

BILLIRI LOCAL GOVERNMENT COUNCIL, GOMBE STATE



AUDITED FINANCIAL STATEMENTS 2022

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CORPORATE INFORMATION

EXECUTIVE COUNCIL

1.	Bitrus Margaret	-	Chairman
2.	Lasobok Phanuel Nicodemus	-	Vice Chairman
3.	Hassan Ibrahim	-	Councilor
4.	Ambrose Nokey Timah	-	Councilor
5.	Tenabu Bedan	-	Councilor
6.	Bokos Ezekiel	-	Councilor
7.	Musa Umar Adamu	-	Councilor
8.	Ajiya Abubakar	-	Councilor
9.	Adamu Abubakar	-	Councilor
10.	Hassan Samaila	-	Councilor
11.	Samaila Kauchi Amos	-	Councilor
12.	Kwitong Ishaya Boyi	-	Councilor

HEADS OF DEPARTMENT

1.	Haj. Hauwa Ibrahim	-	Secretary
2.	Gladys Garba	-	Deputy Secretary (DS)
3.	Nerus Ibrahim	-	Treasurer
4.	Paul Peter	-	HOD; Agric Department
5.	Phanuel Danborno	-	HOD; PHC Department
6.	Jonathan Yakubu Molmela	-	HOD; Works Department
7.	Hassan Seviel	-	HOD; ESD Department

BANKER:-

Fidelity Bank Plc
GT Bank Plc
TMF Bank Plc
Unity Bank Plc
Zenith Bank Plc

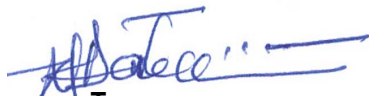
STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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 Billiri 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 BILIRI GOVERNMENT TARABA STATE FOR THE YEAR ENDED 31ST DECEMBER 2022

We have audited the accompanying financial statements of Biliri 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

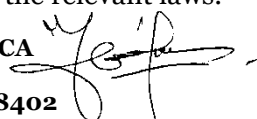
We conducted our audit in accordance with International Standards on Auditing and International Standards of Supreme Audit Institutions (ISSAIs) of the International Organization of Supreme Audit Institutions (INTOSAI). Those standards require that we comply with ethical requirements and plan and perform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

	2022	2021
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	2,569,131,926.80	2,279,209,229.93
Independent Revenue	12,783,690.00	14,524,600.00
Total Receipts	2,581,915,616.80	2,293,733,829.93
Payments		
Salaries and Allowances	(589,400,752.14)	(645,206,905.44)
Social Contributions	-	-
Social Benefits	-	-
Overhead Cost	(594,380,344.75)	(593,203,842.65)
Loans and Advances	-	-
Grants and Contributions	(1,053,875,534.81)	(996,805,066.70)
Subsidies	(8,017,454.55)	(9,644,528.52)
Transfers - Payments	-	-
Transfers - Payments to Individuals	-	-
Loss on Foreign Exchange	-	-
Total Payments	(2,245,674,086.25)	(2,244,860,343.31)
Net Cash flow from Operating Activities	336,241,530.55	48,873,486.63
Investing Activities		
Purchase of Fixed Assets	(26,323,818.18)	(15,157,625.00)
Construction/Provision of Fixed Assets	(77,153,864.45)	(37,500,000.00)
Rehabilitation/Repairs of Fixed Assets	(3,317,300.00)	(14,367,650.00)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(106,794,982.63)	(67,025,275.00)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from Loans/Borrowings	27,700,000.00	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(58,891,153.56)	(91,497,246.39)
Net Cash Flow from Financing Activities	(31,191,153.56)	(91,497,246.39)
Net Surplus/(Deficit) for the Year	198,255,394.36	(109,649,034.76)
Add: Opening Balance	154,821,304.57	264,470,339.33
Closing Cash Balance	353,076,698.93	154,821,304.57

