

# **FUNAKAYE LOCAL GOVERNMENT COUNCIL, GOMBE STATE**



## **AUDITED FINANCIAL STATEMENTS 2022**

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## CORPORATE INFORMATION

### **COUNCIL MEMBERS**

1.	Adamu Ibrahim Cheldu	-	Chairman
2.	Yahaya Mu'azu Alhaji	-	Vice Chairman
3.	Abubakar Hadiza	-	Councilor
4.	Muhammad Sulaiman	-	Councilor
5.	Muhammad Hamid A.	-	Councilor
6.	Audu Bappah	-	Councilor
7.	Tafida Baba A.	-	Councilor
8.	Bello Umar	-	Councilor
9.	Usman Idris	-	Councilor
10.	Yusuf Yahaya A.	-	Councilor
11.	Ahmed Babayo	-	Councilor
12.	Muhammad Usman	-	Councilor

### **MANAGEMENT AND HEADS OF DEPARTMENT**

Alh. Saidu Abubakar	-	Secretary
Alh. Mohammed Jika Abubakar	-	Dep. Secretary
Alh. Mohammed Ajiya Yerima	-	Treasurer
Mrs Esther G Tinja	-	HOD PHC
Alh. Idi Adamu Umar	-	HOD ANR
Alh. Buba Ardo Zongo	-	HOD ESD
Alh. Salisu Bello Tongo	-	HOD works

### **BANKERS**

FCMB  
FIDELITY BANK PLC  
FIRST BANK PLC  
GTBANK PKC

## **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 Funakaye 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 FUNAKYE LOCAL GOVERNMENT TARABA STATE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

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

	<b>2022</b>	<b>2021</b>
	<b>₦</b>	<b>₦</b>
<b>Operating Activities</b>		
<b>Receipts</b>		
Statutory Revenue	2,722,174,149.52	2,416,010,357.94
Independent Revenue	73,845,385.00	70,936,550.00
<b>Total Receipts</b>	<b><u>2,796,019,534.52</u></b>	<b><u>2,486,946,907.94</u></b>
<b>Payments</b>		
Salaries and Allowances	(711,823,350.36)	(701,702,567.66)
Social Contributions	-	-
Social Benefits	-	-
Overhead Cost	(513,869,851.85)	(322,158,858.91)
Loans and Advances	-	-
Grants and Contributions	(854,745,716.29)	(790,639,215.12)
Subsidies	(25,241,446.08)	(2,143,228.56)
Transfers - Payments	-	-
Transfers - Payments to Individuals	-	-
Loss on Foreign Exchange	-	-
<b>Total Payments</b>	<b><u>(2,105,680,364.58)</u></b>	<b><u>(1,816,643,870.25)</u></b>
<b>Net Cash flow from Operating Activities</b>	<b><u>690,339,169.94</u></b>	<b><u>670,303,037.69</u></b>
<b>Investing Activities</b>		
Purchase of Fixed Assets	(110,951,636.38)	(10,746,812.50)
Construction/Provision of Fixed Assets	(301,952,081.90)	(586,538,043.33)
Rehabilitation/Repairs of Fixed Assets	(31,524,200.00)	(8,873,364.30)
Preservation of the Environment	(10,661,000.00)	(1,088,000.00)
Acquisition of Non Tangible Assets	-	-
<b>Net Cash Flow from Investing Activities</b>	<b><u>(455,088,918.28)</u></b>	<b><u>(607,246,220.13)</u></b>
<b>Financing Activities</b>		
Proceeds from Aids and Grants	-	-
Proceeds from Loans/Borrowings	55,400,000.00	-
Proceeds from Other Capital Receipts	-	1,845,266.66
Repayment of Loans	(174,408,988.79)	(91,497,246.39)
<b>Net Cash Flow from Financing Activities</b>	<b><u>(119,008,988.79)</u></b>	<b><u>(89,651,979.73)</u></b>
<b>Net Surplus/(Deficit) for the Year</b>	<b>116,241,262.87</b>	<b>(26,595,162.17)</b>
Add: Opening Balance	755,272,284.93	781,867,447.10
<b>Closing Cash Balance</b>	<b><u>871,513,547.80</u></b>	<b><u>755,272,284.93</u></b>

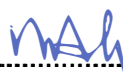
# Audited Financial Statements of Funakaye Local Government Council 2022

**GOMBE STATE GOVERNMENT OF NIGERIA**  
**FUNAKAYE 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	3,091,930,000.00	3,091,930,000.00	2,722,174,149.52	(369,755,850.48)	2,416,010,357.94
Independent Revenue	2	118,980,000.00	118,980,000.00	73,845,385.00	(45,134,615.00)	70,936,550.00
Aids and Grants	3	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
Loans and Other Capital Receipts	4	1,700,000.00	1,700,000.00	55,400,000.00	53,700,000.00	1,845,266.66
TOTAL REVENUE		3,252,610,000.00	3,252,610,000.00	2,851,419,534.52	(401,190,465.48)	2,488,792,174.60
EXPENDITURE						
Salaries and Allowances	5	770,500,000.00	730,500,000.00	711,823,350.36	18,676,649.64	701,702,567.66
Social Contributions	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	-
Overhead Cost	8	709,610,000.00	684,946,100.00	513,869,851.85	171,076,248.15	322,158,858.91
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	976,000,000.00	938,254,900.00	854,745,716.29	83,509,183.71	790,639,215.12
Subsidies	11	48,500,000.00	48,500,000.00	25,241,446.08	23,258,553.92	2,143,228.56
Public Debt Charges	12	92,000,000.00	194,409,000.00	174,408,988.79	20,000,011.21	91,497,246.39
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,596,610,000.00	2,596,610,000.00	2,280,089,353.37	316,520,646.63	1,908,141,116.64
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE						
		656,000,000.00	656,000,000.00	571,330,181.15	(717,711,112.12)	580,651,057.96
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	150,000,000.00	235,951,700.00	110,951,636.38	125,000,063.62	10,746,812.50
Construction/Provision of Fixed Assets	15B	1,023,000,000.00	931,387,300.00	301,952,081.90	629,435,218.10	586,538,043.33
Rehabilitation/Repairs of Fixed Assets	15C	80,000,000.00	80,000,000.00	31,524,200.00	48,475,800.00	8,873,364.30
Preservation of the Environment	15D	5,000,000.00	10,661,000.00	10,661,000.00	-	1,088,000.00
Acquisition of Non Tangible Assets	15E	15,000,000.00	15,000,000.00	-	15,000,000.00	-
TOTAL CAPITAL EXPENDITURE		1,273,000,000.00	1,273,000,000.00	455,088,918.28	817,911,081.72	607,246,220.13
TRANSFERS						
Transfers - Payments	13A	-	-	-	-	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)						
		(617,000,000.00)	(617,000,000.00)	116,241,262.87	(1,535,622,193.84)	(26,595,162.17)

