

**KWAMI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**



**UMARU B.
KINAFI & CO.
CERTIFIED
NATIONAL
ACCOUNTANTS.**

**AUDITED FINANCIAL
STATEMENTS FOR THE YEAR
ENDED 31ST DECEMBER,
2021.**

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CORPORATE INFORMATION

COUNCIL MEMBERS

1.	Liman Ibrahim Buba	-	Chairman
2.	Kolo Muhammadu Musa	-	Vice Chairman
3.	Yakubu Mohammed	-	Councilor
4.	Ali Sadiq	-	Councilor
5.	Umar Rashida	-	Councilor
6.	Adamu Usman	-	Councilor
7.	Alaramma Goni	-	Councilor
9.	Sabo Muhammed Abubakar	-	Councilor
10.	Yarima Zakariya	-	Councilor
11.	Sabo Musa	-	Councilor
12.	Ahmed Adamu	-	Councilor
13.	Bappa Mohammed	-	Councilor

MANAGEMENT AND HEADS OF DEPARTMENT

Alh. Muhammed Bappayo Abdulmini	-	Secretary
Alh. Muhammad Jungudo Usman	-	Treasurer
Haj. Balkisu Muhammed Magaji	-	Dep. Secretary
Alh. Abubakar Idris	-	HOD works
Alh. Aminu Babayo	-	HOD Agric.
Alh. Umar Musa Dirri	-	HOD PHC
Alh. Mohammad Baba Gadam	-	HOD ESD

BANKERS

Acces Bank PLC
Zenith Bank PLC
Fidelity Bank
Jaiz Bank PLC
UBA PLC
GT Bank PLC

AUDITORS

UMARU B. KINAFI & CO
CERTIFIED NATIONAL ACCOUNTANT
NO. 02 BUBA SHONGO, NEAR ALHERI PRI SCHOOL, GOMBE,
GOMBE STATE.

STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements set out in pages 5 to 7 for the year ended 31st December, 2021 have been prepared in accordance with the provisions of the Finance [Control and Management] Act 1958 as amended, International Public Sector Accounting Standards – IPSAS – Cash Basis, and Financial Memoranda (FM) as well as Generally Accepted Accounting Practice. IPSAS one (1) – provides for the fair presentation of Statement of Financial Position, Statement of Financial Performance, Statement of Cash Flows, and Notes to the Financial Statements.

To fulfil accounting and reporting responsibilities of the Treasurer, We ensured the establishment and maintenance of a system of internal controls designed to provide reasonable assurance that the financial statements are free from material misstatement, whether due to fraud or error. The accounting estimates are reasonable and appropriate accounting policies set out in pages 8 were applied. The financial statements have been prepared to meet the information needs of a wide range of users (General Purpose Financial Statements).

As a result, the Financial Statements represent a fair presentation of Kwami Local Government and of its Financial Performance and Cash flows and its operations for the year ended 31st December, 2021.

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


Treasurer


Executive Chairman



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

We have audited the financial statement and schedules of Kwami Local Government Council for the year ended 31st December 2021 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 Institutions (INTOSAI Standards). Those standards require that we comply with ethical requirements. The audit includes 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 order to provide sufficient evidence to give reasonable assurance that the accounts are free from material mis-statement weather caused by fraud, error or irregularity. 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 2021.

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 2021 and of its Financial performance for the year ended on that date.

SIGNATURE.....

UMARU BUBA KINAF & CO, FCTI, CPA(IRELAND)
MANAGING PARTNER

FRC/2012/ANAN/00000000120

FOR. UMARU B. KINAF & CO
CERTIFIED NATIONAL ACCOUNTANTS
GOMBE, NIGERIA.



15th - JULY 2022

**GOMBE STATE GOVERNMENT OF NIGERIA
KWAMI LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2021**

	2021	2020
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	2,226,025,136.18	2,000,317,209.35
Independent Revenue	16,481,584.22	64,385,700.00
Total Receipts	<u>2,242,506,720.40</u>	<u>2,064,702,909.35</u>
Payments		
Salaries and Allowances	(688,526,083.76)	(643,178,514.67)
Social Contributions	-	-
Social Benefits	-	-
Overhead Cost	(221,286,087.89)	(231,461,695.71)
Loans and Advances	-	-
Grants and Contributions	(960,990,724.56)	(808,418,005.40)
Subsidies	(2,208,228.56)	(17,154,100.00)
Transfers - Payments	-	-
Transfers - Payments to Individuals	-	-
Loss on Foreign Exchange	-	-
Total Payments	<u>(1,873,011,124.77)</u>	<u>(1,700,212,315.78)</u>
Net Cash flow from Operating Activities	<u>369,495,595.63</u>	<u>364,490,593.57</u>
Investing Activities		
Purchase of Fixed Assets	(3,576,636.40)	(65,652,821.59)
Construction/Provision of Fixed Assets	(500,000.00)	(64,295,698.76)
Rehabilitation/Repairs of Fixed Assets	(498,000.00)	(10,411,831.54)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	<u>(4,574,636.40)</u>	<u>(140,360,351.89)</u>
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from Loans/Borrowings	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(91,497,246.39)	(70,017,252.59)
Net Cash Flow from Financing Activities	<u>(91,497,246.39)</u>	<u>(70,017,252.59)</u>
Net Surplus/(Deficit) for the Year	273,423,712.84	154,112,989.09
Add: Opening Balance	310,259,970.27	156,146,981.18
Closing Cash Balance	<u>583,683,683.11</u>	<u>310,259,970.27</u>

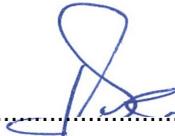
Audited Financial Statements of Kwami Local Government Council 2021

GOMBE STATE GOVERNMENT OF NIGERIA
KWAMI LOCAL GOVERNMENT COUNCIL
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER 2021