Audited Financial Statements of Billiri Local Government Council 2022

GOMBE STATE GOVERNMENT OF NIGERIA
BILLIRI 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	2,609,280,000.00	2,609,280,000.00	2,569,131,926.80	(40,148,073.20)	2,279,209,229.93
Independent Revenue	2	77,040,000.00	77,040,000.00	12,783,690.00	(64,256,310.00)	14,524,600.00
Aids and Grants	3	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
Loans and Other Capital Receipts	4	452,000,000.00	452,000,000.00	27,700,000.00	(424,300,000.00)	-
TOTAL REVENUE		3,178,320,000.00	3,178,320,000.00	2,609,615,616.80	(568,704,383.20)	2,293,733,829.93
EXPENDITURE						
Salaries and Allowances	5	721,500,000.00	643,613,200.00	589,400,752.14	54,212,447.86	645,206,905.44
Social Contributions	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	-
Overhead Cost	8	900,620,000.00	832,431,000.00	594,380,344.75	238,050,655.25	593,203,842.65
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	852,000,000.00	1,108,075,800.00	1,053,875,534.81	54,200,265.19	996,805,066.70
Subsidies	11	93,700,000.00	43,700,000.00	8,017,454.55	35,682,545.45	9,644,528.52
Public Debt Charges	12	120,000,000.00	60,000,000.00	58,891,153.56	1,108,846.44	91,497,246.39
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,687,820,000.00	2,687,820,000.00	2,304,565,239.81	383,254,760.19	2,336,357,589.69
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		490,500,000.00	490,500,000.00	305,050,376.99	(951,959,143.39)	(42,623,759.76)
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	115,500,000.00	116,823,900.00	26,323,818.18	90,500,081.82	15,157,625.00
Construction/Provision of Fixed Assets	15B	400,000,000.00	398,676,100.00	77,153,864.45	321,522,235.55	37,500,000.00
Rehabilitation/Repairs of Fixed Assets	15C	90,000,000.00	90,000,000.00	3,317,300.00	86,682,700.00	14,367,650.00
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		610,500,000.00	610,500,000.00	106,794,982.63	503,705,017.37	67,025,275.00
TRANSFERS						
Transfers - Payments	13A	-	-	-	-	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		(120,000,000.00)	(120,000,000.00)	198,255,394.36	(1,455,664,160.76)	(109,649,034.76)

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

	NOTES	2022 ₦	2021 ₦
ASSETS			
Cash and Bank Balances	16	353,076,699	154,821,305
TOTAL ASSETS		353,076,699	154,821,305
LIABILITIES			
Accumulated Surplus/(Deficit)	25	353,076,699	154,821,305
TOTAL LIABILITIES		353,076,699	154,821,305

Treasurer

Secretary

Executive Chairman

STATEMENT OF ACCOUNTING POLICIES

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

GOMBE STATE GOVERNMENT OF NIGERIA BILLIRI 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	1,500,000,000.00	1,500,000,000.00	1,632,017,639.39	132,017,639.39	1,484,911,142.34
11010104	FAAC Special Allocations	113,000,000.00	113,000,000.00	-	(113,000,000.00)	-
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)	720,000.00	720,000.00	-	(720,000.00)	-
11010107	Exchange Difference	20,160,000.00	20,160,000.00	-	(20,160,000.00)	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	13,710,000.00	13,710,000.00	-	(13,710,000.00)	-
11010110	Budget Augmentation	-	-	-	-	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	-	-	-	-	-
11010113	Equalisation Fund	22,090,000.00	22,090,000.00	-	(22,090,000.00)	-
11010114	Goods Value Consideration	-	-	-	-	-
11010201	Local Government Share of VAT	870,000,000.00	870,000,000.00	937,114,287.41	67,114,287.41	765,084,819.09
11010303	Local Government Share of Excess Crude Account	19,600,000.00	19,600,000.00	-	(19,600,000.00)	-
	STATUTORY REVENUE TOTAL	2,609,280,000.00	2,609,280,000.00	2,569,131,926.80	(40,148,073.20)	2,279,209,229.93
	INDEPENDENT REVENUE					
120101	Personal Taxes	-	-	-	-	-
120201	Licences - General	22,144,000.00	22,144,000.00	7,911,590.00	(14,232,410.00)	10,314,100.00
120202	Mining Rents	800,000.00	800,000.00	10,000.00	(790,000.00)	-
120204	Fees - General	20,510,000.00	20,510,000.00	2,581,200.00	(17,928,800.00)	1,290,000.00
120205	Fines - General	12,000,000.00	12,000,000.00	-	(12,000,000.00)	-
120206	Sales - General	3,948,000.00	3,948,000.00	1,225,000.00	(2,723,000.00)	-
120207	Earnings -General	12,608,000.00	12,608,000.00	751,500.00	(11,856,500.00)	1,782,500.00
120208	Rent on Government Buildings - General	-	-	-	-	-
120209	Rent on Land & Others - General	230,000.00	230,000.00	304,400.00	74,400.00	-
120210	Repayments - General	-	-	-	-	-
120211	Investment Income	4,500,000.00	4,500,000.00	-	(4,500,000.00)	697,000.00
120212	Interest Earned	300,000.00	300,000.00	-	(300,000.00)	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	-	-	441,000.00
	INDEPENDENT REVENUE TOTAL	77,040,000.00	77,040,000.00	12,783,690.00	(64,256,310.00)	14,524,600.00
	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	452,000,000.00	452,000,000.00	27,700,000.00	(424,300,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	492,000,000.00	492,000,000.00	27,700,000.00	(464,300,000.00)	-
	TOTAL REVENUE	3,178,320,000.00	3,178,320,000.00	2,609,615,616.80	(568,704,383.20)	2,293,733,829.93