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

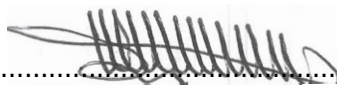
	NOTES	2022 ₦	2021 ₦
<b>ASSETS</b>			
Cash and Bank Balances	16	871,513,548	755,272,285
<b>TOTAL ASSETS</b>		<b>871,513,548</b>	<b>755,272,285</b>
<b>LIABILITIES</b>			
Accumulated Surplus/(Deficit)	25	871,513,548	755,272,285
<b>TOTAL LIABILITIES</b>		<b>871,513,548</b>	<b>755,272,285</b>



Treasurer



Secretary



Executive Chairman



## **STATEMENT OF ACCOUNTING POLICIES**

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

## GOMBE STATE GOVERNMENT OF NIGERIA FUNAKAYE LOCAL GOVERNMENT COUNCIL SUMMARY OF TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		₦	₦	₦	₦	₦
	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>					
11010101	Statutory Allocation	1,800,000,000.00	1,800,000,000.00	1,678,094,238.93	(121,905,761.07)	1,573,313,939.47
11010104	FAAC Special Allocations	143,200,000.00	143,200,000.00	-	(143,200,000.00)	-
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)	6,870,000.00	6,870,000.00	-	(6,870,000.00)	-
11010107	Exchange Difference	29,970,000.00	29,970,000.00	-	(29,970,000.00)	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	12,250,000.00	12,250,000.00	-	(12,250,000.00)	-
11010110	Budget Augmentation	-	-	-	-	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	-	-	-	-	-
11010113	Equalisation Fund	10,220,000.00	10,220,000.00	48,584,751.66	38,364,751.66	-
11010114	Goods Value Consideration	-	-	-	-	-
11010201	Local Government Share of VAT	1,020,000,000.00	1,020,000,000.00	995,495,158.93	(24,504,841.07)	813,483,149.97
11010303	Local Government Share of Excess Crude Account	19,420,000.00	19,420,000.00	-	(19,420,000.00)	-
	<b>STATUTORY REVENUE TOTAL</b>	<b>3,091,930,000.00</b>	<b>3,091,930,000.00</b>	<b>2,722,174,149.52</b>	<b>(369,755,850.48)</b>	<b>2,416,010,357.94</b>
	<b>INDEPENDENT REVENUE</b>					
120101	Personal Taxes	500,000.00	500,000.00	-	(500,000.00)	-
120201	Licences - General	6,930,000.00	6,930,000.00	1,406,185.00	(5,523,815.00)	2,087,250.00
120202	Mining Rents	-	-	47,700.00	47,700.00	72,600.00
120204	Fees - General	16,650,000.00	16,650,000.00	6,297,350.00	(10,352,650.00)	2,612,360.00
120205	Fines - General	-	-	-	-	-
120206	Sales - General	500,000.00	500,000.00	200,000.00	(300,000.00)	-
120207	Earnings -General	9,000,000.00	9,000,000.00	5,551,950.00	(3,448,050.00)	10,674,340.00
120208	Rent on Government Buildings - General	-	-	1,000,000.00	1,000,000.00	-
120209	Rent on Land & Others - General	85,200,000.00	85,200,000.00	277,200.00	(84,922,800.00)	55,000,000.00
120210	Repayments - General	-	-	-	-	-
120211	Investment Income	200,000.00	200,000.00	-	(200,000.00)	-
120212	Interest Earned	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	59,065,000.00	59,065,000.00	490,000.00
	<b>INDEPENDENT REVENUE TOTAL</b>	<b>118,980,000.00</b>	<b>118,980,000.00</b>	<b>73,845,385.00</b>	<b>(45,134,615.00)</b>	<b>70,936,550.00</b>
	<b>OTHER REVENUE SOURCES AND CAPITAL RECEIPTS</b>					
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	-	-	55,400,000.00	55,400,000.00	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	1,700,000.00	1,700,000.00	-	(1,700,000.00)	1,845,266.66
	<b>OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL</b>	<b>41,700,000.00</b>	<b>41,700,000.00</b>	<b>55,400,000.00</b>	<b>13,700,000.00</b>	<b>1,845,266.66</b>
	<b>TOTAL REVENUE</b>	<b>3,252,610,000.00</b>	<b>3,252,610,000.00</b>	<b>2,851,419,534.52</b>	<b>(401,190,465.48)</b>	<b>2,488,792,174.60</b>

