

YAMALTU/DEBA LOCAL GOVERNMENT COUNCIL, GOMBE STATE



AUDITED FINANCIAL STATEMENTS 2022

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CORPORATE INFORMATION

COUNCIL MEMBERS

1.	Galadima Shuaibu Umar	-	Chairman
2.	Usman Garba	-	Vice Chairman
3.	Sani Bashir	-	Councilor
4.	Abdullahi Adamu	-	Councilor
5.	Abdulkadir Usman	-	Councilor
6.	Danbuzu Musa	-	Councilor
7.	Adamu Usman	-	Councilor
8.	Aliyu Adamu	-	Councilor
9.	Jalo Mohammed	-	Councilor
10.	Muhammad Fatima	-	Councilor
11.	Umar Sani	-	Councilor
12.	Muhammed Musa	-	Councilor
13.	Labbo Shitu	-	Councilor

MANAGEMENT AND HEADS OF DEPARTMENT

(i)	Ibrahim Aliyu	-	Secretary
(ii)	Musa Abubakar	-	Deputy Secretary (DS)
(iii)	Musa Idi Batani	-	Treasurer
(iv)	Ado Musa	-	HOD; Agric Department
(v)	Biba Aji	-	HOD; PHC Department
(vi)	Ibrahim Saleh	-	HOD; Works Department
(vii)	Al-Hussain Ibrahim	-	HOD; ESD Department

BANKERS

ACCESS BANK PLC

POLARIS BANK PLC

FIDELITY BANK 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 Yamaltu/Deba 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 Cadastral 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 YAMALTU/DEBA LOCAL GOVERNMENT TARABA STATE FOR THE YEAR ENDED 31ST DECEMBER 2022

We have audited the accompanying financial statements of Yamaltu/Deba 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

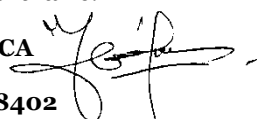
We conducted our audit in accordance with International Standards on Auditing and International Standards of Supreme Audit Institutions (ISSAIs) of the International Organization of Supreme Audit Institutions (INTOSAI). Those standards require that we comply with ethical requirements and plan and perform 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
YAMALTU/DEBA LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2022

	2022	2021
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	2,846,151,613.03	2,569,787,430.38
Independent Revenue	32,872,270.00	26,800,755.36
Total Receipts	2,879,023,883.03	2,596,588,185.74
Payments		
Salaries and Allowances	(803,766,794.22)	(807,499,032.62)
Social Contributions	-	-
Social Benefits	-	-
Overhead Cost	(661,645,734.53)	(291,027,810.71)
Loans and Advances	-	-
Grants and Contributions	(1,303,368,355.68)	(1,172,749,506.32)
Subsidies	(53,968,843.83)	(4,428,842.84)
Transfers - Payments	-	-
Transfers - Payments to Individuals	-	-
Loss on Foreign Exchange	-	-
Total Payments	(2,822,749,728.26)	(2,275,705,192.49)
Net Cash flow from Operating Activities	56,274,154.77	320,882,993.25
Investing Activities		
Purchase of Fixed Assets	(41,107,227.28)	(15,619,625.00)
Construction/Provision of Fixed Assets	(65,497,507.56)	(72,155,217.90)
Rehabilitation/Repairs of Fixed Assets	(750,000.00)	(1,530,000.00)
Preservation of the Environment	(630,000.00)	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(107,984,734.84)	(89,304,842.90)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from Loans/Borrowings	128,897,387.04	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(187,788,540.60)	(91,497,246.39)
Net Cash Flow from Financing Activities	(58,891,153.56)	(91,497,246.39)
Net Surplus/(Deficit) for the Year	(110,601,733.63)	140,080,903.97
Add: Opening Balance	360,655,426.41	220,574,522.44
Closing Cash Balance	250,053,692.78	360,655,426.41

Audited Financial Statements of Yamaltu/Deba Local Government Council 2022

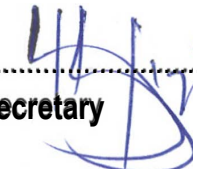
GOMBE STATE GOVERNMENT OF NIGERIA
YAMALTU/DEBA LOCAL GOVERNMENT COUNCIL
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER 2022


