

SHONGOM LOCAL GOVERNMENT COUNCIL, GOMBE STATE



AUDITED FINANCIAL STATEMENTS 2022

TABLE OF CONTENTS

Table of Contents	1
Corporate Information	2
Statement of Responsibility for the Financial Statements	3
Audit Opinion	4
Cash Flow Statement	5
Statement of Financial Position	6
Statement of Income and Expenditure	7
Statement of Accounting Policies	8
Notes to the Financial Statements	9
Summary of Total Revenue	12
Detail Total Revenue	13
Summary of Total Expenditure	15
Detail Total Expenditure	16

CORPORATE INFORMATION

COUNCIL MEMBERS

1.	Nahari Yohana	-	Chairman
2.	Ambrose Alfred	-	Vice Chairman
3.	Dangombe Mebi	-	Councilor
4.	Ali Richard	-	Councilor
5.	Shuaibu Garba	-	Councilor
6.	Usman Umar	-	Councilor
7.	Laushugno Anthony Adkap	-	Councilor
8.	Garba Yohanna	-	Councilor
9.	Modi Sabo	-	Councilor
10.	Dabo Tabawa	-	Councilor
11.	Dila Lirimiya	-	Councilor
12.	Alkali Abdullahi Dahiru	-	Councilor

MANAGEMENT AND HEADS OF DEPARTMENT

(i)	Saidu Manzo Fliya	-	Ag. Secretary
(ii)	Saidu Manzo	-	Deputy Secretary (DS)
(iii)	Idi Garba	-	Treasurer
(iv)	Ababi Saleh	-	HOD; Agric Department
(v)	Mariya Bappah	-	HOD; PHC Department
(vi)	Jonathan Manu Umaru	-	HOD; Works Department
(vii)	Karimu Bajam	-	Ag. HOD; ESD Department

BANKERS

FIRST BANK NIG PLC

FIDELITY BANK PLC

GUARANTEE TRUST 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 Shongom 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 SHONGOM LOCAL GOVERNMENT TARABA STATE FOR THE YEAR ENDED 31ST DECEMBER 2022

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

	2022	2021
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	2,188,644,057.34	1,969,407,034.37
Independent Revenue	15,155,959.39	12,081,203.00
Total Receipts	2,203,800,016.73	1,981,488,237.37
Payments		
Salaries and Allowances	(838,796,436.74)	(753,390,349.06)
Social Contributions	-	-
Social Benefits	-	-
Overhead Cost	(446,421,456.19)	(331,821,777.97)
Loans and Advances	-	-
Grants and Contributions	(769,396,536.87)	(769,032,113.55)
Subsidies	(11,937,580.00)	(7,501,299.96)
Transfers - Payments	-	-
Transfers - Payments to Individuals	-	-
Loss on Foreign Exchange	-	-
Total Payments	(2,066,552,009.80)	(1,861,745,540.54)
Net Cash flow from Operating Activities	137,248,006.93	119,742,696.83
Investing Activities		
Purchase of Fixed Assets	(97,120,727.27)	(16,897,625.00)
Construction/Provision of Fixed Assets	(40,000,000.00)	(37,500,000.00)
Rehabilitation/Repairs of Fixed Assets	-	(1,009,000.00)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(137,120,727.27)	(55,406,625.00)
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	(58,763,873.90)	(27,161,174.56)
Add: Opening Balance	152,719,800.36	179,880,974.92
Closing Cash Balance	93,955,926.46	152,719,800.36


Audited Financial Statements of Shongom Local Government Council 2022

GOMBE STATE GOVERNMENT OF NIGERIA
SHONGOM 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	2,635,120,000.00	2,635,120,000.00	2,188,644,057.34	(446,475,942.66)	1,969,407,034.37
Independent Revenue	2	40,000,000.00	40,000,000.00	15,155,959.39	(24,844,040.61)	12,081,203.00
Aids and Grants	3	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
Loans and Other Capital Receipts	4	300,000,000.00	300,000,000.00	-	(300,000,000.00)	-
TOTAL REVENUE		3,015,120,000.00	3,015,120,000.00	2,203,800,016.73	(811,319,983.27)	1,981,488,237.37
EXPENDITURE						
Salaries and Allowances	5	874,300,000.00	848,138,500.00	838,796,436.74	9,342,063.26	753,390,349.06
Social Contributions	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	-
Overhead Cost	8	656,640,000.00	686,775,900.00	446,421,456.19	240,354,443.81	331,821,777.97
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	925,000,000.00	912,134,400.00	769,396,536.87	142,737,863.13	769,032,113.55
Subsidies	11	44,500,000.00	44,500,000.00	11,937,580.00	32,562,420.00	7,501,299.96
Public Debt Charges	12	70,000,000.00	78,891,200.00	58,891,153.56	20,000,046.44	91,497,246.39
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,570,440,000.00	2,570,440,000.00	2,125,443,163.36	444,996,836.64	1,953,242,786.93
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		444,680,000.00	444,680,000.00	78,356,853.37	(1,256,316,819.91)	28,245,450.44
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	134,000,000.00	205,120,800.00	97,120,727.27	108,000,072.73	16,897,625.00
Construction/Provision of Fixed Assets	15B	343,500,000.00	272,379,200.00	40,000,000.00	232,379,200.00	37,500,000.00
Rehabilitation/Repairs of Fixed Assets	15C	97,360,000.00	97,360,000.00	-	97,360,000.00	1,009,000.00
Preservation of the Environment	15D	2,000,000.00	2,000,000.00	-	2,000,000.00	-
Acquisition of Non Tangible Assets	15E	21,500,000.00	21,500,000.00	-	21,500,000.00	-
TOTAL CAPITAL EXPENDITURE		598,360,000.00	598,360,000.00	137,120,727.27	461,239,272.73	55,406,625.00
TRANSFERS						
Transfers - Payments	13A	-	-	-	-	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		(153,680,000.00)	(153,680,000.00)	(58,763,873.90)	(1,717,556,092.64)	(27,161,174.56)

