

KALTUNGO 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

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

MANAGEMENT AND HEADS OF DEPARTMENT

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

BANKERS

FIRST BANK PLC
SHONGOM MICRO-FINANCE BANK (NIG.) LTD
ZENITH BANK PLC
GUARANTEE TRUST BANK PLC

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 Kaltungo Local Government and of its Financial Performance and Cash flows and its operations for the year ended 31st December, 2021.

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



Treasurer



Executive Chairman



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

We have audited the financial statement and schedules of Kaltungo 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 B. Kinafa & Co.*

UMARU BUBA KINAF & CO
MANAGING PARTNER

FRC/2012/ANAN/00000000120

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



15th JULY 2022

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

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

	2021	2020
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	2,063,963,352.41	1,853,746,950.96
Independent Revenue	12,036,652.86	51,202,500.00
Total Receipts	<u>2,076,000,005.27</u>	<u>1,904,949,450.96</u>
Payments		
Salaries and Allowances	(521,000,881.14)	(489,729,287.44)
Social Contributions	-	-
Social Benefits	-	-
Overhead Cost	(174,767,646.92)	(165,223,220.03)
Loans and Advances	-	-
Grants and Contributions	(1,181,555,699.00)	(1,101,784,085.19)
Subsidies	(198,300.00)	(20,434,685.68)
Transfers - Payments	-	-
Transfers - Payments to Individuals	-	-
Loss on Foreign Exchange	-	-
Total Payments	<u>(1,877,522,527.06)</u>	<u>(1,777,171,278.34)</u>
Net Cash flow from Operating Activities	<u>198,477,478.21</u>	<u>127,778,172.62</u>
Investing Activities		
Purchase of Fixed Assets	(14,657,625.30)	(23,930,994.85)
Construction/Provision of Fixed Assets	(12,080,477.65)	(40,386,235.04)
Rehabilitation/Repairs of Fixed Assets	(125,450.00)	(13,151,803.15)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	<u>(26,863,552.95)</u>	<u>(77,469,033.04)</u>
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from Loans/Borrowings	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(91,497,246.39)	(44,519,339.85)
Net Cash Flow from Financing Activities	<u>(91,497,246.39)</u>	<u>(44,519,339.85)</u>
Net Surplus/(Deficit) for the Year	80,116,678.87	5,789,799.73
Add: Opening Balance	17,916,122.61	12,126,322.88
Closing Cash Balance	<u>98,032,801.48</u>	<u>17,916,122.61</u>

Audited Financial Statements of Kaltungo Local Government Council 2021

GOMBE STATE GOVERNMENT OF NIGERIA
KALTUNGO 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	2,746,103,000.00	2,746,103,000.00	2,063,963,352.41	(682,139,647.59)	1,853,746,950.96
Independent Revenue	2	40,909,000.00	40,909,000.00	12,036,652.86	(28,872,347.14)	51,202,500.00
Aids and Grants	3	-	-	-	-	-
Loans and Other Capital Receipts	4	700,000,000.00	700,000,000.00	-	(700,000,000.00)	-
TOTAL REVENUE		3,487,012,000.00	3,487,012,000.00	2,076,000,005.27	(1,411,011,994.73)	1,904,949,450.96
EXPENDITURE						
Salaries and Allowances	5	617,000,000.00	617,000,000.00	521,000,881.14	95,999,118.86	489,729,287.44
Social Contributions	6	-	-	-	-	-
Social Benefits	7	500,000.00	500,000.00	-	500,000.00	-
Overhead Cost	8	414,528,000.00	442,601,400.00	174,767,646.92	267,833,753.08	165,223,220.03
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	1,388,600,000.00	1,328,829,300.00	1,181,555,699.00	147,273,601.00	1,101,784,085.19
Subsidies	11	100,120,000.00	100,120,000.00	198,300.00	99,921,700.00	20,434,685.68
Public Debt Charges	12	119,800,000.00	151,497,300.00	91,497,246.39	60,000,053.61	44,519,339.85
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,640,548,000.00	2,640,548,000.00	1,969,019,773.45	671,528,226.55	1,821,690,618.19
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		846,464,000.00	846,464,000.00	106,980,231.82	(2,082,540,221.27)	83,258,832.77
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	35,500,000.00	35,500,000.00	14,657,625.30	20,842,374.70	23,930,994.85
Construction/Provision of Fixed Assets	15B	675,000,000.00	675,000,000.00	12,080,477.65	662,919,522.35	40,386,235.04
Rehabilitation/Repairs of Fixed Assets	15C	47,000,000.00	47,000,000.00	125,450.00	46,874,550.00	13,151,803.15
Preservation of the Environment	15D	500,000.00	500,000.00	-	500,000.00	-
Acquisition of Non Tangible Assets	15E	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE		758,000,000.00	758,000,000.00	26,863,552.95	731,136,447.05	77,469,033.04
TRANSFERS						
Transfers - Payments	13A	-	-	-	-	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		88,464,000.00	88,464,000.00	80,116,678.87	(2,813,676,668.32)	5,789,799.73

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

	NOTES	2021 ₦	2020 ₦
ASSETS			
Cash and Bank Balances	16	98,032,801	17,916,123
TOTAL ASSETS		98,032,801	17,916,123
LIABILITIES			
Accumulated Surplus/(Deficit)	25	98,032,801	17,916,123
TOTAL LIABILITIES		98,032,801	17,916,123



