

**DUKKU 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. Ahmed Jamilu Shabewa - Chairman
2. Malala Umar Manu - Vice Chairman
3. Abdulkadir Abubakar - Councilor
4. Babayo Hassan - Councilor
5. Tafida Jalo - Councilor
6. Adamu Umar - Councilor
7. Muhammed S. Umar - Councilor
8. Hussaini Shehu - Councilor
9. Musa Danlami - Councilor
10. Aminu Hussaini - Councilor
11. Abdullahi Salima - Councilor
12. Siddi Maikudi - Councilor
13. Abdullahi Labaran - Councilor

MANAGEMENT AND HEADS OF DEPARTMENT

- (i) Dahiru Kawu - Secretary
- (ii) Abubakar Hayatu - Deputy Secretary (DS)
- (iii) Ahmed Usman Moh'd. - Treasurer
- (iv) Bello Gurama - HOD; Agric Department
- (v) Mohammed Usman - HOD; PHC Department
- (vi) Ayuba Moh'd Julde - HOD; Works Department
- (vii) Moh'd. Kabir Abdullahi - HOD; ESD Department

BANKERS

Fidelity Bank
FCMB Bank
Bubayero Microfinance
GTBank

AUDITORS

UMARU B. KINAFI & CO
CERTIFIED NATIONAL ACCOUNTANTS
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 Dukku 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 DUKKU LOCAL GOVERNMENT COUNCIL, GOMBE STATE.

We have audited the financial statement and schedules of Dukku Local Government Council for the year ended 31st December 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.

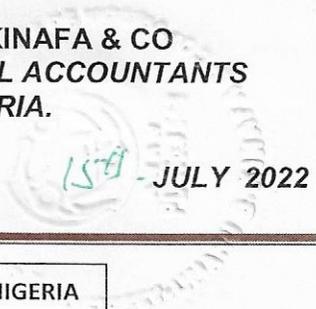
We planned and performed our audit so as to obtain the information and explanation in order to provide sufficient evidence to give reasonable assurance that the accounts are free from material mis-statement weather caused by fraud, error or irregularity. In forming our opinion, we also evaluated the 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. FCNA, FCTI, CPA(IRELAND)
 MANAGING PARTNER
 FRC/2012/ANAN/00000000120.

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



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

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

	2021	2020
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	2,418,869,872.96	2,192,430,035.94
Independent Revenue	18,607,436.00	55,105,100.00
Total Receipts	<u>2,437,477,308.96</u>	<u>2,247,535,135.94</u>
Payments		
Salaries and Allowances	(710,443,266.65)	(684,623,908.31)
Social Contributions	-	-
Social Benefits	-	(1,835,000.00)
Overhead Cost	(329,965,405.58)	(162,279,629.99)
Loans and Advances	-	-
Grants and Contributions	(1,019,643,511.25)	(1,026,217,162.42)
Subsidies	(40,000.00)	(6,500,000.00)
Transfers - Payments	-	-
Transfers - Payments to Individuals	-	-
Loss on Foreign Exchange	-	-
Total Payments	<u>(2,060,092,183.48)</u>	<u>(1,881,455,700.72)</u>
Net Cash flow from Operating Activities	<u>377,385,125.48</u>	<u>366,079,435.22</u>
Investing Activities		
Purchase of Fixed Assets	(64,377,125.00)	(35,831,700.00)
Construction/Provision of Fixed Assets	(172,275,029.62)	(45,315,300.00)
Rehabilitation/Repairs of Fixed Assets	(2,062,000.00)	(33,129,999.39)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	<u>(238,714,154.62)</u>	<u>(114,276,999.39)</u>
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from Loans/Borrowings	-	-
Proceeds from Other Capital Receipts	757,842.64	-
Repayment of Loans	(91,497,246.39)	(62,085,537.68)
Net Cash Flow from Financing Activities	<u>(90,739,403.75)</u>	<u>(62,085,537.68)</u>
Net Surplus/(Deficit) for the Year	47,931,567.11	189,716,898.15
Add: Opening Balance	369,336,355.08	179,619,456.93
Closing Cash Balance	<u>417,267,922.19</u>	<u>369,336,355.08</u>