Audited Financial Statements of Billiri Local Government Council 2022

GOMBE STATE GOVERNMENT OF NIGERIA BILLIRI 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	1,500,000,000.00	1,500,000,000.00	1,632,017,639.39	132,017,639.39	1,484,911,142.34
11010104	FAAC Special Allocations	113,000,000.00	113,000,000.00	-	(113,000,000.00)	-
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)	720,000.00	720,000.00	-	(720,000.00)	-
11010107	Exchange Difference	20,160,000.00	20,160,000.00	-	(20,160,000.00)	-
11010109	Recovered Excess Bank Charges	13,710,000.00	13,710,000.00	-	(13,710,000.00)	-
11010113	Equalisation Fund	22,090,000.00	22,090,000.00	-	(22,090,000.00)	-
11010201	Local Government Share of VAT	870,000,000.00	870,000,000.00	937,114,287.41	67,114,287.41	765,084,819.09
11010303	Local Government Share of Excess Crude Account	19,600,000.00	19,600,000.00	-	(19,600,000.00)	-
110101 - LOCAL GOVERNMENT SHARE OF FAAC Total		2,609,280,000.00	2,609,280,000.00	2,569,131,926.80	(40,148,073.20)	2,279,209,229.93
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total						
		2,609,280,000.00	2,609,280,000.00	2,569,131,926.80	(40,148,073.20)	2,279,209,229.93
12 - INDEPENDENT REVENUE						
1202 - NON-TAX REVENUE						
120201 - LICENCES - GENERAL						
12020109	Registration of Voluntary Organizations	-	-	215,500.00	215,500.00	-
12020111	Bake House Licence	300,000.00	300,000.00	-	(300,000.00)	-
12020112	Bicycles Licence & Hire Permits	60,000.00	60,000.00	-	(60,000.00)	-
12020113	Brickmaking, Etc Licence	505,000.00	505,000.00	-	(505,000.00)	-
12020115	Dane Gun Licences	38,000.00	38,000.00	-	(38,000.00)	-
12020117	Dried Fish & Meat Licences	150,000.00	150,000.00	21,000.00	(129,000.00)	-
12020118	Pet (Dog) Licences	300,000.00	300,000.00	-	(300,000.00)	349,900.00
12020119	Fishing Permits	100,000.00	100,000.00	-	(100,000.00)	-
12020120	Hawker's Permits	650,000.00	650,000.00	3,315,100.00	2,665,100.00	9,090,000.00
12020121	Hunting Permits	118,000.00	118,000.00	-	(118,000.00)	-
12020122	Produce Buying Licences	12,000,000.00	12,000,000.00	4,221,990.00	(7,778,010.00)	874,200.00
12020123	Animal Health Certificate Licences	40,000.00	40,000.00	-	(40,000.00)	-
12020124	Abattoir/Slaughter Licences	1,250,000.00	1,250,000.00	5,000.00	(1,245,000.00)	-
12020128	Borehole Drilling Licences	50,000.00	50,000.00	114,000.00	64,000.00	-
12020130	Cinematograph Licences	200,000.00	200,000.00	-	(200,000.00)	-
12020131	Liquor Licences	6,108,000.00	6,108,000.00	-	(6,108,000.00)	-
12020137	Trade Permit Licences	25,000.00	25,000.00	19,000.00	(6,000.00)	-
12020138	Forestry/Timber Licence	250,000.00	250,000.00	-	(250,000.00)	-
120201 - LICENCES - GENERAL Total		22,144,000.00	22,144,000.00	7,911,590.00	(14,232,410.00)	10,314,100.00
120202 - MINING RENTS						
12020201	Mining Fees	800,000.00	800,000.00	10,000.00	(790,000.00)	-
120202 - MINING RENTS Total		800,000.00	800,000.00	10,000.00	(790,000.00)	-
120204 - FEES - GENERAL						
12020418	Marriage/ Divorce Fees	-	-	-	-	1,024,000.00
12020427	Tender Fees	30,000.00	30,000.00	6,000.00	(24,000.00)	-
12020436	Bill Board Advertisement Fees	2,500,000.00	2,500,000.00	20,000.00	(2,480,000.00)	-
12020442	Association Fees	100,000.00	100,000.00	118,700.00	18,700.00	266,000.00
12020446	Agricultural/Vetinary Services Fees	230,000.00	230,000.00	-	(230,000.00)	-
