

AKKO LOCAL GOVERNMENT COUNCIL, GOMBE STATE



AUDITED FINANCIAL STATEMENTS 2022

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CORPORATE INFORMATION

EXECUTIVE COUNCIL

1.	Barambu Abubakar Usman	-	Chairman
2.	Mahmood Saleh	-	Vice Chairman
3.	Umar Mallam	-	Councilor
4.	Abubakar Yahaya Bappah	-	Councilor
5.	Adamu Ibrahim	-	Councilor
6.	Ahmed Usman	-	Councilor
7.	Janet Jerry	-	Councilor
8.	Ahmed Abdulkadir	-	Councilor
9.	Abba Abdulmumini	-	Councilor
10.	Abubakar Rose	-	Councilor
11.	Yahaya Mohammed	-	Councilor
12.	Danlami Musa	-	Councilor
13.	Liman Jauro	-	Councilor

HEADS OF DEPARTMENT

1.	Usman Ahmed	-	Secretary
2.	Adamu Abdullahi	-	Deputy Secretary (DS)
3.	Said Hassan Marafa	-	Treasurer
3.	Mohammed Umar	-	HOD; Agric Department
	Ahmed Abubakar Gale	-	HOD; PHC Department
4.	Abubakar Megari Moh'd.	-	HOD; Works Department
5.	Salisu Musa	-	HOD; ESD Department

BANKER:-

Access Bank Plc
GT Bank Plc
Fidelity Bank Plc
Jaiz Bank Plc
BMF Bank (Nig.) Ltd
UBA 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 Akko 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 AKKO LOCAL GOVERNMENT TARABA STATE FOR THE YEAR ENDED 31ST DECEMBER 2022

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

	2022	2021
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	3,335,364,688.49	3,016,714,146.67
Independent Revenue	61,229,540.00	69,954,250.37
Total Receipts	3,396,594,228.49	3,086,668,397.04
Payments		
Salaries and Allowances	(1,152,788,353.33)	(1,153,161,430.12)
Social Contributions	-	-
Social Benefits	-	-
Overhead Cost	(566,740,057.72)	(262,625,750.14)
Loans and Advances	-	-
Grants and Contributions	(1,540,028,585.01)	(1,445,026,782.74)
Subsidies	(14,581,454.50)	(30,000.00)
Transfers - Payments	-	-
Transfers - Payments to Individuals	-	-
Loss on Foreign Exchange	-	-
Total Payments	(3,274,138,450.57)	(2,860,843,963.00)
Net Cash flow from Operating Activities	122,455,777.92	225,824,434.04
Investing Activities		
Purchase of Fixed Assets	(89,958,818.18)	(100,000.00)
Construction/Provision of Fixed Assets	-	-
Rehabilitation/Repairs of Fixed Assets	-	(179,000.00)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	(3,082,849.25)	-
Net Cash Flow from Investing Activities	(93,041,667.43)	(279,000.00)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from Loans/Borrowings	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(58,891,153.56)	(91,497,246.39)
Net Cash Flow from Financing Activities	(58,891,153.56)	(91,497,246.39)
Net Surplus/(Deficit) for the Year	(29,477,043.07)	134,048,187.65
Add: Opening Balance	201,666,194.73	67,618,007.09
Closing Cash Balance	172,189,151.67	201,666,194.73

Audited Financial Statements of Akko Local Government Council 2022

GOMBE STATE GOVERNMENT OF NIGERIA AKKO LOCAL GOVERNMENT COUNCIL

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER 2022

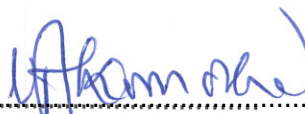
	NOTES	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		₦	₦	₦	₦	₦
REVENUE						
Statutory Revenue	1	3,960,460,000.00	3,960,460,000.00	3,335,364,688.49	(625,095,311.51)	3,016,714,146.67
Independent Revenue	2	106,307,047.00	106,307,047.00	61,229,540.00	(45,077,507.00)	69,954,250.37
Aids and Grants	3	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
Loans and Other Capital Receipts	4	400,000,000.00	400,000,000.00	-	(400,000,000.00)	-
TOTAL REVENUE		4,506,767,047.00	4,506,767,047.00	3,396,594,228.49	(1,110,172,818.51)	3,086,668,397.04
EXPENDITURE						
Salaries and Allowances	5	1,242,000,000.00	1,242,000,000.00	1,152,788,353.33	89,211,646.67	1,153,161,430.12
Social Contributions	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	-
Overhead Cost	8	741,500,000.00	796,260,200.00	566,740,057.72	229,520,142.28	262,625,750.14
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	1,643,000,000.00	1,682,866,600.00	1,540,028,585.01	142,838,014.99	1,445,026,782.74
Subsidies	11	61,000,000.00	61,000,000.00	14,581,454.50	46,418,545.50	30,000.00
Public Debt Charges	12	160,000,000.00	65,373,200.00	58,891,153.56	6,482,046.44	91,497,246.39
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		3,847,500,000.00	3,847,500,000.00	3,333,029,604.13	514,470,395.87	2,952,341,209.39
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		659,267,047.00	659,267,047.00	63,564,624.36	(1,624,643,214.38)	134,327,187.65
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	126,000,000.00	180,958,900.00	89,958,818.18	91,000,081.82	100,000.00
Construction/Provision of Fixed Assets	15B	598,000,000.00	543,041,100.00	-	543,041,100.00	-
Rehabilitation/Repairs of Fixed Assets	15C	138,000,000.00	138,000,000.00	-	138,000,000.00	179,000.00
Preservation of the Environment	15D	-	-	-	-	-
Acquisition of Non Tangible Assets	15E	29,000,000.00	29,000,000.00	3,082,849.25	25,917,150.75	-
TOTAL CAPITAL EXPENDITURE		891,000,000.00	891,000,000.00	93,041,667.43	797,958,332.57	279,000.00
TRANSFERS						
Transfers - Payments	13A	-	-	-	-	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		(231,732,953.00)	(231,732,953.00)	(29,477,043.07)	(2,422,601,546.96)	134,048,187.65

