

THE REPORT

OF

AUDITOR GENERAL
(LOCAL GOVERNMENTS)
GOMBE STATE

ON THE

*Audited Financial Statements of
11 local Governments*

FOR THE YEAR ENDED
31st December, 2022



His Excellency

MUHAMMADU INUWA YAHAYA
THE EXECUTIVE GOVERNOR GOMBE STATE



His Excellency

MR. MANASSAH DANIEL JATAU Ph.D
DEPUTY GOVERNOR GOMBE STATE



HON. ABUBAKAR MUHAMMAD LUGGEREO
Honourable Speaker
Gombe State House of Assembly



HON. IBRAHIM DASUKI JALO WAZIRI
Honourable Commissioner
Ministry for Local Government & Chieftaincy Affairs
Gombe State



MR. MAHDI MELE ALIYU B.Sc (Hons) FCNA, FICA, ACMA
(Rimin Yamaltu)
AUDITOR GENERAL FOR LOCAL GOVERNMENTS
GOMBE STATE

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INTRODUCTION

The auditing of financial statements for the year ended 31st December, 2022. of all the eleven Local Government Councils was adequately conducted and discussed with the respective Local Government Councils. Final copy of the Consolidated Audited Financial Statements was produced as enshrined in the 1999 Constitution as (amended) section 125 (3) connected to section 316 of the same constitution and section 64 (1) of the Gombe State Local Government Councils (Amendment) Law 1, 2011 which I am gladly presenting to the Honorable House. Also included are various disclosures in the accounts as required by the International Public Sector Accounting Standards adopted by Nigeria vide approval of the Federal Executive Council in its meeting of January, 2010 and implemented in January 2014 (Cash basis) for your consideration and necessary action.

For ease of reference, the reports of the annual accounts and its disclosures/observation are harmonized and summarized Local Government by Local Government.

SUBMISSION OF REPORT

In the discharge of my statutory responsibility and in compliance to the provision of section 125 and 316 of 1999 Constitution and also section 64 (1) of the Gombe State Local Government Councils (Amendment) Law 1, 2011, I hereby submit to the Honourable House of Assembly, Gombe State my Annual Report on the Accounts of the eleven Local Government Councils of Gombe State for the financial year ended 31st December, 2022. Evidence of submission is attached as appendix to this report.

ACKNOWLEDGEMENT

My sincere gratitude goes to organizations and individuals who in one way or the other contributed in making this report a reality. I wish to acknowledge with gratitude the cooperation accorded to my office by the Honorable Chairmen of the Eleven Local Government Councils and their management team, particularly the Local Government Secretaries, treasurers and staff of the Finance department of each and every Local Government Council of the State. I must continue to extend my profound appreciation for the cooperation rendered by all the staff of the Office of the Auditor General for Local Governments who by their loyalty, dedication, and untiring efforts, made the production of this report possible. It is my prayer that this spirit of team work will continue to the betterment of the service and the general, public interest. I hope that the government will continue to recognize and appreciate the statutory role of this office in ensuring accountability and probity. I equally wish to acknowledge and appreciate the support and cooperation accorded to me by the Ministry for Local Governments and Chieftaincy affairs and the State Accountant General in the production of this report.

At this juncture, I wish to specially thank **HIS EXCELLENCY, THE EXECUTIVE GOVERNOR OF GOMBE STATE, ALHAJI MUHAMMDADU INUWA YAHAYA**, for His keen Interest in ensuring prudence and transparency in public finance management at the grass root, Honorable House of Assembly for their support and enforcement of relevant laws for accountability since the assumption of this administration.



Mr. Mahdi Mele Aliyu FCNA, FIICA ACMA
(Auditor General for Local Governments Gombe State)
Office of the Auditor General for Local Governments, Gombe State.

STATEMENT OF RESPONSIBILITY FOR FINANCIAL STATEMENTS

The Financial Statements that are consolidated as set out in pages 15 to 19 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. The Financial Statements comprise of Statement of Cash Flows, Statement of Financial Position, Statement of Income and Expenditure. Statements of Consolidated Revenue Fund and Capital Development Fund are provided as additional presentation.

In fulfilling the accounting and reporting responsibilities of the Treasurers, the Treasurers 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 14 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 of the individual local governments used in the consolidation represent a fair presentation of each of the respective Local Governments and of the Financial Performance and Cash flows and their operations for the year ended 31st December, 2022.

The responsibility for the preparation of the Financial Statements of each local government rests entirely with the Treasury Department of the respective local governments. The Auditor General for Local Governments is responsible for the Consolidation of the Financial Statements of the 11 Local governments and proffer his opinion.

SECRET

OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

TELEGRAM:

TELEPHONE: _____



Ref: No _____

P.M.B: _____

Gombe,
Gombe State

Date: 29th September 2023

AUDIT CERTIFICATE

REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS ON THE ACCOUNTS OF THE 11 LOCAL GOVERNMENT COUNCILS TO THE HONOURABLE MEMBERS OF GOMBE STATE HOUSE OF ASSEMBLY FOR THE YEAR ENDED 31ST DECEMBER 2022

The Auditor General audited the books of accounts and reviewed the audited financial statements of each of the 11 Local Government Councils of Gombe State set out in pages 36 to 91 and consolidated the audited financial statements for the year ended 31st December, 2022 set out in pages 15 to 17 in accordance with section 125(2) and 316 of the 1999 Constitution of the FRN (as amended) and section 64(1) of the Gombe State Local Government Law 1 of 2011 enacted by Gombe State House of Assembly. The Consolidated Financial Statements comprise of the Consolidated Statement of Cash Flows, Consolidated Statement of Financial Position, Consolidated Statement of Income and Expenditure, and Notes to the Consolidated Financial Statements set out in pages 18 to 24. The individual and consolidated financial statements of the 11 local governments are prepared in compliance with International Public Sector Accounting Standards – Cash Basis. Part II from page 92 contains the domestic reports for each of the 11 Local Government Councils.

Responsibility of the Local Government Councils

Each Local Government Council is responsible for the preparation and fair presentation of its financial statements in accordance with International Public Sector Accounting Standards (IPSAS) - Cash Basis, Gombe State Financial Memoranda (FM) and the relevant laws. This responsibility includes maintaining internal control relevant to the preparation of financial statements that are free of 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.

Responsibility of External Auditors

The responsibility of the External Auditors is to express an opinion on the financial statements of each local government council based on their audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs) and International Standards on Auditing (Adapted as Nigerian Standards on Auditing) relevant to public sector. Those standards require that the external auditors plan and perform the audit to obtain reasonable, but not absolute, assurance whether the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the Council's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Councils and the overall presentation of the financial statements.

Responsibility of Auditor General

The Auditor General is responsible for undertaking regularity and performance audits in compliance with International Standards of Supreme Audit Institutions (ISSAIs) - "INTOSAI Auditing Standards" and the relevant laws stated in paragraph one (1) above on the accounts of the 11 Local Government Councils and review their respective audited financial statements. Having complied with ISSAIs, the relevant laws and applied the Generally Accepted Auditing Standards, the audit provides a reasonable basis for the opinion of the Auditor General on the consolidated financial statements of the 11 Local Government Councils.

During the year, I successfully completed reviews of activity-based audit, performance audit, and compliance audit. The Financial Statements for each of the 11 local governments disclose completely the financial allocation received from the State – Local Government Joint Accounts and Allocation Committee (SLJAAC) for the year 2022.

Opinion

In my opinion, the individual financial statements give a true and fair view of the financial position of each Council as of 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 – Cash Basis, Financial Memoranda and the relevant laws.

29/09/2023

Mr. Mahdi Mele Aliyu FCNA, FIICA, ACMA
AUDITOR GENERAL FOR LOCAL GOVERNMENTS
GOMBE STATE

STATEMENT OF ACCOUNTING POLICIES

The following are the summaries of the significant accounting policies adopted by Local Government Councils 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 Generally Accepted Accounting Principles (GAAP) and also comply with Cash Basis 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.

**CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST
DECEMBER 2022
IN RESPECT OF 11 LOCAL GOVERNMENT COUNCILS OF GOMBE STATE**

	2022	2021
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	28,825,437,965.40	25,858,200,600.37
Independent Revenue	322,940,310.25	320,391,646.50
Total Receipts	29,148,378,275.65	26,178,592,246.87
Payments		
Salaries and Allowances	(8,223,193,181.16)	(8,176,404,876.32)
Social Contributions	-	-
Social Benefits	-	-
Overhead Cost	(6,052,046,528.52)	(3,096,455,321.92)
Loans and Advances	-	-
Grants and Contributions	(11,814,856,685.06)	(11,541,350,289.83)
Subsidies	(203,024,267.72)	(37,720,885.56)
Transfers - Payments	(47,205,000.00)	-
Transfers - Payments to Individuals	-	-
Loss on Foreign Exchange	-	-
Total Payments	(26,340,325,662.47)	(22,851,931,373.63)
Net Cash flow from Operating Activities	2,808,052,613.18	3,326,660,873.24
Investing Activities		
Purchase of Fixed Assets	(735,937,754.52)	(186,233,949.20)
Construction/Provision of Fixed Assets	(1,205,640,589.24)	(1,120,270,981.89)
Rehabilitation/Repairs of Fixed Assets	(131,614,904.47)	(29,105,464.30)
Preservation of the Environment	(11,781,190.00)	(1,088,000.00)
Acquisition of Non Tangible Assets	(6,165,698.50)	-
Net Cash Flow from Investing Activities	(2,091,140,136.73)	(1,336,698,395.39)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from Loans/Borrowings	739,756,642.91	-
Proceeds from Other Capital Receipts	-	2,603,109.30
Repayment of Loans	(1,435,517,349.79)	(1,006,469,710.27)
Net Cash Flow from Financing Activities	(695,760,706.88)	(1,003,866,600.97)
Net Surplus/(Deficit) for the Year	21,151,769.57	986,095,876.88
Add: Opening Balance	3,933,403,404.34	2,947,307,527.46
Closing Cash Balance	3,954,555,173.91	3,933,403,404.34

CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31ST
DECEMBER, 2022
IN RESPECT OF 11 LOCAL GOVERNMENT COUNCILS OF GOMBE STATE

	NOTES	2022 ₦	2021 ₦
ASSETS			
Cash and Bank Balances	16	3,954,555,174	3,933,403,404
TOTAL ASSETS		3,954,555,174	3,933,403,404
LIABILITIES			
Accumulated Surplus/(Deficit)	25	3,954,555,174	3,933,403,404
TOTAL LIABILITIES		3,954,555,174	3,933,403,404

**CONSOLIDATED STATEMENT OF INCOME AND EXPENDITURE FOR THE
YEAR ENDED 31ST DECEMBER 2022
IN RESPECT OF 11 LOCAL GOVERNMENT COUNCILS OF GOMBE STATE**

	NOTES	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		₦	₦	₦	₦	₦
REVENUE						
Statutory Revenue	1	32,617,601,714.00	32,617,601,714.00	28,825,437,965.40	(3,792,163,748.60)	25,858,200,600.37
Independent Revenue	2	790,139,756.00	790,139,756.00	322,940,310.25	(467,199,445.75)	320,391,646.50
Aids and Grants	3	440,000,000.00	440,000,000.00	-	(440,000,000.00)	-
Loans and Other Capital Receipts	4	3,986,145,000.00	3,986,145,000.00	739,756,642.91	(3,246,388,357.09)	2,603,109.30
TOTAL REVENUE		37,833,886,470.00	37,833,886,470.00	29,888,134,918.56	(7,945,751,551.44)	26,181,195,356.17
EXPENDITURE						
Salaries and Allowances	5	9,068,800,000.00	8,575,212,500.00	8,223,193,181.16	352,019,318.84	8,176,404,876.32
Social Contributions	6	-	-	-	-	-
Social Benefits	7	20,000,000.00	20,000,000.00	-	20,000,000.00	-
Overhead Cost	8	7,677,570,000.00	8,338,814,400.00	6,052,046,528.52	2,286,767,871.48	3,096,455,321.92
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	13,280,110,000.00	12,721,627,800.00	11,814,856,685.06	906,771,114.94	11,541,350,289.83
Subsidies	11	718,060,000.00	635,387,900.00	203,024,267.72	432,363,632.28	37,720,885.56
Public Debt Charges	12	1,174,600,000.00	1,600,892,400.00	1,435,517,349.79	165,375,050.21	1,006,469,710.27
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		31,939,140,000.00	31,891,935,000.00	27,728,638,012.26	4,163,296,987.74	23,858,401,083.90
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		5,894,746,470.00	5,941,951,470.00	2,159,496,906.30	(12,109,048,539.18)	2,322,794,272.27
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	1,709,500,000.00	2,114,039,100.00	735,937,754.52	1,378,101,345.48	186,233,949.20
Construction/Provision of Fixed Assets	15B	6,698,500,000.00	6,285,717,000.00	1,205,640,589.24	5,080,076,410.76	1,120,270,981.89
Rehabilitation/Repairs of Fixed Assets	15C	1,255,360,000.00	1,255,360,000.00	131,614,904.47	1,123,745,095.53	29,105,464.30
Preservation of the Environment	15D	44,500,000.00	50,161,000.00	11,781,190.00	38,379,810.00	1,088,000.00
Acquisition of Non Tangible Assets	15E	178,500,000.00	181,082,900.00	6,165,698.50	174,917,201.50	-
TOTAL CAPITAL EXPENDITURE		9,886,360,000.00	9,886,360,000.00	2,091,140,136.73	7,795,219,863.27	1,336,698,395.39
TRANSFERS						
Transfers - Payments	13A	-	47,205,000.00	47,205,000.00	-	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	47,205,000.00	47,205,000.00	-	-
SURPLUS/(DEFICIT)		(3,991,613,530.00)	(3,991,613,530.00)	21,151,769.57	(19,904,268,402.45)	986,095,876.88

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2022 ₦	ACTUAL 2021 ₦
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Note 1: Government Share of FAAC (Statutory Revenue)		
AKKO	3,335,364,688	3,016,714,147
BALANGA	2,537,517,619	2,284,533,571
BILLIRI	2,569,131,927	2,279,209,230
DUKKU	2,717,468,275	2,418,869,873
FUNAKAYE	2,722,174,150	2,416,010,358
GOMBE	2,879,397,308	2,600,710,327
KALTUNGO	2,287,220,216	2,063,963,352
KWAMI	2,510,144,860	2,226,025,136
NAFADA	2,232,223,253	2,012,970,141
SHONGOM	2,188,644,057	1,969,407,034
YAMALTU/DEBA	2,846,151,613	2,569,787,430
Note 1: Government Share of FAAC (Statutory Revenue) Total	28,825,437,965	25,858,200,600

Note 2: Independent Revenue		
AKKO	61,229,540	69,954,250
BALANGA	22,837,630	18,366,615
BILLIRI	12,783,690	14,524,600
DUKKU	15,847,438	18,607,436
FUNAKAYE	73,845,385	70,936,550
GOMBE	49,248,873	55,082,200
KALTUNGO	14,157,322	12,036,653
KWAMI	20,925,332	16,481,584
NAFADA	4,036,870	5,519,800
SHONGOM	15,155,959	12,081,203
YAMALTU/DEBA	32,872,270	26,800,755
Note 2: Independent Revenue Total	322,940,310	320,391,647

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Note 4: Loans and Other Capital Receipts		
AKKO	-	-
BALANGA	119,580,034	-
BILLIRI	27,700,000	-
DUKKU	-	757,843
FUNAKAYE	55,400,000	1,845,267
GOMBE	224,083,865	-
KALTUNGO	110,041,226	-
KWAMI	-	-
NAFADA	74,054,131	-
SHONGOM	-	-
YAMALTU/DEBA	128,897,387	-
Note 4: Loans and Other Capital Receipts Total	739,756,643	2,603,109

Note 5: Salaries and Allowances		
AKKO	1,152,788,353	1,153,161,430
BALANGA	730,113,345	732,533,851
BILLIRI	589,400,752	645,206,905
DUKKU	710,111,870	710,443,267
FUNAKAYE	711,823,350	701,702,568
GOMBE	966,511,737	945,941,392
KALTUNGO	517,772,441	521,000,881
KWAMI	699,129,476	688,526,084
NAFADA	502,978,626	516,999,116
SHONGOM	838,796,437	753,390,349
YAMALTU/DEBA	803,766,794	807,499,033
Note 5: Salaries and Allowances Total	8,223,193,181	8,176,404,876

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Note 8: Overhead Cost		
AKKO	566,740,058	262,625,750
BALANGA	476,767,182	191,637,753
BILLIRI	594,380,345	593,203,843
DUKKU	674,840,269	329,965,406
FUNAKAYE	513,869,852	322,158,859
GOMBE	570,224,379	178,951,812
KALTUNGO	610,477,405	174,767,647
KWAMI	471,745,569	221,286,088
NAFADA	464,934,279	199,008,576
SHONGOM	446,421,456	331,821,778
YAMALTU/DEBA	661,645,735	291,027,811
Note 8: Overhead Cost Total	6,052,046,529	3,096,455,322

Note 11: Subsidies General		
AKKO	14,581,455	30,000
BALANGA	21,000,000	4,286,457
BILLIRI	8,017,455	9,644,529
DUKKU	32,048,644	40,000
FUNAKAYE	25,241,446	2,143,229
GOMBE	17,978,390	300,000
KALTUNGO	17,110,455	198,300
KWAMI	75,000	2,208,229
NAFADA	1,065,000	6,940,000
SHONGOM	11,937,580	7,501,300
YAMALTU/DEBA	53,968,844	4,428,843
Note 11: Subsidies General Total	203,024,268	37,720,886

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Note 12: Public Debt Charges		
AKKO	58,891,154	91,497,246
BALANGA	178,471,187	91,497,246
BILLIRI	58,891,154	91,497,246
DUKKU	102,516,336	91,497,246
FUNAKAYE	174,408,989	91,497,246
GOMBE	224,265,018	91,497,246
KALTUNGO	197,632,380	91,497,246
KWAMI	60,691,154	91,497,246
NAFADA	133,070,284	91,497,246
SHONGOM	58,891,154	91,497,246
YAMALTU/DEBA	187,788,541	91,497,246
Note 12: Public Debt Charges Total	1,435,517,350	1,006,469,710

Note 13: Transfers -Payment		
AKKO	-	-
BALANGA	-	-
BILLIRI	-	-
DUKKU	-	-
FUNAKAYE	-	-
GOMBE	-	-
KALTUNGO	-	-
KWAMI	47,205,000	-
NAFADA	-	-
SHONGOM	-	-
YAMALTU/DEBA	-	-
Note 13: Transfers -Payment Total	47,205,000	-

Note 15: Capital Expenditure		
AKKO	93,041,667	279,000
BALANGA	92,143,318	21,649,843
BILLIRI	106,794,983	67,025,275
DUKKU	525,229,622	238,714,155
FUNAKAYE	455,088,918	607,246,220
GOMBE	13,161,909	28,580,139
KALTUNGO	40,998,644	26,863,553
KWAMI	173,377,963	4,574,636
NAFADA	346,197,649	197,054,107
SHONGOM	137,120,727	55,406,625
YAMALTU/DEBA	107,984,735	89,304,843
Note 15: Capital Expenditure Total	2,091,140,137	1,336,698,395

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Note 16: Cash and Bank Balances Held By Treasurer		
AKKO	172,189,152	201,666,195
BALANGA	193,958,299	122,778,823
BILLIRI	353,076,699	154,821,305
DUKKU	72,173,159	417,267,922
FUNAKAYE	871,513,548	755,272,285
GOMBE	48,688,163	64,735,067
KALTUNGO	81,262,378	98,032,801
KWAMI	641,167,984	583,683,683
NAFADA	1,176,516,172	1,021,770,097
SHONGOM	93,955,926	152,719,800
YAMALTU/DEBA	250,053,693	360,655,426
Note 16: Cash and Bank Balances Held By Treasurer Total	3,954,555,174	3,933,403,404

Note 25: Accumulated Surplus/(Deficit)		
AKKO	172,189,152	201,666,195
BALANGA	193,958,299	122,778,823
BILLIRI	353,076,699	154,821,305
DUKKU	72,173,159	417,267,922
FUNAKAYE	871,513,548	755,272,285
GOMBE	48,688,163	64,735,067
KALTUNGO	81,262,378	98,032,801
KWAMI	641,167,984	583,683,683
NAFADA	1,176,516,172	1,021,770,097
SHONGOM	93,955,926	152,719,800
YAMALTU/DEBA	250,053,693	360,655,426
Note 25: Accumulated Surplus/(Deficit) Total	3,954,555,174	3,933,403,404

