

KALTUNGO LOCAL GOVERNMENT COUNCIL, GOMBE STATE



AUDITED FINANCIAL STATEMENTS 2022

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CORPORATE INFORMATION

COUNCIL MEMBERS

Hon. Aliyu Faruk	-	Chairman
Hon. Lende Solomon	-	Vice Chairman
Hon. Ahmed Kiki	-	Councilor
Hon. Danjogan Afinik	-	Councilor
Hon. Samaila Babayo	-	Councilor
Hon. Ibrahim Yunusa Shamaki	-	Councilor
Hon. Abdullahi Usman	-	Councilor
Hon. Kadiri James	-	Councilor
Hon. Isa Jamilu	-	Councilor
Hon. Saleh Ibrahim	-	Councilor
Hon. Gabriel Patrick Mayamba	-	Councilor
Hon. Sani Ishaku	-	Councilor

MANAGEMENT AND HEADS OF DEPARTMENT

Mr. Aaron A. Labte	-	Secretary
Mrs. Comfort D. Ishiyaku	-	Deputy Secretary (DS)
Mr. Mark D. Latayo	-	Ag. Treasurer
Mr. Yakubu Yaro	-	HOD; Agric Department
Mrs. Comfort Yohanna	-	HOD; PHC Department
Mr. Titus A. Mataka	-	HOD; Works Department
Mrs. Murna Daniel	-	HOD; ESD Department

BANKERS

FIRST BANK PLC
SHONGOM MICRO-FINANCE BANK (NIG.) LTD
ZENITH 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 Kaltungo 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 KALTUNGO LOCAL GOVERNMENT TARABA STATE FOR THE YEAR ENDED 31ST DECEMBER 2022

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

	2022	2021
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	2,287,220,216.12	2,063,963,352.41
Independent Revenue	14,157,322.14	12,036,652.86
Total Receipts	<u>2,301,377,538.26</u>	<u>2,076,000,005.27</u>
Payments		
Salaries and Allowances	(517,772,440.67)	(521,000,881.14)
Social Contributions	-	-
Social Benefits	-	-
Overhead Cost	(610,477,405.50)	(174,767,646.92)
Loans and Advances	-	-
Grants and Contributions	(1,044,197,862.57)	(1,181,555,699.00)
Subsidies	(17,110,454.55)	(198,300.00)
Transfers - Payments	-	-
Transfers - Payments to Individuals	-	-
Loss on Foreign Exchange	-	-
Total Payments	<u>(2,189,558,163.29)</u>	<u>(1,877,522,527.06)</u>
Net Cash flow from Operating Activities	<u>111,819,374.97</u>	<u>198,477,478.21</u>
Investing Activities		
Purchase of Fixed Assets	(40,508,454.46)	(14,657,625.30)
Construction/Provision of Fixed Assets	-	(12,080,477.65)
Rehabilitation/Repairs of Fixed Assets	-	(125,450.00)
Preservation of the Environment	(490,190.00)	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	<u>(40,998,644.46)</u>	<u>(26,863,552.95)</u>
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from Loans/Borrowings	110,041,226.49	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(197,632,380.05)	(91,497,246.39)
Net Cash Flow from Financing Activities	<u>(87,591,153.56)</u>	<u>(91,497,246.39)</u>
Net Surplus/(Deficit) for the Year	<u>(16,770,423.05)</u>	<u>80,116,678.87</u>
Add: Opening Balance	98,032,801.48	17,916,122.61
Closing Cash Balance	<u>81,262,378.43</u>	<u>98,032,801.48</u>

Audited Financial Statements of Kaltungo Local Government Council 2022

GOMBE STATE GOVERNMENT OF NIGERIA
KALTUNGO 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	2,840,410,000.00	2,840,410,000.00	2,287,220,216.12	(553,189,783.88)	2,063,963,352.41
Independent Revenue	2	48,200,000.00	48,200,000.00	14,157,322.14	(34,042,677.86)	12,036,652.86
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	110,041,226.49	(189,958,773.51)	-
TOTAL REVENUE		3,228,610,000.00	3,228,610,000.00	2,411,418,764.75	(817,191,235.25)	2,076,000,005.27
EXPENDITURE						
Salaries and Allowances	5	570,000,000.00	530,000,000.00	517,772,440.67	12,227,559.33	521,000,881.14
Social Contributions	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	-
Overhead Cost	8	622,510,000.00	783,589,900.00	610,477,405.50	173,112,494.50	174,767,646.92
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	1,380,100,000.00	1,111,387,700.00	1,044,197,862.57	67,189,837.43	1,181,555,699.00
Subsidies	11	115,000,000.00	115,000,000.00	17,110,454.55	97,889,545.45	198,300.00
Public Debt Charges	12	70,000,000.00	217,632,400.00	197,632,380.05	20,000,019.95	91,497,246.39
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,757,610,000.00	2,757,610,000.00	2,387,190,543.34	370,419,456.66	1,969,019,773.45
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		471,000,000.00	471,000,000.00	24,228,221.41	(1,187,610,691.92)	106,980,231.82
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	101,500,000.00	125,985,800.00	40,508,454.46	85,477,345.54	14,657,625.30
Construction/Provision of Fixed Assets	15B	432,000,000.00	407,514,200.00	-	407,514,200.00	12,080,477.65
Rehabilitation/Repairs of Fixed Assets	15C	37,000,000.00	37,000,000.00	-	37,000,000.00	125,450.00
Preservation of the Environment	15D	500,000.00	500,000.00	490,190.00	9,810.00	-
Acquisition of Non Tangible Assets	15E	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE		571,000,000.00	571,000,000.00	40,998,644.46	530,001,355.54	26,863,552.95
TRANSFERS						
Transfers - Payments	13A	-	-	-	-	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		(100,000,000.00)	(100,000,000.00)	(16,770,423.05)	(1,717,612,047.46)	80,116,678.87

