

THE REPORT

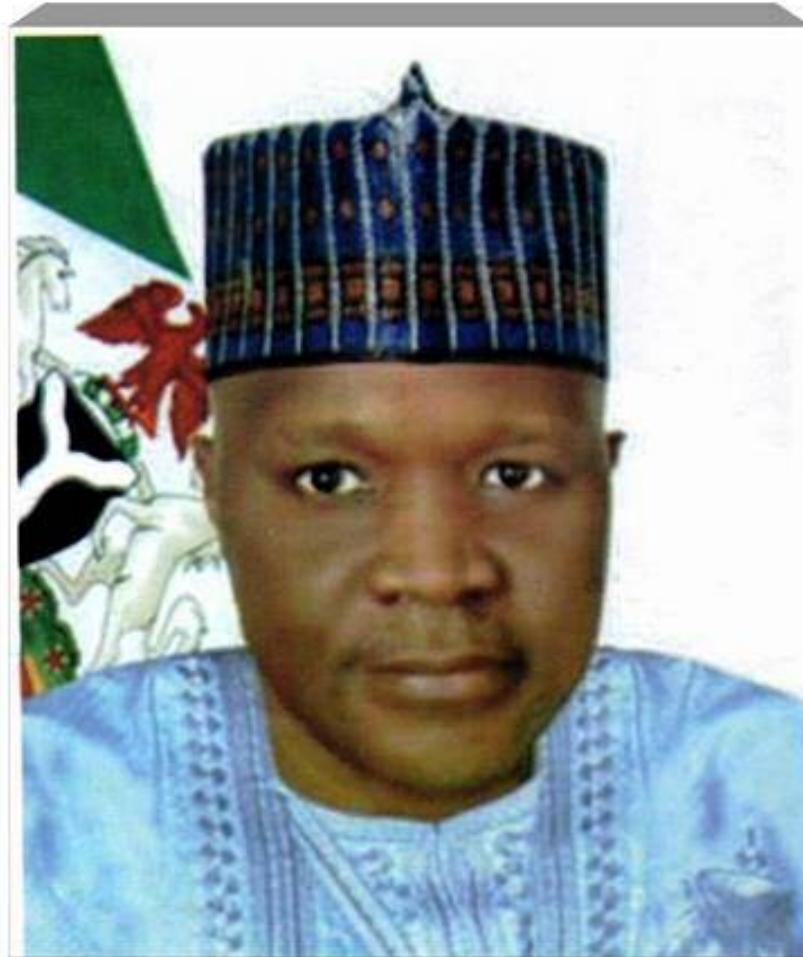
OF

AUDITOR GENERAL
(LOCAL GOVERNMENTS)
GOMBE STATE

ON THE

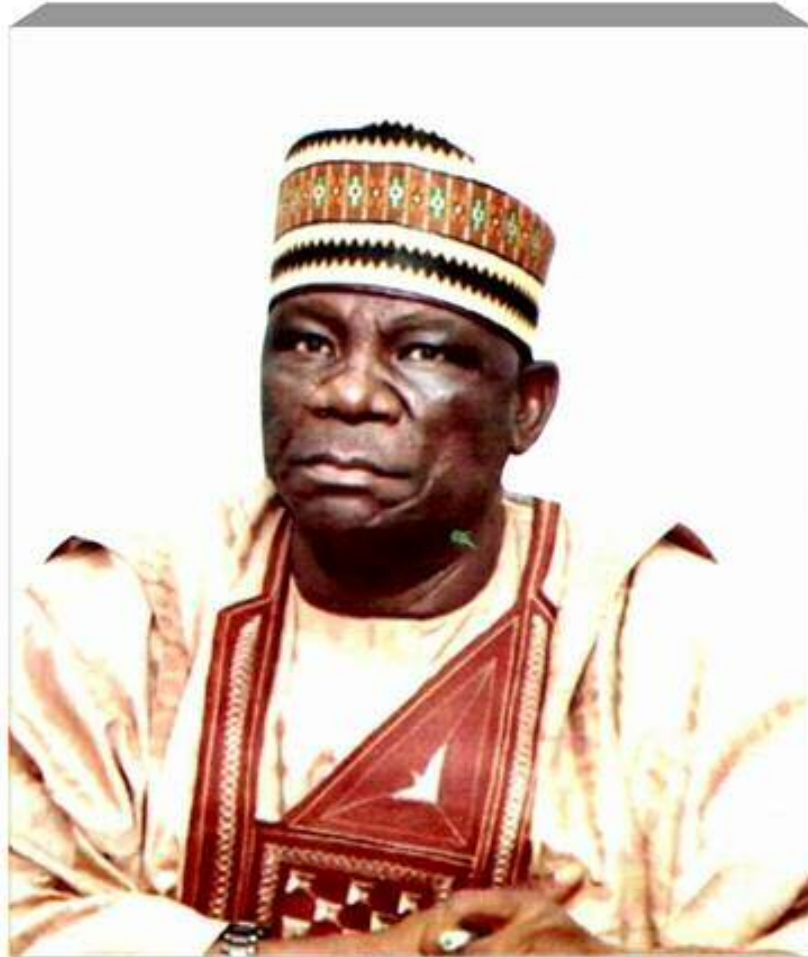
*Audited Financial Statements of
11 local Governments*

FOR THE YEAR ENDED
31st December, 2018



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, FIICA, ACMA
(Rimin Yamaltu)
AUDITOR GENERAL FOR LOCAL GOVERNMENTS
GOMBE STATE

HON. ABUBAKAR USMAN BARANBU
AKKO L.G.A

HON. GARBA UMAR
BALANGA L.G.A

HON. MARGARET BITRUS
BILLIRI L.G.A

HON. JAMILU AHMED SHABEWA
DUKKU L.G.A

HON. IBRAHIM ADAMU CHELDU
FUNAKAYE L.G.A

HON. ALIYU USMAN HARUNA
GOMBE STATE

HON. FARUK ALIYU UMAR
KALTUNGO L.G.A

HON. IBRAHIM BUBA
KWAMI L.G.A

HON. MUSA ABUBAKAR
NAFADA L.G.A

HON. YOHANNA NAHAR
SHONGOM L.G.A

HON. SHUAIBU UMAR GALADIMA
YAMALTU DEBA L.G.A

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INTRODUCTION

The auditing of financial statements for the year ended 31st December, 2018 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, 2018. 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 **16 to 20** for the year ended 31st December, 2018 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 **15** 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, 2018.

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.

AUDIT CERTIFICATE

OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

TELEGRAM: _____
TELEPHONE: _____



Ref: No _____
P.M.B: _____
Gombe,
Gombe State

Date: _____ 19th August, 2020

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 2018

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 40 to 92 and consolidated the audited financial statements for the year ended 31st December, 2018 set out in pages 16 to 20 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 21 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. Additional presentation is made in form of Consolidated Statements of Consolidated Revenue Fund and Capital Development Fund. Part II from pages 98 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.

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, 2018, 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 Memorandum and the relevant laws.


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

19/8/2020

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 2018
IN RESPECT OF 11 LOCAL GOVERNMENT COUNCILS OF GOMBE STATE

	2018 ₦	2017 ₦
Operating Activities		
Receipts		
Statutory Revenue	25,207,386,407.14	20,859,287,987.65
Independent Revenue	375,937,957.18	352,947,106.04
Total Receipts	25,583,324,364.32	21,212,235,093.69
Payments		
Personnel Cost	(7,824,053,913.00)	(8,128,160,029.86)
Social Benefits	-	-
Overhead Cost	(3,540,065,019.85)	(2,052,157,291.44)
Loans and Advances	(7,879,800.00)	(80,191,976.37)
Grants and Contributions	(9,873,861,220.58)	(8,787,213,908.39)
Subsidies	(543,558,193.83)	(32,419,600.00)
Transfers to other funds	-	-
Total Payments	(21,789,418,147.26)	(19,080,142,806.06)
Net Cash flow from Operating Activities	3,793,906,217.06	2,132,092,287.63
Investing Activities		
Purchase of Fixed Assets	(768,558,542.90)	(447,207,613.59)
Construction/Provision of Fixed Assets	(952,039,385.04)	(220,570,402.25)
Rehabilitation/Repairs of Fixed Assets	(314,472,540.13)	(227,868,326.93)
Preservation of the Environment	(1,245,356.25)	(9,475,100.00)
Acquisition of Non Tangible Assets	(36,522,855.84)	(23,811,800.00)
Net Cash Flow from Investing Activities	(2,072,838,680.17)	(928,933,242.77)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	1,000,000,000.00
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(1,698,258,878.31)	(2,205,704,004.40)
Net Cash Flow from Financing Activities	(1,698,258,878.31)	(1,205,704,004.40)
Net Surplus/(Deficit) for the Year	22,808,658.58	(2,544,959.54)
Add: Opening Balance	21,859,973.88	24,404,933.42
Closing Cash Balance	44,668,632.46	21,859,973.88

CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31ST
DECEMBER, 2018
IN RESPECT OF 11 LOCAL GOVERNMENT COUNCILS OF GOMBE STATE

	NOTES	2018 ₦	2017 ₦
ASSETS			
Cash and Bank Balances	16	44,668,632.47	21,859,973.89
TOTAL ASSETS		44,668,632.47	21,859,973.89
LIABILITIES			
Public Funds	24	44,668,632.46	21,859,973.88
TOTAL LIABILITIES		44,668,632.46	21,859,973.88

**CONSOLIDATED STATEMENT OF INCOME AND EXPENDITURE FOR THE
YEAR ENDED 31ST DECEMBER 2018
IN RESPECT OF 11 LOCAL GOVERNMENT COUNCILS OF GOMBE STATE**

	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE 2018 ₦	ACTUAL 2017 ₦
OPENING BALANCE				21,859,973.88		24,404,933.42
Add: Revenue						
REVENUE						
Statutory Revenue	1	31,449,365,081.88	31,449,365,081.88	25,207,386,407.14	(6,241,978,674.74)	20,859,287,987.65
Independent Revenue	2	685,266,633.00	685,266,633.00	375,937,957.18	(229,328,675.82)	352,947,106.04
Capital Receipts and Other Revenue Sources	3	3,950,000.00	3,950,000.00	-	(3,950,000.00)	1,000,000,000.00
TOTAL REVENUE		32,138,581,714.88	32,138,581,714.88	25,583,324,364.32	(6,475,257,350.56)	22,212,235,093.69
TOTAL RECEIPTS		32,138,581,714.88	32,138,581,714.88	25,605,184,338.20	(6,475,257,350.56)	22,236,640,027.11
EXPENDITURE						
Personnel Cost	5	9,158,984,046.99	8,544,622,636.89	7,824,053,913.00	720,568,723.89	8,128,160,029.86
Government Contribution to Pension	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	-
Overhead Cost	8	4,687,120,108.57	4,752,696,275.96	3,540,065,019.85	1,212,631,256.11	2,052,157,291.44
Grants and Contributions	10	8,585,149,626.32	11,711,208,602.57	9,873,861,220.58	1,837,347,381.99	8,787,213,908.39
Subsidies	11	733,167,352.19	659,480,061.19	543,558,193.83	102,181,867.36	32,419,600.00
Public Debt Charges	12	1,953,953,449.00	1,981,072,021.45	1,698,258,878.31	282,813,143.14	2,205,704,004.40
TOTAL OPERATING EXPENDITURE		25,120,259,583.07	27,659,114,798.06	23,487,677,025.57	4,157,697,772.49	21,285,846,810.46
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		7,018,322,131.81	4,479,466,916.81	2,117,507,312.63	(10,632,955,123.05)	950,793,216.65
CAPITAL EXPENDITURE						
Purchase of Fixed Assets		1,534,733,263.00	1,306,482,313.24	768,558,542.90	537,923,770.34	447,207,613.59
Construction/Provision of Fixed Assets		3,999,579,017.27	2,429,441,851.80	952,039,385.04	1,477,402,466.76	220,570,402.25
Rehabilitation/Repairs of Fixed Assets		1,056,267,712.27	624,742,812.27	314,472,540.13	310,270,272.14	227,868,326.93
Preservation of the Environment		36,000,000.00	1,500,000.00	1,245,356.25	254,643.75	9,475,100.00
Acquisition of Non Tangible Assets		391,742,139.27	117,299,939.50	36,522,855.84	80,777,083.66	23,811,800.00
TOTAL CAPITAL EXPENDITURE	15	7,018,322,131.81	4,479,466,916.81	2,072,838,680.17	2,406,628,236.64	928,933,242.77
TRANSFERS						
Transfers to Other Funds		-	-	-	-	-
Transfers - Payments to Individuals		-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		(0.00)	0.00	44,668,632.46		21,859,973.88

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED
31ST DECEMBER 2018
IN RESPECT OF 11 LOCAL GOVERNMENT COUNCILS OF GOMBE STATE

	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE 2018 ₦	ACTUAL 2017 ₦
OPENING BALANCE		-	-	-	-	24,404,933.42
Add: Revenue						
REVENUE						
Statutory Revenue	1	31,449,365,081.88	31,449,365,081.88	25,207,386,407.14	(6,241,978,674.74)	20,859,287,987.65
Independent Revenue	2	685,266,633.00	685,266,633.00	375,937,957.18	(229,328,675.82)	352,947,106.04
TOTAL REVENUE		32,134,631,714.88	32,134,631,714.88	25,583,324,364.32	(6,471,307,350.56)	21,236,640,027.11
EXPENDITURE						
Personnel Cost	5	9,158,984,046.99	8,544,622,636.89	7,824,053,913.00	720,568,723.89	8,128,160,029.86
Government Contribution to Pension	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	-
Overhead Cost	8	4,687,120,108.57	4,752,696,275.96	3,540,065,019.85	1,212,631,256.11	2,052,157,291.44
Loans and Advances	9	1,885,000.00	10,035,200.00	7,879,800.00	2,155,400.00	80,191,976.37
Grants and Contributions	10	8,585,149,626.32	11,711,208,602.57	9,873,861,220.58	1,837,347,381.99	8,787,213,908.39
Subsidies	11	733,167,352.19	659,480,061.19	543,558,193.83	102,181,867.36	32,419,600.00
Public Debt Charges	12	1,953,953,449.00	1,981,072,021.45	1,698,258,878.31	282,813,143.14	2,205,704,004.40
TOTAL OPERATING EXPENDITURE		25,120,259,583.07	27,659,114,798.06	23,487,677,025.57	4,157,697,772.49	21,285,846,810.46
BALANCE FOR THE PERIOD BEFORE TRANSFERS				2,095,647,338.75		(49,206,783.35)
TRANSFERS						
Transfer to Capital Development Fund				(2,095,647,338.75)		-
Transfer from Capital Development Fund		-	-	-		49,206,783.35
TRANSFERS TOTAL		-	-	(2,095,647,338.75)	-	49,206,783.35
CLOSING BALANCE		-	-	-	-	-

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST
DECEMBER 2018
IN RESPECT OF 11 LOCAL GOVERNMENT COUNCILS OF GOMBE STATE

	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE 2018 ₦	ACTUAL 2017 ₦
OPENING BALANCE		-	-	21,859,973.88	-	-
Add: Revenue (Capital Receipts)						
Transfer from Consolidated Revenue Fund				2,095,647,338.75		-
Capital Receipts and Other Revenue Sources	3	3,950,000.00	3,950,000.00	-	(3,950,000.00)	1,000,000,000.00
CAPITAL RECEIPTS SUB-TOTAL		3,950,000.00	3,950,000.00	2,095,647,338.75	(3,950,000.00)	1,000,000,000.00
Transfer to Consolidated Revenue Fund		-	-	-	-	(49,206,783.35)
TOTAL CAPITAL REVENUE AVAILABLE		3,950,000.00	3,950,000.00	2,117,507,312.63		950,793,216.65
CAPITAL EXPENDITURE						
Purchase of Fixed Assets - General	15	1,534,733,263.00	1,306,482,313.24	768,558,542.90	537,923,770.34	447,207,613.59
Construction/Provision of Fixed Assets - General	15	3,999,579,017.27	2,429,441,851.80	952,039,385.04	1,477,402,466.76	220,570,402.25
Rehabilitation/Repairs of Fixed Assets - General	15	1,056,267,712.27	624,742,812.27	314,472,540.13	310,270,272.14	227,868,326.93
Preservation of the Environment - General	15	36,000,000.00	1,500,000.00	1,245,356.25	254,643.75	9,475,100.00
Acquisition of Non Tangible Assets	15	391,742,139.27	117,299,939.50	36,522,855.84	80,777,083.66	23,811,800.00
TOTAL CAPITAL EXPENDITURE		7,018,322,131.81	4,479,466,916.81	2,072,838,680.17	2,406,628,236.64	928,933,242.77
CLOSING BALANCE		-	-	44,668,632.46		21,859,973.88

NOTES TO THE FINANCIAL STATEMENTS

	ACTUAL 2018 ₦	ACTUAL 2017 ₦
Note 1 - Statutory Revenue		
Akko	2,957,861,016.29	2,405,184,757.39
Balanga	2,196,316,368.99	1,838,777,557.76
Billiri	2,466,918,457.14	1,839,761,498.81
Dukku	2,360,498,979.32	1,957,956,503.14
Funakaye	2,332,522,592.93	1,939,946,943.51
Gombe	2,508,243,419.98	2,089,235,901.35
Kaltungo	1,987,160,548.09	1,681,553,604.04
Kwami	2,142,272,195.89	1,797,399,015.72
Nafada	1,942,310,274.58	1,647,926,857.09
Shongom	1,814,160,050.24	1,598,771,150.92
Yamaltu/Deba	2,499,122,503.69	2,062,774,197.92
	25,207,386,407.14	20,859,287,987.65
Note 2 - Independent Revenue		
Akko	74,990,847.18	73,047,347.18
Balanga	12,021,100.00	10,435,332.41
Billiri	31,726,800.00	23,917,500.00
Dukku	37,153,600.00	36,956,100.00
Funakaye	33,875,800.00	30,604,200.00
Gombe	60,226,900.00	65,302,926.45
Kaltungo	21,237,300.00	19,016,600.00
Kwami	54,432,210.00	53,701,700.00
Nafada	8,362,100.00	5,627,300.00
Shongom	12,733,800.00	8,002,400.00
Yamaltu/Deba	29,131,000.00	26,335,700.00
	375,891,457.18	352,947,106.04
Note 4 - Loans/Borrowings and Other Capital Receipts		
Akko	-	90,909,090.91
Balanga	-	90,909,090.91
Billiri	-	90,909,090.91
Dukku	-	90,909,090.91
Funakaye	-	90,909,090.91
Gombe	-	90,909,090.91
Kaltungo	-	90,909,090.91
Kwami	-	90,909,090.91
Nafada	-	90,909,090.91
Shongom	-	90,909,090.91
Yamaltu/Deba	-	90,909,090.91
	-	1,000,000,000.00

NOTES TO THE FINANCIAL STATEMENTS CONT'D

	ACTUAL 2018	ACTUAL 2017
	₦	₦
Note 5 - Personnel Cost		
Akko	1,077,979,727.87	1,098,143,827.05
Balanga	705,564,809.27	715,827,780.92
Billiri	634,524,704.88	656,083,616.10
Dukku	694,404,381.79	730,983,584.56
Funakaye	684,390,561.18	727,947,330.19
Gombe	883,125,589.37	913,471,764.98
Kaltungo	518,013,495.21	540,372,998.44
Kwami	653,705,927.08	691,967,678.63
Nafada	502,855,917.47	529,869,994.19
Shongom	694,101,750.52	720,792,328.08
Yamaltu/Deba	775,387,048.39	802,699,126.72
	7,824,053,913.00	8,128,160,029.86
Note 8 - Overhead Cost		
Akko	363,107,645.70	140,704,025.11
Balanga	173,544,268.22	108,222,585.83
Billiri	371,851,277.23	156,167,984.67
Dukku	471,635,982.40	230,445,586.93
Funakaye	560,651,246.36	292,391,096.86
Gombe	323,230,293.80	278,648,645.69
Kaltungo	189,542,085.91	157,224,588.42
Kwami	268,495,852.42	195,411,051.77
Nafada	384,909,273.40	205,189,514.67
Shongom	180,842,122.02	133,200,504.98
Yamaltu/Deba	252,254,972.39	154,551,706.50
	3,540,065,019.85	2,052,157,291.44
Note 9 - Loans and Advances		
Gombe	7,879,800.00	4,435,346.38
Nafada	-	40,217,911.24
	7,879,800.00	44,653,257.62
Note 10 - Grants and Contributions		
Akko	1,224,560,746.15	1,107,091,540.29
Balanga	976,353,771.24	882,566,585.34
Billiri	884,149,535.86	787,453,654.37
Dukku	811,186,762.10	822,564,056.30
Funakaye	669,522,514.99	693,275,677.92
Gombe	972,307,106.84	751,455,641.30
Kaltungo	1,068,370,149.92	904,700,343.56
Kwami	841,405,416.65	764,213,987.25
Nafada	713,220,105.49	628,207,511.77
Shongom	663,705,996.36	595,504,238.31
Yamaltu/Deba	1,049,079,114.98	850,180,671.96
	9,873,861,220.58	8,787,213,908.39

NOTES TO THE FINANCIAL STATEMENTS CONT'D

	ACTUAL 2018 ₦	ACTUAL 2017 ₦
Note 11 - Subsidies		
Akko	65,079,363.64	3,422,900.00
Balanga	43,663,863.64	15,328,800.00
Billiri	47,448,463.64	4,318,000.00
Dukku	47,434,763.64	100,000.00
Funakaye	44,645,430.89	1,270,100.00
Gombe	49,193,863.64	600,000.00
Kaltungo	42,986,363.64	1,845,800.00
Kwami	47,684,263.64	-
Nafada	47,439,223.42	-
Shongom	45,393,366.83	3,690,000.00
Yamaltu/Deba	62,589,227.22	1,844,000.00
	543,558,193.83	32,419,600.00

Note 12 - Public Debt Charges		
Akko	153,927,407.90	164,169,401.05
Balanga	155,438,146.28	163,399,634.29
Billiri	156,699,607.90	211,759,856.21
Dukku	168,927,407.90	181,290,272.09
Funakaye	154,124,614.06	211,557,356.21
Gombe	153,927,407.90	213,307,356.21
Kaltungo	145,491,307.90	144,683,339.55
Kwami	155,150,707.90	211,623,356.21
Nafada	153,927,407.90	274,956,681.64
Shongom	143,717,454.77	184,055,724.55
Yamaltu/Deba	156,927,407.90	244,901,026.37
	1,698,258,878.31	2,205,704,004.40

Note 15 - Capital Expenditure		
Akko	145,852,513.15	56,317,911.24
Balanga	150,412,303.70	54,566,711.24
Billiri	409,238,745.51	131,344,931.24
Dukku	203,921,221.16	120,381,492.04
Funakaye	248,484,258.45	141,051,637.64
Gombe	171,573,877.01	78,037,473.10
Kaltungo	43,823,170.51	43,570,911.24
Kwami	228,309,597.37	78,752,841.24
Nafada	147,662,505.88	76,149,514.22
Shongom	87,037,232.80	59,413,902.40
Yamaltu/Deba	225,511,737.25	89,345,917.17
	2,061,827,162.80	928,933,242.77

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Note 16 - Cash and Bank Balances	ACTUAL 2018	ACTUAL 2017
	₦	₦
Akko	7,969,749.76	5,625,290.69
Balanga	3,640,652.97	233,846.33
Billiri	2,212,621.67	7,479,699.55
Dukku	230,984.76	88,924.43
Funakaye	5,674,793.02	1,095,026.02
Gombe	12,853,605.46	5,621,224.03
Kaltungo	(225,301.46)	(396,576.46)
Kwami	593,597.66	65,356.83
Nafada	113,835.25	49,127.65
Shongom	7,840,232.10	1,037,583.16
Yamaltu/Deba	3,763,861.28	960,471.66
	44,668,632.47	21,859,973.89

Note 24 - Public Funds

Akko	7,969,749.76	5,625,290.69
Balanga	3,640,652.97	233,846.33
Billiri	2,212,621.67	7,479,699.55
Dukku	230,984.76	88,924.43
Funakaye	5,674,793.02	1,095,026.02
Gombe	12,853,605.46	5,621,224.03
Kaltungo	(225,301.46)	(396,576.46)
Kwami	593,597.66	65,356.83
Nafada	113,835.25	49,127.65
Shongom	7,840,232.10	1,037,583.16
Yamaltu/Deba	3,763,861.28	960,471.66
	44,668,632.47	21,859,973.89

SCHEDULE OF DETAILED CASH AND BANK BALANCES BY LOCAL
GOVERNMENT

CASH AND BANK BALANCES	ACTUAL 2018 ₦	ACTUAL 2017 ₦
AKKO		
Cash Account		
ACCESS BANK	2,654,205.55	2,173,941.04
FIDELITY BANK (5030037375)	5,149,310.80	1,129,462.37
BMF BANK 1100358503	159,311.68	2,314,915.47
Jaiz Bank (0000379951)	1,054.56	1,054.56
UBA (1006364503)	1,959.02	2,009.10
UBA (1000283220)	3,908.15	3,908.15
	7,969,749.76	5,625,290.69
BALANGA		
Cash Account	-	-
UNION BANK 0031149751	3,560,135.97	53,242.08
UNION BANK 0031149768	80,517.00	180,604.25
	3,640,652.97	233,846.33
BILLIRI		
Cash Account	-	-
UNITY BANK	69,552.45	3,049,680.95
ZENITH BANK	2,143,069.22	4,430,018.60
	2,212,621.67	7,479,699.55
DUKKU		
Cash Account	-	-
Fidelity Bank	98,493.32	33,453.24
FCMB Bank	10,921.05	3,084.05
Zenith Bank	45,058.06	45,058.06
Access Bank	7,329.08	7,329.08
Bubayero Microfinance	69,183.25	-
	230,984.76	88,924.43
FUNAKAYE		
Cash Account	-	-
UNITY BANK	-	3,375.44
FCMB 1051660011	901,432.07	6,639.54
FIDELITY BANK	3,084,435.99	3,375.44
FIRST BANK	1,531,315.13	995.13
FCMB 1802903015	7,000.39	7,000.39
FCMB 1189758013	150,609.44	1,073,640.08
	5,674,793.02	1,095,026.02

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

GOMBE

Cash Account	-	-
UBA Bank (Revenue) (1001081533)	49,675.72	1,572,413.84
UBA Bank (1003864772)	13,672.97	1,191,833.86
Fidelity Bank (5030041590)	12,677,782.40	486,071.61
Bubayero Micro-Finance Bank (1100000029)	106,096.46	319,679.86
Zenith Bank (1010540757)	6,377.91	2,051,224.86
	12,853,605.46	5,621,224.03

KALTUNGO

Cash Account (Main)	-	-
First Bank (2003518546)	8,350.94	26,128.94
Shongom Micro-Finance Bank (0308011949)	(230,567.5)	(429,467.5)
Zenith Bank (1010649636)	(3,084.90)	6,762.10
	(225,301.46)	(396,576.46)

KWAMI

Cash Account	-	-
Acces Bank (Revenue) - 0024906537	919.19	919.19
Zenith Bank PLC - 1015261479	(2.63)	(2,513.98)
Fidelity Bank - 5030036756	4,060.47	28,628.80
Jaiz Bank PLC	16,085.50	16,085.50
UBA PLC - 1003863957	52,201.46	3,227.15
UBA PLC - (69255)	501,323.50	-
UBA PLC - 1004421778	19,010.17	19,010.17
	593,597.66	65,356.83

NAFADA

Cash Account	725.00	-
Fidelity Banks	14,307.85	7,263.00
Unity Bank	49,112.65	19,774.65
Micro Finance Bank	49,689.75	22,090.00
	113,835.25	49,127.65

SHONGOM

Cash Account	-	-
First Bank - 2008372545	89,694.26	2,937.26
First Bank - 2020848611	7,750,537.84	1,034,645.90
	7,840,232.10	1,037,583.16

YAMALTU/DEBA

Cash Account	4,300.00	2,640.00
Access Bank	3,729,944.37	943,431.75
Skye Bank	29,616.91	14,399.91
	3,763,861.28	960,471.66

SUMMARY OF TOTAL REVENUE

DESCRIPTION	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE 2018	ACTUAL 2017
	₦	₦	₦	₦	₦
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
Local Government Share of FAAC	19,268,151,177.00	19,227,363,803.00	19,254,625,445.34	27,261,642.34	12,876,206,352.84
Share of State IGR	597,408,041.00	637,408,041.00	51,762,430.68	(585,645,610.32)	238,366,604.97
Excess Petroleum Profit Tax (PPT Revenue)	1,244,348,837.00	1,244,348,837.00	182,109,585.31	(1,062,239,251.69)	-
Exchange Difference	-	-	530,802,553.81	530,802,553.81	1,036,895,002.23
Refund from Paris Club	1,423,569,776.82	1,423,569,776.82	-	(1,423,569,776.82)	1,896,277,620.93
Recovered Excess Bank Charges	585,725,144.37	585,725,144.37	424,144,305.45	(161,580,838.92)	6,545,000.00
Equalisation	-	-	-	-	-
Budget Augmentation	1,574,740,405.00	1,575,527,779.00	-	(1,575,527,779.00)	44,221,718.97
Refund From Federal Government	-	-	-	-	-
Stabilization Fund Receipts	-	-	-	-	47,997,626.40
Goods Value Consideration	-	-	-	-	-
Local Government Share of VAT	5,409,752,367.00	5,409,752,367.00	4,763,942,086.55	(645,810,280.45)	4,096,123,120.86
Local Government Share of Excess Crude Account	1,345,669,333.69	1,345,669,333.69	-	(1,345,669,333.69)	616,654,940.45
STATUTORY REVENUE TOTAL	31,449,365,081.88	31,449,365,081.88	25,207,386,407.14	(6,241,978,674.74)	20,859,287,987.65
INDEPENDENT REVENUE					
Personal Taxes	26,868,297.62	26,868,297.62	28,655,500.00	1,787,202.38	11,012,000.00
Licences - General	81,307,112.24	81,307,112.24	77,814,580.00	(3,492,532.24)	66,220,072.41
Fees - General	105,582,275.24	105,582,275.24	97,532,053.42	(8,050,221.82)	86,000,713.42
Fines - General	2,119,841.28	2,119,841.28	1,142,200.00	(977,641.28)	70,000.00
Sales - General	26,438,269.71	26,438,269.71	25,099,745.00	(1,338,524.71)	7,376,955.00
Earnings - General	214,235,225.46	214,235,225.46	85,104,128.76	(129,131,096.70)	132,737,815.21
Rent on Government Buildings - General	19,577,721.00	19,577,721.00	3,285,830.00	(16,291,891.00)	3,674,200.00
Rent on Land & Others - General	69,153,507.13	69,153,507.13	30,476,020.00	(38,677,487.13)	21,152,750.00
Repayments - General	-	-	4,375,940.00	4,375,940.00	9,111,400.00
Investment Income	12,742,141.85	12,742,141.85	5,758,140.00	(6,984,001.85)	10,900,000.00
Interest Earned	62,277,487.00	62,277,487.00	-	(62,277,487.00)	-
Rates	-	-	8,014,060.00	8,014,060.00	270,800.00
Miscellaneous	24,964,754.46	24,964,754.46	8,679,760.00	(16,284,994.46)	3,625,500.00
INDEPENDENT REVENUE TOTAL	685,266,633.00	685,266,633.00	375,937,957.18	(229,328,675.82)	352,947,106.04
OTHER REVENUE SOURCES AND CAPITAL RECEIPTS					
Domestic Aids	-	-	-	-	-
Foreign Aids	-	-	-	-	-
Domestic Grants	-	-	-	-	-
Foreign Grants	-	-	-	-	-
Transfer From CRF to CDF	-	-	-	-	-
Other Capital Receipts	-	-	-	-	-
Domestic Loans/ Borrowings Receipt	-	-	-	-	1,000,000,000.00
International Loans/ Borrowings Receipt	-	-	-	-	-
Debt Forgiveness	-	-	-	-	-
Extraordinary Items	3,950,000.00	3,950,000.00	-	(3,950,000.00)	-
OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	3,950,000.00	3,950,000.00	-	(3,950,000.00)	1,000,000,000.00
TOTAL REVENUE	32,138,581,714.88	32,138,581,714.88	25,583,324,364.32	(6,475,257,350.56)	22,212,235,093.69

