

**AKKO 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

EXECUTIVE COUNCIL

1.	Barambu Abubakar Usman	-	Chairman
2.	Mahmood Saleh	-	Vice Chairman
3.	Umar Mallam	-	Councilor
4.	Abubakar Yahaya Bappah	-	Councilor
5.	Adamu Ibrahim	-	Councilor
6.	Ahmed Usman	-	Councilor
7.	Janet Jerry	-	Councilor
8.	Ahmed Abdulkadir	-	Councilor
9.	Abba Abdulmumini	-	Councilor
10.	Abubakar Rose	-	Councilor
11.	Yahaya Mohammed	-	Councilor
12.	Danlami Musa	-	Councilor
13.	Liman Jauro	-	Councilor

HEADS OF DEPARTMENT

1.	Usman Ahmed	-	Secretary
2.	Adamu Abdullahi	-	Deputy Secretary (DS)
3.	Said Hassan Marafa	-	Treasurer
3.	Mohammed Umar	-	HOD; Agric Department
	Ahmed Abubakar Gale	-	HOD; PHC Department
4.	Abubakar Megari Moh'd.	-	HOD; Works Department
5.	Salisu Musa	-	HOD; ESD Department

BANKER:-

Access Bank Plc
GT Bank Plc
Fidelity Bank Plc
Jaiz Bank Plc
BMF Bank (Nig.) Ltd
UBA Bank Plc

AUDITORS

UMAR B. KINAFI & CO.

(Certified National Accountants)
Suite No. 1 Goodluck Ebele Jonathan Road,
Opposite MTN Office Shongo Quarters, Gombe,
P.O.Box 1167 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 Akko 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 AKKO LOCAL
GOVERNMENT COUNCIL, GOMBE STATE.**

We have audited the financial statement and schedules of Akko 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.

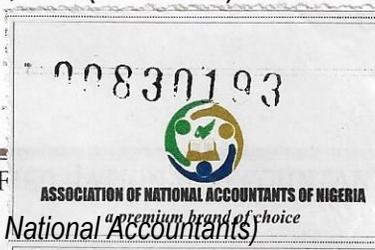
Opinion

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 (CERTIFIED NATIONAL ACCOUNTANTS)
MANAGING PARTNER
FRC/2012/ANAN/00000000120.

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



15th - JULY 2022

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

	2021	2020
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	3,016,714,146.67	2,748,518,098.37
Independent Revenue	69,954,250.37	59,962,080.00
Total Receipts	3,086,668,397.04	2,808,480,178.37
Payments		
Salaries and Allowances	(1,153,161,430.12)	(1,107,155,071.70)
Social Contributions	-	-
Social Benefits	-	(1,835,000.00)
Overhead Cost	(262,625,750.14)	(205,906,416.75)
Loans and Advances	-	-
Grants and Contributions	(1,445,026,782.74)	(1,334,931,350.10)
Subsidies	(30,000.00)	(12,208,547.94)
Transfers - Payments	-	-
Transfers - Payments to Individuals	-	-
Loss on Foreign Exchange	-	-
Total Payments	(2,860,843,963.00)	(2,662,036,386.49)
Net Cash flow from Operating Activities	225,824,434.04	146,443,791.88
Investing Activities		
Purchase of Fixed Assets	(100,000.00)	(48,582,005.26)
Construction/Provision of Fixed Assets	-	(25,824,798.74)
Rehabilitation/Repairs of Fixed Assets	(179,000.00)	(11,517,063.08)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(279,000.00)	(85,923,867.08)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from Loans/Borrowings	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(91,497,246.39)	(43,944,318.16)
Net Cash Flow from Financing Activities	(91,497,246.39)	(43,944,318.16)
Net Surplus/(Deficit) for the Year	134,048,187.65	16,575,606.64
Add: Opening Balance	67,618,007.09	51,042,400.45
Closing Cash Balance	201,666,194.73	67,618,007.09

Audited Financial Statements of Akko Local Government Council 2021

GOMBE STATE GOVERNMENT OF NIGERIA
AKKO 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	3,910,000,000.00	3,910,000,000.00	3,016,714,146.67	(893,285,853.34)	2,748,518,098.37
Independent Revenue	2	114,480,000.00	114,480,000.00	69,954,250.37	(44,525,749.63)	59,962,080.00
Aids and Grants	3	-	-	-	-	-
Loans and Other Capital Receipts	4	1,200,000,000.00	1,200,000,000.00	-	(1,200,000,000.00)	-
TOTAL REVENUE		5,224,480,000.00	5,224,480,000.00	3,086,668,397.04	(2,137,811,602.97)	2,808,480,178.37
EXPENDITURE						
Salaries and Allowances	5	1,258,000,000.00	1,258,000,000.00	1,153,161,430.12	104,838,569.88	1,107,155,071.70
Social Contributions	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	1,835,000.00
Overhead Cost	8	510,000,000.00	550,681,200.00	262,625,750.14	288,055,449.86	205,906,416.75
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	1,738,500,000.00	1,697,818,800.00	1,445,026,782.74	252,792,017.26	1,334,931,350.10
Subsidies	11	52,500,000.00	52,500,000.00	30,000.00	52,470,000.00	12,208,547.94
Public Debt Charges	12	270,000,000.00	270,000,000.00	91,497,246.39	178,502,753.61	43,944,318.16
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		3,829,000,000.00	3,829,000,000.00	2,952,341,209.39	876,658,790.61	2,705,980,704.65
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		1,395,480,000.00	1,395,480,000.00	134,327,187.65	(3,014,470,393.58)	102,499,473.72
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	85,000,000.00	85,000,000.00	100,000.00	84,900,000.00	48,582,005.26
Construction/Provision of Fixed Assets	15B	993,000,000.00	993,000,000.00	-	993,000,000.00	25,824,798.74
Rehabilitation/Repairs of Fixed Assets	15C	155,000,000.00	155,000,000.00	179,000.00	154,821,000.00	11,517,063.08
Preservation of the Environment	15D	-	-	-	-	-
Acquisition of Non Tangible Assets	15E	55,000,000.00	55,000,000.00	-	55,000,000.00	-
TOTAL CAPITAL EXPENDITURE		1,288,000,000.00	1,288,000,000.00	279,000.00	1,287,721,000.00	85,923,867.08
TRANSFERS						
Transfers - Payments	13A	-	-	-	-	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		107,480,000.00	107,480,000.00	134,048,187.65	(4,302,191,393.58)	16,575,606.64

