



DUKKU LOCAL GOVERNMENT COUNCIL
GOMBE STATE

AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER 2023

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**GOMBE STATE GOVERNMENT OF NIGERIA
DUKKU LOCAL GOVERNMENT COUNCIL
CORPORATE INFORMATION**

Dukku Local Government Council

COUNCIL MEMBERS

Ahmed Jamllu Shabewa	Chairman
Malala Umar Manu	Vice Chairman
Abdulkadir Abubakar	Councilor
Babayo Hassan	Councilor
Tafida Jalo	Councilor
Adamu Umar	Councilor
Muhammed S. Umar	Councilor
Hussalni Shehu	Councilor
Musa Danlami	Councilor
Aminu Hussaini	Councilor
Abdullahi Salima	Councilor
Siddi Maikudi	Councilor
Abdullahi Labaran	Councilor

MANAGEMENT AND HEADS OF DEPARTMENT

Dahiru Kawu	Secretary
Abubakar Hayalu	Deputy Secretary
Ahmed Usman Moh'd	Treasurer
Bello Gurama	HOD; Agric. Department
Mohammed Usamn	HOD; PHC Department
Ayuba Moh'd Julde	HOD; Works Department
Moh'd Kabir Abdullahi	HOD; ESD Department

BANKERS

Fidelity Bank Plc
FCMB Bank Plc
Bubayero Microfinance Bank
Guaranty Trust Bank Plc

AUDITORS

Messrs Felix Mcdubus & Co.
(Chartered Accountants)
No. 12 Old Airport Road,
Jos,
Plateau State.
Email: fimaconsultants@gmail.com.

SECRET

DUKKU LOCAL GOVERNMENT

GOMBE STATE OF NIGERIA

Email: dukkulgagombe@gmail.com

Dukku Local Government Secretariat,
Lafiya Quarters, PMB 002, Gombe State.



Ref. No.: _____

Date: _____

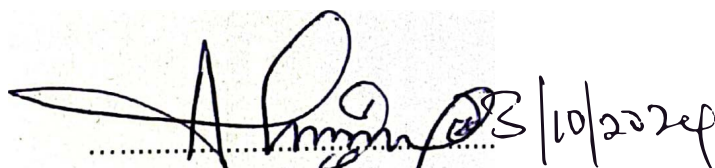
STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS


The Financial Statements set out in pages 4 to 6 for the year ended 31st December, 2023 have been prepared in accordance with the provisions of the Finance [Control and Management] Act 1958 as amended, International Public Sector Accounting Standards – IPSAS – Cash Basis, and Financial Memoranda (FM) as well as Generally Accepted Accounting Practice. IPSAS one (1) – provides for the fair presentation of Statement of Financial Position, Statement of Financial Performance, Statement of Cash Flows, and Notes to the Financial Statements.

To fulfil accounting and reporting responsibilities, the Management 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 page 8 were consistently 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, we assert that the Financial Statements fairly reflect the financial position of Dukku Local Government Council as at 31st December, 2023 and its operations for the year ended on that date.

The responsibility for the preparation of the Financial Statements rests entirely with the Treasury Department of the Local Government Council.


.....
Treasurer


.....
Executive Chairman



FELIX MCDUBUS AND CO.
CHARTERED ACCOUNTANTS

JOS
NO. 4 NEW ZARIA TERRACE
OFF TAFAWA BALEWA STREET
P.O.BOX 823
JOS, PLATEAU STATE
234-455885;08034756863
e-mail:anowoo-olcon@yahoo.com
PARTNERS
O.F.MCDUBUS, T.T. DOGBE
F.E. BINI, C.O. OSAKWE
S.O. IDOMEH, I.O. UKOLOBI.

AUDITORS REPORT TO THE COUNCIL MEMBERS OF DUKKU LOCAL GOVERNMENT COUNCIL, GOMBE STATE.

We have audited the financial statement and schedules of Dukku Local Government Council for the year ended 31st December, 2023 set out on pages 4-15 which have been prepared based on the accounting policies set out on page 4.

Respective Responsibilities of the Council and Auditors

In accordance with the Nigerian Constitution and the Financial Memoranda, the council is responsible for the preparation of financial statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

Basis of Opinion

We conducted our audit in accordance with International Auditing Standards, as well as the International Standards of Supreme Audit (INTOSAI Standards). Those standards require that we comply with ethical requirements. The audit included examination on a test basis of evidence, which we considered relevant to the amount of disclosures in the financial statements.

We planned and performed our audit so as to obtain the information and explanation in forming our opinion, we also evaluated the adequacy of the presentation of information in the financial statements. The Financial Statement of the Local Government disclose completely the financial allocation received from the State-Local Government Joint Accounts and Allocation committee (SLJAAC) for the year 2023.

Opinion

In our opinion, the Council had kept proper books of account and the financial statements are in agreement with the books. The financial statements drawn up in conformity with the International Public Sector Accounting Standards (IPSAS)- Cash Basis and Generally accepted Accounting Standards in Nigeria issued by Financial Reporting Council of Nigeria (FRC), give a true and fair view of the state of financial affairs of the council as at 31st December, 2023 and of its Financial performance for the year ended on the date.



Engagement Partner: Felix McDubus FCA
FRC/ICAN/2015/00000008667
Felix McDubus & Co.
(Chartered Accountants)

Jos, Nigeria.

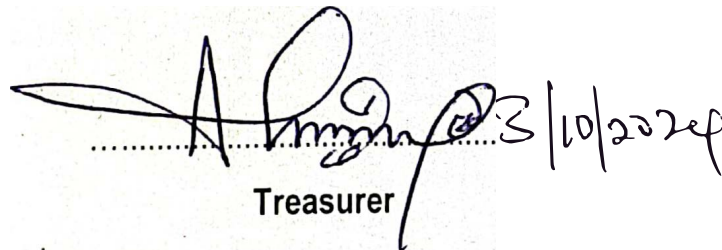
Date: 4th October, 2024

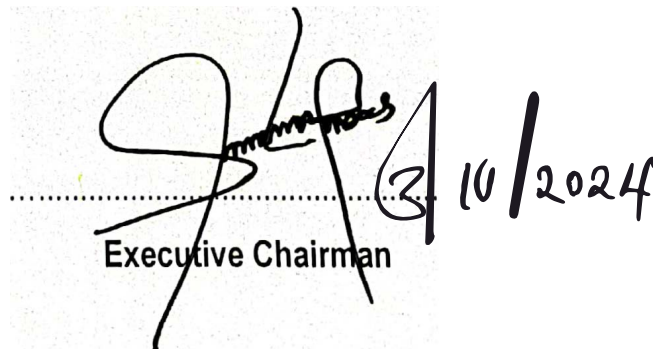
GOMBE STATE GOVERNMENT OF NIGERIA
DUKKU LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2023

