

THE REPORT

OF

AUDITOR GENERAL
(LOCAL GOVERNMENTS)
GOMBE STATE

ON THE

*Audited Financial Statements of
11 local Governments*

FOR THE YEAR ENDED
31st December, 2020



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, 2020 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

AGLG/OFF/68/V.1

10th Sept., 2021

The Honorable Speaker,
Gombe State House of Assembly,
Gombe.

RECEIVED
HOUSE OF ASSEMBLY
GOMBE STATE

10/9/2021

Dear Sir,

**SUBMISSION OF REPORT OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENT COUNCILS FOR THE YEAR
ENDED 31ST DECEMBER, 2020**

I wish to formally submit herewith five (5) copies of the Auditor General's report in respect of the eleven (11) Local Government Councils for the year ended 31st December, 2020 for your information and necessary action.

I hope you will kindly acknowledge receipt of this report, please.

Thank your support and cooperation.

Mr. Mahdi M. A. BSc (Hons) fca, fiica, ACMA
AUDITOR GENERAL.

The original letter received
by me on 10/9/21.

Ahmed Waziri
D A E
Aliuf

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, 2020 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, 2020.

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.

SECRET

OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

TELEGRAM:

TELEPHONE: _____



Ref: No _____

P.M.B: _____

Gombe,
Gombe State21st August 2021

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 2020

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 43 to 107 and consolidated the audited financial statements for the year ended 31st December, 2020 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 25. 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 108 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, and compliance audit. The Financial Statements for each of the 11 local governments disclose completely the financial allocation received from the State – Local Government Joint Accounts and Allocation Committee (SLJAAC) for the year 2020.

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, 2020, 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 Memoranda and the relevant laws.

Mahdi Mele Aliyu 21/08/2021

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

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 2020
IN RESPECT OF 11 LOCAL GOVERNMENT COUNCILS OF GOMBE STATE**

	2020 ₦	2019 ₦
Operating Activities		
Receipts		
Statutory Revenue	23,324,360,991.21	24,408,024,157.30
Independent Revenue	684,639,096.00	413,135,510.00
Total Receipts	24,009,000,087.21	24,821,159,667.30
Payments		
Personnel Cost	(7,732,285,448.25)	(7,750,509,588.10)
Social Benefits	(9,175,000.00)	-
Overhead Cost	(2,109,474,853.50)	(3,264,447,764.59)
Loans and Advances	-	(100,000.00)
Grants and Contributions	(10,854,151,170.40)	(9,025,745,374.73)
Subsidies	(168,631,392.08)	(682,073,301.28)
Transfers to other funds	-	-
Total Payments	(20,871,259,529.82)	(20,722,876,028.71)
Net Cash flow from Operating Activities	3,137,740,557.39	4,098,283,638.59
Investing Activities		
Purchase of Fixed Assets	(458,578,792.02)	(290,604,008.19)
Construction/Provision of Fixed Assets	(340,026,558.66)	(543,733,292.68)
Rehabilitation/Repairs of Fixed Assets	(168,361,194.83)	(273,864,675.16)
Preservation of the Environment	-	(16,756,805.92)
Acquisition of Non Tangible Assets	(987,500.00)	(4,315,494.83)
Net Cash Flow from Investing Activities	(967,954,045.51)	(1,129,274,276.79)
Financing Activities		
Proceeds from Aids and Grants	266,000.00	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	1,300,000,000.00
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(651,076,527.43)	(2,975,847,127.06)
Net Cash Flow from Financing Activities	(650,810,527.43)	(1,675,847,127.06)
Net Surplus/(Deficit) for the Year	1,518,975,984.45	1,293,162,234.75
Add: Opening Balance	1,337,830,867.22	44,668,632.47
Closing Cash Balance	2,856,806,851.67	1,337,830,867.22

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31ST
DECEMBER, 2020
IN RESPECT OF 11 LOCAL GOVERNMENT COUNCILS OF GOMBE STATE**

	NOTES	2020	2019
		₦	₦
ASSETS			
Cash and Bank Balances	16	<u>2,856,806,851.67</u>	<u>1,337,830,867.22</u>
TOTAL ASSETS		<u>2,856,806,851.67</u>	<u>1,337,830,867.22</u>
LIABILITIES			
Public Funds	24	<u>2,856,806,851.67</u>	<u>1,337,830,867.22</u>
TOTAL LIABILITIES		<u>2,856,806,851.67</u>	<u>1,337,830,867.22</u>

**CONSOLIDATED STATEMENT OF INCOME AND EXPENDITURE FOR THE
YEAR ENDED 31ST DECEMBER 2020
IN RESPECT OF 11 LOCAL GOVERNMENT COUNCILS OF GOMBE STATE**

NOTES	APPROVED BUDGET 2020 ₦	FINAL BUDGET 2020 ₦	ACTUAL 2020 ₦	VARIANCE 2020 ₦	ACTUAL 2019 ₦
OPENING BALANCE			1,337,830,867.22		44,668,632.47
Add: Revenue					
REVENUE					
Statutory Revenue	1 24,948,440,000.00	24,948,440,000.00	23,324,360,991.21	(1,624,079,008.79)	24,408,024,157.30
Independent Revenue	2 688,493,600.00	688,493,600.00	684,639,096.00	(2,065,904.00)	413,135,510.00
Aids and Grants	3 1,000,000.00	1,000,000.00	266,000.00	(734,000.00)	-
Loans/Borrowings and Other Capital Receipts	4 897,678,547.46	897,678,547.46	-	(897,678,547.46)	1,300,000,000.00
TOTAL REVENUE	26,535,612,147.46	26,535,612,147.46	24,009,266,087.21	(2,524,557,460.25)	26,121,159,667.30
TOTAL RECEIPTS	26,535,612,147.46	26,535,612,147.46	25,347,096,954.43	(2,524,557,460.25)	26,165,828,299.77
EXPENDITURE					
Personnel Cost	5 8,530,240,000.00	8,493,718,695.55	7,732,285,448.25	761,433,247.30	7,750,509,588.10
Government Contribution to Pension	6 -	-	-	-	-
Social Benefits	7 -	-	9,175,000.00	(9,175,000.00)	-
Overhead Cost	8 2,376,115,000.00	2,893,753,980.33	2,109,474,853.50	784,279,126.84	3,264,447,764.59
Grants and Contributions	10 10,544,385,000.00	12,030,963,262.92	10,854,151,170.40	1,176,812,092.52	9,025,745,374.73
Subsidies	11 328,068,600.00	388,914,706.19	168,631,392.08	219,083,314.11	682,073,301.28
Public Debt Charges	12 789,838,147.46	812,876,002.46	651,076,527.43	161,799,475.03	2,975,847,127.06
TOTAL OPERATING EXPENDITURE	22,594,846,747.46	24,620,326,647.46	21,522,336,057.25	3,096,790,590.21	23,698,723,155.76
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE	3,940,765,400.00	1,915,285,500.00	3,824,760,897.18	(5,621,348,050.46)	2,467,105,144.01
CAPITAL EXPENDITURE					
Purchase of Fixed Assets	685,467,000.00	580,743,200.00	458,578,792.02	122,164,407.98	290,604,008.19
Construction/Provision of Fixed Assets	1,564,528,000.00	622,225,900.00	340,026,558.66	282,199,341.34	543,733,292.68
Rehabilitation/Repairs of Fixed Assets	1,075,392,000.00	549,151,500.00	168,361,194.83	380,790,305.17	273,864,675.16
Preservation of the Environment	356,800,000.00	64,029,000.00	-	64,029,000.00	16,756,805.92
Acquisition of Non Tangible Assets	258,578,400.00	99,135,900.00	987,500.00	98,148,400.00	4,315,494.83
TOTAL CAPITAL EXPENDITURE	3,940,765,400.00	1,915,285,500.00	967,954,045.51	947,331,454.49	1,129,274,276.79
TRANSFERS					
Transfers to Other Funds	-	-	-	-	-
Transfers - Payments to Individuals	-	-	-	-	-
TRANSFERS TOTAL	-	-	-	-	-
SURPLUS/(DEFICIT)	-	-	2,856,806,851.67		1,337,830,867.22

**STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED
31ST DECEMBER 2020
IN RESPECT OF 11 LOCAL GOVERNMENT COUNCILS OF GOMBE STATE**

	NOTES	APPROVED BUDGET 2020 ₦	FINAL BUDGET 2020 ₦	ACTUAL 2020 ₦	VARIANCE 2020 ₦	ACTUAL 2019 ₦
OPENING BALANCE		-	-	-	-	
Add: Revenue						
REVENUE						
Statutory Revenue	1	24,948,440,000.00	24,948,440,000.00	23,324,360,991.21	(1,624,079,008.79)	24,408,024,157.30
Independent Revenue	2	688,493,600.00	688,493,600.00	684,639,096.00	(2,065,904.00)	413,135,510.00
TOTAL REVENUE		25,636,933,600.00	25,636,933,600.00	24,009,000,087.21	(1,626,144,912.79)	24,821,159,667.30
EXPENDITURE						
Personnel Cost	5	8,530,240,000.00	8,493,718,695.55	7,732,285,448.25	761,433,247.30	7,750,509,588.10
Government Contribution to Pension	6	-	-	-	-	-
Social Benefits	7	-	-	9,175,000.00	(9,175,000.00)	-
Overhead Cost	8	2,376,115,000.00	2,893,753,980.33	2,109,474,853.50	784,279,126.84	3,264,447,764.59
Loans and Advances	9	26,200,000.00	100,000.00	-	100,000.00	100,000.00
Grants and Contributions	10	10,544,385,000.00	12,030,963,262.92	10,854,151,170.40	1,176,812,092.52	9,025,745,374.73
Subsidies	11	328,068,600.00	388,914,706.19	168,631,392.08	219,083,314.11	682,073,301.28
Public Debt Charges	12	789,838,147.46	812,876,002.46	651,076,527.43	161,799,475.03	2,975,847,127.06
TOTAL OPERATING EXPENDITURE		22,594,846,747.46	24,620,326,647.46	21,522,336,057.25	3,096,790,590.21	23,698,723,155.76
BALANCE FOR THE PERIOD BEFORE TRANSFERS				2,486,664,029.96		1,122,436,511.54
TRANSFERS						
Transfer to Capital Development Fund						(1,122,436,511.54)
Transfer from Capital Development Fund		-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	(1,122,436,511.54)
CLOSING BALANCE		-	-	2,486,664,029.96	-	-

**STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST
DECEMBER 2020
IN RESPECT OF 11 LOCAL GOVERNMENT COUNCILS OF GOMBE STATE**

	NOTES	APPROVED BUDGET 2020 ₦	FINAL BUDGET 2020 ₦	ACTUAL 2020 ₦	VARIANCE 2020 ₦	ACTUAL 2019 ₦
OPENING BALANCE		-	-	1,337,830,867.22	-	44,668,632.47
Add: Revenue (Capital Receipts)						
Transfer from Consolidated Revenue Fund				-		1,122,436,511.54
Aids and Grants	3	1,000,000.00	1,000,000.00	266,000.00	(734,000.00)	-
Loans/Borrowings and Other Capital Receipts	4	897,678,547.46	897,678,547.46	-	(897,678,547.46)	1,300,000,000.00
CAPITAL RECEIPTS SUB-TOTAL		898,678,547.46	898,678,547.46	266,000.00	(898,412,547.46)	2,422,436,511.54
Transfer to Consolidated Revenue Fund		-	-	-	-	-
TOTAL CAPITAL REVENUE AVAILABLE		898,678,547.46	898,678,547.46	1,338,096,867.22		2,467,105,144.01
CAPITAL EXPENDITURE						
Purchase of Fixed Assets - General	15	685,467,000.00	580,743,200.00	458,578,792.02	122,164,407.98	290,604,008.19
Construction/Provision of Fixed Assets - General	15	1,564,528,000.00	622,225,900.00	340,026,558.66	282,199,341.34	543,733,292.68
Rehabilitation/Repairs of Fixed Assets - General	15	1,075,392,000.00	549,151,500.00	168,361,194.83	380,790,305.17	273,864,675.16
Preservation of the Environment - General	15	356,800,000.00	64,029,000.00	-	64,029,000.00	16,756,805.92
Acquisition of Non Tangible Assets	15	258,578,400.00	99,135,900.00	987,500.00	98,148,400.00	4,315,494.83
TOTAL CAPITAL EXPENDITURE		3,940,765,400.00	1,915,285,500.00	967,954,045.51	947,331,454.49	1,129,274,276.79
CLOSING BALANCE		-	-	370,142,821.71		1,337,830,867.22

NOTES TO THE FINANCIAL STATEMENTS

	ACTUAL 2020	ACTUAL 2019
	₦	₦
Note 1 - Statutory Revenue		
Akko	2,748,518,098.37	2,888,653,441.06
Balanga	2,053,233,647.96	2,143,048,948.19
Billiri	2,051,755,926.71	2,145,227,006.00
Dukku	2,192,430,035.94	2,302,542,296.70
Funakaye	2,177,231,957.64	2,276,105,859.31
Gombe	2,352,757,186.70	2,463,949,067.07
Kaltungo	1,853,746,950.96	1,938,444,679.96
Kwami	2,000,317,209.35	2,089,261,984.82
Nafada	1,811,533,469.90	1,894,534,729.54
Shongom	1,756,334,462.00	1,827,826,466.21
Yamaltu/Deba	2,326,502,045.68	2,438,429,678.44
	23,324,360,991.21	24,408,024,157.30

Note 2 - Independent Revenue

Akko	59,962,080.00	62,079,400.00
Balanga	63,218,990.00	41,967,500.00
Billiri	146,836,526.00	27,537,800.00
Dukku	55,105,100.00	31,241,600.00
Funakaye	59,942,800.00	38,056,300.00
Gombe	56,414,700.00	67,637,830.00
Kaltungo	51,202,500.00	24,403,350.00
Kwami	64,385,700.00	60,753,300.00
Nafada	30,842,000.00	11,700,530.00
Shongom	37,984,000.00	17,233,200.00
Yamaltu/Deba	58,744,700.00	30,524,700.00
	684,639,096.00	413,135,510.00

NOTES TO THE FINANCIAL STATEMENTS CONT'D

	ACTUAL 2020	ACTUAL 2019
	₦	₦
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	1,107,155,071.70	1,097,448,465.68
Balanga	675,791,287.35	682,534,498.51
Billiri	605,207,518.66	615,418,654.17
Dukku	684,623,908.31	687,269,630.65
Funakaye	664,467,277.12	650,206,528.87
Gombe	901,375,418.70	912,297,802.53
Kaltungo	489,729,287.44	519,553,679.96
Kwami	643,178,514.67	643,095,230.70
Nafada	472,580,980.49	468,122,941.89
Shongom	711,734,043.44	690,679,147.65
Yamaltu/Deba	776,442,140.37	783,883,007.49
	7,732,285,448.25	7,750,509,588.10

NOTES TO THE FINANCIAL STATEMENTS CONT'D

	ACTUAL 2020	ACTUAL 2019
	₦	₦
Note 8 - Overhead Cost		
Akko	205,906,416.75	297,435,039.47
Balanga	206,565,299.27	206,750,859.29
Billiri	235,252,360.09	75,714,504.30
Dukku	161,995,329.99	339,382,385.05
Funakaye	118,833,421.62	382,428,024.10
Gombe	133,773,699.38	323,563,003.97
Kaltungo	165,223,220.03	240,631,615.25
Kwami	231,461,695.71	247,982,806.51
Nafada	177,682,183.46	386,387,909.15
Shongom	230,530,947.95	374,758,311.69
Yamaltu/Deba	242,250,279.23	389,413,305.80
	2,109,474,853.50	3,264,447,764.59

Note 9 - Loans and Advances

Gombe	-	-
Kwami	-	-
	-	-

Note 10 - Grants and Contributions

Akko	1,334,931,350.10	1,177,429,067.38
Balanga	1,094,942,622.00	947,953,142.03
Billiri	1,041,207,545.92	944,380,836.36
Dukku	1,026,501,462.42	852,067,679.44
Funakaye	791,227,624.42	561,334,539.57
Gombe	1,221,199,147.48	993,644,613.87
Kaltungo	1,101,784,085.19	923,255,604.03
Kwami	808,418,005.40	723,337,889.90
Nafada	623,233,098.82	516,883,947.33
Shongom	690,779,645.05	522,298,568.94
Yamaltu/Deba	1,119,926,583.60	863,159,485.89
	10,854,151,170.40	9,025,745,374.73

NOTES TO THE FINANCIAL STATEMENTS CONT'D

	ACTUAL 2020	ACTUAL 2019
	₦	₦
Note 11 - Subsidies		
Akko	12,208,547.94	68,084,402.96
Balanga	19,286,600.00	64,074,804.43
Billiri	12,730,500.00	61,970,202.96
Dukku	6,500,000.00	57,842,998.47
Funakaye	5,767,265.34	80,137,902.96
Gombe	15,002,596.21	72,474,526.21
Kaltungo	20,434,685.68	62,570,202.96
Kwami	17,154,100.00	60,196,233.61
Nafada	35,894,137.66	67,730,202.96
Shongom	6,500,000.00	33,628,038.81
Yamaltu/Deba	17,152,959.25	53,363,784.95
	168,631,392.08	682,073,301.28

Note 12 - Public Debt Charges

Akko	43,944,318.16	261,066,616.20
Balanga	63,884,741.12	244,699,774.11
Billiri	63,644,591.28	449,531,799.74
Dukku	62,085,537.68	228,431,356.73
Funakaye	65,733,401.46	311,617,156.02
Gombe	51,283,718.16	242,605,026.26
Kaltungo	44,519,339.85	271,967,121.60
Kwami	70,017,252.59	284,163,496.79
Nafada	51,446,871.24	227,863,648.01
Shongom	58,181,634.16	210,571,438.06
Yamaltu/Deba	76,335,121.73	243,329,693.51
	651,076,527.43	2,975,847,127.04

NOTES TO THE FINANCIAL STATEMENTS CONT'D

	ACTUAL 2020	ACTUAL 2019
	₦	₦
Note 15 - Capital Expenditure		
Akko	85,923,867.08	124,378,416.86
Balanga	87,850,031.54	109,791,640.27
Billiri	111,687,845.76	8,700,000.00
Dukku	114,276,999.39	107,583,192.38
Funakaye	106,497,558.76	155,964,715.21
Gombe	78,698,875.18	109,964,819.62
Kaltungo	77,469,033.04	50,700,000.00
Kwami	140,360,351.89	153,768,061.97
Nafada	41,651,731.54	95,287,158.90
Shongom	79,944,019.80	66,414,083.80
Yamaltu/Deba	43,593,731.54	146,722,187.77
	967,954,045.51	1,129,274,276.79

Note 16 - Cash and Bank Balances

Akko	67,618,007.09	51,042,400.45
Balanga	17,331,257.38	51,034,200.70
Billiri	264,470,339.33	137,443,248.33
Dukku	369,336,355.08	179,619,456.93
Funakaye	781,867,447.10	296,329,903.77
Gombe	15,910,959.83	8,072,528.24
Kaltungo	17,916,122.61	12,126,322.88
Kwami	310,259,970.27	156,146,981.18
Nafada	702,141,571.42	262,255,104.73
Shongom	89,380,299.13	72,732,127.53
Yamaltu/Deba	220,574,522.44	111,028,592.48
	2,856,806,851.68	1,337,830,867.22

NOTES TO THE FINANCIAL STATEMENTS CONT'D

	ACTUAL 2020	ACTUAL 2019
	₦	₦
Note 24 - Public Funds		
Akko	67,618,007.09	51,042,400.45
Balanga	17,331,257.38	51,034,200.70
Billiri	264,470,339.33	137,443,248.33
Dukku	369,336,355.08	179,619,456.93
Funakaye	781,867,447.10	296,329,903.77
Gombe	15,910,959.83	8,072,528.24
Kaltungo	17,916,122.61	12,126,322.88
Kwami	310,259,970.27	156,146,981.18
Nafada	702,141,571.42	262,255,104.73
Shongom	89,380,299.13	72,732,127.53
Yamaltu/Deba	220,574,522.44	111,028,592.48
	2,856,806,851.68	1,337,830,867.22

SCHEDULE OF DETAILED CASH AND BANK BALANCES BY LOCAL GOVERNMENT

CASH AND BANK BALANCES	ACTUAL 2020	ACTUAL 2019
	₦	₦
AKKO		
ACCESS BANK	389,722.66	2,006,513.28
GT BANK 0044841460	41,467,682.26	40,582,401.71
GT BANK 0499755639	17,253,559.76	
FIDELITY BANK (5030037375)	8,287,428.25	8,287,428.25
Jaiz Bank (0000379951)	1,054.56	1,054.56
BMF BANK 1100358503	184,548.80	159,311.68
UBA (1006364503)	15,395.93	1,959.02
	67,618,007.09	51,042,400.45
BALANGA		
FIDELITY Bank	49,428.80	49,428.80
GT BANK	17,253,559.76	50,060,971.08
UNION BANK 0031149751	43.97	43.97
UNION BANK 0031149768	28,224.85	923,756.85
	17,331,257.38	51,034,200.70
BILLIRI		
FIDELITY BANKS	47,234.88	395,524.98
GUARANTY TRUST BANK	261,643,264.83	134,099,265.76
TANGALE MICRO-FINANCE BANK	155,948.67	257,254.67
UNITY BANK	1,384.73	68,815.45
ZENITH BANK	2,622,506.22	2,622,387.47
	264,470,339.33	137,443,248.33
DUKKU		
Cash Account		12,800.00
Fidelity Bank	10,761,511.73	10,912,666.70
FCMB Bank	47,218.30	10,822.55
Access Bank	7,329.08	7,329.08
Zenith Bank	45,058.06	45,058.06
Bubayero Microfinance	48,078.25	112,658.25
GTBank	358,427,159.66	168,518,122.29
	369,336,355.08	179,619,456.93

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

CASH AND BANK BALANCES	ACTUAL 2020 ₦	ACTUAL 2019 ₦
FUNAKAYE		
Cash Account		67,980.00
FCMB (1189758013)	55,532,654.47	1,040,165.77
FCMB (1802903015)	6,852.39	6,916.39
FCMB (1051660011)	10,366.21	150,735.71
FIDELITY BANK	31,465,778.80	31,624,505.90
FIRST BANK	24,491.00	24,801.13
GTBANK	694,827,304.23	263,414,798.87
	<u>781,867,447.10</u>	<u>296,329,903.77</u>
GOMBE		
Cash Account	490.00	505.00
UBA Bank (Revenue) (1001081533)	8,785,111.62	4,042,059.37
UBA Bank (1003864772)	21,370.91	21,370.91
Fidelity Bank (5030041590)	889,006.99	889,006.99
Bubayero Micro-Finance Bank (1100000029)	1,405,254.12	644,594.12
GT Bank (0044841518)	4,808,667.28	2,473,932.94
Zenith Bank (1010540757)	1,058.91	1,058.91
	<u>15,910,959.83</u>	<u>8,072,528.24</u>
KALTUNGO		
GT Bank (0044842508)	17,701,286.68	8,332,503.79
First Bank (2003518546)	139,736.94	3,824,013.94
Shongom Micro-Finance Bank (Revenue) (0308011949)	15,855.65	(30,567.50)
Fidelity Bank (5030096703)	41,310.90	-
Zenith Bank (1010649636)	17,932.44	372.65
	<u>17,916,122.61</u>	<u>12,126,322.88</u>
KWAMI		
Cash Account		32,500.00
Acces Bank (Revenue) - 0024906537	919.19	919.19
Zenith Bank PLC - 1015261479	114.50	114.50
Fidelity Bank - 5030036756	10,136.70	5,324,460.83
Jaiz Bank PLC	16,085.50	16,085.50
UBA PLC - 1003863957	1,607,087.57	506,924.03
UBA PLC - (69255)	501,323.50	501,323.50
UBA PLC - 1004421778	19,010.17	19,010.17
GT Bank PLC	308,105,293.14	149,745,643.46
	<u>310,259,970.27</u>	<u>156,146,981.18</u>

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

CASH AND BANK BALANCES	ACTUAL 2020 ₦	ACTUAL 2019 ₦
NAFADA		
Cash Account	17,570.00	800.00
Fidelity Bank	25,369,178.34	25,327,859.94
Unity Bank	65,646.65	5,755.65
Micro finance Bank	347,766.25	3,688.25
GT Bank	676,341,410.18	236,917,000.89
	702,141,571.42	262,255,104.73
SHONGOM		
Cash Account	1,550.00	1,905.00
First Bank - 2008372545	199,650.26	14,448.26
First Bank - 2020848611	200,618.76	6,156.84
GT Bank - 0044838950	1,451,393.48	71,143,918.35
Fidelity Bank - 5030096693	87,527,086.63	1,565,699.08
	89,380,299.13	72,732,127.53
YAMALTU/DEBA		
Cash Account	261,950.00	41,450.00
Access Bank	200,044,360.73	304,909.75
Polaris Bank	793,163.91	770,564.91
Fidelity Bank	537,683.02	496,406.12
GT Bank	18,937,364.78	109,415,261.70
	220,574,522.44	111,028,592.48

SUMMARY OF TOTAL REVENUE

NOTES	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2020 ₦	FINAL BUDGET 2020 ₦	ACTUAL 2020 ₦	VARIANCE 2020 ₦	ACTUAL 2019 ₦
1	1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
	11010101	Local Government Share of FAAC	16,611,162,000.00	16,611,162,000.00	15,392,626,338.04	(1,218,535,661.96)	18,698,820,966.73
	11010104	Share of State IGR	920,995,500.00	920,995,500.00	-	(920,995,500.00)	-
	11010105	Excess Petroleum Profit Tax (PPT Revenue)	-	-	-	-	-
	11010106	Exchange Difference	483,925,200.00	483,925,200.00	471,161,534.77	(12,763,665.23)	29,410,182.93
	11010107	Refund from Paris Club	-	-	-	-	-
	11010108	Recovered Excess Bank Charges	215,216,500.00	215,216,500.00	168,935,492.72	(46,281,007.28)	44,459,721.17
	11010109	Equalisation	526,752,900.00	526,752,900.00	219,613,730.16	(307,139,169.84)	531,501,314.96
	11010110	Budget Augmentation	150,000,000.00	150,000,000.00	-	(150,000,000.00)	-
	11010111	Refund From Federal Government	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
	11010112	Stabilization Fund Receipts	531,432,300.00	531,432,300.00	464,872,164.87	(66,560,135.13)	-
	11010113	Goods Value Consideration	519,350,600.00	519,350,600.00	573,776,443.35	54,425,843.35	177,332,353.66
	11010201	Local Government Share of VAT	4,987,605,000.00	4,987,605,000.00	6,033,375,287.30	1,045,770,287.30	4,926,499,617.85
	11010303	Local Government Share of Excess Crude Account	-	-	-	-	-
		STATUTORY REVENUE TOTAL	24,948,440,000.00	24,948,440,000.00	23,324,360,991.21	(1,624,079,008.79)	24,408,024,157.30
2	12	INDEPENDENT REVENUE					
	120101	Personal Taxes	14,574,000.00	14,574,000.00	48,129,800.00	33,555,800.00	37,853,180.00
	120201	Licences - General	121,191,100.00	121,191,100.00	150,636,366.00	29,445,266.00	100,173,020.00
	120204	Fees - General	144,740,000.00	144,740,000.00	188,221,500.00	43,481,500.00	75,522,410.00
	120205	Fines - General	3,834,000.00	3,834,000.00	128,700.00	(3,705,300.00)	5,159,900.00
	120206	Sales - General	66,447,400.00	66,447,400.00	35,885,900.00	(30,561,500.00)	26,046,850.00
	120207	Earnings - General	225,968,100.00	225,968,100.00	186,860,330.00	(39,107,770.00)	115,853,820.00
	120208	Rent on Government Buildings - General	18,724,000.00	18,724,000.00	10,415,400.00	(8,308,600.00)	1,700,520.00
	120209	Rent on Land & Others - General	39,892,000.00	39,892,000.00	48,029,000.00	8,137,000.00	8,874,580.00
	120210	Repayments - General	643,000.00	643,000.00	1,169,300.00	526,300.00	3,789,000.00
	120211	Investment Income	27,636,000.00	27,636,000.00	7,582,700.00	(20,053,300.00)	4,637,700.00
	120212	Interest Earned	1,800,000.00	1,800,000.00	6,032,400.00	4,232,400.00	-
	120214	Rates	-	-	395,900.00	395,900.00	952,200.00
	120215	Miscellaneous	21,844,000.00	21,844,000.00	846,100.00	(20,997,900.00)	5,612,430.00
		INDEPENDENT REVENUE TOTAL	688,493,600.00	688,493,600.00	684,639,096.00	(2,065,904.00)	413,135,510.00
3		OTHER REVENUE SOURCES AND CAPITAL RECEIPTS					
	130101	Domestic Aids	1,000,000.00	1,000,000.00	266,000.00	(734,000.00)	-
	130102	Foreign Aids	-	-	-	-	-
	130203	Domestic Grants	-	-	-	-	-
	130204	Foreign Grants	-	-	-	-	-
	140101	Transfer From CRF to CDF	-	-	-	-	-
	140202	Other Capital Receipts	-	-	-	-	-
	140301	Domestic Loans/ Borrowings Receipt	891,801,547.46	891,801,547.46	-	(891,801,547.46)	1,300,000,000.00
	140302	International Loans/ Borrowings Receipt	-	-	-	-	-
	140400	Debt Forgiveness	-	-	-	-	-
	140701	Extraordinary Items	5,877,000.00	5,877,000.00	-	(5,877,000.00)	-
		OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	898,678,547.46	898,678,547.46	266,000.00	(898,412,547.46)	1,300,000,000.00
		TOTAL REVENUE	26,535,612,147.46	26,535,612,147.46	24,009,266,087.21	(2,524,557,460.25)	26,121,159,667.30

REVENUE DETAILS BY ECONOMIC LINE ITEMS

NN	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2020 ₦	FINAL BUDGET 2020 ₦	ACTUAL 2020 ₦	VARIANCE 2020 ₦	ACTUAL 2019 ₦
	1	REVENUE					
	11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
1	1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
	110101	LOCAL GOVERNMENT SHARE OF FAAC					
	11010101	Local Government Share of FAAC	16,611,162,000.00	16,611,162,000.00	15,392,626,338.04	(1,218,535,661.96)	18,698,820,966.73
	11010104	Share of State IGR	920,995,500.00	920,995,500.00	-	(920,995,500.00)	-
	11010105	Excess Petroleum Profit Tax (PPT Revenue)	-	-	-	-	-
	11010106	Exchange Difference	483,925,200.00	483,925,200.00	471,161,534.77	(12,763,665.23)	29,410,182.93
	11010107	Refund from Paris Club	-	-	-	-	-
	11010108	Recovered Excess Bank Charges	215,216,500.00	215,216,500.00	168,935,492.72	(46,281,007.28)	44,459,721.17
	11010109	Equalisation	526,752,900.00	526,752,900.00	219,613,730.16	(307,139,169.84)	531,501,314.96
	11010110	Budget Augmentation	150,000,000.00	150,000,000.00	-	(150,000,000.00)	-
	11010111	Refund from Federal Government	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
	11010112	Stabilization Fund Receipts	531,432,300.00	531,432,300.00	464,872,164.87	(66,560,135.13)	-
	11010113	Goods Value Consideration	519,350,600.00	519,350,600.00	573,776,443.35	54,425,843.35	177,332,353.66
	110102	GOVERNMENT SHARE OF VAT					
	11010201	Local Government Share of VAT	4,987,605,000.00	4,987,605,000.00	6,033,375,287.30	1,045,770,287.30	4,926,499,617.85
	110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT					
	11010303	Local Government Share of Excess Crude Account	-	-	-	-	-
		STATUTORY REVENUE TOTAL	24,948,440,000.00	24,948,440,000.00	23,324,360,991.21	(1,624,079,008.79)	24,408,024,157.30
2	12	INDEPENDENT REVENUE					
	1201	TAX REVENUE					
2A	120101	PERSONAL TAXES					
	12010101	Community Development/Poll Tax	-	-	7,564,500.00	7,564,500.00	12,671,400.00
	12010104	Arrears: Community or Poll Tax	221,000.00	221,000.00	4,454,500.00	4,233,500.00	87,000.00
	12010105	Dev. Tax or Levy	60,000.00	60,000.00	169,600.00	109,600.00	5,967,800.00
	12010106	Arrears: Dev. Tax or Levy	1,462,000.00	1,462,000.00	2,625,700.00	1,163,700.00	116,000.00
	12010107	Cattle Tax (Where Applicable)	10,331,000.00	10,331,000.00	26,960,800.00	16,629,800.00	15,443,970.00
	12010108	Arrears: Cattle Tax (Where Applicable)	1,500,000.00	1,500,000.00	-	(1,500,000.00)	1,878,200.00
	12010109	Other Special Service Taxes (E.G. Electricity, Water, or Night Guard Rate)	1,000,000.00	1,000,000.00	4,089,100.00	3,089,100.00	1,688,810.00
	12010110	Arrears: Other Special Service Taxes (E.G. Electricity, Water, or Night Guard Rate)	-	-	-	-	-
	12010111	Produce Sales Tax	-	-	2,265,600.00	2,265,600.00	-
	12010112	Entertainment Tax	-	-	-	-	-
		PERSONAL TAXES TOTAL	14,574,000.00	14,574,000.00	48,129,800.00	33,555,800.00	37,853,180.00
	1202	NON-TAX REVENUE					
2B	120201	LICENCES - GENERAL					
	12020102	Goldsmiths & Gold Dealer Licenses	-	-	222,400.00	222,400.00	88,040.00
	12020105	Radio/Television Station Licenses	4,282,000.00	4,282,000.00	703,700.00	(3,578,300.00)	17,106,500.00
	12020107	Boats & Canoe (Small Craft) License	100,000.00	100,000.00	4,565,300.00	4,465,300.00	3,206,500.00
	12020109	Registration of Voluntary Organizations	1,712,540.00	1,712,540.00	1,862,800.00	150,260.00	329,400.00
	12020110	Inland Water-Way License	565,000.00	565,000.00	168,200.00	(396,800.00)	-
	12020111	Bake House License	6,451,000.00	6,451,000.00	2,202,900.00	(4,248,100.00)	6,676,500.00
	12020112	Bicycles License & Hire Permits	420,000.00	420,000.00	2,697,700.00	2,277,700.00	1,557,900.00
	12020113	Brickmaking, Etc License	2,450,000.00	2,450,000.00	2,326,800.00	(123,200.00)	1,718,500.00
	12020114	Cart Licenses	714,000.00	714,000.00	5,050,900.00	4,336,900.00	1,390,220.00
	12020115	Dane Gun Licenses	2,950,400.00	2,950,400.00	47,000.00	(2,903,400.00)	49,900.00