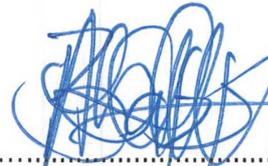
NOTES	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020	
	₦	₦	₦	₦	₦	
REVENUE						
Statutory Revenue	1	2,510,350,000.00	2,510,350,000.00	2,226,025,136.18	(284,324,863.82)	2,000,317,209.35
Independent Revenue	2	49,999,000.00	49,999,000.00	16,481,584.22	(33,517,415.78)	64,385,700.00
Aids and Grants	3	-	-	-	-	-
Loans and Other Capital Receipts	4	508,000,000.00	508,000,000.00	-	(508,000,000.00)	-
TOTAL REVENUE		3,068,349,000.00	3,068,349,000.00	2,242,506,720.40	(825,842,279.60)	2,064,702,909.35
EXPENDITURE						
Salaries and Allowances	5	805,500,000.00	805,500,000.00	688,526,083.76	116,973,916.24	643,178,514.67
Social Contributions	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	-
Overhead Cost	8	491,100,000.00	459,102,700.00	221,286,087.89	237,816,612.11	231,461,695.71
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	1,022,900,000.00	1,033,400,000.00	960,990,724.56	72,409,275.44	808,418,005.40
Subsidies	11	43,200,000.00	43,200,000.00	2,208,228.56	40,991,771.44	17,154,100.00
Public Debt Charges	12	131,500,000.00	152,997,300.00	91,497,246.39	61,500,053.61	70,017,252.59
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,494,200,000.00	2,494,200,000.00	1,964,508,371.16	529,691,628.84	1,770,229,568.37
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		574,149,000.00	574,149,000.00	277,998,349.24	(1,355,533,908.44)	294,473,340.98
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	70,000,000.00	70,000,000.00	3,576,636.40	66,423,363.60	65,652,821.59
Construction/Provision of Fixed Assets	15B	807,000,000.00	807,000,000.00	500,000.00	806,500,000.00	64,295,698.76
Rehabilitation/Repairs of Fixed Assets	15C	11,000,000.00	11,000,000.00	498,000.00	10,502,000.00	10,411,831.54
Preservation of the Environment	15D	1,000,000.00	1,000,000.00	-	1,000,000.00	-
Acquisition of Non Tangible Assets	15E	500,000.00	500,000.00	-	500,000.00	-
TOTAL CAPITAL EXPENDITURE		889,500,000.00	889,500,000.00	4,574,636.40	884,925,363.60	140,360,351.89
TRANSFERS						
Transfers - Payments	13A	-	-	-	-	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		(315,351,000.00)	(315,351,000.00)	273,423,712.84	(2,240,459,272.04)	154,112,989.09

GOMBE STATE GOVERNMENT OF NIGERIA
KWAMI LOCAL GOVERNMENT COUNCIL
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2021

	NOTES	2021 ₦	2020 ₦
ASSETS			
Cash and Bank Balances	16	583,683,683	310,259,970
TOTAL ASSETS		583,683,683	310,259,970
LIABILITIES			
Accumulated Surplus/(Deficit)	25	583,683,683	310,259,970
TOTAL LIABILITIES		583,683,683	310,259,970



Treasurer



Secretary



Executive Chairman

STATEMENT OF ACCOUNTING POLICIES

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

a. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS). The accounting policies have been consistently applied to all the years presented.

The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The cash flow statement is prepared using the direct method. The financial statements are prepared on Cash Basis.

b. Revenue

Revenue from Federation Account Allocation Committee (FAAC), Independent Revenue, Capital Receipts and Other Revenues were recognized in the year they were actually received.

c. Recurrent Expenditure

They were considered in the financial statements in the year that payments were made.

d. Capital Expenditure

Expenditure of capital in nature were written off in the same year they were charged to the account.

CONSOLIDATED NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2021	ACTUAL 2020
	₦	₦
Note 1: Government Share of FAAC (Statutory Revenue)		
Note 1: Local Government Share of FAAC	2,226,025,136	2,000,317,209
Note 1: Government Share of FAAC (Statutory Revenue) Total	2,226,025,136	2,000,317,209
Note 2: Independent Revenue		
Note 2A: Personal Taxes	-	32,000
Note 2B: Licences - General	3,925,450	9,778,400
Note 2C: Mining Rents	972,550	-
Note 2D: Fees - General	4,756,700	3,821,900
Note 2E: Fines - General	-	16,147,000
Note 2F: Sales - General	-	6,238,500
Note 2G: Earnings -General	6,725,450	20,307,100
Note 2H: Rent on Government Buildings - General	-	255,400
Note 2I: Rent on Land & Others - General	44,400	7,805,400
Note 2J: Repayments - General	-	-
Note 2K: Investment Income	2,134	-
Note 2L: Interest Earned	-	-
Note 2M: Re-Imbursement General	-	-
Note 2N: Rates	54,900	-
Note 2: Independent Revenue Total	16,481,584	64,385,700
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	-	-
Note 4: Loans and Other Capital Receipts Total	-	-
Note 5: Salaries and Allowances		
Note 5A: Salaries and Allowances	688,526,084	643,178,515
Note 5: Salaries and Allowances Total	688,526,084	643,178,515
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	-	-
Note 8: Overhead Cost		
Note 8A: Travel and Transport - General	2,520,336	7,860,300
Note 8B: Utilities - General	569,934	17,601,800
Note 8C: Materials and Supplies - General	8,046,545	42,757,827
Note 8D: Maintenance Services General	3,130,791	9,422,900

CONSOLIDATED NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2021	ACTUAL 2020
	₦	₦
Note 8E: Training General	11,646,109	14,347,810
Note 8F: Other Services - General	122,070,500	34,817,900
Note 8G: Consulting & Professional Services - General	27,007,005	12,083,773
Note 8H: Fuel and Lubricants - General	119,185	-
Note 8I: Financial Charges General	33,117	1,650,173
Note 8J: Miscellaneous Expenses - General	46,142,566	90,919,212
Note 8: Overhead Cost Total	221,286,088	231,461,696
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	960,990,725	808,418,005
Note 10B: Foreign Grants and Contribution	-	-
Note 10: Grants and Contributions Total	960,990,725	808,418,005
Note 11: Subsidies General		
Note 11A: Subsidy to Government Owned Companies & Parastatals	2,208,229	17,154,100
Note 11B: Subsidy to Private Companies	-	-
Note 11: Subsidies General Total	2,208,229	17,154,100
Note 12: Public Debt Charges		
Note 12: Loans Repayment	91,497,246	70,017,253
Note 12: Public Debt Charges Total	91,497,246	70,017,253
Note 13: Transfers -Payment		
Note 13A: Transfer to Fund Recurrent Expenditure-Payment	-	-
Note 13B: Transfers-Payments to Individuals	-	-
Note 13: Transfers -Payment Total	-	-
Note 14: Loss on Foreign Exchange		
Note 14: Loss on Foreign Exchange	-	-
Note 14: Loss on Foreign Exchange Total	-	-
Note 15: Capital Expenditure		
Note 15A: Purchase of Fixed Assets - General	3,576,636	65,652,822
Note 15B: Construction/Provision of Fixed Assets - General	500,000	64,295,699
Note 15C: Rehabilitation/Repairs of Fixed Assets - General	498,000	10,411,832
Note 15D: Preservation of the Environment - Gnenral	-	-
Note 15E: Acquisition of Non Tangible Assets	-	-
Note 15: Capital Expenditure Total	4,574,636	140,360,352
Note 16: Cash and Bank Balances Held By Treasurer		
Note 16: Cash and Bank Balances Held By Treasurer	583,683,683	310,259,970
Note 16: Cash and Bank Balances Held By Treasurer Total	583,683,683	310,259,970
Note 17: Advances and Imprests		
Note 17: Advances and Imprests	-	-
Note 17: Advances and Imprests Total	-	-

