02	154,124,614.06
Gombe	242,605,026.26	153,927,407.90
Kaltungo	271,967,121.60	145,491,307.90
Kwami	284,163,496.79	159,153,834.04
Nafada	227,863,648.01	153,927,407.90
Shongom	210,571,438.06	143,717,454.77
Yamaltu/Deba	243,329,693.51	156,927,407.90
	2,975,847,127.04	1,681,150,176.59

Note 15 - Capital Expenditure

Akko	124,378,416.86	146,078,513.83
Balanga	109,791,640.27	154,415,429.84
Billiri	8,700,000.00	294,866,894.39
Dukku	107,583,192.38	187,340,059.36
Funakaye	155,964,715.21	229,759,647.54
Gombe	109,964,819.62	171,573,877.01
Kaltungo	50,700,000.00	47,826,296.65
Kwami	153,768,061.97	212,237,131.44
Nafada	95,287,158.90	148,255,739.31
Shongom	66,414,083.80	94,256,770.39
Yamaltu/Deba	146,722,187.77	236,625,676.80
	1,129,274,276.79	1,923,236,036.56

NOTES TO THE FINANCIAL STATEMENTS CONT'D**Note 16 - Cash and Bank Balances**

Akko	51,042,400.45	7,969,749.76
Balanga	51,034,200.70	3,640,652.97
Billiri	137,443,248.33	2,212,621.67
Dukku	179,619,456.93	230,984.76
Funakaye	296,329,903.77	5,674,793.02
Gombe	8,072,528.24	12,853,605.46
Kaltungo	12,126,322.88	(225,301.46)
Kwami	156,146,981.18	593,597.66
Nafada	262,255,104.73	113,835.25
Shongom	72,732,127.53	7,840,232.10
Yamaltu/Deba	111,028,592.48	3,763,861.28
	1,337,830,867.22	44,668,632.47

Note 24 - Public Funds

Akko	51,042,400.45	7,969,749.76
Balanga	51,034,200.70	3,640,652.97
Billiri	137,443,248.33	2,212,621.67
Dukku	179,619,456.93	230,984.76
Funakaye	296,329,903.77	5,674,793.02
Gombe	8,072,528.24	12,853,605.46
Kaltungo	12,126,322.88	(225,301.46)
Kwami	156,146,981.18	593,597.66
Nafada	262,255,104.73	113,835.25
Shongom	72,732,127.53	7,840,232.10
Yamaltu/Deba	111,028,592.48	3,763,861.28
	1,337,830,867.22	44,668,632.47

SCHEDULE OF DETAILED CASH AND BANK BALANCES BY LOCAL GOVERNMENT

CASH AND BANK BALANCES	ACTUAL 2019 ₦	ACTUAL 2018 ₦
AKKO		
ACCESS BANK	2,006,513.28	2,654,205.55
GT BANK 0044841460	40,582,401.71	-
FIDELITY BANK (5030037375)	8,287,428.25	5,149,310.80
Jaiz Bank (0000379951)	1,054.56	1,054.56
BMF BANK 1100358503	159,311.68	159,311.68
UBA (1006364503)	1,959.02	1,959.02
UBA (1000283220)	3,731.95	3,908.15
	51,042,400.45	7,969,749.76
BALANGA		
FIDELITY Bank	49,428.80	-
GT BANK	50,060,971.08	-
UNION BANK 0031149751	43.97	3,560,135.97
UNION BANK 0031149768	923,756.85	80,517.00
	51,034,200.70	3,640,652.97
BILLIRI		
FIDELITY BANK	395,524.98	-
GUARANTY TRUST BANK	134,099,265.76	-
TANGALE MICRO-FINANCE BANK	257,254.67	-
UNITY BANK	68,815.45	69,552.45
ZENITH BANK	2,622,387.47	2,143,069.22
	137,443,248.33	2,212,621.67
DUKKU		
Cash Account	12,800.00	-
Fidelity Bank	10,912,666.70	98,493.32
FCMB Bank	10,822.55	10,921.05
Access Bank	7,329.08	7,329.08
Zenith Bank	45,058.06	45,058.06
Bubayero Microfinance	112,658.25	69,183.25
GTBank	168,518,122.29	-
	179,619,456.93	230,984.76
FUNAKAYE		
Cash Account	67,980.00	-
FCMB (1189758013)	1,040,165.77	150,609.44
FCMB (1802903015)	6,916.39	7,000.39
FCMB (1051660011)	150,735.71	901,432.07
FIDELITY BANK	31,624,505.90	3,084,435.99
FIRST BANK	24,801.13	1,531,315.13
GTBANK	263,414,798.87	-
	296,329,903.77	5,674,793.02
GOMBE		
Cash Account	505.00	-
UBA Bank (Revenue) (1001081533)	4,042,059.37	49,675.72
UBA Bank (1003864772)	21,370.91	13,672.97
Fidelity Bank (5030041590)	889,006.99	12,677,782.40
Bubayero Micro-Finance Bank (1100000029)	644,594.12	106,096.46
GT Bank (0044841518)	2,473,932.94	-
Zenith Bank (1010540757)	1,058.91	6,377.91
	8,072,528.24	12,853,605.46

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

KALTUNGO

GT Bank (0044842508)	8,332,503.79	-
First Bank (2003518546)	3,824,013.94	8,350.94
Shongom Micro-Finance Bank (0308011949)	(30,567.50)	(230,567.50)
Zenith Bank (1010649636)	372.65	(3,084.90)
	12,126,322.88	(225,301.46)

KWAMI

Cash Account	32,500.00	-
Acces Bank (Revenue) - 0024906537	919.19	919.19
Zenith Bank PLC - 1015261479	114.50	(2.63)
Fidelity Bank - 5030036756	5,324,460.83	4,060.47
Jaiz Bank PLC	16,085.50	16,085.50
UBA PLC - 1003863957	506,924.03	52,201.46
UBA PLC - (69255)	501,323.50	501,323.50
UBA PLC - 1004421778	19,010.17	19,010.17
GT Bank PLC	149,745,643.46	-
	156,146,981.18	593,597.66

NAFADA

Cash Account	800.00	725.00
Fidelity Bank	25,327,859.94	14,307.85
Unity Bank	5,755.65	49,112.65
Micro finance Bank	3,688.25	49,689.75
GT Bank	236,917,000.89	-
	262,255,104.73	113,835.25

SHONGOM

Cash Account	1,905.00	-
First Bank - 2008372545	14,448.26	89,694.26
First Bank - 2020848611	6,156.84	7,750,537.84
GT Bank - 0044838950	71,143,918.35	-
Fidelity Bank - 5030096693	1,565,699.08	-
	72,732,127.53	7,840,232.10

YAMALTU/DEBA

Cash Account	41,450.00	4,300.00
Access Bank	304,909.75	3,729,944.37
Polaris Bank	770,564.91	29,616.91
Fidelity Bank	496,406.12	-
GT Bank	109,415,261.70	-
	111,028,592.48	3,763,861.28

SUMMARY OF TOTAL REVENUE

DESCRIPTION	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE 2019 ₦	ACTUAL 2018 ₦
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
Local Government Share of FAAC	22,320,463,619.98	22,320,463,619.98	18,698,820,966.73	(3,621,642,653.25)	19,309,570,474.76
Share of State IGR	251,480,445.00	251,480,445.00	-	(251,480,445.00)	44,034,387.54
Excess Petroleum Profit Tax (PPT)	856,905,542.00	856,905,542.00	-	(856,905,542.00)	-
Exchange Difference	-	-	29,410,182.93	29,410,182.93	6,526,415.73
Refund from Paris Club	518,000,000.00	518,000,000.00	-	(518,000,000.00)	-
Recovered Excess Bank Charges	93,309,090.00	93,309,090.00	44,459,721.17	(48,849,368.83)	48,130,477.31
Equalisation	310,583,548.00	310,583,548.00	531,501,314.96	220,917,766.96	844,737,664.27
Budget Augmentation	2,301,890,066.00	2,301,890,066.00	-	(2,301,890,066.00)	-
Refund From Federal Government	-	-	-	-	-
Stabilization Fund Receipts	644,991,707.00	644,991,707.00	-	(644,991,707.00)	-
Goods Value Consideration	-	-	177,332,353.66	177,332,353.66	-
Local Government Share of VAT	5,719,346,614.00	5,719,346,614.00	4,926,499,617.85	(792,846,996.15)	4,569,670,299.28
Local Government Share of Excess Crude Account	749,123,092.00	749,123,092.00	-	(749,123,092.00)	-
STATUTORY REVENUE TOTAL	33,766,093,723.98	33,766,093,723.98	24,408,024,157.30	(9,358,069,566.68)	24,822,669,718.89
INDEPENDENT REVENUE					
Personal Taxes	25,222,771.95	25,222,771.95	37,853,180.00	12,630,408.05	28,655,500.00
Licences - General	94,191,721.88	94,191,721.88	100,173,020.00	5,981,298.12	77,656,180.00
Fees - General	77,184,422.30	77,184,422.30	75,522,410.00	(1,662,012.30)	93,525,327.28
Fines - General	5,049,550.00	5,049,550.00	5,159,900.00	110,350.00	1,142,200.00
Sales - General	46,557,733.13	46,557,733.13	26,046,850.00	(20,510,883.13)	23,581,445.00
Earnings - General	172,079,213.54	172,079,213.54	115,853,820.00	(56,225,393.54)	86,262,828.76
Rent on Government Buildings - General	29,644,494.78	29,644,494.78	1,700,520.00	(27,943,974.78)	2,462,930.00
Rent on Land & Others - General	51,180,625.89	51,180,625.89	8,874,580.00	(42,306,045.89)	30,735,220.00
Repayments - General	-	-	3,789,000.00	3,789,000.00	4,375,940.00
Investment Income	11,126,398.87	11,126,398.87	4,637,700.00	(6,488,698.87)	6,802,340.00
Interest Earned	950,000.00	950,000.00	-	(950,000.00)	-
Rates	1,458,100.00	1,458,100.00	952,200.00	(505,900.00)	8,014,060.00
Miscellaneous	30,810,713.17	30,810,713.17	5,612,430.00	(25,198,283.17)	8,850,460.00
INDEPENDENT REVENUE TOTAL	571,085,745.52	571,085,745.52	413,135,510.00	(160,610,035.52)	372,064,431.04
OTHER REVENUE SOURCES AND CAPITAL RECEIPTS					
Domestic Aids	-	-	-	-	-
Foreign Aids	-	-	-	-	-
Domestic Grants	255,000.00	255,000.00	-	(255,000.00)	-
Foreign Grants	-	-	-	-	-
Transfer From CRF to CDF	-	-	-	-	-
Other Capital Receipts	-	-	-	-	-
Domestic Loans/ Borrowings Receipt	-	-	1,300,000,000.00	1,300,000,000.00	-
International Loans/ Borrowings Receipt	-	-	-	-	-
Debt Forgiveness	-	-	-	-	-
Extraordinary Items	4,706,800.00	4,706,800.00	-	(4,706,800.00)	-
OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	4,961,800.00	4,961,800.00	1,300,000,000.00	1,295,038,200.00	-
TOTAL REVENUE	34,342,141,269.50	34,342,141,269.50	26,121,159,667.30	(8,223,641,402.20)	25,194,734,149.93

REVENUE DETAILS BY ECONOMIC LINE ITEMS

ECONOMIC CODE	DESCRIPTION	APPROVED	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE 2019	ACTUAL 2018
		BUDGET 2019				
		₦	₦	₦	₦	₦
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	22,320,463,619.98	22,320,463,619.98	18,698,820,966.73	(3,621,642,653.25)	19,309,570,474.76
11010104	Share of State IGR	251,480,445.00	251,480,445.00	-	(251,480,445.00)	44,034,387.54
11010105	Excess Petroleum Profit Tax (PPT Revenue)	856,905,542.00	856,905,542.00	-	(856,905,542.00)	-
11010106	Exchange Difference	-	-	29,410,182.93	29,410,182.93	6,526,415.73
11010107	Refund from Paris Club	518,000,000.00	518,000,000.00	-	(518,000,000.00)	-
11010108	Recovered Excess Bank Charges	93,309,090.00	93,309,090.00	44,459,721.17	(48,849,368.83)	48,130,477.31
11010109	Equalisation	310,583,548.00	310,583,548.00	531,501,314.96	220,917,766.96	844,737,664.27
11010110	Budget Augmentation	2,301,890,066.00	2,301,890,066.00	-	(2,301,890,066.00)	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	644,991,707.00	644,991,707.00	-	(644,991,707.00)	-
11010113	Goods Value Consideration	-	-	177,332,353.66	177,332,353.66	-
110102	GOVERNMENT SHARE OF VAT					
11010201	Local Government Share of VAT	5,719,346,614.00	5,719,346,614.00	4,926,499,617.85	(792,846,996.15)	4,569,670,299.28
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT					
11010303	Local Government Share of Excess Crude Account	749,123,092.00	749,123,092.00	-	(749,123,092.00)	-
	STATUTORY REVENUE TOTAL	33,766,093,723.98	33,766,093,723.98	24,408,024,157.30	(9,358,069,566.68)	24,822,669,718.89
12	INDEPENDENT REVENUE					
1201	TAX REVENUE					
120101	PERSONAL TAXES					
12010101	Community Development/Poll Tax	8,181,290.57	8,181,290.57	12,671,400.00	4,490,109.43	12,986,700.00
12010104	Arrears: Community or Poll Tax	25,463.55	25,463.55	87,000.00	61,536.45	-
12010105	Dev. Tax or Levy	438,322.63	438,322.63	5,967,800.00	5,529,477.37	332,600.00
12010106	Arrears: Dev. Tax or Levy	33,952.46	33,952.46	116,000.00	82,047.54	-
12010107	Cattle Tax (Where Applicable)	15,502,466.06	15,502,466.06	15,443,970.00	(58,496.06)	1,832,200.00
12010108	Arrears: Cattle Tax (Where Applicable)	-	-	1,878,200.00	1,878,200.00	32,100.00
12010109	Other Special Service Taxes (E.G. Electricity, Water, or Night Guard Rate)	1,041,276.68	1,041,276.68	1,688,810.00	647,533.32	13,456,000.00
12010110	Arrears: Other Special Service Taxes (E.G. Electricity, Water, or Night Guard Rate)	-	-	-	-	-
12010111	Produce Sales Tax	-	-	-	-	-
12010112	Entertainment Tax	-	-	-	-	15,900.00
	PERSONAL TAXES TOTAL	25,222,771.95	25,222,771.95	37,853,180.00	12,630,408.05	28,655,500.00
1202	NON-TAX REVENUE					
120201	LICENCES - GENERAL					
12020102	Goldsmiths & Gold Dealer Licenses	-	-	88,040.00	88,040.00	4,381,810.00
12020105	Radio/Television Station Licenses	1,567,900.00	1,567,900.00	17,106,500.00	15,538,600.00	169,900.00
12020107	Boats & Canoe (Small Craft) License	150,600.00	150,600.00	3,206,500.00	3,055,900.00	1,112,760.00
12020109	Registration of Voluntary Organizations	1,505,522.61	1,505,522.61	329,400.00	(1,176,122.61)	514,800.00
12020110	Inland Water-Way License	1,305,300.00	1,305,300.00	-	(1,305,300.00)	27,400.00
12020111	Bake House License	2,990,000.00	2,990,000.00	6,676,500.00	3,686,500.00	2,051,950.00
12020112	Bicycles License & Hire Permits	1,132,523.00	1,132,523.00	1,557,900.00	425,377.00	1,055,100.00
12020113	Brickmaking, Etc License	2,829,209.53	2,829,209.53	1,718,500.00	(1,110,709.53)	1,897,500.00
12020114	Cart Licenses	1,261,100.00	1,261,100.00	1,390,220.00	129,120.00	497,600.00

REVENUE DETAILS BY ECONOMIC LINE ITEMS CONT'D

12020115	Dane Gun Licenses	2,438,411.30	2,438,411.30	49,900.00	(2,388,511.30)	14,653,000.00
12020116	Cattle Dealer Licenses	7,526,763.70	7,526,763.70	15,438,090.00	7,911,326.30	3,933,900.00
12020117	Dried Fish & Meat Licenses	2,399,790.87	2,399,790.87	1,605,680.00	(794,110.87)	1,265,900.00
12020118	Pet (Dog) Licenses	1,041,420.87	1,041,420.87	86,000.00	(955,420.87)	215,900.00
12020119	Fishing Permits	1,863,490.87	1,863,490.87	14,900.00	(1,848,590.87)	146,500.00
12020120	Hawker'S Permits	3,753,964.35	3,753,964.35	1,282,700.00	(2,471,264.35)	11,767,130.00
12020121	Hunting Permits	2,682,922.61	2,682,922.61	45,300.00	(2,637,622.61)	818,400.00
12020122	Produce Buying Licenses	18,684,678.70	18,684,678.70	15,828,560.00	(2,856,118.70)	5,726,220.00
12020123	Animal Health Certificate Licenses	741,200.00	741,200.00	-	(741,200.00)	62,900.00
12020124	Abattoir/Slaughter Licenses	9,296,406.09	9,296,406.09	2,516,720.00	(6,779,686.09)	4,363,180.00
12020125	Renewal of Fisher Licenses	30,000.00	30,000.00	81,400.00	51,400.00	1,150,200.00
12020126	Hiring Services	10,744,808.70	10,744,808.70	3,795,200.00	(6,949,608.70)	3,270,190.00
12020127	Borehole Drilling Licenses	1,838,900.00	1,838,900.00	231,500.00	(1,607,400.00)	697,040.00
12020129	Cinematograph Licenses	1,268,500.00	1,268,500.00	5,197,430.00	3,928,930.00	7,594,800.00
12020130	Liquor Licenses	1,753,222.61	1,753,222.61	6,010,420.00	4,257,197.39	1,678,000.00
12020136	Trade Permit Licenses	8,737,086.09	8,737,086.09	6,004,940.00	(2,732,146.09)	1,680,900.00
12020137	Motor Cycle Licence	131,000.00	131,000.00	3,083,040.00	2,952,040.00	2,714,900.00
12020138	Hackney Permit Licence	-	-	306,730.00	306,730.00	211,400.00
12020139	Buki Cigarettes Licence	-	-	150,300.00	150,300.00	42,800.00
12020140	Auctioneer Licence	-	-	-	-	-
12020141	Registration of Septic Tank Dislodging	30,700.00	30,700.00	185,000.00	154,300.00	47,900.00
12020142	Pit Sawing Licence	6,486,300.00	6,486,300.00	6,185,650.00	(300,650.00)	3,906,200.00
	LICENCES TOTAL	94,191,721.88	94,191,721.88	100,173,020.00	5,981,298.12	77,656,180.00
120202	MINING RENTS					
12020201	Mining Rent	25,630,000.00	25,630,000.00	26,959,900.00	1,329,900.00	-
	MINING RENTS TOTAL	25,630,000.00	25,630,000.00	26,959,900.00	1,329,900.00	-
120204	FEES - GENERAL					
12020404	Trade Union Fees	1,273,041.00	1,273,041.00	848,100.00	(424,941.00)	581,800.00
12020417	Contractor Registration Fees	4,063,711.74	4,063,711.74	514,900.00	(3,548,811.74)	2,298,300.00
12020418	Marriage/ Divorce Fees	1,959,600.00	1,959,600.00	1,976,950.00	17,350.00	1,640,800.00
12020419	Attestation of Bachelorhood & Spinsterhood Fees	-	-	-	-	1,017,900.00
12020425	Disinfection of Produce Fees	1,308,500.00	1,308,500.00	92,600.00	(1,215,900.00)	454,800.00
12020426	Court Summons Fees	10,000.00	10,000.00	47,000.00	37,000.00	-
12020427	Tender Fees	1,575,704.35	1,575,704.35	78,000.00	(1,497,704.35)	712,828.42
12020436	Bill Board Advertisement Fees	2,199,681.74	2,199,681.74	3,733,900.00	1,534,218.26	1,208,600.00
12020440	Medical Consultancy Fees	2,124,331.74	2,124,331.74	6,953,040.00	4,828,708.26	986,500.00
12020441	Laboratory Fees	779,500.00	779,500.00	644,200.00	(135,300.00)	644,200.00
12020442	Association Fees	265,670.43	265,670.43	8,486,180.00	8,220,509.57	1,042,500.00
12020443	Birth & Death Registration Fees	5,865,482.61	5,865,482.61	7,615,240.00	1,749,757.39	3,632,600.00
12020444	Burial Fees	-	-	-	-	86,500.00
12020445	Change of Ownership Fees	13,057,826.96	13,057,826.96	2,747,600.00	(10,310,226.96)	3,519,500.00
12020446	Agricultural/Vetinary Services Fees	2,869,930.00	2,869,930.00	3,624,490.00	754,560.00	623,900.00
12020448	Development Levies	1,557,600.00	1,557,600.00	7,648,900.00	6,091,300.00	11,058,700.00
12020449	Business/Trade Operating Fees	9,558,650.00	9,558,650.00	13,546,370.00	3,987,720.00	8,523,200.00
12020450	Inspection Fees	-	-	-	-	110,700.00
12020451	Timber & Forest Fees	24,251,591.74	24,251,591.74	3,097,220.00	(21,154,371.74)	1,395,600.00
12020453	Applications Fees	-	-	-	-	231,300.00
12020454	Parking Fees	1,250,000.00	1,250,000.00	-	(1,250,000.00)	-
12020455	Learning Driving Test Fees	1,773,900.00	1,773,900.00	1,704,440.00	(69,460.00)	1,476,700.00
12020456	Wharf Landing Fees	-	-	-	-	2,206,400.00
12020457	Entertainment, Drumming and Temporary Booth Permit Fees	-	-	1,730,170.00	1,730,170.00	1,093,160.00
12020458	Control of Noise Permit Fees	-	-	88,800.00	88,800.00	-
12020459	Naming of Street Registration Fees	-	-	3,306,740.00	3,306,740.00	166,500.00
12020460	Tent At Sea Beach Permit Fees	-	-	-	-	-
12020461	Beggars Minstrel Fees	-	-	-	-	-
12020462	Open Air Preaching Permit Fees	-	-	-	-	9,700.00
12020463	Dislodging of Septic Tank Charges	700,000.00	700,000.00	5,059,770.00	4,359,770.00	48,012,938.86
12020464	Night Soil Disposal/Depot Fees	-	-	1,021,780.00	1,021,780.00	49,300.00
12020465	Registration of Night Soil Contractors Fees	-	-	88,980.00	88,980.00	25,200.00
12020466	Vault Fees	-	-	-	-	-
12020467	Sand Dredging Fees	739,700.00	739,700.00	867,040.00	127,340.00	715,200.00
	FEES TOTAL	77,184,422.30	77,184,422.30	75,522,410.00	(1,662,012.30)	93,525,327.28