REVENUE DETAILS BY ECONOMIC LINE ITEMS CONT'D

12020116	Cattle Dealer Licenses	14,889,800.00	14,889,800.00	43,719,040.00	28,829,240.00	15,438,090.00
12020117	Dried Fish & Meat Licenses	1,895,000.00	1,895,000.00	597,600.00	(1,297,400.00)	1,605,680.00
12020118	Pet (Dog) Licenses	1,614,000.00	1,614,000.00	136,400.00	(1,477,600.00)	86,000.00
12020119	Fishing Permits	4,731,100.00	4,731,100.00	51,700.00	(4,679,400.00)	14,900.00
12020120	Hawker'S Permits	11,820,000.00	11,820,000.00	28,589,310.00	16,769,310.00	1,282,700.00
12020121	Hunting Permits	1,483,000.00	1,483,000.00	70,100.00	(1,412,900.00)	45,300.00
12020122	Produce Buying Licenses	13,254,100.00	13,254,100.00	31,544,416.00	18,290,316.00	15,828,560.00
12020123	Animal Health Certificate Licenses	160,000.00	160,000.00	611,400.00	451,400.00	-
12020124	Abattoir/Slaughter Licenses	10,565,800.00	10,565,800.00	4,133,200.00	(6,432,600.00)	2,516,720.00
12020125	Renewal of Fisher Licenses	4,035,000.00	4,035,000.00	549,300.00	(3,485,700.00)	81,400.00
12020126	Hiring Services	20,787,200.00	20,787,200.00	1,913,600.00	(18,873,600.00)	3,795,200.00
12020127	Borehole Drilling Licenses	5,913,000.00	5,913,000.00	692,300.00	(5,220,700.00)	231,500.00
12020129	Cinematograph Licenses	1,530,500.00	1,530,500.00	945,600.00	(584,900.00)	5,197,430.00
12020130	Liquor Licenses	4,335,000.00	4,335,000.00	2,928,900.00	(1,406,100.00)	6,010,420.00
12020136	Trade Permit Licenses	3,877,460.00	3,877,460.00	5,284,400.00	1,406,940.00	6,004,940.00
12020137	Motor Cycle Licence	300,000.00	300,000.00	8,025,700.00	7,725,700.00	3,083,040.00
12020138	Hackney Permit Licence	355,200.00	355,200.00	403,100.00	47,900.00	306,730.00
12020139	Buki Cigarettes Licence	-	-	-	-	150,300.00
12020140	Auctioneer Licence	-	-	48,500.00	48,500.00	-
12020141	Registration of Septic Tank Dislodging	-	-	134,500.00	134,500.00	185,000.00
12020142	Pit Sawing Licence	-	-	298,100.00	298,100.00	6,185,650.00
	LICENCES TOTAL	121,191,100.00	121,191,100.00	150,636,366.00	29,445,266.00	100,173,020.00

2C 120202 MINING RENTS

12020201	Mining Rent	1,200,000.00	1,200,000.00	305,700.00	(894,300.00)	26,959,900.00
	MINING RENTS TOTAL	1,200,000.00	1,200,000.00	305,700.00	894,300.00	26,959,900.00

2E 120204 FEES - GENERAL

12020404	Trade Union Fees	13,105,100.00	13,105,100.00	5,491,300.00	(7,613,800.00)	848,100.00
12020417	Contractor Registration Fees	13,372,100.00	13,372,100.00	12,857,900.00	(514,200.00)	514,900.00
12020418	Marriage/ Divorce Fees	3,302,000.00	3,302,000.00	1,223,800.00	(2,078,200.00)	1,976,950.00
12020419	Attestation of Bachelorhood & Spinsterhood Fees	650,000.00	650,000.00	17,782,800.00	17,132,800.00	-
12020425	Disinfection of Produce Fees	1,250,000.00	1,250,000.00	12,817,250.00	11,567,250.00	92,600.00
12020426	Court Summons Fees	1,420,000.00	1,420,000.00	15,279,300.00	13,859,300.00	47,000.00
12020427	Tender Fees	1,604,000.00	1,604,000.00	13,462,500.00	11,858,500.00	78,000.00
12020436	Bill Board Advertisement Fees	3,079,000.00	3,079,000.00	3,110,700.00	31,700.00	3,733,900.00
12020440	Medical Consultancy Fees	10,770,000.00	10,770,000.00	8,358,000.00	(2,412,000.00)	6,953,040.00
12020441	Laboratory Fees	100,000.00	100,000.00	-	(100,000.00)	644,200.00
12020442	Association Fees	3,936,000.00	3,936,000.00	17,833,450.00	13,897,450.00	8,486,180.00
12020443	Birth & Death Registration Fees	1,345,000.00	1,345,000.00	534,800.00	(810,200.00)	7,615,240.00
12020444	Burial Fees	-	-	-	-	-
12020445	Change of Ownership Fees	9,229,500.00	9,229,500.00	473,300.00	(8,756,200.00)	2,747,600.00
12020446	Agricultural/Vetinary Services Fees	5,730,000.00	5,730,000.00	3,480,500.00	(2,249,500.00)	3,624,490.00
12020448	Development Levies	670,000.00	670,000.00	10,772,700.00	10,102,700.00	7,648,900.00
12020449	Business/Trade Operating Fees	20,758,000.00	20,758,000.00	32,329,400.00	11,571,400.00	13,546,370.00
12020450	Inspection Fees	1,864,100.00	1,864,100.00	353,500.00	(1,510,600.00)	-
12020451	Timber & Forest Fees	12,380,000.00	12,380,000.00	3,153,400.00	(9,226,600.00)	3,097,220.00
12020453	Applications Fees	50,000.00	50,000.00	18,500.00	(31,500.00)	-
12020454	Parking Fees	12,200,000.00	12,200,000.00	1,472,400.00	(10,727,600.00)	-
12020455	Learning Driving Test Fees	-	-	231,500.00	231,500.00	1,704,440.00
12020456	Wharf Landing Fees	-	-	-	-	-
12020457	Entertainment, Drumming and Temporary Both Permit Fees	3,000,000.00	3,000,000.00	535,900.00	(2,464,100.00)	1,730,170.00
12020458	Control of Noise Permit Fees	-	-	86,000.00	86,000.00	88,800.00
12020459	Naming of Street Registration Fees	-	-	2,600,300.00	2,600,300.00	3,306,740.00
12020460	Tent At Sea Beech Permit Fees	-	-	-	-	-
12020461	Beggars Minstrel Fees	-	-	-	-	-
12020462	Open Air Preaching Permit Fees	-	-	31,000.00	31,000.00	-
12020463	Dislodging of Septic Tank Charges	8,895,200.00	8,895,200.00	18,682,500.00	9,787,300.00	5,059,770.00
12020464	Night Soil Disposal/Depot Fees	-	-	768,800.00	768,800.00	1,021,780.00
12020465	Registration of Night Soil Contractors Fees	30,000.00	30,000.00	47,400.00	17,400.00	88,980.00
12020466	Vault Fees	8,000,000.00	8,000,000.00	2,406,700.00	(5,593,300.00)	-
12020467	Sand Dredging Fees	8,000,000.00	8,000,000.00	216,100.00	(7,783,900.00)	867,040.00
	FEES TOTAL	144,740,000.00	144,740,000.00	188,221,500.00	43,481,500.00	75,522,410.00

REVENUE DETAILS BY ECONOMIC LINE ITEMS CONT'D

2F	120205	FINES - GENERAL						
	12020501	Towing of Vehicle Fines and Fees	1,643,000.00	1,643,000.00	25,200.00	(1,617,800.00)	30,000.00	
	12020502	Fines on Overdue Lost Library Books	2,191,000.00	2,191,000.00	103,500.00	(2,087,500.00)	1,751,100.00	
	12020503	Impounding of Animals Fines	-	-	-	-	3,378,800.00	
		FINES TOTAL	3,834,000.00	3,834,000.00	128,700.00	(3,705,300.00)	5,159,900.00	
2G	120206	SALES - GENERAL						
	12020601	Sales of Journal & Publications	10,015,000.00	10,015,000.00	762,500.00	(9,252,500.00)	-	
	12020603	Sales of ID Cards	361,000.00	361,000.00	5,283,400.00	4,922,400.00	-	
	12020604	Sales of Stores/Scraps/Unservicable Items	5,434,570.17	5,434,570.17	4,452,800.00	(981,770.17)	9,878,600.00	
	12020605	Sales of Vaccines	1,578,927.95	1,578,927.95	715,200.00	(863,727.95)	-	
	12020607	Sales of Consultancy Registration Forms	853,122.36	853,122.36	142,300.00	(710,822.36)	278,850.00	
	12020608	Sales of Improved Seeds/Chemical	1,585,000.00	1,585,000.00	18,500.00	(1,566,500.00)	-	
	12020609	Proceeds from Sales of Farm Produce	9,800,000.00	9,800,000.00	5,935,300.00	(3,864,700.00)	876,000.00	
	12020610	Proceeds from Sales of Goods By Public Auctions	5,065,511.81	5,065,511.81	-	(5,065,511.81)	-	
	12020611	Proceeds from Sales of Govt. Vehicles	6,002,755.90	6,002,755.90	7,462,200.00	1,459,444.10	110,700.00	
	12020612	Proceeds from Sales of Drugs and Medications	4,366,000.00	4,366,000.00	3,598,400.00	(767,600.00)	611,500.00	
	12020614	Sales of Govt. Buildings	19,515,511.81	19,515,511.81	-	(19,515,511.81)	-	
	12020615	Sales of Uniforms	1,870,000.00	1,870,000.00	7,515,300.00	5,645,300.00	14,291,200.00	
		SALES TOTAL	66,447,400.00	66,447,400.00	35,885,900.00	(30,561,500.00)	26,046,850.00	
2H	120207	EARNINGS - GENERAL						
	12020701	Earnings from Consultancy Services	90,000.00	90,000.00	1,105,800.00	1,015,800.00	3,990,900.00	
	12020702	Earnings from Laboratory Services	15,000.00	15,000.00	1,178,600.00	1,163,600.00	-	
	12020703	Earnings from Hire of Plants & Equipment	2,047,119.51	2,047,119.51	4,058,280.00	2,011,160.49	1,852,300.00	
	12020704	Earnings from the Use of Govt. Vehicles	10,657,134.72	10,657,134.72	3,123,600.00	(7,533,534.72)	1,180,200.00	
	12020705	Earnings from the Use of Govt. Halls	2,844,891.29	2,844,891.29	1,493,300.00	(1,351,591.29)	447,900.00	
	12020706	Earnings from Toll Gates	192,000.00	192,000.00	6,883,200.00	6,691,200.00	81,400.00	
	12020707	Earnings from Medical Services	2,830,897.79	2,830,897.79	135,300.00	(2,695,597.79)	145,400.00	
	12020708	Earnings from Agricultural Produce	41,613,751.49	41,613,751.49	54,220,650.00	12,606,898.51	17,586,970.00	
	12020709	Earnings from Tourism/Culture/Arts Centres	21,008,440.64	21,008,440.64	2,788,800.00	(18,219,640.64)	3,276,900.00	
	12020710	Earnings from Guest Houses	12,398,800.00	12,398,800.00	42,180,400.00	29,781,600.00	8,228,070.00	
	12020711	Earnings from Commercial Activities	125,586,890.11	125,586,890.11	69,660,400.00	(55,926,490.11)	79,057,480.00	
	12020712	Earnings from Environmental Sanitation Services	6,683,174.45	6,683,174.45	32,000.00	(6,651,174.45)	6,300.00	
		EARNINGS TOTAL	225,968,100.00	225,968,100.00	186,860,330.00	(39,107,770.00)	115,853,820.00	
2I	120208	RENT ON GOVERNMENT BUILDINGS - GENERAL						
	12020801	Rent on Govt. Quarters	10,689,000.00	10,689,000.00	5,710,200.00	(4,978,800.00)	1,566,160.00	
	12020802	Rent on Govt. offices	190,000.00	190,000.00	-	(190,000.00)	-	
	12020803	Rent on Govt Buildings	7,845,000.00	7,845,000.00	4,705,200.00	(3,139,800.00)	134,360.00	
	12020804	Rent on Conference Centres	-	-	-	-	-	
	12020805	Rent on Building At Aerodromes	-	-	-	-	-	
		RENT ON GOVERNMENT BUILDINGS TOTAL	18,724,000.00	18,724,000.00	10,415,400.00	(8,308,600.00)	1,700,520.00	
2J	120209	RENT ON LAND & OTHERS - GENERAL						
	12020901	Rent on Govt. Land	19,788,000.00	19,788,000.00	31,866,000.00	12,078,000.00	3,298,500.00	
	12020903	Rents & Premium on the Allocation of Land	2,498,000.00	2,498,000.00	354,200.00	(2,143,800.00)	72,600.00	
	12020904	Rents of Plots & Sites Services Programme	3,334,000.00	3,334,000.00	946,000.00	(2,388,000.00)	2,251,900.00	
	12020905	Lease Rental	3,900,000.00	3,900,000.00	87,800.00	(3,812,200.00)	-	
	12020906	Rents on Govt. Properties	10,372,000.00	10,372,000.00	14,775,000.00	4,403,000.00	3,251,580.00	
		RENT ON LAND & OTHERS TOTAL	39,892,000.00	39,892,000.00	48,029,000.00	8,137,000.00	8,874,580.00	

REVENUE DETAILS BY ECONOMIC LINE ITEMS CONT'D

2K	120210	REPAYMENTS - GENERAL						
	12021002	Motor Vehicle Advances	-	-	-	-	-	-
	12021003	Bicycle Advances (Principal)	-	-	-	-	-	-
	12021004	Motor Vehicle Refurbishing Loan	-	-	-	-	-	-
	12021005	House Refurbishing Loan	143,000.00	143,000.00	-	(143,000.00)	-	-
	12021006	Refunds	500,000.00	500,000.00	1,169,300.00	669,300.00	3,789,000.00	-
		REPAYMENTS TOTAL	643,000.00	643,000.00	1,169,300.00	526,300.00	3,789,000.00	
2L	120211	INVESTMENT INCOME						
	12021101	Operating Surplus	-	-	-	-	2,660,900.00	-
	12021102	Dividend Received	2,855,000.00	2,855,000.00	1,948,300.00	(906,700.00)	-	-
	12021103	Other Investment Income	24,781,000.00	24,781,000.00	5,634,400.00	(19,146,600.00)	1,976,800.00	-
		INVESTMENT INCOME TOTAL	27,636,000.00	27,636,000.00	7,582,700.00	(20,053,300.00)	4,637,700.00	
2M	120212	INTEREST EARNED						
	12021201	Motor Vehicle Advances	-	-	2,054,000.00	2,054,000.00	-	-
	12021202	Bicycle Advances (Interest)	-	-	-	-	-	-
	12021203	Refurbishing Loan	-	-	-	-	-	-
	12021204	Furniture Loan	-	-	-	-	-	-
	12021205	Interest on Housing Loan	-	-	-	-	-	-
	12021206	Interest on Loans to States	500,000.00	500,000.00	74,300.00	(425,700.00)	-	-
	12021207	Interest on Loans to Lgas	-	-	-	-	-	-
	12021208	Interest on Loans to Government Owned Companies	-	-	-	-	-	-
	12021209	Interest on Debenture Loans	-	-	-	-	-	-
	12021210	Bank Interest	1,300,000.00	1,300,000.00	2,852,900.00	1,552,900.00	-	-
	12021211	Gains on Foreign Exchange	-	-	1,051,200.00	1,051,200.00	-	-
		INTEREST EARNED TOTAL	1,800,000.00	1,800,000.00	6,032,400.00	4,232,400.00	-	
2O	120214	RATES						
	12021401	Tenement Rate	-	-	334,100.00	334,100.00	952,200.00	-
	12021402	Penalty For Tenement Rate	-	-	-	-	-	-
	12021403	Arreas of Tenement Rate	-	-	-	-	-	-
	12021404	Ground Rent	-	-	-	-	-	-
	12021405	Federal Government Grant in Lieu of Tenement Rate	-	-	61,800.00	61,800.00	-	-
	12021406	State Government Grant in Lieu of Tenement Rate	-	-	-	-	-	-
		RATES TOTAL	-	-	395,900.00	395,900.00	952,200.00	
2P	120215	MISCELLANEOUS						
	12021501	Mortuary Hearse and Cementry Earnings	-	-	-	-	1,828,430.00	-
	12021502	Recovery of Losses and Overpayments	2,325,000.00	2,325,000.00	-	(2,325,000.00)	-	-
	12021503	Payment in Lieu of Registration Notices	-	-	-	-	-	-
	12021504	Unclaimed Deposit	-	-	-	-	304,900.00	-
	12021505	Indigene Certificate	19,519,000.00	19,519,000.00	846,100.00	(18,672,900.00)	3,479,100.00	-
		MISCELLANEOUS TOTAL	21,844,000.00	21,844,000.00	846,100.00	(20,997,900.00)	5,612,430.00	
3	13	AID AND GRANTS						
	1301	AID						
3A	130101	DOMESTIC AIDS						
	13010101	Current Domestic Aids	1,000,000.00	1,000,000.00	266,000.00	(734,000.00)	-	-
	13010102	Capital Domestic Aids	-	-	-	-	-	-
		DOMESTIC AIDS TOTAL	1,000,000.00	1,000,000.00	266,000.00	(734,000.00)	-	
3B	130102	FOREIGN AIDS						
	13010201	Current Foreign Aids	-	-	-	-	-	-
	13010202	Capital Foreign Aids	-	-	-	-	-	-
		FOREIGN AIDS TOTAL	-	-	-	-	-	

REVENUE DETAILS BY ECONOMIC LINE ITEMS CONT'D

3C	130203	DOMESTIC GRANTS					
	13020301	Current Domestic Grants	-	-	-	-	-
	13020302	Capital Domestic Grants	-	-	-	-	-
		DOMESTIC GRANTS TOTAL	-	-	-	-	-
3D	130204	FOREIGN GRANTS					
	13020401	Current Foreign Grants	-	-	-	-	-
	13020402	Capital Foreign Grants	-	-	-	-	-
		FOREIGN GRANTS TOTAL	-	-	-	-	-
4	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	-	-	-	-	-
5	1402	OTHER CAPITAL RECEIPTS					
	140202	OTHER CAPITAL RECEIPTS					
	14020201	Other Capital Receipts to CDF	-	-	-	-	-
	14020202	Sale of Fixed Assets	-	-	-	-	-
		OTHER CAPITAL RECEIPTS TOTAL	-	-	-	-	-
6	1403	LOANS/ BORROWINGS RECEIPT					
6A	140301	DOMESTIC LOANS/ BORROWINGS RECEIPT					
	14030301	Domestic Loans/ Borrowings from Financial Institutions	891,801,547.46	891,801,547.46	-	(891,801,547.46)	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	891,801,547.46	891,801,547.46	-	(891,801,547.46)	1,300,000,000.00
6B	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	-	-	-	-	-
7	1404	DEBT FORGIVENESS					
7A	140401	FOREIGN DEBT FORGIVENESS					
	14040101	Foreign Debt Forgiveness	-	-	-	-	-
7B	140402	DOMESTIC DEBT FORGIVENESS					
	14040201	Domestic Debt Forgiveness	-	-	-	-	-
		DEBT FORGIVENESS TOTAL	-	-	-	-	-
8	1407	EXTRAORDINARY ITEMS					
	140701	EXTRAORDINARY ITEMS					
	14070101	Extraordinary Items	-	-	-	-	-
	14070102	Unspecified Revenue	5,877,000.00	5,877,000.00	-	(5,877,000.00)	-
		EXTRAORDINARY ITEMS TOTAL	5,877,000.00	5,877,000.00	-	(5,877,000.00)	-

SUMMARY OF TOTAL EXPENDITURE DETAILS

NOTES	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2020 ₦	FINAL BUDGET 2020 ₦	ACTUAL 2020 ₦	VARIANCE 2020 ₦	ACTUAL 2019 ₦
	2	EXPENDITURES					
10	21	Personnel Cost					
	21010101	Salary (Excluding CRF Charges Salaries/ Allowances)	8,360,330,000.00	8,293,305,795.55	7,731,183,848.25	562,121,947.30	7,713,509,588.14
	21010102	Overtime payments	-	-	-	-	-
	21010103	Consolidated Revenue Charges - Salaries/ Allowances	169,910,000.00	200,412,900.00	1,101,600.00	199,311,300.00	36,999,999.96
	21010104	Salary Arrears	-	-	-	-	-
	210201	Allowances	-	-	-	-	-
	210202	Social Contributions	-	-	-	-	-
		Personnel Cost Total	8,530,240,000.00	8,493,718,695.55	7,732,285,448.25	761,433,247.30	7,750,509,588.10
11	21020202	Government Contribution to Pension	-	-	-	-	-
12	220101	Social Benefits	-	-	9,175,000.00	- 9,175,000.00	-
13	2202	Overhead Cost					
	220201	Travels and Transport - General	218,918,000.00	223,946,967.92	139,624,809.88	84,322,158.04	154,550,273.10
	220202	Utilities - General	151,700,000.00	162,077,000.00	114,614,552.46	47,462,447.54	169,338,055.60
	220203	Materials and Supplies - General	450,037,000.00	641,408,276.24	456,339,825.48	185,068,450.76	325,307,197.74
	220204	Maintenance Services - General	236,355,000.00	138,099,286.35	68,703,886.99	69,395,399.36	210,575,003.32
	220205	Training - General	60,285,000.00	187,877,300.00	159,728,856.39	28,148,443.61	92,375,390.27
	220206	Other Services - General	226,960,000.00	296,513,385.54	205,491,182.29	91,022,203.25	956,523,880.36
	220207	Consulting and Professional Services	74,730,000.00	171,709,404.76	137,898,975.13	33,810,429.63	171,884,538.18
	220208	Fuel and Lubricants	47,100,000.00	8,972,082.14	2,145,604.36	6,826,477.79	321,900.00
	220209	Financial Charges	92,000,000.00	47,915,101.91	35,793,602.87	12,121,499.04	488,290,010.27
	220210	Miscellaneous Expenses	818,030,000.00	1,015,235,175.47	789,133,557.66	226,101,617.81	695,281,515.75
		Overhead Cost Total	2,376,115,000.00	2,893,753,980.33	2,109,474,853.50	784,279,126.84	3,264,447,764.59
14	2203	Loans and Advances					
	220301	Staff Loans and Advances	26,200,000.00	100,000.00	-	100,000.00	100,000.00
		Loans and Advances Total	26,200,000.00	100,000.00	-	100,000.00	100,000.00
15	2204	Grants and Contributions					
	220401	Local Grants and Contributions	10,544,385,000.00	12,030,963,262.92	10,854,151,170.40	1,176,812,092.52	9,025,745,374.73
	220402	Foreign Grants and Contributions	-	-	-	-	-
		Grants and Contributions Total	10,544,385,000.00	12,030,963,262.92	10,854,151,170.40	1,176,812,092.52	9,025,745,374.73
16	2205	Subsidies					
	220501	Subsidy to Government Owned Companies & Parastatals	268,568,600.00	377,914,706.19	168,631,392.08	208,083,314.11	681,729,301.28
	220502	Subsidy to Private Companies	59,500,000.00	11,000,000.00	-	11,000,000.00	344,000.00
		Subsidies Total	328,068,600.00	388,914,706.19	168,631,392.08	219,083,314.11	682,073,301.28
17	2206	Public Debt Charges					
	220601	Foreign Interest/Discount - Treasury Bill	-	-	-	-	-
	220602	Domestic Interest/Discount	68,691,000.00	474,886,900.00	429,087,872.89	45,799,027.11	2,484,315,168.64
	220603	Interest - Internal Public Debt	721,147,147.46	337,989,102.46	221,988,654.54	116,000,447.92	491,531,958.42
		Public Debt Charges Total	789,838,147.46	812,876,002.46	651,076,527.43	161,799,475.03	2,975,847,127.06
18	2207	Transfers					
	220701	Transfers to Other Funds	-	-	-	-	-
	220702	Transfers - Payments to Individuals	-	-	-	-	-
		Transfers - Total	-	-	-	-	-
20	23	Capital Expenditure					
	230101	Purchase of Fixed Assets	685,467,000.00	580,743,200.00	458,578,792.02	122,164,407.98	290,604,008.19
	230201	Construction/Provision of Fixed Assets	1,564,528,000.00	622,225,900.00	340,026,558.66	282,199,341.34	543,733,292.68
	230301	Rehabilitation/Repairs of Fixed Assets	1,075,392,000.00	549,151,500.00	168,361,194.83	380,790,305.17	273,864,675.16
	230401	Preservation of the Environment	356,800,000.00	64,029,000.00	-	64,029,000.00	16,756,805.92
	230501	Acquisition of Non Tangible Assets	258,578,400.00	99,135,900.00	987,500.00	98,148,400.00	4,315,494.83
		Capital Expenditure Total	3,940,765,400.00	1,915,285,500.00	967,954,045.51	947,331,454.49	1,129,274,276.79
		TOTAL EXPENDITURE	26,535,612,147.46	26,535,612,147.46	22,490,290,102.76	4,044,122,044.70	24,827,997,432.55

EXPENDITURE DETAILS BY ECONOMIC LINE ITEMS

NOTES	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2020 ₦	FINAL BUDGET 2020 ₦	ACTUAL 2020 ₦	VARIANCE 2020 ₦	ACTUAL 2019 ₦
	2	EXPENDITURE					
10	21	Personnel cost					
	2101	Salaries and Wages					
10A	210101	Salaries and Wages					
	21010101	Salary (Excluding CRF Charges Salaries/ Allowances)	8,360,330,000.00	8,293,305,795.55	7,731,183,848.25	562,121,947.30	7,713,509,588.14
	21010102	Overtime Payments	-	-	-	-	-
	21010103	Consolidated Revenue Charges - Salaries/ Allowances	169,910,000.00	200,412,900.00	1,101,600.00	199,311,300.00	36,999,999.96
	21010104	Salary Arrears	-	-	-	-	-
	TOTAL		8,530,240,000.00	8,493,718,695.55	7,732,285,448.25	761,433,247.30	7,750,509,588.10
	2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS					
10B	210201	Allowances					
	TOTAL		-	-	-	-	-
10C	210202	SOCIAL CONTRIBUTION					
	21020201	NHIS Contribution (Employer's Contribution)	-	-	-	-	-
11	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					
12	220101	Social Benefits					
	22010101	Gratuity	-	-	9,175,000.00	- 9,175,000.00	-
	22010102	Pension	-	-	-	-	-
	22010103	Death Benefits	-	-	-	-	-
	TOTAL		-	-	9,175,000.00	- 9,175,000.00	-
13	2202	OVERHEAD COST					
13A	220201	TRAVEL AND TRANSPORT - GENERAL					
	22020101	Local travels and transport training	82,168,000.00	86,929,388.44	50,200,435.34	36,728,953.10	39,898,457.43
	22020102	Local travels and transport others	24,750,000.00	73,809,300.00	54,781,502.77	19,027,797.23	26,656,903.37
	22020103	International travels & transport training	10,000,000.00	8,876,100.00	4,680,500.00	4,195,600.00	27,833,490.79
	22020104	International travels: others	70,500,000.00	15,894,079.48	7,061,700.00	8,832,379.48	23,623,936.23
	22020105	Hotel Accommodation - Local	17,000,000.00	12,458,600.00	10,357,095.11	2,101,504.89	854,400.00
	22020106	Hotel Accommodation - International	3,500,000.00	5,100,000.00	991,700.00	4,108,300.00	3,092,200.00
	22020107	Hotel Accommodation - Local Training	10,000,000.00	15,695,300.00	7,740,765.58	7,954,534.42	1,580,400.00
	22020108	Hotel Accommodation - International Training	-	1,000,000.00	599,609.60	400,390.40	-
	22020109	Per Diems/Estacodes	1,000,000.00	4,184,200.00	3,211,501.47	972,698.53	31,010,485.27
	TOTAL		218,918,000.00	223,946,967.92	139,624,809.88	84,322,158.04	154,550,273.10
13B	220202	UTILITIES - GENERAL					
	22020201	Electricity Charges	39,400,000.00	19,422,000.00	3,623,792.80	15,798,207.20	30,192,764.17
	22020202	Telephone Charges	1,000,000.00	1,614,000.00	1,313,400.00	300,600.00	-
	22020203	Internet Access Charges	-	25,000.00	20,000.00	5,000.00	1,731,078.83
	22020204	Satellite Broadcasting Access Charges	500,000.00	1,234,800.00	1,054,300.00	180,500.00	-
	22020205	Water Rates	66,300,000.00	125,854,000.00	101,262,129.54	24,591,870.46	15,618,620.00
	22020206	Sewerage Charges	40,000,000.00	-	-	-	-
	22020207	Leased Communication Lines	500,000.00	2,000,000.00	1,360,300.00	639,700.00	-
	22020208	Software Charges/License Renewal	1,000,000.00	-	-	-	-
	22020209	Interactive Learning	-	-	-	-	1,001.56
	22020210	Multiyear Traffic Order	3,000,000.00	8,181,000.00	3,295,100.00	4,885,900.00	-
	22020211	Other Utility Charges	-	3,746,200.00	2,685,530.12	1,060,669.88	121,794,591.03
	TOTAL		151,700,000.00	162,077,000.00	114,614,552.46	47,462,447.54	169,338,055.60