FINAL BUDGET 2023	NOTES	2023 ₦	2022 ₦
Operating Activities			
Receipts			
3,055,000,000.00	Statutory Revenue 1	3,411,383,244.74	2,717,468,274.63
-	Independent Revenue:	-	-
500,000.00	Personal Taxes 2A	-	-
12,750,000.00	Licences - General 2B	2,268,400.00	4,768,950.00
-	Mining Rents 2C	-	-
9,650,000.00	Fees - General 2D	16,133,800.00	6,277,700.00
1,000,000.00	Fines - General 2E	-	-
3,000,000.00	Sales - General 2F	-	850,000.00
9,000,000.00	Earnings -General 2G	4,506,900.00	2,377,251.78
2,500,000.00	Rent on Government Buildings - General 2H	1,719,000.00	-
1,500,000.00	Rent on Land & Others - General 2I	351,000.00	1,512,000.00
-	Repayments - General 2J	-	39,522.34
100,000.00	Investment Income 2K	-	22,014.00
-	Interest Earned 2L	-	-
-	Re-Imbursement General 2M	-	-
-	Rates 2N	-	-
-	Miscellaneous 2O	-	-
3,095,000,000.00	Total Receipts	3,436,362,344.74	2,733,315,712.75
Payments			
(702,000,000.00)	Salaries and Allowances 5	(698,448,365.66)	(710,111,870.31)
-	Social Contributions 6	-	-
-	Social Benefits 7	-	-
(627,700,000.00)	Overhead Cost 8	(579,092,146.00)	(607,838,940.95)
-	Loans and Advances 9	-	-
(1,259,800,000.00)	Grants and Contributions 10	(1,248,893,583.15)	(1,033,663,734.31)
(28,500,000.00)	Subsidies 11	(25,045,961.32)	(32,048,644.38)
(182,000,000.00)	Transfers - Payments 13A	(181,182,752.84)	-
-	Transfers - Payments to Individuals 13B	-	-
-	Loss on Foreign Exchange 14	-	-
(2,800,000,000.00)	Total Payments	(2,732,662,808.97)	(2,383,663,189.95)
295,000,000.00	Net Cash flow from Operating Activities	703,699,535.77	349,652,522.80
Investing Activities			
(8,200,000.00)	Purchase of Fixed Assets 15A	(2,610,727.00)	(56,684,727.30)
(33,000,000.00)	Construction/Provision of Fixed Assets 15B	(25,797,269.94)	(431,564,283.90)
(422,200,000.00)	Rehabilitation/Repairs of Fixed Assets 15C	(417,737,493.59)	(36,980,610.90)
(2,800,000.00)	Preservation of the Environment 15D	(1,710,000.00)	-
(7,800,000.00)	Acquisition of Non Tangible Assets 15E	(5,770,000.00)	-
(474,000,000.00)	Net Cash Flow from Investing Activities	(453,625,490.53)	(525,229,622.10)
Financing Activities			
30,000,000.00	Proceeds from Aids and Grants 3	-	-
40,000,000.00	Proceeds from Loans/Borrowings 4A	-	-
148,200,000.00	Proceeds from Other Capital Receipts 4B	57,071,335.46	-
(39,200,000.00)	Repayment of Loans 12	(37,494,766.56)	(102,516,336.03)
179,000,000.00	Net Cash Flow from Financing Activities	19,576,568.90	(102,516,336.03)
-	Net Surplus/(Deficit) for the Year	269,650,614.14	(278,093,435.33)
-	Add: Opening Balance	139,174,486.86	417,267,922.19
-	Closing Cash Balance	408,825,101.00	139,174,486.86

GOMBE STATE GOVERNMENT OF NIGERIA
DUKKU LOCAL GOVERNMENT COUNCIL
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2023

	NOTES	2023 ₦	2022 ₦
ASSETS			
Cash and Bank Balances	16	408,825,101	139,174,487
TOTAL ASSETS		408,825,101	139,174,487
LIABILITIES			
Accumulated Surplus/(Deficit)	25	408,825,101	139,174,487
TOTAL LIABILITIES		408,825,101	139,174,487


 Treasurer


 Executive Chairman

Dukku Local Government Council

GOMBE STATE GOVERNMENT OF NIGERIA
DUKKU LOCAL GOVERNMENT COUNCIL
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER 2023

	NOTES	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
REVENUE						
Statutory Revenue	1	3,055,000,000.00	3,055,000,000.00	3,411,383,244.74	356,383,244.74	2,717,468,274.63
Independent Revenue:						
Personal Taxes	2A	500,000.00	500,000.00	-	(500,000.00)	-
Licences - General	2B	12,750,000.00	12,750,000.00	2,268,400.00	(10,481,600.00)	4,768,950.00
Mining Rents	2C	-	-	-	-	-
Fees - General	2D	9,650,000.00	9,650,000.00	16,133,800.00	6,483,800.00	6,277,700.00
Fines - General	2E	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
Sales - General	2F	3,000,000.00	3,000,000.00	-	(3,000,000.00)	850,000.00
Earnings - General	2G	9,000,000.00	9,000,000.00	4,506,900.00	(4,493,100.00)	2,377,251.78
Rent on Government Buildings - General	2H	2,500,000.00	2,500,000.00	1,719,000.00	(781,000.00)	-
Rent on Land & Others - General	2I	1,500,000.00	1,500,000.00	351,000.00	(1,149,000.00)	1,512,000.00
Repayments - General	2J	-	-	-	-	39,522.34
Investment Income	2K	100,000.00	100,000.00	-	(100,000.00)	22,014.00
Interest Earned	2L	-	-	-	-	-
Re-Imbursement General	2M	-	-	-	-	-
Rates	2N	-	-	-	-	-
Miscellaneous	2O	-	-	-	-	-
Aids and Grants	3	30,000,000.00	30,000,000.00	-	(30,000,000.00)	-
Loans and Other Capital Receipts	4	188,200,000.00	188,200,000.00	57,071,335.46	(131,128,664.54)	-
TOTAL REVENUE		3,313,200,000.00	3,313,200,000.00	3,493,433,680.20	180,233,680.20	2,733,315,712.75
EXPENDITURE						
Salaries and Allowances	5	813,000,000.00	702,000,000.00	698,448,365.66	3,551,634.34	710,111,870.31
Social Contributions	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	-
Overhead Cost	8	644,200,000.00	627,700,000.00	579,092,146.00	48,607,854.00	607,838,940.95
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	1,346,000,000.00	1,259,800,000.00	1,248,893,583.15	10,906,416.85	1,033,663,734.31
Subsidies	11	21,000,000.00	28,500,000.00	25,045,961.32	3,454,038.68	32,048,644.38
Public Debt Charges	12	15,000,000.00	39,200,000.00	37,494,766.56	1,705,233.44	102,516,336.03
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,839,200,000.00	2,657,200,000.00	2,588,974,822.69	68,225,177.31	2,486,179,525.98
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE						
		474,000,000.00	656,000,000.00	904,458,857.51	112,008,502.90	247,136,186.77
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	115,000,000.00	8,200,000.00	2,610,727.00	5,589,273.00	56,684,727.30
Construction/Provision of Fixed Assets	15B	259,000,000.00	33,000,000.00	25,797,269.94	7,202,730.06	431,564,283.90
Rehabilitation/Repairs of Fixed Assets	15C	95,000,000.00	422,200,000.00	417,737,493.59	4,462,506.41	36,980,610.90
Preservation of the Environment	15D	-	2,800,000.00	1,710,000.00	1,090,000.00	-
Acquisition of Non Tangible Assets	15E	5,000,000.00	7,800,000.00	5,770,000.00	2,030,000.00	-
TOTAL CAPITAL EXPENDITURE		474,000,000.00	474,000,000.00	453,625,490.53	20,374,509.47	525,229,622.10
TRANSFERS						
Transfers - Payments	13A	-	182,000,000.00	181,182,752.84	817,247.16	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	182,000,000.00	181,182,752.84	817,247.16	-
SURPLUS/(DEFICIT)						
		-	-	269,650,614.14	90,816,746.27	(278,093,435.33)

SECRET

DUKKU LOCAL GOVERNMENT

GOMBE STATE OF NIGERIA

Email: dukkulgagombe@gmail.com

Dukku Local Government Secretariat,
Lafiya Quarters, PMB 002, Gombe State.



Ref. No.: _____

Date: _____

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The following are the summaries of the significant accounting policies adopted by Dukku Local Government Council of Gombe State in the preparation of the accounts.

a. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSAS) Cash Basis as well as the Financial Memoranda. 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

These are Cash inflows within the Financial Year. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Independent Revenue (e.g. Taxes, Licenses, Fees, Fines), Capital Receipts and other revenue sources.

c. Recurrent Expenditure

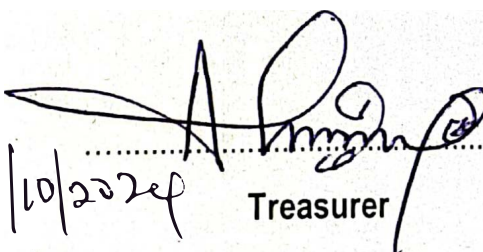
These are Recurrent Cash Outflows made during the financial year and shall be categorised by Economic classification in the Cash Flow Statement.

d. Capital Expenditure

Payments for purchase of items of capital nature (e.g., PPE) shall be expensed in the year in which the item has been purchased. It shall be disclosed under Investing Activities in the Cash Flow Statement.

e. Cash Balances

This includes Cash in Hand, at Bank and Cash Equivalents at the end of the financial year.