# Audited Financial Statements of Funakaye Local Government Council 2022

## GOMBE STATE GOVERNMENT OF NIGERIA FUNAKAYE 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
<b>11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>						
<b>1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>						
<b>110101 - LOCAL GOVERNMENT SHARE OF FAAC</b>						
11010101	Statutory Allocation	1,800,000,000.00	1,800,000,000.00	1,678,094,238.93	(121,905,761.07)	1,573,313,939.47
11010104	FAAC Special Allocations	143,200,000.00	143,200,000.00	-	(143,200,000.00)	-
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)	6,870,000.00	6,870,000.00	-	(6,870,000.00)	-
11010107	Exchange Difference	29,970,000.00	29,970,000.00	-	(29,970,000.00)	-
11010109	Recovered Excess Bank Charges	12,250,000.00	12,250,000.00	-	(12,250,000.00)	-
11010113	Equalisation Fund	10,220,000.00	10,220,000.00	48,584,751.66	38,364,751.66	-
11010201	Local Government Share of VAT	1,020,000,000.00	1,020,000,000.00	995,495,158.93	(24,504,841.07)	813,483,149.97
11010303	Local Government Share of Excess Crude Account	19,420,000.00	19,420,000.00	-	(19,420,000.00)	-
<b>110101 - LOCAL GOVERNMENT SHARE OF FAAC Total</b>		<b>3,091,930,000.00</b>	<b>3,091,930,000.00</b>	<b>2,722,174,149.52</b>	<b>(369,755,850.48)</b>	<b>2,416,010,357.94</b>
<b>1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total</b>						
		<b>3,091,930,000.00</b>	<b>3,091,930,000.00</b>	<b>2,722,174,149.52</b>	<b>(369,755,850.48)</b>	<b>2,416,010,357.94</b>
<b>12 - INDEPENDENT REVENUE</b>						
<b>1201 - TAX REVENUE</b>						
<b>120101 - PERSONAL TAXES</b>						
12010104	Stamp Duty	500,000.00	500,000.00	-	(500,000.00)	-
<b>120101 - PERSONAL TAXES Total</b>		<b>500,000.00</b>	<b>500,000.00</b>	<b>-</b>	<b>(500,000.00)</b>	<b>-</b>
<b>1201 - TAX REVENUE Total</b>		<b>500,000.00</b>	<b>500,000.00</b>	<b>-</b>	<b>(500,000.00)</b>	<b>-</b>
<b>1202 - NON-TAX REVENUE</b>						
<b>120201 - LICENCES - GENERAL</b>						
12020105	Radio/Television Station Licences	150,000.00	150,000.00	-	(150,000.00)	-
12020107	Boats & Canoe (Small Craft ) Licence	50,000.00	50,000.00	-	(50,000.00)	-
12020109	Registration of Voluntary Organizations	200,000.00	200,000.00	14,000.00	(186,000.00)	187,300.00
12020110	Inland Water-Way Licence	150,000.00	150,000.00	-	(150,000.00)	23,200.00
12020111	Bake House Licence	70,000.00	70,000.00	-	(70,000.00)	191,500.00
12020112	Bicycles Licence & Hire Permits	-	-	20,000.00	20,000.00	-
12020113	Brickmaking, Etc Licence	100,000.00	100,000.00	-	(100,000.00)	-
12020116	Cattle Dealer Licences	550,000.00	550,000.00	612,650.00	62,650.00	15,600.00
12020117	Dried Fish & Meat Licences	30,000.00	30,000.00	-	(30,000.00)	-
12020119	Fishing Permits	30,000.00	30,000.00	-	(30,000.00)	-
12020120	Hawker's Permits	150,000.00	150,000.00	-	(150,000.00)	23,300.00
12020122	Produce Buying Licences	500,000.00	500,000.00	-	(500,000.00)	-
12020123	Animal Health Certificate Licences	-	-	-	-	89,000.00
12020124	Abattoir/Slaughter Licences	250,000.00	250,000.00	40,000.00	(210,000.00)	156,200.00
12020125	Renewal of Fisher Licences	-	-	-	-	223,000.00
12020126	Hiring Services	1,500,000.00	1,500,000.00	-	(1,500,000.00)	-
12020128	Borehole Drilling Licences	200,000.00	200,000.00	-	(200,000.00)	39,000.00
12020130	Cinematograph Licences	200,000.00	200,000.00	-	(200,000.00)	-
12020137	Trade Permit Licences	2,500,000.00	2,500,000.00	719,535.00	(1,780,465.00)	713,650.00
12020138	Forestry/Timber Licence	300,000.00	300,000.00	-	(300,000.00)	425,500.00
<b>120201 - LICENCES - GENERAL Total</b>		<b>6,930,000.00</b>	<b>6,930,000.00</b>	<b>1,406,185.00</b>	<b>(5,523,815.00)</b>	<b>2,087,250.00</b>
<b>120202 - MINING RENTS</b>						
12020201	Mining Fees	-	-	47,700.00	47,700.00	72,600.00
<b>120202 - MINING RENTS Total</b>		<b>-</b>	<b>-</b>	<b>47,700.00</b>	<b>47,700.00</b>	<b>72,600.00</b>
<b>120204 - FEES - GENERAL</b>						
12020404	Trade Union Fees	250,000.00	250,000.00	-	(250,000.00)	-
12020418	Marriage/ Divorce Fees	-	-	-	-	67,000.00
12020425	Disinfection of Produce Fees	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
12020427	Tender Fees	200,000.00	200,000.00	-	(200,000.00)	-
12020436	Bill Board Advertisement Fees	250,000.00	250,000.00	-	(250,000.00)	-
12020442	Association Fees	50,000.00	50,000.00	148,500.00	98,500.00	60,000.00
12020443	Birth & Death Registration Fees	50,000.00	50,000.00	-	(50,000.00)	-
12020445	Change of Ownership Fees	700,000.00	700,000.00	-	(700,000.00)	171,000.00
12020449	Business/Trade Operating Fees	6,000,000.00	6,000,000.00	3,823,600.00	(2,176,400.00)	67,560.00
12020451	Timber & Forest Fees	300,000.00	300,000.00	-	(300,000.00)	70,400.00
12020454	Parking Fees	3,000,000.00	3,000,000.00	71,000.00	(2,929,000.00)	-
12020459	Right of Occupancy Fees	2,000,000.00	2,000,000.00	145,000.00	(1,855,000.00)	-
12020460	Building Plan Approval Fees	300,000.00	300,000.00	556,500.00	256,500.00	324,000.00
12020463	Hospital Service Registration Fees	-	-	-	-	403,300.00
12020466	Indigenship Registration Fees	2,000,000.00	2,000,000.00	1,552,750.00	(447,250.00)	1,449,100.00
12020478	Workshop Fees	550,000.00	550,000.00	-	(550,000.00)	-
<b>120204 - FEES - GENERAL Total</b>		<b>16,650,000.00</b>	<b>16,650,000.00</b>	<b>6,297,350.00</b>	<b>(10,352,650.00)</b>	<b>2,612,360.00</b>
<b>120206 - SALES - GENERAL</b>						
12020620	Sales of Other Government Properties	500,000.00	500,000.00	200,000.00	(300,000.00)	-
<b>120206 - SALES - GENERAL Total</b>		<b>500,000.00</b>	<b>500,000.00</b>	<b>200,000.00</b>	<b>(300,000.00)</b>	<b>-</b>
<b>120207 - EARNINGS - GENERAL</b>						
12020704	Earnings From the Use of Govt. Vehicles	1,000,000.00	1,000,000.00	1,070,000.00	70,000.00	50,000.00
12020706	Earnings From Toll Gates	-	-	3,811,950.00	3,811,950.00	869,500.00
12020708	Earnings From Agricultural Produce	2,000,000.00	2,000,000.00	384,500.00	(1,615,500.00)	2,915,470.00
12020711	Earnings From Commercial Activities	6,000,000.00	6,000,000.00	285,500.00	(5,714,500.00)	6,839,370.00
<b>120207 - EARNINGS - GENERAL Total</b>		<b>9,000,000.00</b>	<b>9,000,000.00</b>	<b>5,551,950.00</b>	<b>(3,448,050.00)</b>	<b>10,674,340.00</b>
<b>120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL</b>						
12020803	Rent on Govt. Buildings	-	-	1,000,000.00	1,000,000.00	-
<b>120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL Total</b>		<b>-</b>	<b>-</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>-</b>
<b>120209 - RENT ON LAND &amp; OTHERS - GENERAL</b>						
12020901	Rent on Govt. Land	84,500,000.00	84,500,000.00	100,000.00	(84,400,000.00)	55,000,000.00
12020903	Rents & Premium on the Allocation of Land	700,000.00	700,000.00	-	(700,000.00)	-
12020904	Rents of Plots & Sites Services Programme	-	-	177,200.00	177,200.00	-
<b>120209 - RENT ON LAND &amp; OTHERS - GENERAL Total</b>		<b>85,200,000.00</b>	<b>85,200,000.00</b>	<b>277,200.00</b>	<b>(84,922,800.00)</b>	<b>55,000,000.00</b>
<b>120211 - INVESTMENT INCOME</b>						
12021103	Other Investment Income	200,000.00	200,000.00	-	(200,000.00)	-
<b>120211 - INVESTMENT INCOME Total</b>		<b>200,000.00</b>	<b>200,000.00</b>	<b>-</b>	<b>(200,000.00)</b>	<b>-</b>
<b>120214 - RATES</b>						
12021401	Tenement Rate	-	-	59,065,000.00	59,065,000.00	450,000.00
12021404	Ground Rent	-	-	-	-	40,000.00
<b>120214 - RATES Total</b>		<b>-</b>	<b>-</b>	<b>59,065,000.00</b>	<b>59,065,000.00</b>	<b>490,000.00</b>
<b>1202 - NON-TAX REVENUE Total</b>		<b>118,480,000.00</b>	<b>118,480,000.00</b>	<b>73,845,385.00</b>	<b>(44,634,615.00)</b>	<b>70,936,550.00</b>
<b>13 - AID AND GRANTS</b>						
<b>1302 - GRANTS</b>						
<b>130204 - FOREIGN GRANTS</b>						

