

**FUNAKAYE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

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

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

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CORPORATE INFORMATION

COUNCIL MEMBERS

1.	Adamu Ibrahim Cheldu	-	Chairman
2.	Yahaya Mu'azu Alhaji	-	Vice Chairman
3.	Abubakar Hadiza	-	Councilor
4.	Muhammad Sulaiman	-	Councilor
5.	Muhammad Hamid A.	-	Councilor
6.	Audu Bappah	-	Councilor
7.	Tafida Baba A.	-	Councilor
8.	Bello Umar	-	Councilor
9.	Usman Idris	-	Councilor
10.	Yusuf Yahaya A.	-	Councilor
11.	Ahmed Babayo	-	Councilor
12.	Muhammad Usman	-	Councilor

MANAGEMENT AND HEADS OF DEPARTMENT

Alh. Saidu Abubakar	-	Secretary
Alh. Mohammed Jika Abubakar	-	Dep. Secretary
Alh. Mohammed Ajiya Yerima	-	Treasurer
Mrs Esther G Tinja	-	HOD PHC
Alh. Idi Adamu Umar	-	HOD ANR
Alh. Buba Ardo Zongo	-	HOD ESD
Alh. Salisu Bello Tongo	-	HOD works

BANKERS

FCMB
FIDELITY BANK PLC
FIRST BANK PLC
GTBANK PKC

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 Funakaye 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 FUNAKAYE LOCAL GOVERNMENT COUNCIL, GOMBE STATE.

We have audited the financial statement and schedules of Funakaye 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

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

	2021	2020
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	2,416,010,357.94	2,177,231,957.64
Independent Revenue	70,936,550.00	59,942,800.00
Total Receipts	2,486,946,907.94	2,237,174,757.64
Payments		
Salaries and Allowances	(701,702,567.66)	(664,467,277.12)
Social Contributions	-	-
Social Benefits	-	(1,835,000.00)
Overhead Cost	(322,158,858.91)	(119,498,403.36)
Loans and Advances	-	-
Grants and Contributions	(790,639,215.12)	(790,562,642.69)
Subsidies	(2,143,228.56)	(5,767,265.34)
Transfers - Payments	-	-
Transfers - Payments to Individuals	-	-
Loss on Foreign Exchange	-	-
Total Payments	(1,816,643,870.25)	(1,582,130,588.50)
Net Cash flow from Operating Activities	670,303,037.69	655,044,169.14
Investing Activities		
Purchase of Fixed Assets	(10,746,812.50)	(31,978,256.19)
Construction/Provision of Fixed Assets	(586,538,043.33)	(38,592,766.47)
Rehabilitation/Repairs of Fixed Assets	(8,873,364.30)	(35,926,536.10)
Preservation of the Environment	(1,088,000.00)	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(607,246,220.13)	(106,497,558.76)
Financing Activities		
Proceeds from Aids and Grants	-	266,000.00
Proceeds from Loans/Borrowings	-	-
Proceeds from Other Capital Receipts	1,845,266.66	-
Repayment of Loans	(91,497,246.39)	(63,275,067.05)
Net Cash Flow from Financing Activities	(89,651,979.73)	(63,009,067.05)
Net Surplus/(Deficit) for the Year	(26,595,162.17)	485,537,543.33
Add: Opening Balance	781,867,447.10	296,329,903.77
Closing Cash Balance	755,272,284.93	781,867,447.10

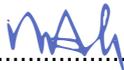
Audited Financial Statements of Funakaye Local Government Council 2021

GOMBE STATE GOVERNMENT OF NIGERIA
FUNAKAYE 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	2,747,100,000.00	2,747,100,000.00	2,416,010,357.94	(331,089,642.06)	2,177,231,957.64
Independent Revenue	2	103,740,000.00	103,740,000.00	70,936,550.00	(32,803,450.00)	59,942,800.00
Aids and Grants	3	-	-	-	-	266,000.00
Loans and Other Capital Receipts	4	652,000,000.00	652,000,000.00	1,845,266.66	(650,154,733.34)	-
TOTAL REVENUE		3,502,840,000.00	3,502,840,000.00	2,488,792,174.60	(1,014,047,825.40)	2,237,440,757.64
EXPENDITURE						
Salaries and Allowances	5	810,500,000.00	810,500,000.00	701,702,567.66	108,797,432.34	664,467,277.12
Social Contributions	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	1,835,000.00
Overhead Cost	8	559,500,000.00	592,851,600.00	322,158,858.91	270,692,741.09	119,498,403.36
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	1,006,500,000.00	953,651,100.00	790,639,215.12	163,011,884.88	790,562,642.69
Subsidies	11	76,000,000.00	76,000,000.00	2,143,228.56	73,856,771.44	5,767,265.34
Public Debt Charges	12	130,891,000.00	150,388,300.00	91,497,246.39	58,891,053.61	63,275,067.05
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,583,391,000.00	2,583,391,000.00	1,908,141,116.64	675,249,883.36	1,645,405,655.55
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		919,449,000.00	919,449,000.00	580,651,057.96	(1,689,297,708.76)	592,035,102.09
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	125,000,000.00	125,000,000.00	10,746,812.50	114,253,187.50	31,978,256.19
Construction/Provision of Fixed Assets	15B	1,335,000,000.00	1,335,000,000.00	586,538,043.33	748,461,956.67	38,592,766.47
Rehabilitation/Repairs of Fixed Assets	15C	70,000,000.00	70,000,000.00	8,873,364.30	61,126,635.70	35,926,536.10
Preservation of the Environment	15D	5,000,000.00	5,000,000.00	1,088,000.00	3,912,000.00	-
Acquisition of Non Tangible Assets	15E	20,000,000.00	20,000,000.00	-	20,000,000.00	-
TOTAL CAPITAL EXPENDITURE		1,555,000,000.00	1,555,000,000.00	607,246,220.13	947,753,779.87	106,497,558.76
TRANSFERS						
Transfers - Payments	13A	-	-	-	-	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		(635,551,000.00)	(635,551,000.00)	(26,595,162.17)	(2,637,051,488.63)	485,537,543.33