REVENUE DETAILS BY ECONOMIC LINE ITEMS

DESCRIPTION	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE 2018 ₦	ACTUAL 2017 ₦
REVENUE					
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
LOCAL GOVERNMENT SHARE OF FAAC					
Local Government Share of FAAC	19,268,151,177.00	19,227,363,803.00	19,254,625,445.34	27,261,642.34	12,876,206,352.84
Share of State IGR	597,408,041.00	637,408,041.00	51,762,430.68	(585,645,610.32)	238,366,604.97
Excess Petroleum Profit Tax (PPT Revenue)	1,244,348,837.00	1,244,348,837.00	182,109,585.31	(1,062,239,251.69)	-
Exchange Difference	-	-	530,802,553.81	530,802,553.81	1,036,895,002.23
Refund from Paris Club	1,423,569,776.82	1,423,569,776.82	-	(1,423,569,776.82)	1,896,277,620.93
Recovered Excess Bank Charges	585,725,144.37	585,725,144.37	424,144,305.45	(161,580,838.92)	6,545,000.00
Equalisation	-	-	-	-	-
Budget Augmentation	1,574,740,405.00	1,575,527,779.00	-	(1,575,527,779.00)	44,221,718.97
Refund from Federal Government	-	-	-	-	-
Stabilization Fund Receipts	-	-	-	-	47,997,626.40
Goods Value Consideration	-	-	-	-	-
GOVERNMENT SHARE OF VAT					
Local Government Share of VAT	5,409,752,367.00	5,409,752,367.00	4,763,942,086.55	(645,810,280.45)	4,096,123,120.86
GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT					
Local Government Share of Excess Crude Account	1,345,669,333.69	1,345,669,333.69	-	(1,345,669,333.69)	616,654,940.45
STATUTORY REVENUE TOTAL	31,449,365,081.88	31,449,365,081.88	25,207,386,407.14	(6,241,978,674.74)	20,859,287,987.65
INDEPENDENT REVENUE					
TAX REVENUE					
PERSONAL TAXES					
Community Development/Poll Tax	979,124.82	979,124.82	12,986,700.00	12,007,575.18	372,800.00
Arrears: Community or Poll Tax	-	-	-	-	-
Dev. Tax or Levy	3,428,943.40	3,428,943.40	332,600.00	(3,096,343.40)	209,000.00
Arrears: Dev. Tax or Levy	-	-	-	-	-
Cattle Tax (Where Applicable)	5,000,343.42	5,000,343.42	1,832,200.00	(3,168,143.42)	276,000.00
Arrears: Cattle Tax (Where Applicable)	7,464,300.00	7,464,300.00	13,011,900.00	5,547,600.00	9,815,000.00
Other Special Service Taxes (E.G. Electricity, Water, or Night Guard Rate)	5,392,406.85	5,392,406.85	476,200.00	(4,916,206.85)	299,200.00
Arrears: Other Special Service Taxes (E.G. Electricity, Water, or Night Guard Rate)	-	-	-	-	-
Produce Sales Tax	4,571,400.00	4,571,400.00	-	(4,571,400.00)	30,000.00
Entertainment Tax	31,779.13	31,779.13	15,900.00	(15,879.13)	10,000.00
PERSONAL TAXES TOTAL	26,868,297.62	26,868,297.62	28,655,500.00	1,787,202.38	11,012,000.00
NON-TAX REVENUE					
LICENCES - GENERAL					
Goldsmiths & Gold Dealer Licenses	-	-	4,381,810.00	4,381,810.00	19,025,059.85
Radio/Television Station Licenses	1,384,100.00	1,384,100.00	169,900.00	(1,214,200.00)	147,100.00
Boats & Canoe (Small Craft) License	30,000.00	30,000.00	1,112,760.00	1,082,760.00	848,500.00
Registration of Voluntary Organizations	1,717,303.00	1,717,303.00	514,800.00	(1,202,503.00)	276,500.00
Inland Water-Way License	1,005,500.00	1,005,500.00	27,400.00	(978,100.00)	122,100.00
Bake House License	2,859,100.00	2,859,100.00	2,003,350.00	(855,750.00)	1,475,850.00
Bicycles License & Hire Permits	498,800.00	498,800.00	1,379,100.00	880,300.00	98,240.00
Brickmaking, Etc License	3,478,800.00	3,478,800.00	1,639,200.00	(1,839,600.00)	911,600.00
Cart Licenses	1,216,969.00	1,216,969.00	1,015,500.00	(201,469.00)	647,720.00
Dane Gun Licenses	2,791,000.00	2,791,000.00	14,531,200.00	11,740,200.00	10,878,100.00

REVENUE DETAILS BY ECONOMIC LINE ITEMS CONT'D

Cattle Dealer Licenses	5,527,175.00	5,527,175.00	3,796,100.00	(1,731,075.00)	1,254,172.56
Dried Fish & Meat Licenses	2,242,100.00	2,242,100.00	1,310,900.00	(931,200.00)	1,027,200.00
Pet (Dog) Licenses	1,317,800.00	1,317,800.00	215,900.00	(1,101,900.00)	222,400.00
Fishing Permits	288,000.00	288,000.00	146,500.00	(141,500.00)	247,800.00
Hawker'S Permits	3,127,500.00	3,127,500.00	11,880,130.00	8,752,630.00	6,413,550.00
Hunting Permits	2,702,000.00	2,702,000.00	742,100.00	(1,959,900.00)	948,800.00
Produce Buying Licenses	16,757,450.00	16,757,450.00	6,026,020.00	(10,731,430.00)	3,401,000.00
Animal Health Certificate Licenses	830,500.00	830,500.00	62,900.00	(767,600.00)	39,100.00
Abattoir/Slaughter Licenses	7,411,000.00	7,411,000.00	4,037,380.00	(3,373,620.00)	6,951,440.00
Renewal of Fisher Licenses	30,000.00	30,000.00	1,150,200.00	1,120,200.00	559,040.00
Hiring Services	9,984,000.00	9,984,000.00	3,270,190.00	(6,713,810.00)	4,199,400.00
Borehole Drilling Licenses	4,560,482.00	4,560,482.00	398,340.00	(4,162,142.00)	733,000.00
Cinematograph Licenses	1,750,000.00	1,750,000.00	7,513,800.00	5,763,800.00	2,028,700.00
Liquor Licenses	1,815,700.00	1,815,700.00	1,743,500.00	(72,200.00)	1,208,300.00
Trade Permit Licenses	4,570,700.00	4,570,700.00	1,822,400.00	(2,748,300.00)	1,258,900.00
Motor Cycle Licence	3,411,133.24	3,411,133.24	2,714,900.00	(696,233.24)	474,300.00
Hackney Permit Licence	-	-	211,400.00	211,400.00	653,700.00
Buki Cigarettes Licence	-	-	42,800.00	42,800.00	26,900.00
Auctioneer Licence	-	-	-	-	-
Registration of Septic Tank Dislodging	-	-	47,900.00	47,900.00	14,200.00
Pit Sawing Licence	-	-	3,906,200.00	3,906,200.00	127,400.00
LICENCES TOTAL	81,307,112.24	81,307,112.24	77,814,580.00	(3,492,532.24)	66,220,072.41
MINING RENTS					
Mining Rent	40,000,000.00	40,000,000.00	-	(40,000,000.00)	794,900.00
MINING RENTS TOTAL	40,000,000.00	40,000,000.00	-	40,000,000.00	794,900.00
FEES - GENERAL					
Trade Union Fees	10,343,788.24	10,343,788.24	496,600.00	(9,847,188.24)	1,085,500.00
Contractor Registration Fees	3,760,327.00	3,760,327.00	2,242,300.00	(1,518,027.00)	2,178,100.00
Marriage/ Divorce Fees	215,000.00	215,000.00	1,640,800.00	1,425,800.00	1,631,200.00
Attestation of Bachelorhood & Spinsterhood Fees	-	-	1,017,900.00	1,017,900.00	1,099,400.00
Disinfection of Produce Fees	1,206,172.00	1,206,172.00	561,200.00	(644,972.00)	130,700.00
Court Summons Fees	20,000.00	20,000.00	-	(20,000.00)	-
Tender Fees	6,504,000.00	6,504,000.00	712,828.42	(5,791,171.58)	175,628.42
Bill Board Advertisement Fees	2,046,500.00	2,046,500.00	1,145,900.00	(900,600.00)	1,045,700.00
Medical Consultancy Fees	2,220,130.00	2,220,130.00	1,009,500.00	(1,210,630.00)	506,000.00
Laboratory Fees	-	-	644,200.00	644,200.00	-
Association Fees	1,199,600.00	1,199,600.00	1,042,500.00	(157,100.00)	398,100.00
Birth & Death Registration Fees	1,508,500.00	1,508,500.00	3,599,000.00	2,090,500.00	971,800.00
Burial Fees	-	-	86,500.00	86,500.00	-
Change of Ownership Fees	8,597,000.00	8,597,000.00	3,645,000.00	(4,952,000.00)	257,900.00
Agricultural/Vetinary Services Fees	13,033,700.00	13,033,700.00	530,800.00	(12,502,900.00)	417,100.00
Development Levies	11,500,000.00	11,500,000.00	11,058,700.00	(441,300.00)	4,678,800.00
Business/Trade Operating Fees	9,033,200.00	9,033,200.00	8,727,100.00	(306,100.00)	5,548,120.00
Inspection Fees	-	-	110,700.00	110,700.00	6,467,400.00
Timber & Forest Fees	22,834,358.00	22,834,358.00	1,271,000.00	(21,563,358.00)	489,300.00
Applications Fees	-	-	231,300.00	231,300.00	391,300.00
Parking Fees	3,410,000.00	3,410,000.00	-	(3,410,000.00)	-
Learning Driving Test Fees	-	-	1,476,700.00	1,476,700.00	6,700.00
Wharf Landing Fees	4,000,000.00	4,000,000.00	2,206,400.00	(1,793,600.00)	380,100.00
Entertainment, Drumming and Temporary Both Permit Fees	2,500,000.00	2,500,000.00	1,093,160.00	(1,406,840.00)	1,133,700.00
Control of Noise Permit Fees	-	-	-	-	-
Naming of Street Registration Fees	950,000.00	950,000.00	166,500.00	(783,500.00)	100,200.00
Tent At Sea Beech Permit Fees	-	-	-	-	-
Beggars Minstrel Fees	-	-	-	-	-
Open Air Preaching Permit Fees	-	-	9,700.00	9,700.00	43,500.00
Dislodging of Septic Tank Charges	700,000.00	700,000.00	52,016,065.00	51,316,065.00	56,389,865.00
Night Soil Disposal/Depot Fees	-	-	49,300.00	49,300.00	31,000.00
Registration of Night Soil Contractors Fees	-	-	25,200.00	25,200.00	36,300.00
Vault Fees	-	-	-	-	-
Sand Dredging Fees	-	-	715,200.00	715,200.00	407,300.00
FEES TOTAL	105,582,275.24	105,582,275.24	97,532,053.42	(8,050,221.82)	86,000,713.42

REVENUE DETAILS BY ECONOMIC LINE ITEMS CONT'D

FINES - GENERAL

Towing of Vehicle Fines and Fees	2,011,550.00	2,011,550.00	1,027,000.00	(984,550.00)	-
Fines on Overdue Lost Library Books	-	-	115,200.00	115,200.00	70,000.00
Impounding of Animals Fines	108,291.28	108,291.28	-	(108,291.28)	-
FINES TOTAL	2,119,841.28	2,119,841.28	1,142,200.00	(977,641.28)	70,000.00

SALES - GENERAL

Sales of Journal & Publications	752,800.00	752,800.00	47,060.00	(705,740.00)	205,800.00
Sales of ID Cards	778,200.00	778,200.00	1,331,100.00	552,900.00	2,796,300.00
Sales of Stores/Scraps/Unservicable Items	1,599,019.71	1,599,019.71	9,501,900.00	7,902,880.29	35,000.00
Sales of Vaccines	1,306,325.00	1,306,325.00	766,200.00	(540,125.00)	553,300.00
Sales of Consultancy Registration Forms	895,600.00	895,600.00	795,500.00	(100,100.00)	587,000.00
Sales of Improved Seeds/Chemical	160,000.00	160,000.00	-	(160,000.00)	-
Proceeds from Sales of Farm Produce	9,650,525.00	9,650,525.00	3,072,400.00	(6,578,125.00)	749,870.00
Proceeds from Sales of Goods By Public Auctions	1,839,900.00	1,839,900.00	-	(1,839,900.00)	-
Proceeds from Sales of Govt. Vehicles	1,624,000.00	1,624,000.00	1,903,985.00	279,985.00	1,903,985.00
Proceeds from Sales of Drugs and Medications	6,053,700.00	6,053,700.00	2,660,000.00	(3,393,700.00)	-
Sales of Govt. Buildings	1,108,200.00	1,108,200.00	-	(1,108,200.00)	-
Sales of Uniforms	670,000.00	670,000.00	5,021,600.00	4,351,600.00	545,700.00
SALES TOTAL	26,438,269.71	26,438,269.71	25,099,745.00	(1,338,524.71)	7,376,955.00

EARNINGS - GENERAL

Earnings from Consultancy Services	874,800.00	874,800.00	977,740.00	102,940.00	4,324,700.00
Earnings from Laboratory Services	717,800.00	717,800.00	65,280.00	(652,520.00)	27,100.00
Earnings from Hire of Plants & Equipment	3,921,200.00	3,921,200.00	708,850.00	(3,212,350.00)	694,750.00
Earnings from the Use of Govt. Vehicles	18,289,565.00	18,289,565.00	6,986,440.00	(11,303,125.00)	6,004,900.00
Earnings from the Use of Govt. Halls	7,177,600.00	7,177,600.00	575,560.00	(6,602,040.00)	1,173,700.00
Earnings from Toll Gates	-	-	127,920.00	127,920.00	364,800.00
Earnings from Medical Services	3,882,900.00	3,882,900.00	163,000.00	(3,719,900.00)	6,399,200.00
Earnings from Agricultural Produce	20,313,761.00	20,313,761.00	10,087,330.00	(10,226,431.00)	22,067,950.00
Earnings from Tourism/Culture/Arts Centres	11,810,297.04	11,810,297.04	2,905,500.00	(8,904,797.04)	749,900.00
Earnings from Guest Houses	-	-	15,664,968.76	15,664,968.76	16,770,770.76
Earnings from Commercial Activities	139,478,918.00	139,478,918.00	46,831,540.00	(92,647,378.00)	73,113,844.45
Earnings from Environmental Sanitation Services	7,768,384.42	7,768,384.42	10,000.00	(7,758,384.42)	1,046,200.00
EARNINGS TOTAL	214,235,225.46	214,235,225.46	85,104,128.76	(129,131,096.70)	132,737,815.21

RENT ON GOVERNMENT BUILDINGS - GENERAL

Rent on Govt. Quarters	14,085,621.00	14,085,621.00	1,792,100.00	(12,293,521.00)	809,200.00
Rent on Govt. Offices	1,320,000.00	1,320,000.00	-	(1,320,000.00)	-
Rent on Govt. Buildings	4,172,100.00	4,172,100.00	1,493,730.00	(2,678,370.00)	2,865,000.00
Rent on Conference Centres	-	-	-	-	-
Rent on Building At Aerodromes	-	-	-	-	-
RENT ON GOVERNMENT BUILDINGS TOTAL	19,577,721.00	19,577,721.00	3,285,830.00	(16,291,891.00)	3,674,200.00

RENT ON LAND & OTHERS - GENERAL

Rent on Govt. Land	40,805,207.13	40,805,207.13	17,924,560.00	(22,880,647.13)	8,313,000.00
Rents & Premium on the Allocation of Land	10,446,300.00	10,446,300.00	2,583,850.00	(7,862,450.00)	2,394,300.00
Rents of Plots & Sites Services Programme	2,770,000.00	2,770,000.00	2,383,390.00	(386,610.00)	1,188,300.00
Lease Rental	6,000,000.00	6,000,000.00	-	(6,000,000.00)	-
Rents on Govt. Properties	9,132,000.00	9,132,000.00	7,584,220.00	(1,547,780.00)	9,257,150.00
RENT ON LAND & OTHERS TOTAL	69,153,507.13	69,153,507.13	30,476,020.00	(38,677,487.13)	21,152,750.00

REPAYMENTS - GENERAL

Motor Vehicle Advances	-	-	3,216,700.00	3,216,700.00	2,620,100.00
Bicycle Advances (Principal)	-	-	-	-	-
Motor Vehicle Refurbishing Loan	-	-	-	-	27,000.00
House Refurbishing Loan	-	-	16,700.00	16,700.00	12,500.00
Refunds	-	-	1,142,540.00	1,142,540.00	6,451,800.00
REPAYMENTS TOTAL	-	-	4,375,940.00	4,375,940.00	9,111,400.00

REVENUE DETAILS BY ECONOMIC LINE ITEMS CONT'D

INVESTMENT INCOME

Operating Surplus	-	-	-	-	-
Dividend Received	7,435,141.85	7,435,141.85	3,895,140.00	(3,540,001.85)	10,900,000.00
Other Investment Income	5,307,000.00	5,307,000.00	1,863,000.00	(3,444,000.00)	-
INVESTMENT INCOME TOTAL	12,742,141.85	12,742,141.85	5,758,140.00	(6,984,001.85)	10,900,000.00

INTEREST EARNED

Motor Vehicle Advances	-	-	-	-	-
Bicycle Advances (Interest)	-	-	-	-	-
Refurbishing Loan	-	-	-	-	-
Furniture Loan	-	-	-	-	-
Interest on Housing Loan	-	-	-	-	-
Interest on Loans to States	-	-	-	-	-
Interest on Loans to Lgas	3,500,000.00	3,500,000.00	-	(3,500,000.00)	-
Interest on Loans to Government Owned Companies	-	-	-	-	-
Interest on Debenture Loans	-	-	-	-	-
Bank Interest	58,777,487.00	58,777,487.00	-	(58,777,487.00)	-
Gains on Foreign Exchange	-	-	-	-	-
INTEREST EARNED TOTAL	62,277,487.00	62,277,487.00	-	(62,277,487.00)	-

RATES

Tenement Rate	-	-	8,014,060.00	8,014,060.00	270,800.00
Penalty For Tenement Rate	-	-	-	-	-
Arreas of Tenement Rate	-	-	-	-	-
Ground Rent	-	-	-	-	-
Federal Government Grant in Lieu of Tenement Rate	-	-	-	-	-
State Government Grant in Lieu of Tenement Rate	-	-	-	-	-
RATES TOTAL	-	-	8,014,060.00	8,014,060.00	270,800.00

MISCELLANEOUS

Mortuary Hearse and Cementry Earnings	-	-	2,292,400.00	2,292,400.00	-
Recovery of Losses and Overpayments	581,681.87	581,681.87	-	(581,681.87)	-
Payment in Lieu of Registration Notices	210,572.59	210,572.59	625,300.00	414,727.41	151,900.00
Unclaimed Deposit	-	-	-	-	-
Indigene Certificate	24,172,500.00	24,172,500.00	5,762,060.00	(18,410,440.00)	3,473,600.00
MISCELLANEOUS TOTAL	24,964,754.46	24,964,754.46	8,679,760.00	(16,284,994.46)	3,625,500.00

AID AND GRANTS**AID****DOMESTIC AIDS**

Current Domestic Aids	-	-	-	-	-
Capital Domestic Aids	-	-	-	-	-
DOMESTIC AIDS TOTAL	-	-	-	-	-

FOREIGN AIDS

Current Foreign Aids	-	-	-	-	-
Capital Foreign Aids	-	-	-	-	-
FOREIGN AIDS TOTAL	-	-	-	-	-

DOMESTIC GRANTS

Current Domestic Grants	-	-	-	-	-
Capital Domestic Grants	-	-	-	-	-
DOMESTIC GRANTS TOTAL	-	-	-	-	-

FOREIGN GRANTS

Current Foreign Grants	-	-	-	-	-
Capital Foreign Grants	-	-	-	-	-
FOREIGN GRANTS TOTAL	-	-	-	-	-

CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS**TRANSFER FROM CONSOLIDATED REVENUE****FUND TO CDF****TRANSFER FROM CONSOLIDATED REVENUE****FUND TO CDF**

Transfer from CRF to CDF	-	-	-	-	-
TRANSFER TO CDF TOTAL	-	-	-	-	-

REVENUE DETAILS BY ECONOMIC LINE ITEMS CONT'D

OTHER CAPITAL RECEIPTS

OTHER CAPITAL RECEIPTS

Other Capital Receipts to CDF	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
OTHER CAPITAL RECEIPTS TOTAL	-	-	-	-	-

LOANS/ BORROWINGS RECEIPT

DOMESTIC LOANS/ BORROWINGS RECEIPT

Domestic Loans/ Borrowings from Financial Institutions	-	-	-	-	1,000,000,000.00
Domestic Loans/ Borrowings from Other Government Entities	-	-	-	-	-
Domestic Loans/ Borrowings from Other Entities/ Organisations	-	-	-	-	-
DOMESTIC LOANS/ BORROWINGS TOTAL	-	-	-	-	1,000,000,000.00

INTERNATIONAL LOANS/ BORROWINGS

RECEIPT

International Loans/ Borrowings from Financial Institutions	-	-	-	-	-
International Loans/ Borrowings from Other Government Entities	-	-	-	-	-
International Loans/ Borrowings from Other Entities/ Organisations	-	-	-	-	-
INTERNATIONAL LOANS/ BORROWINGS TOTAL	-	-	-	-	-

DEBT FORGIVENESS

FOREIGN DEBT FORGIVENESS

Foreign Debt Forgiveness	-	-	-	-	-
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DOMESTIC DEBT FORGIVENESS

Domestic Debt Forgiveness	-	-	-	-	-
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DEBT FORGIVENESS TOTAL

DEBT FORGIVENESS TOTAL	-	-	-	-	-
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EXTRAORDINARY ITEMS

EXTRAORDINARY ITEMS

Extraordinary Items	1,150,000.00	1,150,000.00	-	(1,150,000.00)	-
Unspecified Revenue	2,800,000.00	2,800,000.00	-	(2,800,000.00)	-
EXTRAORDINARY ITEMS TOTAL	3,950,000.00	3,950,000.00	-	(3,950,000.00)	-

SUMMARY OF TOTAL EXPENDITURE DETAILS

DESCRIPTION	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE 2018 ₦	ACTUAL 2017 ₦
EXPENDITURES					
Personnel Cost					
Salary (Excluding CRF Charges Salaries/ Allowances)	8,610,938,117.03	8,323,789,663.89	7,654,563,003.93	669,226,659.97	8,115,175,329.86
Overtime payments	-	-	-	-	12,884,700.00
Consolidated Revenue Charges - Salaries/Allowances	136,873,380.00	220,832,973.00	169,490,909.07	51,342,063.93	100,000.00
Salary Arrears	411,172,549.96	-	-	-	-
Allowances	-	-	-	-	-
Social Contributions	-	-	-	-	-
Personnel Cost Total	9,158,984,046.99	8,544,622,636.89	7,824,053,913.00	720,568,723.89	8,128,160,029.86
Government Contribution to Pension	-	-	-	-	-
Social Benefits	-	-	-	-	-
Overhead Cost					
Travels and Transport - General	502,410,956.92	513,179,666.92	358,556,879.09	154,622,787.83	128,158,209.65
Utilities - General	209,287,306.00	165,732,256.00	126,419,012.22	39,313,243.78	96,663,350.45
Materials and Supplies - General	427,242,448.24	585,638,848.24	465,453,189.85	120,185,658.38	117,297,114.65
Maintenance Services - General	389,806,210.35	410,446,819.00	295,796,402.31	114,650,416.69	120,483,658.04
Training - General	255,813,884.99	85,811,234.00	63,510,300.00	22,300,934.00	56,787,831.31
Other Services - General	1,258,111,012.48	1,047,246,510.48	855,207,632.57	192,038,877.91	522,733,513.08
Consulting and Professional Services	430,726,064.60	207,644,781.46	130,953,515.45	76,691,266.02	120,696,177.53
Fuel and Lubricants	86,803,082.14	23,575,000.00	13,679,150.12	9,895,849.88	22,813,600.00
Financial Charges	147,414,319.91	156,394,519.91	132,257,226.41	24,137,293.50	96,718,560.63
Miscellaneous Expenses	979,504,822.95	1,557,026,639.95	1,098,231,711.83	458,794,928.12	769,805,276.09
Overhead Cost Total	4,687,120,108.57	4,752,696,275.96	3,540,065,019.85	1,212,631,256.11	2,052,157,291.44
Loans and Advances					
Staff Loans and Advances	1,885,000.00	10,035,200.00	7,879,800.00	2,155,400.00	80,191,976.37
Loans and Advances Total	1,885,000.00	10,035,200.00	7,879,800.00	2,155,400.00	80,191,976.37
Grants and Contributions					
Local Grants and Contributions	8,585,149,626.32	11,711,208,602.57	9,873,861,220.58	1,837,347,381.99	8,787,213,908.39
Foreign Grants and Contributions	-	-	-	-	-
Grants and Contributions Total	8,585,149,626.32	11,711,208,602.57	9,873,861,220.58	1,837,347,381.99	8,787,213,908.39
Subsidies					
Subsidy to Government Owned Companies & Parastatals	699,367,352.19	655,680,061.19	543,558,193.83	98,381,867.36	32,419,600.00
Subsidy to Private Companies	33,800,000.00	3,800,000.00	-	3,800,000.00	-
Subsidies Total	733,167,352.19	659,480,061.19	543,558,193.83	102,181,867.36	32,419,600.00
Public Debt Charges					
Foreign Interest/Discount - Treasury Bill	186,884,155.00	-	-	-	-
Domestic Interest/Discount	140,000,000.00	23,500,000.00	20,734,038.38	2,765,961.62	595,940,680.35
Interest - Internal Public Debt	1,627,069,294.00	1,957,572,021.45	1,677,524,839.93	280,047,181.52	1,609,763,324.06
Public Debt Charges Total	1,953,953,449.00	1,981,072,021.45	1,698,258,878.31	282,813,143.14	2,205,704,004.40
Transfers					
Transfers to Other Funds	-	-	-	-	-
Transfers - Payments to Individuals	-	-	-	-	-
Transfers - Total	-	-	-	-	-
Capital Expenditure					
Purchase of Fixed Assets	1,534,733,263.00	1,306,482,313.24	768,558,542.90	537,923,770.34	447,207,613.59
Construction/Provision of Fixed Assets	3,999,579,017.27	2,429,441,851.80	952,039,385.04	1,477,402,466.76	220,570,402.25
Rehabilitation/Repairs of Fixed Assets	1,056,267,712.27	624,742,812.27	314,472,540.13	310,270,272.14	227,868,326.93
Preservation of the Environment	36,000,000.00	1,500,000.00	1,245,356.25	254,643.75	9,475,100.00
Acquisition of Non Tangible Assets	391,742,139.27	117,299,939.50	36,522,855.84	80,777,083.66	23,811,800.00
Capital Expenditure Total	7,018,322,131.81	4,479,466,916.81	2,072,636,680.17	2,406,626,236.64	928,933,242.77
TOTAL EXPENDITURE	32,138,581,714.88	32,138,581,714.88	25,560,315,705.74	6,564,326,009.14	22,214,780,053.23

EXPENDITURE DETAILS BY ECONOMIC LINE ITEMS

DESCRIPTION	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE 2018 ₦	ACTUAL 2017 ₦
EXPENDITURE					
Personnel cost					
Salaries and Wages					
Salaries and Wages					
Salary (Excluding CRF Charges Salaries/Allowances)	8,610,938,117.03	8,323,789,663.89	7,654,563,003.93	669,226,659.97	8,115,175,329.86
Overtime Payments	-	-	-	-	12,884,700.00
Consolidated Revenue Charges - Salaries/ Allowances	136,873,380.00	220,832,973.00	169,490,909.07	51,342,063.93	100,000.00
Salary Arrears	411,172,549.96	-	-	-	-
TOTAL	9,158,984,046.99	8,544,622,636.89	7,824,053,913.00	720,568,723.89	8,128,160,029.86

DESCRIPTION

ALLOWANCES AND SOCIAL CONTRIBUTIONS

Allowances

TOTAL

-	-	-	-	-	-
TOTAL	-	-	-	-	-

OTHER RECURRENT COSTS

OVERHEAD COST

TRAVEL AND TRANSPORT - GENERAL

Local travels and transport: training	111,389,714.00	207,260,434.44	170,136,075.84	37,124,358.60	61,588,735.44
Local travels and transport: others	86,742,201.44	60,791,665.00	30,283,000.00	30,508,665.00	11,503,700.00
International travels & transport: training	1,094,200.00	31,837,055.00	17,867,170.00	13,969,885.00	3,022,200.00
International travels: others	900.00	32,572,622.48	27,149,245.44	5,423,377.04	11,560,685.00
Hotel Accommodation - Local	299,373,641.48	72,851,390.00	24,927,203.12	47,924,186.88	16,568,200.00
Hotel Accommodation - International	-	15,355,000.00	12,391,400.00	2,963,600.00	18,631,100.00
Hotel Accommodation - Local Training	3,810,300.00	25,446,000.00	12,991,200.00	12,454,800.00	5,000,489.21
Hotel Accommodation - International Training	-	50,220,000.00	49,865,594.69	354,405.31	-
Per Diems/Estacodes	-	16,845,500.00	12,945,990.00	3,899,510.00	283,100.00
TOTAL	502,410,956.92	513,179,666.92	358,556,879.09	154,622,787.83	128,158,209.65

DESCRIPTION

UTILITIES - GENERAL

Electricity Charges	166,524,210.00	55,989,780.00	40,656,512.22	15,333,267.78	62,529,050.45
Telephone Charges	1,074,600.00	1,463,500.00	895,700.00	567,800.00	734,200.00
Internet Access Charges	6,522,220.00	257,500.00	-	257,500.00	1,436,900.00
Satellite Broadcasting Access Charges	159,840.00	15,185,140.00	13,999,300.00	1,185,840.00	2,296,000.00
Water Rates	21,720,436.00	37,520,436.00	23,736,800.00	13,783,636.00	3,085,700.00
Sewerage Charges	-	425,200.00	339,400.00	85,800.00	407,900.00
Leased Communication Lines	-	790,000.00	651,000.00	139,000.00	483,100.00
Software Charges/License Renewal	4,000,000.00	42,114,000.00	37,419,900.00	4,694,100.00	18,150,000.00
Interactive Learning	-	1,360,000.00	991,900.00	368,100.00	-
Multiyear Traffic Order	-	6,316,500.00	5,640,500.00	676,000.00	7,160,000.00
Other Utility Charges	9,286,000.00	4,310,200.00	2,088,000.00	2,222,200.00	380,500.00
TOTAL	209,287,306.00	165,732,256.00	126,419,012.22	39,313,243.78	96,663,350.45

DESCRIPTION

MATERIALS AND SUPPLIES - GENERAL

Office Stationaries/Computer Consumables	90,314,248.24	88,762,248.24	62,287,370.40	26,474,877.84	29,353,263.65
Books	7,000,000.00	17,322,500.00	10,630,900.00	6,691,600.00	1,972,400.00
Newspapers	49,980,100.00	2,322,000.00	1,416,285.84	905,714.16	14,307,078.00
Magazines and Periodicals	12,077,000.00	2,210,000.00	1,726,300.00	483,700.00	2,148,700.00
Printing of Non Security Documents	33,713,100.00	55,313,100.00	42,887,315.63	12,425,784.37	8,369,200.00
Printing of Security Documents	35,461,500.00	35,049,000.00	24,952,051.26	10,096,948.74	12,369,582.00
Drugs/Laboratory/Medical Supplies	67,341,800.00	158,291,800.00	142,307,897.68	15,983,902.32	22,964,991.00
Field and Camping Materials Supplies	500,000.00	2,000,000.00	595,300.00	1,404,700.00	447,200.00
Uniforms and Other Clothing	3,178,500.00	328,500.00	255,300.00	73,200.00	52,700.00
Teachind Aids/Instructional Materials	26,500,000.00	42,450,000.00	32,357,971.11	10,092,028.89	1,106,000.00
Food stuff/Cartering Materials Supplies	56,000,000.00	55,200,500.00	51,118,407.39	4,082,092.61	9,633,300.00
Chemicals and Reagents Materials Supplies	10,830,000.00	33,630,000.00	26,098,916.76	7,531,083.24	-
Other Materials and Supplies	34,346,200.00	92,759,200.00	68,819,173.79	23,940,026.21	14,572,700.00
TOTAL	427,242,448.24	585,638,848.24	465,453,189.85	120,185,658.38	117,297,114.65