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

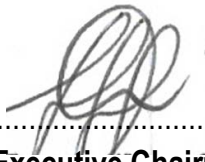
	NOTES	2022 ₦	2021 ₦
ASSETS			
Cash and Bank Balances	16	93,955,926	152,719,800
TOTAL ASSETS		93,955,926	152,719,800
LIABILITIES			
Accumulated Surplus/(Deficit)	25	93,955,926	152,719,800
TOTAL LIABILITIES		93,955,926	152,719,800



Treasurer



Secretary



Executive Chairman

STATEMENT OF ACCOUNTING POLICIES

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

GOMBE STATE GOVERNMENT OF NIGERIA SHONGOM 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	1,338,601,426.53	(161,398,573.47)	1,247,292,227.64
11010104	FAAC Special Allocations	122,500,000.00	122,500,000.00	-	(122,500,000.00)	-
11010105	Receipt of Share of State IGR	50,000,000.00	50,000,000.00	-	(50,000,000.00)	29,213,268.50
11010106	Excess Petroleum Profit Tax (PPT Revenue)	610,000.00	610,000.00	-	(610,000.00)	-
11010107	Exchange Difference	20,530,000.00	20,530,000.00	-	(20,530,000.00)	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	9,720,000.00	9,720,000.00	-	(9,720,000.00)	-
11010110	Budget Augmentation	-	-	-	-	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	1,180,000.00	1,180,000.00	-	(1,180,000.00)	-
11010113	Equalisation Fund	15,730,000.00	15,730,000.00	-	(15,730,000.00)	-
11010114	Goods Value Consideration	-	-	-	-	-
11010201	Local Government Share of VAT	900,000,000.00	900,000,000.00	850,042,630.81	(49,957,369.19)	692,901,538.23
11010303	Local Government Share of Excess Crude Account	14,850,000.00	14,850,000.00	-	(14,850,000.00)	-
	STATUTORY REVENUE TOTAL	2,635,120,000.00	2,635,120,000.00	2,188,644,057.34	(446,475,942.66)	1,969,407,034.37
	INDEPENDENT REVENUE					
120101	Personal Taxes	-	-	-	-	-
120201	Licences - General	8,750,000.00	8,750,000.00	2,266,700.00	(6,483,300.00)	7,916,565.00
120202	Mining Rents	-	-	-	-	-
120204	Fees - General	7,420,000.00	7,420,000.00	490,400.00	(6,929,600.00)	1,439,280.00
120205	Fines - General	-	-	-	-	-
120206	Sales - General	7,600,000.00	7,600,000.00	-	(7,600,000.00)	-
120207	Earnings -General	7,780,000.00	7,780,000.00	12,198,859.39	4,418,859.39	1,008,508.00
120208	Rent on Government Buildings - General	2,100,000.00	2,100,000.00	-	(2,100,000.00)	118,850.00
120209	Rent on Land & Others - General	6,350,000.00	6,350,000.00	200,000.00	(6,150,000.00)	162,000.00
120210	Repayments - General	-	-	-	-	1,436,000.00
120211	Investment Income	-	-	-	-	-
120212	Interest Earned	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	-	-	-
	INDEPENDENT REVENUE TOTAL	40,000,000.00	40,000,000.00	15,155,959.39	(24,844,040.61)	12,081,203.00
	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	300,000,000.00	300,000,000.00	-	(300,000,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	340,000,000.00	340,000,000.00	-	(340,000,000.00)	-
	TOTAL REVENUE	3,015,120,000.00	3,015,120,000.00	2,203,800,016.73	(811,319,983.27)	1,981,488,237.37