REVENUE DETAILS BY ECONOMIC LINE ITEMS CONT'D

120205 FINES - GENERAL					
12020501 Towing of Vehicle Fines and Fees	2,348,550.00	2,348,550.00	30,000.00	(2,318,550.00)	1,027,000.00
12020502 Fines on Overdue Lost Library Books	-	-	1,751,100.00	1,751,100.00	115,200.00
12020503 Impounding of Animals Fines	2,701,000.00	2,701,000.00	3,378,800.00	677,800.00	-
FINES TOTAL	5,049,550.00	5,049,550.00	5,159,900.00	110,350.00	1,142,200.00
120206 SALES - GENERAL					
12020601 Sales of Journal & Publications	210,000.00	210,000.00	-	(210,000.00)	47,060.00
12020603 Sales of ID Cards	476,500.00	476,500.00	-	(476,500.00)	1,118,200.00
12020604 Sales of Stores/Scraps/Unservicable Items	12,446,204.35	12,446,204.35	9,878,600.00	(2,567,604.35)	9,501,900.00
12020605 Sales of Vaccines	1,364,725.00	1,364,725.00	-	(1,364,725.00)	566,200.00
12020607 Sales of Consultancy Registration Forms	3,328,700.00	3,328,700.00	278,850.00	(3,049,850.00)	795,500.00
12020608 Sales of Improved Seeds/Chemical	40,000.00	40,000.00	-	(40,000.00)	-
12020609 Proceeds from Sales of Farm Produce	9,513,130.00	9,513,130.00	876,000.00	(8,637,130.00)	3,477,200.00
12020610 Proceeds from Sales of Goods By Public Auctions	1,785,600.00	1,785,600.00	-	(1,785,600.00)	-
12020611 Proceeds from Sales of Govt. Vehicles	4,862,234.78	4,862,234.78	110,700.00	(4,751,534.78)	1,903,985.00
12020612 Proceeds from Sales of Drugs and Medications	6,200,000.00	6,200,000.00	611,500.00	(5,588,500.00)	2,660,000.00
12020614 Sales of Govt. Buildings	5,960,639.00	5,960,639.00	-	(5,960,639.00)	-
12020615 Sales of Uniforms	370,000.00	370,000.00	14,291,200.00	13,921,200.00	3,511,400.00
SALES TOTAL	46,557,733.13	46,557,733.13	26,046,850.00	(20,510,883.13)	23,581,445.00
120207 EARNINGS - GENERAL					
12020701 Earnings from Consultancy Services	809,000.00	809,000.00	3,990,900.00	3,181,900.00	977,740.00
12020702 Earnings from Laboratory Services	93,000.00	93,000.00	-	(93,000.00)	65,280.00
12020703 Earnings from Hire of Plants & Equipment	2,215,000.00	2,215,000.00	1,852,300.00	(362,700.00)	708,850.00
12020704 Earnings from the Use of Govt. Vehicles	10,537,911.00	10,537,911.00	1,180,200.00	(9,357,711.00)	7,981,340.00
12020705 Earnings from the Use of Govt. Halls	1,422,000.00	1,422,000.00	447,900.00	(974,100.00)	575,560.00
12020706 Earnings from Toll Gates	1,556,100.00	1,556,100.00	81,400.00	(1,474,700.00)	127,920.00
12020707 Earnings from Medical Services	2,850,000.00	2,850,000.00	145,400.00	(2,704,600.00)	163,000.00
12020708 Earnings from Agricultural Produce	33,176,400.00	33,176,400.00	17,586,970.00	(15,589,430.00)	9,661,230.00
12020709 Earnings from Tourism/Culture/Arts Centres	3,000,000.00	3,000,000.00	3,276,900.00	276,900.00	2,905,500.00
12020710 Earnings from Guest Houses	-	-	8,228,070.00	8,228,070.00	15,664,968.76
12020711 Earnings from Commercial Activities	116,419,802.54	116,419,802.54	79,057,480.00	(37,362,322.54)	47,421,440.00
12020712 Earnings from Environmental Sanitation Services	-	-	6,300.00	6,300.00	10,000.00
EARNINGS TOTAL	172,079,213.54	172,079,213.54	115,853,820.00	(56,225,393.54)	86,262,828.76
120208 RENT ON GOVERNMENT BUILDINGS - GENERAL					
12020801 Rent on Govt. Quarters	22,471,790.43	22,471,790.43	1,566,160.00	(20,905,630.43)	969,200.00
12020802 Rent on Govt. Offices	-	-	-	-	-
12020803 Rent on Govt. Buildings	7,172,704.35	7,172,704.35	134,360.00	(7,038,344.35)	1,493,730.00
12020804 Rent on Conference Centres	-	-	-	-	-
12020805 Rent on Building At Aerodromes	-	-	-	-	-
RENT ON GOVERNMENT BUILDINGS TOTAL	29,644,494.78	29,644,494.78	1,700,520.00	(27,943,974.78)	2,462,930.00
120209 RENT ON LAND & OTHERS - GENERAL					
12020901 Rent on Govt. Land	20,810,030.96	20,810,030.96	3,298,500.00	(17,511,530.96)	18,831,660.00
12020903 Rents & Premium on the Allocation of Land	5,222,930.50	5,222,930.50	72,600.00	(5,150,330.50)	1,935,950.00
12020904 Rents of Plots & Sites Services Programme	2,970,000.00	2,970,000.00	2,251,900.00	(718,100.00)	1,735,490.00
12020905 Lease Rental	8,776,090.43	8,776,090.43	-	(8,776,090.43)	-
12020906 Rents on Govt. Properties	13,401,574.00	13,401,574.00	3,251,580.00	(10,149,994.00)	8,232,120.00
RENT ON LAND & OTHERS TOTAL	51,180,625.89	51,180,625.89	8,874,580.00	(42,306,045.89)	30,735,220.00
120210 REPAYMENTS - GENERAL					
12021002 Motor Vehicle Advances	-	-	-	-	3,216,700.00
12021003 Bicycle Advances (Principal)	-	-	-	-	-
12021004 Motor Vehicle Refurbishing Loan	-	-	-	-	-
12021005 House Refurbishing Loan	-	-	-	-	16,700.00
12021006 Refunds	-	-	3,789,000.00	3,789,000.00	1,142,540.00
REPAYMENTS TOTAL	-	-	3,789,000.00	3,789,000.00	4,375,940.00

REVENUE DETAILS BY ECONOMIC LINE ITEMS CONT'D

120211	INVESTMENT INCOME					
12021101	Operating Surplus	-	-	2,660,900.00	2,660,900.00	-
12021102	Dividend Received	6,440,498.87	6,440,498.87	-	(6,440,498.87)	4,939,340.00
12021103	Other Investment Income	4,685,900.00	4,685,900.00	1,976,800.00	(2,709,100.00)	1,863,000.00
	INVESTMENT INCOME TOTAL	11,126,398.87	11,126,398.87	4,637,700.00	(6,488,698.87)	6,802,340.00
120212	INTEREST EARNED					
12021201	Motor Vehicle Advances	-	-	-	-	-
12021202	Bicycle Advances (Interest)	-	-	-	-	-
12021203	Refurbishing Loan	650,000.00	650,000.00	-	(650,000.00)	-
12021204	Furniture Loan	-	-	-	-	-
12021205	Interest on Housing Loan	-	-	-	-	-
12021206	Interest on Loans to States	-	-	-	-	-
12021207	Interest on Loans to Lgas	300,000.00	300,000.00	-	(300,000.00)	-
12021208	Interest on Loans to Government Owned Companies	-	-	-	-	-
12021209	Interest on Debenture Loans	-	-	-	-	-
12021210	Bank Interest	-	-	-	-	-
12021211	Gains on Foreign Exchange	-	-	-	-	-
	INTEREST EARNED TOTAL	950,000.00	950,000.00	-	(950,000.00)	-
120214	RATES					
12021401	Tenement Rate	1,152,200.00	1,152,200.00	952,200.00	(200,000.00)	8,014,060.00
12021402	Penalty For Tenement Rate	-	-	-	-	-
12021403	Arreas of Tenement Rate	-	-	-	-	-
12021404	Ground Rent	305,900.00	305,900.00	-	(305,900.00)	-
12021405	Federal Government Grant in Lieu of Tenement Rate	-	-	-	-	-
12021406	State Government Grant in Lieu of Tenement Rate	-	-	-	-	-
	RATES TOTAL	1,458,100.00	1,458,100.00	952,200.00	(505,900.00)	8,014,060.00
120215	MISCELLANEOUS					
12021501	Mortuary Hearse and Cementary Earnings	664,500.00	664,500.00	1,828,430.00	1,163,930.00	2,292,400.00
12021502	Recovery of Losses and Overpayments	200,000.00	200,000.00	-	(200,000.00)	-
12021503	Payment in Lieu of Registration Notices	-	-	-	-	170,700.00
12021504	Unclaimed Deposit	166,300.00	166,300.00	304,900.00	138,600.00	-
12021505	Indigene Certificate	29,779,913.17	29,779,913.17	3,479,100.00	(26,300,813.17)	6,387,360.00
	MISCELLANEOUS TOTAL	30,810,713.17	30,810,713.17	5,612,430.00	(25,198,283.17)	8,850,460.00
13	AID AND GRANTS					
1301	AID					
130101	DOMESTIC AIDS					
13010101	Current Domestic Aids	-	-	-	-	-
13010102	Capital Domestic Aids	-	-	-	-	-
	DOMESTIC AIDS TOTAL	-	-	-	-	-
130102	FOREIGN AIDS					
13010201	Current Foreign Aids	-	-	-	-	-
13010202	Capital Foreign Aids	-	-	-	-	-
	FOREIGN AIDS TOTAL	-	-	-	-	-
130203	DOMESTIC GRANTS					
13020301	Current Domestic Grants	-	-	-	-	-
13020302	Capital Domestic Grants	255,000.00	255,000.00	-	(255,000.00)	-
	DOMESTIC GRANTS TOTAL	255,000.00	255,000.00	-	(255,000.00)	-
130204	FOREIGN GRANTS					
13020401	Current Foreign Grants	-	-	-	-	-
13020402	Capital Foreign Grants	-	-	-	-	-
	FOREIGN GRANTS TOTAL	-	-	-	-	-

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	-	-	-	-	-	-
	TRANSFER TO CDF TOTAL	<u>-</u>	<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	-	-	-	-	-	-
	OTHER CAPITAL RECEIPTS TOTAL	<u>-</u>	<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	-	-	1,300,000,000.00	1,300,000,000.00	-	-
14030302	Domestic Loans/ Borrowings from Other Government Entities	-	-	-	-	-	-
14030303	Domestic Loans/ Borrowings from Other Entities/ Organisations	-	-	-	-	-	-
	DOMESTIC LOANS/ BORROWINGS TOTAL	<u>-</u>	<u>-</u>	<u>1,300,000,000.00</u>	<u>1,300,000,000.00</u>	<u>-</u>	<u>-</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	-	-	-	-	-	-
	INTERNATIONAL LOANS/ BORROWINGS TOTAL	<u>-</u>	<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	-	-	-	-	-	-
	DEBT FORGIVENESS TOTAL	<u>-</u>	<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	3,556,800.00	3,556,800.00	-	(3,556,800.00)	-	-
	EXTRAORDINARY ITEMS TOTAL	<u>4,706,800.00</u>	<u>4,706,800.00</u>	<u>-</u>	<u>(4,706,800.00)</u>	<u>-</u>	<u>-</u>

SUMMARY OF TOTAL EXPENDITURE DETAILS

DESCRIPTION	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE 2019 ₦	ACTUAL 2018 ₦
EXPENDITURES					
Personnel Cost					
Salary (Excluding CRF Charges Salaries/ Allowances)	10,323,388,710.70	9,036,231,214.75	7,713,509,588.14	1,322,721,626.61	7,654,563,003.93
Overtime payments	9,090,909.00	9,090,909.00	-	9,090,909.00	-
Consolidated Revenue Charges - Salaries/Allowances	246,087,093.00	110,399,320.70	36,999,999.96	73,399,320.74	169,490,909.07
Salary Arrears	-	-	-	-	-
Allowances	-	-	-	-	-
Social Contributions	-	-	-	-	-
Personnel Cost Total	10,578,566,712.70	9,155,721,444.45	7,750,509,588.10	1,405,211,856.35	7,824,053,913.00
Government Contribution to Pension	-	-	-	-	-
Social Benefits	-	-	-	-	-
Overhead Cost					
Travels and Transport - General	259,703,902.07	379,494,966.28	154,550,273.10	224,944,693.18	318,325,697.95
Utilities - General	228,166,205.20	223,962,909.20	169,338,055.60	54,624,853.60	106,493,400.34
Materials and Supplies - General	429,833,154.39	425,363,654.39	325,307,197.74	100,056,456.65	429,789,560.90
Maintenance Services - General	404,368,714.31	377,443,302.31	210,575,003.32	166,868,298.99	280,887,502.31
Training - General	239,856,781.11	207,001,275.21	92,375,390.27	114,625,884.95	58,657,973.86
Other Services - General	822,741,807.77	1,248,818,006.77	956,523,880.36	292,294,126.41	815,161,574.56
Consulting and Professional Services	447,390,778.79	340,312,390.00	171,884,538.18	168,427,851.82	127,281,515.45
Fuel and Lubricants	94,491,452.00	19,795,082.14	321,900.00	19,473,182.14	13,679,150.12
Financial Charges	171,773,031.14	638,843,130.91	488,290,010.27	150,553,120.64	127,549,900.27
Miscellaneous Expenses	1,076,725,044.86	900,838,594.02	695,281,515.75	205,557,078.28	1,000,249,097.21
Overhead Cost Total	4,175,050,871.64	4,761,873,311.24	3,264,447,764.59	1,497,425,546.65	3,278,075,372.96
Loans and Advances					
Staff Loans and Advances	59,670,280.00	11,722,173.00	100,000.00	11,622,173.00	7,879,800.00
Loans and Advances Total	59,670,280.00	11,722,173.00	100,000.00	11,622,173.00	7,879,800.00
Grants and Contributions					
Local Grants and Contributions	11,029,846,430.80	11,204,167,105.24	9,025,745,374.73	2,178,421,730.50	9,913,972,723.40
Foreign Grants and Contributions	-	-	-	-	-
Grants and Contributions Total	11,029,846,430.80	11,204,167,105.24	9,025,745,374.73	2,178,421,730.50	9,913,972,723.40
Subsidies					
Subsidy to Government Owned Companies & Parastatals	727,690,473.19	1,080,368,401.19	681,729,301.28	348,639,099.91	543,557,468.83
Subsidy to Private Companies	33,800,000.00	35,600,100.00	344,000.00	35,256,100.00	-
Subsidies Total	761,490,473.19	1,115,968,501.19	682,073,301.28	383,895,199.91	543,557,468.83
Public Debt Charges					
Foreign Interest/Discount - Treasury Bill	186,884,155.00	-	-	-	-
Domestic Interest/Discount	540,341,548.00	3,731,975,698.00	2,484,315,168.64	1,247,660,529.38	20,734,038.38
Interest - Internal Public Debt	352,847,110.00	939,776,010.00	491,531,958.42	448,244,051.58	1,660,416,138.21
Public Debt Charges Total	1,080,072,813.00	4,671,751,708.00	2,975,847,127.06	1,695,904,580.96	1,681,150,176.59
Transfers					
Transfers to Other Funds	-	-	-	-	-
Transfers - Payments to Individuals	-	-	-	-	-
Transfers - Total	-	-	-	-	-
Capital Expenditure					
Purchase of Fixed Assets	1,723,033,263.00	791,451,815.00	290,604,008.19	500,847,806.81	732,973,199.03
Construction/Provision of Fixed Assets	3,452,721,623.92	1,501,510,910.13	543,733,292.68	957,777,617.46	856,746,696.22
Rehabilitation/Repairs of Fixed Assets	1,140,646,661.98	867,032,161.98	273,864,675.16	593,167,486.82	314,472,540.13
Preservation of the Environment	86,000,000.00	135,000,000.00	16,756,805.92	118,243,194.08	1,245,356.25
Acquisition of Non Tangible Assets	255,042,139.27	125,942,139.27	4,315,494.83	121,626,644.44	17,798,244.93
Capital Expenditure Total	6,657,443,688.17	3,420,937,026.38	1,129,274,276.79	2,291,662,749.60	1,923,236,036.56
TOTAL EXPENDITURE	34,342,141,269.50	34,342,141,269.50	24,827,997,432.55	9,464,143,836.97	25,171,925,491.35

EXPENDITURE DETAILS BY ECONOMIC LINE ITEMS

ECONOMIC CODE	DESCRIPTION	APPROVED	FINALBUDGET	ACTUAL 2019	VARIANCE 2019	ACTUAL 2018
		BUDGET 2019	2019			
		₦	₦	₦	₦	₦
2	EXPENDITURE					
21	Personnel cost					
2101	Salaries and Wages					
210101	Salaries and Wages					
21010101	Salary (Excluding CRF Charges Salaries/Allowances)	10,323,388,710.70	9,036,231,214.75	7,713,509,588.14	1,322,721,626.61	7,654,563,003.93
21010102	Overtime Payments	9,090,909.00	9,090,909.00	-	9,090,909.00	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	246,087,093.00	110,399,320.70	36,999,999.96	73,399,320.74	169,490,909.07
21010104	Salary Arrears	-	-	-	-	-
	TOTAL	10,578,566,712.70	9,155,721,444.45	7,750,509,588.10	1,405,211,856.35	7,824,053,913.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS					
210201	Allowances	-	-	-	-	-
	TOTAL	-	-	-	-	-
210202	SOCIAL CONTRIBUTION					
21020201	NHIS Contribution (Employer's Contribution)	-	-	-	-	-
21020202	Contributory Pension (Employer's Contribution)	-	-	-	-	-
21020203	Group Life Insurance	-	-	-	-	-
21020204	Employee Compensation Fund	-	-	-	-	-
21020205	Housing Fund Contribution	-	-	-	-	-
	TOTAL	-	-	-	-	-
22	OTHER RECURRENT COSTS					
2201	SOCIAL BENEFITS					
220101	Social Benefits					
22010101	Gratuity	-	-	-	-	-
22010102	Pension	-	-	-	-	-
22010103	Death Benefits	-	-	-	-	-
	TOTAL	-	-	-	-	-
2202	OVERHEAD COST					
220201	TRAVEL AND TRANSPORT - GENERAL					
22020101	Local travels and transport training	160,373,567.15	90,968,380.36	39,898,457.43	51,069,922.93	154,979,349.70
22020102	Local travels and transport others	80,607,855.44	126,219,106.44	26,656,903.37	99,562,203.07	16,886,800.00
22020103	International travels & transport training	-	30,000,000.00	27,833,490.79	2,166,509.21	12,474,715.00
22020104	International travels: others	-	39,670,000.00	23,623,936.23	16,046,063.77	23,897,045.44
22020105	Hotel Accommodation - Local	14,912,179.48	48,072,179.48	854,400.00	47,217,779.48	21,991,603.12
22020106	Hotel Accommodation - International	-	5,400,000.00	3,092,200.00	2,307,800.00	12,391,400.00
22020107	Hotel Accommodation - Local Training	3,810,300.00	6,010,300.00	1,580,400.00	4,429,900.00	12,991,200.00
22020108	Hotel Accommodation - International Training	-	-	-	-	49,865,594.69
22020109	Per Diems/Estacodes	-	33,155,000.00	31,010,485.27	2,144,514.73	12,847,990.00
	TOTAL	259,703,902.07	379,494,966.28	154,550,273.10	224,944,693.18	318,325,697.95
220202	UTILITIES - GENERAL					
22020201	Electricity Charges	184,670,310.00	46,040,810.00	30,192,764.17	15,848,045.83	40,492,212.22
22020202	Telephone Charges	971,600.00	-	-	-	895,700.00
22020203	Internet Access Charges	1,264,720.00	6,250,000.00	1,731,078.83	4,518,921.17	-
22020204	Satellite Broadcasting Access Charges	159,840.00	9,500,000.00	-	9,500,000.00	2,226,600.00
22020205	Water Rates	33,813,735.20	34,867,099.20	15,618,620.00	19,248,479.20	15,771,688.12
22020206	Sewerage Charges	300,000.00	300,000.00	-	300,000.00	339,400.00
22020207	Leased Communication Lines	-	555,000.00	-	555,000.00	627,500.00
22020208	Software Charges/License Renewal	5,700,000.00	700,000.00	-	700,000.00	37,419,900.00
22020209	Interactive Learning	-	500,000.00	1,001.56	498,998.44	991,900.00
22020210	Multiyear Traffic Order	-	150,000.00	-	150,000.00	5,640,500.00
22020211	Other Utility Charges	1,286,000.00	125,100,000.00	121,794,591.03	3,305,408.97	2,088,000.00
	TOTAL	228,166,205.20	223,962,909.20	169,338,055.60	54,624,853.60	106,493,400.34

EXPENDITURE DETAILS BY ECONOMIC LINE ITEMS CONT'D

220203	MATERIALS AND SUPPLIES - GENERAL					
22020301	Office Stationaries/Computer Consumables	82,124,248.24	41,524,248.24	32,041,193.80	9,483,054.44	54,655,018.85
22020302	Books	-	20,690,000.00	18,857,908.70	1,832,091.30	10,630,900.00
22020303	Newspapers	1,745,000.00	500,000.00	249,900.00	250,100.00	1,416,285.84
22020304	Magazines and Periodicals	3,000,000.00	2,300,000.00	836,400.00	1,463,600.00	1,726,300.00
22020305	Printing of Non Security Documents	56,318,182.00	25,043,182.00	12,747,517.15	12,295,664.85	34,810,915.63
22020306	Printing of Security Documents	43,140,000.00	22,722,500.00	9,633,078.39	13,089,421.61	12,856,800.00
22020307	Drugs/Laboratory/Medical Supplies	97,098,818.00	87,148,818.00	67,583,072.37	19,565,745.63	139,713,997.68
22020308	Field and Camping Materials Supplies	500,000.00	-	-	-	595,300.00
22020309	Uniforms and Other Clothing	2,200,000.00	9,719,000.00	521,218.50	9,197,781.50	255,300.00
22020310	Teachind Aids/Instructional Materials	3,000,000.00	134,480,000.00	128,974,678.87	5,505,321.13	32,357,971.11
22020311	Food stuff/Catering Materials Supplies	122,393,361.00	2,707,361.00	202,800.00	2,504,561.00	51,118,407.39
22020312	Chemicals and Reagents Materials Supplies	10,830,000.00	52,955,000.00	37,379,445.57	15,575,554.43	22,095,790.62
22020313	Other Materials and Supplies	7,483,545.15	25,573,545.15	16,279,984.39	9,293,560.76	67,556,573.79
	TOTAL	429,833,154.39	425,363,654.39	325,307,197.74	100,056,456.65	429,789,560.90
220204	MAINTENANCE SERVICES GENERAL					
22020401	Maintenance of Motor Vehicles/Transport Equipment	57,834,680.00	40,275,833.00	25,384,773.39	14,891,059.61	27,918,065.31
22020402	Maintenance of Office Furniture	33,388,990.00	3,176,990.00	412,400.00	2,764,590.00	1,150,265.10
22020403	Maintenance of Office Building/Residential Qtrs	73,099,182.00	19,399,492.00	4,574,430.00	14,825,062.00	32,618,075.79
22020404	Maintenance of Office/IT Equipment	5,200,000.00	32,597,500.00	28,700.00	32,568,800.00	138,939.44
22020405	Maintenance of Plant and Generators	16,236,100.00	14,401,100.00	143,100.00	14,258,000.00	14,233,891.25
22020406	Other Maintenance Services	59,486,841.35	199,141,841.35	167,335,250.00	31,806,591.35	108,473,898.75
22020407	Maintenance of Air Conditioners	1,000,000.00	1,080,000.00	60,800.00	1,019,200.00	11,666,677.90
22020408	Maintenance of Boats	-	70,000.00	23,500.00	46,500.00	-
22020409	Maintenance of Railway Equipments	-	200,000.00	9,060.00	190,940.00	-
22020410	Maintenance of Street Lights	-	160,000.00	156,600.00	3,400.00	3,331,621.29
22020411	Maintenance of Communication Equipments	3,800,000.00	2,923,900.00	974,100.00	1,949,800.00	3,559,040.76
22020412	Maintenance of Market/Public Places	33,222,920.96	36,473,145.96	8,880,389.93	27,592,756.03	31,481,954.86
22020413	Minor Road Maintenance	121,100,000.00	27,543,500.00	2,591,900.00	24,951,600.00	46,315,071.85
	TOTAL	404,368,714.31	377,443,302.31	210,575,003.32	166,868,298.99	280,887,502.31
220205	TRAINING GENERAL					
22020501	Local Training	132,553,888.00	51,913,388.00	33,267,757.98	18,645,630.02	40,111,500.00
22020502	International Training	26,512,505.89	21,794,200.00	18,203,945.65	3,590,254.35	10,492,100.00
22020503	Other Trainings	27,267,242.12	64,730,042.12	27,671,610.19	37,058,431.93	533,700.00
22020504	Seminars/Workshops and Conference	53,523,145.09	68,563,645.09	13,232,076.45	55,331,568.65	7,520,673.86
	TOTAL	239,856,781.11	207,001,275.21	92,375,390.27	114,625,884.95	58,657,973.86
220206	OTHER SERVICE - GENERAL					
22020601	Security Services	560,017,390.55	889,359,090.55	721,469,388.58	167,889,701.97	577,349,837.60
22020602	Office Rent	6,000,000.00	143,557,500.00	126,106,360.03	17,451,139.97	54,093,600.00
22020603	Residential Rent	42,010,000.00	13,395,000.00	5,850,800.00	7,544,200.00	13,493,500.00
22020604	Security Vote (Including Operations)	149,567,870.97	75,487,869.97	39,158,160.00	36,329,709.97	151,067,391.96
22020605	Cleaning and Fumigation Services	11,946,546.25	88,468,546.25	45,692,097.39	42,776,448.87	9,719,745.00
22020606	Land Uses Charges	10,500,000.00	1,050,000.00	-	1,050,000.00	921,700.00
22020607	Rescue Service	42,700,000.00	37,500,000.00	18,247,074.38	19,252,925.62	8,515,800.00
	TOTAL	822,741,807.77	1,248,818,006.77	956,523,880.36	292,294,126.41	815,161,574.56