SCHEDULE OF DETAILED CASH AND BANK BALANCES BY LOCAL GOVERNMENT

DESCRIPTION	2022	2021
	₦	₦
AKKO		
Consolidated Accounts	172,189,151.67	201,666,194.74
AKKO Total	172,189,151.67	201,666,194.74
BALANGA		
Consolidated Accounts	193,958,299.14	122,778,822.62
BALANGA Total	193,958,299.14	122,778,822.62
BILLIRI		
Consolidated Accounts	353,076,698.93	154,821,304.57
BILLIRI Total	353,076,698.93	154,821,304.57
DUKKU		
Consolidated Accounts	72,173,159.21	417,267,922.19
DUKKU Total	72,173,159.21	417,267,922.19
FUNAKAYE		
Consolidated Accounts	871,513,547.80	755,272,284.93
FUNAKAYE Total	871,513,547.80	755,272,284.93
GOMBE		
Consolidated Accounts	48,688,163.23	64,735,066.56
GOMBE Total	48,688,163.23	64,735,066.56
KALTUNGO		
Consolidated Accounts	81,262,378.43	98,032,801.48
KALTUNGO Total	81,262,378.43	98,032,801.48
KWAMI		
Consolidated Accounts	641,167,984.10	583,683,683.11
KWAMI Total	641,167,984.10	583,683,683.11

SCHEDULE OF DETAILED CASH AND BANK BALANCES BY LOCAL GOVERNMENT CONT'D

NAFADA		
Consolidated Accounts	1,176,516,172.16	1,021,770,097.37
NAFADA Total	1,176,516,172.16	1,021,770,097.37
SHONGOM		
Consolidated Accounts	93,955,926.46	152,719,800.36
SHONGOM Total	93,955,926.46	152,719,800.36
YAMALTU/DEBA		
Consolidated Accounts	250,053,692.78	360,655,426.41
YAMALTU/DEBA Total	250,053,692.78	360,655,426.41

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	19,170,000,000.00	19,170,000,000.00	18,193,607,089.80	(976,392,910.20)	16,935,137,807.60
11010104	FAAC Special Allocations	1,575,700,000.00	1,575,700,000.00	44,493,693.57	(1,531,206,306.43)	-
11010105	Receipt of Share of State IGR	600,000,000.00	600,000,000.00	6,392,047.21	(593,607,952.79)	321,345,953.50
11010106	Excess Petroleum Profit Tax (PPT Revenue)	36,390,000.00	36,390,000.00	-	(36,390,000.00)	-
11010107	Exchange Difference	287,690,000.00	287,690,000.00	-	(287,690,000.00)	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	127,381,714.00	127,381,714.00	-	(127,381,714.00)	-
11010110	Budget Augmentation	6,280,000.00	6,280,000.00	-	(6,280,000.00)	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	1,180,000.00	1,180,000.00	-	(1,180,000.00)	-
11010113	Equalisation Fund	162,810,000.00	162,810,000.00	48,584,751.66	(114,225,248.34)	-
11010114	Goods Value Consideration	-	-	-	-	-
11010201	Local Government Share of VAT	10,450,000,000.00	10,450,000,000.00	10,532,360,383.16	82,360,383.16	8,601,716,839.27
11010303	Local Government Share of Excess Crude Account	200,170,000.00	200,170,000.00	-	(200,170,000.00)	-
	STATUTORY REVENUE TOTAL	32,617,601,714.00	32,617,601,714.00	28,825,437,965.40	(3,792,163,748.60)	25,858,200,600.37
INDEPENDENT REVENUE						
120101	Personal Taxes	6,760,000.00	6,760,000.00	-	(6,760,000.00)	270,000.00
120201	Licences - General	146,599,231.00	146,599,231.00	64,186,128.16	(82,413,102.84)	82,486,518.30
120202	Mining Rents	26,787,878.00	26,787,878.00	40,994,105.00	14,206,227.00	40,647,287.37
120204	Fees - General	137,925,800.00	137,925,800.00	42,402,810.00	(95,522,990.00)	52,838,604.15
120205	Fines - General	15,810,000.00	15,810,000.00	40,000.00	(15,770,000.00)	1,564,300.00
120206	Sales - General	40,221,000.00	40,221,000.00	10,680,700.00	(29,540,300.00)	1,907,000.00
120207	Earnings -General	242,338,847.00	242,338,847.00	80,843,466.17	(161,495,380.83)	56,211,864.43
120208	Rent on Government Buildings - General	27,162,000.00	27,162,000.00	5,658,700.00	(21,503,300.00)	2,637,364.69
120209	Rent on Land & Others - General	129,230,000.00	129,230,000.00	10,000,430.00	(119,229,570.00)	62,193,610.06
120210	Repayments - General	1,000,000.00	1,000,000.00	1,930,791.30	930,791.30	10,582,525.28
120211	Investment Income	10,505,000.00	10,505,000.00	24,859.62	(10,480,140.38)	743,162.22
120212	Interest Earned	300,000.00	300,000.00	-	(300,000.00)	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	5,500,000.00	5,500,000.00	66,178,320.00	60,678,320.00	8,309,410.00
	INDEPENDENT REVENUE TOTAL	790,139,756.00	790,139,756.00	322,940,310.25	(467,199,445.75)	320,391,646.50
OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
130101	Domestic Aids	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-
130203	Domestic Grants	-	-	-	-	-
130204	Foreign Grants	440,000,000.00	440,000,000.00	-	(440,000,000.00)	-
140202	Other Capital Receipts	-	-	-	-	-
140301	Domestic Loans/ Borrowings Receipt	3,971,500,000.00	3,971,500,000.00	739,756,642.91	(3,231,743,357.09)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	14,645,000.00	14,645,000.00	-	(14,645,000.00)	2,603,109.30
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	4,426,145,000.00	4,426,145,000.00	739,756,642.91	(3,686,388,357.09)	2,603,109.30
	TOTAL REVENUE	37,833,886,470.00	37,833,886,470.00	29,888,134,918.56	(7,945,751,551.44)	26,181,195,356.17

REVENUE DETAILS BY ECONOMIC LINE ITEMS

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		₦	₦	₦	₦	₦
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)						
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)						
110101 - LOCAL GOVERNMENT SHARE OF FAAC						
11010101	Statutory Allocation	19,170,000,000.00	19,170,000,000.00	18,193,607,089.80	(976,392,910.20)	16,935,137,807.60
11010104	FAAC Special Allocations	1,575,700,000.00	1,575,700,000.00	44,493,693.57	(1,531,206,306.43)	-
11010105	Receipt of Share of State IGR	600,000,000.00	600,000,000.00	6,392,047.21	(593,607,952.79)	321,345,953.50
11010106	Excess Petroleum Profit Tax (PPT Revenue)	36,390,000.00	36,390,000.00	-	(36,390,000.00)	-
11010107	Exchange Difference	287,690,000.00	287,690,000.00	-	(287,690,000.00)	-
11010109	Recovered Excess Bank Charges	127,381,714.00	127,381,714.00	-	(127,381,714.00)	-
11010110	Budget Augmentation	6,280,000.00	6,280,000.00	-	(6,280,000.00)	-
11010112	Stabilization Fund Receipts	1,180,000.00	1,180,000.00	-	(1,180,000.00)	-
11010113	Equalisation Fund	162,810,000.00	162,810,000.00	48,584,751.66	(114,225,248.34)	-
11010201	Local Government Share of VAT	10,450,000,000.00	10,450,000,000.00	10,532,360,383.16	82,360,383.16	8,601,716,839.27
11010303	Local Government Share of Excess Crude Account	200,170,000.00	200,170,000.00	-	(200,170,000.00)	-
110101 - LOCAL GOVERNMENT SHARE OF FAAC Total		32,617,601,714.00	32,617,601,714.00	28,825,437,965.40	(3,792,163,748.60)	25,858,200,600.37
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total						
12 - INDEPENDENT REVENUE						
1201 - TAX REVENUE						
120101 - PERSONAL TAXES						
12010101	Community Development/Poll Tax	-	-	-	-	270,000.00
12010104	Stamp Duty	1,630,000.00	1,630,000.00	-	(1,630,000.00)	-
12010108	Livestock Tax	3,430,000.00	3,430,000.00	-	(3,430,000.00)	-
12010109	Other Service Taxes	1,700,000.00	1,700,000.00	-	(1,700,000.00)	-
120101 - PERSONAL TAXES Total		6,760,000.00	6,760,000.00	-	(6,760,000.00)	270,000.00
1201 - TAX REVENUE Total		6,760,000.00	6,760,000.00	-	(6,760,000.00)	270,000.00
1202 - NON-TAX REVENUE						
120201 - LICENCES - GENERAL						
12020102	Goldsmiths & Gold Dealer Licences	-	-	-	-	1,655,200.00
12020105	Radio/Television Station Licences	2,400,000.00	2,400,000.00	-	(2,400,000.00)	-
12020107	Boats & Canoe (Small Craft) Licence	60,000.00	60,000.00	495,050.00	435,050.00	110,680.00
12020109	Registration of Voluntary Organizations	1,546,540.00	1,546,540.00	480,200.00	(1,066,340.00)	1,621,800.00
12020110	Inland Water-Way Licence	1,055,000.00	1,055,000.00	25,400.00	(1,029,600.00)	364,750.00
12020111	Bake House Licence	7,840,000.00	7,840,000.00	36,900.00	(7,803,100.00)	1,041,335.00
12020112	Bicycles Licence & Hire Permits	380,000.00	380,000.00	285,300.00	(94,700.00)	3,108,470.30
12020113	Brickmaking, Etc Licence	3,285,000.00	3,285,000.00	240,810.00	(3,044,190.00)	288,200.00
12020114	Cart Licences	700,000.00	700,000.00	4,383,100.00	3,683,100.00	18,612,640.00
12020115	Dane Gun Licences	4,418,000.00	4,418,000.00	540,950.00	(3,877,050.00)	100,000.00
12020116	Cattle Dealer Licences	20,546,831.00	20,546,831.00	8,922,710.00	(11,624,121.00)	11,698,970.00
12020117	Dried Fish & Meat Licences	1,525,000.00	1,525,000.00	256,000.00	(1,269,000.00)	11,800.00
12020118	Pet (Dog) Licences	1,960,000.00	1,960,000.00	946,900.00	(1,013,100.00)	372,000.00
12020119	Fishing Permits	2,050,000.00	2,050,000.00	1,682,100.00	(367,900.00)	1,201,550.00
12020120	Hawker's Permits	5,385,000.00	5,385,000.00	8,824,500.00	3,439,500.00	13,393,135.00

REVENUE DETAILS BY ECONOMIC LINE ITEMS CONT'D

12020121	Hunting Permits	2,728,000.00	2,728,000.00	245,600.00	(2,482,400.00)	28,200.00
12020122	Produce Buying Licences	26,700,000.00	26,700,000.00	21,520,283.16	(5,179,716.84)	10,141,940.00
12020123	Animal Health Certificate Licences	1,720,000.00	1,720,000.00	75,800.00	(1,644,200.00)	89,000.00
12020124	Abattoir/Slaughter Licences	13,930,000.00	13,930,000.00	3,449,770.00	(10,480,230.00)	4,688,660.00
12020125	Renewal of Fisher Licences	1,010,000.00	1,010,000.00	1,040,040.00	30,040.00	306,900.00
12020126	Hiring Services	14,412,200.00	14,412,200.00	6,287,180.00	(8,125,020.00)	2,168,350.00
12020128	Borehole Drilling Licences	1,700,000.00	1,700,000.00	2,005,350.00	305,350.00	202,750.00
12020129	Pool Betting & Casino Licenses/Gaming	-	-	776,150.00	776,150.00	100,800.00
12020130	Cinematograph Licences	2,850,000.00	2,850,000.00	39,100.00	(2,810,900.00)	24,650.00
12020131	Liquor Licences	9,908,000.00	9,908,000.00	-	(9,908,000.00)	-
12020137	Trade Permit Licences	6,515,460.00	6,515,460.00	738,535.00	(5,776,925.00)	7,146,000.00
12020138	Forestry/Timber Licence	11,974,200.00	11,974,200.00	888,400.00	(11,085,800.00)	4,008,738.00
120201 - LICENCES - GENERAL Total		146,599,231.00	146,599,231.00	64,186,128.16	(82,413,102.84)	82,486,518.30
120202 - MINING RENTS						
12020201	Mining Fees	26,787,878.00	26,787,878.00	40,994,105.00	14,206,227.00	40,647,287.37
120202 - MINING RENTS Total		26,787,878.00	26,787,878.00	40,994,105.00	14,206,227.00	40,647,287.37
120204 - FEES - GENERAL						
12020404	Trade Union Fees	1,992,000.00	1,992,000.00	22,190.00	(1,969,810.00)	628,000.00
12020417	Contractor Registration Fees	7,880,000.00	7,880,000.00	30,000.00	(7,850,000.00)	730,200.00
12020418	Marriage/ Divorce Fees	1,080,000.00	1,080,000.00	3,637,520.00	2,557,520.00	6,391,000.00
12020425	Disinfection of Produce Fees	2,000,000.00	2,000,000.00	-	(2,000,000.00)	117,500.00
12020426	Court Summons/Oath Fees	-	-	64,000.00	64,000.00	1,103,750.00
12020427	Tender Fees	3,396,000.00	3,396,000.00	619,000.00	(2,777,000.00)	2,938,250.00
12020436	Bill Board Advertisement Fees	8,914,000.00	8,914,000.00	20,000.00	(8,894,000.00)	61,000.00
12020440	PHC Medical Consultancy Fees	-	-	-	-	599,600.00
12020442	Association Fees	1,112,000.00	1,112,000.00	269,200.00	(842,800.00)	2,192,000.00
12020443	Birth & Death Registration Fees	1,655,000.00	1,655,000.00	1,000.00	(1,654,000.00)	520,000.00
12020445	Change of Ownership Fees	7,475,000.00	7,475,000.00	-	(7,475,000.00)	1,200,750.00
12020446	Agricultural/Vetinary Services Fees	5,480,000.00	5,480,000.00	310,000.00	(5,170,000.00)	105,000.00
12020448	Development Levies	150,000.00	150,000.00	-	(150,000.00)	-
12020449	Business/Trade Operating Fees	22,390,000.00	22,390,000.00	14,341,450.00	(8,048,550.00)	19,887,824.15
12020450	Inspection Fees	1,660,000.00	1,660,000.00	-	(1,660,000.00)	347,000.00
12020451	Timber & Forest Fees	11,530,000.00	11,530,000.00	36,000.00	(11,494,000.00)	957,000.00
12020452	School Tuition/Registration/Examination Fees- Undergraduate	250,000.00	250,000.00	-	(250,000.00)	95,000.00
12020453	Applications Fees	500,000.00	500,000.00	60,050.00	(439,950.00)	-
12020454	Parking Fees	4,300,000.00	4,300,000.00	377,700.00	(3,922,300.00)	-
12020456	School Tuition/Registration/Examination Fees - Others	-	-	142,000.00	142,000.00	-
12020457	Affiliation Charges	-	-	36,000.00	36,000.00	638,000.00
12020458	Unity/Staff/Other School Fees/Levies	-	-	-	-	25,000.00
12020459	Right of Occupancy Fees	9,580,000.00	9,580,000.00	1,350,650.00	(8,229,350.00)	55,000.00
12020460	Building Plan Approval Fees	2,786,800.00	2,786,800.00	556,500.00	(2,230,300.00)	425,500.00
12020461	Title Transfer Fees	400,000.00	400,000.00	-	(400,000.00)	-
12020463	Hospital Service Registration Fees	2,050,000.00	2,050,000.00	1,419,000.00	(631,000.00)	2,005,800.00
12020464	Hospital Service Charges	-	-	-	-	553,700.00
12020465	Sports/Recreational Facilities Fees	4,090,000.00	4,090,000.00	-	(4,090,000.00)	-
12020466	Indigenship Registration Fees	36,655,000.00	36,655,000.00	19,110,550.00	(17,544,450.00)	11,003,230.00
12020478	Workshop Fees	600,000.00	600,000.00	-	(600,000.00)	258,500.00
120204 - FEES - GENERAL Total		137,925,800.00	137,925,800.00	42,402,810.00	(95,522,990.00)	52,838,604.15
120205 - FINES - GENERAL						
12020501	Fines/Penalties	2,610,000.00	2,610,000.00	40,000.00	(2,570,000.00)	1,564,300.00
12020503	Dislodging of Effluent/Pollution Fine	13,200,000.00	13,200,000.00	-	(13,200,000.00)	-
120205 - FINES - GENERAL Total		15,810,000.00	15,810,000.00	40,000.00	(15,770,000.00)	1,564,300.00

REVENUE DETAILS BY ECONOMIC LINE ITEMS CONT'D

120206 - SALES - GENERAL						
12020601	Sales of Journal & Publications	-	-	-	641,000.00	
12020602	Sales of Books	18,000.00	18,000.00	(18,000.00)	-	
12020603	Sales of ID Cards	200,000.00	200,000.00	(200,000.00)	-	
12020604	Sales of Stores/Scraps/Unservicable Items	4,270,000.00	4,270,000.00	850,000.00	(3,420,000.00)	
12020605	Sales of Vaccines	1,100,000.00	1,100,000.00	-	(1,100,000.00)	
12020607	Sales of Consultancy Registration Forms	-	-	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	9,090,000.00	9,090,000.00	-	(9,090,000.00)	
12020610	Proceeds From Sales of Goods By Public Auctions	3,180,000.00	3,180,000.00	3,575,700.00	395,700.00	
12020611	Proceeds From Sales of Govt. Vehicles	2,950,000.00	2,950,000.00	3,440,000.00	490,000.00	
12020612	Proceeds From Sales of Drugs and Medications	5,010,000.00	5,010,000.00	-	(5,010,000.00)	
12020614	Proceeds From Sales of Govt. Building	2,100,000.00	2,100,000.00	-	(2,100,000.00)	
12020616	Sales of Forms	4,200,000.00	4,200,000.00	-	(4,200,000.00)	
12020620	Sales of Other Government Properties	8,103,000.00	8,103,000.00	2,205,000.00	(5,898,000.00)	
120206 - SALES - GENERAL Total		40,221,000.00	40,221,000.00	10,680,700.00	(29,540,300.00)	1,907,000.00
120207 - EARNINGS - GENERAL						
12020701	Earnings From Consultancy Services	380,000.00	380,000.00	-	(380,000.00)	135,500.00
12020702	Earnings From Laboratory Services	180,000.00	180,000.00	-	(180,000.00)	-
12020703	Earnings From Hire of Plants & Equipment	4,950,000.00	4,950,000.00	2,927,000.00	(2,023,000.00)	7,000.00
12020704	Earnings From the Use of Govt. Vehicles	13,068,000.00	13,068,000.00	2,314,200.00	(10,753,800.00)	80,000.00
12020705	Earnings From the Use of Govt. Halls/Others	1,420,000.00	1,420,000.00	142,000.00	(1,278,000.00)	-
12020706	Earnings From Toll Gates	-	-	3,837,950.00	3,837,950.00	869,500.00
12020707	Earnings From Medical Services	3,450,000.00	3,450,000.00	-	(3,450,000.00)	126,000.00
12020708	Earnings From Agricultural Produce	44,722,000.00	44,722,000.00	3,409,400.00	(41,312,600.00)	13,093,920.00
12020709	Earnings From Tourism/Culture/Arts Centres	4,000,000.00	4,000,000.00	-	(4,000,000.00)	-
12020710	Earnings From Hire of Aircraft	-	-	-	-	50,800.00
12020711	Earnings From Commercial Activities	169,165,847.00	169,165,847.00	68,212,916.17	(100,952,930.83)	41,775,144.43
12020713	Earnings From Library Services	-	-	-	-	20,000.00
12020714	Earnings From ICT Services	553,000.00	553,000.00	-	(553,000.00)	54,000.00
12020715	Maintenance/Repairs Fees	450,000.00	450,000.00	-	(450,000.00)	-
120207 - EARNINGS - GENERAL Total		242,338,847.00	242,338,847.00	80,843,466.17	(161,495,380.83)	56,211,864.43
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL						
12020801	Rent on Govt. Quarters	11,500,000.00	11,500,000.00	1,130,600.00	(10,369,400.00)	435,550.00
12020802	Rent on Govt. offices	2,100,000.00	2,100,000.00	760,000.00	(1,340,000.00)	24,000.00
12020803	Rent on Govt. Buildings	13,562,000.00	13,562,000.00	3,768,100.00	(9,793,900.00)	2,128,514.69
12020804	Rent on Conference Centres	-	-	-	-	49,300.00
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL Total		27,162,000.00	27,162,000.00	5,658,700.00	(21,503,300.00)	2,637,364.69
120209 - RENT ON LAND & OTHERS - GENERAL						
12020901	Rent on Govt. Land	98,970,000.00	98,970,000.00	2,798,250.00	(96,171,750.00)	60,477,660.00
12020903	Rents & Premium on the Allocation of Land	2,600,000.00	2,600,000.00	346,800.00	(2,253,200.00)	2,000.00
12020904	Rents of Plots & Sites Services Programme	4,850,000.00	4,850,000.00	5,400,380.00	550,380.00	1,553,950.06
12020905	Lease Rental	11,200,000.00	11,200,000.00	591,000.00	(10,609,000.00)	160,000.00
12020906	Rents on Govt. Properties	11,610,000.00	11,610,000.00	864,000.00	(10,746,000.00)	-
120209 - RENT ON LAND & OTHERS - GENERAL Total		129,230,000.00	129,230,000.00	10,000,430.00	(119,229,570.00)	62,193,610.06
120210 - REPAYMENTS - GENERAL						
12021002	Motor Vehicle Advances	-	-	158,515.00	158,515.00	-
12021006	Refunds	1,000,000.00	1,000,000.00	1,772,276.30	772,276.30	10,582,525.28
120210 - REPAYMENTS - GENERAL Total		1,000,000.00	1,000,000.00	1,930,791.30	930,791.30	10,582,525.28