# Audited Financial Statements of Funakaye Local Government Council 2022

## DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
13020401	Foreign Grants	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
<b>130204 - FOREIGN GRANTS Total</b>		<b>40,000,000.00</b>	<b>40,000,000.00</b>	<b>-</b>	<b>(40,000,000.00)</b>	<b>-</b>
<b>1302 - GRANTS Total</b>		<b>40,000,000.00</b>	<b>40,000,000.00</b>	<b>-</b>	<b>(40,000,000.00)</b>	<b>-</b>
<b>14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>						
<b>1403 - LOANS/ BORROWINGS RECEIPT</b>						
<b>140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT</b>						
14030102	Domestic Loans/ Borrowings from Other Government Entities	-	-	55,400,000.00	55,400,000.00	-
<b>140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total</b>		<b>-</b>	<b>-</b>	<b>55,400,000.00</b>	<b>55,400,000.00</b>	<b>-</b>
<b>1403 - LOANS/ BORROWINGS RECEIPT Total</b>		<b>-</b>	<b>-</b>	<b>55,400,000.00</b>	<b>55,400,000.00</b>	<b>-</b>
<b>1407 - EXTRAORDINARY ITEMS</b>						
<b>140701 - EXTRAORDINARY ITEMS</b>						
14070102	Unspecified Revenue	1,000,000.00	1,000,000.00	-	(1,000,000.00)	1,825,266.66
14070103	Recoveries (Stolen & Other Funds)	700,000.00	700,000.00	-	(700,000.00)	20,000.00
<b>140701 - EXTRAORDINARY ITEMS Total</b>		<b>1,700,000.00</b>	<b>1,700,000.00</b>	<b>-</b>	<b>(1,700,000.00)</b>	<b>1,845,266.66</b>
<b>1407 - EXTRAORDINARY ITEMS Total</b>		<b>1,700,000.00</b>	<b>1,700,000.00</b>	<b>-</b>	<b>(1,700,000.00)</b>	<b>1,845,266.66</b>
<b>Grand Total</b>		<b>3,252,610,000.00</b>	<b>3,252,610,000.00</b>	<b>2,851,419,534.52</b>	<b>(401,190,465.48)</b>	<b>2,488,792,174.60</b>