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

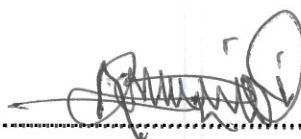
	NOTES	2022 ₦	2021 ₦
ASSETS			
Cash and Bank Balances	16	172,189,152	201,666,195
TOTAL ASSETS		172,189,152	201,666,195
LIABILITIES			
Accumulated Surplus/(Deficit)	25	172,189,152	201,666,195
TOTAL LIABILITIES		172,189,152	201,666,195



Treasurer



Secretary



Executive Chairman

STATEMENT OF ACCOUNTING POLICIES

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

GOMBE STATE GOVERNMENT OF NIGERIA AKKO 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	2,500,000,000.00	2,500,000,000.00	2,164,835,272.97	(335,164,727.03)	2,028,912,565.70
11010104	FAAC Special Allocations	204,000,000.00	204,000,000.00	-	(204,000,000.00)	-
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)	8,870,000.00	8,870,000.00	-	(8,870,000.00)	-
11010107	Exchange Difference	38,520,000.00	38,520,000.00	-	(38,520,000.00)	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	9,190,000.00	9,190,000.00	-	(9,190,000.00)	-
11010110	Budget Augmentation	-	-	-	-	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	-	-	-	-	-
11010113	Equalisation Fund	13,200,000.00	13,200,000.00	-	(13,200,000.00)	-
11010114	Goods Value Consideration	-	-	-	-	-
11010201	Local Government Share of VAT	1,100,000,000.00	1,100,000,000.00	1,170,529,415.52	70,529,415.52	958,588,312.47
11010303	Local Government Share of Excess Crude Account	36,680,000.00	36,680,000.00	-	(36,680,000.00)	-
	STATUTORY REVENUE TOTAL	3,960,460,000.00	3,960,460,000.00	3,335,364,688.49	(625,095,311.51)	3,016,714,146.67
	INDEPENDENT REVENUE					
120101	Personal Taxes	1,750,000.00	1,750,000.00	-	(1,750,000.00)	-
120201	Licences - General	22,477,000.00	22,477,000.00	7,881,000.00	(14,596,000.00)	9,853,150.00
120202	Mining Rents	20,000,000.00	20,000,000.00	33,327,700.00	13,327,700.00	31,652,002.37
120204	Fees - General	11,478,000.00	11,478,000.00	2,331,700.00	(9,146,300.00)	11,385,100.00
120205	Fines - General	200,000.00	200,000.00	40,000.00	(160,000.00)	1,564,300.00
120206	Sales - General	2,950,000.00	2,950,000.00	1,670,000.00	(1,280,000.00)	1,251,000.00
120207	Earnings -General	43,947,047.00	43,947,047.00	15,654,140.00	(28,292,907.00)	4,719,600.00
120208	Rent on Government Buildings - General	-	-	-	-	-
120209	Rent on Land & Others - General	3,000,000.00	3,000,000.00	25,000.00	(2,975,000.00)	744,100.00
120210	Repayments - General	-	-	-	-	7,073,798.00
120211	Investment Income	505,000.00	505,000.00	-	(505,000.00)	-
120212	Interest Earned	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	300,000.00	300,000.00	1,711,200.00
	INDEPENDENT REVENUE TOTAL	106,307,047.00	106,307,047.00	61,229,540.00	(45,077,507.00)	69,954,250.37
	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	400,000,000.00	400,000,000.00	-	(400,000,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	440,000,000.00	440,000,000.00	-	(440,000,000.00)	-
	TOTAL REVENUE	4,506,767,047.00	4,506,767,047.00	3,396,594,228.49	(1,110,172,818.51)	3,086,668,397.04