EXPENDITURE DETAILS BY ECONOMIC LINE ITEMS CONT'D

13C	220203	MATERIALS AND SUPPLIES - GENERAL					
	22020301	Office Stationaries/Computer Consumables	16,700,000.00	24,068,876.24	19,817,955.28	4,250,920.96	32,041,193.80
	22020302	Books	5,000,000.00	3,121,000.00	11,700.00	3,109,300.00	18,857,908.70
	22020303	Newspapers	500,000.00	2,145,000.00	75,026.81	2,069,973.19	249,900.00
	22020304	Magazines and Periodicals	5,600,000.00	-	-	-	836,400.00
	22020305	Printing of Non Security Documents	20,500,000.00	52,700,000.00	35,627,769.83	17,072,230.17	12,747,517.15
	22020306	Printing of Security Documents	25,500,000.00	18,650,000.00	9,124,400.00	9,525,600.00	9,633,078.39
	22020307	Drugs/Laboratory/Medical Supplies	64,000,000.00	59,101,600.00	9,421,597.17	49,680,002.83	67,583,072.37
	22020308	Field and Camping Materials Supplies	29,500,000.00	14,500,000.00	11,277,400.00	3,222,600.00	-
	22020309	Uniforms and Other Clothing	133,157,000.00	66,893,400.00	53,234,500.00	13,658,900.00	521,218.50
	22020310	Teachind Aids/Instructional Materials	21,880,000.00	6,140,000.00	3,071,989.35	3,068,010.65	128,974,678.87
	22020311	Food stuff/Catering Materials Supplies	25,000,000.00	307,788,400.00	300,297,365.32	7,491,034.68	202,800.00
	22020312	Chemicals and Reagents Materials Supplies	66,500,000.00	13,800,000.00	7,276,697.59	6,523,302.41	37,379,445.57
	22020313	Other Materials and Supplies	36,200,000.00	72,500,000.00	7,103,424.13	65,396,575.87	16,279,984.39
		TOTAL	450,037,000.00	641,408,276.24	456,339,825.48	185,068,450.76	325,307,197.74
13D	220204	MAINTENANCE SERVICES GENERAL					
	22020401	Maintenance of Motor Vehicles/Transport Equipment	36,670,000.00	38,321,895.00	18,726,867.17	19,595,027.83	25,384,773.39
	22020402	Maintenance of Office Furniture	16,150,000.00	6,196,550.00	2,408,151.09	3,788,398.91	412,400.00
	22020403	Maintenance of Office Building/Residential Qtrs	36,700,000.00	17,700,000.00	7,370,710.00	10,329,290.00	4,574,430.00
	22020404	Maintenance of Office/IT Equipment	5,725,000.00	10,325,000.00	7,678,765.58	2,646,234.42	28,700.00
	22020405	Maintenance of Plant and Generators	15,140,000.00	3,042,000.00	1,258,200.00	1,783,800.00	143,100.00
	22020406	Other Maintenance Services	27,380,000.00	10,763,841.35	5,155,521.29	5,608,320.06	167,335,250.00
	22020407	Maintenance of Air Conditioners	17,000,000.00	4,400,000.00	1,929,216.85	2,470,783.15	60,800.00
	22020408	Maintenance of Boats	9,500,000.00	50,000.00	-	50,000.00	23,500.00
	22020409	Maintenance of Railway Equipments	1,500,000.00	-	-	-	9,060.00
	22020410	Maintenance of Street Lights	4,320,000.00	400,000.00	-	400,000.00	156,600.00
	22020411	Maintenance of Communication Equipments	16,700,000.00	5,571,000.00	1,990,200.00	3,580,800.00	974,100.00
	22020412	Maintenance of Market/Public Places	6,000,000.00	23,959,000.00	13,248,121.78	10,710,878.22	8,880,389.93
	22020413	Minor Road Maintenance	43,570,000.00	17,370,000.00	8,938,133.23	8,431,866.77	2,591,900.00
		TOTAL	236,355,000.00	138,099,286.35	68,703,886.99	69,395,399.36	210,575,003.32
13E	220205	TRAINING GENERAL					
	22020501	Local Training	15,300,000.00	98,749,850.00	91,699,897.35	7,049,952.65	33,267,757.98
	22020502	International Training	-	2,000,000.00	1,459,385.15	540,614.85	18,203,945.65
	22020503	Other Trainings	26,985,000.00	68,979,450.00	57,382,959.35	11,596,490.65	27,671,610.19
	22020504	Seminars/Workshops and Conference	18,000,000.00	18,148,000.00	9,186,614.54	8,961,385.46	13,232,076.45
		TOTAL	60,285,000.00	187,877,300.00	159,728,856.39	28,148,443.61	92,375,390.27
13F	220206	OTHER SERVICE - GENERAL					
	22020601	Security Services	97,000,000.00	145,184,339.29	132,435,604.34	12,748,734.94	721,469,388.58
	22020602	Office Rent	17,000,000.00	38,746,546.25	30,741,995.00	8,004,551.25	126,106,360.03
	22020603	Residential Rent	43,240,000.00	58,987,400.00	5,737,100.00	53,250,300.00	5,850,800.00
	22020604	Security Vote (Including Operations)	29,920,000.00	19,120,500.00	13,511,284.34	5,609,215.66	39,158,160.00
	22020605	Cleaning and Fumigation Services	15,000,000.00	23,257,100.00	19,632,498.61	3,624,601.39	45,692,097.39
	22020606	Land Uses Charges	9,000,000.00	3,537,500.00	1,523,100.00	2,014,400.00	-
	22020607	Rescue Service	15,800,000.00	7,680,000.00	1,909,600.00	5,770,400.00	18,247,074.38
		TOTAL	226,960,000.00	296,513,385.54	205,491,182.29	91,022,203.25	956,523,880.36
13G	220207	CONSULTING & PROFESSIONAL SERVICE - GENERAL					
	22020701	Financial Consulting	2,500,000.00	11,650,000.00	8,459,983.36	3,190,016.64	44,300,848.94
	22020702	Information Technology Consulting	3,000,000.00	15,809,523.81	7,049,185.15	8,760,338.66	13,570,904.11
	22020703	Legal Services	3,000,000.00	103,062,857.14	96,191,114.66	6,871,742.48	13,762,724.25
	22020704	Engineering Services	8,500,000.00	2,404,761.90	614,900.00	1,789,861.90	-
	22020705	Architectural Services	11,500,000.00	4,204,761.90	2,840,900.00	1,363,861.90	37,505,739.27
	22020706	Surveying Services	1,530,000.00	3,030,000.00	2,390,755.44	639,244.56	-
	22020707	Agricultural Consulting	1,500,000.00	10,100,000.00	5,557,520.30	4,542,479.70	3,671,200.00
	22020708	Medical Consulting	5,500,000.00	1,000,000.00	330,000.00	670,000.00	11,983,063.24
	22020709	Other Consultancy Services	18,700,000.00	12,847,500.00	9,016,758.04	3,830,741.96	14,540,191.58
	22020710	Auditing	19,000,000.00	7,600,000.00	5,447,858.18	2,152,141.82	32,549,866.79
		TOTAL	74,730,000.00	171,709,404.76	137,898,975.13	33,810,429.63	171,884,538.18

EXPENDITURE DETAILS BY ECONOMIC LINE ITEMS CONT'D

13H	220208	FUEL AND LUBRICANTS - GENERAL					
	22020801	Motor Vehicle Fuel Cost	4,900,000.00	6,972,082.14	2,145,604.36	4,826,477.79	205,800.00
	22020802	Other Transport Equipments Fuel Cost	1,000,000.00	-	-	-	116,100.00
	22020803	Plant/Generator Fuel Cost	39,000,000.00	500,000.00	-	500,000.00	-
	22020804	Aircraft Fuel Cost	700,000.00	-	-	-	-
	22020805	Boat Fuel Cost	1,000,000.00	1,000,000.00	-	1,000,000.00	-
	22020806	Cooking Gas/Fuel Cost	500,000.00	500,000.00	-	500,000.00	-
		TOTAL	47,100,000.00	8,972,082.14	2,145,604.36	6,826,477.79	321,900.00
13I	220209	FINANCIAL CHARGES GENERAL					
	22020901	Bank charges (Other Than Interest)	55,000,000.00	47,715,101.91	35,738,602.87	11,976,499.04	488,290,010.27
	22020902	Insurance Premium	17,000,000.00	200,000.00	55,000.00	145,000.00	-
	22020903	Loss on Foreign Exchange	10,000,000.00	-	-	-	-
	22020904	Other CRF Bank Charges	10,000,000.00	-	-	-	-
		TOTAL	92,000,000.00	47,915,101.91	35,793,602.87	12,121,499.04	488,290,010.27
13J	220210	MISCELLANEOUS EXPENSES - GENERAL					
	22021001	Refreshment and Meals	18,900,000.00	41,805,000.00	30,188,953.38	11,616,046.62	36,515,540.00
	22021002	Honorarium and Sitting Allowance	22,000,000.00	32,534,800.00	19,702,345.49	12,832,454.51	22,321,310.00
	22021003	Publicity and Advertisements	27,000,000.00	27,038,100.00	7,109,608.43	19,928,491.57	1,106,300.00
	22021004	Medical Expenses - local	25,000,000.00	23,300,000.00	14,648,178.99	8,651,821.01	166,939,823.89
	22021006	Postage and Courier Services	14,600,000.00	5,450,000.00	743,000.00	4,707,000.00	32,900.00
	22021007	Welfare Packages	312,000,000.00	265,567,479.28	190,945,672.86	74,621,806.42	39,496,805.14
	22021008	Subscription to Professional Bodies	47,900,000.00	3,400,000.00	842,634.06	2,557,365.94	14,503,410.00
	22021009	Sporting Activities	54,000,000.00	5,770,000.00	2,222,317.03	3,547,682.97	43,000.00
	22021010	Direct Teaching and Laboratory Cost	15,500,000.00	113,765,000.00	103,778,874.80	9,986,125.20	-
	22021014	Annual Budget Expenses and Administration	23,700,000.00	47,586,500.00	31,707,351.09	15,879,148.91	24,297,740.00
	22021019	Medical Expenses - International	4,000,000.00	1,000,000.00	-	1,000,000.00	-
	22021020	Foreign Scholarship Scheme	32,500,000.00	32,000,000.00	28,125,800.00	3,874,200.00	24,604,200.00
	22021021	Special Days/Celebrations	54,000,000.00	23,750,000.00	2,212,094.00	21,537,906.00	12,013,910.00
	22021022	Youth Corpers Allowance	26,800,000.00	13,823,896.19	8,500,924.28	5,322,971.91	27,400.00
	22021023	Development Plan Preparation Expenses	23,000,000.00	1,275,000.00	673,700.00	601,300.00	-
	22021024	Final Account Preparation Expenses	-	1,735,500.00	1,203,900.00	531,600.00	10,036,300.00
	22021025	Other Miscellaneous Expenses	14,000,000.00	174,489,000.00	145,785,993.90	28,703,006.10	180,484,484.61
	22021026	Monitoring and Evaluation	10,000,000.00	2,000,000.00	1,074,475.36	925,524.64	6,591,973.27
	22021027	Daily Rate Allowances	73,130,000.00	13,732,500.00	7,211,882.61	6,520,617.39	-
	22021028	Election Logistics Support	20,000,000.00	185,212,400.00	192,455,851.38	7,243,451.38	156,266,418.84
		TOTAL	818,030,000.00	1,015,235,175.47	789,133,557.66	226,101,617.81	695,281,515.75
14	2203	LOANS AND ADVANCES					
14A	220301	STAFF LOANS AND ADVANCES - GENERAL					
	22030101	Motor Cycle Advances	-	-	-	-	-
	22030102	Bicycle Advances	-	-	-	-	50,000.00
	22030103	Refurbishing Advances	-	-	-	-	-
	22030104	Correspondence Advances	-	-	-	-	-
	22030105	Spectacle Advances	26,200,000.00	-	-	-	-
	22030106	Motor Vehicle Advances	-	100,000.00	-	100,000.00	-
	22030107	Furnishing Advances	-	-	-	-	-
	22030108	Housing Loans	-	-	-	-	50,000.00
		TOTAL	26,200,000.00	100,000.00	-	100,000.00	100,000.00

EXPENDITURE DETAILS BY ECONOMIC LINE ITEMS CONT'D

15	2204	GRANTS AND CONTRIBUTIONS - GENERAL						
15A	220401	LOCAL GRANTS AND CONTRIBUTIONS						
	22040101	Grants to Other Government - Current	2,000,000.00	-	-	-	-	-
	22040102	Grants to Other Government - Capital	-	-	-	-	-	-
	22040103	Grants to Local government - Current	-	100,000.00	50,000.00	50,000.00	-	-
	22040104	Grants to Local Government - Capital	-	-	-	-	-	-
	22040105	Grants to Government Owned Companies - Current	2,000,000.00	-	-	-	-	-
	22040106	Grant to Government Owned Companies - Capital	784,000,000.00	-	-	-	-	-
	22040107	Grants to Private Companies - Current	6,500,000.00	-	-	-	-	-
	22040108	Grants to Private Companies - Capital	-	-	-	-	-	-
	22040109	Grants to Communities/NGO's	-	60,350,000.00	52,261,460.00	8,088,540.00	1,520,300.00	-
	22040110	Contribution to State University	1,593,396,000.00	2,010,254,112.09	1,749,041,566.72	261,212,545.38	1,472,554,462.31	-
	22040111	Grants/Allocation to Development Areas	3,449,167,000.00	5,047,000.00	3,869,671.99	1,177,328.01	-	-
	22040112	Contribution to Traditional Councils	216,900,000.00	305,134,700.00	273,688,042.15	31,446,657.85	214,458,429.06	-
	22040113	Contribution to Ministry for Local Government Affairs	1,120,000,000.00	126,985,900.00	109,044,745.02	17,941,154.98	54,797,765.94	-
	22040115	Contribution to Local Government Education Authority	1,886,872,000.00	7,653,788,340.27	7,199,976,207.57	453,812,132.70	6,026,976,677.04	-
	22040116	Contribution to Primary Health Care Development Agency	37,050,000.00	391,509,922.12	238,436,686.28	153,073,235.84	-	-
	22040117	Contribution to Local government Staff Pension Board	747,500,000.00	1,363,970,056.21	1,217,894,739.69	146,075,316.52	1,219,445,726.32	-
	22040118	Contribution to Local Government Service Commission	79,000,000.00	95,373,232.23	8,938,769.26	86,434,462.97	35,992,014.06	-
	22040119	Contribution to Auditor General Local Government	12,000,000.00	1,450,000.00	-	1,450,000.00	-	-
	22040120	Contingency	608,000,000.00	17,000,000.00	949,281.73	16,050,718.27	-	-
		TOTAL	10,544,385,000.00	12,030,963,262.92	10,854,151,170.40	1,176,812,092.52	9,025,745,374.73	
15B	220402	FOREIGN GRANTS AND CONTRIBUTION						
	22040201	Grants to Foreign Government	-	-	-	-	-	-
	22040202	Grants to Foreign International Organizations	-	-	-	-	-	-
		TOTAL	-	-	-	-	-	-
16	2205	SUBSIDIES GENERAL						
16A	220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS						
	22050101	Subsidy to Government Owned Companies	-	100,000.00	50,000.00	50,000.00	13,100.00	-
	22050102	Meals subsidy to Government Schools	67,121,600.00	40,153,000.00	9,852,700.00	30,300,300.00	1,040,000.00	-
	22050104	Petroleum Subsidy	4,829,000.00	829,000.00	-	829,000.00	-	-
	22050105	Education Subsidy	-	-	-	-	-	-
	22050106	Agricultural Inputs Subsidy	74,498,000.00	189,600,000.00	39,600,896.21	149,999,103.79	582,240,925.58	-
	22050107	Health Subsidy	-	1,200,000.00	-	-	-	-
	22050108	Religious Pilgrimage Subsidy	122,120,000.00	146,032,706.19	119,127,795.87	26,904,910.32	98,435,275.71	-
		TOTAL	268,568,600.00	377,914,706.19	168,631,392.08	208,083,314.11	681,729,301.28	
16B	220502	SUBSIDY TO PRIVATE COMPANIES						
	22050201	Subsidy to Private Companies	59,500,000.00	11,000,000.00	-	11,000,000.00	344,000.00	-
		TOTAL	59,500,000.00	11,000,000.00	-	11,000,000.00	344,000.00	
17	2206	PUBLIC DEBT CHARGES						
17A	220601	FOREIGN INTEREST / DISCOUNT - TREASURY BILL						
	22060101	Foreign Interest/Discount - Treasury Bill	-	-	-	-	-	-
	22060102	Foreign Interest/Discount - Short term Borrowings	-	-	-	-	-	-
		TOTAL	-	-	-	-	-	-
17B	220602	DOMESTIC INTEREST / DISCOUNT						
	22060201	Domestic Interest/Discount - Treasury Bill	-	-	-	-	-	-
	22060202	Domestic Interest/Discount - Short term Borrowings	19,891,000.00	-	-	-	2,481,484,374.64	-
	22060203	Settlement of Liabilities	48,800,000.00	474,886,900.00	429,087,872.89	45,799,027.11	2,830,793.98	-
		TOTAL	68,691,000.00	474,886,900.00	429,087,872.89	45,799,027.11	2,484,315,168.62	
17C	220603	INSURANCE PREMIUM						
	22060301	Interest - Internal Public Debt	721,147,147.46	337,989,102.46	221,988,654.54	116,000,447.92	491,531,958.42	-
		TOTAL	721,147,147.46	337,989,102.46	221,988,654.54	116,000,447.92	491,531,958.42	
20	23	CAPITAL EXPENDITURE GENERAL						
20A	230101	PURCHASE OF FIXED ASSETS - GENERAL						
	23010101	Purchase/Acquisition of Land	40,500,000.00	31,734,200.00	29,998,000.00	1,736,200.00	5,857,750.58	-
	23010102	Purchase of Office Building	-	13,964,000.00	9,146,397.60	4,817,602.40	-	-
	23010103	Purchase of Residential Buildings	5,000,000.00	-	-	-	-	-
	23010104	Purchase of Motor Cycles	24,000,000.00	18,050,000.00	-	18,050,000.00	-	-
	23010105	Purchase of Motor Vehicles	60,000,000.00	23,237,100.00	10,137,100.00	13,100,000.00	-	-

EXPENDITURE DETAILS BY ECONOMIC LINE ITEMS CONT'D

23010116	Purchase of Typewriters	8,500,000.00	-	-	-	-
23010117	Purchase of Shredding Machines	57,808,000.00	1,000,000.00	-	1,000,000.00	-
23010118	Purchase of Scanners	52,500,000.00	8,000,000.00	2,208,720.00	5,791,280.00	-
23010119	Purchase of Power Generating Set	18,000,000.00	500,000.00	-	500,000.00	-
23010120	Purchase of Canteen/ Kitchen Equipment	-	-	-	-	-
23010121	Purchase of Residential Furniture	-	-	-	-	-
23010122	Purchase of Health/Medical Equipment	52,000,000.00	6,536,000.00	4,812,260.00	1,723,740.00	206,605,146.87
23010123	Purchase of Fire Fighting Equipment	-	-	-	-	-
23010124	Purchase of Teaching/Learning Aid Equipment	5,000,000.00	4,644,400.00	4,394,400.00	250,000.00	-
23010125	Purchase of Library Books & Equipment	10,000,000.00	-	-	-	-
23010126	Purchase of Sporting/Gaming Equipment	-	-	-	-	12,566,621.53
23010127	Purchase of Agricultural Equipment/Irrigation	24,000,000.00	18,600,000.00	9,000,000.00	9,600,000.00	-
23010128	Purchase of Security Equipment	50,000,000.00	15,350,000.00	13,766,211.45	1,583,788.55	-
23010129	Purchase of Industrial Equipment	15,000,000.00	500,000.00	-	500,000.00	-
23010130	Purchase of Recreational Facilities	7,000,000.00	200,000.00	-	200,000.00	-
23010133	Purchase of Surveying Equipment	-	-	-	-	-
23010134	Purchase of Diving Equipment	-	-	-	-	-
23010137	Purchase of Ship Spare/maintenance	-	-	-	-	-
23010139	Purchase of Fertilizer	-	343,000,000.00	324,173,386.25	18,826,613.75	29,605,432.59
	PURCHASE OF FIXED ASSETS -TOTAL	685,467,000.00	580,743,200.00	458,578,792.02	122,164,407.98	290,604,008.19

20B

230201 CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL

23020101	Construction/Provision of Office Buildings	235,000,000.00	80,806,200.00	43,349,618.75	37,456,581.25	6,221,139.99
23020102	Construction/Provision of Residential Buildings	89,000,000.00	5,250,000.00	3,171,911.30	2,078,088.70	-
23020103	Construction/Provision of Electricity	82,000,000.00	112,193,700.00	8,995,344.42	103,198,355.58	28,808,561.59
23020104	Construction/Provision of Housing	15,000,000.00	11,058,800.00	11,058,800.00	-	18,585,523.95
23020105	Construction/Provision of Water Facilities	172,528,000.00	229,562,100.00	158,383,508.62	71,178,591.38	63,556,356.50
23020106	Construction/Provision of Hospital/Health Centers	32,500,000.00	28,400,000.00	1,653,980.68	26,746,019.32	161,521,914.38
23020107	Construction/Provision of Public Schools	51,000,000.00	6,000,000.00	3,957,872.88	2,042,127.12	40,542,090.27
23020110	Construction/Provision of Fire Fighting Stations	67,000,000.00	6,000,000.00	-	6,000,000.00	-
23020111	Construction/Provision of Libraries	61,000,000.00	1,000,000.00	-	1,000,000.00	-
23020112	Construction/Provision of Sporting Facilities	37,500,000.00	1,000,000.00	-	1,000,000.00	-
23020113	Construction/Provision of Agricultural Facilities	25,000,000.00	5,000,000.00	2,224,000.00	2,776,000.00	17,369,287.58
23020114	Construction/Provision of Roads	366,000,000.00	46,500,000.00	35,156,658.32	11,343,341.68	47,533,960.25
23020115	Construction/Provision of Rail- ways	25,000,000.00	-	-	-	11,783,401.67
23020116	Construction/Provision of Water -Ways	35,000,000.00	72,500,000.00	63,336,909.04	9,163,090.96	36,490,572.19
23020117	Construction/Provision of Airport/Aerodromes	10,000,000.00	-	-	-	-
23020118	Construction/Provision of Infrastructure	40,000,000.00	3,500,000.00	2,648,062.02	851,937.98	93,545,019.75
23020119	Construction/Provision of Recreational Facilities	102,000,000.00	-	-	-	-
23020122	Construction of Boundary Pillars/Right Ways	5,000,000.00	3,000,000.00	2,607,100.00	392,900.00	-
23020123	Construction of Traffic Lights/Street Lights	10,000,000.00	500,000.00	-	500,000.00	-
23020124	Construction of Markets/Parks	19,000,000.00	5,705,100.00	-	5,705,100.00	13,788,784.49
23020125	Construction of Power generating Plants	75,000,000.00	-	-	-	-
23020126	Construction/Provision of Cemeteries	-	4,250,000.00	3,482,792.63	767,207.37	3,986,680.06
23020127	Construction/Provision of ICT Infrastructures	10,000,000.00	-	-	-	-
	CONSTRUCTION/PROVISION OF FIXED ASSETS - TOTAL	1,564,528,000.00	622,225,900.00	340,026,558.66	282,199,341.34	543,733,292.68

20C

230301 REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL

23030101	Rehabilitation/Repairs - Residential Building	284,000,000.00	81,450,000.00	5,668,355.37	75,781,644.63	-
23030102	Rehabilitation/Repairs - Electricity	51,000,000.00	17,000,000.00	11,105,831.54	5,894,168.46	6,456,984.16
23030103	Rehabilitation/Repairs - Housing	44,000,000.00	19,000,000.00	-	19,000,000.00	84,038,645.89
23030104	Rehabilitation/Repairs - Water Facilities	95,000,000.00	8,600,000.00	335,000.00	8,265,000.00	-
23030105	Rehabilitation/Repairs - Hospital/Health Centers	104,550,000.00	17,150,000.00	8,077,362.23	9,072,637.77	-
23030106	Rehabilitation/Repairs - Public Schools	30,000,000.00	3,000,000.00	1,322,415.27	1,677,584.73	16,399,706.55
23030109	Rehabilitation/Repairs - Fire Fighting Stations	35,000,000.00	500,000.00	-	500,000.00	-
23030110	Rehabilitation/Repairs - Libraries	12,000,000.00	-	-	-	-
23030111	Rehabilitation/Repairs - Sporting Facilities	-	-	-	-	-
23030112	Rehabilitation/Repairs - Agricultural Facilities	26,000,000.00	11,830,000.00	-	11,830,000.00	-
23030113	Rehabilitation/Repairs - Roads	53,919,000.00	46,121,500.00	24,506,720.00	21,614,780.00	127,560,852.46
23030114	Rehabilitation/Repairs - Rail Ways	10,000,000.00	-	-	-	-

EXPENDITURE DETAILS BY ECONOMIC LINE ITEMS CONT'D

23030115	Rehabilitation/Repairs - Water Ways	5,000,000.00	3,500,000.00	2,970,811.08	529,188.92	-
23030116	Rehabilitation/Repairs - Air Port/Aerodromes	5,000,000.00	-	-	-	-
23030118	Rehabilitation/Repairs - Recreational Facilities	3,000,000.00	-	-	-	-
23030119	Rehabilitation/Repairs - Air Navigational Equipment	-	-	-	-	-
23030121	Rehabilitation/Repairs - Office Buildings	27,923,000.00	500,000.00	-	500,000.00	-
23030122	Rehabilitation/Repairs - Boundaries	-	-	-	-	-
23030123	Rehabilitation/Repairs - Traffic/Street Lights	5,000,000.00	-	-	-	-
23030124	Rehabilitation/Repairs - Markets/parks	17,500,000.00	500,000.00	-	500,000.00	28,442,584.27
23030125	Rehabilitation/Repairs - Power Generating Plants	20,000,000.00	-	-	-	-
23030126	Rehabilitation/Repairs of Cemeteries	224,000,000.00	340,000,000.00	114,374,699.35	225,625,300.65	-
23030127	Rehabilitation/Repairs -ICT Infrastructures	22,500,000.00	-	-	-	10,965,901.84
REHABILITATION/REPAIRS OF FIXED ASSETS - TOTAL		1,075,392,000.00	549,151,500.00	168,361,194.83	380,790,305.17	273,864,675.16
20D	230401 PRESERVATION OF THE ENVIRONMENT - GENERAL					
23040101	Tree Planting	131,000,000.00	33,000,000.00	-	33,000,000.00	-
23040102	Erosion & Flood Control	80,800,000.00	16,029,000.00	-	16,029,000.00	16,756,805.92
23040103	Wild life Conservation	10,000,000.00	-	-	-	-
23040104	Industrial Pollution Preservation & Control	77,500,000.00	-	-	-	-
23040105	Water Pollution Prevention & Control	57,500,000.00	15,000,000.00	-	15,000,000.00	-
PRESERVATION OF THE ENVIRONMENT - TOTAL		356,800,000.00	64,029,000.00	-	64,029,000.00	16,756,805.92
20E	230501 ACQUISITION OF NON TANGIBLE ASSETS					
23050101	Research and Development	145,578,400.00	76,885,900.00	-	76,885,900.00	-
23050102	Computer Software Acquisition	5,000,000.00	5,000,000.00	-	5,000,000.00	4,315,494.83
23050103	Monitoring and Evaluation	5,000,000.00	7,000,000.00	987,500.00	6,012,500.00	-
23050104	Anniversaries/Celebration	55,500,000.00	5,500,000.00	-	5,500,000.00	-
23050107	Margin For Increase In Costs	47,500,000.00	4,750,000.00	-	4,750,000.00	-
ACQUISITION OF NON TANGIBLE ASSETS - TOTAL		258,578,400.00	99,135,900.00	987,500.00	98,148,400.00	4,315,494.83
CAPITAL EXPENDITURE TOTAL		3,940,765,400.00	1,915,285,500.00	967,954,045.51	947,331,454.49	1,129,274,276.79

SCHEDULE TO THE REVIEWED ACCOUNTS

OF THE

11 LOCAL GOVERNMENT AREAS OF GOMBE STATE

FOR THE YEAR ENDED

31ST DECEMBER, 2020

**AKKO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

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

	2020 ₦	2019 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,748,518,098.37	2,888,653,441.06
Independent Revenue	59,962,080.00	62,079,400.00
Total Receipts	2,808,480,178.37	2,950,732,841.06
Payments		
Personnel Cost	(1,107,155,071.70)	(1,097,448,465.68)
Social Benefits	(1,835,000.00)	-
Overhead Cost	(205,906,416.75)	(297,435,039.47)
Loans and Advances	-	-
Grants and Contributions	(1,334,931,350.10)	(1,177,429,067.38)
Subsidies	(12,208,547.94)	(68,084,402.96)
Transfers to other funds	-	-
Total Payments	(2,662,036,386.49)	(2,640,396,975.49)
Net Cash flow from Operating Activities	146,443,791.88	310,335,865.57
Investing Activities		
Purchase of Fixed Assets	(48,582,005.26)	(25,506,602.52)
Construction/Provision of Fixed Assets	(25,824,798.74)	(97,309,814.33)
Rehabilitation/Repairs of Fixed Assets	(11,517,063.08)	(1,562,000.00)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(85,923,867.08)	(124,378,416.86)
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	(43,944,318.16)	(261,066,616.20)
Net Cash Flow from Financing Activities	(43,944,318.16)	(142,884,798.02)
Net Surplus/(Deficit) for the Year	16,575,606.64	43,072,650.69
Add: Opening Balance	51,042,400.45	7,969,749.76
Closing Cash Balance	67,618,007.09	51,042,400.45

**AKKO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE****STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2020**

	NOTES	2020	2019
		₦	₦
ASSETS			
Cash and Bank Balances	21	67,618,007.09	51,042,400.45
TOTAL ASSETS		67,618,007.09	51,042,400.45
LIABILITIES			
Public Funds	29	67,618,007.09	51,042,400.45
TOTAL LIABILITIES		67,618,007.09	51,042,400.45

**AKKO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2020

	NOTES	APPROVED BUDGET 2020 ₦	FINAL BUDGET 2020 ₦	ACTUAL 2020 ₦	VARIANCE ₦	ACTUAL 2019 ₦
OPENING BALANCE				51,042,400.45		7,969,749.76
Add: Revenue						
REVENUE						
Statutory Revenue	1	3,045,000,000.00	3,045,000,000.00	2,748,518,098.37	(271,828,232.34)	2,888,653,441.06
Independent Revenue	2	89,080,000.00	89,080,000.00	59,962,080.00	(29,117,920.00)	62,079,400.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	118,181,818.18
TOTAL REVENUE		3,134,080,000.00	3,134,080,000.00	2,808,480,178.37	(300,946,152.34)	3,068,914,659.24
TOTAL RECEIPTS		3,134,080,000.00	3,134,080,000.00	2,859,522,578.82	(300,946,152.34)	3,076,884,409.00
EXPENDITURE						
Personnel Cost	10	1,006,880,000.00	1,184,787,218.45	1,107,155,071.70	77,632,146.75	1,097,448,465.68
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	1,835,000.00	(1,835,000.00)	-
Overhead Cost	13	319,200,000.00	307,597,080.33	205,906,416.75	120,778,734.69	297,435,039.47
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	1,299,000,000.00	1,431,074,140.02	1,334,931,350.10	96,142,789.92	1,177,429,067.38
Subsidies	16	5,000,000.00	45,408,606.19	12,208,547.94	33,200,058.25	68,084,402.96
Public Debt Charges	17	110,000,000.00	60,962,955.00	43,944,318.16	17,018,636.84	261,066,616.20
TOTAL OPERATING EXPENDITURE		2,740,080,000.00	3,029,830,000.00	2,705,980,704.65	342,937,366.46	2,901,463,591.69
BALANCE FOR THE PERIOD		394,000,000.00	104,250,000.00	153,541,874.17	(643,883,518.80)	175,420,817.31
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	46,000,000.00	59,050,000.00	48,582,005.26	10,467,994.74	25,506,602.52
Construction/Provision of Fixed Assets	20B	75,000,000.00	31,500,000.00	25,824,798.74	5,675,201.26	97,309,814.33
Rehabilitation/Repairs of Fixed Assets	20C	164,000,000.00	13,700,000.00	11,517,063.08	2,182,936.92	1,562,000.00
Preservation of the Environment	20D	84,000,000.00	-	-	-	-
Acquisition of Non Tangible Assets	20E	25,000,000.00	-	-	-	-
TOTAL CAPITAL EXPENDITURE		394,000,000.00	104,250,000.00	85,923,867.08	18,326,132.92	124,378,416.86
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	(0.00)	67,618,007.09	-	51,042,400.45

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

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2020 ₦	FINAL BUDGET 2020 ₦	ACTUAL 2020 ₦	VARIANCE ₦	ACTUAL 2019 ₦
1	Government Share of FAAC (Statutory Revenue)	1					
	Local Government Share of FAAC		1,950,000,000.00	1,950,000,000.00	1,845,625,572.62	(104,374,427.38)	2,242,048,978.24
	Share of State IGR		100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		112,974,200.00	112,974,200.00	56,493,788.54	(56,480,411.46)	3,526,375.83
	Refund From Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		27,369,800.00	27,369,800.00	20,111,401.82	(7,258,398.18)	5,330,864.05
	Equalisation		35,836,000.00	35,836,000.00	26,332,395.43	(9,503,604.57)	63,728,722.90
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		75,856,700.00	75,856,700.00	55,739,672.78	(20,117,027.22)	-
	Good Value		92,963,300.00	92,963,300.00	68,309,630.71	-	21,262,721.48
	Local Government Share of VAT		650,000,000.00	650,000,000.00	675,905,636.47	25,905,636.47	552,755,778.56
	Local Government Share of Excess Crude Account		-	-	-	-	-
	Statutory Revenue Total		3,045,000,000.00	3,045,000,000.00	2,748,518,098.37	(271,828,232.34)	2,888,653,441.06
2	Independent Revenue						
	Personal Taxes	2A	1,750,000.00	1,750,000.00	19,506,300.00	17,756,300.00	10,845,800.00
	Licences - General	2B	23,017,000.00	23,017,000.00	12,545,800.00	(10,471,200.00)	16,466,100.00
	Fees - General	2E	8,578,000.00	8,578,000.00	18,538,100.00	9,960,100.00	889,700.00
	Fines - General	2F	200,000.00	200,000.00	-	(200,000.00)	30,000.00
	Sales - General	2G	2,950,000.00	2,950,000.00	1,104,400.00	(1,845,600.00)	131,700.00
	Earnings -General	2H	46,180,000.00	46,180,000.00	1,328,980.00	(44,851,020.00)	3,796,400.00
	Rent on Government Buildings - General	2I	-	-	-	-	-
	Rent on Land & Others - General	2J	3,000,000.00	3,000,000.00	6,938,500.00	3,938,500.00	1,273,700.00
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	505,000.00	505,000.00	-	(505,000.00)	1,755,500.00
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	2,900,000.00	2,900,000.00	-	(2,900,000.00)	-
	Independent Revenue Total		89,080,000.00	89,080,000.00	59,962,080.00	(29,117,920.00)	62,079,400.00
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
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	Other Revenue Sources and Capital Receipts - Total		-	-	-	-	118,181,818.18
	TOTAL REVENUE		3,134,080,000.00	3,134,080,000.00	2,808,480,178.37	(300,946,152.34)	3,068,914,659.24

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

NOTES	DESCRIPTION	NOTE S	APPROVED BUDGET 2020 ₦	FINAL BUDGET 2020 ₦	ACTUAL 2020 ₦	VARIANCE ₦	ACTUAL 2019 ₦
EXPENDITURES							
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	999,880,000.00	1,184,787,218.45	1,107,155,071.70	77,632,146.75	1,094,084,829.32
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	7,000,000.00	-	-	-	3,363,636.36
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		1,006,880,000.00	1,184,787,218.45	1,107,155,071.70	77,632,146.75	1,097,448,465.68
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	1,835,000.00	- 1,835,000.00	-
13	Overhead Cost						
	Travels and Transport - General	13A	8,500,000.00	26,443,867.92	6,145,674.44	20,298,193.48	172,200.00
	Utilities - General	13B	43,000,000.00	30,288,000.00	20,167,875.57	10,120,124.43	14,628,000.00
	Materials and Supplies - General	13C	48,000,000.00	87,257,876.24	50,379,606.96	36,878,269.28	3,517,700.00
	Maintenance Services - General	13D	30,200,000.00	15,957,286.35	7,405,903.60	8,551,382.75	28,158,000.00
	Training - General	13E	-	13,960,000.00	12,088,361.00	1,871,639.00	3,321,618.18
	Other Services - General	13F	21,000,000.00	19,787,285.54	18,137,300.00	1,649,985.54	145,563,177.06
	Consulting and Professional Services	13G	15,500,000.00	18,239,404.76	10,913,022.76	7,326,382.00	18,915,200.00
	Fuel and Lubricants	13H	1,500,000.00	972,082.14	32,400.00	939,682.14	86,100.00
	Financial Charges	13I	10,000,000.00	2,082,501.91	1,040,910.63	1,041,591.28	49,972,460.34
	Miscellaneous Expenses	13J	141,500,000.00	92,608,775.47	79,595,361.79	32,101,484.79	33,100,583.89
	Overhead Cost Total		319,200,000.00	307,597,080.33	205,906,416.75	120,778,734.69	297,435,039.47
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	1,299,000,000.00	1,431,074,140.02	1,334,931,350.10	96,142,789.92	1,177,429,067.38
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		1,299,000,000.00	1,431,074,140.02	1,334,931,350.10	96,142,789.92	1,177,429,067.38
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	5,000,000.00	45,408,606.19	12,208,547.94	33,200,058.25	68,084,402.96
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		5,000,000.00	45,408,606.19	12,208,547.94	33,200,058.25	68,084,402.96
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	30,000,000.00	26,508,333.64	3,491,666.36	217,093,643.85
	Interest - Internal Public Debt	17C	110,000,000.00	30,962,955.00	17,435,984.52	13,526,970.48	43,972,972.35
	Public Debt Charges Total		110,000,000.00	60,962,955.00	43,944,318.16	17,018,636.84	261,066,616.20

