

KWAMI LOCAL GOVERNMENT COUNCIL, GOMBE STATE



AUDITED FINANCIAL STATEMENTS 2022

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CORPORATE INFORMATION

COUNCIL MEMBERS

1.	Liman Ibrahim Buba	-	Chairman
2.	Kolo Muhammadu Musa	-	Vice Chairman
3.	Yakubu Mohammed	-	Councilor
4.	Ali Sadiq	-	Councilor
5.	Umar Rashida	-	Councilor
6.	Adamu Usman	-	Councilor
7.	Alaramma Goni	-	Councilor
9.	Sabo Muhammed Abubakar-		Councilor
10.	Yarima Zakariya	-	Councilor
11.	Sabo Musa	-	Councilor
12.	Ahmed Adamu	-	Councilor
13.	Bappa Mohammed	-	Councilor

MANAGEMENT AND HEADS OF DEPARTMENT

Alh. Muhammed Bappayo Abdulmini	-	Secretary
Alh. Muhammad Jungudo Usman	-	Treasurer
Haj. Balkisu Muhammed Magaji	-	Dep. Secretary
Alh. Abubakar Idris	-	HOD works
Alh. Aminu Babayo	-	HOD Agric.
Alh. Umar Musa Dirri	-	HOD PHC
Alh. Mohammad Baba Gadam	-	HOD ESD

BANKERS

Acces Bank PLC
Zenith Bank PLC
Fidelity Bank
Jaiz Bank PLC
UBA PLC
GT Bank PLC

STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements set out in pages 5 to 7 for the year ended 31st December, 2022 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. IPSAS one (1) – provides for the fair presentation of Statement of Financial Position, Statement of Financial Performance, Statement of Cash Flows, and Notes to the Financial Statements.

To fulfil accounting and reporting responsibilities of the Treasurer, We 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 8 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 represent a fair presentation of Kwami Local Government and of its Financial Performance and Cash flows and its operations for the year ended 31st December, 2021.

The responsibility for the preparation of the Financial Statements rests entirely with the Treasury Department of the Local Government Council.



Treasurer



Executive Chairman

HEAD OFFICE: Tinsy House, Ground Floor (Centre), Gibson Jalo Way, Opp. Adamawa State House of Assembly, Jimeta-Yola.
P. O. Box 2589 Jimeta-Yola, Adamawa State. Tel: 08053472695, 07036942635 **EMAIL:** ahmedbawabello@yahoo.com
ABUJA OFFICE: Plot 1034 Cadestral Zone B 07 Old Katampe District, Close to BON Hotel by Aso Radio, Abuja. Tel: 08066251933, 08120638125
MAIDUGURI OFFICE: B1 No. 17, Open Air Theatre, Shehu Laminu Way, Maiduguri, Borno State. Tel: 07033278606, 08027100711

INDEPENDENT AUDITORS REPORT TO THE COUNCIL MEMBERS OF KWAMI LOCAL GOVERNMENT TARABA STATE FOR THE YEAR ENDED 31ST DECEMBER 2022

We have audited the accompanying financial statements of Kwami Local Government as at **December 31, 2022**, set out on the following pages and the related notes.

Council Responsibility for the Financial Statements

The Council is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (IPSAS) - Cash Basis, Financial Memoranda and the relevant laws. This responsibility includes maintaining Internal Control relevant to the preparation of financial statements that are free from 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.

Auditors' Responsibility

Our responsibility to form an independent opinion, based on our audit, on the financial statements and to report our opinion.

Basis of Opinion

We conducted our audit in accordance with International Standards on Auditing and International Standards of Supreme Audit Institutions (ISSAIs) of the International Organization of Supreme Audit Institutions (INTOSAI). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material mis-statement, caused by error, other irregularities. It also includes an assessment of the significant estimates and judgments made by the management in the preparation of the financial statements and of whether the Accounting Policies are appropriate to the Council's circumstances, consistently applied and adequately disclosed.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Financial Statements. The procedures selected depend on the Auditors' judgment, including the assessment of the risks of material mis-statement of the Financial Statements, whether due to fraud or error. In making those risk assessments, the Auditors consider internal control relevant to the entity's preparation and fair presentation of the Financial Statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the Financial Statements.

Opinion

In our opinion, the Financial Statements give a true and fair view of the financial position of the JAAC as at **December 31, 2022**, and of its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) – Cash Basis, Financial Memoranda and the relevant laws.

FOR: AHMED BAWA & CO
AHMED BAWA BELLO – FCA
(MANAGING PARTNER)
FRC/2018/ICAN/00000018402



(CHARTERED ACCOUNTANTS)
Yola, NIGERIA
DATE: 28/09/2023

GOMBE STATE GOVERNMENT OF NIGERIA
KWAMI LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2022

	2022	2021
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	2,510,144,860.15	2,226,025,136.18
Independent Revenue	20,925,332.44	16,481,584.22
Total Receipts	2,531,070,192.59	2,242,506,720.40
Payments		
Salaries and Allowances	(699,129,475.64)	(688,526,083.76)
Social Contributions	-	-
Social Benefits	-	-
Overhead Cost	(471,745,569.35)	(221,286,087.89)
Loans and Advances	-	-
Grants and Contributions	(1,021,361,730.03)	(960,990,724.56)
Subsidies	(75,000.00)	(2,208,228.56)
Transfers - Payments	(47,205,000.00)	-
Transfers - Payments to Individuals	-	-
Loss on Foreign Exchange	-	-
Total Payments	(2,239,516,775.02)	(1,873,011,124.77)
Net Cash flow from Operating Activities	291,553,417.57	369,495,595.63
Investing Activities		
Purchase of Fixed Assets	(112,588,818.18)	(3,576,636.40)
Construction/Provision of Fixed Assets	(13,212,602.02)	(500,000.00)
Rehabilitation/Repairs of Fixed Assets	(44,493,693.57)	(498,000.00)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	(3,082,849.25)	-
Net Cash Flow from Investing Activities	(173,377,963.02)	(4,574,636.40)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from Loans/Borrowings	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(60,691,153.56)	(91,497,246.39)
Net Cash Flow from Financing Activities	(60,691,153.56)	(91,497,246.39)
Net Surplus/(Deficit) for the Year	57,484,300.99	273,423,712.84
Add: Opening Balance	583,683,683.11	310,259,970.27
Closing Cash Balance	641,167,984.10	583,683,683.11