	NOTES	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		₦	₦	₦	₦	₦
REVENUE						
Statutory Revenue	1	3,119,071,714.00	3,119,071,714.00	2,846,151,613.03	(272,920,100.97)	2,569,787,430.38
Independent Revenue	2	59,230,000.00	59,230,000.00	32,872,270.00	(26,357,730.00)	26,800,755.36
Aids and Grants	3	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
Loans and Other Capital Receipts	4	600,000,000.00	600,000,000.00	128,897,387.04	(471,102,612.96)	-
TOTAL REVENUE		3,818,301,714.00	3,818,301,714.00	3,007,921,270.07	(810,380,443.93)	2,596,588,185.74
EXPENDITURE						
Salaries and Allowances	5	896,500,000.00	804,126,000.00	803,766,794.22	359,205.78	807,499,032.62
Social Contributions	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	-
Overhead Cost	8	732,480,000.00	781,998,900.00	661,645,734.53	120,353,165.47	291,027,810.71
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	1,399,000,000.00	1,339,066,500.00	1,303,368,355.68	35,698,144.32	1,172,749,506.32
Subsidies	11	82,000,000.00	67,000,000.00	53,968,843.83	13,031,156.17	4,428,842.84
Public Debt Charges	12	88,000,000.00	205,788,600.00	187,788,540.60	18,000,059.40	91,497,246.39
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		3,197,980,000.00	3,197,980,000.00	3,010,538,268.86	187,441,731.14	2,367,202,438.88
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		620,321,714.00	620,321,714.00	(2,616,998.79)	(997,822,175.07)	229,385,746.87
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	211,000,000.00	211,000,000.00	41,107,227.28	169,892,772.72	15,619,625.00
Construction/Provision of Fixed Assets	15B	652,000,000.00	652,000,000.00	65,497,507.56	586,502,492.44	72,155,217.90
Rehabilitation/Repairs of Fixed Assets	15C	200,000,000.00	200,000,000.00	750,000.00	199,250,000.00	1,530,000.00
Preservation of the Environment	15D	1,000,000.00	1,000,000.00	630,000.00	370,000.00	-
Acquisition of Non Tangible Assets	15E	25,000,000.00	25,000,000.00	-	25,000,000.00	-
TOTAL CAPITAL EXPENDITURE		1,089,000,000.00	1,089,000,000.00	107,984,734.84	981,015,265.16	89,304,842.90
TRANSFERS						
Transfers - Payments	13A	-	-	-	-	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		(468,678,286.00)	(468,678,286.00)	(110,601,733.63)	(1,978,837,440.23)	140,080,903.97

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

	NOTES	2022 ₦	2021 ₦
ASSETS			
Cash and Bank Balances	16	250,053,693	360,655,426
TOTAL ASSETS		250,053,693	360,655,426
LIABILITIES			
Accumulated Surplus/(Deficit)	25	250,053,693	360,655,426
TOTAL LIABILITIES		250,053,693	360,655,426


 Treasurer


 Secretary


 Executive Chairman

STATEMENT OF ACCOUNTING POLICIES

The following are the summaries of the significant accounting policies adopted by Yamaltu/Deba 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 Yamaltu/Deba Local Government Council 2022

GOMBE STATE GOVERNMENT OF NIGERIA YAMALTU/DEBA 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	1,900,000,000.00	1,900,000,000.00	1,817,700,148.58	(82,299,851.42)	1,699,769,802.44
11010104	FAAC Special Allocations	123,500,000.00	123,500,000.00	-	(123,500,000.00)	-
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)	830,000.00	830,000.00	-	(830,000.00)	-
11010107	Exchange Difference	28,580,000.00	28,580,000.00	-	(28,580,000.00)	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	12,781,714.00	12,781,714.00	-	(12,781,714.00)	-
11010110	Budget Augmentation	-	-	-	-	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	-	-	-	-	-
11010113	Equalisation Fund	21,470,000.00	21,470,000.00	-	(21,470,000.00)	-
11010114	Goods Value Consideration	-	-	-	-	-
11010201	Local Government Share of VAT	960,000,000.00	960,000,000.00	1,028,451,464.45	68,451,464.45	840,804,359.44
11010303	Local Government Share of Excess Crude Account	21,910,000.00	21,910,000.00	-	(21,910,000.00)	-
	STATUTORY REVENUE TOTAL	3,119,071,714.00	3,119,071,714.00	2,846,151,613.03	(272,920,100.97)	2,569,787,430.38
	INDEPENDENT REVENUE					
120101	Personal Taxes	30,000.00	30,000.00	-	(30,000.00)	-
120201	Licences - General	8,470,000.00	8,470,000.00	10,151,700.00	1,681,700.00	12,569,195.30
120202	Mining Rents	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
120204	Fees - General	19,430,000.00	19,430,000.00	5,970,150.00	(13,459,850.00)	3,253,200.00
120205	Fines - General	-	-	-	-	-
120206	Sales - General	300,000.00	300,000.00	2,350,700.00	2,050,700.00	656,000.00
120207	Earnings -General	9,000,000.00	9,000,000.00	6,037,220.00	(2,962,780.00)	3,125,940.00
120208	Rent on Government Buildings - General	5,000,000.00	5,000,000.00	1,812,000.00	(3,188,000.00)	131,000.00
120209	Rent on Land & Others - General	9,500,000.00	9,500,000.00	4,422,180.00	(5,077,820.00)	5,653,110.06
120210	Repayments - General	-	-	-	-	-
120211	Investment Income	-	-	-	-	-
120212	Interest Earned	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	5,500,000.00	5,500,000.00	2,128,320.00	(3,371,680.00)	1,412,310.00
	INDEPENDENT REVENUE TOTAL	59,230,000.00	59,230,000.00	32,872,270.00	(26,357,730.00)	26,800,755.36
	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	600,000,000.00	600,000,000.00	128,897,387.04	(471,102,612.96)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	640,000,000.00	640,000,000.00	128,897,387.04	(511,102,612.96)	-
	TOTAL REVENUE	3,818,301,714.00	3,818,301,714.00	3,007,921,270.07	(810,380,443.93)	2,596,588,185.74