Audited Financial Statements of Akko Local Government Council 2022

GOMBE STATE GOVERNMENT OF NIGERIA AKKO 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	2,500,000,000.00	2,500,000,000.00	2,164,835,272.97	(335,164,727.03)	2,028,912,565.70
11010104	FAAC Special Allocations	204,000,000.00	204,000,000.00	-	(204,000,000.00)	-
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)	8,870,000.00	8,870,000.00	-	(8,870,000.00)	-
11010107	Exchange Difference	38,520,000.00	38,520,000.00	-	(38,520,000.00)	-
11010109	Recovered Excess Bank Charges	9,190,000.00	9,190,000.00	-	(9,190,000.00)	-
11010113	Equalisation Fund	13,200,000.00	13,200,000.00	-	(13,200,000.00)	-
11010201	Local Government Share of VAT	1,100,000,000.00	1,100,000,000.00	1,170,529,415.52	70,529,415.52	958,588,312.47
11010303	Local Government Share of Excess Crude Account	36,680,000.00	36,680,000.00	-	(36,680,000.00)	-
110101 - LOCAL GOVERNMENT SHARE OF FAAC Total		3,960,460,000.00	3,960,460,000.00	3,335,364,688.49	(625,095,311.51)	3,016,714,146.67
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total						
		3,960,460,000.00	3,960,460,000.00	3,335,364,688.49	(625,095,311.51)	3,016,714,146.67
12 - INDEPENDENT REVENUE						
1201 - TAX REVENUE						
120101 - PERSONAL TAXES						
12010108	Livestock Tax	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
12010109	Other Service Taxes	750,000.00	750,000.00	-	(750,000.00)	-
120101 - PERSONAL TAXES Total		1,750,000.00	1,750,000.00	-	(1,750,000.00)	-
1201 - TAX REVENUE Total		1,750,000.00	1,750,000.00	-	(1,750,000.00)	-
1202 - NON-TAX REVENUE						
120201 - LICENCES - GENERAL						
12020102	Goldsmiths & Gold Dealer Licences	-	-	-	-	1,291,500.00
12020105	Radio/Television Station Licences	2,250,000.00	2,250,000.00	-	(2,250,000.00)	-
12020107	Boats & Canoe (Small Craft) Licence	-	-	30,000.00	30,000.00	37,000.00
12020109	Registration of Voluntary Organizations	356,540.00	356,540.00	167,000.00	(189,540.00)	1,413,500.00
12020110	Inland Water-Way Licence	-	-	23,400.00	23,400.00	116,400.00
12020111	Bake House Licence	2,000,000.00	2,000,000.00	26,900.00	(1,973,100.00)	-
12020112	Bicycles Licence & Hire Permits	270,000.00	270,000.00	265,300.00	(4,700.00)	292,350.00
12020113	Brickmaking, Etc Licence	450,000.00	450,000.00	149,500.00	(300,500.00)	125,000.00
12020114	Cart Licences	500,000.00	500,000.00	90,000.00	(410,000.00)	3,986,750.00
12020115	Dane Gun Licences	280,000.00	280,000.00	-	(280,000.00)	-
12020116	Cattle Dealer Licences	3,400,000.00	3,400,000.00	100,200.00	(3,299,800.00)	248,000.00
12020117	Dried Fish & Meat Licences	220,000.00	220,000.00	15,000.00	(205,000.00)	-
12020118	Pet (Dog) Licences	120,000.00	120,000.00	492,200.00	372,200.00	-
12020119	Fishing Permits	-	-	1,682,100.00	1,682,100.00	955,650.00
12020120	Hawker's Permits	250,000.00	250,000.00	2,136,800.00	1,886,800.00	-
12020121	Hunting Permits	720,000.00	720,000.00	60,000.00	(660,000.00)	-
12020122	Produce Buying Licences	4,650,000.00	4,650,000.00	1,298,700.00	(3,351,300.00)	-
12020123	Animal Health Certificate Licences	110,000.00	110,000.00	75,800.00	(34,200.00)	-
12020124	Abattoir/Slaughter Licences	2,350,000.00	2,350,000.00	642,000.00	(1,708,000.00)	1,387,000.00
12020125	Renewal of Fisher Licences	-	-	252,200.00	252,200.00	-
12020126	Hiring Services	2,210,000.00	2,210,000.00	30,000.00	(2,180,000.00)	-
12020128	Borehole Drilling Licences	600,000.00	600,000.00	219,800.00	(380,200.00)	-
12020129	Pool Betting & Casino Licences/Gaming	-	-	85,000.00	85,000.00	-
12020130	Cinematograph Licences	450,000.00	450,000.00	39,100.00	(410,900.00)	-
12020131	Liquor Licences	150,000.00	150,000.00	-	(150,000.00)	-
12020137	Trade Permit Licences	740,460.00	740,460.00	-	(740,460.00)	-
12020138	Forestry/Timber Licence	400,000.00	400,000.00	-	(400,000.00)	-
120201 - LICENCES - GENERAL Total		22,477,000.00	22,477,000.00	7,881,000.00	(14,596,000.00)	9,853,150.00
120202 - MINING RENTS						
12020201	Mining Fees	20,000,000.00	20,000,000.00	33,327,700.00	13,327,700.00	31,652,002.37
120202 - MINING RENTS Total		20,000,000.00	20,000,000.00	33,327,700.00	13,327,700.00	31,652,002.37
120204 - FEES - GENERAL						
12020404	Trade Union Fees	-	-	-	-	470,000.00
12020417	Contractor Registration Fees	650,000.00	650,000.00	-	(650,000.00)	730,200.00
12020418	Marriage/Divorce Fees	-	-	-	-	418,000.00
12020425	Disinfection of Produce Fees	500,000.00	500,000.00	-	(500,000.00)	117,500.00
12020426	Court Summons/Oath Fees	-	-	64,000.00	64,000.00	1,068,800.00
12020427	Tender Fees	4,000.00	4,000.00	383,000.00	379,000.00	2,770,300.00
12020436	Bill Board Advertisement Fees	4,000.00	4,000.00	-	(4,000.00)	61,000.00
12020440	PHC Medical Consultancy Fees	-	-	-	-	599,600.00
12020442	Association Fees	-	-	-	-	1,629,000.00
12020443	Birth & Death Registration Fees	850,000.00	850,000.00	-	(850,000.00)	520,000.00
12020445	Change of Ownership Fees	820,000.00	820,000.00	-	(820,000.00)	546,900.00
12020446	Agricultural/Veterinary Services Fees	350,000.00	350,000.00	310,000.00	(40,000.00)	105,000.00
12020449	Business/Trade Operating Fees	2,000,000.00	2,000,000.00	1,432,700.00	(567,300.00)	-
12020450	Inspection Fees	-	-	-	-	347,000.00
12020451	Timber & Forest Fees	400,000.00	400,000.00	-	(400,000.00)	202,200.00
12020452	School Tuition/Registration/Examination Fees-Undergraduate	-	-	-	-	95,000.00
12020454	Parking Fees	1,200,000.00	1,200,000.00	-	(1,200,000.00)	-
12020456	School Tuition/Registration/Examination Fees - Others	-	-	142,000.00	142,000.00	-
12020457	Affiliation Charges	-	-	-	-	582,000.00
12020458	Unity/Staff/Other School Fees/Levies	-	-	-	-	25,000.00
12020459	Right of Occupancy Fees	950,000.00	950,000.00	-	(950,000.00)	4,000.00
12020460	Building Plan Approval Fees	-	-	-	-	101,500.00
12020463	Hospital Service Registration Fees	850,000.00	850,000.00	-	(850,000.00)	-
12020464	Hospital Service Charges	-	-	-	-	553,700.00
12020466	Indigenship Registration Fees	2,900,000.00	2,900,000.00	-	(2,900,000.00)	438,400.00
120204 - FEES - GENERAL Total		11,478,000.00	11,478,000.00	2,331,700.00	(9,146,300.00)	11,385,100.00
120205 - FINES - GENERAL						
12020501	Fines/Penalties	200,000.00	200,000.00	40,000.00	(160,000.00)	1,564,300.00
120205 - FINES - GENERAL Total		200,000.00	200,000.00	40,000.00	(160,000.00)	1,564,300.00
120206 - SALES - GENERAL						
12020601	Sales of Journal & Publications	-	-	-	-	641,000.00
12020605	Sales of Vaccines	250,000.00	250,000.00	-	(250,000.00)	-
12020609	Proceeds From Sales of Farm Produce	-	-	-	-	610,000.00
12020610	Proceeds From Sales of Goods By Public Auctions	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
12020611	Proceeds From Sales of Govt. Vehicles	500,000.00	500,000.00	-	(500,000.00)	-
12020616	Sales of Forms	200,000.00	200,000.00	-	(200,000.00)	-
12020620	Sales of Other Government Properties	1,000,000.00	1,000,000.00	1,670,000.00	670,000.00	-
120206 - SALES - GENERAL Total		2,950,000.00	2,950,000.00	1,670,000.00	(1,280,000.00)	1,251,000.00
120207 - EARNINGS - GENERAL						
12020701	Earnings From Consultancy Services	-	-	-	-	135,500.00
12020703	Earnings From Hire of Plants & Equipment	2,050,000.00	2,050,000.00	2,927,000.00	877,000.00	-
12020704	Earnings From the Use of Govt. Vehicles	1,180,000.00	1,180,000.00	-	(1,180,000.00)	-