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

	NOTES	2022 ₦	2021 ₦
ASSETS			
Cash and Bank Balances	16	81,262,378	98,032,801
TOTAL ASSETS		81,262,378	98,032,801
LIABILITIES			
Accumulated Surplus/(Deficit)	25	81,262,378	98,032,801
TOTAL LIABILITIES		81,262,378	98,032,801

Treasurer

Secretary

Executive Chairman

STATEMENT OF ACCOUNTING POLICIES

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

GOMBE STATE GOVERNMENT OF NIGERIA KALTUNGO LOCAL GOVERNMENT COUNCIL SUMMARY OF TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		₦	₦	₦	₦	₦
	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
11010101	Statutory Allocation	1,700,000,000.00	1,700,000,000.00	1,436,936,595.46	(263,063,404.54)	1,344,293,913.95
11010104	FAAC Special Allocations	123,000,000.00	123,000,000.00	-	(123,000,000.00)	-
11010105	Receipt of Share of State IGR	50,000,000.00	50,000,000.00	3,190,734.87	(46,809,265.13)	29,213,268.50
11010106	Excess Petroleum Profit Tax (PPT Revenue)	5,870,000.00	5,870,000.00	-	(5,870,000.00)	-
11010107	Exchange Difference	25,670,000.00	25,670,000.00	-	(25,670,000.00)	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	10,530,000.00	10,530,000.00	-	(10,530,000.00)	-
11010110	Budget Augmentation	-	-	-	-	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	-	-	-	-	-
11010113	Equalisation Fund	8,720,000.00	8,720,000.00	-	(8,720,000.00)	-
11010114	Goods Value Consideration	-	-	-	-	-
11010201	Local Government Share of VAT	900,000,000.00	900,000,000.00	847,092,885.78	(52,907,114.22)	690,456,169.96
11010303	Local Government Share of Excess Crude Account	16,620,000.00	16,620,000.00	-	(16,620,000.00)	-
	STATUTORY REVENUE TOTAL	2,840,410,000.00	2,840,410,000.00	2,287,220,216.12	(553,189,783.88)	2,063,963,352.41
	INDEPENDENT REVENUE					
120101	Personal Taxes	-	-	-	-	-
120201	Licences - General	6,065,000.00	6,065,000.00	4,217,350.00	(1,847,650.00)	926,400.00
120202	Mining Rents	-	-	-	-	-
120204	Fees - General	6,370,000.00	6,370,000.00	320,500.00	(6,049,500.00)	3,444,679.15
120205	Fines - General	-	-	-	-	-
120206	Sales - General	6,573,000.00	6,573,000.00	790,000.00	(5,783,000.00)	-
120207	Earnings -General	2,230,000.00	2,230,000.00	1,839,750.00	(390,250.00)	1,214,346.43
120208	Rent on Government Buildings - General	13,762,000.00	13,762,000.00	14,500.00	(13,747,500.00)	220,000.00
120209	Rent on Land & Others - General	13,200,000.00	13,200,000.00	2,405,650.00	(10,794,350.00)	63,500.00
120210	Repayments - General	-	-	224,572.14	224,572.14	2,072,727.28
120211	Investment Income	-	-	-	-	-
120212	Interest Earned	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	4,345,000.00	4,345,000.00	4,095,000.00
	INDEPENDENT REVENUE TOTAL	48,200,000.00	48,200,000.00	14,157,322.14	(34,042,677.86)	12,036,652.86
	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	110,041,226.49	(189,958,773.51)	-
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	110,041,226.49	(229,958,773.51)	-
	TOTAL REVENUE	3,228,610,000.00	3,228,610,000.00	2,411,418,764.75	(817,191,235.25)	2,076,000,005.27