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

	NOTES	2021 ₦	2020 ₦
ASSETS			
Cash and Bank Balances	16	755,272,285	781,867,447
TOTAL ASSETS		755,272,285	781,867,447
LIABILITIES			
Accumulated Surplus/(Deficit)	25	755,272,285	781,867,447
TOTAL LIABILITIES		755,272,285	781,867,447



Treasurer



Secretary



Executive Chairman

STATEMENT OF ACCOUNTING POLICIES

The following are the summaries of the significant accounting policies adopted by Funakaye 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	2,416,010,358	2,177,231,958
Note 1: Government Share of FAAC (Statutory Revenue) Total	2,416,010,358	2,177,231,958
Note 2: Independent Revenue		
Note 2A: Personal Taxes	-	-
Note 2B: Licences - General	2,087,250	7,648,900
Note 2C: Mining Rents	72,600	-
Note 2D: Fees - General	2,612,360	31,100,500
Note 2E: Fines - General	-	350,600
Note 2F: Sales - General	-	6,948,000
Note 2G: Earnings -General	10,674,340	7,435,700
Note 2H: Rent on Government Buildings - General	-	464,000
Note 2I: Rent on Land & Others - General	55,000,000	2,054,100
Note 2J: Repayments - General	-	1,169,300
Note 2K: Investment Income	-	247,500
Note 2L: Interest Earned	-	2,128,300
Note 2M: Re-Imbursement General	-	-
Note 2N: Rates	490,000	395,900
Note 2: Independent Revenue Total	70,936,550	59,942,800
Note 3: Aids and Grants		
Note 3A: Domestic Aids	-	266,000
Note 3B: Foreign Aids	-	-
Note 3C: Domestic Grants	-	-
Note 3D: Foreign Grants	-	-
Note 3: Aids and Grants Total	-	266,000
Note 4: Loans and Other Capital Receipts		
Note 4A: Loans/ Borrowings Receipt	-	-
Note 4B: Other Capital Receipts	1,845,267	-
Note 4: Loans and Other Capital Receipts Total	1,845,267	-
Note 5: Salaries and Allowances		
Note 5A: Salaries and Allowances	701,702,568	664,467,277
Note 5: Salaries and Allowances Total	701,702,568	664,467,277
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	14,514,623	-
Note 8B: Utilities - General	12,820,000	5,323,630
Note 8C: Materials and Supplies - General	22,455,386	32,722,002
Note 8D: Maintenance Services General	3,470,910	-

CONSOLIDATED NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2021	ACTUAL 2020
	₦	₦
Note 8E: Training General	8,985,818	8,545,677
Note 8F: Other Services - General	168,578,210	7,160,282
Note 8G: Consulting & Professional Services - General	27,876,270	8,775,824
Note 8H: Fuel and Lubricants - General	9,839,513	-
Note 8I: Financial Charges General	181,327	686,973
Note 8J: Miscellaneous Expenses - General	53,436,802	56,284,016
Note 8: Overhead Cost Total	322,158,859	119,498,403
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	790,639,215	790,562,643
Note 10B: Foreign Grants and Contribution	-	-
Note 10: Grants and Contributions Total	790,639,215	790,562,643
Note 11: Subsidies General		
Note 11A: Subsidy to Government Owned Companies & Parastatals	2,143,229	5,767,265
Note 11B: Subsidy to Private Companies	-	-
Note 11: Subsidies General Total	2,143,229	5,767,265
Note 12: Public Debt Charges		
Note 12: Loans Repayment	91,497,246	63,275,067
Note 12: Public Debt Charges Total	91,497,246	63,275,067
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	10,746,813	31,978,256
Note 15B: Construction/Provision of Fixed Assets - General	586,538,043	38,592,766
Note 15C: Rehabilitation/Repairs of Fixed Assets - General	8,873,364	35,926,536
Note 15D: Preservation of the Environment - Gnenral	1,088,000	-
Note 15E: Acquisition of Non Tangible Assets	-	-
Note 15: Capital Expenditure Total	607,246,220	106,497,559
Note 16: Cash and Bank Balances Held By Treasurer		
Note 16: Cash and Bank Balances Held By Treasurer	755,272,285	781,867,447
Note 16: Cash and Bank Balances Held By Treasurer Total	755,272,285	781,867,447
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)	755,272,285	781,867,447
Note 25: Accumulated Surplus/(Deficit) Total	755,272,285	781,867,447