Audited Financial Statements of Yamaltu/Deba Local Government Council 2022

GOMBE STATE GOVERNMENT OF NIGERIA YAMALTU/DEBA 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	1,900,000,000.00	1,900,000,000.00	1,817,700,148.58	(82,299,851.42)	1,699,769,802.44
11010104	FAAC Special Allocations	123,500,000.00	123,500,000.00	-	(123,500,000.00)	-
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)	830,000.00	830,000.00	-	(830,000.00)	-
11010107	Exchange Difference	28,580,000.00	28,580,000.00	-	(28,580,000.00)	-
11010109	Recovered Excess Bank Charges	12,781,714.00	12,781,714.00	-	(12,781,714.00)	-
11010113	Equalisation Fund	21,470,000.00	21,470,000.00	-	(21,470,000.00)	-
11010201	Local Government Share of VAT	960,000,000.00	960,000,000.00	1,028,451,464.45	68,451,464.45	840,804,359.44
11010303	Local Government Share of Excess Crude Account	21,910,000.00	21,910,000.00	-	(21,910,000.00)	-
110101 - LOCAL GOVERNMENT SHARE OF FAAC Total		3,119,071,714.00	3,119,071,714.00	2,846,151,613.03	(272,920,100.97)	2,569,787,430.38
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total						
		3,119,071,714.00	3,119,071,714.00	2,846,151,613.03	(272,920,100.97)	2,569,787,430.38
12 - INDEPENDENT REVENUE						
1201 - TAX REVENUE						
120101 - PERSONAL TAXES						
12010104	Stamp Duty	30,000.00	30,000.00	-	(30,000.00)	-
120101 - PERSONAL TAXES Total		30,000.00	30,000.00	-	(30,000.00)	-
1201 - TAX REVENUE Total						
		30,000.00	30,000.00	-	(30,000.00)	-
1202 - NON-TAX REVENUE						
120201 - LICENCES - GENERAL						
12020107	Boats & Canoe (Small Craft) Licence	10,000.00	10,000.00	-	(10,000.00)	-
12020109	Registration of Voluntary Organizations	150,000.00	150,000.00	62,700.00	(87,300.00)	-
12020110	Inland Water-Way Licence	5,000.00	5,000.00	-	(5,000.00)	161,750.00
12020111	Bake House Licence	250,000.00	250,000.00	-	(250,000.00)	191,035.00
12020112	Bicycles Licence & Hire Permits	-	-	-	-	1,306,870.30
12020113	Brickmaking, Etc Licence	300,000.00	300,000.00	8,810.00	(291,190.00)	-
12020114	Cart Licences	-	-	2,311,850.00	2,311,850.00	5,029,090.00
12020115	Dane Gun Licences	400,000.00	400,000.00	474,400.00	74,400.00	-
12020116	Cattle Dealer Licences	250,000.00	250,000.00	477,350.00	227,350.00	24,000.00
12020117	Dried Fish & Meat Licences	275,000.00	275,000.00	220,000.00	(55,000.00)	-
12020118	Pet (Dog) Licences	-	-	454,700.00	454,700.00	-
12020119	Fishing Permits	150,000.00	150,000.00	-	(150,000.00)	-
12020120	Hawker's Permits	300,000.00	300,000.00	2,148,550.00	1,848,550.00	3,196,670.00
12020121	Hunting Permits	450,000.00	450,000.00	45,600.00	(404,400.00)	-
12020122	Produce Buying Licences	450,000.00	450,000.00	1,370,200.00	920,200.00	2,571,810.00
12020123	Animal Health Certificate Licences	70,000.00	70,000.00	-	(70,000.00)	-
12020124	Abattoir/Slaughter Licences	700,000.00	700,000.00	209,250.00	(490,750.00)	87,970.00
12020125	Renewal of Fisher Licences	10,000.00	10,000.00	787,840.00	777,840.00	-
12020126	Hiring Services	3,500,000.00	3,500,000.00	545,000.00	(2,955,000.00)	-
12020128	Borehole Drilling Licences	150,000.00	150,000.00	1,035,450.00	885,450.00	-
12020130	Cinematograph Licences	300,000.00	300,000.00	-	(300,000.00)	-
12020137	Trade Permit Licences	450,000.00	450,000.00	-	(450,000.00)	-
12020138	Forestry/Timber Licence	300,000.00	300,000.00	-	(300,000.00)	-
120201 - LICENCES - GENERAL Total		8,470,000.00	8,470,000.00	10,151,700.00	1,681,700.00	12,569,195.30
120202 - MINING RENTS						
12020201	Mining Fees	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
120202 - MINING RENTS Total		2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
120204 - FEES - GENERAL						