Audited Financial Statements of Kaltungo Local Government Council 2022

GOMBE STATE GOVERNMENT OF NIGERIA KALTUNGO LOCAL GOVERNMENT COUNCIL DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		N	N	N	N	N
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)						
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)						
110101 - LOCAL GOVERNMENT SHARE OF FAAC						
11010101	Statutory Allocation	1,700,000,000.00	1,700,000,000.00	1,436,936,595.46	(263,063,404.54)	1,344,293,913.95
11010104	FAAC Special Allocations	123,000,000.00	123,000,000.00	-	(123,000,000.00)	-
11010105	Receipt of Share of State IGR	50,000,000.00	50,000,000.00	3,190,734.87	(46,809,265.13)	29,213,268.50
11010106	Excess Petroleum Profit Tax (PPT Revenue)	5,870,000.00	5,870,000.00	-	(5,870,000.00)	-
11010107	Exchange Difference	25,670,000.00	25,670,000.00	-	(25,670,000.00)	-
11010109	Recovered Excess Bank Charges	10,530,000.00	10,530,000.00	-	(10,530,000.00)	-
11010113	Equalisation Fund	8,720,000.00	8,720,000.00	-	(8,720,000.00)	-
11010201	Local Government Share of VAT	900,000,000.00	900,000,000.00	847,092,885.78	(52,907,114.22)	690,456,169.96
11010303	Local Government Share of Excess Crude Account	16,620,000.00	16,620,000.00	-	(16,620,000.00)	-
110101 - LOCAL GOVERNMENT SHARE OF FAAC Total		2,840,410,000.00	2,840,410,000.00	2,287,220,216.12	(553,189,783.88)	2,063,963,352.41
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total		2,840,410,000.00	2,840,410,000.00	2,287,220,216.12	(553,189,783.88)	2,063,963,352.41
12 - INDEPENDENT REVENUE						
1202 - NON-TAX REVENUE						
120201 - LICENCES - GENERAL						
12020107	Boats & Canoe (Small Craft) Licence	-	-	6,000.00	6,000.00	-
12020109	Registration of Voluntary Organizations	-	-	-	-	21,000.00
12020111	Bake House Licence	220,000.00	220,000.00	-	(220,000.00)	-
12020112	Bicycles Licence & Hire Permits	-	-	-	-	3,200.00
12020114	Cart Licences	200,000.00	200,000.00	379,250.00	179,250.00	562,200.00
12020115	Dane Gun Licences	200,000.00	200,000.00	34,750.00	(165,250.00)	100,000.00
12020116	Cattle Dealer Licences	360,000.00	360,000.00	22,900.00	(337,100.00)	-
12020118	Pet (Dog) Licences	510,000.00	510,000.00	-	(510,000.00)	-
12020119	Fishing Permits	200,000.00	200,000.00	-	(200,000.00)	-
12020120	Hawker's Permits	305,000.00	305,000.00	999,050.00	694,050.00	27,500.00
12020121	Hunting Permits	110,000.00	110,000.00	-	(110,000.00)	-
12020122	Produce Buying Licences	600,000.00	600,000.00	1,925,650.00	1,325,650.00	23,500.00
12020123	Animal Health Certificate Licences	500,000.00	500,000.00	-	(500,000.00)	-
12020124	Abattoir/Slaughter Licences	460,000.00	460,000.00	5,000.00	(455,000.00)	75,500.00
12020125	Renewal of Fisher Licences	-	-	-	-	50,000.00
12020126	Hiring Services	1,000,000.00	1,000,000.00	25,000.00	(975,000.00)	-
12020128	Borehole Drilling Licences	500,000.00	500,000.00	586,100.00	86,100.00	7,200.00
12020129	Pool Betting & Casino Licenses/Gaming	-	-	233,650.00	233,650.00	66,300.00
12020131	Liquor Licences	200,000.00	200,000.00	-	(200,000.00)	-
12020137	Trade Permit Licences	200,000.00	200,000.00	-	(200,000.00)	-
12020138	Forestry/Timber Licence	500,000.00	500,000.00	-	(500,000.00)	-
120201 - LICENCES - GENERAL Total		6,065,000.00	6,065,000.00	4,217,350.00	(1,847,650.00)	926,400.00
120204 - FEES - GENERAL						
12020404	Trade Union Fees	400,000.00	400,000.00	-	(400,000.00)	-
12020417	Contractor Registration Fees	500,000.00	500,000.00	-	(500,000.00)	-
12020418	Marriage/ Divorce Fees	-	-	16,000.00	16,000.00	-
12020426	Court Summons/Oath Fees	-	-	-	-	22,950.00
12020427	Tender Fees	-	-	-	-	167,950.00
12020436	Bill Board Advertisement Fees	890,000.00	890,000.00	-	(890,000.00)	-