SUMMARY OF TOTAL EXPENDITURE CONT'D

18 Transfers						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
Transfers - Total		-	-	-	-	-
20 Capital Expenditure						
Purchase of Fixed Assets	20A	46,000,000.00	59,050,000.00	48,582,005.26	10,467,994.74	25,506,602.52
Construction/Provision of Fixed Assets	20B	75,000,000.00	31,500,000.00	25,824,798.74	5,675,201.26	97,309,814.33
Rehabilitation/Repairs of Fixed Assets	20C	164,000,000.00	13,700,000.00	11,517,063.08	2,182,936.92	1,562,000.00
Preservation of the Environment	20D	84,000,000.00	-	-	-	-
Acquisition of Non Tangible Assets	20E	25,000,000.00	-	-	-	-
Capital Expenditure Total		394,000,000.00	104,250,000.00	85,923,867.08	18,326,132.92	124,378,416.86
TOTAL EXPENDITURE		3,134,080,000.00	3,134,080,000.00	2,791,904,571.73	361,263,499.38	3,025,842,008.55

**BALANGA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

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

	2020 ₦	2019 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,053,233,647.96	2,143,048,948.19
Independent Revenue	63,218,990.00	41,967,500.00
Total Receipts	2,116,452,637.96	2,185,016,448.19
Payments		
Personnel Cost	(675,791,287.35)	(682,534,498.51)
Social Benefits	(1,835,000.00)	-
Overhead Cost	(206,565,299.27)	(206,750,859.29)
Loans and Advances	-	-
Grants and Contributions	(1,094,942,622.00)	(947,953,142.03)
Subsidies	(19,286,600.00)	(64,074,804.43)
Transfers to other funds	-	-
Total Payments	(1,998,420,808.62)	(1,901,313,304.26)
Net Cash flow from Operating Activities	118,031,829.34	283,703,143.93
Investing Activities		
Purchase of Fixed Assets	(32,918,500.00)	(33,311,110.00)
Construction/Provision of Fixed Assets	(48,092,300.00)	(76,480,530.27)
Rehabilitation/Repairs of Fixed Assets	(5,851,731.54)	-
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	(987,500.00)	-
Net Cash Flow from Investing Activities	(87,850,031.54)	(109,791,640.27)
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	(63,884,741.12)	(244,699,774.11)
Net Cash Flow from Financing Activities	(63,884,741.12)	(126,517,955.93)
Net Surplus/(Deficit) for the Year	(33,702,943.32)	47,393,547.73
Add: Opening Balance	51,034,200.70	3,640,652.97
Closing Cash Balance	17,331,257.38	51,034,200.70

**BALANGA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2020

	NOTES	2020 ₦	2019 ₦
ASSETS			
Cash and Bank Balances	21	<u>17,331,257.38</u>	<u>51,034,200.70</u>
TOTAL ASSETS		<u>17,331,257.38</u>	<u>51,034,200.70</u>
LIABILITIES			
Public Funds	29	<u>17,331,257.38</u>	<u>51,034,200.70</u>
TOTAL LIABILITIES		<u>17,331,257.38</u>	<u>51,034,200.70</u>

**BALANGA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2020

	NOTES	APPROVED BUDGET 2020 ₦	FINAL BUDGET 2020 ₦	ACTUAL 2020 ₦	VARIANCE ₦	ACTUAL 2019 ₦
OPENING BALANCE				51,034,200.70		3,640,652.97
Add: Revenue						
REVENUE						
Statutory Revenue	1	1,970,798,600.00	1,970,798,600.00	2,053,233,647.96	54,356,647.96	2,143,048,948.19
Independent Revenue	2	75,125,600.00	75,125,600.00	63,218,990.00	(11,906,610.00)	41,967,500.00
Capital Receipts and Other Revenue Sources	3	262,528,000.00	262,528,000.00	-	(262,528,000.00)	118,181,818.18
TOTAL REVENUE		2,308,452,200.00	2,308,452,200.00	2,116,452,637.96	(220,077,962.04)	2,303,198,266.37
TOTAL RECEIPTS		2,308,452,200.00	2,308,452,200.00	2,167,486,838.66	(220,077,962.04)	2,306,838,919.34
EXPENDITURE						
Personnel Cost	10	811,000,000.00	711,511,000.00	675,791,287.35	35,719,712.65	682,534,498.51
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	1,835,000.00	(1,835,000.00)	-
Overhead Cost	13	172,020,000.00	268,582,000.00	206,565,299.27	62,016,700.73	206,750,859.29
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	924,000,000.00	1,141,776,600.00	1,094,942,622.00	46,833,978.00	947,953,142.03
Subsidies	16	81,421,600.00	19,900,000.00	19,286,600.00	613,400.00	64,074,804.43
Public Debt Charges	17	165,182,600.00	65,182,600.00	63,884,741.12	1,297,858.88	244,699,774.11
Below the Line Payments	19	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,153,624,200.00	2,206,952,200.00	2,062,305,549.74	144,646,650.26	2,146,013,078.37
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		154,828,000.00	101,500,000.00	105,181,288.92	(364,724,612.30)	160,825,840.97
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	25,000,000.00	37,000,000.00	32,918,500.00	4,081,500.00	33,311,110.00
Construction/Provision of Fixed Assets	20B	27,528,000.00	52,500,000.00	48,092,300.00	4,407,700.00	76,480,530.27
Rehabilitation/Repairs of Fixed Assets	20C	57,000,000.00	10,000,000.00	5,851,731.54	4,148,268.46	-
Preservation of the Environment	20D	20,300,000.00	-	-	-	-
Acquisition of Non Tangible Assets	20E	25,000,000.00	2,000,000.00	987,500.00	1,012,500.00	-
TOTAL CAPITAL EXPENDITURE		154,828,000.00	101,500,000.00	87,850,031.54	13,649,968.46	109,791,640.27
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	-	17,331,257.38	-	51,034,200.70

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

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2020 ₦	FINAL BUDGET 2020 ₦	ACTUAL 2020 ₦	VARIANCE ₦	ACTUAL 2019 ₦
1	Government Share of FAAC (Statutory Revenue)	1					
	Local Government Share of FAAC		1,400,000,000.00	1,400,000,000.00	1,340,353,263.80	(59,646,736.20)	1,628,248,822.60
	Allocation From State Government		55,995,500.00	55,995,500.00	-	(55,995,500.00)	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		22,973,600.00	22,973,600.00	41,027,624.98	18,054,024.98	2,560,968.73
	Refund From Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		8,454,200.00	8,454,200.00	15,098,061.57	6,643,861.57	3,871,446.69
	Equalisation		10,708,300.00	10,708,300.00	19,123,441.38	8,415,141.38	46,281,869.42
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		22,667,000.00	22,667,000.00	40,479,961.62	17,812,961.62	-
	Goods Value		-	-	50,143,937.77	22,065,537.77	15,441,679.28
	Local Government Share of VAT		450,000,000.00	450,000,000.00	547,007,356.84	97,007,356.84	446,644,161.47
	Local Government Share of Excess Crude Account		-	-	-	-	-
	Statutory Revenue Total		1,970,798,600.00	1,970,798,600.00	2,053,233,647.96	54,356,647.96	2,143,048,948.19
2	Independent Revenue						
	Personal Taxes	2A	7,403,000.00	7,403,000.00	3,000,000.00	(4,403,000.00)	-
	Licences - General	2B	16,391,100.00	16,391,100.00	33,058,590.00	16,667,490.00	16,656,400.00
	Fees - General	2E	14,683,000.00	14,683,000.00	2,760,700.00	(11,922,300.00)	356,400.00
	Fines - General	2F	-	-	103,500.00	103,500.00	31,200.00
	Sales - General	2G	8,588,400.00	8,588,400.00	10,445,100.00	1,856,700.00	16,078,600.00
	Earnings -General	2H	20,573,100.00	20,573,100.00	12,838,200.00	(7,734,900.00)	8,539,500.00
	Rent on Government Buildings - General	2I	3,895,000.00	3,895,000.00	-	(3,895,000.00)	-
	Rent on Land & Others - General	2J	141,000.00	141,000.00	1,012,900.00	871,900.00	305,400.00
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	1,126,000.00	1,126,000.00	-	(1,126,000.00)	-
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	2,325,000.00	2,325,000.00	-	(2,325,000.00)	-
	Independent Revenue Total		75,125,600.00	75,125,600.00	63,218,990.00	(11,906,610.00)	41,967,500.00
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	262,528,000.00	262,528,000.00	-	(262,528,000.00)	118,181,818.18
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	Other Revenue Sources and Capital Receipts - Total		262,528,000.00	262,528,000.00	-	(262,528,000.00)	118,181,818.18
	TOTAL REVENUE		2,308,452,200.00	2,308,452,200.00	2,116,452,637.96	(220,077,962.04)	2,303,198,266.37

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

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2020 ₦	FINAL BUDGET 2020 ₦	ACTUAL 2020 ₦	VARIANCE ₦	ACTUAL 2019 ₦
EXPENDITURES							
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	711,000,000.00	676,000,000.00	675,791,287.35	208,712.65	679,170,862.15
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	100,000,000.00	35,511,000.00	-	35,511,000.00	3,363,636.36
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		811,000,000.00	711,511,000.00	675,791,287.35	35,719,712.65	682,534,498.51
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	1,835,000.00	- 1,835,000.00	-
13	Overhead Cost						
	Travels and Transport - General	13A	8,800,000.00	14,908,000.00	5,285,000.00	9,623,000.00	7,838,000.00
	Utilities - General	13B	11,400,000.00	6,500,000.00	6,048,300.00	451,700.00	496,800.00
	Materials and Supplies - General	13C	40,180,000.00	71,721,000.00	43,561,027.28	28,159,972.72	617,500.00
	Maintenance Services - General	13D	23,140,000.00	6,418,000.00	2,583,600.00	3,834,400.00	14,249,700.00
	Training - General	13E	-	13,875,000.00	12,514,138.92	1,360,861.08	3,697,518.18
	Other Services - General	13F	10,000,000.00	22,300,000.00	21,123,300.00	1,176,700.00	105,928,222.99
	Consulting and Professional Services	13G	2,500,000.00	19,000,000.00	14,348,172.76	4,651,827.24	956,100.00
	Fuel and Lubricants	13H	1,000,000.00	1,000,000.00	174,100.00	825,900.00	89,300.00
	Financial Charges	13I	10,000,000.00	2,200,000.00	1,479,273.37	720,726.63	41,898,334.23
	Miscellaneous Expenses	13J	65,000,000.00	110,660,000.00	99,448,386.94	11,211,613.06	30,979,383.89
	Overhead Cost Total		172,020,000.00	268,582,000.00	206,565,299.27	62,016,700.73	206,750,859.29
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	924,000,000.00	1,141,776,600.00	1,094,942,622.00	46,833,978.00	947,953,142.03
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		924,000,000.00	1,141,776,600.00	1,094,942,622.00	46,833,978.00	947,953,142.03
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	77,921,600.00	19,900,000.00	19,286,600.00	613,400.00	64,074,804.43
	Subsidy to Private Companies	16B	3,500,000.00	-	-	-	-
	Subsidies Total		81,421,600.00	19,900,000.00	19,286,600.00	613,400.00	64,074,804.43
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	45,000,000.00	44,254,356.60	745,643.40	205,121,941.55
	Interest - Internal Public Debt	17C	165,182,600.00	20,182,600.00	19,630,384.52	552,215.48	39,577,832.56
	Public Debt Charges Total		165,182,600.00	65,182,600.00	63,884,741.12	1,297,858.88	244,699,774.11

SUMMARY OF TOTAL EXPENDITURE CONT'D

18	Transfers						
	Transfers to Other Funds	18A	-	-	-	-	
	Transfers - Payments to Individuals	18B	-	-	-	-	
	Transfers - Total		-	-	-	-	
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	25,000,000.00	37,000,000.00	32,918,500.00	4,081,500.00	33,311,110.00
	Construction/Provision of Fixed Assets	20B	27,528,000.00	52,500,000.00	48,092,300.00	4,407,700.00	76,480,530.27
	Rehabilitation/Repairs of Fixed Assets	20C	57,000,000.00	10,000,000.00	5,851,731.54	4,148,268.46	-
	Preservation of the Environment	20D	20,300,000.00	-	-	-	-
	Acquisition of Non Tangible Assets	20E	25,000,000.00	2,000,000.00	987,500.00	1,012,500.00	-
	Capital Expenditure Total		154,828,000.00	101,500,000.00	87,850,031.54	13,649,968.46	109,791,640.27
	TOTAL EXPENDITURE		2,308,452,200.00	2,308,452,200.00	2,150,155,581.28	158,296,618.72	2,255,804,718.64

**BILLIRI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

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

	2020 ₦	2019 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,051,755,926.71	2,145,227,006.00
Independent Revenue	146,836,526.00	27,537,800.00
Total Receipts	2,198,592,452.71	2,172,764,806.00
Payments		
Personnel Cost	(605,207,518.66)	(615,418,654.16)
Social Benefits	(1,835,000.00)	-
Overhead Cost	(235,252,360.09)	(75,714,504.30)
Loans and Advances	-	-
Grants and Contributions	(1,041,207,545.92)	(944,380,836.36)
Subsidies	(12,730,500.00)	(61,970,202.96)
Transfers to other funds	-	-
Total Payments	(1,896,232,924.67)	(1,697,484,197.78)
Net Cash flow from Operating Activities	302,359,528.04	475,280,608.22
Investing Activities		
Purchase of Fixed Assets	(38,945,900.00)	(5,000,000.00)
Construction/Provision of Fixed Assets	(43,518,714.22)	(3,700,000.00)
Rehabilitation/Repairs of Fixed Assets	(29,223,231.54)	-
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(111,687,845.76)	(8,700,000.00)
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	(63,644,591.28)	(449,531,799.74)
Net Cash Flow from Financing Activities	(63,644,591.28)	(331,349,981.56)
Net Surplus/(Deficit) for the Year	127,027,091.00	135,230,626.66
Add: Opening Balance	137,443,248.33	2,212,621.67
Closing Cash Balance	264,470,339.33	137,443,248.33

**BILLIRI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE****STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2020**

	NOTES	2020	2019
		₦	₦
ASSETS			
Cash and Bank Balances	21	<u>264,470,339.33</u>	<u>137,443,248.33</u>
TOTAL ASSETS		<u>264,470,339.33</u>	<u>137,443,248.33</u>
LIABILITIES			
Public Funds	29	<u>264,470,339.33</u>	<u>137,443,248.33</u>
TOTAL LIABILITIES		<u>264,470,339.33</u>	<u>137,443,248.33</u>

**BILLIRI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**
STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2020

	NOTES	APPROVED BUDGET 2020 ₦	FINAL BUDGET 2020 ₦	ACTUAL 2020 ₦	VARIANCE ₦	ACTUAL 2019 ₦
OPENING BALANCE				137,443,248.33		2,212,621.67
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,156,705,000.00	2,156,705,000.00	2,051,755,926.71	(141,363,953.64)	2,145,227,006.00
Independent Revenue	2	73,586,000.00	73,586,000.00	146,836,526.00	73,250,526.00	27,537,800.00
Capital Receipts and Other Revenue Sources	3	250,000,000.00	250,000,000.00	-	(250,000,000.00)	118,181,818.18
TOTAL REVENUE		2,480,291,000.00	2,480,291,000.00	2,198,592,452.71	(318,113,427.64)	2,290,946,624.18
TOTAL RECEIPTS		2,480,291,000.00	2,480,291,000.00	2,336,035,701.04	(318,113,427.64)	2,293,159,245.85
EXPENDITURE						
Personnel Cost	10	648,000,000.00	733,587,900.00	605,207,518.66	128,380,381.34	615,418,654.16
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	1,835,000.00	(1,835,000.00)	-
Overhead Cost	13	299,200,000.00	269,561,500.00	235,252,360.09	34,309,139.91	75,714,504.30
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	1,120,172,000.00	1,077,530,200.00	1,041,207,545.92	36,322,654.08	944,380,836.36
Subsidies	16	5,000,000.00	24,188,000.00	12,730,500.00	11,457,500.00	61,970,202.96
Public Debt Charges	17	-	78,000,000.00	63,644,591.28	14,355,408.72	449,531,799.74
TOTAL OPERATING EXPENDITURE		2,072,372,000.00	2,182,867,600.00	1,959,877,515.95	222,990,084.05	2,147,015,997.52
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		407,919,000.00	297,423,400.00	376,158,185.09	(541,103,511.69)	146,143,248.33
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	46,000,000.00	45,744,400.00	38,945,900.00	6,798,500.00	5,000,000.00
Construction/Provision of Fixed Assets	20B	75,000,000.00	62,500,000.00	43,518,714.22	18,981,285.78	3,700,000.00
Rehabilitation/Repairs of Fixed Assets	20C	177,919,000.00	125,871,500.00	29,223,231.54	96,648,268.46	-
Preservation of the Environment	20D	84,000,000.00	38,000,000.00	-	38,000,000.00	-
Acquisition of Non Tangible Assets	20E	25,000,000.00	25,307,500.00	-	25,307,500.00	-
TOTAL CAPITAL EXPENDITURE		407,919,000.00	297,423,400.00	111,687,845.76	185,735,554.24	8,700,000.00
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	-	264,470,339.33	-	137,443,248.33

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

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2020 ₦	FINAL BUDGET 2020 ₦	ACTUAL 2020 ₦	VARIANCE ₦	ACTUAL 2019 ₦
1	Government Share of FAAC (Statutory Revenue)	1					
	Local Government Share of FAAC		1,400,000,000.00	1,400,000,000.00	1,349,036,111.36	(50,963,888.64)	1,638,796,666.01
	Share of State IGR		80,000,000.00	80,000,000.00	-	(80,000,000.00)	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		32,083,000.00	32,083,000.00	41,293,403.14	9,210,403.14	2,577,558.76
	Refund From Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		15,257,000.00	15,257,000.00	14,799,122.21	(457,877.79)	3,896,526.04
	Equalisation		65,446,000.00	65,446,000.00	19,247,322.79	(46,198,677.21)	46,581,684.73
	Budget Augmentation		100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		50,000,000.00	50,000,000.00	40,742,192.00	(9,257,808.00)	-
	Good Value		13,919,000.00	13,919,000.00	50,333,880.35	-	15,541,710.92
	Local Government Share of VAT		400,000,000.00	400,000,000.00	536,303,894.86	136,303,894.86	437,832,859.54
	Local Government Share of Excess Crude Account		-	-	-	-	-
	Statutory Revenue Total		2,156,705,000.00	2,156,705,000.00	2,051,755,926.71	(141,363,953.64)	2,145,227,006.00
2	Independent Revenue						
	Personal Taxes	2A	2,750,000.00	2,750,000.00	-	(2,750,000.00)	-
	Licences - General	2B	19,108,000.00	19,108,000.00	56,641,776.00	37,533,776.00	12,752,600.00
	Fees - General	2E	18,435,000.00	18,435,000.00	47,616,200.00	29,181,200.00	6,130,900.00
	Fines - General	2F	-	-	25,200.00	25,200.00	-
	Sales - General	2G	3,281,000.00	3,281,000.00	1,581,000.00	(1,700,000.00)	31,400.00
	Earnings -General	2H	8,254,000.00	8,254,000.00	21,659,850.00	13,405,850.00	3,379,100.00
	Rent on Government Buildings - General	2I	260,000.00	260,000.00	-	(260,000.00)	-
	Rent on Land & Others - General	2J	-	-	8,073,200.00	8,073,200.00	-
	Repayments - General	2K	643,000.00	643,000.00	-	(643,000.00)	2,361,600.00
	Investment Income	2L	20,855,000.00	20,855,000.00	7,335,200.00	(13,519,800.00)	2,882,200.00
	Interest Earned	2M	-	-	3,904,100.00	3,904,100.00	-
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	-	-	-	-	-
	Independent Revenue Total		73,586,000.00	73,586,000.00	146,836,526.00	73,250,526.00	27,537,800.00
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	250,000,000.00	250,000,000.00	-	(250,000,000.00)	118,181,818.18
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	Other Revenue Sources and Capital Receipts - Total		250,000,000.00	250,000,000.00	-	(250,000,000.00)	118,181,818.18
	TOTAL REVENUE		2,480,291,000.00	2,480,291,000.00	2,198,592,452.71	(318,113,427.64)	2,290,946,624.18

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

NOTE S	DESCRIPTION	NOTE S	APPROVED BUDGET 2020 ₦	FINAL BUDGET 2020 ₦	ACTUAL 2020 ₦	VARIANCE ₦	ACTUAL 2019 ₦
EXPENDITURES							
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	642,000,000.00	625,919,000.00	605,207,518.66	20,711,481.34	612,055,017.81
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	6,000,000.00	107,668,900.00	-	107,668,900.00	3,363,636.35
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		648,000,000.00	733,587,900.00	605,207,518.66	128,380,381.34	615,418,654.16
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	1,835,000.00	- 1,835,000.00	-
13	Overhead Cost						
	Travels and Transport - General	13A	8,500,000.00	23,852,100.00	21,300,089.42	2,552,010.58	-
	Utilities - General	13B	43,000,000.00	12,237,100.00	3,888,500.00	8,348,600.00	-
	Materials and Supplies - General	13C	48,000,000.00	78,312,400.00	68,038,527.28	10,273,872.72	5,841,000.00
	Maintenance Services - General	13D	30,200,000.00	3,400,000.00	633,400.00	2,766,600.00	10,025,000.00
	Training - General	13E	-	19,209,300.00	19,209,210.32	89.68	134,818.18
	Other Services - General	13F	21,000,000.00	40,577,400.00	39,141,800.00	1,435,600.00	25,062,317.35
	Consulting and Professional Services	13G	15,500,000.00	12,550,000.00	10,170,772.76	2,379,227.24	50,000.00
	Fuel and Lubricants	13H	1,500,000.00	-	-	-	-
	Financial Charges	13I	10,000,000.00	1,582,600.00	1,582,573.37	26.63	20,346,884.88
	Miscellaneous Expenses	13J	121,500,000.00	77,840,600.00	71,287,486.94	6,553,113.06	14,254,483.89
	Overhead Cost Total		299,200,000.00	269,561,500.00	235,252,360.09	34,309,139.91	75,714,504.30
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	1,120,172,000.00	1,077,530,200.00	1,041,207,545.92	36,322,654.08	944,380,836.36
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		1,120,172,000.00	1,077,530,200.00	1,041,207,545.92	36,322,654.08	944,380,836.36
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	5,000,000.00	24,188,000.00	12,730,500.00	11,457,500.00	61,970,202.96
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		5,000,000.00	24,188,000.00	12,730,500.00	11,457,500.00	61,970,202.96
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	48,000,000.00	44,014,206.76	3,985,793.24	378,091,489.66
	Interest - Internal Public Debt	17C	-	30,000,000.00	19,630,384.52	10,369,615.48	71,440,310.08
	Public Debt Charges Total		-	78,000,000.00	63,644,591.28	14,355,408.72	449,531,799.74

SUMMARY OF TOTAL EXPENDITURE CONT'D

18	Transfers					
	Transfers to Other Funds	18A	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-
	Transfers - Total		-	-	-	-
19	Below the Line Payments	19				
	BTL Payments Total		-	-	-	-
20	Capital Expenditure					
	Purchase of Fixed Assets	20A	46,000,000.00	45,744,400.00	38,945,900.00	6,798,500.00
	Construction/Provision of Fixed Assets	20B	75,000,000.00	62,500,000.00	43,518,714.22	18,981,285.78
	Rehabilitation/Repairs of Fixed Assets	20C	177,919,000.00	125,871,500.00	29,223,231.54	96,648,268.46
	Preservation of the Environment	20D	84,000,000.00	38,000,000.00	-	38,000,000.00
	Acquisition of Non Tangible Assets	20E	25,000,000.00	25,307,500.00	-	25,307,500.00
	Capital Expenditure Total		407,919,000.00	297,423,400.00	111,687,845.76	185,735,554.24
	TOTAL EXPENDITURE		2,480,291,000.00	2,480,291,000.00	2,071,565,361.71	408,725,638.29
						2,155,715,997.52

**DUKKU LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

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

	2020 ₦	2019 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,192,430,035.94	2,302,542,296.70
Independent Revenue	55,105,100.00	31,241,600.00
Total Receipts	2,247,535,135.94	2,333,783,896.70
Payments		
Personnel Cost	(684,623,908.31)	(687,269,630.65)
Social Benefits	-	-
Overhead Cost	(161,995,329.99)	(339,382,385.05)
Loans and Advances	-	-
Grants and Contributions	(1,028,336,462.42)	(852,067,679.44)
Subsidies	(6,500,000.00)	(57,842,998.47)
Transfers to other funds	-	-
Total Payments	(1,881,455,700.72)	(1,936,562,693.60)
Net Cash flow from Operating Activities	366,079,435.22	397,221,203.10
Investing Activities		
Purchase of Fixed Assets	(35,831,700.00)	(23,426,360.81)
Construction/Provision of Fixed Assets	(45,315,300.00)	(65,593,810.27)
Rehabilitation/Repairs of Fixed Assets	(33,129,999.39)	(18,563,021.31)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(114,276,999.39)	(107,583,192.38)
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	(62,085,537.68)	(228,431,356.73)
Net Cash Flow from Financing Activities	(62,085,537.68)	(110,249,538.55)
Net Surplus/(Deficit) for the Year	189,716,898.15	179,388,472.17
Add: Opening Balance	179,619,456.93	230,984.76
Closing Cash Balance	369,336,355.08	179,619,456.93

**DUKKU LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2020

	NOTES	2020 ₦	2019 ₦
ASSETS			
Cash and Bank Balances	21	<u>369,336,355.08</u>	<u>179,619,456.93</u>
TOTAL ASSETS		<u>369,336,355.08</u>	<u>179,619,456.93</u>
LIABILITIES			
Public Funds	29	<u>369,336,355.08</u>	<u>179,619,456.93</u>
TOTAL LIABILITIES		<u>369,336,355.08</u>	<u>179,619,456.93</u>

**DUKKU LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**
STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2020

	NOTES	APPROVED BUDGET 2020 ₦	FINAL BUDGET 2020 ₦	ACTUAL 2020 ₦	VARIANCE ₦	ACTUAL 2019 ₦
OPENING BALANCE				179,619,456.93		230,984.76
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,542,000,000.00	2,542,000,000.00	2,192,430,035.94	(349,569,964.06)	2,302,542,296.70
Independent Revenue	2	27,795,000.00	27,795,000.00	55,105,100.00	27,310,100.00	31,241,600.00
Capital Receipts and Other Revenue Sources	3	500,000.00	500,000.00	-	(500,000.00)	118,181,818.18
TOTAL REVENUE		2,570,295,000.00	2,570,295,000.00	2,247,535,135.94	(322,759,864.06)	2,451,965,714.88
TOTAL RECEIPTS		2,570,295,000.00	2,570,295,000.00	2,427,154,592.87	(322,759,864.06)	2,452,196,699.64
EXPENDITURE						
Personnel Cost	10	712,487,000.00	712,487,000.00	684,623,908.31	27,863,091.69	687,269,630.65
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	203,500,000.00	251,150,000.00	161,995,329.99	79,154,670.01	339,382,385.05
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	926,000,000.00	1,152,650,000.00	1,028,336,462.42	124,313,537.58	852,067,679.44
Subsidies	16	35,000,000.00	51,000,000.00	6,500,000.00	44,500,000.00	57,842,998.47
Public Debt Charges	17	-	86,500,000.00	62,085,537.68	24,414,462.32	228,431,356.73
TOTAL OPERATING EXPENDITURE		1,876,987,000.00	2,253,787,000.00	1,943,541,238.40	300,245,761.60	2,164,994,050.33
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		693,308,000.00	316,508,000.00	483,613,354.47	(623,005,625.66)	287,202,649.31
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	166,308,000.00	86,058,000.00	35,831,700.00	50,226,300.00	23,426,360.81
Construction/Provision of Fixed Assets	20B	281,000,000.00	151,000,000.00	45,315,300.00	105,684,700.00	65,593,810.27
Rehabilitation/Repairs of Fixed Assets	20C	111,000,000.00	50,700,000.00	33,129,999.39	17,570,000.61	18,563,021.31
Preservation of the Environment	20D	50,000,000.00	-	-	-	-
Acquisition of Non Tangible Assets	20E	85,000,000.00	28,750,000.00	-	28,750,000.00	-
TOTAL CAPITAL EXPENDITURE		693,308,000.00	316,508,000.00	114,276,999.39	202,231,000.61	107,583,192.38
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	-	369,336,355.08	-	179,619,456.93

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

NOTE S	DESCRIPTION	FD N	APPROVED BUDGET 2020 ₦	FINAL BUDGET 2020 ₦	ACTUAL 2020 ₦	VARIANCE ₦	ACTUAL 2019 ₦
1	Government Share of FAAC (Statutory Revenue)	1					
	Local Government Share of FAAC		1,750,000,000.00	1,750,000,000.00	1,469,956,880.08	(280,043,119.92)	1,785,690,104.25
	Share of State IGR		100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		45,000,000.00	45,000,000.00	44,994,734.78	(5,265.22)	2,808,598.08
	Refund From Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		35,000,000.00	35,000,000.00	16,133,316.94	(18,866,683.06)	4,245,790.92
	Equalisation		50,000,000.00	50,000,000.00	20,972,555.72	(29,027,444.28)	50,757,031.15
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
	Stabilization Fund Receipts		50,000,000.00	50,000,000.00	44,394,115.86	(5,605,884.14)	-
	Goods value		50,000,000.00	50,000,000.00	54,483,795.84	4,483,795.84	16,934,791.22
	Local Government Share of VAT		460,000,000.00	460,000,000.00	541,494,636.72	81,494,636.72	442,105,981.08
	Local Government Share of Excess Crude Account		-	-	-	-	-
	Statutory Revenue Total		2,542,000,000.00	2,542,000,000.00	2,192,430,035.94	(349,569,964.06)	2,302,542,296.70
2	Independent Revenue						
	Personal Taxes	2A	1,000,000.00	1,000,000.00	17,915,200.00	16,915,200.00	580,900.00
	Licences - General	2B	6,000,000.00	6,000,000.00	5,131,900.00	(868,100.00)	7,976,300.00
	Fees - General	2E	2,995,000.00	2,995,000.00	11,226,400.00	8,231,400.00	2,399,000.00
	Fines - General	2F	2,000,000.00	2,000,000.00	-	(2,000,000.00)	2,866,500.00
	Sales - General	2G	1,600,000.00	1,600,000.00	7,240,700.00	5,640,700.00	580,100.00
	Earnings -General	2H	8,700,000.00	8,700,000.00	5,207,600.00	(3,492,400.00)	13,029,500.00
	Rent on Government Buildings - General	2I	2,500,000.00	2,500,000.00	6,078,800.00	3,578,800.00	-
	Rent on Land & Others - General	2J	2,500,000.00	2,500,000.00	2,304,500.00	(195,500.00)	3,809,300.00
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	500,000.00	500,000.00	-	(500,000.00)	-
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	-	-	-	-	-
	Independent Revenue Total		27,795,000.00	27,795,000.00	55,105,100.00	27,310,100.00	31,241,600.00
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
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	500,000.00	500,000.00	-	(500,000.00)	-
	Other Revenue Sources and Capital Receipts - Total		500,000.00	500,000.00	-	(500,000.00)	118,181,818.18
	TOTAL REVENUE		2,570,295,000.00	2,570,295,000.00	2,247,535,135.94	(322,759,864.06)	2,451,965,714.88