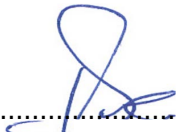
Audited Financial Statements of Kwami Local Government Council 2022


GOMBE STATE GOVERNMENT OF NIGERIA KWAMI LOCAL GOVERNMENT COUNCIL STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER 2022

	NOTES	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		₦	₦	₦	₦	₦
REVENUE						
Statutory Revenue	1	2,888,770,000.00	2,888,770,000.00	2,510,144,860.15	(378,625,139.85)	2,226,025,136.18
Independent Revenue	2	55,017,878.00	55,017,878.00	20,925,332.44	(34,092,545.56)	16,481,584.22
Aids and Grants	3	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
Loans and Other Capital Receipts	4	200,000,000.00	200,000,000.00	-	(200,000,000.00)	-
TOTAL REVENUE		3,183,787,878.00	3,183,787,878.00	2,531,070,192.59	(652,717,685.41)	2,242,506,720.40
EXPENDITURE						
Salaries and Allowances	5	807,000,000.00	767,000,000.00	699,129,475.64	67,870,524.36	688,526,083.76
Social Contributions	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	-
Overhead Cost	8	690,100,000.00	738,270,100.00	471,745,569.35	266,524,530.65	221,286,087.89
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	1,157,000,000.00	1,140,624,900.00	1,021,361,730.03	119,263,169.97	960,990,724.56
Subsidies	11	43,200,000.00	43,200,000.00	75,000.00	43,125,000.00	2,208,228.56
Public Debt Charges	12	100,000,000.00	61,000,000.00	60,691,153.56	308,846.44	91,497,246.39
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,797,300,000.00	2,750,095,000.00	2,253,002,928.58	497,092,071.42	1,964,508,371.16
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE						
		386,487,878.00	433,692,878.00	278,067,264.01	(1,149,809,756.83)	277,998,349.24
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	160,000,000.00	215,635,000.00	112,588,818.18	103,046,181.82	3,576,636.40
Construction/Provision of Fixed Assets	15B	822,000,000.00	763,782,100.00	13,212,602.02	750,569,497.98	500,000.00
Rehabilitation/Repairs of Fixed Assets	15C	60,000,000.00	60,000,000.00	44,493,693.57	15,506,306.43	498,000.00
Preservation of the Environment	15D	1,000,000.00	1,000,000.00	-	1,000,000.00	-
Acquisition of Non Tangible Assets	15E	500,000.00	3,082,900.00	3,082,849.25	50.75	-
TOTAL CAPITAL EXPENDITURE		1,043,500,000.00	1,043,500,000.00	173,377,963.02	870,122,036.98	4,574,636.40
TRANSFERS						
Transfers - Payments	13A	-	47,205,000.00	47,205,000.00	-	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	47,205,000.00	47,205,000.00	-	-
SURPLUS/(DEFICIT)						
		(657,012,122.00)	(657,012,122.00)	57,484,300.99	(2,019,931,793.81)	273,423,712.84

GOMBE STATE GOVERNMENT OF NIGERIA
KWAMI LOCAL GOVERNMENT COUNCIL
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2022

	NOTES	2022 ₦	2021 ₦
ASSETS			
Cash and Bank Balances	16	641,167,984	583,683,683
TOTAL ASSETS		641,167,984	583,683,683
LIABILITIES			
Accumulated Surplus/(Deficit)	25	641,167,984	583,683,683
TOTAL LIABILITIES		641,167,984	583,683,683


.....
Treasurer


.....
Secretary


.....
Executive Chairman

STATEMENT OF ACCOUNTING POLICIES

The following are the summaries of the significant accounting policies adopted by Kwami Local Government Council 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 and comply with 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.