Audited Financial Statements of Funakaye Local Government Council 2021

GOMBE STATE GOVERNMENT OF NIGERIA
FUNAKAYE 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	1,600,000,000.00	1,600,000,000.00	1,573,313,939.47	(26,686,060.53)	1,429,734,241.13
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)	20,000,000.00	20,000,000.00	-	(20,000,000.00)	43,763,537.46
11010107	Exchange Difference	-	-	-	-	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	-	-	-	-	15,501,977.23
11010110	Budget Augmentation	180,000,000.00	180,000,000.00	-	(180,000,000.00)	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	20,000,000.00	20,000,000.00	-	(20,000,000.00)	43,179,353.36
11010113	Equalisation Fund	-	-	-	-	20,398,680.33
11010114	Goods Value Consideration	-	-	-	-	53,433,636.09
11010201	Local Government Share of VAT	807,100,000.00	807,100,000.00	813,483,149.97	6,383,149.97	571,220,532.04
11010303	Local Government Share of Excess Crude Account	20,000,000.00	20,000,000.00	-	(20,000,000.00)	-
	STATUTORY REVENUE TOTAL	2,747,100,000.00	2,747,100,000.00	2,416,010,357.94	(331,089,642.06)	2,177,231,957.64
	INDEPENDENT REVENUE					
120101	Personal Taxes	500,000.00	500,000.00	-	(500,000.00)	-
120201	Licences - General	9,990,000.00	9,990,000.00	2,087,250.00	(7,902,750.00)	7,648,900.00
120202	Mining Rents	-	-	72,600.00	72,600.00	-
120204	Fees - General	17,250,000.00	17,250,000.00	2,612,360.00	(14,637,640.00)	31,100,500.00
120205	Fines - General	-	-	-	-	350,600.00
120206	Sales - General	-	-	-	-	6,948,000.00
120207	Earnings -General	15,000,000.00	15,000,000.00	10,674,340.00	(4,325,660.00)	7,435,700.00
120208	Rent on Government Buildings - General	-	-	-	-	464,000.00
120209	Rent on Land & Others - General	61,000,000.00	61,000,000.00	55,000,000.00	(6,000,000.00)	2,054,100.00
120210	Repayments - General	-	-	-	-	1,169,300.00
120211	Investment Income	-	-	-	-	247,500.00
120212	Interest Earned	-	-	-	-	2,128,300.00
120213	Re-imburement General	-	-	-	-	-
120214	Rates	-	-	490,000.00	490,000.00	395,900.00
	INDEPENDENT REVENUE TOTAL	103,740,000.00	103,740,000.00	70,936,550.00	(32,803,450.00)	59,942,800.00
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS					
130101	Domestic Aids	-	-	-	-	266,000.00
130102	Foreign Aids	-	-	-	-	-
130203	Domestic Grants	-	-	-	-	-
130204	Foreign Grants	-	-	-	-	-
140202	Other Capital Receipts	-	-	-	-	-
140301	Domestic Loans/ Borrowings Receipt	650,000,000.00	650,000,000.00	-	(650,000,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	2,000,000.00	2,000,000.00	1,845,266.66	(154,733.34)	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	652,000,000.00	652,000,000.00	1,845,266.66	(650,154,733.34)	266,000.00
	TOTAL REVENUE	3,502,840,000.00	3,502,840,000.00	2,488,792,174.60	(1,014,047,825.40)	2,237,440,757.64