EXPENDITURE DETAILS ECONOMIC LINE ITEMS CONT'D

MAINTENANCE SERVICES GENERAL					
Maintenance of Motor Vehicles/Transport Equipment	59,370,350.00	31,774,650.00	27,941,565.31	3,833,084.69	11,748,126.75
Maintenance of Office Furniture	26,721,940.00	18,875,390.00	1,267,565.10	17,607,824.90	7,367,380.00
Maintenance of Office Building/Residential Qtrs	90,174,500.00	52,084,500.00	34,846,475.79	17,238,024.21	9,951,530.00
Maintenance of Office/IT Equipment	2,700,000.00	3,100,000.00	138,939.44	2,961,060.56	-
Maintenance of Plant and Generators	21,855,800.00	29,194,200.00	19,046,291.25	10,147,908.75	2,127,296.66
Other Maintenance Services	37,308,841.35	130,638,600.00	114,892,398.75	15,746,201.25	13,082,650.00
Maintenance of Air Conditioners	1,000,000.00	15,311,500.00	12,370,877.90	2,940,622.10	5,524,800.00
Maintenance of Boats	-	-	-	-	15,000.00
Maintenance of Railway Equipments	-	-	-	-	-
Maintenance of Street Lights	8,724,000.00	5,000,000.00	3,331,621.29	1,668,378.71	2,002,500.00
Maintenance of Communication Equipments	4,000,000.00	6,300,000.00	3,559,040.76	2,740,959.24	143,100.00
Maintenance of Market/Public Places	28,500,000.00	48,855,300.00	32,086,554.86	16,768,745.14	55,536,474.63
Minor Road Maintenance	109,450,779.00	69,312,679.00	46,315,071.85	22,997,607.15	12,984,800.00
TOTAL	389,806,210.35	410,446,819.00	295,796,402.31	114,650,416.69	120,483,658.04
TRAINING GENERAL					
Local Training	145,322,500.00	50,122,500.00	40,257,100.00	9,865,400.00	60,400.00
International Training	26,512,505.89	12,125,000.00	10,492,100.00	1,632,900.00	-
Other Trainings	30,455,734.00	11,463,734.00	1,237,300.00	10,226,434.00	2,811,800.00
Seminars/Workshops and Conference	53,523,145.09	12,100,000.00	11,523,800.00	576,200.00	53,915,631.31
TOTAL	255,813,884.99	85,811,234.00	63,510,300.00	22,300,934.00	56,787,831.31
OTHER SERVICE - GENERAL					
Security Services	692,334,471.29	668,362,267.23	608,367,795.61	59,994,471.61	368,900,959.40
Office Rent	38,977,800.00	83,926,346.25	54,502,400.00	29,423,946.25	6,265,000.00
Residential Rent	86,063,197.94	27,500,000.00	14,190,100.00	13,309,900.00	13,141,530.00
Security Vote (Including Operations)	394,288,997.00	241,997,897.00	158,990,091.96	83,007,805.04	131,122,083.69
Cleaning and fumigation Services	17,246,546.25	13,550,000.00	9,719,745.00	3,830,255.00	2,088,340.00
Land Uses Charges	500,000.00	1,160,000.00	921,700.00	238,300.00	-
Rescue Service	28,700,000.00	10,750,000.00	8,515,800.00	2,234,200.00	1,215,600.00
TOTAL	1,258,111,012.48	1,047,246,510.48	855,207,632.57	192,038,877.91	522,733,513.08
CONSULTING & PROFESSIONAL SERVICE - GENERAL					
Financial Consulting	130,250,000.00	49,040,000.00	35,651,601.28	13,388,398.72	7,764,002.10
Information Technology Consulting	18,305,964.81	6,914,523.81	2,784,900.00	4,129,623.81	9,000.00
Legal Services	13,442,857.14	7,692,857.14	-	7,692,857.14	38,716,844.30
Engineering Services	28,904,761.90	3,000,000.00	1,373,800.00	1,626,200.00	440,300.00
Architectural Services	18,404,761.90	39,821,543.37	29,430,500.00	10,391,043.37	2,953,800.00
Surveying Services	37,981,591.70	4,300,000.00	2,232,200.00	2,067,800.00	-
Agricultural Consulting	73,000,000.00	8,820,000.00	4,168,900.00	4,651,100.00	447,200.00
Medical Consulting	41,995,770.00	16,000,000.00	11,184,100.00	4,815,900.00	3,700,000.00
Other Consultancy Services	14,647,500.00	31,052,500.00	16,040,214.12	15,012,285.88	8,068,852.88
Auditing	53,792,857.14	41,003,357.14	28,087,300.05	12,916,057.09	58,596,178.25
TOTAL	430,726,064.60	207,644,781.46	130,953,515.45	76,691,266.02	120,696,177.53
FUEL AND LUBRICANTS - GENERAL					
Motor Vehicle Fuel Cost	39,372,082.14	16,500,000.00	9,299,002.33	7,200,997.67	750,000.00
Other Transport Equipments Fuel Cost	20,431,000.00	1,400,000.00	82,747.63	1,317,252.37	-
Plant/Generator Fuel Cost	27,000,000.00	675,000.00	160,000.00	515,000.00	22,063,600.00
Aircraft Fuel Cost	-	5,000,000.00	4,137,400.15	862,599.85	-
Boat Fuel Cost	-	-	-	-	-
Cooking Gas/Fuel Cost	-	-	-	-	-
TOTAL	86,803,082.14	23,575,000.00	13,679,150.12	9,895,849.88	22,813,600.00
FINANCIAL CHARGES GENERAL					
Bank charges (Other Than Interest)	145,414,319.91	156,394,519.91	132,257,226.41	24,137,293.50	88,438,258.15
Insurance Premium	2,000,000.00	-	-	-	-
Loss on Foreign Exchange	-	-	-	-	-
Other CRF Bank Charges	-	-	-	-	8,280,302.48
TOTAL	147,414,319.91	156,394,519.91	132,257,226.41	24,137,293.50	96,718,560.63

EXPENDITURE DETAILS BY ECONOMIC LINE ITEMS CONT'D

MISCELLANEOUS EXPENSES - GENERAL

Refreshment and Meals	85,362,222.00	73,263,620.00	51,241,602.39	22,022,017.61	56,296,637.64
Honorarium and Sitting Allowance	53,570,200.00	66,489,100.00	61,472,804.54	5,016,295.46	8,988,022.12
Publicity and Advertisements	83,414,700.00	77,976,900.00	45,751,455.26	32,225,444.74	31,331,223.16
Medical Expenses - local	99,745,548.28	169,628,669.00	88,618,886.71	81,009,782.29	8,701,100.00
Postage and Courier Services	100,000.00	565,000.00	150,500.00	414,500.00	565,500.00
Welfare Packages	122,612,736.00	218,969,079.28	168,862,207.67	50,106,871.61	192,978,569.40
Subscription to Professional Bodies	-	325,200.00	191,300.00	133,900.00	80,000.00
Sporting Activities	50,930,890.48	35,695,690.48	14,380,868.80	21,314,821.67	2,786,600.00
Direct Teaching and Laboratory Cost	1,099,700.00	829,800.00	154,700.00	675,100.00	56,500.00
Annual Budget Expenses and Administration	52,515,800.00	21,531,100.00	17,825,075.15	3,706,024.85	9,580,200.00
Medical Expenses - International	6,700,000.00	2,500,000.00	1,232,500.00	1,267,500.00	1,872,800.00
Foreign Scholarship Scheme	-	12,200,000.00	5,892,000.00	6,308,000.00	15,287,600.00
Special Days/Celebrations	38,623,896.19	7,135,000.00	1,197,500.00	5,937,500.00	56,456,600.00
Youth Corpers Allowance	-	6,874,396.19	4,384,300.00	2,490,096.19	700,000.00
Development Plan Preparation Expenses	2,000,000.00	24,000,000.00	21,599,199.14	2,400,800.86	14,588,759.35
Final Account Preparation Expenses	6,575,000.00	69,207,400.00	53,435,899.96	15,771,500.04	871,000.00
Other Miscellaneous Expenses	335,446,630.00	759,280,685.00	557,400,824.34	201,879,860.66	236,805,980.58
Monitoring and Evaluation	12,000,000.00	3,095,000.00	2,421,287.86	673,712.14	7,913,450.00
Daily Rate Allowances	28,807,500.00	7,460,000.00	2,018,800.00	5,441,200.00	1,997,500.00
Election Logistics Support	-	-	-	-	121,947,233.85
TOTAL	979,504,822.95	1,557,026,639.95	1,098,231,711.83	458,794,928.12	769,805,276.09

LOANS AND ADVANCES**STAFF LOANS AND ADVANCES - GENERAL**

Motor Cycle Advances	-	-	-	-	-
Bicycle Advances	-	-	-	-	-
Refurbishing Advances	1,885,000.00	685,000.00	-	685,000.00	-
Correspondence Advances	-	-	-	-	-
Spectacle Advances	-	-	-	-	-
Motor Vehicle Advances	-	9,350,200.00	7,879,800.00	1,470,400.00	80,191,976.37
Furnishing Advances	-	-	-	-	-
Housing Loans	-	-	-	-	-
TOTAL	1,885,000.00	10,035,200.00	7,879,800.00	2,155,400.00	80,191,976.37

GRANTS AND CONTRIBUTIONS - GENERAL**LOCAL GRANTS AND CONTRIBUTIONS**

Grants to Other Government - Current	98,902,712.09	700,200.00	-	700,200.00	-
Grants to Other Government - Capital	25,000,000.00	3,000,000.00	-	3,000,000.00	-
Grants to Local government - Current	23,000,000.00	1,000,000.00	-	1,000,000.00	-
Grants to Local Government - Capital	95,000,000.00	5,000,000.00	-	5,000,000.00	-
Grants to Government Owned Companies - Current	-	-	-	-	-
Grant to Government Owned Companies - Capital	-	-	-	-	-
Grants to Private Companies - Current	40,100,261.00	10,500,261.00	-	10,500,261.00	-
Grants to Private Companies - Capital	40,267,265.00	10,267,265.00	-	10,267,265.00	-
Grants to Communities/NGO's	873,263,519.13	66,638,708.13	11,629,074.82	55,009,633.31	-
Contribution to State University	3,495,741,681.46	1,991,806,586.46	1,701,908,712.27	289,897,874.20	1,184,413,910.73
Grants/Allocation to Development Areas	15,384,189.00	-	-	-	7,555,565.24
Contribution to Traditional Councils	427,050,000.00	589,013,600.00	505,282,387.35	83,731,212.64	499,218,714.56
Contribution to Ministry for Local Government Affairs	251,006,233.94	271,283,448.00	171,884,651.44	99,398,796.56	312,682,663.85
Contribution to Local Government Education Authority	1,364,078,735.01	6,771,800,785.04	6,124,800,399.59	647,000,385.45	5,875,720,952.03
Contribution to Primary Health Care Development Agency	66,010,000.00	25,774,300.00	3,827,114.24	21,947,185.76	103,068,807.79
Contribution to Local government Staff Pension Board	1,624,205,772.69	1,831,575,609.94	1,268,037,078.97	563,538,530.97	717,078,520.86
Contribution to Local Government Service Commission	98,791,418.00	109,500,000.00	86,491,801.90	23,008,198.10	87,474,773.34
Contribution to Auditor General Local Government	16,347,839.00	6,347,839.00	-	6,347,839.00	-
Contingency	31,000,000.00	17,000,000.00	-	17,000,000.00	-
TOTAL	8,585,149,626.32	11,711,208,602.57	9,873,861,220.58	1,837,347,381.99	8,787,213,908.39

FOREIGN GRANTS AND CONTRIBUTION

Grants to Foreign Government	-	-	-	-	-
Grants to Foreign International Organizations	-	-	-	-	-
TOTAL	-	-	-	-	-

EXPENDITURE DETAILS BY ECONOMIC LINE ITEMS CONT'D

SUBSIDIES GENERAL**SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS**

Subsidy to Government Owned Companies	5,000,000.00	740,500.00	570,500.00	170,000.00	500,000.00
Meals subsidy to Government Schools	211,366,807.00	34,416,807.00	8,591,800.00	25,825,007.00	3,170,900.00
Petroleum Subsidy	-	92,300.00	68,500.00	23,800.00	50,000.00
Education Subsidy	-	-	-	-	-
Agricultural Inputs Subsidy	286,503,954.19	358,308,848.00	342,791,928.31	15,516,919.69	1,270,100.00
Health Subsidy	-	19,790,000.00	6,050,000.00	-	567,200.00
Religious Pilgrimage Subsidy	196,496,591.00	242,331,606.19	185,485,465.53	56,846,140.66	26,861,400.00
TOTAL	699,367,352.19	655,680,061.19	543,558,193.83	98,381,867.36	32,419,600.00

SUBSIDY TO PRIVATE COMPANIES

Subsidy to Private Companies	33,800,000.00	3,800,000.00	-	3,800,000.00	-
TOTAL	33,800,000.00	3,800,000.00	-	3,800,000.00	-

PUBLIC DEBT CHARGES**FOREIGN INTEREST / DISCOUNT - TREASURY BILL**

Foreign Interest/Discount - Treasury Bill	186,884,155.00	-	-	-	-
Foreign Interest/Discount - Short term Borrowings	-	-	-	-	-
TOTAL	186,884,155.00	-	-	-	-

DOMESTIC INTEREST / DISCOUNT

Domestic Interest/Discount - Treasury Bill	-	1,250,000.00	1,223,300.00	26,700.00	-
Domestic Interest/Discount - Short term Borrowings	-	-	-	-	-
Settlement of Liabilities	140,000,000.00	22,250,000.00	19,510,738.38	2,739,261.62	595,940,680.35
TOTAL	140,000,000.00	23,500,000.00	20,734,038.38	2,765,961.62	595,940,680.35

INSURANCE PREMIUM

Interest - Internal Public Debt	1,627,069,294.00	1,957,572,021.45	1,677,524,839.93	280,047,181.52	1,609,763,324.06
TOTAL	1,627,069,294.00	1,957,572,021.45	1,677,524,839.93	280,047,181.52	1,609,763,324.06

CAPITAL EXPENDITURE GENERAL**PURCHASE OF FIXED ASSETS - GENERAL**

Purchase/Acquisition of Land	272,700,000.00	50,100,000.00	-	50,100,000.00	7,973,740.00
Purchase of Office Building	-	4,430,200.00	2,852,400.00	1,577,800.00	6,064,900.00
Purchase of Residential Buildings	5,000,000.00	-	-	-	-
Purchase of Motor Cycles	70,000,000.00	-	-	-	5,398,600.00
Purchase of Motor Vehicles	407,000,000.00	677,294,217.11	489,816,151.59	187,478,065.52	409,827,973.59
Purchase of Vans	173,000,000.00	128,000,000.00	12,981,556.32	115,018,443.68	-
Purchase of Trucks	60,000,000.00	21,850,000.00	1,790,000.00	20,060,000.00	-
Purchase of Buses	79,000,000.00	-	-	-	1,500,000.00
Purchase of Sea Boats	9,000,000.00	-	-	-	-
Purchase of Office Furniture and Fittings	84,000,000.00	36,000,000.00	19,994,723.94	16,005,276.06	4,585,000.00
Purchase of Computers	13,000,000.00	11,000,000.00	8,992,005.31	2,007,994.69	346,600.00
Purchase of Computer Printers	-	-	-	-	5,769,600.00
Purchase of Photocopying Machines	-	-	-	-	1,803,900.00
Purchase of Typewriters	-	-	-	-	-
Purchase of Shredding Machines	-	-	-	-	-
Purchase of Scanners	9,000,000.00	-	-	-	-
Purchase of Power Generating Set	5,000,000.00	7,500,000.00	6,612,275.00	887,725.00	423,400.00
Purchase of Canteen/ Kitchen Equipment	-	-	-	-	-
Purchase of Residential Furniture	5,000,000.00	8,000,000.00	7,717,200.00	282,800.00	-
Purchase of Health/Medical Equipment	55,033,263.00	79,333,263.00	71,456,389.27	7,876,873.73	3,513,900.00
Purchase of Fire Fighting Equipment	8,000,000.00	-	-	-	-
Purchase of Teaching/Learning Aid Equipment	7,000,000.00	15,500,000.00	11,836,014.24	3,663,985.76	-
Purchase of Library Books & Equipment	120,000,000.00	-	-	-	-
Purchase of Sporting/Gaming Equipment	-	-	-	-	-
Purchase of Agricultural Equipment/Irrigation	65,000,000.00	103,000,000.00	51,248,227.23	51,751,772.77	-
Purchase of Security Equipment	5,000,000.00	36,000,000.00	28,762,000.00	7,238,000.00	-
Purchase of Industrial Equipment	3,000,000.00	1,000,000.00	-	1,000,000.00	-
Purchase of Recreational Facilities	15,000,000.00	5,000,000.00	-	5,000,000.00	-
Purchase of Surveying Equipment	-	-	-	-	-
Purchase of Diving Equipment	25,000,000.00	18,974,633.13	-	18,974,633.13	-
Purchase of Ship Spare/maintenance	-	-	-	-	-
Purchase of Fertilizer	40,000,000.00	103,500,000.00	54,499,600.00	49,000,400.00	-
PURCHASE OF FIXED ASSETS -TOTAL	1,534,733,263.00	1,306,462,313.24	766,556,542.90	537,923,770.34	447,207,613.59

EXPENDITURE DETAILS BY ECONOMIC LINE ITEMS CONT'D

CONSTRUCTION/PROVISION OF FIXED ASSETS -**GENERAL**

Construction/Provision of Office Buildings	199,000,000.00	221,500,500.00	176,788,109.03	44,712,390.97	4,365,640.00
Construction/Provision of Residential Buildings	326,312,202.27	123,812,202.27	44,286,915.73	79,525,286.54	27,799,800.00
Construction/Provision of Electricity	477,015,000.00	474,115,000.00	159,843,947.77	314,271,052.23	28,493,000.00
Construction/Provision of Housing	210,000,000.00	14,000,000.00	11,574,828.08	2,425,171.92	8,654,160.30
Construction/Provision of Water Facilities	373,000,000.00	465,812,202.27	239,017,687.83	226,794,514.44	82,436,303.49
Construction/Provision of Hospital/Health Centers	79,999,999.00	105,312,202.27	53,082,710.30	52,229,491.96	4,156,457.48
Construction/Provision of Public Schools	160,000,000.00	170,875,000.00	42,412,835.94	128,462,164.06	930,200.00
Construction/Provision of Fire Fighting Stations	35,000,000.00	-	-	-	-
Construction/Provision of Libraries	115,000,000.00	-	-	-	-
Construction/Provision of Sporting Facilities	50,000,000.00	30,000,000.00	-	30,000,000.00	-
Construction/Provision of Agricultural Facilities	160,000,000.00	32,481,594.00	8,861,241.87	23,620,352.13	-
Construction/Provision of Roads	591,003,415.00	43,000,000.00	29,905,670.82	13,094,329.18	1,803,900.00
Construction/Provision of Rail- ways	100,000,000.00	100,000,000.00	-	100,000,000.00	-
Construction/Provision of Water -Ways	155,000,000.00	23,000,000.00	3,941,716.13	19,058,283.87	8,890,200.48
Construction/Provision of Airport/Aerodromes	-	-	-	-	-
Construction/Provision of Infrastructure	365,000,000.00	123,300,000.00	49,639,779.26	73,660,220.74	-
Construction/Provision of Recreational Facilities	117,000,000.00	100,000,000.00	49,527,600.00	50,472,400.00	-
Construction of Boundary Pillars/Right Ways	-	65,000,000.00	29,473,624.08	35,526,375.92	-
Construction of Traffic Lights/Street Lights	15,000,000.00	40,000,000.00	-	40,000,000.00	-
Construction of Markets/Parks	209,248,401.00	107,748,401.00	42,370,479.99	65,377,921.01	6,230,500.00
Construction of Power generating Plants	149,000,000.00	105,000,000.00	11,312,238.20	93,687,761.80	7,697,400.00
Construction/Provision of Cemeteries	63,000,000.00	25,000,000.00	-	25,000,000.00	39,112,840.50
Construction/Provision of ICT Infrastructures	50,000,000.00	59,484,750.00	-	59,484,750.00	-

CONSTRUCTION/PROVISION OF FIXED ASSETS -**TOTAL**

3,999,579,017.27	2,429,441,851.80	952,039,385.04	1,477,402,466.76	220,570,402.25
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REHABILITATION/REPAIRS OF FIXED ASSETS -**GENERAL**

Rehabilitation/Repairs - Residential Building	127,000,000.00	211,000,000.00	132,199,756.34	78,800,243.66	25,389,501.80
Rehabilitation/Repairs - Electricity	67,000,000.00	65,520,000.00	29,696,333.33	35,823,666.67	70,540,805.04
Rehabilitation/Repairs - Housing	35,000,000.00	1,850,000.00	1,579,700.00	270,300.00	22,091,350.38
Rehabilitation/Repairs - Water Facilities	36,000,000.00	27,850,000.00	23,477,214.18	4,372,785.82	22,649,400.00
Rehabilitation/Repairs - Hospital/Health Centers	272,000,000.00	78,000,000.00	43,832,146.77	34,167,853.23	9,362,100.00
Rehabilitation/Repairs - Public Schools	78,000,000.00	10,000,000.00	-	10,000,000.00	-
Rehabilitation/Repairs - Fire Fighting Stations	-	-	-	-	-
Rehabilitation/Repairs - Libraries	-	-	-	-	-
Rehabilitation/Repairs - Sporting Facilities	5,000,000.00	-	-	-	-
Rehabilitation/Repairs - Agricultural Facilities	105,000,000.00	100,000,000.00	-	100,000,000.00	-
Rehabilitation/Repairs - Roads	103,812,202.27	23,667,302.27	7,667,892.54	15,999,409.73	-
Rehabilitation/Repairs - Rail Ways	-	-	-	-	-
Rehabilitation/Repairs - Water Ways	-	15,400,000.00	13,771,472.53	1,628,527.47	6,175,230.00
Rehabilitation/Repairs - Air Port/Aerodromes	-	-	-	-	-
Rehabilitation/Repairs - Recreational Facilities	-	-	-	-	-
Rehabilitation/Repairs - Air Navigational Equipment	50,000,000.00	-	-	-	-
Rehabilitation/Repairs - Office Buildings	95,455,510.00	40,455,510.00	18,049,804.00	22,405,706.00	20,543,463.36
Rehabilitation/Repairs - Boundaries	15,000,000.00	-	-	-	-
Rehabilitation/Repairs - Traffic/Street Lights	-	21,500,000.00	19,170,905.94	2,329,094.06	-
Rehabilitation/Repairs - Markets/parks	56,000,000.00	18,500,000.00	25,027,314.49	6,527,314.49	16,796,914.49
Rehabilitation/Repairs - Power Generating Plants	-	-	-	-	-
Rehabilitation/Repairs of Cemeteries	-	-	-	-	34,319,561.86
Rehabilitation/Repairs -ICT Infrastructures	11,000,000.00	11,000,000.00	-	11,000,000.00	-

REHABILITATION/REPAIRS OF FIXED ASSETS -**TOTAL**

1,056,267,712.27	624,742,812.27	314,472,540.13	310,270,272.14	227,868,326.93
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PRESERVATION OF THE ENVIRONMENT - GENERAL

Tree Planting	10,000,000.00	-	-	-	-
Erosion & Flood Control	26,000,000.00	1,500,000.00	1,245,356.25	254,643.75	-
Wild life Conservation	-	-	-	-	-
Industrial Pollution Preservation & Control	-	-	-	-	9,475,100.00
Water Pollution Prevention & Control	-	-	-	-	-

PRESERVATION OF THE ENVIRONMENT - TOTAL

36,000,000.00	1,500,000.00	1,245,356.25	254,643.75	9,475,100.00
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ACQUISITION OF NON TANGIBLE ASSETS

Research and Development	321,742,139.27	110,542,139.27	34,345,728.56	76,196,410.71	23,811,800.00
Computer Software Acquisition	20,000,000.00	3,367,800.23	386,363.64	2,981,436.59	-
Monitoring and Evaluation	50,000,000.00	-	-	-	-
Anniversaries/Celebration	-	3,390,000.00	1,790,763.64	1,599,236.36	-
Margin For Increase In Costs	-	-	-	-	-

ACQUISITION OF NON TANGIBLE ASSETS - TOTAL

391,742,139.27	117,299,939.50	36,522,855.84	80,777,083.66	23,811,800.00
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CAPITAL EXPENDITURE TOTAL

7,018,322,131.81	4,479,466,916.81	2,072,838,680.17	2,406,628,236.64	928,933,242.77
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SCHEDULE TO THE REVIEWED ACCOUNTS

OF THE

11 LOCAL GOVERNMENT AREAS OF GOMBE STATE

FOR THE YEAR ENDED

31ST DECEMBER, 2018

AKKO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
 CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2018

	2018 ₦	2017 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,957,861,016.29	2,405,184,757.39
Independent Revenue	74,990,847.18	73,047,347.18
Total Receipts	3,032,851,863.47	2,478,232,104.57
Payments		
Personnel Cost	(1,077,979,727.87)	(1,098,143,827.05)
Social Benefits	-	-
Overhead Cost	(363,107,645.70)	(140,704,025.11)
Loans and Advances	-	-
Grants and Contributions	(1,224,560,746.15)	(1,107,091,540.29)
Subsidies	(65,079,363.64)	(3,422,900.00)
Transfers to other funds	-	-
Total Payments	(2,730,727,483.35)	(2,349,362,292.45)
Net Cash flow from Operating Activities	302,124,380.12	128,869,812.12
Investing Activities		
Purchase of Fixed Assets	(46,361,247.24)	(40,217,911.24)
Construction/Provision of Fixed Assets	(77,951,457.99)	(15,100,000.00)
Rehabilitation/Repairs of Fixed Assets	(21,539,807.92)	(1,000,000.00)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(145,852,513.15)	(56,317,911.24)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	90,909,090.91
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(153,927,407.90)	(164,169,401.05)
Net Cash Flow from Financing Activities	(153,927,407.90)	(73,260,310.14)
Net Surplus/(Deficit) for the Year	2,344,459.07	(708,409.26)
Add: Opening Balance	5,625,290.69	6,333,699.95
Closing Cash Balance	7,969,749.76	5,625,290.69

AKKO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
 STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2018

	NOTES	2018 ₦	2017 ₦
ASSETS			
Cash and Bank Balances	21	7,969,749.76	5,625,290.69
TOTAL ASSETS		7,969,749.76	5,625,290.69
LIABILITIES			
Public Funds	29	7,969,749.76	5,625,290.69
TOTAL LIABILITIES		7,969,749.76	5,625,290.69

AKKO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2018

	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
OPENING BALANCE				5,625,290.69		6,333,699.95
Add: Revenue						
REVENUE						
Statutory Revenue	1	3,650,128,250.00	3,650,128,250.00	2,957,861,016.29	(692,267,233.71)	2,405,184,757.39
Independent Revenue	2	134,643,460.00	134,643,460.00	74,990,847.18	20,347,387.18	73,047,347.18
Capital Receipts and Other Revenue Sources	3	-	-	-	-	90,909,090.91
TOTAL REVENUE		3,784,771,710.00	3,784,771,710.00	3,032,851,863.47	(671,919,846.53)	2,569,141,195.48
TOTAL RECEIPTS		3,784,771,710.00	3,784,771,710.00	3,038,477,154.16	(671,919,846.53)	2,575,474,895.43
EXPENDITURE						
Personnel Cost	10	1,632,285,819.96	1,143,113,270.00	1,077,979,727.87	65,133,542.13	1,098,143,827.05
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	727,401,108.63	473,076,737.55	363,107,645.70	109,969,091.86	140,704,025.11
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	384,713,220.22	1,248,010,508.13	1,224,560,746.15	23,449,761.98	1,107,091,540.29
Subsidies	16	37,408,606.19	67,258,606.19	65,079,363.64	2,179,242.55	3,422,900.00
Public Debt Charges	17	65,962,955.00	226,962,955.00	153,927,407.90	73,035,547.10	164,169,401.05
Below the Line Payments	19	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,847,771,710.00	3,158,422,076.87	2,884,654,891.25	273,767,185.62	2,513,531,693.50
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		937,000,000.00	626,349,633.13	153,822,262.91	(945,687,032.14)	61,943,201.93
CAPITAL EXPENDITURE						
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	215,000,000.00	128,974,633.13	46,361,247.24	82,613,385.89	40,217,911.24
Construction/Provision of Fixed Assets	20B	498,000,000.00	407,875,000.00	77,951,457.99	329,923,542.01	15,100,000.00
Rehabilitation/Repairs of Fixed Assets	20C	224,000,000.00	88,500,000.00	21,539,807.92	66,960,192.08	1,000,000.00
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	-	1,000,000.00	-	1,000,000.00	-
TOTAL CAPITAL EXPENDITURE		937,000,000.00	626,349,633.13	145,852,513.15	480,497,119.98	56,317,911.24
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		0.00	0.00	7,969,749.76	-	5,625,290.69

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

DESCRIPTION	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
Government Share of FAAC (Statutory Revenue)					
Local Government Share of FAAC	2,269,417,437.00	2,269,417,437.00	2,315,277,815.23	45,860,378.23	1,543,898,694.17
Share of State IGR	30,403,343.00	30,403,343.00	4,003,126.14	(26,400,216.86)	26,068,199.07
Excess Petroleum Profit Tax (PPT Revenue)	630,131,229.00	630,131,229.00	17,737,202.17	(612,394,026.83)	-
Exchange Difference	-	-	66,923,634.04	66,923,634.04	124,327,057.00
Refund From Paris Club	-	-	-	-	172,388,874.63
Recovered Excess Bank Charges	-	-	1,551,468.51	1,551,468.51	-
Equalisation	-	-	-	-	-
Budget Augmentation	-	-	-	-	4,020,156.27
Refund From Federal Government	-	-	-	-	-
Stabilization Fund Receipts	-	-	-	-	4,363,412.64
Local Government Share of VAT	720,176,241.00	720,176,241.00	552,367,770.20	(167,808,470.80)	458,688,921.99
Local Government Share of Excess Crude Account	-	-	-	-	71,429,441.62
Statutory Revenue Total	3,650,128,250.00	3,650,128,250.00	2,957,861,016.29	(692,267,233.71)	2,405,184,757.39
Independent Revenue					
Personal Taxes	2,149,029.62	2,149,029.62	10,000.00	(2,139,029.62)	10,000.00
Licences - General	18,371,133.24	18,371,133.24	6,290,400.00	(12,080,733.24)	4,294,400.00
Fees - General	10,956,385.83	10,956,385.83	51,917,793.42	40,961,407.59	51,845,293.42
Fines - General	608,291.28	608,291.28	-	(608,291.28)	-
Sales - General	3,588,319.71	3,588,319.71	1,953,985.00	(1,634,334.71)	1,953,985.00
Earnings -General	53,678,681.46	53,678,681.46	12,293,918.76	(41,384,762.70)	12,418,918.76
Rent on Government Buildings - General	2,000,000.00	2,000,000.00	80,000.00	(1,920,000.00)	80,000.00
Rent on Land & Others - General	403,407.13	403,407.13	2,444,750.00	2,041,342.87	2,444,750.00
Repayments - General	-	-	-	-	-
Investment Income	606,529.85	606,529.85	-	(606,529.85)	-
Interest Earned	-	-	-	-	-
Rates	-	-	-	-	-
Miscellaneous	2,281,681.87	2,281,681.87	-	(2,281,681.87)	-
Independent Revenue Total	134,643,460.00	134,643,460.00	74,990,847.18	20,347,387.18	73,047,347.18
Other Revenue Sources and Capital Receipts					
Domestic Aids	-	-	-	-	-
Foreign Aids	-	-	-	-	-
Domestic Grants	-	-	-	-	-
Foreign Grants	-	-	-	-	-
Transfer From CRF to CDF	-	-	-	-	-
Other Capital Receipts	-	-	-	-	-
Domestic Loans/ Borrowings Receipt	-	-	-	-	90,909,090.91
International Loans/ Borrowings Receipt	-	-	-	-	-
Debt Forgiveness	-	-	-	-	-
Extraordinary Items	-	-	-	-	-
Other Revenue Sources and Capital Receipts - Total	-	-	-	-	90,909,090.91
TOTAL REVENUE	3,784,771,710.00	3,784,771,710.00	3,032,851,863.47	(671,919,846.53)	2,569,141,195.48