12020449	Business/Trade Operating Fees	6,870,000.00	6,870,000.00	933,500.00	(5,936,500.00)	-
12020450	Inspection Fees	1,660,000.00	1,660,000.00	-	(1,660,000.00)	-
12020459	Right of Occupancy Fees	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
12020463	Hospital Service Registration Fees	500,000.00	500,000.00	-	(500,000.00)	-
12020465	Sports/Recreational Facilities Fees	2,590,000.00	2,590,000.00	-	(2,590,000.00)	-
12020466	Indigenship Registration Fees	4,000,000.00	4,000,000.00	1,503,000.00	(2,497,000.00)	-
12020478	Workshop Fees	30,000.00	30,000.00	-	(30,000.00)	-
120204 - FEES - GENERAL Total		20,510,000.00	20,510,000.00	2,581,200.00	(17,928,800.00)	1,290,000.00
120205 - FINES - GENERAL						
12020503	Dislodging of Effluent/Pollution Fine	12,000,000.00	12,000,000.00	-	(12,000,000.00)	-
120205 - FINES - GENERAL Total		12,000,000.00	12,000,000.00	-	(12,000,000.00)	-
120206 - SALES - GENERAL						
12020602	Sales of Books	18,000.00	18,000.00	-	(18,000.00)	-
12020605	Sales of Vaccines	150,000.00	150,000.00	-	(150,000.00)	-
12020610	Proceeds From Sales of Goods By Public Auctions	80,000.00	80,000.00	1,225,000.00	1,145,000.00	-
12020612	Proceeds From Sales of Drugs and Medications	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
12020614	Proceeds From Sales of Govt. Building	600,000.00	600,000.00	-	(600,000.00)	-
12020620	Sales of Other Government Properties	2,100,000.00	2,100,000.00	-	(2,100,000.00)	-
120206 - SALES - GENERAL Total		3,948,000.00	3,948,000.00	1,225,000.00	(2,723,000.00)	-
120207 - EARNINGS - GENERAL						
12020701	Earnings From Consultancy Services	80,000.00	80,000.00	-	(80,000.00)	-
12020702	Earnings From Laboratory Services	30,000.00	30,000.00	-	(30,000.00)	-
12020707	Earnings From Medical Services	1,600,000.00	1,600,000.00	-	(1,600,000.00)	126,000.00
12020708	Earnings From Agricultural Produce	3,882,000.00	3,882,000.00	-	(3,882,000.00)	-
12020711	Earnings From Commercial Activities	6,263,000.00	6,263,000.00	751,500.00	(5,511,500.00)	1,656,500.00
12020714	Earnings From ICT Services	303,000.00	303,000.00	-	(303,000.00)	-
12020715	Maintenance/Repairs Fees	450,000.00	450,000.00	-	(450,000.00)	-
120207 - EARNINGS - GENERAL Total		12,608,000.00	12,608,000.00	751,500.00	(11,856,500.00)	1,782,500.00
120209 - RENT ON LAND & OTHERS - GENERAL						
12020901	Rent on Govt. Land	70,000.00	70,000.00	4,400.00	(65,600.00)	-
12020906	Rents on Govt. Properties	160,000.00	160,000.00	300,000.00	140,000.00	-
120209 - RENT ON LAND & OTHERS - GENERAL Total		230,000.00	230,000.00	304,400.00	74,400.00	-
120211 - INVESTMENT INCOME						
12021102	Dividend Received	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
12021103	Other Investment Income	2,500,000.00	2,500,000.00	-	(2,500,000.00)	697,000.00
120211 - INVESTMENT INCOME Total		4,500,000.00	4,500,000.00	-	(4,500,000.00)	697,000.00
120212 - INTEREST EARNED						
12021203	Refurbishing Loan	300,000.00	300,000.00	-	(300,000.00)	-
120212 - INTEREST EARNED Total		300,000.00	300,000.00	-	(300,000.00)	-
120214 - RATES						
12021401	Tenement Rate	-	-	-	-	441,000.00
120214 - RATES Total		-	-	-	-	441,000.00
1202 - NON-TAX REVENUE Total		77,040,000.00	77,040,000.00	12,783,690.00	(64,256,310.00)	14,524,600.00
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)	-