Audited Financial Statements of Dukku Local Government Council 2021

GOMBE STATE GOVERNMENT OF NIGERIA
DUKKU 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	2,890,000,000.00	2,890,000,000.00	2,418,869,872.96	(471,130,127.04)	2,192,430,035.94
Independent Revenue	2	45,555,000.00	45,555,000.00	18,607,436.00	(26,947,564.00)	55,105,100.00
Aids and Grants	3	-	-	-	-	-
Loans and Other Capital Receipts	4	508,445,000.00	508,445,000.00	757,842.64	(507,687,157.36)	-
TOTAL REVENUE		3,444,000,000.00	3,444,000,000.00	2,438,235,151.60	(1,005,764,848.40)	2,247,535,135.94
EXPENDITURE						
Salaries and Allowances	5	762,000,000.00	766,713,600.00	710,443,266.65	56,270,333.35	684,623,908.31
Social Contributions	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	1,835,000.00
Overhead Cost	8	584,700,000.00	558,489,100.00	329,965,405.58	228,523,694.42	162,279,629.99
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	1,105,500,000.00	1,105,500,000.00	1,019,643,511.25	85,856,488.75	1,026,217,162.42
Subsidies	11	40,000,000.00	40,000,000.00	40,000.00	39,960,000.00	6,500,000.00
Public Debt Charges	12	120,000,000.00	141,497,300.00	91,497,246.39	50,000,053.61	62,085,537.68
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,612,200,000.00	2,612,200,000.00	2,151,589,429.86	460,610,570.14	1,943,541,238.40
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		831,800,000.00	831,800,000.00	286,645,721.73	(1,466,375,418.54)	303,993,897.54
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	185,000,000.00	229,654,500.00	64,377,125.00	165,277,375.00	35,831,700.00
Construction/Provision of Fixed Assets	15B	817,000,000.00	772,345,500.00	172,275,029.62	600,070,470.38	45,315,300.00
Rehabilitation/Repairs of Fixed Assets	15C	47,000,000.00	47,000,000.00	2,062,000.00	44,938,000.00	33,129,999.39
Preservation of the Environment	15D	-	-	-	-	-
Acquisition of Non Tangible Assets	15E	10,000,000.00	10,000,000.00	-	10,000,000.00	-
TOTAL CAPITAL EXPENDITURE		1,059,000,000.00	1,059,000,000.00	238,714,154.62	820,285,845.38	114,276,999.39
TRANSFERS						
Transfers - Payments	13A	-	-	-	-	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		(227,200,000.00)	(227,200,000.00)	47,931,567.11	(2,286,661,263.92)	189,716,898.15

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

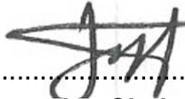
	NOTES	2021 ₦	2020 ₦
ASSETS			
Cash and Bank Balances	16	417,267,922	369,336,355
TOTAL ASSETS		<u>417,267,922</u>	<u>369,336,355</u>
LIABILITIES			
Accumulated Surplus/(Deficit)	25	417,267,922	369,336,355
TOTAL LIABILITIES		<u>417,267,922</u>	<u>369,336,355</u>



Treasurer



Secretary



Executive Chairman

STATEMENT OF ACCOUNTING POLICIES

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

a. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with 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	2,418,869,873	2,192,430,036
Note 1: Government Share of FAAC (Statutory Revenue) Total	2,418,869,873	2,192,430,036
Note 2: Independent Revenue		
Note 2A: Personal Taxes	-	17,915,200
Note 2B: Licences - General	5,723,658	5,131,900
Note 2C: Mining Rents	-	-
Note 2D: Fees - General	1,411,000	11,226,400
Note 2E: Fines - General	-	-
Note 2F: Sales - General	-	7,240,700
Note 2G: Earnings -General	10,919,250	5,207,600
Note 2H: Rent on Government Buildings - General	-	6,078,800
Note 2I: Rent on Land & Others - General	509,500	2,304,500
Note 2J: Repayments - General	-	-
Note 2K: Investment Income	44,028	-
Note 2L: Interest Earned	-	-
Note 2M: Re-Imbursement General	-	-
Note 2N: Rates	-	-
Note 2: Independent Revenue Total	18,607,436	55,105,100
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	757,843	-
Note 4: Loans and Other Capital Receipts Total	757,843	-
Note 5: Salaries and Allowances		
Note 5A: Salaries and Allowances	710,443,267	684,623,908
Note 5: Salaries and Allowances Total	710,443,267	684,623,908
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	14,250,436	-
Note 8B: Utilities - General	1,315,000	36,000,000
Note 8C: Materials and Supplies - General	6,813,636	37,792,727
Note 8D: Maintenance Services General	6,835,855	430,950