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

DESCRIPTION	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
EXPENDITURES					
Personnel Cost					
Salary (Excluding CRF Charges Salaries/Allowances)	1,221,113,270.00	1,122,113,270.00	1,077,979,727.87	44,133,542.13	1,098,143,827.05
Overtime payments	-	-	-	-	-
Consolidated Revenue Charges - Salary Arrears	411,172,549.96	21,000,000.00	-	21,000,000.00	-
Allowances	-	-	-	-	-
Social Contributions	-	-	-	-	-
Personnel Cost Total	1,632,285,819.96	1,143,113,270.00	1,077,979,727.87	65,133,542.13	1,098,143,827.05
Government Contribution to Pension	-	-	-	-	-
Social Benefits	-	-	-	-	-
Overhead Cost					
Travels and Transport - General	26,443,867.92	26,468,867.92	19,143,309.09	7,325,558.83	5,005,000.00
Utilities - General	12,684,160.00	33,046,040.00	31,504,100.00	1,541,940.00	8,458,310.00
Materials and Supplies - General	62,362,876.24	37,207,876.24	25,409,827.27	11,798,048.97	7,581,090.91
Maintenance Services - General	56,024,341.35	30,268,950.00	28,173,768.61	2,095,181.39	8,000,779.82
Training - General	102,595,900.99	3,360,250.00	-	3,360,250.00	6,476,787.95
Other Services - General	109,839,785.54	178,799,785.54	176,869,808.40	1,929,977.14	45,164,216.08
Consulting and Professional Services	202,729,626.60	16,207,500.00	2,242,454.55	13,965,045.45	5,245,454.55
Fuel and Lubricants	34,903,082.14	-	-	-	-
Financial Charges	59,082,501.91	19,082,501.91	12,656,612.96	6,425,888.95	6,422,509.65
Miscellaneous Expenses	60,734,965.95	128,634,965.95	67,107,764.81	61,527,201.14	48,349,876.15
Overhead Cost Total	727,401,108.63	473,076,737.55	363,107,645.70	109,969,091.86	140,704,025.11
Loans and Advances					
Staff Loans and Advances	-	-	-	-	-
Loans and Advances Total	-	-	-	-	-
Grants and Contributions					
Local Grants and Contributions	384,713,220.22	1,248,010,508.13	1,224,560,746.15	23,449,761.98	1,107,091,540.29
Foreign Grants and Contributions	-	-	-	-	-
Grants and Contributions Total	384,713,220.22	1,248,010,508.13	1,224,560,746.15	23,449,761.98	1,107,091,540.29
Subsidies					
Subsidy to Government Owned Companies & Parastatals	7,408,606.19	67,258,606.19	65,079,363.64	2,179,242.55	3,422,900.00
Subsidy to Private Companies	30,000,000.00	-	-	-	-
Subsidies Total	37,408,606.19	67,258,606.19	65,079,363.64	2,179,242.55	3,422,900.00
Public Debt Charges					
Foreign Interest/Discount - Treasury Bill	-	-	-	-	-
Domestic Interest/Discount	-	-	-	-	13,166,935.29
Interest - Internal Public Debt	65,962,955.00	226,962,955.00	153,927,407.90	73,035,547.10	151,002,465.76
Public Debt Charges Total	65,962,955.00	226,962,955.00	153,927,407.90	73,035,547.10	164,169,401.05
Transfers					
Transfers to Other Funds	-	-	-	-	-
Transfers - Payments to Individuals	-	-	-	-	-
Transfers - Total	-	-	-	-	-
Capital Expenditure					
Purchase of Fixed Assets	215,000,000.00	128,974,633.13	46,361,247.24	82,613,385.89	40,217,911.24
Construction/Provision of Fixed Assets	498,000,000.00	407,875,000.00	77,951,457.99	329,923,542.01	15,100,000.00
Rehabilitation/Repairs of Fixed Assets	224,000,000.00	88,500,000.00	21,539,807.92	66,960,192.08	1,000,000.00
Preservation of the Environment	-	-	-	-	-
Acquisition of Non Tangible Assets	-	1,000,000.00	-	1,000,000.00	-
Capital Expenditure Total	937,000,000.00	626,349,633.13	145,852,513.15	480,497,119.98	56,317,911.24
TOTAL EXPENDITURE	3,784,771,710.00	3,784,771,710.00	3,030,507,404.40	754,264,305.60	2,569,849,604.74

BALANGA LOCAL GOVERNMENT COUNCIL,

GOMBE STATECASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2018

	2018 ₦	2017 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,196,316,368.99	1,838,777,557.76
Independent Revenue	12,067,600.00	10,435,332.41
Total Receipts	2,208,383,968.99	1,849,212,890.17
Payments		
Personnel Cost	(705,564,809.27)	(715,827,780.92)
Social Benefits	-	-
Overhead Cost	(173,544,268.22)	(108,222,585.83)
Loans and Advances	-	-
Grants and Contributions	(976,353,771.24)	(882,566,585.34)
Subsidies	(43,663,863.64)	(15,328,800.00)
Transfers to Other Funds	-	-
Total Payments	(1,899,126,712.37)	(1,721,945,752.10)
Net Cash flow from Operating Activities	309,257,256.62	127,267,138.07
Investing Activities		
Purchase of Fixed Assets	(55,104,747.24)	(20,217,911.24)
Construction/Provision of Fixed Assets	(61,713,668.37)	(5,500,000.00)
Rehabilitation/Repairs of Fixed Assets	(25,841,024.45)	(21,251,900.00)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	(7,752,863.64)	(7,596,900.00)
Net Cash Flow from Investing Activities	(150,412,303.70)	(54,566,711.24)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	90,909,090.91
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(155,438,146.28)	(163,399,634.29)
Net Cash Flow from Financing Activities	(155,438,146.28)	(72,490,543.38)
Net Surplus/(Deficit) for the Year	3,406,806.64	209,883.45
Add: Opening Balance	233,846.33	23,962.88
Closing Cash Balance	3,640,652.97	233,846.33

BALANGA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
 STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2018

	NOTES	2018 ₦	2017 ₦
ASSETS			
Cash and Bank Balances	21	3,640,652.97	233,846.33
TOTAL ASSETS		3,640,652.97	233,846.33
LIABILITIES			
Public Funds	29	3,640,652.97	233,846.33
TOTAL LIABILITIES		3,640,652.97	233,846.33

**BALANGA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**
STATEMENT INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2018

	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
OPENING BALANCE				233,846.33		23,962.88
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,756,841,266.69	2,756,841,266.69	2,196,316,368.99	(560,524,897.70)	1,838,777,557.76
Independent Revenue	2	17,617,775.00	17,617,775.00	12,067,600.00	(5,550,175.00)	10,435,332.41
Capital Receipts and Other Revenue Sources	3	1,150,000.00	1,150,000.00	-	(1,150,000.00)	90,909,090.91
TOTAL REVENUE		2,775,609,041.69	2,775,609,041.69	2,208,383,968.99	(567,225,072.70)	1,940,121,981.08
TOTAL RECEIPTS		2,775,609,041.69	2,775,609,041.69	2,208,617,815.32	(567,225,072.70)	1,940,145,943.96
EXPENDITURE						
Personnel Cost	10	749,109,375.00	766,535,894.69	705,564,809.27	60,971,085.42	715,827,780.92
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	144,092,364.69	-	-	-	-
Overhead Cost	13	263,360,000.00	251,340,000.00	173,544,268.22	77,795,731.78	108,222,585.83
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	832,129,884.00	1,111,629,884.00	976,353,771.24	135,276,112.76	882,566,585.34
Subsidies	16	71,000,000.00	96,500,000.00	43,663,863.64	53,386,136.36	15,328,800.00
Public Debt Charges	17	186,884,155.00	156,750,000.00	155,438,146.28	188,196,008.72	163,399,634.29
TOTAL OPERATING EXPENDITURE		2,246,575,778.69	2,382,755,778.69	2,054,564,858.65	515,625,075.04	1,885,345,386.39
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		529,033,263.00	392,853,263.00	154,052,956.67	(1,082,850,147.73)	54,800,557.57
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	136,033,263.00	127,533,263.00	55,104,747.24	72,428,515.76	20,217,911.24
Construction/Provision of Fixed Assets	20B	363,000,000.00	213,000,000.00	61,713,668.37	151,286,331.63	5,500,000.00
Rehabilitation/Repairs of Fixed Assets	20C	30,000,000.00	38,820,000.00	25,841,024.45	12,978,975.55	21,251,900.00
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	-	13,500,000.00	7,752,863.64	5,747,136.36	7,596,900.00
TOTAL CAPITAL EXPENDITURE		529,033,263.00	392,853,263.00	150,412,303.70	242,440,959.30	54,566,711.24
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SUPLUS/(DEFICIT)		-	-	3,640,652.97	-	233,846.33

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

DESCRIPTION	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
Government Share of FAAC (Statutory Revenue)					
Local Government Share of FAAC	1,901,826,650.00	1,901,826,650.00	1,681,421,434.03	(220,405,215.97)	1,121,229,410.17
Share of State IGR	34,922,781.00	34,922,781.00	4,003,126.14	(30,919,654.86)	21,088,444.34
Excess Petroleum Profit Tax (PPT Revenue)	53,398,182.00	53,398,182.00	12,971,332.58	(40,426,849.42)	-
Exchange Difference	-	-	50,313,928.46	50,313,928.46	90,290,348.76
Refund From Paris Club	-	-	-	-	172,388,874.63
Recovered Excess Bank Charges	-	-	1,290,855.40	1,290,855.40	-
Equalisation	-	-	-	-	-
Budget Augmentation	202,976,816.00	202,976,816.00	-	(202,976,816.00)	4,020,156.27
Refund From Federal Government	-	-	-	-	-
Stabilization Fund Receipts	-	-	-	-	4,363,412.64
Good Value Consideration	-	-	-	-	-
Local Government Share of VAT	527,616,712.00	527,616,712.00	446,315,692.38	(81,301,019.62)	371,371,370.68
Local Government Share of Excess Crude Account	36,100,125.69	36,100,125.69	-	(36,100,125.69)	54,025,540.27
Statutory Revenue Total	2,756,841,266.69	2,756,841,266.69	2,196,316,368.99	(560,524,897.70)	1,838,777,557.76
Independent Revenue					
Personal Taxes	10,000.00	10,000.00	-	(10,000.00)	-
Licences - General	2,878,255.00	2,878,255.00	3,512,500.00	634,245.00	4,192,372.41
Fees - General	1,475,650.00	1,475,650.00	203,500.00	(1,272,150.00)	26,520.00
Fines - General	-	-	17,800.00	17,800.00	70,000.00
Sales - General	3,808,500.00	3,808,500.00	4,182,500.00	374,000.00	254,170.00
Earnings -General	3,451,370.00	3,451,370.00	3,976,900.00	525,530.00	5,742,270.00
Rent on Government Buildings - General	-	-	-	-	-
Rent on Land & Others - General	299,000.00	299,000.00	174,400.00	(124,600.00)	150,000.00
Repayments - General	-	-	-	-	-
Investment Income	1,545,000.00	1,545,000.00	-	(1,545,000.00)	-
Interest Earned	-	-	-	-	-
Rates	-	-	-	-	-
Miscellaneous	4,150,000.00	4,150,000.00	-	(4,150,000.00)	-
Independent Revenue Total	17,617,775.00	17,617,775.00	12,067,600.00	(5,550,175.00)	10,435,332.41
Other Revenue Sources and Capital Receipts					
Domestic Aids	-	-	-	-	-
Foreign Aids	-	-	-	-	-
Domestic Grants	-	-	-	-	-
Foreign Grants	-	-	-	-	-
Transfer From CRF to CDF	-	-	-	-	-
Other Capital Receipts	-	-	-	-	-
Domestic Loans/ Borrowings Receipt	-	-	-	-	90,909,090.91
International Loans/ Borrowings Receipt	-	-	-	-	-
Debt Forgiveness	-	-	-	-	-
Extraordinary Items	1,150,000.00	1,150,000.00	-	(1,150,000.00)	-
Other Revenue Sources and Capital Receipts - Total	1,150,000.00	1,150,000.00	-	(1,150,000.00)	90,909,090.91
TOTAL REVENUE	2,775,609,041.69	2,775,609,041.69	2,208,383,968.99	(567,225,072.70)	1,940,121,981.08

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

DESCRIPTION	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
EXPENDITURES					
Personnel Cost					
Salary (Excluding CRF Charges Salaries/ Allowances)	749,109,375.00	740,035,894.69	688,615,718.36	51,420,176.32	715,827,780.92
Overtime payments	-	-	-	-	-
Consolidated Revenue Charges - Salaries/Allowances	-	26,500,000.00	16,949,090.91	9,550,909.09	-
Salary Arrears	-	-	-	-	-
Allowances	-	-	-	-	-
Social Contributions	-	-	-	-	-
Personnel Cost Total	749,109,375.00	766,535,894.69	705,564,809.27	60,971,085.42	715,827,780.92
Overhead Cost					
Travels and Transport - General	10,700,000.00	5,670,000.00	4,146,109.09	1,523,890.91	-
Utilities - General	10,000,000.00	10,190,000.00	3,747,300.00	6,442,700.00	4,916,620.00
Materials and Supplies - General	16,000,000.00	29,650,000.00	17,530,327.27	12,119,672.73	1,918,181.82
Maintenance Services - General	10,200,000.00	19,155,000.00	13,595,362.77	5,559,637.23	2,501,559.64
Training - General	75,000,000.00	5,000,000.00	4,702,100.00	297,900.00	5,953,575.90
Other Services - General	56,000,000.00	49,500,000.00	43,210,765.41	6,289,234.59	33,477,937.02
Consulting and Professional Services	18,500,000.00	18,850,000.00	2,988,554.55	15,861,445.45	11,508,197.96
Fuel and Lubricants	1,000,000.00	1,000,000.00	75,900.00	924,100.00	-
Financial Charges	8,500,000.00	13,500,000.00	12,850,379.59	649,620.41	8,777,960.05
Miscellaneous Expenses	57,460,000.00	98,825,000.00	70,697,469.54	28,127,530.46	39,168,553.44
Overhead Cost Total	263,360,000.00	251,340,000.00	173,544,268.22	77,795,731.78	108,222,585.83
Grants and Contributions					
Local Grants and Contributions	832,129,884.00	1,111,629,884.00	976,353,771.24	135,276,112.76	882,566,585.34
Foreign Grants and Contributions	-	-	-	-	-
Grants and Contributions Total	832,129,884.00	1,111,629,884.00	976,353,771.24	135,276,112.76	882,566,585.34
Subsidies					
Subsidy to Government Owned Companies & Parastatals	67,200,000.00	92,700,000.00	43,663,863.64	49,586,136.36	15,328,800.00
Subsidy to Private Companies	3,800,000.00	3,800,000.00	-	3,800,000.00	-
Subsidies Total	71,000,000.00	96,500,000.00	43,663,863.64	53,386,136.36	15,328,800.00
Public Debt Charges					
Foreign Interest/Discount - Treasury Bill	186,884,155.00	-	-	186,884,155.00	-
Domestic Interest/Discount	-	1,750,000.00	1,510,738.38	239,261.62	39,554,890.45
Interest - Internal Public Debt	-	155,000,000.00	153,927,407.90	1,072,592.10	123,844,743.84
Public Debt Charges Total	186,884,155.00	156,750,000.00	155,438,146.28	188,196,008.72	163,399,634.29
Capital Expenditure					
Purchase of Fixed Assets	136,033,263.00	127,533,263.00	55,104,747.24	72,428,515.76	20,217,911.24
Construction/Provision of Fixed Assets	363,000,000.00	213,000,000.00	61,713,668.37	151,286,331.63	5,500,000.00
Rehabilitation/Repairs of Fixed Assets	30,000,000.00	38,820,000.00	25,841,024.45	12,978,975.55	21,251,900.00
Preservation of the Environment	-	-	-	-	-
Acquisition of Non Tangible Assets	-	13,500,000.00	7,752,863.64	5,747,136.36	7,596,900.00
Capital Expenditure Total	529,033,263.00	392,853,263.00	150,412,303.70	242,440,959.30	54,566,711.24
TOTAL EXPENDITURE	2,775,609,041.69	2,775,609,041.69	2,204,977,162.35	758,066,034.34	1,939,912,097.63

BILLIRI LOCAL GOVERNMENT COUNCIL,

GOMBE STATECASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2018

	2018 ₦	2017 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,466,918,457.14	1,839,761,498.81
Independent Revenue	31,726,800.00	23,917,500.00
Total Receipts	2,498,645,257.14	1,863,678,998.81
Payments		
Personnel Cost	(634,524,704.88)	(656,083,616.10)
Social Benefits	-	-
Overhead Cost	(371,851,277.23)	(156,167,984.67)
Loans and Advances	-	-
Grants and Contributions	(884,149,535.86)	(787,453,654.37)
Subsidies	(47,448,463.64)	(4,318,000.00)
Transfers to Other Funds	-	-
Total Payments	(1,937,973,981.61)	(1,604,023,255.15)
Net Cash flow from Operating Activities	560,671,275.53	259,655,743.66
Investing Activities		
Purchase of Fixed Assets	(184,371,122.24)	(41,782,811.24)
Construction/Provision of Fixed Assets	(213,319,481.82)	(34,780,700.00)
Rehabilitation/Repairs of Fixed Assets	(9,757,377.81)	(38,566,520.00)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	(1,790,763.64)	(16,214,900.00)
Net Cash Flow from Investing Activities	(409,238,745.51)	(131,344,931.24)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	90,909,090.91
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(156,699,607.90)	(211,759,856.21)
Net Cash Flow from Financing Activities	(156,699,607.90)	(120,850,765.30)
Net Surplus/(Deficit) for the Year	(5,267,077.88)	7,460,047.12
Add: Opening Balance	7,479,699.55	19,652.43
Closing Cash Balance	2,212,621.67	7,479,699.55

BILLIRI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
 STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2018

	NOTES	2018 ₦	2017 ₦
ASSETS			
Cash and Bank Balances	21	2,212,621.67	7,479,699.55
TOTAL ASSETS		2,212,621.67	7,479,699.55
LIABILITIES			
Public Funds	29	2,212,621.67	7,479,699.55
TOTAL LIABILITIES		2,212,621.67	7,479,699.55

BILLIRI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2018

	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
OPENING BALANCE				7,479,699.55		19,652.43
Add: Revenue						
REVENUE						
Statutory Revenue	1	3,004,289,239.00	3,004,289,239.00	2,466,918,457.14	(537,370,781.9)	1,839,761,498.81
Independent Revenue	2	178,872,549.00	178,872,549.00	31,726,800.00	(147,145,749.0)	23,917,500.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	90,909,090.91
TOTAL REVENUE		3,183,161,788.00	3,183,161,788.00	2,498,645,257.14	(684,516,530.9)	1,954,588,089.72
TOTAL RECEIPTS		3,183,161,788.00	3,183,161,788.00	2,506,124,956.69	(684,516,530.9)	1,954,607,742.15
EXPENDITURE						
Personnel Cost	10	618,132,655.00	645,132,655.00	634,524,704.88	10,607,950.1	656,083,616.10
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	841,516,083.00	632,396,147.46	371,851,277.23	260,544,870.2	156,167,984.67
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	1,122,774,871.46	915,380,402.46	884,149,535.86	21,230,866.6	787,453,654.37
Subsidies	16	259,798,848.00	53,748,848.00	47,448,463.64	6,850,384.4	4,318,000.00
Public Debt Charges	17	164,314,926.00	160,314,926.00	156,699,607.90	3,615,318.1	211,759,856.21
TOTAL OPERATING EXPENDITURE		3,006,537,383.46	2,406,972,978.93	2,094,673,589.51	302,849,389.4	1,815,783,111.36
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		176,624,404.54	776,188,809.07	411,451,367.18	(987,365,920.3)	138,824,630.79
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	130,000,000.00	326,500,000.00	184,371,122.24	142,128,877.8	41,782,811.24
Construction/Provision of Fixed Assets	20B	30,812,202.27	434,536,606.80	213,319,481.82	221,217,125.0	34,780,700.00
Rehabilitation/Repairs of Fixed Assets	20C	15,812,202.27	11,762,202.27	9,757,377.81	2,004,824.5	38,566,520.00
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	-	3,390,000.00	1,790,763.64	1,599,236.4	16,214,900.00
TOTAL CAPITAL EXPENDITURE		176,624,404.54	776,188,809.07	409,238,745.51	366,950,063.6	131,344,931.24
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		0.0	(0.0)	2,212,621.67		7,479,699.55

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

DESCRIPTION	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
	₦	₦	₦	₦	₦
Government Share of FAAC (Statutory Revenue)					
Local Government Share of FAAC	1,585,707,579.00	1,585,707,579.00	1,692,323,797.98	106,616,219.0	1,128,492,756.97
Allocation From State Government	322,222,928.00	322,222,928.00	4,003,126.14	(318,219,801.9)	21,174,018.89
Excess Petroleum Profit Tax (PPT Revenue)	-	-	12,964,778.24	12,964,778.2	-
Exchange Difference	-	-	50,639,863.53	50,639,863.5	90,875,252.30
Refund From Paris Club	-	-	-	-	172,388,874.63
Recovered Excess Bank Charges	-	-	1,299,217.58	1,299,217.6	-
Equalisation	-	-	-	-	-
Budget Augmentation	540,890,340.00	540,890,340.00	-	(540,890,340.0)	4,020,156.27
Refund From Federal Government	-	-	-	-	-
Stabilization Fund Receipts	-	-	-	-	4,363,412.64
Local Government Share of VAT	555,468,392.00	555,468,392.00	705,687,673.67	150,219,281.7	364,120,691.21
Local Government Share of Excess Crude Account	-	-	-	-	54,326,335.90
Statutory Revenue Total	3,004,289,239.00	3,004,289,239.00	2,466,918,457.14	(537,370,781.9)	1,839,761,498.81
Independent Revenue					
Personal Taxes	20,000,000.00	20,000,000.00	13,014,500.00	(6,985,500.0)	9,811,200.00
Licences - General	12,862,800.00	12,862,800.00	14,226,800.00	1,364,000.0	10,724,900.00
Fees - General	20,000,000.00	20,000,000.00	5,200.00	(19,994,800.0)	4,000.00
Fines - General	111,550.00	111,550.00	-	(111,550.0)	-
Sales - General	2,669,000.00	2,669,000.00	181,900.00	(2,487,100.0)	137,100.00
Earnings -General	56,559,600.00	56,559,600.00	4,266,900.00	(52,292,700.0)	3,216,600.00
Rent on Government Buildings - General	2,223,700.00	2,223,700.00	14,800.00	(2,208,900.0)	11,200.00
Rent on Land & Others - General	834,800.00	834,800.00	-	(834,800.0)	-
Repayments - General	-	-	16,700.00	16,700.0	12,500.00
Investment Income	1,333,612.00	1,333,612.00	-	(1,333,612.0)	-
Interest Earned	62,277,487.00	62,277,487.00	-	(62,277,487.0)	-
Rates	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Independent Revenue Total	178,872,549.00	178,872,549.00	31,726,800.00	(147,145,749.0)	23,917,500.00
Other Revenue Sources and Capital Receipts					
Domestic Aids	-	-	-	-	-
Foreign Aids	-	-	-	-	-
Domestic Grants	-	-	-	-	-
Foreign Grants	-	-	-	-	-
Other Capital Receipts	-	-	-	-	-
Domestic Loans/ Borrowings Receipt	-	-	-	-	90,909,090.91
International Loans/ Borrowings Receipt	-	-	-	-	-
Debt Forgiveness	-	-	-	-	-
Extraordinary Items	-	-	-	-	-
Other Revenue Sources and Capital Receipts - Total	-	-	-	-	90,909,090.91
TOTAL REVENUE	3,183,161,788.00	3,183,161,788.00	2,498,645,257.14	(684,516,530.9)	1,954,588,089.72

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

DESCRIPTION	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
EXPENDITURES					
Personnel Cost					
Salary (Excluding CRF Charges Salaries/ Allowances)	618,132,655.00	628,132,655.00	617,575,613.97	10,557,041.0	656,083,616.10
Overtime payments	-	-	-	-	-
Consolidated Revenue Charges - Salaries/Allowances	-	17,000,000.00	16,949,090.91	50,909.1	-
Salary Arrears	-	-	-	-	-
Allowances	-	-	-	-	-
Social Contributions	-	-	-	-	-
Personnel Cost Total	618,132,655.00	645,132,655.00	634,524,704.88	10,607,950.1	656,083,616.10
Government Contribution to Pension	-	-	-	-	-
Social Benefits	-	-	-	-	-
Overhead Cost					
Travels and Transport - General	203,762,317.00	78,207,097.00	38,429,609.09	39,777,487.9	8,749,800.00
Utilities - General	104,291,636.00	10,341,636.00	1,525,800.00	8,815,836.0	4,619,510.00
Materials and Supplies - General	7,711,372.00	31,804,372.00	18,295,278.82	13,509,093.2	9,315,090.91
Maintenance Services - General	42,563,690.00	44,784,190.00	30,071,462.77	14,712,727.2	5,163,376.48
Training - General	8,617,984.00	8,967,984.00	849,200.00	8,118,784.0	4,936,487.95
Other Services - General	175,543,000.00	107,043,000.00	69,127,715.41	37,915,284.6	37,866,137.02
Consulting and Professional Services	104,049,997.00	30,661,781.46	15,450,054.55	15,211,726.9	23,579,796.29
Fuel and Lubricants	1,000,000.00	-	-	-	-
Financial Charges	17,981,818.00	15,391,818.00	12,816,162.99	2,575,655.0	7,403,509.87
Miscellaneous Expenses	175,994,269.00	305,194,269.00	185,285,993.60	119,908,275.4	54,534,276.15
Overhead Cost Total	841,516,083.00	632,396,147.46	371,851,277.23	260,544,870.2	156,167,984.67
Loans and Advances					
Staff Loans and Advances	-	-	-	-	-
Loans and Advances Total	-	-	-	-	-
Grants and Contributions					
Local Grants and Contributions	1,122,774,871.46	915,380,402.46	884,149,535.86	21,230,866.6	787,453,654.37
Foreign Grants and Contributions	-	-	-	-	-
Grants and Contributions Total	1,122,774,871.46	915,380,402.46	884,149,535.86	21,230,866.6	787,453,654.37
Subsidies					
Subsidy to Government Owned Companies & Parastatals	259,798,848.00	53,748,848.00	47,448,463.64	6,850,384.4	4,318,000.00
Subsidy to Private Companies	-	-	-	-	-
Subsidies Total	259,798,848.00	53,748,848.00	47,448,463.64	6,850,384.4	4,318,000.00
Public Debt Charges					
Foreign Interest/Discount - Treasury Bill	-	-	-	-	-
Domestic Interest/Discount	-	-	-	-	59,554,890.45
Interest - Internal Public Debt	164,314,926.00	160,314,926.00	156,699,607.90	3,615,318.1	152,204,965.76
Public Debt Charges Total	164,314,926.00	160,314,926.00	156,699,607.90	3,615,318.1	211,759,856.21
Transfers					
Transfers to Other Funds	-	-	-	-	-
Transfers - Payments to Individuals	-	-	-	-	-
Transfers - Total	-	-	-	-	-
Capital Expenditure					
Purchase of Fixed Assets	130,000,000.00	326,500,000.00	184,371,122.24	142,128,877.8	41,782,811.24
Construction/Provision of Fixed Assets	30,812,202.27	434,536,606.80	213,319,481.82	221,217,125.0	34,780,700.00
Rehabilitation/Repairs of Fixed Assets	15,812,202.27	11,762,202.27	9,757,377.81	2,004,824.5	38,566,520.00
Preservation of the Environment	-	-	-	-	-
Acquisition of Non Tangible Assets	-	3,390,000.00	1,790,763.64	1,599,236.4	16,214,900.00
Capital Expenditure Total	176,624,404.54	776,188,809.07	409,238,745.51	366,950,063.6	131,344,931.24
TOTAL EXPENDITURE	3,183,161,788.00	3,183,161,788.00	2,503,912,335.02	669,799,453.0	1,947,128,042.60

DUKKU LOCAL GOVERNMENT COUNCIL,

GOMBE STATECASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2018

	2018 ₦	2017 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,360,498,979.32	1,957,956,503.14
Independent Revenue	37,153,600.00	36,956,100.00
Total Receipts	2,397,652,579.32	1,994,912,603.14
Payments		
Personnel Cost	(694,404,381.79)	(730,983,584.56)
Social Benefits	-	-
Overhead Cost	(471,635,982.40)	(230,445,586.93)
Loans and Advances	-	-
Grants and Contributions	(811,186,762.10)	(822,564,056.30)
Subsidies	(47,434,763.64)	(100,000.00)
Transfers to Other Funds	-	-
Total Payments	(2,024,661,889.93)	(1,784,093,227.80)
Net Cash flow from Operating Activities	372,990,689.39	210,819,375.34
Investing Activities		
Purchase of Fixed Assets	(68,697,361.53)	(46,930,751.24)
Construction/Provision of Fixed Assets	(71,759,361.99)	(58,735,040.80)
Rehabilitation/Repairs of Fixed Assets	(61,626,046.72)	(14,715,700.00)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	(1,838,450.92)	-
Net Cash Flow from Investing Activities	(203,921,221.16)	(120,381,492.04)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	90,909,090.91
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(168,927,407.90)	(181,290,272.09)
Net Cash Flow from Financing Activities	(168,927,407.90)	(90,381,181.18)
Net Surplus/(Deficit) for the Year	142,060.33	56,702.12
Add: Opening Balance	88,924.43	32,222.31
Closing Cash Balance	230,984.76	88,924.43

DUKKU LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
 STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2018

	NOTES	2018 ₦	2017 ₦
ASSETS			
Cash and Bank Balances	21	230,984.76	88,924.43
TOTAL ASSETS		230,984.76	88,924.43
LIABILITIES			
Public Funds	29	230,984.76	88,924.43
TOTAL LIABILITIES		230,984.76	88,924.43

DUKKU LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2018

	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
OPENING BALANCE				88,924.43		32,222.31
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,452,842,380.00	2,452,842,380.00	2,360,498,979.32	(92,343,400.7)	1,957,956,503.14
Independent Revenue	2	43,710,000.00	43,710,000.00	37,153,600.00	(6,556,400.0)	36,956,100.00
Capital Receipts and Other Revenue	3	500,000.00	500,000.00	-	(500,000.0)	90,909,090.91
TOTAL REVENUE		2,497,052,380.00	2,497,052,380.00	2,397,652,579.32	(99,399,800.7)	2,085,821,694.05
TOTAL RECEIPTS		2,497,052,380.00	2,497,052,380.00	2,397,741,503.75	(99,399,800.7)	2,085,853,916.36
EXPENDITURE						
Personnel Cost	10	809,257,547.00	700,583,721.00	694,404,381.79	6,179,339.2	730,983,584.56
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	286,000,000.00	526,850,000.00	471,635,982.40	55,214,017.6	230,445,586.93
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	413,291,418.00	821,000,000.00	811,186,762.10	9,813,237.9	822,564,056.30
Subsidies	16	36,500,000.00	50,600,000.00	47,434,763.64	3,165,236.4	100,000.00
Public Debt Charges	17	200,000,000.00	172,357,654.00	168,927,407.90	3,430,246.1	181,290,272.09
TOTAL OPERATING EXPENDITURE		1,745,048,965.00	2,271,391,375.00	2,193,589,297.83	77,802,077.2	1,965,383,499.89
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		752,003,415.00	225,661,005.00	204,152,205.92	(177,201,877.9)	120,470,416.47
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	136,000,000.00	74,761,005.00	68,697,361.53	6,063,643.5	46,930,751.24
Construction/Provision of Fixed Assets	20B	350,003,415.00	80,500,000.00	71,759,361.99	8,740,638.0	58,735,040.80
Rehabilitation/Repairs of Fixed Assets	20C	196,000,000.00	67,400,000.00	61,626,046.72	5,773,953.3	14,715,700.00
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	70,000,000.00	3,000,000.00	1,838,450.92	1,161,549.1	-
TOTAL CAPITAL EXPENDITURE		752,003,415.00	225,661,005.00	203,921,221.16	21,739,783.8	120,381,492.04
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	-	230,984.76		88,924.43