EXPENDITURE DETAILS BY ECONOMIC LINE ITEMS CONT'D

220207	CONSULTING & PROFESSIONAL SERVICE - GENERAL					
22020701	Financial Consulting	136,300,000.00	153,751,000.00	44,300,848.94	109,450,151.06	34,588,701.28
22020702	Information Technology Consulting	5,316,666.67	21,170,000.00	13,570,904.11	7,599,095.89	2,777,300.00
22020703	Legal Services	13,419,600.00	18,003,600.00	13,762,724.25	4,240,875.75	-
22020704	Engineering Services	34,533,333.33	5,050,000.00	-	5,050,000.00	1,210,300.00
22020705	Architectural Services	23,833,333.33	42,410,000.00	37,505,739.27	4,904,260.73	26,992,500.00
22020706	Surveying Services	40,096,655.46	4,030,000.00	-	4,030,000.00	2,232,200.00
22020707	Agricultural Consulting	74,000,000.00	9,000,000.00	3,671,200.00	5,328,800.00	4,168,900.00
22020708	Medical Consulting	36,963,990.00	16,556,990.00	11,983,063.24	4,573,926.76	11,184,100.00
22020709	Other Consultancy Services	12,379,200.00	29,792,800.00	14,540,191.58	15,252,608.42	16,040,214.12
22020710	Auditing	70,548,000.00	40,548,000.00	32,549,866.79	7,998,133.21	28,087,300.05
	TOTAL	447,390,778.79	340,312,390.00	171,884,538.18	168,427,851.82	127,281,515.45
220208	FUEL AND LUBRICANTS - GENERAL					
22020801	Motor Vehicle Fuel Cost	36,372,082.14	15,522,082.14	205,800.00	15,316,282.14	9,299,002.33
22020802	Other Transport Equipments Fuel Cost	12,931,000.00	2,273,000.00	116,100.00	2,156,900.00	82,747.63
22020803	Plant/Generator Fuel Cost	45,188,369.86	2,000,000.00	-	2,000,000.00	160,000.00
22020804	Aircraft Fuel Cost	-	-	-	-	4,137,400.15
22020805	Boat Fuel Cost	-	-	-	-	-
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
	TOTAL	94,491,452.00	19,795,082.14	321,900.00	19,473,182.14	13,679,150.12
220209	FINANCIAL CHARGES GENERAL					
22020901	Bank charges (Other Than Interest)	162,683,130.91	636,843,130.91	488,290,010.27	148,553,120.64	127,549,900.27
22020902	Insurance Premium	-	-	-	-	-
22020903	Loss on Foreign Exchange	-	-	-	-	-
22020904	Other CRF Bank Charges	9,089,900.23	2,000,000.00	-	2,000,000.00	-
	TOTAL	171,773,031.14	638,843,130.91	488,290,010.27	150,553,120.64	127,549,900.27
220210	MISCELLANEOUS EXPENSES - GENERAL					
22021001	Refreshment and Meals	81,346,965.93	66,136,818.00	36,515,540.00	29,621,278.00	50,154,202.39
22021002	Honorarium and Sitting Allowance	79,092,243.50	30,303,153.50	22,321,310.00	7,981,843.50	48,258,389.92
22021003	Publicity and Advertisements	47,947,913.33	6,565,811.00	1,106,300.00	5,459,511.00	39,353,055.26
22021004	Medical Expenses - local	50,517,648.28	183,798,379.28	166,939,823.89	16,858,555.39	18,419,386.71
22021006	Postage and Courier Services	500,000.00	481,000.00	32,900.00	448,100.00	150,500.00
22021007	Welfare Packages	147,990,778.36	77,889,641.91	39,496,805.14	38,392,836.77	168,371,707.67
22021008	Subscription to Professional Bodies	-	18,382,000.00	14,503,410.00	3,878,590.00	191,300.00
22021009	Sporting Activities	47,620,395.14	9,708,395.14	43,000.00	9,665,395.14	13,650,268.80
22021010	Direct Teaching and Laboratory Cost	1,700,000.00	261,200.00	-	261,200.00	146,500.00
22021014	Annual Budget Expenses and Administration	44,600,000.00	37,064,000.00	24,297,740.00	12,766,260.00	17,825,075.15
22021019	Medical Expenses - International	-	-	-	-	803,200.00
22021020	Foreign Scholarship Scheme	-	38,400,000.00	24,604,200.00	13,795,800.00	2,258,700.00
22021021	Special Days/Celebrations	21,623,896.19	16,717,896.19	12,013,910.00	4,703,986.19	1,197,500.00
22021022	Youth Corpers Allowance	5,000,000.00	535,000.00	27,400.00	507,600.00	4,384,300.00
22021023	Development Plan Preparation Expenses	6,348,068.22	4,000,000.00	-	4,000,000.00	21,599,199.14
22021024	Final Account Preparation Expenses	12,410,085.28	15,975,000.00	10,036,300.00	5,938,700.00	53,435,899.96
22021025	Other Miscellaneous Expenses	499,747,222.06	209,003,449.00	180,484,484.61	28,518,964.39	556,312,924.34
22021026	Monitoring and Evaluation	-	12,711,000.00	6,591,973.27	6,119,026.73	2,421,287.86
22021027	Daily Rate Allowances	30,279,828.58	11,034,750.00	-	11,034,750.00	1,315,700.00
22021028	Election Logistics Support	-	161,871,100.00	156,266,418.84	5,604,681.16	-
	TOTAL	1,076,725,044.86	900,838,594.02	695,281,515.75	205,557,078.28	1,000,249,097.21
2203	LOANS AND ADVANCES					
220301	STAFF LOANS AND ADVANCES - GENERAL					
22030101	Motor Cycle Advances	53,290,280.00	5,072,173.00	-	5,072,173.00	-
22030102	Bicycle Advances	1,380,000.00	1,530,000.00	50,000.00	1,480,000.00	-
22030103	Refurbishing Advances	5,000,000.00	5,000,000.00	-	5,000,000.00	-
22030104	Correspondence Advances	-	-	-	-	-
22030105	Spectacle Advances	-	-	-	-	-
22030106	Motor Vehicle Advances	-	-	-	-	7,879,800.00
22030107	Furnishing Advances	-	-	-	-	-
22030108	Housing Loans	-	120,000.00	50,000.00	70,000.00	-
	TOTAL	59,670,280.00	11,722,173.00	100,000.00	11,622,173.00	7,879,800.00

EXPENDITURE DETAILS BY ECONOMIC LINE ITEMS CONT'D

2204	GRANTS AND CONTRIBUTIONS - GENERAL					
220401	LOCAL GRANTS AND CONTRIBUTIONS					
22040101	Grants to Other Government - Current	101,902,712.09	-	-	-	-
22040102	Grants to Other Government - Capital	90,000,000.00	70,000,000.00	-	70,000,000.00	-
22040103	Grants to Local government - Current	13,000,000.00	-	-	-	-
22040104	Grants to Local Government - Capital	5,000,000.00	-	-	-	-
22040105	Grants to Government Owned Companies - Current	4,000,000.00	2,000,000.00	-	2,000,000.00	-
22040106	Grant to Government Owned Companies - Capital	-	-	-	-	-
22040107	Grants to Private Companies - Current	-	-	-	-	-
22040108	Grants to Private Companies - Capital	-	-	-	-	-
22040109	Grants to Communities/NGO's	979,480,508.13	77,980,508.13	1,520,300.00	76,460,208.13	11,609,274.82
22040110	Contribution to State University	5,794,200,990.00	1,935,231,715.25	1,472,554,462.31	462,677,252.94	1,709,717,725.78
22040111	Grants/Allocation to Development Areas	281,384,189.00	2,000,000.00	-	2,000,000.00	-
22040112	Contribution to Traditional Councils	568,736,371.21	285,665,007.00	214,458,429.06	71,206,577.94	507,254,224.12
22040113	Contribution to Ministry for Local Government Affairs	1,180,353,513.00	111,875,000.00	54,797,765.94	57,077,234.06	173,027,900.87
22040115	Contribution to Local Government Education Authority	313,420,520.00	6,926,425,288.58	6,026,976,677.04	899,448,611.54	6,143,079,343.14
22040116	Contribution to Primary Health Care Development Agency	331,082,723.64	19,082,723.64	-	19,082,723.64	3,820,914.24
22040117	Contribution to Local government Staff Pension Board	1,214,862,630.73	1,651,039,285.85	1,219,445,726.32	431,593,559.53	1,265,891,378.97
22040118	Contribution to Local Government Service Commission	111,422,273.00	68,429,273.00	35,992,014.06	32,437,258.94	99,571,961.47
22040119	Contribution to Auditor General Local Government	-	-	-	-	-
22040120	Contingency	41,000,000.00	54,438,303.79	-	54,438,303.79	-
	TOTAL	11,029,846,430.80	11,204,167,105.24	9,025,745,374.73	2,178,421,730.50	9,913,972,723.40
220402	FOREIGN GRANTS AND CONTRIBUTION					
22040201	Grants to Foreign Government	-	-	-	-	-
22040202	Grants to Foreign International Organizations	-	-	-	-	-
	TOTAL	-	-	-	-	-
2205	SUBSIDIES GENERAL					
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS					
22050101	Subsidy to Government Owned Companies	-	1,000,000.00	13,100.00	986,900.00	570,500.00
22050102	Meals subsidy to Government Schools	198,846,807.00	5,190,548.00	1,040,000.00	4,150,548.00	8,591,075.00
22050104	Petroleum Subsidy	-	-	-	-	68,500.00
22050105	Education Subsidy	-	-	-	-	-
22050106	Agricultural Inputs Subsidy	266,857,454.19	838,691,641.19	582,240,925.58	256,450,715.61	342,791,928.31
22050107	Health Subsidy	40,000,000.00	50,000,000.00	-	-	6,050,000.00
22050108	Religious Pilgrimage Subsidy	221,986,212.00	185,486,212.00	98,435,275.71	87,050,936.29	185,485,465.53
	TOTAL	727,690,473.19	1,080,368,401.19	681,729,301.28	348,639,099.91	543,557,468.83
220502	SUBSIDY TO PRIVATE COMPANIES					
22050201	Subsidy to Private Companies	33,800,000.00	35,600,100.00	344,000.00	35,256,100.00	-
	TOTAL	33,800,000.00	35,600,100.00	344,000.00	35,256,100.00	-
2206	PUBLIC DEBT CHARGES					
220601	FOREIGN INTEREST / DISCOUNT - TREASURY BILL					
22060101	Foreign Interest/Discount - Treasury Bill	186,884,155.00	-	-	-	-
22060102	Foreign Interest/Discount - Short term Borrowings	-	-	-	-	-
	TOTAL	186,884,155.00	-	-	-	-

EXPENDITURE DETAILS BY ECONOMIC LINE ITEMS CONT'D

220602	DOMESTIC INTEREST / DISCOUNT					
22060201	Domestic Interest/Discount - Treasury Bill	-	18,000.00	-	18,000.00	1,223,300.00
22060202	Domestic Interest/Discount - Short term Borrowings	540,341,548.00	3,723,457,698.00	2,481,484,374.64	1,241,973,323.36	-
22060203	Settlement of Liabilities	-	8,500,000.00	2,830,793.98	5,669,206.02	19,510,738.38
	TOTAL	540,341,548.00	3,731,975,698.00	2,484,315,168.62	1,247,660,529.38	20,734,038.38
220603	INSURANCE PREMIUM					
22060301	Interest - Internal Public Debt	352,847,110.00	939,776,010.00	491,531,958.42	448,244,051.58	1,660,416,138.21
	TOTAL	352,847,110.00	939,776,010.00	491,531,958.42	448,244,051.58	1,660,416,138.21
23	CAPITAL EXPENDITURE GENERAL					
230101	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	Purchase/Acquisition of Land	353,000,000.00	39,000,000.00	5,857,750.58	33,142,249.42	-
23010102	Purchase of Office Building	5,000,000.00	-	-	-	2,852,400.00
23010103	Purchase of Residential Buildings	10,000,000.00	2,000,000.00	-	2,000,000.00	-
23010104	Purchase of Motor Cycles	70,000,000.00	10,000,000.00	-	10,000,000.00	-
23010105	Purchase of Motor Vehicles	362,000,000.00	94,000,000.00	-	94,000,000.00	466,952,465.02
23010106	Purchase of Vans	155,000,000.00	25,000,000.00	-	25,000,000.00	20,394,889.93
23010107	Purchase of Trucks	60,000,000.00	30,000,000.00	-	30,000,000.00	1,790,000.00
23010108	Purchase of Buses	30,000,000.00	10,000,000.00	-	10,000,000.00	-
23010109	Purchase of Sea Boats	-	-	-	-	-
23010112	Purchase of Office Furniture and Fittings	114,000,000.00	28,716,188.00	6,622,327.52	22,093,860.48	27,519,958.01
23010113	Purchase of Computers	123,500,000.00	10,500,000.00	-	10,500,000.00	8,992,005.31
23010114	Purchase of Computer Printers	500,000.00	500,000.00	-	500,000.00	-
23010115	Purchase of Photocopying Machines	-	60,000,000.00	29,346,729.09	30,653,270.91	-
23010116	Purchase of Typewriters	-	-	-	-	-
23010117	Purchase of Shredding Machines	-	-	-	-	-
23010118	Purchase of Scanners	-	-	-	-	-
23010119	Purchase of Power Generating Set	3,000,000.00	-	-	-	6,495,375.00
23010120	Purchase of Canteen/ Kitchen Equipment	-	-	-	-	-
23010121	Purchase of Residential Furniture	-	-	-	-	7,717,200.00
23010122	Purchase of Health/Medical Equipment	210,033,263.00	373,133,263.00	206,605,146.87	166,528,116.13	71,456,389.27
23010123	Purchase of Fire Fighting Equipment	-	-	-	-	-
23010124	Purchase of Teaching/Learning Aid Equipment	67,000,000.00	6,500,000.00	-	6,500,000.00	11,836,014.24
23010125	Purchase of Library Books & Equipment	10,000,000.00	-	-	-	-
23010126	Purchase of Sporting/Gaming Equipment	-	52,000,000.00	12,566,621.53	39,433,378.47	-
23010127	Purchase of Agricultural Equipment/Irrigation	110,000,000.00	8,102,364.00	-	8,102,364.00	23,704,902.25
23010128	Purchase of Security Equipment	5,000,000.00	-	-	-	28,762,000.00
23010129	Purchase of Industrial Equipment	-	-	-	-	-
23010130	Purchase of Recreational Facilities	-	-	-	-	-
23010133	Purchase of Surveying Equipment	-	-	-	-	-
23010134	Purchase of Diving Equipment	25,000,000.00	-	-	-	-
23010137	Purchase of Ship Spare/maintenance	-	-	-	-	-
23010139	Purchase of Fertilizer	10,000,000.00	42,000,000.00	29,605,432.59	12,394,567.41	54,499,600.00
	PURCHASE OF FIXED ASSETS -TOTAL	1,723,033,263.00	791,451,815.00	290,604,008.19	500,847,806.81	732,973,199.03
230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL					
23020101	Construction/Provision of Office Buildings	104,000,000.00	11,500,000.00	6,221,139.99	5,278,860.01	176,788,109.03
23020102	Construction/Provision of Residential Buildings	287,000,000.00	62,000,000.00	-	62,000,000.00	44,286,915.73
23020103	Construction/Provision of Electricity	460,015,000.00	46,515,000.00	28,808,561.59	17,706,438.41	160,069,948.45
23020104	Construction/Provision of Housing	275,000,000.00	151,412,500.00	18,585,523.95	132,826,976.05	11,574,828.08
23020105	Construction/Provision of Water Facilities	425,000,000.00	92,600,000.00	63,556,356.50	29,043,643.50	162,301,710.23
23020106	Construction/Provision of Hospital/Health Centers	210,000,000.00	256,000,000.00	161,521,914.38	94,478,085.62	53,082,710.30
23020107	Construction/Provision of Public Schools	160,000,000.00	160,910,000.00	40,542,090.27	120,367,909.73	31,573,735.94
23020110	Construction/Provision of Fire Fighting Stations	35,000,000.00	30,000,000.00	-	30,000,000.00	-
23020111	Construction/Provision of Libraries	100,000,000.00	-	-	-	-
23020112	Construction/Provision of Sporting Facilities	50,000,000.00	20,000,000.00	-	20,000,000.00	-
23020113	Construction/Provision of Agricultural Facilities	155,000,000.00	80,000,000.00	17,369,287.58	62,630,712.42	8,861,241.87
23020114	Construction/Provision of Roads	260,000,000.00	82,400,000.00	47,533,960.25	34,866,039.75	29,905,670.82

EXPENDITURE DETAILS BY ECONOMIC LINE ITEMS CONT'D

23020115	Construction/Provision of Rail- ways	110,000,000.00	15,000,000.00	11,783,401.67	3,216,598.33	-
23020116	Construction/Provision of Water -Ways	90,000,000.00	74,900,000.00	36,490,572.19	38,409,427.81	3,941,716.13
23020117	Construction/Provision of Airport/Aerodromes	-	-	-	-	-
23020118	Construction/Provision of Infrastructure	38,000,000.00	137,700,000.00	93,545,019.75	44,154,980.25	49,639,779.26
23020119	Construction/Provision of Recreational Facilities	102,000,000.00	40,423,410.13	-	40,423,410.13	39,527,600.00
23020122	Construction of Boundary Pillars/Right Ways	-	-	-	-	30,203,250.38
23020123	Construction of Traffic Lights/Street Lights	-	-	-	-	-
23020124	Construction of Markets/Parks	259,706,623.92	110,500,000.00	13,788,784.49	96,711,215.51	42,370,479.99
23020125	Construction of Power generating Plants	189,000,000.00	45,000,000.00	-	45,000,000.00	12,619,000.00
23020126	Construction/Provision of Cemeteries	83,000,000.00	34,650,000.00	3,986,680.06	30,663,319.94	-
23020127	Construction/Provision of ICT Infrastructures	60,000,000.00	50,000,000.00	-	50,000,000.00	-
CONSTRUCTION/PROVISION OF FIXED ASSETS - TOTAL		3,452,721,623.92	1,501,510,910.13	543,733,292.68	957,777,617.46	856,746,696.22
230301 REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
23030101	Rehabilitation/Repairs - Residential Building	179,000,000.00	44,075,000.00	-	44,075,000.00	132,199,756.34
23030102	Rehabilitation/Repairs - Electricity	50,000,000.00	20,000,000.00	6,456,984.16	13,543,015.84	29,696,333.33
23030103	Rehabilitation/Repairs - Housing	45,464,000.00	123,874,500.00	84,038,645.89	39,835,854.11	1,579,700.00
23030104	Rehabilitation/Repairs - Water Facilities	16,550,000.00	20,000,000.00	-	20,000,000.00	23,334,971.88
23030105	Rehabilitation/Repairs - Hospital/Health Centers	202,000,000.00	21,000,000.00	-	21,000,000.00	43,832,146.77
23030106	Rehabilitation/Repairs - Public Schools	48,000,000.00	49,550,000.00	16,399,706.55	33,150,293.45	-
23030109	Rehabilitation/Repairs - Fire Fighting Stations	-	-	-	-	-
23030110	Rehabilitation/Repairs - Libraries	-	-	-	-	-
23030111	Rehabilitation/Repairs - Sporting Facilities	5,000,000.00	10,000,000.00	-	10,000,000.00	-
23030112	Rehabilitation/Repairs - Agricultural Facilities	100,000,000.00	-	-	-	-
23030113	Rehabilitation/Repairs - Roads	207,337,887.00	369,537,887.00	127,560,852.46	241,977,034.54	7,810,134.84
23030114	Rehabilitation/Repairs - Rail Ways	-	-	-	-	-
23030115	Rehabilitation/Repairs - Water Ways	-	-	-	-	13,771,472.53
23030116	Rehabilitation/Repairs - Air Port/Aerodromes	-	-	-	-	-
23030118	Rehabilitation/Repairs - Recreational Facilities	3,294,774.98	4,294,774.98	-	4,294,774.98	-
23030119	Rehabilitation/Repairs - Air Navigational Equipment	50,000,000.00	50,000,000.00	-	50,000,000.00	-
23030121	Rehabilitation/Repairs - Office Buildings	123,000,000.00	12,000,000.00	-	12,000,000.00	18,049,804.00
23030122	Rehabilitation/Repairs - Boundaries	45,000,000.00	5,000,000.00	-	5,000,000.00	-
23030123	Rehabilitation/Repairs - Traffic/Street Lights	-	-	-	-	19,170,905.94
23030124	Rehabilitation/Repairs - Markets/parks	41,000,000.00	100,700,000.00	28,442,584.27	72,257,415.73	25,027,314.49
23030125	Rehabilitation/Repairs - Power Generating Plants	-	-	-	-	-
23030126	Rehabilitation/Repairs of Cemeteries	25,000,000.00	5,000,000.00	-	5,000,000.00	-
23030127	Rehabilitation/Repairs -ICT Infrastructures	-	32,000,000.00	10,965,901.84	21,034,098.16	-
REHABILITATION/REPAIRS OF FIXED ASSETS - TOTAL		1,140,646,661.98	867,032,161.98	273,864,675.16	593,167,486.82	314,472,540.13
230401 PRESERVATION OF THE ENVIRONMENT - GNERAL						
23040101	Tree Planting	18,000,000.00	3,000,000.00	-	3,000,000.00	-
23040102	Erosion & Flood Control	50,000,000.00	130,000,000.00	16,756,805.92	113,243,194.08	1,245,356.25
23040103	Wild life Conservation	-	-	-	-	-
23040104	Industrial Pollution Preservation & Control	13,000,000.00	2,000,000.00	-	2,000,000.00	-
23040105	Water Pollution Prevention & Control	5,000,000.00	-	-	-	-
PRESERVATION OF THE ENVIRONMENT - TOTAL		86,000,000.00	135,000,000.00	16,756,805.92	118,243,194.08	1,245,356.25
230501 ACQUISITION OF NON TANGIBLE ASSETS						
23050101	Research and Development	180,500,000.00	500,000.00	-	500,000.00	15,621,117.65
23050102	Computer Software Acquisition	72,542,139.27	123,442,139.27	4,315,494.83	119,126,644.44	772,727.28
23050103	Monitoring and Evaluation	-	-	-	-	-
23050104	Anniversaries/Celebration	-	-	-	-	1,404,400.00
23050107	Margin For Increase In Costs	2,000,000.00	2,000,000.00	-	2,000,000.00	-
ACQUISITION OF NON TANGIBLE ASSETS - TOTAL		255,042,139.27	125,942,139.27	4,315,494.83	121,626,644.44	17,798,244.93
CAPITAL EXPENDITURE TOTAL		6,657,443,688.17	3,420,937,026.38	1,129,274,276.79	2,291,662,749.60	1,923,236,036.56

SCHEDULE TO THE REVIEWED ACCOUNTS

OF THE

11 LOCAL GOVERNMENT AREAS OF GOMBE STATE

FOR THE YEAR ENDED

31ST DECEMBER, 2019

**AKKO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER
31st, 2019**

	2019 ₦	2018 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,888,653,441.06	2,939,687,205.09
Independent Revenue	62,079,400.00	70,987,721.04
Total Receipts	2,950,732,841.06	3,010,674,926.13
Payments		
Personnel Cost	(1,097,448,465.68)	(1,077,979,727.87)
Social Benefits	-	-
Overhead Cost	(297,435,039.47)	(340,704,707.67)
Loans and Advances	-	-
Grants and Contributions	(1,177,429,067.38)	(1,224,560,746.15)
Subsidies	(68,084,402.96)	(65,079,363.64)
Transfers to other funds	-	-
Total Payments	(2,640,396,975.49)	(2,708,324,545.33)
Net Cash flow from Operating Activities	310,335,865.57	302,350,380.80
Investing Activities		
Purchase of Fixed Assets	(25,506,602.52)	(46,361,247.24)
Construction/Provision of Fixed Assets	(97,309,814.33)	(78,177,458.67)
Rehabilitation/Repairs of Fixed Assets	(1,562,000.00)	(21,539,807.92)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(124,378,416.86)	(146,078,513.83)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	118,181,818.18	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(261,066,616.20)	(153,927,407.90)
Net Cash Flow from Financing Activities	(142,884,798.02)	(153,927,407.90)
Net Surplus/(Deficit) for the Year	43,072,650.69	2,344,459.07
Add: Opening Balance	7,969,749.76	5,625,290.69
Closing Cash Balance	51,042,400.45	7,969,749.76

**AKKO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF FINANCIAL POSITION AS AT 31ST
DECEMBER, 2019**

	NOTES	2019 ₦	2018 ₦
ASSETS			
Cash and Bank Balances	21	51,042,400.45	7,969,749.76
TOTAL ASSETS		51,042,400.45	7,969,749.76
LIABILITIES			
Public Funds	29	51,042,400.45	7,969,749.76
TOTAL LIABILITIES		51,042,400.45	7,969,749.76

**AKKO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**
**STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST
DECEMBER, 2019**

	NOTES	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
OPENING BALANCE				7,969,749.76		5,625,290.69
Add: Revenue						
REVENUE						
Statutory Revenue	1	4,271,504,739.00	4,271,504,739.00	2,888,653,441.06	(1,382,851,297.94)	2,939,687,205.09
Independent Revenue	2	73,343,000.00	73,343,000.00	62,079,400.00	(11,263,600.00)	70,987,721.04
Capital Receipts and Other Revenue Sources	3	-	-	118,181,818.18	118,181,818.18	-
TOTAL REVENUE		4,344,847,739.00	4,344,847,739.00	3,068,914,659.24	(1,275,933,079.76)	3,010,674,926.13
TOTAL RECEIPTS		4,344,847,739.00	4,344,847,739.00	3,076,884,409.00	(1,275,933,079.76)	3,016,300,216.82
EXPENDITURE						
Personnel Cost	10	1,338,367,092.00	1,224,447,092.00	1,097,448,465.68	126,998,626.32	1,077,979,727.87
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	820,689,241.67	614,170,793.90	297,435,039.47	327,798,510.74	340,704,707.67
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	1,134,713,220.22	1,414,658,291.91	1,177,429,067.38	237,229,224.54	1,224,560,746.15
Subsidies	16	37,408,606.19	101,608,606.19	68,084,402.96	33,524,203.23	65,079,363.64
Public Debt Charges	17	65,962,955.00	479,462,955.00	261,066,616.20	218,396,338.80	153,927,407.90
TOTAL OPERATING EXPENDITURE		3,397,141,115.08	3,834,347,739.00	2,901,463,591.69	943,946,903.63	2,862,251,953.23
BALANCE FOR THE PERIOD BEFORE		947,706,623.92	510,500,000.00	175,420,817.31	(2,219,879,983.39)	154,048,263.59
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	215,000,000.00	96,500,000.00	25,506,602.52	70,993,397.48	46,361,247.24
Construction/Provision of Fixed Assets	20B	508,706,623.92	190,000,000.00	97,309,814.33	92,690,185.67	78,177,458.67
Rehabilitation/Repairs of Fixed Assets	20C	224,000,000.00	224,000,000.00	1,562,000.00	222,438,000.00	21,539,807.92
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE		947,706,623.92	510,500,000.00	124,378,416.86	386,121,583.14	146,078,513.83
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		0.00	0.00	51,042,400.45	-	7,969,749.76