Audited Financial Statements of Shongom Local Government Council 2022

GOMBE STATE GOVERNMENT OF NIGERIA SHONGOM 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	1,338,601,426.53	(161,398,573.47)	1,247,292,227.64
11010104	FAAC Special Allocations	122,500,000.00	122,500,000.00	-	(122,500,000.00)	-
11010105	Receipt of Share of State IGR	50,000,000.00	50,000,000.00	-	(50,000,000.00)	29,213,268.50
11010106	Excess Petroleum Profit Tax (PPT Revenue)	610,000.00	610,000.00	-	(610,000.00)	-
11010107	Exchange Difference	20,530,000.00	20,530,000.00	-	(20,530,000.00)	-
11010109	Recovered Excess Bank Charges	9,720,000.00	9,720,000.00	-	(9,720,000.00)	-
11010112	Stabilization Fund Receipts	1,180,000.00	1,180,000.00	-	(1,180,000.00)	-
11010113	Equalisation Fund	15,730,000.00	15,730,000.00	-	(15,730,000.00)	-
11010201	Local Government Share of VAT	900,000,000.00	900,000,000.00	850,042,630.81	(49,957,369.19)	692,901,538.23
11010303	Local Government Share of Excess Crude Account	14,850,000.00	14,850,000.00	-	(14,850,000.00)	-
110101 - LOCAL GOVERNMENT SHARE OF FAAC Total		2,635,120,000.00	2,635,120,000.00	2,188,644,057.34	(446,475,942.66)	1,969,407,034.37
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total						
		2,635,120,000.00	2,635,120,000.00	2,188,644,057.34	(446,475,942.66)	1,969,407,034.37
12 - INDEPENDENT REVENUE						
1202 - NON-TAX REVENUE						
120201 - LICENCES - GENERAL						
12020109	Registration of Voluntary Organizations	240,000.00	240,000.00	-	(240,000.00)	-
12020110	Inland Water-Way Licence	-	-	-	-	63,400.00
12020111	Bake House Licence	-	-	-	-	158,300.00
12020112	Bicycles Licence & Hire Permits	-	-	-	-	760,850.00
12020113	Brickmaking, Etc Licence	310,000.00	310,000.00	-	(310,000.00)	100,700.00
12020114	Cart Licences	-	-	-	-	4,208,600.00
12020115	Dane Gun Licences	200,000.00	200,000.00	-	(200,000.00)	-
12020116	Cattle Dealer Licences	410,000.00	410,000.00	-	(410,000.00)	-
12020117	Dried Fish & Meat Licences	250,000.00	250,000.00	-	(250,000.00)	10,000.00
12020118	Pet (Dog) Licences	300,000.00	300,000.00	-	(300,000.00)	22,100.00
12020119	Fishing Permits	400,000.00	400,000.00	-	(400,000.00)	245,900.00
12020120	Hawker's Permits	430,000.00	430,000.00	225,000.00	(205,000.00)	851,415.00
12020121	Hunting Permits	450,000.00	450,000.00	-	(450,000.00)	28,200.00
12020122	Produce Buying Licences	500,000.00	500,000.00	2,041,700.00	1,541,700.00	1,308,850.00
12020124	Abattoir/Slaughter Licences	1,620,000.00	1,620,000.00	-	(1,620,000.00)	-
12020126	Hiring Services	460,000.00	460,000.00	-	(460,000.00)	-
12020128	Borehole Drilling Licences	-	-	-	-	153,750.00
12020131	Liquor Licences	250,000.00	250,000.00	-	(250,000.00)	-
12020137	Trade Permit Licences	1,300,000.00	1,300,000.00	-	(1,300,000.00)	4,500.00
12020138	Forestry/Timber Licence	1,630,000.00	1,630,000.00	-	(1,630,000.00)	-
120201 - LICENCES - GENERAL Total		8,750,000.00	8,750,000.00	2,266,700.00	(6,483,300.00)	7,916,565.00
120204 - FEES - GENERAL						
12020417	Contractor Registration Fees	250,000.00	250,000.00	-	(250,000.00)	-
12020418	Marriage/ Divorce Fees	280,000.00	280,000.00	4,000.00	(276,000.00)	-
12020427	Tender Fees	230,000.00	230,000.00	-	(230,000.00)	-
12020436	Bill Board Advertisement Fees	2,250,000.00	2,250,000.00	-	(2,250,000.00)	-
12020442	Association Fees	310,000.00	310,000.00	-	(310,000.00)	209,000.00
12020443	Birth & Death Registration Fees	200,000.00	200,000.00	-	(200,000.00)	-