12020417	Contractor Registration Fees	200,000.00	200,000.00	-	(200,000.00)	-
12020427	Tender Fees	230,000.00	230,000.00	-	(230,000.00)	-
12020436	Bill Board Advertisement Fees	20,000.00	20,000.00	-	(20,000.00)	-
12020442	Association Fees	150,000.00	150,000.00	2,000.00	(148,000.00)	28,000.00
12020445	Change of Ownership Fees	3,350,000.00	3,350,000.00	-	(3,350,000.00)	324,350.00
12020446	Agricultural/Veterinary Services Fees	1,500,000.00	1,500,000.00	-	(1,500,000.00)	-
12020449	Business/Trade Operating Fees	1,200,000.00	1,200,000.00	1,042,050.00	(157,950.00)	-
12020451	Timber & Forest Fees	1,050,000.00	1,050,000.00	-	(1,050,000.00)	-
12020459	Right of Occupancy Fees	1,200,000.00	1,200,000.00	1,109,000.00	(91,000.00)	-
12020460	Building Plan Approval Fees	105,000.00	105,000.00	-	(105,000.00)	-
12020463	Hospital Service Registration Fees	50,000.00	50,000.00	-	(50,000.00)	-
12020465	Sports/Recreational Facilities Fees	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
12020466	Indigenship Registration Fees	9,355,000.00	9,355,000.00	3,817,100.00	(5,537,900.00)	2,900,850.00
12020478	Workshop Fees	20,000.00	20,000.00	-	(20,000.00)	-
120204 - FEES - GENERAL Total		19,430,000.00	19,430,000.00	5,970,150.00	(13,459,850.00)	3,253,200.00
120206 - SALES - GENERAL						
12020605	Sales of Vaccines	100,000.00	100,000.00	-	(100,000.00)	-
12020609	Proceeds From Sales of Farm Produce	90,000.00	90,000.00	-	(90,000.00)	-
12020610	Proceeds From Sales of Goods By Public Auctions	100,000.00	100,000.00	2,350,700.00	2,250,700.00	-
12020611	Proceeds From Sales of Govt. Vehicles	-	-	-	-	656,000.00
12020612	Proceeds From Sales of Drugs and Medications	10,000.00	10,000.00	-	(10,000.00)	-
120206 - SALES - GENERAL Total		300,000.00	300,000.00	2,350,700.00	2,050,700.00	656,000.00
120207 - EARNINGS - GENERAL						
12020702	Earnings From Laboratory Services	150,000.00	150,000.00	-	(150,000.00)	-
12020703	Earnings From Hire of Plants & Equipment	400,000.00	400,000.00	-	(400,000.00)	-
12020707	Earnings From Medical Services	700,000.00	700,000.00	-	(700,000.00)	-
12020708	Earnings From Agricultural Produce	1,500,000.00	1,500,000.00	530,000.00	(970,000.00)	192,550.00
12020711	Earnings From Commercial Activities	6,000,000.00	6,000,000.00	5,507,220.00	(492,780.00)	2,933,390.00
12020714	Earnings From ICT Services	250,000.00	250,000.00	-	(250,000.00)	-
120207 - EARNINGS - GENERAL Total		9,000,000.00	9,000,000.00	6,037,220.00	(2,962,780.00)	3,125,940.00
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL						
12020801	Rent on Govt. Quarters	5,000,000.00	5,000,000.00	1,052,000.00	(3,948,000.00)	131,000.00
12020802	Rent on Govt. offices	-	-	760,000.00	760,000.00	-
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL Total		5,000,000.00	5,000,000.00	1,812,000.00	(3,188,000.00)	131,000.00
120209 - RENT ON LAND & OTHERS - GENERAL						
12020901	Rent on Govt. Land	100,000.00	100,000.00	-	(100,000.00)	4,288,660.00
12020904	Rents of Plots & Sites Services Programme	1,000,000.00	1,000,000.00	4,422,180.00	3,422,180.00	1,364,450.00
12020905	Lease Rental	7,850,000.00	7,850,000.00	-	(7,850,000.00)	-
12020906	Rents on Govt. Properties	550,000.00	550,000.00	-	(550,000.00)	-
120209 - RENT ON LAND & OTHERS - GENERAL Total		9,500,000.00	9,500,000.00	4,422,180.00	(5,077,820.00)	5,653,110.06
120214 - RATES						
12021401	Tenement Rate	5,500,000.00	5,500,000.00	2,128,320.00	(3,371,680.00)	1,412,310.00
120214 - RATES Total		5,500,000.00	5,500,000.00	2,128,320.00	(3,371,680.00)	1,412,310.00
1202 - NON-TAX REVENUE Total		59,200,000.00	59,200,000.00	32,872,270.00	(26,327,730.00)	26,800,755.36

