

DUKKU LOCAL GOVERNMENT COUNCIL, GOMBE STATE



AUDITED FINANCIAL STATEMENTS 2022

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CORPORATE INFORMATION

COUNCIL MEMBERS

1.	Ahmed Jamilu Shabewa	-	Chairman
2.	Malala Umar Manu	-	Vice Chairman
3.	Abdulkadir Abubakar	-	Councilor
4.	Babayo Hassan	-	Councilor
5.	Tafida Jalo	-	Councilor
6.	Adamu Umar	-	Councilor
7.	Muhammed S. Umar	-	Councilor
8.	Hussaini Shehu	-	Councilor
9.	Musa Danlami	-	Councilor
10.	Aminu Hussaini	-	Councilor
11.	Abdullahi Salima	-	Councilor
12.	Siddi Maikudi	-	Councilor
13.	Abdullahi Labaran	-	Councilor

MANAGEMENT AND HEADS OF DEPARTMENT

(i)	Dahiru Kawu	-	Secretary
(ii)	Abubakar Hayatu	-	Deputy Secretary (DS)
(iii)	Ahmed Usman Moh'd.	-	Treasurer
(iv)	Bello Gurama	-	HOD; Agric Department
(v)	Mohammed Usman	-	HOD; PHC Department
(vi)	Ayuba Moh'd Julde	-	HOD; Works Department
(vii)	Moh'd. Kabir Abdullahi	-	HOD; ESD Department

BANKERS

Fidelity Bank
FCMB Bank
Bubayero Microfinance
GTBank

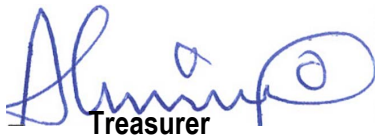
STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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 Dukku 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 DUKKU LOCAL GOVERNMENT TARABA STATE FOR THE YEAR ENDED 31ST DECEMBER 2022

We have audited the accompanying financial statements of Dukku 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
DUKKU LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2022

	2022	2021
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	2,717,468,274.63	2,418,869,872.96
Independent Revenue	15,847,438.12	18,607,436.00
Total Receipts	2,733,315,712.75	2,437,477,308.96
Payments		
Salaries and Allowances	(710,111,870.31)	(710,443,266.65)
Social Contributions	-	-
Social Benefits	-	-
Overhead Cost	(674,840,268.60)	(329,965,405.58)
Loans and Advances	-	-
Grants and Contributions	(1,033,663,734.31)	(1,019,643,511.25)
Subsidies	(32,048,644.38)	(40,000.00)
Transfers - Payments	-	-
Transfers - Payments to Individuals	-	-
Loss on Foreign Exchange	-	-
Total Payments	(2,450,664,517.60)	(2,060,092,183.48)
Net Cash flow from Operating Activities	282,651,195.15	377,385,125.48
Investing Activities		
Purchase of Fixed Assets	(56,684,727.30)	(64,377,125.00)
Construction/Provision of Fixed Assets	(431,564,283.90)	(172,275,029.62)
Rehabilitation/Repairs of Fixed Assets	(36,980,610.90)	(2,062,000.00)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(525,229,622.10)	(238,714,154.62)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from Loans/Borrowings	-	-
Proceeds from Other Capital Receipts	-	757,842.64
Repayment of Loans	(102,516,336.03)	(91,497,246.39)
Net Cash Flow from Financing Activities	(102,516,336.03)	(90,739,403.75)
Net Surplus/(Deficit) for the Year	(345,094,762.98)	47,931,567.11
Add: Opening Balance	417,267,922.19	369,336,355.08
Closing Cash Balance	72,173,159.21	417,267,922.19