# Audited Financial Statements of Funakaye Local Government Council 2022

## GOMBE STATE GOVERNMENT OF NIGERIA FUNAKAYE LOCAL GOVERNMENT COUNCIL SUMMARY OF TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		₦	₦	₦	₦	₦
<b>2</b>	<b>EXPENDITURES</b>					
<b>21</b>	<b>Personnel Cost</b>					
21010101	Salary (Excluding CRF Charges Salaries/Allowances)	718,000,000.00	718,000,000.00	708,280,350.36	9,719,649.64	699,544,931.26
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	40,000,000.00	-	-	-	-
210201	Allowances	12,500,000.00	12,500,000.00	3,543,000.00	8,957,000.00	2,157,636.40
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	-	-	-	-	-
	<b>Personnel Cost Total</b>	<b>770,500,000.00</b>	<b>730,500,000.00</b>	<b>711,823,350.36</b>	<b>18,676,649.64</b>	<b>701,702,567.66</b>
<b>2202</b>	<b>Overhead Cost</b>					
220201	Travels and Transport - General	19,000,000.00	36,530,200.00	36,530,136.89	63.11	14,514,623.00
220202	Utilities - General	7,000,000.00	18,788,200.00	13,408,181.83	5,380,018.17	12,820,000.00
220203	Materials and Supplies - General	89,000,000.00	94,236,700.00	54,281,636.36	39,955,063.64	22,455,386.36
220204	Maintenance Services - General	20,000,000.00	22,972,000.00	8,299,800.00	14,672,200.00	3,470,910.00
220205	Training - General	10,000,000.00	10,000,000.00	6,738,726.62	3,261,273.38	8,985,818.16
220206	Other Services - General	231,110,000.00	166,110,000.00	145,176,174.30	20,933,825.70	168,578,210.00
220207	Consulting and Professional Services	21,000,000.00	21,000,000.00	5,650,909.04	15,349,090.96	27,876,269.71
220208	Fuel and Lubricants	1,500,000.00	1,500,000.00	51,200.00	1,448,800.00	9,839,512.50
220209	Financial Charges	8,000,000.00	8,000,000.00	1,023,100.45	6,976,899.55	181,327.14
220210	Miscellaneous Expenses	303,000,000.00	305,809,000.00	242,709,986.36	63,099,013.64	53,436,802.04
	<b>Overhead Cost Total</b>	<b>709,610,000.00</b>	<b>684,946,100.00</b>	<b>513,869,851.85</b>	<b>171,076,248.15</b>	<b>322,158,858.91</b>
<b>2203</b>	<b>Loans and Advances</b>					
220301	Staff Loans and Advances - General	-	-	-	-	-
	<b>Loans and Advances Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2204</b>	<b>Grants and Contributions</b>					
220401	Local Grants and Contributions	976,000,000.00	938,254,900.00	854,745,716.29	83,509,183.71	790,639,215.12
220402	Foreign Grants and Contributions	-	-	-	-	-
	<b>Grants and Contributions Total</b>	<b>976,000,000.00</b>	<b>938,254,900.00</b>	<b>854,745,716.29</b>	<b>83,509,183.71</b>	<b>790,639,215.12</b>
<b>2205</b>	<b>Subsidies</b>					
220501	Subsidy to Government Owned Companies & Parastatals	48,500,000.00	48,500,000.00	25,241,446.08	23,258,553.92	2,143,228.56
220502	Subsidy to Private Companies	-	-	-	-	-
	<b>Subsidies Total</b>	<b>48,500,000.00</b>	<b>48,500,000.00</b>	<b>25,241,446.08</b>	<b>23,258,553.92</b>	<b>2,143,228.56</b>
<b>2206</b>	<b>Public Debt Charges</b>					
220601	Loans Repayment	92,000,000.00	194,409,000.00	174,408,988.79	20,000,011.21	91,497,246.39
	<b>Public Debt Charges Total</b>	<b>92,000,000.00</b>	<b>194,409,000.00</b>	<b>174,408,988.79</b>	<b>20,000,011.21</b>	<b>91,497,246.39</b>
<b>2207</b>	<b>Transfers - Payment</b>					
220701	Transfer to Fund Recurrent Expenditure-Payment	-	-	-	-	-
	<b>Transfers Payment - Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>23</b>	<b>Capital Expenditure</b>					
230101	Purchase of Fixed Assets	150,000,000.00	235,951,700.00	110,951,636.38	125,000,063.62	10,746,812.50
230201	Construction/Provision of Fixed Assets	1,023,000,000.00	931,387,300.00	301,952,081.90	629,435,218.10	586,538,043.33
230301	Rehabilitation/Repairs of Fixed Assets	80,000,000.00	80,000,000.00	31,524,200.00	48,475,800.00	8,873,364.30
230401	Preservation of the Environment	5,000,000.00	10,661,000.00	10,661,000.00	-	1,088,000.00
230501	Acquisition of Non Tangible Assets	15,000,000.00	15,000,000.00	-	15,000,000.00	-
	<b>Capital Expenditure Total</b>	<b>1,273,000,000.00</b>	<b>1,273,000,000.00</b>	<b>455,088,918.28</b>	<b>817,911,081.72</b>	<b>607,246,220.13</b>
	<b>TOTAL EXPENDITURE</b>	<b>3,869,610,000.00</b>	<b>3,869,610,000.00</b>	<b>2,735,178,271.65</b>	<b>1,134,431,728.35</b>	<b>2,515,387,336.77</b>