Audited Financial Statements of Akko 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
12020705	Earnings From the Use of Govt. Halls/Others	300,000.00	300,000.00	-	(300,000.00)	-
12020707	Earnings From Medical Services	650,000.00	650,000.00	-	(650,000.00)	-
12020708	Earnings From Agricultural Produce	16,500,000.00	16,500,000.00	-	(16,500,000.00)	1,856,400.00
12020711	Earnings From Commercial Activities	23,267,047.00	23,267,047.00	12,727,140.00	(10,539,907.00)	2,727,700.00
120207 - EARNINGS - GENERAL Total		43,947,047.00	43,947,047.00	15,654,140.00	(28,292,907.00)	4,719,600.00
120209 - RENT ON LAND & OTHERS - GENERAL						
12020901	Rent on Govt. Land	1,600,000.00	1,600,000.00	25,000.00	(1,575,000.00)	744,100.00
12020906	Rents on Govt. Properties	1,400,000.00	1,400,000.00	-	(1,400,000.00)	-
120209 - RENT ON LAND & OTHERS - GENERAL Total		3,000,000.00	3,000,000.00	25,000.00	(2,975,000.00)	744,100.00
120210 - REPAYMENTS - GENERAL						
12021006	Refunds	-	-	-	-	7,073,798.00
120210 - REPAYMENTS - GENERAL Total		-	-	-	-	7,073,798.00
120211 - INVESTMENT INCOME						
12021102	Dividend Received	5,000.00	5,000.00	-	(5,000.00)	-
12021103	Other Investment Income	500,000.00	500,000.00	-	(500,000.00)	-
120211 - INVESTMENT INCOME Total		505,000.00	505,000.00	-	(505,000.00)	-
120214 - RATES						
12021401	Tenement Rate	-	-	300,000.00	300,000.00	1,711,200.00
120214 - RATES Total		-	-	300,000.00	300,000.00	1,711,200.00
1202 - NON-TAX REVENUE Total		104,557,047.00	104,557,047.00	61,229,540.00	(43,327,507.00)	69,954,250.37
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	400,000,000.00	400,000,000.00	-	(400,000,000.00)	-
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total		400,000,000.00	400,000,000.00	-	(400,000,000.00)	-
1403 - LOANS/ BORROWINGS RECEIPT Total		400,000,000.00	400,000,000.00	-	(400,000,000.00)	-
Grand Total		4,506,767,047.00	4,506,767,047.00	3,396,594,228.49	(1,110,172,818.51)	3,086,668,397.04