3/10/2024
Treasurer

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2023	ACTUAL 2022
	₦	₦
Note 1: Government Share of FAAC (Statutory Revenue)		
Note 1: Local Government Share of FAAC	3,411,383,245	2,717,468,275
Note 1: Government Share of FAAC (Statutory Revenue) Total	3,411,383,245	2,717,468,275
Note 2: Independent Revenue		
Note 2A: Personal Taxes	-	-
Note 2B: Licences - General	2,268,400	4,768,950
Note 2C: Mining Rents	-	-
Note 2D: Fees - General	16,133,800	6,277,700
Note 2E: Fines - General	-	-
Note 2F: Sales - General	-	850,000
Note 2G: Earnings -General	4,506,900	2,377,252
Note 2H: Rent on Government Buildings - General	1,719,000	-
Note 2I: Rent on Land & Others - General	351,000	1,512,000
Note 2J: Repayments - General	-	39,522
Note 2K: Investment Income	-	22,014
Note 2L: Interest Earned	-	-
Note 2M: Re-Imbursement General	-	-
Note 2N: Rates	-	-
Note 2: Independent Revenue Total	24,979,100	15,847,438
Note 3: Aids and Grants		
Note 3A: Domestic Aids	-	-
Note 3B: Foreign Aids	-	-
Note 3C: Domestic Grants	-	-
Note 3D: Foreign Grants	-	-
Note 3: Aids and Grants Total	-	-
Note 4: Loans and Other Capital Receipts		
Note 4A: Loans/ Borrowings Receipt	-	-
Note 4B: Other Capital Receipts	57,071,335	-
Note 4C: Transfers	-	-
Note 4: Loans and Other Capital Receipts Total	57,071,335	-
Note 5: Salaries and Allowances		
Note 5A: Salaries and Allowances	698,448,366	710,111,870
Note 5: Salaries and Allowances Total	698,448,366	710,111,870
Note 6: Social Contribution		
Note 6: Social Contribution	-	-
Note 6: Social Contribution Total	-	-
Note 7: Social Benefits		
Note 7: Social Benefits	-	-
Note 7: Social Benefits Total	-	-

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2023	ACTUAL 2022
	₦	₦
Note 8: Overhead Cost		
Note 8A: Travel and Transport - General	51,305,480	29,361,214
Note 8B: Utilities - General	210,000	69,548,158
Note 8C: Materials and Supplies - General	27,866,636	42,784,986
Note 8D: Maintenance Services General	50,390,084	3,292,600
Note 8E: Training General	28,531,054	8,985,818
Note 8F: Other Services - General	194,933,000	175,246,470
Note 8G: Consulting & Professional Services - General	3,268,182	65,115,455
Note 8H: Fuel and Lubricants - General	25,176,951	40,900,000
Note 8I: Financial Charges General	1,510,367	1,218,193
Note 8J: Miscellaneous Expenses - General	195,900,391	171,386,048
Note 8: Overhead Cost Total	579,092,146	607,838,941
Note 9: Loans and Advances		
Note 9: Staff Loans and Advances - General	-	-
Note 9: Loans and Advances Total	-	-
Note 10: Grants and Contributions		
Note 10A: Local Grants and Contributions	1,248,893,583	1,033,663,734
Note 10B: Foreign Grants and Contribution	-	-
Note 10: Grants and Contributions Total	1,248,893,583	1,033,663,734
Note 11: Subsidies General		
Note 11A: Subsidy to Government Owned Companies & Parastatals	25,045,961	32,048,644
Note 11B: Subsidy to Private Companies	-	-
Note 11: Subsidies General Total	25,045,961	32,048,644
Note 12: Public Debt Charges		
Note 12: Loans Repayment	37,494,767	102,516,336
Note 12: Public Debt Charges Total	37,494,767	102,516,336
Note 13: Transfers -Payment		
Note 13A: Transfer to Fund Recurrent Expenditure-Payment	181,182,753	-
Note 13B: Transfers-Payments to Individuals	-	-
Note 13: Transfers -Payment Total	181,182,753	-
Note 15: Capital Expenditure		
Note 15A: Purchase of Fixed Assets - General	2,610,727	56,684,727
Note 15B: Construction/Provision of Fixed Assets - General	25,797,270	431,564,284
Note 15C: Rehabilitation/Repairs of Fixed Assets - General	417,737,494	36,980,611
Note 15D: Preservation of the Environment - Gnenral	1,710,000	-
Note 15E: Acquisition of Non Tangible Assets	5,770,000	-
Note 15: Capital Expenditure Total	453,625,491	525,229,622
Note 16: Cash and Bank Balances Held By Treasurer		
Note 16: Cash and Bank Balances Held By Treasurer	408,825,101	139,174,487

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2023	ACTUAL 2022
	₦	₦
Note 16: Cash and Bank Balances Held By Treasurer Total	408,825,101	139,174,487
Note 17: Advances and Imprests		
Note 17: Advances and Imprests	-	-
Note 17: Advances and Imprests Total	-	-
Note 18: Investments		
Note 18: Investments	-	-
Note 18: Investments Total	-	-
Note 19: Loans Granted		
Note 19: Loans Granted	-	-
Note 19: Loans Granted Total	-	-
Note 20: Deposits - General		
Note 20: Deposits - General	-	-
Note 20: Deposits - General Total	-	-
Note 21: Loans and Debts		
Note 21: Domestic Loan Stock	-	-
Note 21: Loans and Debts Total	-	-
Note : Other Public Funds		
Note : Other Public Funds	-	-
Note : Other Public Funds Total	-	-
Note 22: Unremitted Deductions		
Note 22A: Unremitted Taxes	-	-
Note 22: Unremitted Deductions Total	-	-
Note 23: Current Portion of Long-Term Borrowings		
Note 23: Current Portion of Long-Term Borrowings	-	-
Note 23: Current Portion of Long-Term Borrowings Total	-	-
Note 24: Long-Term Borrowings		
Note 24: Long-Term Borrowings	-	-
Note 24: Long-Term Borrowings Total	-	-
Note 25: Accumulated Surplus/(Deficit)		
Note 25: Accumulated Surplus/(Deficit)	408,825,101	139,174,487
Note 25: Accumulated Surplus/(Deficit) Total	408,825,101	139,174,487

Note 1: LOCAL GOVERNMENT SHARE OF STATUTORY ALLOCATION

MONTH	2023			2022		
	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL
	₦	₦	₦	₦	₦	₦
JANUARY	178,180,491.88	4,907,596.13	183,088,088.01	135,255,800.55	4,907,596.13	140,163,396.68
FEBRUARY	100,823,914.28	4,907,596.13	105,731,510.41	64,220,785.38	4,907,596.13	69,128,381.51
MARCH	95,721,019.53	4,907,596.13	100,628,615.66	88,154,234.43	4,907,596.13	93,061,830.56
APRIL	132,259,267.44	4,907,596.13	137,166,863.57	133,881,434.04	4,907,596.13	138,789,030.17
MAY	92,528,238.09	4,907,596.13	97,435,834.22	117,531,503.18	4,907,596.13	122,439,099.31
JUNE	142,464,991.40	4,907,596.13	147,372,587.53	99,388,737.32	4,907,596.13	104,296,333.45
JULY	82,621,955.58	-	82,621,955.58	159,979,429.93	4,907,596.13	164,887,026.06
AUGUST	107,277,383.76	-	107,277,383.76	209,115,162.80	4,907,596.13	214,022,758.93
SEPTEMBER	89,436,016.19	8,049,189.78	97,485,205.97	117,195,091.24	4,907,596.13	122,102,687.37
OCTOBER	107,479,157.12	-	107,479,157.12	126,265,799.12	4,907,596.13	131,173,395.25
NOVEMBER	83,108,727.83	-	83,108,727.83	111,428,930.88	4,907,596.13	116,336,527.01
DECEMBER	98,502,476.80	-	98,502,476.80	177,047,964.38	4,907,596.13	181,955,560.51
TOTAL	1,310,403,639.91	37,494,766.56	1,347,898,406.47	1,539,464,873.26	58,891,153.56	1,598,356,026.82