# Audited Financial Statements of Funakaye Local Government Council 2022

## GOMBE STATE GOVERNMENT OF NIGERIA FUNAKAYE 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
<b>21 - PERSONNEL COST</b>						
<b>2101 - SALARY</b>						
<b>210101 - SALARIES AND WAGES</b>						
21010101	Salary (Excluding CRF Charges Salaries/Allowances)	718,000,000.00	718,000,000.00	708,280,350.36	9,719,649.64	699,544,931.26
21010103	Consolidated Revenue Charges - Salaries/Allowances	40,000,000.00	-	-	-	-
<b>210101 - SALARIES AND WAGES Total</b>		<b>758,000,000.00</b>	<b>718,000,000.00</b>	<b>708,280,350.36</b>	<b>9,719,649.64</b>	<b>699,544,931.26</b>
<b>2101 - SALARY Total</b>		<b>758,000,000.00</b>	<b>718,000,000.00</b>	<b>708,280,350.36</b>	<b>9,719,649.64</b>	<b>699,544,931.26</b>
<b>2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>						
<b>210201 - ALLOWANCES</b>						
21020101	Non Regular Allowances	12,500,000.00	12,500,000.00	3,543,000.00	8,957,000.00	2,157,636.40
<b>210201 - ALLOWANCES Total</b>		<b>12,500,000.00</b>	<b>12,500,000.00</b>	<b>3,543,000.00</b>	<b>8,957,000.00</b>	<b>2,157,636.40</b>
<b>2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS Total</b>		<b>12,500,000.00</b>	<b>12,500,000.00</b>	<b>3,543,000.00</b>	<b>8,957,000.00</b>	<b>2,157,636.40</b>
<b>21 - PERSONNEL COST Total</b>		<b>770,500,000.00</b>	<b>730,500,000.00</b>	<b>711,823,350.36</b>	<b>18,676,649.64</b>	<b>701,702,567.66</b>
<b>22 - OTHER RECURRENT COSTS</b>						
<b>2202 - OVERHEAD COST</b>						
<b>220201 - TRAVEL AND TRANSPORT - GENERAL</b>						
22020101	Local Travel & Transport: Training	16,000,000.00	19,202,000.00	19,201,963.69	36.31	14,514,623.00
22020102	Local Travel & Transport: Others	3,000,000.00	17,328,200.00	17,328,173.20	26.80	-
<b>220201 - TRAVEL AND TRANSPORT - GENERAL Total</b>		<b>19,000,000.00</b>	<b>36,530,200.00</b>	<b>36,530,136.89</b>	<b>63.11</b>	<b>14,514,623.00</b>
<b>220202 - UTILITIES - GENERAL</b>						
22020201	Electricity Charges	5,000,000.00	5,000,000.00	-	5,000,000.00	470,000.00
22020205	Water Rates	1,000,000.00	12,788,200.00	12,788,181.83	18.17	12,000,000.00
22020210	Software Charges/License Renewal	1,000,000.00	1,000,000.00	620,000.00	380,000.00	350,000.00
<b>220202 - UTILITIES - GENERAL Total</b>		<b>7,000,000.00</b>	<b>18,788,200.00</b>	<b>13,408,181.83</b>	<b>5,380,018.17</b>	<b>12,820,000.00</b>
<b>220203 - MATERIALS AND SUPPLIES - GENERAL</b>						
22020301	Office Stationaries/Computer Consumables	6,000,000.00	8,059,700.00	8,059,636.36	63.64	3,610,286.36
22020304	Magazines and Periodicals	5,000,000.00	5,000,000.00	498,000.00	4,502,000.00	220,000.00
22020305	Printing of Non Security Documents	5,000,000.00	5,000,000.00	3,360,000.00	1,640,000.00	2,983,000.00
22020306	Printing of Security Documents	2,000,000.00	4,940,000.00	4,940,000.00	-	155,000.00
22020307	Drugs/Laboratory/Medical Supplies	45,000,000.00	45,000,000.00	19,023,000.00	25,977,000.00	4,057,100.00
22020310	Teaching Aids/Instructional Materials	10,000,000.00	10,237,000.00	10,237,000.00	-	3,345,000.00
22020311	Food stuff/Catering Materials Supplies	12,000,000.00	12,000,000.00	7,874,000.00	4,126,000.00	7,146,000.00
22020312	Production, Publication and Circulation of Annual Financial Statements	2,000,000.00	2,000,000.00	290,000.00	1,710,000.00	939,000.00
22020313	Production of Reports to Public Accounts Committee (PAC)	2,000,000.00	2,000,000.00	-	2,000,000.00	-
<b>220203 - MATERIALS AND SUPPLIES - GENERAL Total</b>		<b>89,000,000.00</b>	<b>94,236,700.00</b>	<b>54,281,636.36</b>	<b>39,955,063.64</b>	<b>22,455,386.36</b>
<b>220204 - MAINTENANCE SERVICES GENERAL</b>						
22020401	Maintenance of Motor Vehicles/Transport Equipment	3,000,000.00	3,000,000.00	1,495,000.00	1,505,000.00	260,500.00
22020402	Maintenance of Office Furniture	500,000.00	500,000.00	20,000.00	480,000.00	70,000.00
22020403	Maintenance of Office Building/Residential Qtrs	5,000,000.00	5,000,000.00	1,600,000.00	3,400,000.00	588,400.00
22020405	Maintenance of Plant and Generators	3,000,000.00	3,000,000.00	-	3,000,000.00	10.00
22020406	Other Maintenance Services	1,500,000.00	1,500,000.00	677,800.00	822,200.00	45,000.00
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	35,000.00	4,965,000.00	2,026,000.00
22020413	Minor Road Maintenance	1,500,000.00	4,472,000.00	4,472,000.00	-	481,000.00
<b>220204 - MAINTENANCE SERVICES GENERAL Total</b>		<b>20,000,000.00</b>	<b>22,972,000.00</b>	<b>8,299,800.00</b>	<b>14,672,200.00</b>	<b>3,470,910.00</b>
<b>220205 - TRAINING GENERAL</b>						
22020503	Cont. to Local Govt. Service Comm. Training Fund	10,000,000.00	10,000,000.00	6,738,726.62	3,261,273.38	8,985,818.16
<b>220205 - TRAINING GENERAL Total</b>		<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>6,738,726.62</b>	<b>3,261,273.38</b>	<b>8,985,818.16</b>
<b>220206 - OTHER SERVICES - GENERAL</b>						
22020601	Security Services	199,110,000.00	134,110,000.00	133,923,974.30	186,025.70	163,793,710.00
22020603	Residential Rent	10,000,000.00	10,000,000.00	3,000,000.00	7,000,000.00	500,000.00
22020604	Security Vote (Including Operations)	6,000,000.00	6,000,000.00	-	6,000,000.00	3,504,500.00
22020605	Cleaning and Fumigation Services	14,000,000.00	14,000,000.00	7,221,200.00	6,778,800.00	780,000.00
22020607	Rescue Service	2,000,000.00	2,000,000.00	1,031,000.00	969,000.00	-
<b>220206 - OTHER SERVICES - GENERAL Total</b>		<b>231,110,000.00</b>	<b>166,110,000.00</b>	<b>145,176,174.30</b>	<b>20,933,825.70</b>	<b>168,578,210.00</b>
<b>220207 - CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>						
22020701	Financial Consulting	1,000,000.00	1,000,000.00	520,000.00	480,000.00	1,210,000.00
22020702	Information Technology Consulting	500,000.00	500,000.00	-	500,000.00	7,102,269.99
22020705	Architectural Services	1,000,000.00	1,000,000.00	-	1,000,000.00	-
22020706	Surveying Services	500,000.00	500,000.00	-	500,000.00	5,087,000.00
22020707	Agricultural Consulting	2,000,000.00	2,000,000.00	980,000.00	1,020,000.00	-
22020708	Medical Consulting	1,000,000.00	1,000,000.00	-	1,000,000.00	-
22020709	Auditing of Accounts	15,000,000.00	15,000,000.00	4,150,909.04	10,849,090.96	14,476,999.72
<b>220207 - CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL Total</b>		<b>21,000,000.00</b>	<b>21,000,000.00</b>	<b>5,650,909.04</b>	<b>15,349,090.96</b>	<b>27,876,269.71</b>