Audited Financial Statements of Funakaye Local Government Council 2021

GOMBE STATE GOVERNMENT OF NIGERIA
FUNAKAYE 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	1,600,000,000.00	1,600,000,000.00	1,573,313,939.47	(26,686,060.53)	1,429,734,241.13
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)	20,000,000.00	20,000,000.00	-	(20,000,000.00)	43,763,537.46
11010109	Recovered Excess Bank Charges	-	-	-	-	15,501,977.23
11010110	Budget Augmentation	180,000,000.00	180,000,000.00	-	(180,000,000.00)	-
11010112	Stabilization Fund Receipts	20,000,000.00	20,000,000.00	-	(20,000,000.00)	43,179,353.36
11010113	Equalisation Fund	-	-	-	-	20,398,680.33
11010114	Goods Value Consideration	-	-	-	-	53,433,636.09
11010201	Local Government Share of VAT	807,100,000.00	807,100,000.00	813,483,149.97	6,383,149.97	571,220,532.04
11010303	Local Government Share of Excess Crude Account	20,000,000.00	20,000,000.00	-	(20,000,000.00)	-
110101 - LOCAL GOVERNMENT SHARE OF FAAC Total		2,747,100,000.00	2,747,100,000.00	2,416,010,357.94	(331,089,642.06)	2,177,231,957.64
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total						
		2,747,100,000.00	2,747,100,000.00	2,416,010,357.94	(331,089,642.06)	2,177,231,957.64
12 - INDEPENDENT REVENUE						
1201 - TAX REVENUE						
120101 - PERSONAL TAXES						
12010104	Stamp Duty	500,000.00	500,000.00	-	(500,000.00)	-
120101 - PERSONAL TAXES Total		500,000.00	500,000.00	-	(500,000.00)	-
1201 - TAX REVENUE Total		500,000.00	500,000.00	-	(500,000.00)	-
1202 - NON-TAX REVENUE						
120201 - LICENCES - GENERAL						
12020102	Goldsmiths & Gold Dealer Licences	-	-	-	-	48,200.00
12020105	Radio/Television Station Licences	200,000.00	200,000.00	-	(200,000.00)	210,700.00
12020107	Boats & Canoe (Small Craft) Licence	50,000.00	50,000.00	-	(50,000.00)	-
12020109	Registration of Voluntary Organizations	500,000.00	500,000.00	187,300.00	(312,700.00)	37,200.00
12020110	Inland Water-Way Licence	500,000.00	500,000.00	23,200.00	(476,800.00)	-
12020111	Bake House Licence	100,000.00	100,000.00	-	-	91,500.00
12020112	Bicycles Licence & Hire Permits	-	-	-	-	6,863,100.00
12020113	Brickmaking, Etc Licence	100,000.00	100,000.00	-	(100,000.00)	34,000.00
12020116	Cattle Dealer Licences	800,000.00	800,000.00	15,600.00	(784,400.00)	3,100.00
12020117	Dried Fish & Meat Licences	20,000.00	20,000.00	-	(20,000.00)	-
12020119	Fishing Permits	20,000.00	20,000.00	-	(20,000.00)	6,800.00
12020120	Hawker's Permits	100,000.00	100,000.00	23,300.00	(76,700.00)	-
12020122	Produce Buying Licences	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
12020123	Animal Health Certificate Licences	-	-	89,000.00	89,000.00	-
12020124	Abattoir/Slaughter Licences	300,000.00	300,000.00	156,200.00	(143,800.00)	93,900.00
12020125	Renewal of Fisher Licences	-	-	223,000.00	223,000.00	-
12020126	Hiring Services	2,000,000.00	2,000,000.00	-	(2,000,000.00)	26,500.00
12020128	Borehole Drilling Licences	600,000.00	600,000.00	39,000.00	(561,000.00)	-
12020130	Cinematograph Licences	500,000.00	500,000.00	-	(500,000.00)	28,000.00
12020131	Liquor Licences	-	-	-	-	4,400.00
12020137	Trade Permit Licences	3,000,000.00	3,000,000.00	713,650.00	(2,286,350.00)	293,000.00
12020138	Forestry/Timber Licence	200,000.00	200,000.00	425,500.00	225,500.00	-
120201 - LICENCES - GENERAL Total		9,990,000.00	9,990,000.00	2,087,250.00	(7,902,750.00)	7,648,900.00
120202 - MINING RENTS						
12020201	Mining Fees	-	-	72,600.00	72,600.00	-
120202 - MINING RENTS Total		-	-	72,600.00	72,600.00	-
120204 - FEES - GENERAL						
12020404	Trade Union Fees	200,000.00	200,000.00	-	(200,000.00)	34,700.00
12020417	Contractor Registration Fees	500,000.00	500,000.00	-	(500,000.00)	4,299,800.00
12020418	Marriage/ Divorce Fees	-	-	67,000.00	67,000.00	-
12020425	Disinfection of Produce Fees	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
12020427	Tender Fees	250,000.00	250,000.00	-	(250,000.00)	-
12020436	Bill Board Advertisement Fees	200,000.00	200,000.00	-	(200,000.00)	495,000.00
12020442	Association Fees	50,000.00	50,000.00	60,000.00	10,000.00	-
12020443	Birth & Death Registration Fees	100,000.00	100,000.00	-	(100,000.00)	-
12020445	Change of Ownership Fees	1,000,000.00	1,000,000.00	171,000.00	(829,000.00)	84,300.00
12020448	Development Levies	-	-	-	-	123,700.00
12020449	Business/Trade Operating Fees	7,000,000.00	7,000,000.00	67,560.00	(6,932,440.00)	22,147,200.00
12020450	Inspection Fees	500,000.00	500,000.00	-	(500,000.00)	2,406,700.00
12020451	Timber & Forest Fees	200,000.00	200,000.00	70,400.00	(129,600.00)	36,700.00
12020454	Parking Fees	-	-	-	-	1,472,400.00
12020458	Unity/Staff/Other School Fees/Levies	200,000.00	200,000.00	-	(200,000.00)	-
12020459	Right of Occupancy Fees	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
12020460	Building Plan Approval Fees	-	-	324,000.00	324,000.00	-
12020463	Hospital Service Registration Fees	3,000,000.00	3,000,000.00	403,300.00	(2,596,700.00)	-
12020466	Indigenship Registration Fees	-	-	1,449,100.00	1,449,100.00	-
12020478	Workshop Fees	50,000.00	50,000.00	-	(50,000.00)	-
120204 - FEES - GENERAL Total		17,250,000.00	17,250,000.00	2,612,360.00	(14,637,640.00)	31,100,500.00
120205 - FINES - GENERAL						
12020503	Dislodging of Effluent/Pollution Fine	-	-	-	-	350,600.00
120205 - FINES - GENERAL Total		-	-	-	-	350,600.00
120206 - SALES - GENERAL						
12020601	Sales of Journal & Publications	-	-	-	-	618,700.00
12020603	Sales of ID Cards	-	-	-	-	5,073,300.00
12020607	Sales of Consultancy Registration Forms	-	-	-	-	142,300.00
12020609	Proceeds From Sales of Farm Produce	-	-	-	-	866,200.00
12020612	Proceeds From Sales of Drugs and Medications	-	-	-	-	247,500.00
120206 - SALES - GENERAL Total		-	-	-	-	6,948,000.00
120207 - EARNINGS - GENERAL						
12020702	Earnings From Laboratory Services	-	-	-	-	1,178,600.00
12020704	Earnings From the Use of Govt. Vehicles	-	-	50,000.00	50,000.00	928,000.00
12020706	Earnings From Toll Gates	-	-	869,500.00	869,500.00	-
12020708	Earnings From Agricultural Produce	5,000,000.00	5,000,000.00	2,915,470.00	(2,084,530.00)	1,222,400.00
12020709	Earnings From Tourism/Culture/Arts Centres	-	-	-	-	6,200.00
12020711	Earnings From Commercial Activities	10,000,000.00	10,000,000.00	6,839,370.00	(3,160,630.00)	4,100,500.00
120207 - EARNINGS - GENERAL Total		15,000,000.00	15,000,000.00	10,674,340.00	(4,325,660.00)	7,435,700.00
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL						
12020801	Rent on Govt. Quarters	-	-	-	-	266,000.00
12020803	Rent on Govt. Buildings	-	-	-	-	198,000.00
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL Total		-	-	-	-	464,000.00
120209 - RENT ON LAND & OTHERS - GENERAL						
12020901	Rent on Govt. Land	60,000,000.00	60,000,000.00	55,000,000.00	(5,000,000.00)	1,651,900.00