12020443	Birth & Death Registration Fees	100,000.00	100,000.00	-	(100,000.00)	-
12020445	Change of Ownership Fees	500,000.00	500,000.00	-	(500,000.00)	101,000.00
12020446	Agricultural/Vetinary Services Fees	400,000.00	400,000.00	-	(400,000.00)	-
12020449	Business/Trade Operating Fees	300,000.00	300,000.00	-	(300,000.00)	2,969,479.15
12020451	Timber & Forest Fees	280,000.00	280,000.00	-	(280,000.00)	-
12020453	Applications Fees	500,000.00	500,000.00	-	(500,000.00)	-
12020459	Right of Occupancy Fees	500,000.00	500,000.00	44,500.00	(455,500.00)	-
12020460	Building Plan Approval Fees	500,000.00	500,000.00	-	(500,000.00)	-
12020465	Sports/Recreational Facilities Fees	500,000.00	500,000.00	-	(500,000.00)	-
12020466	Indigenship Registration Fees	1,000,000.00	1,000,000.00	260,000.00	(740,000.00)	183,300.00
120204 - FEES - GENERAL Total		6,370,000.00	6,370,000.00	320,500.00	(6,049,500.00)	3,444,679.15
120206 - SALES - GENERAL						
12020603	Sales of ID Cards	200,000.00	200,000.00	-	(200,000.00)	-
12020604	Sales of Stores/Scraps/Unserviceable Items	320,000.00	320,000.00	-	(320,000.00)	-
12020605	Sales of Vaccines	600,000.00	600,000.00	-	(600,000.00)	-
12020608	Sales of Improved Seeds/Chemical	-	-	10,000.00	10,000.00	-
12020609	Proceeds From Sales of Farm Produce	950,000.00	950,000.00	-	(950,000.00)	-
12020611	Proceeds From Sales of Govt. Vehicles	-	-	780,000.00	780,000.00	-
12020620	Sales of Other Government Properties	4,503,000.00	4,503,000.00	-	(4,503,000.00)	-
120206 - SALES - GENERAL Total		6,573,000.00	6,573,000.00	790,000.00	(5,783,000.00)	-
120207 - EARNINGS - GENERAL						
12020701	Earnings From Consultancy Services	300,000.00	300,000.00	-	(300,000.00)	-
12020703	Earnings From Hire of Plants & Equipment	-	-	-	-	7,000.00
12020704	Earnings From the Use of Govt. Vehicles	50,000.00	50,000.00	-	(50,000.00)	30,000.00
12020705	Earnings From the Use of Govt. Halls/Others	70,000.00	70,000.00	1,000.00	(69,000.00)	-
12020706	Earnings From Toll Gates	-	-	25,000.00	25,000.00	-
12020708	Earnings From Agricultural Produce	710,000.00	710,000.00	553,250.00	(156,750.00)	720,750.00
12020710	Earnings From Hire of Aircraft	-	-	-	-	40,000.00
12020711	Earnings From Commercial Activities	1,100,000.00	1,100,000.00	1,260,500.00	160,500.00	416,596.43
120207 - EARNINGS - GENERAL Total		2,230,000.00	2,230,000.00	1,839,750.00	(390,250.00)	1,214,346.43
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL						
12020801	Rent on Govt. Quarters	1,200,000.00	1,200,000.00	10,000.00	(1,190,000.00)	196,000.00
12020802	Rent on Govt. offices	-	-	-	-	24,000.00
12020803	Rent on Govt. Buildings	12,562,000.00	12,562,000.00	4,500.00	(12,557,500.00)	-
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL Total		13,762,000.00	13,762,000.00	14,500.00	(13,747,500.00)	220,000.00
120209 - RENT ON LAND & OTHERS - GENERAL						
12020901	Rent on Govt. Land	4,700,000.00	4,700,000.00	1,841,650.00	(2,858,350.00)	63,500.00
12020906	Rents on Govt. Properties	8,500,000.00	8,500,000.00	564,000.00	(7,936,000.00)	-
120209 - RENT ON LAND & OTHERS - GENERAL Total		13,200,000.00	13,200,000.00	2,405,650.00	(10,794,350.00)	63,500.00
120210 - REPAYMENTS - GENERAL						
12021006	Refunds	-	-	224,572.14	224,572.14	2,072,727.28
120210 - REPAYMENTS - GENERAL Total		-	-	224,572.14	224,572.14	2,072,727.28
120214 - RATES						
12021401	Tenement Rate	-	-	4,345,000.00	4,345,000.00	4,095,000.00
120214 - RATES Total		-	-	4,345,000.00	4,345,000.00	4,095,000.00
1202 - NON-TAX REVENUE Total		48,200,000.00	48,200,000.00	14,157,322.14	(34,042,677.86)	12,036,652.86
13 - AID AND GRANTS						
1302 - GRANTS						
130204 - FOREIGN GRANTS						