# Audited Financial Statements of Funakaye Local Government Council 2022

## DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		₦	₦	₦	₦	₦
<b>220208 - FUEL AND LUBRICANTS - GENERAL</b>						
22020801	Motor Vehicle Fuel Cost	1,500,000.00	1,500,000.00	51,200.00	1,448,800.00	9,839,512.50
<b>220208 - FUEL AND LUBRICANTS - GENERAL Total</b>		<b>1,500,000.00</b>	<b>1,500,000.00</b>	<b>51,200.00</b>	<b>1,448,800.00</b>	<b>9,839,512.50</b>
<b>220209 - FINANCIAL CHARGES GENERAL</b>						
22020901	Bank Charges (Other than Interest)	8,000,000.00	8,000,000.00	1,023,100.45	6,976,899.55	181,327.14
<b>220209 - FINANCIAL CHARGES GENERAL Total</b>		<b>8,000,000.00</b>	<b>8,000,000.00</b>	<b>1,023,100.45</b>	<b>6,976,899.55</b>	<b>181,327.14</b>
<b>220210 - MISCELLANEOUS EXPENSES - GENERAL</b>						
22021001	Refreshment and Meals	30,000,000.00	30,000,000.00	16,957,700.00	13,042,300.00	11,380,966.04
22021002	Honorarium and Sitting Allowance	60,000,000.00	35,000,000.00	33,476,000.00	1,524,000.00	5,098,000.00
22021003	Publicity and Advertisements	3,000,000.00	3,000,000.00	-	3,000,000.00	70,000.00
22021004	Medical Expenses - Local	10,000,000.00	10,000,000.00	6,375,000.00	3,625,000.00	729,000.00
22021007	Welfare Packages	20,000,000.00	41,292,000.00	41,292,000.00	-	16,402,200.00
22021009	Sporting Activities	5,000,000.00	5,930,000.00	5,930,000.00	-	1,000,000.00
22021014	Annual Budget Expenses and Administration	5,000,000.00	5,325,000.00	5,325,000.00	-	1,650,000.00
22021020	Election-Logistic Support	10,000,000.00	10,000,000.00	-	10,000,000.00	10,000.00
22021021	Special Days/Celebrations	1,000,000.00	2,000,000.00	2,000,000.00	-	3,740,000.00
22021022	Youth Corpsers Allowance	2,000,000.00	2,840,000.00	2,840,000.00	-	-
22021023	Other Miscellaneous Expenses	48,000,000.00	48,000,000.00	29,146,650.00	18,853,350.00	8,648,000.00
22021041	Contingency	4,000,000.00	7,422,000.00	7,422,000.00	-	300,000.00
22021047	Covid-19 Logistics and Intervention Fund	20,000,000.00	20,000,000.00	15,755,636.36	4,244,363.64	4,408,636.00
22021048	Development Facilitators & Logistics	85,000,000.00	85,000,000.00	76,190,000.00	8,810,000.00	-
<b>220210 - MISCELLANEOUS EXPENSES - GENERAL Total</b>		<b>303,000,000.00</b>	<b>305,809,000.00</b>	<b>242,709,986.36</b>	<b>63,099,013.64</b>	<b>53,436,802.04</b>
<b>2202 - OVERHEAD COST Total</b>		<b>709,610,000.00</b>	<b>684,946,100.00</b>	<b>513,869,851.85</b>	<b>171,076,248.15</b>	<b>322,158,858.91</b>
<b>2204 - GRANTS AND CONTRIBUTIONS - GENERAL</b>						
<b>220401 - LOCAL GRANTS AND CONTRIBUTIONS</b>						
22040101	Grant to Other Governments - Current	30,000,000.00	30,000,000.00	1,677,818.18	28,322,181.82	-
22040109	Grants to Communities/NGOs	17,000,000.00	17,000,000.00	7,236,000.00	9,764,000.00	-
22040110	Grants to Academic Institutions	700,000,000.00	706,055,600.00	706,055,585.23	14.77	672,087,124.66
22040111	Contribution to Traditional Councils	50,000,000.00	20,000,000.00	18,748,818.18	1,251,181.82	18,000,000.00
22040112	Contribution to Min. for LG/Bureau for Adm. Expenses	12,000,000.00	16,833,400.00	16,833,345.90	54.10	11,985,818.16
22040117	Contribution to Primary Health Care Development Agency	12,000,000.00	12,000,000.00	-	12,000,000.00	50,000.00
22040118	Contribution to Local government Staff Pension Board	125,000,000.00	125,000,000.00	103,960,148.80	21,039,851.20	88,516,272.30
22040119	Contribution to Auditor General for Local Governments	30,000,000.00	11,365,900.00	234,000.00	11,131,900.00	-
<b>220401 - LOCAL GRANTS AND CONTRIBUTIONS Total</b>		<b>976,000,000.00</b>	<b>938,254,900.00</b>	<b>854,745,716.29</b>	<b>83,509,183.71</b>	<b>790,639,215.12</b>
<b>2204 - GRANTS AND CONTRIBUTIONS - GENERAL Total</b>		<b>976,000,000.00</b>	<b>938,254,900.00</b>	<b>854,745,716.29</b>	<b>83,509,183.71</b>	<b>790,639,215.12</b>
<b>2205 - SUBSIDIES GENERAL</b>						
<b>220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp; PARASTATALS</b>						
22050106	Agricultural Inputs Subsidy	31,500,000.00	31,500,000.00	23,641,446.08	7,858,553.92	-
22050107	Health Subsidy	7,000,000.00	7,000,000.00	-	7,000,000.00	-
22050108	Religious Pilgrimage Subsidy	10,000,000.00	10,000,000.00	1,600,000.00	8,400,000.00	2,143,228.56
<b>220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp; PARASTATALS Total</b>		<b>48,500,000.00</b>	<b>48,500,000.00</b>	<b>25,241,446.08</b>	<b>23,258,553.92</b>	<b>2,143,228.56</b>
<b>2205 - SUBSIDIES GENERAL Total</b>		<b>48,500,000.00</b>	<b>48,500,000.00</b>	<b>25,241,446.08</b>	<b>23,258,553.92</b>	<b>2,143,228.56</b>
<b>2206 - PUBLIC DEBT CHARGES</b>						
<b>220601 - LOANS REPAYMENT</b>						
22060101	Internal Loans	72,000,000.00	174,409,000.00	174,408,988.79	11.21	91,497,246.39
22060106	Other Funds	20,000,000.00	20,000,000.00	-	20,000,000.00	-
<b>220601 - LOANS REPAYMENT Total</b>		<b>92,000,000.00</b>	<b>194,409,000.00</b>	<b>174,408,988.79</b>	<b>20,000,011.21</b>	<b>91,497,246.39</b>
<b>2206 - PUBLIC DEBT CHARGES Total</b>		<b>92,000,000.00</b>	<b>194,409,000.00</b>	<b>174,408,988.79</b>	<b>20,000,011.21</b>	<b>91,497,246.39</b>
<b>22 - OTHER RECURRENT COSTS Total</b>		<b>1,826,110,000.00</b>	<b>1,866,110,000.00</b>	<b>1,568,266,003.01</b>	<b>297,843,996.99</b>	<b>1,206,438,548.98</b>
<b>23 - CAPITAL EXPENDITURE</b>						
<b>2301 - PURCHASE OF FIXED ASSETS - GENERAL</b>						
<b>230101 - PURCHASE OF FIXED ASSETS - GENERAL</b>						
23010101	Purchase/Acquisition of Land	40,000,000.00	40,000,000.00	-	40,000,000.00	-
23010105	Purchase of Motor Vehicles	20,000,000.00	52,647,700.00	52,647,636.38	63.62	7,828,812.50
23010106	Purchase of Vans	40,000,000.00	40,000,000.00	-	40,000,000.00	-
23010113	Purchase of Computers	5,000,000.00	58,304,000.00	58,304,000.00	-	1,468,000.00
23010119	Purchase of Power Generating Set	10,000,000.00	10,000,000.00	-	10,000,000.00	-
23010124	Purchase of Teaching/Learning Aid Equipment	30,000,000.00	30,000,000.00	-	30,000,000.00	265,000.00
23010127	Purchase of Agricultural Equipment/Irrigation	5,000,000.00	5,000,000.00	-	5,000,000.00	1,185,000.00
<b>230101 - PURCHASE OF FIXED ASSETS - GENERAL Total</b>		<b>150,000,000.00</b>	<b>235,951,700.00</b>	<b>110,951,636.38</b>	<b>125,000,063.62</b>	<b>10,746,812.50</b>
<b>2301 - PURCHASE OF FIXED ASSETS - GENERAL Total</b>		<b>150,000,000.00</b>	<b>235,951,700.00</b>	<b>110,951,636.38</b>	<b>125,000,063.62</b>	<b>10,746,812.50</b>
<b>2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL</b>						
<b>230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL</b>						