CONSOLIDATED NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2021	ACTUAL 2020
	₦	₦
Note 8E: Training General	8,985,818	9,631,410
Note 8F: Other Services - General	126,465,000	8,800,000
Note 8G: Consulting & Professional Services - General	35,365,416	9,827,273
Note 8H: Fuel and Lubricants - General	52,000,000	-
Note 8I: Financial Charges General	23,488	687,108
Note 8J: Miscellaneous Expenses - General	77,910,755	59,110,162
Note 8: Overhead Cost Total	329,965,406	162,279,630
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	1,019,643,511	1,026,217,162
Note 10B: Foreign Grants and Contribution	-	-
Note 10: Grants and Contributions Total	1,019,643,511	1,026,217,162
Note 11: Subsidies General		
Note 11A: Subsidy to Government Owned Companies & Parastatals	40,000	6,500,000
Note 11B: Subsidy to Private Companies	-	-
Note 11: Subsidies General Total	40,000	6,500,000
Note 12: Public Debt Charges		
Note 12: Loans Repayment	91,497,246	62,085,538
Note 12: Public Debt Charges Total	91,497,246	62,085,538
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	64,377,125	35,831,700
Note 15B: Construction/Provision of Fixed Assets - General	172,275,030	45,315,300
Note 15C: Rehabilitation/Repairs of Fixed Assets - General	2,062,000	33,129,999
Note 15D: Preservation of the Environment - Gnenral	-	-
Note 15E: Acquisition of Non Tangible Assets	-	-
Note 15: Capital Expenditure Total	238,714,155	114,276,999
Note 16: Cash and Bank Balances Held By Treasurer		
Note 16: Cash and Bank Balances Held By Treasurer	417,267,922	369,336,355
Note 16: Cash and Bank Balances Held By Treasurer Total	417,267,922	369,336,355
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)	417,267,922	369,336,355
Note 25: Accumulated Surplus/(Deficit) Total	417,267,922	369,336,355

Audited Financial Statements of Dukku Local Government Council 2021

GOMBE STATE GOVERNMENT OF NIGERIA
DUKKU 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	1,750,000,000.00	1,750,000,000.00	1,617,376,841.53	(132,623,158.47)	1,469,956,880.08
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)	-	-	-	-	44,994,734.78
11010107	Exchange Difference	-	-	-	-	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	-	-	-	-	16,133,316.94
11010110	Budget Augmentation	270,000,000.00	270,000,000.00	-	(270,000,000.00)	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	-	-	-	-	44,394,115.86
11010113	Equalisation Fund	-	-	-	-	20,972,555.72
11010114	Goods Value Consideration	-	-	-	-	54,483,795.84
11010201	Local Government Share of VAT	770,000,000.00	770,000,000.00	772,279,762.93	2,279,762.93	541,494,636.72
11010303	Local Government Share of Excess Crude Account	-	-	-	-	-
	STATUTORY REVENUE TOTAL	2,890,000,000.00	2,890,000,000.00	2,418,869,872.96	(471,130,127.04)	2,192,430,035.94
	INDEPENDENT REVENUE					
120101	Personal Taxes	1,000,000.00	1,000,000.00	-	(1,000,000.00)	17,915,200.00
120201	Licences - General	10,751,000.00	10,751,000.00	5,723,658.00	(5,027,342.00)	5,131,900.00
120202	Mining Rents	-	-	-	-	-
120204	Fees - General	5,604,000.00	5,604,000.00	1,411,000.00	(4,193,000.00)	11,226,400.00
120205	Fines - General	-	-	-	-	-
120206	Sales - General	4,200,000.00	4,200,000.00	-	(4,200,000.00)	7,240,700.00
120207	Earnings -General	17,000,000.00	17,000,000.00	10,919,250.00	(6,080,750.00)	5,207,600.00
120208	Rent on Government Buildings - General	3,500,000.00	3,500,000.00	-	(3,500,000.00)	6,078,800.00
120209	Rent on Land & Others - General	1,500,000.00	1,500,000.00	509,500.00	(990,500.00)	2,304,500.00
120210	Repayments - General	-	-	-	-	-
120211	Investment Income	2,000,000.00	2,000,000.00	44,028.00	(1,955,972.00)	-
120212	Interest Earned	-	-	-	-	-
120213	Re-imburement General	-	-	-	-	-
120214	Rates	-	-	-	-	-
	INDEPENDENT REVENUE TOTAL	45,555,000.00	45,555,000.00	18,607,436.00	(26,947,564.00)	55,105,100.00
	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	505,000,000.00	505,000,000.00	-	(505,000,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	3,445,000.00	3,445,000.00	757,842.64	(2,687,157.36)	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	508,445,000.00	508,445,000.00	757,842.64	(507,687,157.36)	-
	TOTAL REVENUE	3,444,000,000.00	3,444,000,000.00	2,438,235,151.60	(1,005,764,848.40)	2,247,535,135.94