Audited Financial Statements of Funakaye Local Government Council 2021

DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		₦	₦	₦	₦	₦
12020906	Rents on Govt. Properties	1,000,000.00	1,000,000.00	-	(1,000,000.00)	402,200.00
120209	- RENT ON LAND & OTHERS - GENERAL Total	61,000,000.00	61,000,000.00	55,000,000.00	(6,000,000.00)	2,054,100.00
120210 - REPAYMENTS - GENERAL						
12021006	Refunds	-	-	-	-	1,169,300.00
120210	- REPAYMENTS - GENERAL Total	-	-	-	-	1,169,300.00
120211 - INVESTMENT INCOME						
12021102	Dividend Received	-	-	-	-	247,500.00
120211	- INVESTMENT INCOME Total	-	-	-	-	247,500.00
120212 - INTEREST EARNED						
12021201	Motor Vehicle Advances	-	-	-	-	2,054,000.00
12021206	Interest on Loans to States	-	-	-	-	74,300.00
120212	- INTEREST EARNED Total	-	-	-	-	2,128,300.00
120214 - RATES						
12021401	Tenement Rate	-	-	450,000.00	450,000.00	395,900.00
12021404	Ground Rent	-	-	40,000.00	40,000.00	-
120214	- RATES Total	-	-	490,000.00	490,000.00	395,900.00
1202	- NON-TAX REVENUE Total	103,240,000.00	103,240,000.00	70,936,550.00	(32,303,450.00)	59,942,800.00
13 - AID AND GRANTS						
1301 - AID						
130101 - DOMESTIC AIDS						
13010101	Domestic Aid	-	-	-	-	266,000.00
130101	- DOMESTIC AIDS Total	-	-	-	-	266,000.00
1301	- AID Total	-	-	-	-	266,000.00
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS						
1403 - LOANS/ BORROWINGS RECEIPT						
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT						
14030301	Domestic Loans/ Borrowings from Financial Institutions	650,000,000.00	650,000,000.00	-	(650,000,000.00)	-
140303	- DOMESTIC LOANS/ BORROWINGS RECEIPT Total	650,000,000.00	650,000,000.00	-	(650,000,000.00)	-
1403	- LOANS/ BORROWINGS RECEIPT Total	650,000,000.00	650,000,000.00	-	(650,000,000.00)	-
1407 - EXTRAORDINARY ITEMS						
140701 - EXTRAORDINARY ITEMS						
14070102	Unspecified Revenue	1,500,000.00	1,500,000.00	1,825,266.66	325,266.66	-
14070103	Recoveries (Stolen & Other Funds)	500,000.00	500,000.00	20,000.00	(480,000.00)	-
140701	- EXTRAORDINARY ITEMS Total	2,000,000.00	2,000,000.00	1,845,266.66	(154,733.34)	-
1407	- EXTRAORDINARY ITEMS Total	2,000,000.00	2,000,000.00	1,845,266.66	(154,733.34)	-
Grand Total		3,502,840,000.00	3,502,840,000.00	2,488,792,174.60	(1,014,047,825.40)	2,237,440,757.64

Audited Financial Statements of Funakaye Local Government Council 2021

**GOMBE STATE GOVERNMENT OF NIGERIA
FUNAKAYE 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)	733,200,000.00	733,200,000.00	699,544,931.26	33,655,068.74	664,467,277.12
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	55,000,000.00	55,000,000.00	-	55,000,000.00	-
210201	Allowances	22,300,000.00	22,300,000.00	2,157,636.40	20,142,363.60	-
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	-	-	-	-	1,835,000.00
	Personnel Cost Total	810,500,000.00	810,500,000.00	701,702,567.66	108,797,432.34	666,302,277.12
2202	Overhead Cost					
220201	Travels and Transport - General	12,000,000.00	14,514,700.00	14,514,623.00	77.00	-
220202	Utilities - General	12,000,000.00	23,000,000.00	12,820,000.00	10,180,000.00	5,323,629.54
220203	Materials and Supplies - General	55,500,000.00	55,500,000.00	22,455,386.36	33,044,613.64	32,722,001.93
220204	Maintenance Services - General	17,300,000.00	17,300,000.00	3,470,910.00	13,829,090.00	-
220205	Training - General	15,000,000.00	15,000,000.00	8,985,818.16	6,014,181.84	8,545,676.79
220206	Other Services - General	230,000,000.00	230,000,000.00	168,578,210.00	61,421,790.00	7,160,281.74
220207	Consulting and Professional Services	27,500,000.00	38,399,300.00	27,876,269.71	10,523,030.29	8,775,824.14
220208	Fuel and Lubricants	1,000,000.00	9,839,600.00	9,839,512.50	87.50	-
220209	Financial Charges	10,000,000.00	10,000,000.00	181,327.14	9,818,672.86	686,973.37
220210	Miscellaneous Expenses	179,200,000.00	179,298,000.00	53,436,802.04	125,861,197.96	56,284,015.85
	Overhead Cost Total	559,500,000.00	592,851,600.00	322,158,858.91	270,692,741.09	119,498,403.36
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	1,006,500,000.00	953,651,100.00	790,639,215.12	163,011,884.88	790,562,642.69
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	1,006,500,000.00	953,651,100.00	790,639,215.12	163,011,884.88	790,562,642.69
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	76,000,000.00	76,000,000.00	2,143,228.56	73,856,771.44	5,767,265.34
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	76,000,000.00	76,000,000.00	2,143,228.56	73,856,771.44	5,767,265.34
2206	Public Debt Charges					
220601	Loans Repayment	130,891,000.00	150,388,300.00	91,497,246.39	58,891,053.61	63,275,067.05
	Public Debt Charges Total	130,891,000.00	150,388,300.00	91,497,246.39	58,891,053.61	63,275,067.05
2207	Transfers - Payment					
220701	Transfer to Fund Recurrent Expenditure-Payment	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-
23	Capital Expenditure					
230101	Purchase of Fixed Assets	125,000,000.00	125,000,000.00	10,746,812.50	114,253,187.50	31,978,256.19
230201	Construction/Provision of Fixed Assets	1,335,000,000.00	1,335,000,000.00	586,538,043.33	748,461,956.67	38,592,766.47
230301	Rehabilitation/Repairs of Fixed Assets	70,000,000.00	70,000,000.00	8,873,364.30	61,126,635.70	35,926,536.10
230401	Preservation of the Environment	5,000,000.00	5,000,000.00	1,088,000.00	3,912,000.00	-
230501	Acquisition of Non Tangible Assets	20,000,000.00	20,000,000.00	-	20,000,000.00	-
	Capital Expenditure Total	1,555,000,000.00	1,555,000,000.00	607,246,220.13	947,753,779.87	106,497,558.76
	TOTAL EXPENDITURE	4,138,391,000.00	4,138,391,000.00	2,515,387,336.77	1,623,003,663.23	1,751,903,214.31