REVENUE DETAILS BY ECONOMIC LINE ITEMS CONT'D

120211 - INVESTMENT INCOME						
12021102	Dividend Received	6,605,000.00	6,605,000.00	24,859.62	(6,580,140.38)	46,162.22
12021103	Other Investment Income	3,900,000.00	3,900,000.00	-	(3,900,000.00)	697,000.00
120211 - INVESTMENT INCOME Total		10,505,000.00	10,505,000.00	24,859.62	(10,480,140.38)	743,162.22
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	5,500,000.00	5,500,000.00	66,178,320.00	60,678,320.00	8,269,410.00
12021404	Ground Rent	-	-	-	-	40,000.00
120214 - RATES Total		5,500,000.00	5,500,000.00	66,178,320.00	60,678,320.00	8,309,410.00
1202 - NON-TAX REVENUE Total		783,379,756.00	783,379,756.00	322,940,310.25	(460,439,445.75)	320,121,646.50
13 - AID AND GRANTS						
1302 - GRANTS						
130204 - FOREIGN GRANTS						
13020401	Foreign Grants	440,000,000.00	440,000,000.00	-	(440,000,000.00)	-
130204 - FOREIGN GRANTS Total		440,000,000.00	440,000,000.00	-	(440,000,000.00)	-
1302 - GRANTS Total		440,000,000.00	440,000,000.00	-	(440,000,000.00)	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS						
1403 - LOANS/ BORROWINGS RECEIPT						
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT						
14030301	Domestic Loans/ Borrowings from Financial Institutions	3,971,500,000.00	3,971,500,000.00	128,897,387.04	(3,842,602,612.96)	-
14030302	Domestic Loans/ Borrowings from Other Government Entities	-	-	610,859,255.87	610,859,255.87	-
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total		3,971,500,000.00	3,971,500,000.00	739,756,642.91	(3,231,743,357.09)	-
1403 - LOANS/ BORROWINGS RECEIPT Total		3,971,500,000.00	3,971,500,000.00	739,756,642.91	(3,231,743,357.09)	-
1407 - EXTRAORDINARY ITEMS						
140701 - EXTRAORDINARY ITEMS						
14070101	Extraordinary Items	-	-	-	-	757,842.64
14070102	Unspecified Revenue	10,445,000.00	10,445,000.00	-	(10,445,000.00)	1,825,266.66
14070103	Recoveries (Stolen & Other Funds)	4,200,000.00	4,200,000.00	-	(4,200,000.00)	20,000.00
140701 - EXTRAORDINARY ITEMS Total		14,645,000.00	14,645,000.00	-	(14,645,000.00)	2,603,109.30
1407 - EXTRAORDINARY ITEMS Total		14,645,000.00	14,645,000.00	-	(14,645,000.00)	2,603,109.30
Grand Total		37,833,886,470.00	37,833,886,470.00	29,888,134,918.56	(7,945,751,551.44)	26,181,195,356.17

SUMMARY OF TOTAL EXPENDITURE DETAILS

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)	8,410,300,000.00	8,169,086,500.00	8,075,430,207.81	93,656,292.19	8,122,786,026.58
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/ Allowances	480,000,000.00	181,000,000.00	1,540,000.00	179,460,000.00	29,726,513.34
210201	Allowances	178,500,000.00	225,126,000.00	146,222,973.35	78,903,026.65	23,892,336.40
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	20,000,000.00	20,000,000.00	-	20,000,000.00	-
	Personnel Cost Total	9,088,800,000.00	8,595,212,500.00	8,223,193,181.16	372,019,318.84	8,176,404,876.32
2202	Overhead Cost					
220201	Travels and Transport - General	233,850,000.00	395,447,000.00	337,209,698.76	58,237,301.24	132,663,839.45
220202	Utilities - General	77,100,000.00	178,162,100.00	118,579,184.25	59,582,915.75	43,428,186.22
220203	Materials and Supplies - General	779,300,000.00	769,163,000.00	477,603,637.57	291,559,362.43	148,204,135.17
220204	Maintenance Services - General	403,900,000.00	450,147,600.00	165,447,767.99	284,699,832.01	44,787,361.03
220205	Training - General	139,940,000.00	144,727,800.00	104,951,544.43	39,776,255.57	101,991,745.60
220206	Other Services - General	2,258,460,000.00	2,393,983,800.00	2,046,559,108.96	347,424,691.04	1,653,406,571.44
220207	Consulting and Professional Services	242,000,000.00	465,089,600.00	326,481,521.12	138,608,078.88	280,774,260.40
220208	Fuel and Lubricants	113,500,000.00	113,500,000.00	56,490,575.00	57,009,425.00	70,159,483.40
220209	Financial Charges	83,000,000.00	83,000,000.00	7,796,939.06	75,203,060.94	1,012,741.42
220210	Miscellaneous Expenses	3,346,520,000.00	3,345,593,500.00	2,410,926,551.39	934,666,948.61	620,026,997.79
	Overhead Cost Total	7,677,570,000.00	8,338,814,400.00	6,052,046,528.52	2,286,767,871.48	3,096,455,321.92
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	13,280,110,000.00	12,721,627,800.00	11,814,856,685.06	906,771,114.94	11,541,350,289.83
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	13,280,110,000.00	12,721,627,800.00	11,814,856,685.06	906,771,114.94	11,541,350,289.83
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	718,060,000.00	635,387,900.00	203,024,267.72	432,363,632.28	37,720,885.56
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	718,060,000.00	635,387,900.00	203,024,267.72	432,363,632.28	37,720,885.56
2206	Public Debt Charges					
220601	Loans Repayment	1,174,600,000.00	1,600,892,400.00	1,435,517,349.79	165,375,050.21	1,006,469,710.27
	Public Debt Charges Total	1,174,600,000.00	1,600,892,400.00	1,435,517,349.79	165,375,050.21	1,006,469,710.27
2207	Transfers - Payment					
220701	Transfer to Fund Recurrent Expenditure-Payment	-	47,205,000.00	47,205,000.00	-	-
	Transfers Payment - Total	-	47,205,000.00	47,205,000.00	-	-
23	Capital Expenditure					
230101	Purchase of Fixed Assets	1,709,500,000.00	2,114,039,100.00	735,937,754.52	1,378,101,345.48	186,233,949.20
230201	Construction/Provision of Fixed Assets	6,698,500,000.00	6,285,717,000.00	1,205,640,589.24	5,080,076,410.76	1,120,270,981.89
230301	Rehabilitation/Repairs of Fixed Assets	1,255,360,000.00	1,255,360,000.00	131,614,904.47	1,123,745,095.53	29,105,464.30
230401	Preservation of the Environment	44,500,000.00	50,161,000.00	11,781,190.00	38,379,810.00	1,088,000.00
230501	Acquisition of Non Tangible Assets	178,500,000.00	181,082,900.00	6,165,698.50	174,917,201.50	-
	Capital Expenditure Total	9,886,360,000.00	9,886,360,000.00	2,091,140,136.73	7,795,219,863.27	1,336,698,395.39
	TOTAL EXPENDITURE	41,825,500,000.00	41,825,500,000.00	29,866,983,148.99	11,958,516,851.01	25,195,099,479.29

EXPENDITURE DETAILS BY ECONOMIC LINE ITEMS

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		₦	₦	₦	₦	₦
21 - PERSONNEL COST						
2101 - SALARY						
210101 - SALARIES AND WAGES						
21010101	Salary (Excluding CRF Charges Salaries/Allowances)	8,410,300,000.00	8,169,086,500.00	8,075,430,207.81	93,656,292.19	8,122,786,026.58
21010103	Consolidated Revenue Charges - Salaries/Allowances	480,000,000.00	181,000,000.00	1,540,000.00	179,460,000.00	29,726,513.34
	210101 - SALARIES AND WAGES Total	8,890,300,000.00	8,350,086,500.00	8,076,970,207.81	273,116,292.19	8,152,512,539.92
	2101 - SALARY Total	8,890,300,000.00	8,350,086,500.00	8,076,970,207.81	273,116,292.19	8,152,512,539.92
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS						
210201 - ALLOWANCES						
21020101	Non Regular Allowances	178,500,000.00	225,126,000.00	146,222,973.35	78,903,026.65	23,892,336.40
	210201 - ALLOWANCES Total	178,500,000.00	225,126,000.00	146,222,973.35	78,903,026.65	23,892,336.40
	2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS Total	178,500,000.00	225,126,000.00	146,222,973.35	78,903,026.65	23,892,336.40
2103 - SOCIAL BENEFITS						
210301 - SOCIAL BENEFITS						
21030103	Death Benefits	5,000,000.00	5,000,000.00	-	5,000,000.00	-
21030104	Severance Gratuity	15,000,000.00	15,000,000.00	-	15,000,000.00	-
	210301 - SOCIAL BENEFITS Total	20,000,000.00	20,000,000.00	-	20,000,000.00	-
	2103 - SOCIAL BENEFITS Total	20,000,000.00	20,000,000.00	-	20,000,000.00	-
	21 - PERSONNEL COST Total	9,088,800,000.00	8,595,212,500.00	8,223,193,181.16	372,019,318.84	8,176,404,876.32
22 - OTHER RECURRENT COSTS						
2202 - OVERHEAD COST						
220201 - TRAVEL AND TRANSPORT - GENERAL						
22020101	Local Travel & Transport: Training	150,650,000.00	255,540,800.00	240,041,634.64	15,499,165.36	113,998,416.65
22020102	Local Travel & Transport: Others	83,200,000.00	139,906,200.00	97,168,064.12	42,738,135.88	18,665,422.80
	220201 - TRAVEL AND TRANSPORT - GENERAL Total	233,850,000.00	395,447,000.00	337,209,698.76	58,237,301.24	132,663,839.45
220202 - UTILITIES - GENERAL						
22020201	Electricity Charges	40,000,000.00	40,000,000.00	4,063,794.68	35,936,205.32	3,227,186.22
22020205	Water Rates	32,100,000.00	132,512,100.00	112,545,389.57	19,966,710.43	39,851,000.00
22020206	Sewage Charges	500,000.00	500,000.00	-	500,000.00	-
22020210	Software Charges/License Renewal	4,500,000.00	5,150,000.00	1,970,000.00	3,180,000.00	350,000.00
	220202 - UTILITIES - GENERAL Total	77,100,000.00	178,162,100.00	118,579,184.25	59,582,915.75	43,428,186.22
220203 - MATERIALS AND SUPPLIES - GENERAL						
22020301	Office Stationaries/Computer Consumables	47,400,000.00	51,370,200.00	34,396,187.43	16,974,012.57	21,206,617.01
22020303	Newspapers	100,000.00	100,000.00	30,000.00	70,000.00	-
22020304	Magazines and Periodicals	5,000,000.00	5,000,000.00	498,000.00	4,502,000.00	220,000.00
22020305	Printing of Non Security Documents	46,000,000.00	60,722,800.00	41,220,789.53	19,502,010.47	16,255,990.00
22020306	Printing of Security Documents	33,000,000.00	35,940,000.00	16,922,136.36	19,017,863.64	20,199,209.09
22020307	Drugs/Laboratory/Medical Supplies	480,500,000.00	483,285,000.00	335,279,649.25	148,005,350.75	24,593,400.00
22020308	Field and Camping Materials Supplies	3,000,000.00	3,270,000.00	3,270,000.00	-	-
22020309	Uniforms and Other Clothing	1,000,000.00	1,000,000.00	300,000.00	700,000.00	160,000.00
22020310	Teachind Aids/Instructional Materials	24,300,000.00	39,475,000.00	28,186,375.00	11,288,625.00	4,309,000.00
22020311	Food stuff/Catering Materials Supplies	109,000,000.00	59,000,000.00	14,557,500.00	44,442,500.00	17,165,496.04
22020312	Production, Publication and Circulation of Annual Financial Statements	22,500,000.00	22,500,000.00	1,695,000.00	20,805,000.00	43,199,423.03
22020313	Production of Reports to Public Accounts Committee (PAC)	5,000,000.00	5,000,000.00	-	5,000,000.00	780,000.00
22020314	Other Materials and Supplies	2,500,000.00	2,500,000.00	1,248,000.00	1,252,000.00	115,000.00
	220203 - MATERIALS AND SUPPLIES - GENERAL Total	779,300,000.00	769,163,000.00	477,603,637.57	291,559,362.43	148,204,135.17
220204 - MAINTENANCE SERVICES GENERAL						
22020401	Maintenance of Motor Vehicles/Transport Equipment	44,000,000.00	60,208,900.00	29,542,509.09	30,666,390.91	4,097,500.00
22020402	Maintenance of Office Furniture	18,700,000.00	22,405,000.00	5,572,000.00	16,833,000.00	257,300.00
22020403	Maintenance of Office Building/Residential Qtrs	43,500,000.00	46,496,900.00	18,744,900.00	27,752,000.00	7,263,700.00
22020404	Maintenance of Office/IT Equipment	2,500,000.00	2,500,000.00	-	2,500,000.00	600,000.00
22020405	Maintenance of Plant and Generators	65,000,000.00	70,730,000.00	15,007,300.00	55,722,700.00	5,971,010.00
22020406	Other Maintenance Services	95,100,000.00	95,100,000.00	26,158,300.00	68,941,700.00	7,185,351.03
22020411	Maintenance of Communication Equipment	3,500,000.00	3,500,000.00	-	3,500,000.00	30,000.00
22020412	Maintenance of Market/Public Places	68,500,000.00	68,500,000.00	18,941,040.00	49,558,960.00	8,001,500.00
22020413	Minor Road Maintenance	63,100,000.00	80,706,800.00	51,481,718.90	29,225,081.10	11,381,000.00
	220204 - MAINTENANCE SERVICES GENERAL Total	403,900,000.00	450,147,600.00	165,447,767.99	284,699,832.01	44,787,361.03

EXPENDITURE DETAILS BY ECONOMIC LINE ITEMS CONT'D

220205 - TRAINING GENERAL						
22020501	Local Training	38,940,000.00	38,940,000.00	11,320,818.16	27,619,181.84	3,472,109.40
22020502	International Training	1,000,000.00	1,000,000.00	10,000.00	990,000.00	-
22020503	Cont to Local Govt Service Comm. Training Fund	100,000,000.00	104,787,800.00	93,620,726.27	11,167,073.73	98,519,636.20
220205 - TRAINING GENERAL Total		139,940,000.00	144,727,800.00	104,951,544.43	39,776,255.57	101,991,745.60
220206 - OTHER SERVICES - GENERAL						
22020601	Security Services	1,922,110,000.00	1,934,120,800.00	1,836,427,908.96	97,692,891.04	1,206,933,896.40
22020602	Office Rent	13,500,000.00	13,500,000.00	4,600,000.00	8,900,000.00	2,752,000.00
22020603	Residential Rent	85,500,000.00	99,702,000.00	55,322,000.00	44,380,000.00	30,368,333.34
22020604	Security Vote (Including Operations)	72,000,000.00	76,210,000.00	10,210,000.00	66,000,000.00	388,457,000.00
22020605	Cleaning and Fumigation Services	115,000,000.00	115,000,000.00	21,630,200.00	93,369,800.00	7,065,250.00
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	45,350,000.00	150,451,000.00	117,462,000.00	32,989,000.00	7,896,436.40
220206 - OTHER SERVICES - GENERAL Total		2,258,460,000.00	2,393,983,800.00	2,046,559,108.96	347,424,691.04	1,653,406,571.44
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL						
22020701	Financial Consulting	32,000,000.00	147,556,900.00	145,132,333.09	2,424,566.91	64,127,646.59
22020702	Information Technology Consulting	6,500,000.00	67,071,300.00	65,571,254.45	1,500,045.55	35,765,563.41
22020703	Legal Services	23,000,000.00	23,000,000.00	8,756,200.00	14,243,800.00	420,000.00
22020704	Engineering Services	8,500,000.00	8,500,000.00	-	8,500,000.00	50,000.00
22020705	Architectural Services	13,500,000.00	13,500,000.00	-	13,500,000.00	130,000.00
22020706	Surveying Services	4,000,000.00	4,000,000.00	250,000.00	3,750,000.00	5,187,000.00
22020707	Agricultural Consulting	10,000,000.00	10,000,000.00	1,280,000.00	8,720,000.00	29,497,062.28
22020708	Medical Consulting	8,000,000.00	8,000,000.00	65,000.00	7,935,000.00	4,000,000.00
22020709	Auditing of Accounts	116,500,000.00	125,826,400.00	47,791,733.58	78,034,666.42	141,596,988.12
22020710	Other Consultancy Services	20,000,000.00	57,635,000.00	57,635,000.00	-	-
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total		242,000,000.00	465,089,600.00	326,481,521.12	138,608,078.88	280,774,260.40
220208 - FUEL AND LUBRICANTS - GENERAL						
22020801	Motor Vehicle Fuel Cost	17,500,000.00	17,500,000.00	718,200.00	16,781,800.00	18,040,298.90
22020802	Other Transport Equipments Fuel Cost	1,000,000.00	1,000,000.00	-	1,000,000.00	-
22020803	Plant/Generator Fuel Cost	95,000,000.00	95,000,000.00	55,772,375.00	39,227,625.00	52,119,184.50
220208 - FUEL AND LUBRICANTS - GENERAL Total		113,500,000.00	113,500,000.00	56,490,575.00	57,009,425.00	70,159,483.40
220209 - FINANCIAL CHARGES GENERAL						
22020901	Bank Charges (Other than Interest)	82,000,000.00	82,000,000.00	7,796,939.06	74,203,060.94	1,012,741.42
22020904	Other CRF Bank Charges	1,000,000.00	1,000,000.00	-	1,000,000.00	-
220209 - FINANCIAL CHARGES GENERAL Total		83,000,000.00	83,000,000.00	7,796,939.06	75,203,060.94	1,012,741.42
220210 - MISCELLANEOUS EXPENSES - GENERAL						
22021001	Refreshment and Meals	340,000,000.00	342,615,600.00	215,770,106.82	126,845,493.18	67,711,254.22
22021002	Honorarium and Sitting Allowance	660,000,000.00	575,827,900.00	434,067,707.76	141,760,192.24	33,284,748.00
22021003	Publicity and Advertisements	31,000,000.00	33,407,000.00	8,268,000.00	25,139,000.00	3,989,079.00
22021004	Medical Expenses - Local	68,000,000.00	74,959,800.00	44,629,430.00	30,330,370.00	58,388,000.00
22021006	Postage and Courier Services	300,000.00	300,000.00	-	300,000.00	55,000.00
22021007	Welfare Packages	459,000,000.00	369,796,500.00	290,369,182.32	79,427,317.68	138,827,349.63
22021009	Sporting Activities	23,500,000.00	30,896,000.00	21,866,000.00	9,030,000.00	11,460,100.00
22021014	Annual Budget Expenses and Administration	68,000,000.00	72,998,000.00	53,274,000.00	19,724,000.00	19,048,818.18
22021019	Medical Expenses - International	12,000,000.00	12,000,000.00	-	12,000,000.00	1,100,000.00
22021020	Election-Logistic Support	120,000,000.00	120,000,000.00	10,950,000.00	109,050,000.00	24,864,000.00
22021021	Special Days/Celebrations	47,000,000.00	79,031,000.00	72,887,818.19	6,143,181.81	46,539,000.00
22021022	Youth Corpers Allowance	2,000,000.00	2,840,000.00	2,840,000.00	-	-
22021023	Other Miscellaneous Expenses	215,420,000.00	257,332,600.00	212,834,349.49	44,498,250.51	171,159,820.76
22021037	Margin for Increase in Costs	8,900,000.00	8,900,000.00	-	8,900,000.00	-
22021041	Contingency	51,500,000.00	54,922,000.00	8,873,265.00	46,048,735.00	8,131,064.30
22021042	Recurrent Adjustment	99,900,000.00	99,900,000.00	2,195,000.00	97,705,000.00	-
22021047	Covid-19 Logistics and Intervention Fund	197,000,000.00	234,710,000.00	158,374,146.36	76,335,853.64	35,468,763.70
22021048	Development Facilitators & Logistics	935,000,000.00	967,157,100.00	873,652,545.44	93,504,554.56	-
22021049	Disease Control	8,000,000.00	8,000,000.00	75,000.00	7,925,000.00	-
220210 - MISCELLANEOUS EXPENSES - GENERAL Total		3,346,520,000.00	3,345,593,500.00	2,410,926,551.39	934,666,948.61	620,026,997.79
2202 - OVERHEAD COST Total		7,677,570,000.00	8,338,814,400.00	6,052,046,528.52	2,286,767,871.48	3,096,455,321.92