CONSOLIDATED NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2021	ACTUAL 2020
	₦	₦
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 22: Unremitted Deductions		
Note 22A: Unremitted Taxes	-	-
Note 22B: Other Unremitted Deductions	-	-
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)	583,683,683	310,259,970
Note 25: Accumulated Surplus/(Deficit) Total	583,683,683	310,259,970

Audited Financial Statements of Kwami Local Government Council 2021

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

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		₦	₦	₦	₦	₦
	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
11010101	Statutory Allocation	1,400,000,000.00	1,400,000,000.00	1,441,488,559.75	41,488,559.75	1,309,397,985.95
11010104	FAAC Special Allocations	-	-	-	-	-
11010105	Receipt of Share of State IGR	100,000,000.00	100,000,000.00	29,213,268.50	(70,786,731.50)	-
11010106	Excess Petroleum Profit Tax (PPT Revenue)	7,500,000.00	7,500,000.00	-	(7,500,000.00)	40,080,097.52
11010107	Exchange Difference	-	-	-	-	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	-	-	-	-	14,360,112.30
11010110	Budget Augmentation	192,650,000.00	192,650,000.00	-	(192,650,000.00)	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	-	-	-	-	39,545,082.36
11010113	Equalisation Fund	-	-	-	-	18,681,787.23
11010114	Goods Value Consideration	-	-	-	-	48,990,623.06
11010201	Local Government Share of VAT	700,000,000.00	700,000,000.00	755,323,307.93	55,323,307.93	529,261,520.93
11010303	Local Government Share of Excess Crude Account	110,200,000.00	110,200,000.00	-	(110,200,000.00)	-
	STATUTORY REVENUE TOTAL	2,510,350,000.00	2,510,350,000.00	2,226,025,136.18	(284,324,863.82)	2,000,317,209.35
	INDEPENDENT REVENUE					
120101	Personal Taxes	2,180,000.00	2,180,000.00	-	(2,180,000.00)	32,000.00
120201	Licences - General	12,311,000.00	12,311,000.00	3,925,450.00	(8,385,550.00)	9,778,400.00
120202	Mining Rents	2,300,000.00	2,300,000.00	972,550.00	(1,327,450.00)	-
120204	Fees - General	12,280,000.00	12,280,000.00	4,756,700.00	(7,523,300.00)	3,821,900.00
120205	Fines - General	610,000.00	610,000.00	-	(610,000.00)	16,147,000.00
120206	Sales - General	2,000,000.00	2,000,000.00	-	(2,000,000.00)	6,238,500.00
120207	Earnings -General	13,168,000.00	13,168,000.00	6,725,450.00	(6,442,550.00)	20,307,100.00
120208	Rent on Government Buildings - General	800,000.00	800,000.00	-	(800,000.00)	255,400.00
120209	Rent on Land & Others - General	2,850,000.00	2,850,000.00	44,400.00	(2,805,600.00)	7,805,400.00
120210	Repayments - General	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
120211	Investment Income	500,000.00	500,000.00	2,134.22	(497,865.78)	-
120212	Interest Earned	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	54,900.00	54,900.00	-
	INDEPENDENT REVENUE TOTAL	49,999,000.00	49,999,000.00	16,481,584.22	(33,517,415.78)	64,385,700.00
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS					
130101	Domestic Aids	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-
130203	Domestic Grants	-	-	-	-	-
130204	Foreign Grants	-	-	-	-	-
140202	Other Capital Receipts	-	-	-	-	-
140301	Domestic Loans/ Borrowings Receipt	508,000,000.00	508,000,000.00	-	(508,000,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	508,000,000.00	508,000,000.00	-	(508,000,000.00)	-
	TOTAL REVENUE	3,068,349,000.00	3,068,349,000.00	2,242,506,720.40	(825,842,279.60)	2,064,702,909.35