AKKO LOCAL GOVERNMENT COUNCIL, GOMBE STATE SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
1	Government Share of FAAC (Statutory Revenue)	1					
	Local Government Share of FAAC		2,840,793,926.00	2,840,793,926.00	2,242,048,978.24	(598,744,947.76)	2,315,279,815.23
	Share of State IGR		30,403,343.00	30,403,343.00	-	(30,403,343.00)	4,003,126.14
	Excess Petroleum Profit Tax (PPT Revenue)		630,131,229.00	630,131,229.00	-	(630,131,229.00)	-
	Exchange Difference		-	-	3,526,375.83	3,526,375.83	782,538.30
	Refund From Paris Club		50,000,000.00	50,000,000.00	-	(50,000,000.00)	-
	Recovered Excess Bank Charges		-	-	5,330,864.05	5,330,864.05	5,653,394.20
	Equalisation		-	-	63,728,722.90	63,728,722.90	101,286,771.95
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	-	-	-
	Good Value Consideration		-	-	21,262,721.48	21,262,721.48	-
	Local Government Share of VAT		720,176,241.00	720,176,241.00	552,755,778.56	(167,420,462.44)	512,681,559.27
	Local Government Share of Excess Crude Account		-	-	-	-	-
	Statutory Revenue Total		4,271,504,739.00	4,271,504,739.00	2,888,653,441.06	(1,382,851,297.94)	2,939,687,205.09
2	Independent Revenue						
	Personal Taxes	2A	1,750,000.00	1,750,000.00	10,845,800.00	9,095,800.00	10,000.00
	Licences - General	2B	14,960,000.00	14,960,000.00	16,466,100.00	1,506,100.00	6,290,400.00
	Mining Rents	2C	25,000,000.00	25,000,000.00	26,890,500.00	1,890,500.00	-
	Fees - General	2E	8,978,000.00	8,978,000.00	889,700.00	(8,088,300.00)	47,914,667.28
	Fines - General	2F	200,000.00	200,000.00	30,000.00	(170,000.00)	-
	Sales - General	2G	2,950,000.00	2,950,000.00	131,700.00	(2,818,300.00)	1,953,985.00
	Earnings - General	2H	15,100,000.00	15,100,000.00	3,796,400.00	(11,303,600.00)	12,293,918.76
	Rent on Government Buildings - General	2I	-	-	-	-	80,000.00
	Rent on Land & Others - General	2J	2,000,000.00	2,000,000.00	1,273,700.00	(726,300.00)	2,444,750.00
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	505,000.00	505,000.00	1,755,500.00	1,250,500.00	-
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	1,900,000.00	1,900,000.00	-	(1,900,000.00)	-
	Independent Revenue Total		73,343,000.00	73,343,000.00	62,079,400.00	(11,263,600.00)	70,987,721.04
3	Other Revenue Sources and Capital Receipts						
	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	-	-	118,181,818.18	118,181,818.18	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	Other Revenue Sources and Capital Receipts - Total		-	-	118,181,818.18	118,181,818.18	-
	TOTAL REVENUE		4,344,847,739.00	4,344,847,739.00	3,068,914,659.24	(1,275,933,079.76)	3,010,674,926.13

AKKO LOCAL GOVERNMENT COUNCIL, GOMBE STATE

SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
EXPENDITURES							
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries /Allowances)	10A	1,322,167,092.00	1,208,247,092.00	1,094,084,829.32	114,162,262.68	1,077,979,727.87
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/Allowances	10A	16,200,000.00	16,200,000.00	3,363,636.36	12,836,363.64	-
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		1,338,367,092.00	1,224,447,092.00	1,097,448,465.68	126,998,626.32	1,077,979,727.87
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	35,617,132.07	25,717,132.07	172,200.00	25,544,932.07	15,140,182.95
	Utilities - General	13B	14,206,259.20	25,524,099.20	14,628,000.00	10,896,099.20	13,104,288.12
	Materials and Supplies - General	13C	69,846,421.39	32,442,421.39	3,517,700.00	28,924,721.39	25,409,827.27
	Maintenance Services - General	13D	62,747,262.31	60,832,262.31	28,158,000.00	32,674,262.31	28,173,768.61
	Training - General	13E	114,907,409.11	82,472,403.21	3,321,618.18	79,150,785.03	-
	Other Services - General	13F	123,020,559.80	162,520,559.80	145,563,177.06	16,957,382.74	176,869,808.40
	Consulting and Professional Services	13G	227,057,181.79	127,813,920.00	18,915,200.00	108,898,720.00	2,242,454.55
	Fuel and Lubricants	13H	39,091,452.00	1,903,082.14	86,100.00	1,816,982.14	-
	Financial Charges	13I	66,172,402.14	50,082,501.91	49,972,460.34	110,041.57	12,656,612.96
	Miscellaneous Expenses	13J	68,023,161.86	44,862,411.86	33,100,583.89	22,824,584.29	67,107,764.81
	Overhead Cost Total		820,689,241.67	614,170,793.90	297,435,039.47	327,798,510.74	340,704,707.67
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	1,134,713,220.22	1,414,658,291.91	1,177,429,067.38	237,229,224.54	1,224,560,746.15
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		1,134,713,220.22	1,414,658,291.91	1,177,429,067.38	237,229,224.54	1,224,560,746.15
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	7,408,606.19	71,608,606.19	68,084,402.96	3,524,203.23	65,079,363.64
	Subsidy to Private Companies	16B	30,000,000.00	30,000,000.00	-	30,000,000.00	-
	Subsidies Total		37,408,606.19	101,608,606.19	68,084,402.96	33,524,203.23	65,079,363.64
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	393,500,000.00	217,093,643.85	176,406,356.15	-
	Interest - Internal Public Debt	17C	65,962,955.00	85,962,955.00	43,972,972.35	41,989,982.65	153,927,407.90
	Public Debt Charges Total		65,962,955.00	479,462,955.00	261,066,616.20	218,396,338.80	153,927,407.90
18	Transfers						
	Transfers to Other Funds	18A	-	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-	-
	Transfers - Total		-	-	-	-	-
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	215,000,000.00	96,500,000.00	25,506,602.52	70,993,397.48	46,361,247.24
	Construction/Provision of Fixed Assets	20B	508,706,623.92	190,000,000.00	97,309,814.33	92,690,185.67	78,177,458.67
	Rehabilitation/Repairs of Fixed Assets	20C	224,000,000.00	224,000,000.00	1,562,000.00	222,438,000.00	21,539,807.92
	Preservation of the Environment	20D	-	-	-	-	-
	Acquisition of Non Tangible Assets	20E	-	-	-	-	-
	Capital Expenditure Total		947,706,623.92	510,500,000.00	124,378,416.86	386,121,583.14	146,078,513.83
	TOTAL EXPENDITURE		4,344,847,739.00	4,344,847,739.00	3,025,842,008.55	1,330,068,486.77	3,008,330,467.06

**BALANGA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER
31st, 2019**

	2019 ₦	2018 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,143,048,948.19	2,177,976,741.13
Independent Revenue	41,967,500.00	12,067,600.00
Total Receipts	2,185,016,448.19	2,190,044,341.13
Payments		
Personnel Cost	(682,534,498.51)	(705,564,809.27)
Social Benefits	-	-
Overhead Cost	(206,750,859.29)	(169,541,142.08)
Loans and Advances	-	-
Grants and Contributions	(947,953,142.03)	(976,353,771.24)
Subsidies	(64,074,804.43)	(43,663,863.64)
Transfers to Other Funds	-	-
Total Payments	(1,901,313,304.26)	(1,895,123,586.23)
Net Cash flow from Operating Activities	283,703,143.93	294,920,754.90
Investing Activities		
Purchase of Fixed Assets	(33,311,110.00)	(55,104,747.24)
Construction/Provision of Fixed Assets	(76,480,530.27)	(65,716,794.51)
Rehabilitation/Repairs of Fixed Assets	-	(25,841,024.45)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	(7,752,863.64)
Net Cash Flow from Investing Activities	(109,791,640.27)	(154,415,429.84)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	118,181,818.18	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(244,699,774.11)	(137,098,518.42)
Net Cash Flow from Financing Activities	(126,517,955.93)	(137,098,518.42)
Net Surplus/(Deficit) for the Year	47,393,547.73	3,406,806.64
Add: Opening Balance	3,640,652.97	233,846.33
Closing Cash Balance	51,034,200.70	3,640,652.97

**BALANGA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER,
2019**

	NOTES	2019 ₦	2018 ₦
ASSETS			
Cash and Bank Balances	21	51,034,200.70	3,640,652.97
TOTAL ASSETS		51,034,200.70	3,640,652.97
LIABILITIES			
Public Funds	29	51,034,200.70	3,640,652.97
TOTAL LIABILITIES		51,034,200.70	3,640,652.97

**BALANGA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**
**STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST
DECEMBER, 2019**

	NOTES	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
OPENING BALANCE				3,640,652.97		233,846.33
Add: Revenue						
REVENUE						
Statutory Revenue	1	3,433,092,420.00	3,433,092,420.00	2,143,048,948.19	(1,290,043,471.81)	2,177,976,741.13
Independent Revenue	2	24,959,475.00	24,959,475.00	41,967,500.00	17,008,025.00	12,067,600.00
Capital Receipts and Other Revenue Sources	3	1,150,000.00	1,150,000.00	118,181,818.18	117,031,818.18	-
TOTAL REVENUE		3,459,201,895.00	3,459,201,895.00	2,303,198,266.37	(1,156,003,628.63)	2,190,044,341.13
TOTAL RECEIPTS		3,459,201,895.00	3,459,201,895.00	2,306,838,919.34	(1,156,003,628.63)	2,190,278,187.46
EXPENDITURE						
Personnel Cost	10	986,188,396.00	753,130,396.00	682,534,498.51	70,595,897.49	705,564,809.27
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	273,360,000.00	256,605,358.16	206,750,859.29	49,854,498.88	169,541,142.08
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	1,192,514,039.00	1,168,787,425.70	947,953,142.03	220,834,283.67	976,353,771.24
Subsidies	16	71,000,000.00	113,800,000.00	64,074,804.43	49,725,195.57	43,663,863.64
Public Debt Charges	17	373,768,310.00	571,884,155.00	244,699,774.11	327,184,380.89	137,098,518.42
Below the Line Payments	19	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,896,830,745.00	2,864,207,334.87	2,146,013,078.37	718,194,256.50	2,032,222,104.65
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		562,371,150.00	594,994,560.13	160,825,840.97	(1,874,197,885.13)	158,056,082.81
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	136,033,263.00	174,033,263.00	33,311,110.00	140,722,153.00	55,104,747.24
Construction/Provision of Fixed Assets	20B	363,000,000.00	267,623,410.13	76,480,530.27	191,142,879.86	65,716,794.51
Rehabilitation/Repairs of Fixed Assets	20C	63,337,887.00	153,337,887.00	-	153,337,887.00	25,841,024.45
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	-	-	-	-	7,752,863.64
TOTAL CAPITAL EXPENDITURE		562,371,150.00	594,994,560.13	109,791,640.27	485,202,919.86	154,415,429.84
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SUPLUS/(DEFICIT)		-	-	51,034,200.70	-	3,640,652.97

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

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
1	Government Share of FAAC (Statutory Revenue)	1					
	Local Government Share of FAAC		2,280,864,034.00	2,280,864,034.00	1,628,248,822.60	(652,615,211.40)	1,681,431,436.03
	Share of State IGR		34,922,781.00	34,922,781.00	-	(34,922,781.00)	4,003,126.14
	Excess Petroleum Profit Tax (PPT Revenue)		20,911,261.00	20,911,261.00	-	(20,911,261.00)	-
	Exchange Difference		-	-	2,560,968.73	2,560,968.73	568,304.75
	Refund From Paris Club		50,000,000.00	50,000,000.00	-	(50,000,000.00)	-
	Recovered Excess Bank Charges		-	-	3,871,446.69	3,871,446.69	4,105,678.58
	Equalisation		-	-	46,281,869.42	46,281,869.42	73,557,745.17
	Budget Augmentation		482,838,543.00	482,838,543.00	-	(482,838,543.00)	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	-	-	-
	Good Value Consideration		-	-	15,441,679.28	15,441,679.28	-
	Local Government Share of VAT		563,555,801.00	563,555,801.00	446,644,161.47	(116,911,639.53)	414,310,450.46
	Local Government Share of Excess Crude Account		-	-	-	-	-
	Statutory Revenue Total		3,433,092,420.00	3,433,092,420.00	2,143,048,948.19	(1,290,043,471.81)	2,177,976,741.13
2	Independent Revenue						
	Personal Taxes	2A	1,100,600.00	1,100,600.00	-	(1,100,600.00)	-
	Licences - General	2B	4,141,755.00	4,141,755.00	16,656,400.00	12,514,645.00	3,512,500.00
	Fees - General	2E	2,433,250.00	2,433,250.00	356,400.00	(2,076,850.00)	203,500.00
	Fines - General	2F	325,900.00	325,900.00	31,200.00	(294,700.00)	17,800.00
	Sales - General	2G	5,046,700.00	5,046,700.00	16,078,600.00	11,031,900.00	4,182,500.00
	Earnings - General	2H	5,007,470.00	5,007,470.00	8,539,500.00	3,532,030.00	3,976,900.00
	Rent on Government Buildings - General	2I	266,000.00	266,000.00	-	(266,000.00)	-
	Rent on Land & Others - General	2J	470,600.00	470,600.00	305,400.00	(165,200.00)	174,400.00
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	1,545,000.00	1,545,000.00	-	(1,545,000.00)	-
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	305,900.00	305,900.00	-	(305,900.00)	-
	Miscellaneous	2P	4,316,300.00	4,316,300.00	-	(4,316,300.00)	-
	Independent Revenue Total		24,959,475.00	24,959,475.00	41,967,500.00	17,008,025.00	12,067,600.00
3	Other Revenue Sources and Capital Receipts						
	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	-	-	118,181,818.18	118,181,818.18	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	1,150,000.00	1,150,000.00	-	(1,150,000.00)	-
	Other Revenue Sources and Capital Receipts - Total		1,150,000.00	1,150,000.00	118,181,818.18	117,031,818.18	-
	TOTAL REVENUE		3,459,201,895.00	3,459,201,895.00	2,303,198,266.37	(1,156,003,628.63)	2,190,044,341.13

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

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
	EXPENDITURES						
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/Allowances)	10A	969,268,396.00	746,210,396.00	679,170,862.15	67,039,533.85	688,615,718.36
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/Allowances	10A	16,920,000.00	6,920,000.00	3,363,636.36	3,556,363.64	16,949,090.91
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		986,188,396.00	753,130,396.00	682,534,498.51	70,595,897.49	705,564,809.27
13	Overhead Cost						
	Travels and Transport - General	13A	10,700,000.00	10,570,000.00	7,838,000.00	2,732,000.00	4,146,109.09
	Utilities - General	13B	10,000,000.00	1,025,000.00	496,800.00	528,200.00	3,747,300.00
	Materials and Supplies - General	13C	16,000,000.00	6,845,000.00	617,500.00	6,227,500.00	17,530,327.27
	Maintenance Services - General	13D	10,200,000.00	21,200,000.00	14,249,700.00	6,950,300.00	13,595,362.77
	Training - General	13E	75,000,000.00	4,600,000.00	3,697,518.18	902,481.82	698,973.86
	Other Services - General	13F	56,000,000.00	113,670,000.00	105,928,222.99	7,741,777.01	43,210,765.41
	Consulting and Professional Services	13G	18,500,000.00	12,350,000.00	956,100.00	11,393,900.00	2,988,554.55
	Fuel and Lubricants	13H	1,000,000.00	1,200,000.00	89,300.00	1,110,700.00	75,900.00
	Financial Charges	13I	8,500,000.00	42,500,000.00	41,898,334.23	601,665.77	12,850,379.59
	Miscellaneous Expenses	13J	67,460,000.00	42,645,358.16	30,979,383.89	11,665,974.27	70,697,469.54
	Overhead Cost Total		273,360,000.00	256,605,358.16	206,750,859.29	49,854,498.88	169,541,142.08
15	Grants and Contributions						
	Local Grants and Contributions	15A	1,192,514,039.00	1,168,787,425.70	947,953,142.03	220,834,283.67	976,353,771.24
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		1,192,514,039.00	1,168,787,425.70	947,953,142.03	220,834,283.67	976,353,771.24
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	67,200,000.00	110,000,000.00	64,074,804.43	45,925,195.57	43,663,863.64
	Subsidy to Private Companies	16B	3,800,000.00	3,800,000.00	-	3,800,000.00	-
	Subsidies Total		71,000,000.00	113,800,000.00	64,074,804.43	49,725,195.57	43,663,863.64
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	186,884,155.00	-	-	-	-
	Domestic Interest/Discount	17B	-	385,000,000.00	205,121,941.55	179,878,058.45	1,510,738.38
	Interest - Internal Public Debt	17C	186,884,155.00	186,884,155.00	39,577,832.56	147,306,322.44	135,587,780.04
	Public Debt Charges Total		373,768,310.00	571,884,155.00	244,699,774.11	327,184,380.89	137,098,518.42
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	136,033,263.00	174,033,263.00	33,311,110.00	140,722,153.00	55,104,747.24
	Construction/Provision of Fixed Assets	20B	363,000,000.00	267,623,410.13	76,480,530.27	191,142,879.86	65,716,794.51
	Rehabilitation/Repairs of Fixed Assets	20C	63,337,887.00	153,337,887.00	-	153,337,887.00	25,841,024.45
	Preservation of the Environment	20D	-	-	-	-	-
	Acquisition of Non Tangible Assets	20E	-	-	-	-	7,752,863.64
	Capital Expenditure Total		562,371,150.00	594,994,560.13	109,791,640.27	485,202,919.86	154,415,429.84
	TOTAL EXPENDITURE		3,459,201,895.00	3,459,201,895.00	2,255,804,718.64	1,203,397,176.36	2,186,637,534.49

**BILLIRI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
CASH FLOW STATEMENT FOR THE YEAR ENDED
DECEMBER 31st, 2019**

	2019 ₦	2018 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,145,227,006.00	2,181,207,345.29
Independent Revenue	27,537,800.00	31,726,800.00
Total Receipts	2,172,764,806.00	2,212,934,145.29
Payments		
Personnel Cost	(615,418,654.16)	(634,524,704.88)
Social Benefits	-	-
Overhead Cost	(75,714,504.30)	(198,806,770.68)
Loans and Advances	-	-
Grants and Contributions	(944,380,836.36)	(888,626,981.68)
Subsidies	(61,970,202.96)	(47,448,463.64)
Transfers to Other Funds	-	-
Total Payments	(1,697,484,197.78)	(1,769,406,920.88)
Net Cash flow from Operating Activities	475,280,608.22	443,527,224.41
Investing Activities		
Purchase of Fixed Assets	(5,000,000.00)	(129,999,271.12)
Construction/Provision of Fixed Assets	(3,700,000.00)	(153,319,481.82)
Rehabilitation/Repairs of Fixed Assets	-	(9,757,377.81)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	(1,790,763.64)
Net Cash Flow from Investing Activities	(8,700,000.00)	(294,866,894.39)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	118,181,818.18	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(449,531,799.74)	(153,927,407.90)
Net Cash Flow from Financing Activities	(331,349,981.56)	(153,927,407.90)
Net Surplus/(Deficit) for the Year	135,230,626.66	(5,267,077.88)
Add: Opening Balance	2,212,621.67	7,479,699.55
Closing Cash Balance	137,443,248.33	2,212,621.67

**BILLIRI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF FINANCIAL POSITION AS AT 31ST
DECEMBER, 2019**

	NOTES	2019 ₦	2018 ₦
ASSETS			
Cash and Bank Balances	21	137,443,248.33	2,212,621.67
TOTAL ASSETS		<u>137,443,248.33</u>	<u>2,212,621.67</u>
LIABILITIES			
Public Funds	29	137,443,248.33	2,212,621.67
TOTAL LIABILITIES		<u>137,443,248.33</u>	<u>2,212,621.67</u>

**BILLIRI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST
DECEMBER, 2019**

	NOTES	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
OPENING BALANCE				2,212,621.67		7,479,699.55
Add: Revenue						
REVENUE						
Statutory Revenue	1	3,013,692,836.98	3,013,692,836.98	2,145,227,006.00	(868,465,830.98)	2,181,207,345.29
Independent Revenue	2	49,699,227.00	49,699,227.00	27,537,800.00	(22,161,427.00)	31,726,800.00
Capital Receipts and Other Revenue Sources	3	-	-	118,181,818.18	118,181,818.18	-
TOTAL REVENUE		3,063,392,063.98	3,063,392,063.98	2,290,946,624.18	772,445,439.80	2,212,934,145.29
TOTAL RECEIPTS		3,063,392,063.98	3,063,392,063.98	2,293,159,245.85	770,232,818.13	2,220,413,844.84
EXPENDITURE						
Personnel Cost	10	582,888,727.00	627,424,155.00	615,418,654.16	12,005,500.84	634,524,704.88
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	359,217,011.00	520,433,879.00	75,714,504.30	444,719,374.70	198,806,770.68
Loans and Advances	14	54,670,280.00	6,452,173.00	-	6,452,173.00	-
Grants and Contributions	15	1,190,508,423.00	1,043,124,234.00	944,380,836.36	98,743,397.64	888,626,981.68
Subsidies	16	259,798,848.00	84,248,848.00	61,970,202.96	22,278,645.04	47,448,463.64
Public Debt Charges	17	100,000,000.00	451,500,000.00	449,531,799.74	1,968,200.26	153,927,407.90
TOTAL OPERATING EXPENDITURE		2,547,083,289.00	2,733,183,289.00	2,147,015,997.52	586,167,291.48	1,923,334,328.78
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		516,308,774.98	330,208,774.98	146,143,248.33	184,065,526.65	297,079,516.06
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	280,000,000.00	30,000,000.00	5,000,000.00	25,000,000.00	129,999,271.12
Construction/Provision of Fixed Assets	20B	140,000,000.00	172,000,000.00	3,700,000.00	168,300,000.00	153,319,481.82
Rehabilitation/Repairs of Fixed Assets	20C	39,308,774.98	78,308,774.98	-	78,308,774.98	9,757,377.81
Preservation of the Environment	20D	50,000,000.00	40,000,000.00	-	40,000,000.00	-
Acquisition of Non Tangible Assets	20E	7,000,000.00	9,900,000.00	-	9,900,000.00	1,790,763.64
TOTAL CAPITAL EXPENDITURE		516,308,774.98	330,208,774.98	8,700,000.00	321,508,774.98	294,866,894.39
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	-	137,443,248.33	-	2,212,621.67

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

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		1,756,323,797.98	1,756,323,797.98	1,638,796,666.01	(117,527,131.97)	1,692,323,797.98
	Share of State IGR		11,010,307.00	11,010,307.00	-	(11,010,307.00)	4,003,126.14
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		-	-	2,577,558.76	2,577,558.76	571,986.23
	Refund from Paris Club		50,000,000.00	50,000,000.00	-	(50,000,000.00)	-
	Recovered Excess Bank Charges		-	-	3,896,526.04	3,896,526.04	4,132,275.29
	Equalisation		-	-	46,581,684.73	46,581,684.73	74,034,254.38
	Budget Augmentation		640,890,340.00	640,890,340.00	-	(640,890,340.00)	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	-	-	-
	Good Value Consideration		-	-	15,541,710.92	15,541,710.92	-
	Local Government Share of VAT		555,468,392.00	555,468,392.00	437,832,859.54	(117,635,532.46)	406,141,905.27
	Local Government Share of Excess Crude Account		-	-	-	-	-
	STATUTORY REVENUE TOTAL		3,013,692,836.98	3,013,692,836.98	2,145,227,006.00	(868,465,830.98)	2,181,207,345.29
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	-	-	-	-	13,014,500.00
	Licences - General	2B	4,735,380.00	4,735,380.00	12,752,600.00	8,017,220.00	14,226,800.00
	Fees - General	2E	10,258,200.00	10,258,200.00	6,130,900.00	(4,127,300.00)	5,200.00
	Fines - General	2F	22,650.00	22,650.00	-	(22,650.00)	-
	Sales - General	2G	842,190.00	842,190.00	31,400.00	(810,790.00)	181,900.00
	Earnings - General	2H	27,723,000.00	27,723,000.00	3,379,100.00	(24,343,900.00)	4,266,900.00
	Rent on Government Buildings - General	2I	220,300.00	220,300.00	-	(220,300.00)	14,800.00
	Rent on Land & Others - General	2J	318,574.00	318,574.00	-	(318,574.00)	-
	Repayments - General	2K	-	-	2,361,600.00	2,361,600.00	16,700.00
	Investment Income	2L	1,483,482.00	1,483,482.00	2,882,200.00	1,398,718.00	-
	Interest Earned	2M	650,000.00	650,000.00	-	(650,000.00)	-
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	3,445,451.00	3,445,451.00	-	(3,445,451.00)	-
	INDEPENDENT REVENUE TOTAL		49,699,227.00	49,699,227.00	27,537,800.00	(22,161,427.00)	31,726,800.00
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	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	-	-	118,181,818.18	118,181,818.18	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		-	-	118,181,818.18	118,181,818.18	-
	TOTAL REVENUE		3,063,392,063.98	3,063,392,063.98	2,290,946,624.18	(772,445,439.80)	2,212,934,145.29