Audited Financial Statements of Yamaltu/Deba Local Government Council 2022

DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		N	N	N	N	N
13 - AID AND GRANTS						
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	600,000,000.00	600,000,000.00	128,897,387.04	(471,102,612.96)	-
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total		600,000,000.00	600,000,000.00	128,897,387.04	(471,102,612.96)	-
1403 - LOANS/ BORROWINGS RECEIPT Total		600,000,000.00	600,000,000.00	128,897,387.04	(471,102,612.96)	-
Grand Total		3,818,301,714.00	3,818,301,714.00	3,007,921,270.07	(810,380,443.93)	2,596,588,185.74

Audited Financial Statements of Yamaltu/Deba Local Government Council 2022

GOMBE STATE GOVERNMENT OF NIGERIA YAMALTU/DEBA 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)	825,500,000.00	736,500,000.00	736,140,827.46	359,172.54	803,674,315.44
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	50,000,000.00	-	-	-	3,519,717.18
210201	Allowances	21,000,000.00	67,626,000.00	67,625,966.76	33.24	305,000.00
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	-	-	-	-	-
	Personnel Cost Total	896,500,000.00	804,126,000.00	803,766,794.22	359,205.78	807,499,032.62
2202	Overhead Cost					
220201	Travels and Transport - General	18,500,000.00	26,109,800.00	26,109,733.69	66.31	13,617,591.40
220202	Utilities - General	1,000,000.00	1,000,000.00	622,000.00	378,000.00	340,000.00
220203	Materials and Supplies - General	73,500,000.00	76,706,700.00	54,427,072.72	22,279,627.28	48,704,100.74
220204	Maintenance Services - General	56,500,000.00	59,667,400.00	29,993,600.00	29,673,800.00	12,813,500.00
220205	Training - General	10,000,000.00	10,000,000.00	8,900,999.98	1,099,000.02	8,985,818.16
220206	Other Services - General	175,250,000.00	191,284,500.00	182,668,927.14	8,615,572.86	110,341,800.00
220207	Consulting and Professional Services	37,000,000.00	74,635,000.00	62,800,454.50	11,834,545.50	18,702,272.72
220208	Fuel and Lubricants	-	-	-	-	-
220209	Financial Charges	5,000,000.00	5,000,000.00	962,974.85	4,037,025.15	21,070.09
220210	Miscellaneous Expenses	355,730,000.00	337,595,500.00	295,159,971.65	42,435,528.35	77,501,657.60
	Overhead Cost Total	732,480,000.00	781,998,900.00	661,645,734.53	120,353,165.47	291,027,810.71
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	1,399,000,000.00	1,339,066,500.00	1,303,368,355.68	35,698,144.32	1,172,749,506.32
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	1,399,000,000.00	1,339,066,500.00	1,303,368,355.68	35,698,144.32	1,172,749,506.32
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	82,000,000.00	67,000,000.00	53,968,843.83	13,031,156.17	4,428,842.84
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	82,000,000.00	67,000,000.00	53,968,843.83	13,031,156.17	4,428,842.84
2206	Public Debt Charges					
220601	Loans Repayment	88,000,000.00	205,788,600.00	187,788,540.60	18,000,059.40	91,497,246.39
	Public Debt Charges Total	88,000,000.00	205,788,600.00	187,788,540.60	18,000,059.40	91,497,246.39
2207	Transfers - Payment					
220701	Transfer to Fund Recurrent Expenditure-Payment	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-
23	Capital Expenditure					
230101	Purchase of Fixed Assets	211,000,000.00	211,000,000.00	41,107,227.28	169,892,772.72	15,619,625.00
230201	Construction/Provision of Fixed Assets	652,000,000.00	652,000,000.00	65,497,507.56	586,502,492.44	72,155,217.90
230301	Rehabilitation/Repairs of Fixed Assets	200,000,000.00	200,000,000.00	750,000.00	199,250,000.00	1,530,000.00
230401	Preservation of the Environment	1,000,000.00	1,000,000.00	630,000.00	370,000.00	-
230501	Acquisition of Non Tangible Assets	25,000,000.00	25,000,000.00	-	25,000,000.00	-
	Capital Expenditure Total	1,089,000,000.00	1,089,000,000.00	107,984,734.84	981,015,265.16	89,304,842.90
	TOTAL EXPENDITURE	4,286,980,000.00	4,286,980,000.00	3,118,523,003.70	1,168,456,996.30	2,456,507,281.78