Audited Financial Statements of Akko Local Government Council 2022

GOMBE STATE GOVERNMENT OF NIGERIA AKKO 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)	1,163,000,000.00	1,163,000,000.00	1,144,149,103.33	18,850,896.67	1,147,743,512.94
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	50,000,000.00	50,000,000.00	-	50,000,000.00	3,199,717.18
210201	Allowances	29,000,000.00	29,000,000.00	8,639,250.00	20,360,750.00	2,218,200.00
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	-	-	-	-	-
	Personnel Cost Total	1,242,000,000.00	1,242,000,000.00	1,152,788,353.33	89,211,646.67	1,153,161,430.12
2202	Overhead Cost					
220201	Travels and Transport - General	25,500,000.00	37,491,400.00	28,574,545.51	8,916,854.49	10,846,913.44
220202	Utilities - General	18,000,000.00	18,000,000.00	-	18,000,000.00	9,084,000.00
220203	Materials and Supplies - General	88,000,000.00	91,729,000.00	46,415,380.45	45,313,619.55	5,612,609.09
220204	Maintenance Services - General	39,500,000.00	52,702,600.00	35,539,938.90	17,162,661.10	1,169,100.00
220205	Training - General	10,000,000.00	10,335,900.00	10,335,818.17	81.83	7,488,181.82
220206	Other Services - General	199,000,000.00	219,484,900.00	201,864,857.14	17,620,042.86	120,567,000.00
220207	Consulting and Professional Services	28,500,000.00	28,500,000.00	13,116,954.50	15,383,045.50	21,634,799.15
220208	Fuel and Lubricants	7,500,000.00	7,500,000.00	535,000.00	6,965,000.00	609,150.00
220209	Financial Charges	5,000,000.00	5,000,000.00	539,209.17	4,460,790.83	99,241.37
220210	Miscellaneous Expenses	320,500,000.00	325,516,400.00	229,818,353.88	95,698,046.12	85,514,755.27
	Overhead Cost Total	741,500,000.00	796,260,200.00	566,740,057.72	229,520,142.28	262,625,750.14
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	1,643,000,000.00	1,682,866,600.00	1,540,028,585.01	142,838,014.99	1,445,026,782.74
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	1,643,000,000.00	1,682,866,600.00	1,540,028,585.01	142,838,014.99	1,445,026,782.74
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	61,000,000.00	61,000,000.00	14,581,454.50	46,418,545.50	30,000.00
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	61,000,000.00	61,000,000.00	14,581,454.50	46,418,545.50	30,000.00
2206	Public Debt Charges					
220601	Loans Repayment	160,000,000.00	65,373,200.00	58,891,153.56	6,482,046.44	91,497,246.39
	Public Debt Charges Total	160,000,000.00	65,373,200.00	58,891,153.56	6,482,046.44	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	126,000,000.00	180,958,900.00	89,958,818.18	91,000,081.82	100,000.00
230201	Construction/Provision of Fixed Assets	598,000,000.00	543,041,100.00	-	543,041,100.00	-
230301	Rehabilitation/Repairs of Fixed Assets	138,000,000.00	138,000,000.00	-	138,000,000.00	179,000.00
230401	Preservation of the Environment	-	-	-	-	-
230501	Acquisition of Non Tangible Assets	29,000,000.00	29,000,000.00	3,082,849.25	25,917,150.75	-
	Capital Expenditure Total	891,000,000.00	891,000,000.00	93,041,667.43	797,958,332.57	279,000.00
	TOTAL EXPENDITURE	4,738,500,000.00	4,738,500,000.00	3,426,071,271.56	1,312,428,728.44	2,952,620,209.39