Note 1: LOCAL GOVERNMENT SHARE OF VAT

MONTH	2023	2022
	₦	₦
JANUARY	94,850,112.99	78,409,022.56
FEBRUARY	93,092,921.55	73,903,536.99
MARCH	88,286,012.03	71,776,903.97
APRIL	80,063,916.93	79,654,158.28
MAY	79,781,573.43	76,076,855.41
JUNE	98,154,059.67	78,022,854.25
JULY	106,716,782.79	83,040,321.53
AUGUST	112,768,033.32	70,368,670.94
SEPTEMBER	140,921,714.58	87,185,894.81
OCTOBER	116,799,427.17	74,027,371.40
NOVEMBER	132,597,364.27	91,355,894.02
DECEMBER	139,429,452.66	81,971,761.43
TOTAL	1,283,461,371.38	945,793,245.59

Note 1: LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES

MONTH	2023	2022
	₦	₦
JANUARY	10,135,161.98	1,385,942.19
FEBRUARY	39,652,212.28	31,042,271.29
MARCH	35,913,276.92	25,953,032.77
APRIL	6,136,784.58	-
MAY	99,993,002.27	8,571,360.26
JUNE	43,955,238.65	38,229,721.53
JULY	92,708,898.71	-
AUGUST	94,740,011.37	-
SEPTEMBER	122,867,761.39	5,933,519.19
OCTOBER	52,813,813.05	24,572,766.96
NOVEMBER	77,050,914.19	31,191,916.95
DECEMBER	104,056,391.52	6,438,471.09
TOTAL	780,023,466.89	173,319,002.22

Dukku Local Government Council

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

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
11010101	Statutory Allocation	1,700,000,000.00	1,700,000,000.00	1,347,898,406.47	(352,101,593.53)	1,771,675,029.04
11010102	N/A	-	-	-	-	-
11010103	N/A	-	-	-	-	-
11010104	FAAC Special Allocations	120,000,000.00	120,000,000.00	-	(120,000,000.00)	-
11010105	Receipt of Share of State IGR	50,000,000.00	50,000,000.00	-	(50,000,000.00)	-
11010106	Excess Petroleum Profit Tax (PPT Revenue)	5,000,000.00	5,000,000.00	4,305,498.63	(694,501.37)	-
11010107	Exchange Difference	20,000,000.00	20,000,000.00	479,553,017.99	459,553,017.99	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	10,000,000.00	10,000,000.00	-	(10,000,000.00)	-
11010110	Budget Augmentation	5,000,000.00	5,000,000.00	-	(5,000,000.00)	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	-	-	-	-	-
11010113	Equalisation Fund	20,000,000.00	20,000,000.00	49,040,536.07	29,040,536.07	-
11010114	Goods Value Consideration	-	-	-	-	-
11010115	Non Oil Revenue	-	-	114,544,250.49	114,544,250.49	-
11010116	Electronic Money Transfer Levy	-	-	103,223,525.93	103,223,525.93	-
11010117	Other FAAC Transfers	-	-	-	-	-
11010201	Local Government Share of VAT	1,120,000,000.00	1,120,000,000.00	1,283,461,371.38	163,461,371.38	945,793,245.59
11010303	Local Government Share of Excess Crude Account	5,000,000.00	5,000,000.00	29,356,637.78	24,356,637.78	-
	STATUTORY REVENUE TOTAL	3,055,000,000.00	3,055,000,000.00	3,411,383,244.74	356,383,244.74	2,717,468,274.63
	INDEPENDENT REVENUE					
120101	Personal Taxes	500,000.00	500,000.00	-	(500,000.00)	-
120201	Licences - General	12,750,000.00	12,750,000.00	2,268,400.00	(10,481,600.00)	4,768,950.00
120202	Mining Rents	-	-	-	-	-
120204	Fees - General	9,650,000.00	9,650,000.00	16,133,800.00	6,483,800.00	6,277,700.00
120205	Fines - General	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
120206	Sales - General	3,000,000.00	3,000,000.00	-	(3,000,000.00)	850,000.00
120207	Earnings - General	9,000,000.00	9,000,000.00	4,506,900.00	(4,493,100.00)	2,377,251.78
120208	Rent on Government Buildings - General	2,500,000.00	2,500,000.00	1,719,000.00	(781,000.00)	-
120209	Rent on Land & Others - General	1,500,000.00	1,500,000.00	351,000.00	(1,149,000.00)	1,512,000.00
120210	Repayments - General	-	-	-	-	39,522.34
120211	Investment Income	100,000.00	100,000.00	-	(100,000.00)	22,014.00
120212	Interest Earned	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	-	-	-
	INDEPENDENT REVENUE TOTAL	40,000,000.00	40,000,000.00	24,979,100.00	(15,020,900.00)	15,847,438.12
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS					
130101	Domestic Aids	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-
130203	Domestic Grants	-	-	-	-	-
130204	Foreign Grants	30,000,000.00	30,000,000.00	-	(30,000,000.00)	-
140202	Other Capital Receipts	143,200,000.00	143,200,000.00	56,569,335.46	(86,630,664.54)	-
140301	Domestic Loans/ Borrowings Receipt	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	5,000,000.00	5,000,000.00	502,000.00	(4,498,000.00)	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	218,200,000.00	218,200,000.00	57,071,335.46	(161,128,664.54)	-
	TOTAL REVENUE	3,313,200,000.00	3,313,200,000.00	3,493,433,680.20	180,233,680.20	2,733,315,712.75