Audited Financial Statements of Dukku Local Government Council 2022

GOMBE STATE GOVERNMENT OF NIGERIA
DUKKU 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	2,865,340,000.00	2,865,340,000.00	2,717,468,274.63	(147,871,725.37)	2,418,869,872.96
Independent Revenue	2	58,304,831.00	58,304,831.00	15,847,438.12	(42,457,392.88)	18,607,436.00
Aids and Grants	3	40,000,000.00	40,000,000.00	-	(40,000,000.00)	
Loans and Other Capital Receipts	4	378,445,000.00	378,445,000.00	-	(378,445,000.00)	757,842.64
TOTAL REVENUE		3,342,089,831.00	3,342,089,831.00	2,733,315,712.75	(608,774,118.25)	2,438,235,151.60
EXPENDITURE						
Salaries and Allowances	5	788,000,000.00	720,834,800.00	710,111,870.31	10,722,929.69	710,443,266.65
Social Contributions	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	-
Overhead Cost	8	700,200,000.00	863,938,900.00	674,840,268.60	189,098,631.40	329,965,405.58
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	1,158,000,000.00	1,053,082,000.00	1,033,663,734.31	19,418,265.69	1,019,643,511.25
Subsidies	11	42,000,000.00	47,827,900.00	32,048,644.38	15,779,255.62	40,000.00
Public Debt Charges	12	100,000,000.00	102,516,400.00	102,516,336.03	63.97	91,497,246.39
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,788,200,000.00	2,788,200,000.00	2,553,180,853.63	235,019,146.37	2,151,589,429.86
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE						
		553,889,831.00	553,889,831.00	180,134,859.12	(843,793,264.62)	286,645,721.73
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	180,000,000.00	181,293,000.00	56,684,727.30	124,608,272.70	64,377,125.00
Construction/Provision of Fixed Assets	15B	731,000,000.00	729,707,000.00	431,564,283.90	298,142,716.10	172,275,029.62
Rehabilitation/Repairs of Fixed Assets	15C	88,000,000.00	88,000,000.00	36,980,610.90	51,019,389.10	2,062,000.00
Preservation of the Environment	15D	-	-	-	-	-
Acquisition of Non Tangible Assets	15E	5,000,000.00	5,000,000.00	-	5,000,000.00	-
TOTAL CAPITAL EXPENDITURE		1,004,000,000.00	1,004,000,000.00	525,229,622.10	478,770,377.90	238,714,154.62
TRANSFERS						
Transfers - Payments	13A	-	-	-	-	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)						
		(450,110,169.00)	(450,110,169.00)	(345,094,762.98)	(1,322,563,642.52)	47,931,567.11

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

	NOTES	2022 ₦	2021 ₦
ASSETS			
Cash and Bank Balances	16	72,173,159	417,267,922
TOTAL ASSETS		72,173,159	417,267,922
LIABILITIES			
Accumulated Surplus/(Deficit)	25	72,173,159	417,267,922
TOTAL LIABILITIES		72,173,159	417,267,922


 Treasurer


 Secretary


 Executive Chairman

STATEMENT OF ACCOUNTING POLICIES

The following are the summaries of the significant accounting policies adopted by Dukku 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 Dukku Local Government Council 2022

GOMBE STATE GOVERNMENT OF NIGERIA DUKKU 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	1,771,675,029.04	71,675,029.04	1,617,376,841.53
11010104	FAAC Special Allocations	133,500,000.00	133,500,000.00	-	(133,500,000.00)	-
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)	1,800,000.00	1,800,000.00	-	(1,800,000.00)	-
11010107	Exchange Difference	30,800,000.00	30,800,000.00	-	(30,800,000.00)	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	12,680,000.00	12,680,000.00	-	(12,680,000.00)	-
11010110	Budget Augmentation	6,280,000.00	6,280,000.00	-	(6,280,000.00)	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	-	-	-	-	-
11010113	Equalisation Fund	10,500,000.00	10,500,000.00	-	(10,500,000.00)	-
11010114	Goods Value Consideration	-	-	-	-	-
11010201	Local Government Share of VAT	900,000,000.00	900,000,000.00	945,793,245.59	45,793,245.59	772,279,762.93
11010303	Local Government Share of Excess Crude Account	19,780,000.00	19,780,000.00	-	(19,780,000.00)	-
	STATUTORY REVENUE TOTAL	2,865,340,000.00	2,865,340,000.00	2,717,468,274.63	(147,871,725.37)	2,418,869,872.96
	INDEPENDENT REVENUE					
120101	Personal Taxes	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
120201	Licences - General	14,640,831.00	14,640,831.00	4,768,950.00	(9,871,881.00)	5,723,658.00
120202	Mining Rents	-	-	-	-	-
120204	Fees - General	5,696,000.00	5,696,000.00	6,277,700.00	581,700.00	1,411,000.00
120205	Fines - General	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
120206	Sales - General	4,200,000.00	4,200,000.00	850,000.00	(3,350,000.00)	-
120207	Earnings -General	24,768,000.00	24,768,000.00	2,377,251.78	(22,390,748.22)	10,919,250.00
120208	Rent on Government Buildings - General	2,500,000.00	2,500,000.00	-	(2,500,000.00)	-
120209	Rent on Land & Others - General	2,500,000.00	2,500,000.00	1,512,000.00	(988,000.00)	509,500.00
120210	Repayments - General	-	-	39,522.34	39,522.34	-
120211	Investment Income	2,000,000.00	2,000,000.00	22,014.00	(1,977,986.00)	44,028.00
120212	Interest Earned	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	-	-	-
	INDEPENDENT REVENUE TOTAL	58,304,831.00	58,304,831.00	15,847,438.12	(42,457,392.88)	18,607,436.00
	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	375,000,000.00	375,000,000.00	-	(375,000,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	3,445,000.00	3,445,000.00	-	(3,445,000.00)	757,842.64
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	418,445,000.00	418,445,000.00	-	(418,445,000.00)	757,842.64
	TOTAL REVENUE	3,342,089,831.00	3,342,089,831.00	2,733,315,712.75	(608,774,118.25)	2,438,235,151.60