Audited Financial Statements of Kwami Local Government Council 2021

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

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		₦	₦	₦	₦	₦
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)						
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)						
110101 - LOCAL GOVERNMENT SHARE OF FAAC						
11010101	Statutory Allocation	1,400,000,000.00	1,400,000,000.00	1,441,488,559.75	41,488,559.75	1,309,397,985.95
11010105	Receipt of Share of State IGR	100,000,000.00	100,000,000.00	29,213,268.50	(70,786,731.50)	-
11010106	Excess Petroleum Profit Tax (PPT Revenue)	7,500,000.00	7,500,000.00	-	(7,500,000.00)	40,080,097.52
11010109	Recovered Excess Bank Charges	-	-	-	-	14,360,112.30
11010110	Budget Augmentation	192,650,000.00	192,650,000.00	-	(192,650,000.00)	-
11010112	Stabilization Fund Receipts	-	-	-	-	39,545,082.36
11010113	Equalisation Fund	-	-	-	-	18,681,787.23
11010114	Goods Value Consideration	-	-	-	-	48,990,623.06
11010201	Local Government Share of VAT	700,000,000.00	700,000,000.00	755,323,307.93	55,323,307.93	529,261,520.93
11010303	Local Government Share of Excess Crude Account	110,200,000.00	110,200,000.00	-	(110,200,000.00)	-
110101 - LOCAL GOVERNMENT SHARE OF FAAC Total		2,510,350,000.00	2,510,350,000.00	2,226,025,136.18	(284,324,863.82)	2,000,317,209.35
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total						
		2,510,350,000.00	2,510,350,000.00	2,226,025,136.18	(284,324,863.82)	2,000,317,209.35
12 - INDEPENDENT REVENUE						
1201 - TAX REVENUE						
120101 - PERSONAL TAXES						
12010104	Stamp Duty	600,000.00	600,000.00	-	(600,000.00)	-
12010108	Livestock Tax	630,000.00	630,000.00	-	(630,000.00)	32,000.00
12010109	Other Service Taxes	950,000.00	950,000.00	-	(950,000.00)	-
120101 - PERSONAL TAXES Total		2,180,000.00	2,180,000.00	-	(2,180,000.00)	32,000.00
1201 - TAX REVENUE Total						
		2,180,000.00	2,180,000.00	-	(2,180,000.00)	32,000.00
1202 - NON-TAX REVENUE						
120201 - LICENCES - GENERAL						
12020105	Radio/Television Station Licences	-	-	-	-	80,700.00
12020107	Boats & Canoe (Small Craft) Licence	-	-	-	-	433,600.00
12020109	Registration of Voluntary Organizations	100,000.00	100,000.00	-	(100,000.00)	324,300.00
12020111	Bake House Licence	-	-	-	-	234,100.00
12020112	Bicycles Licence & Hire Permits	-	-	230,200.00	230,200.00	-
12020113	Brickmaking, Etc Licence	-	-	-	-	32,000.00
12020114	Cart Licences	-	-	455,700.00	455,700.00	4,200.00
12020115	Dane Gun Licences	58,000.00	58,000.00	-	(58,000.00)	-
12020116	Cattle Dealer Licences	937,000.00	937,000.00	1,522,400.00	585,400.00	93,800.00
12020117	Dried Fish & Meat Licences	-	-	-	-	14,000.00
12020118	Pet (Dog) Licences	-	-	-	-	9,700.00
12020119	Fishing Permits	910,000.00	910,000.00	-	(910,000.00)	-
12020120	Hawker's Permits	1,650,000.00	1,650,000.00	-	(1,650,000.00)	8,057,300.00
12020122	Produce Buying Licences	4,671,000.00	4,671,000.00	1,717,150.00	(2,953,850.00)	-
12020124	Abattoir/Slaughter Licences	1,800,000.00	1,800,000.00	-	(1,800,000.00)	124,700.00
12020125	Renewal of Fisher Licences	-	-	-	-	194,700.00
12020126	Hiring Services	1,800,000.00	1,800,000.00	-	(1,800,000.00)	63,800.00
12020129	Pool Betting & Casino Licences/Gaming	-	-	-	-	111,500.00
12020138	Forestry/Timber Licence	385,000.00	385,000.00	-	(385,000.00)	-
120201 - LICENCES - GENERAL Total		12,311,000.00	12,311,000.00	3,925,450.00	(8,385,550.00)	9,778,400.00
120202 - MINING RENTS						
12020201	Mining Fees	2,300,000.00	2,300,000.00	972,550.00	(1,327,450.00)	-
120202 - MINING RENTS Total		2,300,000.00	2,300,000.00	972,550.00	(1,327,450.00)	-
120204 - FEES - GENERAL						
12020404	Trade Union Fees	700,000.00	700,000.00	158,000.00	(542,000.00)	-
12020417	Contractor Registration Fees	780,000.00	780,000.00	-	(780,000.00)	147,800.00
12020418	Marriage/ Divorce Fees	-	-	4,340,200.00	4,340,200.00	68,200.00
12020426	Court Summons/Oath Fees	-	-	-	-	109,300.00
12020427	Tender Fees	800,000.00	800,000.00	-	(800,000.00)	548,100.00
12020436	Bill Board Advertisement Fees	-	-	-	-	170,200.00
12020448	Development Levies	-	-	-	-	102,100.00
12020449	Business/Trade Operating Fees	-	-	-	-	31,000.00
12020450	Inspection Fees	-	-	-	-	353,500.00
12020451	Timber & Forest Fees	7,500,000.00	7,500,000.00	-	(7,500,000.00)	1,189,800.00
12020453	Applications Fees	-	-	-	-	37,700.00
12020462	Publication Fees	-	-	-	-	1,064,200.00
12020466	Indigenship Registration Fees	2,500,000.00	2,500,000.00	-	(2,500,000.00)	-
12020478	Workshop Fees	-	-	258,500.00	258,500.00	-
120204 - FEES - GENERAL Total		12,280,000.00	12,280,000.00	4,756,700.00	(7,523,300.00)	3,821,900.00
120205 - FINES - GENERAL						
12020501	Fines/Penalties	110,000.00	110,000.00	-	(110,000.00)	-
12020503	Dislodging of Effluent/Pollution Fine	500,000.00	500,000.00	-	(500,000.00)	16,147,000.00
120205 - FINES - GENERAL Total		610,000.00	610,000.00	-	(610,000.00)	16,147,000.00
120206 - SALES - GENERAL						
12020611	Proceeds From Sales of Govt. Vehicles	-	-	-	-	6,078,800.00
12020615	Sales of Uniforms	-	-	-	-	159,700.00
12020616	Sales of Forms	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
120206 - SALES - GENERAL Total		2,000,000.00	2,000,000.00	-	(2,000,000.00)	6,238,500.00
120207 - EARNINGS - GENERAL						
12020701	Earnings From Consultancy Services	-	-	-	-	159,300.00
12020703	Earnings From Hire of Plants & Equipment	-	-	-	-	1,402,800.00
12020704	Earnings From the Use of Govt. Vehicles	1,500,000.00	1,500,000.00	-	(1,500,000.00)	-
12020706	Earnings From Toll Gates	-	-	-	-	95,900.00
12020708	Earnings From Agricultural Produce	1,100,000.00	1,100,000.00	1,446,700.00	346,700.00	5,335,400.00
12020711	Earnings From Commercial Activities	10,568,000.00	10,568,000.00	5,278,750.00	(5,289,250.00)	680,100.00
12020720	Earnings From Guest Houses	-	-	-	-	12,633,600.00
120207 - EARNINGS - GENERAL Total		13,168,000.00	13,168,000.00	6,725,450.00	(6,442,550.00)	20,307,100.00
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL						
12020801	Rent on Govt. Quarters	800,000.00	800,000.00	-	(800,000.00)	255,400.00
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL Total		800,000.00	800,000.00	-	(800,000.00)	255,400.00
120209 - RENT ON LAND & OTHERS - GENERAL						
12020901	Rent on Govt. Land	2,000,000.00	2,000,000.00	44,400.00	(1,955,600.00)	996,100.00
12020903	Rents & Premium on the Allocation of Land	300,000.00	300,000.00	-	(300,000.00)	-
12020904	Rents of Plots & Sites Services Programme	550,000.00	550,000.00	-	(550,000.00)	-
12020906	Rents on Govt. Properties	-	-	-	-	6,809,300.00
120209 - RENT ON LAND & OTHERS - GENERAL Total		2,850,000.00	2,850,000.00	44,400.00	(2,805,600.00)	7,805,400.00
120210 - REPAYMENTS - GENERAL						
12021006	Refunds	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
120210 - REPAYMENTS - GENERAL Total		1,000,000.00	1,000,000.00	-	(1,000,000.00)	-