Audited Financial Statements of Yamaltu/Deba Local Government Council 2022

GOMBE STATE GOVERNMENT OF NIGERIA YAMALTU/DEBA 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)	825,500,000.00	736,500,000.00	736,140,827.46	359,172.54	803,674,315.44
21010103	Consolidated Revenue Charges - Salaries/Allowances	50,000,000.00	-	-	-	3,519,717.18
210101 - SALARIES AND WAGES Total		875,500,000.00	736,500,000.00	736,140,827.46	359,172.54	807,194,032.62
2101 - SALARY Total		875,500,000.00	736,500,000.00	736,140,827.46	359,172.54	807,194,032.62
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS						
210201 - ALLOWANCES						
21020101	Non Regular Allowances	21,000,000.00	67,626,000.00	67,625,966.76	33.24	305,000.00
210201 - ALLOWANCES Total		21,000,000.00	67,626,000.00	67,625,966.76	33.24	305,000.00
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS Total		21,000,000.00	67,626,000.00	67,625,966.76	33.24	305,000.00
21 - PERSONNEL COST Total		896,500,000.00	804,126,000.00	803,766,794.22	359,205.78	807,499,032.62
22 - OTHER RECURRENT COSTS						
2202 - OVERHEAD COST						
220201 - TRAVEL AND TRANSPORT - GENERAL						
22020101	Local Travel & Transport: Training	18,000,000.00	20,123,800.00	20,123,733.69	66.31	10,427,591.40
22020102	Local Travel & Transport: Others	500,000.00	5,986,000.00	5,986,000.00	-	3,190,000.00
220201 - TRAVEL AND TRANSPORT - GENERAL Total		18,500,000.00	26,109,800.00	26,109,733.69	66.31	13,617,591.40
220202 - UTILITIES - GENERAL						
22020201	Electricity Charges	1,000,000.00	1,000,000.00	622,000.00	378,000.00	340,000.00
220202 - UTILITIES - GENERAL Total		1,000,000.00	1,000,000.00	622,000.00	378,000.00	340,000.00
220203 - MATERIALS AND SUPPLIES - GENERAL						
22020301	Office Stationaries/Computer Consumables	2,000,000.00	2,000,000.00	1,591,136.36	408,863.64	1,986,145.45
22020305	Printing of Non Security Documents	3,000,000.00	6,206,700.00	6,206,636.36	63.64	1,430,000.00
22020306	Printing of Security Documents	2,000,000.00	2,000,000.00	1,337,500.00	662,500.00	8,420,000.00
22020307	Drugs/Laboratory/Medical Supplies	44,000,000.00	44,000,000.00	40,768,800.00	3,231,200.00	12,907,500.00
22020309	Uniforms and Other Clothing	-	-	-	-	80,000.00
22020311	Food stuff/Catering Materials Supplies	18,000,000.00	18,000,000.00	3,275,000.00	14,725,000.00	1,628,636.04
22020312	Production, Publication and Circulation of Annual Financial Statements	2,000,000.00	2,000,000.00	-	2,000,000.00	22,136,819.25
22020314	Other Materials and Supplies	2,500,000.00	2,500,000.00	1,248,000.00	1,252,000.00	115,000.00
220203 - MATERIALS AND SUPPLIES - GENERAL Total		73,500,000.00	76,706,700.00	54,427,072.72	22,279,627.28	48,704,100.74
220204 - MAINTENANCE SERVICES GENERAL						
22020401	Maintenance of Motor Vehicles/Transport Equipment	1,000,000.00	1,000,000.00	490,500.00	509,500.00	-
22020402	Maintenance of Office Furniture	1,000,000.00	1,000,000.00	-	1,000,000.00	-
22020403	Maintenance of Office Building/Residential Qtrs	4,000,000.00	4,000,000.00	1,560,700.00	2,439,300.00	1,120,000.00
22020405	Maintenance of Plant and Generators	10,000,000.00	10,000,000.00	783,000.00	9,217,000.00	560,000.00
22020406	Other Maintenance Services	19,500,000.00	19,500,000.00	3,339,000.00	16,161,000.00	156,000.00
22020412	Maintenance of Market/Public Places	6,000,000.00	6,000,000.00	5,653,000.00	347,000.00	3,222,500.00
22020413	Minor Road Maintenance	15,000,000.00	18,167,400.00	18,167,400.00	-	7,755,000.00
220204 - MAINTENANCE SERVICES GENERAL Total		56,500,000.00	59,667,400.00	29,993,600.00	29,673,800.00	12,813,500.00
220205 - TRAINING GENERAL						
22020503	Cont. to Local Govt. Service Comm. Training Fund	10,000,000.00	10,000,000.00	8,900,999.98	1,099,000.02	8,985,818.16
220205 - TRAINING GENERAL Total		10,000,000.00	10,000,000.00	8,900,999.98	1,099,000.02	8,985,818.16
220206 - OTHER SERVICES - GENERAL						
22020601	Security Services	160,000,000.00	170,406,500.00	170,406,427.14	72.86	100,440,000.00
22020603	Residential Rent	4,000,000.00	9,628,000.00	9,628,000.00	-	3,878,000.00
22020604	Security Vote (Including Operations)	6,000,000.00	6,000,000.00	-	6,000,000.00	4,231,000.00
22020605	Cleaning and Fumigation Services	5,000,000.00	5,000,000.00	2,444,500.00	2,555,500.00	490,000.00
22020607	Rescue Service	250,000.00	250,000.00	190,000.00	60,000.00	1,302,800.00
220206 - OTHER SERVICES - GENERAL Total		175,250,000.00	191,284,500.00	182,668,927.14	8,615,572.86	110,341,800.00
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL						
22020709	Auditing of Accounts	17,000,000.00	17,000,000.00	5,165,454.50	11,834,545.50	18,702,272.72
22020710	Other Consultancy Services	20,000,000.00	57,635,000.00	57,635,000.00	-	-
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total		37,000,000.00	74,635,000.00	62,800,454.50	11,834,545.50	18,702,272.72
220209 - FINANCIAL CHARGES GENERAL						
22020901	Bank Charges (Other than Interest)	5,000,000.00	5,000,000.00	962,974.85	4,037,025.15	21,070.09
220209 - FINANCIAL CHARGES GENERAL Total		5,000,000.00	5,000,000.00	962,974.85	4,037,025.15	21,070.09
220210 - MISCELLANEOUS EXPENSES - GENERAL						
22021001	Refreshment and Meals	100,000,000.00	65,000,000.00	64,857,831.82	142,168.18	12,407,000.00
22021002	Honorarium and Sitting Allowance	60,000,000.00	44,000,000.00	42,207,000.00	1,793,000.00	3,643,000.00
22021003	Publicity and Advertisements	2,000,000.00	4,282,000.00	4,282,000.00	-	973,349.00