Audited Financial Statements of Billiri 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
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						
14030101	Domestic Loans/ Borrowings from Financial Institutions	452,000,000.00	452,000,000.00	-	(452,000,000.00)	-
14030102	Domestic Loans/ Borrowings from Other Government Entities	-	-	27,700,000.00	27,700,000.00	-
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total		452,000,000.00	452,000,000.00	27,700,000.00	(424,300,000.00)	-
1403 - LOANS/ BORROWINGS RECEIPT Total		452,000,000.00	452,000,000.00	27,700,000.00	(424,300,000.00)	-
Grand Total		3,178,320,000.00	3,178,320,000.00	2,609,615,616.80	(568,704,383.20)	2,293,733,829.93

Audited Financial Statements of Billiri Local Government Council 2022

GOMBE STATE GOVERNMENT OF NIGERIA BILLIRI 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)	660,000,000.00	582,113,200.00	578,635,752.14	3,477,447.86	633,744,712.00
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	40,000,000.00	40,000,000.00	-	40,000,000.00	2,962,193.44
210201	Allowances	21,500,000.00	21,500,000.00	10,765,000.00	10,735,000.00	8,500,000.00
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	-	-	-	-	-
	Personnel Cost Total	721,500,000.00	643,613,200.00	589,400,752.14	54,212,447.86	645,206,905.44
2202	Overhead Cost					
220201	Travels and Transport - General	33,800,000.00	33,800,000.00	14,619,500.00	19,180,500.00	3,095,000.40
220202	Utilities - General	7,000,000.00	7,000,000.00	167,500.00	6,832,500.00	153,000.00
220203	Materials and Supplies - General	112,400,000.00	62,400,000.00	30,864,065.41	31,535,934.59	3,663,636.36
220204	Maintenance Services - General	35,500,000.00	35,500,000.00	8,845,800.00	26,654,200.00	1,379,400.00
220205	Training - General	10,000,000.00	10,000,000.00	9,370,818.16	629,181.84	8,985,818.16
220206	Other Services - General	243,000,000.00	332,036,000.00	291,719,408.36	40,316,591.64	479,493,250.00
220207	Consulting and Professional Services	27,000,000.00	87,571,300.00	69,416,708.95	18,154,591.05	28,962,501.23
220208	Fuel and Lubricants	3,000,000.00	3,000,000.00	-	3,000,000.00	-
220209	Financial Charges	2,000,000.00	2,000,000.00	489,725.69	1,510,274.31	20,185.80
220210	Miscellaneous Expenses	426,920,000.00	259,123,700.00	168,886,818.18	90,236,881.82	67,451,050.70
	Overhead Cost Total	900,620,000.00	832,431,000.00	594,380,344.75	238,050,655.25	593,203,842.65
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	852,000,000.00	1,108,075,800.00	1,053,875,534.81	54,200,265.19	996,805,066.70
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	852,000,000.00	1,108,075,800.00	1,053,875,534.81	54,200,265.19	996,805,066.70
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	93,700,000.00	43,700,000.00	8,017,454.55	35,682,545.45	9,644,528.52
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	93,700,000.00	43,700,000.00	8,017,454.55	35,682,545.45	9,644,528.52
2206	Public Debt Charges					
220601	Loans Repayment	120,000,000.00	60,000,000.00	58,891,153.56	1,108,846.44	91,497,246.39
	Public Debt Charges Total	120,000,000.00	60,000,000.00	58,891,153.56	1,108,846.44	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	115,500,000.00	116,823,900.00	26,323,818.18	90,500,081.82	15,157,625.00
230201	Construction/Provision of Fixed Assets	400,000,000.00	398,676,100.00	77,153,864.45	321,522,235.55	37,500,000.00
230301	Rehabilitation/Repairs of Fixed Assets	90,000,000.00	90,000,000.00	3,317,300.00	86,682,700.00	14,367,650.00
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	610,500,000.00	610,500,000.00	106,794,982.63	503,705,017.37	67,025,275.00
	TOTAL EXPENDITURE	3,298,320,000.00	3,298,320,000.00	2,411,360,222.44	886,959,777.56	2,403,382,864.69