12020445	Change of Ownership Fees	200,000.00	200,000.00	-	(200,000.00)	52,500.00
12020449	Business/Trade Operating Fees	120,000.00	120,000.00	-	(120,000.00)	-
12020451	Timber & Forest Fees	320,000.00	320,000.00	-	(320,000.00)	13,200.00
12020454	Parking Fees	100,000.00	100,000.00	5,000.00	(95,000.00)	-
12020459	Right of Occupancy Fees	260,000.00	260,000.00	22,000.00	(238,000.00)	-
12020460	Building Plan Approval Fees	250,000.00	250,000.00	-	(250,000.00)	-
12020461	Title Transfer Fees	200,000.00	200,000.00	-	(200,000.00)	-
12020463	Hospital Service Registration Fees	250,000.00	250,000.00	-	(250,000.00)	-
12020466	Indigenship Registration Fees	2,200,000.00	2,200,000.00	459,400.00	(1,740,600.00)	1,164,580.00
120204 - FEES - GENERAL Total		7,420,000.00	7,420,000.00	490,400.00	(6,929,600.00)	1,439,280.00
120206 - SALES - GENERAL						
12020604	Sales of Stores/Scraps/Unserviceable Items	2,600,000.00	2,600,000.00	-	(2,600,000.00)	-
12020609	Proceeds From Sales of Farm Produce	2,550,000.00	2,550,000.00	-	(2,550,000.00)	-
12020611	Proceeds From Sales of Govt. Vehicles	2,450,000.00	2,450,000.00	-	(2,450,000.00)	-
120206 - SALES - GENERAL Total		7,600,000.00	7,600,000.00	-	(7,600,000.00)	-
120207 - EARNINGS - GENERAL						
12020704	Earnings From the Use of Govt. Vehicles	2,500,000.00	2,500,000.00	6,000.00	(2,494,000.00)	-
12020708	Earnings From Agricultural Produce	2,780,000.00	2,780,000.00	-	(2,780,000.00)	-
12020710	Earnings From Hire of Aircraft	-	-	-	-	10,500.00
12020711	Earnings From Commercial Activities	2,500,000.00	2,500,000.00	12,192,859.39	9,692,859.39	978,008.00
12020713	Earnings From Library Services	-	-	-	-	20,000.00
120207 - EARNINGS - GENERAL Total		7,780,000.00	7,780,000.00	12,198,859.39	4,418,859.39	1,008,508.00
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL						
12020801	Rent on Govt. Quarters	-	-	-	-	69,550.00
12020802	Rent on Govt. offices	2,100,000.00	2,100,000.00	-	(2,100,000.00)	-
12020804	Rent on Conference Centres	-	-	-	-	49,300.00
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL Total		2,100,000.00	2,100,000.00	-	(2,100,000.00)	118,850.00
120209 - RENT ON LAND & OTHERS - GENERAL						
12020901	Rent on Govt. Land	4,500,000.00	4,500,000.00	-	(4,500,000.00)	2,000.00
12020904	Rents of Plots & Sites Services Programme	-	-	200,000.00	200,000.00	-
12020905	Lease Rental	1,850,000.00	1,850,000.00	-	(1,850,000.00)	160,000.00
120209 - RENT ON LAND & OTHERS - GENERAL Total		6,350,000.00	6,350,000.00	200,000.00	(6,150,000.00)	162,000.00
120210 - REPAYMENTS - GENERAL						
12021006	Refunds	-	-	-	-	1,436,000.00
120210 - REPAYMENTS - GENERAL Total		-	-	-	-	1,436,000.00
1202 - NON-TAX REVENUE Total		40,000,000.00	40,000,000.00	15,155,959.39	(24,844,040.61)	12,081,203.00
13 - AID AND GRANTS						
1302 - GRANTS						
130204 - FOREIGN GRANTS						
13020401	Foreign Grants	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
130204 - FOREIGN GRANTS Total		40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
1302 - GRANTS Total		40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS						
1403 - LOANS/ BORROWINGS RECEIPT						
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT						
14030301	Domestic Loans/ Borrowings from Financial Institutions	300,000,000.00	300,000,000.00	-	(300,000,000.00)	-
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total		300,000,000.00	300,000,000.00	-	(300,000,000.00)	-