Audited Financial Statements of Kwami Local Government Council 2022

GOMBE STATE GOVERNMENT OF NIGERIA KWAMI LOCAL GOVERNMENT COUNCIL SUMMARY OF TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		₦	₦	₦	₦	₦
	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
11010101	Statutory Allocation	1,700,000,000.00	1,700,000,000.00	1,540,311,779.64	(159,688,220.36)	1,441,488,559.75
11010104	FAAC Special Allocations	123,000,000.00	123,000,000.00	44,493,693.57	(78,506,306.43)	-
11010105	Receipt of Share of State IGR	50,000,000.00	50,000,000.00	-	(50,000,000.00)	29,213,268.50
11010106	Excess Petroleum Profit Tax (PPT Revenue)	700,000.00	700,000.00	-	(700,000.00)	-
11010107	Exchange Difference	24,300,000.00	24,300,000.00	-	(24,300,000.00)	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	11,240,000.00	11,240,000.00	-	(11,240,000.00)	-
11010110	Budget Augmentation	-	-	-	-	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	-	-	-	-	-
11010113	Equalisation Fund	18,190,000.00	18,190,000.00	-	(18,190,000.00)	-
11010114	Goods Value Consideration	-	-	-	-	-
11010201	Local Government Share of VAT	950,000,000.00	950,000,000.00	925,339,386.94	(24,660,613.06)	755,323,307.93
11010303	Local Government Share of Excess Crude Account	11,340,000.00	11,340,000.00	-	(11,340,000.00)	-
	STATUTORY REVENUE TOTAL	2,888,770,000.00	2,888,770,000.00	2,510,144,860.15	(378,625,139.85)	2,226,025,136.18
	INDEPENDENT REVENUE					
120101	Personal Taxes	2,180,000.00	2,180,000.00	-	(2,180,000.00)	-
120201	Licences - General	12,310,200.00	12,310,200.00	2,351,530.00	(9,958,670.00)	3,925,450.00
120202	Mining Rents	3,987,878.00	3,987,878.00	7,197,955.00	3,210,077.00	972,550.00
120204	Fees - General	13,911,800.00	13,911,800.00	3,407,110.00	(10,504,690.00)	4,756,700.00
120205	Fines - General	610,000.00	610,000.00	-	(610,000.00)	-
120206	Sales - General	2,000,000.00	2,000,000.00	600,000.00	(1,400,000.00)	-
120207	Earnings -General	14,868,000.00	14,868,000.00	5,786,995.00	(9,081,005.00)	6,725,450.00
120208	Rent on Government Buildings - General	800,000.00	800,000.00	140,000.00	(660,000.00)	-
120209	Rent on Land & Others - General	2,850,000.00	2,850,000.00	462,200.00	(2,387,800.00)	44,400.00
120210	Repayments - General	1,000,000.00	1,000,000.00	946,696.82	(53,303.18)	-
120211	Investment Income	500,000.00	500,000.00	2,845.62	(497,154.38)	2,134.22
120212	Interest Earned	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	30,000.00	30,000.00	54,900.00
	INDEPENDENT REVENUE TOTAL	55,017,878.00	55,017,878.00	20,925,332.44	(34,092,545.56)	16,481,584.22
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS					
130101	Domestic Aids	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-
130203	Domestic Grants	-	-	-	-	-
130204	Foreign Grants	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
140202	Other Capital Receipts	-	-	-	-	-
140301	Domestic Loans/ Borrowings Receipt	200,000,000.00	200,000,000.00	-	(200,000,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	240,000,000.00	240,000,000.00	-	(240,000,000.00)	-
	TOTAL REVENUE	3,183,787,878.00	3,183,787,878.00	2,531,070,192.59	(652,717,685.41)	2,242,506,720.40