Audited Financial Statements of Billiri Local Government Council 2022

GOMBE STATE GOVERNMENT OF NIGERIA BILLIRI 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)	660,000,000.00	582,113,200.00	578,635,752.14	3,477,447.86	633,744,712.00
21010103	Consolidated Revenue Charges - Salaries/Allowances	40,000,000.00	40,000,000.00	-	40,000,000.00	2,962,193.44
210101 - SALARIES AND WAGES Total		700,000,000.00	622,113,200.00	578,635,752.14	43,477,447.86	636,706,905.44
2101 - SALARY Total		700,000,000.00	622,113,200.00	578,635,752.14	43,477,447.86	636,706,905.44
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS						
210201 - ALLOWANCES						
21020101	Non Regular Allowances	21,500,000.00	21,500,000.00	10,765,000.00	10,735,000.00	8,500,000.00
210201 - ALLOWANCES Total		21,500,000.00	21,500,000.00	10,765,000.00	10,735,000.00	8,500,000.00
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS Total		21,500,000.00	21,500,000.00	10,765,000.00	10,735,000.00	8,500,000.00
21 - PERSONNEL COST Total		721,500,000.00	643,613,200.00	589,400,752.14	54,212,447.86	645,206,905.44
22 - OTHER RECURRENT COSTS						
2202 - OVERHEAD COST						
220201 - TRAVEL AND TRANSPORT - GENERAL						
22020101	Local Travel & Transport: Training	17,500,000.00	17,500,000.00	11,993,000.00	5,507,000.00	1,421,364.00
22020102	Local Travel & Transport: Others	16,300,000.00	16,300,000.00	2,626,500.00	13,673,500.00	1,673,636.40
220201 - TRAVEL AND TRANSPORT - GENERAL Total		33,800,000.00	33,800,000.00	14,619,500.00	19,180,500.00	3,095,000.40
220202 - UTILITIES - GENERAL						
22020201	Electricity Charges	2,000,000.00	2,000,000.00	167,500.00	1,832,500.00	153,000.00
22020205	Water Rates	5,000,000.00	5,000,000.00	-	5,000,000.00	-
220202 - UTILITIES - GENERAL Total		7,000,000.00	7,000,000.00	167,500.00	6,832,500.00	153,000.00
220203 - MATERIALS AND SUPPLIES - GENERAL						
22020301	Office Stationaries/Computer Consumables	7,400,000.00	7,400,000.00	2,224,565.41	5,175,434.59	1,478,636.36
22020305	Printing of Non Security Documents	11,000,000.00	11,000,000.00	339,500.00	10,660,500.00	935,000.00
22020306	Printing of Security Documents	3,500,000.00	3,500,000.00	600,000.00	2,900,000.00	250,000.00
22020307	Drugs/Laboratory/Medical Supplies	40,000,000.00	40,000,000.00	27,700,000.00	12,300,000.00	1,000,000.00
22020311	Food stuff/Catering Materials Supplies	50,000,000.00	-	-	-	-
22020312	Production, Publication and Circulation of Annual Financial Statements	500,000.00	500,000.00	-	500,000.00	-
220203 - MATERIALS AND SUPPLIES - GENERAL Total		112,400,000.00	62,400,000.00	30,864,065.41	31,535,934.59	3,663,636.36
220204 - MAINTENANCE SERVICES GENERAL						
22020401	Maintenance of Motor Vehicles/Transport Equipment	5,000,000.00	5,000,000.00	300,000.00	4,700,000.00	-
22020402	Maintenance of Office Furniture	1,500,000.00	1,500,000.00	-	1,500,000.00	-
22020403	Maintenance of Office Building/Residential Qtrs	5,000,000.00	5,000,000.00	3,923,400.00	1,076,600.00	31,000.00
22020405	Maintenance of Plant and Generators	2,000,000.00	2,000,000.00	518,800.00	1,481,200.00	-
22020406	Other Maintenance Services	7,000,000.00	7,000,000.00	3,663,600.00	3,336,400.00	32,400.00
22020412	Maintenance of Market/Public Places	5,000,000.00	5,000,000.00	-	5,000,000.00	-
22020413	Minor Road Maintenance	10,000,000.00	10,000,000.00	440,000.00	9,560,000.00	1,316,000.00
220204 - MAINTENANCE SERVICES GENERAL Total		35,500,000.00	35,500,000.00	8,845,800.00	26,654,200.00	1,379,400.00
220205 - TRAINING GENERAL						
22020503	Cont. to Local Govt. Service Comm. Training Fund	10,000,000.00	10,000,000.00	9,370,818.16	629,181.84	8,985,818.16
220205 - TRAINING GENERAL Total		10,000,000.00	10,000,000.00	9,370,818.16	629,181.84	8,985,818.16
220206 - OTHER SERVICES - GENERAL						
22020601	Security Services	200,000,000.00	200,000,000.00	192,683,408.36	7,316,591.64	121,440,000.00
22020603	Residential Rent	10,000,000.00	10,000,000.00	-	10,000,000.00	3,400,000.00
22020604	Security Vote (Including Operations)	6,000,000.00	6,000,000.00	-	6,000,000.00	354,640,000.00
22020605	Cleaning and Fumigation Services	17,000,000.00	17,000,000.00	-	17,000,000.00	13,250.00
22020607	Rescue Service	10,000,000.00	99,036,000.00	99,036,000.00	-	-
220206 - OTHER SERVICES - GENERAL Total		243,000,000.00	332,036,000.00	291,719,408.36	40,316,591.64	479,493,250.00
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL						
22020702	Information Technology Consulting	5,000,000.00	65,571,300.00	65,571,254.45	45.55	12,543,328.51
22020704	Engineering Services	2,000,000.00	2,000,000.00	-	2,000,000.00	50,000.00
22020705	Architectural Services	2,000,000.00	2,000,000.00	-	2,000,000.00	30,000.00
22020706	Surveying Services	2,000,000.00	2,000,000.00	-	2,000,000.00	-
22020707	Agricultural Consulting	5,000,000.00	5,000,000.00	300,000.00	4,700,000.00	500,000.00
22020708	Medical Consulting	2,000,000.00	2,000,000.00	-	2,000,000.00	-
22020709	Auditing of Accounts	9,000,000.00	9,000,000.00	3,545,454.50	5,454,545.50	15,839,172.72
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total		27,000,000.00	87,571,300.00	69,416,708.95	18,154,591.05	28,962,501.23
220208 - FUEL AND LUBRICANTS - GENERAL						
22020801	Motor Vehicle Fuel Cost	3,000,000.00	3,000,000.00	-	3,000,000.00	-
220208 - FUEL AND LUBRICANTS - GENERAL Total		3,000,000.00	3,000,000.00	-	3,000,000.00	-