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

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
	EXPENDITURES						
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	418,132,655.00	621,924,155.00	612,055,017.81	9,869,137.19	617,575,613.97
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/Allowances	10A	164,756,072.00	5,500,000.00	3,363,636.35	2,136,363.65	16,949,090.91
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		582,888,727.00	627,424,155.00	615,418,654.16	12,005,500.84	634,524,704.88
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	39,020,745.00	114,536,245.00	-	114,536,245.00	2,201,554.09
	Utilities - General	13B	104,291,636.00	16,555,000.00	-	16,555,000.00	-
	Materials and Supplies - General	13C	7,711,372.00	12,258,372.00	5,841,000.00	6,417,372.00	7,904,727.27
	Maintenance Services - General	13D	42,549,190.00	60,614,190.00	10,025,000.00	50,589,190.00	20,042,362.77
	Training - General	13E	8,617,984.00	10,417,984.00	134,818.18	10,283,165.82	-
	Other Services - General	13F	20,000,000.00	146,950,000.00	25,062,317.35	121,887,682.65	42,292,715.41
	Consulting and Professional Services	13G	104,049,997.00	775,270.00	50,000.00	725,270.00	11,778,054.55
	Fuel and Lubricants	13H	1,000,000.00	1,000,000.00	-	1,000,000.00	-
	Financial Charges	13I	7,981,818.00	120,981,818.00	20,346,884.88	100,634,933.12	12,111,962.99
	Miscellaneous Expenses	13J	23,994,269.00	36,345,000.00	14,254,483.89	22,090,516.11	102,475,393.60
	Overhead Cost Total		359,217,011.00	520,433,879.00	75,714,504.30	444,719,374.70	198,806,770.68
14	Loans and Advances						
	Staff Loans and Advances	14A	54,670,280.00	6,452,173.00	-	6,452,173.00	-
	Loans and Advances Total		54,670,280.00	6,452,173.00	-	6,452,173.00	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	1,190,508,423.00	1,043,124,234.00	944,380,836.36	98,743,397.64	888,626,981.68
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		1,190,508,423.00	1,043,124,234.00	944,380,836.36	98,743,397.64	888,626,981.68
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	259,798,848.00	84,248,848.00	61,970,202.96	22,278,645.04	47,448,463.64
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		259,798,848.00	84,248,848.00	61,970,202.96	22,278,645.04	47,448,463.64
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	380,000,000.00	378,091,489.66	1,908,510.34	-
	Interest - Internal Public Debt	17C	100,000,000.00	71,500,000.00	71,440,310.08	59,689.92	153,927,407.90
	Public Debt Charges Total		100,000,000.00	451,500,000.00	449,531,799.74	1,968,200.26	153,927,407.90
18	Transfers						
	Transfers to Other Funds	18A	-	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-	-
	Transfers - Total		-	-	-	-	-
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	280,000,000.00	30,000,000.00	5,000,000.00	25,000,000.00	129,999,271.12
	Construction/Provision of Fixed Assets	20B	140,000,000.00	172,000,000.00	3,700,000.00	168,300,000.00	153,319,481.82
	Rehabilitation/Repairs of Fixed Assets	20C	39,308,774.98	78,308,774.98	-	78,308,774.98	9,757,377.81
	Preservation of the Environment	20D	50,000,000.00	40,000,000.00	-	40,000,000.00	-
	Acquisition of Non Tangible Assets	20E	7,000,000.00	9,900,000.00	-	9,900,000.00	1,790,763.64
	Capital Expenditure Total		516,308,774.98	330,208,774.98	8,700,000.00	321,508,774.98	294,866,894.39
	TOTAL EXPENDITURE		3,063,392,063.98	3,063,392,063.98	2,155,715,997.52	907,676,066.46	2,218,201,223.17

**DUKKU LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER
31st, 2019**

	2019 ₦	2018 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,302,542,296.70	2,343,917,817.52
Independent Revenue	31,241,600.00	37,153,600.00
Total Receipts	2,333,783,896.70	2,381,071,417.52
Payments		
Personnel Cost	(687,269,630.65)	(694,404,381.79)
Social Benefits	-	-
Overhead Cost	(339,382,385.05)	(471,635,982.40)
Loans and Advances	-	-
Grants and Contributions	(852,067,679.44)	(811,186,762.10)
Subsidies	(57,842,998.47)	(47,434,763.64)
Transfers to Other Funds	-	-
Total Payments	(1,936,562,693.60)	(2,024,661,889.93)
Net Cash flow from Operating Activities	397,221,203.10	356,409,527.59
Investing Activities		
Purchase of Fixed Assets	(23,426,360.81)	(68,652,303.47)
Construction/Provision of Fixed Assets	(65,593,810.27)	(55,223,258.25)
Rehabilitation/Repairs of Fixed Assets	(18,563,021.31)	(61,626,046.72)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	(1,838,450.92)
Net Cash Flow from Investing Activities	(107,583,192.38)	(187,340,059.36)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	118,181,818.18	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(228,431,356.73)	(168,927,407.90)
Net Cash Flow from Financing Activities	(110,249,538.55)	(168,927,407.90)
Net Surplus/(Deficit) for the Year	179,388,472.17	142,060.33
Add: Opening Balance	230,984.76	88,924.43
Closing Cash Balance	179,619,456.93	230,984.76

**DUKKU LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**
**STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER,
2019**

	NOTES	2019 ₦	2018 ₦
ASSETS			
Cash and Bank Balances	21	179,619,456.93	230,984.76
TOTAL ASSETS		179,619,456.93	230,984.76
LIABILITIES			
Public Funds	29	179,619,456.93	230,984.76
TOTAL LIABILITIES		179,619,456.93	230,984.76

**DUKKU LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**
**STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST
DECEMBER, 2019**

	NOTES	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
OPENING BALANCE				230,984.76		88,924.43
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,775,000,000.00	2,775,000,000.00	2,302,542,296.70	472,457,703.30	2,343,917,817.52
Independent Revenue	2	22,900,000.00	22,900,000.00	31,241,600.00	(8,341,600.00)	37,153,600.00
Capital Receipts and Other Revenue Sources	3	-	-	118,181,818.18	(118,181,818.18)	-
TOTAL REVENUE		2,797,900,000.00	2,797,900,000.00	2,451,965,714.88	345,934,285.12	2,381,071,417.52
TOTAL RECEIPTS		2,797,900,000.00	2,797,900,000.00	2,452,196,699.64	345,703,300.36	2,381,160,341.95
EXPENDITURE						
Personnel Cost	10	936,987,636.00	757,196,636.00	687,269,630.65	69,927,005.35	694,404,381.79
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	264,410,000.00	356,301,000.00	339,382,385.05	16,918,614.95	471,635,982.40
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	989,502,364.00	1,065,000,000.00	852,067,679.44	212,932,320.56	811,186,762.10
Subsidies	16	17,000,000.00	65,000,000.00	57,842,998.47	7,157,001.53	47,434,763.64
Public Debt Charges	17	-	430,000,000.00	228,431,356.73	201,568,643.27	168,927,407.90
Below the Line Payments	19	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,207,900,000.00	2,673,497,636.00	2,164,994,050.33	508,503,585.67	2,193,589,297.83
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE						
CAPITAL EXPENDITURE		590,000,000.00	124,402,364.00	287,202,649.31	(162,800,285.31)	187,571,044.12
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	245,000,000.00	34,202,364.00	23,426,360.81	10,776,003.19	68,652,303.47
Construction/Provision of Fixed Assets	20B	240,000,000.00	70,100,000.00	65,593,810.27	4,506,189.73	55,223,258.25
Rehabilitation/Repairs of Fixed Assets	20C	45,000,000.00	20,100,000.00	18,563,021.31	1,536,978.69	61,626,046.72
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	60,000,000.00	-	-	-	1,838,450.92
TOTAL CAPITAL EXPENDITURE		590,000,000.00	124,402,364.00	107,583,192.38	16,819,171.62	187,340,059.36
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	-	179,619,456.93		230,984.76

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

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		2,000,000,000.00	2,000,000,000.00	1,785,690,104.25	(214,309,895.75)	1,844,015,137.39
	Share of State IGR		25,000,000.00	25,000,000.00	-	(25,000,000.00)	4,003,126.14
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		-	-	2,808,598.08	2,808,598.08	623,256.20
	Refund from Paris Club		50,000,000.00	50,000,000.00	-	(50,000,000.00)	-
	Recovered Excess Bank Charges		-	-	4,245,790.92	4,245,790.92	4,502,671.53
	Equalisation		-	-	50,757,031.15	50,757,031.15	80,670,310.22
	Budget Augmentation		200,000,000.00	200,000,000.00	-	(200,000,000.00)	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	-	-	-
	Good Value Consideration		-	-	16,934,791.22	16,934,791.22	-
	Local Government Share of VAT		400,000,000.00	400,000,000.00	442,105,981.08	42,105,981.08	410,103,316.04
	Local Government Share of Excess Crude Account		100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
	STATUTORY REVENUE TOTAL		2,775,000,000.00	2,775,000,000.00	2,302,542,296.70	(472,457,703.30)	2,343,917,817.52
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	-	-	580,900.00	580,900.00	-
	Licences - General	2B	3,500,000.00	3,500,000.00	7,976,300.00	4,476,300.00	10,739,300.00
	Fees - General	2E	5,300,000.00	5,300,000.00	2,399,000.00	(2,901,000.00)	12,720,900.00
	Fines - General	2F	500,000.00	500,000.00	2,866,500.00	2,366,500.00	-
	Sales - General	2G	2,000,000.00	2,000,000.00	580,100.00	(1,419,900.00)	810,700.00
	Earnings - General	2H	7,000,000.00	7,000,000.00	13,029,500.00	6,029,500.00	4,142,400.00
	Rent on Government Buildings - General	2I	2,500,000.00	2,500,000.00	-	(2,500,000.00)	1,428,900.00
	Rent on Land & Others - General	2J	500,000.00	500,000.00	3,809,300.00	3,309,300.00	2,281,300.00
	Repayments - General	2K	-	-	-	-	3,216,700.00
	Investment Income	2L	1,200,000.00	1,200,000.00	-	(1,200,000.00)	1,306,400.00
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	400,000.00	400,000.00	-	(400,000.00)	507,000.00
	INDEPENDENT REVENUE TOTAL		22,900,000.00	22,900,000.00	31,241,600.00	8,341,600.00	37,153,600.00
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	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	-	-	118,181,818.18	118,181,818.18	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		-	-	118,181,818.18	118,181,818.18	-
	TOTAL REVENUE		2,797,900,000.00	2,797,900,000.00	2,451,965,714.88	(345,934,285.12)	2,381,071,417.52

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

DESCRIPTION	NOTES	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
EXPENDITURES						
Personnel Cost	10					
Salary (Excluding CRF Charges Salaries/ Allowances)	10A	936,987,636.00	753,196,636.00	683,905,994.29	69,290,641.71	677,455,290.88
Overtime payments	10A	-	-	-	-	-
Consolidated Revenue Charges - Salaries/Allowances	10A	-	4,000,000.00	3,363,636.36	636,363.64	16,949,090.91
Salary Arrears	10A	-	-	-	-	-
Allowances	10B	-	-	-	-	-
Social Contributions	10C	-	-	-	-	-
Personnel Cost Total		936,987,636.00	757,196,636.00	687,269,630.65	69,927,005.35	694,404,381.79
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost						
Travels and Transport - General	13A	23,200,000.00	800,000.00	726,550.00	73,450.00	21,089,754.09
Utilities - General	13B	6,700,000.00	56,970,000.00	54,559,861.24	2,410,138.76	21,777,600.00
Materials and Supplies - General	13C	21,000,000.00	47,300,000.00	46,795,350.00	504,650.00	89,974,524.53
Maintenance Services - General	13D	20,800,000.00	68,100,000.00	67,115,150.00	984,850.00	44,599,754.02
Training - General	13E	15,000,000.00	300,000.00	270,298.18	29,701.82	39,740,900.00
Other Services - General	13F	8,510,000.00	93,500,000.00	87,510,537.35	5,989,462.65	86,047,697.71
Consulting and Professional Services	13G	12,000,000.00	5,100,000.00	4,482,720.00	617,280.00	55,418,454.55
Fuel and Lubricants	13H	37,000,000.00	-	-	-	2,019,400.00
Financial Charges	13I	11,000,000.00	42,000,000.00	41,413,444.39	586,555.61	11,565,436.74
Miscellaneous Expenses	13J	109,200,000.00	42,231,000.00	36,508,473.89	5,722,526.11	99,402,460.76
Overhead Cost Total		264,410,000.00	356,301,000.00	339,382,385.05	16,918,614.95	471,635,982.40
Loans and Advances						
Staff Loans and Advances	14A	-	-	-	-	-
Loans and Advances Total		-	-	-	-	-
Grants and Contributions						
Local Grants and Contributions	15A	989,502,364.00	1,065,000,000.00	852,067,679.44	212,932,320.56	811,186,762.10
Foreign Grants and Contributions	15B	-	-	-	-	-
Grants and Contributions Total		989,502,364.00	1,065,000,000.00	852,067,679.44	212,932,320.56	811,186,762.10
Subsidies						
Subsidy to Government Owned Companies & Parastatals	16A	17,000,000.00	65,000,000.00	57,842,998.47	7,157,001.53	47,434,763.64
Subsidy to Private Companies	16B	-	-	-	-	-
Subsidies Total		17,000,000.00	65,000,000.00	57,842,998.47	7,157,001.53	47,434,763.64
Public Debt Charges						
Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
Domestic Interest/Discount	17B	-	350,000,000.00	185,051,472.96	164,948,527.04	15,000,000.00
Interest - Internal Public Debt	17C	-	80,000,000.00	43,379,883.76	36,620,116.24	153,927,407.90
Public Debt Charges Total		-	430,000,000.00	228,431,356.73	201,568,643.27	168,927,407.90

SUMMARY OF TOTAL EXPENDITURE CONT'D

Transfers						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
Transfers - Total		-	-	-	-	-
Below the Line Payments						
BTL Payments Total	19	-	-	-	-	-
Capital Expenditure						
Purchase of Fixed Assets	20A	245,000,000.00	34,202,364.00	23,426,360.81	10,776,003.19	68,652,303.47
Construction/Provision of Fixed Assets	20B	240,000,000.00	70,100,000.00	65,593,810.27	4,506,189.73	55,223,258.25
Rehabilitation/Repairs of Fixed Assets	20C	45,000,000.00	20,100,000.00	18,563,021.31	1,536,978.69	61,626,046.72
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	60,000,000.00	-	-	-	1,838,450.92
Capital Expenditure Total		590,000,000.00	124,402,364.00	107,583,192.38	16,819,171.62	187,340,059.36
TOTAL EXPENDITURE		2,797,900,000.00	2,797,900,000.00	2,272,577,242.71	525,322,757.29	2,380,929,357.19

**FUNAKAYE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER
31st, 2019**

	2019 ₦	2018 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,276,105,859.31	2,313,797,982.02
Independent Revenue	38,056,300.00	33,875,800.00
Total Receipts	2,314,162,159.31	2,347,673,782.02
Payments		
Personnel Cost	(650,206,528.87)	(684,390,561.18)
Social Benefits	-	-
Overhead Cost	(382,428,024.10)	(560,651,246.36)
Loans and Advances	-	-
Grants and Contributions	(561,334,539.57)	(669,522,514.99)
Subsidies	(80,137,902.96)	(44,645,430.89)
Transfers to Other Funds	-	-
Total Payments	(1,674,106,995.50)	(1,959,209,753.42)
Net Cash flow from Operating Activities	640,055,163.81	388,464,028.60
Investing Activities		
Purchase of Fixed Assets	(114,906,452.27)	(38,438,320.05)
Construction/Provision of Fixed Assets	(34,291,789.45)	(170,759,128.86)
Rehabilitation/Repairs of Fixed Assets	(6,766,473.49)	(15,304,672.71)
Preservation of the Environment	-	(1,245,356.25)
Acquisition of Non Tangible Assets	-	(4,012,169.66)
Net Cash Flow from Investing Activities	(155,964,715.21)	(229,759,647.54)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	118,181,818.18	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(311,617,156.02)	(154,124,614.06)
Net Cash Flow from Financing Activities	(193,435,337.84)	(154,124,614.06)
Net Surplus/(Deficit) for the Year	290,655,110.75	4,579,767.00
Add: Opening Balance	5,674,793.02	1,095,026.02
Closing Cash Balance	296,329,903.77	5,674,793.02

**FUNAKAYE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF FINANCIAL POSITION AS AT 31ST
DECEMBER, 2019**

	NOTES	2019 ₦	2018 ₦
ASSETS			
Cash and Bank Balances	21	296,329,903.77	5,674,793.02
TOTAL ASSETS		296,329,903.77	5,674,793.02
LIABILITIES			
Public Funds	29	296,329,903.77	5,674,793.02
TOTAL LIABILITIES		296,329,903.77	5,674,793.02

**FUNAKAYE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**
**STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST
DECEMBER, 2019**

	NOTES	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
OPENING BALANCE				5,674,793.02		1,095,026.02
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,596,031,970.00	2,596,031,970.00	2,276,105,859.31	(319,926,111)	2,313,797,982.02
Independent Revenue	2	38,692,465.00	38,692,465.00	38,056,300.00	(636,165)	33,875,800.00
Capital Receipts and Other Revenue Sources	3	555,000.00	555,000.00	118,181,818.18	117,626,818	-
TOTAL REVENUE		2,635,279,435.00	2,635,279,435.00	2,432,343,977.49	(202,935,458)	2,347,673,782.02
TOTAL RECEIPTS		2,635,279,435.00	2,635,279,435.00	2,438,018,770.51	(197,260,664)	2,348,768,808.04
EXPENDITURE						
Personnel Cost	10	987,426,803.00	700,923,047.00	650,206,528.87	50,716,518	684,390,561.18
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	412,140,000.00	425,640,200.00	382,428,024.10	43,212,176	560,651,246.36
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	796,712,632.00	603,000,000.00	561,334,539.57	41,665,460	669,522,514.99
Subsidies	16	33,000,000.00	84,000,000.00	80,137,902.96	3,862,097	44,645,430.89
Public Debt Charges	17	-	485,000,000.00	311,617,156.02	173,382,844	154,124,614.06
TOTAL OPERATING EXPENDITURE		2,229,279,435.00	2,298,563,247.00	1,985,724,151.53	312,839,095	2,113,334,367.48
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		406,000,000.00	336,716,188.00	452,294,618.98	(115,578,431)	235,434,440.56
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	123,000,000.00	293,716,188.00	114,906,452.27	178,809,736	38,438,320.05
Construction/Provision of Fixed Assets	20B	156,000,000.00	36,000,000.00	34,291,789.45	1,708,211	170,759,128.86
Rehabilitation/Repairs of Fixed Assets	20C	37,000,000.00	7,000,000.00	6,766,473.49	233,527	15,304,672.71
Preservation of the Environment	20D	10,000,000.00	-	-	-	1,245,356.25
Acquisition of Non Tangible Assets	20E	80,000,000.00	-	-	-	4,012,169.66
TOTAL CAPITAL EXPENDITURE		406,000,000.00	336,716,188.00	155,964,715.21	180,751,473	229,759,647.54
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	-	296,329,903.77	-	5,674,793.02

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

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		1,968,552,367.00	1,968,552,367.00	1,736,828,012.19	(231,724,354.81)	1,793,557,089.16
	Share of State IGR		7,106,048.00	7,106,048.00	-	(7,106,048.00)	4,003,126.14
	Excess Petroleum Profit Tax (PPT Revenue)		2,852,022.00	2,852,022.00	-	(2,852,022.00)	-
	Exchange Difference		-	-	2,731,746.02	2,731,746.02	606,201.94
	Refund from Paris Club		50,000,000.00	50,000,000.00	-	(50,000,000.00)	-
	Recovered Excess Bank Charges		-	-	4,129,612.73	4,129,612.73	4,379,464.28
	Equalisation		-	-	49,368,159.30	49,368,159.30	78,462,917.03
	Budget Augmentation		68,398,389.00	68,398,389.00	-	(68,398,389.00)	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	-	-	-
	Good Value Consideration		-	-	16,471,402.12	16,471,402.12	-
	Local Government Share of VAT		457,123,144.00	457,123,144.00	466,576,926.95	9,453,782.95	432,789,183.47
	Local Government Share of Excess Crude Account		42,000,000.00	42,000,000.00	-	(42,000,000.00)	-
	STATUTORY REVENUE TOTAL		<u>2,596,031,970.00</u>	<u>2,596,031,970.00</u>	<u>2,276,105,859.31</u>	<u>(319,926,110.69)</u>	<u>2,313,797,982.02</u>
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	187,395.00	187,395.00	3,093,500.00	2,906,105.00	6,118,400.00
	Licences - General	2B	7,035,070.00	7,035,070.00	4,332,700.00	(2,702,370.00)	4,383,200.00
	Fees - General	2E	4,320,000.00	4,320,000.00	8,537,900.00	4,217,900.00	2,432,900.00
	Fines - General	2F	-	-	-	-	97,400.00
	Sales - General	2G	-	-	-	-	-
	Earnings - General	2H	10,500,000.00	10,500,000.00	20,055,900.00	9,555,900.00	6,843,100.00
	Rent on Government Buildings - General	2I	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
	Rent on Land & Others - General	2J	13,000,000.00	13,000,000.00	234,600.00	(12,765,400.00)	14,000,800.00
	Repayments - General	2K	-	-	1,427,400.00	1,427,400.00	-
	Investment Income	2L	150,000.00	150,000.00	-	(150,000.00)	-
	Interest Earned	2M	300,000.00	300,000.00	-	(300,000.00)	-
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	2,200,000.00	2,200,000.00	304,900.00	(1,895,100.00)	-
	INDEPENDENT REVENUE TOTAL		<u>38,692,465.00</u>	<u>38,692,465.00</u>	<u>38,056,300.00</u>	<u>(636,165.00)</u>	<u>33,875,800.00</u>
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	255,000.00	255,000.00	-	(255,000.00)	-
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	118,181,818.18	118,181,818.18	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	300,000.00	300,000.00	-	(300,000.00)	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		<u>555,000.00</u>	<u>555,000.00</u>	<u>118,181,818.18</u>	<u>117,626,818.18</u>	<u>-</u>
	TOTAL REVENUE		<u>2,635,279,435.00</u>	<u>2,635,279,435.00</u>	<u>2,432,343,977.49</u>	<u>(202,935,457.51)</u>	<u>2,347,673,782.02</u>

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

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
EXPENDITURES							
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	987,426,803.00	695,942,501.00	646,842,892.51	49,099,608.49	667,441,470.27
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/Allowances	10A	-	4,980,546.00	3,363,636.36	1,616,909.64	16,949,090.91
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		987,426,803.00	700,923,047.00	650,206,528.87	50,716,518.13	684,390,561.18
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	19,200,000.00	12,970,000.00	12,590,150.00	379,850.00	74,138,899.30
	Utilities - General	13B	13,500,000.00	100,000.00	12,000.00	88,000.00	11,422,200.00
	Materials and Supplies - General	13C	73,040,000.00	8,730,000.00	7,096,900.00	1,633,100.00	106,283,327.27
	Maintenance Services - General	13D	40,500,000.00	13,891,000.00	12,612,700.00	1,278,300.00	42,502,620.94
	Training - General	13E	-	17,940,000.00	16,080,818.18	1,859,181.82	32,500.00
	Other Services - General	13F	79,000,000.00	102,700,000.00	99,739,917.35	2,960,082.65	149,142,510.41
	Consulting and Professional Services	13G	17,500,000.00	5,176,000.00	4,459,100.00	716,900.00	25,003,583.45
	Fuel and Lubricants	13H	500,000.00	142,000.00	96,500.00	45,500.00	-
	Financial Charges	13I	15,000,000.00	72,000,000.00	64,705,854.68	7,294,145.32	11,965,932.74
	Miscellaneous Expenses	13J	153,900,000.00	191,991,200.00	165,034,083.89	26,957,116.11	140,159,672.25
	Overhead Cost Total		412,140,000.00	425,640,200.00	382,428,024.10	43,212,175.90	560,651,246.36
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	796,712,632.00	603,000,000.00	561,334,539.57	41,665,460.43	669,522,514.99
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		796,712,632.00	603,000,000.00	561,334,539.57	41,665,460.43	669,522,514.99
16	Subsidies						
	Subsidy to Government Owned Companies & Subsidy to Private Companies	16A 16B	33,000,000.00 -	84,000,000.00 -	80,137,902.96 -	3,862,097.04 -	44,645,430.89 -
	Subsidies Total		33,000,000.00	84,000,000.00	80,137,902.96	3,862,097.04	44,645,430.89
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	405,000,000.00	268,237,246.58	136,762,753.42	-
	Interest - Internal Public Debt	17C	-	80,000,000.00	43,379,909.44	36,620,090.56	154,124,614.06
	Public Debt Charges Total		-	485,000,000.00	311,617,156.02	173,382,843.98	154,124,614.06

SUMMARY OF TOTAL EXPENDITURE CONT'D

18	Transfers					
	Transfers to Other Funds	18A	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-
	Transfers - Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
20	Capital Expenditure					
	Purchase of Fixed Assets	20A	123,000,000.00	293,716,188.00	114,906,452.27	178,809,735.73
	Construction/Provision of Fixed Assets	20B	156,000,000.00	36,000,000.00	34,291,789.45	1,708,210.55
	Rehabilitation/Repairs of Fixed Assets	20C	37,000,000.00	7,000,000.00	6,766,473.49	233,526.51
	Preservation of the Environment	20D	10,000,000.00	-	-	-
	Acquisition of Non Tangible Assets	20E	80,000,000.00	-	-	-
	Capital Expenditure Total		<u>406,000,000.00</u>	<u>336,716,188.00</u>	<u>155,964,715.21</u>	<u>180,751,472.79</u>
	TOTAL EXPENDITURE		<u>2,635,279,435.00</u>	<u>2,635,279,435.00</u>	<u>2,141,688,866.74</u>	<u>493,590,568.26</u>
						<u>2,343,094,015.02</u>

**GOMBE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER
31st, 2019**

	2019 ₦	2018 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,463,949,067.07	2,505,666,659.87
Independent Revenue	67,637,830.00	60,226,900.00
Total Receipts	2,531,586,897.07	2,565,893,559.87
Payments		
Personnel Cost	(912,297,802.53)	(883,125,589.37)
Social Benefits	-	-
Overhead Cost	(323,563,003.97)	(323,230,293.80)
Loans and Advances	-	(7,879,800.00)
Grants and Contributions	(993,644,613.87)	(969,730,346.73)
Subsidies	(72,474,526.21)	(49,193,863.64)
Transfers to Other Funds	-	-
Total Payments	(2,301,979,946.59)	(2,233,159,893.53)
Net Cash flow from Operating Activities	229,606,950.48	332,733,666.34
Investing Activities		
Purchase of Fixed Assets	(14,401,860.58)	(100,713,647.24)
Construction/Provision of Fixed Assets	(73,030,036.00)	(46,583,127.92)
Rehabilitation/Repairs of Fixed Assets	(22,532,923.03)	(23,890,738.21)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	(386,363.64)
Net Cash Flow from Investing Activities	(109,964,819.62)	(171,573,877.01)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	118,181,818.18	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(242,605,026.26)	(153,927,407.90)
Net Cash Flow from Financing Activities	(124,423,208.08)	(153,927,407.90)
Net Surplus/(Deficit) for the Year	(4,781,077.22)	7,232,381.43
Add: Opening Balance	12,853,605.46	5,621,224.03
Closing Cash Balance	8,072,528.24	12,853,605.46