Dukku Local Government Council

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

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
Economic Code	DESCRIPTION	Sum of CY APPROVED B	Sum of CY FINAL BUDGET	Sum of ACTUAL CY	Sum of VARIANCE CY	Sum of ACTUAL PY
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)						
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)						
110101 - LOCAL GOVERNMENT SHARE OF FAAC						
11010101	Statutory Allocation	1,700,000,000.00	1,700,000,000.00	1,347,898,406.47	(352,101,593.53)	1,771,675,029.04
11010104	FAAC Special Allocations	120,000,000.00	120,000,000.00	-	(120,000,000.00)	-
11010105	Receipt of Share of State IGR	50,000,000.00	50,000,000.00	-	(50,000,000.00)	-
11010106	Excess Petroleum Profit Tax (PPT Revenue)	5,000,000.00	5,000,000.00	4,305,498.63	(694,501.37)	-
11010107	Exchange Difference	20,000,000.00	20,000,000.00	479,553,017.99	459,553,017.99	-
11010109	Recovered Excess Bank Charges	10,000,000.00	10,000,000.00	-	(10,000,000.00)	-
11010110	Budget Augmentation	5,000,000.00	5,000,000.00	-	(5,000,000.00)	-
11010113	Equalisation Fund	20,000,000.00	20,000,000.00	49,040,536.07	29,040,536.07	-
11010115	Non Oil Revenue	-	-	114,544,250.49	114,544,250.49	-
11010116	Electronic Money Transfer Levy	-	-	103,223,525.93	103,223,525.93	-
11010201	Local Government Share of VAT	1,120,000,000.00	1,120,000,000.00	1,283,461,371.38	163,461,371.38	945,793,245.59
11010303	Local Government Share of Excess Crude Account	5,000,000.00	5,000,000.00	29,356,637.78	24,356,637.78	-
110101 - LOCAL GOVERNMENT SHARE OF FAAC Total		3,055,000,000.00	3,055,000,000.00	3,411,383,244.74	356,383,244.74	2,717,468,274.63
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total						
		3,055,000,000.00	3,055,000,000.00	3,411,383,244.74	356,383,244.74	2,717,468,274.63
12 - INDEPENDENT REVENUE						
1201 - TAX REVENUE						
120101 - PERSONAL TAXES						
12010104	Stamp Duty	300,000.00	300,000.00	-	(300,000.00)	-
12010108	Livestock Tax	200,000.00	200,000.00	-	(200,000.00)	-
120101 - PERSONAL TAXES Total		500,000.00	500,000.00	-	(500,000.00)	-
1201 - TAX REVENUE Total						
		500,000.00	500,000.00	-	(500,000.00)	-
1202 - NON-TAX REVENUE						
120201 - LICENCES - GENERAL						
12020102	Goldsmiths & Gold Dealer Licences	-	-	21,000.00	21,000.00	-
12020107	Boats & Canoe (Small Craft) Licence	-	-	-	-	459,050.00
12020109	Registration of Voluntary Organizations	-	-	-	-	21,000.00
12020111	Bake House Licence	100,000.00	100,000.00	-	(100,000.00)	-
12020113	Brickmaking, Etc Licence	30,000.00	30,000.00	-	(30,000.00)	82,500.00
12020115	Dane Gun Licences	2,000,000.00	2,000,000.00	122,800.00	(1,877,200.00)	15,000.00
12020116	Cattle Dealer Licences	7,000,000.00	7,000,000.00	1,470,000.00	(5,530,000.00)	3,098,900.00
12020119	Fishing Permits	10,000.00	10,000.00	-	(10,000.00)	-
12020121	Hunting Permits	10,000.00	10,000.00	-	(10,000.00)	140,000.00
12020124	Abattoir/Slaughter Licences	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
12020126	Hiring Services	500,000.00	500,000.00	-	(500,000.00)	-
12020129	Pool Betting & Casino Licenses/Gaming	-	-	-	-	207,500.00
12020130	Cinematograph Licences	-	-	16,000.00	16,000.00	-
12020137	Trade Permit Licences	100,000.00	100,000.00	-	(100,000.00)	-
12020138	Forestry/Timber Licence	2,000,000.00	2,000,000.00	638,600.00	(1,361,400.00)	745,000.00
120201 - LICENCES - GENERAL Total		12,750,000.00	12,750,000.00	2,268,400.00	(10,481,600.00)	4,768,950.00
120204 - FEES - GENERAL						
12020404	Trade Union Fees	40,000.00	40,000.00	-	(40,000.00)	-
12020417	Contractor Registration Fees	2,000,000.00	2,000,000.00	75,000.00	(1,925,000.00)	30,000.00
12020427	Tender Fees	100,000.00	100,000.00	-	(100,000.00)	120,000.00
12020442	Association Fees	10,000.00	10,000.00	-	(10,000.00)	-
12020443	Birth & Death Registration Fees	200,000.00	200,000.00	-	(200,000.00)	-
12020445	Change of Ownership Fees	1,000,000.00	1,000,000.00	50,000.00	(950,000.00)	-
12020446	Agricultural/Vetinary Services Fees	-	-	35,000.00	35,000.00	-
12020449	Business/Trade Operating Fees	3,000,000.00	3,000,000.00	11,544,800.00	8,544,800.00	5,491,500.00
12020454	Parking Fees	-	-	-	-	301,700.00
12020459	Right of Occupancy Fees	300,000.00	300,000.00	81,000.00	(219,000.00)	25,000.00
12020466	Indigenship Registration Fees	3,000,000.00	3,000,000.00	4,348,000.00	1,348,000.00	309,500.00
120204 - FEES - GENERAL Total		9,650,000.00	9,650,000.00	16,133,800.00	6,483,800.00	6,277,700.00
120205 - FINES - GENERAL						
12020501	Fines/Penalties	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
120205 - FINES - GENERAL Total		1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
120206 - SALES - GENERAL						
12020604	Sales of Stores/Scraps/Unservicable Items	500,000.00	500,000.00	-	(500,000.00)	850,000.00
12020609	Proceeds From Sales of Farm Produce	500,000.00	500,000.00	-	(500,000.00)	-
12020614	Proceeds From Sales of Govt. Building	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
120206 - SALES - GENERAL Total		3,000,000.00	3,000,000.00	-	(3,000,000.00)	850,000.00
120207 - EARNINGS -GENERAL						
12020703	Earnings From Hire of Plants & Equipment	500,000.00	500,000.00	-	(500,000.00)	-

Dukku Local Government Council

DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
12020704	Earnings From the Use of Govt. Vehicles	300,000.00	300,000.00	-	(300,000.00)	-
12020705	Earnings From the Use of Govt. Halls/Others	200,000.00	200,000.00	-	(200,000.00)	-
12020707	Earnings From Medical Services	-	-	-	-	-
12020711	Earnings From Commercial Activities	8,000,000.00	8,000,000.00	4,506,900.00	(3,493,100.00)	2,377,251.78
120207 - EARNINGS - GENERAL Total		9,000,000.00	9,000,000.00	4,506,900.00	(4,493,100.00)	2,377,251.78
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL						
12020801	Rent on Govt. Quarters	100,000.00	100,000.00	-	(100,000.00)	-
12020803	Rent on Govt. Buildings	2,400,000.00	2,400,000.00	1,719,000.00	(681,000.00)	-
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL Total		2,500,000.00	2,500,000.00	1,719,000.00	(781,000.00)	-
120209 - RENT ON LAND & OTHERS - GENERAL						
12020901	Rent on Govt. Land	1,000,000.00	1,000,000.00	351,000.00	(649,000.00)	320,000.00
12020904	Rents of Plots & Sites Services Programme	200,000.00	200,000.00	-	(200,000.00)	601,000.00
12020905	Lease Rental	-	-	-	-	591,000.00
12020906	Rents on Govt. Properties	300,000.00	300,000.00	-	(300,000.00)	-
120209 - RENT ON LAND & OTHERS - GENERAL Total		1,500,000.00	1,500,000.00	351,000.00	(1,149,000.00)	1,512,000.00
120210 - REPAYMENTS - GENERAL						
12021006	Refunds	-	-	-	-	39,522.34
120210 - REPAYMENTS - GENERAL Total		-	-	-	-	39,522.34
120211 - INVESTMENT INCOME						
12021102	Dividend Received	100,000.00	100,000.00	-	(100,000.00)	22,014.00
120211 - INVESTMENT INCOME Total		100,000.00	100,000.00	-	(100,000.00)	22,014.00
1202 - NON-TAX REVENUE Total		39,500,000.00	39,500,000.00	24,979,100.00	(14,520,900.00)	15,847,438.12
13 - AID AND GRANTS						
1302 - GRANTS						
130204 - FOREIGN GRANTS						
13020401	Foreign Grants	30,000,000.00	30,000,000.00	-	(30,000,000.00)	-
130204 - FOREIGN GRANTS Total		30,000,000.00	30,000,000.00	-	(30,000,000.00)	-
1302 - GRANTS Total		30,000,000.00	30,000,000.00	-	(30,000,000.00)	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS						
1402 - OTHER CAPITAL RECEIPTS						
140202 - OTHER CAPITAL RECEIPTS						
14020201	Other Capital Receipts	143,200,000.00	143,200,000.00	-	(143,200,000.00)	-
14020203	Ecological Fund Receipts	-	-	56,569,335.46	56,569,335.46	-
140202 - OTHER CAPITAL RECEIPTS Total		143,200,000.00	143,200,000.00	56,569,335.46	(86,630,664.54)	-
1402 - OTHER CAPITAL RECEIPTS Total		143,200,000.00	143,200,000.00	56,569,335.46	(86,630,664.54)	-
1403 - LOANS/ BORROWINGS RECEIPT						
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT						
14030301	Domestic Loans/ Borrowings from Financial Institutions	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total		40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
1403 - LOANS/ BORROWINGS RECEIPT Total		40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
1407 - EXTRAORDINARY ITEMS						
140701 - EXTRAORDINARY ITEMS						
14070102	Unspecified Revenue	5,000,000.00	5,000,000.00	481,000.00	(4,519,000.00)	-
14070103	Recoveries (Stolen & Other Funds)	-	-	21,000.00	21,000.00	-
140701 - EXTRAORDINARY ITEMS Total		5,000,000.00	5,000,000.00	502,000.00	(4,498,000.00)	-
1407 - EXTRAORDINARY ITEMS Total		5,000,000.00	5,000,000.00	502,000.00	(4,498,000.00)	-