EXPENDITURE DETAILS BY ECONOMIC LINE ITEMS CONT'D

2204 - GRANTS AND CONTRIBUTIONS - GENERAL						
220401 - LOCAL GRANTS AND CONTRIBUTIONS						
22040101	Grant to Other Governments - Current	140,000,000.00	217,663,300.00	144,513,999.99	73,149,300.01	-
22040103	Grant to Local Governments -Current	2,000,000.00	2,000,000.00	200,000.00	1,800,000.00	-
22040105	Grants to Government Owned Companies - Current	11,500,000.00	11,500,000.00	-	11,500,000.00	-
22040109	Grants to Communities/NGOs	57,600,000.00	57,600,000.00	11,086,000.00	46,514,000.00	6,585,000.00
22040110	Grants to Academic Institutions	8,720,010,000.00	8,083,462,300.00	7,955,219,263.67	128,243,036.33	5,767,298,184.52
22040111	Contribution to Traditional Councils	498,000,000.00	450,340,000.00	344,756,572.11	105,583,427.89	283,966,600.00
22040112	Contribution to Min. for LG/Bureau for Adm. Expenses	144,000,000.00	246,031,400.00	246,030,866.71	533.29	133,845,242.01
22040115	Grants/Allocation to Development Areas	190,000,000.00	131,515,500.00	680,000.00	130,835,500.00	-
22040116	Contribution to Local Government Education Authority	1,070,000,000.00	1,136,773,400.00	1,133,683,720.34	3,089,679.66	3,724,210,773.75
22040117	Contribution to Primary Health Care Development Agency	62,000,000.00	62,000,000.00	1,015,000.00	60,985,000.00	2,000,000.00
22040118	Contribution to Local government Staff Pension Board	2,085,000,000.00	2,125,337,300.00	1,965,554,091.11	159,783,208.89	1,623,444,489.55
22040119	Contribution to Auditor General for Local Governments	300,000,000.00	197,404,600.00	12,117,171.13	185,287,428.87	-
220401 - LOCAL GRANTS AND CONTRIBUTIONS Total		13,280,110,000.00	12,721,627,800.00	11,814,856,685.06	906,771,114.94	11,541,350,289.83
2204 - GRANTS AND CONTRIBUTIONS - GENERAL Total		13,280,110,000.00	12,721,627,800.00	11,814,856,685.06	906,771,114.94	11,541,350,289.83
2205 - SUBSIDIES GENERAL						
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS						
22050102	Meals subsidy to Government Schools	23,500,000.00	23,500,000.00	1,558,100.00	21,941,900.00	1,214,000.00
22050106	Agricultural Inputs Subsidy	370,500,000.00	346,327,900.00	128,996,367.72	217,331,532.28	553,300.00
22050107	Health Subsidy	69,900,000.00	69,900,000.00	6,833,800.00	63,066,200.00	30,000.00
22050108	Religious Pilgrimage Subsidy	254,160,000.00	195,660,000.00	65,636,000.00	130,024,000.00	35,923,585.56
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS Total		718,060,000.00	635,387,900.00	203,024,267.72	432,363,632.28	37,720,885.56
2205 - SUBSIDIES GENERAL Total		718,060,000.00	635,387,900.00	203,024,267.72	432,363,632.28	37,720,885.56
2206 - PUBLIC DEBT CHARGES						
220601 - LOANS REPAYMENT						
22060101	Internal Loans	932,000,000.00	1,443,292,400.00	1,435,392,349.79	7,900,050.21	1,006,469,710.27
22060106	Other Funds	242,600,000.00	157,600,000.00	125,000.00	157,475,000.00	-
220601 - LOANS REPAYMENT Total		1,174,600,000.00	1,600,892,400.00	1,435,517,349.79	165,375,050.21	1,006,469,710.27
2206 - PUBLIC DEBT CHARGES Total		1,174,600,000.00	1,600,892,400.00	1,435,517,349.79	165,375,050.21	1,006,469,710.27
2207 - TRANSFERS-PAYMENT						
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT						
22070107	Transfer to Other Local Government Council	-	47,205,000.00	47,205,000.00	-	-
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT Total		-	47,205,000.00	47,205,000.00	-	-
2207 - TRANSFERS-PAYMENT Total		-	47,205,000.00	47,205,000.00	-	-
22 - OTHER RECURRENT COSTS Total		22,850,340,000.00	23,343,927,500.00	19,552,649,831.09	3,791,277,668.91	15,681,996,207.58
23 - CAPITAL EXPENDITURE						
2301 - PURCHASE OF FIXED ASSETS - GENERAL						
230101 - PURCHASE OF FIXED ASSETS - GENERAL						
23010101	Purchase/Acquisition of Land	231,500,000.00	231,500,000.00	1,116,000.00	230,384,000.00	-
23010103	Purchase of Residential Buildings	10,000,000.00	10,000,000.00	-	10,000,000.00	-
23010104	Purchase of Motor Cycles	6,000,000.00	6,000,000.00	-	6,000,000.00	-
23010105	Purchase of Motor Vehicles	320,000,000.00	400,267,100.00	295,661,999.97	104,605,100.03	130,906,449.20
23010106	Purchase of Vans	440,000,000.00	440,000,000.00	39,485,727.28	400,514,272.72	-
23010108	Purchase of Buses	5,000,000.00	5,000,000.00	-	5,000,000.00	-
23010112	Purchase of Office Furniture and Fittings	102,000,000.00	102,000,000.00	2,532,727.27	99,467,272.73	583,000.00
23010113	Purchase of Computers	24,500,000.00	347,479,000.00	346,479,000.00	1,000,000.00	1,468,000.00
23010119	Purchase of Power Generating Set	25,000,000.00	25,000,000.00	-	25,000,000.00	49,654,500.00
23010121	Purchase of Residential Furniture	80,000,000.00	80,000,000.00	-	80,000,000.00	110,000.00
23010122	Purchase of Health/Medical Equipment	121,000,000.00	121,000,000.00	33,470,000.00	87,530,000.00	-
23010124	Purchase of Teaching/Learning Aid Equipment	204,500,000.00	204,500,000.00	440,000.00	204,060,000.00	280,000.00
23010127	Purchase of Agricultural Equipment/Irrigation	140,000,000.00	141,293,000.00	16,752,300.00	124,540,700.00	3,232,000.00
23010139	Purchase of Fertilizer	-	-	-	-	-
230101 - PURCHASE OF FIXED ASSETS - GENERAL Total		1,709,500,000.00	2,114,039,100.00	735,937,754.52	1,378,101,345.48	186,233,949.20
2301 - PURCHASE OF FIXED ASSETS - GENERAL Total		1,709,500,000.00	2,114,039,100.00	735,937,754.52	1,378,101,345.48	186,233,949.20

EXPENDITURE DETAILS BY ECONOMIC LINE ITEMS CONT'D

2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
23020101	Construction/Provision of Office Buildings	52,000,000.00	52,000,000.00	940,000.00	51,060,000.00	-
23020102	Construction/Provision of Residential Buildings	245,000,000.00	245,000,000.00	6,316,000.00	238,684,000.00	2,630,000.00
23020103	Construction/Provision of Electricity	680,000,000.00	680,000,000.00	34,813,756.80	645,186,243.20	508,650.00
23020104	Construction/Provision of Housing	225,000,000.00	225,000,000.00	750,000.00	224,250,000.00	-
23020105	Construction/Provision of Water Facilities	794,000,000.00	799,424,800.00	425,793,699.55	373,631,100.45	212,399,900.00
23020106	Construction/Provision of Hospital/Health Centers	59,000,000.00	59,000,000.00	80,000.00	58,920,000.00	-
23020113	Construction/Provision of Agricultural Facilities	10,000,000.00	10,000,000.00	-	10,000,000.00	-
23020114	Construction/Provision of Roads	2,513,000,000.00	2,198,846,100.00	676,475,525.24	1,522,370,574.76	838,630,189.62
23020116	Construction/Provision of Water -Ways	291,000,000.00	306,840,700.00	55,779,607.65	251,061,092.35	500,000.00
23020118	Construction/Provision of Infrastructure	85,000,000.00	85,000,000.00	515,000.00	84,485,000.00	13,216,217.90
23020119	Construction/Provision of Recreational Facilities	17,000,000.00	17,000,000.00	-	17,000,000.00	-
23020123	Construction of Traffic Lights/Street Lights	792,000,000.00	672,105,400.00	877,000.00	671,228,400.00	-
23020124	Construction of Markets/Parks	700,000,000.00	700,000,000.00	3,000,000.00	697,000,000.00	36,422,045.55
23020126	Construction/Provision of Cemeteries	75,500,000.00	75,500,000.00	-	75,500,000.00	-
23020127	Construction/Provision of ICT Infrastructures	160,000,000.00	160,000,000.00	300,000.00	159,700,000.00	15,963,978.82
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		6,698,500,000.00	6,285,717,000.00	1,205,640,589.24	5,080,076,410.76	1,120,270,981.89
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		6,698,500,000.00	6,285,717,000.00	1,205,640,589.24	5,080,076,410.76	1,120,270,981.89
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
23030101	Rehabilitation/Repairs - Residential Building	251,000,000.00	251,000,000.00	3,122,300.00	247,877,700.00	15,697,650.00
23030102	Rehabilitation/Repairs - Electricity	15,000,000.00	15,000,000.00	3,999,400.00	11,000,600.00	-
23030103	Rehabilitation/Repairs - Housing	10,000,000.00	10,000,000.00	358,000.00	9,642,000.00	-
23030104	Rehabilitation/Repairs - Water Facilities	90,360,000.00	90,360,000.00	51,723,010.90	38,636,989.10	1,934,500.00
23030105	Rehabilitation/Repairs - Hospital/Health Centers	102,000,000.00	102,000,000.00	-	102,000,000.00	-
23030106	Rehabilitation/Repairs - Public Schools	10,000,000.00	10,000,000.00	-	10,000,000.00	-
23030111	Rehabilitation/Repairs - Sporting Facilities	5,000,000.00	5,000,000.00	-	5,000,000.00	-
23030112	Rehabilitation/Repairs - Agricultural Facilities	25,000,000.00	25,000,000.00	-	25,000,000.00	20,000.00
23030113	Rehabilitation/Repairs - Roads	25,000,000.00	25,000,000.00	4,640,000.00	20,360,000.00	-
23030115	Rehabilitation/Repairs - Water Ways	90,000,000.00	90,000,000.00	3,579,500.00	86,420,500.00	935,000.00
23030121	Rehabilitation/Repairs - Office Buildings	507,000,000.00	507,000,000.00	64,192,693.57	442,807,306.43	10,518,314.30
23030124	Rehabilitation/Repairs - Markets/parks	95,000,000.00	95,000,000.00	-	95,000,000.00	-
23030126	Rehabilitation/Repairs of Cemeteries	30,000,000.00	30,000,000.00	-	30,000,000.00	-
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		1,255,360,000.00	1,255,360,000.00	131,614,904.47	1,123,745,095.53	29,105,464.30
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		1,255,360,000.00	1,255,360,000.00	131,614,904.47	1,123,745,095.53	29,105,464.30
2304 - PRESERVATION OF THE ENVIRONMENT - GNERAL						
230401 - PRESERVATION OF THE ENVIRONMENT - GNERAL						
23040101	Tree Planting	14,500,000.00	20,161,000.00	11,781,190.00	8,379,810.00	1,088,000.00
23040102	Erosion & Flood Control	30,000,000.00	30,000,000.00	-	30,000,000.00	-
230401 - PRESERVATION OF THE ENVIRONMENT - GNERAL Total		44,500,000.00	50,161,000.00	11,781,190.00	38,379,810.00	1,088,000.00
2304 - PRESERVATION OF THE ENVIRONMENT - GNERAL Total		44,500,000.00	50,161,000.00	11,781,190.00	38,379,810.00	1,088,000.00
2305 - ACQUISITION OF NON TANGIBLE ASSETS						
230501 - ACQUISITION OF NON TANGIBLE ASSETS						
23050101	Research and Development	159,000,000.00	159,000,000.00	3,082,849.25	155,917,150.75	-
23050102	Computer Software Acquisition	19,500,000.00	22,082,900.00	3,082,849.25	19,000,050.75	-
230501 - ACQUISITION OF NON TANGIBLE ASSETS Total		178,500,000.00	181,082,900.00	6,165,698.50	174,917,201.50	-
2305 - ACQUISITION OF NON TANGIBLE ASSETS Total		178,500,000.00	181,082,900.00	6,165,698.50	174,917,201.50	-
23 - CAPITAL EXPENDITURE Total		9,886,360,000.00	9,886,360,000.00	2,091,140,136.73	7,795,219,863.27	1,336,698,395.39
Grand Total		41,825,500,000.00	41,825,500,000.00	29,866,983,148.99	11,958,516,851.01	25,195,099,479.29

SCHEDULE TO THE REVIEWED ACCOUNTS

OF THE

11 LOCAL GOVERNMENT AREAS OF GOMBE STATE

FOR THE YEAR ENDED

31ST DECEMBER, 2022

**AKKO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2022

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

**AKKO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2022

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

**AKKO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2022

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

**AKKO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL REVENUE**

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		₦	₦	₦	₦	₦
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)						
11010101	Statutory Allocation	2,500,000,000.00	2,500,000,000.00	2,164,835,272.97	(335,164,727.03)	2,028,912,565.70
11010104	FAAC Special Allocations	204,000,000.00	204,000,000.00	-	(204,000,000.00)	-
11010105	Receipt of Share of State IGR	50,000,000.00	50,000,000.00	-	(50,000,000.00)	29,213,268.50
11010106	Excess Petroleum Profit Tax (PPT Revenue)	8,870,000.00	8,870,000.00	-	(8,870,000.00)	-
11010107	Exchange Difference	38,520,000.00	38,520,000.00	-	(38,520,000.00)	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	9,190,000.00	9,190,000.00	-	(9,190,000.00)	-
11010110	Budget Augmentation	-	-	-	-	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	-	-	-	-	-
11010113	Equalisation Fund	13,200,000.00	13,200,000.00	-	(13,200,000.00)	-
11010114	Goods Value Consideration	-	-	-	-	-
11010201	Local Government Share of VAT	1,100,000,000.00	1,100,000,000.00	1,170,529,415.52	70,529,415.52	958,588,312.47
11010303	Local Government Share of Excess Crude Account	36,680,000.00	36,680,000.00	-	(36,680,000.00)	-
	STATUTORY REVENUE TOTAL	3,960,460,000.00	3,960,460,000.00	3,335,364,688.49	(625,095,311.51)	3,016,714,146.67
INDEPENDENT REVENUE						
120101	Personal Taxes	1,750,000.00	1,750,000.00	-	(1,750,000.00)	-
120201	Licences - General	22,477,000.00	22,477,000.00	7,881,000.00	(14,596,000.00)	9,853,150.00
120202	Mining Rents	20,000,000.00	20,000,000.00	33,327,700.00	13,327,700.00	31,652,002.37
120204	Fees - General	11,478,000.00	11,478,000.00	2,331,700.00	(9,146,300.00)	11,385,100.00
120205	Fines - General	200,000.00	200,000.00	40,000.00	(160,000.00)	1,564,300.00
120206	Sales - General	2,950,000.00	2,950,000.00	1,670,000.00	(1,280,000.00)	1,251,000.00
120207	Earnings -General	43,947,047.00	43,947,047.00	15,654,140.00	(28,292,907.00)	4,719,600.00
120208	Rent on Government Buildings - General	-	-	-	-	-
120209	Rent on Land & Others - General	3,000,000.00	3,000,000.00	25,000.00	(2,975,000.00)	744,100.00
120210	Repayments - General	-	-	-	-	7,073,798.00
120211	Investment Income	505,000.00	505,000.00	-	(505,000.00)	-
120212	Interest Earned	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	300,000.00	300,000.00	1,711,200.00
	INDEPENDENT REVENUE TOTAL	106,307,047.00	106,307,047.00	61,229,540.00	(45,077,507.00)	69,954,250.37
OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
130101	Domestic Aids	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-
130203	Domestic Grants	-	-	-	-	-
130204	Foreign Grants	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
140202	Other Capital Receipts	-	-	-	-	-
140301	Domestic Loans/ Borrowings Receipt	400,000,000.00	400,000,000.00	-	(400,000,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	440,000,000.00	440,000,000.00	-	(440,000,000.00)	-
	TOTAL REVENUE	4,506,767,047.00	4,506,767,047.00	3,396,594,228.49	(1,110,172,818.51)	3,086,668,397.04

**AKKO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL EXPENDITURE**

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		₦	₦	₦	₦	₦
2	EXPENDITURES					
21	Personnel Cost					
21010101	Salary (Excluding CRF Charges Salaries/ Allowances)	1,163,000,000.00	1,163,000,000.00	1,144,149,103.33	18,850,896.67	1,147,743,512.94
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/ Allowances	50,000,000.00	50,000,000.00	-	50,000,000.00	3,199,717.18
210201	Allowances	29,000,000.00	29,000,000.00	8,639,250.00	20,360,750.00	2,218,200.00
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	-	-	-	-	-
	Personnel Cost Total	1,242,000,000.00	1,242,000,000.00	1,152,788,353.33	89,211,646.67	1,153,161,430.12
2202	Overhead Cost					
220201	Travels and Transport - General	25,500,000.00	37,491,400.00	28,574,545.51	8,916,854.49	10,846,913.44
220202	Utilities - General	18,000,000.00	18,000,000.00	-	18,000,000.00	9,084,000.00
220203	Materials and Supplies - General	88,000,000.00	91,729,000.00	46,415,380.45	45,313,619.55	5,612,609.09
220204	Maintenance Services - General	39,500,000.00	52,702,600.00	35,539,938.90	17,162,661.10	1,169,100.00
220205	Training - General	10,000,000.00	10,335,900.00	10,335,818.17	81.83	7,488,181.82
220206	Other Services - General	199,000,000.00	219,484,900.00	201,864,857.14	17,620,042.86	120,567,000.00
220207	Consulting and Professional Services	28,500,000.00	28,500,000.00	13,116,954.50	15,383,045.50	21,634,799.15
220208	Fuel and Lubricants	7,500,000.00	7,500,000.00	535,000.00	6,965,000.00	609,150.00
220209	Financial Charges	5,000,000.00	5,000,000.00	539,209.17	4,460,790.83	99,241.37
220210	Miscellaneous Expenses	320,500,000.00	325,516,400.00	229,818,353.88	95,698,046.12	85,514,755.27
	Overhead Cost Total	741,500,000.00	796,260,200.00	566,740,057.72	229,520,142.28	262,625,750.14
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	1,643,000,000.00	1,682,866,600.00	1,540,028,585.01	142,838,014.99	1,445,026,782.74
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	1,643,000,000.00	1,682,866,600.00	1,540,028,585.01	142,838,014.99	1,445,026,782.74
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	61,000,000.00	61,000,000.00	14,581,454.50	46,418,545.50	30,000.00
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	61,000,000.00	61,000,000.00	14,581,454.50	46,418,545.50	30,000.00