Treasurer



Secretary



Executive Chairman

STATEMENT OF ACCOUNTING POLICIES

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

a. Statement of Compliance and Basis of Preparation

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

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

b. Revenue

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

c. Recurrent Expenditure

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

d. Capital Expenditure

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

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	2,063,963,352	1,853,746,951
Note 1: Government Share of FAAC (Statutory Revenue) Total	2,063,963,352	1,853,746,951
Note 2: Independent Revenue		
Note 2A: Personal Taxes	-	-
Note 2B: Licences - General	926,400	2,183,000
Note 2C: Mining Rents	-	-
Note 2D: Fees - General	3,444,679	1,589,100
Note 2E: Fines - General	-	-
Note 2F: Sales - General	-	160,600
Note 2G: Earnings -General	1,214,346	36,781,700
Note 2H: Rent on Government Buildings - General	220,000	928,200
Note 2I: Rent on Land & Others - General	63,500	9,559,900
Note 2J: Repayments - General	2,072,727	-
Note 2K: Investment Income	-	-
Note 2L: Interest Earned	-	-
Note 2M: Re-Imbursement General	-	-
Note 2N: Rates	4,095,000	-
Note 2: Independent Revenue Total	12,036,653	51,202,500
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	521,000,881	489,729,287
Note 5: Salaries and Allowances Total	521,000,881	489,729,287
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	9,185,382	40,215,312
Note 8B: Utilities - General	-	20,000
Note 8C: Materials and Supplies - General	5,588,245	6,907,545
Note 8D: Maintenance Services General	1,317,170	4,597,456

CONSOLIDATED NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2021	ACTUAL 2020
	₦	₦
Note 8E: Training General	9,833,636	19,362,407
Note 8F: Other Services - General	81,663,842	19,056,526
Note 8G: Consulting & Professional Services - General	22,193,238	11,110,326
Note 8H: Fuel and Lubricants - General	117,000	-
Note 8I: Financial Charges General	158,953	2,656,910
Note 8J: Miscellaneous Expenses - General	44,710,182	61,296,739
Note 8: Overhead Cost Total	174,767,647	165,223,220
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	1,181,555,699	1,101,784,085
Note 10B: Foreign Grants and Contribution	-	-
Note 10: Grants and Contributions Total	1,181,555,699	1,101,784,085
Note 11: Subsidies General		
Note 11A: Subsidy to Government Owned Companies & Parastatals	198,300	20,434,686
Note 11B: Subsidy to Private Companies	-	-
Note 11: Subsidies General Total	198,300	20,434,686
Note 12: Public Debt Charges		
Note 12: Loans Repayment	91,497,246	44,519,340
Note 12: Public Debt Charges Total	91,497,246	44,519,340
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	14,657,625	23,930,995
Note 15B: Construction/Provision of Fixed Assets - General	12,080,478	40,386,235
Note 15C: Rehabilitation/Repairs of Fixed Assets - General	125,450	13,151,803
Note 15D: Preservation of the Environment - Gnenral	-	-
Note 15E: Acquisition of Non Tangible Assets	-	-
Note 15: Capital Expenditure Total	26,863,553	77,469,033
Note 16: Cash and Bank Balances Held By Treasurer		
Note 16: Cash and Bank Balances Held By Treasurer	98,032,801	17,916,123
Note 16: Cash and Bank Balances Held By Treasurer Total	98,032,801	17,916,123
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)	98,032,801	17,916,123
Note 25: Accumulated Surplus/(Deficit) Total	98,032,801	17,916,123

Audited Financial Statements of Kaltungo Local Government Council 2021

GOMBE STATE GOVERNMENT OF NIGERIA
KALTUNGO 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	1,698,300,000.00	1,698,300,000.00	1,344,293,913.95	(354,006,086.05)	1,220,674,252.63
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)	40,296,000.00	40,296,000.00	-	(40,296,000.00)	37,364,302.99
11010107	Exchange Difference	-	-	-	-	-
11010108	Refund from Paris Club	57,186,000.00	57,186,000.00	-	(57,186,000.00)	-
11010109	Recovered Excess Bank Charges	-	-	-	-	13,396,607.22
11010110	Budget Augmentation	83,209,000.00	83,209,000.00	-	(83,209,000.00)	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	28,595,000.00	28,595,000.00	-	(28,595,000.00)	36,865,540.04
11010113	Equalisation Fund	27,437,000.00	27,437,000.00	-	(27,437,000.00)	17,415,925.28
11010114	Goods Value Consideration	-	-	-	-	45,566,744.76
11010201	Local Government Share of VAT	685,800,000.00	685,800,000.00	690,456,169.96	4,656,169.96	482,463,578.04
11010303	Local Government Share of Excess Crude Account	25,280,000.00	25,280,000.00	-	(25,280,000.00)	-
	STATUTORY REVENUE TOTAL	2,746,103,000.00	2,746,103,000.00	2,063,963,352.41	(682,139,647.59)	1,853,746,950.96
	INDEPENDENT REVENUE					
120101	Personal Taxes	-	-	-	-	-
120201	Licences - General	6,053,000.00	6,053,000.00	926,400.00	(5,126,600.00)	2,183,000.00
120202	Mining Rents	-	-	-	-	-
120204	Fees - General	5,445,000.00	5,445,000.00	3,444,679.15	(2,000,320.85)	1,589,100.00
120205	Fines - General	-	-	-	-	-
120206	Sales - General	6,683,000.00	6,683,000.00	-	(6,683,000.00)	160,600.00
120207	Earnings -General	1,896,000.00	1,896,000.00	1,214,346.43	(681,653.57)	36,781,700.00
120208	Rent on Government Buildings - General	7,657,000.00	7,657,000.00	220,000.00	(7,437,000.00)	928,200.00
120209	Rent on Land & Others - General	13,175,000.00	13,175,000.00	63,500.00	(13,111,500.00)	9,559,900.00
120210	Repayments - General	-	-	2,072,727.28	2,072,727.28	-
120211	Investment Income	-	-	-	-	-
120212	Interest Earned	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	4,095,000.00	4,095,000.00	-
	INDEPENDENT REVENUE TOTAL	40,909,000.00	40,909,000.00	12,036,652.86	(28,872,347.14)	51,202,500.00
	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	700,000,000.00	700,000,000.00	-	(700,000,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	700,000,000.00	700,000,000.00	-	(700,000,000.00)	-
	TOTAL REVENUE	3,487,012,000.00	3,487,012,000.00	2,076,000,005.27	(1,411,011,994.73)	1,904,949,450.96