Audited Financial Statements of Kaltungo Local Government Council 2022

DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		₦	₦	₦	₦	₦
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						
14030101	Domestic Loans/ Borrowings from Financial Institutions	300,000,000.00	300,000,000.00	-	(300,000,000.00)	-
14030102	Domestic Loans/ Borrowings from Other Government Entities	-	-	110,041,226.49	110,041,226.49	-
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total		300,000,000.00	300,000,000.00	110,041,226.49	(189,958,773.51)	-
1403 - LOANS/ BORROWINGS RECEIPT Total		300,000,000.00	300,000,000.00	110,041,226.49	(189,958,773.51)	-
Grand Total		3,228,610,000.00	3,228,610,000.00	2,411,418,764.75	(817,191,235.25)	2,076,000,005.27

Audited Financial Statements of Kaltungo Local Government Council 2022

GOMBE STATE GOVERNMENT OF NIGERIA KALTUNGO 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)	530,000,000.00	530,000,000.00	517,772,440.67	12,227,559.33	514,413,687.70
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	40,000,000.00	-	-	-	2,962,193.44
210201	Allowances	-	-	-	-	3,625,000.00
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	-	-	-	-	-
	Personnel Cost Total	570,000,000.00	530,000,000.00	517,772,440.67	12,227,559.33	521,000,881.14
2202	Overhead Cost					
220201	Travels and Transport - General	17,000,000.00	67,810,700.00	63,235,623.50	4,575,076.50	9,185,381.53
220202	Utilities - General	700,000.00	1,350,000.00	1,350,000.00	-	-
220203	Materials and Supplies - General	54,500,000.00	54,770,100.00	33,600,972.72	21,169,127.28	5,588,245.45
220204	Maintenance Services - General	25,400,000.00	32,113,900.00	9,103,700.00	23,010,200.00	1,317,169.97
220205	Training - General	10,300,000.00	10,300,000.00	8,276,363.44	2,023,636.56	9,833,636.30
220206	Other Services - General	203,100,000.00	244,589,200.00	204,150,150.00	40,439,050.00	81,663,841.70
220207	Consulting and Professional Services	22,000,000.00	60,603,400.00	53,603,389.04	7,000,010.96	22,193,237.59
220208	Fuel and Lubricants	1,000,000.00	1,000,000.00	92,000.00	908,000.00	117,000.00
220209	Financial Charges	5,000,000.00	5,000,000.00	1,436,388.61	3,563,611.39	158,952.68
220210	Miscellaneous Expenses	283,510,000.00	306,052,600.00	235,628,818.19	70,423,781.81	44,710,181.70
	Overhead Cost Total	622,510,000.00	783,589,900.00	610,477,405.50	173,112,494.50	174,767,646.92
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	1,380,100,000.00	1,111,387,700.00	1,044,197,862.57	67,189,837.43	1,181,555,699.00
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	1,380,100,000.00	1,111,387,700.00	1,044,197,862.57	67,189,837.43	1,181,555,699.00
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	115,000,000.00	115,000,000.00	17,110,454.55	97,889,545.45	198,300.00
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	115,000,000.00	115,000,000.00	17,110,454.55	97,889,545.45	198,300.00
2206	Public Debt Charges					
220601	Loans Repayment	70,000,000.00	217,632,400.00	197,632,380.05	20,000,019.95	91,497,246.39
	Public Debt Charges Total	70,000,000.00	217,632,400.00	197,632,380.05	20,000,019.95	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	101,500,000.00	125,985,800.00	40,508,454.46	85,477,345.54	14,657,625.30
230201	Construction/Provision of Fixed Assets	432,000,000.00	407,514,200.00	-	407,514,200.00	12,080,477.65
230301	Rehabilitation/Repairs of Fixed Assets	37,000,000.00	37,000,000.00	-	37,000,000.00	125,450.00
230401	Preservation of the Environment	500,000.00	500,000.00	490,190.00	9,810.00	-
230501	Acquisition of Non Tangible Assets	-	-	-	-	-
	Capital Expenditure Total	571,000,000.00	571,000,000.00	40,998,644.46	530,001,355.54	26,863,552.95
	TOTAL EXPENDITURE	3,328,610,000.00	3,328,610,000.00	2,428,189,187.80	900,420,812.20	1,995,883,326.40