Dukku Local Government Council

GOMBE STATE GOVERNMENT OF NIGERIA DUKKU LOCAL GOVERNMENT COUNCIL SUMMARY OF TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
2	EXPENDITURES					
21	Personnel Cost					
21010101	Salary (Excluding CRF Charges Salaries/Allowances)	759,000,000.00	694,500,000.00	693,328,654.37	1,171,345.63	698,742,313.17
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	45,000,000.00	6,500,000.00	5,119,711.29	1,380,288.71	640,000.00
210201	Allowances	9,000,000.00	1,000,000.00	-	1,000,000.00	10,729,557.14
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	-	-	-	-	-
	Personnel Cost Total	813,000,000.00	702,000,000.00	698,448,365.66	3,551,634.34	710,111,870.31
2202	Overhead Cost					
220201	Travels and Transport - General	30,000,000.00	53,500,000.00	51,305,480.46	2,194,519.54	29,361,213.69
220202	Utilities - General	2,200,000.00	1,400,000.00	210,000.00	1,190,000.00	69,548,157.74
220203	Materials and Supplies - General	45,000,000.00	33,100,000.00	27,866,636.36	5,233,363.64	42,784,985.61
220204	Maintenance Services - General	25,000,000.00	58,100,000.00	50,390,084.45	7,709,915.55	3,292,600.00
220205	Training - General	12,000,000.00	30,500,000.00	28,531,053.89	1,968,946.11	8,985,818.16
220206	Other Services - General	211,000,000.00	201,400,000.00	194,933,000.00	6,467,000.00	175,246,470.00
220207	Consulting and Professional Services	12,000,000.00	6,500,000.00	3,268,181.82	3,231,818.18	65,115,454.50
220208	Fuel and Lubricants	75,000,000.00	28,000,000.00	25,176,951.00	2,823,049.00	40,900,000.00
220209	Financial Charges	12,000,000.00	3,000,000.00	1,510,367.09	1,489,632.91	1,218,193.07
220210	Miscellaneous Expenses	220,000,000.00	212,200,000.00	195,900,390.93	16,299,609.07	171,386,048.18
	Overhead Cost Total	644,200,000.00	627,700,000.00	579,092,146.00	48,607,854.00	607,838,940.95
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	1,346,000,000.00	1,259,800,000.00	1,248,893,583.15	10,906,416.85	1,033,663,734.31
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	1,346,000,000.00	1,259,800,000.00	1,248,893,583.15	10,906,416.85	1,033,663,734.31
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	21,000,000.00	28,500,000.00	25,045,961.32	3,454,038.68	32,048,644.38
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	21,000,000.00	28,500,000.00	25,045,961.32	3,454,038.68	32,048,644.38
2206	Public Debt Charges					
2206	Loans Repayment	15,000,000.00	39,200,000.00	37,494,766.56	1,705,233.44	102,516,336.03
	Public Debt Charges Total	15,000,000.00	39,200,000.00	37,494,766.56	1,705,233.44	102,516,336.03
2207	Transfers - Payment					
2207	Transfers - Payment	-	182,000,000.00	181,182,752.84	817,247.16	-
	Transfers Payment - Total	-	182,000,000.00	181,182,752.84	817,247.16	-
23	Capital Expenditure					
230101	Purchase of Fixed Assets	115,000,000.00	8,200,000.00	2,610,727.00	5,589,273.00	56,684,727.30
230201	Construction/Provision of Fixed Assets	259,000,000.00	33,000,000.00	25,797,269.94	7,202,730.06	431,564,283.90
230301	Rehabilitation/Repairs of Fixed Assets	95,000,000.00	422,200,000.00	417,737,493.59	4,462,506.41	36,980,610.90
230401	Preservation of the Environment	-	2,800,000.00	1,710,000.00	1,090,000.00	-
230501	Acquisition of Non Tangible Assets	5,000,000.00	7,800,000.00	5,770,000.00	2,030,000.00	-
	Capital Expenditure Total	474,000,000.00	474,000,000.00	453,625,490.53	20,374,509.47	525,229,622.10
	TOTAL EXPENDITURE	3,313,200,000.00	3,313,200,000.00	3,223,783,066.06	89,416,933.94	3,011,409,148.08

Dukku Local Government Council

GOMBE STATE GOVERNMENT OF NIGERIA DUKKU LOCAL GOVERNMENT COUNCIL DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
21 - PERSONNEL COST						
2101 - SALARY						
210101 - SALARIES AND WAGES						
21010101	Salary (Excluding CRF Charges Salaries/Allowances)	759,000,000.00	694,500,000.00	693,328,654.37	1,171,345.63	698,742,313.17
21010103	Consolidated Revenue Charges - Salaries/Allowances	45,000,000.00	6,500,000.00	5,119,711.29	1,380,288.71	640,000.00
210101 - SALARIES AND WAGES Total		804,000,000.00	701,000,000.00	698,448,365.66	2,551,634.34	699,382,313.17
2101 - SALARY Total		804,000,000.00	701,000,000.00	698,448,365.66	2,551,634.34	699,382,313.17
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS						
210201 - ALLOWANCES						
21020101	Non Regular Allowances	9,000,000.00	1,000,000.00	0.00	1,000,000.00	10,729,557.14
210201 - ALLOWANCES Total		9,000,000.00	1,000,000.00	0.00	1,000,000.00	10,729,557.14
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS Total		9,000,000.00	1,000,000.00	0.00	1,000,000.00	10,729,557.14
21 - PERSONNEL COST Total		813,000,000.00	702,000,000.00	698,448,365.66	3,551,634.34	710,111,870.31
22 - OTHER RECURRENT COSTS						
2202 - OVERHEAD COST						
220201 - TRAVEL AND TRANSPORT - GENERAL						
22020101	Local Travel & Transport: Training	18,000,000.00	31,000,000.00	29,599,263.46	1,400,736.54	24,385,213.69
22020102	Local Travel & Transport: Others	12,000,000.00	22,500,000.00	21,706,217.00	793,783.00	4,976,000.00
220201 - TRAVEL AND TRANSPORT - GENERAL Total		30,000,000.00	53,500,000.00	51,305,480.46	2,194,519.54	29,361,213.69
220202 - UTILITIES - GENERAL						
22020201	Electricity Charges	1,000,000.00	1,000,000.00	210,000.00	790,000.00	613,850.00
22020205	Water Rates	200,000.00	200,000.00	0.00	200,000.00	68,934,307.74
22020210	Software Charges/License Renewal	1,000,000.00	200,000.00	0.00	200,000.00	0.00
220202 - UTILITIES - GENERAL Total		2,200,000.00	1,400,000.00	210,000.00	1,190,000.00	69,548,157.74
220203 - MATERIALS AND SUPPLIES - GENERAL						
22020301	Office Stationaries/Computer Consumables	6,000,000.00	11,100,000.00	10,015,636.36	1,084,363.64	2,094,136.36
22020305	Printing of Non Security Documents	2,000,000.00	6,500,000.00	5,789,000.00	711,000.00	2,920,000.00
22020306	Printing of Security Documents	2,000,000.00	1,000,000.00	662,000.00	338,000.00	25,000.00
22020307	Drugs/Laboratory/Medical Supplies	30,000,000.00	11,000,000.00	9,750,000.00	1,250,000.00	37,567,849.25
22020310	Teaching Aids/Instructional Materials	1,000,000.00	500,000.00	0.00	500,000.00	0.00
22020311	Food stuff/Catering Materials Supplies	2,000,000.00	1,500,000.00	950,000.00	550,000.00	178,000.00
22020312	Production, Publication and Circulation of Annual Financial Statements	1,000,000.00	1,000,000.00	700,000.00	300,000.00	0.00
22020313	Production of Reports to Public Accounts Committee (PAC)	1,000,000.00	500,000.00	0.00	500,000.00	0.00
220203 - MATERIALS AND SUPPLIES - GENERAL Total		45,000,000.00	33,100,000.00	27,866,636.36	5,233,363.64	42,784,985.61
220204 - MAINTENANCE SERVICES GENERAL						
22020401	Maintenance of Motor Vehicles/Transport Equipment	0.00	10,000,000.00	8,762,000.00	1,238,000.00	405,000.00
22020402	Maintenance of Office Furniture	1,000,000.00	500,000.00	0.00	500,000.00	150,000.00
22020403	Maintenance of Office Building/Residential Qtrs	2,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020404	Maintenance of Office/IT Equipment	0.00	100,000.00	50,000.00	50,000.00	0.00
22020405	Maintenance of Plant and Generators	1,000,000.00	28,500,000.00	27,029,800.00	1,470,200.00	30,000.00
22020406	Other Maintenance Services	5,000,000.00	1,500,000.00	480,000.00	1,020,000.00	2,010,600.00
22020411	Maintenance of Communication Equipment	1,000,000.00	500,000.00	0.00	500,000.00	0.00
22020412	Maintenance of Market/Public Places	10,000,000.00	3,500,000.00	2,765,000.00	735,000.00	697,000.00
22020413	Minor Road Maintenance	5,000,000.00	12,500,000.00	11,303,284.45	1,196,715.55	0.00
220204 - MAINTENANCE SERVICES GENERAL Total		25,000,000.00	58,100,000.00	50,390,084.45	7,709,915.55	3,292,600.00
220205 - TRAINING GENERAL						
22020501	Local Training	12,000,000.00	21,000,000.00	19,545,872.73	1,454,127.27	8,985,818.16
22020503	Cont. to Local Govt. Service Comm. Training Fund	0.00	9,500,000.00	8,985,181.16	514,818.84	0.00
220205 - TRAINING GENERAL Total		12,000,000.00	30,500,000.00	28,531,053.89	1,968,946.11	8,985,818.16
220206 - OTHER SERVICES - GENERAL						
22020601	Security Services	180,000,000.00	35,400,000.00	32,100,000.00	3,300,000.00	159,826,470.00
22020603	Residential Rent	10,000,000.00	10,000,000.00	9,840,000.00	160,000.00	9,380,000.00
22020604	Security Vote (Including Operations)	6,000,000.00	121,000,000.00	120,000,000.00	1,000,000.00	0.00
22020605	Cleaning and Fumigation Services	10,000,000.00	20,000,000.00	19,408,000.00	592,000.00	5,350,000.00
22020607	Rescue Service	5,000,000.00	15,000,000.00	13,585,000.00	1,415,000.00	690,000.00
220206 - OTHER SERVICES - GENERAL Total		211,000,000.00	201,400,000.00	194,933,000.00	6,467,000.00	175,246,470.00
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL						
22020701	Financial Consulting	5,000,000.00	1,000,000.00	318,181.82	681,818.18	61,270,000.00
22020703	Legal Services	0.00	2,000,000.00	900,000.00	1,100,000.00	0.00
22020706	Surveying Services	0.00	1,000,000.00	400,000.00	600,000.00	0.00
22020708	Medical Consulting	2,000,000.00	500,000.00	0.00	500,000.00	0.00
22020709	Auditing of Accounts	5,000,000.00	2,000,000.00	1,650,000.00	350,000.00	3,845,454.50
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total		12,000,000.00	6,500,000.00	3,268,181.82	3,231,818.18	65,115,454.50