Audited Financial Statements of Dukku Local Government Council 2022

GOMBE STATE GOVERNMENT OF NIGERIA DUKKU 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	1,771,675,029.04	71,675,029.04	1,617,376,841.53
11010104	FAAC Special Allocations	133,500,000.00	133,500,000.00	-	(133,500,000.00)	-
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)	1,800,000.00	1,800,000.00	-	(1,800,000.00)	-
11010107	Exchange Difference	30,800,000.00	30,800,000.00	-	(30,800,000.00)	-
11010109	Recovered Excess Bank Charges	12,680,000.00	12,680,000.00	-	(12,680,000.00)	-
11010110	Budget Augmentation	6,280,000.00	6,280,000.00	-	(6,280,000.00)	-
11010113	Equalisation Fund	10,500,000.00	10,500,000.00	-	(10,500,000.00)	-
11010201	Local Government Share of VAT	900,000,000.00	900,000,000.00	945,793,245.59	45,793,245.59	772,279,762.93
11010303	Local Government Share of Excess Crude Account	19,780,000.00	19,780,000.00	-	(19,780,000.00)	-
110101 - LOCAL GOVERNMENT SHARE OF FAAC Total		2,865,340,000.00	2,865,340,000.00	2,717,468,274.63	(147,871,725.37)	2,418,869,872.96
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total						
		2,865,340,000.00	2,865,340,000.00	2,717,468,274.63	(147,871,725.37)	2,418,869,872.96
12 - INDEPENDENT REVENUE						
1201 - TAX REVENUE						
120101 - PERSONAL TAXES						
12010104	Stamp Duty	500,000.00	500,000.00	-	(500,000.00)	-
12010108	Livestock Tax	500,000.00	500,000.00	-	(500,000.00)	-
120101 - PERSONAL TAXES Total		1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
1201 - TAX REVENUE Total						
		1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
1202 - NON-TAX REVENUE						
120201 - LICENCES - GENERAL						
12020107	Boats & Canoe (Small Craft) Licence	-	-	459,050.00	459,050.00	55,680.00
12020109	Registration of Voluntary Organizations	-	-	21,000.00	21,000.00	-
12020111	Bake House Licence	300,000.00	300,000.00	-	(300,000.00)	-
12020113	Brickmaking, Etc Licence	20,000.00	20,000.00	82,500.00	62,500.00	62,500.00
12020115	Dane Gun Licences	2,000,000.00	2,000,000.00	15,000.00	(1,985,000.00)	-
12020116	Cattle Dealer Licences	6,889,831.00	6,889,831.00	3,098,900.00	(3,790,931.00)	2,741,150.00
12020119	Fishing Permits	60,000.00	60,000.00	-	(60,000.00)	-
12020121	Hunting Permits	10,000.00	10,000.00	140,000.00	130,000.00	-
12020124	Abattoir/Slaughter Licences	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
12020126	Hiring Services	800,000.00	800,000.00	-	(800,000.00)	-
12020129	Pool Betting & Casino Licenses/Gaming	-	-	207,500.00	207,500.00	31,500.00
12020137	Trade Permit Licences	200,000.00	200,000.00	-	(200,000.00)	-
12020138	Forestry/Timber Licence	3,361,000.00	3,361,000.00	745,000.00	(2,616,000.00)	2,832,828.00
120201 - LICENCES - GENERAL Total		14,640,831.00	14,640,831.00	4,768,950.00	(9,871,881.00)	5,723,658.00
120204 - FEES - GENERAL						
12020404	Trade Union Fees	92,000.00	92,000.00	-	(92,000.00)	-
12020417	Contractor Registration Fees	1,500,000.00	1,500,000.00	30,000.00	(1,470,000.00)	-
12020427	Tender Fees	92,000.00	92,000.00	120,000.00	28,000.00	-
12020442	Association Fees	2,000.00	2,000.00	-	(2,000.00)	-
12020443	Birth & Death Registration Fees	5,000.00	5,000.00	-	(5,000.00)	-