Audited Financial Statements of Dukku Local Government Council 2021

GOMBE STATE GOVERNMENT OF NIGERIA
DUKKU 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	1,750,000,000.00	1,750,000,000.00	1,617,376,841.53	(132,623,158.47)	1,469,956,880.08
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)	-	-	-	-	44,994,734.78
11010109	Recovered Excess Bank Charges	-	-	-	-	16,133,316.94
11010110	Budget Augmentation	270,000,000.00	270,000,000.00	-	(270,000,000.00)	-
11010112	Stabilization Fund Receipts	-	-	-	-	44,394,115.86
11010113	Equalisation Fund	-	-	-	-	20,972,555.72
11010114	Goods Value Consideration	-	-	-	-	54,483,795.84
11010201	Local Government Share of VAT	770,000,000.00	770,000,000.00	772,279,762.93	2,279,762.93	541,494,636.72
110101 - LOCAL GOVERNMENT SHARE OF FAAC Total		2,890,000,000.00	2,890,000,000.00	2,418,869,872.96	(471,130,127.04)	2,192,430,035.94
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total		2,890,000,000.00	2,890,000,000.00	2,418,869,872.96	(471,130,127.04)	2,192,430,035.94
12 - INDEPENDENT REVENUE						
1201 - TAX REVENUE						
120101 - PERSONAL TAXES						
12010104	Stamp Duty	500,000.00	500,000.00	-	(500,000.00)	-
12010106	Development Tax/Levy	-	-	-	-	2,512,700.00
12010108	Livestock Tax	500,000.00	500,000.00	-	(500,000.00)	15,402,500.00
120101 - PERSONAL TAXES Total		1,000,000.00	1,000,000.00	-	(1,000,000.00)	17,915,200.00
1201 - TAX REVENUE Total		1,000,000.00	1,000,000.00	-	(1,000,000.00)	17,915,200.00
1202 - NON-TAX REVENUE						
120201 - LICENCES - GENERAL						
12020102	Goldsmiths & Gold Dealer Licences	-	-	-	-	45,400.00
12020107	Boats & Canoe (Small Craft) Licence	-	-	55,680.00	55,680.00	2,636,000.00
12020111	Bake House Licence	300,000.00	300,000.00	-	(300,000.00)	-
12020113	Brickmaking, Etc Licence	20,000.00	20,000.00	62,500.00	42,500.00	97,200.00
12020115	Dane Gun Licences	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
12020116	Cattle Dealer Licences	3,000,000.00	3,000,000.00	2,741,150.00	(258,850.00)	-
12020119	Fishing Permits	60,000.00	60,000.00	-	(60,000.00)	-
12020120	Hawker's Permits	-	-	-	-	675,100.00
12020121	Hunting Permits	10,000.00	10,000.00	-	(10,000.00)	-
12020124	Abattoir/Slaughter Licences	1,000,000.00	1,000,000.00	-	(1,000,000.00)	1,678,200.00
12020126	Hiring Services	800,000.00	800,000.00	-	(800,000.00)	-
12020129	Pool Betting & Casino Licences/Gaming	-	-	31,500.00	31,500.00	-
12020137	Trade Permit Licences	200,000.00	200,000.00	-	(200,000.00)	-
12020138	Forestry/Timber Licence	3,361,000.00	3,361,000.00	2,832,828.00	(528,172.00)	-
120201 - LICENCES - GENERAL Total		10,751,000.00	10,751,000.00	5,723,658.00	(5,027,342.00)	5,131,900.00
120204 - FEES - GENERAL						
12020404	Trade Union Fees	92,000.00	92,000.00	-	(92,000.00)	3,889,800.00
12020417	Contractor Registration Fees	1,500,000.00	1,500,000.00	-	(1,500,000.00)	2,902,100.00
12020419	Attestation of Bachelorhood & Spinsterhood Fees	-	-	-	-	3,462,000.00
12020442	Association Fees	2,000.00	2,000.00	-	(2,000.00)	-
12020443	Birth & Death Registration Fees	5,000.00	5,000.00	-	(5,000.00)	-
12020445	Change of Ownership Fees	5,000.00	5,000.00	-	(5,000.00)	389,000.00
12020449	Business/Trade Operating Fees	2,000,000.00	2,000,000.00	-	(2,000,000.00)	583,500.00
12020459	Right of Occupancy Fees	500,000.00	500,000.00	51,000.00	(449,000.00)	-