Audited Financial Statements of Yamaltu/Deba Local Government Council 2022

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		₦	₦	₦	₦	₦
22021004	Medical Expenses - Local	10,000,000.00	10,000,000.00	2,507,000.00	7,493,000.00	820,000.00
22021007	Welfare Packages	20,000,000.00	30,875,500.00	30,875,440.00	60.00	10,824,000.00
22021009	Sporting Activities	500,000.00	505,000.00	505,000.00	-	1,286,000.00
22021014	Annual Budget Expenses and Administration	15,000,000.00	15,000,000.00	12,396,000.00	2,604,000.00	1,990,000.00
22021020	Election-Logistic Support	10,000,000.00	10,000,000.00	-	10,000,000.00	11,230,000.00
22021021	Special Days/Celebrations	1,000,000.00	1,026,000.00	1,026,000.00	-	-
22021023	Other Miscellaneous Expenses	26,730,000.00	46,407,000.00	46,406,989.83	10.17	16,282,594.30
22021042	Recurrent Adjustment	5,500,000.00	5,500,000.00	220,000.00	5,280,000.00	-
22021047	Covid-19 Logistics and Intervention Fund	20,000,000.00	20,000,000.00	18,521,710.00	1,478,290.00	18,045,714.30
22021048	Development Facilitators & Logistics	85,000,000.00	85,000,000.00	71,355,000.00	13,645,000.00	-
220210 - MISCELLANEOUS EXPENSES - GENERAL Total		355,730,000.00	337,595,500.00	295,159,971.65	42,435,528.35	77,501,657.60
2202 - OVERHEAD COST Total		732,480,000.00	781,998,900.00	661,645,734.53	120,353,165.47	291,027,810.71
2204 - GRANTS AND CONTRIBUTIONS - GENERAL						
220401 - LOCAL GRANTS AND CONTRIBUTIONS						
22040101	Grant to Other Governments - Current	10,000,000.00	10,000,000.00	10,000,000.00	-	-
22040103	Grant to Local Governments -Current	2,000,000.00	2,000,000.00	200,000.00	1,800,000.00	-
22040110	Grants to Academic Institutions	990,000,000.00	990,000,000.00	975,398,852.82	14,601,147.18	-
22040111	Contribution to Traditional Councils	60,000,000.00	38,000,000.00	36,121,818.18	1,878,181.82	24,000,000.00
22040112	Contribution to Min. for LG/Bureau for Adm. Expenses	12,000,000.00	16,369,500.00	16,369,462.27	37.73	11,985,818.16
22040115	Grants/Allocation to Development Areas	20,000,000.00	-	-	-	-
22040116	Contribution to Local Government Education Authority	-	-	-	-	915,264,170.72
22040117	Contribution to Primary Health Care Development Agency	15,000,000.00	15,000,000.00	320,000.00	14,680,000.00	1,400,000.00
22040118	Contribution to Local government Staff Pension Board	260,000,000.00	264,658,300.00	264,658,222.41	77.59	220,099,517.44
22040119	Contribution to Auditor General for Local Governments	30,000,000.00	3,038,700.00	300,000.00	2,738,700.00	-
220401 - LOCAL GRANTS AND CONTRIBUTIONS Total		1,399,000,000.00	1,339,066,500.00	1,303,368,355.68	35,698,144.32	1,172,749,506.32
2204 - GRANTS AND CONTRIBUTIONS - GENERAL Total		1,399,000,000.00	1,339,066,500.00	1,303,368,355.68	35,698,144.32	1,172,749,506.32
2205 - SUBSIDIES GENERAL						
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS						
22050102	Meals subsidy to Government Schools	2,000,000.00	2,000,000.00	770,000.00	1,230,000.00	1,214,000.00
22050106	Agricultural Inputs Subsidy	29,000,000.00	29,000,000.00	28,848,843.83	151,156.17	-
22050107	Health Subsidy	11,000,000.00	11,000,000.00	-	11,000,000.00	-
22050108	Religious Pilgrimage Subsidy	40,000,000.00	25,000,000.00	24,350,000.00	650,000.00	3,214,842.84
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS Total		82,000,000.00	67,000,000.00	53,968,843.83	13,031,156.17	4,428,842.84
2205 - SUBSIDIES GENERAL Total		82,000,000.00	67,000,000.00	53,968,843.83	13,031,156.17	4,428,842.84
2206 - PUBLIC DEBT CHARGES						
220601 - LOANS REPAYMENT						
22060101	Internal Loans	70,000,000.00	187,788,600.00	187,788,540.60	59.40	91,497,246.39
22060106	Other Funds	18,000,000.00	18,000,000.00	-	18,000,000.00	-
220601 - LOANS REPAYMENT Total		88,000,000.00	205,788,600.00	187,788,540.60	18,000,059.40	91,497,246.39
2206 - PUBLIC DEBT CHARGES Total		88,000,000.00	205,788,600.00	187,788,540.60	18,000,059.40	91,497,246.39
22 - OTHER RECURRENT COSTS Total		2,301,480,000.00	2,393,854,000.00	2,206,771,474.64	187,082,525.36	1,559,703,406.26
23 - CAPITAL EXPENDITURE						
2301 - PURCHASE OF FIXED ASSETS - GENERAL						
230101 - PURCHASE OF FIXED ASSETS - GENERAL						
23010101	Purchase/Acquisition of Land	50,000,000.00	50,000,000.00	-	50,000,000.00	-
23010105	Purchase of Motor Vehicles	60,000,000.00	60,000,000.00	100,000.00	59,900,000.00	14,657,625.00
23010106	Purchase of Vans	40,000,000.00	40,000,000.00	39,485,727.28	514,272.72	-
23010112	Purchase of Office Furniture and Fittings	10,000,000.00	10,000,000.00	85,000.00	9,915,000.00	515,000.00
23010113	Purchase of Computers	1,000,000.00	1,000,000.00	-	1,000,000.00	-
23010124	Purchase of Teaching/Learning Aid Equipment	30,000,000.00	30,000,000.00	440,000.00	29,560,000.00	-
23010127	Purchase of Agricultural Equipment/Irrigation	20,000,000.00	20,000,000.00	996,500.00	19,003,500.00	447,000.00
230101 - PURCHASE OF FIXED ASSETS - GENERAL Total		211,000,000.00	211,000,000.00	41,107,227.28	169,892,772.72	15,619,625.00
2301 - PURCHASE OF FIXED ASSETS - GENERAL Total		211,000,000.00	211,000,000.00	41,107,227.28	169,892,772.72	15,619,625.00
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
23020102	Construction/Provision of Residential Buildings	195,000,000.00	195,000,000.00	150,000.00	194,850,000.00	2,630,000.00
23020103	Construction/Provision of Electricity	50,000,000.00	50,000,000.00	900,000.00	49,100,000.00	-
23020105	Construction/Provision of Water Facilities	50,000,000.00	50,000,000.00	2,991,000.00	47,009,000.00	37,500,000.00
23020106	Construction/Provision of Hospital/Health Centers	10,000,000.00	10,000,000.00	-	10,000,000.00	-
23020113	Construction/Provision of Agricultural Facilities	10,000,000.00	10,000,000.00	-	10,000,000.00	-
23020114	Construction/Provision of Roads	120,000,000.00	120,000,000.00	60,441,507.56	59,558,492.44	-
23020116	Construction/Provision of Water -Ways	50,000,000.00	50,000,000.00	-	50,000,000.00	-
23020118	Construction/Provision of Infrastructure	10,000,000.00	10,000,000.00	515,000.00	9,485,000.00	285,000.00
23020123	Construction of Traffic Lights/Street Lights	72,000,000.00	72,000,000.00	500,000.00	71,500,000.00	-
23020124	Construction of Markets/Parks	75,000,000.00	75,000,000.00	-	75,000,000.00	31,740,217.90
23020126	Construction/Provision of Cemeteries	10,000,000.00	10,000,000.00	-	10,000,000.00	-