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

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2020 ₦	FINAL BUDGET 2020 ₦	ACTUAL 2020 ₦	VARIANCE ₦	ACTUAL 2019 ₦
EXPENDITURES							
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	712,487,000.00	712,487,000.00	684,623,908.31	27,863,091.69	683,905,994.29
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	-	-	-	-	3,363,636.36
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		712,487,000.00	712,487,000.00	684,623,908.31	27,863,091.69	687,269,630.65
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	11,500,000.00	11,500,000.00	-	11,500,000.00	726,550.00
	Utilities - General	13B	4,000,000.00	44,000,000.00	36,000,000.00	8,000,000.00	54,559,861.24
	Materials and Supplies - General	13C	15,000,000.00	48,150,000.00	37,792,727.28	10,357,272.72	46,795,350.00
	Maintenance Services - General	13D	9,200,000.00	5,200,000.00	430,950.00	4,769,050.00	67,115,150.00
	Training - General	13E	9,000,000.00	11,500,000.00	9,631,410.36	1,868,589.64	270,298.18
	Other Services - General	13F	36,000,000.00	14,000,000.00	8,800,000.00	5,200,000.00	87,510,537.35
	Consulting and Professional Services	13G	1,300,000.00	11,300,000.00	9,827,272.76	1,472,727.24	4,482,720.00
	Fuel and Lubricants	13H	37,500,000.00	1,500,000.00	-	1,500,000.00	-
	Financial Charges	13I	10,000,000.00	11,000,000.00	687,107.65	312,892.35	41,413,444.39
	Miscellaneous Expenses	13J	70,000,000.00	93,000,000.00	58,825,861.94	34,174,138.06	36,508,473.89
	Overhead Cost Total		203,500,000.00	251,150,000.00	161,995,329.99	79,154,670.01	339,382,385.05
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	926,000,000.00	1,152,650,000.00	1,028,336,462.42	124,313,537.58	852,067,679.44
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		926,000,000.00	1,152,650,000.00	1,028,336,462.42	124,313,537.58	852,067,679.44
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	-	51,000,000.00	6,500,000.00	44,500,000.00	57,842,998.47
	Subsidy to Private Companies	16B	35,000,000.00	-	-	-	-
	Subsidies Total		35,000,000.00	51,000,000.00	6,500,000.00	44,500,000.00	57,842,998.47
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	56,500,000.00	42,455,153.16	14,044,846.84	185,051,472.96
	Interest - Internal Public Debt	17C	-	30,000,000.00	19,630,384.52	10,369,615.48	43,379,883.76
	Public Debt Charges Total		-	86,500,000.00	62,085,537.68	24,414,462.32	228,431,356.73

SUMMARY OF TOTAL EXPENDITURE CONT'D

18	Transfers						
	Transfers to Other Funds	18A	-	-	-	-	
	Transfers - Payments to Individuals	18B	-	-	-	-	
	Transfers - Total		-	-	-	-	
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	166,308,000.00	86,058,000.00	35,831,700.00	50,226,300.00	23,426,360.81
	Construction/Provision of Fixed Assets	20B	281,000,000.00	151,000,000.00	45,315,300.00	105,684,700.00	65,593,810.27
	Rehabilitation/Repairs of Fixed Assets	20C	111,000,000.00	50,700,000.00	33,129,999.39	17,570,000.61	18,563,021.31
	Preservation of the Environment	20D	50,000,000.00	-	-	-	-
	Acquisition of Non Tangible Assets	20E	85,000,000.00	28,750,000.00	-	28,750,000.00	-
	Capital Expenditure Total		693,308,000.00	316,508,000.00	114,276,999.39	202,231,000.61	107,583,192.38
	TOTAL EXPENDITURE		2,570,295,000.00	2,570,295,000.00	2,057,818,237.79	502,476,762.21	2,272,577,242.71

**FUNAKAYE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

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

	2020 ₦	2019 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,177,231,957.64	2,276,105,859.31
Independent Revenue	59,942,800.00	38,056,300.00
Total Receipts	2,237,174,757.64	2,314,162,159.31
Payments		
Personnel Cost	(664,467,277.12)	(650,206,528.87)
Social Benefits	(1,835,000.00)	-
Overhead Cost	(118,833,421.62)	(382,428,024.10)
Loans and Advances	-	-
Grants and Contributions	(791,227,624.42)	(561,334,539.57)
Subsidies	(5,767,265.34)	(80,137,902.96)
Transfers to other funds	-	-
Total Payments	(1,579,672,254.10)	(1,674,106,995.50)
Net Cash flow from Operating Activities	657,502,503.54	640,055,163.81
Investing Activities		
Purchase of Fixed Assets	(31,978,256.19)	(114,906,452.27)
Construction/Provision of Fixed Assets	(38,592,766.47)	(34,291,789.45)
Rehabilitation/Repairs of Fixed Assets	(35,926,536.10)	(6,766,473.49)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(106,497,558.76)	(155,964,715.21)
Financing Activities		
Proceeds from Aids and Grants	266,000.00	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	118,181,818.18
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(65,733,401.46)	(311,617,156.02)
Net Cash Flow from Financing Activities	(65,467,401.46)	(193,435,337.84)
Net Surplus/(Deficit) for the Year	485,537,543.33	290,655,110.75
Add: Opening Balance	296,329,903.77	5,674,793.02
Closing Cash Balance	781,867,447.10	296,329,903.77

**FUNAKAYE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2020

	NOTES	2020 ₦	2019 ₦
ASSETS			
Cash and Bank Balances	21	<u>781,867,447.10</u>	<u>296,329,903.77</u>
TOTAL ASSETS		<u>781,867,447.10</u>	<u>296,329,903.77</u>
LIABILITIES			
Public Funds	29	<u>781,867,447.10</u>	<u>296,329,903.77</u>
TOTAL LIABILITIES		<u>781,867,447.10</u>	<u>296,329,903.77</u>

**FUNAKAYE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**
STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2020

	NOTES	APPROVED BUDGET 2020 ₦	FINAL BUDGET 2020 ₦	ACTUAL 2020 ₦	VARIANCE ₦	ACTUAL 2019 ₦
OPENING BALANCE				296,329,903.77		5,674,793.02
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,080,973,000.00	2,080,973,000.00	2,177,231,957.64	96,258,957.64	2,276,105,859.31
Independent Revenue	2	130,600,000.00	130,600,000.00	59,942,800.00	(70,657,200.00)	38,056,300.00
Capital Receipts and Other Revenue Sources	3	1,000,000.00	1,000,000.00	266,000.00	(734,000.00)	118,181,818.18
TOTAL REVENUE		2,212,573,000.00	2,212,573,000.00	2,237,440,757.64	24,867,757.64	2,432,343,977.49
TOTAL RECEIPTS		2,212,573,000.00	2,212,573,000.00	2,533,770,661.41	24,867,757.64	2,438,018,770.51
EXPENDITURE						
Personnel Cost	10	672,400,000.00	711,723,000.00	664,467,277.12	47,255,722.88	650,206,528.87
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	1,835,000.00	(1,835,000.00)	-
Overhead Cost	13	180,550,000.00	145,220,000.00	118,833,421.62	26,386,578.38	382,428,024.10
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	596,000,000.00	855,300,000.00	791,227,624.42	64,072,375.58	561,334,539.57
Subsidies	16	700,000.00	7,400,000.00	5,767,265.34	1,632,734.66	80,137,902.96
Public Debt Charges	17	-	82,000,000.00	65,733,401.46	16,266,598.54	311,617,156.02
TOTAL OPERATING EXPENDITURE		1,449,650,000.00	1,801,643,000.00	1,645,405,655.55	156,237,344.45	1,985,724,151.53
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		762,923,000.00	410,930,000.00	888,365,005.86	(131,369,586.81)	452,294,618.98
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	115,000,000.00	50,000,000.00	31,978,256.19	18,021,743.81	114,906,452.27
Construction/Provision of Fixed Assets	20B	381,000,000.00	78,000,000.00	38,592,766.47	39,407,233.53	34,291,789.45
Rehabilitation/Repairs of Fixed Assets	20C	223,923,000.00	257,930,000.00	35,926,536.10	222,003,463.90	6,766,473.49
Preservation of the Environment	20D	30,000,000.00	12,000,000.00	-	12,000,000.00	-
Acquisition of Non Tangible Assets	20E	13,000,000.00	13,000,000.00	-	13,000,000.00	-
TOTAL CAPITAL EXPENDITURE		762,923,000.00	410,930,000.00	106,497,558.76	304,432,441.24	155,964,715.21
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	-	781,867,447.10	-	296,329,903.77

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

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2020 ₦	FINAL BUDGET 2020 ₦	ACTUAL 2020 ₦	VARIANCE ₦	ACTUAL 2019 ₦
1	Government Share of FAAC (Statutory Revenue)	1					
	Local Government Share of FAAC		1,400,000,000.00	1,400,000,000.00	1,429,734,241.13	29,734,241.13	1,736,828,012.19
	Share of State IGR		100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		23,000,000.00	23,000,000.00	43,763,537.46	20,763,537.46	2,731,746.02
	Refund From Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		30,000,000.00	30,000,000.00	15,501,977.23	(14,498,022.77)	4,129,612.73
	Equalisation		50,000,000.00	50,000,000.00	20,398,680.33	(29,601,319.67)	49,368,159.30
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		42,973,000.00	42,973,000.00	43,179,353.36	206,353.36	-
	Goods Value		35,000,000.00	35,000,000.00	53,433,636.09	18,433,636.09	16,471,402.12
	Local Government Share of VAT		400,000,000.00	400,000,000.00	571,220,532.04	171,220,532.04	466,576,926.95
	Local Government Share of Excess Crude Account		-	-	-	-	-
	Statutory Revenue Total		2,080,973,000.00	2,080,973,000.00	2,177,231,957.64	96,258,957.64	2,276,105,859.31
2	Independent Revenue						
	Personal Taxes	2A	-	-	-	-	3,093,500.00
	Licences - General	2B	16,945,000.00	16,945,000.00	7,648,900.00	(9,296,100.00)	4,332,700.00
	Fees - General	2E	59,550,000.00	59,550,000.00	31,451,100.00	(28,098,900.00)	8,537,900.00
	Fines - General	2F	-	-	-	-	-
	Sales - General	2G	25,000,000.00	25,000,000.00	6,948,000.00	(18,052,000.00)	-
	Earnings - General	2H	20,600,000.00	20,600,000.00	7,435,700.00	(13,164,300.00)	20,055,900.00
	Rent on Government Buildings - General	2I	-	-	464,000.00	464,000.00	-
	Rent on Land & Others - General	2J	6,005,000.00	6,005,000.00	2,054,100.00	(3,950,900.00)	234,600.00
	Repayments - General	2K	-	-	1,169,300.00	1,169,300.00	1,427,400.00
	Investment Income	2L	-	-	247,500.00	247,500.00	-
	Interest Earned	2M	500,000.00	500,000.00	2,128,300.00	1,628,300.00	-
	Rates	2O	-	-	395,900.00	395,900.00	-
	Miscellaneous	2P	2,000,000.00	2,000,000.00	-	(2,000,000.00)	304,900.00
	Independent Revenue Total		130,600,000.00	130,600,000.00	59,942,800.00	(70,657,200.00)	38,056,300.00
3	Other Revenue Sources and Capital Receipts						
	Domestic Aids	3A	1,000,000.00	1,000,000.00	266,000.00	(734,000.00)	-
	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
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	Other Revenue Sources and Capital Receipts - Total		1,000,000.00	1,000,000.00	266,000.00	(734,000.00)	118,181,818.18
	TOTAL REVENUE		2,212,573,000.00	2,212,573,000.00	2,237,440,757.64	24,867,757.64	2,432,343,977.49

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

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2020 ₦	FINAL BUDGET 2020 ₦	ACTUAL 2020 ₦	VARIANCE ₦	ACTUAL 2019 ₦
EXPENDITURES							
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	670,000,000.00	701,000,000.00	664,467,277.12	36,532,722.88	646,842,892.51
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	2,400,000.00	10,723,000.00	-	10,723,000.00	3,363,636.36
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		672,400,000.00	711,723,000.00	664,467,277.12	47,255,722.88	650,206,528.87
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	1,835,000.00	- 1,835,000.00	-
13	Overhead Cost						
	Travels and Transport - General	13A	6,200,000.00	620,000.00	-	620,000.00	12,590,150.00
	Utilities - General	13B	4,500,000.00	5,500,000.00	5,323,629.54	176,370.46	12,000.00
	Materials and Supplies - General	13C	49,700,000.00	40,700,000.00	32,722,001.93	7,977,998.07	7,096,900.00
	Maintenance Services - General	13D	14,650,000.00	-	-	-	12,612,700.00
	Training - General	13E	-	9,000,000.00	8,545,676.79	454,323.21	16,080,818.18
	Other Services - General	13F	6,500,000.00	11,000,000.00	7,160,281.74	3,839,718.26	99,739,917.35
	Consulting and Professional Services	13G	8,500,000.00	9,700,000.00	8,775,824.14	924,175.86	4,459,100.00
	Fuel and Lubricants	13H	500,000.00	-	-	-	96,500.00
	Financial Charges	13I	10,000,000.00	1,000,000.00	686,973.37	313,026.63	64,705,854.68
	Miscellaneous Expenses	13J	80,000,000.00	67,700,000.00	55,619,034.11	12,080,965.89	165,034,083.89
	Overhead Cost Total		180,550,000.00	145,220,000.00	118,833,421.62	26,386,578.38	382,428,024.10
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	596,000,000.00	855,300,000.00	791,227,624.42	64,072,375.58	561,334,539.57
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		596,000,000.00	855,300,000.00	791,227,624.42	64,072,375.58	561,334,539.57
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	700,000.00	7,400,000.00	5,767,265.34	1,632,734.66	80,137,902.96
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		700,000.00	7,400,000.00	5,767,265.34	1,632,734.66	80,137,902.96
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	50,000,000.00	48,315,918.96	1,684,081.04	268,237,246.58
	Interest - Internal Public Debt	17C	-	32,000,000.00	17,417,482.50	14,582,517.50	43,379,909.44
	Public Debt Charges Total		-	82,000,000.00	65,733,401.46	16,266,598.54	311,617,156.02
18	Transfers						
	Transfers to Other Funds	18A	-	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-	-
	Transfers - Total		-	-	-	-	-
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	115,000,000.00	50,000,000.00	31,978,256.19	18,021,743.81	114,906,452.27
	Construction/Provision of Fixed Assets	20B	381,000,000.00	78,000,000.00	38,592,766.47	39,407,233.53	34,291,789.45
	Rehabilitation/Repairs of Fixed Assets	20C	223,923,000.00	257,930,000.00	35,926,536.10	222,003,463.90	6,766,473.49
	Preservation of the Environment	20D	30,000,000.00	12,000,000.00	-	12,000,000.00	-
	Acquisition of Non Tangible Assets	20E	13,000,000.00	13,000,000.00	-	13,000,000.00	-
	Capital Expenditure Total		762,923,000.00	410,930,000.00	106,497,558.76	304,432,441.24	155,964,715.21
	TOTAL EXPENDITURE		2,212,573,000.00	2,212,573,000.00	1,751,903,214.31	460,669,785.69	2,141,688,866.74

**GOMBE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

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

	2020 ₦	2019 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,352,757,186.70	2,463,949,067.07
Independent Revenue	56,414,700.00	67,637,830.00
Total Receipts	2,409,171,886.70	2,531,586,897.07
Payments		
Personnel Cost	(901,375,418.70)	(912,297,802.53)
Social Benefits	-	-
Overhead Cost	(133,773,699.38)	(323,563,003.97)
Loans and Advances	-	-
Grants and Contributions	(1,221,199,147.48)	(993,644,613.87)
Subsidies	(15,002,596.21)	(72,474,526.21)
Transfers to other funds	-	-
Total Payments	(2,271,350,861.77)	(2,301,979,946.59)
Net Cash flow from Operating Activities	137,821,024.93	229,606,950.48
Investing Activities		
Purchase of Fixed Assets	(72,847,143.64)	(14,401,860.58)
Construction/Provision of Fixed Assets	-	(73,030,036.00)
Rehabilitation/Repairs of Fixed Assets	(5,851,731.54)	(22,532,923.03)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(78,698,875.18)	(109,964,819.62)
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	(51,283,718.16)	(242,605,026.26)
Net Cash Flow from Financing Activities	(51,283,718.16)	(124,423,208.08)
Net Surplus/(Deficit) for the Year	7,838,431.59	(4,781,077.22)
Add: Opening Balance	8,072,528.24	12,853,605.46
Closing Cash Balance	15,910,959.83	8,072,528.24

**GOMBE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2020

	NOTES	2020 ₦	2019 ₦
ASSETS			
Cash and Bank Balances	21	<u>15,910,959.83</u>	<u>8,072,528.24</u>
TOTAL ASSETS		<u>15,910,959.83</u>	<u>8,072,528.24</u>
LIABILITIES			
Public Funds	29	<u>15,910,959.83</u>	<u>8,072,528.24</u>
TOTAL LIABILITIES		<u>15,910,959.83</u>	<u>8,072,528.24</u>

**GOMBE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**
STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2020

	NOTES	APPROVED BUDGET 2020 ₦	FINAL BUDGET 2020 ₦	ACTUAL 2020 ₦	VARIANCE ₦	ACTUAL 2019 ₦
OPENING BALANCE				8,072,528.24		12,853,605.46
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,532,700,000.00	2,532,700,000.00	2,352,757,186.70	(179,942,813.30)	2,463,949,067.07
Independent Revenue	2	145,352,000.00	145,352,000.00	56,414,700.00	(88,937,300.00)	67,637,830.00
Capital Receipts and Other Revenue Sources	3	5,377,000.00	5,377,000.00	-	(5,377,000.00)	118,181,818.18
TOTAL REVENUE		2,683,429,000.00	2,683,429,000.00	2,409,171,886.70	(274,257,113.30)	2,649,768,715.25
TOTAL RECEIPTS		2,683,429,000.00	2,683,429,000.00	2,417,244,414.94	(274,257,113.30)	2,662,622,320.71
EXPENDITURE						
Personnel Cost	10	930,329,000.00	953,802,268.00	901,375,418.70	52,426,849.30	912,297,802.53
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	248,800,000.00	186,270,000.00	133,773,699.38	52,496,300.62	323,563,003.97
Loans and Advances	14	-	100,000.00	-	100,000.00	-
Grants and Contributions	15	1,181,000,000.00	1,322,756,232.00	1,221,199,147.48	101,557,084.52	993,644,613.87
Subsidies	16	11,000,000.00	34,250,000.00	15,002,596.21	19,247,403.79	72,474,526.21
Public Debt Charges	17	109,800,000.00	70,800,000.00	51,283,718.16	19,516,281.84	242,605,026.26
TOTAL OPERATING EXPENDITURE		2,480,929,000.00	2,567,978,500.00	2,322,634,579.93	245,343,920.07	2,544,584,972.85
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		202,500,000.00	115,450,500.00	94,609,835.01	(519,601,033.37)	118,037,347.86
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	95,000,000.00	83,250,500.00	72,847,143.64	10,403,356.36	14,401,860.58
Construction/Provision of Fixed Assets	20B	67,000,000.00	2,550,000.00	-	2,550,000.00	73,030,036.00
Rehabilitation/Repairs of Fixed Assets	20C	35,000,000.00	28,650,000.00	5,851,731.54	22,798,268.46	22,532,923.03
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	5,500,000.00	1,000,000.00	-	1,000,000.00	-
TOTAL CAPITAL EXPENDITURE		202,500,000.00	115,450,500.00	78,698,875.18	36,751,624.82	109,964,819.62
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	-	15,910,959.83	-	8,072,528.24

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

NOTES	DESCRIPTION	NOTE S	APPROVED BUDGET 2020 ₦	FINAL BUDGET 2020 ₦	ACTUAL 2020 ₦	VARIANCE ₦	ACTUAL 2019 ₦
1	Government Share of FAAC (Statutory Revenue)	1					
	Local Government Share of FAAC		1,652,700,000.00	1,652,700,000.00	1,556,798,970.84	(95,901,029.16)	1,891,185,077.70
	Share of State IGR		100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		50,000,000.00	50,000,000.00	47,652,933.05	(2,347,066.95)	2,974,524.39
	Refund From Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		30,000,000.00	30,000,000.00	17,079,729.52	(12,920,270.48)	4,496,623.69
	Equalisation		25,000,000.00	25,000,000.00	22,211,571.78	(2,788,428.22)	53,755,654.29
	Budget Augmentation		50,000,000.00	50,000,000.00	-	(50,000,000.00)	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		30,000,000.00	30,000,000.00	47,016,830.79	17,016,830.79	-
	Goods Value		45,000,000.00	45,000,000.00	57,948,210.97	12,948,210.97	17,935,264.56
	Local Government Share of VAT		550,000,000.00	550,000,000.00	604,048,939.75	54,048,939.75	493,601,922.44
	Local Government Share of Excess Crude Account		-	-	-	-	-
	Statutory Revenue Total		2,532,700,000.00	2,532,700,000.00	2,352,757,186.70	(179,942,813.30)	2,463,949,067.07
2	Independent Revenue						
	Personal Taxes	2A	-	-	-	-	-
	Licences - General	2B	13,250,000.00	13,250,000.00	856,600.00	(12,393,400.00)	1,078,500.00
	Fees - General	2E	16,052,000.00	16,052,000.00	3,543,100.00	(12,508,900.00)	4,658,650.00
	Fines - General	2F	1,300,000.00	1,300,000.00	-	(1,300,000.00)	-
	Sales - General	2G	10,000,000.00	10,000,000.00	-	(10,000,000.00)	278,850.00
	Earnings -General	2H	95,250,000.00	95,250,000.00	49,415,000.00	(45,835,000.00)	60,342,500.00
	Rent on Government Buildings - General	2I	-	-	-	-	-
	Rent on Land & Others - General	2J	2,000,000.00	2,000,000.00	2,600,000.00	600,000.00	-
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	4,000,000.00	4,000,000.00	-	(4,000,000.00)	-
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	3,500,000.00	3,500,000.00	-	(3,500,000.00)	1,279,330.00
	Independent Revenue Total		145,352,000.00	145,352,000.00	56,414,700.00	(88,937,300.00)	67,637,830.00
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
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	5,377,000.00	5,377,000.00	-	(5,377,000.00)	-
	Other Revenue Sources and Capital Receipts - Total		5,377,000.00	5,377,000.00	-	(5,377,000.00)	118,181,818.18
	TOTAL REVENUE		2,683,429,000.00	2,683,429,000.00	2,409,171,886.70	(274,257,113.30)	2,649,768,715.25

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

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2020 ₦	FINAL BUDGET 2020 ₦	ACTUAL 2020 ₦	VARIANCE ₦	ACTUAL 2019 ₦
EXPENDITURES							
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	922,129,000.00	950,602,268.00	901,375,418.70	49,226,849.30	908,934,166.17
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	8,200,000.00	3,200,000.00	-	3,200,000.00	3,363,636.36
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		930,329,000.00	953,802,268.00	901,375,418.70	52,426,849.30	912,297,802.53
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	24,500,000.00	29,520,000.00	25,176,500.00	4,343,500.00	13,352,840.33
	Utilities - General	13B	12,400,000.00	4,450,000.00	2,522,804.55	1,927,195.45	73,700.00
	Materials and Supplies - General	13C	52,500,000.00	30,715,000.00	22,087,251.72	8,627,748.28	66,374,600.00
	Maintenance Services - General	13D	42,000,000.00	8,650,000.00	4,697,693.18	3,952,306.82	3,840,103.22
	Training - General	13E	9,000,000.00	9,450,000.00	7,645,181.80	1,804,818.20	2,541,772.72
	Other Services - General	13F	18,000,000.00	8,405,000.00	6,473,800.00	1,931,200.00	38,779,209.88
	Consulting and Professional Services	13G	14,000,000.00	8,520,000.00	6,301,309.11	2,218,690.89	14,741,400.00
	Fuel and Lubricants	13H	1,500,000.00	1,100,000.00	-	1,100,000.00	-
	Financial Charges	13I	10,000,000.00	11,850,000.00	9,896,296.87	1,953,703.13	63,004,353.25
	Miscellaneous Expenses	13J	64,900,000.00	73,610,000.00	48,972,862.15	24,637,137.85	120,855,024.57
	Overhead Cost Total		248,800,000.00	186,270,000.00	133,773,699.38	52,496,300.62	323,563,003.97
14	Loans and Advances						
	Staff Loans and Advances	14A	-	100,000.00	-	100,000.00	-
	Loans and Advances Total		-	100,000.00	-	100,000.00	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	1,181,000,000.00	1,322,756,232.00	1,221,199,147.48	101,557,084.52	993,644,613.87
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		1,181,000,000.00	1,322,756,232.00	1,221,199,147.48	101,557,084.52	993,644,613.87
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	-	33,250,000.00	15,002,596.21	18,247,403.79	72,130,526.21
	Subsidy to Private Companies	16B	11,000,000.00	1,000,000.00	-	1,000,000.00	344,000.00
	Subsidies Total		11,000,000.00	34,250,000.00	15,002,596.21	19,247,403.79	72,474,526.21
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	40,000,000.00	31,653,333.64	8,346,666.36	199,225,116.82
	Interest - Internal Public Debt	17C	109,800,000.00	30,800,000.00	19,630,384.52	11,169,615.48	43,379,909.44
	Public Debt Charges Total		109,800,000.00	70,800,000.00	51,283,718.16	19,516,281.84	242,605,026.26

SUMMARY OF TOTAL EXPENDITURE CONT'D

18	Transfers					
	Transfers to Other Funds	18A	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-
	Transfers - Total		-	-	-	-
20	Capital Expenditure					
	Purchase of Fixed Assets	20A	95,000,000.00	83,250,500.00	72,847,143.64	10,403,356.36
	Construction/Provision of Fixed Assets	20B	67,000,000.00	2,550,000.00	-	2,550,000.00
	Rehabilitation/Repairs of Fixed Assets	20C	35,000,000.00	28,650,000.00	5,851,731.54	22,798,268.46
	Preservation of the Environment	20D	-	-	-	-
	Acquisition of Non Tangible Assets	20E	5,500,000.00	1,000,000.00	-	1,000,000.00
	Capital Expenditure Total		202,500,000.00	115,450,500.00	78,698,875.18	36,751,624.82
	TOTAL EXPENDITURE		2,683,429,000.00	2,683,429,000.00	2,401,333,455.11	282,095,544.89
						2,654,549,792.47

**KALTUNGO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

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

	2020 ₦	2019 ₦
Operating Activities		
Receipts		
Statutory Revenue	1,853,746,950.96	1,938,444,679.96
Independent Revenue	51,202,500.00	24,403,350.00
Total Receipts	1,904,949,450.96	1,962,848,029.96
Payments		
Personnel Cost	(489,729,287.44)	(519,553,679.96)
Social Benefits	-	-
Overhead Cost	(165,223,220.03)	(240,631,615.25)
Loans and Advances	-	-
Grants and Contributions	(1,101,784,085.19)	(923,255,604.03)
Subsidies	(20,434,685.68)	(62,570,202.96)
Transfers to other funds	-	-
Total Payments	(1,777,171,278.34)	(1,746,011,102.21)
Net Cash flow from Operating Activities	127,778,172.62	216,836,927.75
Investing Activities		
Purchase of Fixed Assets	(23,930,994.85)	(7,500,000.00)
Construction/Provision of Fixed Assets	(40,386,235.04)	(41,338,000.00)
Rehabilitation/Repairs of Fixed Assets	(13,151,803.15)	(1,862,000.00)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(77,469,033.04)	(50,700,000.00)
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	(44,519,339.85)	(271,967,121.60)
Net Cash Flow from Financing Activities	(44,519,339.85)	(153,785,303.42)
Net Surplus/(Deficit) for the Year	5,789,799.73	12,351,624.34
Add: Opening Balance	12,126,322.88	(225,301.46)
Closing Cash Balance	17,916,122.61	12,126,322.88

**KALTUNGO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2020

	NOTES	2020 ₦	2019 ₦
ASSETS			
Cash and Bank Balances	21	<u>17,916,122.61</u>	<u>12,126,322.88</u>
TOTAL ASSETS		<u>17,916,122.61</u>	<u>12,126,322.88</u>
LIABILITIES			
Public Funds	29	<u>17,916,122.61</u>	<u>12,126,322.88</u>
TOTAL LIABILITIES		<u>17,916,122.61</u>	<u>12,126,322.88</u>

**KALTUNGO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**
STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2020

	NOTES	APPROVED BUDGET 2020 ₦	FINAL BUDGET 2020 ₦	ACTUAL 2020 ₦	VARIANCE ₦	ACTUAL 2019 ₦
OPENING BALANCE				12,126,322.88		(225,301.46)
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,058,118,000.00	2,058,118,000.00	1,853,746,950.96	(204,371,049.04)	1,938,444,679.96
Independent Revenue	2	32,792,000.00	32,792,000.00	51,202,500.00	18,410,500.00	24,403,350.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	118,181,818.18
TOTAL REVENUE		2,090,910,000.00	2,090,910,000.00	1,904,949,450.96	(185,960,549.04)	2,081,029,848.14
TOTAL RECEIPTS		2,090,910,000.00	2,090,910,000.00	1,917,075,773.84	(185,960,549.04)	2,080,804,546.68
EXPENDITURE						
Personnel Cost	10	550,790,000.00	503,097,209.10	489,729,287.44	13,367,921.66	519,553,679.96
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	196,908,000.00	204,085,500.00	165,223,220.03	38,862,279.97	240,631,615.25
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	1,094,663,000.00	1,159,003,290.90	1,101,784,085.19	57,219,205.71	923,255,604.03
Subsidies	16	52,949,000.00	37,614,000.00	20,434,685.68	17,179,314.32	62,570,202.96
Public Debt Charges	17	88,891,000.00	60,891,000.00	44,519,339.85	16,371,660.15	271,967,121.60
TOTAL OPERATING EXPENDITURE		1,984,201,000.00	1,964,691,000.00	1,821,690,618.19	143,000,381.81	2,017,978,223.80
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		106,709,000.00	126,219,000.00	95,385,155.64	(328,960,930.85)	62,826,322.88
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	40,159,000.00	33,369,000.00	23,930,994.85	9,438,005.15	7,500,000.00
Construction/Provision of Fixed Assets	20B	50,500,000.00	77,100,000.00	40,386,235.04	36,713,764.96	41,338,000.00
Rehabilitation/Repairs of Fixed Assets	20C	15,050,000.00	14,750,000.00	13,151,803.15	1,598,196.85	1,862,000.00
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	1,000,000.00	1,000,000.00	-	1,000,000.00	-
TOTAL CAPITAL EXPENDITURE		106,709,000.00	126,219,000.00	77,469,033.04	48,749,966.96	50,700,000.00
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		0.00	0.00	17,916,122.61	-	12,126,322.88

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

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2020 ₦	FINAL BUDGET 2020 ₦	ACTUAL 2020 ₦	VARIANCE ₦	ACTUAL 2019 ₦
1	Government Share of FAAC (Statutory Revenue)	1					
	Local Government Share of FAAC		1,300,000,000.00	1,300,000,000.00	1,220,674,252.63	(79,325,747.37)	1,482,863,860.10
	Share of State IGR		60,000,000.00	60,000,000.00	-	(60,000,000.00)	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		40,000,000.00	40,000,000.00	37,364,302.99	(2,635,697.01)	2,332,301.99
	Refund From Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		10,000,000.00	10,000,000.00	13,396,607.22	3,396,607.22	3,525,768.48
	Equalisation		150,000,000.00	150,000,000.00	17,415,925.28	(132,584,074.72)	42,149,400.38
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		50,000,000.00	50,000,000.00	36,865,540.04	(13,134,459.96)	-
	Goods Value		48,118,000.00	48,118,000.00	45,566,744.76	(2,551,255.24)	14,062,904.76
	Local Government Share of VAT		400,000,000.00	400,000,000.00	482,463,578.04	82,463,578.04	393,510,444.25
	Local Government Share of Excess Crude Account		-	-	-	-	-
	Statutory Revenue Total		2,058,118,000.00	2,058,118,000.00	1,853,746,950.96	(204,371,049.04)	1,938,444,679.96
2	Independent Revenue						
	Personal Taxes	2A	-	-	-	-	1,912,600.00
	Licences - General	2B	4,864,000.00	4,864,000.00	2,183,000.00	(2,681,000.00)	9,231,300.00
	Fees - General	2E	2,186,000.00	2,186,000.00	743,000.00	(1,443,000.00)	9,699,400.00
	Fines - General	2F	-	-	-	-	-
	Sales - General	2G	6,634,000.00	6,634,000.00	160,600.00	(6,473,400.00)	-
	Earnings -General	2H	1,200,000.00	1,200,000.00	36,781,700.00	35,581,700.00	2,705,350.00
	Rent on Government Buildings - General	2I	5,805,000.00	5,805,000.00	928,200.00	(4,876,800.00)	654,000.00
	Rent on Land & Others - General	2J	11,302,000.00	11,302,000.00	9,559,900.00	(1,742,100.00)	200,700.00
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	801,000.00	801,000.00	846,100.00	45,100.00	-
	Independent Revenue Total		32,792,000.00	32,792,000.00	51,202,500.00	18,410,500.00	24,403,350.00
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
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	Other Revenue Sources and Capital Receipts - Total		-	-	-	-	118,181,818.18
	TOTAL REVENUE		2,090,910,000.00	2,090,910,000.00	1,904,949,450.96	(185,960,549.04)	2,081,029,848.14