Audited Financial Statements of Kaltungo Local Government Council 2022

GOMBE STATE GOVERNMENT OF NIGERIA KALTUNGO 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)	530,000,000.00	530,000,000.00	517,772,440.67	12,227,559.33	514,413,687.70
21010103	Consolidated Revenue Charges - Salaries/Allowances	40,000,000.00	-	-	-	2,962,193.44
210101 - SALARIES AND WAGES Total		570,000,000.00	530,000,000.00	517,772,440.67	12,227,559.33	517,375,881.14
2101 - SALARY Total		570,000,000.00	530,000,000.00	517,772,440.67	12,227,559.33	517,375,881.14
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS						
210201 - ALLOWANCES						
21020101	Non Regular Allowances	-	-	-	-	3,625,000.00
210201 - ALLOWANCES Total		-	-	-	-	3,625,000.00
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS Total		-	-	-	-	3,625,000.00
21 - PERSONNEL COST Total		570,000,000.00	530,000,000.00	517,772,440.67	12,227,559.33	521,000,881.14
22 - OTHER RECURRENT COSTS						
2202 - OVERHEAD COST						
220201 - TRAVEL AND TRANSPORT - GENERAL						
22020101	Local Travel & Transport: Training	12,000,000.00	62,810,700.00	62,810,623.50	76.50	9,185,381.53
22020102	Local Travel & Transport: Others	5,000,000.00	5,000,000.00	425,000.00	4,575,000.00	-
220201 - TRAVEL AND TRANSPORT - GENERAL Total		17,000,000.00	67,810,700.00	63,235,623.50	4,575,076.50	9,185,381.53
220202 - UTILITIES - GENERAL						
22020210	Software Charges/License Renewal	700,000.00	1,350,000.00	1,350,000.00	-	-
220202 - UTILITIES - GENERAL Total		700,000.00	1,350,000.00	1,350,000.00	-	-
220203 - MATERIALS AND SUPPLIES - GENERAL						
22020301	Office Stationaries/Computer Consumables	4,000,000.00	4,270,100.00	4,270,036.36	63.64	1,867,245.45
22020305	Printing of Non Security Documents	2,000,000.00	2,000,000.00	77,300.00	1,922,700.00	1,049,000.00
22020306	Printing of Security Documents	3,000,000.00	3,000,000.00	1,553,636.36	1,446,363.64	77,000.00
22020307	Drugs/Laboratory/Medical Supplies	40,000,000.00	40,000,000.00	27,700,000.00	12,300,000.00	2,595,000.00
22020309	Uniforms and Other Clothing	-	-	-	-	-
22020311	Food stuff/Cartering Materials Supplies	5,500,000.00	5,500,000.00	-	5,500,000.00	-
220203 - MATERIALS AND SUPPLIES - GENERAL Total		54,500,000.00	54,770,100.00	33,600,972.72	21,169,127.28	5,588,245.45
220204 - MAINTENANCE SERVICES GENERAL						
22020401	Maintenance of Motor Vehicles/Transport Equipment	2,000,000.00	5,703,900.00	5,703,900.00	-	50,000.00
22020402	Maintenance of Office Furniture	200,000.00	3,210,000.00	3,210,000.00	-	-
22020403	Maintenance of Office Building/Residential Qtrs	5,000,000.00	5,000,000.00	20,000.00	4,980,000.00	521,000.00
22020405	Maintenance of Plant and Generators	10,000,000.00	10,000,000.00	-	10,000,000.00	-
22020406	Other Maintenance Services	7,100,000.00	7,100,000.00	150,000.00	6,950,000.00	173,169.97
22020412	Maintenance of Market/Public Places	500,000.00	500,000.00	19,800.00	480,200.00	523,000.00
22020413	Minor Road Maintenance	600,000.00	600,000.00	-	600,000.00	50,000.00
220204 - MAINTENANCE SERVICES GENERAL Total		25,400,000.00	32,113,900.00	9,103,700.00	23,010,200.00	1,317,169.97
220205 - TRAINING GENERAL						
22020501	Local Training	300,000.00	300,000.00	-	300,000.00	63,000.00
22020503	Cont. to Local Govt. Service Comm. Training Fund	10,000,000.00	10,000,000.00	8,276,363.44	1,723,636.56	9,770,636.30
220205 - TRAINING GENERAL Total		10,300,000.00	10,300,000.00	8,276,363.44	2,023,636.56	9,833,636.30
220206 - OTHER SERVICES - GENERAL						
22020601	Security Services	160,000,000.00	185,424,200.00	185,424,150.00	50.00	64,566,550.00
22020603	Residential Rent	9,000,000.00	9,000,000.00	1,654,000.00	7,346,000.00	3,940,000.00
22020604	Security Vote (Including Operations)	12,000,000.00	12,000,000.00	-	12,000,000.00	790,000.00
22020605	Cleaning and Fumigation Services	17,000,000.00	17,000,000.00	-	17,000,000.00	50,000.00
22020606	Land Uses Charges	5,000,000.00	5,000,000.00	907,000.00	4,093,000.00	9,933,655.30
22020607	Rescue Service	100,000.00	16,165,000.00	16,165,000.00	-	2,383,636.40
220206 - OTHER SERVICES - GENERAL Total		203,100,000.00	244,589,200.00	204,150,150.00	40,439,050.00	81,663,841.70
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL						
22020701	Financial Consulting	10,000,000.00	40,322,500.00	40,322,500.00	-	46,000.00
22020702	Information Technology Consulting	1,000,000.00	1,000,000.00	-	1,000,000.00	16,119,964.91
22020703	Legal Services	1,000,000.00	1,000,000.00	-	1,000,000.00	-
22020704	Engineering Services	5,000,000.00	5,000,000.00	-	5,000,000.00	-
22020709	Auditing of Accounts	5,000,000.00	13,280,900.00	13,280,889.04	10.96	6,027,272.68
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total		22,000,000.00	60,603,400.00	53,603,389.04	7,000,010.96	22,193,237.59
220208 - FUEL AND LUBRICANTS - GENERAL						
22020801	Motor Vehicle Fuel Cost	1,000,000.00	1,000,000.00	92,000.00	908,000.00	117,000.00
220208 - FUEL AND LUBRICANTS - GENERAL Total		1,000,000.00	1,000,000.00	92,000.00	908,000.00	117,000.00
220209 - FINANCIAL CHARGES GENERAL						