**GOMBE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER,
2019**

	NOTES	2019 ₦	2018 ₦
ASSETS			
Cash and Bank Balances	21	<u>8,072,528.24</u>	<u>12,853,605.46</u>
TOTAL ASSETS		<u>8,072,528.24</u>	<u>12,853,605.46</u>
LIABILITIES			
Public Funds	29	<u>8,072,528.24</u>	<u>12,853,605.46</u>
TOTAL LIABILITIES		<u>8,072,528.24</u>	<u>12,853,605.46</u>

**GOMBE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**
**STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST
DECEMBER, 2019**

NOTES	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦	
OPENING BALANCE			12,853,605.46		5,621,224.03	
Add: Revenue						
REVENUE						
Statutory Revenue	1	3,483,050,093.00	3,483,050,093.00	2,463,949,067.07	(1,019,101,025.93)	2,505,666,659.87
Independent Revenue	2	117,304,100.00	117,304,100.00	67,637,830.00	(49,666,270.00)	60,226,900.00
Capital Receipts and Other Revenue	3	3,256,800.00	3,256,800.00	118,181,818.18	114,925,018.18	-
TOTAL REVENUE		3,603,610,993.00	3,603,610,993.00	2,649,768,715.25	(953,842,277.75)	2,565,893,559.87
TOTAL RECEIPTS		3,603,610,993.00	3,603,610,993.00	2,662,622,320.71	(953,842,277.75)	2,571,514,783.90
EXPENDITURE						
Personnel Cost	10	1,205,490,473.00	1,112,856,538.00	912,297,802.53	200,558,735.47	883,125,589.37
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	422,200,000.00	408,742,935.00	323,563,003.97	85,179,931.03	323,230,293.80
Loans and Advances	14	-	-	-	-	7,879,800.00
Grants and Contributions	15	1,400,420,520.00	1,340,861,520.00	993,644,613.87	347,216,906.13	969,730,346.73
Subsidies	16	90,000,000.00	96,800,100.00	72,474,526.21	24,325,573.79	49,193,863.64
Public Debt Charges	17	-	435,512,400.00	242,605,026.26	192,907,373.74	153,927,407.90
TOTAL OPERATING EXPENDITURE		3,118,110,993.00	3,394,773,493.00	2,544,584,972.85	850,188,520.15	2,387,087,301.43
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		485,500,000.00	208,837,500.00	118,037,347.86	90,800,152.14	184,427,482.47
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	155,000,000.00	29,000,000.00	14,401,860.58	14,598,139.42	100,713,647.24
Construction/Provision of Fixed Assets	20B	140,000,000.00	134,062,500.00	73,030,036.00	61,032,464.00	46,583,127.92
Rehabilitation/Repairs of Fixed Assets	20C	180,000,000.00	44,275,000.00	22,532,923.03	21,742,076.97	23,890,738.21
Preservation of the Environment	20D	10,000,000.00	1,000,000.00	-	1,000,000.00	-
Acquisition of Non Tangible Assets	20E	500,000.00	500,000.00	-	500,000.00	386,363.64
TOTAL CAPITAL EXPENDITURE		485,500,000.00	208,837,500.00	109,964,819.62	98,872,680.38	171,573,877.01
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		0.00	0.00	8,072,528.24		12,853,605.46

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

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		2,261,000,206.00	2,261,000,206.00	1,891,185,077.70	(369,815,128.30)	1,952,955,836.28
	Share of State IGR		30,526,800.00	30,526,800.00	-	(30,526,800.00)	4,003,126.14
	Excess Petroleum Profit Tax (PPT)		42,000,000.00	42,000,000.00	-	(42,000,000.00)	-
	Exchange Difference		-	-	2,974,524.39	2,974,524.39	660,076.92
	Refund from Paris Club		50,000,000.00	50,000,000.00	-	(50,000,000.00)	-
	Recovered Excess Bank Charges		-	-	4,496,623.69	4,496,623.69	4,768,680.29
	Equalisation		-	-	53,755,654.29	53,755,654.29	85,436,149.59
	Budget Augmentation		473,875,245.00	473,875,245.00	-	(473,875,245.00)	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	-	-	-
	Good Value Consideration		-	-	17,935,264.56	17,935,264.56	-
	Local Government Share of VAT		550,647,842.00	550,647,842.00	493,601,922.44	(57,045,919.56)	457,842,790.65
	Local Government Share of Excess Crude Account		75,000,000.00	75,000,000.00	-	(75,000,000.00)	-
	STATUTORY REVENUE TOTAL		3,483,050,093.00	3,483,050,093.00	2,463,949,067.07	(1,019,101,025.93)	2,505,666,659.87
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	-	-	-	-	-
	Licences - General	2B	9,782,600.00	9,782,600.00	1,078,500.00	(8,704,100.00)	5,768,500.00
	Fees - General	2E	10,052,300.00	10,052,300.00	4,658,650.00	(5,393,650.00)	5,739,900.00
	Fines - General	2F	1,300,000.00	1,300,000.00	-	(1,300,000.00)	1,027,000.00
	Sales - General	2G	9,000,000.00	9,000,000.00	278,850.00	(8,721,150.00)	5,240,100.00
	Earnings - General	2H	79,669,200.00	79,669,200.00	60,342,500.00	(19,326,700.00)	37,921,300.00
	Rent on Government Buildings - General	2I	-	-	-	-	-
	Rent on Land & Others - General	2J	2,000,000.00	2,000,000.00	-	(2,000,000.00)	1,319,100.00
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	4,000,000.00	4,000,000.00	-	(4,000,000.00)	2,091,000.00
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	1,500,000.00	1,500,000.00	1,279,330.00	(220,670.00)	1,120,000.00
	INDEPENDENT REVENUE TOTAL		117,304,100.00	117,304,100.00	67,637,830.00	(49,666,270.00)	60,226,900.00
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	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	-	-	118,181,818.18	118,181,818.18	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	3,256,800.00	3,256,800.00	-	(3,256,800.00)	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		3,256,800.00	3,256,800.00	118,181,818.18	114,925,018.18	-
	TOTAL REVENUE		3,603,610,993.00	3,603,610,993.00	2,649,768,715.25	(953,842,277.75)	2,565,893,559.87

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

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
			₦	₦	₦	₦	₦
	EXPENDITURES						
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/Allowances)	10A	1,205,490,473.00	1,097,494,635.00	908,934,166.17	188,560,468.83	866,176,498.46
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/Allowances	10A	-	15,361,903.00	3,363,636.36	11,998,266.64	16,949,090.91
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		1,205,490,473.00	1,112,856,538.00	912,297,802.53	200,558,735.47	883,125,589.37
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	16,500,000.00	30,795,000.00	13,352,840.33	17,442,159.67	62,166,559.73
	Utilities - General	13B	12,400,000.00	2,570,500.00	73,700.00	2,496,800.00	38,537,700.00
	Materials and Supplies - General	13C	42,500,000.00	82,527,000.00	66,374,600.00	16,152,400.00	49,125,327.27
	Maintenance Services - General	13D	66,000,000.00	10,704,935.00	3,840,103.22	6,864,831.78	21,747,814.32
	Training - General	13E	-	4,373,300.00	2,541,772.72	1,831,527.28	251,000.00
	Other Services - General	13F	94,000,000.00	54,243,700.00	38,779,209.88	15,464,490.12	59,048,544.67
	Consulting and Professional Services	13G	24,500,000.00	20,967,000.00	14,741,400.00	6,225,600.00	2,071,154.55
	Fuel and Lubricants	13H	1,500,000.00	1,500,000.00	-	1,500,000.00	-
	Financial Charges	13I	15,000,000.00	67,420,000.00	63,004,353.25	4,415,646.75	12,370,041.27
	Miscellaneous Expenses	13J	149,800,000.00	133,641,500.00	120,855,024.57	12,786,475.43	77,912,151.99
	Overhead Cost Total		422,200,000.00	408,742,935.00	323,563,003.97	85,179,931.03	323,230,293.80
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	7,879,800.00
	Loans and Advances Total		-	-	-	-	7,879,800.00
15	Grants and Contributions						
	Local Grants and Contributions	15A	1,400,420,520.00	1,340,861,520.00	993,644,613.87	347,216,906.13	969,730,346.73
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		1,400,420,520.00	1,340,861,520.00	993,644,613.87	347,216,906.13	969,730,346.73
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	90,000,000.00	95,000,000.00	72,130,526.21	22,869,473.79	49,193,863.64
	Subsidy to Private Companies	16B	-	1,800,100.00	344,000.00	1,456,100.00	-
	Subsidies Total		90,000,000.00	96,800,100.00	72,474,526.21	24,325,573.79	49,193,863.64
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	355,112,400.00	199,225,116.82	155,887,283.18	-
	Interest - Internal Public Debt	17C	-	80,400,000.00	43,379,909.44	37,020,090.56	153,927,407.90
	Public Debt Charges Total		-	435,512,400.00	242,605,026.26	192,907,373.74	153,927,407.90

SUMMARY OF TOTAL EXPENDITURE CONT'D

18	Transfers					
	Transfers to Other Funds	18A	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-
	Transfers - Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
20	Capital Expenditure					
	Purchase of Fixed Assets	20A	155,000,000.00	29,000,000.00	14,401,860.58	14,598,139.42
	Construction/Provision of Fixed Assets	20B	140,000,000.00	134,062,500.00	73,030,036.00	61,032,464.00
	Rehabilitation/Repairs of Fixed Assets	20C	180,000,000.00	44,275,000.00	22,532,923.03	21,742,076.97
	Preservation of the Environment	20D	10,000,000.00	1,000,000.00	-	1,000,000.00
	Acquisition of Non Tangible Assets	20E	500,000.00	500,000.00	-	500,000.00
	Capital Expenditure Total		<u>485,500,000.00</u>	<u>208,837,500.00</u>	<u>109,964,819.62</u>	<u>98,872,680.38</u>
	TOTAL EXPENDITURE		<u>3,603,610,993.00</u>	<u>3,603,610,993.00</u>	<u>2,654,549,792.47</u>	<u>949,061,200.53</u>
						<u>2,558,661,178.44</u>

**KALTUNGO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER
31st, 2019**

	2019 ₦	2018 ₦
Operating Activities		
Receipts		
Statutory Revenue	1,938,444,679.96	1,971,420,123.14
Independent Revenue	24,403,350.00	21,366,900.00
Total Receipts	1,962,848,029.96	1,992,787,023.14
Payments		
Personnel Cost	(519,553,679.96)	(518,013,495.21)
Social Benefits	-	-
Overhead Cost	(240,631,615.25)	(169,928,134.82)
Loans and Advances	-	-
Grants and Contributions	(923,255,604.03)	(1,068,370,149.92)
Subsidies	(62,570,202.96)	(42,986,363.64)
Transfers to Other Funds	-	-
Total Payments	(1,746,011,102.21)	(1,799,298,143.59)
Net Cash flow from Operating Activities	216,836,927.75	193,488,879.55
Investing Activities		
Purchase of Fixed Assets	(7,500,000.00)	(42,364,373.38)
Construction/Provision of Fixed Assets	(41,338,000.00)	(1,818,181.82)
Rehabilitation/Repairs of Fixed Assets	(1,862,000.00)	(3,643,741.45)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(50,700,000.00)	(47,826,296.65)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	118,181,818.18	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(271,967,121.60)	(145,491,307.90)
Net Cash Flow from Financing Activities	(153,785,303.42)	(145,491,307.90)
Net Surplus/(Deficit) for the Year	12,351,624.34	171,275.00
Add: Opening Balance	(225,301.46)	(396,576.46)
Closing Cash Balance	12,126,322.88	(225,301.46)

**KALTUNGO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF FINANCIAL POSITION AS AT 31ST
DECEMBER, 2019**

	NOTES	2019 ₦	2018 ₦
ASSETS			
Cash and Bank Balances	21	12,126,322.88	(225,301.46)
TOTAL ASSETS		12,126,322.88	(225,301.46)
LIABILITIES			
Public Funds	29	12,126,322.88	(225,301.46)
TOTAL LIABILITIES		12,126,322.88	(225,301.46)

**KALTUNGO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**
**STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST
DECEMBER, 2019**

NOTES	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
OPENING BALANCE			(225,301.46)		(396,576.46)
Add: Revenue					
REVENUE					
Statutory Revenue	1 2,410,819,790.00	2,410,819,790.00	1,938,444,679.96	(472,375,110.04)	1,971,420,123.14
Independent Revenue	2 34,278,994.52	34,278,994.52	24,403,350.00	(9,875,644.52)	21,366,900.00
Capital Receipts and Other Revenue Sources	3 -	-	118,181,818.18	118,181,818.18	-
TOTAL REVENUE	2,445,098,784.52	2,445,098,784.52	2,081,029,848.14	364,068,936.38	1,992,787,023.14
TOTAL RECEIPTS	2,445,098,784.52	2,445,098,784.52	2,080,804,546.68	364,294,237.84	1,992,390,446.68
EXPENDITURE					
Personnel Cost	10 696,244,435.70	546,303,417.45	519,553,679.96	26,749,737.49	518,013,495.21
Government Contribution to Pension	11 -	-	-	-	-
Social Benefits	12 -	-	-	-	-
Overhead Cost	13 368,096,890.97	461,550,265.18	240,631,615.25	220,918,649.93	169,928,134.82
Loans and Advances	14 -	-	-	-	-
Grants and Contributions	15 1,295,280,697.85	992,809,241.89	923,255,604.03	69,553,637.86	1,068,370,149.92
Subsidies	16 81,476,760.00	85,476,760.00	62,570,202.96	22,906,557.04	42,986,363.64
Public Debt Charges	17 -	304,638,600.00	271,967,121.60	32,671,478.40	145,491,307.90
TOTAL OPERATING EXPENDITURE	2,441,098,784.52	2,390,778,284.52	2,017,978,223.80	372,800,060.72	1,944,789,451.49
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE	4,000,000.00	54,320,500.00	62,826,322.88	(8,505,822.88)	47,600,995.19
CAPITAL EXPENDITURE					
Purchase of Fixed Assets	20A 1,000,000.00	9,000,000.00	7,500,000.00	1,500,000.00	42,364,373.38
Construction/Provision of Fixed Assets	20B -	42,310,000.00	41,338,000.00	972,000.00	1,818,181.82
Rehabilitation/Repairs of Fixed Assets	20C -	2,010,500.00	1,862,000.00	148,500.00	3,643,741.45
Preservation of the Environment	20D 3,000,000.00	1,000,000.00	-	1,000,000.00	-
Acquisition of Non Tangible Assets	20E -	-	-	-	-
TOTAL CAPITAL EXPENDITURE	4,000,000.00	54,320,500.00	50,700,000.00	3,620,500.00	47,826,296.65
TRANSFERS					
Transfers to Other Funds	18A -	-	-	-	-
Transfers - Payments to Individuals	18B -	-	-	-	-
TRANSFERS TOTAL	-	-	-	-	-
SURPLUS/(DEFICIT)	0.00	0.00	12,126,322.88		(225,301.46)

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

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		1,680,601,502.00	1,680,601,502.00	1,482,863,860.10	(197,737,641.90)	1,531,297,842.91
	Share of State IGR		24,061,623.00	24,061,623.00	-	(24,061,623.00)	4,003,126.14
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		-	-	2,332,301.99	2,332,301.99	517,561.30
	Refund from Paris Club		50,000,000.00	50,000,000.00	-	(50,000,000.00)	-
	Recovered Excess Bank Charges		90,909,090.00	90,909,090.00	3,525,768.48	(87,383,321.52)	3,739,086.01
	Equalisation		-	-	42,149,400.38	42,149,400.38	66,989,836.20
	Budget Augmentation		103,478,388.00	103,478,388.00	-	(103,478,388.00)	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	-	-	-
	Good Value Consideration		-	-	14,062,904.76	14,062,904.76	-
	Local Government Share of VAT		370,661,131.00	370,661,131.00	393,510,444.25	22,849,313.25	364,872,670.58
	Local Government Share of Excess Crude Account		91,108,056.00	91,108,056.00	-	(91,108,056.00)	-
	STATUTORY REVENUE TOTAL		2,410,819,790.00	2,410,819,790.00	1,938,444,679.96	(472,375,110.04)	1,971,420,123.14
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	-	-	1,912,600.00	1,912,600.00	-
	Licences - General	2B	8,411,783.00	8,411,783.00	9,231,300.00	819,517.00	5,511,100.00
	Fees - General	2E	3,118,921.00	3,118,921.00	9,699,400.00	6,580,479.00	2,408,600.00
	Fines - General	2F	-	-	-	-	-
	Sales - General	2G	6,633,844.00	6,633,844.00	-	(6,633,844.00)	1,800,300.00
	Earnings - General	2H	4,041,549.50	4,041,549.50	2,705,350.00	(1,336,199.50)	3,866,000.00
	Rent on Government Buildings - General	2I	6,304,560.00	6,304,560.00	654,000.00	(5,650,560.00)	651,200.00
	Rent on Land & Others - General	2J	3,976,234.50	3,976,234.50	200,700.00	(3,775,534.50)	5,118,800.00
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	996,212.52	996,212.52	-	(996,212.52)	1,214,900.00
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	795,890.00	795,890.00	-	(795,890.00)	796,000.00
	INDEPENDENT REVENUE TOTAL		34,278,994.52	34,278,994.52	24,403,350.00	(9,875,644.52)	21,366,900.00
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	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	-	-	118,181,818.18	118,181,818.18	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		-	-	118,181,818.18	118,181,818.18	-
	TOTAL REVENUE		2,445,098,784.52	2,445,098,784.52	2,081,029,848.14	(364,068,936.38)	1,992,787,023.14

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

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
	EXPENDITURES						
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	687,153,526.70	532,986,682.75	516,190,043.60	16,796,639.15	501,064,404.30
	Overtime payments	10A	9,090,909.00	9,090,909.00	-	9,090,909.00	-
	Consolidated Revenue Charges - Salaries/Allowances	10A	-	4,225,825.70	3,363,636.36	862,189.34	16,949,090.91
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		696,244,435.70	546,303,417.45	519,553,679.96	26,749,737.49	518,013,495.21
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	71,366,025.00	51,706,589.21	-	51,706,589.21	1,243,444.09
	Utilities - General	13B	8,468,310.00	468,310.00	-	468,310.00	74,000.00
	Materials and Supplies - General	13C	41,035,361.00	3,810,861.00	702,500.00	3,108,361.00	26,217,627.27
	Maintenance Services - General	13D	8,022,262.00	27,999,762.00	15,857,500.00	12,142,262.00	7,691,692.77
	Training - General	13E	14,931,388.00	20,397,588.00	5,581,518.18	14,816,069.82	-
	Other Services - General	13F	90,511,246.97	213,233,746.97	132,738,007.73	80,495,739.24	32,577,647.31
	Consulting and Professional Services	13G	9,583,600.00	7,230,200.00	2,133,300.00	5,096,900.00	2,303,286.55
	Fuel and Lubricants	13H	500,000.00	150,000.00	50,000.00	100,000.00	586,000.00
	Financial Charges	13I	15,118,811.00	63,858,811.00	44,458,255.45	19,400,555.55	8,281,709.02
	Miscellaneous Expenses	13J	108,559,887.00	72,694,397.00	39,110,533.89	33,583,863.11	90,952,727.81
	Overhead Cost Total		368,096,890.97	461,550,265.18	240,631,615.25	220,918,649.93	169,928,134.82
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	1,295,280,697.85	992,809,241.89	923,255,604.03	69,553,637.86	1,068,370,149.92
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		1,295,280,697.85	992,809,241.89	923,255,604.03	69,553,637.86	1,068,370,149.92
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	81,476,760.00	85,476,760.00	62,570,202.96	22,906,557.04	42,986,363.64
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		81,476,760.00	85,476,760.00	62,570,202.96	22,906,557.04	42,986,363.64
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	255,318,100.00	228,587,199.98	26,730,900.02	-
	Interest - Internal Public Debt	17C	-	49,320,500.00	43,379,921.62	5,940,578.38	145,491,307.90
	Public Debt Charges Total		-	304,638,600.00	271,967,121.60	32,671,478.40	145,491,307.90

SUMMARY OF TOTAL EXPENDITURE CONT'D

18	Transfers						
	Transfers to Other Funds	18A	-	-	-	-	
	Transfers - Payments to Individuals	18B	-	-	-	-	
	Transfers - Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	1,000,000.00	9,000,000.00	7,500,000.00	1,500,000.00	42,364,373.38
	Construction/Provision of Fixed Assets	20B	-	42,310,000.00	41,338,000.00	972,000.00	1,818,181.82
	Rehabilitation/Repairs of Fixed Assets	20C	-	2,010,500.00	1,862,000.00	148,500.00	3,643,741.45
	Preservation of the Environment	20D	3,000,000.00	1,000,000.00	-	1,000,000.00	-
	Acquisition of Non Tangible Assets	20E	-	-	-	-	-
	Capital Expenditure Total		<u>4,000,000.00</u>	<u>54,320,500.00</u>	<u>50,700,000.00</u>	<u>3,620,500.00</u>	<u>47,826,296.65</u>
	TOTAL EXPENDITURE		<u>2,445,098,784.52</u>	<u>2,445,098,784.52</u>	<u>2,068,678,223.80</u>	<u>376,420,560.72</u>	<u>1,992,615,748.14</u>

**KWAMI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER
31st, 2019**

	2019 ₦	2018 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,089,261,984.82	2,124,775,329.96
Independent Revenue	60,753,300.00	54,432,210.00
Total Receipts	2,150,015,284.82	2,179,207,539.96
Payments		
Personnel Cost	(643,095,230.70)	(653,705,927.08)
Social Benefits	-	-
Overhead Cost	(247,982,806.51)	(264,492,726.28)
Loans and Advances	(100,000.00)	-
Grants and Contributions	(723,337,889.90)	(841,405,416.65)
Subsidies	(60,196,233.61)	(47,684,263.64)
Transfers to Other Funds	-	-
Total Payments	(1,674,712,160.72)	(1,807,288,333.65)
Net Cash flow from Operating Activities	475,303,124.10	371,919,206.31
Investing Activities		
Purchase of Fixed Assets	(8,743,828.35)	(106,699,481.31)
Construction/Provision of Fixed Assets	(20,495,610.15)	(65,396,577.32)
Rehabilitation/Repairs of Fixed Assets	(124,528,623.47)	(38,716,672.81)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	(1,424,400.00)
Net Cash Flow from Investing Activities	(153,768,061.97)	(212,237,131.44)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	118,181,818.18	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(284,163,496.79)	(159,153,834.04)
Net Cash Flow from Financing Activities	(165,981,678.61)	(159,153,834.04)
Net Surplus/(Deficit) for the Year	155,553,383.52	528,240.83
Add: Opening Balance	593,597.66	65,356.83
Closing Cash Balance	156,146,981.18	593,597.66

**KWAMI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**
**STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER,
2019**

	NOTES	2019 ₦	2018 ₦
ASSETS			
Cash and Bank Balances	21	156,146,981.18	593,597.66
TOTAL ASSETS		156,146,981.18	593,597.66
LIABILITIES			
Public Funds	29	156,146,981.18	593,597.66
TOTAL LIABILITIES		156,146,981.18	593,597.66

**KWAMI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**
**STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST
DECEMBER, 2019**

	NOTES	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE 2019 ₦	ACTUAL 2018 ₦
OPENING BALANCE				593,597.66		65,356.83
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,776,046,220.00	2,776,046,220.00	2,089,261,984.82	(1,097,804,637.0)	2,124,775,329.96
Independent Revenue	2	91,036,784.00	91,036,784.00	60,753,300.00	(30,283,484.0)	54,432,210.00
Capital Receipts and Other Revenue Sources	3	-	-	118,181,818.18	118,181,818.2	-
TOTAL REVENUE		2,867,083,004.00	2,867,083,004.00	2,268,197,103.00	(1,009,906,302.8)	2,179,207,539.96
TOTAL FUNDS AVAILABLE		2,867,083,004.00	2,867,083,004.00	2,268,790,700.66	(1,009,906,302.8)	2,179,272,896.79
EXPENDITURE						
Personnel Cost	10	1,000,239,218.00	725,456,231.00	643,095,230.70	82,361,000.3	653,705,927.08
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	462,600,000.00	357,650,000.00	247,982,806.51	109,667,193.5	264,492,726.28
Loans and Advances	14	5,000,000.00	5,270,000.00	100,000.00	5,170,000.0	-
Grants and Contributions	15	714,243,786.00	785,352,586.00	723,337,889.90	62,014,696.1	841,405,416.65
Subsidies	16	11,000,000.00	240,034,187.00	60,196,233.61	179,837,953.4	47,684,263.64
Public Debt Charges	17	-	459,320,000.00	284,163,496.79	175,156,503.2	159,153,834.04
TOTAL OPERATING EXPENDITURE		2,193,083,004.00	2,573,083,004.00	1,958,875,657.51	614,207,346.5	1,966,442,167.69
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		674,000,000.00	294,000,000.00	309,915,043.15	(1,624,113,649.3)	212,830,729.10
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	137,000,000.00	30,000,000.00	8,743,828.35	21,256,171.7	106,699,481.31
Construction/Provision of Fixed Assets	20B	465,000,000.00	87,000,000.00	20,495,610.15	66,504,389.8	65,396,577.32
Rehabilitation/Repairs of Fixed Assets	20C	49,000,000.00	154,000,000.00	124,528,623.47	29,471,376.5	38,716,672.81
Preservation of the Environment	20D	3,000,000.00	3,000,000.00	-	3,000,000.0	-
Acquisition of Non Tangible Assets	20E	20,000,000.00	20,000,000.00	-	20,000,000.0	1,424,400.00
TOTAL CAPITAL EXPENDITURE		674,000,000.00	294,000,000.00	153,768,061.97	140,231,938.0	212,237,131.44
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	-	156,146,981.18		593,597.66