Audited Financial Statements of Funakaye Local Government Council 2021

GOMBE STATE GOVERNMENT OF NIGERIA
FUNAKAYE 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)	733,200,000.00	733,200,000.00	699,544,931.26	33,655,068.74	664,467,277.12
21010103	Consolidated Revenue Charges - Salaries/Allowances	55,000,000.00	55,000,000.00	-	55,000,000.00	-
210101 - SALARIES AND WAGES Total		788,200,000.00	788,200,000.00	699,544,931.26	88,655,068.74	664,467,277.12
2101 - SALARY Total		788,200,000.00	788,200,000.00	699,544,931.26	88,655,068.74	664,467,277.12
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS						
210201 - ALLOWANCES						
21020101	Non Regular Allowances	22,300,000.00	22,300,000.00	2,157,636.40	20,142,363.60	-
210201 - ALLOWANCES Total		22,300,000.00	22,300,000.00	2,157,636.40	20,142,363.60	-
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS Total		22,300,000.00	22,300,000.00	2,157,636.40	20,142,363.60	-
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		810,500,000.00	810,500,000.00	701,702,567.66	108,797,432.34	666,302,277.12
22 - OTHER RECURRENT COSTS						
2202 - OVERHEAD COST						
220201 - TRAVEL AND TRANSPORT - GENERAL						
22020101	Local Travel & Transport: Training	12,000,000.00	14,514,700.00	14,514,623.00	77.00	-
220201 - TRAVEL AND TRANSPORT - GENERAL Total		12,000,000.00	14,514,700.00	14,514,623.00	77.00	-
220202 - UTILITIES - GENERAL						
22020201	Electricity Charges	10,000,000.00	10,000,000.00	470,000.00	9,530,000.00	-
22020205	Water Rates	1,000,000.00	12,000,000.00	12,000,000.00	-	5,323,629.54
22020210	Software Charges/License Renewal	1,000,000.00	1,000,000.00	350,000.00	650,000.00	-
220202 - UTILITIES - GENERAL Total		12,000,000.00	23,000,000.00	12,820,000.00	10,180,000.00	5,323,629.54
220203 - MATERIALS AND SUPPLIES - GENERAL						
22020301	Office Stationeries/Computer Consumables	5,500,000.00	5,500,000.00	3,610,286.36	1,889,713.64	681,818.18
22020304	Magazines and Periodicals	1,000,000.00	1,000,000.00	220,000.00	780,000.00	-
22020305	Printing of Non Security Documents	5,000,000.00	5,000,000.00	2,983,000.00	2,017,000.00	1,703,561.45
22020306	Printing of Security Documents	4,000,000.00	4,000,000.00	155,000.00	3,845,000.00	-
22020307	Drugs/Laboratory/Medical Supplies	10,000,000.00	10,000,000.00	4,057,100.00	5,942,900.00	-
22020310	Teachind Aids/Instructional Materials	10,000,000.00	10,000,000.00	3,345,000.00	6,655,000.00	-
22020311	Food stuff/Cartering Materials Supplies	15,000,000.00	15,000,000.00	7,146,000.00	7,854,000.00	30,336,622.30
22020312	Production, Publication and Circulation of Annual Financial Statements	5,000,000.00	5,000,000.00	939,000.00	4,061,000.00	-
220203 - MATERIALS AND SUPPLIES - GENERAL Total		55,500,000.00	55,500,000.00	22,455,386.36	33,044,613.64	32,722,001.93
220204 - MAINTENANCE SERVICES GENERAL						
22020401	Maintenance of Motor Vehicles/Transport Equipment	1,500,000.00	1,500,000.00	260,500.00	1,239,500.00	-
22020402	Maintenance of Office Furniture	500,000.00	500,000.00	70,000.00	430,000.00	-
22020403	Maintenance of Office Building/Residential Qtrs	5,000,000.00	5,000,000.00	588,400.00	4,411,600.00	-
22020405	Maintenance of Plant and Generators	300,000.00	300,000.00	10.00	299,990.00	-
22020406	Other Maintenance Services	1,500,000.00	1,500,000.00	45,000.00	1,455,000.00	-
22020411	Maintenance of Communication Equipment	500,000.00	500,000.00	-	500,000.00	-
22020412	Maintenance of Market/Public Places	7,000,000.00	7,000,000.00	2,026,000.00	4,974,000.00	-
22020413	Minor Road Maintenance	1,000,000.00	1,000,000.00	481,000.00	519,000.00	-
220204 - MAINTENANCE SERVICES GENERAL Total		17,300,000.00	17,300,000.00	3,470,910.00	13,829,090.00	-
220205 - TRAINING GENERAL						
22020501	Local Training	-	-	-	-	8,545,676.79
22020503	Cont. to Local Govt. Service Comm. Training Fund	15,000,000.00	15,000,000.00	8,985,818.16	6,014,181.84	-
220205 - TRAINING GENERAL Total		15,000,000.00	15,000,000.00	8,985,818.16	6,014,181.84	8,545,676.79
220206 - OTHER SERVICES - GENERAL						
22020601	Security Services	200,000,000.00	200,000,000.00	163,793,710.00	36,206,290.00	3,256,286.74
22020602	Office Rent	-	-	-	-	3,903,995.00
22020603	Residential Rent	10,000,000.00	10,000,000.00	500,000.00	9,500,000.00	-
22020604	Security Vote (Including Operations)	6,000,000.00	6,000,000.00	3,504,500.00	2,495,500.00	-
22020605	Cleaning and Fumigation Services	12,000,000.00	12,000,000.00	780,000.00	11,220,000.00	-
22020607	Rescue Service	2,000,000.00	2,000,000.00	-	2,000,000.00	-
220206 - OTHER SERVICES - GENERAL Total		230,000,000.00	230,000,000.00	168,578,210.00	61,421,790.00	7,160,281.74
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL						
22020701	Financial Consulting	1,000,000.00	1,210,000.00	1,210,000.00	-	-
22020702	Information Technology Consulting	1,000,000.00	7,102,300.00	7,102,269.99	30.01	500,000.00
22020703	Legal Services	-	-	-	-	8,275,824.14
22020705	Architectural Services	1,000,000.00	1,000,000.00	-	1,000,000.00	-
22020706	Surveying Services	500,000.00	5,087,000.00	5,087,000.00	-	-
22020707	Agricultural Consulting	2,000,000.00	2,000,000.00	-	2,000,000.00	-
22020708	Medical Consulting	2,000,000.00	2,000,000.00	-	2,000,000.00	-
22020709	Auditing of Accounts	20,000,000.00	20,000,000.00	14,476,999.72	5,523,000.28	-
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total		27,500,000.00	38,399,300.00	27,876,269.71	10,523,030.29	8,775,824.14
220208 - FUEL AND LUBRICANTS - GENERAL						
22020801	Motor Vehicle Fuel Cost	1,000,000.00	9,839,600.00	9,839,512.50	87.50	-
220208 - FUEL AND LUBRICANTS - GENERAL Total		1,000,000.00	9,839,600.00	9,839,512.50	87.50	-
220209 - FINANCIAL CHARGES GENERAL						