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

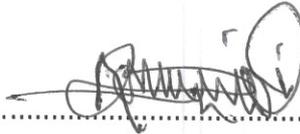
	NOTES	2021 ₦	2020 ₦
ASSETS			
Cash and Bank Balances	16	201,666,195	67,618,007
TOTAL ASSETS		<u>201,666,195</u>	<u>67,618,007</u>
LIABILITIES			
Accumulated Surplus/(Deficit)	25	201,666,195	67,618,007
TOTAL LIABILITIES		<u>201,666,195</u>	<u>67,618,007</u>



Treasurer



Secretary



Executive Chairman

STATEMENT OF ACCOUNTING POLICIES

The following are the summaries of the significant accounting policies adopted by Akko 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	3,016,714,147	2,748,518,098
Note 1: Government Share of FAAC (Statutory Revenue) Total	3,016,714,147	2,748,518,098
Note 2: Independent Revenue		
Note 2A: Personal Taxes	-	19,506,300
Note 2B: Licences - General	9,853,150	12,545,800
Note 2C: Mining Rents	31,652,002	-
Note 2D: Fees - General	11,385,100	18,538,100
Note 2E: Fines - General	1,564,300	-
Note 2F: Sales - General	1,251,000	1,104,400
Note 2G: Earnings -General	4,719,600	1,328,980
Note 2H: Rent on Government Buildings - General	-	-
Note 2I: Rent on Land & Others - General	744,100	6,938,500
Note 2J: Repayments - General	7,073,798	-
Note 2K: Investment Income	-	-
Note 2L: Interest Earned	-	-
Note 2M: Re-Imbursement General	-	-
Note 2N: Rates	1,711,200	-
Note 2: Independent Revenue Total	69,954,250	59,962,080
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	1,153,161,430	1,107,155,072
Note 5: Salaries and Allowances Total	1,153,161,430	1,107,155,072
Note 6: Social Contribution		
Note 6: Social Contribution	-	-
Note 6: Social Contribution Total	-	-
Note 7: Social Benefits		
Note 7: Social Benefits	-	1,835,000
Note 7: Social Benefits Total	-	1,835,000
Note 8: Overhead Cost		
Note 8A: Travel and Transport - General	10,846,913	6,145,674
Note 8B: Utilities - General	9,084,000	20,167,876
Note 8C: Materials and Supplies - General	5,612,609	50,379,607
Note 8D: Maintenance Services General	1,169,100	7,405,904

CONSOLIDATED NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2021	ACTUAL 2020
	₦	₦
Note 8E: Training General	7,488,182	12,088,361
Note 8F: Other Services - General	120,567,000	18,137,300
Note 8G: Consulting & Professional Services - General	21,634,799	10,913,023
Note 8H: Fuel and Lubricants - General	609,150	32,400
Note 8I: Financial Charges General	99,241	1,040,911
Note 8J: Miscellaneous Expenses - General	85,514,755	79,595,362
Note 8: Overhead Cost Total	262,625,750	205,906,417
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	1,445,026,783	1,334,931,350
Note 10B: Foreign Grants and Contribution	-	-
Note 10: Grants and Contributions Total	1,445,026,783	1,334,931,350
Note 11: Subsidies General		
Note 11A: Subsidy to Government Owned Companies & Parastatals	30,000	12,208,548
Note 11B: Subsidy to Private Companies	-	-
Note 11: Subsidies General Total	30,000	12,208,548
Note 12: Public Debt Charges		
Note 12: Loans Repayment	91,497,246	43,944,318
Note 12: Public Debt Charges Total	91,497,246	43,944,318
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	100,000	48,582,005
Note 15B: Construction/Provision of Fixed Assets - General	-	25,824,799
Note 15C: Rehabilitation/Repairs of Fixed Assets - General	179,000	11,517,063
Note 15D: Preservation of the Environment - Gnenral	-	-
Note 15E: Acquisition of Non Tangible Assets	-	-
Note 15: Capital Expenditure Total	279,000	85,923,867
Note 16: Cash and Bank Balances Held By Treasurer		
Note 16: Cash and Bank Balances Held By Treasurer	201,666,195	67,618,007
Note 16: Cash and Bank Balances Held By Treasurer Total	201,666,195	67,618,007
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)	201,666,195	67,618,007
Note 25: Accumulated Surplus/(Deficit) Total	201,666,195	67,618,007