SUMMARY OF TOTAL EXPENDITURE CONT'D

2206 Public Debt Charges						
220601	Loans Repayment	160,000,000.00	65,373,200.00	58,891,153.56	6,482,046.44	91,497,246.39
	Public Debt Charges Total	160,000,000.00	65,373,200.00	58,891,153.56	6,482,046.44	91,497,246.39
2207 Transfers - Payment						
220701	Transfer to Fund Recurrent Expenditure-Payment	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-
23 Capital Expenditure						
230101	Purchase of Fixed Assets	126,000,000.00	180,958,900.00	89,958,818.18	91,000,081.82	100,000.00
230201	Construction/Provision of Fixed Assets	598,000,000.00	543,041,100.00	-	543,041,100.00	-
230301	Rehabilitation/Repairs of Fixed Assets	138,000,000.00	138,000,000.00	-	138,000,000.00	179,000.00
230401	Preservation of the Environment	-	-	-	-	-
230501	Acquisition of Non Tangible Assets	29,000,000.00	29,000,000.00	3,082,849.25	25,917,150.75	-
	Capital Expenditure Total	891,000,000.00	891,000,000.00	93,041,667.43	797,958,332.57	279,000.00
	TOTAL EXPENDITURE	4,738,500,000.00	4,738,500,000.00	3,426,071,271.56	1,312,428,728.44	2,952,620,209.39

**BALANGA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2022

	2022 ₦	2021 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,537,517,618.69	2,284,533,571.22
Independent Revenue	22,837,630.00	18,366,614.69
Total Receipts	2,560,355,248.69	2,302,900,185.91
Payments		
Salaries and Allowances	(730,113,344.66)	(732,533,851.49)
Social Contributions	-	-
Social Benefits	-	-
Overhead Cost	(476,767,181.65)	(191,637,752.93)
Loans and Advances	-	-
Grants and Contributions	(1,110,260,774.09)	(1,155,847,469.84)
Subsidies	(21,000,000.00)	(4,286,457.12)
Transfers - Payments	-	-
Transfers - Payments to Individuals	-	-
Loss on Foreign Exchange	-	-
Total Payments	(2,338,141,300.40)	(2,084,305,531.38)
Net Cash flow from Operating Activities	222,213,948.29	218,594,654.53
Investing Activities		
Purchase of Fixed Assets	(85,396,618.19)	(14,657,625.00)
Construction/Provision of Fixed Assets	(300,000.00)	(6,540,217.90)
Rehabilitation/Repairs of Fixed Assets	(6,446,700.00)	(452,000.00)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(92,143,318.19)	(21,649,842.90)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from Loans/Borrowings	119,580,033.89	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(178,471,187.47)	(91,497,246.39)
Net Cash Flow from Financing Activities	(58,891,153.58)	(91,497,246.39)
Net Surplus/(Deficit) for the Year	71,179,476.52	105,447,565.24
Add: Opening Balance	122,778,822.62	17,331,257.38
Closing Cash Balance	193,958,299.14	122,778,822.62

**BALANGA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2022

	NOTES	2022	2021
		₦	₦
ASSETS			
Cash and Bank Balances	16	193,958,299	122,778,823
TOTAL ASSETS		193,958,299	122,778,823
LIABILITIES			
Accumulated Surplus/(Deficit)	25	193,958,299	122,778,823
TOTAL LIABILITIES		193,958,299	122,778,823

**BALANGA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2022

	NOTES	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		₦	₦	₦	₦	₦
REVENUE						
Statutory Revenue	1	2,704,820,000.00	2,704,820,000.00	2,537,517,618.69	(167,302,381.31)	2,284,533,571.22
Independent Revenue	2	47,180,000.00	47,180,000.00	22,837,630.00	(24,342,370.00)	18,366,614.69
Aids and Grants	3	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
Loans and Other Capital Receipts	4	453,500,000.00	453,500,000.00	119,580,033.89	(333,919,966.11)	-
TOTAL REVENUE		3,245,500,000.00	3,245,500,000.00	2,679,935,282.58	(565,564,717.42)	2,302,900,185.91
EXPENDITURE						
Salaries and Allowances	5	807,000,000.00	737,000,000.00	730,113,344.66	6,886,655.34	732,533,851.49
Social Contributions	6	-	-	-	-	-
Social Benefits	7	5,000,000.00	5,000,000.00	-	5,000,000.00	-
Overhead Cost	8	581,490,000.00	633,579,800.00	476,767,181.65	156,812,618.35	191,637,752.93
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	1,292,010,000.00	1,174,949,000.00	1,110,260,774.09	64,688,225.91	1,155,847,469.84
Subsidies	11	48,000,000.00	54,500,000.00	21,000,000.00	33,500,000.00	4,286,457.12
Public Debt Charges	12	65,000,000.00	193,471,200.00	178,471,187.47	15,000,012.53	91,497,246.39
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,798,500,000.00	2,798,500,000.00	2,516,612,487.87	281,887,512.13	2,175,802,777.77
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		447,000,000.00	447,000,000.00	163,322,794.71	(847,452,229.54)	127,097,408.14
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	112,500,000.00	167,635,000.00	85,396,618.19	82,238,381.81	14,657,625.00
Construction/Provision of Fixed Assets	15B	340,000,000.00	284,865,000.00	300,000.00	284,565,000.00	6,540,217.90
Rehabilitation/Repairs of Fixed Assets	15C	70,000,000.00	70,000,000.00	6,446,700.00	63,553,300.00	452,000.00
Preservation of the Environment	15D	30,000,000.00	30,000,000.00	-	30,000,000.00	-
Acquisition of Non Tangible Assets	15E	17,500,000.00	17,500,000.00	-	17,500,000.00	-
TOTAL CAPITAL EXPENDITURE		570,000,000.00	570,000,000.00	92,143,318.19	477,856,681.81	21,649,842.90
TRANSFERS						
Transfers - Payments	13A	-	-	-	-	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		(123,000,000.00)	(123,000,000.00)	71,179,476.52	(1,325,308,911.35)	105,447,565.24

**BALANGA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
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	1,550,000,000.00	1,550,000,000.00	1,579,305,752.61	29,305,752.61	1,475,399,298.42
11010104	FAAC Special Allocations	160,000,000.00	160,000,000.00	-	(160,000,000.00)	-
11010105	Receipt of Share of State IGR	50,000,000.00	50,000,000.00	3,201,312.34	(46,798,687.66)	29,213,268.50
11010106	Excess Petroleum Profit Tax (PPT Revenue)	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
11010107	Exchange Difference	14,370,000.00	14,370,000.00	-	(14,370,000.00)	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	11,600,000.00	11,600,000.00	-	(11,600,000.00)	-
11010110	Budget Augmentation	-	-	-	-	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	-	-	-	-	-
11010113	Equalisation Fund	14,990,000.00	14,990,000.00	-	(14,990,000.00)	-
11010114	Goods Value Consideration	-	-	-	-	-
11010201	Local Government Share of VAT	900,000,000.00	900,000,000.00	955,010,553.75	55,010,553.75	779,921,004.30
11010303	Local Government Share of Excess Crude Account	1,860,000.00	1,860,000.00	-	(1,860,000.00)	-
	STATUTORY REVENUE TOTAL	2,704,820,000.00	2,704,820,000.00	2,537,517,618.69	(167,302,381.31)	2,284,533,571.22
INDEPENDENT REVENUE						
120101	Personal Taxes	1,300,000.00	1,300,000.00	-	(1,300,000.00)	-
120201	Licences - General	19,300,000.00	19,300,000.00	13,580,580.00	(5,719,420.00)	14,751,400.00
120202	Mining Rents	-	-	-	-	-
120204	Fees - General	13,060,000.00	13,060,000.00	2,401,000.00	(10,659,000.00)	1,658,500.00
120205	Fines - General	-	-	-	-	-
120206	Sales - General	-	-	2,060,000.00	2,060,000.00	-
120207	Earnings -General	9,220,000.00	9,220,000.00	1,296,250.00	(7,923,750.00)	279,200.00
120208	Rent on Government Buildings - General	2,000,000.00	2,000,000.00	2,303,000.00	303,000.00	1,677,514.69
120209	Rent on Land & Others - General	500,000.00	500,000.00	371,800.00	(128,200.00)	-
120210	Repayments - General	-	-	720,000.00	720,000.00	-
120211	Investment Income	1,800,000.00	1,800,000.00	-	(1,800,000.00)	-
120212	Interest Earned	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	105,000.00	105,000.00	-
	INDEPENDENT REVENUE TOTAL	47,180,000.00	47,180,000.00	22,837,630.00	(24,342,370.00)	18,366,614.69
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	450,000,000.00	450,000,000.00	119,580,033.89	(330,419,966.11)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	3,500,000.00	3,500,000.00	-	(3,500,000.00)	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	493,500,000.00	493,500,000.00	119,580,033.89	(373,919,966.11)	-
	TOTAL REVENUE	3,245,500,000.00	3,245,500,000.00	2,679,935,282.58	(565,564,717.42)	2,302,900,185.91

**BALANGA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
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)	757,000,000.00	727,000,000.00	725,018,044.66	1,981,955.34	725,455,158.05
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/ Allowances	40,000,000.00	-	-	-	2,962,193.44
210201	Allowances	10,000,000.00	10,000,000.00	5,095,300.00	4,904,700.00	4,116,500.00
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	5,000,000.00	5,000,000.00	-	5,000,000.00	-
	Personnel Cost Total	812,000,000.00	742,000,000.00	730,113,344.66	11,886,655.34	732,533,851.49
2202	Overhead Cost					
220201	Travels and Transport - General	18,650,000.00	19,885,000.00	15,060,218.19	4,824,781.81	5,812,191.00
220202	Utilities - General	11,000,000.00	16,342,000.00	13,342,000.00	3,000,000.00	5,031,000.00
220203	Materials and Supplies - General	53,000,000.00	59,307,400.00	55,847,390.95	3,460,009.05	3,945,376.36
220204	Maintenance Services - General	27,500,000.00	27,500,000.00	1,684,000.00	25,816,000.00	2,437,000.00
220205	Training - General	10,000,000.00	10,000,000.00	9,025,181.80	974,818.20	8,985,818.16
220206	Other Services - General	177,000,000.00	204,105,200.00	183,615,131.60	20,490,068.40	73,667,936.40
220207	Consulting and Professional Services	12,000,000.00	12,000,000.00	3,610,454.50	8,389,545.50	32,791,280.72
220208	Fuel and Lubricants	7,000,000.00	7,000,000.00	40,000.00	6,960,000.00	5,414,136.40
220209	Financial Charges	7,500,000.00	7,500,000.00	501,018.25	6,998,981.75	76,979.51
220210	Miscellaneous Expenses	257,840,000.00	269,940,200.00	194,041,786.36	75,898,413.64	53,476,034.38
	Overhead Cost Total	581,490,000.00	633,579,800.00	476,767,181.65	156,812,618.35	191,637,752.93
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	1,292,010,000.00	1,174,949,000.00	1,110,260,774.09	64,688,225.91	1,155,847,469.84
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	1,292,010,000.00	1,174,949,000.00	1,110,260,774.09	64,688,225.91	1,155,847,469.84
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	48,000,000.00	54,500,000.00	21,000,000.00	33,500,000.00	4,286,457.12
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	48,000,000.00	54,500,000.00	21,000,000.00	33,500,000.00	4,286,457.12
2206	Public Debt Charges					
220601	Loans Repayment	65,000,000.00	193,471,200.00	178,471,187.47	15,000,012.53	91,497,246.39
	Public Debt Charges Total	65,000,000.00	193,471,200.00	178,471,187.47	15,000,012.53	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	112,500,000.00	167,635,000.00	85,396,618.19	82,238,381.81	14,657,625.00
230201	Construction/Provision of Fixed Assets	340,000,000.00	284,865,000.00	300,000.00	284,565,000.00	6,540,217.90
230301	Rehabilitation/Repairs of Fixed Assets	70,000,000.00	70,000,000.00	6,446,700.00	63,553,300.00	452,000.00
230401	Preservation of the Environment	30,000,000.00	30,000,000.00	-	30,000,000.00	-
230501	Acquisition of Non Tangible Assets	17,500,000.00	17,500,000.00	-	17,500,000.00	-
	Capital Expenditure Total	570,000,000.00	570,000,000.00	92,143,318.19	477,856,681.81	21,649,842.90
	TOTAL EXPENDITURE	3,368,500,000.00	3,368,500,000.00	2,608,755,806.06	759,744,193.94	2,197,452,620.67

**BILLIRI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 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

**BILLIRI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

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

**BILLIRI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

STATEMENT OF INCOME AND EXPENDITURE AS AT 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)

**BILLIRI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
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

**BILLIRI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
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

**DUKKU LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2022

	2022	2021
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	2,717,468,274.63	2,418,869,872.96
Independent Revenue	15,847,438.12	18,607,436.00
Total Receipts	2,733,315,712.75	2,437,477,308.96
Payments		
Salaries and Allowances	(710,111,870.31)	(710,443,266.65)
Social Contributions	-	-
Social Benefits	-	-
Overhead Cost	(674,840,268.60)	(329,965,405.58)
Loans and Advances	-	-
Grants and Contributions	(1,033,663,734.31)	(1,019,643,511.25)
Subsidies	(32,048,644.38)	(40,000.00)
Transfers - Payments	-	-
Transfers - Payments to Individuals	-	-
Loss on Foreign Exchange	-	-
Total Payments	(2,450,664,517.60)	(2,060,092,183.48)
Net Cash flow from Operating Activities	282,651,195.15	377,385,125.48
Investing Activities		
Purchase of Fixed Assets	(56,684,727.30)	(64,377,125.00)
Construction/Provision of Fixed Assets	(431,564,283.90)	(172,275,029.62)
Rehabilitation/Repairs of Fixed Assets	(36,980,610.90)	(2,062,000.00)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(525,229,622.10)	(238,714,154.62)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from Loans/Borrowings	-	-
Proceeds from Other Capital Receipts	-	757,842.64
Repayment of Loans	(102,516,336.03)	(91,497,246.39)
Net Cash Flow from Financing Activities	(102,516,336.03)	(90,739,403.75)
Net Surplus/(Deficit) for the Year	(345,094,762.98)	47,931,567.11
Add: Opening Balance	417,267,922.19	369,336,355.08
Closing Cash Balance	72,173,159.21	417,267,922.19

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

	NOTES	2022 ₦	2021 ₦
ASSETS			
Cash and Bank Balances	16	72,173,159	417,267,922
TOTAL ASSETS		72,173,159	417,267,922
LIABILITIES			
Accumulated Surplus/(Deficit)	25	72,173,159	417,267,922
TOTAL LIABILITIES		72,173,159	417,267,922

**DUKKU LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2022

	NOTES	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		₦	₦	₦	₦	₦
REVENUE						
Statutory Revenue	1	2,865,340,000.00	2,865,340,000.00	2,717,468,274.63	(147,871,725.37)	2,418,869,872.96
Independent Revenue	2	58,304,831.00	58,304,831.00	15,847,438.12	(42,457,392.88)	18,607,436.00
Aids and Grants	3	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
Loans and Other Capital Receipts	4	378,445,000.00	378,445,000.00	-	(378,445,000.00)	757,842.64
TOTAL REVENUE		3,342,089,831.00	3,342,089,831.00	2,733,315,712.75	(608,774,118.25)	2,438,235,151.60
EXPENDITURE						
Salaries and Allowances	5	788,000,000.00	720,834,800.00	710,111,870.31	10,722,929.69	710,443,266.65
Social Contributions	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	-
Overhead Cost	8	700,200,000.00	863,938,900.00	674,840,268.60	189,098,631.40	329,965,405.58
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	1,158,000,000.00	1,053,082,000.00	1,033,663,734.31	19,418,265.69	1,019,643,511.25
Subsidies	11	42,000,000.00	47,827,900.00	32,048,644.38	15,779,255.62	40,000.00
Public Debt Charges	12	100,000,000.00	102,516,400.00	102,516,336.03	63.97	91,497,246.39
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,788,200,000.00	2,788,200,000.00	2,553,180,853.63	235,019,146.37	2,151,589,429.86
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		553,889,831.00	553,889,831.00	180,134,859.12	(843,793,264.62)	286,645,721.73
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	180,000,000.00	181,293,000.00	56,684,727.30	124,608,272.70	64,377,125.00
Construction/Provision of Fixed Assets	15B	731,000,000.00	729,707,000.00	431,564,283.90	298,142,716.10	172,275,029.62
Rehabilitation/Repairs of Fixed Assets	15C	88,000,000.00	88,000,000.00	36,980,610.90	51,019,389.10	2,062,000.00
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		1,004,000,000.00	1,004,000,000.00	525,229,622.10	478,770,377.90	238,714,154.62
TRANSFERS						
Transfers - Payments	13A	-	-	-	-	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		(450,110,169.00)	(450,110,169.00)	(345,094,762.98)	(1,322,563,642.52)	47,931,567.11

**DUKKU LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

ECONOMIC CODE	DESCRIPTION	APPROVED	FINAL BUDGET	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		BUDGET 2022	2022			
		₦	₦	₦	₦	₦
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)						
11010101	Statutory Allocation	1,700,000,000.00	1,700,000,000.00	1,771,675,029.04	71,675,029.04	1,617,376,841.53
11010104	FAAC Special Allocations	133,500,000.00	133,500,000.00	-	(133,500,000.00)	-
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)	1,800,000.00	1,800,000.00	-	(1,800,000.00)	-
11010107	Exchange Difference	30,800,000.00	30,800,000.00	-	(30,800,000.00)	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	12,680,000.00	12,680,000.00	-	(12,680,000.00)	-
11010110	Budget Augmentation	6,280,000.00	6,280,000.00	-	(6,280,000.00)	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	-	-	-	-	-
11010113	Equalisation Fund	10,500,000.00	10,500,000.00	-	(10,500,000.00)	-
11010114	Goods Value Consideration	-	-	-	-	-
11010201	Local Government Share of VAT	900,000,000.00	900,000,000.00	945,793,245.59	45,793,245.59	772,279,762.93
11010303	Local Government Share of Excess Crude Account	19,780,000.00	19,780,000.00	-	(19,780,000.00)	-
	STATUTORY REVENUE TOTAL	2,865,340,000.00	2,865,340,000.00	2,717,468,274.63	(147,871,725.37)	2,418,869,872.96
INDEPENDENT REVENUE						
120101	Personal Taxes	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
120201	Licences - General	14,640,831.00	14,640,831.00	4,768,950.00	(9,871,881.00)	5,723,658.00
120202	Mining Rents	-	-	-	-	-
120204	Fees - General	5,696,000.00	5,696,000.00	6,277,700.00	581,700.00	1,411,000.00
120205	Fines - General	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
120206	Sales - General	4,200,000.00	4,200,000.00	850,000.00	(3,350,000.00)	-
120207	Earnings - General	24,768,000.00	24,768,000.00	2,377,251.78	(22,390,748.22)	10,919,250.00
120208	Rent on Government Buildings - General	2,500,000.00	2,500,000.00	-	(2,500,000.00)	-
120209	Rent on Land & Others - General	2,500,000.00	2,500,000.00	1,512,000.00	(988,000.00)	509,500.00
120210	Repayments - General	-	-	39,522.34	39,522.34	-
120211	Investment Income	2,000,000.00	2,000,000.00	22,014.00	(1,977,986.00)	44,028.00
120212	Interest Earned	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	-	-	-
	INDEPENDENT REVENUE TOTAL	58,304,831.00	58,304,831.00	15,847,438.12	(42,457,392.88)	18,607,436.00
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	375,000,000.00	375,000,000.00	-	(375,000,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	3,445,000.00	3,445,000.00	-	(3,445,000.00)	757,842.64
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	418,445,000.00	418,445,000.00	-	(418,445,000.00)	757,842.64
	TOTAL REVENUE	3,342,089,831.00	3,342,089,831.00	2,733,315,712.75	(608,774,118.25)	2,438,235,151.60