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

DESCRIPTION	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
	₦	₦	₦	₦	₦
Government Share of FAAC (Statutory Revenue)					
Local Government Share of FAAC	1,727,842,380.00	1,727,842,380.00	1,844,015,137.39	116,172,757.4	1,229,645,135.74
Share of State IGR	25,000,000.00	25,000,000.00	4,003,126.14	(20,996,873.9)	22,365,763.92
Excess Petroleum Profit Tax (PPT Revenue)	-	-	14,126,875.33	14,126,875.3	-
Exchange Difference	-	-	55,178,964.59	55,178,964.6	99,020,849.91
Refund From Paris Club	-	-	-	-	172,388,874.63
Recovered Excess Bank Charges	-	-	1,415,672.89	1,415,672.9	-
Equalisation	-	-	-	-	-
Budget Augmentation	200,000,000.00	200,000,000.00	-	(200,000,000.0)	4,020,156.27
Refund From Federal Government	-	-	-	-	-
Stabilization Fund Receipts	-	-	-	-	4,363,412.64
Local Government Share of VAT	400,000,000.00	400,000,000.00	441,759,202.98	41,759,203.0	367,636,975.10
Local Government Share of Excess Crude Account	100,000,000.00	100,000,000.00	-	(100,000,000.0)	58,515,334.93
Statutory Revenue Total	2,452,842,380.00	2,452,842,380.00	2,360,498,979.32	(92,343,400.7)	1,957,956,503.14
Independent Revenue					
Personal Taxes	-	-	-	-	-
Licences - General	5,000,000.00	5,000,000.00	10,739,300.00	5,739,300.0	1,482,400.00
Fees - General	24,660,000.00	24,660,000.00	12,720,900.00	(11,939,100.0)	13,817,800.00
Fines - General	100,000.00	100,000.00	-	(100,000.0)	-
Sales - General	1,200,000.00	1,200,000.00	810,700.00	(389,300.0)	2,515,500.00
Earnings - General	7,700,000.00	7,700,000.00	4,142,400.00	(3,557,600.0)	13,074,500.00
Rent on Government Buildings - General	1,700,000.00	1,700,000.00	1,428,900.00	(271,100.0)	2,710,400.00
Rent on Land & Others - General	1,500,000.00	1,500,000.00	2,281,300.00	781,300.0	393,000.00
Repayments - General	-	-	3,216,700.00	3,216,700.0	2,620,100.00
Investment Income	1,500,000.00	1,500,000.00	1,306,400.00	(193,600.0)	225,100.00
Interest Earned	-	-	-	-	-
Rates	-	-	-	-	-
Miscellaneous	350,000.00	350,000.00	507,000.00	157,000.0	117,300.00
Independent Revenue Total	43,710,000.00	43,710,000.00	37,153,600.00	(6,556,400.0)	36,956,100.00
Other Revenue Sources and Capital Receipts					
Domestic Aids	-	-	-	-	-
Foreign Aids	-	-	-	-	-
Domestic Grants	-	-	-	-	-
Foreign Grants	-	-	-	-	-
Other Capital Receipts	-	-	-	-	-
Domestic Loans/ Borrowings Receipt	-	-	-	-	90,909,090.91
International Loans/ Borrowings Receipt	-	-	-	-	-
Debt Forgiveness	-	-	-	-	-
Extraordinary Items	500,000.00	500,000.00	-	(500,000.0)	-
Other Revenue Sources and Capital Receipts - Total	500,000.00	500,000.00	-	(500,000.0)	90,909,090.91
TOTAL REVENUE	2,497,052,380.00	2,497,052,380.00	2,397,652,579.32	(99,399,800.7)	2,085,821,694.05

DUKKU LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL EXPENDITURE

DESCRIPTION	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
EXPENDITURES					
Personnel Cost					
Salary (Excluding CRF Charges Salaries/ Allowances)	759,257,547.00	680,797,289.00	677,455,290.88	3,341,998.1	730,883,584.56
Overtime payments	-	-	-	-	-
Consolidated Revenue Charges - Salaries/ Allowances	50,000,000.00	19,786,432.00	16,949,090.91	2,837,341.1	100,000.00
Salary Arrears	-	-	-	-	-
Allowances	-	-	-	-	-
Social Contributions	-	-	-	-	-
Personnel Cost Total	809,257,547.00	700,583,721.00	694,404,381.79	6,179,339.2	730,983,584.56
Social Benefits	-	-	-	-	-
Overhead Cost					
Travels and Transport - General	10,800,000.00	27,400,000.00	21,089,754.09	6,310,245.9	5,601,522.00
Utilities - General	3,500,000.00	24,200,000.00	21,777,600.00	2,422,400.0	5,458,510.00
Materials and Supplies - General	18,000,000.00	97,250,000.00	89,974,524.53	7,275,475.5	2,650,390.91
Maintenance Services - General	35,200,000.00	50,500,000.00	44,599,754.02	5,900,246.0	35,042,548.34
Training - General	10,000,000.00	42,600,000.00	39,740,900.00	2,859,100.0	3,609,887.95
Other Services - General	50,000,000.00	95,000,000.00	86,047,697.71	8,952,302.3	43,282,351.02
Consulting and Professional Services	8,000,000.00	62,100,000.00	55,418,454.55	6,681,545.5	14,866,943.41
Fuel and Lubricants	24,000,000.00	3,000,000.00	2,019,400.00	980,600.0	22,063,600.00
Financial Charges	7,000,000.00	13,000,000.00	11,565,436.74	1,434,563.3	5,949,955.72
Miscellaneous Expenses	119,500,000.00	111,800,000.00	99,402,460.76	12,397,539.2	91,919,877.58
Overhead Cost Total	286,000,000.00	526,850,000.00	471,635,982.40	55,214,017.6	230,445,586.93
Loans and Advances					
Staff Loans and Advances	-	-	-	-	-
Loans and Advances Total	-	-	-	-	-
Grants and Contributions					
Local Grants and Contributions	413,291,418.00	821,000,000.00	811,186,762.10	9,813,237.9	822,564,056.30
Foreign Grants and Contributions	-	-	-	-	-
Grants and Contributions Total	413,291,418.00	821,000,000.00	811,186,762.10	9,813,237.9	822,564,056.30
Subsidies					
Subsidy to Government Owned Companies & Parastatals	36,500,000.00	50,600,000.00	47,434,763.64	3,165,236.4	100,000.00
Subsidy to Private Companies	-	-	-	-	-
Subsidies Total	36,500,000.00	50,600,000.00	47,434,763.64	3,165,236.4	100,000.00
Public Debt Charges					
Foreign Interest/Discount - Treasury Bill	-	-	-	-	-
Domestic Interest/Discount	-	15,500,000.00	15,000,000.00	500,000.0	54,059,790.45
Interest - Internal Public Debt	200,000,000.00	156,857,654.00	153,927,407.90	2,930,246.1	127,230,481.64
Public Debt Charges Total	200,000,000.00	172,357,654.00	168,927,407.90	3,430,246.1	181,290,272.09

SUMMARY OF TOTAL EXPENDITURE CONT'D

Transfers

Transfers to Other Funds	-	-	-	-	-
Transfers - Payments to Individuals	-	-	-	-	-
Transfers - Total	-	-	-	-	-

Below the Line Payments

BTL Payments Total	-	-	-	-	-
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Capital Expenditure

Purchase of Fixed Assets	136,000,000.00	74,761,005.00	68,697,361.53	6,063,643.5	46,930,751.24
Construction/Provision of Fixed Assets	350,003,415.00	80,500,000.00	71,759,361.99	8,740,638.0	58,735,040.80
Rehabilitation/Repairs of Fixed Assets	196,000,000.00	67,400,000.00	61,626,046.72	5,773,953.3	14,715,700.00
Preservation of the Environment	-	-	-	-	-
Acquisition of Non Tangible Assets	70,000,000.00	3,000,000.00	1,838,450.92	1,161,549.1	-
Capital Expenditure Total	752,003,415.00	225,661,005.00	203,921,221.16	21,739,783.8	120,381,492.04
TOTAL EXPENDITURE	2,497,052,380.00	2,497,052,380.00	2,397,510,518.99	99,541,861.0	2,085,764,991.93

FUNAKAYE LOCAL GOVERNMENT COUNCIL,

GOMBE STATECASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2018

	2018 ₦	2017 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,332,522,592.93	1,939,946,943.51
Independent Revenue	33,875,800.00	30,604,200.00
Total Receipts	2,366,398,392.93	1,970,551,143.51
Payments		
Personnel Cost	(684,390,561.18)	(727,947,330.19)
Social Benefits	-	-
Overhead Cost	(560,651,246.36)	(292,391,096.86)
Loans and Advances	-	-
Grants and Contributions	(669,522,514.99)	(693,275,677.92)
Subsidies	(44,645,430.89)	(1,270,100.00)
Transfers to Other Funds	-	-
Total Payments	(1,959,209,753.42)	(1,714,884,204.98)
Net Cash flow from Operating Activities	407,188,639.51	255,666,938.53
Investing Activities		
Purchase of Fixed Assets	(38,438,320.05)	(55,339,311.24)
Construction/Provision of Fixed Assets	(170,759,128.86)	(52,967,900.00)
Rehabilitation/Repairs of Fixed Assets	(15,304,672.71)	(23,269,326.40)
Preservation of the Environment	(1,245,356.25)	(9,475,100.00)
Acquisition of Non Tangible Assets	(22,736,780.57)	-
Net Cash Flow from Investing Activities	(248,484,258.45)	(141,051,637.64)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	90,909,090.91
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(154,124,614.06)	(211,557,356.21)
Net Cash Flow from Financing Activities	(154,124,614.06)	(120,648,265.30)
Net Surplus/(Deficit) for the Year	4,579,767.00	(6,032,964.41)
Add: Opening Balance	1,095,026.02	7,127,990.43
Closing Cash Balance	5,674,793.02	1,095,026.02

FUNAKAYE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
 STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2018

	NOTES	2018 ₦	2017 ₦
ASSETS			
Cash and Bank Balances	21	5,674,793.02	1,095,026.02
TOTAL ASSETS		5,674,793.02	1,095,026.02
LIABILITIES			
Public Funds	29	5,674,793.02	1,095,026.02
TOTAL LIABILITIES		5,674,793.02	1,095,026.02

FUNAKAYE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2018

	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
OPENING BALANCE				1,095,026.02		7,127,990.43
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,530,411,769.00	2,530,411,769.00	2,332,522,592.93	(197,889,176.1)	1,939,946,943.51
Independent Revenue	2	36,864,395.00	36,864,395.00	33,875,800.00	(2,988,595.0)	30,604,200.00
Capital Receipts and Other Revenue Sources	3	300,000.00	300,000.00	-	(300,000.0)	90,909,090.91
TOTAL REVENUE		2,567,576,164.00	2,567,576,164.00	2,366,398,392.93	(201,177,771.1)	2,061,460,234.42
TOTAL RECEIPTS		2,567,576,164.00	2,567,576,164.00	2,367,493,418.95	(201,177,771.1)	2,068,588,224.85
EXPENDITURE						
Personnel Cost	10	694,245,707.00	691,245,707.00	684,390,561.18	6,855,145.8	727,947,330.19
Government Contribution to Pension Social Benefits	11 12	-	-	-	-	-
Overhead Cost	13	353,849,863.00	612,570,363.00	560,651,246.36	52,419,116.6	292,391,096.86
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	863,280,594.00	739,660,094.00	669,522,514.99	70,137,579.0	693,275,677.92
Subsidies	16	111,000,000.00	46,600,000.00	44,645,430.89	1,954,569.1	1,270,100.00
Public Debt Charges	17	-	160,000,000.00	154,124,614.06	5,875,385.9	211,557,356.21
TOTAL OPERATING EXPENDITURE		2,022,376,164.00	2,250,076,164.00	2,113,334,367.48	137,241,796.5	1,926,441,561.19
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		545,200,000.00	317,500,000.00	254,159,051.47	(338,419,567.6)	142,146,663.66
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	75,000,000.00	47,000,000.00	38,438,320.05	8,561,679.9	55,339,311.24
Construction/Provision of Fixed Assets	20B	315,000,000.00	218,000,000.00	170,759,128.86	47,240,871.1	52,967,900.00
Rehabilitation/Repairs of Fixed Assets	20C	40,000,000.00	21,000,000.00	15,304,672.71	5,695,327.3	23,269,326.40
Preservation of the Environment	20D	36,000,000.00	1,500,000.00	1,245,356.25	254,643.7	9,475,100.00
Acquisition of Non Tangible Assets	20E	79,200,000.00	30,000,000.00	22,736,780.57	7,263,219.4	-
TOTAL CAPITAL EXPENDITURE		545,200,000.00	317,500,000.00	248,484,258.45	69,015,741.6	141,051,637.64
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	-	5,674,793.02		1,095,026.02

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

DESCRIPTION	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
	₦	₦	₦	₦	₦
Government Share of FAAC (Statutory Revenue)					
Local Government Share of FAAC	1,838,361,035.00	1,797,573,661.00	1,793,512,089.16	(44,848,945.8)	1,195,998,181.16
Share of State IGR	39,976,168.00	79,976,168.00	4,003,126.14	(35,973,041.9)	21,969,346.26
Excess Petroleum Profit Tax (PPT Revenue)	-	-	13,740,319.64	13,740,319.6	-
Exchange Difference	-	-	53,669,094.74	53,669,094.7	96,311,328.35
Refund From Paris Club	-	-	-	-	172,388,874.63
Recovered Excess Bank Charges	-	-	1,376,935.61	1,376,935.6	-
Equalisation	-	-	-	-	-
Budget Augmentation	32,624,749.00	33,412,123.00	-	(32,624,749.0)	4,020,156.27
Refund From Federal Government	-	-	-	-	-
Stabilization Fund Receipts	-	-	-	-	4,363,412.64
Local Government Share of VAT	401,555,327.00	401,555,327.00	466,221,027.64	64,665,700.6	387,773,722.46
Local Government Share of Excess Crude Account	217,894,490.00	217,894,490.00	-	(217,894,490.0)	57,121,921.74
Statutory Revenue Total	2,530,411,769.00	2,530,411,769.00	2,332,522,592.93	(197,889,176.1)	1,939,946,943.51
Independent Revenue					
Personal Taxes	187,395.00	187,395.00	6,118,400.00	5,931,005.0	-
Licences - General	6,937,000.00	6,937,000.00	4,383,200.00	(2,553,800.0)	20,931,900.00
Fees - General	4,190,000.00	4,190,000.00	2,432,900.00	(1,757,100.0)	1,341,500.00
Fines - General	-	-	97,400.00	97,400.0	-
Sales - General	-	-	-	-	-
Earnings -General	10,000,000.00	10,000,000.00	6,843,100.00	(3,156,900.0)	4,292,900.00
Rent on Government Buildings - General	1,000,000.00	1,000,000.00	-	(1,000,000.0)	-
Rent on Land & Others - General	12,200,000.00	12,200,000.00	14,000,800.00	1,800,800.0	3,234,800.00
Repayments - General	-	-	-	-	-
Investment Income	150,000.00	150,000.00	-	(150,000.0)	8,200.00
Interest Earned	-	-	-	-	-
Rates	-	-	-	-	-
Miscellaneous	2,200,000.00	2,200,000.00	-	(2,200,000.0)	-
Independent Revenue Total	36,864,395.00	36,864,395.00	33,875,800.00	(2,988,595.0)	30,604,200.00
Other Revenue Sources and Capital Receipts					
Domestic Aids	-	-	-	-	-
Foreign Aids	-	-	-	-	-
Domestic Grants	-	-	-	-	-
Foreign Grants	-	-	-	-	-
Other Capital Receipts	-	-	-	-	-
Domestic Loans/ Borrowings Receipt	-	-	-	-	90,909,090.91
International Loans/ Borrowings Receipt	-	-	-	-	-
Debt Forgiveness	-	-	-	-	-
Extraordinary Items	300,000.00	300,000.00	-	(300,000.0)	-
Other Revenue Sources and Capital Receipts - Total	300,000.00	300,000.00	-	(300,000.0)	90,909,090.91
TOTAL REVENUE	2,567,576,164.00	2,567,576,164.00	2,366,398,392.93	(201,177,771.1)	2,061,460,234.42

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

DESCRIPTION	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
EXPENDITURES					
Personnel Cost					
Salary (Excluding CRF Charges Salaries/ Allowances)	694,245,707.00	674,245,707.00	667,441,470.27	6,804,236.7	715,062,630.19
Overtime payments	-	-	-	-	12,884,700.00
Consolidated Revenue Charges - Salaries/ Allowances	-	17,000,000.00	16,949,090.91	50,909.1	-
Salary Arrears	-	-	-	-	-
Allowances	-	-	-	-	-
Social Contributions	-	-	-	-	-
Personnel Cost Total	694,245,707.00	691,245,707.00	684,390,561.18	6,855,145.8	727,947,330.19
Government Contribution to Pension	-	-	-	-	-
Social Benefits	-	-	-	-	-
Overhead Cost					
Travels and Transport - General	27,200,000.00	76,637,000.00	74,138,899.30	2,498,100.7	50,091,000.00
Utilities - General	9,600,000.00	12,490,000.00	11,422,200.00	1,067,800.0	4,300,850.45
Materials and Supplies - General	54,000,000.00	117,100,500.00	106,283,327.27	10,817,172.7	27,386,090.91
Maintenance Services - General	38,700,000.00	60,100,000.00	42,502,620.94	17,597,379.1	12,637,779.82
Training - General	-	33,000.00	32,500.00	500.0	3,976,787.95
Other Services - General	82,000,000.00	159,000,000.00	149,142,510.41	9,857,489.6	81,575,558.52
Consulting and Professional Services	20,500,000.00	28,100,000.00	25,003,583.45	3,096,416.6	12,553,143.41
Fuel and Lubricants	500,000.00	-	-	500,000.0	-
Financial Charges	10,000,000.00	12,000,000.00	11,965,932.74	34,067.3	6,741,609.65
Miscellaneous Expenses	111,349,863.00	147,109,863.00	140,159,672.25	6,950,190.7	93,128,276.15
Overhead Cost Total	353,849,863.00	612,570,363.00	560,651,246.36	52,419,116.6	292,391,096.86
Loans and Advances					
Staff Loans and Advances	-	-	-	-	-
Loans and Advances Total	-	-	-	-	-
Grants and Contributions					
Local Grants and Contributions	863,280,594.00	739,660,094.00	669,522,514.99	70,137,579.0	693,275,677.92
Foreign Grants and Contributions	-	-	-	-	-
Grants and Contributions Total	863,280,594.00	739,660,094.00	669,522,514.99	70,137,579.0	693,275,677.92
Subsidies					
Subsidy to Government Owned Companies & Parastatals	111,000,000.00	46,600,000.00	44,645,430.89	1,954,569.1	1,270,100.00
Subsidy to Private Companies	-	-	-	-	-
Subsidies Total	111,000,000.00	46,600,000.00	44,645,430.89	1,954,569.1	1,270,100.00

SUMMARY OF TOTAL EXPENDITURE CONT'D

Public Debt Charges

Foreign Interest/Discount - Treasury Bill	-	-	-	-	-
Domestic Interest/Discount	-	-	-	-	59,554,890.45
Interest - Internal Public Debt	-	160,000,000.00	154,124,614.06	5,875,385.9	152,002,465.76
Public Debt Charges Total	-	160,000,000.00	154,124,614.06	5,875,385.9	211,557,356.21

Transfers

Transfers to Other Funds	-	-	-	-	-
Transfers - Payments to Individuals	-	-	-	-	-
Transfers - Total	-	-	-	-	-

Capital Expenditure

Purchase of Fixed Assets	75,000,000.00	47,000,000.00	38,438,320.05	8,561,679.9	55,339,311.24
Construction/Provision of Fixed Assets	315,000,000.00	218,000,000.00	170,759,128.86	47,240,871.1	52,967,900.00
Rehabilitation/Repairs of Fixed Assets	40,000,000.00	21,000,000.00	15,304,672.71	5,695,327.3	23,269,326.40
Preservation of the Environment	36,000,000.00	1,500,000.00	1,245,356.25	254,643.7	9,475,100.00
Acquisition of Non Tangible Assets	79,200,000.00	30,000,000.00	22,736,780.57	7,263,219.4	-
Capital Expenditure Total	545,200,000.00	317,500,000.00	248,484,258.45	69,015,741.6	141,051,637.64

TOTAL EXPENDITURE

2,567,576,164.00	2,567,576,164.00	2,361,818,625.93	206,257,538.1	2,067,493,198.83
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GOMBE LOCAL GOVERNMENT COUNCIL,

GOMBE STATECASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2018

	2018 ₦	2017 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,508,243,419.98	2,089,235,901.35
Independent Revenue	60,226,900.00	65,302,926.45
Total Receipts	2,568,470,319.98	2,154,538,827.80
Payments		
Personnel Cost	(883,125,589.37)	(913,471,764.98)
Social Benefits	-	-
Overhead Cost	(323,230,293.80)	(278,648,645.69)
Loans and Advances	(7,879,800.00)	(4,435,346.38)
Grants and Contributions	(972,307,106.84)	(751,455,641.30)
Subsidies	(49,193,863.64)	(600,000.00)
Transfers to Other Funds	-	-
Total Payments	(2,235,736,653.64)	(1,948,611,398.36)
Net Cash flow from Operating Activities	332,733,666.34	205,927,429.44
Investing Activities		
Purchase of Fixed Assets	(100,713,647.24)	(42,717,911.24)
Construction/Provision of Fixed Assets	(46,583,127.92)	-
Rehabilitation/Repairs of Fixed Assets	(23,890,738.21)	(35,319,561.86)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	(386,363.64)	-
Net Cash Flow from Investing Activities	(171,573,877.01)	(78,037,473.10)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	90,909,090.91
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(153,927,407.90)	(213,307,356.21)
Net Cash Flow from Financing Activities	(153,927,407.90)	(122,398,265.30)
Net Surplus/(Deficit) for the Year	7,232,381.43	5,491,691.04
Add: Opening Balance	5,621,224.03	129,532.99
Closing Cash Balance	12,853,605.46	5,621,224.03

GOMBE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
 STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2018

	NOTES	2018 ₦	2017 ₦
ASSETS			
Cash and Bank Balances	21	12,853,605.46	5,621,224.03
TOTAL ASSETS		12,853,605.46	5,621,224.03
LIABILITIES			
Public Funds	29	12,853,605.46	5,621,224.03
TOTAL LIABILITIES		12,853,605.46	5,621,224.03

GOMBE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2018

	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
OPENING BALANCE				5,621,224.03		129,532.99
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,911,638,240.00	2,911,638,240.00	2,508,243,419.98	(403,394,820.0)	2,089,235,901.35
Independent Revenue	2	82,286,560.00	82,286,560.00	60,226,900.00	(22,059,660.0)	65,302,926.45
Capital Receipts and Other Revenue Sources	3	2,000,000.00	2,000,000.00	-	(2,000,000.0)	90,909,090.91
TOTAL REVENUE		2,995,924,800.00	2,995,924,800.00	2,568,470,319.98	(427,454,480.0)	2,245,447,918.71
TOTAL RECEIPTS		2,995,924,800.00	2,995,924,800.00	2,574,091,544.01	(427,454,480.0)	2,245,577,451.70
EXPENDITURE						
Personnel Cost	10	970,334,643.00	953,919,512.66	883,125,589.37	70,793,923.3	913,471,764.98
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	510,390,690.00	497,405,920.00	323,230,293.80	174,175,626.2	278,648,645.69
Loans and Advances	14	-	9,350,200.00	7,879,800.00	1,470,400.0	4,435,346.38
Grants and Contributions	15	778,899,467.00	1,063,035,300.00	972,307,106.84	90,728,193.2	751,455,641.30
Subsidies	16	62,000,000.00	62,472,800.00	49,193,863.64	13,278,936.4	600,000.00
Public Debt Charges	17	209,800,000.00	159,621,855.00	153,927,407.90	5,694,447.1	213,307,356.21
TOTAL OPERATING EXPENDITURE		2,531,424,800.00	2,745,805,587.66	2,389,664,061.54	356,141,526.1	2,161,918,754.57
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		464,500,000.00	250,119,212.34	184,427,482.47	(783,596,006.1)	83,658,697.13
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	58,500,000.00	121,963,412.11	100,713,647.24	21,249,764.9	42,717,911.24
Construction/Provision of Fixed Assets	20B	236,000,000.00	74,500,500.00	46,583,127.92	27,917,372.1	-
Rehabilitation/Repairs of Fixed Assets	20C	70,000,000.00	43,200,000.00	23,890,738.21	19,309,261.8	35,319,561.86
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	100,000,000.00	10,455,300.23	386,363.64	10,068,936.6	-
TOTAL CAPITAL EXPENDITURE		464,500,000.00	250,119,212.34	171,573,877.01	78,545,335.3	78,037,473.10
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		0.00	0.00	12,853,605.46		5,621,224.03

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

DESCRIPTION	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
	₦	₦	₦	₦	₦
Government Share of FAAC (Statutory Revenue)					
Local Government Share of FAAC	1,845,888,113.00	1,845,888,113.00	1,952,955,836.28	107,067,723.3	1,302,290,092.81
Share of State IGR	30,526,800.00	30,526,800.00	4,003,126.14	(26,523,673.9)	23,221,643.63
Excess Petroleum Profit Tax (PPT Revenue)	40,875,245.00	40,875,245.00	14,961,462.67	(25,913,782.3)	-
Exchange Difference	-	-	58,438,826.64	58,438,826.6	104,870,802.21
Refund From Paris Club	258,700,600.00	258,700,600.00	-	(258,700,600.0)	172,388,874.63
Recovered Excess Bank Charges	-	-	18,238,407.99	18,238,408.0	6,545,000.00
Equalisation	-	-	-	-	-
Budget Augmentation	150,000,000.00	150,000,000.00	-	(150,000,000.0)	4,020,156.27
Refund From Federal Government	-	-	-	-	-
Stabilization Fund Receipts	-	-	-	-	4,363,412.64
Local Government Share of VAT	510,647,482.00	510,647,482.00	459,645,760.26	(51,001,721.7)	410,012,156.17
Local Government Share of Excess Crude Account	75,000,000.00	75,000,000.00	-	(75,000,000.0)	61,523,762.99
Statutory Revenue Total	2,911,638,240.00	2,911,638,240.00	2,508,243,419.98	(403,394,820.0)	2,089,235,901.35
Independent Revenue					
Personal Taxes	-	-	-	-	224,500.00
Licences - General	8,526,500.00	8,526,500.00	5,768,500.00	(2,758,000.0)	352,500.00
Fees - General	8,057,500.00	8,057,500.00	5,739,900.00	(2,317,600.0)	3,852,100.00
Fines - General	1,300,000.00	1,300,000.00	1,027,000.00	(273,000.0)	-
Sales - General	7,500,000.00	7,500,000.00	5,240,100.00	(2,259,900.0)	-
Earnings - General	49,902,460.00	49,902,460.00	37,921,300.00	(11,981,160.0)	60,808,826.45
Rent on Government Buildings - General	-	-	-	-	-
Rent on Land & Others - General	2,000,100.00	2,000,100.00	1,319,100.00	(681,000.0)	-
Repayments - General	-	-	-	-	65,000.00
Investment Income	3,000,000.00	3,000,000.00	2,091,000.00	(909,000.0)	-
Interest Earned	-	-	-	-	-
Rates	-	-	-	-	-
Miscellaneous	2,000,000.00	2,000,000.00	1,120,000.00	(880,000.0)	-
Independent Revenue Total	82,286,560.00	82,286,560.00	60,226,900.00	(22,059,660.0)	65,302,926.45
Other Revenue Sources and Capital Receipts					
Domestic Aids	-	-	-	-	-
Foreign Aids	-	-	-	-	-
Domestic Grants	-	-	-	-	-
Foreign Grants	-	-	-	-	-
Other Capital Receipts	-	-	-	-	-
Domestic Loans/ Borrowings Receipt	-	-	-	-	90,909,090.91
International Loans/ Borrowings Receipt	-	-	-	-	-
Debt Forgiveness	-	-	-	-	-
Extraordinary Items	2,000,000.00	2,000,000.00	-	(2,000,000.0)	-
Other Revenue Sources and Capital Receipts - Total	2,000,000.00	2,000,000.00	-	(2,000,000.0)	90,909,090.91
TOTAL REVENUE	2,995,924,800.00	2,995,924,800.00	2,568,470,319.98	- 427,454,480.02	2,245,447,918.71

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

DESCRIPTION	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
EXPENDITURES					
Personnel Cost					
Salary (Excluding CRF Charges Salaries/Allowances)	954,027,600.00	935,132,969.66	866,176,498.46	68,956,471.2	913,471,764.98
Overtime payments	-	-	-	-	-
Consolidated Revenue Charges - Salaries/Allowances	16,307,043.00	18,786,543.00	16,949,090.91	1,837,452.1	-
Salary Arrears	-	-	-	-	-
Allowances	-	-	-	-	-
Social Contributions	-	-	-	-	-
Personnel Cost Total	970,334,643.00	953,919,512.66	883,125,589.37	70,793,923.3	913,471,764.98
Government Contribution to Pension	-	-	-	-	-
Social Benefits	-	-	-	-	-
Overhead Cost					
Travels and Transport - General	83,350,690.00	113,120,920.00	62,166,559.73	50,954,360.3	29,368,103.21
Utilities - General	10,400,000.00	46,835,700.00	38,537,700.00	8,298,000.0	32,374,810.00
Materials and Supplies - General	57,000,000.00	53,267,000.00	49,125,327.27	4,141,672.7	16,027,263.91
Maintenance Services - General	67,500,000.00	47,011,500.00	21,747,814.32	25,263,685.7	20,707,704.97
Training - General	25,000,000.00	5,350,000.00	251,000.00	5,099,000.0	3,996,787.95
Other Services - General	92,000,000.00	75,000,000.00	59,048,544.67	15,951,455.3	36,859,214.20
Consulting and Professional Services	19,500,000.00	7,600,000.00	2,071,154.55	5,528,845.5	5,256,816.55
Fuel and Lubricants	1,500,000.00	1,500,000.00	-	1,500,000.0	-
Financial Charges	14,000,000.00	14,000,000.00	12,370,041.27	1,629,958.7	6,551,653.65
Miscellaneous Expenses	140,140,000.00	133,720,800.00	77,912,151.99	55,808,648.0	127,506,291.25
Overhead Cost Total	510,390,690.00	497,405,920.00	323,230,293.80	174,175,626.2	278,648,645.69
Loans and Advances					
Staff Loans and Advances	-	9,350,200.00	7,879,800.00	1,470,400.0	4,435,346.38
Loans and Advances Total	-	9,350,200.00	7,879,800.00	1,470,400.0	4,435,346.38
Grants and Contributions					
Local Grants and Contributions	778,899,467.00	1,063,035,300.00	972,307,106.84	90,728,193.2	751,455,641.30
Foreign Grants and Contributions	-	-	-	-	-
Grants and Contributions Total	778,899,467.00	1,063,035,300.00	972,307,106.84	90,728,193.2	751,455,641.30
Subsidies					
Subsidy to Government Owned Companies & Parastatals	62,000,000.00	62,472,800.00	49,193,863.64	13,278,936.4	600,000.00
Subsidy to Private Companies	-	-	-	-	-
Subsidies Total	62,000,000.00	62,472,800.00	49,193,863.64	13,278,936.4	600,000.00
Public Debt Charges					
Foreign Interest/Discount - Treasury Bill	-	-	-	-	-
Domestic Interest/Discount	-	-	-	-	59,554,890.45
Interest - Internal Public Debt	209,800,000.00	159,621,855.00	153,927,407.90	5,694,447.1	153,752,465.76
Public Debt Charges Total	209,800,000.00	159,621,855.00	153,927,407.90	5,694,447.1	213,307,356.21
Transfers					
Transfers to Other Funds	-	-	-	-	-
Transfers - Payments to Individuals	-	-	-	-	-
Transfers - Total	-	-	-	-	-
Capital Expenditure					
Purchase of Fixed Assets	58,500,000.00	121,963,412.11	100,713,647.24	21,249,764.9	42,717,911.24
Construction/Provision of Fixed Assets	236,000,000.00	74,500,500.00	46,583,127.92	27,917,372.1	-
Rehabilitation/Repairs of Fixed Assets	70,000,000.00	43,200,000.00	23,890,738.21	19,309,261.8	35,319,561.86
Preservation of the Environment	-	-	-	-	-
Acquisition of Non Tangible Assets	100,000,000.00	10,455,300.23	386,363.64	10,068,936.6	-
Capital Expenditure Total	464,500,000.00	250,119,212.34	171,573,877.01	78,545,335.3	78,037,473.10
TOTAL EXPENDITURE	2,995,924,800.00	2,995,924,800.00	2,561,237,938.55	434,686,861.5	2,239,956,227.67