12020466	Indigenship Registration Fees	1,500,000.00	1,500,000.00	1,360,000.00	(140,000.00)	-
120204 - FEES - GENERAL Total		5,604,000.00	5,604,000.00	1,411,000.00	(4,193,000.00)	11,226,400.00
120206 - SALES - GENERAL						
12020604	Sales of Stores/Scraps/Unservicable Items	1,200,000.00	1,200,000.00	-	(1,200,000.00)	1,555,900.00
12020609	Proceeds From Sales of Farm Produce	1,500,000.00	1,500,000.00	-	(1,500,000.00)	2,333,900.00
12020612	Proceeds From Sales of Drugs and Medications	-	-	-	-	3,350,900.00
12020614	Proceeds From Sales of Govt. Building	1,500,000.00	1,500,000.00	-	(1,500,000.00)	-
120206 - SALES - GENERAL Total		4,200,000.00	4,200,000.00	-	(4,200,000.00)	7,240,700.00
120207 - EARNINGS - GENERAL						
12020701	Earnings From Consultancy Services	-	-	-	-	449,100.00
12020703	Earnings From Hire of Plants & Equipment	2,500,000.00	2,500,000.00	-	(2,500,000.00)	-
12020704	Earnings From the Use of Govt. Vehicles	2,000,000.00	2,000,000.00	-	(2,000,000.00)	710,100.00
12020705	Earnings From the Use of Govt. Halls/Others	500,000.00	500,000.00	-	(500,000.00)	7,800.00
12020707	Earnings From Medical Services	500,000.00	500,000.00	-	(500,000.00)	-
12020708	Earnings From Agricultural Produce	-	-	2,708,450.00	2,708,450.00	-
12020711	Earnings From Commercial Activities	11,500,000.00	11,500,000.00	8,210,800.00	(3,289,200.00)	-
12020720	Earnings From Guest Houses	-	-	-	-	4,040,600.00
120207 - EARNINGS - GENERAL Total		17,000,000.00	17,000,000.00	10,919,250.00	(6,080,750.00)	5,207,600.00
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL						
12020801	Rent on Govt. Quarters	2,000,000.00	2,000,000.00	-	(2,000,000.00)	2,788,100.00
12020803	Rent on Govt. Buildings	1,500,000.00	1,500,000.00	-	(1,500,000.00)	3,290,700.00
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL Total		3,500,000.00	3,500,000.00	-	(3,500,000.00)	6,078,800.00
120209 - RENT ON LAND & OTHERS - GENERAL						
12020901	Rent on Govt. Land	-	-	320,000.00	320,000.00	1,278,100.00
12020904	Rents of Plots & Sites Services Programme	1,000,000.00	1,000,000.00	189,500.00	(810,500.00)	946,000.00
12020905	Lease Rental	-	-	-	-	80,400.00
12020906	Rents on Govt. Properties	500,000.00	500,000.00	-	(500,000.00)	-
120209 - RENT ON LAND & OTHERS - GENERAL Total		1,500,000.00	1,500,000.00	509,500.00	(990,500.00)	2,304,500.00
120211 - INVESTMENT INCOME						
12021102	Dividend Received	2,000,000.00	2,000,000.00	44,028.00	(1,955,972.00)	-
120211 - INVESTMENT INCOME Total		2,000,000.00	2,000,000.00	44,028.00	(1,955,972.00)	-
1202 - NON-TAX REVENUE Total		44,555,000.00	44,555,000.00	18,607,436.00	(25,947,564.00)	37,189,900.00
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS						
1403 - LOANS/ BORROWINGS RECEIPT						
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT						
14030301	Domestic Loans/ Borrowings from Financial Institutions	505,000,000.00	505,000,000.00	-	(505,000,000.00)	-
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total		505,000,000.00	505,000,000.00	-	(505,000,000.00)	-
1403 - LOANS/ BORROWINGS RECEIPT Total		505,000,000.00	505,000,000.00	-	(505,000,000.00)	-
1407 - EXTRAORDINARY ITEMS						
140701 - EXTRAORDINARY ITEMS						
14070101	Extraordinary Items	-	-	757,842.64	757,842.64	-
14070102	Unspecified Revenue	3,445,000.00	3,445,000.00	-	(3,445,000.00)	-
140701 - EXTRAORDINARY ITEMS Total		3,445,000.00	3,445,000.00	757,842.64	(2,687,157.36)	-