Audited Financial Statements of Kwami Local Government Council 2021

DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		₦	₦	₦	₦	₦
120211 - INVESTMENT INCOME						
12021102	Dividend Received	500,000.00	500,000.00	2,134.22	(497,865.78)	-
120211 - INVESTMENT INCOME Total		500,000.00	500,000.00	2,134.22	(497,865.78)	-
120214 - RATES						
12021401	Tenement Rate	-	-	54,900.00	54,900.00	-
120214 - RATES Total		-	-	54,900.00	54,900.00	-
1202 - NON-TAX REVENUE Total		47,819,000.00	47,819,000.00	16,481,584.22	(31,337,415.78)	64,353,700.00
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS						
1403 - LOANS/ BORROWINGS RECEIPT						
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT						
140303101	Domestic Loans/ Borrowings from Financial Institutions	508,000,000.00	508,000,000.00	-	(508,000,000.00)	-
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total		508,000,000.00	508,000,000.00	-	(508,000,000.00)	-
1403 - LOANS/ BORROWINGS RECEIPT Total		508,000,000.00	508,000,000.00	-	(508,000,000.00)	-
Grand Total		3,068,349,000.00	3,068,349,000.00	2,242,506,720.40	(825,842,279.60)	2,064,702,909.35

Audited Financial Statements of Kwami Local Government Council 2021

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

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		₦	₦	₦	₦	₦
2	EXPENDITURES					
21	Personnel Cost					
21010101	Salary (Excluding CRF Charges Salaries/Allowances)	730,500,000.00	730,500,000.00	687,566,083.76	42,933,916.24	642,076,914.67
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	50,000,000.00	50,000,000.00	-	50,000,000.00	1,101,600.00
210201	Allowances	25,000,000.00	25,000,000.00	960,000.00	24,040,000.00	-
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	-	-	-	-	-
	Personnel Cost Total	805,500,000.00	805,500,000.00	688,526,083.76	116,973,916.24	643,178,514.67
2202	Overhead Cost					
220201	Travels and Transport - General	14,500,000.00	14,500,000.00	2,520,336.40	11,979,663.60	7,860,300.00
220202	Utilities - General	2,800,000.00	2,800,000.00	569,934.00	2,230,066.00	17,601,800.00
220203	Materials and Supplies - General	27,100,000.00	27,244,000.00	8,046,545.45	19,197,454.55	42,757,827.28
220204	Maintenance Services - General	34,000,000.00	34,000,000.00	3,130,791.06	30,869,208.94	9,422,900.00
220205	Training - General	14,000,000.00	14,000,000.00	11,646,109.38	2,353,890.62	14,347,810.36
220206	Other Services - General	220,500,000.00	159,207,800.00	122,070,500.00	37,137,300.00	34,817,900.00
220207	Consulting and Professional Services	21,500,000.00	35,349,800.00	27,007,004.52	8,342,795.48	12,083,772.76
220208	Fuel and Lubricants	2,000,000.00	2,000,000.00	119,184.50	1,880,815.50	-
220209	Financial Charges	16,500,000.00	16,500,000.00	33,116.70	16,466,883.30	1,650,173.37
220210	Miscellaneous Expenses	138,200,000.00	153,501,100.00	46,142,565.88	107,358,534.12	90,919,211.94
	Overhead Cost Total	491,100,000.00	459,102,700.00	221,286,087.89	237,816,612.11	231,461,695.71
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	1,022,900,000.00	1,033,400,000.00	960,990,724.56	72,409,275.44	808,418,005.40
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	1,022,900,000.00	1,033,400,000.00	960,990,724.56	72,409,275.44	808,418,005.40
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	43,200,000.00	43,200,000.00	2,208,228.56	40,991,771.44	17,154,100.00
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	43,200,000.00	43,200,000.00	2,208,228.56	40,991,771.44	17,154,100.00
2206	Public Debt Charges					
220601	Loans Repayment	131,500,000.00	152,997,300.00	91,497,246.39	61,500,053.61	70,017,252.59
	Public Debt Charges Total	131,500,000.00	152,997,300.00	91,497,246.39	61,500,053.61	70,017,252.59
2207	Transfers - Payment					
220701	Transfer to Fund Recurrent Expenditure-Payment	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-
23	Capital Expenditure					
230101	Purchase of Fixed Assets	70,000,000.00	70,000,000.00	3,576,636.40	66,423,363.60	65,652,821.59
230201	Construction/Provision of Fixed Assets	807,000,000.00	807,000,000.00	500,000.00	806,500,000.00	64,295,698.76
230301	Rehabilitation/Repairs of Fixed Assets	11,000,000.00	11,000,000.00	498,000.00	10,502,000.00	10,411,831.54
230401	Preservation of the Environment	1,000,000.00	1,000,000.00	-	1,000,000.00	-
230501	Acquisition of Non Tangible Assets	500,000.00	500,000.00	-	500,000.00	-
	Capital Expenditure Total	889,500,000.00	889,500,000.00	4,574,636.40	884,925,363.60	140,360,351.89
	TOTAL EXPENDITURE	3,383,700,000.00	3,383,700,000.00	1,969,083,007.56	1,414,616,992.44	1,910,589,920.26