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

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE 2019 ₦	ACTUAL 2018 ₦
1	Government Share of FAAC (Statutory Revenue)	1					
	Local Government Share of FAAC		1,922,173,387.00	1,922,173,387.00	1,590,644,635.66	(331,528,751.3)	1,642,599,003.82
	Share of State IGR		26,449,543.00	26,449,543.00	-	(26,449,543.0)	4,003,126.14
	Excess Petroleum Profit Tax (PPT Revenue)		155,011,030.00	155,011,030.00	-	(155,011,030.0)	-
	Exchange Difference		-	-	2,501,823.51	2,501,823.5	555,179.82
	Refund From Paris Club		50,000,000.00	50,000,000.00	-	(50,000,000.0)	-
	Recovered Excess Bank Charges		-	-	3,782,036.16	3,782,036.2	4,991,694.01
	Equalisation		-	-	45,212,995.90	45,212,995.9	71,858,938.96
	Budget Augmentation		82,409,161.00	82,409,161.00	-	(82,409,161.0)	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	-	-	-
	Good Value Consideration		-	-	15,085,055.77	15,085,055.77	-
	Local Government Share of VAT		518,988,063.00	518,988,063.00	432,035,437.82	-	400,767,387.21
	Local Government Share of Excess Crude Account		21,015,036.00	21,015,036.00	-	(518,988,063.0)	-
	Statutory Revenue Total		2,776,046,220.00	2,776,046,220.00	2,089,261,984.82	(1,097,804,637.0)	2,124,775,329.96
2	Independent Revenue						
	Personal Taxes	2A	19,242,903.00	19,242,903.00	15,820,500.00	(3,422,403.0)	3,820,500.00
	Licences - General	2B	18,639,300.00	18,639,300.00	14,857,400.00	(3,781,900.0)	9,448,280.00
	Fees - General	2E	18,840,900.00	18,840,900.00	10,934,500.00	(7,906,400.0)	11,001,160.00
	Fines - General	2F	2,701,000.00	2,701,000.00	2,232,200.00	(468,800.0)	-
	Sales - General	2G	11,215,500.00	11,215,500.00	8,946,200.00	(2,269,300.0)	8,964,260.00
	Earnings - General	2H	4,192,281.00	4,192,281.00	-	(4,192,281.0)	2,216,810.00
	Rent on Government Buildings - General	2I	-	-	-	-	11,530.00
	Rent on Land & Others - General	2J	9,208,400.00	9,208,400.00	2,982,100.00	(6,226,300.0)	3,786,570.00
	Repayments - General	2K	-	-	-	-	380,940.00
	Investment Income	2L	340,000.00	340,000.00	-	(340,000.0)	841,140.00
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	1,152,200.00	1,152,200.00	952,200.00	(200,000.0)	7,975,960.00
	Miscellaneous	2P	4,874,300.00	4,874,300.00	4,028,200.00	(846,100.0)	5,985,060.00
	Independent Revenue Total		91,036,784.00	91,036,784.00	60,753,300.00	(30,283,484.0)	54,432,210.00
3	Other Revenue Sources and Capital Receipts						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	-	-	-	-	-
	Foreign Grants	3D	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	118,181,818.18	118,181,818.2	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	Other Revenue Sources and Capital Receipts - Total		-	-	118,181,818.18	118,181,818.2	-
	TOTAL REVENUE		2,867,083,004.00	2,867,083,004.00	2,268,197,103.00	(1,009,906,302.8)	2,179,207,539.96

**KWAMI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	NOTE S	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE 2019 ₦	ACTUAL 2018 ₦
EXPENDITURES							
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	1,000,239,218.00	720,456,231.00	639,731,594.34	80,724,636.7	636,756,836.17
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	-	5,000,000.00	3,363,636.36	1,636,363.6	16,949,090.91
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		1,000,239,218.00	725,456,231.00	643,095,230.70	82,361,000.3	653,705,927.08
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	10,500,000.00	12,000,000.00	8,465,185.34	3,534,814.7	29,598,462.71
	Utilities - General	13B	7,000,000.00	77,300,000.00	73,800,666.35	3,499,333.7	774,300.00
	Materials and Supplies - General	13C	40,200,000.00	6,850,000.00	1,559,239.53	5,290,760.5	39,786,901.13
	Maintenance Services - General	13D	80,400,000.00	22,900,000.00	16,239,628.68	6,660,371.3	20,410,462.77
	Training - General	13E	1,000,000.00	1,500,000.00	295,218.18	1,204,781.8	17,934,600.00
	Other Services - General	13F	123,500,000.00	103,500,000.00	77,948,917.35	25,551,082.7	53,535,663.95
	Consulting and Professional Services	13G	15,000,000.00	15,100,000.00	159,800.00	14,940,200.0	10,252,754.55
	Fuel and Lubricants	13H	12,000,000.00	12,000,000.00	-	12,000,000.0	1,466,800.00
	Financial Charges	13I	10,000,000.00	40,000,000.00	32,344,319.06	7,655,680.9	12,046,445.68
	Miscellaneous Expenses	13J	163,000,000.00	66,500,000.00	37,169,832.02	29,330,168.0	78,686,335.49
	Overhead Cost Total		462,600,000.00	357,650,000.00	247,982,806.51	109,667,193.5	264,492,726.28
14	Loans and Advances						
	Staff Loans and Advances	14A	5,000,000.00	5,270,000.00	100,000.00	5,170,000.0	-
	Loans and Advances Total		5,000,000.00	5,270,000.00	100,000.00	5,170,000.0	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	714,243,786.00	785,352,586.00	723,337,889.90	62,014,696.1	841,405,416.65
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		714,243,786.00	785,352,586.00	723,337,889.90	62,014,696.1	841,405,416.65
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	11,000,000.00	240,034,187.00	60,196,233.61	179,837,953.4	47,684,263.64
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		11,000,000.00	240,034,187.00	60,196,233.61	179,837,953.4	47,684,263.64
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	397,320,000.00	248,163,655.12	149,156,344.9	1,223,300.00
	Interest - Internal Public Debt	17C	-	62,000,000.00	35,999,841.67	26,000,158.3	157,930,534.04
	Public Debt Charges Total		-	459,320,000.00	284,163,496.79	175,156,503.2	159,153,834.04

SUMMARY OF TOTAL EXPENDITURE CONT'D

18	Transfers						
	Transfers to Other Funds	18A	-	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-	-
	Transfers - Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
19	Below the Line Payments	19					
	BTL Payments Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	137,000,000.00	30,000,000.00	8,743,828.35	21,256,171.7	106,699,481.31
	Construction/Provision of Fixed Assets	20B	465,000,000.00	87,000,000.00	20,495,610.15	66,504,389.8	65,396,577.32
	Rehabilitation/Repairs of Fixed Assets	20C	49,000,000.00	154,000,000.00	124,528,623.47	29,471,376.5	38,716,672.81
	Preservation of the Environment	20D	3,000,000.00	3,000,000.00	-	3,000,000.0	-
	Acquisition of Non Tangible Assets	20E	20,000,000.00	20,000,000.00	-	20,000,000.0	1,424,400.00
	Capital Expenditure Total		<u>674,000,000.00</u>	<u>294,000,000.00</u>	<u>153,768,061.97</u>	<u>140,231,938.0</u>	<u>212,237,131.44</u>
	TOTAL EXPENDITURE		<u>2,867,083,004.00</u>	<u>2,867,083,004.00</u>	<u>2,112,643,719.48</u>	<u>754,439,284.5</u>	<u>2,178,679,299.13</u>

**NAFADA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
CASH FLOW STATEMENT FOR THE YEAR ENDED
DECEMBER 31st, 2019**

	2019 ₦	2018 ₦
Operating Activities		
Receipts		
Statutory Revenue	1,894,534,729.54	1,927,137,534.96
Independent Revenue	11,700,530.00	8,362,100.00
Total Receipts	1,906,235,259.54	1,935,499,634.96
Payments		
Personnel Cost	(468,122,941.89)	(502,855,917.47)
Social Benefits	-	-
Overhead Cost	(386,387,909.15)	(369,737,258.78)
Loans and Advances	-	-
Grants and Contributions	(516,883,947.33)	(713,220,105.49)
Subsidies	(67,730,202.96)	(47,438,498.42)
Transfers to Other Funds	-	-
Total Payments	(1,439,125,001.33)	(1,633,251,780.15)
Net Cash flow from Operating Activities	467,110,258.21	302,247,854.81
Investing Activities		
Purchase of Fixed Assets	(20,563,448.31)	(40,496,146.14)
Construction/Provision of Fixed Assets	(42,967,381.46)	(60,238,202.20)
Rehabilitation/Repairs of Fixed Assets	(30,211,681.72)	(46,928,157.54)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	(1,544,647.42)	(593,233.43)
Net Cash Flow from Investing Activities	(95,287,158.90)	(148,255,739.31)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	118,181,818.18	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(227,863,648.01)	(153,927,407.90)
Net Cash Flow from Financing Activities	(109,681,829.83)	(153,927,407.90)
Net Surplus/(Deficit) for the Year	262,141,269.48	64,707.60
Add: Opening Balance	113,835.25	49,127.65
Closing Cash Balance	262,255,104.73	113,835.25

**NAFADA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF FINANCIAL POSITION AS AT 31ST
DECEMBER, 2019**

	NOTES	2019 ₦	2018 ₦
ASSETS			
Cash and Bank Balances	21	262,255,104.73	113,835.25
TOTAL ASSETS		<u><u>262,255,104.73</u></u>	<u><u>113,835.25</u></u>
LIABILITIES			
Public Funds	29	262,255,104.73	113,835.25
TOTAL LIABILITIES		<u><u>262,255,104.73</u></u>	<u><u>113,835.25</u></u>

**NAFADA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**
**STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST
DECEMBER, 2019**

	NOTES	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
OPENING BALANCE				113,835.25		49,127.65
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,029,280,400.00	2,029,280,400.00	1,894,534,729.54	(134,745,670.46)	1,927,137,534.96
Independent Revenue	2	18,000,000.00	18,000,000.00	11,700,530.00	(6,299,470.00)	8,362,100.00
Capital Receipts and Other Revenue Sources	3	-	-	118,181,818.18	118,181,818.18	-
TOTAL REVENUE		2,047,280,400.00	2,047,280,400.00	2,024,417,077.72	22,863,322.28	1,935,499,634.96
TOTAL RECEIPTS		2,047,280,400.00	2,047,280,400.00	2,024,530,912.97	22,749,487.03	1,935,548,762.61
EXPENDITURE						
Personnel Cost	10	633,635,990.00	600,485,990.00	468,122,941.89	132,363,048.11	502,855,917.47
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	128,110,000.00	434,550,000.00	386,387,909.15	48,162,090.85	369,737,258.78
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	198,402,953.00	526,244,410.00	516,883,947.33	9,360,462.67	713,220,105.49
Subsidies	16	27,406,259.00	75,000,000.00	67,730,202.96	7,269,797.04	47,438,498.42
Public Debt Charges	17	205,725,198.00	285,000,000.00	227,863,648.01	57,136,351.99	153,927,407.90
TOTAL OPERATING EXPENDITURE		1,193,280,400.00	1,921,280,400.00	1,666,988,649.34	254,291,750.66	1,787,179,188.05
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		854,000,000.00	126,000,000.00	357,542,263.63	(231,542,263.63)	148,369,574.56
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	195,000,000.00	23,000,000.00	20,563,448.31	2,436,551.69	40,496,146.14
Construction/Provision of Fixed Assets	20B	370,000,000.00	56,000,000.00	42,967,381.46	13,032,618.54	60,238,202.20
Rehabilitation/Repairs of Fixed Assets	20C	229,000,000.00	32,000,000.00	30,211,681.72	1,788,318.28	46,928,157.54
Preservation of the Environment	20D	10,000,000.00	10,000,000.00	-	10,000,000.00	-
Acquisition of Non Tangible Assets	20E	50,000,000.00	5,000,000.00	1,544,647.42	3,455,352.58	593,233.43
TOTAL CAPITAL EXPENDITURE		854,000,000.00	126,000,000.00	95,287,158.90	30,712,841.10	148,255,739.31
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	-	262,255,104.73		113,835.25

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

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		1,510,154,400.00	1,510,154,400.00	1,450,162,924.51	(59,991,475.49)	1,497,528,814.29
	Share of State IGR		10,000,000.00	10,000,000.00	-	(10,000,000.00)	4,003,126.14
	Excess Petroleum Profit Tax (PPT Revenue)		6,000,000.00	6,000,000.00	-	(6,000,000.00)	-
	Exchange Difference		-	-	2,280,868.77	2,280,868.77	506,147.75
	Refund from Paris Club		18,000,000.00	18,000,000.00	-	(18,000,000.00)	-
	Recovered Excess Bank Charges		2,400,000.00	2,400,000.00	3,448,016.29	1,048,016.29	3,656,629.61
	Equalisation		-	-	41,219,898.46	41,219,898.46	65,512,539.22
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	-	-	-
	Good Value Consideration		-	-	13,752,781.80	13,752,781.80	-
	Local Government Share of VAT		462,726,000.00	462,726,000.00	383,670,239.71	(79,055,760.29)	355,930,277.95
	Local Government Share of Excess Crude Account		20,000,000.00	20,000,000.00	-	(20,000,000.00)	-
	STATUTORY REVENUE TOTAL		2,029,280,400.00	2,029,280,400.00	1,894,534,729.54	(134,745,670.46)	1,927,137,534.96
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	-	-	846,680.00	846,680.00	-
	Licences - General	2B	5,234,400.00	5,234,400.00	5,103,720.00	(130,680.00)	1,020,400.00
	Fees - General	2E	2,940,000.00	2,940,000.00	4,689,660.00	1,749,660.00	108,300.00
	Fines - General	2F	-	-	-	-	-
	Sales - General	2G	180,000.00	180,000.00	-	(180,000.00)	29,000.00
	Earnings - General	2H	4,125,600.00	4,125,600.00	803,370.00	(3,322,230.00)	3,555,300.00
	Rent on Government Buildings - General	2I	600,000.00	600,000.00	247,820.00	(352,180.00)	18,500.00
	Rent on Land & Others - General	2J	4,080,000.00	4,080,000.00	9,280.00	(4,070,720.00)	1,290,200.00
	Repayments - General	2K	-	-	-	-	610,900.00
	Investment Income	2L	-	-	-	-	1,348,900.00
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	-	-	38,100.00
	Miscellaneous	2P	840,000.00	840,000.00	-	(840,000.00)	342,500.00
	INDEPENDENT REVENUE TOTAL		18,000,000.00	18,000,000.00	11,700,530.00	(6,299,470.00)	8,362,100.00
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	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	-	-	118,181,818.18	118,181,818.18	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		-	-	118,181,818.18	118,181,818.18	-
	TOTAL REVENUE		2,047,280,400.00	2,047,280,400.00	2,024,417,077.72	(22,863,322.28)	1,935,499,634.96

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

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
	EXPENDITURES						
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	620,735,990.00	587,585,990.00	464,759,305.53	122,826,684.47	485,906,826.56
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/Allowances	10A	12,900,000.00	12,900,000.00	3,363,636.36	9,536,363.64	16,949,090.91
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		633,635,990.00	600,485,990.00	468,122,941.89	132,363,048.11	502,855,917.47
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	9,000,000.00	39,500,000.00	36,821,073.72	2,678,926.28	94,502,858.00
	Utilities - General	13B	6,400,000.00	9,650,000.00	8,516,414.00	1,133,586.00	7,962,912.22
	Materials and Supplies - General	13C	32,500,000.00	60,500,000.00	53,669,754.10	6,830,245.90	24,673,494.35
	Maintenance Services - General	13D	13,500,000.00	13,500,000.00	-	13,500,000.00	54,374,214.31
	Training - General	13E	-	18,000,000.00	16,569,296.05	1,430,703.95	-
	Other Services - General	13F	34,000,000.00	81,500,000.00	79,041,351.97	2,458,648.03	81,377,309.74
	Consulting and Professional Services	13G	6,000,000.00	47,000,000.00	42,785,747.49	4,214,252.51	6,408,509.05
	Fuel and Lubricants	13H	900,000.00	900,000.00	-	900,000.00	4,662,850.12
	Financial Charges	13I	7,000,000.00	40,000,000.00	36,752,422.69	3,247,577.31	11,917,235.08
	Miscellaneous Expenses	13J	18,810,000.00	124,000,000.00	112,231,849.13	11,768,150.87	83,857,875.91
	Overhead Cost Total		128,110,000.00	434,550,000.00	386,387,909.15	48,162,090.85	369,737,258.78
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	198,402,953.00	526,244,410.00	516,883,947.33	9,360,462.67	713,220,105.49
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		198,402,953.00	526,244,410.00	516,883,947.33	9,360,462.67	713,220,105.49
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	27,406,259.00	75,000,000.00	67,730,202.96	7,269,797.04	47,438,498.42
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		27,406,259.00	75,000,000.00	67,730,202.96	7,269,797.04	47,438,498.42
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	205,725,198.00	210,000,000.00	184,483,738.56	25,516,261.44	-
	Interest - Internal Public Debt	17C	-	75,000,000.00	43,379,909.44	31,620,090.56	153,927,407.90
	Public Debt Charges Total		205,725,198.00	285,000,000.00	227,863,648.01	57,136,351.99	153,927,407.90

SUMMARY OF TOTAL EXPENDITURE CONT'D

18	Transfers					
	Transfers to Other Funds	18A	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-
	Transfers - Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
20	Capital Expenditure					
	Purchase of Fixed Assets	20A	195,000,000.00	23,000,000.00	20,563,448.31	2,436,551.69
	Construction/Provision of Fixed Assets	20B	370,000,000.00	56,000,000.00	42,967,381.46	13,032,618.54
	Rehabilitation/Repairs of Fixed Assets	20C	229,000,000.00	32,000,000.00	30,211,681.72	1,788,318.28
	Preservation of the Environment	20D	10,000,000.00	10,000,000.00	-	10,000,000.00
	Acquisition of Non Tangible Assets	20E	50,000,000.00	5,000,000.00	1,544,647.42	3,455,352.58
	Capital Expenditure Total		<u>854,000,000.00</u>	<u>126,000,000.00</u>	<u>95,287,158.90</u>	<u>30,712,841.10</u>
	TOTAL EXPENDITURE		<u>2,047,280,400.00</u>	<u>2,047,280,400.00</u>	<u>1,762,275,808.24</u>	<u>285,004,591.76</u>
						<u>1,935,434,927.36</u>

**SHONGOM LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER
31st, 2019**

	2019 ₦	2018 ₦
Operating Activities		
Receipts		
Statutory Revenue	1,827,826,466.21	1,856,696,893.87
Independent Revenue	17,233,200.00	12,733,800.00
Total Receipts	1,845,059,666.21	1,869,430,693.87
Payments		
Personnel Cost	(690,679,147.65)	(694,101,750.52)
Social Benefits	-	-
Overhead Cost	(374,758,311.69)	(183,241,888.95)
Loans and Advances	-	-
Grants and Contributions	(522,298,568.94)	(701,916,813.48)
Subsidies	(33,628,038.81)	(45,393,366.83)
Transfers to Other Funds	-	-
Total Payments	(1,621,364,067.09)	(1,624,653,819.78)
Net Cash flow from Operating Activities	223,695,599.12	244,776,874.09
Investing Activities		
Purchase of Fixed Assets	(6,437,400.00)	(42,522,423.58)
Construction/Provision of Fixed Assets	(17,714,300.00)	(45,325,787.76)
Rehabilitation/Repairs of Fixed Assets	(33,620,683.80)	(6,408,559.05)
Preservation of the Environment	(7,415,500.00)	-
Acquisition of Non Tangible Assets	(1,226,200.00)	-
Net Cash Flow from Investing Activities	(66,414,083.80)	(94,256,770.39)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	118,181,818.18	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(210,571,438.06)	(143,717,454.77)
Net Cash Flow from Financing Activities	(92,389,619.88)	(143,717,454.77)
Net Surplus/(Deficit) for the Year	64,891,895.43	6,802,648.94
Add: Opening Balance	7,840,232.10	1,037,583.16
Closing Cash Balance	72,732,127.53	7,840,232.10

**SHONGOM LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**
**STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER,
2019**

	NOTES	2019 ₦	2018 ₦
ASSETS			
Cash and Bank Balances	21	<u>72,732,127.53</u>	<u>7,840,232.10</u>
TOTAL ASSETS		<u>72,732,127.53</u>	<u>7,840,232.10</u>
LIABILITIES			
Public Funds	29	<u>72,732,127.53</u>	<u>7,840,232.10</u>
TOTAL LIABILITIES		<u>72,732,127.53</u>	<u>7,840,232.10</u>

**SHONGOM LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**
**STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST
DECEMBER, 2019**

	NOTES	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
OPENING BALANCE				7,840,232.10		1,037,583.16
Add: Revenue						
REVENUE						
Statutory Revenue	1	3,139,991,707.00	3,139,991,707.00	1,827,826,466.21	1,312,165,240.79	1,856,696,893.87
Independent Revenue	2	41,708,400.00	41,708,400.00	17,233,200.00	24,475,200.00	12,733,800.00
Capital Receipts and Other Revenue Sources	3	-	-	118,181,818.18	- 118,181,818.18	-
TOTAL REVENUE		3,181,700,107.00	3,181,700,107.00	1,963,241,484.39	1,218,458,622.61	1,869,430,693.87
TOTAL RECEIPTS		3,181,700,107.00	3,181,700,107.00	1,971,081,716.49	1,210,618,390.51	1,870,468,277.03
EXPENDITURE						
Personnel Cost	10	1,097,152,247.00	998,652,247.00	690,679,147.65	307,973,099.35	694,101,750.52
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	431,827,727.00	513,327,727.00	374,758,311.69	138,569,415.31	183,241,888.95
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	776,037,795.73	757,329,395.73	522,298,568.94	235,030,826.79	701,916,813.48
Subsidies	16	18,400,000.00	60,000,000.00	33,628,038.81	26,371,961.19	45,393,366.83
Public Debt Charges	17	105,725,198.00	359,433,598.00	210,571,438.06	148,862,159.94	143,717,454.77
TOTAL OPERATING		2,429,142,967.73	2,688,742,967.73	1,831,935,505.16	856,807,462.57	1,768,371,274.54
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		752,557,139.27	492,957,139.27	139,146,211.33	353,810,927.94	102,097,002.49
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	40,000,000.00	40,000,000.00	6,437,400.00	33,562,600.00	42,522,423.58
Construction/Provision of Fixed Assets	20B	665,015,000.00	288,415,000.00	17,714,300.00	270,700,700.00	45,325,787.76
Rehabilitation/Repairs of Fixed Assets	20C	10,000,000.00	97,000,000.00	33,620,683.80	63,379,316.20	6,408,559.05
Preservation of the Environment	20D	-	30,000,000.00	7,415,500.00	22,584,500.00	-
Acquisition of Non Tangible Assets	20E	37,542,139.27	37,542,139.27	1,226,200.00	36,315,939.27	-
TOTAL CAPITAL EXPENDITURE		752,557,139.27	492,957,139.27	66,414,083.80	426,543,055.47	94,256,770.39
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	0.00	72,732,127.53	-	7,840,232.10

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

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		1,900,000,000.00	1,900,000,000.00	1,375,295,952.38	(524,704,047.62)	1,420,216,502.59
	Share of State IGR		25,000,000.00	25,000,000.00	-	(25,000,000.00)	4,003,126.14
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		-	-	2,163,115.28	2,163,115.28	480,017.07
	Refund from Paris Club		50,000,000.00	50,000,000.00	-	(50,000,000.00)	-
	Recovered Excess Bank Charges		-	-	3,270,006.95	3,270,006.95	3,467,850.28
	Equalisation		-	-	39,091,855.49	39,091,855.49	62,130,349.97
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		644,991,707.00	644,991,707.00	-	(644,991,707.00)	-
	Good Value Consideration		-	-	13,042,772.51	13,042,772.51	-
	Local Government Share of VAT		520,000,000.00	520,000,000.00	394,962,763.60	(125,037,236.40)	366,399,047.82
	Local Government Share of Excess Crude Account		-	-	-	-	-
	STATUTORY REVENUE TOTAL		3,139,991,707.00	3,139,991,707.00	1,827,826,466.21	(1,312,165,240.79)	1,856,696,893.87
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	2,741,873.95	2,741,873.95	1,191,300.00	(1,550,573.95)	1,537,700.00
	Licences - General	2B	13,488,133.88	13,488,133.88	4,223,300.00	(9,264,833.88)	5,410,000.00
	Fees - General	2E	4,442,851.30	4,442,851.30	10,472,400.00	6,029,548.70	4,387,500.00
	Fines - General	2F	-	-	-	-	-
	Sales - General	2G	3,989,499.13	3,989,499.13	-	(3,989,499.13)	-
	Earnings - General	2H	2,720,113.04	2,720,113.04	1,131,100.00	(1,589,013.04)	1,131,100.00
	Rent on Government Buildings - General	2I	7,253,634.78	7,253,634.78	203,300.00	(7,050,334.78)	258,000.00
	Rent on Land & Others - General	2J	3,626,817.39	3,626,817.39	11,800.00	(3,615,017.39)	9,500.00
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	906,704.35	906,704.35	-	(906,704.35)	-
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	2,538,772.17	2,538,772.17	-	(2,538,772.17)	-
	INDEPENDENT REVENUE TOTAL		41,708,400.00	41,708,400.00	17,233,200.00	(24,475,200.00)	12,733,800.00
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	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	-	-	118,181,818.18	118,181,818.18	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		-	-	118,181,818.18	118,181,818.18	-
	TOTAL REVENUE		3,181,700,107.00	3,181,700,107.00	1,963,241,484.39	(1,218,458,622.61)	1,869,430,693.87