Audited Financial Statements of Kaltungo Local Government Council 2022

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		₦	₦	₦	₦	₦
22020901	Bank Charges (Other than Interest)	5,000,000.00	5,000,000.00	1,436,388.61	3,563,611.39	158,952.68
220209 - FINANCIAL CHARGES GENERAL Total		5,000,000.00	5,000,000.00	1,436,388.61	3,563,611.39	158,952.68
220210 - MISCELLANEOUS EXPENSES - GENERAL						
22021001	Refreshment and Meals	15,000,000.00	52,303,000.00	52,303,000.00	-	2,608,750.00
22021002	Honorarium and Sitting Allowance	60,000,000.00	5,949,900.00	4,160,000.00	1,789,900.00	1,779,091.00
22021003	Publicity and Advertisements	3,000,000.00	3,000,000.00	65,000.00	2,935,000.00	160,000.00
22021004	Medical Expenses - Local	10,000,000.00	14,449,700.00	14,449,650.00	50.00	7,000,000.00
22021007	Welfare Packages	30,000,000.00	30,000,000.00	22,635,300.00	7,364,700.00	9,554,636.40
22021009	Sporting Activities	500,000.00	1,000,000.00	1,000,000.00	-	1,050,000.00
22021014	Annual Budget Expenses and Administration	4,000,000.00	5,630,000.00	5,630,000.00	-	2,000,000.00
22021019	Medical Expenses - International	2,000,000.00	2,000,000.00	-	2,000,000.00	-
22021020	Election-Logistic Support	10,000,000.00	10,000,000.00	400,000.00	9,600,000.00	-
22021021	Special Days/Celebrations	30,000,000.00	30,000,000.00	24,856,818.19	5,143,181.81	2,760,000.00
22021023	Other Miscellaneous Expenses	14,010,000.00	14,010,000.00	514,050.00	13,495,950.00	17,797,704.30
22021042	Recurrent Adjustment	10,000,000.00	10,000,000.00	90,000.00	9,910,000.00	-
22021047	Covid-19 Logistics and Intervention Fund	10,000,000.00	42,710,000.00	42,710,000.00	-	-
22021048	Development Facilitators & Logistics	85,000,000.00	85,000,000.00	66,815,000.00	18,185,000.00	-
220210 - MISCELLANEOUS EXPENSES - GENERAL Total		283,510,000.00	306,052,600.00	235,628,818.19	70,423,781.81	44,710,181.70
2202 - OVERHEAD COST Total		622,510,000.00	783,589,900.00	610,477,405.50	173,112,494.50	174,767,646.92
2204 - GRANTS AND CONTRIBUTIONS - GENERAL						
220401 - LOCAL GRANTS AND CONTRIBUTIONS						
22040101	Grant to Other Governments - Current	10,000,000.00	10,000,000.00	-	10,000,000.00	-
22040109	Grants to Communities/NGOs	100,000.00	100,000.00	-	100,000.00	-
22040111	Contribution to Traditional Councils	24,000,000.00	24,000,000.00	22,000,000.00	2,000,000.00	22,000,000.00
22040112	Contribution to Min. for LG/Bureau for Adm. Expenses	24,000,000.00	79,447,200.00	79,447,114.13	85.87	12,984,696.88
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	1,050,000,000.00	725,000,000.00	721,910,335.44	3,089,664.56	966,980,127.41
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	220,000,000.00	220,840,500.00	220,840,413.00	87.00	179,590,874.71
22040119	Contribution to Auditor General for Local Governments	30,000,000.00	30,000,000.00	-	30,000,000.00	-
220401 - LOCAL GRANTS AND CONTRIBUTIONS Total		1,380,100,000.00	1,111,387,700.00	1,044,197,862.57	67,189,837.43	1,181,555,699.00
2204 - GRANTS AND CONTRIBUTIONS - GENERAL Total		1,380,100,000.00	1,111,387,700.00	1,044,197,862.57	67,189,837.43	1,181,555,699.00
2205 - SUBSIDIES GENERAL						
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS						
22050102	Meals subsidy to Government Schools	2,000,000.00	2,000,000.00	-	2,000,000.00	-
22050106	Agricultural Inputs Subsidy	50,000,000.00	50,000,000.00	7,999,454.55	42,000,545.45	148,300.00
22050107	Health Subsidy	13,000,000.00	13,000,000.00	-	13,000,000.00	-
22050108	Religious Pilgrimage Subsidy	50,000,000.00	50,000,000.00	9,111,000.00	40,889,000.00	50,000.00
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS Total		115,000,000.00	115,000,000.00	17,110,454.55	97,889,545.45	198,300.00
2205 - SUBSIDIES GENERAL Total		115,000,000.00	115,000,000.00	17,110,454.55	97,889,545.45	198,300.00
2206 - PUBLIC DEBT CHARGES						
220601 - LOANS REPAYMENT						
22060101	Internal Loans	50,000,000.00	197,632,400.00	197,632,380.05	19.95	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	217,632,400.00	197,632,380.05	20,000,019.95	91,497,246.39
2206 - PUBLIC DEBT CHARGES Total		70,000,000.00	217,632,400.00	197,632,380.05	20,000,019.95	91,497,246.39
22 - OTHER RECURRENT COSTS Total		2,187,610,000.00	2,227,610,000.00	1,869,418,102.67	358,191,897.33	1,448,018,892.31
23 - CAPITAL EXPENDITURE						
2301 - PURCHASE OF FIXED ASSETS - GENERAL						
230101 - PURCHASE OF FIXED ASSETS - GENERAL						
23010101	Purchase/Acquisition of Land	6,500,000.00	6,500,000.00	-	6,500,000.00	-
23010105	Purchase of Motor Vehicles	15,000,000.00	39,485,800.00	39,485,727.19	72.81	14,657,625.30
23010106	Purchase of Vans	40,000,000.00	40,000,000.00	-	40,000,000.00	-
23010112	Purchase of Office Furniture and Fittings	15,000,000.00	15,000,000.00	1,022,727.27	13,977,272.73	-
23010124	Purchase of Teaching/Learning Aid Equipment	3,000,000.00	3,000,000.00	-	3,000,000.00	-
23010127	Purchase of Agricultural Equipment/Irrigation	22,000,000.00	22,000,000.00	-	22,000,000.00	-
230101 - PURCHASE OF FIXED ASSETS - GENERAL Total		101,500,000.00	125,985,800.00	40,508,454.46	85,477,345.54	14,657,625.30
2301 - PURCHASE OF FIXED ASSETS - GENERAL Total		101,500,000.00	125,985,800.00	40,508,454.46	85,477,345.54	14,657,625.30
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	-	50,000,000.00	8,650.00
23020105	Construction/Provision of Water Facilities	25,000,000.00	25,000,000.00	-	25,000,000.00	5,400,000.00
23020114	Construction/Provision of Roads	150,000,000.00	125,514,200.00	-	125,514,200.00	-
23020116	Construction/Provision of Water -Ways	25,000,000.00	25,000,000.00	-	25,000,000.00	100,000.00
23020118	Construction/Provision of Infrastructure	10,000,000.00	10,000,000.00	-	10,000,000.00	1,890,000.00