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

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2020 ₦	FINAL BUDGET 2020 ₦	ACTUAL 2020 ₦	VARIANCE ₦	ACTUAL 2019 ₦
EXPENDITURES							
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	543,340,000.00	498,647,209.10	489,729,287.44	8,917,921.66	516,190,043.60
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	7,450,000.00	4,450,000.00	-	4,450,000.00	3,363,636.36
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		550,790,000.00	503,097,209.10	489,729,287.44	13,367,921.66	519,553,679.96
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	78,578,000.00	47,188,000.00	40,215,311.57	6,972,688.43	-
	Utilities - General	13B	-	25,000.00	20,000.00	5,000.00	-
	Materials and Supplies - General	13C	32,700,000.00	12,330,000.00	6,907,545.46	5,422,454.54	702,500.00
	Maintenance Services - General	13D	9,115,000.00	5,015,000.00	4,597,456.29	417,543.71	15,857,500.00
	Training - General	13E	9,285,000.00	21,285,000.00	19,362,406.56	1,922,593.44	5,581,518.18
	Other Services - General	13F	31,000,000.00	20,682,000.00	19,056,525.94	1,625,474.06	132,738,007.73
	Consulting and Professional Services	13G	7,230,000.00	12,900,000.00	11,110,325.76	1,789,674.24	2,133,300.00
	Fuel and Lubricants	13H	1,000,000.00	800,000.00	-	800,000.00	50,000.00
	Financial Charges	13I	15,000,000.00	3,100,000.00	2,656,909.91	443,090.09	44,458,255.45
	Miscellaneous Expenses	13J	13,000,000.00	80,760,500.00	61,296,738.54	19,463,761.46	39,110,533.89
	Overhead Cost Total		196,908,000.00	204,085,500.00	165,223,220.03	38,862,279.97	240,631,615.25
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	1,094,663,000.00	1,159,003,290.90	1,101,784,085.19	57,219,205.71	923,255,604.03
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		1,094,663,000.00	1,159,003,290.90	1,101,784,085.19	57,219,205.71	923,255,604.03
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	52,949,000.00	37,614,000.00	20,434,685.68	17,179,314.32	62,570,202.96
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		52,949,000.00	37,614,000.00	20,434,685.68	17,179,314.32	62,570,202.96
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	30,000,000.00	26,508,333.64	3,491,666.36	228,587,199.98
	Interest - Internal Public Debt	17C	88,891,000.00	30,891,000.00	18,011,006.21	12,879,993.79	43,379,921.62
	Public Debt Charges Total		88,891,000.00	60,891,000.00	44,519,339.85	16,371,660.15	271,967,121.60

SUMMARY OF TOTAL EXPENDITURE CONT'D

18	Transfers					
	Transfers to Other Funds	18A	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-
	Transfers - Total		-	-	-	-
20	Capital Expenditure					
	Purchase of Fixed Assets	20A	40,159,000.00	33,369,000.00	23,930,994.85	9,438,005.15
	Construction/Provision of Fixed Assets	20B	50,500,000.00	77,100,000.00	40,386,235.04	36,713,764.96
	Rehabilitation/Repairs of Fixed Assets	20C	15,050,000.00	14,750,000.00	13,151,803.15	1,598,196.85
	Preservation of the Environment	20D	-	-	-	-
	Acquisition of Non Tangible Assets	20E	1,000,000.00	1,000,000.00	-	1,000,000.00
	Capital Expenditure Total		106,709,000.00	126,219,000.00	77,469,033.04	48,749,966.96
	TOTAL EXPENDITURE		2,090,910,000.00	2,090,910,000.00	1,899,159,651.23	191,750,348.77
						2,068,678,223.80

**KWAMI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

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

	2020	2019
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	2,000,317,209.35	2,089,261,984.82
Independent Revenue	64,385,700.00	60,753,300.00
Total Receipts	2,064,702,909.35	2,150,015,284.82
Payments		
Personnel Cost	(643,178,514.67)	(643,095,230.70)
Social Benefits	-	-
Overhead Cost	(231,461,695.71)	(247,982,806.51)
Loans and Advances	-	(100,000.00)
Grants and Contributions	(808,418,005.40)	(723,337,889.90)
Subsidies	(17,154,100.00)	(60,196,233.61)
Total Payments	(1,700,212,315.78)	(1,674,712,160.72)
Net Cash flow from Operating Activities	364,490,593.57	475,303,124.10
Investing Activities		
Purchase of Fixed Assets	(65,652,821.59)	(8,743,828.35)
Construction/Provision of Fixed Assets	(64,295,698.76)	(20,495,610.15)
Rehabilitation/Repairs of Fixed Assets	(10,411,831.54)	(124,528,623.47)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(140,360,351.89)	(153,768,061.97)
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	(70,017,252.59)	(284,163,496.79)
Net Cash Flow from Financing Activities	(70,017,252.59)	(165,981,678.61)
Net Surplus/(Deficit) for the Year	154,112,989.09	155,553,383.52
Add: Opening Balance	156,146,981.18	593,597.66
Closing Cash Balance	310,259,970.27	156,146,981.18

**KWAMI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2020

	NOTES	2020 ₦	2019 ₦
ASSETS			
Cash and Bank Balances	21	<u>310,259,970.27</u>	<u>156,146,981.18</u>
TOTAL ASSETS		<u>310,259,970.27</u>	<u>156,146,981.18</u>
LIABILITIES			
Public Funds	29	<u>310,259,970.27</u>	<u>156,146,981.18</u>
TOTAL LIABILITIES		<u>310,259,970.27</u>	<u>156,146,981.18</u>

**KWAMI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2020

	NOTES	APPROVED BUDGET 2020 ₦	FINAL BUDGET 2020 ₦	ACTUAL 2020 ₦	VARIANCE 2020 ₦	ACTUAL 2019 ₦
OPENING BALANCE				156,146,981.18		593,597.66
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,072,000,000.00	2,072,000,000.00	2,000,317,209.35	(71,682,790.65)	2,089,261,984.82
Independent Revenue	2	36,224,000.00	36,224,000.00	64,385,700.00	28,161,700.00	60,753,300.00
Capital Receipts and Other Revenue Sources	3	250,000,000.00	250,000,000.00	-	(250,000,000.00)	118,181,818.18
TOTAL REVENUE		2,358,224,000.00	2,358,224,000.00	2,064,702,909.35	(293,521,090.65)	2,268,197,103.00
TOTAL RECEIPTS		2,358,224,000.00	2,358,224,000.00	2,220,849,890.53	(293,521,090.65)	2,268,790,700.66
EXPENDITURE						
Personnel Cost	10	1,021,404,000.00	875,542,100.00	643,178,514.67	232,363,585.33	643,095,230.70
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	175,720,000.00	372,442,900.00	231,461,695.71	140,981,204.29	247,982,806.51
Loans and Advances	14	26,200,000.00	-	-	-	100,000.00
Grants and Contributions	15	906,900,000.00	823,250,800.00	808,418,005.40	14,832,794.60	723,337,889.90
Subsidies	16	39,500,000.00	57,154,100.00	17,154,100.00	40,000,000.00	60,196,233.61
Public Debt Charges	17	-	75,386,900.00	70,017,252.59	5,369,647.41	284,163,496.79
TOTAL OPERATING EXPENDITURE		2,169,724,000.00	2,203,776,800.00	1,770,229,568.37	433,547,231.63	1,958,875,657.51
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		188,500,000.00	154,447,200.00	450,620,322.16	(727,068,322.28)	309,915,043.15
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	25,000,000.00	66,371,300.00	65,652,821.59	718,478.41	8,743,828.35
Construction/Provision of Fixed Assets	20B	91,500,000.00	70,575,900.00	64,295,698.76	6,280,201.24	20,495,610.15
Rehabilitation/Repairs of Fixed Assets	20C	22,000,000.00	17,500,000.00	10,411,831.54	7,088,168.46	124,528,623.47
Preservation of the Environment	20D	25,000,000.00	-	-	-	-
Acquisition of Non Tangible Assets	20E	25,000,000.00	-	-	-	-
TOTAL CAPITAL EXPENDITURE		188,500,000.00	154,447,200.00	140,360,351.89	14,086,848.11	153,768,061.97
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	-	310,259,970.27	-	156,146,981.18

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

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2020 ₦	FINAL BUDGET 2020 ₦	ACTUAL 2020 ₦	VARIANCE 2020 ₦	ACTUAL 2019 ₦
1	Government Share of FAAC (Statutory Revenue)	1					
	Local Government Share of FAAC		1,400,000,000.00	1,400,000,000.00	1,309,397,985.95	(90,602,014.05)	1,590,644,635.66
	Share of State IGR		90,000,000.00	90,000,000.00	-	(90,000,000.00)	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		14,894,400.00	14,894,400.00	40,080,097.52	25,185,697.52	2,501,823.51
	Refund From Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		17,135,500.00	17,135,500.00	14,360,112.30	(2,775,387.70)	3,782,036.16
	Equalisation		36,762,600.00	36,762,600.00	18,681,787.23	(18,080,812.77)	45,212,995.90
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		44,935,600.00	44,935,600.00	39,545,082.36	(5,390,517.64)	-
	Good Value		36,271,900.00	36,271,900.00	48,990,623.06	12,718,723.06	15,085,055.77
	Local Government Share of VAT		432,000,000.00	432,000,000.00	529,261,520.93	97,261,520.93	432,035,437.82
	Local Government Share of Excess Crude Account		-	-	-	-	-
	Statutory Revenue Total		2,072,000,000.00	2,072,000,000.00	2,000,317,209.35	(71,682,790.65)	2,089,261,984.82
2	Independent Revenue						
	Personal Taxes	2A	1,611,000.00	1,611,000.00	32,000.00	(1,579,000.00)	15,820,500.00
	Licences - General	2B	4,992,000.00	4,992,000.00	9,778,400.00	4,786,400.00	14,857,400.00
	Mining Rents	2C	-	-	-	-	-
	Royalties	2D	-	-	-	-	-
	Fees - General	2E	7,401,000.00	7,401,000.00	19,968,900.00	12,567,900.00	10,934,500.00
	Fines - General	2F	334,000.00	334,000.00	-	(334,000.00)	2,232,200.00
	Sales - General	2G	3,380,000.00	3,380,000.00	6,238,500.00	2,858,500.00	8,946,200.00
	Earnings - General	2H	10,685,000.00	10,685,000.00	20,307,100.00	9,622,100.00	-
	Rent on Government Buildings - General	2I	650,000.00	650,000.00	255,400.00	(394,600.00)	-
	Rent on Land & Others - General	2J	4,550,000.00	4,550,000.00	7,805,400.00	3,255,400.00	2,982,100.00
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	650,000.00	650,000.00	-	(650,000.00)	-
	Interest Earned	2M	1,300,000.00	1,300,000.00	-	(1,300,000.00)	-
	Re-Imbursement General	2N	-	-	-	-	-
	Rates	2O	-	-	-	-	952,200.00
	Miscellaneous	2P	671,000.00	671,000.00	-	(671,000.00)	4,028,200.00
	Independent Revenue Total		36,224,000.00	36,224,000.00	64,385,700.00	28,161,700.00	60,753,300.00
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	250,000,000.00	250,000,000.00	-	(250,000,000.00)	118,181,818.18
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	Other Revenue Sources and Capital Receipts - Total		250,000,000.00	250,000,000.00	-	(250,000,000.00)	118,181,818.18
	TOTAL REVENUE		2,358,224,000.00	2,358,224,000.00	2,064,702,909.35	(293,521,090.65)	2,268,197,103.00

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

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2020 ₦	FINAL BUDGET 2020 ₦	ACTUAL 2020 ₦	VARIANCE 2020 ₦	ACTUAL 2019 ₦
EXPENDITURES							
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	1,000,544,000.00	854,682,100.00	642,076,914.67	212,605,185.3	639,731,594.34
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	20,860,000.00	20,860,000.00	1,101,600.00	19,758,400.0	3,363,636.36
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		1,021,404,000.00	875,542,100.00	643,178,514.67	232,363,585.3	643,095,230.70
13	Overhead Cost						
	Travels and Transport - General	13A	8,000,000.00	11,775,000.00	7,860,300.00	3,914,700.0	8,465,185.34
	Utilities - General	13B	1,500,000.00	32,676,900.00	17,601,800.00	15,075,100.0	73,800,666.35
	Materials and Supplies - General	13C	43,100,000.00	53,622,000.00	42,757,827.28	10,864,172.7	1,559,239.53
	Maintenance Services - General	13D	25,000,000.00	33,259,000.00	9,422,900.00	23,836,100.0	16,239,628.68
	Training - General	13E	5,000,000.00	21,598,000.00	14,347,810.36	7,250,189.6	295,218.18
	Other Services - General	13F	33,920,000.00	96,661,700.00	34,817,900.00	61,843,800.0	77,948,917.35
	Consulting and Professional Services	13G	2,000,000.00	14,100,000.00	12,083,772.76	2,016,227.2	159,800.00
	Fuel and Lubricants	13H	-	-	-	-	-
	Financial Charges	13I	-	2,100,000.00	1,650,173.37	449,826.6	32,344,319.06
	Miscellaneous Expenses	13J	57,200,000.00	106,650,300.00	90,919,211.94	15,731,088.1	37,169,832.02
	Overhead Cost Total		175,720,000.00	372,442,900.00	231,461,695.71	140,981,204.3	247,982,806.51
14	Loans and Advances						
	Staff Loans and Advances	14A	26,200,000.00	-	-	-	100,000.00
	Loans and Advances Total		26,200,000.00	-	-	-	100,000.00
15	Grants and Contributions						
	Local Grants and Contributions	15A	906,900,000.00	823,250,800.00	808,418,005.40	14,832,794.6	723,337,889.90
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		906,900,000.00	823,250,800.00	808,418,005.40	14,832,794.6	723,337,889.90
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	29,500,000.00	47,154,100.00	17,154,100.00	30,000,000.0	60,196,233.61
	Subsidy to Private Companies	16B	10,000,000.00	10,000,000.00	-	10,000,000.0	-
	Subsidies Total		39,500,000.00	57,154,100.00	17,154,100.00	40,000,000.0	60,196,233.61
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	50,386,900.00	50,386,868.07	31.9	248,163,655.12
	Interest - Internal Public Debt	17C	-	25,000,000.00	19,630,384.52	5,369,615.5	35,999,841.67
	Public Debt Charges Total		-	75,386,900.00	70,017,252.59	5,369,647.4	284,163,496.79

SUMMARY OF TOTAL EXPENDITURE CONT'D

18	Transfers						
	Transfers to Other Funds	18A	-	-	-	-	
	Transfers - Payments to Individuals	18B	-	-	-	-	
	Transfers - Total		-	-	-	-	
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	25,000,000.00	66,371,300.00	65,652,821.59	718,478.4	8,743,828.35
	Construction/Provision of Fixed Assets	20B	91,500,000.00	70,575,900.00	64,295,698.76	6,280,201.2	20,495,610.15
	Rehabilitation/Repairs of Fixed Assets	20C	22,000,000.00	17,500,000.00	10,411,831.54	7,088,168.5	124,528,623.47
	Preservation of the Environment	20D	25,000,000.00	-	-	-	-
	Acquisition of Non Tangible Assets	20E	25,000,000.00	-	-	-	-
	Capital Expenditure Total		188,500,000.00	154,447,200.00	140,360,351.89	14,086,848.1	153,768,061.97
	TOTAL EXPENDITURE		2,358,224,000.00	2,358,224,000.00	1,910,589,920.26	447,634,079.7	2,112,643,719.48

**NAFADA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

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

	2020 ₦	2019 ₦
Operating Activities		
Receipts		
Statutory Revenue	1,811,533,469.90	1,894,534,729.54
Independent Revenue	30,842,000.00	11,700,530.00
Total Receipts	1,842,375,469.90	1,906,235,259.54
Payments		
Personnel Cost	(472,580,980.49)	(468,122,941.89)
Social Benefits	-	-
Overhead Cost	(177,682,183.46)	(386,387,909.15)
Loans and Advances	-	-
Grants and Contributions	(623,233,098.82)	(516,883,947.33)
Subsidies	(35,894,137.66)	(67,730,202.96)
Transfers to other funds	-	-
Total Payments	(1,309,390,400.43)	(1,439,125,001.33)
Net Cash flow from Operating Activities	532,985,069.47	467,110,258.21
Investing Activities		
Purchase of Fixed Assets	(35,800,000.00)	(20,563,448.31)
Construction/Provision of Fixed Assets	-	(42,967,381.46)
Rehabilitation/Repairs of Fixed Assets	(5,851,731.54)	(30,211,681.72)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	(1,544,647.42)
Net Cash Flow from Investing Activities	(41,651,731.54)	(95,287,158.90)
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	(51,446,871.24)	(227,863,648.01)
Net Cash Flow from Financing Activities	(51,446,871.24)	(109,681,829.83)
Net Surplus/(Deficit) for the Year	439,886,466.69	262,141,269.48
Add: Opening Balance	262,255,104.73	113,835.25
Closing Cash Balance	702,141,571.42	262,255,104.73

**NAFADA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE****STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2020**

	NOTES	2020	2019
		₦	₦
ASSETS			
Cash and Bank Balances	21	702,141,571.42	262,255,104.73
TOTAL ASSETS		702,141,571.42	262,255,104.73
LIABILITIES			
Public Funds	29	702,141,571.42	262,255,104.73
TOTAL LIABILITIES		702,141,571.42	262,255,104.73

**NAFADA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**
STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2020

	NOTES	APPROVED BUDGET 2020 ₦	FINAL BUDGET 2020 ₦	ACTUAL 2020 ₦	VARIANCE ₦	ACTUAL 2019 ₦
OPENING BALANCE				262,255,104.73		113,835.25
Add: Revenue						
REVENUE						
Statutory Revenue	1	1,896,067,000.00	1,896,067,000.00	1,811,533,469.90	(84,533,530.10)	1,894,534,729.54
Independent Revenue	2	15,000,000.00	15,000,000.00	30,842,000.00	15,842,000.00	11,700,530.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	118,181,818.18
TOTAL REVENUE		1,911,067,000.00	1,911,067,000.00	1,842,375,469.90	(68,691,530.10)	2,024,417,077.72
TOTAL RECEIPTS		1,911,067,000.00	1,911,067,000.00	2,104,630,574.63	(68,691,530.10)	2,024,530,912.97
EXPENDITURE						
Personnel Cost	10	494,000,000.00	494,000,000.00	472,580,980.49	21,419,019.51	468,122,941.89
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	193,100,000.00	244,700,000.00	177,682,183.46	67,017,816.54	386,387,909.15
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	766,167,000.00	995,367,000.00	623,233,098.82	372,133,901.18	516,883,947.33
Subsidies	16	35,000,000.00	45,000,000.00	35,894,137.66	9,105,862.34	67,730,202.96
Public Debt Charges	17	58,800,000.00	70,000,000.00	51,446,871.24	18,553,128.76	227,863,648.01
TOTAL OPERATING EXPENDITURE		1,547,067,000.00	1,849,067,000.00	1,360,837,271.67	488,229,728.33	1,666,988,649.34
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		364,000,000.00	62,000,000.00	743,793,302.96	(556,921,258.43)	357,542,263.63
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	44,000,000.00	39,000,000.00	35,800,000.00	3,200,000.00	20,563,448.31
Construction/Provision of Fixed Assets	20B	138,000,000.00	15,000,000.00	-	15,000,000.00	42,967,381.46
Rehabilitation/Repairs of Fixed Assets	20C	149,000,000.00	8,000,000.00	5,851,731.54	2,148,268.46	30,211,681.72
Preservation of the Environment	20D	8,000,000.00	-	-	-	-
Acquisition of Non Tangible Assets	20E	25,000,000.00	-	-	-	1,544,647.42
TOTAL CAPITAL EXPENDITURE		364,000,000.00	62,000,000.00	41,651,731.54	20,348,268.46	95,287,158.90
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	-	702,141,571.42	-	262,255,104.73

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

NOTE S	DESCRIPTION	NOTE S	APPROVED BUDGET 2020 ₦	FINAL BUDGET 2020 ₦	ACTUAL 2020 ₦	VARIANCE ₦	ACTUAL 2019 ₦
1	Government Share of FAAC (Statutory Revenue)	1					
	Local Government Share of FAAC		1,258,462,000.00	1,258,462,000.00	1,193,755,267.55	(64,706,732.45)	1,450,162,924.51
	Allocation From State Government		50,000,000.00	50,000,000.00	-	(50,000,000.00)	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		22,000,000.00	22,000,000.00	36,540,324.67	14,540,324.67	2,280,868.77
	Refund From Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		32,000,000.00	32,000,000.00	13,092,981.04	(18,907,018.96)	3,448,016.29
	Equalisation		18,000,000.00	18,000,000.00	17,031,859.59	(968,140.41)	41,219,898.46
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		80,000,000.00	80,000,000.00	36,052,560.72	(43,947,439.28)	-
	Good Value		50,000,000.00	50,000,000.00	44,550,211.89	(5,449,788.11)	13,752,781.80
	Local Government Share of VAT		385,605,000.00	385,605,000.00	470,510,264.44	84,905,264.44	383,670,239.71
	Local Government Share of Excess Crude Account		-	-	-	-	-
	Statutory Revenue Total		1,896,067,000.00	1,896,067,000.00	1,811,533,469.90	(84,533,530.10)	1,894,534,729.54
2	Independent Revenue						
	Personal Taxes	2A	-	-	-	-	846,680.00
	Licences - General	2B	4,362,000.00	4,362,000.00	157,000.00	(4,205,000.00)	5,103,720.00
	Fees - General	2E	2,450,000.00	2,450,000.00	2,694,800.00	244,800.00	4,689,660.00
	Fines - General	2F	-	-	-	-	-
	Sales - General	2G	150,000.00	150,000.00	1,957,500.00	1,807,500.00	-
	Earnings -General	2H	3,438,000.00	3,438,000.00	24,093,800.00	20,655,800.00	803,370.00
	Rent on Government Buildings - General	2I	500,000.00	500,000.00	1,207,200.00	707,200.00	247,820.00
	Rent on Land & Others - General	2J	3,400,000.00	3,400,000.00	731,700.00	(2,668,300.00)	9,280.00
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	700,000.00	700,000.00	-	(700,000.00)	-
	Independent Revenue Total		15,000,000.00	15,000,000.00	30,842,000.00	15,842,000.00	11,700,530.00
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
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	Other Revenue Sources and Capital Receipts - Total		-	-	-	-	118,181,818.18
	TOTAL REVENUE		1,911,067,000.00	1,911,067,000.00	1,842,375,469.90	(68,691,530.10)	2,024,417,077.72

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

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2020 ₦	FINAL BUDGET 2020 ₦	ACTUAL 2020 ₦	VARIANCE ₦	ACTUAL 2019 ₦
EXPENDITURES							
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	488,000,000.00	488,000,000.00	472,580,980.49	15,419,019.51	464,759,305.53
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	6,000,000.00	6,000,000.00	-	6,000,000.00	3,363,636.36
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		494,000,000.00	494,000,000.00	472,580,980.49	21,419,019.51	468,122,941.89
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	13,000,000.00	16,700,000.00	13,446,257.11	3,253,742.89	36,821,073.72
	Utilities - General	13B	6,400,000.00	2,400,000.00	455,500.00	1,944,500.00	8,516,414.00
	Materials and Supplies - General	13C	57,500,000.00	66,600,000.00	47,557,158.39	19,042,841.61	53,669,754.10
	Maintenance Services - General	13D	11,000,000.00	1,700,000.00	627,000.00	1,073,000.00	-
	Training - General	13E	9,000,000.00	11,000,000.00	10,154,410.36	845,589.64	16,569,296.05
	Other Services - General	13F	14,000,000.00	18,100,000.00	14,741,500.00	3,358,500.00	79,041,351.97
	Consulting and Professional Services	13G	3,000,000.00	9,600,000.00	8,638,299.34	961,700.66	42,785,747.49
	Fuel and Lubricants	13H	1,600,000.00	600,000.00	26,500.00	573,500.00	-
	Financial Charges	13I	5,000,000.00	5,000,000.00	1,373,946.74	3,626,053.26	36,752,422.69
	Miscellaneous Expenses	13J	72,600,000.00	113,000,000.00	80,661,611.52	32,338,388.48	112,231,849.13
	Overhead Cost Total		193,100,000.00	244,700,000.00	177,682,183.46	67,017,816.54	386,387,909.15
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	766,167,000.00	995,367,000.00	623,233,098.82	372,133,901.18	516,883,947.33
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		766,167,000.00	995,367,000.00	623,233,098.82	372,133,901.18	516,883,947.33
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	35,000,000.00	45,000,000.00	35,894,137.66	9,105,862.34	67,730,202.96
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		35,000,000.00	45,000,000.00	35,894,137.66	9,105,862.34	67,730,202.96
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	28,800,000.00	40,000,000.00	34,813,412.68	5,186,587.32	184,483,738.56
	Interest - Internal Public Debt	17C	30,000,000.00	30,000,000.00	16,633,458.56	13,366,541.44	43,379,909.44
	Public Debt Charges Total		58,800,000.00	70,000,000.00	51,446,871.24	18,553,128.76	227,863,648.01

SUMMARY OF TOTAL EXPENDITURE CONT'D

18	Transfers						
	Transfers to Other Funds	18A	-	-	-	-	
	Transfers - Payments to Individuals	18B	-	-	-	-	
	Transfers - Total		-	-	-	-	
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	44,000,000.00	39,000,000.00	35,800,000.00	3,200,000.00	20,563,448.31
	Construction/Provision of Fixed Assets	20B	138,000,000.00	15,000,000.00	-	15,000,000.00	42,967,381.46
	Rehabilitation/Repairs of Fixed Assets	20C	149,000,000.00	8,000,000.00	5,851,731.54	2,148,268.46	30,211,681.72
	Preservation of the Environment	20D	8,000,000.00	-	-	-	-
	Acquisition of Non Tangible Assets	20E	25,000,000.00	-	-	-	1,544,647.42
	Capital Expenditure Total		364,000,000.00	62,000,000.00	41,651,731.54	20,348,268.46	95,287,158.90
	TOTAL EXPENDITURE		1,911,067,000.00	1,911,067,000.00	1,402,489,003.21	508,577,996.79	1,762,275,808.24

**SHONGOM LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

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

	2020 ₦	2019 ₦
Operating Activities		
Receipts		
Statutory Revenue	1,756,334,462.00	1,827,826,466.21
Independent Revenue	37,984,000.00	17,233,200.00
Total Receipts	1,794,318,462.00	1,845,059,666.21
Payments		
Personnel Cost	(711,734,043.44)	(690,679,147.65)
Social Benefits	-	-
Overhead Cost	(230,530,947.95)	(374,758,311.69)
Loans and Advances	-	-
Grants and Contributions	(690,779,645.05)	(522,298,568.94)
Subsidies	(6,500,000.00)	(33,628,038.81)
Transfers to other funds	-	-
Total Payments	(1,639,544,636.44)	(1,621,364,067.09)
Net Cash flow from Operating Activities	154,773,825.56	223,695,599.12
Investing Activities		
Purchase of Fixed Assets	(35,891,470.49)	(6,437,400.00)
Construction/Provision of Fixed Assets	(34,000,745.43)	(17,714,300.00)
Rehabilitation/Repairs of Fixed Assets	(10,051,803.88)	(33,620,683.80)
Preservation of the Environment	-	(7,415,500.00)
Acquisition of Non Tangible Assets	-	(1,226,200.00)
Net Cash Flow from Investing Activities	(79,944,019.80)	(66,414,083.80)
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	(58,181,634.16)	(210,571,438.06)
Net Cash Flow from Financing Activities	(58,181,634.16)	(92,389,619.88)
Net Surplus/(Deficit) for the Year	16,648,171.60	64,891,895.43
Add: Opening Balance	72,732,127.53	7,840,232.10
Closing Cash Balance	89,380,299.13	72,732,127.53

**SHONGOM LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2020

	NOTES	2020 ₦	2019 ₦
ASSETS			
Cash and Bank Balances	21	<u>89,380,299.13</u>	<u>72,732,127.53</u>
TOTAL ASSETS		<u>89,380,299.13</u>	<u>72,732,127.53</u>
LIABILITIES			
Public Funds	29	<u>89,380,299.13</u>	<u>72,732,127.53</u>
TOTAL LIABILITIES		<u>89,380,299.13</u>	<u>72,732,127.53</u>

**SHONGOM LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**
STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2020

	NOTES	APPROVED BUDGET 2020 ₦	FINAL BUDGET 2020 ₦	ACTUAL 2020 ₦	VARIANCE ₦	ACTUAL 2019 ₦
OPENING BALANCE				72,732,127.53		7,840,232.10
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,131,000,000.00	2,131,000,000.00	1,756,334,462.00	(374,665,538.00)	1,827,826,466.21
Independent Revenue	2	20,968,000.00	20,968,000.00	37,984,000.00	17,016,000.00	17,233,200.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	118,181,818.18
TOTAL REVENUE		2,151,968,000.00	2,151,968,000.00	1,794,318,462.00	(357,649,538.00)	1,963,241,484.39
TOTAL RECEIPTS		2,151,968,000.00	2,151,968,000.00	1,867,050,589.53	(357,649,538.00)	1,971,081,716.49
EXPENDITURE						
Personnel Cost	10	796,950,000.00	796,950,000.00	711,734,043.44	85,215,956.56	690,679,147.65
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	240,870,000.00	318,605,000.00	230,530,947.95	88,074,052.05	374,758,311.69
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	681,200,000.00	815,934,000.00	690,779,645.05	125,154,354.95	522,298,568.94
Subsidies	16	25,448,000.00	10,000,000.00	6,500,000.00	3,500,000.00	33,628,038.81
Public Debt Charges	17	58,000,000.00	75,000,000.00	58,181,634.16	16,818,365.84	210,571,438.06
TOTAL OPERATING EXPENDITURE		1,802,468,000.00	2,016,489,000.00	1,697,726,270.60	318,762,729.40	1,831,935,505.16
BALANCE FOR THE PERIOD BEFORE		349,500,000.00	135,479,000.00	169,324,318.93	(676,412,267.40)	139,146,211.33
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	42,000,000.00	40,900,000.00	35,891,470.49	5,008,529.51	6,437,400.00
Construction/Provision of Fixed Assets	20B	195,000,000.00	66,500,000.00	34,000,745.43	32,499,254.57	17,714,300.00
Rehabilitation/Repairs of Fixed Assets	20C	81,500,000.00	14,050,000.00	10,051,803.88	3,998,196.12	33,620,683.80
Preservation of the Environment	20D	30,000,000.00	14,029,000.00	-	14,029,000.00	7,415,500.00
Acquisition of Non Tangible Assets	20E	1,000,000.00	-	-	-	1,226,200.00
TOTAL CAPITAL EXPENDITURE		349,500,000.00	135,479,000.00	79,944,019.80	55,534,980.20	66,414,083.80
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	-	89,380,299.13	-	72,732,127.53

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

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2020 ₦	FINAL BUDGET 2020 ₦	ACTUAL 2020 ₦	VARIANCE ₦	ACTUAL 2019 ₦
1	Government Share of FAAC (Statutory Revenue)	1					
	Local Government Share of FAAC		1,400,000,000.00	1,400,000,000.00	1,132,125,749.37	(267,874,250.63)	1,375,295,952.38
	Share of State IGR		100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		71,000,000.00	71,000,000.00	34,653,872.18	(36,346,127.82)	2,163,115.28
	Refund From Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		5,000,000.00	5,000,000.00	12,417,204.79	7,417,204.79	3,270,006.95
	Equalisation		70,000,000.00	70,000,000.00	16,152,562.10	(53,847,437.90)	39,091,855.49
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		35,000,000.00	35,000,000.00	34,191,289.81	(808,710.19)	-
	Good Value		50,000,000.00	50,000,000.00	42,566,011.83	(7,433,988.17)	13,042,772.51
	Local Government Share of VAT		400,000,000.00	400,000,000.00	484,227,771.92	84,227,771.92	394,962,763.60
	Local Government Share of Excess Crude Account		-	-	-	-	-
	Statutory Revenue Total		2,131,000,000.00	2,131,000,000.00	1,756,334,462.00	(374,665,538.00)	1,827,826,466.21
2	Independent Revenue						
	Personal Taxes	2A	-	-	2,429,400.00	2,429,400.00	1,191,300.00
	Licences - General	2B	4,324,000.00	4,324,000.00	9,069,100.00	4,745,100.00	4,223,300.00
	Fees - General	2E	4,692,000.00	4,692,000.00	21,525,300.00	16,833,300.00	10,472,400.00
	Fines - General	2F	-	-	-	-	-
	Sales - General	2G	4,107,000.00	4,107,000.00	128,600.00	(3,978,400.00)	-
	Earnings -General	2H	3,948,000.00	3,948,000.00	4,179,800.00	231,800.00	1,131,100.00
	Rent on Government Buildings - General	2I	-	-	604,600.00	604,600.00	203,300.00
	Rent on Land & Others - General	2J	2,650,000.00	2,650,000.00	47,200.00	(2,602,800.00)	11,800.00
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	1,247,000.00	1,247,000.00	-	(1,247,000.00)	-
	Independent Revenue Total		20,968,000.00	20,968,000.00	37,984,000.00	17,016,000.00	17,233,200.00
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
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	Other Revenue Sources and Capital Receipts - Total		-	-	-	-	118,181,818.18
	TOTAL REVENUE		2,151,968,000.00	2,151,968,000.00	1,794,318,462.00	(357,649,538.00)	1,963,241,484.39