Audited Financial Statements of Shongom Local Government Council 2022

DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		₦	₦	₦	₦	₦
1403 - LOANS/ BORROWINGS RECEIPT Total		300,000,000.00	300,000,000.00	-	(300,000,000.00)	-
Grand Total		3,015,120,000.00	3,015,120,000.00	2,203,800,016.73	(811,319,983.27)	1,981,488,237.37

Audited Financial Statements of Shongom Local Government Council 2022

GOMBE STATE GOVERNMENT OF NIGERIA SHONGOM 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)	804,300,000.00	828,138,500.00	828,138,436.74	63.26	752,980,349.06
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	50,000,000.00	-	-	-	-
210201	Allowances	20,000,000.00	20,000,000.00	10,658,000.00	9,342,000.00	410,000.00
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	-	-	-	-	-
	Personnel Cost Total	874,300,000.00	848,138,500.00	838,796,436.74	9,342,063.26	753,390,349.06
2202	Overhead Cost					
220201	Travels and Transport - General	19,400,000.00	43,304,500.00	34,755,800.00	8,548,700.00	50,311,029.80
220202	Utilities - General	10,000,000.00	24,547,500.00	17,217,500.00	7,330,000.00	13,820,000.00
220203	Materials and Supplies - General	69,300,000.00	84,238,000.00	61,817,985.64	22,420,014.36	27,821,563.74
220204	Maintenance Services - General	46,000,000.00	46,695,000.00	14,905,500.00	31,789,500.00	6,280,885.00
220205	Training - General	32,640,000.00	32,640,000.00	8,446,181.80	24,193,818.20	8,985,817.98
220206	Other Services - General	177,000,000.00	182,385,000.00	152,335,857.14	30,049,142.86	147,035,700.00
220207	Consulting and Professional Services	22,000,000.00	24,339,400.00	10,895,833.02	13,443,566.98	14,477,270.32
220208	Fuel and Lubricants	5,000,000.00	5,000,000.00	-	5,000,000.00	1,950,000.00
220209	Financial Charges	10,000,000.00	10,000,000.00	698.59	9,999,301.41	36,649.99
220210	Miscellaneous Expenses	265,300,000.00	233,626,500.00	146,046,100.00	87,580,400.00	61,102,861.14
	Overhead Cost Total	656,640,000.00	686,775,900.00	446,421,456.19	240,354,443.81	331,821,777.97
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	925,000,000.00	912,134,400.00	769,396,536.87	142,737,863.13	769,032,113.55
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	925,000,000.00	912,134,400.00	769,396,536.87	142,737,863.13	769,032,113.55
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	44,500,000.00	44,500,000.00	11,937,580.00	32,562,420.00	7,501,299.96
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	44,500,000.00	44,500,000.00	11,937,580.00	32,562,420.00	7,501,299.96
2206	Public Debt Charges					
220601	Loans Repayment	70,000,000.00	78,891,200.00	58,891,153.56	20,000,046.44	91,497,246.39
	Public Debt Charges Total	70,000,000.00	78,891,200.00	58,891,153.56	20,000,046.44	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	134,000,000.00	205,120,800.00	97,120,727.27	108,000,072.73	16,897,625.00
230201	Construction/Provision of Fixed Assets	343,500,000.00	272,379,200.00	40,000,000.00	232,379,200.00	37,500,000.00
230301	Rehabilitation/Repairs of Fixed Assets	97,360,000.00	97,360,000.00	-	97,360,000.00	1,009,000.00
230401	Preservation of the Environment	2,000,000.00	2,000,000.00	-	2,000,000.00	-
230501	Acquisition of Non Tangible Assets	21,500,000.00	21,500,000.00	-	21,500,000.00	-
	Capital Expenditure Total	598,360,000.00	598,360,000.00	137,120,727.27	461,239,272.73	55,406,625.00
	TOTAL EXPENDITURE	3,168,800,000.00	3,168,800,000.00	2,262,563,890.63	906,236,109.37	2,008,649,411.93