12020445	Change of Ownership Fees	5,000.00	5,000.00	-	(5,000.00)	-
12020449	Business/Trade Operating Fees	2,000,000.00	2,000,000.00	5,491,500.00	3,491,500.00	-
12020454	Parking Fees	-	-	301,700.00	301,700.00	-
12020459	Right of Occupancy Fees	500,000.00	500,000.00	25,000.00	(475,000.00)	51,000.00
12020466	Indigenship Registration Fees	1,500,000.00	1,500,000.00	309,500.00	(1,190,500.00)	1,360,000.00
120204 - FEES - GENERAL Total		5,696,000.00	5,696,000.00	6,277,700.00	581,700.00	1,411,000.00
120205 - FINES - GENERAL						
12020501	Fines/Penalties	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
120205 - FINES - GENERAL Total		1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
120206 - SALES - GENERAL						
12020604	Sales of Stores/Scraps/Unserviceable Items	1,200,000.00	1,200,000.00	850,000.00	(350,000.00)	-
12020609	Proceeds From Sales of Farm Produce	1,500,000.00	1,500,000.00	-	(1,500,000.00)	-
12020614	Proceeds From Sales of Govt. Building	1,500,000.00	1,500,000.00	-	(1,500,000.00)	-
120206 - SALES - GENERAL Total		4,200,000.00	4,200,000.00	850,000.00	(3,350,000.00)	-
120207 - EARNINGS - GENERAL						
12020703	Earnings From Hire of Plants & Equipment	2,500,000.00	2,500,000.00	-	(2,500,000.00)	-
12020704	Earnings From the Use of Govt. Vehicles	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
12020705	Earnings From the Use of Govt. Halls/Others	500,000.00	500,000.00	-	(500,000.00)	-
12020707	Earnings From Medical Services	500,000.00	500,000.00	-	(500,000.00)	-
12020708	Earnings From Agricultural Produce	-	-	-	-	2,708,450.00
12020711	Earnings From Commercial Activities	19,268,000.00	19,268,000.00	2,377,251.78	(16,890,748.22)	8,210,800.00
120207 - EARNINGS - GENERAL Total		24,768,000.00	24,768,000.00	2,377,251.78	(22,390,748.22)	10,919,250.00
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL						
12020801	Rent on Govt. Quarters	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
12020803	Rent on Govt. Buildings	500,000.00	500,000.00	-	(500,000.00)	-
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL Total		2,500,000.00	2,500,000.00	-	(2,500,000.00)	-
120209 - RENT ON LAND & OTHERS - GENERAL						
12020901	Rent on Govt. Land	500,000.00	500,000.00	320,000.00	(180,000.00)	320,000.00
12020904	Rents of Plots & Sites Services Programme	1,000,000.00	1,000,000.00	601,000.00	(399,000.00)	189,500.00
12020905	Lease Rental	-	-	591,000.00	591,000.00	-
12020906	Rents on Govt. Properties	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
120209 - RENT ON LAND & OTHERS - GENERAL Total		2,500,000.00	2,500,000.00	1,512,000.00	(988,000.00)	509,500.00
120210 - REPAYMENTS - GENERAL						
12021006	Refunds	-	-	39,522.34	39,522.34	-
120210 - REPAYMENTS - GENERAL Total		-	-	39,522.34	39,522.34	-
120211 - INVESTMENT INCOME						
12021102	Dividend Received	2,000,000.00	2,000,000.00	22,014.00	(1,977,986.00)	44,028.00
120211 - INVESTMENT INCOME Total		2,000,000.00	2,000,000.00	22,014.00	(1,977,986.00)	44,028.00
1202 - NON-TAX REVENUE Total		57,304,831.00	57,304,831.00	15,847,438.12	(41,457,392.88)	18,607,436.00
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						