Audited Financial Statements of Kwami Local Government Council 2021

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

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		₦	₦	₦	₦	₦
21 - PERSONNEL COST						
2101 - SALARY						
210101 - SALARIES AND WAGES						
21010101	Salary (Excluding CRF Charges Salaries/Allowances)	730,500,000.00	730,500,000.00	687,566,083.76	42,933,916.24	642,076,914.67
21010103	Consolidated Revenue Charges - Salaries/Allowances	50,000,000.00	50,000,000.00	-	50,000,000.00	1,101,600.00
210101 - SALARIES AND WAGES Total		780,500,000.00	780,500,000.00	687,566,083.76	92,933,916.24	643,178,514.67
2101 - SALARY Total		780,500,000.00	780,500,000.00	687,566,083.76	92,933,916.24	643,178,514.67
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS						
210201 - ALLOWANCES						
21020101	Non Regular Allowances	25,000,000.00	25,000,000.00	960,000.00	24,040,000.00	-
210201 - ALLOWANCES Total		25,000,000.00	25,000,000.00	960,000.00	24,040,000.00	-
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS Total		25,000,000.00	25,000,000.00	960,000.00	24,040,000.00	-
21 - PERSONNEL COST Total		805,500,000.00	805,500,000.00	688,526,083.76	116,973,916.24	643,178,514.67
22 - OTHER RECURRENT COSTS						
2202 - OVERHEAD COST						
220201 - TRAVEL AND TRANSPORT - GENERAL						
22020101	Local Travel & Transport: Training	12,500,000.00	12,500,000.00	2,206,336.40	10,293,663.60	4,368,300.00
22020102	Local Travel & Transport: Others	2,000,000.00	2,000,000.00	314,000.00	1,686,000.00	3,492,000.00
220201 - TRAVEL AND TRANSPORT - GENERAL Total		14,500,000.00	14,500,000.00	2,520,336.40	11,979,663.60	7,860,300.00
220202 - UTILITIES - GENERAL						
22020201	Electricity Charges	1,000,000.00	1,000,000.00	569,934.00	430,066.00	2,221,300.00
22020202	Telephone Charges	-	-	-	-	1,283,400.00
22020204	Satellite Broadcasting Access Charges	-	-	-	-	1,054,300.00
22020205	Water Rates	500,000.00	500,000.00	-	500,000.00	9,994,600.00
22020206	Sewage Charges	500,000.00	500,000.00	-	500,000.00	-
22020210	Software Charges/License Renewal	800,000.00	800,000.00	-	800,000.00	3,048,200.00
220202 - UTILITIES - GENERAL Total		2,800,000.00	2,800,000.00	569,934.00	2,230,066.00	17,601,800.00
220203 - MATERIALS AND SUPPLIES - GENERAL						
22020301	Office Stationaries/Computer Consumables	6,500,000.00	6,500,000.00	1,771,545.45	4,728,454.55	4,680,318.18
22020303	Newspapers	100,000.00	100,000.00	-	100,000.00	-
22020305	Printing of Non Security Documents	3,500,000.00	3,500,000.00	2,096,000.00	1,404,000.00	2,164,700.00
22020306	Printing of Security Documents	2,000,000.00	2,144,000.00	2,144,000.00	-	438,500.00
22020307	Drugs/Laboratory/Medical Supplies	6,500,000.00	6,500,000.00	775,000.00	5,725,000.00	1,283,400.00
22020309	Uniforms and Other Clothing	1,000,000.00	1,000,000.00	80,000.00	920,000.00	-
22020310	Teachind Aids/Instructional Materials	2,500,000.00	2,500,000.00	-	2,500,000.00	-
22020311	Food stuff/Cartering Materials Supplies	3,000,000.00	3,000,000.00	400,000.00	2,600,000.00	34,190,909.10
22020312	Production, Publication and Circulation of Annual Financial Statements	1,000,000.00	1,000,000.00	-	1,000,000.00	-
22020313	Production of Reports to Public Accounts Committee (PAC)	1,000,000.00	1,000,000.00	780,000.00	220,000.00	-
220203 - MATERIALS AND SUPPLIES - GENERAL Total		27,100,000.00	27,244,000.00	8,046,545.45	19,197,454.55	42,757,827.28
220204 - MAINTENANCE SERVICES GENERAL						
22020401	Maintenance of Motor Vehicles/Transport Equipment	7,000,000.00	7,000,000.00	931,175.00	6,068,825.00	101,400.00
22020402	Maintenance of Office Furniture	8,000,000.00	8,000,000.00	77,300.00	7,922,700.00	-
22020403	Maintenance of Office Building/Residential Qtrs	2,000,000.00	2,000,000.00	105,000.00	1,895,000.00	1,309,200.00
22020404	Maintenance of Office/IT Equipment	500,000.00	500,000.00	-	500,000.00	-
22020405	Maintenance of Plant and Generators	1,500,000.00	1,500,000.00	481,500.00	1,018,500.00	-
22020406	Other Maintenance Services	4,500,000.00	4,500,000.00	275,816.06	4,224,183.94	214,100.00
22020411	Maintenance of Communication Equipment	500,000.00	500,000.00	30,000.00	470,000.00	-
22020412	Maintenance of Market/Public Places	5,000,000.00	5,000,000.00	1,145,000.00	3,855,000.00	3,573,000.00
22020413	Minor Road Maintenance	5,000,000.00	5,000,000.00	85,000.00	4,915,000.00	4,225,200.00
220204 - MAINTENANCE SERVICES GENERAL Total		34,000,000.00	34,000,000.00	3,130,791.06	30,869,208.94	9,422,900.00
220205 - TRAINING GENERAL						
22020501	Local Training	4,000,000.00	4,000,000.00	3,409,109.40	590,890.60	14,347,810.36
22020502	International Training	1,000,000.00	1,000,000.00	-	1,000,000.00	-
22020503	Cont. to Local Govt. Service Comm. Training Fund	9,000,000.00	9,000,000.00	8,236,999.98	763,000.02	-
220205 - TRAINING GENERAL Total		14,000,000.00	14,000,000.00	11,646,109.38	2,353,890.62	14,347,810.36
220206 - OTHER SERVICES - GENERAL						
22020601	Security Services	200,000,000.00	138,707,800.00	116,095,000.00	22,612,800.00	14,130,600.00
22020602	Office Rent	500,000.00	500,000.00	72,000.00	428,000.00	6,953,000.00
22020603	Residential Rent	3,000,000.00	3,000,000.00	2,367,000.00	633,000.00	-
22020604	Security Vote (Including Operations)	6,000,000.00	6,000,000.00	3,036,500.00	2,963,500.00	9,683,200.00
22020605	Cleaning and Fumigation Services	8,000,000.00	8,000,000.00	500,000.00	7,500,000.00	2,051,200.00
22020606	Land Uses Charges	-	-	-	-	1,069,500.00
22020607	Rescue Service	3,000,000.00	3,000,000.00	-	3,000,000.00	930,400.00
220206 - OTHER SERVICES - GENERAL Total		220,500,000.00	159,207,800.00	122,070,500.00	37,137,300.00	34,817,900.00
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL						
22020701	Financial Consulting	2,500,000.00	16,349,800.00	16,349,731.80	68.20	-
22020702	Information Technology Consulting	-	-	-	-	1,131,000.00
22020703	Legal Services	2,000,000.00	2,000,000.00	405,000.00	1,595,000.00	9,327,272.76
22020705	Architectural Services	-	-	-	-	1,518,600.00
22020707	Agricultural Consulting	500,000.00	500,000.00	-	500,000.00	106,900.00
22020709	Auditing of Accounts	16,500,000.00	16,500,000.00	10,252,272.72	6,247,727.28	-
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total		21,500,000.00	35,349,800.00	27,007,004.52	8,342,795.48	12,083,772.76
220208 - FUEL AND LUBRICANTS - GENERAL						
22020803	Plant/Generator Fuel Cost	2,000,000.00	2,000,000.00	119,184.50	1,880,815.50	-
220208 - FUEL AND LUBRICANTS - GENERAL Total		2,000,000.00	2,000,000.00	119,184.50	1,880,815.50	-
220209 - FINANCIAL CHARGES GENERAL						