**DUKKU LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL EXPENDITURE**

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	1,771,675,029.04	71,675,029.04	1,617,376,841.53
11010104	FAAC Special Allocations	133,500,000.00	133,500,000.00	-	(133,500,000.00)	-
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)	1,800,000.00	1,800,000.00	-	(1,800,000.00)	-
11010107	Exchange Difference	30,800,000.00	30,800,000.00	-	(30,800,000.00)	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	12,680,000.00	12,680,000.00	-	(12,680,000.00)	-
11010110	Budget Augmentation	6,280,000.00	6,280,000.00	-	(6,280,000.00)	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	-	-	-	-	-
11010113	Equalisation Fund	10,500,000.00	10,500,000.00	-	(10,500,000.00)	-
11010114	Goods Value Consideration	-	-	-	-	-
11010201	Local Government Share of VAT	900,000,000.00	900,000,000.00	945,793,245.59	45,793,245.59	772,279,762.93
11010303	Local Government Share of Excess Crude Account	19,780,000.00	19,780,000.00	-	(19,780,000.00)	-
	STATUTORY REVENUE TOTAL	2,865,340,000.00	2,865,340,000.00	2,717,468,274.63	(147,871,725.37)	2,418,869,872.96
INDEPENDENT REVENUE						
120101	Personal Taxes	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
120201	Licences - General	14,640,831.00	14,640,831.00	4,768,950.00	(9,871,881.00)	5,723,658.00
120202	Mining Rents	-	-	-	-	-
120204	Fees - General	5,696,000.00	5,696,000.00	6,277,700.00	581,700.00	1,411,000.00
120205	Fines - General	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
120206	Sales - General	4,200,000.00	4,200,000.00	850,000.00	(3,350,000.00)	-
120207	Earnings -General	24,768,000.00	24,768,000.00	2,377,251.78	(22,390,748.22)	10,919,250.00
120208	Rent on Government Buildings - General	2,500,000.00	2,500,000.00	-	(2,500,000.00)	-
120209	Rent on Land & Others - General	2,500,000.00	2,500,000.00	1,512,000.00	(988,000.00)	509,500.00
120210	Repayments - General	-	-	39,522.34	39,522.34	-
120211	Investment Income	2,000,000.00	2,000,000.00	22,014.00	(1,977,986.00)	44,028.00
120212	Interest Earned	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	-	-	-
	INDEPENDENT REVENUE TOTAL	58,304,831.00	58,304,831.00	15,847,438.12	(42,457,392.88)	18,607,436.00
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	375,000,000.00	375,000,000.00	-	(375,000,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	3,445,000.00	3,445,000.00	-	(3,445,000.00)	757,842.64
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	418,445,000.00	418,445,000.00	-	(418,445,000.00)	757,842.64
	TOTAL REVENUE	3,342,089,831.00	3,342,089,831.00	2,733,315,712.75	(608,774,118.25)	2,438,235,151.60

**FUNAKAYE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2022

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

**FUNAKAYE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2022

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

**FUNAKAYE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2022

NOTES	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021	
	₦	₦	₦	₦	₦	
REVENUE						
Statutory Revenue	1	3,091,930,000.00	3,091,930,000.00	2,722,174,149.52	(369,755,850.48)	2,416,010,357.94
Independent Revenue	2	118,980,000.00	118,980,000.00	73,845,385.00	(45,134,615.00)	70,936,550.00
Aids and Grants	3	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
Loans and Other Capital Receipts	4	1,700,000.00	1,700,000.00	55,400,000.00	53,700,000.00	1,845,266.66
TOTAL REVENUE		3,252,610,000.00	3,252,610,000.00	2,851,419,534.52	(401,190,465.48)	2,488,792,174.60
EXPENDITURE						
Salaries and Allowances	5	770,500,000.00	730,500,000.00	711,823,350.36	18,676,649.64	701,702,567.66
Social Contributions	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	-
Overhead Cost	8	709,610,000.00	684,946,100.00	513,869,851.85	171,076,248.15	322,158,858.91
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	976,000,000.00	938,254,900.00	854,745,716.29	83,509,183.71	790,639,215.12
Subsidies	11	48,500,000.00	48,500,000.00	25,241,446.08	23,258,553.92	2,143,228.56
Public Debt Charges	12	92,000,000.00	194,409,000.00	174,408,988.79	20,000,011.21	91,497,246.39
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,596,610,000.00	2,596,610,000.00	2,280,089,353.37	316,520,646.63	1,908,141,116.64
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		656,000,000.00	656,000,000.00	571,330,181.15	(717,711,112.12)	580,651,057.96
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	150,000,000.00	235,951,700.00	110,951,636.38	125,000,063.62	10,746,812.50
Construction/Provision of Fixed Assets	15B	1,023,000,000.00	931,387,300.00	301,952,081.90	629,435,218.10	586,538,043.33
Rehabilitation/Repairs of Fixed Assets	15C	80,000,000.00	80,000,000.00	31,524,200.00	48,475,800.00	8,873,364.30
Preservation of the Environment	15D	5,000,000.00	10,661,000.00	10,661,000.00	-	1,088,000.00
Acquisition of Non Tangible Assets	15E	15,000,000.00	15,000,000.00	-	15,000,000.00	-
TOTAL CAPITAL EXPENDITURE		1,273,000,000.00	1,273,000,000.00	455,088,918.28	817,911,081.72	607,246,220.13
TRANSFERS						
Transfers - Payments	13A	-	-	-	-	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		(617,000,000.00)	(617,000,000.00)	116,241,262.87	(1,535,622,193.84)	(26,595,162.17)

**FUNAKAYE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
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	1,800,000,000.00	1,800,000,000.00	1,678,094,238.93	(121,905,761.07)	1,573,313,939.47
11010104	FAAC Special Allocations	143,200,000.00	143,200,000.00	-	(143,200,000.00)	-
11010105	Receipt of Share of State IGR	50,000,000.00	50,000,000.00	-	(50,000,000.00)	29,213,268.50
11010106	Excess Petroleum Profit Tax (PPT Revenue)	6,870,000.00	6,870,000.00	-	(6,870,000.00)	-
11010107	Exchange Difference	29,970,000.00	29,970,000.00	-	(29,970,000.00)	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	12,250,000.00	12,250,000.00	-	(12,250,000.00)	-
11010110	Budget Augmentation	-	-	-	-	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	-	-	-	-	-
11010113	Equalisation Fund	10,220,000.00	10,220,000.00	48,584,751.66	38,364,751.66	-
11010114	Goods Value Consideration	-	-	-	-	-
11010201	Local Government Share of VAT	1,020,000,000.00	1,020,000,000.00	995,495,158.93	(24,504,841.07)	813,483,149.97
11010303	Local Government Share of Excess Crude Account	19,420,000.00	19,420,000.00	-	(19,420,000.00)	-
	STATUTORY REVENUE TOTAL	3,091,930,000.00	3,091,930,000.00	2,722,174,149.52	(369,755,850.48)	2,416,010,357.94
INDEPENDENT REVENUE						
120101	Personal Taxes	500,000.00	500,000.00	-	(500,000.00)	-
120201	Licences - General	6,930,000.00	6,930,000.00	1,406,185.00	(5,523,815.00)	2,087,250.00
120202	Mining Rents	-	-	47,700.00	47,700.00	72,600.00
120204	Fees - General	16,650,000.00	16,650,000.00	6,297,350.00	(10,352,650.00)	2,612,360.00
120205	Fines - General	-	-	-	-	-
120206	Sales - General	500,000.00	500,000.00	200,000.00	(300,000.00)	-
120207	Earnings - General	9,000,000.00	9,000,000.00	5,551,950.00	(3,448,050.00)	10,674,340.00
120208	Rent on Government Buildings - General	-	-	1,000,000.00	1,000,000.00	-
120209	Rent on Land & Others - General	85,200,000.00	85,200,000.00	277,200.00	(84,922,800.00)	55,000,000.00
120210	Repayments - General	-	-	-	-	-
120211	Investment Income	200,000.00	200,000.00	-	(200,000.00)	-
120212	Interest Earned	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	59,065,000.00	59,065,000.00	490,000.00
	INDEPENDENT REVENUE TOTAL	118,980,000.00	118,980,000.00	73,845,385.00	(45,134,615.00)	70,936,550.00
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	-	-	55,400,000.00	55,400,000.00	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	1,700,000.00	1,700,000.00	-	(1,700,000.00)	1,845,266.66
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	41,700,000.00	41,700,000.00	55,400,000.00	13,700,000.00	1,845,266.66
	TOTAL REVENUE	3,252,610,000.00	3,252,610,000.00	2,851,419,534.52	(401,190,465.48)	2,488,792,174.60

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

**GOMBE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2022

	2022 ₦	2021 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,879,397,307.56	2,600,710,327.06
Independent Revenue	49,248,873.16	55,082,200.00
Total Receipts	<u>2,928,646,180.72</u>	<u>2,655,792,527.06</u>
Payments		
Salaries and Allowances	(966,511,736.87)	(945,941,392.30)
Social Contributions	-	-
Social Benefits	-	-
Overhead Cost	(570,224,379.43)	(178,951,812.23)
Loans and Advances	-	-
Grants and Contributions	(1,376,635,515.26)	(1,361,697,830.51)
Subsidies	(17,978,389.83)	(300,000.00)
Transfers - Payments	-	-
Transfers - Payments to Individuals	-	-
Loss on Foreign Exchange	-	-
Total Payments	<u>(2,931,350,021.39)</u>	<u>(2,486,891,035.04)</u>
Net Cash flow from Operating Activities	<u>(2,703,840.67)</u>	<u>168,901,492.02</u>
Investing Activities		
Purchase of Fixed Assets	(13,161,909.10)	(22,096,437.50)
Construction/Provision of Fixed Assets	-	(6,474,701.40)
Rehabilitation/Repairs of Fixed Assets	-	(9,000.00)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	<u>(13,161,909.10)</u>	<u>(28,580,138.90)</u>
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from Loans/Borrowings	224,083,864.59	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(224,265,018.15)	(91,497,246.39)
Net Cash Flow from Financing Activities	<u>(181,153.56)</u>	<u>(91,497,246.39)</u>
Net Surplus/(Deficit) for the Year	(16,046,903.33)	48,824,106.73
Add: Opening Balance	64,735,066.56	15,910,959.83
Closing Cash Balance	<u>48,688,163.23</u>	<u>64,735,066.56</u>

**GOMBE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2022

	NOTES	2022	2021
		₦	₦
ASSETS			
Cash and Bank Balances	16	48,688,163	64,735,067
TOTAL ASSETS		48,688,163	64,735,067
LIABILITIES			
Accumulated Surplus/(Deficit)	25	48,688,163	64,735,067
TOTAL LIABILITIES		48,688,163	64,735,067

**GOMBE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2022

	NOTES	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		₦	₦	₦	₦	₦
REVENUE						
Statutory Revenue	1	3,392,630,000.00	3,392,630,000.00	2,879,397,307.56	(513,232,692.44)	2,600,710,327.06
Independent Revenue	2	151,750,000.00	151,750,000.00	49,248,873.16	(102,501,126.84)	55,082,200.00
Aids and Grants	3	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
Loans and Other Capital Receipts	4	556,000,000.00	556,000,000.00	224,083,864.59	(331,916,135.41)	-
TOTAL REVENUE		4,140,380,000.00	4,140,380,000.00	3,152,730,045.31	(987,649,954.69)	2,655,792,527.06
EXPENDITURE						
Salaries and Allowances	5	1,027,000,000.00	987,000,000.00	966,511,736.87	20,488,263.13	945,941,392.30
Social Contributions	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	-
Overhead Cost	8	684,720,000.00	840,463,900.00	570,224,379.43	270,239,520.57	178,951,812.23
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	1,547,000,000.00	1,401,991,000.00	1,376,635,515.26	25,355,484.74	1,361,697,830.51
Subsidies	11	67,860,000.00	37,860,000.00	17,978,389.83	19,881,610.17	300,000.00
Public Debt Charges	12	169,800,000.00	229,065,100.00	224,265,018.15	4,800,081.85	91,497,246.39
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		3,496,380,000.00	3,496,380,000.00	3,155,615,039.54	340,764,960.46	2,578,388,281.43
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		644,000,000.00	644,000,000.00	(2,884,994.23)	(1,328,414,915.15)	77,404,245.63
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	183,000,000.00	183,000,000.00	13,161,909.10	169,838,090.90	22,096,437.50
Construction/Provision of Fixed Assets	15B	401,000,000.00	401,000,000.00	-	401,000,000.00	6,474,701.40
Rehabilitation/Repairs of Fixed Assets	15C	120,000,000.00	120,000,000.00	-	120,000,000.00	9,000.00
Preservation of the Environment	15D	-	-	-	-	-
Acquisition of Non Tangible Assets	15E	10,000,000.00	10,000,000.00	-	10,000,000.00	-
TOTAL CAPITAL EXPENDITURE		714,000,000.00	714,000,000.00	13,161,909.10	700,838,090.90	28,580,138.90
TRANSFERS						
Transfers - Payments	13A	-	-	-	-	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		(70,000,000.00)	(70,000,000.00)	(16,046,903.33)	(2,029,253,006.05)	48,824,106.73

**GOMBE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
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	1,900,000,000.00	1,900,000,000.00	1,829,012,812.01	(70,987,187.99)	1,712,510,195.35
11010104	FAAC Special Allocations	207,000,000.00	207,000,000.00	-	(207,000,000.00)	-
11010105	Receipt of Share of State IGR	100,000,000.00	100,000,000.00	-	(100,000,000.00)	29,213,268.50
11010106	Excess Petroleum Profit Tax (PPT Revenue)	7,480,000.00	7,480,000.00	-	(7,480,000.00)	-
11010107	Exchange Difference	32,580,000.00	32,580,000.00	-	(32,580,000.00)	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	13,430,000.00	13,430,000.00	-	(13,430,000.00)	-
11010110	Budget Augmentation	-	-	-	-	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	-	-	-	-	-
11010113	Equalisation Fund	11,120,000.00	11,120,000.00	-	(11,120,000.00)	-
11010114	Goods Value Consideration	-	-	-	-	-
11010201	Local Government Share of VAT	1,100,000,000.00	1,100,000,000.00	1,050,384,495.55	(49,615,504.45)	858,986,863.21
11010303	Local Government Share of Excess Crude Account	21,020,000.00	21,020,000.00	-	(21,020,000.00)	-
	STATUTORY REVENUE TOTAL	3,392,630,000.00	3,392,630,000.00	2,879,397,307.56	(513,232,692.44)	2,600,710,327.06
INDEPENDENT REVENUE						
120101	Personal Taxes	-	-	-	-	270,000.00
120201	Licences - General	17,750,000.00	17,750,000.00	9,520,573.16	(8,229,426.84)	13,232,050.00
120202	Mining Rents	-	-	-	-	7,950,135.00
120204	Fees - General	18,000,000.00	18,000,000.00	11,722,900.00	(6,277,100.00)	21,127,085.00
120205	Fines - General	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
120206	Sales - General	12,000,000.00	12,000,000.00	600,000.00	(11,400,000.00)	-
120207	Earnings - General	99,000,000.00	99,000,000.00	27,405,400.00	(71,594,600.00)	12,502,930.00
120208	Rent on Government Buildings - General	-	-	-	-	-
120209	Rent on Land & Others - General	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
120210	Repayments - General	-	-	-	-	-
120211	Investment Income	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
120212	Interest Earned	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	-	-	-
	INDEPENDENT REVENUE TOTAL	151,750,000.00	151,750,000.00	49,248,873.16	(102,501,126.84)	55,082,200.00
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	550,000,000.00	550,000,000.00	224,083,864.59	(325,916,135.41)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	6,000,000.00	6,000,000.00	-	(6,000,000.00)	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	596,000,000.00	596,000,000.00	224,083,864.59	(371,916,135.41)	-
	TOTAL REVENUE	4,140,380,000.00	4,140,380,000.00	3,152,730,045.31	(987,649,954.69)	2,655,792,527.06

**GOMBE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
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)	962,000,000.00	962,000,000.00	944,434,837.42	17,565,162.58	941,671,675.12
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/ Allowances	40,000,000.00	-	-	-	3,199,717.18
210201	Allowances	25,000,000.00	25,000,000.00	22,076,899.45	2,923,100.55	1,070,000.00
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	-	-	-	-	-
	Personnel Cost Total	1,027,000,000.00	987,000,000.00	966,511,736.87	20,488,263.13	945,941,392.30
2202	Overhead Cost					
220201	Travels and Transport - General	18,500,000.00	39,000,700.00	39,000,609.05	90.95	6,968,636.04
220202	Utilities - General	10,000,000.00	10,000,000.00	-	10,000,000.00	-
220203	Materials and Supplies - General	58,500,000.00	61,073,200.00	40,764,045.45	20,309,154.55	13,435,180.90
220204	Maintenance Services - General	43,000,000.00	43,000,000.00	12,302,820.00	30,697,180.00	3,738,750.00
220205	Training - General	10,000,000.00	10,000,000.00	9,773,999.98	226,000.02	10,103,091.16
220206	Other Services - General	207,000,000.00	207,000,000.00	159,846,419.00	47,153,581.00	79,172,000.00
220207	Consulting and Professional Services	33,500,000.00	59,170,500.00	38,170,454.00	21,000,046.00	33,413,517.60
220208	Fuel and Lubricants	6,500,000.00	6,500,000.00	-	6,500,000.00	20,000.00
220209	Financial Charges	10,000,000.00	10,000,000.00	556,624.19	9,443,375.81	146,850.13
220210	Miscellaneous Expenses	287,720,000.00	394,719,500.00	269,809,407.76	124,910,092.24	31,953,786.40
	Overhead Cost Total	684,720,000.00	840,463,900.00	570,224,379.43	270,239,520.57	178,951,812.23
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	1,547,000,000.00	1,401,991,000.00	1,376,635,515.26	25,355,484.74	1,361,697,830.51
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	1,547,000,000.00	1,401,991,000.00	1,376,635,515.26	25,355,484.74	1,361,697,830.51
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	67,860,000.00	37,860,000.00	17,978,389.83	19,881,610.17	300,000.00
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	67,860,000.00	37,860,000.00	17,978,389.83	19,881,610.17	300,000.00
2206	Public Debt Charges					
220601	Loans Repayment	169,800,000.00	229,065,100.00	224,265,018.15	4,800,081.85	91,497,246.39
	Public Debt Charges Total	169,800,000.00	229,065,100.00	224,265,018.15	4,800,081.85	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	183,000,000.00	183,000,000.00	13,161,909.10	169,838,090.90	22,096,437.50
230201	Construction/Provision of Fixed Assets	401,000,000.00	401,000,000.00	-	401,000,000.00	6,474,701.40
230301	Rehabilitation/Repairs of Fixed Assets	120,000,000.00	120,000,000.00	-	120,000,000.00	9,000.00
230401	Preservation of the Environment	-	-	-	-	-
230501	Acquisition of Non Tangible Assets	10,000,000.00	10,000,000.00	-	10,000,000.00	-
	Capital Expenditure Total	714,000,000.00	714,000,000.00	13,161,909.10	700,838,090.90	28,580,138.90
	TOTAL EXPENDITURE	4,210,380,000.00	4,210,380,000.00	3,168,776,948.64	1,041,603,051.36	2,606,968,420.33

**KALTUNGO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 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	2,301,377,538.26	2,076,000,005.27
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	(2,189,558,163.29)	(1,877,522,527.06)
Net Cash flow from Operating Activities	111,819,374.97	198,477,478.21
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	(40,998,644.46)	(26,863,552.95)
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	(87,591,153.56)	(91,497,246.39)
Net Surplus/(Deficit) for the Year	(16,770,423.05)	80,116,678.87
Add: Opening Balance	98,032,801.48	17,916,122.61
Closing Cash Balance	81,262,378.43	98,032,801.48

**KALTUNGO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

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

**KALTUNGO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

STATEMENT OF INCOME AND EXPENDITURE AS AT 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

**KALTUNGO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
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

**KALTUNGO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

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

**KWAMI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2022

	2022 ₦	2021 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,510,144,860.15	2,226,025,136.18
Independent Revenue	20,925,332.44	16,481,584.22
Total Receipts	2,531,070,192.59	2,242,506,720.40
Payments		
Salaries and Allowances	(699,129,475.64)	(688,526,083.76)
Social Contributions	-	-
Social Benefits	-	-
Overhead Cost	(471,745,569.35)	(221,286,087.89)
Loans and Advances	-	-
Grants and Contributions	(1,021,361,730.03)	(960,990,724.56)
Subsidies	(75,000.00)	(2,208,228.56)
Transfers - Payments	(47,205,000.00)	-
Transfers - Payments to Individuals	-	-
Loss on Foreign Exchange	-	-
Total Payments	(2,239,516,775.02)	(1,873,011,124.77)
Net Cash flow from Operating Activities	291,553,417.57	369,495,595.63
Investing Activities		
Purchase of Fixed Assets	(112,588,818.18)	(3,576,636.40)
Construction/Provision of Fixed Assets	(13,212,602.02)	(500,000.00)
Rehabilitation/Repairs of Fixed Assets	(44,493,693.57)	(498,000.00)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	(3,082,849.25)	-
Net Cash Flow from Investing Activities	(173,377,963.02)	(4,574,636.40)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from Loans/Borrowings	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(60,691,153.56)	(91,497,246.39)
Net Cash Flow from Financing Activities	(60,691,153.56)	(91,497,246.39)
Net Surplus/(Deficit) for the Year	57,484,300.99	273,423,712.84
Add: Opening Balance	583,683,683.11	310,259,970.27
Closing Cash Balance	641,167,984.10	583,683,683.11