Audited Financial Statements of Kwami Local Government Council 2022

GOMBE STATE GOVERNMENT OF NIGERIA KWAMI LOCAL GOVERNMENT COUNCIL DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		N	N	N	N	N
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)						
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)						
110101 - LOCAL GOVERNMENT SHARE OF FAAC						
11010101	Statutory Allocation	1,700,000,000.00	1,700,000,000.00	1,540,311,779.64	(159,688,220.36)	1,441,488,559.75
11010104	FAAC Special Allocations	123,000,000.00	123,000,000.00	44,493,693.57	(78,506,306.43)	-
11010105	Receipt of Share of State IGR	50,000,000.00	50,000,000.00	-	(50,000,000.00)	29,213,268.50
11010106	Excess Petroleum Profit Tax (PPT Revenue)	700,000.00	700,000.00	-	(700,000.00)	-
11010107	Exchange Difference	24,300,000.00	24,300,000.00	-	(24,300,000.00)	-
11010109	Recovered Excess Bank Charges	11,240,000.00	11,240,000.00	-	(11,240,000.00)	-
11010113	Equalisation Fund	18,190,000.00	18,190,000.00	-	(18,190,000.00)	-
11010201	Local Government Share of VAT	950,000,000.00	950,000,000.00	925,339,386.94	(24,660,613.06)	755,323,307.93
11010303	Local Government Share of Excess Crude Account	11,340,000.00	11,340,000.00	-	(11,340,000.00)	-
110101 - LOCAL GOVERNMENT SHARE OF FAAC Total		2,888,770,000.00	2,888,770,000.00	2,510,144,860.15	(378,625,139.85)	2,226,025,136.18
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total		2,888,770,000.00	2,888,770,000.00	2,510,144,860.15	(378,625,139.85)	2,226,025,136.18
12 - INDEPENDENT REVENUE						
1201 - TAX REVENUE						
120101 - PERSONAL TAXES						
12010104	Stamp Duty	600,000.00	600,000.00	-	(600,000.00)	-
12010108	Livestock Tax	630,000.00	630,000.00	-	(630,000.00)	-
12010109	Other Service Taxes	950,000.00	950,000.00	-	(950,000.00)	-
120101 - PERSONAL TAXES Total		2,180,000.00	2,180,000.00	-	(2,180,000.00)	-
1201 - TAX REVENUE Total		2,180,000.00	2,180,000.00	-	(2,180,000.00)	-
1202 - NON-TAX REVENUE						
120201 - LICENCES - GENERAL						
12020109	Registration of Voluntary Organizations	100,000.00	100,000.00	-	(100,000.00)	-
12020112	Bicycles Licence & Hire Permits	-	-	-	-	230,200.00
12020114	Cart Licences	-	-	-	-	455,700.00
12020115	Dane Gun Licences	200,000.00	200,000.00	-	(200,000.00)	-
12020116	Cattle Dealer Licences	937,000.00	937,000.00	1,829,610.00	892,610.00	1,522,400.00
12020117	Dried Fish & Meat Licences	50,000.00	50,000.00	-	(50,000.00)	-
12020118	Pet (Dog) Licences	30,000.00	30,000.00	-	(30,000.00)	-
12020119	Fishing Permits	910,000.00	910,000.00	-	(910,000.00)	-
12020120	Hawker's Permits	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
12020121	Hunting Permits	200,000.00	200,000.00	-	(200,000.00)	-
12020122	Produce Buying Licences	3,000,000.00	3,000,000.00	221,920.00	(2,778,080.00)	1,717,150.00
12020124	Abattoir/Slaughter Licences	800,000.00	800,000.00	-	(800,000.00)	-
12020125	Renewal of Fisher Licences	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
12020126	Hiring Services	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
12020128	Borehole Drilling Licences	200,000.00	200,000.00	50,000.00	(150,000.00)	-
12020129	Pool Betting & Casino Licences/Gaming	-	-	250,000.00	250,000.00	-
12020138	Forestry/Timber Licence	1,883,200.00	1,883,200.00	-	(1,883,200.00)	-
120201 - LICENCES - GENERAL Total		12,310,200.00	12,310,200.00	2,351,530.00	(9,958,670.00)	3,925,450.00
120202 - MINING RENTS						
12020201	Mining Fees	3,987,878.00	3,987,878.00	7,197,955.00	3,210,077.00	972,550.00
120202 - MINING RENTS Total		3,987,878.00	3,987,878.00	7,197,955.00	3,210,077.00	972,550.00
120204 - FEES - GENERAL						
12020404	Trade Union Fees	700,000.00	700,000.00	22,190.00	(677,810.00)	158,000.00
12020417	Contractor Registration Fees	780,000.00	780,000.00	-	(780,000.00)	-
12020418	Marriage/Divorce Fees	-	-	1,620,820.00	1,620,820.00	4,340,200.00
12020427	Tender Fees	800,000.00	800,000.00	110,000.00	(690,000.00)	-
12020449	Business/Trade Operating Fees	-	-	1,618,100.00	1,618,100.00	-
12020451	Timber & Forest Fees	7,500,000.00	7,500,000.00	36,000.00	(7,464,000.00)	-
12020460	Building Plan Approval Fees	1,631,800.00	1,631,800.00	-	(1,631,800.00)	-
12020466	Indigenship Registration Fees	2,500,000.00	2,500,000.00	-	(2,500,000.00)	-
12020478	Workshop Fees	-	-	-	-	258,500.00
120204 - FEES - GENERAL Total		13,911,800.00	13,911,800.00	3,407,110.00	(10,504,690.00)	4,756,700.00
120205 - FINES - GENERAL						
12020501	Fines/Penalties	110,000.00	110,000.00	-	(110,000.00)	-
12020503	Dislodging of Effluent/Pollution Fine	500,000.00	500,000.00	-	(500,000.00)	-
120205 - FINES - GENERAL Total		610,000.00	610,000.00	-	(610,000.00)	-
120206 - SALES - GENERAL						
12020611	Proceeds From Sales of Govt. Vehicles	-	-	600,000.00	600,000.00	-
12020616	Sales of Forms	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
120206 - SALES - GENERAL Total		2,000,000.00	2,000,000.00	600,000.00	(1,400,000.00)	-
120207 - EARNINGS - GENERAL						
12020704	Earnings From the Use of Govt. Vehicles	1,500,000.00	1,500,000.00	-	(1,500,000.00)	-
12020708	Earnings From Agricultural Produce	2,800,000.00	2,800,000.00	-	(2,800,000.00)	1,446,700.00
12020711	Earnings From Commercial Activities	10,568,000.00	10,568,000.00	5,786,995.00	(4,781,005.00)	5,278,750.00
120207 - EARNINGS - GENERAL Total		14,868,000.00	14,868,000.00	5,786,995.00	(9,081,005.00)	6,725,450.00
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL						
12020801	Rent on Govt. Quarters	800,000.00	800,000.00	-	(800,000.00)	-
12020803	Rent on Govt. Buildings	-	-	140,000.00	140,000.00	-
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL Total		800,000.00	800,000.00	140,000.00	(660,000.00)	-
120209 - RENT ON LAND & OTHERS - GENERAL						
12020901	Rent on Govt. Land	2,000,000.00	2,000,000.00	217,200.00	(1,782,800.00)	44,400.00
12020903	Rents & Premium on the Allocation of Land	300,000.00	300,000.00	245,000.00	(55,000.00)	-
12020904	Rents of Plots & Sites Services Programme	550,000.00	550,000.00	-	(550,000.00)	-
120209 - RENT ON LAND & OTHERS - GENERAL Total		2,850,000.00	2,850,000.00	462,200.00	(2,387,800.00)	44,400.00
120210 - REPAYMENTS - GENERAL						
12021002	Motor Vehicle Advances	-	-	158,515.00	158,515.00	-
12021006	Refunds	1,000,000.00	1,000,000.00	788,181.82	(211,818.18)	-
120210 - REPAYMENTS - GENERAL Total		1,000,000.00	1,000,000.00	946,696.82	(53,303.18)	-
120211 - INVESTMENT INCOME						
12021102	Dividend Received	500,000.00	500,000.00	2,845.62	(497,154.38)	2,134.22
120211 - INVESTMENT INCOME Total		500,000.00	500,000.00	2,845.62	(497,154.38)	2,134.22
120214 - RATES						
12021401	Tenement Rate	-	-	30,000.00	30,000.00	54,900.00
120214 - RATES Total		-	-	30,000.00	30,000.00	54,900.00
1202 - NON-TAX REVENUE Total		52,837,878.00	52,837,878.00	20,925,332.44	(31,912,545.56)	16,481,584.22
13 - AID AND GRANTS						

Audited Financial Statements of Kwami Local Government Council 2022

DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		₦	₦	₦	₦	₦
1302 - GRANTS						
130204 - FOREIGN GRANTS						
13020401	Foreign Grants	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
130204 - FOREIGN GRANTS Total		40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
1302 - GRANTS Total		40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS						
1403 - LOANS/ BORROWINGS RECEIPT						
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT						
140303101	Domestic Loans/ Borrowings from Financial Institutions	200,000,000.00	200,000,000.00	-	(200,000,000.00)	-
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total		200,000,000.00	200,000,000.00	-	(200,000,000.00)	-
1403 - LOANS/ BORROWINGS RECEIPT Total		200,000,000.00	200,000,000.00	-	(200,000,000.00)	-
Grand Total		3,183,787,878.00	3,183,787,878.00	2,531,070,192.59	(652,717,685.41)	2,242,506,720.40