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DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		₦	₦	₦	₦	₦
22020901	Bank Charges (Other than Interest)	15,500,000.00	15,500,000.00	33,116.70	15,466,883.30	1,650,173.37
22020904	Other CRF Bank Charges	1,000,000.00	1,000,000.00	-	1,000,000.00	-
220209 - FINANCIAL CHARGES GENERAL Total		16,500,000.00	16,500,000.00	33,116.70	16,466,883.30	1,650,173.37
220210 - MISCELLANEOUS EXPENSES - GENERAL						
22021001	Refreshment and Meals	15,000,000.00	15,000,000.00	2,862,500.00	12,137,500.00	5,623,800.00
22021002	Honorarium and Sitting Allowance	6,000,000.00	6,000,000.00	5,793,507.00	206,493.00	731,100.00
22021003	Publicity and Advertisements	1,000,000.00	1,000,000.00	20,000.00	980,000.00	3,262,025.00
22021004	Medical Expenses - Local	5,000,000.00	5,000,000.00	70,000.00	4,930,000.00	1,000,000.00
22021006	Postage and Courier Services	200,000.00	200,000.00	55,000.00	145,000.00	-
22021007	Welfare Packages	40,000,000.00	40,000,000.00	9,981,676.40	30,018,323.60	27,569,075.83
22021009	Sporting Activities	1,000,000.00	2,000,000.00	2,000,000.00	-	1,069,500.00
22021010	Direct Teaching and Laboratory Cost	-	-	-	-	12,850,000.00
22021014	Annual Budget Expenses and Administration	5,000,000.00	5,000,000.00	1,058,818.18	3,941,181.82	957,500.00
22021020	Election-Logistic Support	10,000,000.00	10,000,000.00	-	10,000,000.00	20,081,111.11
22021021	Special Days/Celebrations	3,000,000.00	14,380,000.00	14,380,000.00	-	-
22021022	Youth Corpers Allowance	-	-	-	-	5,775,100.00
22021023	Other Miscellaneous Expenses	7,000,000.00	9,921,100.00	9,921,064.30	35.70	12,000,000.00
22021037	Margin for Increase in Costs	2,000,000.00	2,000,000.00	-	2,000,000.00	-
22021041	Contingency	8,000,000.00	8,000,000.00	-	8,000,000.00	-
22021042	Recurrent Adjustment	5,000,000.00	5,000,000.00	-	5,000,000.00	-
22021047	Covid-19 Logistics and Intervention Fund	30,000,000.00	30,000,000.00	-	30,000,000.00	-
220210 - MISCELLANEOUS EXPENSES - GENERAL Total		138,200,000.00	153,501,100.00	46,142,565.88	107,358,534.12	90,919,211.94
2202 - OVERHEAD COST Total		491,100,000.00	459,102,700.00	221,286,087.89	237,816,612.11	231,461,695.71
2204 - GRANTS AND CONTRIBUTIONS - GENERAL						
220401 - LOCAL GRANTS AND CONTRIBUTIONS						
22040105	Grants to Government Owned Companies - Current	10,900,000.00	10,900,000.00	-	10,900,000.00	-
22040109	Grants to Communities/NGOs	4,500,000.00	4,500,000.00	-	4,500,000.00	250,000.00
22040110	Grants to Academic Institutions	800,000,000.00	800,000,000.00	783,808,800.56	16,191,199.44	150,125,351.14
22040111	Contribution to Traditional Councils	37,000,000.00	47,500,000.00	47,500,000.00	-	31,094,199.60
22040112	Contribution to Min. for LG/Bureau for Adm. Expenses	20,000,000.00	20,000,000.00	11,985,818.16	8,014,181.84	10,385,818.14
22040115	Grants/Allocation to Development Areas	-	-	-	-	250,000.00
22040116	Contribution to Local Government Education Authority	-	-	-	-	506,641,708.00
22040117	Contribution to Primary Health Care Development Agency	2,000,000.00	2,000,000.00	-	2,000,000.00	20,931,700.78
22040118	Contribution to Local government Staff Pension Board	140,000,000.00	140,000,000.00	117,696,105.84	22,303,894.16	87,990,409.56
22040119	Contribution to Auditor General for Local Governments	8,500,000.00	8,500,000.00	-	8,500,000.00	-
22040120	Contribution to Local Government Service Commission	-	-	-	-	748,818.18
220401 - LOCAL GRANTS AND CONTRIBUTIONS Total		1,022,900,000.00	1,033,400,000.00	960,990,724.56	72,409,275.44	808,418,005.40
2204 - GRANTS AND CONTRIBUTIONS - GENERAL Total		1,022,900,000.00	1,033,400,000.00	960,990,724.56	72,409,275.44	808,418,005.40
2205 - SUBSIDIES GENERAL						
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS						
22050106	Agricultural Inputs Subsidy	30,500,000.00	30,500,000.00	65,000.00	30,435,000.00	-
22050107	Health Subsidy	2,700,000.00	2,700,000.00	-	2,700,000.00	-
22050108	Religious Pilgrimage Subsidy	10,000,000.00	10,000,000.00	2,143,228.56	7,856,771.44	17,154,100.00
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS Total		43,200,000.00	43,200,000.00	2,208,228.56	40,991,771.44	17,154,100.00
2205 - SUBSIDIES GENERAL Total		43,200,000.00	43,200,000.00	2,208,228.56	40,991,771.44	17,154,100.00
2206 - PUBLIC DEBT CHARGES						
220601 - LOANS REPAYMENT						
22060101	Internal Loans	70,000,000.00	91,497,300.00	91,497,246.39	53.61	19,630,384.52
22060106	Other Funds	61,500,000.00	61,500,000.00	-	61,500,000.00	50,386,868.07
220601 - LOANS REPAYMENT Total		131,500,000.00	152,997,300.00	91,497,246.39	61,500,053.61	70,017,252.59
2206 - PUBLIC DEBT CHARGES Total		131,500,000.00	152,997,300.00	91,497,246.39	61,500,053.61	70,017,252.59
22 - OTHER RECURRENT COSTS Total		1,688,700,000.00	1,688,700,000.00	1,275,982,287.40	412,717,712.60	1,127,051,053.70
23 - CAPITAL EXPENDITURE						
2301 - PURCHASE OF FIXED ASSETS - GENERAL						
230101 - PURCHASE OF FIXED ASSETS - GENERAL						
23010101	Purchase/Acquisition of Land	10,000,000.00	10,000,000.00	-	10,000,000.00	25,234,200.00
23010105	Purchase of Motor Vehicles	30,000,000.00	30,000,000.00	3,576,636.40	26,423,363.60	9,737,100.00
23010112	Purchase of Office Furniture and Fittings	5,000,000.00	5,000,000.00	-	5,000,000.00	-
23010113	Purchase of Computers	2,000,000.00	2,000,000.00	-	2,000,000.00	740,000.00
23010124	Purchase of Teaching/Learning Aid Equipment	15,000,000.00	15,000,000.00	-	15,000,000.00	-
23010127	Purchase of Agricultural Equipment/Irrigation	8,000,000.00	8,000,000.00	-	8,000,000.00	500,000.00
23010139	Purchase of Fertilizer	-	-	-	-	29,441,521.59
230101 - PURCHASE OF FIXED ASSETS - GENERAL Total		70,000,000.00	70,000,000.00	3,576,636.40	66,423,363.60	65,652,821.59
2301 - PURCHASE OF FIXED ASSETS - GENERAL Total		70,000,000.00	70,000,000.00	3,576,636.40	66,423,363.60	65,652,821.59
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
23020101	Construction/Provision of Office Buildings	-	-	-	-	9,806,200.00
23020103	Construction/Provision of Electricity	90,000,000.00	90,000,000.00	500,000.00	89,500,000.00	5,693,603.28
23020104	Construction/Provision of Housing	60,000,000.00	60,000,000.00	-	60,000,000.00	11,058,800.00
23020105	Construction/Provision of Water Facilities	40,000,000.00	40,000,000.00	-	40,000,000.00	37,062,095.48
23020114	Construction/Provision of Roads	330,000,000.00	330,000,000.00	-	330,000,000.00	-
23020116	Construction/Provision of Water -Ways	10,000,000.00	10,000,000.00	-	10,000,000.00	-
23020118	Construction/Provision of Infrastructure	10,000,000.00	10,000,000.00	-	10,000,000.00	-
23020119	Construction/Provision of Recreational Facilities	2,000,000.00	2,000,000.00	-	2,000,000.00	-
23020123	Construction of Traffic Lights/Street Lights	100,000,000.00	100,000,000.00	-	100,000,000.00	-
23020124	Construction of Markets/Parks	100,000,000.00	100,000,000.00	-	100,000,000.00	-
23020126	Construction/Provision of Cemeteries	15,000,000.00	15,000,000.00	-	15,000,000.00	675,000.00
23020127	Construction/Provision of ICT Infrastructures	50,000,000.00	50,000,000.00	-	50,000,000.00	-
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		807,000,000.00	807,000,000.00	500,000.00	806,500,000.00	64,295,698.76