Audited Financial Statements of Akko Local Government Council 2021

GOMBE STATE GOVERNMENT OF NIGERIA
AKKO 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	2,500,000,000.00	2,500,000,000.00	2,028,912,565.70	(471,087,434.31)	1,845,625,572.62
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)	-	-	-	-	56,493,788.54
11010107	Exchange Difference	-	-	-	-	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	-	-	-	-	20,111,401.82
11010110	Budget Augmentation	-	-	-	-	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	-	-	-	-	55,739,672.78
11010113	Equalisation Fund	-	-	-	-	26,332,395.43
11010114	Goods Value Consideration	-	-	-	-	68,309,630.71
11010201	Local Government Share of VAT	960,000,000.00	960,000,000.00	958,588,312.47	(1,411,687.53)	675,905,636.47
11010303	Local Government Share of Excess Crude Account	350,000,000.00	350,000,000.00	-	(350,000,000.00)	-
	STATUTORY REVENUE TOTAL	3,910,000,000.00	3,910,000,000.00	3,016,714,146.67	(893,285,853.34)	2,748,518,098.37
	INDEPENDENT REVENUE					
120101	Personal Taxes	1,750,000.00	1,750,000.00	-	(1,750,000.00)	19,506,300.00
120201	Licences - General	23,417,000.00	23,417,000.00	9,853,150.00	(13,563,850.00)	12,545,800.00
120202	Mining Rents	25,000,000.00	25,000,000.00	31,652,002.37	6,652,002.37	-
120204	Fees - General	11,478,000.00	11,478,000.00	11,385,100.00	(92,900.00)	18,538,100.00
120205	Fines - General	200,000.00	200,000.00	1,564,300.00	1,364,300.00	-
120206	Sales - General	2,950,000.00	2,950,000.00	1,251,000.00	(1,699,000.00)	1,104,400.00
120207	Earnings -General	46,180,000.00	46,180,000.00	4,719,600.00	(41,460,400.00)	1,328,980.00
120208	Rent on Government Buildings - General	-	-	-	-	-
120209	Rent on Land & Others - General	3,000,000.00	3,000,000.00	744,100.00	(2,255,900.00)	6,938,500.00
120210	Repayments - General	-	-	7,073,798.00	7,073,798.00	-
120211	Investment Income	505,000.00	505,000.00	-	(505,000.00)	-
120212	Interest Earned	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	1,711,200.00	1,711,200.00	-
	INDEPENDENT REVENUE TOTAL	114,480,000.00	114,480,000.00	69,954,250.37	(44,525,749.63)	59,962,080.00
	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	1,200,000,000.00	1,200,000,000.00	-	(1,200,000,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	1,200,000,000.00	1,200,000,000.00	-	(1,200,000,000.00)	-
	TOTAL REVENUE	5,224,480,000.00	5,224,480,000.00	3,086,668,397.04	(2,137,811,602.97)	2,808,480,178.37