KALTUNGO LOCAL GOVERNMENT COUNCIL,

GOMBE STATECASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2018

	2018 ₦	2017 ₦
Operating Activities		
Receipts		
Statutory Revenue	1,987,030,948.09	1,681,553,604.04
Independent Revenue	21,366,900.00	19,016,600.00
Total Receipts	2,008,397,848.09	1,700,570,204.04
Payments		
Personnel Cost	(518,013,495.21)	(540,372,998.44)
Social Benefits	-	-
Overhead Cost	(189,542,085.91)	(157,224,588.42)
Loans and Advances	-	-
Grants and Contributions	(1,068,370,149.92)	(904,700,343.56)
Subsidies	(42,986,363.64)	(1,845,800.00)
Transfers to Other Funds	-	-
Total Payments	(1,818,912,094.68)	(1,604,143,730.41)
Net Cash flow from Operating Activities	189,485,753.41	96,426,473.63
Investing Activities		
Purchase of Fixed Assets	(38,361,247.24)	(41,207,911.24)
Construction/Provision of Fixed Assets	(1,818,181.82)	-
Rehabilitation/Repairs of Fixed Assets	(3,643,741.45)	(2,363,000.00)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(43,823,170.51)	(43,570,911.24)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	90,909,090.91
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(145,491,307.90)	(144,683,339.55)
Net Cash Flow from Financing Activities	(145,491,307.90)	(53,774,248.64)
Net Surplus/(Deficit) for the Year	171,275.00	(918,686.25)
Add: Opening Balance	(396,576.46)	522,109.79
Closing Cash Balance	(225,301.46)	(396,576.46)

KALTUNGO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
 STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2018

	NOTES	2018 ₦	2017 ₦
ASSETS			
Cash and Bank Balances	21	(225,301.46)	(396,576.46)
TOTAL ASSETS		(225,301.46)	(396,576.46)
LIABILITIES			
Public Funds	29	(225,301.46)	(396,576.46)
TOTAL LIABILITIES		(225,301.46)	(396,576.46)

**KALTUNGO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**
STATEMENT INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2018

	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
OPENING BALANCE				(396,576.5)		522,109.79
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,063,347,475.00	2,063,347,475.00	1,987,030,948.09	(76,316,526.9)	1,681,553,604.04
Independent Revenue	2	26,378,178.00	26,378,178.00	21,366,900.00	(5,011,278.0)	19,016,600.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	90,909,090.91
TOTAL REVENUE		2,089,725,653.00	2,089,725,653.00	2,008,397,848.09	(81,327,804.9)	1,791,479,294.95
TOTAL RECEIPTS		2,089,725,653.00	2,089,725,653.00	2,008,001,271.63	(81,327,804.9)	1,792,001,404.74
EXPENDITURE						
Personnel Cost	10	573,983,567.03	523,791,927.50	518,013,495.21	5,778,432.3	540,372,998.44
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	195,504,956.00	195,611,548.00	189,542,085.91	6,069,462.1	157,224,588.42
Loans and Advances	14	1,885,000.00	685,000.00	-	685,000.0	-
Grants and Contributions	15	623,228,805.97	1,104,214,029.50	1,068,370,149.92	35,843,879.6	904,700,343.56
Subsidies	16	15,597,048.00	44,710,548.00	42,986,363.64	1,724,184.4	1,845,800.00
Public Debt Charges	17	180,526,276.00	154,245,000.00	145,491,307.90	8,753,692.1	144,683,339.55
TOTAL OPERATING EXPENDITURE		1,590,725,653.00	2,023,258,053.00	1,964,403,402.58	58,854,650.4	1,748,827,069.96
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		499,000,000.00	66,467,600.00	43,597,869.05	(140,182,455.3)	43,174,334.78
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	64,000,000.00	38,700,000.00	38,361,247.24	338,752.8	41,207,911.24
Construction/Provision of Fixed Assets	20B	335,000,000.00	22,000,000.00	1,818,181.82	20,181,818.2	-
Rehabilitation/Repairs of Fixed Assets	20C	-	4,355,100.00	3,643,741.45	711,358.6	2,363,000.00
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	100,000,000.00	1,412,500.00	-	1,412,500.0	-
TOTAL CAPITAL EXPENDITURE		499,000,000.00	66,467,600.00	43,823,170.51	22,644,429.5	43,570,911.24
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		0.00	-	(225,301.46)	-	(396,576.46)

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

DESCRIPTION	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
Government Share of FAAC (Statutory Revenue)					
Local Government Share of FAAC	1,434,706,244.00	1,434,706,244.00	1,531,297,842.91	96,591,598.9	1,021,115,774.08
Share of State IGR	24,061,623.00	24,061,623.00	4,003,126.14	(20,058,496.9)	19,908,937.56
Excess Petroleum Profit Tax (PPT Revenue)	-	-	11,731,169.28	11,731,169.3	-
Exchange Difference	-	-	45,821,440.26	45,821,440.3	82,228,399.77
Refund From Paris Club	-	-	-	-	172,388,874.63
Recovered Excess Bank Charges	90,909,090.00	90,909,090.00	1,175,596.01	(89,733,494.0)	-
Equalisation	-	-	-	-	-
Budget Augmentation	103,478,388.00	103,478,388.00	-	(103,478,388.0)	4,020,156.27
Refund From Federal Government	-	-	-	-	-
Stabilization Fund Receipts	-	-	-	-	4,363,412.64
Local Government Share of VAT	319,084,074.00	319,084,074.00	393,001,773.49	73,917,699.5	327,648,490.25
Local Government Share of Excess Crude Account	91,108,056.00	91,108,056.00	-	(91,108,056.0)	49,879,558.84
Statutory Revenue Total	2,063,347,475.00	2,063,347,475.00	1,987,030,948.09	(76,316,526.9)	1,681,553,604.04
Independent Revenue					
Personal Taxes	-	-	-	-	-
Licences - General	6,803,321.00	6,803,321.00	5,511,100.00	(1,292,221.0)	4,905,100.00
Fees - General	2,972,739.41	2,972,739.41	2,408,600.00	(564,139.4)	2,143,500.00
Fines - General	-	-	-	-	-
Sales - General	2,222,450.00	2,222,450.00	1,800,300.00	(422,150.0)	1,602,200.00
Earnings - General	4,773,114.00	4,773,114.00	3,866,000.00	(907,114.0)	3,440,800.00
Rent on Government Buildings - General	804,021.00	804,021.00	651,200.00	(152,821.0)	579,600.00
Rent on Land & Others - General	6,320,000.00	6,320,000.00	5,118,800.00	(1,201,200.0)	4,555,700.00
Repayments - General	-	-	-	-	-
Investment Income	1,500,000.00	1,500,000.00	1,214,900.00	(285,100.0)	1,081,300.00
Interest Earned	-	-	-	-	-
Rates	-	-	-	-	-
Miscellaneous	982,532.59	982,532.59	796,000.00	(186,532.6)	708,400.00
Independent Revenue Total	26,378,178.00	26,378,178.00	21,366,900.00	(5,011,278.0)	19,016,600.00
Other Revenue Sources and Capital Receipts					
Domestic Aids	-	-	-	-	-
Foreign Aids	-	-	-	-	-
Domestic Grants	-	-	-	-	-
Foreign Grants	-	-	-	-	-
Other Capital Receipts	-	-	-	-	-
Domestic Loans/ Borrowings Receipt	-	-	-	-	90,909,090.91
International Loans/ Borrowings Receipt	-	-	-	-	-
Debt Forgiveness	-	-	-	-	-
Extraordinary Items	-	-	-	-	-
Other Revenue Sources and Capital Receipts - Total	-	-	-	-	90,909,090.91
TOTAL REVENUE	2,089,725,653.00	2,089,725,653.00	2,008,397,848.09	(81,327,804.9)	1,791,479,294.95

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

DESCRIPTION	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
EXPENDITURES					
Personnel Cost					
Salary (Excluding CRF Charges Salaries/Allowances)	561,083,567.03	505,041,816.50	501,064,404.30	3,977,412.2	540,372,998.44
Overtime payments	-	-	-	-	-
Consolidated Revenue Charges - Salaries/Allowances	12,900,000.00	18,750,111.00	16,949,090.91	1,801,020.1	-
Salary Arrears	-	-	-	-	-
Allowances	-	-	-	-	-
Social Contributions	-	-	-	-	-
Personnel Cost Total	573,983,567.03	523,791,927.50	518,013,495.21	5,778,432.3	540,372,998.44
Government Contribution to Pension	-	-	-	-	-
Social Benefits	-	-	-	-	-
Overhead Cost					
Travels and Transport - General	14,521,187.00	1,391,687.00	1,243,444.09	148,242.9	25,090,874.44
Utilities - General	3,468,310.00	85,680.00	74,000.00	11,680.0	3,568,710.00
Materials and Supplies - General	6,165,000.00	26,760,000.00	26,217,627.27	542,372.7	1,674,090.91
Maintenance Services - General	5,101,579.00	8,096,079.00	7,691,692.77	404,386.2	8,898,832.23
Training - General	500,000.00	50,000.00	-	50,000.0	3,976,787.95
Other Services - General	93,560,260.00	49,762,260.00	48,188,472.26	1,573,787.7	47,722,982.93
Consulting and Professional Services	5,000,000.00	2,425,500.00	2,303,286.55	122,213.5	7,360,594.55
Fuel and Lubricants	1,000,000.00	675,000.00	586,000.00	89,000.0	750,000.00
Financial Charges	10,000,000.00	12,370,200.00	12,284,835.16	85,364.8	6,422,509.65
Miscellaneous Expenses	56,188,620.00	93,995,142.00	90,952,727.81	3,042,414.2	51,759,205.76
Overhead Cost Total	195,504,956.00	195,611,548.00	189,542,085.91	6,069,462.1	157,224,588.42
Loans and Advances					
Staff Loans and Advances	1,885,000.00	685,000.00	-	685,000.0	-
Loans and Advances Total	1,885,000.00	685,000.00	-	685,000.0	-
Grants and Contributions					
Local Grants and Contributions	623,228,805.97	1,104,214,029.50	1,068,370,149.92	35,843,879.6	904,700,343.56
Foreign Grants and Contributions	-	-	-	-	-
Grants and Contributions Total	623,228,805.97	1,104,214,029.50	1,068,370,149.92	35,843,879.6	904,700,343.56
Subsidies					
Subsidy to Government Owned Companies & Parastatals	15,597,048.00	44,710,548.00	42,986,363.64	1,724,184.4	1,845,800.00
Subsidy to Private Companies	-	-	-	-	-
Subsidies Total	15,597,048.00	44,710,548.00	42,986,363.64	1,724,184.4	1,845,800.00
Public Debt Charges					
Foreign Interest/Discount - Treasury Bill	-	-	-	-	-
Domestic Interest/Discount	-	-	-	-	59,554,890.45
Interest - Internal Public Debt	180,526,276.00	154,245,000.00	145,491,307.90	8,753,692.1	85,128,449.09
Public Debt Charges Total	180,526,276.00	154,245,000.00	145,491,307.90	8,753,692.1	144,683,339.55
Transfers					
Transfers to Other Funds	-	-	-	-	-
Transfers - Payments to Individuals	-	-	-	-	-
Transfers - Total	-	-	-	-	-
Capital Expenditure					
Purchase of Fixed Assets	64,000,000.00	38,700,000.00	38,361,247.24	338,752.8	41,207,911.24
Construction/Provision of Fixed Assets	335,000,000.00	22,000,000.00	1,818,181.82	20,181,818.2	-
Rehabilitation/Repairs of Fixed Assets	-	4,355,100.00	3,643,741.45	711,358.6	2,363,000.00
Preservation of the Environment	-	-	-	-	-
Acquisition of Non Tangible Assets	100,000,000.00	1,412,500.00	-	1,412,500.0	-
Capital Expenditure Total	499,000,000.00	66,467,600.00	43,823,170.51	22,644,429.5	43,570,911.24
TOTAL EXPENDITURE	2,089,725,653.00	2,089,725,653.00	2,008,226,573.09	81,499,079.9	1,792,397,981.20

KWAMI LOCAL GOVERNMENT COUNCIL,

GOMBE STATECASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2018

	2018 ₦	2017 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,142,272,195.89	1,797,399,015.72
Independent Revenue	54,432,210.00	53,701,700.00
Total Receipts	2,196,704,405.89	1,851,100,715.72
Payments		
Personnel Cost	(653,705,927.08)	(691,967,678.63)
Social Benefits	-	-
Overhead Cost	(268,495,852.42)	(195,411,051.77)
Loans and Advances	-	-
Grants and Contributions	(841,405,416.65)	(764,213,987.25)
Subsidies	(47,684,263.64)	-
Transfers to Other Funds	-	-
Total Payments	(1,811,291,459.79)	(1,651,592,717.65)
Net Cash flow from Operating Activities	385,412,946.10	199,507,998.07
Investing Activities		
Purchase of Fixed Assets	(99,174,247.24)	(45,987,511.24)
Construction/Provision of Fixed Assets	(90,418,677.32)	(17,241,100.00)
Rehabilitation/Repairs of Fixed Assets	(38,716,672.81)	(15,524,230.00)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	(1,424,400.00)	-
Net Cash Flow from Investing Activities	(229,733,997.37)	(78,752,841.24)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	90,909,090.91
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(155,150,707.90)	(211,623,356.21)
Net Cash Flow from Financing Activities	(155,150,707.90)	(120,714,265.30)
Net Surplus/(Deficit) for the Year	528,240.83	40,891.53
Add: Opening Balance	65,356.83	24,465.30
Closing Cash Balance	593,597.66	65,356.83

KWAMI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
 STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2018

	NOTES	2018 ₦	2017 ₦
ASSETS			
Cash and Bank Balances	21	593,597.66	65,356.83
TOTAL ASSETS		593,597.66	65,356.83
LIABILITIES			
Public Funds	29	593,597.66	65,356.83
TOTAL LIABILITIES		593,597.66	65,356.83

**KWAMI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**
STATEMENT INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2018

	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
OPENING BALANCE				65,356.83		24,465.30
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,589,766,661.94	2,589,766,661.94	2,142,272,195.89	(879,186,878.2)	1,797,399,015.72
Independent Revenue	2	50,190,136.00	50,190,136.00	54,432,210.00	4,242,074.0	53,701,700.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	90,909,090.91
TOTAL REVENUE		2,639,956,797.94	2,639,956,797.94	2,196,704,405.89	(874,944,804.2)	1,942,009,806.63
TOTAL FUNDS AVAILABLE		2,639,956,797.94	2,639,956,797.94	2,196,769,762.72	(874,944,804.2)	1,942,034,271.93
EXPENDITURE						
Personnel Cost	10	741,360,103.00	765,681,869.05	653,705,927.08	111,975,942.0	691,967,678.63
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	130,000,000.00	-	-	130,000,000.0	-
Overhead Cost	13	644,671,497.94	433,014,595.94	268,495,852.42	164,518,743.5	195,411,051.77
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	-	855,132,442.50	841,405,416.65	13,727,025.9	764,213,987.25
Subsidies	16	100,000,000.00	48,723,000.00	47,684,263.64	1,038,736.4	-
Public Debt Charges	17	185,725,198.00	160,804,890.45	155,150,707.90	5,654,182.6	211,623,356.21
TOTAL OPERATING EXPENDITURE		1,801,756,798.94	2,263,356,797.94	1,966,442,167.69	426,914,630.3	1,863,216,073.86
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		838,199,999.00	376,600,000.00	230,327,595.03	(1,301,859,434.5)	78,818,198.07
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	228,200,000.00	105,050,000.00	99,174,247.24	5,875,752.8	45,987,511.24
Construction/Provision of Fixed Assets	20B	604,999,999.00	200,300,000.00	90,418,677.32	109,881,322.7	17,241,100.00
Rehabilitation/Repairs of Fixed Assets	20C	-	59,250,000.00	38,716,672.81	20,533,327.2	15,524,230.00
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	5,000,000.00	12,000,000.00	1,424,400.00	10,575,600.0	-
TOTAL CAPITAL EXPENDITURE		838,199,999.00	376,600,000.00	229,733,997.37	146,866,002.6	78,752,841.24
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	-	593,597.66		65,356.83

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

DESCRIPTION	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
	₦	₦	₦	₦	₦
Government Share of FAAC (Statutory Revenue)					
Local Government Share of FAAC	1,539,115,440.00	1,539,115,440.00	1,642,599,003.82	103,483,563.8	1,095,334,758.60
Share of State IGR	21,109,988.00	21,109,988.00	4,003,126.14	(17,106,861.9)	20,783,361.94
Excess Petroleum Profit Tax (PPT Revenue)	225,101,030.00	225,101,030.00	12,583,839.94	(212,517,190.1)	-
Exchange Difference	-	-	49,151,935.06	49,151,935.1	88,205,105.35
Refund From Paris Club	312,320,734.94	312,320,734.94	-	(312,320,734.9)	172,388,874.63
Recovered Excess Bank Charges	-	-	2,241,878.78	2,241,878.8	-
Equalisation	-	-	-	-	-
Budget Augmentation	92,409,161.00	92,409,161.00	-	(92,409,161.0)	4,020,156.27
Refund From Federal Government	-	-	-	-	-
Stabilization Fund Receipts	-	-	-	-	4,363,500.00
Local Government Share of VAT	-	-	431,692,412.15	-	359,350,087.20
Local Government Share of Excess Crude Account	399,710,308.00	399,710,308.00	-	(399,710,308.0)	52,953,171.73
Statutory Revenue Total	2,589,766,661.94	2,589,766,661.94	2,142,272,195.89	(879,186,878.2)	1,797,399,015.72
Independent Revenue					
Personal Taxes	1,153,333.00	1,153,333.00	3,820,500.00	2,667,167.0	-
Licences - General	1,910,803.00	1,910,803.00	9,448,280.00	7,537,477.0	5,152,400.00
Fees - General	9,220,000.00	9,220,000.00	11,001,160.00	1,781,160.0	686,600.00
Fines - General	-	-	-	-	-
Sales - General	300,000.00	300,000.00	8,964,260.00	8,664,260.0	186,000.00
Earnings - General	7,100,000.00	7,100,000.00	2,216,810.00	(4,883,190.0)	22,836,000.00
Rent on Government Buildings - General	-	-	11,530.00	11,530.0	118,700.00
Rent on Land & Others - General	30,206,000.00	30,206,000.00	3,786,570.00	(26,419,430.0)	8,287,100.00
Repayments - General	-	-	380,940.00	380,940.0	5,325,300.00
Investment Income	300,000.00	300,000.00	841,140.00	541,140.0	8,664,800.00
Interest Eamed	-	-	-	-	-
Rates	-	-	7,975,960.00	7,975,960.0	244,800.00
Miscellaneous	-	-	5,985,060.00	5,985,060.0	2,200,000.00
Independent Revenue Total	50,190,136.00	50,190,136.00	54,432,210.00	4,242,074.0	53,701,700.00
Other Revenue Sources and Capital Receipts					
Domestic Aids	-	-	-	-	-
Foreign Aids	-	-	-	-	-
Domestic Grants	-	-	-	-	-
Foreign Grants	-	-	-	-	-
Other Capital Receipts	-	-	-	-	-
Domestic Loans/ Borrowings Receipt	-	-	-	-	90,909,090.91
International Loans/ Borrowings Receipt	-	-	-	-	-
Debt Forgiveness	-	-	-	-	-
Extraordinary Items	-	-	-	-	-
Other Revenue Sources and Capital Receipts - Total	-	-	-	-	90,909,090.91
TOTAL REVENUE	2,639,956,797.94	2,639,956,797.94	2,196,704,405.89	(874,944,804.2)	1,942,009,806.63

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

DESCRIPTION	APPROVED BUDGET 2018 ₦	APPROVED BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
EXPENDITURES					
Personnel Cost					
Salary (Excluding CRF Charges Salaries/Allowances)	726,494,959.00	740,816,725.05	636,756,836.17	104,059,888.9	691,967,678.63
Overtime payments	-	-	-	-	-
Consolidated Revenue Charges - Salaries/Allowances	14,865,144.00	24,865,144.00	16,949,090.91	7,916,053.1	-
Salary Arrears	-	-	-	-	-
Allowances	-	-	-	-	-
Social Contributions	-	-	-	-	-
Personnel Cost Total	741,360,103.00	765,681,869.05	653,705,927.08	111,975,942.0	691,967,678.63
Government Contribution to Pension	-	-	-	-	-
Social Benefits	130,000,000.00	-	-	130,000,000.0	-
Overhead Cost					
Travels and Transport - General	14,514,500.00	31,565,700.00	29,598,462.71	1,967,237.3	4,251,910.00
Utilities - General	11,543,200.00	1,543,200.00	774,300.00	768,900.0	5,494,810.00
Materials and Supplies - General	78,803,200.00	65,399,100.00	43,790,027.27	21,609,072.7	22,960,768.91
Maintenance Services - General	34,992,600.00	41,707,100.00	20,410,462.77	21,296,637.2	15,554,597.82
Training - General	-	19,850,000.00	17,934,600.00	1,915,400.0	3,976,787.95
Other Services - General	397,863,297.94	119,871,795.94	53,535,663.95	66,336,132.0	60,603,425.03
Consulting and Professional Services	12,450,000.00	19,700,000.00	10,252,754.55	9,447,245.5	13,688,943.51
Fuel and Lubricants	19,500,000.00	1,500,000.00	1,466,800.00	33,200.0	-
Financial Charges	1,250,000.00	12,050,000.00	12,046,445.68	3,554.3	6,423,201.71
Miscellaneous Expenses	73,754,700.00	119,827,700.00	78,686,335.49	41,141,364.5	62,456,606.84
Overhead Cost Total	644,671,497.94	433,014,595.94	268,495,852.42	164,518,743.5	195,411,051.77
Loans and Advances					
Staff Loans and Advances	-	-	-	-	-
Loans and Advances Total	-	-	-	-	-
Grants and Contributions					
Local Grants and Contributions	-	855,132,442.50	841,405,416.65	13,727,025.9	764,213,987.25
Foreign Grants and Contributions	-	-	-	-	-
Grants and Contributions Total	-	855,132,442.50	841,405,416.65	13,727,025.9	764,213,987.25
Subsidies					
Subsidy to Government Owned Companies & Parastatals	100,000,000.00	48,723,000.00	47,684,263.64	1,038,736.4	-
Subsidy to Private Companies	-	-	-	-	-
Subsidies Total	100,000,000.00	48,723,000.00	47,684,263.64	1,038,736.4	-
Public Debt Charges					
Foreign Interest/Discount - Treasury Bill	-	-	-	-	-
Domestic Interest/Discount	-	1,250,000.00	1,223,300.00	26,700.0	59,554,890.45
Interest - Internal Public Debt	185,725,198.00	159,554,890.45	153,927,407.90	5,627,482.6	152,068,465.76
Public Debt Charges Total	185,725,198.00	160,804,890.45	155,150,707.90	5,654,182.6	211,623,356.21
Transfers					
Transfers to Other Funds	-	-	-	-	-
Transfers - Payments to Individuals	-	-	-	-	-
Transfers - Total	-	-	-	-	-
Capital Expenditure					
Purchase of Fixed Assets	228,200,000.00	105,050,000.00	99,174,247.24	5,875,752.8	45,987,511.24
Construction/Provision of Fixed Assets	604,999,999.00	200,300,000.00	90,418,677.32	109,881,322.7	17,241,100.00
Rehabilitation/Repairs of Fixed Assets	-	59,250,000.00	38,716,672.81	20,533,327.2	15,524,230.00
Preservation of the Environment	-	-	-	-	-
Acquisition of Non Tangible Assets	5,000,000.00	12,000,000.00	1,424,400.00	10,575,600.0	-
Capital Expenditure Total	838,199,999.00	376,600,000.00	229,733,997.37	146,866,002.6	78,752,841.24
TOTAL EXPENDITURE	2,639,956,797.94	2,639,956,797.94	2,196,176,165.06	573,780,632.9	1,941,968,915.10

NAFADA LOCAL GOVERNMENT COUNCIL,

GOMBE STATECASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2018

	2018 ₦	2017 ₦
Operating Activities		
Receipts		
Statutory Revenue	1,942,310,274.58	1,647,926,857.09
Independent Revenue	8,362,100.00	5,627,300.00
Total Receipts	1,950,672,374.58	1,653,554,157.09
Payments		
Personnel Cost	(502,855,917.47)	(529,869,994.19)
Social Benefits	-	-
Overhead Cost	(384,909,273.40)	(205,189,514.67)
Loans and Advances	-	(40,217,911.24)
Grants and Contributions	(713,220,105.49)	(628,207,511.77)
Subsidies	(47,439,223.42)	-
Transfers to Other Funds	-	-
Total Payments	(1,648,424,519.77)	(1,403,484,931.87)
Net Cash flow from Operating Activities	302,247,854.81	250,069,225.22
Investing Activities		
Purchase of Fixed Assets	(40,496,146.14)	(41,217,911.24)
Construction/Provision of Fixed Assets	(60,238,202.20)	(19,865,657.96)
Rehabilitation/Repairs of Fixed Assets	(46,928,157.54)	(15,065,945.02)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	(593,233.43)	-
Net Cash Flow from Investing Activities	(148,255,739.31)	(76,149,514.22)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	90,909,090.91
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(153,927,407.90)	(274,956,681.64)
Net Cash Flow from Financing Activities	(153,927,407.90)	(184,047,590.73)
Net Surplus/(Deficit) for the Year	64,707.60	(10,127,879.74)
Add: Opening Balance	49,127.65	10,177,007.39
Closing Cash Balance	113,835.25	49,127.65

NAFADA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
 STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2018

	NOTES	2018 ₦	2017 ₦
ASSETS			
Cash and Bank Balances	21	113,835.25	49,127.65
TOTAL ASSETS		113,835.25	49,127.65
LIABILITIES			
Public Funds	29	113,835.25	49,127.65
TOTAL LIABILITIES		113,835.25	49,127.65

NAFADA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2018

	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
OPENING BALANCE				49,127.65		10,177,007.39
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,298,698,220.94	2,298,698,220.94	1,942,310,274.58	(356,387,946.4)	1,647,926,857.09
Independent Revenue	2	10,224,540.00	10,224,540.00	8,362,100.00	(1,862,440.0)	5,627,300.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	90,909,090.91
TOTAL REVENUE		2,308,922,760.94	2,308,922,760.94	1,950,672,374.58	(358,250,386.4)	1,744,463,248.00
TOTAL RECEIPTS		2,308,922,760.94	2,308,922,760.94	1,950,721,502.23	(358,250,386.4)	1,754,640,255.39
EXPENDITURE						
Personnel Cost	10	666,845,192.00	666,845,192.00	502,855,917.47	163,989,274.5	529,869,994.19
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	188,110,000.00	425,200,000.00	384,909,273.40	40,290,726.6	205,189,514.67
Loans and Advances	14	-	-	-	-	40,217,911.24
Grants and Contributions	15	452,836,111.94	797,471,309.94	713,220,105.49	84,251,204.5	628,207,511.77
Subsidies	16	77,406,259.00	57,406,259.00	47,439,223.42	9,517,035.6	-
Public Debt Charges	17	205,725,198.00	160,000,000.00	153,927,407.90	6,072,592.1	274,956,681.64
TOTAL OPERATING EXPENDITURE		1,590,922,760.94	2,106,922,760.94	1,802,351,927.67	304,120,833.3	1,678,441,613.52
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		718,000,000.00	202,000,000.00	148,369,574.56	(662,371,219.6)	76,198,641.87
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	246,000,000.00	55,000,000.00	40,496,146.14	14,503,853.9	41,217,911.24
Construction/Provision of Fixed Assets	20B	305,000,000.00	75,000,000.00	60,238,202.20	14,761,797.8	19,865,657.96
Rehabilitation/Repairs of Fixed Assets	20C	167,000,000.00	67,000,000.00	46,928,157.54	20,071,842.5	15,065,945.02
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	-	5,000,000.00	593,233.43	4,406,766.6	-
TOTAL CAPITAL EXPENDITURE		718,000,000.00	202,000,000.00	148,255,739.31	53,744,260.7	76,149,514.22
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	-	113,835.25		49,127.65

NAFADA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL REVENUE

DESCRIPTION	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
	₦	₦	₦	₦	₦
Government Share of FAAC (Statutory Revenue)					
Local Government Share of FAAC	1,520,184,660.00	1,520,184,660.00	1,497,528,814.29	(22,655,845.7)	998,597,562.89
Share of State IGR	18,123,287.00	18,123,287.00	4,003,126.14	(14,120,160.9)	19,643,635.19
Excess Petroleum Profit Tax (PPT Revenue)	-	-	11,472,467.04	11,472,467.0	-
Exchange Difference	-	-	44,810,960.48	44,810,960.5	80,415,053.52
Refund From Paris Club	312,320,734.94	312,320,734.94	-	(312,320,734.9)	172,388,874.63
Recovered Excess Bank Charges	2,263,269.00	2,263,269.00	1,149,671.11	(1,113,597.9)	-
Equalisation	-	-	-	-	-
Budget Augmentation	-	-	-	-	4,020,156.27
Refund From Federal Government	-	-	-	-	-
Stabilization Fund Receipts	-	-	-	-	4,363,412.64
Local Government Share of VAT	345,210,001.00	345,210,001.00	383,345,235.52	38,135,234.5	319,551,144.33
Local Government Share of Excess Crude Account	100,596,269.00	100,596,269.00	-	(100,596,269.0)	48,947,017.62
Statutory Revenue Total	2,298,698,220.94	2,298,698,220.94	1,942,310,274.58	(356,387,946.4)	1,647,926,857.09
Independent Revenue					
Personal Taxes	-	-	-	-	-
Licences - General	2,007,000.00	2,007,000.00	1,020,400.00	(986,600.0)	547,600.00
Fees - General	1,000,000.00	1,000,000.00	108,300.00	(891,700.0)	221,900.00
Fines - General	-	-	-	-	-
Sales - General	150,000.00	150,000.00	29,000.00	(121,000.0)	19,800.00
Earnings -General	2,570,000.00	2,570,000.00	3,555,300.00	985,300.0	2,426,400.00
Rent on Government Buildings - General	750,000.00	750,000.00	18,500.00	(731,500.0)	12,700.00
Rent on Land & Others - General	440,000.00	440,000.00	1,290,200.00	850,200.0	880,600.00
Repayments - General	-	-	610,900.00	610,900.0	417,000.00
Investment Income	2,807,000.00	2,807,000.00	1,348,900.00	(1,458,100.0)	920,600.00
Interest Earned	-	-	-	-	-
Rates	-	-	38,100.00	38,100.0	26,000.00
Miscellaneous	500,540.00	500,540.00	342,500.00	(158,040.0)	154,700.00
Independent Revenue Total	10,224,540.00	10,224,540.00	8,362,100.00	(1,862,440.0)	5,627,300.00
Other Revenue Sources and Capital Receipts					
Domestic Aids	-	-	-	-	-
Foreign Aids	-	-	-	-	-
Domestic Grants	-	-	-	-	-
Foreign Grants	-	-	-	-	-
Other Capital Receipts	-	-	-	-	-
Domestic Loans/ Borrowings Receipt	-	-	-	-	90,909,090.91
International Loans/ Borrowings Receipt	-	-	-	-	-
Debt Forgiveness	-	-	-	-	-
Extraordinary Items	-	-	-	-	-
Other Revenue Sources and Capital Receipts - Total	-	-	-	-	90,909,090.91
TOTAL REVENUE	2,308,922,760.94	2,308,922,760.94	1,950,672,374.58	(358,250,386.4)	1,744,463,248.00