Audited Financial Statements of Dukku 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
1403 - LOANS/ BORROWINGS RECEIPT						
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT						
14030101	Domestic Loans/ Borrowings from Financial Institutions	375,000,000.00	375,000,000.00	-	(375,000,000.00)	-
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total		375,000,000.00	375,000,000.00	-	(375,000,000.00)	-
1403 - LOANS/ BORROWINGS RECEIPT Total		375,000,000.00	375,000,000.00	-	(375,000,000.00)	-
1407 - EXTRAORDINARY ITEMS						
140701 - EXTRAORDINARY ITEMS						
14070101	Extraordinary Items	-	-	-	-	757,842.64
14070102	Unspecified Revenue	3,445,000.00	3,445,000.00	-	(3,445,000.00)	-
140701 - EXTRAORDINARY ITEMS Total		3,445,000.00	3,445,000.00	-	(3,445,000.00)	757,842.64
1407 - EXTRAORDINARY ITEMS Total		3,445,000.00	3,445,000.00	-	(3,445,000.00)	757,842.64
Grand Total		3,342,089,831.00	3,342,089,831.00	2,733,315,712.75	(608,774,118.25)	2,438,235,151.60

Audited Financial Statements of Dukku Local Government Council 2022

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

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		N	N	N	N	N
2	EXPENDITURES					
21	Personnel Cost					
21010101	Salary (Excluding CRF Charges Salaries/Allowances)	733,000,000.00	704,834,800.00	698,742,313.17	6,092,486.83	706,713,549.47
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	40,000,000.00	1,000,000.00	640,000.00	360,000.00	3,199,717.18
210201	Allowances	15,000,000.00	15,000,000.00	10,729,557.14	4,270,442.86	530,000.00
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	-	-	-	-	-
	Personnel Cost Total	788,000,000.00	720,834,800.00	710,111,870.31	10,722,929.69	710,443,266.65
2202	Overhead Cost					
220201	Travels and Transport - General	30,500,000.00	36,385,300.00	29,361,213.69	7,024,086.31	14,250,436.44
220202	Utilities - General	4,200,000.00	72,934,400.00	69,548,157.74	3,386,242.26	1,315,000.00
220203	Materials and Supplies - General	54,000,000.00	55,014,200.00	42,784,985.61	12,229,214.39	6,813,636.36
220204	Maintenance Services - General	40,500,000.00	40,500,000.00	3,292,600.00	37,207,400.00	6,835,855.00
220205	Training - General	12,000,000.00	12,000,000.00	8,985,818.16	3,014,181.84	8,985,818.16
220206	Other Services - General	207,000,000.00	207,000,000.00	175,246,470.00	31,753,530.00	126,465,000.00
220207	Consulting and Professional Services	15,000,000.00	73,270,000.00	65,115,454.50	8,154,545.50	35,365,416.20
220208	Fuel and Lubricants	70,000,000.00	70,000,000.00	55,000,000.00	15,000,000.00	52,000,000.00
220209	Financial Charges	10,000,000.00	10,000,000.00	1,215,520.72	8,784,479.28	23,488.18
220210	Miscellaneous Expenses	257,000,000.00	286,835,000.00	224,290,048.18	62,544,951.82	77,910,755.24
	Overhead Cost Total	700,200,000.00	863,938,900.00	674,840,268.60	189,098,631.40	329,965,405.58
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	1,158,000,000.00	1,053,082,000.00	1,033,663,734.31	19,418,265.69	1,019,643,511.25
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	1,158,000,000.00	1,053,082,000.00	1,033,663,734.31	19,418,265.69	1,019,643,511.25
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	42,000,000.00	47,827,900.00	32,048,644.38	15,779,255.62	40,000.00
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	42,000,000.00	47,827,900.00	32,048,644.38	15,779,255.62	40,000.00
2206	Public Debt Charges					
220601	Loans Repayment	100,000,000.00	102,516,400.00	102,516,336.03	63.97	91,497,246.39
	Public Debt Charges Total	100,000,000.00	102,516,400.00	102,516,336.03	63.97	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	180,000,000.00	181,293,000.00	56,684,727.30	124,608,272.70	64,377,125.00
230201	Construction/Provision of Fixed Assets	731,000,000.00	729,707,000.00	431,564,283.90	298,142,716.10	172,275,029.62
230301	Rehabilitation/Repairs of Fixed Assets	88,000,000.00	88,000,000.00	36,980,610.90	51,019,389.10	2,062,000.00
230401	Preservation of the Environment	-	-	-	-	-
230501	Acquisition of Non Tangible Assets	5,000,000.00	5,000,000.00	-	5,000,000.00	-
	Capital Expenditure Total	1,004,000,000.00	1,004,000,000.00	525,229,622.10	478,770,377.90	238,714,154.62
	TOTAL EXPENDITURE	3,792,200,000.00	3,792,200,000.00	3,078,410,475.73	713,789,524.27	2,390,303,584.48