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DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		₦	₦	₦	₦	₦
22020901	Bank Charges (Other than Interest)	10,000,000.00	10,000,000.00	181,327.14	9,818,672.86	686,973.37
220209 - FINANCIAL CHARGES GENERAL Total		10,000,000.00	10,000,000.00	181,327.14	9,818,672.86	686,973.37
220210 - MISCELLANEOUS EXPENSES - GENERAL						
22021001	Refreshment and Meals	22,000,000.00	22,000,000.00	11,380,966.04	10,619,033.96	-
22021002	Honorarium and Sitting Allowance	5,000,000.00	5,098,000.00	5,098,000.00	-	200,000.00
22021003	Publicity and Advertisements	3,000,000.00	3,000,000.00	70,000.00	2,930,000.00	80,625.00
22021004	Medical Expenses - Local	20,000,000.00	20,000,000.00	729,000.00	19,271,000.00	1,000,000.00
22021007	Welfare Packages	40,000,000.00	40,000,000.00	16,402,200.00	23,597,800.00	10,352,131.11
22021009	Sporting Activities	10,000,000.00	10,000,000.00	1,000,000.00	9,000,000.00	-
22021010	Direct Teaching and Laboratory Cost	-	-	-	-	11,401,439.94
22021014	Annual Budget Expenses and Administration	5,000,000.00	5,000,000.00	1,650,000.00	3,350,000.00	957,500.00
22021019	Medical Expenses - International	1,200,000.00	1,200,000.00	-	1,200,000.00	-
22021020	Election-Logistic Support	10,000,000.00	10,000,000.00	10,000.00	9,990,000.00	20,980,078.98
22021021	Special Days/Celebrations	5,000,000.00	5,000,000.00	3,740,000.00	1,260,000.00	-
22021022	Youth Corpers Allowance	5,000,000.00	5,000,000.00	-	5,000,000.00	-
22021023	Other Miscellaneous Expenses	18,000,000.00	18,000,000.00	8,648,000.00	9,352,000.00	10,647,259.09
22021041	Contingency	5,000,000.00	5,000,000.00	300,000.00	4,700,000.00	664,981.73
22021047	Covid-19 Logistics and Intervention Fund	30,000,000.00	30,000,000.00	4,408,636.00	25,591,364.00	-
220210 - MISCELLANEOUS EXPENSES - GENERAL Total		179,200,000.00	179,298,000.00	53,436,802.04	125,861,197.96	56,284,015.85
2202 - OVERHEAD COST Total		559,500,000.00	592,851,600.00	322,158,858.91	270,692,741.09	119,498,403.36
2204 - GRANTS AND CONTRIBUTIONS - GENERAL						
220401 - LOCAL GRANTS AND CONTRIBUTIONS						
22040101	Grant to Other Governments - Current	5,000,000.00	5,000,000.00	-	5,000,000.00	-
22040109	Grants to Communities/NGOs	43,000,000.00	43,000,000.00	-	43,000,000.00	250,000.00
22040110	Grants to Academic Institutions	690,000,000.00	690,000,000.00	672,087,124.66	17,912,875.34	176,064,301.59
22040111	Contribution to Traditional Councils	30,000,000.00	30,000,000.00	18,000,000.00	12,000,000.00	17,280,800.56
22040112	Contribution to Min. for LG/Bureau for Adm. Expenses	25,000,000.00	25,000,000.00	11,985,818.16	13,014,181.84	10,298,836.31
22040115	Grants/Allocation to Development Areas	-	-	-	-	250,000.00
22040116	Contribution to Local Government Education Authority	-	-	-	-	507,114,936.56
22040117	Contribution to Primary Health Care Development Agency	5,000,000.00	5,000,000.00	50,000.00	4,950,000.00	24,566,673.67
22040118	Contribution to Local government Staff Pension Board	200,000,000.00	147,151,100.00	88,516,272.30	58,634,827.70	53,163,106.38
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	-	-	-	-	1,573,987.64
220401 - LOCAL GRANTS AND CONTRIBUTIONS Total		1,006,500,000.00	953,651,100.00	790,639,215.12	163,011,884.88	790,562,642.69
2204 - GRANTS AND CONTRIBUTIONS - GENERAL Total		1,006,500,000.00	953,651,100.00	790,639,215.12	163,011,884.88	790,562,642.69
2205 - SUBSIDIES GENERAL						
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS						
22050106	Agricultural Inputs Subsidy	51,000,000.00	51,000,000.00	-	51,000,000.00	-
22050107	Health Subsidy	5,000,000.00	5,000,000.00	-	5,000,000.00	-
22050108	Religious Pilgrimage Subsidy	20,000,000.00	20,000,000.00	2,143,228.56	17,856,771.44	5,767,265.34
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS Total		76,000,000.00	76,000,000.00	2,143,228.56	73,856,771.44	5,767,265.34
2205 - SUBSIDIES GENERAL Total		76,000,000.00	76,000,000.00	2,143,228.56	73,856,771.44	5,767,265.34
2206 - PUBLIC DEBT CHARGES						
220601 - LOANS REPAYMENT						
22060101	Internal Loans	72,000,000.00	91,497,300.00	91,497,246.39	53.61	14,959,148.09
22060106	Other Funds	58,891,000.00	58,891,000.00	-	58,891,000.00	48,315,918.96
220601 - LOANS REPAYMENT Total		130,891,000.00	150,388,300.00	91,497,246.39	58,891,053.61	63,275,067.05
2206 - PUBLIC DEBT CHARGES Total		130,891,000.00	150,388,300.00	91,497,246.39	58,891,053.61	63,275,067.05
22 - OTHER RECURRENT COSTS Total		1,772,891,000.00	1,772,891,000.00	1,206,438,548.98	566,452,451.02	979,103,378.43
23 - CAPITAL EXPENDITURE						
2301 - PURCHASE OF FIXED ASSETS - GENERAL						
230101 - PURCHASE OF FIXED ASSETS - GENERAL						
23010101	Purchase/Acquisition of Land	50,000,000.00	50,000,000.00	-	50,000,000.00	-
23010105	Purchase of Motor Vehicles	30,000,000.00	30,000,000.00	7,828,812.50	22,171,187.50	-
23010113	Purchase of Computers	5,000,000.00	5,000,000.00	1,468,000.00	3,532,000.00	814,150.02
23010119	Purchase of Power Generating Set	10,000,000.00	10,000,000.00	-	10,000,000.00	-
23010124	Purchase of Teaching/Learning Aid Equipment	20,000,000.00	20,000,000.00	265,000.00	19,735,000.00	-
23010127	Purchase of Agricultural Equipment/Irrigation	10,000,000.00	10,000,000.00	1,185,000.00	8,815,000.00	500,000.00
23010139	Purchase of Fertilizer	-	-	-	-	30,664,106.17
230101 - PURCHASE OF FIXED ASSETS - GENERAL Total		125,000,000.00	125,000,000.00	10,746,812.50	114,253,187.50	31,978,256.19
2301 - PURCHASE OF FIXED ASSETS - GENERAL Total		125,000,000.00	125,000,000.00	10,746,812.50	114,253,187.50	31,978,256.19
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
23020103	Construction/Provision of Electricity	150,000,000.00	150,000,000.00	-	150,000,000.00	-
23020104	Construction/Provision of Housing	30,000,000.00	30,000,000.00	-	30,000,000.00	-
23020105	Construction/Provision of Water Facilities	45,000,000.00	45,000,000.00	-	45,000,000.00	37,465,485.79
23020106	Construction/Provision of Hospital/Health Centers	-	-	-	-	1,127,280.68
23020113	Construction/Provision of Agricultural Facilities	5,000,000.00	5,000,000.00	-	5,000,000.00	-
23020114	Construction/Provision of Roads	600,000,000.00	600,000,000.00	583,238,043.33	16,761,956.67	-
23020116	Construction/Provision of Water -Ways	60,000,000.00	60,000,000.00	-	60,000,000.00	-
23020118	Construction/Provision of Infrastructure	20,000,000.00	20,000,000.00	3,300,000.00	16,700,000.00	-
23020123	Construction of Traffic Lights/Street Lights	195,000,000.00	195,000,000.00	-	195,000,000.00	-
23020124	Construction of Markets/Parks	150,000,000.00	150,000,000.00	-	150,000,000.00	-
23020126	Construction/Provision of Cemeteries	30,000,000.00	30,000,000.00	-	30,000,000.00	-
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		1,335,000,000.00	1,335,000,000.00	586,538,043.33	748,461,956.67	38,592,766.47
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		1,335,000,000.00	1,335,000,000.00	586,538,043.33	748,461,956.67	38,592,766.47