Audited Financial Statements of Akko Local Government Council 2021

GOMBE STATE GOVERNMENT OF NIGERIA
AKKO 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	2,500,000,000.00	2,500,000,000.00	2,028,912,565.70	(471,087,434.31)	1,845,625,572.62
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)	-	-	-	-	56,493,788.54
11010109	Recovered Excess Bank Charges	-	-	-	-	20,111,401.82
11010112	Stabilization Fund Receipts	-	-	-	-	55,739,672.78
11010113	Equalisation Fund	-	-	-	-	26,332,395.43
11010114	Goods Value Consideration	-	-	-	-	68,309,630.71
11010201	Local Government Share of VAT	960,000,000.00	960,000,000.00	958,588,312.47	(1,411,687.53)	675,905,636.47
11010303	Local Government Share of Excess Crude Account	350,000,000.00	350,000,000.00	-	(350,000,000.00)	-
110101 - LOCAL GOVERNMENT SHARE OF FAAC Total		3,910,000,000.00	3,910,000,000.00	3,016,714,146.67	(893,285,853.34)	2,748,518,098.37
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total		3,910,000,000.00	3,910,000,000.00	3,016,714,146.67	(893,285,853.34)	2,748,518,098.37
12 - INDEPENDENT REVENUE						
1201 - TAX REVENUE						
120101 - PERSONAL TAXES						
12010101	Community Development/Pool Tax	-	-	-	-	10,460,900.00
12010108	Livestock Tax	1,000,000.00	1,000,000.00	-	(1,000,000.00)	3,222,000.00
12010109	Other Service Taxes	750,000.00	750,000.00	-	(750,000.00)	5,823,400.00
120101 - PERSONAL TAXES Total		1,750,000.00	1,750,000.00	-	(1,750,000.00)	19,506,300.00
1201 - TAX REVENUE Total		1,750,000.00	1,750,000.00	-	(1,750,000.00)	19,506,300.00
1202 - NON-TAX REVENUE						
120201 - LICENCES - GENERAL						
12020102	Goldsmiths & Gold Dealer Licences	-	-	1,291,500.00	1,291,500.00	-
12020105	Radio/Television Station Licences	2,250,000.00	2,250,000.00	-	(2,250,000.00)	-
12020107	Boats & Canoe (Small Craft) Licence	-	-	37,000.00	37,000.00	-
12020109	Registration of Voluntary Organizations	356,540.00	356,540.00	1,413,500.00	1,056,960.00	1,049,400.00
12020110	Inland Water-Way Licence	-	-	116,400.00	116,400.00	-
12020111	Bake House Licence	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
12020112	Bicycles Licence & Hire Permits	270,000.00	270,000.00	292,350.00	22,350.00	-
12020113	Brickmaking, Etc Licence	450,000.00	450,000.00	125,000.00	(325,000.00)	-
12020114	Cart Licences	500,000.00	500,000.00	3,986,750.00	3,486,750.00	-
12020115	Dane Gun Licences	280,000.00	280,000.00	-	(280,000.00)	-
12020116	Cattle Dealer Licences	3,400,000.00	3,400,000.00	248,000.00	(3,152,000.00)	10,890,000.00
12020117	Dried Fish & Meat Licences	220,000.00	220,000.00	-	(220,000.00)	-
12020118	Pet (Dog) Licences	120,000.00	120,000.00	-	(120,000.00)	-
12020119	Fishing Permits	-	-	955,650.00	955,650.00	-
12020120	Hawker's Permits	250,000.00	250,000.00	-	(250,000.00)	583,100.00
12020121	Hunting Permits	720,000.00	720,000.00	-	(720,000.00)	-
12020122	Produce Buying Licences	4,650,000.00	4,650,000.00	-	(4,650,000.00)	23,300.00
12020123	Animal Health Certificate Licences	110,000.00	110,000.00	-	(110,000.00)	-
12020124	Abattoir/Slaughter Licences	2,350,000.00	2,350,000.00	1,387,000.00	(963,000.00)	-
12020126	Hiring Services	3,150,000.00	3,150,000.00	-	(3,150,000.00)	-
12020128	Borehole Drilling Licences	600,000.00	600,000.00	-	(600,000.00)	-
12020130	Cinematograph Licences	450,000.00	450,000.00	-	(450,000.00)	-
12020131	Liquor Licences	150,000.00	150,000.00	-	(150,000.00)	-
12020137	Trade Permit Licences	740,460.00	740,460.00	-	(740,460.00)	-
12020138	Forestry/Timber Licence	400,000.00	400,000.00	-	(400,000.00)	-
120201 - LICENCES - GENERAL Total		23,417,000.00	23,417,000.00	9,853,150.00	(13,563,850.00)	12,545,800.00
120202 - MINING RENTS						
12020201	Mining Fees	25,000,000.00	25,000,000.00	31,652,002.37	6,652,002.37	-
120202 - MINING RENTS Total		25,000,000.00	25,000,000.00	31,652,002.37	6,652,002.37	-
120204 - FEES - GENERAL						
12020404	Trade Union Fees	-	-	470,000.00	470,000.00	1,147,600.00
12020417	Contractor Registration Fees	650,000.00	650,000.00	730,200.00	80,200.00	2,654,500.00
12020418	Marriage/Divorce Fees	-	-	418,000.00	418,000.00	226,400.00
12020425	Disinfection of Produce Fees	500,000.00	500,000.00	117,500.00	(382,500.00)	4,631,600.00
12020426	Court Summons/Oath Fees	-	-	1,068,800.00	1,068,800.00	9,878,000.00
12020427	Tender Fees	4,000.00	4,000.00	2,770,300.00	2,766,300.00	-
12020436	Bill Board Advertisement Fees	4,000.00	4,000.00	61,000.00	57,000.00	-
12020440	PHC Medical Consultancy Fees	-	-	599,600.00	599,600.00	-
12020442	Association Fees	-	-	1,629,000.00	1,629,000.00	-
12020443	Birth & Death Registration Fees	850,000.00	850,000.00	520,000.00	(330,000.00)	-
12020445	Change of Ownership Fees	820,000.00	820,000.00	546,900.00	(273,100.00)	-
12020446	Agricultural/Veterinary Services Fees	350,000.00	350,000.00	105,000.00	(245,000.00)	-
12020449	Business/Trade Operating Fees	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
12020450	Inspection Fees	-	-	347,000.00	347,000.00	-
12020451	Timber & Forest Fees	400,000.00	400,000.00	202,200.00	(197,800.00)	-
12020452	School Tuition/Registration/Examination Fees-Undergraduate	-	-	95,000.00	95,000.00	-
12020454	Parking Fees	1,200,000.00	1,200,000.00	-	(1,200,000.00)	-
12020457	Affiliation Charges	-	-	582,000.00	582,000.00	-
12020458	Unity/Staff/Other School Fees/Levies	-	-	25,000.00	25,000.00	-
12020459	Right of Occupancy Fees	950,000.00	950,000.00	4,000.00	(946,000.00)	-
12020460	Building Plan Approval Fees	-	-	101,500.00	101,500.00	-
12020463	Hospital Service Registration Fees	850,000.00	850,000.00	-	(850,000.00)	-
12020464	Hospital Service Charges	-	-	553,700.00	553,700.00	-
12020466	Indigenship Registration Fees	2,900,000.00	2,900,000.00	438,400.00	(2,461,600.00)	-
120204 - FEES - GENERAL Total		11,478,000.00	11,478,000.00	11,385,100.00	(92,900.00)	18,538,100.00
120205 - FINES - GENERAL						
12020501	Fines/Penalties	200,000.00	200,000.00	1,564,300.00	1,364,300.00	-
120205 - FINES - GENERAL Total		200,000.00	200,000.00	1,564,300.00	1,364,300.00	-
120206 - SALES - GENERAL						
12020601	Sales of Journal & Publications	-	-	641,000.00	641,000.00	-
12020605	Sales of Vaccines	250,000.00	250,000.00	-	(250,000.00)	-
12020609	Proceeds From Sales of Farm Produce	-	-	610,000.00	610,000.00	1,104,400.00
12020610	Proceeds From Sales of Goods By Public Auctions	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
12020611	Proceeds From Sales of Govt. Vehicles	500,000.00	500,000.00	-	(500,000.00)	-
12020616	Sales of Forms	200,000.00	200,000.00	-	(200,000.00)	-
12020620	Sales of Other Government Properties	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
120206 - SALES - GENERAL Total		2,950,000.00	2,950,000.00	1,251,000.00	(1,699,000.00)	1,104,400.00
120207 - EARNINGS - GENERAL						
12020701	Earnings From Consultancy Services	-	-	135,500.00	135,500.00	97,500.00
12020703	Earnings From Hire of Plants & Equipment	2,050,000.00	2,050,000.00	-	(2,050,000.00)	208,980.00
12020704	Earnings From the Use of Govt. Vehicles	1,180,000.00	1,180,000.00	-	(1,180,000.00)	-
12020705	Earnings From the Use of Govt. Halls/Others	300,000.00	300,000.00	-	(300,000.00)	-
12020707	Earnings From Medical Services	650,000.00	650,000.00	-	(650,000.00)	-