Audited Financial Statements of Kaltungo Local Government Council 2021

**GOMBE STATE GOVERNMENT OF NIGERIA
KALTUNGO 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	1,698,300,000.00	1,698,300,000.00	1,344,293,913.95	(354,006,086.05)	1,220,674,252.63
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)	40,296,000.00	40,296,000.00	-	(40,296,000.00)	37,364,302.99
11010108	Refund from Paris Club	57,186,000.00	57,186,000.00	-	(57,186,000.00)	-
11010109	Recovered Excess Bank Charges	-	-	-	-	13,396,607.22
11010110	Budget Augmentation	83,209,000.00	83,209,000.00	-	(83,209,000.00)	-
11010112	Stabilization Fund Receipts	28,595,000.00	28,595,000.00	-	(28,595,000.00)	36,865,540.04
11010113	Equalisation Fund	27,437,000.00	27,437,000.00	-	(27,437,000.00)	17,415,925.28
11010114	Goods Value Consideration	-	-	-	-	45,566,744.76
11010201	Local Government Share of VAT	685,800,000.00	685,800,000.00	690,456,169.96	4,656,169.96	482,463,578.04
11010303	Local Government Share of Excess Crude Account	25,280,000.00	25,280,000.00	-	(25,280,000.00)	-
110101 - LOCAL GOVERNMENT SHARE OF FAAC Total		2,746,103,000.00	2,746,103,000.00	2,063,963,352.41	(682,139,647.59)	1,853,746,950.96
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total						
		2,746,103,000.00	2,746,103,000.00	2,063,963,352.41	(682,139,647.59)	1,853,746,950.96
12 - INDEPENDENT REVENUE						
1202 - NON-TAX REVENUE						
120201 - LICENCES - GENERAL						
12020109	Registration of Voluntary Organizations	-	-	21,000.00	21,000.00	28,000.00
12020111	Bake House Licence	200,000.00	200,000.00	-	(200,000.00)	-
12020112	Bicycles Licence & Hire Permits	-	-	3,200.00	3,200.00	1,900.00
12020114	Cart Licences	185,000.00	185,000.00	552,200.00	367,200.00	150,900.00
12020115	Dane Gun Licences	290,000.00	200,000.00	100,000.00	(100,000.00)	12,100.00
12020116	Cattle Dealer Licences	350,000.00	350,000.00	-	(350,000.00)	-
12020117	Dried Fish & Meat Licences	-	-	-	-	13,100.00
12020118	Pet (Dog) Licences	505,000.00	505,000.00	-	(505,000.00)	33,600.00
12020119	Fishing Permits	180,000.00	180,000.00	-	(180,000.00)	12,100.00
12020120	Hawker's Permits	303,000.00	303,000.00	27,500.00	(275,500.00)	568,300.00
12020121	Hunting Permits	100,000.00	100,000.00	-	(100,000.00)	33,600.00
12020122	Produce Buying Licences	600,000.00	600,000.00	23,500.00	(576,500.00)	153,900.00
12020123	Animal Health Certificate Licences	500,000.00	500,000.00	-	(500,000.00)	85,800.00
12020124	Abattoir/Slaughter Licences	460,000.00	460,000.00	75,500.00	(384,500.00)	463,500.00
12020125	Renewal of Fisher Licences	-	-	50,000.00	50,000.00	84,700.00
12020126	Hiring Services	970,000.00	970,000.00	-	(970,000.00)	5,600.00
12020128	Borehole Drilling Licences	510,000.00	510,000.00	7,200.00	(502,800.00)	90,500.00
12020129	Pool Betting & Casino Licenses/Gaming	-	-	66,300.00	66,300.00	-
12020130	Cinematograph Licences	-	-	-	-	195,900.00
12020131	Liquor Licences	190,000.00	190,000.00	-	(190,000.00)	-
12020137	Trade Permit Licences	200,000.00	200,000.00	-	(200,000.00)	249,500.00
12020138	Forestry/Timber Licence	600,000.00	600,000.00	-	(600,000.00)	-
120201 - LICENCES - GENERAL Total		6,053,000.00	6,053,000.00	926,400.00	(5,126,600.00)	2,183,000.00
120204 - FEES - GENERAL						
12020404	Trade Union Fees	410,000.00	410,000.00	-	(410,000.00)	-
12020417	Contractor Registration Fees	110,000.00	110,000.00	-	(110,000.00)	280,800.00
12020426	Court Summons/Oath Fees	-	-	22,950.00	22,950.00	-
12020427	Tender Fees	-	-	167,950.00	167,950.00	37,300.00
12020436	Bill Board Advertisement Fees	280,000.00	280,000.00	-	(280,000.00)	-