Audited Financial Statements of Dukku Local Government Council 2021

DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		₦	₦	₦	₦	₦
1407 - EXTRAORDINARY ITEMS Total		3,445,000.00	3,445,000.00	757,842.64	(2,687,157.36)	-
Grand Total		3,444,000,000.00	3,444,000,000.00	2,438,235,151.60	(1,005,764,848.40)	2,247,535,135.94

Audited Financial Statements of Dukku Local Government Council 2021

GOMBE STATE GOVERNMENT OF NIGERIA
DUKKU 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)	702,000,000.00	706,713,600.00	706,713,549.47	50.53	684,623,908.31
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	35,000,000.00	35,000,000.00	3,199,717.18	31,800,282.82	-
210201	Allowances	25,000,000.00	25,000,000.00	530,000.00	24,470,000.00	-
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	-	-	-	-	1,835,000.00
	Personnel Cost Total	762,000,000.00	766,713,600.00	710,443,266.65	56,270,333.35	686,458,908.31
2202	Overhead Cost					
220201	Travels and Transport - General	37,000,000.00	37,000,000.00	14,250,436.44	22,749,563.56	-
220202	Utilities - General	10,000,000.00	10,000,000.00	1,315,000.00	8,685,000.00	36,000,000.00
220203	Materials and Supplies - General	26,000,000.00	26,260,000.00	6,813,636.36	19,446,363.64	37,792,727.28
220204	Maintenance Services - General	40,000,000.00	41,415,100.00	6,835,855.00	34,579,245.00	430,950.00
220205	Training - General	10,000,000.00	10,000,000.00	8,985,818.16	1,014,181.84	9,631,410.36
220206	Other Services - General	247,000,000.00	195,785,400.00	126,465,000.00	69,320,400.00	8,800,000.00
220207	Consulting and Professional Services	22,000,000.00	36,445,500.00	35,365,416.20	1,080,083.80	9,827,272.76
220208	Fuel and Lubricants	55,000,000.00	55,000,000.00	52,000,000.00	3,000,000.00	-
220209	Financial Charges	10,000,000.00	10,000,000.00	23,488.18	9,976,511.82	687,107.65
220210	Miscellaneous Expenses	127,700,000.00	136,583,100.00	77,910,755.24	58,672,344.76	59,110,161.94
	Overhead Cost Total	584,700,000.00	558,489,100.00	329,965,405.58	228,523,694.42	162,279,629.99
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	1,105,500,000.00	1,105,500,000.00	1,019,643,511.25	85,856,488.75	1,026,217,162.42
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	1,105,500,000.00	1,105,500,000.00	1,019,643,511.25	85,856,488.75	1,026,217,162.42
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	40,000,000.00	40,000,000.00	40,000.00	39,960,000.00	6,500,000.00
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	40,000,000.00	40,000,000.00	40,000.00	39,960,000.00	6,500,000.00
2206	Public Debt Charges					
220601	Loans Repayment	120,000,000.00	141,497,300.00	91,497,246.39	50,000,053.61	62,085,537.68
	Public Debt Charges Total	120,000,000.00	141,497,300.00	91,497,246.39	50,000,053.61	62,085,537.68
2207	Transfers - Payment					
220701	Transfer to Fund Recurrent Expenditure-Payment	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-
23	Capital Expenditure					
230101	Purchase of Fixed Assets	185,000,000.00	229,654,500.00	64,377,125.00	165,277,375.00	35,831,700.00
230201	Construction/Provision of Fixed Assets	817,000,000.00	772,345,500.00	172,275,029.62	600,070,470.38	45,315,300.00
230301	Rehabilitation/Repairs of Fixed Assets	47,000,000.00	47,000,000.00	2,062,000.00	44,938,000.00	33,129,999.39
230401	Preservation of the Environment	-	-	-	-	-
230501	Acquisition of Non Tangible Assets	10,000,000.00	10,000,000.00	-	10,000,000.00	-
	Capital Expenditure Total	1,059,000,000.00	1,059,000,000.00	238,714,154.62	820,285,845.38	114,276,999.39
	TOTAL EXPENDITURE	3,671,200,000.00	3,671,200,000.00	2,390,303,584.48	1,280,896,415.52	2,057,818,237.79