**KWAMI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2022

	NOTES	2022	2021
		₦	₦
ASSETS			
Cash and Bank Balances	16	641,167,984	583,683,683
TOTAL ASSETS		641,167,984	583,683,683
LIABILITIES			
Accumulated Surplus/(Deficit)	25	641,167,984	583,683,683
TOTAL LIABILITIES		641,167,984	583,683,683

**KWAMI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2022

	NOTES	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		₦	₦	₦	₦	₦
REVENUE						
Statutory Revenue	1	2,888,770,000.00	2,888,770,000.00	2,510,144,860.15	(378,625,139.85)	2,226,025,136.18
Independent Revenue	2	55,017,878.00	55,017,878.00	20,925,332.44	(34,092,545.56)	16,481,584.22
Aids and Grants	3	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
Loans and Other Capital Receipts	4	200,000,000.00	200,000,000.00	-	(200,000,000.00)	-
TOTAL REVENUE		3,183,787,878.00	3,183,787,878.00	2,531,070,192.59	(652,717,685.41)	2,242,506,720.40
EXPENDITURE						
Salaries and Allowances	5	807,000,000.00	767,000,000.00	699,129,475.64	67,870,524.36	688,526,083.76
Social Contributions	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	-
Overhead Cost	8	690,100,000.00	738,270,100.00	471,745,569.35	266,524,530.65	221,286,087.89
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	1,157,000,000.00	1,140,624,900.00	1,021,361,730.03	119,263,169.97	960,990,724.56
Subsidies	11	43,200,000.00	43,200,000.00	75,000.00	43,125,000.00	2,208,228.56
Public Debt Charges	12	100,000,000.00	61,000,000.00	60,691,153.56	308,846.44	91,497,246.39
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,797,300,000.00	2,750,095,000.00	2,253,002,928.58	497,092,071.42	1,964,508,371.16
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		386,487,878.00	433,692,878.00	278,067,264.01	(1,149,809,756.83)	277,998,349.24
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	160,000,000.00	215,635,000.00	112,588,818.18	103,046,181.82	3,576,636.40
Construction/Provision of Fixed Assets	15B	822,000,000.00	763,782,100.00	13,212,602.02	750,569,497.98	500,000.00
Rehabilitation/Repairs of Fixed Assets	15C	60,000,000.00	60,000,000.00	44,493,693.57	15,506,306.43	498,000.00
Preservation of the Environment	15D	1,000,000.00	1,000,000.00	-	1,000,000.00	-
Acquisition of Non Tangible Assets	15E	500,000.00	3,082,900.00	3,082,849.25	50.75	-
TOTAL CAPITAL EXPENDITURE		1,043,500,000.00	1,043,500,000.00	173,377,963.02	870,122,036.98	4,574,636.40
TRANSFERS						
Transfers - Payments	13A	-	47,205,000.00	47,205,000.00	-	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	47,205,000.00	47,205,000.00	-	-
SURPLUS/(DEFICIT)		(657,012,122.00)	(657,012,122.00)	57,484,300.99	(2,019,931,793.81)	273,423,712.84

**KWAMI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
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	1,540,311,779.64	(159,688,220.36)	1,441,488,559.75
11010104	FAAC Special Allocations	123,000,000.00	123,000,000.00	44,493,693.57	(78,506,306.43)	-
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)	700,000.00	700,000.00	-	(700,000.00)	-
11010107	Exchange Difference	24,300,000.00	24,300,000.00	-	(24,300,000.00)	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	11,240,000.00	11,240,000.00	-	(11,240,000.00)	-
11010110	Budget Augmentation	-	-	-	-	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	-	-	-	-	-
11010113	Equalisation Fund	18,190,000.00	18,190,000.00	-	(18,190,000.00)	-
11010114	Goods Value Consideration	-	-	-	-	-
11010201	Local Government Share of VAT	950,000,000.00	950,000,000.00	925,339,386.94	(24,660,613.06)	755,323,307.93
11010303	Local Government Share of Excess Crude Account	11,340,000.00	11,340,000.00	-	(11,340,000.00)	-
	STATUTORY REVENUE TOTAL	2,888,770,000.00	2,888,770,000.00	2,510,144,860.15	(378,625,139.85)	2,226,025,136.18
INDEPENDENT REVENUE						
120101	Personal Taxes	2,180,000.00	2,180,000.00	-	(2,180,000.00)	-
120201	Licences - General	12,310,200.00	12,310,200.00	2,351,530.00	(9,958,670.00)	3,925,450.00
120202	Mining Rents	3,987,878.00	3,987,878.00	7,197,955.00	3,210,077.00	972,550.00
120204	Fees - General	13,911,800.00	13,911,800.00	3,407,110.00	(10,504,690.00)	4,756,700.00
120205	Fines - General	610,000.00	610,000.00	-	(610,000.00)	-
120206	Sales - General	2,000,000.00	2,000,000.00	600,000.00	(1,400,000.00)	-
120207	Earnings -General	14,868,000.00	14,868,000.00	5,786,995.00	(9,081,005.00)	6,725,450.00
120208	Rent on Government Buildings - General	800,000.00	800,000.00	140,000.00	(660,000.00)	-
120209	Rent on Land & Others - General	2,850,000.00	2,850,000.00	462,200.00	(2,387,800.00)	44,400.00
120210	Repayments - General	1,000,000.00	1,000,000.00	946,696.82	(53,303.18)	-
120211	Investment Income	500,000.00	500,000.00	2,845.62	(497,154.38)	2,134.22
120212	Interest Earned	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	30,000.00	30,000.00	54,900.00
	INDEPENDENT REVENUE TOTAL	55,017,878.00	55,017,878.00	20,925,332.44	(34,092,545.56)	16,481,584.22
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	200,000,000.00	200,000,000.00	-	(200,000,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	240,000,000.00	240,000,000.00	-	(240,000,000.00)	-
	TOTAL REVENUE	3,183,787,878.00	3,183,787,878.00	2,531,070,192.59	(652,717,685.41)	2,242,506,720.40

**KWAMI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

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)	732,500,000.00	692,500,000.00	692,039,475.64	460,524.36	687,566,083.76
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/ Allowances	50,000,000.00	50,000,000.00	-	50,000,000.00	-
210201	Allowances	24,500,000.00	24,500,000.00	7,090,000.00	17,410,000.00	960,000.00
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	-	-	-	-	-
	Personnel Cost Total	807,000,000.00	767,000,000.00	699,129,475.64	67,870,524.36	688,526,083.76
2202	Overhead Cost					
220201	Travels and Transport - General	18,000,000.00	38,473,400.00	38,473,318.24	81.76	2,520,336.40
220202	Utilities - General	2,800,000.00	2,800,000.00	269,444.68	2,530,555.32	569,934.00
220203	Materials and Supplies - General	64,100,000.00	66,417,700.00	19,474,556.81	46,943,143.19	8,046,545.45
220204	Maintenance Services - General	49,500,000.00	49,500,000.00	13,538,200.00	35,961,800.00	3,130,791.06
220205	Training - General	15,000,000.00	15,000,000.00	10,645,818.16	4,354,181.84	11,646,109.38
220206	Other Services - General	221,000,000.00	221,639,000.00	167,581,357.14	54,057,642.86	122,070,500.00
220207	Consulting and Professional Services	8,500,000.00	8,500,000.00	4,100,909.07	4,399,090.93	27,007,004.52
220208	Fuel and Lubricants	5,000,000.00	5,000,000.00	772,375.00	4,227,625.00	119,184.50
220209	Financial Charges	16,500,000.00	16,500,000.00	543,026.61	15,956,973.39	33,116.70
220210	Miscellaneous Expenses	289,700,000.00	314,440,000.00	216,346,563.64	98,093,436.36	46,142,565.88
	Overhead Cost Total	690,100,000.00	738,270,100.00	471,745,569.35	266,524,530.65	221,286,087.89
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	1,157,000,000.00	1,140,624,900.00	1,021,361,730.03	119,263,169.97	960,990,724.56
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	1,157,000,000.00	1,140,624,900.00	1,021,361,730.03	119,263,169.97	960,990,724.56
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	43,200,000.00	43,200,000.00	75,000.00	43,125,000.00	2,208,228.56
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	43,200,000.00	43,200,000.00	75,000.00	43,125,000.00	2,208,228.56
2206	Public Debt Charges					
220601	Loans Repayment	100,000,000.00	61,000,000.00	60,691,153.56	308,846.44	91,497,246.39
	Public Debt Charges Total	100,000,000.00	61,000,000.00	60,691,153.56	308,846.44	91,497,246.39
2207	Transfers - Payment					
220701	Transfer to Fund Recurrent Expenditure-Payment	-	47,205,000.00	47,205,000.00	-	-
	Transfers Payment - Total	-	47,205,000.00	47,205,000.00	-	-
23	Capital Expenditure					
230101	Purchase of Fixed Assets	160,000,000.00	215,635,000.00	112,588,818.18	103,046,181.82	3,576,636.40
230201	Construction/Provision of Fixed Assets	822,000,000.00	763,782,100.00	13,212,602.02	750,569,497.98	500,000.00
230301	Rehabilitation/Repairs of Fixed Assets	60,000,000.00	60,000,000.00	44,493,693.57	15,506,306.43	498,000.00
230401	Preservation of the Environment	1,000,000.00	1,000,000.00	-	1,000,000.00	-
230501	Acquisition of Non Tangible Assets	500,000.00	3,082,900.00	3,082,849.25	50.75	-
	Capital Expenditure Total	1,043,500,000.00	1,043,500,000.00	173,377,963.02	870,122,036.98	4,574,636.40
	TOTAL EXPENDITURE	3,840,800,000.00	3,840,800,000.00	2,473,585,891.60	1,367,214,108.40	1,969,083,007.56

**NAFADA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2022

	2022	2021
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	2,232,223,253.07	2,012,970,141.24
Independent Revenue	4,036,870.00	5,519,800.00
Total Receipts	<u>2,236,260,123.07</u>	<u>2,018,489,941.24</u>
Payments		
Salaries and Allowances	(502,978,626.22)	(516,999,116.08)
Social Contributions	-	-
Social Benefits	-	-
Overhead Cost	(464,934,278.95)	(199,008,575.99)
Loans and Advances	-	-
Grants and Contributions	(707,322,340.14)	(687,362,370.24)
Subsidies	(1,065,000.00)	(6,940,000.00)
Transfers - Payments	-	-
Transfers - Payments to Individuals	-	-
Loss on Foreign Exchange	-	-
Total Payments	<u>(1,676,300,245.31)</u>	<u>(1,410,310,062.31)</u>
Net Cash flow from Operating Activities	<u>559,959,877.76</u>	<u>608,179,878.93</u>
Investing Activities		
Purchase of Fixed Assets	(62,135,000.00)	(8,346,812.50)
Construction/Provision of Fixed Assets	(275,960,249.41)	(188,707,294.09)
Rehabilitation/Repairs of Fixed Assets	(8,102,400.00)	-
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	<u>(346,197,649.41)</u>	<u>(197,054,106.59)</u>
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from Loans/Borrowings	74,054,130.90	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(133,070,284.46)	(91,497,246.39)
Net Cash Flow from Financing Activities	<u>(59,016,153.56)</u>	<u>(91,497,246.39)</u>
Net Surplus/(Deficit) for the Year	154,746,074.79	319,628,525.95
Add: Opening Balance	1,021,770,097.37	702,141,571.42
Closing Cash Balance	<u>1,176,516,172.16</u>	<u>1,021,770,097.37</u>

**NAFADA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2022

	NOTES	2022	2021
		₦	₦
ASSETS			
Cash and Bank Balances	16	<u>1,176,516,172</u>	<u>1,021,770,097</u>
TOTAL ASSETS		<u>1,176,516,172</u>	<u>1,021,770,097</u>
LIABILITIES			
Accumulated Surplus/(Deficit)	25	<u>1,176,516,172</u>	<u>1,021,770,097</u>
TOTAL LIABILITIES		<u>1,176,516,172</u>	<u>1,021,770,097</u>

**NAFADA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2022

	NOTES	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		₦	₦	₦	₦	₦
REVENUE						
Statutory Revenue	1	2,509,770,000.00	2,509,770,000.00	2,232,223,253.07	(277,546,746.93)	2,012,970,141.24
Independent Revenue	2	28,130,000.00	28,130,000.00	4,036,870.00	(24,093,130.00)	5,519,800.00
Aids and Grants	3	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
Loans and Other Capital Receipts	4	344,500,000.00	344,500,000.00	74,054,130.90	(270,445,869.10)	-
TOTAL REVENUE		2,922,400,000.00	2,922,400,000.00	2,310,314,253.97	(612,085,746.03)	2,018,489,941.24
EXPENDITURE						
Salaries and Allowances	5	565,000,000.00	565,000,000.00	502,978,626.22	62,021,373.78	516,999,116.08
Social Contributions	6	-	-	-	-	-
Social Benefits	7	15,000,000.00	15,000,000.00	-	15,000,000.00	-
Overhead Cost	8	657,700,000.00	696,559,700.00	464,934,278.95	231,625,421.05	199,008,575.99
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	951,000,000.00	859,195,000.00	707,322,340.14	151,872,659.86	687,362,370.24
Subsidies	11	72,300,000.00	72,300,000.00	1,065,000.00	71,235,000.00	6,940,000.00
Public Debt Charges	12	139,800,000.00	192,745,300.00	133,070,284.46	59,675,015.54	91,497,246.39
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,400,800,000.00	2,400,800,000.00	1,809,370,529.77	591,429,470.23	1,501,807,308.70
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		521,600,000.00	521,600,000.00	500,943,724.20	(1,203,515,216.26)	516,682,632.54
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	236,000,000.00	290,635,000.00	62,135,000.00	228,500,000.00	8,346,812.50
Construction/Provision of Fixed Assets	15B	956,000,000.00	901,365,000.00	275,960,249.41	625,404,750.59	188,707,294.09
Rehabilitation/Repairs of Fixed Assets	15C	275,000,000.00	275,000,000.00	8,102,400.00	266,897,600.00	-
Preservation of the Environment	15D	5,000,000.00	5,000,000.00	-	5,000,000.00	-
Acquisition of Non Tangible Assets	15E	50,000,000.00	50,000,000.00	-	50,000,000.00	-
TOTAL CAPITAL EXPENDITURE		1,522,000,000.00	1,522,000,000.00	346,197,649.41	1,175,802,350.59	197,054,106.59
TRANSFERS						
Transfers - Payments	13A	-	-	-	-	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		(1,000,400,000.00)	(1,000,400,000.00)	154,746,074.79	(2,379,317,566.85)	319,628,525.95

**NAFADA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
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	1,420,000,000.00	1,420,000,000.00	1,405,116,394.64	(14,883,605.36)	1,309,869,321.00
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	-	(50,000,000.00)	29,213,268.50
11010106	Excess Petroleum Profit Tax (PPT Revenue)	640,000.00	640,000.00	-	(640,000.00)	-
11010107	Exchange Difference	22,210,000.00	22,210,000.00	-	(22,210,000.00)	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	10,250,000.00	10,250,000.00	-	(10,250,000.00)	-
11010110	Budget Augmentation	-	-	-	-	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	-	-	-	-	-
11010113	Equalisation Fund	16,580,000.00	16,580,000.00	-	(16,580,000.00)	-
11010114	Goods Value Consideration	-	-	-	-	-
11010201	Local Government Share of VAT	850,000,000.00	850,000,000.00	827,106,858.43	(22,893,141.57)	673,887,551.74
11010303	Local Government Share of Excess Crude Account	17,090,000.00	17,090,000.00	-	(17,090,000.00)	-
	STATUTORY REVENUE TOTAL	2,509,770,000.00	2,509,770,000.00	2,232,223,253.07	(277,546,746.93)	2,012,970,141.24
INDEPENDENT REVENUE						
120101	Personal Taxes	-	-	-	-	-
120201	Licences - General	7,762,200.00	7,762,200.00	129,970.00	(7,632,230.00)	1,187,300.00
120202	Mining Rents	-	-	410,750.00	410,750.00	-
120204	Fees - General	5,400,000.00	5,400,000.00	602,800.00	(4,797,200.00)	460,700.00
120205	Fines - General	-	-	-	-	-
120206	Sales - General	150,000.00	150,000.00	335,000.00	185,000.00	-
120207	Earnings -General	9,917,800.00	9,917,800.00	1,944,150.00	(7,973,650.00)	3,259,800.00
120208	Rent on Government Buildings - General	1,000,000.00	1,000,000.00	389,200.00	(610,800.00)	490,000.00
120209	Rent on Land & Others - General	3,900,000.00	3,900,000.00	20,000.00	(3,880,000.00)	17,000.00
120210	Repayments - General	-	-	-	-	-
120211	Investment Income	-	-	-	-	-
120212	Interest Earned	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	205,000.00	205,000.00	105,000.00
	INDEPENDENT REVENUE TOTAL	28,130,000.00	28,130,000.00	4,036,870.00	(24,093,130.00)	5,519,800.00
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	344,500,000.00	344,500,000.00	74,054,130.90	(270,445,869.10)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	384,500,000.00	384,500,000.00	74,054,130.90	(310,445,869.10)	-
	TOTAL REVENUE	2,922,400,000.00	2,922,400,000.00	2,310,314,253.97	(612,085,746.03)	2,018,489,941.24

**NAFADA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
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)	525,000,000.00	525,000,000.00	502,078,626.22	22,921,373.78	509,278,051.78
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/ Allowances	40,000,000.00	40,000,000.00	900,000.00	39,100,000.00	7,721,064.30
210201	Allowances	-	-	-	-	-
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	15,000,000.00	15,000,000.00	-	15,000,000.00	-
	Personnel Cost Total	580,000,000.00	580,000,000.00	502,978,626.22	77,021,373.78	516,999,116.08
2202	Overhead Cost					
220201	Travels and Transport - General	15,000,000.00	16,656,000.00	11,489,000.00	5,167,000.00	1,541,700.00
220202	Utilities - General	5,400,000.00	5,400,000.00	2,654,400.00	2,745,600.00	295,252.22
220203	Materials and Supplies - General	63,000,000.00	63,270,000.00	37,325,545.45	25,944,454.55	2,117,854.36
220204	Maintenance Services - General	20,500,000.00	39,996,700.00	27,941,809.09	12,054,890.91	2,214,000.00
220205	Training - General	10,000,000.00	14,451,900.00	14,451,818.16	81.84	9,005,818.16
220206	Other Services - General	218,000,000.00	218,350,000.00	182,354,357.14	35,995,642.86	144,351,333.34
220207	Consulting and Professional Services	15,500,000.00	15,500,000.00	-	15,500,000.00	18,350,690.64
220208	Fuel and Lubricants	7,000,000.00	7,000,000.00	-	7,000,000.00	90,500.00
220209	Financial Charges	4,000,000.00	4,000,000.00	528,651.92	3,471,348.08	214,879.83
220210	Miscellaneous Expenses	299,300,000.00	311,935,100.00	188,188,697.19	123,746,402.81	20,826,547.44
	Overhead Cost Total	657,700,000.00	696,559,700.00	464,934,278.95	231,625,421.05	199,008,575.99
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	951,000,000.00	859,195,000.00	707,322,340.14	151,872,659.86	687,362,370.24
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	951,000,000.00	859,195,000.00	707,322,340.14	151,872,659.86	687,362,370.24
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	72,300,000.00	72,300,000.00	1,065,000.00	71,235,000.00	6,940,000.00
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	72,300,000.00	72,300,000.00	1,065,000.00	71,235,000.00	6,940,000.00
2206	Public Debt Charges					
220601	Loans Repayment	139,800,000.00	192,745,300.00	133,070,284.46	59,675,015.54	91,497,246.39
	Public Debt Charges Total	139,800,000.00	192,745,300.00	133,070,284.46	59,675,015.54	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	236,000,000.00	290,635,000.00	62,135,000.00	228,500,000.00	8,346,812.50
230201	Construction/Provision of Fixed Assets	956,000,000.00	901,365,000.00	275,960,249.41	625,404,750.59	188,707,294.09
230301	Rehabilitation/Repairs of Fixed Assets	275,000,000.00	275,000,000.00	8,102,400.00	266,897,600.00	-
230401	Preservation of the Environment	5,000,000.00	5,000,000.00	-	5,000,000.00	-
230501	Acquisition of Non Tangible Assets	50,000,000.00	50,000,000.00	-	50,000,000.00	-
	Capital Expenditure Total	1,522,000,000.00	1,522,000,000.00	346,197,649.41	1,175,802,350.59	197,054,106.59
	TOTAL EXPENDITURE	3,922,800,000.00	3,922,800,000.00	2,155,568,179.18	1,767,231,820.82	1,698,861,415.29