12020443	Birth & Death Registration Fees	185,900.00	185,000.00	-	(185,000.00)	-
12020445	Change of Ownership Fees	600,000.00	600,000.00	101,000.00	(499,000.00)	-
12020446	Agricultural/Veterinary Services Fees	390,000.00	390,000.00	-	(390,000.00)	-
12020449	Business/Trade Operating Fees	300,000.00	300,000.00	2,969,479.15	2,669,479.15	424,900.00
12020451	Timber & Forest Fees	270,000.00	270,000.00	-	(270,000.00)	-
12020453	Applications Fees	50,000.00	50,000.00	-	(50,000.00)	-
12020459	Right of Occupancy Fees	600,000.00	600,000.00	-	(600,000.00)	-
12020460	Building Plan Approval Fees	600,000.00	600,000.00	-	(600,000.00)	-
12020465	Sports/Recreational Facilities Fees	600,000.00	600,000.00	-	(600,000.00)	-
12020466	Indigenship Registration Fees	1,050,000.00	1,050,000.00	183,300.00	(866,700.00)	846,100.00
120204 - FEES - GENERAL Total		5,445,000.00	5,445,000.00	3,444,679.15	(2,000,320.85)	1,589,100.00
120206 - SALES - GENERAL						
12020601	Sales of Journal & Publications	-	-	-	-	143,800.00
12020603	Sales of ID Cards	250,000.00	250,000.00	-	(250,000.00)	-
12020604	Sales of Stores/Scraps/Unservicable Items	400,000.00	400,000.00	-	(400,000.00)	-
12020605	Sales of Vaccines	600,000.00	600,000.00	-	(600,000.00)	-
12020609	Proceeds From Sales of Farm Produce	1,080,000.00	1,080,000.00	-	(1,080,000.00)	-
12020611	Proceeds From Sales of Govt. Vehicles	-	-	-	-	16,800.00
12020620	Sales of Other Government Properties	4,353,000.00	4,353,000.00	-	(4,353,000.00)	-
120206 - SALES - GENERAL Total		6,683,000.00	6,683,000.00	-	(6,683,000.00)	160,600.00
120207 - EARNINGS - GENERAL						
12020701	Earnings From Consultancy Services	30,000.00	30,000.00	-	(30,000.00)	379,500.00
12020703	Earnings From Hire of Plants & Equipment	-	-	7,000.00	7,000.00	-
12020704	Earnings From the Use of Govt. Vehicles	50,000.00	50,000.00	30,000.00	(20,000.00)	-
12020705	Earnings From the Use of Govt. Halls/Others	66,000.00	66,000.00	-	(66,000.00)	-
12020708	Earnings From Agricultural Produce	750,000.00	750,000.00	720,750.00	(29,250.00)	36,250,700.00
12020710	Earnings From Hire of Aircraft	-	-	40,000.00	40,000.00	-
12020711	Earnings From Commercial Activities	1,000,000.00	1,000,000.00	416,596.43	(583,403.57)	-
12020720	Earnings From Guest Houses	-	-	-	-	151,500.00
120207 - EARNINGS - GENERAL Total		1,896,000.00	1,896,000.00	1,214,346.43	(681,653.57)	36,781,700.00
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL						
12020801	Rent on Govt. Quarters	1,157,000.00	1,157,000.00	196,000.00	(961,000.00)	928,200.00
12020802	Rent on Govt. offices	-	-	24,000.00	24,000.00	-
12020803	Rent on Govt. Buildings	6,500,000.00	6,500,000.00	-	(6,500,000.00)	-
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL Total		7,657,000.00	7,657,000.00	220,000.00	(7,437,000.00)	928,200.00
120209 - RENT ON LAND & OTHERS - GENERAL						
12020901	Rent on Govt. Land	4,700,000.00	4,700,000.00	63,500.00	(4,636,500.00)	9,559,900.00
12020906	Rents on Govt. Properties	8,475,000.00	8,475,000.00	-	(8,475,000.00)	-
120209 - RENT ON LAND & OTHERS - GENERAL Total		13,175,000.00	13,175,000.00	63,500.00	(13,111,500.00)	9,559,900.00
120210 - REPAYMENTS - GENERAL						
12021006	Refunds	-	-	2,072,727.28	2,072,727.28	-
120210 - REPAYMENTS - GENERAL Total		-	-	2,072,727.28	2,072,727.28	-
120214 - RATES						
12021401	Tenement Rate	-	-	4,095,000.00	4,095,000.00	-
120214 - RATES Total		-	-	4,095,000.00	4,095,000.00	-
1202 - NON-TAX REVENUE Total		40,909,000.00	40,909,000.00	12,036,652.86	(28,872,347.14)	51,202,500.00
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS						