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DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		₦	₦	₦	₦	₦
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
23030104	Rehabilitation/Repairs - Water Facilities	10,000,000.00	10,000,000.00	-	10,000,000.00	-
23030115	Rehabilitation/Repairs - Water Ways	30,000,000.00	30,000,000.00	-	30,000,000.00	-
23030121	Rehabilitation/Repairs - Office Buildings	30,000,000.00	30,000,000.00	8,873,364.30	21,126,635.70	-
23030126	Rehabilitation/Repairs of Cemeteries	-	-	-	-	35,926,536.10
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		70,000,000.00	70,000,000.00	8,873,364.30	61,126,635.70	35,926,536.10
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		70,000,000.00	70,000,000.00	8,873,364.30	61,126,635.70	35,926,536.10
2304 - PRESERVATION OF THE ENVIRONMENT - GNEENRAL						
230401 - PRESERVATION OF THE ENVIRONMENT - GNEENRAL						
23040101	Tree Planting	5,000,000.00	5,000,000.00	1,088,000.00	3,912,000.00	-
230401 - PRESERVATION OF THE ENVIRONMENT - GNEENRAL Total		5,000,000.00	5,000,000.00	1,088,000.00	3,912,000.00	-
2304 - PRESERVATION OF THE ENVIRONMENT - GNEENRAL Total		5,000,000.00	5,000,000.00	1,088,000.00	3,912,000.00	-
2305 - ACQUISITION OF NON TANGIBLE ASSETS						
230501 - ACQUISITION OF NON TANGIBLE ASSETS						
23050101	Research and Development	15,000,000.00	15,000,000.00	-	15,000,000.00	-
23050102	Computer Software Acquisition	5,000,000.00	5,000,000.00	-	5,000,000.00	-
230501 - ACQUISITION OF NON TANGIBLE ASSETS Total		20,000,000.00	20,000,000.00	-	20,000,000.00	-
2305 - ACQUISITION OF NON TANGIBLE ASSETS Total		20,000,000.00	20,000,000.00	-	20,000,000.00	-
23 - CAPITAL EXPENDITURE Total		1,555,000,000.00	1,555,000,000.00	607,246,220.13	947,753,779.87	106,497,558.76
Grand Total		4,138,391,000.00	4,138,391,000.00	2,515,387,336.77	1,623,003,663.23	1,751,903,214.31