Audited Financial Statements of Kwami Local Government Council 2021

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		₦	₦	₦	₦	₦
2302	- CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total	807,000,000.00	807,000,000.00	500,000.00	806,500,000.00	64,295,698.76
2303	- REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL					
230301	- REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL					
23030105	Rehabilitation/Repairs - Hospital/Health Centers	-	-	-	-	4,560,100.00
23030121	Rehabilitation/Repairs - Office Buildings	11,000,000.00	11,000,000.00	498,000.00	10,502,000.00	-
23030126	Rehabilitation/Repairs of Cemeteries	-	-	-	-	5,851,731.54
230301	- REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total	11,000,000.00	11,000,000.00	498,000.00	10,502,000.00	10,411,831.54
2303	- REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total	11,000,000.00	11,000,000.00	498,000.00	10,502,000.00	10,411,831.54
2304	- PRESERVATION OF THE ENVIRONMENT - GNEENRAL					
230401	- PRESERVATION OF THE ENVIRONMENT - GNEENRAL					
23040101	Tree Planting	1,000,000.00	1,000,000.00	-	1,000,000.00	-
230401	- PRESERVATION OF THE ENVIRONMENT - GNEENRAL Total	1,000,000.00	1,000,000.00	-	1,000,000.00	-
2304	- PRESERVATION OF THE ENVIRONMENT - GNEENRAL Total	1,000,000.00	1,000,000.00	-	1,000,000.00	-
2305	- ACQUISITION OF NON TANGIBLE ASSETS					
230501	- ACQUISITION OF NON TANGIBLE ASSETS					
23050102	Computer Software Acquisition	500,000.00	500,000.00	-	500,000.00	-
230501	- ACQUISITION OF NON TANGIBLE ASSETS Total	500,000.00	500,000.00	-	500,000.00	-
2305	- ACQUISITION OF NON TANGIBLE ASSETS Total	500,000.00	500,000.00	-	500,000.00	-
23	- CAPITAL EXPENDITURE Total	889,500,000.00	889,500,000.00	4,574,636.40	884,925,363.60	140,360,351.89
Grand Total		3,383,700,000.00	3,383,700,000.00	1,969,083,007.56	1,414,616,992.44	1,910,589,920.26