Audited Financial Statements of Kaltungo Local Government Council 2021

DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2021 KSh	FINAL BUDGET 2021 KSh	ACTUAL 2021 KSh	VARIANCE 2021 KSh	ACTUAL 2020 KSh
1403 - LOANS/ BORROWINGS RECEIPT						
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT						
14030101	Domestic Loans/ Borrowings from Financial Institutions	700,000,000.00	700,000,000.00	-	(700,000,000.00)	-
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total		700,000,000.00	700,000,000.00	-	(700,000,000.00)	-
1403 - LOANS/ BORROWINGS RECEIPT Total		700,000,000.00	700,000,000.00	-	(700,000,000.00)	-
Grand Total		3,487,012,000.00	3,487,012,000.00	2,076,000,005.27	(1,411,011,994.73)	1,904,949,450.96

Audited Financial Statements of Kaltungo Local Government Council 2021

GOMBE STATE GOVERNMENT OF NIGERIA
KALTUNGO 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)	547,000,000.00	547,000,000.00	514,413,687.70	32,586,312.30	489,729,287.44
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	50,000,000.00	50,000,000.00	2,962,193.44	47,037,806.56	-
210201	Allowances	20,000,000.00	20,000,000.00	3,625,000.00	16,375,000.00	-
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	500,000.00	500,000.00	-	500,000.00	-
	Personnel Cost Total	617,500,000.00	617,500,000.00	521,000,881.14	96,499,118.86	489,729,287.44
2202	Overhead Cost					
220201	Travels and Transport - General	8,890,000.00	9,185,400.00	9,185,381.53	18.47	40,215,311.57
220202	Utilities - General	-	-	-	-	20,000.00
220203	Materials and Supplies - General	17,000,000.00	17,595,000.00	5,588,245.45	12,006,754.55	6,907,545.46
220204	Maintenance Services - General	15,280,000.00	15,753,000.00	1,317,169.97	14,435,830.03	4,597,456.29
220205	Training - General	9,486,000.00	10,270,700.00	9,833,636.30	437,063.70	19,362,406.56
220206	Other Services - General	178,800,000.00	186,017,400.00	81,663,841.70	104,353,558.30	19,056,525.94
220207	Consulting and Professional Services	22,800,000.00	38,170,000.00	22,193,237.59	15,976,762.41	11,110,325.76
220208	Fuel and Lubricants	1,000,000.00	1,000,000.00	117,000.00	883,000.00	-
220209	Financial Charges	10,000,000.00	10,000,000.00	158,952.68	9,841,047.32	2,656,909.91
220210	Miscellaneous Expenses	151,272,000.00	154,609,900.00	44,710,181.70	109,899,718.30	61,296,738.54
	Overhead Cost Total	414,528,000.00	442,601,400.00	174,767,646.92	267,833,753.08	165,223,220.03
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	1,388,600,000.00	1,328,829,300.00	1,181,555,699.00	147,273,601.00	1,101,784,085.19
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	1,388,600,000.00	1,328,829,300.00	1,181,555,699.00	147,273,601.00	1,101,784,085.19
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	100,120,000.00	100,120,000.00	198,300.00	99,921,700.00	20,434,685.68
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	100,120,000.00	100,120,000.00	198,300.00	99,921,700.00	20,434,685.68
2206	Public Debt Charges					
220601	Loans Repayment	119,800,000.00	151,497,300.00	91,497,246.39	60,000,053.61	44,519,339.85
	Public Debt Charges Total	119,800,000.00	151,497,300.00	91,497,246.39	60,000,053.61	44,519,339.85
2207	Transfers - Payment					
220701	Transfer to Fund Recurrent Expenditure-Payment	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-
23	Capital Expenditure					
230101	Purchase of Fixed Assets	35,500,000.00	35,500,000.00	14,657,625.30	20,842,374.70	23,930,994.85
230201	Construction/Provision of Fixed Assets	675,000,000.00	675,000,000.00	12,080,477.65	662,919,522.35	40,386,235.04
230301	Rehabilitation/Repairs of Fixed Assets	47,000,000.00	47,000,000.00	125,450.00	46,874,550.00	13,151,803.15
230401	Preservation of the Environment	500,000.00	500,000.00	-	500,000.00	-
230501	Acquisition of Non Tangible Assets	-	-	-	-	-
	Capital Expenditure Total	758,000,000.00	758,000,000.00	26,863,552.95	731,136,447.05	77,469,033.04
	TOTAL EXPENDITURE	3,398,548,000.00	3,398,548,000.00	1,995,883,326.40	1,402,664,673.60	1,899,159,651.23