Dukku Local Government Council

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
220208 - FUEL AND LUBRICANTS - GENERAL						
22020801	Motor Vehicle Fuel Cost	0.00	2,000,000.00	800,000.00	1,200,000.00	0.00
22020803	Plant/Generator Fuel Cost	75,000,000.00	26,000,000.00	24,376,951.00	1,623,049.00	40,900,000.00
220208 - FUEL AND LUBRICANTS - GENERAL Total		75,000,000.00	28,000,000.00	25,176,951.00	2,823,049.00	40,900,000.00
220209 - FINANCIAL CHARGES GENERAL						
22020901	Bank Charges (Other than Interest)	12,000,000.00	3,000,000.00	1,510,367.09	1,489,632.91	1,218,193.07
220209 - FINANCIAL CHARGES GENERAL Total		12,000,000.00	3,000,000.00	1,510,367.09	1,489,632.91	1,218,193.07
220210 - MISCELLANEOUS EXPENSES - GENERAL						
22021001	Refreshment and Meals	15,000,000.00	15,000,000.00	14,252,200.00	747,800.00	14,233,180.00
22021002	Honorarium and Sitting Allowance	8,000,000.00	10,500,000.00	9,578,900.00	921,100.00	29,222,000.00
22021003	Publicity and Advertisements	1,000,000.00	1,000,000.00	890,363.64	109,636.36	1,125,000.00
22021004	Medical Expenses - Local	3,000,000.00	8,000,000.00	6,020,000.00	1,980,000.00	5,158,050.00
22021007	Welfare Packages	25,000,000.00	36,000,000.00	34,929,600.00	1,070,400.00	31,119,181.82
22021009	Sporting Activities	1,000,000.00	1,000,000.00	800,000.00	200,000.00	1,360,000.00
22021014	Annual Budget Expenses and Administration	5,000,000.00	11,200,000.00	10,307,727.26	892,272.74	5,030,000.00
22021020	Election-Logistic Support	15,000,000.00	11,000,000.00	9,841,400.00	1,158,600.00	0.00
22021021	Special Days/Celebrations	0.00	28,000,000.00	26,856,772.73	1,143,227.27	0.00
22021022	Youth Corpsers Allowance	0.00	8,500,000.00	7,280,000.00	1,220,000.00	0.00
22021023	Other Miscellaneous Expenses	50,000,000.00	1,500,000.00	640,000.00	860,000.00	15,473,000.00
22021024	Monitoring and Evaluation	0.00	2,000,000.00	1,000,000.00	1,000,000.00	0.00
22021025	Daily Rate Allowances	0.00	1,000,000.00	510,000.00	490,000.00	0.00
22021037	Margin for Increase in Costs	3,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22021042	Recurrent Adjustment	6,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22021047	Covid-19 Logistics and Intervention Fund	3,000,000.00	1,500,000.00	1,000,000.00	500,000.00	1,800,000.00
22021048	Development Facilitators & Logistics	85,000,000.00	71,500,000.00	70,443,427.30	1,056,572.70	66,865,636.36
22021049	Disease Control	0.00	2,500,000.00	1,550,000.00	950,000.00	0.00
220210 - MISCELLANEOUS EXPENSES - GENERAL Total		220,000,000.00	212,200,000.00	195,900,390.93	16,299,609.07	171,386,048.18
2202 - OVERHEAD COST Total		644,200,000.00	627,700,000.00	579,092,146.00	48,607,854.00	607,838,940.95
2204 - GRANTS AND CONTRIBUTIONS - GENERAL						
220401 - LOCAL GRANTS AND CONTRIBUTIONS						
22040101	Grant to Other Governments - Current	30,000,000.00	1,000,000.00	0.00	1,000,000.00	15,795,000.00
22040105	Grants to Government Owned Companies - Current	2,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22040109	Grants to Communities/NGOs	10,000,000.00	1,000,000.00	0.00	1,000,000.00	1,840,000.00
22040110	Grants to Academic Institutions	900,000,000.00	204,000,000.00	202,609,086.98	1,390,913.02	812,740,611.04
22040111	Contribution to Traditional Councils	25,000,000.00	22,000,000.00	21,430,000.00	570,000.00	20,125,000.00
22040112	Contribution to Min. for LG/Bureau for Adm. Expenses	26,000,000.00	25,200,000.00	24,721,449.36	478,550.64	17,286,954.88
22040115	Grants/Allocation to Development Areas	10,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22040116	Contribution to Local Government Education Authority	0.00	711,000,000.00	710,167,183.66	832,816.34	0.00
22040117	Contribution to Primary Health Care Development Agency	0.00	100,000.00	30,000.00	70,000.00	0.00
22040118	Contribution to Local government Staff Pension Board	280,000,000.00	287,500,000.00	286,390,408.15	1,109,591.85	165,330,713.85
22040119	Contribution to Auditor General for Local Governments	30,000,000.00	5,000,000.00	3,545,455.00	1,454,545.00	545,454.54
22040120	Contribution to Local Government Service Commission	33,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
220401 - LOCAL GRANTS AND CONTRIBUTIONS Total		1,346,000,000.00	1,259,800,000.00	1,248,893,583.15	10,906,416.85	1,033,663,734.31
2204 - GRANTS AND CONTRIBUTIONS - GENERAL Total		1,346,000,000.00	1,259,800,000.00	1,248,893,583.15	10,906,416.85	1,033,663,734.31
2205 - SUBSIDIES GENERAL						
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS						
22050105	Education Subsidy	0.00	1,000,000.00	500,000.00	500,000.00	0.00
22050106	Agricultural Inputs Subsidy	10,000,000.00	17,500,000.00	16,978,000.00	522,000.00	25,827,844.38
22050107	Health Subsidy	1,000,000.00	7,500,000.00	6,537,961.32	962,038.68	790,800.00
22050108	Religious Pilgrimage Subsidy	10,000,000.00	2,500,000.00	1,030,000.00	1,470,000.00	5,430,000.00
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS Total		21,000,000.00	28,500,000.00	25,045,961.32	3,454,038.68	32,048,644.38
2205 - SUBSIDIES GENERAL Total		21,000,000.00	28,500,000.00	25,045,961.32	3,454,038.68	32,048,644.38
2206 - PUBLIC DEBT CHARGES						
220601 - LOANS REPAYMENT						
22060101	Internal Loans	5,000,000.00	38,200,000.00	37,494,766.56	705,233.44	102,516,336.03
22060106	Other Funds	10,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
220601 - LOANS REPAYMENT Total		15,000,000.00	39,200,000.00	37,494,766.56	1,705,233.44	102,516,336.03
2206 - PUBLIC DEBT CHARGES Total		15,000,000.00	39,200,000.00	37,494,766.56	1,705,233.44	102,516,336.03
2207 - TRANSFERS-PAYMENT						
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT						
22070108	Transfer to Joint Account	0.00	182,000,000.00	181,182,752.84	817,247.16	0.00
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT Total		0.00	182,000,000.00	181,182,752.84	817,247.16	0.00
2207 - TRANSFERS-PAYMENT Total		0.00	182,000,000.00	181,182,752.84	817,247.16	0.00
22 - OTHER RECURRENT COSTS Total		2,026,200,000.00	2,137,200,000.00	2,071,709,209.87	65,490,790.13	1,776,067,655.67