Audited Financial Statements of Dukku Local Government Council 2022

GOMBE STATE GOVERNMENT OF NIGERIA DUKKU 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)	733,000,000.00	704,834,800.00	698,742,313.17	6,092,486.83	706,713,549.47
21010103	Consolidated Revenue Charges - Salaries/Allowances	40,000,000.00	1,000,000.00	640,000.00	360,000.00	3,199,717.18
210101 - SALARIES AND WAGES Total		773,000,000.00	705,834,800.00	699,382,313.17	6,452,486.83	709,913,266.65
2101 - SALARY Total		773,000,000.00	705,834,800.00	699,382,313.17	6,452,486.83	709,913,266.65
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS						
210201 - ALLOWANCES						
21020101	Non Regular Allowances	15,000,000.00	15,000,000.00	10,729,557.14	4,270,442.86	530,000.00
210201 - ALLOWANCES Total		15,000,000.00	15,000,000.00	10,729,557.14	4,270,442.86	530,000.00
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS Total		15,000,000.00	15,000,000.00	10,729,557.14	4,270,442.86	530,000.00
21 - PERSONNEL COST Total		788,000,000.00	720,834,800.00	710,111,870.31	10,722,929.69	710,443,266.65
22 - OTHER RECURRENT COSTS						
2202 - OVERHEAD COST						
220201 - TRAVEL AND TRANSPORT - GENERAL						
22020101	Local Travel & Transport: Training	18,500,000.00	24,385,300.00	24,385,213.69	86.31	10,747,436.44
22020102	Local Travel & Transport: Others	12,000,000.00	12,000,000.00	4,976,000.00	7,024,000.00	3,503,000.00
220201 - TRAVEL AND TRANSPORT - GENERAL Total		30,500,000.00	36,385,300.00	29,361,213.69	7,024,086.31	14,250,436.44
220202 - UTILITIES - GENERAL						
22020201	Electricity Charges	2,000,000.00	2,000,000.00	613,850.00	1,386,150.00	1,315,000.00
22020205	Water Rates	200,000.00	68,934,400.00	68,934,307.74	92.26	-
22020210	Software Charges/License Renewal	2,000,000.00	2,000,000.00	-	2,000,000.00	-
220202 - UTILITIES - GENERAL Total		4,200,000.00	72,934,400.00	69,548,157.74	3,386,242.26	1,315,000.00
220203 - MATERIALS AND SUPPLIES - GENERAL						
22020301	Office Stationaries/Computer Consumables	2,000,000.00	2,094,200.00	2,094,136.36	63.64	1,764,636.36
22020305	Printing of Non Security Documents	2,000,000.00	2,920,000.00	2,920,000.00	-	2,019,000.00
22020306	Printing of Security Documents	2,000,000.00	2,000,000.00	25,000.00	1,975,000.00	430,000.00
22020307	Drugs/Laboratory/Medical Supplies	40,000,000.00	40,000,000.00	37,567,849.25	2,432,150.75	330,000.00
22020310	Teaching Aids/Instructional Materials	2,000,000.00	2,000,000.00	-	2,000,000.00	10,000.00
22020311	Food stuff/Catering Materials Supplies	2,000,000.00	2,000,000.00	178,000.00	1,822,000.00	2,260,000.00
22020312	Production, Publication and Circulation of Annual Financial Statements	2,000,000.00	2,000,000.00	-	2,000,000.00	-
22020313	Production of Reports to Public Accounts Committee (PAC)	2,000,000.00	2,000,000.00	-	2,000,000.00	-
220203 - MATERIALS AND SUPPLIES - GENERAL Total		54,000,000.00	55,014,200.00	42,784,985.61	12,229,214.39	6,813,636.36
220204 - MAINTENANCE SERVICES GENERAL						
22020401	Maintenance of Motor Vehicles/Transport Equipment	7,000,000.00	7,000,000.00	405,000.00	6,595,000.00	964,340.00
22020402	Maintenance of Office Furniture	2,000,000.00	2,000,000.00	150,000.00	1,850,000.00	110,000.00
22020403	Maintenance of Office Building/Residential Qtrs	5,000,000.00	5,000,000.00	-	5,000,000.00	11,500.00
22020405	Maintenance of Plant and Generators	5,000,000.00	5,000,000.00	30,000.00	4,970,000.00	-
22020406	Other Maintenance Services	5,500,000.00	5,500,000.00	2,010,600.00	3,489,400.00	5,415,015.00
22020411	Maintenance of Communication Equipment	1,000,000.00	1,000,000.00	-	1,000,000.00	-
22020412	Maintenance of Market/Public Places	10,000,000.00	10,000,000.00	697,000.00	9,303,000.00	110,000.00
22020413	Minor Road Maintenance	5,000,000.00	5,000,000.00	-	5,000,000.00	225,000.00
220204 - MAINTENANCE SERVICES GENERAL Total		40,500,000.00	40,500,000.00	3,292,600.00	37,207,400.00	6,835,855.00
220205 - TRAINING GENERAL						
22020501	Local Training	12,000,000.00	12,000,000.00	8,985,818.16	3,014,181.84	-
22020503	Cont. to Local Govt. Service Comm. Training Fund	-	-	-	-	8,985,818.16
220205 - TRAINING GENERAL Total		12,000,000.00	12,000,000.00	8,985,818.16	3,014,181.84	8,985,818.16
220206 - OTHER SERVICES - GENERAL						
22020601	Security Services	170,000,000.00	170,000,000.00	159,826,470.00	10,173,530.00	106,720,000.00
22020603	Residential Rent	15,000,000.00	15,000,000.00	9,380,000.00	5,620,000.00	9,260,000.00
22020604	Security Vote (Including Operations)	6,000,000.00	6,000,000.00	-	6,000,000.00	5,425,000.00
22020605	Cleaning and Fumigation Services	11,000,000.00	11,000,000.00	5,350,000.00	5,650,000.00	1,350,000.00
22020607	Rescue Service	5,000,000.00	5,000,000.00	690,000.00	4,310,000.00	3,710,000.00
220206 - OTHER SERVICES - GENERAL Total		207,000,000.00	207,000,000.00	175,246,470.00	31,753,530.00	126,465,000.00
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL						
22020701	Financial Consulting	3,000,000.00	61,270,000.00	61,270,000.00	-	16,668,143.48
22020708	Medical Consulting	2,000,000.00	2,000,000.00	-	2,000,000.00	3,920,000.00
22020709	Auditing of Accounts	10,000,000.00	10,000,000.00	3,845,454.50	6,154,545.50	14,777,272.72
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total		15,000,000.00	73,270,000.00	65,115,454.50	8,154,545.50	35,365,416.20
220208 - FUEL AND LUBRICANTS - GENERAL						
22020803	Plant/Generator Fuel Cost	70,000,000.00	70,000,000.00	55,000,000.00	15,000,000.00	52,000,000.00
220208 - FUEL AND LUBRICANTS - GENERAL Total		70,000,000.00	70,000,000.00	55,000,000.00	15,000,000.00	52,000,000.00