Audited Financial Statements of Kaltungo Local Government Council 2021

GOMBE STATE GOVERNMENT OF NIGERIA
KALTUNGO 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)	547,000,000.00	547,000,000.00	514,413,687.70	32,586,312.30	489,729,287.44
21010103	Consolidated Revenue Charges - Salaries/Allowances	50,000,000.00	50,000,000.00	2,962,193.44	47,037,806.56	-
210101 - SALARIES AND WAGES Total		597,000,000.00	597,000,000.00	517,375,881.14	79,624,118.86	489,729,287.44
2101 - SALARY Total		597,000,000.00	597,000,000.00	517,375,881.14	79,624,118.86	489,729,287.44
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS						
210201 - ALLOWANCES						
21020101	Non Regular Allowances	20,000,000.00	20,000,000.00	3,625,000.00	16,375,000.00	-
210201 - ALLOWANCES Total		20,000,000.00	20,000,000.00	3,625,000.00	16,375,000.00	-
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS Total		20,000,000.00	20,000,000.00	3,625,000.00	16,375,000.00	-
2103 - SOCIAL BENEFITS						
210301 - SOCIAL BENEFITS						
21030104	Severance Gratuity	500,000.00	500,000.00	-	500,000.00	-
210301 - SOCIAL BENEFITS Total		500,000.00	500,000.00	-	500,000.00	-
2103 - SOCIAL BENEFITS Total		500,000.00	500,000.00	-	500,000.00	-
21 - PERSONNEL COST Total		617,500,000.00	617,500,000.00	521,000,881.14	96,499,118.86	489,729,287.44
22 - OTHER RECURRENT COSTS						
2202 - OVERHEAD COST						
220201 - TRAVEL AND TRANSPORT - GENERAL						
22020101	Local Travel & Transport: Training	8,890,000.00	9,185,400.00	9,185,381.53	18.47	22,295,365.41
22020102	Local Travel & Transport: Others	-	-	-	-	17,919,946.16
220201 - TRAVEL AND TRANSPORT - GENERAL Total		8,890,000.00	9,185,400.00	9,185,381.53	18.47	40,215,311.57
220202 - UTILITIES - GENERAL						
22020203	Internet Access Charges	-	-	-	-	20,000.00
220202 - UTILITIES - GENERAL Total		-	-	-	-	20,000.00
220203 - MATERIALS AND SUPPLIES - GENERAL						
22020301	Office Stationeries/Computer Consumables	3,000,000.00	3,000,000.00	1,867,245.45	1,132,754.55	1,950,636.36
22020305	Printing of Non Security Documents	3,000,000.00	3,000,000.00	1,049,000.00	1,951,000.00	200,000.00
22020306	Printing of Security Documents	3,500,000.00	3,500,000.00	77,000.00	3,423,000.00	86,000.00
22020307	Drugs/Laboratory/Medical Supplies	2,000,000.00	2,595,000.00	2,595,000.00	-	30,000.00
22020309	Uniforms and Other Clothing	-	-	-	-	300,000.00
22020311	Food stuff/ Catering Materials Supplies	5,500,000.00	5,500,000.00	-	5,500,000.00	4,340,909.10
220203 - MATERIALS AND SUPPLIES - GENERAL Total		17,000,000.00	17,595,000.00	5,588,245.45	12,006,754.55	6,907,545.46
220204 - MAINTENANCE SERVICES GENERAL						
22020401	Maintenance of Motor Vehicles/Transport Equipment	2,000,000.00	2,000,000.00	50,000.00	1,950,000.00	85,000.00
22020402	Maintenance of Office Furniture	200,000.00	200,000.00	-	200,000.00	-
22020403	Maintenance of Office Building/Residential Qtrs	5,000,000.00	5,000,000.00	521,000.00	4,479,000.00	2,887,410.00
22020405	Maintenance of Plant and Generators	300,000.00	300,000.00	-	300,000.00	80,500.00
22020406	Other Maintenance Services	7,130,000.00	7,130,000.00	173,169.97	6,956,830.03	759,846.29
22020407	Maintenance of Air Conditioners	-	-	-	-	252,500.00
22020412	Maintenance of Market/Public Places	50,000.00	523,000.00	523,000.00	-	182,200.00
22020413	Minor Road Maintenance	600,000.00	600,000.00	50,000.00	550,000.00	350,000.00
220204 - MAINTENANCE SERVICES GENERAL Total		15,280,000.00	15,753,000.00	1,317,169.97	14,435,830.03	4,597,456.29
220205 - TRAINING GENERAL						
22020501	Local Training	500,000.00	500,000.00	63,000.00	437,000.00	19,362,406.56
22020503	Cont. to Local Govt. Service Comm. Training Fund	8,986,000.00	9,770,700.00	9,770,636.30	63.70	-
220205 - TRAINING GENERAL Total		9,486,000.00	10,270,700.00	9,833,636.30	437,063.70	19,362,406.56
220206 - OTHER SERVICES - GENERAL						
22020601	Security Services	150,000,000.00	150,000,000.00	64,566,550.00	85,433,450.00	13,429,558.94
22020602	Office Rent	-	-	-	-	1,670,000.00
22020603	Residential Rent	10,000,000.00	10,000,000.00	3,940,000.00	6,060,000.00	1,290,000.00
22020604	Security Vote (Including Operations)	6,000,000.00	6,000,000.00	790,000.00	5,210,000.00	1,373,500.00
22020605	Cleaning and Fumigation Services	7,700,000.00	7,700,000.00	50,000.00	7,650,000.00	48,067.00
22020606	Land Uses Charges	5,000,000.00	9,933,700.00	9,933,655.30	44.70	443,900.00
22020607	Rescue Service	100,000.00	2,383,700.00	2,383,636.40	63.60	801,500.00
220206 - OTHER SERVICES - GENERAL Total		178,800,000.00	186,017,400.00	81,663,841.70	104,353,558.30	19,056,525.94
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL						
22020701	Financial Consulting	8,500,000.00	8,500,000.00	46,000.00	8,454,000.00	1,123,053.00
22020702	Information Technology Consulting	750,000.00	16,120,000.00	16,119,964.91	35.09	500,000.00
22020703	Legal Services	1,000,000.00	1,000,000.00	-	1,000,000.00	9,337,272.76
22020704	Engineering Services	5,000,000.00	5,000,000.00	-	5,000,000.00	-
22020706	Surveying Services	50,000.00	50,000.00	-	50,000.00	-
22020707	Agricultural Consulting	-	-	-	-	150,000.00
22020709	Auditing of Accounts	7,500,000.00	7,500,000.00	6,027,272.68	1,472,727.32	-
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total		22,800,000.00	38,170,000.00	22,193,237.59	15,976,762.41	11,110,325.76
220208 - FUEL AND LUBRICANTS - GENERAL						
22020801	Motor Vehicle Fuel Cost	1,000,000.00	1,000,000.00	117,000.00	883,000.00	-
220208 - FUEL AND LUBRICANTS - GENERAL Total		1,000,000.00	1,000,000.00	117,000.00	883,000.00	-
220209 - FINANCIAL CHARGES GENERAL						
22020901	Bank Charges (Other than Interest)	10,000,000.00	10,000,000.00	158,952.68	9,841,047.32	2,601,909.91
22020902	Insurance Premium	-	-	-	-	55,000.00
220209 - FINANCIAL CHARGES GENERAL Total		10,000,000.00	10,000,000.00	158,952.68	9,841,047.32	2,656,909.91