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

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2020 ₦	FINAL BUDGET 2020 ₦	ACTUAL 2020 ₦	VARIANCE ₦	ACTUAL 2019 ₦
EXPENDITURES							
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	790,950,000.00	790,950,000.00	711,734,043.44	79,215,956.56	687,315,511.29
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	6,000,000.00	6,000,000.00	-	6,000,000.00	3,363,636.36
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		796,950,000.00	796,950,000.00	711,734,043.44	85,215,956.56	690,679,147.65
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	33,500,000.00	24,200,000.00	14,949,800.00	9,250,200.00	39,798,100.00
	Utilities - General	13B	20,000,000.00	23,000,000.00	21,783,000.00	1,217,000.00	9,204,800.00
	Materials and Supplies - General	13C	23,700,000.00	64,000,000.00	46,588,527.28	17,411,472.72	55,666,300.00
	Maintenance Services - General	13D	31,200,000.00	34,000,000.00	19,573,200.00	14,426,800.00	33,594,300.00
	Training - General	13E	19,000,000.00	31,000,000.00	23,677,581.76	7,322,418.24	17,990,718.18
	Other Services - General	13F	20,240,000.00	24,500,000.00	18,130,184.34	6,369,815.66	76,740,133.09
	Consulting and Professional Services	13G	5,200,000.00	11,500,000.00	10,003,272.76	1,496,727.24	42,779,923.20
	Fuel and Lubricants	13H	1,000,000.00	-	-	-	-
	Financial Charges	13I	12,000,000.00	10,000,000.00	7,540,426.19	2,459,573.81	30,955,217.99
	Miscellaneous Expenses	13J	75,030,000.00	96,405,000.00	68,284,955.62	28,120,044.38	68,028,819.23
	Overhead Cost Total		240,870,000.00	318,605,000.00	230,530,947.95	88,074,052.05	374,758,311.69
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	681,200,000.00	815,934,000.00	690,779,645.05	125,154,354.95	522,298,568.94
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		681,200,000.00	815,934,000.00	690,779,645.05	125,154,354.95	522,298,568.94
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	25,448,000.00	10,000,000.00	6,500,000.00	3,500,000.00	33,628,038.81
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		25,448,000.00	10,000,000.00	6,500,000.00	3,500,000.00	33,628,038.81
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	20,000,000.00	45,000,000.00	40,712,849.64	4,287,150.36	177,978,610.18
	Interest - Internal Public Debt	17C	38,000,000.00	30,000,000.00	17,468,784.52	12,531,215.48	32,592,827.89
	Public Debt Charges Total		58,000,000.00	75,000,000.00	58,181,634.16	16,818,365.84	210,571,438.06

SUMMARY OF TOTAL EXPENDITURE CONT'D

18	Transfers						
	Transfers to Other Funds	18A	-	-	-	-	
	Transfers - Payments to Individuals	18B	-	-	-	-	
	Transfers - Total		-	-	-	-	
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	42,000,000.00	40,900,000.00	35,891,470.49	5,008,529.51	6,437,400.00
	Construction/Provision of Fixed Assets	20B	195,000,000.00	66,500,000.00	34,000,745.43	32,499,254.57	17,714,300.00
	Rehabilitation/Repairs of Fixed Assets	20C	81,500,000.00	14,050,000.00	10,051,803.88	3,998,196.12	33,620,683.80
	Preservation of the Environment	20D	30,000,000.00	14,029,000.00	-	14,029,000.00	7,415,500.00
	Acquisition of Non Tangible Assets	20E	1,000,000.00	-	-	-	1,226,200.00
	Capital Expenditure Total		349,500,000.00	135,479,000.00	79,944,019.80	55,534,980.20	66,414,083.80
	TOTAL EXPENDITURE		2,151,968,000.00	2,151,968,000.00	1,777,670,290.40	374,297,709.60	1,898,349,588.96

**YAMALTU DEBA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**
CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2020

	2020 ₦	2019 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,326,502,045.68	2,438,429,678.44
Independent Revenue	58,744,700.00	30,524,700.00
Total Receipts	2,385,246,745.68	2,468,954,378.44
Payments		
Personnel Cost	(776,442,140.37)	(783,883,007.49)
Social Benefits	-	-
Overhead Cost	(242,250,279.23)	(389,413,305.80)
Loans and Advances	-	-
Grants and Contributions	(1,119,926,583.60)	(863,159,485.89)
Subsidies	(17,152,959.25)	(53,363,784.95)
Transfers to other funds	-	-
Total Payments	(2,155,771,962.45)	(2,089,819,584.13)
Net Cash flow from Operating Activities	229,474,783.23	379,134,794.31
Investing Activities		
Purchase of Fixed Assets	(36,200,000.00)	(30,806,945.35)
Construction/Provision of Fixed Assets	-	(70,812,020.75)
Rehabilitation/Repairs of Fixed Assets	(7,393,731.54)	(34,217,268.34)
Preservation of the Environment	-	(9,341,305.92)
Acquisition of Non Tangible Assets	-	(1,544,647.42)
Net Cash Flow from Investing Activities	(43,593,731.54)	(146,722,187.78)
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	(76,335,121.73)	(243,329,693.51)
Net Cash Flow from Financing Activities	(76,335,121.73)	(125,147,875.33)
Net Surplus/(Deficit) for the Year	109,545,929.96	107,264,731.20
Add: Opening Balance	111,028,592.48	3,763,861.28
Closing Cash Balance	220,574,522.44	111,028,592.48

**YAMALTU DEBA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2020

	NOTES	2020 ₦	2019 ₦
ASSETS			
Cash and Bank Balances	21	<u>220,574,522.44</u>	<u>111,028,592.48</u>
TOTAL ASSETS		<u>220,574,522.44</u>	<u>111,028,592.48</u>
LIABILITIES			
Public Funds	29	<u>220,574,522.44</u>	<u>111,028,592.48</u>
TOTAL LIABILITIES		<u>220,574,522.44</u>	<u>111,028,592.48</u>

**YAMALTU DEBA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**
STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2020

	NOTES	APPROVED BUDGET 2020 ₦	FINAL BUDGET 2020 ₦	ACTUAL 2020 ₦	VARIANCE ₦	ACTUAL 2019 ₦
OPENING BALANCE				111,028,592.48		3,763,861.28
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,435,000,000.00	2,435,000,000.00	2,326,502,045.68	(108,497,954.32)	2,438,429,678.44
Independent Revenue	2	41,981,000.00	41,981,000.00	58,744,700.00	18,552,300.00	30,524,700.00
Capital Receipts and Other Revenue Sources	3	129,273,547.46	129,273,547.46	-	(129,273,547.46)	118,181,818.18
TOTAL REVENUE		2,606,254,547.46	2,606,254,547.46	2,385,246,745.68	(219,219,201.78)	2,587,136,196.62
TOTAL RECEIPTS		2,606,254,547.46	2,606,254,547.46	2,496,275,338.16	(219,219,201.78)	2,590,900,057.90
EXPENDITURE						
Personnel Cost	10	886,000,000.00	816,231,000.00	776,442,140.37	39,788,859.63	783,883,007.49
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	146,257,000.00	325,550,000.00	242,250,279.23	83,299,720.77	389,413,305.80
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	1,049,283,000.00	1,256,321,000.00	1,119,926,583.60	136,394,416.40	863,159,485.89
Subsidies	16	37,050,000.00	57,000,000.00	17,152,959.25	39,847,040.75	53,363,784.95
Public Debt Charges	17	199,164,547.46	88,152,547.46	76,335,121.73	11,817,425.73	243,329,693.51
Below the Line Payments	19	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,317,754,547.46	2,543,254,547.46	2,232,107,084.18	311,147,463.28	2,333,149,277.64
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		288,500,000.00	63,000,000.00	264,168,253.98	(530,366,665.06)	257,750,780.26
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	41,000,000.00	40,000,000.00	36,200,000.00	3,800,000.00	30,806,945.35
Construction/Provision of Fixed Assets	20B	183,000,000.00	15,000,000.00	-	15,000,000.00	70,812,020.75
Rehabilitation/Repairs of Fixed Assets	20C	39,000,000.00	8,000,000.00	7,393,731.54	606,268.46	34,217,268.34
Preservation of the Environment	20D	25,500,000.00	-	-	-	9,341,305.92
Acquisition of Non Tangible Assets	20E	-	-	-	-	1,544,647.42
TOTAL CAPITAL EXPENDITURE		288,500,000.00	63,000,000.00	43,593,731.54	19,406,268.46	146,722,187.78
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	-	220,574,522.44	-	111,028,592.48

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

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2020 ₦	FINAL BUDGET 2020 ₦	ACTUAL 2020 ₦	VARIANCE ₦	ACTUAL 2019 ₦
1	Government Share of FAAC (Statutory Revenue)	1					
	Local Government Share of FAAC		1,700,000,000.00	1,700,000,000.00	1,545,168,042.71	(154,831,957.29)	1,877,055,933.09
	Share of State IGR		85,000,000.00	85,000,000.00	-	(85,000,000.00)	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		50,000,000.00	50,000,000.00	47,296,915.46	(2,703,084.54)	2,952,301.57
	Refund From Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		5,000,000.00	5,000,000.00	16,944,978.08	11,944,978.08	4,463,029.17
	Equalisation		15,000,000.00	15,000,000.00	22,045,628.53	7,045,628.53	53,354,042.94
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		50,000,000.00	50,000,000.00	46,665,565.53	(3,334,434.47)	-
	Good Value		70,000,000.00	70,000,000.00	57,449,760.08	(12,550,239.92)	17,801,269.24
	Local Government Share of VAT		460,000,000.00	460,000,000.00	590,931,155.29	130,931,155.29	482,803,102.43
	Local Government Share of Excess Crude Account		-	-	-	-	-
	Statutory Revenue Total		2,435,000,000.00	2,435,000,000.00	2,326,502,045.68	(108,497,954.32)	2,438,429,678.44
2	Independent Revenue						
	Personal Taxes	2A	60,000.00	60,000.00	5,246,900.00	5,186,900.00	3,561,900.00
	Licences - General	2B	7,938,000.00	7,938,000.00	13,565,300.00	5,627,300.00	7,494,700.00
	Fees - General	2E	7,728,000.00	7,728,000.00	28,153,900.00	20,425,900.00	16,753,900.00
	Fines - General	2F	-	-	-	-	-
	Sales - General	2G	757,000.00	757,000.00	81,500.00	(675,500.00)	-
	Earnings -General	2H	7,140,000.00	7,140,000.00	3,612,600.00	(3,527,400.00)	2,071,100.00
	Rent on Government Buildings - General	2I	5,114,000.00	5,114,000.00	877,200.00	(4,236,800.00)	595,400.00
	Rent on Land & Others - General	2J	4,344,000.00	4,344,000.00	6,901,600.00	2,557,600.00	47,700.00
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	7,700,000.00	7,700,000.00	-	(7,700,000.00)	-
	Independent Revenue Total		41,981,000.00	41,981,000.00	58,744,700.00	18,552,300.00	30,524,700.00
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	129,273,547.46	129,273,547.46	-	(129,273,547.46)	118,181,818.18
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	Other Revenue Sources and Capital Receipts - Total		129,273,547.46	129,273,547.46	-	(129,273,547.46)	118,181,818.18
	TOTAL REVENUE		2,606,254,547.46	2,606,254,547.46	2,385,246,745.68	(219,219,201.78)	2,587,136,196.62

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

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2020 ₦	FINAL BUDGET 2020 ₦	ACTUAL 2020 ₦	VARIANCE ₦	ACTUAL 2019 ₦
EXPENDITURES							
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	880,000,000.00	810,231,000.00	776,442,140.37	33,788,859.63	780,519,371.13
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	6,000,000.00	6,000,000.00	-	6,000,000.00	3,363,636.36
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		886,000,000.00	816,231,000.00	776,442,140.37	39,788,859.63	783,883,007.49
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	7,850,000.00	7,250,000.00	5,245,877.33	2,004,122.67	34,786,173.72
	Utilities - General	13B	5,500,000.00	1,000,000.00	803,142.80	196,857.20	8,045,814.00
	Materials and Supplies - General	13C	39,657,000.00	88,000,000.00	57,947,624.62	30,052,375.38	83,466,354.10
	Maintenance Services - General	13D	10,650,000.00	24,500,000.00	18,731,783.92	5,768,216.08	8,882,921.42
	Training - General	13E	-	26,000,000.00	22,552,668.16	3,447,331.84	25,891,796.05
	Other Services - General	13F	15,300,000.00	20,500,000.00	17,908,590.28	2,591,409.72	87,472,088.23
	Consulting and Professional Services	13G	-	44,300,000.00	35,726,930.23	8,573,069.77	40,421,247.49
	Fuel and Lubricants	13H	-	3,000,000.00	1,912,604.36	1,087,395.64	-
	Financial Charges	13I	10,000,000.00	8,000,000.00	7,199,011.39	800,988.61	62,438,463.32
	Miscellaneous Expenses	13J	57,300,000.00	103,000,000.00	74,222,046.16	28,777,953.84	38,008,447.46
	Overhead Cost Total		146,257,000.00	325,550,000.00	242,250,279.23	83,299,720.77	389,413,305.80
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	1,049,283,000.00	1,256,321,000.00	1,119,926,583.60	136,394,416.40	863,159,485.89
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		1,049,283,000.00	1,256,321,000.00	1,119,926,583.60	136,394,416.40	863,159,485.89
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	37,050,000.00	57,000,000.00	17,152,959.25	39,847,040.75	53,363,784.95
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		37,050,000.00	57,000,000.00	17,152,959.25	39,847,040.75	53,363,784.95
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	19,891,000.00	40,000,000.00	39,465,106.10	534,893.90	192,281,053.34
	Interest - Internal Public Debt	17C	179,273,547.46	48,152,547.46	36,870,015.63	11,282,531.83	51,048,640.17
	Public Debt Charges Total		199,164,547.46	88,152,547.46	76,335,121.73	11,817,425.73	243,329,693.51

SUMMARY OF TOTAL EXPENDITURE CONT'D

18	Transfers					
	Transfers to Other Funds	18A	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-
	Transfers - Total		-	-	-	-
20	Capital Expenditure					
	Purchase of Fixed Assets	20A	41,000,000.00	40,000,000.00	36,200,000.00	3,800,000.00
	Construction/Provision of Fixed Assets	20B	183,000,000.00	15,000,000.00	-	15,000,000.00
	Rehabilitation/Repairs of Fixed Assets	20C	39,000,000.00	8,000,000.00	7,393,731.54	606,268.46
	Preservation of the Environment	20D	25,500,000.00	-	-	-
	Acquisition of Non Tangible Assets	20E	-	-	-	-
	Capital Expenditure Total		288,500,000.00	63,000,000.00	43,593,731.54	19,406,268.46
	TOTAL EXPENDITURE		2,606,254,547.46	2,606,254,547.46	2,275,700,815.72	330,553,731.74
						2,479,871,465.42

PART II

MANAGEMENTS REPORTS

AKKO LOCAL GOVERNMENT COUNCIL

In the course of the audit, we can confirm the following;

- (i) That Akko Local Government Council has maintained adequate documentation to support claims for Honorable Commissioner of Local Government approvals, Federation Accounts and or Accountant General of the state Remittances/AIEs.
- (ii) During the audit, we found that there is excess expenditure outside the approved 2020 Budget.
- (iii) **Internal Control** – adequate internal control system has been put in place to monitor expenditure and its validity. We observed that proper classification has been made, payment vouchers were not serially numbered, and no adequate ledgers are kept and maintained by the council.
- (iv) **Computerization of the Accounting System** –computer system is becoming a powerful instrument for making organizations more effective and efficient, we recommend that management should deploy an appropriate accounting software package in the Finance and Account department.
- (v) **Contract Monitoring** – We have also observed that most of the contract awarded by the council is not monitor by the works department to make sure the contractor complies with the contract agreement and specification. Also, we observed that retention fees are not deducted and kept for certain period before final payment is given to the contractor.
- (vi) **Due Process** – During the course of the audit exercise for the year ended 31st December 2020 we reviewed the due process procedures of the council to ensure compliance with standard due process procedure as set out by bureau for public procurement and noted method used for procurement made in the year under review. Standard procurement procedures were partially followed and bid evaluation reports were not

documented. We therefore recommend capacity building for all due process officers and adherence to procedures during award of contracts.

- (vii) **Internally Generated Revenue** - We observed during our audit assignment for the year ended 31st December 2020 that there were delays in lodgment of revenue collected, which indicate noncompliance with lodgment regulation, also we observed that not all revenue collected are accounted for. We therefore recommend that any revenue receipt should be lodge immediately to avoid exposing the Council to pilferages, theft and subsequent loss of revenue and also, we recommend the implementation of Treasury Single Account to the Council.
- (viii) **Bank Reconciliation Statement** - We observed in the course of our audit assignment for the year ended 31st December 2020 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).
- (ix) **Investment;** We also observed during our audit exercise that the council does not know the position of their investment more especially investment in stocks/shares and most of the share certificates are no longer in use because of recent mergers in the banking sector, we therefore we recommend that a portfolio manager be appointed to manage the investment of the council and change the share certificates to current companies that were merged and register the share certificate with Central Security Clearing System (CSCS) and be updating the council on the current market price of the stocks. Examples of such stocks are;

<u>Investment Detail</u>	<u>Cert Nos</u>	<u>Nos of Units</u>
1. FCMB PLC	0000	271,662
2. ASHAKA CEMENNT	000	562,500
3. URBAN DEV. BANK		500,000

4. MANTO PROCESSING CO.	505,000
5. ZARANDA HOTELS	267,150
6. BAUCHI PUBLISHING CO.	200,000
7. YANKARI FINANCE AGENCY	5,000
8. AREWA CERAMICS LTD	350,000
9. GALAMBI CATTLE RANCH	150,000
10. KADUNA TEXTILE	245,000
11. AREWA TEXTILE	100,000
12. INTERCITY BANK	13,158
13. NAL MARCHANT BANK	100,000
14. UNITY BANK	450,318

- (x) 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.
- (xi) Honor Certificate - We observed in the course of our audit assignment for the year ended 31st December 2020 that payment was made and receipt not attached instead honor certificate were attached. 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."
- (xii) Fixed Asset Register (FAR} - We observed that Council did not developed, maintain and up – date a fixed asset, fixed asset register are a tool for effective control of Council fixed asset, and it's the responsibility of the management to put a mechanism in place to safe guard this assets. Some of the benefits derived in developing, maintaining an up – to – date FAR are;
- ❖ The FAR generates accurate, complete, and customized reports that suits the need of management.

- ❖ FAR aid in capital budgeting and keep track of amount provided for asset retirement obligation in respect of each asset as required by GAAP {FAS – 143}
- ❖ Physical verification of assets not possible unless FAR is properly maintained.
- ❖ Task of identifying and locating a specific fixed asset can be difficult unless numbering is scientific, systematic, and up – to – date.
- ❖ To identify FA, process of numbering FA called tagging is employed {A tag verifies the existence of assets and their location, aids in maintenance, provides a common ground for communication between the Accounts Department and the end – users and recording the net book value of asset in case of sale/scraping, it also enables organizations to track movement of assets from one place to another.
- ❖ Engraving the identification number on the asset in case of wear and tear.

We therefore recommended that FAR should be introduced, developed, and maintained.

- (xiii) 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).

Outstanding Advances - We noted the sustained quality of accounting records presented to us in the course of our audit exercise as at 31st December 2020. However, we observed that some advances were still long overdue and should have been retired in line with Financial Memoranda S14(27), to the tune of N 14,461,996.50.

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

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

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

Effect; loss of Government property

Recommendations: all office items/equipment should be labeled. Inventory cards 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 2020. However, we observed during the audit exercise for the year ended 31st December 2020 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	AMOUNTS	REMARKS
OCT/2020	20	Yusuf Abdullahi	Payment for school fees	50,000.00	Registration Receipt
DEC/2020	26	Maikudi Bello Garko	Payment for Entertainment	50,000.00	Official Letter
DEC/2020	67	Mallam Buba Shehu	Payment for Assistance	50,000.00	Prescription form
DEC/2020	68	Mallam Ibrahim Ahmadu	Payment for Assistance	50,000.00	Registration Receipt
SEPT/2020	25	Ahmed Yaya	Hosting of committee	50,000.00	Official Letter
SEPT/2020	36	Bello Baba Kumo	Purchase of working material	75,000.00	Receipt/SRV

SEPT/2020	44	Ahmed Shuaibu	Entertainment of visiting Auditors	50,000.00	Unclaimed
SEPT/2020	45	Ahmed Shuaibu	Entertainment of visiting Auditors	50,000.00	To be clarified Payment
SEPT/2020	69	Usman MallamYusuf	Assistance for wedding	50,000.00	Wedding card
AUG/2020	17	Ibrahim Adamu	Assistance of vehicle repair	50,000.00	Sub-Receipt
JULY/2020	25	Umar Barde	Hosting of Auditors	50,000.00	Official Letter
MAY/2020	59	Mohd Baba Saraki	Purchase of Tiers	50,000.00	SRV
AUG/2020	71	Ahmed Shuaibu	Entertainment	50,000.00	Unclaimed
NOV/2020	4	Saidu Marafa	Assistance for ANAN MCPD	50,000.00	No official receipt
NOV/2020	26	Adamu Bappau	Security operatives for election Monitoring	670,000.00	Unclaimed money by some beneficiaries
NOV 2020	42	Abdullahi Usman	Financial Assistance to travel	50,000.00	No honor certificate
NOV 2020	23	Bello Alh Abubakar	Financial Assistance to travel	50,000.00	No honor certificate
NOV 2020	44	Babayo Mal. Adamu	Financial Assistance to travel	50,000.00	No honor certificate
NOV 2020	45	Hammari Alh Ahmed	Financial Assistance to travel	50,000.00	No honor certificate
NOV 2020	46	Abubakar Yaya	Financial Assistance to travel	50,000.00	No honor certificate
NOV 2020	47	Yusuf Alhai Dala	Financial Assistance to travel	50,000.00	No honor certificate
NOV 2020	66	Sundry Person	Fuelling of vehicle and other Allowance	450,000.00	Unclaimed money by some beneficiaries

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.

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 during our audit assignment for the year ended 31st December 2020 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.

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

Award of contracts/Due Process– we observed during our audit assignment for the year ended 31st December 2020. We observe serious lapses in the process of contract award and execution in the period under review and some of them are listed below.

- A. Noncompliance with due process Act and contract are awarded to favored companies without consideration of their line of business.
- B. 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.
- C. Most of the contracts awarded are over value.

Effect; Violation of the due process ACT and noncompliance with Finance and Management control Act of 1958.

Recommendation: we recommend the following.

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

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.

Missing Payment Vouchers – we observed during our audit assignment for the year ended 31st December 2020 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	AMOUNT
OCT 2020	11	Sundry Person	20,000.00
OCT 2020	44	Muhd Baba S.	15,000.00
NOV 2020	10	Sundry Person	25,000.00
NOV 2020	11	Bello Manu	350,000.00
NOV 2020	24	Adamu Bappah	1,835,000.00
NOV 2020	63	Sundry Person	20,000.00
NOV 2020	74	Manga Alkali	300,000.00
NOV 2020	75	Ahmed Abdulkadir	50,000.00
NOV 2020	76	Ahmed Abubakar	50,000.00
NOV 2020	77	Ahmed Abubakar	50,000.00
NOV 2020	78	Ahmed Abubakar	50,000.00
NOV 2020	79	Ahmed Abubakar	49,600.00
NOV 2020	80	Ahmed Abubakar	10,900.00
DEC 2020	60	Ahmed Yayaro	20,000.00
DEC 2020	105	Manga Alkali	50,000.00

DEC 2020	106	Manga Alkali	50,000.00
DEC 2020	107	Manga Alkali	50,000.00
MAY 2020	68	The Acct.General	30,000,000.00
MAY 2020	69	Mohd Baba S.	30,000.00
MAY 2020	70	Muhd A. Umar	50,000.00
JULY 2020	12	Sundry Person	50,000.00
JULY 2020	13	Sundry Person	50,000.00
JULY 2020	14	Manga Alkali	50,000.00
JULY 2020	15	Manga Alkali	50,000.00
JULY 2020	16	Manga Alkali	50,000.00
AUG 2020	19	Abdullahi B. Yahya	50,000.00
AUG 2020	32	Usman Aliyu	40,000.00
AUG 2020	34	Adamu Bappah	10,000.00
SEPT 2020	5	Ahmed Shuaibu	50,000.00
SEPT 2020	6	Ahmed Shuaibu	50,000.00
SEPT 2020	9	Sundry Persons	50,000.00
SEPT 2020	11	Adamu Bappah	10,000.00
SEPT 2020	14	Sundry Persons	50,000.00
SEPT 2020	15	Sundry Persons	50,000.00
SEPT 2020	26	Ahmed Yahya	50,000.00
SEPT 2020	33	Muhd Baba Sanah	25,000.00
SEPT 2020	38	Muhd Baba Sanah	15,000.00
SEPT 2020	39	Muhd Baba Sanah	15,000.00
SEPT 2020	85	Salisu Musa	5,000.00

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.

BALANGA LOCAL GOVERNMENT COUNCIL

In the course of the audit we can confirm the following;

- (i) That Balanga Local Government Council has maintained adequate documentation to support claims for Honorable Commissioner of Local Government approvals, Federation Accounts and or Accountant General of the state Remittances/AIEs.
- (ii) In the course of the audit, we found that there is excess expenditure outside the approved 2020 Budget.
- (iii) **Internal Control** – adequate internal control system has been put in place to monitor expenditure and its validity. We observed that proper classification has been made, payment vouchers were not serially numbered and also, no adequate ledgers are kept and maintained.
- (iv) **Computerization of the Accounting System** –computer system is becoming a powerful instrument for making organizations more effective and efficient, we recommend that management should deploy an appropriate accounting software package in the Finance and Account department.
- (v) **Internally Generated Revenue** - We observed during our audit assignment for the year ended 31st December 2020 that there were delays in lodgment of revenue collected, which indicate noncompliance with lodgment regulation, also, most of the revenue collected is not accounted for by the revenue collectors or most times the management collect the revenue collection at the point of collection. We therefore recommend that any revenue receipt should be lodge immediately to avoid exposing the Council to pilferages, theft and subsequent loss of revenue and also, recommend full implementation of treasury single account by the council. We also, observe serious drop in internally generated revenue of the council, we therefore, recommend an investigation on the drop.
- (vi) **Bank Reconciliation Statement** - We observed in the course of our audit assignment for the year ended 31st December 2020 that three bank accounts operated by the council with Fidelity Bank of Nig. Plc and Union

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).

- (vii) **Investment;** We also observed during our audit exercise that the council does not know the position of their investment more especially investment in stocks/shares and most of the share certificates are no longer in use because of recent mergers in the banking sector, we therefore we recommend that a portfolio manager be appointed to manage the investment of the council and change the share certificates to current companies that were merged and register the share certificate with Central Security Clearing System (CSCS) and be updating the council on the current market price of the stocks.
- (viii) **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.
- (ix) **Honor Certificate** - We observed in the course of our audit assignment for the year ended 31st December 2020 that payment was made, and receipt not attached instead honor certificate were attached. 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."
- (x) **Fixed Asset Register (FAR)** - We observed that Council did not developed, maintain and up – date a fixed asset, fixed asset register are a tool for effective control of Council fixed asset, and it's the responsibility of the management to put a mechanism in place to safe guard this assets. Some of the benefits derived in developing, maintaining an up – to – date FAR are;
- ❖ The FAR generates accurate, complete and customized reports that suits the need of management

- ❖ FAR aid in capital budgeting and keep track of amount provided for asset retirement obligation in respect of each asset as required by GAAP {FAS – 143}
- ❖ Physical verification of assets not possible unless FAR is properly maintained.
- ❖ Task of identifying and locating a specific fixed asset can be difficult unless numbering is scientific, systematic, and up – to – date.
- ❖ To identify FA, process of numbering FA called tagging is employed {A tag verifies the existence of assets and their location, aids in maintenance, provides a common ground for communication between the Accounts Department and the end – users and recording the net book value of asset in case of sale/scrapping, it also enable organizations to track movement of assets from one place to another.
- ❖ Engraving the identification number on the asset in case of wear and tear.

We therefore recommended that FAR should be introduced, developed and maintained.

- (xi) 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).

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 2020. However, we observed in the course of the audit exercise for the year ended 31st December 2020 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
JULY 2020	5	Sundry traditional council	2020 Sallah support	3,000,000.00	No Sub Receipt
DEC 2020	15	Sundry officials	Local Government Elections	17,460,000.00	No 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.

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 2020 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.

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

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.

BILLIRI LOCAL GOVERNMENT COUNCIL

In the course of the audit, we can confirm the following.

- (i) That Billiri Local Government Council has maintained adequate documentation to support claims for Honorable Commissioner of Local Government approvals, Federation Accounts and or Accountant General of the state Remittances/AIEs.
- (ii) During the audit, we found that there is excess expenditure outside the approved 2020 Budget.
- (iii) **Internal Control** – adequate internal control system has been put in place to monitor expenditure and its validity. We observed that proper classification has been made, payment vouchers are not serially numbered and ledgers were not kept and maintain.
- (iv) **Computerization of the Accounting System** –computer system is becoming a powerful instrument for making organizations more effective and efficient, we recommend that management should deploy an appropriate accounting software package in the account department.
- (v) **Contract Monitoring** – We have also observed that most of the contract awarded by the council is not monitor by the works department to make sure the contractor complies with the contract agreement and specification. Also, we observed that retention fees are not deducted and kept for certain period before final payment is given to the contractor.
- (vi) **Due Process** – During the course of the audit exercise for the year ended 31st December 2020 we reviewed the due process procedures of the council to ensure compliance with standard due process procedure as set out by bureau for public procurement and noted method used for procurement made in the year under review. Standard procurement procedures were partially followed and bid evaluation reports were not documented. We therefore recommend capacity building for all due process officers and adherence to procedures during award of contracts.

- (vii) **Internally Generated Revenue** - We observed during our audit assignment for the year ended 31st December 2020 that there were delays in lodgment of revenue collected, which indicate noncompliance with lodgment regulation, also, most of the revenue collected is not accounted for by the revenue collectors or most times the management collect the revenue collection at the point of collection. We therefore recommend that any revenue receipt should be lodge immediately to avoid exposing the Council to pilferages, theft, and subsequent loss of revenue and, we recommend full implementation of treasury single account by the council.
- (viii) **Bank Reconciliation Statement** - We observed in the course of our audit assignment for the year ended 31st December 2020 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).
- (ix) **Investment**; We also observed during our audit exercise that the council does not know the position of their investment more especially investment in stocks/shares and most of the share certificates are no longer in use because of recent mergers in the banking sector, we therefore we recommend that a portfolio manager be appointed to manage the investment of the council and change the share certificates to current companies that were merged and register the share certificate with Central Security Clearing System (CSCS) and be updating the council on the current market price of the stocks.
- (x) **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.
- (xi) **Honor Certificate** - We observed during our audit assignment for the year ended 31st December 2020 that payment was made, and receipt not

attached instead honor certificate were attached. 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.”

(xii) Fixed Asset Register (FAR) - We observed that Council did not developed, maintain and up – date a fixed asset, fixed asset register are a tool for effective control of Council fixed asset, and it’s the responsibility of the management to put a mechanism in place to safe guard this assets. Some of the benefits derived in developing, maintaining an up – to – date FAR are;

- ❖ The FAR generates accurate, complete, and customized reports that suits the need of management.
- ❖ FAR aid in capital budgeting and keep track of amount provided for asset retirement obligation in respect of each asset as required by GAAP {FAS – 143}
- ❖ Physical verification of assets not possible unless FAR is properly maintained.
- ❖ Task of identifying and locating a specific fixed asset can be difficult unless numbering is scientific, systematic, and up – to – date.
- ❖ To identify FA, process of numbering FA called tagging is employed {A tag verifies the existence of assets and their location, aids in maintenance, provides a common ground for communication between the Accounts Department and the end – users and recording the net book value of asset in case of sale/scrapping, it also enables organizations to track movement of assets from one place to another.
- ❖ Engraving the identification number on the asset in case of wear and tear.

We therefore recommended that FAR should be introduced, developed, and maintained.

- (xiii) 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).

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 cards 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 2020. However, we observed in the course of the audit exercise for the year ended 31st December 2020 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/2020	54	Bulus B. Sayo	Financial Assistance	50,000.00	Admission Letter
MAR/2020	01	Hauwa Ibrahim	Payment for Impress	100,000.00	Sub-Receipt
MAR/2020	02	Nerus B. Ibrahim	Payment for Impress	70,000.00	Sub-Receipt
MAR/2020	20	Haj. Hauwa Ibrahim	Payment for Impress	100,000.00	Sub-Receipt
MAR/2020	22	Nerus Ibrahim Dartus	Payment for Impress	70,000.00	Sub-Receipt
MAR/2020	49	D.S.O	Purchase for fuel	50,000.00	Fuel Receipt
APR/2020	03	Secretary BLG	Payment for impress	100,000.00	Sub- Receipt
MAY/2020	09	Secretary BLG	Payment for impress	100,000.00	Sub- Receipt

MAY/2020	10	Treasurer BLG	Payment for impress	70,000.00	Sub- Receipt
JUNE/2020	06	Alhasan Tukur	Production of letter headed paper	50,000.00	Receipt/SRV
JUNE/2020	45	Ag. D/Treasurer	Feeding & logistics to External Auditors	50,000.00	Unclaimed
JULY/2020	36	Ag. Revenue Officer	Entertainment & logistics	50,000.00	Official Letter
JULY/2020	41	Ag. Revenue Officer	Entertainment & logistics	50,000.00	Official Letter
AUG/2020	41	Head of Statistics	Payment for Accommodation	264,000.00	Hotel Receipt
OCT/2020	29	FIRS	Payment for liabilities	4,376,468.28	Ministerial Approval
NOV/2020	33	Sundry Persons	Settlement of Rent	4,000,000.00	Evidence of Deduction
DEC/2020	42	Store Officer	Payment for printing	250,000.00	SRV

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.

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 2020 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.

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

Award of contracts/Due Process— we observed in the course of our audit assignment for the year ended 31st December 2020. We observe serious lapses in the process of contract award and execution in the period under review and some of them are listed below.

- D. Noncompliance with due process Act and contract are awarded to favored companies without consideration of their line of business.
- E. 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.
- F. Most of the contracts awarded are over value.

Effect; Violation of the due process ACT and noncompliance with Finance and Management control Act of 1958.

Recommendation: we recommend the following.