Audited Financial Statements of Akko Local Government Council 2021

DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		₪	₪	₪	₪	₪
12020708	Earnings From Agricultural Produce	16,500,000.00	16,500,000.00	1,856,400.00	(14,643,600.00)	120,300.00
12020711	Earnings From Commercial Activities	25,500,000.00	25,500,000.00	2,727,700.00	(22,772,300.00)	-
12020720	Earnings From Guest Houses	-	-	-	-	902,200.00
120207 - EARNINGS - GENERAL Total		46,180,000.00	46,180,000.00	4,719,600.00	(41,460,400.00)	1,328,980.00
120209 - RENT ON LAND & OTHERS - GENERAL						
12020901	Rent on Govt. Land	1,600,000.00	1,600,000.00	744,100.00	(855,900.00)	6,167,000.00
12020906	Rents on Govt. Properties	1,400,000.00	1,400,000.00	-	(1,400,000.00)	771,500.00
120209 - RENT ON LAND & OTHERS - GENERAL Total		3,000,000.00	3,000,000.00	744,100.00	(2,255,900.00)	6,938,500.00
120210 - REPAYMENTS - GENERAL						
12021006	Refunds	-	-	7,073,798.00	7,073,798.00	-
120210 - REPAYMENTS - GENERAL Total		-	-	7,073,798.00	7,073,798.00	-
120211 - INVESTMENT INCOME						
12021102	Dividend Received	5,000.00	5,000.00	-	(5,000.00)	-
12021103	Other Investment Income	500,000.00	500,000.00	-	(500,000.00)	-
120211 - INVESTMENT INCOME Total		505,000.00	505,000.00	-	(505,000.00)	-
120214 - RATES						
12021401	Tenement Rate	-	-	1,711,200.00	1,711,200.00	-
120214 - RATES Total		-	-	1,711,200.00	1,711,200.00	-
1202 - NON-TAX REVENUE Total		112,730,000.00	112,730,000.00	69,954,250.37	(42,775,749.63)	40,455,780.00
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS						
1403 - LOANS/ BORROWINGS RECEIPT						
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT						
14030301	Domestic Loans/ Borrowings from Financial Institutions	1,200,000,000.00	1,200,000,000.00	-	(1,200,000,000.00)	-
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total		1,200,000,000.00	1,200,000,000.00	-	(1,200,000,000.00)	-
1403 - LOANS/ BORROWINGS RECEIPT Total		1,200,000,000.00	1,200,000,000.00	-	(1,200,000,000.00)	-
Grand Total		5,224,480,000.00	5,224,480,000.00	3,086,668,397.04	(2,137,811,602.97)	2,808,480,178.37

Audited Financial Statements of Akko Local Government Council 2021

GOMBE STATE GOVERNMENT OF NIGERIA
AKKO 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)	1,164,000,000.00	1,164,000,000.00	1,147,743,512.94	16,256,487.06	1,107,155,071.70
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	50,000,000.00	50,000,000.00	3,199,717.18	46,800,282.82	-
210201	Allowances	44,000,000.00	44,000,000.00	2,218,200.00	41,781,800.00	-
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	-	-	-	-	1,835,000.00
	Personnel Cost Total	1,258,000,000.00	1,258,000,000.00	1,153,161,430.12	104,838,569.88	1,108,990,071.70
2202	Overhead Cost					
220201	Travels and Transport - General	11,500,000.00	13,345,700.00	10,846,913.44	2,498,786.56	6,145,674.44
220202	Utilities - General	17,000,000.00	17,000,000.00	9,084,000.00	7,916,000.00	20,167,875.57
220203	Materials and Supplies - General	24,000,000.00	24,000,000.00	5,612,609.09	18,387,390.91	50,379,606.96
220204	Maintenance Services - General	34,500,000.00	34,500,000.00	1,169,100.00	33,330,900.00	7,405,903.60
220205	Training - General	10,000,000.00	10,000,000.00	7,488,181.82	2,511,818.18	12,088,361.00
220206	Other Services - General	179,000,000.00	179,000,000.00	120,567,000.00	58,433,000.00	18,137,300.00
220207	Consulting and Professional Services	23,500,000.00	32,517,600.00	21,634,799.15	10,882,800.85	10,913,022.76
220208	Fuel and Lubricants	3,500,000.00	3,500,000.00	609,150.00	2,890,850.00	32,400.00
220209	Financial Charges	5,000,000.00	5,000,000.00	99,241.37	4,900,758.63	1,040,910.63
220210	Miscellaneous Expenses	202,000,000.00	231,817,900.00	85,514,755.27	146,303,144.73	79,595,361.79
	Overhead Cost Total	510,000,000.00	550,681,200.00	262,625,750.14	288,055,449.86	205,906,416.75
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	1,738,500,000.00	1,697,818,800.00	1,445,026,782.74	252,792,017.26	1,334,931,350.10
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	1,738,500,000.00	1,697,818,800.00	1,445,026,782.74	252,792,017.26	1,334,931,350.10
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	52,500,000.00	52,500,000.00	30,000.00	52,470,000.00	12,208,547.94
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	52,500,000.00	52,500,000.00	30,000.00	52,470,000.00	12,208,547.94
2206	Public Debt Charges					
220601	Loans Repayment	270,000,000.00	270,000,000.00	91,497,246.39	178,502,753.61	43,944,318.16
	Public Debt Charges Total	270,000,000.00	270,000,000.00	91,497,246.39	178,502,753.61	43,944,318.16
2207	Transfers - Payment					
220701	Transfer to Fund Recurrent Expenditure-Payment	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-
23	Capital Expenditure					
230101	Purchase of Fixed Assets	85,000,000.00	85,000,000.00	100,000.00	84,900,000.00	48,582,005.26
230201	Construction/Provision of Fixed Assets	993,000,000.00	993,000,000.00	-	993,000,000.00	25,824,798.74
230301	Rehabilitation/Repairs of Fixed Assets	155,000,000.00	155,000,000.00	179,000.00	154,821,000.00	11,517,063.08
230401	Preservation of the Environment	-	-	-	-	-
230501	Acquisition of Non Tangible Assets	55,000,000.00	55,000,000.00	-	55,000,000.00	-
	Capital Expenditure Total	1,288,000,000.00	1,288,000,000.00	279,000.00	1,287,721,000.00	85,923,867.08
	TOTAL EXPENDITURE	5,117,000,000.00	5,117,000,000.00	2,952,620,209.39	2,164,379,790.61	2,791,904,571.73