Audited Financial Statements of Dukku Local Government Council 2022

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		₦	₦	₦	₦	₦
220209 - FINANCIAL CHARGES GENERAL						
22020901	Bank Charges (Other than Interest)	10,000,000.00	10,000,000.00	1,215,520.72	8,784,479.28	23,488.18
220209 - FINANCIAL CHARGES GENERAL Total		10,000,000.00	10,000,000.00	1,215,520.72	8,784,479.28	23,488.18
220210 - MISCELLANEOUS EXPENSES - GENERAL						
22021001	Refreshment and Meals	15,000,000.00	15,000,000.00	14,233,180.00	766,820.00	19,483,100.00
22021002	Honorarium and Sitting Allowance	60,000,000.00	60,000,000.00	40,222,000.00	19,778,000.00	3,485,000.00
22021003	Publicity and Advertisements	1,000,000.00	1,125,000.00	1,125,000.00	-	35,000.00
22021004	Medical Expenses - Local	3,000,000.00	5,158,100.00	5,158,050.00	50.00	5,154,000.00
22021007	Welfare Packages	24,000,000.00	42,023,200.00	42,023,181.82	18.18	12,557,454.54
22021009	Sporting Activities	1,000,000.00	1,360,000.00	1,360,000.00	-	1,470,000.00
22021014	Annual Budget Expenses and Administration	5,000,000.00	5,030,000.00	5,030,000.00	-	2,000,000.00
22021020	Election-Logistic Support	10,000,000.00	10,000,000.00	-	10,000,000.00	-
22021023	Other Miscellaneous Expenses	19,200,000.00	21,473,000.00	21,473,000.00	-	25,913,064.30
22021037	Margin for Increase in Costs	6,000,000.00	6,000,000.00	-	6,000,000.00	-
22021042	Recurrent Adjustment	10,800,000.00	10,800,000.00	-	10,800,000.00	-
22021047	Covid-19 Logistics and Intervention Fund	17,000,000.00	17,000,000.00	1,800,000.00	15,200,000.00	7,813,136.40
22021048	Development Facilitators & Logistics	85,000,000.00	91,865,700.00	91,865,636.36	63.64	-
220210 - MISCELLANEOUS EXPENSES - GENERAL Total		257,000,000.00	286,835,000.00	224,290,048.18	62,544,951.82	77,910,755.24
2202 - OVERHEAD COST Total						
		700,200,000.00	863,938,900.00	674,840,268.60	189,098,631.40	329,965,405.58
2204 - GRANTS AND CONTRIBUTIONS - GENERAL						
220401 - LOCAL GRANTS AND CONTRIBUTIONS						
22040101	Grant to Other Governments - Current	10,000,000.00	15,795,000.00	15,795,000.00	-	-
22040105	Grants to Government Owned Companies - Current	1,000,000.00	1,000,000.00	-	1,000,000.00	-
22040109	Grants to Communities/NGOs	10,000,000.00	10,000,000.00	1,840,000.00	8,160,000.00	-
22040110	Grants to Academic Institutions	880,000,000.00	813,000,000.00	812,740,611.04	259,388.96	853,878,498.35
22040111	Contribution to Traditional Councils	25,000,000.00	25,000,000.00	20,125,000.00	4,875,000.00	18,000,000.00
22040112	Contribution to Min. for LG/Bureau for Adm. Expenses	12,000,000.00	17,287,000.00	17,286,954.88	45.12	11,985,818.16
22040115	Grants/Allocation to Development Areas	20,000,000.00	-	-	-	-
22040118	Contribution to Local government Staff Pension Board	170,000,000.00	170,000,000.00	165,330,713.85	4,669,286.15	135,779,194.74
22040119	Contribution to Auditor General for Local Governments	30,000,000.00	1,000,000.00	545,454.54	454,545.46	-
220401 - LOCAL GRANTS AND CONTRIBUTIONS Total		1,158,000,000.00	1,053,082,000.00	1,033,663,734.31	19,418,265.69	1,019,643,511.25
2204 - GRANTS AND CONTRIBUTIONS - GENERAL Total						
		1,158,000,000.00	1,053,082,000.00	1,033,663,734.31	19,418,265.69	1,019,643,511.25
2205 - SUBSIDIES GENERAL						
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS						
22050106	Agricultural Inputs Subsidy	20,000,000.00	25,827,900.00	25,827,844.38	55.62	40,000.00
22050107	Health Subsidy	2,000,000.00	2,000,000.00	790,800.00	1,209,200.00	-
22050108	Religious Pilgrimage Subsidy	20,000,000.00	20,000,000.00	5,430,000.00	14,570,000.00	-
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS Total		42,000,000.00	47,827,900.00	32,048,644.38	15,779,255.62	40,000.00
2205 - SUBSIDIES GENERAL Total						
		42,000,000.00	47,827,900.00	32,048,644.38	15,779,255.62	40,000.00
2206 - PUBLIC DEBT CHARGES						
220601 - LOANS REPAYMENT						
22060101	Internal Loans	70,000,000.00	102,516,400.00	102,516,336.03	63.97	91,497,246.39
22060106	Other Funds	30,000,000.00	-	-	-	-
220601 - LOANS REPAYMENT Total		100,000,000.00	102,516,400.00	102,516,336.03	63.97	91,497,246.39
2206 - PUBLIC DEBT CHARGES Total						
		100,000,000.00	102,516,400.00	102,516,336.03	63.97	91,497,246.39
22 - OTHER RECURRENT COSTS Total		2,000,200,000.00	2,067,365,200.00	1,843,068,983.32	224,296,216.68	1,441,146,163.21
23 - CAPITAL EXPENDITURE						
2301 - PURCHASE OF FIXED ASSETS - GENERAL						
230101 - PURCHASE OF FIXED ASSETS - GENERAL						
23010101	Purchase/Acquisition of Land	30,000,000.00	30,000,000.00	1,116,000.00	28,884,000.00	-
23010105	Purchase of Motor Vehicles	55,000,000.00	55,000,000.00	39,485,727.30	15,514,272.70	14,657,625.00
23010106	Purchase of Vans	40,000,000.00	40,000,000.00	-	40,000,000.00	-
23010112	Purchase of Office Furniture and Fittings	-	-	-	-	50,000.00
23010119	Purchase of Power Generating Set	10,000,000.00	10,000,000.00	-	10,000,000.00	49,654,500.00
23010122	Purchase of Health/Medical Equipment	30,000,000.00	30,000,000.00	4,790,000.00	25,210,000.00	-
23010124	Purchase of Teaching/Learning Aid Equipment	5,000,000.00	5,000,000.00	-	5,000,000.00	15,000.00
23010127	Purchase of Agricultural Equipment/Irrigation	10,000,000.00	11,293,000.00	11,293,000.00	-	-
230101 - PURCHASE OF FIXED ASSETS - GENERAL Total		180,000,000.00	181,293,000.00	56,684,727.30	124,608,272.70	64,377,125.00
2301 - PURCHASE OF FIXED ASSETS - GENERAL Total						
		180,000,000.00	181,293,000.00	56,684,727.30	124,608,272.70	64,377,125.00
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
23020102	Construction/Provision of Residential Buildings	50,000,000.00	50,000,000.00	6,166,000.00	43,834,000.00	-
23020103	Construction/Provision of Electricity	60,000,000.00	60,000,000.00	1,224,000.00	58,776,000.00	-
23020105	Construction/Provision of Water Facilities	401,000,000.00	406,424,800.00	406,424,745.00	55.00	15,454,900.00