Audited Financial Statements of Akko Local Government Council 2022

GOMBE STATE GOVERNMENT OF NIGERIA AKKO 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)	1,163,000,000.00	1,163,000,000.00	1,144,149,103.33	18,850,896.67	1,147,743,512.94
21010103	Consolidated Revenue Charges - Salaries/Allowances	50,000,000.00	50,000,000.00	-	50,000,000.00	3,199,717.18
210101 - SALARIES AND WAGES Total		1,213,000,000.00	1,213,000,000.00	1,144,149,103.33	68,850,896.67	1,150,943,230.12
2101 - SALARY Total		1,213,000,000.00	1,213,000,000.00	1,144,149,103.33	68,850,896.67	1,150,943,230.12
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS						
210201 - ALLOWANCES						
21020101	Non Regular Allowances	29,000,000.00	29,000,000.00	8,639,250.00	20,360,750.00	2,218,200.00
210201 - ALLOWANCES Total		29,000,000.00	29,000,000.00	8,639,250.00	20,360,750.00	2,218,200.00
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS Total		29,000,000.00	29,000,000.00	8,639,250.00	20,360,750.00	2,218,200.00
21 - PERSONNEL COST Total		1,242,000,000.00	1,242,000,000.00	1,152,788,353.33	89,211,646.67	1,153,161,430.12
22 - OTHER RECURRENT COSTS						
2202 - OVERHEAD COST						
220201 - TRAVEL AND TRANSPORT - GENERAL						
22020101	Local Travel & Transport: Training	10,500,000.00	22,491,400.00	22,491,363.69	36.31	8,001,263.44
22020102	Local Travel & Transport: Others	15,000,000.00	15,000,000.00	6,083,181.82	8,916,818.18	2,845,650.00
220201 - TRAVEL AND TRANSPORT - GENERAL Total		25,500,000.00	37,491,400.00	28,574,545.51	8,916,854.49	10,846,913.44
220202 - UTILITIES - GENERAL						
22020201	Electricity Charges	5,000,000.00	5,000,000.00	-	5,000,000.00	84,000.00
22020205	Water Rates	13,000,000.00	13,000,000.00	-	13,000,000.00	9,000,000.00
220202 - UTILITIES - GENERAL Total		18,000,000.00	18,000,000.00	-	18,000,000.00	9,084,000.00
220203 - MATERIALS AND SUPPLIES - GENERAL						
22020301	Office Stationaries/Computer Consumables	5,000,000.00	5,000,000.00	487,909.09	4,512,090.91	736,409.09
22020305	Printing of Non Security Documents	2,000,000.00	5,729,000.00	5,728,971.36	28.64	797,500.00
22020306	Printing of Security Documents	3,000,000.00	3,000,000.00	721,000.00	2,279,000.00	2,751,400.00
22020307	Drugs/Laboratory/Medical Supplies	70,000,000.00	70,000,000.00	36,875,000.00	33,125,000.00	227,800.00
22020310	Teaching Aids/Instructional Materials	1,000,000.00	1,000,000.00	-	1,000,000.00	150,000.00
22020311	Food stuff/Catering Materials Supplies	5,000,000.00	5,000,000.00	2,602,500.00	2,397,500.00	949,500.00
22020312	Production, Publication and Circulation of Annual Financial Statements	2,000,000.00	2,000,000.00	-	2,000,000.00	-
220203 - MATERIALS AND SUPPLIES - GENERAL Total		88,000,000.00	91,729,000.00	46,415,380.45	45,313,619.55	5,612,609.09
220204 - MAINTENANCE SERVICES GENERAL						
22020401	Maintenance of Motor Vehicles/Transport Equipment	5,000,000.00	5,000,000.00	341,000.00	4,659,000.00	353,100.00
22020402	Maintenance of Office Furniture	2,000,000.00	2,000,000.00	10,000.00	1,990,000.00	-
22020403	Maintenance of Office Building/Residential Qtrs	3,000,000.00	3,000,000.00	1,268,450.00	1,731,550.00	196,900.00
22020405	Maintenance of Plant and Generators	5,000,000.00	10,730,000.00	10,730,000.00	-	-
22020406	Other Maintenance Services	9,000,000.00	9,000,000.00	3,629,500.00	5,370,500.00	272,100.00
22020411	Maintenance of Communication Equipment	500,000.00	500,000.00	-	500,000.00	-
22020412	Maintenance of Market/Public Places	5,000,000.00	5,000,000.00	2,088,420.00	2,911,580.00	347,000.00
22020413	Minor Road Maintenance	10,000,000.00	17,472,600.00	17,472,568.90	31.10	-
220204 - MAINTENANCE SERVICES GENERAL Total		39,500,000.00	52,702,600.00	35,539,938.90	17,162,661.10	1,169,100.00
220205 - TRAINING GENERAL						
22020503	Cont. to Local Govt. Service Comm. Training Fund	10,000,000.00	10,335,900.00	10,335,818.17	81.83	7,488,181.82
220205 - TRAINING GENERAL Total		10,000,000.00	10,335,900.00	10,335,818.17	81.83	7,488,181.82
220206 - OTHER SERVICES - GENERAL						
22020601	Security Services	170,000,000.00	184,074,900.00	184,074,857.14	42.86	110,270,000.00
22020602	Office Rent	5,000,000.00	5,000,000.00	1,000,000.00	4,000,000.00	2,680,000.00
22020603	Residential Rent	2,000,000.00	4,200,000.00	4,200,000.00	-	1,390,000.00
22020604	Security Vote (Including Operations)	6,000,000.00	10,210,000.00	10,210,000.00	-	5,295,000.00
22020605	Cleaning and Fumigation Services	6,000,000.00	6,000,000.00	2,030,000.00	3,970,000.00	432,000.00
22020607	Rescue Service	10,000,000.00	10,000,000.00	350,000.00	9,650,000.00	500,000.00
220206 - OTHER SERVICES - GENERAL Total		199,000,000.00	219,484,900.00	201,864,857.14	17,620,042.86	120,567,000.00
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL						
22020701	Financial Consulting	2,000,000.00	2,000,000.00	500,000.00	1,500,000.00	11,017,526.43
22020703	Legal Services	10,000,000.00	10,000,000.00	8,756,200.00	1,243,800.00	15,000.00
22020704	Engineering Services	500,000.00	500,000.00	-	500,000.00	-
22020705	Architectural Services	500,000.00	500,000.00	-	500,000.00	-
22020706	Surveying Services	500,000.00	500,000.00	250,000.00	250,000.00	50,000.00
22020709	Auditing of Accounts	15,000,000.00	15,000,000.00	3,610,754.50	11,389,245.50	10,552,272.72
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total		28,500,000.00	28,500,000.00	13,116,954.50	15,383,045.50	21,634,799.15
220208 - FUEL AND LUBRICANTS - GENERAL						
22020801	Motor Vehicle Fuel Cost	2,000,000.00	2,000,000.00	535,000.00	1,465,000.00	609,150.00