Audited Financial Statements of Akko Local Government Council 2021

GOMBE STATE GOVERNMENT OF NIGERIA
AKKO 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)	1,164,000,000.00	1,164,000,000.00	1,147,743,512.94	16,256,487.06	1,107,155,071.70
21010103	Consolidated Revenue Charges - Salaries/Allowances	50,000,000.00	50,000,000.00	3,199,717.18	46,800,282.82	-
210101 - SALARIES AND WAGES Total		1,214,000,000.00	1,214,000,000.00	1,150,943,230.12	63,056,769.88	1,107,155,071.70
2101 - SALARY Total		1,214,000,000.00	1,214,000,000.00	1,150,943,230.12	63,056,769.88	1,107,155,071.70
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS						
210201 - ALLOWANCES						
21020101	Non Regular Allowances	44,000,000.00	44,000,000.00	2,218,200.00	41,781,800.00	-
210201 - ALLOWANCES Total		44,000,000.00	44,000,000.00	2,218,200.00	41,781,800.00	-
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS Total		44,000,000.00	44,000,000.00	2,218,200.00	41,781,800.00	-
2103 - SOCIAL BENEFITS						
210301 - SOCIAL BENEFITS						
21030101	Gratuity	-	-	-	-	1,835,000.00
210301 - SOCIAL BENEFITS Total		-	-	-	-	1,835,000.00
2103 - SOCIAL BENEFITS Total		-	-	-	-	1,835,000.00
21 - PERSONNEL COST Total		1,258,000,000.00	1,258,000,000.00	1,153,161,430.12	104,838,569.88	1,108,990,071.70
22 - OTHER RECURRENT COSTS						
2202 - OVERHEAD COST						
220201 - TRAVEL AND TRANSPORT - GENERAL						
22020101	Local Travel & Transport: Training	10,500,000.00	10,500,000.00	8,001,263.44	2,498,736.56	5,545,574.44
22020102	Local Travel & Transport: Others	1,000,000.00	2,845,700.00	2,845,650.00	50.00	600,100.00
220201 - TRAVEL AND TRANSPORT - GENERAL Total		11,500,000.00	13,345,700.00	10,846,913.44	2,498,786.56	6,145,674.44
220202 - UTILITIES - GENERAL						
22020201	Electricity Charges	5,000,000.00	5,000,000.00	84,000.00	4,916,000.00	1,047,675.57
22020205	Water Rates	12,000,000.00	12,000,000.00	9,000,000.00	3,000,000.00	19,120,200.00
220202 - UTILITIES - GENERAL Total		17,000,000.00	17,000,000.00	9,084,000.00	7,916,000.00	20,167,875.57
220203 - MATERIALS AND SUPPLIES - GENERAL						
22020301	Office Stationeries/Computer Consumables	5,000,000.00	5,000,000.00	736,409.09	4,263,590.91	1,564,618.18
22020303	Newspapers	-	-	-	-	6,500.00
22020305	Printing of Non Security Documents	2,000,000.00	2,000,000.00	797,500.00	1,202,500.00	3,732,984.15
22020306	Printing of Security Documents	3,000,000.00	3,000,000.00	2,751,400.00	248,600.00	1,883,000.00
22020307	Drugs/Laboratory/Medical Supplies	5,000,000.00	5,000,000.00	227,800.00	4,772,200.00	484,800.00
22020308	Field and Camping Materials Supplies	-	-	-	-	10,777,400.00
22020310	Teachind Aids/Instructional Materials	1,000,000.00	1,000,000.00	150,000.00	850,000.00	74,895.53
22020311	Food stuff/Catering Materials Supplies	6,000,000.00	6,000,000.00	949,500.00	5,050,500.00	31,855,409.10
22020312	Production, Publication and Circulation of Annual Financial Statements	2,000,000.00	2,000,000.00	-	2,000,000.00	-
220203 - MATERIALS AND SUPPLIES - GENERAL Total		24,000,000.00	24,000,000.00	5,612,609.09	18,387,390.91	50,379,606.96
220204 - MAINTENANCE SERVICES GENERAL						
22020401	Maintenance of Motor Vehicles/Transport Equipment	5,000,000.00	5,000,000.00	353,100.00	4,646,900.00	332,100.00
22020402	Maintenance of Office Furniture	2,000,000.00	2,000,000.00	-	2,000,000.00	36,200.00
22020403	Maintenance of Office Building/Residential Qtrs	3,000,000.00	3,000,000.00	196,900.00	2,803,100.00	213,300.00
22020405	Maintenance of Plant and Generators	500,000.00	500,000.00	-	500,000.00	58,200.00
22020406	Other Maintenance Services	8,500,000.00	8,500,000.00	272,100.00	8,227,900.00	1,286,375.00
22020407	Maintenance of Air Conditioners	-	-	-	-	70,600.00
22020411	Maintenance of Communication Equipment	500,000.00	500,000.00	-	500,000.00	220,100.00
22020412	Maintenance of Market/Public Places	5,000,000.00	5,000,000.00	347,000.00	4,653,000.00	4,192,328.60
22020413	Minor Road Maintenance	10,000,000.00	10,000,000.00	-	10,000,000.00	996,700.00
220204 - MAINTENANCE SERVICES GENERAL Total		34,500,000.00	34,500,000.00	1,169,100.00	33,330,900.00	7,405,903.60
220205 - TRAINING GENERAL						
22020501	Local Training	-	-	-	-	12,088,361.00
22020503	Cont. to Local Govt. Service Comm. Training Fund	10,000,000.00	10,000,000.00	7,488,181.82	2,511,818.18	-
220205 - TRAINING GENERAL Total		10,000,000.00	10,000,000.00	7,488,181.82	2,511,818.18	12,088,361.00
220206 - OTHER SERVICES - GENERAL						
22020601	Security Services	150,000,000.00	150,000,000.00	110,270,000.00	39,730,000.00	14,656,900.00
22020602	Office Rent	5,000,000.00	5,000,000.00	2,680,000.00	2,320,000.00	820,000.00
22020603	Residential Rent	2,000,000.00	2,000,000.00	1,390,000.00	610,000.00	-
22020604	Security Vote (Including Operations)	6,000,000.00	6,000,000.00	5,295,000.00	705,000.00	2,375,500.00
22020605	Cleaning and Fumigation Services	6,000,000.00	6,000,000.00	432,000.00	5,568,000.00	161,900.00
22020606	Land Uses Charges	-	-	-	-	9,700.00
22020607	Rescue Service	10,000,000.00	10,000,000.00	500,000.00	9,500,000.00	113,300.00
220206 - OTHER SERVICES - GENERAL Total		179,000,000.00	179,000,000.00	120,567,000.00	58,433,000.00	18,137,300.00
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL						
22020701	Financial Consulting	2,000,000.00	11,017,600.00	11,017,526.43	73.57	110,000.00
22020702	Information Technology Consulting	-	-	-	-	501,600.00
22020703	Legal Services	5,000,000.00	5,000,000.00	15,000.00	4,985,000.00	9,340,272.76
22020704	Engineering Services	500,000.00	500,000.00	-	500,000.00	13,000.00
22020705	Architectural Services	500,000.00	500,000.00	-	500,000.00	647,300.00
22020706	Surveying Services	500,000.00	500,000.00	50,000.00	450,000.00	-
22020707	Agricultural Consulting	-	-	-	-	300,850.00
22020709	Auditing of Accounts	15,000,000.00	15,000,000.00	10,552,272.72	4,447,727.28	-
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total		23,500,000.00	32,517,600.00	21,634,799.15	10,882,800.85	10,913,022.76
220208 - FUEL AND LUBRICANTS - GENERAL						
22020801	Motor Vehicle Fuel Cost	2,000,000.00	2,000,000.00	609,150.00	1,390,850.00	32,400.00