Audited Financial Statements of Kaltungo Local Government Council 2021

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		₦	₦	₦	₦	₦
220210 - MISCELLANEOUS EXPENSES - GENERAL						
22021001	Refreshment and Meals	1,000,000.00	2,608,800.00	2,608,750.00	50.00	1,248,100.00
22021002	Honorarium and Sitting Allowance	600,000.00	1,779,100.00	1,779,091.00	9.00	2,579,000.00
22021003	Publicity and Advertisements	2,000,000.00	2,000,000.00	160,000.00	1,840,000.00	517,275.00
22021004	Medical Expenses - Local	7,000,000.00	7,000,000.00	7,000,000.00	-	1,105,000.00
22021006	Postage and Courier Services	-	-	-	-	320,000.00
22021007	Welfare Packages	40,000,000.00	40,000,000.00	9,554,636.40	30,445,363.60	15,188,372.74
22021009	Sporting Activities	500,000.00	1,050,000.00	1,050,000.00	-	98,000.00
22021010	Direct Teaching and Laboratory Cost	-	-	-	-	1,650,000.00
22021014	Annual Budget Expenses and Administration	5,000,000.00	5,000,000.00	2,000,000.00	3,000,000.00	3,133,500.00
22021020	Election-Logistic Support	5,000,000.00	5,000,000.00	-	5,000,000.00	17,814,260.88
22021021	Special Days/Celebrations	30,000,000.00	30,000,000.00	2,760,000.00	27,240,000.00	49,000.00
22021022	Youth Corpers Allowance	-	-	-	-	160,000.00
22021023	Other Miscellaneous Expenses	19,172,000.00	19,172,000.00	17,797,704.30	1,374,295.70	17,384,229.93
22021025	Daily Rate Allowances	-	-	-	-	50,000.00
22021042	Recurrent Adjustment	11,000,000.00	11,000,000.00	-	11,000,000.00	-
22021047	Covid-19 Logistics and Intervention Fund	30,000,000.00	30,000,000.00	-	30,000,000.00	-
220210 - MISCELLANEOUS EXPENSES - GENERAL Total		151,272,000.00	154,609,900.00	44,710,181.70	109,899,718.30	61,296,738.54
2202 - OVERHEAD COST Total		414,528,000.00	442,601,400.00	174,767,646.92	267,833,753.08	165,223,220.03
2204 - GRANTS AND CONTRIBUTIONS - GENERAL						
220401 - LOCAL GRANTS AND CONTRIBUTIONS						
22040101	Grant to Other Governments - Current	2,000,000.00	2,000,000.00	-	2,000,000.00	-
22040103	Grant to Local Governments -Current	-	-	-	-	50,000.00
22040109	Grants to Communities/NGOs	100,000.00	100,000.00	-	100,000.00	250,000.00
22040110	Grants to Academic Institutions	-	-	-	-	150,571,136.69
22040111	Contribution to Traditional Councils	24,000,000.00	24,000,000.00	22,000,000.00	2,000,000.00	29,500,000.00
22040112	Contribution to Min. for LG/Bureau for Adm. Expenses	20,000,000.00	20,000,000.00	12,984,696.88	7,015,303.12	10,385,818.14
22040115	Grants/Allocation to Development Areas	-	-	-	-	250,000.00
22040116	Contribution to Local Government Education Authority	1,130,000,000.00	1,070,229,300.00	966,980,127.41	103,249,172.59	744,928,420.97
22040117	Contribution to Primary Health Care Development Agency	2,000,000.00	2,000,000.00	-	2,000,000.00	11,874,995.00
22040118	Contribution to Local government Staff Pension Board	202,000,000.00	202,000,000.00	179,590,874.71	22,409,125.29	153,224,896.21
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		1,388,600,000.00	1,328,829,300.00	1,181,555,699.00	147,273,601.00	1,101,784,085.19
2204 - GRANTS AND CONTRIBUTIONS - GENERAL Total		1,388,600,000.00	1,328,829,300.00	1,181,555,699.00	147,273,601.00	1,101,784,085.19
2205 - SUBSIDIES GENERAL						
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS						
22050101	Subsidy to Government Owned Companies	-	-	-	-	50,000.00
22050102	Meals subsidy to Government Schools	-	-	-	-	50,000.00
22050106	Agricultural Inputs Subsidy	69,120,000.00	69,120,000.00	148,300.00	68,971,700.00	5,905,000.00
22050107	Health Subsidy	13,000,000.00	13,000,000.00	-	13,000,000.00	-
22050108	Religious Pilgrimage Subsidy	18,000,000.00	18,000,000.00	50,000.00	17,950,000.00	14,429,685.68
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS Total		100,120,000.00	100,120,000.00	198,300.00	99,921,700.00	20,434,685.68
2205 - SUBSIDIES GENERAL Total		100,120,000.00	100,120,000.00	198,300.00	99,921,700.00	20,434,685.68
2206 - PUBLIC DEBT CHARGES						
220601 - LOANS REPAYMENT						
22060101	Internal Loans	59,800,000.00	91,497,300.00	91,497,246.39	53.61	18,011,006.21
22060106	Other Funds	60,000,000.00	60,000,000.00	-	60,000,000.00	26,508,333.64
220601 - LOANS REPAYMENT Total		119,800,000.00	151,497,300.00	91,497,246.39	60,000,053.61	44,519,339.85
2206 - PUBLIC DEBT CHARGES Total		119,800,000.00	151,497,300.00	91,497,246.39	60,000,053.61	44,519,339.85
22 - OTHER RECURRENT COSTS Total		2,023,048,000.00	2,023,048,000.00	1,448,018,892.31	575,029,107.69	1,331,961,330.75
23 - CAPITAL EXPENDITURE						
2301 - PURCHASE OF FIXED ASSETS - GENERAL						
230101 - PURCHASE OF FIXED ASSETS - GENERAL						
23010101	Purchase/Acquisition of Land	500,000.00	500,000.00	-	500,000.00	-
23010105	Purchase of Motor Vehicles	15,000,000.00	15,000,000.00	14,657,625.30	342,374.70	-
23010112	Purchase of Office Furniture and Fittings	15,000,000.00	15,000,000.00	-	15,000,000.00	-
23010113	Purchase of Computers	-	-	-	-	740,000.00
23010124	Purchase of Teaching/Learning Aid Equipment	3,000,000.00	3,000,000.00	-	3,000,000.00	-
23010127	Purchase of Agricultural Equipment/Irrigation	2,000,000.00	2,000,000.00	-	2,000,000.00	500,000.00
23010139	Purchase of Fertilizer	-	-	-	-	22,690,994.85
230101 - PURCHASE OF FIXED ASSETS - GENERAL Total		35,500,000.00	35,500,000.00	14,657,625.30	20,842,374.70	23,930,994.85
2301 - PURCHASE OF FIXED ASSETS - GENERAL Total		35,500,000.00	35,500,000.00	14,657,625.30	20,842,374.70	23,930,994.85
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
23020101	Construction/Provision of Office Buildings	-	-	-	-	33,543,418.75
23020103	Construction/Provision of Electricity	70,000,000.00	70,000,000.00	8,650.00	69,991,350.00	2,872,858.63
23020105	Construction/Provision of Water Facilities	15,000,000.00	15,000,000.00	5,400,000.00	9,600,000.00	1,543,627.34
23020114	Construction/Provision of Roads	280,000,000.00	280,000,000.00	-	280,000,000.00	2,426,330.32
23020116	Construction/Provision of Water -Ways	25,000,000.00	25,000,000.00	100,000.00	24,900,000.00	-
23020118	Construction/Provision of Infrastructure	30,000,000.00	30,000,000.00	1,890,000.00	28,110,000.00	-
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	4,681,827.65	95,318,172.35	-
23020126	Construction/Provision of Cemeteries	5,000,000.00	5,000,000.00	-	5,000,000.00	-
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		675,000,000.00	675,000,000.00	12,080,477.65	662,919,522.35	40,386,235.04
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		675,000,000.00	675,000,000.00	12,080,477.65	662,919,522.35	40,386,235.04