Audited Financial Statements of Akko Local Government Council 2022

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		₦	₦	₦	₦	₦
22020802	Other Transport Equipments Fuel Cost	500,000.00	500,000.00	-	500,000.00	-
22020803	Plant/Generator Fuel Cost	5,000,000.00	5,000,000.00	-	5,000,000.00	-
220208 - FUEL AND LUBRICANTS - GENERAL Total		7,500,000.00	7,500,000.00	535,000.00	6,965,000.00	609,150.00
220209 - FINANCIAL CHARGES GENERAL						
22020901	Bank Charges (Other than Interest)	5,000,000.00	5,000,000.00	539,209.17	4,460,790.83	99,241.37
220209 - FINANCIAL CHARGES GENERAL Total		5,000,000.00	5,000,000.00	539,209.17	4,460,790.83	99,241.37
220210 - MISCELLANEOUS EXPENSES - GENERAL						
22021001	Refreshment and Meals	30,000,000.00	30,312,600.00	30,312,600.00	-	5,202,668.18
22021002	Honorarium and Sitting Allowance	60,000,000.00	60,000,000.00	30,233,800.00	29,766,200.00	315,000.00
22021003	Publicity and Advertisements	5,000,000.00	5,000,000.00	1,016,000.00	3,984,000.00	1,415,730.00
22021004	Medical Expenses - Local	5,000,000.00	5,000,000.00	131,830.00	4,868,170.00	15,100,000.00
22021007	Welfare Packages	50,000,000.00	50,009,800.00	50,009,715.04	84.96	14,116,229.09
22021009	Sporting Activities	1,000,000.00	1,194,000.00	1,194,000.00	-	520,000.00
22021014	Annual Budget Expenses and Administration	5,000,000.00	6,500,000.00	6,500,000.00	-	10,000.00
22021020	Election-Logistic Support	10,000,000.00	10,000,000.00	1,500,000.00	8,500,000.00	13,307,000.00
22021021	Special Days/Celebrations	1,000,000.00	4,000,000.00	4,000,000.00	-	-
22021023	Other Miscellaneous Expenses	19,500,000.00	19,500,000.00	16,794,143.83	2,705,856.17	35,208,128.00
22021041	Contingency	16,000,000.00	16,000,000.00	966,265.00	15,033,735.00	110,000.00
22021042	Recurrent Adjustment	18,000,000.00	18,000,000.00	-	18,000,000.00	-
22021047	Covid-19 Logistics and Intervention Fund	15,000,000.00	15,000,000.00	15,000,000.00	-	210,000.00
22021048	Development Facilitators & Logistics	85,000,000.00	85,000,000.00	72,160,000.00	12,840,000.00	-
220210 - MISCELLANEOUS EXPENSES - GENERAL Total		320,500,000.00	325,516,400.00	229,818,353.88	95,698,046.12	85,514,755.27
2202 - OVERHEAD COST Total		741,500,000.00	796,260,200.00	566,740,057.72	229,520,142.28	262,625,750.14
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	-	-
22040109	Grants to Communities/NGOs	1,000,000.00	1,000,000.00	780,000.00	220,000.00	-
22040110	Grants to Academic Institutions	1,250,000,000.00	1,250,000,000.00	1,189,382,058.91	60,617,941.09	1,184,979,764.59
22040111	Contribution to Traditional Councils	70,000,000.00	70,000,000.00	48,000,000.00	22,000,000.00	30,000,000.00
22040112	Contribution to Min. for LG/Bureau for Adm. Expenses	12,000,000.00	19,852,100.00	19,852,095.22	4.78	9,988,181.69
22040115	Grants/Allocation to Development Areas	30,000,000.00	30,000,000.00	-	30,000,000.00	-
22040118	Contribution to Local government Staff Pension Board	240,000,000.00	272,014,500.00	272,014,430.88	69.12	220,058,836.46
22040119	Contribution to Auditor General for Local Governments	30,000,000.00	30,000,000.00	-	30,000,000.00	-
220401 - LOCAL GRANTS AND CONTRIBUTIONS Total		1,643,000,000.00	1,682,866,600.00	1,540,028,585.01	142,838,014.99	1,445,026,782.74
2204 - GRANTS AND CONTRIBUTIONS - GENERAL Total		1,643,000,000.00	1,682,866,600.00	1,540,028,585.01	142,838,014.99	1,445,026,782.74
2205 - SUBSIDIES GENERAL						
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS						
22050106	Agricultural Inputs Subsidy	35,000,000.00	35,000,000.00	8,351,454.50	26,648,545.50	-
22050107	Health Subsidy	6,000,000.00	6,000,000.00	2,160,000.00	3,840,000.00	30,000.00
22050108	Religious Pilgrimage Subsidy	20,000,000.00	20,000,000.00	4,070,000.00	15,930,000.00	-
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS Total		61,000,000.00	61,000,000.00	14,581,454.50	46,418,545.50	30,000.00
2205 - SUBSIDIES GENERAL Total		61,000,000.00	61,000,000.00	14,581,454.50	46,418,545.50	30,000.00
2206 - PUBLIC DEBT CHARGES						
220601 - LOANS REPAYMENT						
22060101	Internal Loans	160,000,000.00	65,373,200.00	58,891,153.56	6,482,046.44	91,497,246.39
220601 - LOANS REPAYMENT Total		160,000,000.00	65,373,200.00	58,891,153.56	6,482,046.44	91,497,246.39
2206 - PUBLIC DEBT CHARGES Total		160,000,000.00	65,373,200.00	58,891,153.56	6,482,046.44	91,497,246.39
22 - OTHER RECURRENT COSTS Total		2,605,500,000.00	2,605,500,000.00	2,180,241,250.79	425,258,749.21	1,799,179,779.27
23 - CAPITAL EXPENDITURE						
2301 - PURCHASE OF FIXED ASSETS - GENERAL						
230101 - PURCHASE OF FIXED ASSETS - GENERAL						
23010105	Purchase of Motor Vehicles	30,000,000.00	32,323,900.00	32,323,818.18	81.82	-
23010106	Purchase of Vans	40,000,000.00	40,000,000.00	-	40,000,000.00	-
23010112	Purchase of Office Furniture and Fittings	5,000,000.00	5,000,000.00	-	5,000,000.00	-
23010113	Purchase of Computers	5,000,000.00	57,635,000.00	57,635,000.00	-	-
23010122	Purchase of Health/Medical Equipment	6,000,000.00	6,000,000.00	-	6,000,000.00	-
23010124	Purchase of Teaching/Learning Aid Equipment	35,000,000.00	35,000,000.00	-	35,000,000.00	-
23010127	Purchase of Agricultural Equipment/Irrigation	5,000,000.00	5,000,000.00	-	5,000,000.00	100,000.00
230101 - PURCHASE OF FIXED ASSETS - GENERAL Total		126,000,000.00	180,958,900.00	89,958,818.18	91,000,081.82	100,000.00
2301 - PURCHASE OF FIXED ASSETS - GENERAL Total		126,000,000.00	180,958,900.00	89,958,818.18	91,000,081.82	100,000.00
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
23020103	Construction/Provision of Electricity	100,000,000.00	100,000,000.00	-	100,000,000.00	-
23020104	Construction/Provision of Housing	15,000,000.00	15,000,000.00	-	15,000,000.00	-