Audited Financial Statements of Billiri 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)	2,000,000.00	2,000,000.00	489,725.69	1,510,274.31	20,185.80
220209 - FINANCIAL CHARGES GENERAL Total		2,000,000.00	2,000,000.00	489,725.69	1,510,274.31	20,185.80
220210 - MISCELLANEOUS EXPENSES - GENERAL						
22021001	Refreshment and Meals	30,000,000.00	30,000,000.00	-	30,000,000.00	3,737,000.00
22021002	Honorarium and Sitting Allowance	60,000,000.00	15,000,000.00	14,517,000.00	483,000.00	1,393,000.00
22021003	Publicity and Advertisements	1,500,000.00	1,500,000.00	300,000.00	1,200,000.00	-
22021004	Medical Expenses - Local	7,000,000.00	7,000,000.00	5,000,000.00	2,000,000.00	5,015,000.00
22021007	Welfare Packages	150,000,000.00	9,000,000.00	8,276,181.82	723,818.18	14,263,636.40
22021009	Sporting Activities	2,500,000.00	2,500,000.00	570,000.00	1,930,000.00	1,000,000.00
22021014	Annual Budget Expenses and Administration	5,000,000.00	5,000,000.00	-	5,000,000.00	1,510,000.00
22021019	Medical Expenses - International	10,000,000.00	10,000,000.00	-	10,000,000.00	-
22021020	Election-Logistic Support	20,000,000.00	20,000,000.00	500,000.00	19,500,000.00	-
22021021	Special Days/Celebrations	5,000,000.00	21,100,000.00	21,100,000.00	-	24,264,000.00
22021023	Other Miscellaneous Expenses	16,520,000.00	17,393,000.00	17,393,000.00	-	7,547,350.00
22021037	Margin for Increase in Costs	900,000.00	900,000.00	-	900,000.00	-
22021041	Contingency	12,000,000.00	12,000,000.00	-	12,000,000.00	7,721,064.30
22021042	Recurrent Adjustment	1,500,000.00	1,500,000.00	-	1,500,000.00	-
22021047	Covid-19 Logistics and Intervention Fund	20,000,000.00	20,000,000.00	15,000,000.00	5,000,000.00	1,000,000.00
22021048	Development Facilitators & Logistics	85,000,000.00	86,230,700.00	86,230,636.36	63.64	-
220210 - MISCELLANEOUS EXPENSES - GENERAL Total		426,920,000.00	259,123,700.00	168,886,818.18	90,236,881.82	67,451,050.70
2202 - OVERHEAD COST Total		900,620,000.00	832,431,000.00	594,380,344.75	238,050,655.25	593,203,842.65
2204 - GRANTS AND CONTRIBUTIONS - GENERAL						
220401 - LOCAL GRANTS AND CONTRIBUTIONS						
22040101	Grant to Other Governments - Current	10,000,000.00	54,545,500.00	54,545,454.54	45.46	-
22040109	Grants to Communities/NGOs	10,000,000.00	10,000,000.00	-	10,000,000.00	-
22040110	Grants to Academic Institutions	550,000,000.00	746,693,500.00	746,693,433.82	66.18	772,744,844.57
22040111	Contribution to Traditional Councils	40,000,000.00	40,000,000.00	20,800,000.00	19,200,000.00	19,966,600.00
22040112	Contribution to Min. for LG/Bureau for Adm. Expenses	12,000,000.00	15,306,000.00	15,305,900.77	99.23	11,985,818.16
22040115	Grants/Allocation to Development Areas	20,000,000.00	20,000,000.00	-	20,000,000.00	-
22040117	Contribution to Primary Health Care Development Agency	5,000,000.00	5,000,000.00	-	5,000,000.00	-
22040118	Contribution to Local government Staff Pension Board	205,000,000.00	216,530,800.00	216,530,745.68	54.32	192,107,803.97
220401 - LOCAL GRANTS AND CONTRIBUTIONS Total		852,000,000.00	1,108,075,800.00	1,053,875,534.81	54,200,265.19	996,805,066.70
2204 - GRANTS AND CONTRIBUTIONS - GENERAL Total		852,000,000.00	1,108,075,800.00	1,053,875,534.81	54,200,265.19	996,805,066.70
2205 - SUBSIDIES GENERAL						
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS						
22050102	Meals subsidy to Government Schools	4,000,000.00	4,000,000.00	-	4,000,000.00	-
22050106	Agricultural Inputs Subsidy	31,500,000.00	31,500,000.00	7,999,454.55	23,500,545.45	-
22050107	Health Subsidy	8,200,000.00	8,200,000.00	18,000.00	8,182,000.00	-
22050108	Religious Pilgrimage Subsidy	50,000,000.00	-	-	-	9,644,528.52
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS Total		93,700,000.00	43,700,000.00	8,017,454.55	35,682,545.45	9,644,528.52
2205 - SUBSIDIES GENERAL Total		93,700,000.00	43,700,000.00	8,017,454.55	35,682,545.45	9,644,528.52
2206 - PUBLIC DEBT CHARGES						
220601 - LOANS REPAYMENT						
22060101	Internal Loans	120,000,000.00	60,000,000.00	58,891,153.56	1,108,846.44	91,497,246.39
220601 - LOANS REPAYMENT Total		120,000,000.00	60,000,000.00	58,891,153.56	1,108,846.44	91,497,246.39
2206 - PUBLIC DEBT CHARGES Total		120,000,000.00	60,000,000.00	58,891,153.56	1,108,846.44	91,497,246.39
22 - OTHER RECURRENT COSTS Total		1,966,320,000.00	2,044,206,800.00	1,715,164,487.67	329,042,312.33	1,691,150,684.25
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	-	30,000,000.00	-
23010105	Purchase of Motor Vehicles	25,000,000.00	26,323,900.00	26,323,818.18	81.82	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	10,000,000.00	10,000,000.00	-	10,000,000.00	-
23010124	Purchase of Teaching/Learning Aid Equipment	5,500,000.00	5,500,000.00	-	5,500,000.00	-
23010127	Purchase of Agricultural Equipment/Irrigation	5,000,000.00	5,000,000.00	-	5,000,000.00	500,000.00
230101 - PURCHASE OF FIXED ASSETS - GENERAL Total		115,500,000.00	116,823,900.00	26,323,818.18	90,500,081.82	15,157,625.00
2301 - PURCHASE OF FIXED ASSETS - GENERAL Total		115,500,000.00	116,823,900.00	26,323,818.18	90,500,081.82	15,157,625.00
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
23020103	Construction/Provision of Electricity	50,000,000.00	50,000,000.00	28,313,256.80	21,686,743.20	-
23020105	Construction/Provision of Water Facilities	30,000,000.00	30,000,000.00	-	30,000,000.00	37,500,000.00
23020114	Construction/Provision of Roads	130,000,000.00	112,835,400.00	-	112,835,400.00	-
23020116	Construction/Provision of Water -Ways	30,000,000.00	45,840,700.00	45,840,607.65	92.35	-