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

DESCRIPTION	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
EXPENDITURES					
Personnel Cost					
Salary (Excluding CRF Charges Salaries/Allowances)	653,945,192.00	653,945,192.00	485,906,826.56	168,038,365.4	529,869,994.19
Overtime payments	-	-	-	-	-
Consolidated Revenue Charges - Salaries/Allowances	12,900,000.00	12,900,000.00	16,949,090.91	(4,049,090.9)	-
Salary Arrears	-	-	-	-	-
Allowances	-	-	-	-	-
Social Contributions	-	-	-	-	-
Personnel Cost Total	666,845,192.00	666,845,192.00	502,855,917.47	163,989,274.5	529,869,994.19
Government Contribution to Pension	-	-	-	-	-
Social Benefits	-	-	-	-	-
Overhead Cost					
Travels and Transport - General	9,000,000.00	95,000,000.00	94,502,858.00	497,142.0	-
Utilities - General	6,400,000.00	10,000,000.00	7,962,912.22	2,037,087.8	12,640,620.00
Materials and Supplies - General	32,500,000.00	32,500,000.00	24,673,494.35	7,826,505.6	12,947,781.82
Maintenance Services - General	43,500,000.00	61,300,000.00	54,374,214.31	6,925,785.7	6,973,359.64
Training - General	-	-	-	-	3,976,787.95
Other Services - General	64,000,000.00	85,000,000.00	81,377,309.74	3,622,690.3	54,003,874.04
Consulting and Professional Services	6,000,000.00	8,000,000.00	6,408,509.05	1,591,491.0	12,457,109.10
Fuel and Lubricants	900,000.00	5,900,000.00	4,662,850.12	1,237,149.9	-
Financial Charges	7,000,000.00	15,000,000.00	11,917,235.08	3,082,764.9	15,003,185.27
Miscellaneous Expenses	18,810,000.00	112,500,000.00	99,029,890.53	13,470,109.5	87,186,796.85
Overhead Cost Total	188,110,000.00	425,200,000.00	384,909,273.40	40,290,726.6	205,189,514.67
Loans and Advances					
Staff Loans and Advances	-	-	-	-	40,217,911.24
Loans and Advances Total	-	-	-	-	40,217,911.24
Grants and Contributions					
Local Grants and Contributions	452,836,111.94	797,471,309.94	713,220,105.49	84,251,204.5	628,207,511.77
Foreign Grants and Contributions	-	-	-	-	-
Grants and Contributions Total	452,836,111.94	797,471,309.94	713,220,105.49	84,251,204.5	628,207,511.77
Subsidies					
Subsidy to Government Owned Companies & Parastatals	77,406,259.00	57,406,259.00	47,439,223.42	9,517,035.6	-
Subsidy to Private Companies	-	-	-	-	-
Subsidies Total	77,406,259.00	57,406,259.00	47,439,223.42	9,517,035.6	-
Public Debt Charges					
Foreign Interest/Discount - Treasury Bill	-	-	-	-	-
Domestic Interest/Discount	-	-	-	-	72,721,825.74
Interest - Internal Public Debt	205,725,198.00	160,000,000.00	153,927,407.90	6,072,592.1	202,234,855.90
Public Debt Charges Total	205,725,198.00	160,000,000.00	153,927,407.90	6,072,592.1	274,956,681.64
Transfers					
Transfers to Other Funds	-	-	-	-	-
Transfers - Payments to Individuals	-	-	-	-	-
Transfers - Total	-	-	-	-	-
Capital Expenditure					
Purchase of Fixed Assets	246,000,000.00	55,000,000.00	40,496,146.14	14,503,853.9	41,217,911.24
Construction/Provision of Fixed Assets	305,000,000.00	75,000,000.00	60,238,202.20	14,761,797.8	19,865,657.96
Rehabilitation/Repairs of Fixed Assets	167,000,000.00	67,000,000.00	46,928,157.54	20,071,842.5	15,065,945.02
Preservation of the Environment	-	-	-	-	-
Acquisition of Non Tangible Assets	-	5,000,000.00	593,233.43	4,406,766.6	-
Capital Expenditure Total	718,000,000.00	202,000,000.00	148,255,739.31	53,744,260.7	76,149,514.22
TOTAL EXPENDITURE	2,308,922,760.94	2,308,922,760.94	1,950,607,666.98	357,865,094.0	1,754,591,127.74

SHONGOM LOCAL GOVERNMENT COUNCIL,

GOMBE STATECASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2018

	2018 ₦	2017 ₦
Operating Activities		
Receipts		
Statutory Revenue	1,814,160,050.24	1,598,771,150.92
Independent Revenue	12,733,800.00	8,002,400.00
Total Receipts	1,826,893,850.24	1,606,773,550.92
Payments		
Personnel Cost	(694,101,750.52)	(720,792,328.08)
Social Benefits	-	-
Overhead Cost	(180,842,122.02)	(133,200,504.98)
Loans and Advances	-	-
Grants and Contributions	(663,705,996.36)	(595,504,238.31)
Subsidies	(45,393,366.83)	(3,690,000.00)
Transfers to Other Funds	-	-
Total Payments	(1,584,043,235.73)	(1,453,187,071.37)
Net Cash flow from Operating Activities	242,850,614.51	153,586,479.55
Investing Activities		
Purchase of Fixed Assets	(42,632,552.09)	(35,048,953.68)
Construction/Provision of Fixed Assets	(43,289,399.67)	(16,380,003.49)
Rehabilitation/Repairs of Fixed Assets	(6,408,559.05)	(7,984,945.23)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(92,330,510.80)	(59,413,902.40)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	90,909,090.91
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(143,717,454.77)	(184,055,724.55)
Net Cash Flow from Financing Activities	(143,717,454.77)	(93,146,633.64)
Net Surplus/(Deficit) for the Year	6,802,648.94	1,025,943.50
Add: Opening Balance	1,037,583.16	11,639.66
Closing Cash Balance	7,840,232.10	1,037,583.16

SHONGOM LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
 STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2018

	NOTES	2018 ₦	2017 ₦
ASSETS			
Cash and Bank Balances	21	7,840,232.10	1,037,583.16
TOTAL ASSETS		7,840,232.10	1,037,583.16
LIABILITIES			
Public Funds	29	7,840,232.10	1,037,583.16
TOTAL LIABILITIES		7,840,232.10	1,037,583.16

SHONGOM LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2018

	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
	₦	₦	₦	₦	₦
OPENING BALANCE			1,037,583.16		11,639.66
Add: Revenue					
REVENUE					
Statutory Revenue	3,857,249,451.31	3,857,249,451.31	1,814,160,050.24	(2,043,089,401.1)	1,598,771,150.92
Independent Revenue	38,888,540.00	38,888,540.00	12,733,800.00	(26,654,740.0)	8,002,400.00
Capital Receipts and Other Revenue Sources	-	-	-	-	90,909,090.91
TOTAL REVENUE	3,896,137,991.31	3,896,137,991.31	1,826,893,850.24	(2,069,744,141.1)	1,697,682,641.83
TOTAL RECEIPTS	3,896,137,991.31	3,896,137,991.31	1,827,931,433.40	(2,069,744,141.1)	1,697,694,281.49
EXPENDITURE					
Personnel Cost	866,903,466.00	866,903,366.00	694,101,750.52	172,801,615.5	720,792,328.08
Government Contribution to Pension	-	-	-	-	-
Social Benefits	-	-	-	-	-
Overhead Cost	274,745,867.00	416,245,964.00	180,842,122.02	235,403,842.0	133,200,504.98
Loans and Advances	-	-	-	-	-
Grants and Contributions	1,682,459,628.04	1,722,989,878.04	663,705,996.36	1,056,783,881.7	595,504,238.31
Subsidies	25,996,591.00	54,000,000.00	45,393,366.83	8,606,633.2	3,690,000.00
Public Debt Charges	258,475,300.00	258,475,300.00	143,717,454.77	114,757,845.2	184,055,724.55
TOTAL OPERATING EXPENDITURE	3,108,580,852.04	3,318,614,508.04	1,727,760,690.50	1,588,353,817.5	1,637,242,795.93
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE	787,557,139.27	577,523,483.27	100,170,742.90	(3,658,097,958.6)	60,451,485.56
CAPITAL EXPENDITURE					
Purchase of Fixed Assets	40,000,000.00	85,000,000.00	42,632,552.09	42,367,447.9	35,048,953.68
Construction/Provision of Fixed Assets	665,015,000.00	409,981,344.00	43,289,399.67	366,691,944.3	16,380,003.49
Rehabilitation/Repairs of Fixed Assets	45,000,000.00	45,000,000.00	6,408,559.05	38,591,441.0	7,984,945.23
Preservation of the Environment	-	-	-	-	-
Acquisition of Non Tangible Assets	37,542,139.27	37,542,139.27	-	37,542,139.3	-
TOTAL CAPITAL EXPENDITURE	787,557,139.27	577,523,483.27	92,330,510.80	485,192,972.5	59,413,902.40
TRANSFERS					
Transfers to Other Funds	-	-	-	-	-
Transfers - Payments to Individuals	-	-	-	-	-
TRANSFERS TOTAL	-	-	-	-	-
SURPLUS/(DEFICIT)	-	-	7,840,232.10	-	1,037,583.16

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

DESCRIPTION	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
Government Share of FAAC (Statutory Revenue)					
Local Government Share of FAAC	1,705,743,016.00	1,705,743,016.00	1,361,325,349.03	(344,417,667.0)	947,043,372.20
Share of State IGR	24,061,123.00	24,061,123.00	4,003,126.14	(20,057,996.9)	19,036,240.16
Excess Petroleum Profit Tax (PPT Revenue)	294,843,151.00	294,843,151.00	10,880,182.65	(283,962,968.4)	-
Exchange Difference	-	-	42,497,523.21	42,497,523.2	76,263,498.22
Refund From Paris Club	312,320,734.94	312,320,734.94	-	(312,320,734.9)	172,388,874.63
Recovered Excess Bank Charges	492,552,785.37	492,552,785.37	1,090,317.51	(491,462,467.9)	-
Equalisation	-	-	-	-	-
Budget Augmentation	52,360,951.00	52,360,951.00	-	(52,360,951.0)	4,020,156.27
Refund From Federal Government	-	-	-	-	-
Stabilization Fund Receipts	-	-	-	-	4,363,412.64
Local Government Share of VAT	570,283,830.00	570,283,830.00	394,363,551.70	(175,920,278.3)	328,843,580.43
Local Government Share of Excess Crude Account	405,083,860.00	405,083,860.00	-	(405,083,860.0)	46,812,016.37
Statutory Revenue Total	3,857,249,451.31	3,857,249,451.31	1,814,160,050.24	(2,043,089,401.1)	1,598,771,150.92
Independent Revenue					
Personal Taxes	3,078,540.00	3,078,540.00	1,537,700.00	(1,540,840.0)	966,300.00
Licences - General	11,209,800.00	11,209,800.00	5,410,000.00	(5,799,800.0)	3,400,100.00
Fees - General	8,050,000.00	8,050,000.00	4,387,500.00	(3,662,500.0)	2,757,100.00
Fines - General	-	-	-	-	-
Sales - General	500,000.00	500,000.00	-	(500,000.0)	-
Earnings - General	8,000,000.00	8,000,000.00	1,131,100.00	(6,868,900.0)	711,300.00
Rent on Government Buildings - General	600,000.00	600,000.00	258,000.00	(342,000.0)	161,600.00
Rent on Land & Others - General	2,950,200.00	2,950,200.00	9,500.00	(2,940,700.0)	6,000.00
Repayments - General	-	-	-	-	-
Investment Income	-	-	-	(500,000.0)	-
Interest Earned	-	-	-	-	-
Rates	-	-	-	-	-
Miscellaneous	4,500,000.00	4,500,000.00	-	(4,500,000.0)	-
Independent Revenue Total	38,888,540.00	38,888,540.00	12,733,800.00	(26,654,740.0)	8,002,400.00
Other Revenue Sources and Capital Receipts					
Domestic Aids	-	-	-	-	-
Foreign Aids	-	-	-	-	-
Domestic Grants	-	-	-	-	-
Foreign Grants	-	-	-	-	-
Other Capital Receipts	-	-	-	-	-
Domestic Loans/ Borrowings Receipt	-	-	-	-	90,909,090.91
International Loans/ Borrowings Receipt	-	-	-	-	-
Debt Forgiveness	-	-	-	-	-
Extraordinary Items	-	-	-	-	-
Other Revenue Sources and Capital Receipts - Total	-	-	-	-	90,909,090.91
TOTAL REVENUE	3,896,137,991.31	3,896,137,991.31	1,826,893,850.24	(2,069,744,141.1)	1,697,682,641.83

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

DESCRIPTION	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
Government Share of FAAC (Statutory Revenue)					
Local Government Share of FAAC	1,705,743,016.00	1,705,743,016.00	1,361,325,349.03	(344,417,667.0)	947,043,372.20
Share of State IGR	24,061,123.00	24,061,123.00	4,003,126.14	(20,057,996.9)	19,036,240.16
Excess Petroleum Profit Tax (PPT Revenue)	294,843,151.00	294,843,151.00	10,880,182.65	(283,962,968.4)	-
Exchange Difference	-	-	42,497,523.21	42,497,523.2	76,263,498.22
Refund From Paris Club	312,320,734.94	312,320,734.94	-	(312,320,734.9)	172,388,874.63
Recovered Excess Bank Charges	492,552,785.37	492,552,785.37	1,090,317.51	(491,462,467.9)	-
Equalisation	-	-	-	-	-
Budget Augmentation	52,360,951.00	52,360,951.00	-	(52,360,951.0)	4,020,156.27
Refund From Federal Government	-	-	-	-	-
Stabilization Fund Receipts	-	-	-	-	4,363,412.64
Local Government Share of VAT	570,283,830.00	570,283,830.00	394,363,551.70	(175,920,278.3)	328,843,580.43
Local Government Share of Excess Crude Account	405,083,860.00	405,083,860.00	-	(405,083,860.0)	46,812,016.37
Statutory Revenue Total	3,857,249,451.31	3,857,249,451.31	1,814,160,050.24	(2,043,089,401.1)	1,598,771,150.92
Independent Revenue					
Personal Taxes	3,078,540.00	3,078,540.00	1,537,700.00	(1,540,840.0)	966,300.00
Licences - General	11,209,800.00	11,209,800.00	5,410,000.00	(5,799,800.0)	3,400,100.00
Fees - General	8,050,000.00	8,050,000.00	4,387,500.00	(3,662,500.0)	2,757,100.00
Fines - General	-	-	-	-	-
Sales - General	500,000.00	500,000.00	-	(500,000.0)	-
Earnings - General	8,000,000.00	8,000,000.00	1,131,100.00	(6,868,900.0)	711,300.00
Rent on Government Buildings - General	600,000.00	600,000.00	258,000.00	(342,000.0)	161,600.00
Rent on Land & Others - General	2,950,200.00	2,950,200.00	9,500.00	(2,940,700.0)	6,000.00
Repayments - General	-	-	-	-	-
Investment Income	-	-	-	(500,000.0)	-
Interest Earned	-	-	-	-	-
Rates	-	-	-	-	-
Miscellaneous	4,500,000.00	4,500,000.00	-	(4,500,000.0)	-
Independent Revenue Total	38,888,540.00	38,888,540.00	12,733,800.00	(26,654,740.0)	8,002,400.00
Other Revenue Sources and Capital Receipts					
Domestic Aids	-	-	-	-	-
Foreign Aids	-	-	-	-	-
Domestic Grants	-	-	-	-	-
Foreign Grants	-	-	-	-	-
Other Capital Receipts	-	-	-	-	-
Domestic Loans/ Borrowings Receipt	-	-	-	-	90,909,090.91
International Loans/ Borrowings Receipt	-	-	-	-	-
Debt Forgiveness	-	-	-	-	-
Extraordinary Items	-	-	-	-	-
Other Revenue Sources and Capital Receipts - Total	-	-	-	-	90,909,090.91
TOTAL REVENUE	3,896,137,991.31	3,896,137,991.31	1,826,893,850.24	(2,069,744,141.1)	1,697,682,641.83

YAMALTU DEBA LOCAL GOVERNMENT COUNCIL,

GOMBE STATECASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2018

	2018 ₦	2017 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,499,122,503.69	2,062,774,197.92
Independent Revenue	29,131,000.00	26,335,700.00
Total Receipts	2,528,253,503.69	2,089,109,897.92
Payments		
Personnel Cost	(775,387,048.39)	(802,699,126.72)
Social Benefits	-	-
Overhead Cost	(252,254,972.39)	(154,551,706.50)
Loans and Advances	-	(35,538,718.75)
Grants and Contributions	(1,049,079,114.98)	(850,180,671.96)
Subsidies	(62,589,227.22)	(1,844,000.00)
Transfers to Other Funds	-	-
Total Payments	(2,139,310,362.98)	(1,844,814,223.93)
Net Cash flow from Operating Activities	388,943,140.71	244,295,674.00
Investing Activities		
Purchase of Fixed Assets	(54,207,904.66)	(36,538,718.75)
Construction/Provision of Fixed Assets	(114,188,697.08)	-
Rehabilitation/Repairs of Fixed Assets	(60,815,741.45)	(52,807,198.42)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(229,212,343.19)	(89,345,917.17)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	90,909,090.91
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(156,927,407.90)	(244,901,026.37)
Net Cash Flow from Financing Activities	(156,927,407.90)	(153,991,935.46)
Net Surplus/(Deficit) for the Year	2,803,389.62	957,821.37
Add: Opening Balance	960,471.66	2,650.29
Closing Cash Balance	3,763,861.28	960,471.66

YAMALTU DEBA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
 STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2018

	NOTES	2018 ₦	2017 ₦
ASSETS			
Cash and Bank Balances	21	3,763,861.28	960,471.66
TOTAL ASSETS		3,763,861.28	960,471.66
LIABILITIES			
Public Funds	29	3,763,861.28	960,471.66
TOTAL LIABILITIES		3,763,861.28	960,471.66

**YAMALTU DEBA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**
STATEMENT INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2018

	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
OPENING BALANCE				960,471.66		2,650.29
Add: Revenue						
REVENUE						
Statutory Revenue	1	3,334,152,128.00	3,334,152,128.00	2,499,122,503.69	(835,029,624.3)	2,062,774,197.92
Independent Revenue	2	65,590,500.00	65,590,500.00	29,131,000.00	(36,459,500.0)	26,335,700.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	90,909,090.91
TOTAL REVENUE		3,399,742,628.00	3,399,742,628.00	2,528,253,503.69	(871,489,124.3)	2,180,018,988.83
TOTAL RECEIPTS		3,399,742,628.00	3,399,742,628.00	2,529,213,975.35	(871,489,124.3)	2,180,021,639.12
EXPENDITURE						
Personnel Cost	10	836,525,972.00	820,869,522.00	775,387,048.39	45,482,473.6	802,699,126.72
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	401,570,043.00	288,985,000.00	252,254,972.39	36,730,027.6	154,551,706.50
Loans and Advances	14	-	-	-	-	35,538,718.75
Grants and Contributions	15	1,167,443,261.00	1,332,684,754.00	1,049,079,114.98	283,605,639.0	850,180,671.96
Subsidies	16	16,460,000.00	77,460,000.00	62,589,227.22	14,870,772.8	1,844,000.00
Public Debt Charges	17	296,539,441.00	211,539,441.00	156,927,407.90	54,612,033.1	244,901,026.37
TOTAL OPERATING EXPENDITURE		2,718,538,717.00	2,731,538,717.00	2,296,237,770.88	435,300,946.1	2,089,715,250.30
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		681,203,911.00	668,203,911.00	232,976,204.47	(1,306,790,070.4)	90,306,388.83
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	206,000,000.00	196,000,000.00	54,207,904.66	141,792,095.3	36,538,718.75
Construction/Provision of Fixed Assets	20B	296,748,401.00	293,748,401.00	114,188,697.08	179,559,703.9	-
Rehabilitation/Repairs of Fixed Assets	20C	178,455,510.00	178,455,510.00	60,815,741.45	117,639,768.6	52,807,198.42
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE		681,203,911.00	668,203,911.00	229,212,343.19	438,991,567.8	89,345,917.17
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	-	3,763,861.28	-	960,471.66

YAMALTU DEBA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL REVENUE

DESCRIPTION	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
	₦	₦	₦	₦	₦
Government Share of FAAC (Statutory Revenue)					
Local Government Share of FAAC	1,899,358,623.00	1,899,358,623.00	1,938,365,199.08	39,006,576.1	1,292,560,614.05
Share of State IGR	27,000,000.00	27,000,000.00	4,003,126.14	(22,996,873.9)	23,107,014.01
Excess Petroleum Profit Tax (PPT Revenue)	-	-	14,849,684.79	14,849,684.8	-
Exchange Difference	-	-	58,002,227.05	58,002,227.1	104,087,306.84
Refund From Paris Club	297,793,505.00	297,793,505.00	-	(297,793,505.0)	172,388,874.63
Recovered Excess Bank Charges	-	-	1,488,106.58	1,488,106.6	-
Equalisation	-	-	-	-	-
Budget Augmentation	200,000,000.00	200,000,000.00	-	(200,000,000.0)	4,020,156.27
Refund From Federal Government	-	-	-	-	-
Stabilization Fund Receipts	-	-	-	-	4,363,412.64
Local Government Share of VAT	660,000,000.00	660,000,000.00	482,414,160.05	(177,585,840.0)	401,125,981.04
Local Government Share of Excess Crude Account	250,000,000.00	250,000,000.00	-	(250,000,000.0)	61,120,838.44
Statutory Revenue Total	3,334,152,128.00	3,334,152,128.00	2,499,122,503.69	(835,029,624.3)	2,062,774,197.92
Independent Revenue					
Personal Taxes	290,000.00	290,000.00	4,154,400.00	3,864,400.0	-
Licences - General	4,800,500.00	4,800,500.00	11,345,700.00	6,545,200.0	10,236,400.00
Fees - General	15,000,000.00	15,000,000.00	6,602,700.00	(8,397,300.0)	9,304,400.00
Fines - General	-	-	-	-	-
Sales - General	4,500,000.00	4,500,000.00	418,700.00	(4,081,300.0)	708,200.00
Earnings -General	10,500,000.00	10,500,000.00	6,049,100.00	(4,450,900.0)	3,769,300.00
Rent on Government Buildings - General	10,500,000.00	10,500,000.00	-	(10,500,000.0)	-
Rent on Land & Others - General	12,000,000.00	12,000,000.00	309,800.00	(11,690,200.0)	1,200,800.00
Repayments - General	-	-	150,700.00	150,700.0	671,500.00
Investment Income	-	-	-	-	-
Interest Earned	-	-	-	-	-
Rates	-	-	-	-	-
Miscellaneous	8,000,000.00	8,000,000.00	99,900.00	(7,900,100.0)	445,100.00
Independent Revenue Total	65,590,500.00	65,590,500.00	29,131,000.00	(36,459,500.0)	26,335,700.00
Other Revenue Sources and Capital Receipts					
Domestic Aids	-	-	-	-	-
Foreign Aids	-	-	-	-	-
Domestic Grants	-	-	-	-	-
Foreign Grants	-	-	-	-	-
Other Capital Receipts	-	-	-	-	-
Domestic Loans/ Borrowings Receipt	-	-	-	-	90,909,090.91
International Loans/ Borrowings Receipt	-	-	-	-	-
Debt Forgiveness	-	-	-	-	-
Extraordinary Items	-	-	-	-	-
Other Revenue Sources and Capital Receipts - Total	-	-	-	-	90,909,090.91
TOTAL REVENUE	3,399,742,628.00	3,399,742,628.00	2,528,253,503.69	(871,489,124.3)	2,180,018,988.83

**YAMALTU DEBA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL EXPENDITURE**

DESCRIPTION	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
EXPENDITURES					
Personnel Cost					
Salary (Excluding CRF Charges Salaries/Allowances)	820,869,522.00	800,869,522.00	758,437,957.48	42,431,564.5	802,699,126.72
Overtime payments	-	-	-	-	-
Consolidated Revenue Charges - Salaries/Allowances	15,656,450.00	20,000,000.00	16,949,090.91	3,050,909.1	-
Salary Arrears	-	-	-	-	-
Allowances	-	-	-	-	-
Social Contributions	-	-	-	-	-
Personnel Cost Total	836,525,972.00	820,869,522.00	775,387,048.39	45,482,473.6	802,699,126.72
Government Contribution to Pension	-	-	-	-	-
Social Benefits	-	-	-	-	-
Overhead Cost					
Travels and Transport - General	57,500,000.00	13,100,000.00	6,365,519.80	6,734,480.2	-
Utilities - General	31,000,000.00	7,000,000.00	3,575,400.00	3,424,600.0	7,913,980.00
Materials and Supplies - General	59,700,000.00	59,700,000.00	54,187,601.26	5,512,398.7	12,918,181.82
Maintenance Services - General	32,800,000.00	24,300,000.00	20,441,212.28	3,858,787.7	2,501,559.64
Training - General	600,000.00	600,000.00	-	600,000.0	7,953,575.90
Other Services - General	64,400,000.00	55,365,000.00	50,632,046.13	4,732,953.9	42,407,243.92
Consulting and Professional Services	28,496,441.00	7,000,000.00	5,145,454.55	1,854,545.5	7,088,269.10
Fuel and Lubricants	-	-	-	-	-
Financial Charges	10,000,000.00	15,000,000.00	9,776,907.29	5,223,092.7	13,240,186.80
Miscellaneous Expenses	117,073,602.00	106,920,000.00	102,130,831.07	4,789,168.9	60,528,709.31
Overhead Cost Total	401,570,043.00	288,985,000.00	252,254,972.39	36,730,027.6	154,551,706.50
Loans and Advances					
Staff Loans and Advances	-	-	-	-	35,538,718.75
Loans and Advances Total	-	-	-	-	35,538,718.75
Grants and Contributions					
Local Grants and Contributions	1,167,443,261.00	1,332,684,754.00	1,049,079,114.98	283,605,639.0	850,180,671.96
Foreign Grants and Contributions	-	-	-	-	-
Grants and Contributions Total	1,167,443,261.00	1,332,684,754.00	1,049,079,114.98	283,605,639.0	850,180,671.96
Subsidies					
Subsidy to Government Owned Companies & Parastatals	16,460,000.00	77,460,000.00	62,589,227.22	14,870,772.8	1,844,000.00
Subsidy to Private Companies	-	-	-	-	-
Subsidies Total	16,460,000.00	77,460,000.00	62,589,227.22	14,870,772.8	1,844,000.00
Public Debt Charges					
Foreign Interest/Discount - Treasury Bill	-	-	-	-	-
Domestic Interest/Discount	140,000,000.00	5,000,000.00	3,000,000.00	2,000,000.0	61,609,971.26
Interest - Internal Public Debt	156,539,441.00	206,539,441.00	153,927,407.90	52,612,033.1	183,291,055.11
Public Debt Charges Total	296,539,441.00	211,539,441.00	156,927,407.90	54,612,033.1	244,901,026.37
Transfers					
Transfers to Other Funds	-	-	-	-	-
Transfers - Payments to Individuals	-	-	-	-	-
Transfers - Total	-	-	-	-	-
Capital Expenditure					
Purchase of Fixed Assets	206,000,000.00	196,000,000.00	54,207,904.66	141,792,095.3	36,538,718.75
Construction/Provision of Fixed Assets	296,748,401.00	293,748,401.00	114,188,697.08	179,559,703.9	-
Rehabilitation/Repairs of Fixed Assets	178,455,510.00	178,455,510.00	60,815,741.45	117,639,768.6	52,807,198.42
Preservation of the Environment	-	-	-	-	-
Acquisition of Non Tangible Assets	-	-	-	-	-
Capital Expenditure Total	681,203,911.00	668,203,911.00	229,212,343.19	438,991,567.8	89,345,917.17
TOTAL EXPENDITURE	3,399,742,628.00	3,399,742,628.00	2,525,450,114.07	874,292,513.9	2,179,061,167.46

PART II

MANAGEMENTS REPORTS

AKKO LOCAL GOVERNMENT COUNCIL

In the course of the audit, we are able to observe the following;

Outstanding Advances - We noted the sustained quality of accounting records presented to us in the course of our audit exercise as at 31st December, 2018. However, we observed that some advances were still long overdue and should have been retired in line with Financial Memoranda S14(27), to the tune of N12,983,372.75

Effect: This is an indication of weak internal control system in the retirement of cash advances and a deviation to the provision of FM 14(27).

Recommendation; we therefore recommend compliance with the provision of FM quoted above.

Stock Taking and Inventory Management - it was observed during the audit exercise for the year under review that relevant store records books such as SRV, SIV, and Store Ledgers are kept, maintained and updated. Inventory charts/forms are maintained and some of the office items were not labeled while additions made were not labeled and added to inventory form hanged in offices

Effect: loss of Government property

Recommendations; all office items/equipment should be labeled. Inventory card hang in offices should be updated in line with store regulations.

Vouchers kept in loose files: -We observed in the course of our audit assignment for the year ended 31st December 2018 that payment vouchers were kept in loose Files as at the time of the audit. Also kept in loose files are pay record card that were printed on a sheet of paper instead of a card that should equally be filed in arch lever files.

Effect: misplacement and difficulty in retrieving of information.

Recommendation; We recommend that payment vouchers should be serially filed in Arch Files to safeguard against misplacement and for easy retrieval of

information and that payment vouchers should be printed in a thicker paper so that when payment vouchers are punch for filling it will stay intact in the Arch lever file.

Computerization of the Accounting System - Computer system are becoming a powerful instrument for making organizations more effective and efficient.

Effect: Inadequate accuracy of data captured

Recommendation: That management should deploy an appropriate accounting software package in the account department.

Internally Generated Revenue - We observed in the course of our audit assignment for the year ended 31st December, 2018 that there were delays in lodgment of revenue collected, which indicate noncompliance with lodgment regulation.

Effect: Exposing the council to pilferages, theft and subsequent loss of revenue.

Recommendation: that any revenue receipt should be lodge immediately to avoid exposing the Council to pilferages, theft and subsequent loss of revenue.

Bank Reconciliation Statement - We observed in the course of our audit assignment for the year ended 31st December 2018 that three bank accounts operated by the council with Bubayero Microfinance, Fidelity Bank of Nig. Plc and Access bank of Nig. Plc all the account appears not to be monthly reconciled in line with the provision of Financial Memoranda S(19)ss(23&24).

Effect: Violation of the provision of FM S(19)

Recommendation: We therefore suggest that the aforementioned banks should be reconciled for transparency and accountability

Noncompliance with stamp duty Act - We also observed that the council didn't adhere to stamp duty act cap 411 Vol. XXII LFN 1990 and Financial regulation, which states all payment vouchers and receipts from suppliers should have a fifty

kobo stamp fix on them, in view of that we recommend the implementation of this act.

Effect: loss of Government Revenue and violation of the Stamp Duty Act.

Recommendation: We therefore recommend the effective implementation of the act retrospectively.

Honor Certificate - We observed in the course of our audit assignment for the year ended 31st December 2018 that payment were made and receipt not attached instead honor certificate were attached.

Effect: This is a complete violation of FR 617 which state that “when it is impracticable to obtain receipts for petty disbursement, a certificate to that effect must be given on the face of voucher signed by the payee.”

Recommendation: We therefore recommends that the council should comply with FR 617.

Fixed Asset Register (FAR): We observed that Council did not developed, maintain and up-date a fixed asset, fixed asset register is a tool for effective control of Council fixed asset, and it’s the responsibility of the management to put a mechanism in place to safeguard these assets.

Effect: Exposing the Council’s assets to theft.

Recommendations: We therefore recommended that FAR should be introduced, developed and maintained. We also want to advise the council to engage the service of estate valuator to assess the council asset in preparation of the adoption of International Public Sector Accounting Standard (IPSAS - Accrual).

BALANGA LOCAL GOVERNMENT COUNCIL

Imprest System: We observed during the course of our audit that the Balanga Local Government does not maintained proper impress at all, amounting to ₦17,338,700 in a year for 2018 respectively is not accounted for.