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

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
EXPENDITURES							
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	1,077,497,676.00	978,997,676.00	687,315,511.29	291,682,164.71	677,152,659.61
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	19,654,571.00	19,654,571.00	3,363,636.36	16,290,934.64	16,949,090.91
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		1,097,152,247.00	998,652,247.00	690,679,147.65	307,973,099.35	694,101,750.52
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	15,400,000.00	43,400,000.00	39,798,100.00	3,601,900.00	7,732,354.09
	Utilities - General	13B	25,200,000.00	25,200,000.00	9,204,800.00	15,995,200.00	5,517,700.00
	Materials and Supplies - General	13C	62,600,000.00	74,600,000.00	55,666,300.00	18,933,700.00	9,965,827.27
	Maintenance Services - General	13D	54,200,000.00	67,200,000.00	33,594,300.00	33,605,700.00	12,188,036.74
	Training - General	13E	10,000,000.00	20,000,000.00	17,990,718.18	2,009,281.82	-
	Other Services - General	13F	112,000,000.00	82,000,000.00	76,740,133.09	5,259,866.91	40,426,865.41
	Consulting and Professional Services	13G	6,200,000.00	54,200,000.00	42,779,923.20	11,420,076.80	3,669,254.55
	Fuel and Lubricants	13H	1,000,000.00	1,000,000.00	-	1,000,000.00	4,868,200.00
	Financial Charges	13I	6,000,000.00	35,000,000.00	30,955,217.99	4,044,782.01	12,007,236.91
	Miscellaneous Expenses	13J	139,227,727.00	110,727,727.00	68,028,819.23	42,698,907.77	86,866,413.98
	Overhead Cost Total		431,827,727.00	513,327,727.00	374,758,311.69	138,569,415.31	183,241,888.95
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	776,037,795.73	757,329,395.73	522,298,568.94	230,030,826.79	701,916,813.48
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		776,037,795.73	757,329,395.73	522,298,568.94	230,030,826.79	701,916,813.48
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	18,400,000.00	60,000,000.00	33,628,038.81	26,371,961.19	45,393,366.83
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		18,400,000.00	60,000,000.00	33,628,038.81	26,371,961.19	45,393,366.83
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	105,725,198.00	280,725,198.00	177,978,610.18	102,746,587.82	-
	Interest - Internal Public Debt	17C	-	78,708,400.00	32,592,827.89	46,115,572.11	143,717,454.77
	Public Debt Charges Total		105,725,198.00	359,433,598.00	210,571,438.06	148,862,159.94	143,717,454.77

SUMMARY OF TOTAL EXPENDITURE CONT'D

18	Transfers						
	Transfers to Other Funds	18A	-	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-	-
	Transfers - Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	40,000,000.00	40,000,000.00	6,437,400.00	33,562,600.00	42,522,423.58
	Construction/Provision of Fixed Assets	20B	665,015,000.00	288,415,000.00	17,714,300.00	270,700,700.00	45,325,787.76
	Rehabilitation/Repairs of Fixed Assets	20C	10,000,000.00	97,000,000.00	33,620,683.80	63,379,316.20	6,408,559.05
	Preservation of the Environment	20D	-	30,000,000.00	7,415,500.00	22,584,500.00	-
	Acquisition of Non Tangible Assets	20E	37,542,139.27	37,542,139.27	1,226,200.00	36,315,939.27	-
	Capital Expenditure Total		<u>752,557,139.27</u>	<u>492,957,139.27</u>	<u>66,414,083.80</u>	<u>426,543,055.47</u>	<u>94,256,770.39</u>
	TOTAL EXPENDITURE		<u>3,181,700,107.00</u>	<u>3,181,700,107.00</u>	<u>1,898,349,588.96</u>	<u>1,278,350,518.04</u>	<u>1,862,628,044.93</u>

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

**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER
31st, 2019**

	2019 ₦	2018 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,438,429,678.44	2,480,386,086.04
Independent Revenue	30,524,700.00	29,131,000.00
Total Receipts	<u>2,468,954,378.44</u>	<u>2,509,517,086.04</u>
Payments		
Personnel Cost	(783,883,007.49)	(775,387,048.39)
Social Benefits	-	-
Overhead Cost	(389,413,305.80)	(226,105,221.13)
Loans and Advances	-	-
Grants and Contributions	(863,159,485.89)	(1,049,079,114.98)
Subsidies	(53,363,784.95)	(62,589,227.22)
Transfers to Other Funds	-	-
Total Payments	<u>(2,089,819,584.13)</u>	<u>(2,113,160,611.72)</u>
Net Cash flow from Operating Activities	<u>379,134,794.31</u>	<u>396,356,474.32</u>
Investing Activities		
Purchase of Fixed Assets	(30,806,945.35)	(61,621,238.27)
Construction/Provision of Fixed Assets	(70,812,020.75)	(114,188,697.08)
Rehabilitation/Repairs of Fixed Assets	(34,217,268.34)	(60,815,741.45)
Preservation of the Environment	(9,341,305.92)	-
Acquisition of Non Tangible Assets	(1,544,647.42)	-
Net Cash Flow from Investing Activities	<u>(146,722,187.78)</u>	<u>(236,625,676.80)</u>
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	118,181,818.18	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(243,329,693.51)	(156,927,407.90)
Net Cash Flow from Financing Activities	<u>(125,147,875.33)</u>	<u>(156,927,407.90)</u>
Net Surplus/(Deficit) for the Year	107,264,731.20	2,803,389.62
Add: Opening Balance	3,763,861.28	960,471.66
Closing Cash Balance	<u>111,028,592.48</u>	<u>3,763,861.28</u>

**YAMALTU DEBA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**
**STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER,
2019**

	NOTES	2019 ₦	2018 ₦
ASSETS			
Cash and Bank Balances	21	111,028,592.48	3,763,861.28
TOTAL ASSETS		111,028,592.48	3,763,861.28
LIABILITIES			
Public Funds	29	111,028,592.48	3,763,861.28
TOTAL LIABILITIES		111,028,592.48	3,763,861.28

**YAMALTU DEBA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**
**STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST
DECEMBER, 2019**

	NOTES	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
OPENING BALANCE				3,763,861.28		960,471.66
Add: Revenue						
REVENUE						
Statutory Revenue	1	3,837,583,548.00	3,837,583,548.00	2,438,429,678.44	(1,399,153,869.6)	2,480,386,086.04
Independent Revenue	2	59,163,300.00	59,163,300.00	30,524,700.00	(28,638,600.0)	29,131,000.00
Capital Receipts and Other Revenue Sources	3	-	-	118,181,818.18	118,181,818.2	-
TOTAL REVENUE		3,896,746,848.00	3,896,746,848.00	2,587,136,196.62	(1,309,610,651.4)	2,509,517,086.04
TOTAL RECEIPTS		3,896,746,848.00	3,896,746,848.00	2,590,900,057.90	(1,305,846,790.1)	2,510,477,557.70
EXPENDITURE						
Personnel Cost	10	1,113,945,695.00	1,108,845,695.00	783,883,007.49	324,962,687.5	775,387,048.39
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	232,400,001.00	412,901,153.00	389,413,305.80	23,487,847.2	226,105,221.13
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	1,341,510,000.00	1,507,000,000.00	863,159,485.89	643,840,514.1	1,049,079,114.98
Subsidies	16	115,000,000.00	110,000,000.00	53,363,784.95	56,636,215.0	62,589,227.22
Public Debt Charges	17	228,891,152.00	410,000,000.00	243,329,693.51	166,670,306.5	156,927,407.90
TOTAL OPERATING EXPENDITURE		3,031,746,848.00	3,548,746,848.00	2,333,149,277.64	1,215,597,570.4	2,270,088,019.62
					-	
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		865,000,000.00	348,000,000.00	257,750,780.26	90,249,219.7	240,389,538.08
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	196,000,000.00	32,000,000.00	30,806,945.35	1,193,054.6	61,621,238.27
Construction/Provision of Fixed Assets	20B	405,000,000.00	158,000,000.00	70,812,020.75	87,187,979.3	114,188,697.08
Rehabilitation/Repairs of Fixed Assets	20C	264,000,000.00	55,000,000.00	34,217,268.34	20,782,731.7	60,815,741.45
Preservation of the Environment	20D	-	50,000,000.00	9,341,305.92	40,658,694.1	-
Acquisition of Non Tangible Assets	20E	-	53,000,000.00	1,544,647.42	51,455,352.6	-
TOTAL CAPITAL EXPENDITURE		865,000,000.00	348,000,000.00	146,722,187.78	201,277,812.2	236,625,676.80
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	-	111,028,592.48		3,763,861.28

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

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		2,200,000,000.00	2,200,000,000.00	1,877,055,933.09	(322,944,066.91)	1,938,365,199.08
	Share of State IGR		27,000,000.00	27,000,000.00	-	(27,000,000.00)	4,003,126.14
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		-	-	2,952,301.57	2,952,301.57	655,145.45
	Refund from Paris Club		50,000,000.00	50,000,000.00	-	(50,000,000.00)	-
	Recovered Excess Bank Charges		-	-	4,463,029.17	4,463,029.17	4,733,053.23
	Equalisation		310,583,548.00	310,583,548.00	53,354,042.94	(257,229,505.06)	84,797,851.58
	Budget Augmentation		250,000,000.00	250,000,000.00	-	(250,000,000.00)	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	-	-	-
	Good Value Consideration		-	-	17,801,269.24	17,801,269.24	-
	Local Government Share of VAT		600,000,000.00	600,000,000.00	482,803,102.43	(117,196,897.57)	447,831,710.56
	Local Government Share of Excess Crude Account		400,000,000.00	400,000,000.00	-	(400,000,000.00)	-
	STATUTORY REVENUE TOTAL		3,837,583,548.00	3,837,583,548.00	2,438,429,678.44	(1,399,153,869.56)	2,480,386,086.04
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	200,000.00	200,000.00	3,561,900.00	3,361,900.00	4,154,400.00
	Licences - General	2B	4,263,300.00	4,263,300.00	7,494,700.00	3,231,400.00	11,345,700.00
	Fees - General	2E	6,500,000.00	6,500,000.00	16,753,900.00	10,253,900.00	6,602,700.00
	Fines - General	2F	-	-	-	-	-
	Sales - General	2G	4,700,000.00	4,700,000.00	-	(4,700,000.00)	418,700.00
	Earnings - General	2H	12,000,000.00	12,000,000.00	2,071,100.00	(9,928,900.00)	6,049,100.00
	Rent on Government Buildings - General	2I	11,500,000.00	11,500,000.00	595,400.00	(10,904,600.00)	-
	Rent on Land & Others - General	2J	12,000,000.00	12,000,000.00	47,700.00	(11,952,300.00)	309,800.00
	Repayments - General	2K	-	-	-	-	150,700.00
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	8,000,000.00	8,000,000.00	-	(8,000,000.00)	99,900.00
	INDEPENDENT REVENUE TOTAL		59,163,300.00	59,163,300.00	30,524,700.00	(28,638,600.00)	29,131,000.00
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	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	-	-	118,181,818.18	118,181,818.18	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		-	-	118,181,818.18	118,181,818.18	-
	TOTAL REVENUE		3,896,746,848.00	3,896,746,848.00	2,587,136,196.62	(1,309,610,651.38)	2,509,517,086.04

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

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
	EXPENDITURES						
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	1,098,289,245.00	1,093,189,220.00	780,519,371.13	312,669,848.87	758,437,957.48
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/Allowances	10A	15,656,450.00	15,656,475.00	3,363,636.36	12,292,838.64	16,949,090.91
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		1,113,945,695.00	1,108,845,695.00	783,883,007.49	324,962,687.51	775,387,048.39
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport- General	13A	9,200,000.00	37,500,000.00	34,786,173.72	2,713,826.28	6,365,519.80
	Utilities - General	13B	20,000,000.00	8,600,000.00	8,045,814.00	554,186.00	3,575,400.00
	Materials and Supplies - General	13C	23,400,000.00	89,500,000.00	83,466,354.10	6,033,645.90	32,917,650.00
	Maintenance Services - General	13D	5,450,000.00	10,501,153.00	8,882,921.42	1,618,231.58	15,561,412.28
	Training - General	13E	400,000.00	27,000,000.00	25,891,796.05	1,108,203.95	-
	Other Services - General	13F	82,200,001.00	95,000,000.00	87,472,088.23	7,527,911.77	50,632,046.13
	Consulting and Professional Services	13G	7,000,000.00	44,600,000.00	40,421,247.49	4,178,752.51	5,145,454.55
	Fuel and Lubricants	13H	-	-	-	-	-
	Financial Charges	13I	10,000,000.00	65,000,000.00	62,438,463.32	2,561,536.68	9,776,907.29
	Miscellaneous Expenses	13J	74,750,000.00	35,200,000.00	38,008,447.46	4,589,028.18	102,130,831.07
	Overhead Cost Total		232,400,001.00	412,901,153.00	389,413,305.80	30,885,322.84	226,105,221.13
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	1,341,510,000.00	1,507,000,000.00	863,159,485.89	643,840,514.11	1,049,079,114.98
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		1,341,510,000.00	1,507,000,000.00	863,159,485.89	643,840,514.11	1,049,079,114.98
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	115,000,000.00	110,000,000.00	53,363,784.95	56,636,215.05	62,589,227.22
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		115,000,000.00	110,000,000.00	53,363,784.95	56,636,215.05	62,589,227.22
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	228,891,152.00	320,000,000.00	192,281,053.34	127,718,946.66	3,000,000.00
	Interest - Internal Public Debt	17C	-	90,000,000.00	51,048,640.17	38,951,359.83	153,927,407.90
	Public Debt Charges Total		228,891,152.00	410,000,000.00	243,329,693.51	166,670,306.49	156,927,407.90
18	Transfers						
	Transfers to Other Funds	18A	-	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-	-
	Transfers - Total		-	-	-	-	-
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	196,000,000.00	32,000,000.00	30,806,945.35	1,193,054.65	61,621,238.27
	Construction/Provision of Fixed Assets	20B	405,000,000.00	158,000,000.00	70,812,020.75	87,187,979.25	114,188,697.08
	Rehabilitation/Repairs of Fixed Assets	20C	264,000,000.00	55,000,000.00	34,217,268.34	20,782,731.66	60,815,741.45
	Preservation of the Environment	20D	-	50,000,000.00	9,341,305.92	40,658,694.08	-
	Acquisition of Non Tangible Assets	20E	-	53,000,000.00	1,544,647.42	51,455,352.58	-
	Capital Expenditure Total		865,000,000.00	348,000,000.00	146,722,187.78	201,277,812.22	236,625,676.80
	TOTAL EXPENDITURE		3,896,746,848.00	3,896,746,848.00	2,479,871,465.42	1,424,272,858.22	2,506,713,696.42

PART II

MANAGEMENTS REPORTS

AKKO LOCAL GOVERNMENT COUNCIL

In the course of the audit, we observed the following:

Outstanding Advances: We noted the sustained quality of accounting records presented to us in the course of our audit exercise as at 31st December 2019. 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 N14,461,996.50.

Effect: This is an indication of weak internal control system in the retirement of cash advances and a deviation to be 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 labelled 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 labelled. Inventory card hang in offices should be updated in line with store regulations.

NATA Forms: During the period under review, we observed that NATA forms are mostly not sign by HODs for recommendation and approved by accounting officer in line with financial memoranda.

Vouchers Kept in Loose Files: We observed in the course of our audit assignment for the year ended 31st December, 2019 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.

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

Internally Generated Revenue: We observed in the course of our audit assignment for the year ended 31st December 2019 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: We therefore recommend that any revenue receipt should be lodge immediately to avoid

Bank Reconciliation Statement: We observed in the course of our audit assignment for the year ended 31st December, 2019 that bank accounts operated by the council with appears not to be reconciled on monthly basis in line with the provision of Financial Memoranda S (19) ss (23&24).

Noncompliance with Stamp Duty Act: We 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 the act.

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

Internally Generated Revenue - We observed in the course of our audit assignment for the year ended 31st December, 2019 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 2019 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

Honor Certificate - We observed in the course of our audit assignment for the year ended 31st December 2019 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).

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 labelled 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 labelled. 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 31st December 2019 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.

BILLIRI 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 31st December, 2019 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, 2019 that three bank accounts operated by the council with Tangale Microfinance, Fidelity Bank of Nig. Plc and Guaranty Trust 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 31st December 2019 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).

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 Standalone Vouchers: we noted the sustained quality of accounting records presented to us in the course of our audit exercise as at 31st December, 2019. However, we observed in the course of the audit exercise for the year ended 31st December, 2019 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
MAR/2019	018	Alhassan Tukur	Payment for Accommodation & Feeding	150,000	Sub Receipt
MAY/2019	007	SO	Payment for Workshop	891,000	Sub Receipt
MAY/2019	012	Deputy HOD Agric	Construction for Fish Pond	400,000	Sub Receipt
MAY/2019	017	Alhassan Tukur	Logistic Support	100,000	Sub Receipt
AUG/2019	007	Cashier	Medical Assistance	60,000	Hospital Card

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 supporting 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 31st December 2019 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.

DUKKU 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 31st December, 2019 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, 2019 the accounts operated by the 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 31st December 2019 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).

Outstanding Advances: We noted the sustained quality of accounting records presented to us in the course of our audit exercise as at 31st December 2019. 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 be 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 labelled 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 labelled. 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 31st December, 2019 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.

Recommendations: We recommend that payment vouchers should be serially filed in Arch Files to safeguard against misplacement and for easy retrieval of information.

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.

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 labelled 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 labelled. 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 31st December 2019. However, we observed in the course of the audit exercise for the year ended 31st December, 2019 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	Remarks
FEB/2019	34	Hon. Ibrahim B	Payment of Impress	65,000	Receipt
FEB/2019	35	Hon. Saidu A.	Payment of Impress	100,000	Receipt
Feb/2019	36	Abubakar Bello	Payment for Allowance		

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 31st December 2019 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.

Un-remittances; We also observed in the course of our audit exercise for the year ended 31st December, 2019 that the council didn't remit money deducted as tax or VAT to relevant authorities which is a complete violation of section 40 of Federal Inland Revenue Service Act of 2007. We therefore recommend compliance with the provision of the said law by remitting the funds deducted as TAX or VAT by end of every month as stipulated by law.

Missing Payment Vouchers: We observed in the course of our audit assignment for the year ended 31st December, 2019 that some payment vouchers were missing as at time of the audit. Some of the missing payment vouchers are shown below:

Date	PV No	Name	Details	Amount
FEB/2019	004	Ali Waziri Kolo	Payment for Impress	25,000
FEB/2019	044	Sundry Persons	Payment for allowance	15,000
FEB/2019	055	Sundry Persons	Payment for allowance	15,000
MAY/2019	003	Saidu Abubakar	Payment for Impress	100,000

Effect: It is difficult if not impossible to authenticate the validity of these transactions.

Recommendation: We recommend 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.

GOMBE 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 31st December, 2019 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, 2019 the accounts operated by the 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 31st December 2019 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).

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 labelled 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 labelled. 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 31st December 2019. However, we observed in the course of the audit exercise for the year ended 31st December, 2019 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	Remarks
MAR/2019	12	Abubakar Bello	Assistance to Mallam Bello	200,000	No Sub Receipt
MAR/2019	15	Dahiru Usman Abubakar	Feeding and Entertainment	150,000	Unclaimed Money

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 31st December, 2019. We observe serious lapses in the process of contract award and execution in the period under review and some of them are listed below.

1. Noncompliance with due process Act and contract are awarded to favored companied without consideration of their line of business.
2. 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.
3. Most of the contracts awarded are over value.

Effect: Violation of the due process ACT and noncompliance with Financial and Management Control Act of 1958.

Recommendations: We recommend the following:

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

KALTUNGO 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 31st December, 2019 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, 2019 that three bank accounts operated by the council with UBA Gombe Branch and First Bank of Nig. Plc Kaltungo, 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 31st December 2019 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).

Outstanding Advances: We noted the sustained quality of accounting records presented to us in the course of our audit exercise as at 31st December 2019. 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.

Effect: This is an indication of weak internal control system in the retirement of cash advances and a deviation to be 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 labelled 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 labelled. 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 31st December, 2019 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.

Un-remittances; We also observed during our audit exercise for the year ended 31st December, 2019 that the council didn't remit money deducted as tax or VAT to relevant authorities which is a complete violation of section 40 of Federal Inland Revenue Service Act of 2007. We therefore recommend compliance with the provision of the said law by remitting the funds deducted as TAX or VAT by end of every month as stipulated by law. For the following monies were deducted without remittance to relevant Tax Authorities.

JAN/2019	70	Luka Shilong	Payment of Rent	750,000	Amount deducted no evidence of payment of taxes
JAN/2019	71	Hajj Bibiye Saiq	Payment for rent	90,000	Amount deducted no evidence of payment of taxes
JAN/2019	72	Ahmed Isreal	Payment for Rent	120,000	Amount deducted no evidence of payment
JAN/2019	73	Timna Abubkar	Payment for Rent	180,000	Amount deducted no evidence of payment

JAN/2019	74	Faruk Bashir	Payment for Rent	150,000	Amount deducted no evidence of payment
JAN/2019	75	Musa Hamir	Payment for Rent	105,000	Amount deducted no evidence of payment

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 31st December, 2019 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 31st December 2019 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).

Outstanding Advances: We noted the sustained quality of accounting records presented to us in the course of our audit exercise as at 31st December 2019. 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.

Effect: This is an indication of weak internal control system in the retirement of cash advances and a deviation to be 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 labelled 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 labelled. Inventory card hang in offices should be updated in line with store regulations.

Payment without Supporting Documents and Standalone Vouchers: We noted the unstained quality of accounting records presented to us in the course of our audit exercise as at 31st December, 2019. However, we observed in the course of the audit exercise for the year ended 31st December, 2019 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:

JAN/2019	12	Alh. Bello Maitaburma	Financial Assistance	50,000	Certificate of Honour
APR/2019	04	Bashir Musa	Entertainment and Logistics	50,000	Certificate of Honour
APR/2019	19	Hon. Moh'd Barde B.	Payment for Renovation	50,000	Council Extract
JUN/2019	11	Abubakar Sadiq Kom	Training	50,000	Council Extract
JUN/2019	12	Moh'd Abdullahi M/Sidi	Payment for Edition	45,000	Media Receipt
JUNE/2019	21	Abubakar Musa	Printing of Certificate	150,000	SRV
JUL/2019	13	Bello Audu	Logistic for Area Inspectors	50,000	Official Letter
JUL/2019	17	Aliyu Ibrahim	Logistic Support	48,000	Certificate of Honour
JUL/2019	27	Dahiru Usman Kwami	Printing of Letter Headed	50,000	SRV
OCT/2019	09	Dahiru Usman Kwami	Hiring of Vehicle	50,000	Union Receipt
OCT/2019	11	Dahiru Usman Kwami	Printing of nominal Roll	40,000	SRV
NOV/2019	28	Usman Abubakar M	Financial Assistance	50,000	Invoice

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 commend that payment vouchers should be fully supporting with relevant documents in compliance with the provision of FM quoted above.

NATA Forms: During the period under review we observed that NATA forms are mostly not sign by HODs for recommendation and approved by accounting officer in line with financial memoranda.

Vouchers Kept in Loose Files: We observed in the course of our audit assignment for the year ended 31st December, 2019 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.

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

NAFADA 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 31st December, 2019 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.

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).

Outstanding Advances: We noted the sustained quality of accounting records presented to us in the course of our audit exercise as at 31st December 2019. 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 be 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 labelled 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 labelled. 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 31st December, 2019 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.

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

SHONGOM 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 31st December, 2019 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, 2019 that three 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

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 31st December 2019 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).

Outstanding Advances: We noted the sustained quality of accounting records presented to us in the course of our audit exercise as at 31st December 2019. 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 be 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 labelled 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 labelled. 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 31st December, 2019 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.

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

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 31st December, 2019. However, we observed in the course of the audit exercise for the year ended 31st December, 2019 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
FEB/2019	43	D.S O Shongom	Payment for security	150,000.00	No Sub Receipt
FEB/2019	43	D.S O Shongom	Security Officer in Bangaje	150,000.00	No Sub Receipt
MAR/2019	9	Chairman Shongom	Entertainment	200,000.00	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.

YAMALTU DEBA 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.

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 31st December 2019 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).

Outstanding Advances: We noted the sustained quality of accounting records presented to us in the course of our audit exercise as at 31st December 2019. 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 N1,184,746.00

Effect: This is an indication of weak internal control system in the retirement of cash advances and a deviation to be 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 labelled 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 labelled. 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 31st December, 2019 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.

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

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 31st December, 2019. However, we observed in the course of the audit exercise for the year ended 31st December, 2019 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:

S/N	PV No	Date	Payee	Purpose	Amount	Remark
1	33	NOV/2019	Alkali M.G Sarma	Imprest	30,000.00	Sub-Receipt
2	43	DEC/2019	Danlami Jibir	Imprest for Culvert	50,000.00	Sub-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.