Audited Financial Statements of Billiri Local Government Council 2022

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		₦	₦	₦	₦	₦
23020123	Construction of Traffic Lights/Street Lights	50,000,000.00	50,000,000.00	-	50,000,000.00	-
23020124	Construction of Markets/Parks	90,000,000.00	90,000,000.00	3,000,000.00	87,000,000.00	-
23020127	Construction/Provision of ICT Infrastructures	20,000,000.00	20,000,000.00	-	20,000,000.00	-
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		400,000,000.00	398,676,100.00	77,153,864.45	321,522,235.55	37,500,000.00
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		400,000,000.00	398,676,100.00	77,153,864.45	321,522,235.55	37,500,000.00
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
23030101	Rehabilitation/Repairs - Residential Building	40,000,000.00	40,000,000.00	3,017,300.00	36,982,700.00	14,093,650.00
23030115	Rehabilitation/Repairs - Water Ways	20,000,000.00	20,000,000.00	-	20,000,000.00	-
23030121	Rehabilitation/Repairs - Office Buildings	30,000,000.00	30,000,000.00	300,000.00	29,700,000.00	274,000.00
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		90,000,000.00	90,000,000.00	3,317,300.00	86,682,700.00	14,367,650.00
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		90,000,000.00	90,000,000.00	3,317,300.00	86,682,700.00	14,367,650.00
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		610,500,000.00	610,500,000.00	106,794,982.63	503,705,017.37	67,025,275.00
Grand Total		3,298,320,000.00	3,298,320,000.00	2,411,360,222.44	886,959,777.56	2,403,382,864.69

Audited Financial Statements of Billiri Local Government Council 2022

DETAIL TOTAL EXPENDITURE

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