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DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		KSh	KSh	KSh	KSh	KSh
22020802	Other Transport Equipments Fuel Cost	500,000.00	500,000.00	-	500,000.00	-
22020803	Plant/Generator Fuel Cost	1,000,000.00	1,000,000.00	-	1,000,000.00	-
220208 - FUEL AND LUBRICANTS - GENERAL Total		3,500,000.00	3,500,000.00	609,150.00	2,890,850.00	32,400.00
220209 - FINANCIAL CHARGES GENERAL						
22020901	Bank Charges (Other than Interest)	5,000,000.00	5,000,000.00	99,241.37	4,900,758.63	1,040,910.63
220209 - FINANCIAL CHARGES GENERAL Total		5,000,000.00	5,000,000.00	99,241.37	4,900,758.63	1,040,910.63
220210 - MISCELLANEOUS EXPENSES - GENERAL						
22021001	Refreshment and Meals	5,000,000.00	5,202,700.00	5,202,668.18	31.82	1,228,600.00
22021002	Honorarium and Sitting Allowance	35,000,000.00	35,000,000.00	315,000.00	34,685,000.00	946,700.00
22021003	Publicity and Advertisements	5,000,000.00	5,000,000.00	1,415,730.00	3,584,270.00	72,925.00
22021004	Medical Expenses - Local	5,000,000.00	15,100,000.00	15,100,000.00	-	2,119,050.00
22021007	Welfare Packages	40,000,000.00	40,000,000.00	14,116,229.09	25,883,770.91	34,318,900.68
22021009	Sporting Activities	5,000,000.00	5,000,000.00	520,000.00	4,480,000.00	-
22021010	Direct Teaching and Laboratory Cost	-	-	-	-	2,792,515.00
22021014	Annual Budget Expenses and Administration	5,000,000.00	5,000,000.00	10,000.00	4,990,000.00	821,900.00
22021019	Medical Expenses - International	3,000,000.00	3,000,000.00	-	3,000,000.00	-
22021020	Election-Logistic Support	11,000,000.00	13,307,000.00	13,307,000.00	-	19,088,071.11
22021022	Youth Corpers Allowance	-	-	-	-	2,120,400.00
22021023	Other Miscellaneous Expenses	18,000,000.00	35,208,200.00	35,208,128.00	72.00	10,882,200.00
22021025	Daily Rate Allowances	-	-	-	-	5,204,100.00
22021041	Contingency	20,000,000.00	20,000,000.00	110,000.00	19,890,000.00	-
22021042	Recurrent Adjustment	20,000,000.00	20,000,000.00	-	20,000,000.00	-
22021047	Covid-19 Logistics and Intervention Fund	30,000,000.00	30,000,000.00	210,000.00	29,790,000.00	-
220210 - MISCELLANEOUS EXPENSES - GENERAL Total		202,000,000.00	231,817,900.00	85,514,755.27	146,303,144.73	79,595,361.79
2202 - OVERHEAD COST Total		510,000,000.00	550,681,200.00	262,625,750.14	288,055,449.86	205,906,416.75
2204 - GRANTS AND CONTRIBUTIONS - GENERAL						
220401 - LOCAL GRANTS AND CONTRIBUTIONS						
22040103	Grant to Local Governments -Current	10,000,000.00	10,000,000.00	-	10,000,000.00	-
22040109	Grants to Communities/NGOs	3,000,000.00	3,000,000.00	-	3,000,000.00	250,000.00
22040110	Grants to Academic Institutions	1,385,000,000.00	1,344,318,800.00	1,184,979,764.59	159,339,035.41	153,867,106.60
22040111	Contribution to Traditional Councils	60,000,000.00	60,000,000.00	30,000,000.00	30,000,000.00	33,569,360.24
22040112	Contribution to Min. for LG/Bureau for Adm. Expenses	17,000,000.00	17,000,000.00	9,988,181.69	7,011,818.31	9,760,260.94
22040115	Grants/Allocation to Development Areas	-	-	-	-	369,671.99
22040116	Contribution to Local Government Education Authority	-	-	-	-	951,082,044.15
22040117	Contribution to Primary Health Care Development Agency	-	-	-	-	26,108,404.29
22040118	Contribution to Local government Staff Pension Board	250,000,000.00	250,000,000.00	220,058,836.46	29,941,163.54	159,651,983.89
22040119	Contribution to Auditor General for Local Governments	13,500,000.00	13,500,000.00	-	13,500,000.00	-
22040120	Contribution to Local Government Service Commission	-	-	-	-	272,518.01
220401 - LOCAL GRANTS AND CONTRIBUTIONS Total		1,738,500,000.00	1,697,818,800.00	1,445,026,782.74	252,792,017.26	1,334,931,350.10
2204 - GRANTS AND CONTRIBUTIONS - GENERAL Total		1,738,500,000.00	1,697,818,800.00	1,445,026,782.74	252,792,017.26	1,334,931,350.10
2205 - SUBSIDIES GENERAL						
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS						
22050106	Agricultural Inputs Subsidy	38,500,000.00	38,500,000.00	-	38,500,000.00	347,600.00
22050107	Health Subsidy	4,000,000.00	4,000,000.00	30,000.00	3,970,000.00	-
22050108	Religious Pilgrimage Subsidy	10,000,000.00	10,000,000.00	-	10,000,000.00	11,860,947.94
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS Total		52,500,000.00	52,500,000.00	30,000.00	52,470,000.00	12,208,547.94
2205 - SUBSIDIES GENERAL Total		52,500,000.00	52,500,000.00	30,000.00	52,470,000.00	12,208,547.94
2206 - PUBLIC DEBT CHARGES						
220601 - LOANS REPAYMENT						
22060101	Internal Loans	180,000,000.00	180,000,000.00	91,497,246.39	88,502,753.61	17,435,984.52
22060106	Other Funds	90,000,000.00	90,000,000.00	-	90,000,000.00	26,508,333.64
220601 - LOANS REPAYMENT Total		270,000,000.00	270,000,000.00	91,497,246.39	178,502,753.61	43,944,318.16
2206 - PUBLIC DEBT CHARGES Total		270,000,000.00	270,000,000.00	91,497,246.39	178,502,753.61	43,944,318.16
22 - OTHER RECURRENT COSTS Total		2,571,000,000.00	2,571,000,000.00	1,799,179,779.27	771,820,220.73	1,596,990,632.95
23 - CAPITAL EXPENDITURE						
2301 - PURCHASE OF FIXED ASSETS - GENERAL						
230101 - PURCHASE OF FIXED ASSETS - GENERAL						
23010102	Purchase of Office Building	-	-	-	-	9,146,397.60
23010105	Purchase of Motor Vehicles	40,000,000.00	40,000,000.00	-	40,000,000.00	-
23010112	Purchase of Office Furniture and Fittings	5,000,000.00	5,000,000.00	-	5,000,000.00	4,159,611.30
23010113	Purchase of Computers	5,000,000.00	5,000,000.00	-	5,000,000.00	5,019,996.36
23010122	Purchase of Health/Medical Equipment	-	-	-	-	956,000.00
23010124	Purchase of Teaching/Learning Aid Equipment	30,000,000.00	30,000,000.00	-	30,000,000.00	-
23010127	Purchase of Agricultural Equipment/Irrigation	5,000,000.00	5,000,000.00	100,000.00	4,900,000.00	500,000.00
23010139	Purchase of Fertilizer	-	-	-	-	28,800,000.00
230101 - PURCHASE OF FIXED ASSETS - GENERAL Total		85,000,000.00	85,000,000.00	100,000.00	84,900,000.00	48,582,005.26
2301 - PURCHASE OF FIXED ASSETS - GENERAL Total		85,000,000.00	85,000,000.00	100,000.00	84,900,000.00	48,582,005.26
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
23020102	Construction/Provision of Residential Buildings	-	-	-	-	3,171,911.30
23020103	Construction/Provision of Electricity	120,000,000.00	120,000,000.00	-	120,000,000.00	-
23020104	Construction/Provision of Housing	15,000,000.00	15,000,000.00	-	15,000,000.00	-
23020105	Construction/Provision of Water Facilities	58,000,000.00	58,000,000.00	-	58,000,000.00	-
23020114	Construction/Provision of Roads	325,000,000.00	325,000,000.00	-	325,000,000.00	-
23020116	Construction/Provision of Water -Ways	65,000,000.00	65,000,000.00	-	65,000,000.00	19,845,094.82
23020118	Construction/Provision of Infrastructure	5,000,000.00	5,000,000.00	-	5,000,000.00	-
23020123	Construction of Traffic Lights/Street Lights	200,000,000.00	200,000,000.00	-	200,000,000.00	-
23020124	Construction of Markets/Parks	200,000,000.00	200,000,000.00	-	200,000,000.00	-