**SHONGOM LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 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	<u>2,203,800,016.73</u>	<u>1,981,488,237.37</u>
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	<u>(2,066,552,009.80)</u>	<u>(1,861,745,540.54)</u>
Net Cash flow from Operating Activities	<u>137,248,006.93</u>	<u>119,742,696.83</u>
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	<u>(137,120,727.27)</u>	<u>(55,406,625.00)</u>
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	<u>(58,891,153.56)</u>	<u>(91,497,246.39)</u>
Net Surplus/(Deficit) for the Year	<u>(58,763,873.90)</u>	<u>(27,161,174.56)</u>
Add: Opening Balance	152,719,800.36	179,880,974.92
Closing Cash Balance	<u>93,955,926.46</u>	<u>152,719,800.36</u>

**SHONGOM LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**
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

**SHONGOM LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**
STATEMENT OF INCOME AND EXPENDITURE AS AT 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)

**SHONGOM LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
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

**SHONGOM LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
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

**YAMALTU DEBA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2022

	2022	2021
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	2,846,151,613.03	2,569,787,430.38
Independent Revenue	32,872,270.00	26,800,755.36
Total Receipts	2,879,023,883.03	2,596,588,185.74
Payments		
Salaries and Allowances	(803,766,794.22)	(807,499,032.62)
Social Contributions	-	-
Social Benefits	-	-
Overhead Cost	(661,645,734.53)	(291,027,810.71)
Loans and Advances	-	-
Grants and Contributions	(1,303,368,355.68)	(1,172,749,506.32)
Subsidies	(53,968,843.83)	(4,428,842.84)
Transfers - Payments	-	-
Transfers - Payments to Individuals	-	-
Loss on Foreign Exchange	-	-
Total Payments	(2,822,749,728.26)	(2,275,705,192.49)
Net Cash flow from Operating Activities	56,274,154.77	320,882,993.25
Investing Activities		
Purchase of Fixed Assets	(41,107,227.28)	(15,619,625.00)
Construction/Provision of Fixed Assets	(65,497,507.56)	(72,155,217.90)
Rehabilitation/Repairs of Fixed Assets	(750,000.00)	(1,530,000.00)
Preservation of the Environment	(630,000.00)	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(107,984,734.84)	(89,304,842.90)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from Loans/Borrowings	128,897,387.04	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(187,788,540.60)	(91,497,246.39)
Net Cash Flow from Financing Activities	(58,891,153.56)	(91,497,246.39)
Net Surplus/(Deficit) for the Year	(110,601,733.63)	140,080,903.97
Add: Opening Balance	360,655,426.41	220,574,522.44
Closing Cash Balance	250,053,692.78	360,655,426.41

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

	NOTES	2022 ₦	2021 ₦
ASSETS			
Cash and Bank Balances	16	250,053,693	360,655,426
TOTAL ASSETS		250,053,693	360,655,426
LIABILITIES			
Accumulated Surplus/(Deficit)	25	250,053,693	360,655,426
TOTAL LIABILITIES		250,053,693	360,655,426

**YAMALTU DEBA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2022**

	NOTES	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		₦	₦	₦	₦	₦
REVENUE						
Statutory Revenue	1	3,119,071,714.00	3,119,071,714.00	2,846,151,613.03	(272,920,100.97)	2,569,787,430.38
Independent Revenue	2	59,230,000.00	59,230,000.00	32,872,270.00	(26,357,730.00)	26,800,755.36
Aids and Grants	3	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
Loans and Other Capital Receipts	4	600,000,000.00	600,000,000.00	128,897,387.04	(471,102,612.96)	-
TOTAL REVENUE		3,818,301,714.00	3,818,301,714.00	3,007,921,270.07	(810,380,443.93)	2,596,588,185.74
EXPENDITURE						
Salaries and Allowances	5	896,500,000.00	804,126,000.00	803,766,794.22	359,205.78	807,499,032.62
Social Contributions	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	-
Overhead Cost	8	732,480,000.00	781,998,900.00	661,645,734.53	120,353,165.47	291,027,810.71
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	1,399,000,000.00	1,339,066,500.00	1,303,368,355.68	35,698,144.32	1,172,749,506.32
Subsidies	11	82,000,000.00	67,000,000.00	53,968,843.83	13,031,156.17	4,428,842.84
Public Debt Charges	12	88,000,000.00	205,788,600.00	187,788,540.60	18,000,059.40	91,497,246.39
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		3,197,980,000.00	3,197,980,000.00	3,010,538,268.86	187,441,731.14	2,367,202,438.88
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		620,321,714.00	620,321,714.00	(2,616,998.79)	(997,822,175.07)	229,385,746.87
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	211,000,000.00	211,000,000.00	41,107,227.28	169,892,772.72	15,619,625.00
Construction/Provision of Fixed Assets	15B	652,000,000.00	652,000,000.00	65,497,507.56	586,502,492.44	72,155,217.90
Rehabilitation/Repairs of Fixed Assets	15C	200,000,000.00	200,000,000.00	750,000.00	199,250,000.00	1,530,000.00
Preservation of the Environment	15D	1,000,000.00	1,000,000.00	630,000.00	370,000.00	-
Acquisition of Non Tangible Assets	15E	25,000,000.00	25,000,000.00	-	25,000,000.00	-
TOTAL CAPITAL EXPENDITURE		1,089,000,000.00	1,089,000,000.00	107,984,734.84	981,015,265.16	89,304,842.90
TRANSFERS						
Transfers - Payments	13A	-	-	-	-	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		(468,678,286.00)	(468,678,286.00)	(110,601,733.63)	(1,978,837,440.23)	140,080,903.97

**YAMALTU DEBA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
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	1,900,000,000.00	1,900,000,000.00	1,817,700,148.58	(82,299,851.42)	1,699,769,802.44
11010104	FAAC Special Allocations	123,500,000.00	123,500,000.00	-	(123,500,000.00)	-
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)	830,000.00	830,000.00	-	(830,000.00)	-
11010107	Exchange Difference	28,580,000.00	28,580,000.00	-	(28,580,000.00)	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	12,781,714.00	12,781,714.00	-	(12,781,714.00)	-
11010110	Budget Augmentation	-	-	-	-	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	-	-	-	-	-
11010113	Equalisation Fund	21,470,000.00	21,470,000.00	-	(21,470,000.00)	-
11010114	Goods Value Consideration	-	-	-	-	-
11010201	Local Government Share of VAT	960,000,000.00	960,000,000.00	1,028,451,464.45	68,451,464.45	840,804,359.44
11010303	Local Government Share of Excess Crude Account	21,910,000.00	21,910,000.00	-	(21,910,000.00)	-
	STATUTORY REVENUE TOTAL	3,119,071,714.00	3,119,071,714.00	2,846,151,613.03	(272,920,100.97)	2,569,787,430.38
INDEPENDENT REVENUE						
120101	Personal Taxes	30,000.00	30,000.00	-	(30,000.00)	-
120201	Licences - General	8,470,000.00	8,470,000.00	10,151,700.00	1,681,700.00	12,569,195.30
120202	Mining Rents	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
120204	Fees - General	19,430,000.00	19,430,000.00	5,970,150.00	(13,459,850.00)	3,253,200.00
120205	Fines - General	-	-	-	-	-
120206	Sales - General	300,000.00	300,000.00	2,350,700.00	2,050,700.00	656,000.00
120207	Earnings -General	9,000,000.00	9,000,000.00	6,037,220.00	(2,962,780.00)	3,125,940.00
120208	Rent on Government Buildings - General	5,000,000.00	5,000,000.00	1,812,000.00	(3,188,000.00)	131,000.00
120209	Rent on Land & Others - General	9,500,000.00	9,500,000.00	4,422,180.00	(5,077,820.00)	5,653,110.06
120210	Repayments - General	-	-	-	-	-
120211	Investment Income	-	-	-	-	-
120212	Interest Earned	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	5,500,000.00	5,500,000.00	2,128,320.00	(3,371,680.00)	1,412,310.00
	INDEPENDENT REVENUE TOTAL	59,230,000.00	59,230,000.00	32,872,270.00	(26,357,730.00)	26,800,755.36
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	600,000,000.00	600,000,000.00	128,897,387.04	(471,102,612.96)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	640,000,000.00	640,000,000.00	128,897,387.04	(511,102,612.96)	-
	TOTAL REVENUE	3,818,301,714.00	3,818,301,714.00	3,007,921,270.07	(810,380,443.93)	2,596,588,185.74

**YAMALTU DEBA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
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)	825,500,000.00	736,500,000.00	736,140,827.46	359,172.54	803,674,315.44
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/ Allowances	50,000,000.00	-	-	-	3,519,717.18
210201	Allowances	21,000,000.00	67,626,000.00	67,625,966.76	33.24	305,000.00
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	-	-	-	-	-
	Personnel Cost Total	896,500,000.00	804,126,000.00	803,766,794.22	359,205.78	807,499,032.62
2202	Overhead Cost					
220201	Travels and Transport - General	18,500,000.00	26,109,800.00	26,109,733.69	66.31	13,617,591.40
220202	Utilities - General	1,000,000.00	1,000,000.00	622,000.00	378,000.00	340,000.00
220203	Materials and Supplies - General	73,500,000.00	76,706,700.00	54,427,072.72	22,279,627.28	48,704,100.74
220204	Maintenance Services - General	56,500,000.00	59,667,400.00	29,993,600.00	29,673,800.00	12,813,500.00
220205	Training - General	10,000,000.00	10,000,000.00	8,900,999.98	1,099,000.02	8,985,818.16
220206	Other Services - General	175,250,000.00	191,284,500.00	182,668,927.14	8,615,572.86	110,341,800.00
220207	Consulting and Professional Services	37,000,000.00	74,635,000.00	62,800,454.50	11,834,545.50	18,702,272.72
220208	Fuel and Lubricants	-	-	-	-	-
220209	Financial Charges	5,000,000.00	5,000,000.00	962,974.85	4,037,025.15	21,070.09
220210	Miscellaneous Expenses	355,730,000.00	337,595,500.00	295,159,971.65	42,435,528.35	77,501,657.60
	Overhead Cost Total	732,480,000.00	781,998,900.00	661,645,734.53	120,353,165.47	291,027,810.71
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	1,399,000,000.00	1,339,066,500.00	1,303,368,355.68	35,698,144.32	1,172,749,506.32
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	1,399,000,000.00	1,339,066,500.00	1,303,368,355.68	35,698,144.32	1,172,749,506.32
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	82,000,000.00	67,000,000.00	53,968,843.83	13,031,156.17	4,428,842.84
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	82,000,000.00	67,000,000.00	53,968,843.83	13,031,156.17	4,428,842.84
2206	Public Debt Charges					
220601	Loans Repayment	88,000,000.00	205,788,600.00	187,788,540.60	18,000,059.40	91,497,246.39
	Public Debt Charges Total	88,000,000.00	205,788,600.00	187,788,540.60	18,000,059.40	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	211,000,000.00	211,000,000.00	41,107,227.28	169,892,772.72	15,619,625.00
230201	Construction/Provision of Fixed Assets	652,000,000.00	652,000,000.00	65,497,507.56	586,502,492.44	72,155,217.90
230301	Rehabilitation/Repairs of Fixed Assets	200,000,000.00	200,000,000.00	750,000.00	199,250,000.00	1,530,000.00
230401	Preservation of the Environment	1,000,000.00	1,000,000.00	630,000.00	370,000.00	-
230501	Acquisition of Non Tangible Assets	25,000,000.00	25,000,000.00	-	25,000,000.00	-
	Capital Expenditure Total	1,089,000,000.00	1,089,000,000.00	107,984,734.84	981,015,265.16	89,304,842.90
	TOTAL EXPENDITURE	4,286,980,000.00	4,286,980,000.00	3,118,523,003.70	1,168,456,996.30	2,456,507,281.78

PART II

MANAGEMENTS REPORTS

In the course of the audit, we can confirm the following;

- (i) That the Local Governments Council has maintained adequate documentation to support claims for Honorable Commissioner of Local Government approvals, Federation Accounts and or Accountant General of the state Remittances/AIEs.
- (ii) **Internal Control** – adequate internal control system has been put in place to monitor expenditure and its validity. We observed that proper classification has been made, payment vouchers were not serially numbered, and no adequate ledgers are kept and maintained by the council.

INCOMPLETE POSTING OF CASH BOOK TO THE CENTRALSERVER

It was observed during the inspection that cashbook were not fully Posted to the server, this will hinder the proper accountability of the financial statements. The affected Local governments includes: Akko, Balanga, shongom, Kwami, Billiri, Dukku, and Kaltingo.

GENERAL OBSERVATION

INCOMPLETE POSTING OF CASH BOOK TO THE CENTRAL SERVER

It was observed during the inspection that cashbook were not fully Posted to the server, this will hinder the proper accountability of the financial statements. The affected Local governments includes: Akko, Balanga, shongom, Kwami, Billiri, Dukku, and Kaltingo.

NON-UPDATE AND RECONCILIATION OF CASHBOOK

It was observed that some local government councils did not update cash book maintained during the period under review. Cash collections were only recorded in the cash register without being posted to the cash book properly. It was also expected that at the end of each month, a reconciliation between the cash book and the bank statements will be carried out to detect difference and errors. On the contrary, this role was not performed by the local government councils. The affected Local governments includes: Balanga, Funakaye, Kwami, Billiri, Dukku, and Kaltingo.

Effects

- Inability to properly record and capture classes of revenue and expenses
- Monitoring of transaction movement in bank accounts might be difficult
- Unauthorized debit transaction in bank account might not be detected
- Excess bank charges might not be discovered
- Untimely detection of error and fraud.
- Noncompliance with financial regulations

Recommendations

We urged the local government councils to maintain cashbook for each bank account-maintained, update the cashbooks and reconcile the cashbook with the bank statement on monthly basis.

TANGIBLE (FIXED) ASSETS REGISTER

It was observed that all local government councils do not update fixed asset records where all tangible asset will be capture with their features and as such we could not ascertain the correctness or otherwise of the assets of the councils. The expected Fixed Assets Register should contain the listed for specific assets.

MOTOR VEHICLES	OTHER ASSETS
-Year of Purchase	Year of purchase
-Brand /Make	Brand/make
-Vendors name and address	vendors name and address
-Registration number	office responsible
-Chassis number	Location/Department
-Engine number	Quantity
-Model/color/specifications	Unit price
-Office responsible	Condition of asset i.e. Good/Bad
-Location/Department	Depreciation (if applicable)
-Quantity	
-Unit price	
-Condition of asset i.e. Good/Bad	
-Depreciation (if applicable)	

Effects

- Diversion of Centre asset to personal asset
- Ownership might be in dispute
- Pilferage of entity properties
- Wilful damage of properties
- Existence could be in doubt
- Theft of assets

Recommendation

The local government councils should establish Tangible Assets Register with relevant information.

SECURITY OF FIXED ASSET

It was observed that proper security is not provided for fixed assets such as Motor Vehicles, furniture and fittings, and Computers. The affected Local governments includes: Akko, Balanga, shongom, Kwami, Billiri, Dukku, and funakaye.

Proper Security machanism

STAFF TRAINING

It was observed that all the finance staff need further training on their field to enable them perform their responsibilities as appropriate.

CASH ADVANCES FOR TRAVELLING, TRAINING AND RETIREMENT

Retirement of cash advance to members of the council for travelling and training were inconclusively retired as invitation letters, air tickets, hotel accommodation receipts and certificate of participation or certificate of attendance were not attached to the payment voucher to support the cash advance.

This cast doubt on the expenditure as aforementioned evidence were not provided.

EFFECTS

- Cash advance should not be disburse to the affected staff
- Third party is doubtful of expenditure
- Accumulation of unretired cash advance

RECOMMENDATION

Head of finance and internal Auditor should ensure existing cash advances are properly retired before processing new advance for all staff even if approval has been given. Staff should ensure proper documentation of evidence supporting travelling and training are attached.

REPORT OF MAIN ACCOUNT VERIFICATION FOR THE YEAR ENDED 31/12/2022

S/NO	LOCAL GOV'T	REPORT OBSERVATION	AMOUNT	DATE OF REPORT ISSUED	DATE OF REPORT RESPONSE	DATE OF VERIFICATION	REMARKS
1	Akko Local Government	Bank Account	-	15/8/2023	12/9/2023	21/9/2023	The dormant Account are on process for closing.
	Akko Local Government	Appendix 'A' Investment of Chart	-	15/8/2023	12/9/2023	21/9/2023	The shares to be re-assess to reflect the present value.
2	Billiri Local Government	Bank Account	-	15/8/2023	15/9/2023	22/9/2023	They are making process for closing the document account.
	Billiri Local Government	Appendix 'A' Shares	-	15/8/2023	15/9/2023	22/9/2023	They are making ways to re-assessed the shares in vouchers companies and institutions.
3	Balanga Local Government	Bank Account	-	15/8/2023	28/8/2023	13/9/2023	They are on process of closing all dormant account as directed.
4	Dukku Local Government	Bank Account	-	15/8/2023	28/8/2023	21/9/2023	They are making processes to close the dormant A/C
	Dukku Local Government	Appendix 'B' - shares and investment	6,811,002.24	15/8/2023	28/8/2023	21/9/2023	Re-assessment of the existence and value of the shares.
5	Funakaye Local Government	Banks Account	-	15/8/2023	23/8/2023	11/9/2023	Letters have been delivered to Bank Managers affected to close dormant account.

6	Gombe Local Government	Bank Accounts	-	15/8/2023	29/8/2023	12/9/2023	Letters have been delivered to affected banks managers for closure.
7	Kaltungo Local Government	Investment and Shares.	-	15/8/2023	21/8/2023	11/9/2023	Arrangement is on process to ensure the re-assessment of the shares by appointing P.T stock broker.
8	Kwami Local Government	Bank Account	-	15/8/2023	22/8/2023	20/9/2023	They are on process for closing the dormant account.
9	Shongom Local Government	Bank Account	-	15/8/2023	21/8/2023	1	All dormant Account are closed except one (1) account in UBA with a debit balance of 1 million.
10	Nafada Local Government	Shares	-	15/8/2023	21/8/2023	11/9/2023	There is need to verified the current situation of the shares records and re-assessed its present value.
11	Yamaltu Deba Local Government	Appendix 'A' - Operational banks account.	-	15/8/2023	21/8/2023	12/9/2023	All dormant account are on the process of closing.

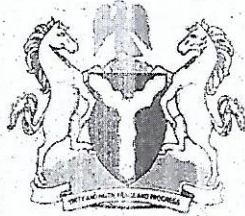
**Mahdi Mele Aliyu FCMA
Auditor General**

SECRET

OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

TELEGRAM: _____

TELEPHONE: _____



Ref: No AGLG/OFF/68/V.I/89

P.M.B: _____

Gombe,
Gombe State

29th Sept, 2023

Date: _____

His Excellency,
The Governor,
Gombe State,



**SUBMISSION OF REPORT OF THE AUDITOR GENERAL FOR LOCAL
GOVERNMENT COUNCILS FOR THE YEAR ENDED 31ST DECEMBER, 2022**

I wish to formally submit to Your Excellency two (2) Hard copies with the Soft Copy of the Auditor General report in respect of the eleven (11) Local Government Councils for the year ended 31st December, 2022. This is in fulfillment of the requirement of the Law guiding the operation of the Office of the Auditor General for your information.

I hope you will kindly acknowledge receipt of this report, please.

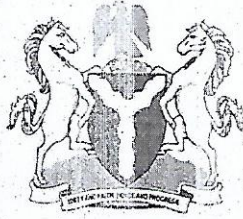
Thank you for your support and cooperation.

Mr. Mahdi M.A Bsc (Hons) FCNA, FIICA, ACMA
Auditor General

SECRET

OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

TELEGRAM: _____
TELEPHONE: _____



Ref: No _____

P.M.B: AGLG/OFF/68/V.I/86

Gombe,
Gombe State

Date: 29th Sept, 2023

The Clerk,
Gombe State House of Assembly,
Gombe,
Gombe State.

OFFICE OF THE CLERK
GOMBE STATE HOUSE OF ASSEMBLY
RECEIVED
SIGN. _____
DATE 29/09/2023

**SUBMISSION OF REPORT OF THE AUDITOR GENERAL FOR LOCAL
GOVERNMENT COUNCILS FOR THE YEAR ENDED 31ST DECEMBER, 2022**

I wish to formally submit here with three (3) Hard copies with the Soft Copy of the Auditor General report in respect of the eleven (11) Local Government Councils for the year ended 31st December, 2022. This is in fulfillment of the requirement of the Law guiding the operation of the Office of the Auditor General for your information and necessary action.

I hope you will kindly acknowledge receipt of this report, please.

Thank you for your support and cooperation.

Mr. Mahdi M.A Bsc (Hons) FCNA, FIICA, ACMA
Auditor General