Audited Financial Statements of Kaltungo Local Government Council 2021

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		KSh	KSh	KSh	KSh	KSh
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
23030101	Rehabilitation/Repairs - Residential Building	-	-	-	-	2,125,394.11
23030104	Rehabilitation/Repairs - Water Facilities	-	-	-	-	335,000.00
23030105	Rehabilitation/Repairs - Hospital/Health Centers	5,000,000.00	5,000,000.00	-	5,000,000.00	3,517,262.23
23030106	Rehabilitation/Repairs - Public Schools	-	-	-	-	1,322,415.27
23030121	Rehabilitation/Repairs - Office Buildings	42,000,000.00	42,000,000.00	125,450.00	41,874,550.00	-
23030126	Rehabilitation/Repairs of Cemeteries	-	-	-	-	5,851,731.54
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		47,000,000.00	47,000,000.00	125,450.00	46,874,550.00	13,151,803.15
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		47,000,000.00	47,000,000.00	125,450.00	46,874,550.00	13,151,803.15
2304 - PRESERVATION OF THE ENVIRONMENT - GNEENRAL						
230401 - PRESERVATION OF THE ENVIRONMENT - GNEENRAL						
23040101	Tree Planting	500,000.00	500,000.00	-	500,000.00	-
230401 - PRESERVATION OF THE ENVIRONMENT - GNEENRAL Total		500,000.00	500,000.00	-	500,000.00	-
2304 - PRESERVATION OF THE ENVIRONMENT - GNEENRAL Total		500,000.00	500,000.00	-	500,000.00	-
23 - CAPITAL EXPENDITURE Total		758,000,000.00	758,000,000.00	26,863,552.95	731,136,447.05	77,469,033.04
Grand Total		3,398,548,000.00	3,398,548,000.00	1,995,883,326.40	1,402,664,673.60	1,899,159,651.23