*Audited Financial Statements of Funakaye Local Government Council 2022*

**DETAIL TOTAL EXPENDITURE**

<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2022</b>	<b>FINAL BUDGET 2022</b>	<b>ACTUAL 2022</b>	<b>VARIANCE 2022</b>	<b>ACTUAL 2021</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
23020103	Construction/Provision of Electricity	100,000,000.00	100,000,000.00	3,896,500.00	96,103,500.00	-
23020104	Construction/Provision of Housing	30,000,000.00	30,000,000.00	750,000.00	29,250,000.00	-
23020105	Construction/Provision of Water Facilities	35,000,000.00	35,000,000.00	7,002,500.00	27,997,500.00	-
23020114	Construction/Provision of Roads	618,000,000.00	526,387,300.00	287,273,081.90	239,114,218.10	583,238,043.33
23020116	Construction/Provision of Water -Ways	30,000,000.00	30,000,000.00	3,030,000.00	26,970,000.00	-
23020118	Construction/Provision of Infrastructure	10,000,000.00	10,000,000.00	-	10,000,000.00	3,300,000.00
23020123	Construction of Traffic Lights/Street Lights	100,000,000.00	100,000,000.00	-	100,000,000.00	-
23020124	Construction of Markets/Parks	60,000,000.00	60,000,000.00	-	60,000,000.00	-
23020126	Construction/Provision of Cemeteries	20,000,000.00	20,000,000.00	-	20,000,000.00	-
23020127	Construction/Provision of ICT Infrastructures	20,000,000.00	20,000,000.00	-	20,000,000.00	-
<b>230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total</b>		<b>1,023,000,000.00</b>	<b>931,387,300.00</b>	<b>301,952,081.90</b>	<b>629,435,218.10</b>	<b>586,538,043.33</b>
<b>2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total</b>		<b>1,023,000,000.00</b>	<b>931,387,300.00</b>	<b>301,952,081.90</b>	<b>629,435,218.10</b>	<b>586,538,043.33</b>
<b>2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL</b>						
<b>230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL</b>						
23030104	Rehabilitation/Repairs - Water Facilities	20,000,000.00	20,000,000.00	18,945,700.00	1,054,300.00	-
23030115	Rehabilitation/Repairs - Water Ways	40,000,000.00	40,000,000.00	3,579,500.00	36,420,500.00	-
23030121	Rehabilitation/Repairs - Office Buildings	20,000,000.00	20,000,000.00	8,999,000.00	11,001,000.00	8,873,364.30
<b>230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total</b>		<b>80,000,000.00</b>	<b>80,000,000.00</b>	<b>31,524,200.00</b>	<b>48,475,800.00</b>	<b>8,873,364.30</b>
<b>2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total</b>		<b>80,000,000.00</b>	<b>80,000,000.00</b>	<b>31,524,200.00</b>	<b>48,475,800.00</b>	<b>8,873,364.30</b>
<b>2304 - PRESERVATION OF THE ENVIRONMENT - GNENRAL</b>						
<b>230401 - PRESERVATION OF THE ENVIRONMENT - GNENRAL</b>						
23040101	Tree Planting	5,000,000.00	10,661,000.00	10,661,000.00	-	1,088,000.00
<b>230401 - PRESERVATION OF THE ENVIRONMENT - GNENRAL Total</b>		<b>5,000,000.00</b>	<b>10,661,000.00</b>	<b>10,661,000.00</b>	<b>-</b>	<b>1,088,000.00</b>
<b>2304 - PRESERVATION OF THE ENVIRONMENT - GNENRAL Total</b>		<b>5,000,000.00</b>	<b>10,661,000.00</b>	<b>10,661,000.00</b>	<b>-</b>	<b>1,088,000.00</b>
<b>2305 - ACQUISITION OF NON TANGIBLE ASSETS</b>						
<b>230501 - ACQUISITION OF NON TANGIBLE ASSETS</b>						
23050101	Research and Development	10,000,000.00	10,000,000.00	-	10,000,000.00	-
23050102	Computer Software Acquisition	5,000,000.00	5,000,000.00	-	5,000,000.00	-
<b>230501 - ACQUISITION OF NON TANGIBLE ASSETS Total</b>		<b>15,000,000.00</b>	<b>15,000,000.00</b>	<b>-</b>	<b>15,000,000.00</b>	<b>-</b>
<b>2305 - ACQUISITION OF NON TANGIBLE ASSETS Total</b>		<b>15,000,000.00</b>	<b>15,000,000.00</b>	<b>-</b>	<b>15,000,000.00</b>	<b>-</b>
<b>23 - CAPITAL EXPENDITURE Total</b>		<b>1,273,000,000.00</b>	<b>1,273,000,000.00</b>	<b>455,088,918.28</b>	<b>817,911,081.72</b>	<b>607,246,220.13</b>
<b>Grand Total</b>		<b>3,869,610,000.00</b>	<b>3,869,610,000.00</b>	<b>2,735,178,271.65</b>	<b>1,134,431,728.35</b>	<b>2,515,387,336.77</b>



*Audited Financial Statements of Funakaye Local Government Council 2022*

DETAIL TOTAL EXPENDITURE

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