Audited Financial Statements of Kwami Local Government Council 2022

GOMBE STATE GOVERNMENT OF NIGERIA KWAMI LOCAL GOVERNMENT COUNCIL SUMMARY OF TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		₦	₦	₦	₦	₦
2	EXPENDITURES					
21	Personnel Cost					
21010101	Salary (Excluding CRF Charges Salaries/Allowances)	732,500,000.00	692,500,000.00	692,039,475.64	460,524.36	687,566,083.76
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	50,000,000.00	50,000,000.00	-	50,000,000.00	-
210201	Allowances	24,500,000.00	24,500,000.00	7,090,000.00	17,410,000.00	960,000.00
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	-	-	-	-	-
	Personnel Cost Total	807,000,000.00	767,000,000.00	699,129,475.64	67,870,524.36	688,526,083.76
2202	Overhead Cost					
220201	Travels and Transport - General	18,000,000.00	38,473,400.00	38,473,318.24	81.76	2,520,336.40
220202	Utilities - General	2,800,000.00	2,800,000.00	269,444.68	2,530,555.32	569,934.00
220203	Materials and Supplies - General	64,100,000.00	66,417,700.00	19,474,556.81	46,943,143.19	8,046,545.45
220204	Maintenance Services - General	49,500,000.00	49,500,000.00	13,538,200.00	35,961,800.00	3,130,791.06
220205	Training - General	15,000,000.00	15,000,000.00	10,645,818.16	4,354,181.84	11,646,109.38
220206	Other Services - General	221,000,000.00	221,639,000.00	167,581,357.14	54,057,642.86	122,070,500.00
220207	Consulting and Professional Services	8,500,000.00	8,500,000.00	4,100,909.07	4,399,090.93	27,007,004.52
220208	Fuel and Lubricants	5,000,000.00	5,000,000.00	772,375.00	4,227,625.00	119,184.50
220209	Financial Charges	16,500,000.00	16,500,000.00	543,026.61	15,956,973.39	33,116.70
220210	Miscellaneous Expenses	289,700,000.00	314,440,000.00	216,346,563.64	98,093,436.36	46,142,565.88
	Overhead Cost Total	690,100,000.00	738,270,100.00	471,745,569.35	266,524,530.65	221,286,087.89
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	1,157,000,000.00	1,140,624,900.00	1,021,361,730.03	119,263,169.97	960,990,724.56
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	1,157,000,000.00	1,140,624,900.00	1,021,361,730.03	119,263,169.97	960,990,724.56
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	43,200,000.00	43,200,000.00	75,000.00	43,125,000.00	2,208,228.56
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	43,200,000.00	43,200,000.00	75,000.00	43,125,000.00	2,208,228.56
2206	Public Debt Charges					
220601	Loans Repayment	100,000,000.00	61,000,000.00	60,691,153.56	308,846.44	91,497,246.39
	Public Debt Charges Total	100,000,000.00	61,000,000.00	60,691,153.56	308,846.44	91,497,246.39
2207	Transfers - Payment					
220701	Transfer to Fund Recurrent Expenditure-Payment	-	47,205,000.00	47,205,000.00	-	-
	Transfers Payment - Total	-	47,205,000.00	47,205,000.00	-	-
23	Capital Expenditure					
230101	Purchase of Fixed Assets	160,000,000.00	215,635,000.00	112,588,818.18	103,046,181.82	3,576,636.40
230201	Construction/Provision of Fixed Assets	822,000,000.00	763,782,100.00	13,212,602.02	750,569,497.98	500,000.00
230301	Rehabilitation/Repairs of Fixed Assets	60,000,000.00	60,000,000.00	44,493,693.57	15,506,306.43	498,000.00
230401	Preservation of the Environment	1,000,000.00	1,000,000.00	-	1,000,000.00	-
230501	Acquisition of Non Tangible Assets	500,000.00	3,082,900.00	3,082,849.25	50.75	-
	Capital Expenditure Total	1,043,500,000.00	1,043,500,000.00	173,377,963.02	870,122,036.98	4,574,636.40
	TOTAL EXPENDITURE	3,840,800,000.00	3,840,800,000.00	2,473,585,891.60	1,367,214,108.40	1,969,083,007.56