Dukku Local Government Council

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
23 - CAPITAL EXPENDITURE						
2301 - PURCHASE OF FIXED ASSETS - GENERAL						
230101 - PURCHASE OF FIXED ASSETS - GENERAL						
23010101	Purchase/Acquisition of Land	20,000,000.00	1,000,000.00	211,000.00	789,000.00	1,116,000.00
23010105	Purchase of Motor Vehicles	35,000,000.00	500,000.00	0.00	500,000.00	39,485,727.30
23010106	Purchase of Vans	0.00	0.00	0.00	0.00	0.00
23010112	Purchase of Office Furniture and Fittings	0.00	200,000.00	93,000.00	107,000.00	0.00
23010113	Purchase of Computers	0.00	3,000,000.00	2,306,727.00	693,273.00	0.00
23010119	Purchase of Power Generating Set	10,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
23010122	Purchase of Health/Medical Equipment	10,000,000.00	1,000,000.00	0.00	1,000,000.00	4,790,000.00
23010124	Purchase of Teaching/Learning Aid Equipment	30,000,000.00	500,000.00	0.00	500,000.00	0.00
23010127	Purchase of Agricultural Equipment/Irrigation	10,000,000.00	1,000,000.00	0.00	1,000,000.00	11,293,000.00
230101 - PURCHASE OF FIXED ASSETS - GENERAL Total		115,000,000.00	8,200,000.00	2,610,727.00	5,589,273.00	56,684,727.30
2301 - PURCHASE OF FIXED ASSETS - GENERAL Total		115,000,000.00	8,200,000.00	2,610,727.00	5,589,273.00	56,684,727.30
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
23020101	Construction/Provision of Office Buildings	0.00	1,000,000.00	482,700.00	517,300.00	0.00
23020102	Construction/Provision of Residential Buildings	40,000,000.00	1,000,000.00	0.00	1,000,000.00	6,166,000.00
23020103	Construction/Provision of Electricity	30,000,000.00	500,000.00	0.00	500,000.00	1,224,000.00
23020105	Construction/Provision of Water Facilities	83,000,000.00	1,000,000.00	250,000.00	750,000.00	406,424,745.00
23020114	Construction/Provision of Roads	80,000,000.00	1,000,000.00	0.00	1,000,000.00	17,372,538.90
23020116	Construction/Provision of Water -Ways	0.00	25,000,000.00	24,614,569.94	385,430.06	0.00
23020118	Construction/Provision of Infrastructure	5,000,000.00	1,500,000.00	450,000.00	1,050,000.00	0.00
23020123	Construction of Traffic Lights/Street Lights	10,000,000.00	500,000.00	0.00	500,000.00	377,000.00
23020124	Construction of Markets/Parks	10,000,000.00	500,000.00	0.00	500,000.00	0.00
23020126	Construction/Provision of Cemeteries	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
23020127	Construction/Provision of ICT Infrastructures	0.00	0.00	0.00	0.00	0.00
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		259,000,000.00	33,000,000.00	25,797,269.94	7,202,730.06	431,564,283.90
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		259,000,000.00	33,000,000.00	25,797,269.94	7,202,730.06	431,564,283.90
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
23030101	Rehabilitation/Repairs - Residential Building	0.00	8,500,000.00	7,350,000.00	1,150,000.00	0.00
23030102	Rehabilitation/Repairs - Electricity	0.00	2,500,000.00	1,625,000.00	875,000.00	0.00
23030104	Rehabilitation/Repairs - Water Facilities	15,000,000.00	306,350,000.00	305,532,490.42	817,509.58	30,980,610.90
23030105	Rehabilitation/Repairs - Hospital/Health Centers	0.00	0.00	0.00	0.00	0.00
23030113	Rehabilitation/Repairs - Roads	80,000,000.00	101,500,000.00	100,575,703.17	924,296.83	0.00
23030115	Rehabilitation/Repairs - Water Ways	0.00	750,000.00	680,000.00	70,000.00	0.00
23030121	Rehabilitation/Repairs - Office Buildings	0.00	2,500,000.00	1,924,300.00	575,700.00	6,000,000.00
23030124	Rehabilitation/Repairs - Markets/parks	0.00	100,000.00	50,000.00	50,000.00	0.00
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		95,000,000.00	422,200,000.00	417,737,493.59	4,462,506.41	36,980,610.90
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		95,000,000.00	422,200,000.00	417,737,493.59	4,462,506.41	36,980,610.90
2304 - PRESERVATION OF THE ENVIRONMENT - GNENRAL						
230401 - PRESERVATION OF THE ENVIRONMENT - GNENRAL						
23040101	Tree Planting	0.00	2,000,000.00	1,150,000.00	850,000.00	0.00
23040102	Erosion & Flood Control	0.00	200,000.00	110,000.00	90,000.00	0.00
23040105	Water Pollution Prevention & Control	0.00	600,000.00	450,000.00	150,000.00	0.00
230401 - PRESERVATION OF THE ENVIRONMENT - GNENRAL Total		0.00	2,800,000.00	1,710,000.00	1,090,000.00	0.00
2304 - PRESERVATION OF THE ENVIRONMENT - GNENRAL Total		0.00	2,800,000.00	1,710,000.00	1,090,000.00	0.00
2305 - ACQUISITION OF NON TANGIBLE ASSETS						
230501 - ACQUISITION OF NON TANGIBLE ASSETS						
23050101	Research and Development	5,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
23050103	Monitoring and Evaluation	0.00	6,800,000.00	5,770,000.00	1,030,000.00	0.00
230501 - ACQUISITION OF NON TANGIBLE ASSETS Total		5,000,000.00	7,800,000.00	5,770,000.00	2,030,000.00	0.00
2305 - ACQUISITION OF NON TANGIBLE ASSETS Total		5,000,000.00	7,800,000.00	5,770,000.00	2,030,000.00	0.00
23 - CAPITAL EXPENDITURE Total		474,000,000.00	474,000,000.00	453,625,490.53	20,374,509.47	525,229,622.10