Audited Financial Statements of Dukku Local Government Council 2022

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		₦	₦	₦	₦	₦
23020114	Construction/Provision of Roads	100,000,000.00	100,000,000.00	17,372,538.90	82,627,461.10	144,129,852.20
23020118	Construction/Provision of Infrastructure	5,000,000.00	5,000,000.00	-	5,000,000.00	3,201,000.00
23020123	Construction of Traffic Lights/Street Lights	50,000,000.00	43,282,200.00	377,000.00	42,905,200.00	-
23020124	Construction of Markets/Parks	43,000,000.00	43,000,000.00	-	43,000,000.00	-
23020126	Construction/Provision of Cemeteries	2,000,000.00	2,000,000.00	-	2,000,000.00	-
23020127	Construction/Provision of ICT Infrastructures	20,000,000.00	20,000,000.00	-	20,000,000.00	9,489,277.42
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		731,000,000.00	729,707,000.00	431,564,283.90	298,142,716.10	172,275,029.62
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		731,000,000.00	729,707,000.00	431,564,283.90	298,142,716.10	172,275,029.62
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
23030104	Rehabilitation/Repairs - Water Facilities	48,000,000.00	48,000,000.00	30,980,610.90	17,019,389.10	1,637,000.00
23030105	Rehabilitation/Repairs - Hospital/Health Centers	10,000,000.00	10,000,000.00	-	10,000,000.00	-
23030121	Rehabilitation/Repairs - Office Buildings	30,000,000.00	30,000,000.00	6,000,000.00	24,000,000.00	425,000.00
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		88,000,000.00	88,000,000.00	36,980,610.90	51,019,389.10	2,062,000.00
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		88,000,000.00	88,000,000.00	36,980,610.90	51,019,389.10	2,062,000.00
2305 - ACQUISITION OF NON TANGIBLE ASSETS						
230501 - ACQUISITION OF NON TANGIBLE ASSETS						
23050101	Research and Development	5,000,000.00	5,000,000.00	-	5,000,000.00	-
230501 - ACQUISITION OF NON TANGIBLE ASSETS Total		5,000,000.00	5,000,000.00	-	5,000,000.00	-
2305 - ACQUISITION OF NON TANGIBLE ASSETS Total		5,000,000.00	5,000,000.00	-	5,000,000.00	-
23 - CAPITAL EXPENDITURE Total		1,004,000,000.00	1,004,000,000.00	525,229,622.10	478,770,377.90	238,714,154.62
Grand Total		3,792,200,000.00	3,792,200,000.00	3,078,410,475.73	713,789,524.27	2,390,303,584.48

Audited Financial Statements of Dukku Local Government Council 2022

DETAIL TOTAL EXPENDITURE

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