Audited Financial Statements of Dukku Local Government Council 2021

GOMBE STATE GOVERNMENT OF NIGERIA
DUKKU 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)	702,000,000.00	706,713,600.00	706,713,549.47	50.53	684,623,908.31
21010103	Consolidated Revenue Charges - Salaries/Allowances	35,000,000.00	35,000,000.00	3,199,717.18	31,800,282.82	-
210101 - SALARIES AND WAGES Total		737,000,000.00	741,713,600.00	709,913,266.65	31,800,333.35	684,623,908.31
2101 - SALARY Total		737,000,000.00	741,713,600.00	709,913,266.65	31,800,333.35	684,623,908.31
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS						
210201 - ALLOWANCES						
21020101	Non Regular Allowances	25,000,000.00	25,000,000.00	530,000.00	24,470,000.00	-
210201 - ALLOWANCES Total		25,000,000.00	25,000,000.00	530,000.00	24,470,000.00	-
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS Total		25,000,000.00	25,000,000.00	530,000.00	24,470,000.00	-
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		762,000,000.00	766,713,600.00	710,443,266.65	56,270,333.35	686,458,908.31
22 - OTHER RECURRENT COSTS						
2202 - OVERHEAD COST						
220201 - TRAVEL AND TRANSPORT - GENERAL						
22020101	Local Travel & Transport: Training	30,000,000.00	30,000,000.00	10,747,436.44	19,252,563.56	-
22020102	Local Travel & Transport: Others	7,000,000.00	7,000,000.00	3,503,000.00	3,497,000.00	-
220201 - TRAVEL AND TRANSPORT - GENERAL Total		37,000,000.00	37,000,000.00	14,250,436.44	22,749,563.56	-
220202 - UTILITIES - GENERAL						
22020201	Electricity Charges	7,000,000.00	7,000,000.00	1,315,000.00	5,685,000.00	-
22020205	Water Rates	1,000,000.00	1,000,000.00	-	1,000,000.00	36,000,000.00
22020210	Software Charges/License Renewal	2,000,000.00	2,000,000.00	-	2,000,000.00	-
220202 - UTILITIES - GENERAL Total		10,000,000.00	10,000,000.00	1,315,000.00	8,685,000.00	36,000,000.00
220203 - MATERIALS AND SUPPLIES - GENERAL						
22020301	Office Stationeries/Computer Consumables	5,000,000.00	5,000,000.00	1,764,636.36	3,235,363.64	681,818.18
22020305	Printing of Non Security Documents	5,000,000.00	5,000,000.00	2,019,000.00	2,981,000.00	1,920,000.00
22020306	Printing of Security Documents	5,000,000.00	5,000,000.00	430,000.00	4,570,000.00	-
22020307	Drugs/Laboratory/Medical Supplies	5,000,000.00	5,000,000.00	330,000.00	4,670,000.00	-
22020309	Uniforms and Other Clothing	-	-	-	-	1,000,000.00
22020310	Teaching Aids/Instructional Materials	2,000,000.00	2,000,000.00	10,000.00	1,990,000.00	-
22020311	Food stuff/Catering Materials Supplies	2,000,000.00	2,260,000.00	2,260,000.00	-	34,190,909.10
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		26,000,000.00	26,260,000.00	6,813,636.36	19,446,363.64	37,792,727.28
220204 - MAINTENANCE SERVICES GENERAL						
22020401	Maintenance of Motor Vehicles/Transport Equipment	5,000,000.00	5,000,000.00	964,340.00	4,035,660.00	430,950.00
22020402	Maintenance of Office Furniture	5,000,000.00	5,000,000.00	110,000.00	4,890,000.00	-
22020403	Maintenance of Office Building/Residential Qtrs	10,000,000.00	10,000,000.00	11,500.00	9,988,500.00	-
22020406	Other Maintenance Services	4,000,000.00	5,415,100.00	5,415,015.00	85.00	-
22020411	Maintenance of Communication Equipment	1,000,000.00	1,000,000.00	-	1,000,000.00	-
22020412	Maintenance of Market/Public Places	10,000,000.00	10,000,000.00	110,000.00	9,890,000.00	-
22020413	Minor Road Maintenance	5,000,000.00	5,000,000.00	225,000.00	4,775,000.00	-
220204 - MAINTENANCE SERVICES GENERAL Total		40,000,000.00	41,415,100.00	6,835,855.00	34,579,245.00	430,950.00
220205 - TRAINING GENERAL						
22020503	Cont. to Local Govt. Service Comm. Training Fund	10,000,000.00	10,000,000.00	8,985,818.16	1,014,181.84	9,631,410.36
220205 - TRAINING GENERAL Total		10,000,000.00	10,000,000.00	8,985,818.16	1,014,181.84	9,631,410.36
220206 - OTHER SERVICES - GENERAL						
22020601	Security Services	200,000,000.00	148,785,400.00	106,720,000.00	42,065,400.00	4,170,000.00
22020602	Office Rent	-	-	-	-	4,630,000.00
22020603	Residential Rent	10,000,000.00	10,000,000.00	9,260,000.00	740,000.00	-
22020604	Security Vote (Including Operations)	6,000,000.00	6,000,000.00	5,425,000.00	575,000.00	-
22020605	Cleaning and Fumigation Services	26,000,000.00	26,000,000.00	1,350,000.00	24,650,000.00	-
22020607	Rescue Service	5,000,000.00	5,000,000.00	3,710,000.00	1,290,000.00	-
220206 - OTHER SERVICES - GENERAL Total		247,000,000.00	195,785,400.00	126,465,000.00	69,320,400.00	8,800,000.00
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL						
22020701	Financial Consulting	5,000,000.00	16,668,200.00	16,668,143.48	56.52	-
22020702	Information Technology Consulting	-	-	-	-	500,000.00
22020703	Legal Services	-	-	-	-	9,327,272.76
22020708	Medical Consulting	5,000,000.00	5,000,000.00	3,920,000.00	1,080,000.00	-
22020709	Auditing of Accounts	12,000,000.00	14,777,300.00	14,777,272.72	27.28	-
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total		22,000,000.00	36,445,500.00	35,365,416.20	1,080,083.80	9,827,272.76
220208 - FUEL AND LUBRICANTS - GENERAL						
22020803	Plant/Generator Fuel Cost	55,000,000.00	55,000,000.00	52,000,000.00	3,000,000.00	-
220208 - FUEL AND LUBRICANTS - GENERAL Total		55,000,000.00	55,000,000.00	52,000,000.00	3,000,000.00	-
220209 - FINANCIAL CHARGES GENERAL						
22020901	Bank Charges (Other than Interest)	10,000,000.00	10,000,000.00	23,488.18	9,976,511.82	687,107.65
220209 - FINANCIAL CHARGES GENERAL Total		10,000,000.00	10,000,000.00	23,488.18	9,976,511.82	687,107.65
220210 - MISCELLANEOUS EXPENSES - GENERAL						