Audited Financial Statements of Akko Local Government Council 2022

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		₪	₪	₪	₪	₪
23020105	Construction/Provision of Water Facilities	43,000,000.00	43,000,000.00	-	43,000,000.00	-
23020106	Construction/Provision of Hospital/Health Centers	4,000,000.00	4,000,000.00	-	4,000,000.00	-
23020114	Construction/Provision of Roads	195,000,000.00	195,000,000.00	-	195,000,000.00	-
23020116	Construction/Provision of Water -Ways	30,000,000.00	30,000,000.00	-	30,000,000.00	-
23020118	Construction/Provision of Infrastructure	5,000,000.00	5,000,000.00	-	5,000,000.00	-
23020123	Construction of Traffic Lights/Street Lights	100,000,000.00	45,041,100.00	-	45,041,100.00	-
23020124	Construction of Markets/Parks	100,000,000.00	100,000,000.00	-	100,000,000.00	-
23020126	Construction/Provision of Cemeteries	6,000,000.00	6,000,000.00	-	6,000,000.00	-
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		598,000,000.00	543,041,100.00	-	543,041,100.00	-
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		598,000,000.00	543,041,100.00	-	543,041,100.00	-
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
23030101	Rehabilitation/Repairs - Residential Building	36,000,000.00	36,000,000.00	-	36,000,000.00	-
23030105	Rehabilitation/Repairs - Hospital/Health Centers	12,000,000.00	12,000,000.00	-	12,000,000.00	-
23030106	Rehabilitation/Repairs - Public Schools	10,000,000.00	10,000,000.00	-	10,000,000.00	-
23030112	Rehabilitation/Repairs - Agricultural Facilities	-	-	-	-	20,000.00
23030121	Rehabilitation/Repairs - Office Buildings	50,000,000.00	50,000,000.00	-	50,000,000.00	159,000.00
23030126	Rehabilitation/Repairs of Cemeteries	30,000,000.00	30,000,000.00	-	30,000,000.00	-
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		138,000,000.00	138,000,000.00	-	138,000,000.00	179,000.00
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		138,000,000.00	138,000,000.00	-	138,000,000.00	179,000.00
2305 - ACQUISITION OF NON TANGIBLE ASSETS						
230501 - ACQUISITION OF NON TANGIBLE ASSETS						
23050101	Research and Development	24,000,000.00	24,000,000.00	3,082,849.25	20,917,150.75	-
23050102	Computer Software Acquisition	5,000,000.00	5,000,000.00	-	5,000,000.00	-
230501 - ACQUISITION OF NON TANGIBLE ASSETS Total		29,000,000.00	29,000,000.00	3,082,849.25	25,917,150.75	-
2305 - ACQUISITION OF NON TANGIBLE ASSETS Total		29,000,000.00	29,000,000.00	3,082,849.25	25,917,150.75	-
23 - CAPITAL EXPENDITURE Total		891,000,000.00	891,000,000.00	93,041,667.43	797,958,332.57	279,000.00
Grand Total		4,738,500,000.00	4,738,500,000.00	3,426,071,271.56	1,312,428,728.44	2,952,620,209.39

Audited Financial Statements of Akko Local Government Council 2022

DETAIL TOTAL EXPENDITURE

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