Audited Financial Statements of Shongom Local Government Council 2022

GOMBE STATE GOVERNMENT OF NIGERIA SHONGOM 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)	804,300,000.00	828,138,500.00	828,138,436.74	63.26	752,980,349.06
21010103	Consolidated Revenue Charges - Salaries/Allowances	50,000,000.00	-	-	-	-
210101 - SALARIES AND WAGES Total		854,300,000.00	828,138,500.00	828,138,436.74	63.26	752,980,349.06
2101 - SALARY Total		854,300,000.00	828,138,500.00	828,138,436.74	63.26	752,980,349.06
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS						
210201 - ALLOWANCES						
21020101	Non Regular Allowances	20,000,000.00	20,000,000.00	10,658,000.00	9,342,000.00	410,000.00
210201 - ALLOWANCES Total		20,000,000.00	20,000,000.00	10,658,000.00	9,342,000.00	410,000.00
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS Total		20,000,000.00	20,000,000.00	10,658,000.00	9,342,000.00	410,000.00
21 - PERSONNEL COST Total		874,300,000.00	848,138,500.00	838,796,436.74	9,342,063.26	753,390,349.06
22 - OTHER RECURRENT COSTS						
2202 - OVERHEAD COST						
220201 - TRAVEL AND TRANSPORT - GENERAL						
22020101	Local Travel & Transport: Training	5,000,000.00	28,904,500.00	28,904,500.00	-	47,091,893.40
22020102	Local Travel & Transport: Others	14,400,000.00	14,400,000.00	5,851,300.00	8,548,700.00	3,219,136.40
220201 - TRAVEL AND TRANSPORT - GENERAL Total		19,400,000.00	43,304,500.00	34,755,800.00	8,548,700.00	50,311,029.80
220202 - UTILITIES - GENERAL						
22020201	Electricity Charges	8,000,000.00	8,000,000.00	670,000.00	7,330,000.00	-
22020205	Water Rates	2,000,000.00	16,547,500.00	16,547,500.00	-	13,820,000.00
220202 - UTILITIES - GENERAL Total		10,000,000.00	24,547,500.00	17,217,500.00	7,330,000.00	13,820,000.00
220203 - MATERIALS AND SUPPLIES - GENERAL						
22020301	Office Stationaries/Computer Consumables	5,000,000.00	5,000,000.00	4,125,576.55	874,423.45	1,588,636.36
22020305	Printing of Non Security Documents	3,500,000.00	3,500,000.00	2,206,409.09	1,293,590.91	665,000.00
22020306	Printing of Security Documents	5,000,000.00	5,000,000.00	3,930,000.00	1,070,000.00	637,600.00
22020307	Drugs/Laboratory/Medical Supplies	40,000,000.00	40,000,000.00	34,373,000.00	5,627,000.00	1,140,000.00
22020310	Teaching Aids/Instructional Materials	800,000.00	15,738,000.00	15,738,000.00	-	804,000.00
22020311	Food stuff/Catering Materials Supplies	10,000,000.00	10,000,000.00	40,000.00	9,960,000.00	3,771,360.00
22020312	Production, Publication and Circulation of Annual Financial Statements	5,000,000.00	5,000,000.00	1,405,000.00	3,595,000.00	19,214,967.38
220203 - MATERIALS AND SUPPLIES - GENERAL Total		69,300,000.00	84,238,000.00	61,817,985.64	22,420,014.36	27,821,563.74
220204 - MAINTENANCE SERVICES GENERAL						
22020401	Maintenance of Motor Vehicles/Transport Equipment	5,000,000.00	5,000,000.00	4,000,000.00	1,000,000.00	892,385.00
22020402	Maintenance of Office Furniture	1,000,000.00	1,695,000.00	1,695,000.00	-	-
22020405	Maintenance of Plant and Generators	10,000,000.00	10,000,000.00	2,340,000.00	7,660,000.00	4,832,500.00
22020406	Other Maintenance Services	15,000,000.00	15,000,000.00	6,500,500.00	8,499,500.00	556,000.00
22020412	Maintenance of Market/Public Places	10,000,000.00	10,000,000.00	-	10,000,000.00	-
22020413	Minor Road Maintenance	5,000,000.00	5,000,000.00	370,000.00	4,630,000.00	-
220204 - MAINTENANCE SERVICES GENERAL Total		46,000,000.00	46,695,000.00	14,905,500.00	31,789,500.00	6,280,885.00
220205 - TRAINING GENERAL						
22020501	Local Training	22,640,000.00	22,640,000.00	685,000.00	21,955,000.00	-
22020503	Cont. to Local Govt. Service Comm. Training Fund	10,000,000.00	10,000,000.00	7,761,181.80	2,238,818.20	8,985,817.98
220205 - TRAINING GENERAL Total		32,640,000.00	32,640,000.00	8,446,181.80	24,193,818.20	8,985,817.98
220206 - OTHER SERVICES - GENERAL						
22020601	Security Services	150,000,000.00	150,000,000.00	136,739,857.14	13,260,142.86	141,454,700.00
22020603	Residential Rent	10,000,000.00	15,385,000.00	15,385,000.00	-	-
22020604	Security Vote (Including Operations)	6,000,000.00	6,000,000.00	-	6,000,000.00	5,581,000.00
22020605	Cleaning and Fumigation Services	11,000,000.00	11,000,000.00	211,000.00	10,789,000.00	-
220206 - OTHER SERVICES - GENERAL Total		177,000,000.00	182,385,000.00	152,335,857.14	30,049,142.86	147,035,700.00
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL						
22020701	Financial Consulting	5,000,000.00	7,339,400.00	7,339,378.52	21.48	-
22020709	Auditing of Accounts	17,000,000.00	17,000,000.00	3,556,454.50	13,443,545.50	14,477,270.32
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total		22,000,000.00	24,339,400.00	10,895,833.02	13,443,566.98	14,477,270.32
220208 - FUEL AND LUBRICANTS - GENERAL						
22020801	Motor Vehicle Fuel Cost	5,000,000.00	5,000,000.00	-	5,000,000.00	1,950,000.00
220208 - FUEL AND LUBRICANTS - GENERAL Total		5,000,000.00	5,000,000.00	-	5,000,000.00	1,950,000.00
220209 - FINANCIAL CHARGES GENERAL						
22020901	Bank Charges (Other than Interest)	10,000,000.00	10,000,000.00	698.59	9,999,301.41	36,649.99
220209 - FINANCIAL CHARGES GENERAL Total		10,000,000.00	10,000,000.00	698.59	9,999,301.41	36,649.99
220210 - MISCELLANEOUS EXPENSES - GENERAL						