Audited Financial Statements of Kwami Local Government Council 2022

GOMBE STATE GOVERNMENT OF NIGERIA KWAMI LOCAL GOVERNMENT COUNCIL DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		N	N	N	N	N
21 - PERSONNEL COST						
2101 - SALARY						
210101 - SALARIES AND WAGES						
21010101	Salary (Excluding CRF Charges Salaries/Allowances)	732,500,000.00	692,500,000.00	692,039,475.64	460,524.36	687,566,083.76
21010103	Consolidated Revenue Charges - Salaries/Allowances	50,000,000.00	50,000,000.00	-	50,000,000.00	-
210101 - SALARIES AND WAGES Total		782,500,000.00	742,500,000.00	692,039,475.64	50,460,524.36	687,566,083.76
2101 - SALARY Total		782,500,000.00	742,500,000.00	692,039,475.64	50,460,524.36	687,566,083.76
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS						
210201 - ALLOWANCES						
21020101	Non Regular Allowances	24,500,000.00	24,500,000.00	7,090,000.00	17,410,000.00	960,000.00
210201 - ALLOWANCES Total		24,500,000.00	24,500,000.00	7,090,000.00	17,410,000.00	960,000.00
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS Total		24,500,000.00	24,500,000.00	7,090,000.00	17,410,000.00	960,000.00
21 - PERSONNEL COST Total		807,000,000.00	767,000,000.00	699,129,475.64	67,870,524.36	688,526,083.76
22 - OTHER RECURRENT COSTS						
2202 - OVERHEAD COST						
220201 - TRAVEL AND TRANSPORT - GENERAL						
22020101	Local Travel & Transport: Training	13,000,000.00	19,971,900.00	19,971,863.69	36.31	2,206,336.40
22020102	Local Travel & Transport: Others	5,000,000.00	18,501,500.00	18,501,454.55	45.45	314,000.00
220201 - TRAVEL AND TRANSPORT - GENERAL Total		18,000,000.00	38,473,400.00	38,473,318.24	81.76	2,520,336.40
220202 - UTILITIES - GENERAL						
22020201	Electricity Charges	1,000,000.00	1,000,000.00	219,444.68	780,555.32	569,934.00
22020205	Water Rates	500,000.00	500,000.00	50,000.00	450,000.00	-
22020206	Sewage Charges	500,000.00	500,000.00	-	500,000.00	-
22020210	Software Charges/License Renewal	800,000.00	800,000.00	-	800,000.00	-
220202 - UTILITIES - GENERAL Total		2,800,000.00	2,800,000.00	269,444.68	2,530,555.32	569,934.00
220203 - MATERIALS AND SUPPLIES - GENERAL						
22020301	Office Stationaries/Computer Consumables	6,500,000.00	6,500,000.00	2,941,545.45	3,558,454.55	1,771,545.45
22020303	Newspapers	100,000.00	100,000.00	30,000.00	70,000.00	-
22020305	Printing of Non Security Documents	3,500,000.00	5,817,700.00	5,817,636.36	63.64	2,096,000.00
22020306	Printing of Security Documents	2,000,000.00	2,000,000.00	775,000.00	1,225,000.00	2,144,000.00
22020307	Drugs/Laboratory/Medical Supplies	41,500,000.00	41,500,000.00	8,605,000.00	32,895,000.00	775,000.00
22020309	Uniforms and Other Clothing	1,000,000.00	1,000,000.00	300,000.00	700,000.00	80,000.00
22020310	Teaching Aids/Instructional Materials	4,500,000.00	4,500,000.00	417,375.00	4,082,625.00	-
22020311	Food stuff/Catering Materials Supplies	3,000,000.00	3,000,000.00	588,000.00	2,412,000.00	400,000.00
22020312	Production, Publication and Circulation of Annual Financial Statements	1,000,000.00	1,000,000.00	-	1,000,000.00	-
22020313	Production of Reports to Public Accounts Committee (PAC)	1,000,000.00	1,000,000.00	-	1,000,000.00	780,000.00
220203 - MATERIALS AND SUPPLIES - GENERAL Total		64,100,000.00	66,417,700.00	19,474,556.81	46,943,143.19	8,046,545.45
220204 - MAINTENANCE SERVICES GENERAL						
22020401	Maintenance of Motor Vehicles/Transport Equipment	7,000,000.00	7,000,000.00	815,200.00	6,184,800.00	931,175.00
22020402	Maintenance of Office Furniture	8,000,000.00	8,000,000.00	400,000.00	7,600,000.00	77,300.00
22020403	Maintenance of Office Building/Residential Qtrs	4,000,000.00	4,000,000.00	1,217,700.00	2,782,300.00	105,000.00
22020404	Maintenance of Office/IT Equipment	500,000.00	500,000.00	-	500,000.00	-
22020405	Maintenance of Plant and Generators	5,000,000.00	5,000,000.00	605,500.00	4,394,500.00	481,500.00
22020406	Other Maintenance Services	9,500,000.00	9,500,000.00	2,854,800.00	6,645,200.00	275,816.06
22020411	Maintenance of Communication Equipment	500,000.00	500,000.00	-	500,000.00	30,000.00
22020412	Maintenance of Market/Public Places	10,000,000.00	10,000,000.00	5,230,000.00	4,770,000.00	1,145,000.00
22020413	Minor Road Maintenance	5,000,000.00	5,000,000.00	2,415,000.00	2,585,000.00	85,000.00
220204 - MAINTENANCE SERVICES GENERAL Total		49,500,000.00	49,500,000.00	13,538,200.00	35,961,800.00	3,130,791.06
220205 - TRAINING GENERAL						
22020501	Local Training	4,000,000.00	4,000,000.00	1,650,000.00	2,350,000.00	3,409,109.40
22020502	International Training	1,000,000.00	1,000,000.00	10,000.00	990,000.00	-
22020503	Cont. to Local Govt. Service Comm. Training Fund	10,000,000.00	10,000,000.00	8,985,818.16	1,014,181.84	8,236,999.98
220205 - TRAINING GENERAL Total		15,000,000.00	15,000,000.00	10,645,818.16	4,354,181.84	11,646,109.38
220206 - OTHER SERVICES - GENERAL						
22020601	Security Services	200,000,000.00	200,000,000.00	162,862,857.14	37,137,142.86	116,095,000.00
22020602	Office Rent	500,000.00	500,000.00	-	500,000.00	72,000.00
22020603	Residential Rent	3,500,000.00	4,139,000.00	4,139,000.00	-	2,367,000.00
22020604	Security Vote (Including Operations)	6,000,000.00	6,000,000.00	-	6,000,000.00	3,036,500.00
22020605	Cleaning and Fumigation Services	8,000,000.00	8,000,000.00	579,500.00	7,420,500.00	500,000.00
22020607	Rescue Service	3,000,000.00	3,000,000.00	-	3,000,000.00	-
220206 - OTHER SERVICES - GENERAL Total		221,000,000.00	221,639,000.00	167,581,357.14	54,057,642.86	122,070,500.00
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL						
22020701	Financial Consulting	1,000,000.00	1,000,000.00	555,454.57	444,545.43	16,349,731.80
22020703	Legal Services	2,000,000.00	2,000,000.00	-	2,000,000.00	405,000.00