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		KSh	KSh	KSh	KSh	KSh
23020126	Construction/Provision of Cemeteries	5,000,000.00	5,000,000.00	-	5,000,000.00	2,807,792.63
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		993,000,000.00	993,000,000.00	-	993,000,000.00	25,824,798.74
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		993,000,000.00	993,000,000.00	-	993,000,000.00	25,824,798.74
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
23030101	Rehabilitation/Repairs - Residential Building	30,000,000.00	30,000,000.00	-	30,000,000.00	2,313,700.00
23030102	Rehabilitation/Repairs - Electricity	-	-	-	-	3,787,731.54
23030112	Rehabilitation/Repairs - Agricultural Facilities	10,000,000.00	10,000,000.00	20,000.00	9,980,000.00	-
23030121	Rehabilitation/Repairs - Office Buildings	75,000,000.00	75,000,000.00	159,000.00	74,841,000.00	-
23030126	Rehabilitation/Repairs of Cemeteries	40,000,000.00	40,000,000.00	-	40,000,000.00	5,415,631.54
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		155,000,000.00	155,000,000.00	179,000.00	154,821,000.00	11,517,063.08
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		155,000,000.00	155,000,000.00	179,000.00	154,821,000.00	11,517,063.08
2305 - ACQUISITION OF NON TANGIBLE ASSETS						
230501 - ACQUISITION OF NON TANGIBLE ASSETS						
23050101	Research and Development	50,000,000.00	50,000,000.00	-	50,000,000.00	-
23050102	Computer Software Acquisition	5,000,000.00	5,000,000.00	-	5,000,000.00	-
230501 - ACQUISITION OF NON TANGIBLE ASSETS Total		55,000,000.00	55,000,000.00	-	55,000,000.00	-
2305 - ACQUISITION OF NON TANGIBLE ASSETS Total		55,000,000.00	55,000,000.00	-	55,000,000.00	-
23 - CAPITAL EXPENDITURE Total		1,288,000,000.00	1,288,000,000.00	279,000.00	1,287,721,000.00	85,923,867.08
Grand Total		5,117,000,000.00	5,117,000,000.00	2,952,620,209.39	2,164,379,790.61	2,791,904,571.73