Audited Financial Statements of Shongom Local Government Council 2022

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		₦	₦	₦	₦	₦
22021001	Refreshment and Meals	10,000,000.00	10,000,000.00	54,600.00	9,945,400.00	1,285,000.00
22021002	Honorarium and Sitting Allowance	60,000,000.00	60,000,000.00	45,740,000.00	14,260,000.00	5,793,000.00
22021003	Publicity and Advertisements	2,500,000.00	2,500,000.00	1,405,000.00	1,095,000.00	425,000.00
22021004	Medical Expenses - Local	2,000,000.00	2,352,000.00	2,352,000.00	-	4,000,000.00
22021007	Welfare Packages	20,000,000.00	21,596,000.00	21,596,000.00	-	21,216,726.40
22021009	Sporting Activities	5,000,000.00	10,407,000.00	10,407,000.00	-	1,050,000.00
22021014	Annual Budget Expenses and Administration	5,000,000.00	5,320,000.00	5,320,000.00	-	1,500,000.00
22021020	Election-Logistic Support	10,000,000.00	10,000,000.00	2,000,000.00	8,000,000.00	-
22021021	Special Days/Celebrations	1,000,000.00	1,000,000.00	-	1,000,000.00	-
22021023	Other Miscellaneous Expenses	16,300,000.00	26,951,500.00	26,951,500.00	-	24,290,857.74
22021041	Contingency	5,000,000.00	5,000,000.00	105,000.00	4,895,000.00	-
22021042	Recurrent Adjustment	23,500,000.00	23,500,000.00	-	23,500,000.00	-
22021047	Covid-19 Logistics and Intervention Fund	20,000,000.00	20,000,000.00	-	20,000,000.00	1,542,277.00
22021048	Development Facilitators & Logistics	85,000,000.00	35,000,000.00	30,115,000.00	4,885,000.00	-
220210 - MISCELLANEOUS EXPENSES - GENERAL Total		265,300,000.00	233,626,500.00	146,046,100.00	87,580,400.00	61,102,861.14
2202 - OVERHEAD COST Total		656,640,000.00	686,775,900.00	446,421,456.19	240,354,443.81	331,821,777.97
2204 - GRANTS AND CONTRIBUTIONS - GENERAL						
220401 - LOCAL GRANTS AND CONTRIBUTIONS						
22040101	Grant to Other Governments - Current	10,000,000.00	27,322,800.00	27,322,727.27	72.73	-
22040109	Grants to Communities/NGOs	1,000,000.00	1,000,000.00	-	1,000,000.00	85,000.00
22040110	Grants to Academic Institutions	650,000,000.00	617,659,000.00	586,758,222.58	30,900,777.42	-
22040111	Contribution to Traditional Councils	60,000,000.00	60,000,000.00	31,365,935.75	28,634,064.25	28,000,000.00
22040112	Contribution to Min. for LG/Bureau for Adm. Expenses	12,000,000.00	14,152,600.00	14,152,591.22	8.78	11,985,818.16
22040115	Grants/Allocation to Development Areas	20,000,000.00	20,000,000.00	-	20,000,000.00	-
22040116	Contribution to Local Government Education Authority	-	-	-	-	632,075,053.85
22040117	Contribution to Primary Health Care Development Agency	2,000,000.00	2,000,000.00	-	2,000,000.00	-
22040118	Contribution to Local government Staff Pension Board	140,000,000.00	140,000,000.00	103,997,060.05	36,002,939.95	96,886,241.54
22040119	Contribution to Auditor General for Local Governments	30,000,000.00	30,000,000.00	5,800,000.00	24,200,000.00	-
220401 - LOCAL GRANTS AND CONTRIBUTIONS Total		925,000,000.00	912,134,400.00	769,396,536.87	142,737,863.13	769,032,113.55
2204 - GRANTS AND CONTRIBUTIONS - GENERAL Total		925,000,000.00	912,134,400.00	769,396,536.87	142,737,863.13	769,032,113.55
2205 - SUBSIDIES GENERAL						
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS						
22050102	Meals subsidy to Government Schools	8,000,000.00	8,000,000.00	788,100.00	7,211,900.00	-
22050106	Agricultural Inputs Subsidy	20,000,000.00	20,000,000.00	7,999,480.00	12,000,520.00	-
22050107	Health Subsidy	6,500,000.00	6,500,000.00	3,150,000.00	3,350,000.00	-
22050108	Religious Pilgrimage Subsidy	10,000,000.00	10,000,000.00	-	10,000,000.00	7,501,299.96
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS Total		44,500,000.00	44,500,000.00	11,937,580.00	32,562,420.00	7,501,299.96
2205 - SUBSIDIES GENERAL Total		44,500,000.00	44,500,000.00	11,937,580.00	32,562,420.00	7,501,299.96
2206 - PUBLIC DEBT CHARGES						
220601 - LOANS REPAYMENT						
22060101	Internal Loans	50,000,000.00	58,891,200.00	58,891,153.56	46.44	91,497,246.39
22060106	Other Funds	20,000,000.00	20,000,000.00	-	20,000,000.00	-
220601 - LOANS REPAYMENT Total		70,000,000.00	78,891,200.00	58,891,153.56	20,000,046.44	91,497,246.39
2206 - PUBLIC DEBT CHARGES Total		70,000,000.00	78,891,200.00	58,891,153.56	20,000,046.44	91,497,246.39
22 - OTHER RECURRENT COSTS Total		1,696,140,000.00	1,722,301,500.00	1,286,646,726.62	435,654,773.38	1,199,852,437.87
23 - CAPITAL EXPENDITURE						
2301 - PURCHASE OF FIXED ASSETS - GENERAL						
230101 - PURCHASE OF FIXED ASSETS - GENERAL						
23010101	Purchase/Acquisition of Land	15,000,000.00	15,000,000.00	-	15,000,000.00	-
23010105	Purchase of Motor Vehicles	20,000,000.00	39,485,800.00	39,485,727.27	72.73	16,897,625.00
23010106	Purchase of Vans	40,000,000.00	40,000,000.00	-	40,000,000.00	-
23010108	Purchase of Buses	5,000,000.00	5,000,000.00	-	5,000,000.00	-
23010112	Purchase of Office Furniture and Fittings	10,000,000.00	10,000,000.00	-	10,000,000.00	-
23010113	Purchase of Computers	6,000,000.00	57,635,000.00	57,635,000.00	-	-
23010122	Purchase of Health/Medical Equipment	10,000,000.00	10,000,000.00	-	10,000,000.00	-
23010124	Purchase of Teaching/Learning Aid Equipment	13,000,000.00	13,000,000.00	-	13,000,000.00	-
23010127	Purchase of Agricultural Equipment/Irrigation	15,000,000.00	15,000,000.00	-	15,000,000.00	-
230101 - PURCHASE OF FIXED ASSETS - GENERAL Total		134,000,000.00	205,120,800.00	97,120,727.27	108,000,072.73	16,897,625.00
2301 - PURCHASE OF FIXED ASSETS - GENERAL Total		134,000,000.00	205,120,800.00	97,120,727.27	108,000,072.73	16,897,625.00
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
23020101	Construction/Provision of Office Buildings	40,000,000.00	40,000,000.00	-	40,000,000.00	-
23020103	Construction/Provision of Electricity	30,000,000.00	30,000,000.00	-	30,000,000.00	-
23020105	Construction/Provision of Water Facilities	35,000,000.00	35,000,000.00	-	35,000,000.00	37,500,000.00
23020106	Construction/Provision of Hospital/Health Centers	10,000,000.00	10,000,000.00	-	10,000,000.00	-
23020114	Construction/Provision of Roads	120,000,000.00	48,879,200.00	40,000,000.00	8,879,200.00	-