Effect: Absence of impress cash book is overloading the main cash book with so many transactions that could have been taken care of by the petty cash book. Lack of accountability of impress amount depicts misappropriation of public funds.

Recommendation: We therefore recommend that the Balanga Local Government Council should ensure impress cash book, impress voucher and impress officer in charge of impress is maintained and all impress amounts should be retired with evidence before re-imburement.

Fixed Asset Register (FAR): We observed that Council did not developed, maintain and up-date a fixed asset, fixed asset register is a tool for effective control of Council fixed asset, and it's the responsibility of the management to put a mechanism in place to safeguard these assets.

Effect: Exposing the Council's assets to theft.

Recommendations: We therefore recommended that FAR should be introduced, developed and maintained. We also want to advise the council to engage the service of estate valuator to assess the council asset in preparation of the adoption of International Public Sector Accounting Standard (IPSAS - Accrual).

Management Account: We observe during the course of our audit that the Balanga Local Government did not prepare management accounts as their responsibility under law that establishes the local government.

Effect; The management accounts of the Local Government will not be available for monitoring and control.

Recommendation: We therefore recommend that management should prepare the local government final accounts. Management should operate, maintain and regularly update both individual and general ledgers for all income and expenditure items of the local government on monthly basis, so that a comprehensive trial balance and final accounts will be drawn up from these ledgers easily at the end of the year.

Insurance: We observed during the course of our audit that the Balanga Local Government Council does not have an insurance cover with any insurance company.

Effect; Insurance will serve as a recovery in case of unforeseen circumstances, should be Local Government loss any asset to accident or natural disaster the Local Government will be indemnify if such asset is insured.

Recommendation; We therefore recommend that management should insure all the assets or major assets of the local government are insured so as to avoid losses in the future.

Procurement Unit; We observed during the course of our audit that the Balanga Local Government Council does not have a procurement unit.

Effect: Lack of procurement unit will lead to abuse of procurement procedures and processes which bridges the provisions of procurement act of 2007.

Recommendation; We therefore recommend that the Balanga Local Government council should setup a procurement unit and employ or deploy a procurement officer who should be a graduate and level 13 officer with minimum of 2 years working experience in a procurement unit.

BILLIRI LOCAL GOVERNMENT COUNCIL

Imprest System; We observed during the course of our audit that the Billiri Local Government does not maintained proper impress at all, amounting to ₦11,253,000 in a year for 2018 respectively is not accounted for.

Effect; Absence of impress cash book is overloading the main cash book with so many transactions that could have been taken care of by the petty cash book. Lack of accountability of impress amount depicts misappropriation of public funds.

Recommendation; We therefore recommend that the Billiri Local Government Council should ensure impress cash book, impress voucher and impress officer in charge of impress is maintained and all impress amounts should be retired with evidence before re-imburement.

Fixed Asset Register (FAR): We observed that Council did not developed, maintain and up-date a fixed asset, fixed asset register is a tool for effective control of Council fixed asset, and it's the responsibility of the management to put a mechanism in place to safeguard these assets.

Effect: Exposing the Council's assets to theft.

Recommendations: We therefore recommended that FAR should be introduced, developed and maintained. We also want to advise the council to engage the service of estate valuator to assess the council asset in preparation of the adoption of International Public Sector Accounting Standard (IPSAS - Accrual).

Management Account; We observe during the course of our audit that the Billiri Local Government did not prepare management accounts as their responsibility under law that establishes the local government.

Effect: The management accounts of the Local Government will not be available for monitoring and control.

Recommendation; We therefore recommend that management should prepare the local government final accounts. Management should operate, maintain and regularly update both individual and general ledgers for all income and expenditure items of the local government on monthly basis, so that a comprehensive trial balance and final accounts will be drawn up from these ledgers easily at the end of the year.

Insurance; We observed during the course of our audit that the Billiri Local Government Council does not have an insurance cover with any insurance company.

Effect; Insurance will serve as a recovery in case of unforeseen circumstances, should be Local Government loss any asset to accident or natural disaster the Local Government will be indemnify if such asset is insured.

Recommendation; We therefore recommends that management should insure all the asset or major assets of the local government are insured to avoid losses in the future.

Procurement Unit; We observed during the course of our audit that the Billiri Local Government Council does not have a procurement unit.

Effect; Lack of procurement unit will lead to abuse of procurement procedures and processes which bridges the provisions of procurement act of 2007.

Recommendation; We therefore recommend that the Billiri Local Government council should setup a procurement unit and employ or deploy a procurement officer who should be a graduate and level 13 officer with minimum of 2 years working experience in a procurement unit.

DUKKU LOCAL GOVERNMENT COUNCIL

Outstanding Advances - We noted the sustained quality of accounting records presented to us in the course of our audit exercise as at 31st December, 2018. However, we observed that some advances were still long overdue and should have been retired in line with Financial Memoranda S14(27), to the tune of N4,030,781.

Effect; This is an indication of weak internal control system in the retirement of cash advances and a deviation to the provision of FM 14(27).

Recommendation; we therefore recommend compliance with the provision of FM quoted above.

Stock Taking and Inventory Management - it was observed during the audit exercise for the year under review that relevant store records books such as SRV, SIV, and Store Ledgers are kept, maintained and updated. Inventory charts/forms are maintained and some of the office items were not labeled while additions made were not labeled and added to inventory form hanged in offices

Effect; loss of Government property

Recommendations; all office items/equipment should be labeled. Inventory card hang in offices should be updated in line with store regulations.

Vouchers kept in loose files: -We observed in the course of our audit assignment for the year ended 31st December 2018 that payment vouchers were kept in loose Files as at the time of the audit. Also kept in loose files are pay record card that were printed on a sheet of paper instead of a card that should equally be filed in arch lever files.

Effect: misplacement and difficulty in retrieving of information.

Recommendation; We recommend that payment vouchers should be serially filed in Arch Files to safeguard against misplacement and for easy retrieval of information and that payment vouchers should be printed in a thicker paper so

that when payment vouchers are punch for filling it will stay intact in the Arch lever file.

Computerization of the Accounting System - Computer system are becoming a powerful instrument for making organizations more effective and efficient.

Effect: Inadequate accuracy of data captured

Recommendation: That management should deploy an appropriate accounting software package in the account department.

Internally Generated Revenue - We observed in the course of our audit assignment for the year ended 31st December, 2018 that there were delays in lodgment of revenue collected, which indicate noncompliance with lodgment regulation.

Effect: Exposing the council to pilferages, theft and subsequent loss of revenue.

Recommendation: that any revenue receipt should be lodge immediately to avoid exposing the Council to pilferages, theft and subsequent loss of revenue.

Bank Reconciliation Statement - We observed in the course of our audit assignment for the year ended 31st December 2018 that three bank accounts operated by the council with Bubayero Microfinance, Fidelity Bank of Nig. Plc and Access bank of Nig. Plc all the account appears not to be monthly reconciled in line with the provision of Financial Memoranda S(19)ss(23&24).

Effect: Violation of the provision of FM S(19)

Recommendation: We therefore suggest that the aforementioned banks should be reconciled for transparency and accountability

Noncompliance with stamp duty Act - We also observed that the council didn't adhere to stamp duty act cap 411 Vol. XXII LFN 1990 and Financial regulation, which states all payment vouchers and receipts from suppliers should have a fifty

kobo stamp fix on them, in view of that we recommend the implementation of this act.

Effect: Loss of Government Revenue and violation of the Stamp Duty Act.

Recommendation: We therefore recommend the effective implementation of the act retrospectively.

Honor Certificate - We observed in the course of our audit assignment for the year ended 31st December 2018 that payment were made and receipt not attached instead honor certificate were attached.

Effect: This is a complete violation of FR 617 which state that “when it is impracticable to obtain receipts for petty disbursement, a certificate to that effect must be given on the face of voucher signed by the payee.”

Recommendation: We therefore recommends that the council should comply with FR 617.

Fixed Asset Register (FAR): We observed that Council did not developed, maintain and up-date a fixed asset, fixed asset register is a tool for effective control of Council fixed asset, and it’s the responsibility of the management to put a mechanism in place to safeguard these assets.

Effect: Exposing the Council’s assets to theft.

Recommendations: We therefore recommended that FAR should be introduced, developed and maintained. We also want to advise the council to engage the service of estate valuator to assess the council asset in preparation of the adoption of International Public Sector Accounting Standard (IPSAS - Accrual).

FUNAKAYE LOCAL GOVERNMENT COUNCIL

Computerization of the Accounting System - Computer system are becoming a powerful instrument for making organizations more effective and efficient.

Effect: Inadequate accuracy of data captured

Recommendation: That management should deploy an appropriate accounting software package in the account department.

Internally Generated Revenue - We observed in the course of our audit assignment for the year ended 31st December, 2018 that there were delays in lodgment of revenue collected, which indicate noncompliance with lodgment regulation.

Effect: Exposing the council to pilferages, theft and subsequent loss of revenue.

Recommendation: that any revenue receipt should be lodge immediately to avoid exposing the Council to pilferages, theft and subsequent loss of revenue.

Stock Taking and Inventory Management - it was observed during the audit exercise for the year under review that relevant store records books such as SRV, SIV, and Store Ledgers are kept, maintained and updated. Inventory charts/forms are maintained and some of the office items were not labeled while additions made were not labeled and added to inventory form hanged in offices

Effect; loss of Government property

Recommendations; all office items/equipment should be labeled. Inventory card hang in offices should be updated in line with store regulations.

Payment without supporting documents and Stand-alone vouchers - We noted the sustained quality of accounting records presented to us in the course of our audit exercise as at 31st December, 2018. However, we observed in the course of the audit exercise for the year ended 31st December 2018 that some payments were made without supporting documents attached to them while some vouchers

are standing alone without any relevant documents. These vouchers should have been retired in line with Financial Memoranda 14(27), examples are;

Date	PV No	Name	Details	Amount	Remark
JAN/2018	004	Sundry Persons	Payment for Logistics	130,000.00	No receipt
JAN/2018	006	Moh'd Jika Abubakar	Payment for hosting	200,000.00	Receipt
JUN/2018	015	Ali Badel El-nafaty	Payment for NATA	420,000.00	Nata Form
JUN/2018	019	Aliyu Abdullahi	Payment for OPE	350,000.00	No receipt
MAY/2018	032	Afiniki Musa	Payment for black board	1,000,000.00	Council approval

Effect; this is an indication of weak internal control system which makes it difficult to ascertain the eligibility and authenticity of these transaction and a deviation to the provision of FM 14(27).

Recommendation; we therefore recommend that payment vouchers should be fully supported with relevant documents in compliance with the provision of FM quoted above.

Vouchers kept in loose files: -We observed in the course of our audit assignment for the year ended 31st December 2018 that payment vouchers were kept in loose Files as at the time of the audit. Also kept in loose files are pay record card that were printed on a sheet of paper instead of a card that should equally be filed in arch lever files.

Effect: Misplacement and difficulty in retrieving of information.

Recommendation; We recommend that payment vouchers should be serially filed in Arch Files to safeguard against misplacement and for easy retrieval of information and that payment vouchers should be printed in a thicker paper so that when payment vouchers are punch for filling it will stay intact in the Arch lever file.

Award of contracts/Due Process- we observed in the course of our audit assignment for the year ended 31st December, 2018. We observe serious lapses in the process of contract award and execution in the period under review and some of them are listed below.

- A. Payment of 90 percent of the contract sum were made to contractors within one month of award of contract with contract valuation certificate and other stipulated condition in chapter 17 of financial Memoranda.

Effect; Violation of the due process ACT and non-compliance with Finance and Management control Act of 1958.

Recommendation; we recommend the following.

- A. Adherence to the provision of the law.
- B. Contract should be awarded to competent companies and in compliance to their object clause.
- C. Contract should award using economy, efficiency and effectiveness in order to have value for money and good service delivery to the populace.
- D. Capacity building of due process officers, in order to meet up the challenges.

Fixed Asset Register (FAR): We observed that Council did not developed, maintain and up-date a fixed asset, fixed asset register is a tool for effective control of Council fixed asset, and it's the responsibility of the management to put a mechanism in place to safeguard these assets.

Effect: Exposing the Council's assets to theft.

Recommendations: We therefore recommended that FAR should be introduced, developed and maintained. We also want to advise the council to engage the service of estate valuator to assess the council asset in preparation of the adoption of International Public Sector Accounting Standard (IPSAS - Accrual).

GOMBE LOCAL GOVERNMENT COUNCIL

Stock Taking and Inventory Management - it was observed during the audit exercise for the year under review that relevant store records books such as SRV, SIV, and Store Ledgers are kept, maintained and updated. Inventory charts/forms are maintained and some of the office items were not labeled while additions made were not labeled and added to inventory form hanged in offices

Effect; loss of Government property

Recommendations; all office items/equipment should be labeled. Inventory card hang in offices should be updated in line with store regulations.

Payment without supporting documents and Stand-alone vouchers - We noted the sustained quality of accounting records presented to us in the course of our audit exercise as at 31st December, 2018. However, we observed in the course of the audit exercise for the year ended 31st December 2018 that some payments were made without supporting documents attached to them while some vouchers are standing alone without any relevant documents. These vouchers should have been retired in line with Financial Memoranda 14(27), examples are;

Date	PV No	Name	Details	Amount	Remark
31/11/18	004	Mohd Kabir	Imprest	100,000.00	Approval /Receipt
20/04/18	071	Yusuf Mohd	Hosting	150,000.00	Receipt

Effect; this is an indication of weak internal control system which makes it difficult to ascertain the eligibility and authenticity of these transaction and a deviation to the provision of FM 14(27).

Recommendation; we therefore recommend that payment vouchers should be fully supported with relevant documents in compliance with the provision of FM quoted above.

Award of contracts/Due Process: we observed in the course of our audit assignment for the year ended 31st December, 2018. We observe serious lapses in the process of contract award and execution in the period under review and some of them are listed below.

- B. Non-compliance with due process Act and contract are awarded to favored companies without consideration of their line of business.
- C. Payment of 90 percent of the contract sum were made to contractors within one month of award of contract with contract valuation certificate and other stipulated condition in chapter 17 of financial Memoranda.
- D. Most of the contracts awarded are over value.

Effect; Violation of the due process ACT and non-compliance with Finance and Management control Act of 1958.

Recommendation; we recommend the following.

- E. Adherence to the provision of the law.
- F. Contract should be awarded to competent companies and in compliance to their object clause.
- G. Contract should be awarded using economy, efficiency and effectiveness in order to have value for money and good service delivery to the populace.
- H. Capacity building of due process officers, in order to meet up the challenges.

Internally Generated Revenue - We observed in the course of our audit assignment for the year ended 31st December, 2018 that there were delays in lodgment of revenue collected, which indicate noncompliance with lodgment regulation.

Effect: Exposing the council to pilferages, theft and subsequent loss of revenue.

Recommendation: that any revenue receipt should be lodge immediately to avoid exposing the Council to pilferages, theft and subsequent loss of revenue.

Bank Reconciliation Statement - We observed in the course of our audit assignment for the year ended 31st December 2018 that bank accounts operated by the council, all the account appears not to be monthly reconciled in line with the provision of Financial Memoranda S(19) ss(23&24).

Effect: Violation of the provision of FM S(19)

Recommendation: We therefore suggest that the banks should be reconciled for transparency and accountability

Noncompliance with stamp duty Act - We also observed that the council didn't adhere to stamp duty act cap 411 Vol. XXII LFN 1990 and Financial regulation, which states all payment vouchers and receipts from suppliers should have a fifty kobo stamp fix on them, in view of that we recommend the implementation of this act.

Effect: loss of Government Revenue and violation of the Stamp Duty Act.

Recommendation: We therefore recommend the effective implementation of the act retrospectively.

Honor Certificate - We observed in the course of our audit assignment for the year ended 31st December 2018 that payment were made and receipt not attached instead honor certificate were attached.

Effect: This is a complete violation of FR 617 which state that “when it is impracticable to obtain receipts for petty disbursement, a certificate to that effect must be given on the face of voucher signed by the payee.”

Recommendation: We therefore recommends that the council should comply with FR 617.

Fixed Asset Register (FAR): We observed that Council did not developed, maintain and up-date a fixed asset, fixed asset register is a tool for effective control of Council fixed asset, and it's the responsibility of the management to put a mechanism in place to safeguard these assets.

Effect: Exposing the Council's assets to theft.

Recommendations: We therefore recommended that FAR should be introduced, developed and maintained. We also want to advise the council to engage the service of estate valuator to assess the council asset in preparation of the adoption of International Public Sector Accounting Standard (IPSAS - Accrual).

KALTUNGO LOCAL GOVERNMENT COUNCIL

Outstanding Advances - We noted the sustained quality of accounting records presented to us in the course of our audit exercise as at 31st December, 2018. However, we observed that some advances were still long overdue and should have been retired in line with Financial Memoranda S14 (27), to the tune of N715,000.00.

Effect; this is an indication of weak internal control system in the retirement of cash advances and a deviation to the provision of FM 14(27).

Recommendation; we therefore recommend compliance with the provision of FM quoted above.

Stock Taking and Inventory Management - it was observed during the audit exercise for the year under review that relevant store records books such as SRV, SIV, and Store Ledgers are kept, maintained and updated. Inventory charts/forms are maintained and some of the office items were not labeled while additions made were not labeled and added to inventory form hanged in offices

Effect; loss of Government property

Recommendations; all office items/equipment should be labeled. Inventory card hang in offices should be updated in line with store regulations.

Vouchers kept in loose files: -We observed in the course of our audit assignment for the year ended 31st December 2018 that payment vouchers were kept in loose Files as at the time of the audit. Also kept in loose files are pay record card that were printed on a sheet of paper instead of a card that should equally be filed in arch lever files.

Effect - Misplacement and difficulty in retrieving of information.

Recommendation; We recommend that payment vouchers should be serially filed in Arch Files to safeguard against misplacement and for easy retrieval of information and that payment vouchers should be printed in a thicker paper so

that when payment vouchers are punch for filling it will stay intact in the Arch lever file.

Internally Generated Revenue - We observed in the course of our audit assignment for the year ended 31st December, 2018 that there were delays in lodgment of revenue collected, which indicate noncompliance with lodgment regulation.

Effect: Exposing the council to pilferages, theft and subsequent loss of revenue.

Recommendation: that any revenue receipt should be lodge immediately to avoid exposing the Council to pilferages, theft and subsequent loss of revenue.

Noncompliance with stamp duty Act - We also observed that the council didn't adhere to stamp duty act cap 411 Vol. XXII LFN 1990 and Financial regulation, which states all payment vouchers and receipts from suppliers should have a fifty kobo stamp fix on them, in view of that we recommend the implementation of this act.

Effect: loss of Government Revenue and violation of the Stamp Duty Act.

Recommendation: We therefore recommend the effective implementation of the act retrospectively.

Honor Certificate - We observed in the course of our audit assignment for the year ended 31st December 2018 that payment were made and receipt not attached instead honor certificate were attached.

Effect: This is a complete violation of FR 617 which state that “when it is impracticable to obtain receipts for petty disbursement, a certificate to that effect must be given on the face of voucher signed by the payee.”

Recommendation: We therefore recommends that the council should comply with FR 617.

Fixed Asset Register (FAR): We observed that Council did not developed, maintain and up-date a fixed asset, fixed asset register is a tool for effective control of Council fixed asset, and it's the responsibility of the management to put a mechanism in place to safeguard these assets.

Effect: Exposing the Council's assets to theft.

Recommendations: We therefore recommended that FAR should be introduced, developed and maintained. We also want to advise the council to engage the service of estate valuator to assess the council asset in preparation of the adoption of International Public Sector Accounting Standard (IPSAS - Accrual).

KWAMI LOCAL GOVERNMENT COUNCIL

Stock Taking and Inventory Management - it was observed during the audit exercise for the year under review that relevant store records books such as SRV, SIV, and Store Ledgers are kept, maintained and updated. Inventory charts/forms are maintained and some of the office items were not labeled while additions made were not labeled and added to inventory form hanged in offices

Effect; loss of Government property

Recommendations; all office items/equipment should be labeled. Inventory card hang in offices should be updated in line with store regulations.

Vouchers kept in loose files: -We observed in the course of our audit assignment for the year ended 31st December 2018 that payment vouchers were kept in loose Files as at the time of the audit. Also kept in loose files are pay record card that were printed on a sheet of paper instead of a card that should equally be filed in arch lever files.

Effect - Misplacement and difficulty in retrieving of information.

Recommendation; We recommend that payment vouchers should be serially filed in Arch Files to safeguard against misplacement and for easy retrieval of information and that payment vouchers should be printed in a thicker paper so that when payment vouchers are punch for filling it will stay intact in the Arch lever file.

Outstanding Advances - We noted the sustained quality of accounting records presented to us in the course of our audit exercise as at 31st December, 2018. However, we observed that some advances were still long overdue and should have been retired in line with Financial Memoranda S14(27), to the tune of N67,716,935.00.

Effect; this is an indication of weak internal control system in the retirement of cash advances and a deviation to the provision of FM 14(27).

Recommendation; we therefore recommend compliance with the provision of FM quoted above

Computerization of the Accounting System - Computer system are becoming a powerful instrument for making organizations more effective and efficient.

Effect: Inadequate accuracy of data captured

Recommendation: That management should deploy an appropriate accounting software package in the account department.

Internally Generated Revenue - We observed in the course of our audit assignment for the year ended 31st December, 2018 that there were delays in lodgment of revenue collected, which indicate noncompliance with lodgment regulation.

Effect: Exposing the council to pilferages, theft and subsequent loss of revenue.

Recommendation: that any revenue receipt should be lodge immediately to avoid exposing the Council to pilferages, theft and subsequent loss of revenue.

Noncompliance with stamp duty Act - We also observed that the council didn't adhere to stamp duty act cap 411 Vol. XXII LFN 1990 and Financial regulation, which states all payment vouchers and receipts from suppliers should have a fifty kobo stamp fix on them, in view of that we recommend the implementation of this act.

Effect: loss of Government Revenue and violation of the Stamp Duty Act.

Recommendation: We therefore recommend the effective implementation of the act retrospectively.

Honor Certificate - We observed in the course of our audit assignment for the year ended 31st December 2018 that payment were made and receipt not attached instead honor certificate were attached.

Effect: This is a complete violation of FR 617 which state that “when it is impracticable to obtain receipts for petty disbursement, a certificate to that effect must be given on the face of voucher signed by the payee.”

Recommendation: We therefore recommends that the council should comply with FR 617.

Fixed Asset Register (FAR): We observed that Council did not developed, maintain and up-date a fixed asset, fixed asset register is a tool for effective control of Council fixed asset, and it’s the responsibility of the management to put a mechanism in place to safeguard these assets.

Effect: Exposing the Council’s assets to theft.

Recommendations: We therefore recommended that FAR should be introduced, developed and maintained. We also want to advise the council to engage the service of estate valuator to assess the council asset in preparation of the adoption of International Public Sector Accounting Standard (IPSAS - Accrual).

Bulk withdrawal of cash - We also observed that the council makes bulk withdrawals of cash and make payment to contractors.

Effect: Violation to section 14 ss (4) of the financial memoranda.

Recommendation: We therefore recommend that henceforth all payments to third parties should done by cheque/E - Payment for accountability.

NAFADA LOCAL GOVERNMENT COUNCIL

Outstanding Advances - We noted the sustained quality of accounting records presented to us in the course of our audit exercise as at 31st December, 2018. However, we observed that some advances were still long overdue and should have been retired in line with Financial Memoranda S14(27), to the tune of N135,398.

Effect; This is an indication of weak internal control system in the retirement of cash advances and a deviation to the provision of FM 14(27).

Recommendation; We therefore recommend compliance with the provision of FM quoted above.

Stock Taking and Inventory Management - it was observed during the audit exercise for the year under review that relevant store records books such as SRV, SIV, and Store Ledgers are kept, maintained and updated. Inventory charts/forms are maintained and some of the office items were not labeled while additions made were not labeled and added to inventory form hanged in offices

Effect; loss of Government property

Recommendations; all office items/equipment should be labeled. Inventory card hang in offices should be updated in line with store regulations.

Vouchers kept in loose files: -We observed in the course of our audit assignment for the year ended 31st December 2018 that payment vouchers were kept in loose Files as at the time of the audit. Also kept in loose files are pay record card that were printed on a sheet of paper instead of a card that should equally be filed in arch lever files.

Effect - Misplacement and difficulty in retrieving of information.

Recommendation; We recommend that payment vouchers should be serially filed in Arch Files to safeguard against misplacement and for easy retrieval of information and that payment vouchers should be printed in a thicker paper so

that when payment vouchers are punch for filling it will stay intact in the Arch lever file.

Internally Generated Revenue - We observed in the course of our audit assignment for the year ended 31st December, 2018 that there were delays in lodgment of revenue collected, which indicate noncompliance with lodgment regulation.

Effect: Exposing the council to pilferages, theft and subsequent loss of revenue.

Recommendation: that any revenue receipt should be lodge immediately to avoid exposing the Council to pilferages, theft and subsequent loss of revenue.

Noncompliance with stamp duty Act - We also observed that the council didn't adhere to stamp duty act cap 411 Vol. XXII LFN 1990 and Financial regulation, which states all payment vouchers and receipts from suppliers should have a fifty kobo stamp fix on them, in view of that we recommend the implementation of this act.

Effect: loss of Government Revenue and violation of the Stamp Duty Act.

Recommendation: We therefore recommend the effective implementation of the act retrospectively.

Honor Certificate - We observed in the course of our audit assignment for the year ended 31st December 2018 that payment were made and receipt not attached instead honor certificate were attached.

Effect: This is a complete violation of FR 617 which state that "when it is impracticable to obtain receipts for petty disbursement, a certificate to that effect must be given on the face of voucher signed by the payee."

Recommendation: We therefore recommends that the council should comply with FR 617.

Fixed Asset Register (FAR): We observed that Council did not developed, maintain and up-date a fixed asset, fixed asset register is a tool for effective control of Council fixed asset, and it's the responsibility of the management to put a mechanism in place to safeguard these assets.

Effect: Exposing the Council's assets to theft.

Recommendations: We therefore recommended that FAR should be introduced, developed and maintained. We also want to advise the council to engage the service of estate valuator to assess the council asset in preparation of the adoption of International Public Sector Accounting Standard (IPSAS - Accrual).

SHONGOM LOCAL GOVERNMENT COUNCIL

Outstanding Advances - We noted the sustained quality of accounting records presented to us in the course of our audit exercise as at 31st December, 2018. However, we observed that some advances were still long overdue and should have been retired in line with Financial Memoranda S14(27), to the tune of N1,130,244.00.

Effect; this is an indication of weak internal control system in the retirement of cash advances and a deviation to the provision of FM 14(27).

Recommendation; we therefore recommend compliance with the provision of FM quoted above.

Stock Taking and Inventory Management - it was observed during the audit exercise for the year under review that relevant store records books such as SRV, SIV, and Store Ledgers are kept, maintained and updated. Inventory charts/forms are maintained and some of the office items were not labeled while additions made were not labeled and added to inventory form hanged in offices

Effect; loss of Government property

Recommendations; all office items/equipment should be labeled. Inventory card hang in offices should be updated in line with store regulations.

Vouchers kept in loose files: -We observed in the course of our audit assignment for the year ended 31st December 2018 that payment vouchers were kept in loose Files as at the time of the audit. Also kept in loose files are pay record card that were printed on a sheet of paper instead of a card that should equally be filed in arch lever files.

Effect - Misplacement and difficulty in retrieving of information.

Recommendation; We recommend that payment vouchers should be serially filed in Arch Files to safeguard against misplacement and for easy retrieval of information and that payment vouchers should be printed in a thicker paper so

that when payment vouchers are punch for filling it will stay intact in the Arch lever file.

Internally Generated Revenue - We observed in the course of our audit assignment for the year ended 31st December, 2018 that there were delays in lodgment of revenue collected, which indicate noncompliance with lodgment regulation.

Effect: Exposing the council to pilferages, theft and subsequent loss of revenue.

Recommendation: that any revenue receipt should be lodge immediately to avoid exposing the Council to pilferages, theft and subsequent loss of revenue.

Bank Reconciliation Statement - We observed in the course of our audit assignment for the year ended 31st December 2018 that Four bank accounts operated by the council with UBA Gombe branch, First Bank Kaltungo, Keystone Bank plc Gombe, and Zenith Bank Gombe, all the account appears not to be monthly reconciled in line with the provision of Financial Memoranda S(19)ss(23&24).

Effect: Violation of the provision of FM S(19)

Recommendation: We therefore suggest that the aforementioned banks should be reconciled for transparency and accountability

Fixed Asset Register (FAR): We observed that Council did not developed, maintain and up-date a fixed asset, fixed asset register is a tool for effective control of Council fixed asset, and it's the responsibility of the management to put a mechanism in place to safeguard these assets.

Effect: Exposing the Council's assets to theft.

Recommendations: We therefore recommended that FAR should be introduced, developed and maintained. We also want to advise the council to engage the service of estate valuator to assess the council asset in preparation of the adoption of International Public Sector Accounting Standard (IPSAS - Accrual).

YAMALTU DEBA LOCAL GOVERNMENT COUNCIL

Outstanding Advances - We noted the sustained quality of accounting records presented to us in the course of our audit exercise as at 31st December, 2018. However, we observed that some advances were still long overdue and should have been retired in line with Financial Memoranda S14(27), to the tune of N 1,184,746.00.

Effect; this is an indication of weak internal control system in the retirement of cash advances and a deviation to the provision of FM 14(27).

Recommendation; We therefore recommend compliance with the provision of FM quoted above.

Stock Taking and Inventory Management - it was observed during the audit exercise for the year under review that relevant store records books such as SRV, SIV, and Store Ledgers are kept, maintained and updated. Inventory charts/forms are maintained and some of the office items were not labeled while additions made were not labeled and added to inventory form hanged in offices

Effect; loss of Government property

Recommendations; all office items/equipment should be labeled. Inventory card hang in offices should be updated in line with store regulations.

Vouchers kept in loose files: -We observed in the course of our audit assignment for the year ended 31st December 2018 that payment vouchers were kept in loose Files as at the time of the audit. Also kept in loose files are pay record card that were printed on a sheet of paper instead of a card that should equally be filed in arch lever files.

Effect - Misplacement and difficulty in retrieving of information.

Recommendation; We recommend that payment vouchers should be serially filed in Arch Files to safeguard against misplacement and for easy retrieval of information and that payment vouchers should be printed in a thicker paper so

that when payment vouchers are punch for filling it will stay intact in the Arch lever file.

Payment without supporting documents and Standalone vouchers - We noted the sustained quality of accounting records presented to us in the course of our audit exercise as at 31st December, 2018. However, we observed in the course of the audit exercise for the year ended 31st December 2018 that some payments were made without supporting documents attached to them while some vouchers are standing alone without any relevant documents. These vouchers should have been retired in line with Financial Memoranda 14(27), examples are;

Date	PV No	Name	Particulars	Amount	Remark
DEC/2018	029	Haruna Mohd	Payment for seminar	200,000.00	NATA forms/council approval
DEC/2018	107	Mohd D. Mohd	Payment for impress	100,000.00	No council approval
DEC/2018	120	Danjuma Adamu	Payment for committee	370,000.00	No receipt

Effect; this is an indication of weak internal control system which makes it difficult to ascertain the eligibility and authenticity of these transaction and a deviation to the provision of FM 14(27).

Recommendation; we therefore recommend that payment vouchers should be fully supported with relevant documents in compliance with the provision of FM quoted above.

Internally Generated Revenue - We observed in the course of our audit assignment for the year ended 31st December, 2018 that there were delays in lodgment of revenue collected, which indicate noncompliance with lodgment regulation.

Effect: Exposing the council to pilferages, theft and subsequent loss of revenue.

Recommendation: that any revenue receipt should be lodge immediately to avoid exposing the Council to pilferages, theft and subsequent loss of revenue.

Fixed Asset Register (FAR): We observed that Council did not developed, maintain and up-date a fixed asset, fixed asset register is a tool for effective control of Council fixed asset, and it's the responsibility of the management to put a mechanism in place to safeguard these assets.

Effect: Exposing the Council's assets to theft.

Recommendations: We therefore recommended that FAR should be introduced, developed and maintained. We also want to advise the council to engage the service of estate valuator to assess the council asset in preparation of the adoption of International Public Sector Accounting Standard (IPSAS - Accrual).