Audited Financial Statements of Kaltungo 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	100,000,000.00	100,000,000.00	-	100,000,000.00	-
23020124	Construction of Markets/Parks	50,000,000.00	50,000,000.00	-	50,000,000.00	4,681,827.65
23020126	Construction/Provision of Cemeteries	2,000,000.00	2,000,000.00	-	2,000,000.00	-
23020127	Construction/Provision of ICT Infrastructures	20,000,000.00	20,000,000.00	-	20,000,000.00	-
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		432,000,000.00	407,514,200.00	-	407,514,200.00	12,080,477.65
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		432,000,000.00	407,514,200.00	-	407,514,200.00	12,080,477.65
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
23030105	Rehabilitation/Repairs - Hospital/Health Centers	5,000,000.00	5,000,000.00	-	5,000,000.00	-
23030121	Rehabilitation/Repairs - Office Buildings	32,000,000.00	32,000,000.00	-	32,000,000.00	125,450.00
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		37,000,000.00	37,000,000.00	-	37,000,000.00	125,450.00
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		37,000,000.00	37,000,000.00	-	37,000,000.00	125,450.00
2304 - PRESERVATION OF THE ENVIRONMENT - GNENRAL						
230401 - PRESERVATION OF THE ENVIRONMENT - GNENRAL						
23040101	Tree Planting	500,000.00	500,000.00	490,190.00	9,810.00	-
230401 - PRESERVATION OF THE ENVIRONMENT - GNENRAL Total		500,000.00	500,000.00	490,190.00	9,810.00	-
2304 - PRESERVATION OF THE ENVIRONMENT - GNENRAL Total		500,000.00	500,000.00	490,190.00	9,810.00	-
23 - CAPITAL EXPENDITURE Total		571,000,000.00	571,000,000.00	40,998,644.46	530,001,355.54	26,863,552.95
Grand Total		3,328,610,000.00	3,328,610,000.00	2,428,189,187.80	900,420,812.20	1,995,883,326.40

Audited Financial Statements of Kaltungo Local Government Council 2022

DETAIL TOTAL EXPENDITURE

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