Audited Financial Statements of Shongom Local Government Council 2022

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		₦	₦	₦	₦	₦
23020118	Construction/Provision of Infrastructure	3,000,000.00	3,000,000.00	-	3,000,000.00	-
23020119	Construction/Provision of Recreational Facilities	15,000,000.00	15,000,000.00	-	15,000,000.00	-
23020123	Construction of Traffic Lights/Street Lights	50,000,000.00	50,000,000.00	-	50,000,000.00	-
23020124	Construction of Markets/Parks	40,000,000.00	40,000,000.00	-	40,000,000.00	-
23020126	Construction/Provision of Cemeteries	500,000.00	500,000.00	-	500,000.00	-
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		343,500,000.00	272,379,200.00	40,000,000.00	232,379,200.00	37,500,000.00
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		343,500,000.00	272,379,200.00	40,000,000.00	232,379,200.00	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	-	40,000,000.00	74,000.00
23030104	Rehabilitation/Repairs - Water Facilities	12,360,000.00	12,360,000.00	-	12,360,000.00	-
23030105	Rehabilitation/Repairs - Hospital/Health Centers	5,000,000.00	5,000,000.00	-	5,000,000.00	-
23030115	Rehabilitation/Repairs - Water Ways	30,000,000.00	30,000,000.00	-	30,000,000.00	935,000.00
23030121	Rehabilitation/Repairs - Office Buildings	10,000,000.00	10,000,000.00	-	10,000,000.00	-
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		97,360,000.00	97,360,000.00	-	97,360,000.00	1,009,000.00
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		97,360,000.00	97,360,000.00	-	97,360,000.00	1,009,000.00
2304 - PRESERVATION OF THE ENVIRONMENT - GNENRAL						
230401 - PRESERVATION OF THE ENVIRONMENT - GNENRAL						
23040101	Tree Planting	2,000,000.00	2,000,000.00	-	2,000,000.00	-
230401 - PRESERVATION OF THE ENVIRONMENT - GNENRAL Total		2,000,000.00	2,000,000.00	-	2,000,000.00	-
2304 - PRESERVATION OF THE ENVIRONMENT - GNENRAL Total		2,000,000.00	2,000,000.00	-	2,000,000.00	-
2305 - ACQUISITION OF NON TANGIBLE ASSETS						
230501 - ACQUISITION OF NON TANGIBLE ASSETS						
23050101	Research and Development	20,000,000.00	20,000,000.00	-	20,000,000.00	-
23050102	Computer Software Acquisition	1,500,000.00	1,500,000.00	-	1,500,000.00	-
230501 - ACQUISITION OF NON TANGIBLE ASSETS Total		21,500,000.00	21,500,000.00	-	21,500,000.00	-
2305 - ACQUISITION OF NON TANGIBLE ASSETS Total		21,500,000.00	21,500,000.00	-	21,500,000.00	-
23 - CAPITAL EXPENDITURE Total		598,360,000.00	598,360,000.00	137,120,727.27	461,239,272.73	55,406,625.00
Grand Total		3,168,800,000.00	3,168,800,000.00	2,262,563,890.63	906,236,109.37	2,008,649,411.93

Audited Financial Statements of Shongom Local Government Council 2022

DETAIL TOTAL EXPENDITURE

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