Audited Financial Statements of Kwami Local Government Council 2022

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		₦	₦	₦	₦	₦
22020707	Agricultural Consulting	500,000.00	500,000.00	-	500,000.00	-
22020709	Auditing of Accounts	5,000,000.00	5,000,000.00	3,545,454.50	1,454,545.50	10,252,272.72
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total		8,500,000.00	8,500,000.00	4,100,909.07	4,399,090.93	27,007,004.52
220208 - FUEL AND LUBRICANTS - GENERAL						
22020803	Plant/Generator Fuel Cost	5,000,000.00	5,000,000.00	772,375.00	4,227,625.00	119,184.50
220208 - FUEL AND LUBRICANTS - GENERAL Total		5,000,000.00	5,000,000.00	772,375.00	4,227,625.00	119,184.50
220209 - FINANCIAL CHARGES GENERAL						
22020901	Bank Charges (Other than Interest)	15,500,000.00	15,500,000.00	543,026.61	14,956,973.39	33,116.70
22020904	Other CRF Bank Charges	1,000,000.00	1,000,000.00	-	1,000,000.00	-
220209 - FINANCIAL CHARGES GENERAL Total		16,500,000.00	16,500,000.00	543,026.61	15,956,973.39	33,116.70
220210 - MISCELLANEOUS EXPENSES - GENERAL						
22021001	Refreshment and Meals	30,000,000.00	30,000,000.00	10,362,000.00	19,638,000.00	2,862,500.00
22021002	Honorarium and Sitting Allowance	60,000,000.00	60,000,000.00	26,318,500.00	33,681,500.00	5,793,507.00
22021003	Publicity and Advertisements	3,000,000.00	3,000,000.00	75,000.00	2,925,000.00	20,000.00
22021004	Medical Expenses - Local	5,000,000.00	5,000,000.00	1,837,700.00	3,162,300.00	70,000.00
22021006	Postage and Courier Services	200,000.00	200,000.00	-	200,000.00	55,000.00
22021007	Welfare Packages	40,000,000.00	40,000,000.00	32,096,363.64	7,903,636.36	9,981,676.40
22021009	Sporting Activities	1,000,000.00	1,000,000.00	900,000.00	100,000.00	2,000,000.00
22021014	Annual Budget Expenses and Administration	5,000,000.00	5,180,000.00	5,180,000.00	-	1,058,818.18
22021020	Election-Logistic Support	10,000,000.00	10,000,000.00	4,100,000.00	5,900,000.00	-
22021021	Special Days/Celebrations	4,000,000.00	8,900,000.00	8,900,000.00	-	14,380,000.00
22021023	Other Miscellaneous Expenses	6,500,000.00	6,500,000.00	6,467,000.00	33,000.00	9,921,064.30
22021037	Margin for Increase in Costs	2,000,000.00	2,000,000.00	-	2,000,000.00	-
22021041	Contingency	3,000,000.00	3,000,000.00	-	3,000,000.00	-
22021042	Recurrent Adjustment	5,000,000.00	5,000,000.00	450,000.00	4,550,000.00	-
22021047	Covid-19 Logistics and Intervention Fund	30,000,000.00	30,000,000.00	15,000,000.00	15,000,000.00	-
22021048	Development Facilitators & Logistics	85,000,000.00	104,660,000.00	104,660,000.00	-	-
220210 - MISCELLANEOUS EXPENSES - GENERAL Total		289,700,000.00	314,440,000.00	216,346,563.64	98,093,436.36	46,142,565.88
2202 - OVERHEAD COST Total		690,100,000.00	738,270,100.00	471,745,569.35	266,524,530.65	221,286,087.89
2204 - GRANTS AND CONTRIBUTIONS - GENERAL						
220401 - LOCAL GRANTS AND CONTRIBUTIONS						
22040101	Grant to Other Governments - Current	10,000,000.00	20,000,000.00	20,000,000.00	-	-
22040105	Grants to Government Owned Companies - Current	10,500,000.00	10,500,000.00	-	10,500,000.00	-
22040109	Grants to Communities/NGOs	4,500,000.00	4,500,000.00	-	4,500,000.00	-
22040110	Grants to Academic Institutions	850,000,000.00	816,044,200.00	802,499,582.17	13,544,617.83	783,808,800.56
22040111	Contribution to Traditional Councils	60,000,000.00	60,000,000.00	48,500,000.00	11,500,000.00	47,500,000.00
22040112	Contribution to Min. for LG/Bureau for Adm. Expenses	12,000,000.00	19,580,700.00	19,580,682.65	17.35	11,985,818.16
22040115	Grants/Allocation to Development Areas	20,000,000.00	20,000,000.00	-	20,000,000.00	-
22040118	Contribution to Local government Staff Pension Board	160,000,000.00	160,000,000.00	130,661,465.21	29,338,534.79	117,696,105.84
22040119	Contribution to Auditor General for Local Governments	30,000,000.00	30,000,000.00	120,000.00	29,880,000.00	-
220401 - LOCAL GRANTS AND CONTRIBUTIONS Total		1,157,000,000.00	1,140,624,900.00	1,021,361,730.03	119,263,169.97	960,990,724.56
2204 - GRANTS AND CONTRIBUTIONS - GENERAL Total		1,157,000,000.00	1,140,624,900.00	1,021,361,730.03	119,263,169.97	960,990,724.56
2205 - SUBSIDIES GENERAL						
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS						
22050106	Agricultural Inputs Subsidy	30,500,000.00	30,500,000.00	-	30,500,000.00	65,000.00
22050107	Health Subsidy	2,700,000.00	2,700,000.00	-	2,700,000.00	-
22050108	Religious Pilgrimage Subsidy	10,000,000.00	10,000,000.00	75,000.00	9,925,000.00	2,143,228.56
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS Total		43,200,000.00	43,200,000.00	75,000.00	43,125,000.00	2,208,228.56
2205 - SUBSIDIES GENERAL Total		43,200,000.00	43,200,000.00	75,000.00	43,125,000.00	2,208,228.56
2206 - PUBLIC DEBT CHARGES						
220601 - LOANS REPAYMENT						
22060101	Internal Loans	100,000,000.00	61,000,000.00	60,691,153.56	308,846.44	91,497,246.39
220601 - LOANS REPAYMENT Total		100,000,000.00	61,000,000.00	60,691,153.56	308,846.44	91,497,246.39
2206 - PUBLIC DEBT CHARGES Total		100,000,000.00	61,000,000.00	60,691,153.56	308,846.44	91,497,246.39
2207 - TRANSFERS-PAYMENT						
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT						
22070107	Transfer to Other Local Government Council	-	47,205,000.00	47,205,000.00	-	-
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT Total		-	47,205,000.00	47,205,000.00	-	-
2207 - TRANSFERS-PAYMENT Total		-	47,205,000.00	47,205,000.00	-	-
22 - OTHER RECURRENT COSTS Total		1,990,300,000.00	2,030,300,000.00	1,601,078,452.94	429,221,547.06	1,275,982,287.40
23 - CAPITAL EXPENDITURE						
2301 - PURCHASE OF FIXED ASSETS - GENERAL						
230101 - PURCHASE OF FIXED ASSETS - GENERAL						