Audited Financial Statements of Yamaltu/Deba Local Government Council 2022

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		₦	₦	₦	₦	₦
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		652,000,000.00	652,000,000.00	65,497,507.56	586,502,492.44	72,155,217.90
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		652,000,000.00	652,000,000.00	65,497,507.56	586,502,492.44	72,155,217.90
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
23030101	Rehabilitation/Repairs - Residential Building	50,000,000.00	50,000,000.00	-	50,000,000.00	1,530,000.00
23030121	Rehabilitation/Repairs - Office Buildings	100,000,000.00	100,000,000.00	750,000.00	99,250,000.00	-
23030124	Rehabilitation/Repairs - Markets/parks	50,000,000.00	50,000,000.00	-	50,000,000.00	-
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		200,000,000.00	200,000,000.00	750,000.00	199,250,000.00	1,530,000.00
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		200,000,000.00	200,000,000.00	750,000.00	199,250,000.00	1,530,000.00
2304 - PRESERVATION OF THE ENVIRONMENT - GNENRAL						
230401 - PRESERVATION OF THE ENVIRONMENT - GNENRAL						
23040101	Tree Planting	1,000,000.00	1,000,000.00	630,000.00	370,000.00	-
230401 - PRESERVATION OF THE ENVIRONMENT - GNENRAL Total		1,000,000.00	1,000,000.00	630,000.00	370,000.00	-
2304 - PRESERVATION OF THE ENVIRONMENT - GNENRAL Total		1,000,000.00	1,000,000.00	630,000.00	370,000.00	-
2305 - ACQUISITION OF NON TANGIBLE ASSETS						
230501 - ACQUISITION OF NON TANGIBLE ASSETS						
23050101	Research and Development	20,000,000.00	20,000,000.00	-	20,000,000.00	-
23050102	Computer Software Acquisition	5,000,000.00	5,000,000.00	-	5,000,000.00	-
230501 - ACQUISITION OF NON TANGIBLE ASSETS Total		25,000,000.00	25,000,000.00	-	25,000,000.00	-
2305 - ACQUISITION OF NON TANGIBLE ASSETS Total		25,000,000.00	25,000,000.00	-	25,000,000.00	-
23 - CAPITAL EXPENDITURE Total		1,089,000,000.00	1,089,000,000.00	107,984,734.84	981,015,265.16	89,304,842.90
Grand Total		4,286,980,000.00	4,286,980,000.00	3,118,523,003.70	1,168,456,996.30	2,456,507,281.78

Audited Financial Statements of Yamaltu/Deba Local Government Council 2022

DETAIL TOTAL EXPENDITURE

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