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

Missing Payment Vouchers – we observed during our audit assignment for the year ended 31st December 2020 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	AMOUNT
JAN/2020	77	Sundry Persons	250,000.00
MAR/2020	9	Florence Daniel	30,000.00
MAR/2020	92	Sundry Persons	250,000.00
APR/2020	49	Cashier	25,550.00
OCT/2020	39	Bulus B. Sanyo	40,000.00

NOV/2020	11	Internal Auditors	15,000.00
DEC/2020	33	HOD ESD	2,190,909.10
DEC/2020	34	HOD ESD	1,000,000.00
DEC/2020	49	D.S.O	250,000.00
DEC/2020	50	D.S.O	220,000.00
DEC/2020	51	Hauwa Ibrahim	100,000.00
DEC/2020	55	Glaydis Garba	30,000.00
DEC/2020	61	S.S.Zailani	15,000.00
DEC/2020	62	Mela D. Garba	15,000.00
DEC/2020	66	Bala Mohammed	10,000.00
DEC/2020	69	Alhasan Tukur	10,000.00
DEC/2020	70	Lydia Solomon	10,000.00
DEC/2020	71	Doris Isa	10,000.00

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.

DUKKU LOCAL GOVERNMENT COUNCIL

In the course of the audit, we can confirm the following.

- (i) That Dukku Local Government Council has maintained adequate documentation to support claims for Honorable Commissioner of Local Government approvals, Federation Accounts and or Accountant General of the state Remittances/AIEs.
- (ii) During the audit, we found that there was no excess expenditure outside the approved 2019 Budget.
- (iii) **Internal Control** – adequate internal control system has been put in place to monitor expenditure and its validity. We observed that proper classification has been made, payment vouchers are serially numbered, and adequate ledgers were not maintained.
- (iv) **Computerization of the Accounting System** – computer system is becoming a powerful instrument for making organizations more effective and efficient, we recommend that management should deploy an appropriate accounting software package in the account department.
- (v) **Internally Generated Revenue** - We observed during our audit assignment for the year ended 31st December 2020 that there were delays in lodgment of revenue collected, which indicate noncompliance with lodgment regulation, also, most of the revenue collected is not accounted for by the revenue collectors or most times the management collect the revenue collection at the point of collection. We therefore recommend that any revenue receipt should be lodge immediately to avoid exposing the Council to pilferages, theft, and subsequent loss of revenue and, we recommend full implementation of treasury single account by the council.
- (vi) **Bank Reconciliation Statement** - We observed in the course of our audit assignment for the year ended 31st December 2020, the accounts operated by the council, all the account were monthly reconciled in line with the provision of Financial Memoranda S(19)ss(23&24).

- (vii) **Investment;** We also observed during our audit exercise that the council does not know the position of their investment more especially investment in stocks/shares and most of the share certificates are no longer in use because of recent mergers in the banking sector, we therefore we recommend that a portfolio manager be appointed to manage the investment of the council and change the share certificates to current companies that were merged and register the share certificate with Central Security Clearing System (CSCS) and be updating the council on the current market price of the stocks.
- (viii) Fixed Asset Register (FAR) - We observed that Council did not developed, maintain and up – date a fixed asset, fixed asset register are a tool for effective control of Council fixed asset, and it's the responsibility of the management to put a mechanism in place to safe guard this assets. Some of the benefits derived in developing, maintaining an up – to – date FAR are;
- ❖ The FAR generates accurate, complete, and customized reports that suits the need of management.
 - ❖ FAR aid in capital budgeting and keep track of amount provided for asset retirement obligation in respect of each asset as required by GAAP {FAS – 143}
 - ❖ Physical verification of assets not possible unless FAR is properly maintained.
 - ❖ Task of identifying and locating a specific fixed asset can be difficult unless numbering is scientific, systematic, and up – to – date.
 - ❖ To identify FA, process of numbering FA called tagging is employed {A tag verifies the existence of assets and their location, aids in maintenance, provides a common ground for communication between the Accounts Department and the end – users and recording the net book value of asset in case of sale/scrapping, it also enables organizations to track movement of assets from one place to another.
 - ❖ Engraving the identification number on the asset in case of wear and tear.

We therefore recommended that FAR should be introduced, developed, and maintained.

- (ix) 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).

Outstanding Advances - We noted the sustained quality of accounting records presented to us in the course of our audit exercise as at 31st December 2020. However, we observed that some advances were still long overdue and should have been retired in line with Financial Memoranda S14 (27), to the tune of N4,030,781.

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

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

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

Effect; loss of Government property

Recommendations: all office items/equipment should be labeled. Inventory cards 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 during our audit assignment for the year ended 31st December 2020 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.

Suggested Action: - 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

In the course of the audit we can confirm the following;

- (i) That Funakaye Local Government Council has maintained adequate documentation to support claims for Honorable Commissioner of Local Government approvals, Federation Accounts and or Accountant General of the state Remittances/AIEs.
- (ii) In the course of the audit, we found that there is excess expenditure outside the approved 2020 Budget.
- (iii) **Internal Control** – adequate internal control system has been put in place to monitor expenditure and its validity. We observed that proper classification has been made, payment vouchers are serially numbered and adequate ledgers were not maintained.
- (iv) **Computerization of the Accounting System** – computer system is becoming a powerful instrument for making organizations more effective and efficient, we recommend that management should deploy an appropriate accounting software package in the account department.
- (v) **Internally Generated Revenue** - We observed during our audit assignment for the year ended 31st December 2020 that there were delays in lodgment of revenue collected, which indicate noncompliance with lodgment regulation, also we observed that not all revenue collected are accounted for. We therefore recommend that any revenue receipt should be lodge immediately to avoid exposing the Council to pilferages, theft, and subsequent loss of revenue and also, we recommend the implementation of Treasury Single Account to the Council.
- (vi) **Bank Reconciliation Statement** - We observed in the course of our audit assignment for the year ended 31st December 2020 that four bank accounts operated by the council with FCMB Bajoga branch, First Bank Ashaka, and Union Bank Bajoga, all the account appears not to be monthly reconciled in line with the provision of Financial Memoranda S (19) ss (23&24). We therefore recommended for monthly reconciliation of the accounts.

- (vii) **Investment;** We also observed during our audit exercise that the council does not know the position of their investment more especially investment in stocks/shares and most of the share certificates are no longer in use because of recent mergers in the banking sector, we therefore we recommend that a portfolio manager be appointed to manage the investment of the council and change the share certificates to current companies that were merged and register the share certificate with Central Security Clearing System (CSCS) and be updating the council on the current market price of the stocks.
- (viii) **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.
- (ix) **Honor Certificate** - We observed in the course of our audit assignment for the year ended 31st December 2020 that payment were made and receipt not attached instead honor certificate were attached. 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."
- (x) **Fixed Asset Register (FAR)** - We observed that Council did not developed, maintain and up – date a fixed asset, fixed asset register are a tool for effective control of Council fixed asset, and it's the responsibility of the management to put a mechanism in place to safe guard this assets. Some of the benefits derived in developing, maintaining an up – to – date FAR are;
- ❖ The FAR generates accurate, complete and customized reports that suits the need of management

- ❖ FAR aid in capital budgeting and keep track of amount provided for asset retirement obligation in respect of each asset as required by GAAP {FAS – 143}
- ❖ Physical verification of assets not possible unless FAR is properly maintained.
- ❖ Task of identifying and locating a specific fixed asset can be difficult unless numbering is scientific, systematic, and up – to – date.
- ❖ To identify FA, process of numbering FA called tagging is employed {A tag verifies the existence of assets and their location, aids in maintenance, provides a common ground for communication between the Accounts Department and the end – users and recording the net book value of asset in case of sale/scrapping, it also enable organizations to track movement of assets from one place to another.
- ❖ Engraving the identification number on the asset in case of wear and tear.

We therefore recommended that FAR should be introduced, developed and maintained.

- (xi) 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).

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

Effect; loss of Government property

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

Payment without supporting documents and Stand-alone vouchers - We noted the sustained quality of accounting records presented to us in the course of our audit exercise as at 31st December 2020. However, we observed in the course of the audit exercise for the year ended 31st December 2020 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
JAN/2020	02	Yaya Magaji	Payment for medical assistance	100,000.00	Medical bills
JAN/2020	27	Saidu Abubakar	Payment for medical assistance	50,000.00	Approval/ medical bill receipt
MAR/2020	121	Babuwa Abba	Printing of working papers	50,000.00	SRV
MAR/2020	45	Babuwa Abba	Printing of working papers	50,000.00	SRV
MAR/2020	47	Babuwa Abba	Procurement of blue biros & envelope	50,000.00	SRV
APR/2020	51	Babuwa Abba	A4 papers & full caps paper	50,000.00	SRV
APR/2020	95	Babuwa Abba	Printing of working papers	50,000.00	SRV
JULY/2020	07	Adamu Usman	Payment for NATA	24,000.00	No Document
JULY/2020	47	Saidu Abubakar	Payment for Imprest	100,000.00	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.

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.

GOMBE LOCAL GOVERNMENT COUNCIL

During the audit, we can confirm the following.

- (i) That Gombe Local Government Council has maintained adequate documentation to support claims for Honorable Commissioner of Local Government approvals, Federation Accounts and or Accountant General of the state Remittances/AIEs.
- (ii) During the audit, we found that there is excess expenditure outside the approved 2020 Budget.
- (iii) **Internal Control** – adequate internal control system has been put in place to monitor expenditure and its validity. We observed that proper classification has been made, payment vouchers are serially numbered, and adequate ledgers were not maintained.
- (iv) **Computerization of the Accounting System** – computer system is becoming a powerful instrument for making organizations more effective and efficient, we recommend that management should deploy an appropriate accounting software package in the account department.
- (v) **Internally Generated Revenue** - We observed during our audit assignment for the year ended 31st December 2020 that there were delays in lodgment of revenue collected, which indicate noncompliance with lodgment regulation, also, most of the revenue collected is not accounted for by the revenue collectors or most times the management collect the revenue collection at the point of collection. We therefore recommend that any revenue receipt should be lodge immediately to avoid exposing the Council to pilferages, theft, and subsequent loss of revenue and, we recommend full implementation of treasury single account by the council.
- (vi) **Bank Reconciliation Statement** - We observed in the course of our audit assignment for the year ended 31st December 2020 that bank accounts operated by the council, all the account appears not to be monthly reconciled in line with the provision of Financial Memoranda S (19) ss (23&24).

- (vii) **Investment;** We also observed during our audit exercise that the council does not know the position of their investment more especially investment in stocks/shares and most of the share certificates are no longer in use because of recent mergers in the banking sector, we therefore we recommend that a portfolio manager be appointed to manage the investment of the council and change the share certificates to current companies that were merged and register the share certificate with Central Security Clearing System (CSCS).
- (viii) **Compliance with Stamp Duty Act** - We also observed that the council 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 council for compliance.
- (ix) **Honor Certificate** - We observed during our audit assignment for the year ended 31st December 2020 that payment was made, and receipt not attached instead honor certificate were attached. 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.”
- (x) **Fixed Asset Register (FAR)** - We observed that Council did not developed, maintain and up – date a fixed asset, fixed asset register are a tool for effective control of Council fixed asset, and it’s the responsibility of the management to put a mechanism in place to safe guard this assets. Some of the benefits derived in developing, maintaining an up – to – date FAR are;
- ❖ The FAR generates accurate, complete, and customized reports that suits the need of management.
 - ❖ FAR aid in capital budgeting and keep track of amount provided for asset retirement obligation in respect of each asset as required by GAAP {FAS – 143}

- ❖ Physical verification of assets not possible unless FAR is properly maintained.
- ❖ Task of identifying and locating a specific fixed asset can be difficult unless numbering is scientific, systematic, and up – to – date.
- ❖ To identify FA, process of numbering FA called tagging is employed {A tag verifies the existence of assets and their location, aids in maintenance, provides a common ground for communication between the Accounts Department and the end – users and recording the net book value of asset in case of sale/scraping, it also enables organizations to track movement of assets from one place to another.
- ❖ Engraving the identification number on the asset in case of wear and tear.

We therefore recommended that FAR should be introduced, developed, and maintained.

- (xi) 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).

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.

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 2020 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.

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

Award of contracts/Due Process – we observed during our audit assignment for the year ended 31st December 2020. We observe serious lapses in the process of contract award and execution in the period under review and some of them are listed below.

- A. Noncompliance with due process Act and contract are awarded to favored companies without consideration of their line of business.
- B. 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.
- C. Most of the contracts awarded are over value.

Effect; Violation of the due process ACT and noncompliance with Finance and Management control Act of 1958.

Recommendation: we recommend the following.

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

We also observed during our audit exercise for the year ended 31st December 2018 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.

KALTUNGO LOCAL GOVERNMENT COUNCIL

In the course of the audit, we are able to confirm the following.

- (i) That Kaltungo Local Government Council has maintained adequate documentation to support claims for Honorable Commissioner of Local Government approvals, Federation Accounts and or Accountant General of the state Remittances/AIEs.
- (ii) During the audit, we found that there is no excess expenditure outside the approved 2020 Budget.
- (iii) **Internal Control** – adequate internal control system has been put in place to monitor expenditure and its validity. We observed that proper classification has been made, payment vouchers are serially numbered.
- (iv) **Computerization of the Accounting System** – computer system is becoming a powerful instrument for making organizations more effective and efficient, we recommend that management should deploy an appropriate accounting software package in the account department.
- (v) **Bank Reconciliation Statement** - We observed in the course of our audit assignment for the year ended 31st December 2020 that three bank accounts operated by the council with UBA Gombe branch, and First Bank plc Kaltungo, all the account appears to be monthly reconciled in line with the provision of Financial Memoranda S(19)ss(23&24).
- (vi) **Investment;** We also observed during our audit exercise that the council does not know the position of their investment more especially investment in stocks/shares and most of the share certificates are no longer in use because of recent mergers in the banking sector, we therefore recommend that a portfolio manager be appointed to manage the investment of the council and change the share certificates to current companies that were merged and register the share certificate with Central Security Clearing System (CSCS) and be updating the council on the current market price of the stocks.

- (vii) **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.
- (viii) **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 safe guard these assets. Some of the benefits derived in developing, maintaining an up – to – date FAR are;
- ❖ The FAR generates accurate, complete and customized reports that suits the need of management
 - ❖ FAR aid in capital budgeting and keep track of amount provided for asset retirement obligation in respect of each asset as required by GAAP {FAS – 143}
 - ❖ Physical verification of assets not possible unless FAR is properly maintained.
 - ❖ Task of identifying and locating a specific fixed asset can be difficult unless numbering is scientific, systematic, and up – to – date.
 - ❖ To identify FA, process of numbering FA called tagging is employed {A tag verifies the existence of assets and their location, aids in maintenance, provides a common ground for communication between the Accounts Department and the end – users and recording the net book value of asset in case of sale/scrapping, it also enable organizations to track movement of assets from one place to another.
 - ❖ Engraving the identification number on the asset in case of wear and tear.

We therefore recommended that FAR should be introduced, developed and maintained.

- (ix) 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).

Outstanding Advances - We noted the sustained quality of accounting records presented to us in the course of our audit exercise as at 31st December 2020. However, we observed that some advances were still long overdue and should have been retired in line with Financial Memoranda S14 (27), to the tune of N715,000.00.

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

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

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

Effect; loss of Government property

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

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.

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 2020. However, we observed in the course of the audit exercise for the year ended 31st December 2020 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
JAN/2020	1	Gen. Acct	Payment for Fueling	21,200.00	Receipt
JAN/2020	3	Sundry Person	Payment for printing and production	36,000.00	Receipt/SRV
NOV/2020	17	Hassan A. Yusuf	Payment for OPE	35,000.00	Receipt
FEB/2020	14	Sundry person	Payment for NATA	34,000.00	NATA forms not approved
JULY 2020	20	Ag. Statistics officer	Payment for entertainment	49,200.00	Official letter

KWAMI LOCAL GOVERNMENT COUNCIL

In the course of the audit, we can confirm the following.

- (i) That Kwami Local Government Council has not maintained adequate documentation to support claims for Honorable Commissioner of Local Government approvals, Federation Accounts and or Accountant General of the state Remittances/AIEs.
- (ii) During the audit, we found that there is excess expenditure outside the approved 2020 Budget.
- (iii) **Computerization of the Accounting System** – computer system is becoming a powerful instrument for making organizations more effective and efficient, we recommend that management should deploy an appropriate accounting software package in the account department.
- (iv) **Internally Generated Revenue** - We observed during our audit assignment for the year ended 31st December 2020 that there were delays in lodgment of revenue collected, which indicate noncompliance with lodgment regulation, also, most of the revenue collected is not accounted for by the revenue collectors or most times the management collect the revenue collection at the point of collection. We therefore recommend that any revenue receipt should be lodge immediately to avoid exposing the Council to pilferages, theft, and subsequent loss of revenue and, we recommend full implementation of treasury single account by the council.
- (v) **Investment;** We also observed during our audit exercise that the council does not know the position of their investment more especially investment in stocks/shares and most of the share certificates are no longer in use because of recent mergers in the banking sector, we therefore recommend that a portfolio manager be appointed to manage the investment of the council and change the share certificates to current companies that were merged and register the share certificate with Central Security Clearing System (CSCS) and be updating the council on the current market price of the stocks.

- (vi) **Bulk Withdrawal of Cash** - We also observed that the council makes bulk withdrawals of cash and make payment to contractors which is contrary to section 14ss(4) of the financial memoranda, we therefore recommend that henceforth all payments to third parties should done by cheque/E - Payment for accountability.
- (vii) **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.
- (viii) **Honor Certificate** - We observed in the course of our audit assignment for the year ended 31st December 2020 that payment was made, and receipt not attached instead honor certificate were attached. 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."
- (ix) **Fixed Asset Register (FAR)** - We observed that Council did not developed, maintain and up – date a fixed asset, fixed asset register are a tool for effective control of Hospital fixed asset, and it's the responsibility of the management to put a mechanism in place to safe guard this assets. Some of the benefits derived in developing, maintaining an up – to – date FAR are;
- ❖ The FAR generates accurate, complete, and customized reports that suits the need of management.
 - ❖ FAR aid in capital budgeting and keep track of amount provided for asset retirement obligation in respect of each asset as required by GAAP {FAS – 143}
 - ❖ Physical verification of assets not possible unless FAR is properly maintained.

- ❖ Task of identifying and locating a specific fixed asset can be difficult unless numbering is scientific, systematic, and up – to – date.
- ❖ To identify FA, process of numbering FA called tagging is employed {A tag verifies the existence of assets and their location, aids in maintenance, provides a common ground for communication between the Accounts Department and the end – users and recording the net book value of asset in case of sale/scrapping, it also enables organizations to track movement of assets from one place to another.
- ❖ Engraving the identification number on the asset in case of wear and tear.

We therefore recommended that FAR should be introduced, developed, and maintained.

- (x) 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).

Outstanding Advances - We noted the sustained quality of accounting records presented to us in the course of our audit exercise as at 31st December 2020. 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 N31,353,700.00.

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

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

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

Effect; loss of Government property

Recommendations: all office items/equipment should be labeled. Inventory cards 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 during our audit assignment for the year ended 31st December 2020 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.

Suggested Action: - 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

In the course of the audit, we are able to confirm the following.

- (i) That Nafada Local Government Council has maintained adequate documentation to support claims for Honorable Commissioner of Local Government approvals, Federation Accounts and or Accountant General of the state Remittances/AIEs.
- (ii) During the audit, we found that there is no excess expenditure outside the approved 2019 Budget.
- (iii) **Internal Control** – adequate internal control system has been put in place to monitor expenditure and its validity. We observed that proper classification has been made, payment vouchers are serially numbered, and adequate ledgers are kept and maintained.
- (iv) **Computerization of the Accounting System** – computer system is becoming a powerful instrument for making organizations more effective and efficient, we recommend that management should deploy an appropriate accounting software package in the account department.
- (v) **Contract Monitoring** – We have also observed that most of the contract awarded by the council is not monitor by the works department to make sure the contractor complies with the contract agreement and specification. Also, we observed that retention fees are not deducted and kept for certain period before final payment is given to the contractor.
- (vi) **Due Process** – During the course of the audit exercise for the year ended 31st December 2020 we reviewed the due process procedures of the council to ensure compliance with standard due process procedure as set out by bureau for public procurement and noted method used for procurement made in the year under review. Standard procurement procedures were not followed and bid evaluation reports were not documented. We therefore recommend capacity building for all due process officers and adherence to procedures during award of contracts.

- (vii) **Internally Generated Revenue** - We observed during our audit assignment for the year ended 31st December 2020 that there were delays in lodgment of revenue collected, which indicate noncompliance with lodgment regulation, also, most of the revenue collected is not accounted for by the revenue collectors or most times the management collect the revenue collection at the point of collection. We therefore recommend that any revenue receipt should be lodge immediately to avoid exposing the Council to pilferages, theft, and subsequent loss of revenue and, we recommend full implementation of treasury single account by the council.
- (viii) **Investment**; We also observed during our audit exercise that the council does not know the position of their investment more especially investment in stocks/shares and most of the share certificates are no longer in use because of recent mergers in the banking sector, we therefore we recommend that a portfolio manager be appointed to manage the investment of the council and change the share certificates to current companies that were merged and register the share certificate with Central Security Clearing System (CSCS) and be updating the council on the current market price of the stocks.
- (ix) **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.
- (x) **Honor Certificate** - We observed during our audit assignment for the year ended 31st December 2020 that payment was made, and receipt not attached instead honor certificate were attached. 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."
- (xi) **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 safe guard these assets. Some of the benefits derived in developing, maintaining an up – to – date FAR are;

- ❖ The FAR generates accurate, complete, and customized reports that suits the need of management.
- ❖ FAR aid in capital budgeting and keep track of amount provided for asset retirement obligation in respect of each asset as required by GAAP {FAS – 143}
- ❖ Physical verification of assets not possible unless FAR is properly maintained.
- ❖ Task of identifying and locating a specific fixed asset can be difficult unless numbering is scientific, systematic, and up – to – date.
- ❖ To identify FA, process of numbering FA called tagging is employed {A tag verifies the existence of assets and their location, aids in maintenance, provides a common ground for communication between the Accounts Department and the end – users and recording the net book value of asset in case of sale/scrapping, it also enables organizations to track movement of assets from one place to another.
- ❖ Engraving the identification number on the asset in case of wear and tear.

We therefore recommended that FAR should be introduced, developed, and maintained.

- (xii) 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).

Outstanding Advances - We noted the sustained quality of accounting records presented to us in the course of our audit exercise as at 31st December, 2020.

However, we observed that some advances were still long overdue and should have been retired in line with Financial Memoranda S14(27), to the tune of N135,398.

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

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

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

Effect; loss of Government property

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

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 2020 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.

Suggested Action: - 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 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 2020. However, we observed during the audit exercise for the year ended 31st December 2020 that some payments were made without supporting documents attached to them while some vouchers are standing alone

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

DATE	PV NO.	NAME	DETAILS	AMOUNT	REMARK
JAN/2020	012	Gombe State FAR	Payment for fertilizer	5,670,000.00	Council Approval
JAN/2020	013	Mohd Kabir	Payment for advance	100,000.00	Council Approval
JAN/2020	32	Tisdani	Payment for txt 2020	250,000.00	Council Approval
JAN/2020	36	Umar Lamud	Payment for printing	607,500.00	Council Approval/Receipt
JAN/2020	37	Abubakar Isah	Payment for printing	607,500.00	Council Approval
FEB/2020	41	Sundry Person	Payment for NATA	250,000.00	Council Approval
FEB/2020	004	Baba Inuwa	Payment for transport allowance	121,982.47	Council Approval
JAN/2020	020	Sundry Person	Payment for security	350,000.00	Council Approval
FEB/2020	006	Mohd Kabir	Payment for running cost	100,000.00	Council Approval
MAR/2020	041	Sunisu Usman	Payment for mar test receipt	100,000.00	Council Approval
MAR/2020	77	Sundry Person	Payment for security	350,000.00	Council Approval
APR/2020	003	Muhd Kabir	Payment for running cost	100,000.00	Council Approval
APR/2020	015	Sundry Person	Payment for allowance	350,000.00	Council Approval
MAY/2020	011	Umar Lamuwa	Payment for sensitization	1,150,000.00	Council Approval
MAY/2020	012	Aminu A. Abdullahi	Payment for printing	1,600,000.00	Council Approval
MAY/2020	016	Adamu Nurud	Payment for allowance	1,000,000.00	Council Approval

MAY/2020	021	Mohd Kabir	Payment for running cost	100,000.00	Council Approval
JUNE/2020	007	Sundry Person	Payment allowance	611,000.00	List of Beneficiaries
JUNE/2020	044	Mohd Kabir	Payment for running cost	100,000.00	Council Approval
NOV/2020	039	Sundry Person	Payment for workshop	67,000.00	Letter of invitation
NOV/2020	051	Musa Bamalum	Hosting of enumerators	105,000.00	Official letter
NOV/2020	052	Abubakar Yuguda	Payment for laterite	3325,000.00	Council Approval
NOV/2020	053	Abubakar Yuguda	Payment for vandelisation	396,500.00	Council Approval
NOV/2020	054	Abubakar Yuguda	O.P.E	59,000.00	Council Approval
NOV/2020	055	Yahya D.Hamza	Supply of laterite	219,500.00	Council Approval
DEC/2020	028	Ali Bappah El-Nafati	Financial Assistance	50,000.00	Attached wedding card
DEC/2020	043	Sundry Persons	Payment for workshop	69,000.00	Letter of invitation

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.

Missing Payment Vouchers – we observed in the course of our audit assignment for the year ended 31st December 2020 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	AMOUNT
MAY/2020	13	Umar Jibir	50,000.00
MAY/2020	34	Mohd Jibir	10,000.00

NOV/2020	62	O/S	20,000.00
DEC/2020	49	Adamu Umar	25,000.00
DEC/2020	50	Mohd Mohd Biri	16,000.00
DEC/2020	52	Adamu Ali	60,000.00
DEC/2020	55	No Name	25,000.00
DEC/2020	56	No Name	45,000.00
DEC/2020	74	Umar Jibir	10,000.00
DEC/2020	75	Aminu A. Abdullahi	10,000.00
DEC/2020	77	No Name	29,000.00
DEC/2020	78	No Name	1,000,000.00

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.

SHONGOM LOCAL GOVERNMENT COUNCIL

In the course of the audit, we can confirm the following.

- (i) That Shongom Local Government Council has maintained adequate documentation to support claims for Honorable Commissioner of Local Government approvals, Federation Accounts and or Accountant General of the state Remittances/AIEs.
- (ii) During the audit, we found that there is excess expenditure outside the approved 2020 Budget.
- (iii) **Internal Control** – adequate internal control system has been put in place to monitor expenditure and its validity. We observed that proper classification has been made, payment vouchers are serially numbered and, but ledgers are not kept and maintain that is daily abstracts.
- (iv) **Computerization of the Accounting System** – computer system is becoming a powerful instrument for making organizations more effective and efficient, we recommend that management should deploy an appropriate accounting software package in the account department.
- (v) **Contract Monitoring** – We have also observed that most of the contract awarded by the council is not monitor by the works department to make sure the contractor complies with the contract agreement and specification. Also, we observed that retention fees are not deducted and kept for certain period before final payment is made to the contractor.
- (vi) **Internally Generated Revenue** - We observed during our audit assignment for the year ended 31st December 2020 that there were delays in lodgment of revenue collected, which indicate noncompliance with lodgment regulation, also, most of the revenue collected is not accounted for by the revenue collectors or most times the management collect the revenue collection at the point of collection. We therefore recommend that any revenue receipt should be lodge immediately to avoid exposing the Council to pilferages, theft, and subsequent loss of revenue and, we recommend full implementation of treasury single account by the council.

- (vii) **Bank Reconciliation Statement** - We observed in the course of our audit assignment for the year ended 31st December 2020 that Four bank accounts operated by the council with UBA Gombe branch, First Bank Kaltungo, Keystone Bank plc Gombe, and Zenith Bank Gombe, all the account appears not to be monthly reconciled in line with the provision of Financial Memoranda S(19) ss (23&24).
- (viii) **Investment;** We also observed during our audit exercise that the council does not know the position of their investment more especially investment in stocks/shares and most of the share certificates are no longer in use because of recent mergers in the banking sector, we therefore we recommend that a portfolio manager be appointed to manage the investment of the council and change the share certificates to current companies that were merged and register the share certificate with Central Security Clearing System (CSCS) and be updating the council on the current market price of the stocks.
- (ix) **Honor Certificate** - We observed during our audit assignment for the year ended 31st December 2020 that payment was made, and receipt not attached instead honor certificate were attached. 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.”
- (x) **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 safe guard these assets. Some of the benefits derived in developing, maintaining an up – to – date FAR are;
- ❖ The FAR generates accurate, complete, and customized reports that suits the need of management.

- ❖ FAR aid in capital budgeting and keep track of amount provided for asset retirement obligation in respect of each asset as required by GAAP {FAS – 143}
- ❖ Physical verification of assets not possible unless FAR is properly maintained.
- ❖ Task of identifying and locating a specific fixed asset can be difficult unless numbering is scientific, systematic, and up – to – date.
- ❖ To identify FA, process of numbering FA called tagging is employed {A tag verifies the existence of assets and their location, aids in maintenance, provides a common ground for communication between the Accounts Department and the end – users and recording the net book value of asset in case of sale/scrapping, it also enables organizations to track movement of assets from one place to another.
- ❖ Engraving the identification number on the asset in case of wear and tear.

We therefore recommended that FAR should be introduced, developed, and maintained.

- (xi) 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).

Outstanding Advances - We noted the sustained quality of accounting records presented to us in the course of our audit exercise as at 31st December 2020. However, we observed that some advances were still long overdue and should have been retired in line with Financial Memoranda S14 (27), to the tune of N1,130,244.00.

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

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

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

Effect; loss of Government property

Recommendations: all office items/equipment should be labeled. Inventory cards 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 during our audit assignment for the year ended 31st December 2020 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.

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

YAMALTU DEBA LOCAL GOVERNMENT COUNCIL

During the audit, we are able to confirm the following.

- (i) That Yamaltu - Deba Local Government Council has maintained adequate documentation to support claims for Honorable Commissioner of Local Government approvals, Federation Accounts and or Accountant General of the state Remittances/AIEs.
- (ii) In the course of the audit, we found that there is no expenditure outside the approved 2020 Budget.
- (iii) **Internal Control** – adequate internal control system has been put in place to monitor expenditure and its validity. We observed that proper classification has been made, payment vouchers are serially numbered and adequate ledgers are kept and maintain.
- (iv) **Computerization of the Accounting System** – computer system is becoming a powerful instrument for making organizations more effective and efficient, we recommend that management should deploy an appropriate accounting software package in the account department.
- (v) **Internally Generated Revenue** - We observed during our audit assignment for the year ended 31st December 2020 that there were delays in lodgment of revenue collected, which indicate noncompliance with lodgment regulation, also, most of the revenue collected is not accounted for by the revenue collectors or most times the management collect the revenue collection at the point of collection. We therefore recommend that any revenue receipt should be lodge immediately to avoid exposing the Council to pilferages, theft, and subsequent loss of revenue and, we recommend full implementation of treasury single account by the council.
- (vi) **Bank Reconciliation Statement** - We want to comment the council for reconciling the Four bank accounts operated by the council with Access Bank Plc Deba, Polaris Bank plc Gombe Fidelity Bank Gombe and GT Bank Gombe, all the account were monthly reconciled in line with the provision of Financial Memoranda S(19)ss(23&24).

- (vii) **Investment;** We also observed during our audit exercise that the council does not know the position of their investment more especially investment in stocks/shares and most of the share certificates are no longer in use because of recent mergers in the banking sector, we therefore we recommend that a portfolio manager be appointed to manage the investment of the council and change the share certificates to current companies that were merged and register the share certificate with Central Security Clearing System (CSCS) and be updating the council on the current market price of the stocks.
- (viii) **Honor Certificate** - We observed in the course of our audit assignment for the year ended 31st December 2020 that payment was made and receipt not attached instead honor certificate were attached. 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.”
- (ix) **Fixed Asset Register (FAR)** - We observed that Council did not developed, maintain and up – date a fixed asset, fixed asset register are a tool for effective control of Hospital fixed asset, and it’s the responsibility of the management to put a mechanism in place to safe guard this assets. Some of the benefits derived in developing, maintaining an up – to – date FAR are;
- ❖ The FAR generates accurate, complete and customized reports that suits the need of management
 - ❖ FAR aid in capital budgeting and keep track of amount provided for asset retirement obligation in respect of each asset as required by GAAP {FAS – 143}
 - ❖ Physical verification of assets not possible unless FAR is properly maintained.
 - ❖ Task of identifying and locating a specific fixed asset can be difficult unless numbering is scientific, systematic, and up – to – date.

- ❖ To identify FA, process of numbering FA called tagging is employed
{A tag verifies the existence of assets and their location, aids in maintenance, provides a common ground for communication between the Accounts Department and the end – users and recording the net book value of asset in case of sale/scrapping, it also enable organizations to track movement of assets from one place to another.
- ❖ Engraving the identification number on the asset in case of wear and tear.

We therefore recommended that FAR should be introduced, developed and maintained.

- (x) 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).

Outstanding Advances - We noted the sustained quality of accounting records presented to us in the course of our audit exercise as at 31st December 2020. However, we observed that some advances were still long overdue and should have been retired in line with Financial Memoranda S14(27), to the tune of N 5,419,019.93.

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

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

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

Effect; loss of Government property

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

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 2020 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.

Suggested Action: - 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 2020. However, we observed in the course of the audit exercise for the year ended 31st December 2020 that some payments were made without supporting documents attached to them while some vouchers are standing alone without any relevant documents. These vouchers should have been retired in line with Financial Memoranda 14(27), examples are;

DATE	PV NO.	NAME	DETAILS	AMOUNT	REMARK
JAN/2020	29	Fatsuma Umar	Payment for science & technology expo	250,000.00	List of Beneficiaries
JUNE/2020	67	Elisha Zakari	Payment for veterinary drugs	176,000.00	SRV

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.