Audited Financial Statements of Kwami Local Government Council 2022

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		₦	₦	₦	₦	₦
23010101	Purchase/Acquisition of Land	10,000,000.00	10,000,000.00	-	10,000,000.00	-
23010105	Purchase of Motor Vehicles	30,000,000.00	30,000,000.00	26,323,818.18	3,676,181.82	3,576,636.40
23010106	Purchase of Vans	40,000,000.00	40,000,000.00	-	40,000,000.00	-
23010112	Purchase of Office Furniture and Fittings	10,000,000.00	10,000,000.00	-	10,000,000.00	-
23010113	Purchase of Computers	2,000,000.00	57,635,000.00	57,635,000.00	-	-
23010122	Purchase of Health/Medical Equipment	30,000,000.00	30,000,000.00	28,180,000.00	1,820,000.00	-
23010124	Purchase of Teaching/Learning Aid Equipment	30,000,000.00	30,000,000.00	-	30,000,000.00	-
23010127	Purchase of Agricultural Equipment/Irrigation	8,000,000.00	8,000,000.00	450,000.00	7,550,000.00	-
23010139	Purchase of Fertilizer	-	-	-	-	-
230101 - PURCHASE OF FIXED ASSETS - GENERAL Total		160,000,000.00	215,635,000.00	112,588,818.18	103,046,181.82	3,576,636.40
2301 - PURCHASE OF FIXED ASSETS - GENERAL Total		160,000,000.00	215,635,000.00	112,588,818.18	103,046,181.82	3,576,636.40
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
23020103	Construction/Provision of Electricity	90,000,000.00	90,000,000.00	480,000.00	89,520,000.00	500,000.00
23020104	Construction/Provision of Housing	70,000,000.00	70,000,000.00	-	70,000,000.00	-
23020105	Construction/Provision of Water Facilities	45,000,000.00	45,000,000.00	-	45,000,000.00	-
23020114	Construction/Provision of Roads	295,000,000.00	295,000,000.00	12,732,602.02	282,267,397.98	-
23020116	Construction/Provision of Water -Ways	50,000,000.00	50,000,000.00	-	50,000,000.00	-
23020118	Construction/Provision of Infrastructure	30,000,000.00	30,000,000.00	-	30,000,000.00	-
23020119	Construction/Provision of Recreational Facilities	2,000,000.00	2,000,000.00	-	2,000,000.00	-
23020123	Construction of Traffic Lights/Street Lights	100,000,000.00	41,782,100.00	-	41,782,100.00	-
23020124	Construction of Markets/Parks	100,000,000.00	100,000,000.00	-	100,000,000.00	-
23020126	Construction/Provision of Cemeteries	20,000,000.00	20,000,000.00	-	20,000,000.00	-
23020127	Construction/Provision of ICT Infrastructures	20,000,000.00	20,000,000.00	-	20,000,000.00	-
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		822,000,000.00	763,782,100.00	13,212,602.02	750,569,497.98	500,000.00
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		822,000,000.00	763,782,100.00	13,212,602.02	750,569,497.98	500,000.00
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
23030105	Rehabilitation/Repairs - Hospital/Health Centers	10,000,000.00	10,000,000.00	-	10,000,000.00	-
23030121	Rehabilitation/Repairs - Office Buildings	50,000,000.00	50,000,000.00	44,493,693.57	5,506,306.43	498,000.00
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		60,000,000.00	60,000,000.00	44,493,693.57	15,506,306.43	498,000.00
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		60,000,000.00	60,000,000.00	44,493,693.57	15,506,306.43	498,000.00
2304 - PRESERVATION OF THE ENVIRONMENT - GNENRAL						
230401 - PRESERVATION OF THE ENVIRONMENT - GNENRAL						
23040101	Tree Planting	1,000,000.00	1,000,000.00	-	1,000,000.00	-
230401 - PRESERVATION OF THE ENVIRONMENT - GNENRAL Total		1,000,000.00	1,000,000.00	-	1,000,000.00	-
2304 - PRESERVATION OF THE ENVIRONMENT - GNENRAL Total		1,000,000.00	1,000,000.00	-	1,000,000.00	-
2305 - ACQUISITION OF NON TANGIBLE ASSETS						
230501 - ACQUISITION OF NON TANGIBLE ASSETS						
23050102	Computer Software Acquisition	500,000.00	3,082,900.00	3,082,849.25	50.75	-
230501 - ACQUISITION OF NON TANGIBLE ASSETS Total		500,000.00	3,082,900.00	3,082,849.25	50.75	-
2305 - ACQUISITION OF NON TANGIBLE ASSETS Total		500,000.00	3,082,900.00	3,082,849.25	50.75	-
23 - CAPITAL EXPENDITURE Total		1,043,500,000.00	1,043,500,000.00	173,377,963.02	870,122,036.98	4,574,636.40
Grand Total		3,840,800,000.00	3,840,800,000.00	2,473,585,891.60	1,367,214,108.40	1,969,083,007.56

Audited Financial Statements of Kwami Local Government Council 2022

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		₦	₦	₦	₦	₦