Audited Financial Statements of Dukku Local Government Council 2021

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		₦	₦	₦	₦	₦
22021001	Refreshment and Meals	20,000,000.00	20,000,000.00	19,483,100.00	516,900.00	-
22021002	Honorarium and Sitting Allowance	5,000,000.00	5,000,000.00	3,485,000.00	1,515,000.00	200,000.00
22021003	Publicity and Advertisements	1,000,000.00	1,000,000.00	35,000.00	965,000.00	69,875.00
22021004	Medical Expenses - Local	10,000,000.00	10,000,000.00	5,154,000.00	4,846,000.00	1,000,000.00
22021007	Welfare Packages	27,000,000.00	27,000,000.00	12,557,454.54	14,442,545.46	11,667,375.83
22021009	Sporting Activities	1,000,000.00	1,470,000.00	1,470,000.00	-	-
22021010	Direct Teaching and Laboratory Cost	-	-	-	-	12,850,000.00
22021014	Annual Budget Expenses and Administration	8,000,000.00	8,000,000.00	2,000,000.00	6,000,000.00	957,500.00
22021019	Medical Expenses - International	1,200,000.00	1,200,000.00	-	1,200,000.00	-
22021020	Election-Logistic Support	-	-	-	-	20,081,111.11
22021023	Other Miscellaneous Expenses	17,500,000.00	25,913,100.00	25,913,064.30	35.70	12,000,000.00
22021037	Margin for Increase in Costs	6,000,000.00	6,000,000.00	-	6,000,000.00	-
22021041	Contingency	-	-	-	-	284,300.00
22021042	Recurrent Adjustment	11,000,000.00	11,000,000.00	-	11,000,000.00	-
22021047	Covid-19 Logistics and Intervention Fund	20,000,000.00	20,000,000.00	7,813,136.40	12,186,863.60	-
220210 - MISCELLANEOUS EXPENSES - GENERAL Total		127,700,000.00	136,583,100.00	77,910,755.24	58,672,344.76	59,110,161.94
2202 - OVERHEAD COST Total		584,700,000.00	558,489,100.00	329,965,405.58	228,523,694.42	162,279,629.99
2204 - GRANTS AND CONTRIBUTIONS - GENERAL						
220401 - LOCAL GRANTS AND CONTRIBUTIONS						
22040105	Grants to Government Owned Companies - Current	9,000,000.00	9,000,000.00	-	9,000,000.00	-
22040109	Grants to Communities/NGOs	10,000,000.00	10,000,000.00	-	10,000,000.00	250,000.00
22040110	Grants to Academic Institutions	865,000,000.00	865,000,000.00	853,878,498.35	11,121,501.65	184,652,199.75
22040111	Contribution to Traditional Councils	22,000,000.00	22,000,000.00	18,000,000.00	4,000,000.00	18,771,400.00
22040112	Contribution to Min. for LG/Bureau for Adm. Expenses	15,000,000.00	15,000,000.00	11,985,818.16	3,014,181.84	10,849,318.14
22040115	Grants/Allocation to Development Areas	-	-	-	-	250,000.00
22040116	Contribution to Local Government Education Authority	15,000,000.00	15,000,000.00	-	15,000,000.00	695,593,585.55
22040117	Contribution to Primary Health Care Development Agency	-	-	-	-	27,442,995.00
22040118	Contribution to Local government Staff Pension Board	161,000,000.00	161,000,000.00	135,779,194.74	25,220,805.26	87,305,945.80
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	-	-	-	-	1,101,718.18
220401 - LOCAL GRANTS AND CONTRIBUTIONS Total		1,105,500,000.00	1,105,500,000.00	1,019,643,511.25	85,856,488.75	1,026,217,162.42
2204 - GRANTS AND CONTRIBUTIONS - GENERAL Total		1,105,500,000.00	1,105,500,000.00	1,019,643,511.25	85,856,488.75	1,026,217,162.42
2205 - SUBSIDIES GENERAL						
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS						
22050106	Agricultural Inputs Subsidy	35,000,000.00	35,000,000.00	40,000.00	34,960,000.00	-
22050107	Health Subsidy	2,000,000.00	2,000,000.00	-	2,000,000.00	-
22050108	Religious Pilgrimage Subsidy	3,000,000.00	3,000,000.00	-	3,000,000.00	6,500,000.00
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS Total		40,000,000.00	40,000,000.00	40,000.00	39,960,000.00	6,500,000.00
2205 - SUBSIDIES GENERAL Total		40,000,000.00	40,000,000.00	40,000.00	39,960,000.00	6,500,000.00
2206 - PUBLIC DEBT CHARGES						
220601 - LOANS REPAYMENT						
22060101	Internal Loans	70,000,000.00	91,497,300.00	91,497,246.39	53.61	19,630,384.52
22060106	Other Funds	50,000,000.00	50,000,000.00	-	50,000,000.00	42,455,153.16
220601 - LOANS REPAYMENT Total		120,000,000.00	141,497,300.00	91,497,246.39	50,000,053.61	62,085,537.68
2206 - PUBLIC DEBT CHARGES Total		120,000,000.00	141,497,300.00	91,497,246.39	50,000,053.61	62,085,537.68
22 - OTHER RECURRENT COSTS Total		1,850,200,000.00	1,845,486,400.00	1,441,146,163.21	404,340,236.79	1,257,082,330.09
23 - CAPITAL EXPENDITURE						
2301 - PURCHASE OF FIXED ASSETS - GENERAL						
230101 - PURCHASE OF FIXED ASSETS - GENERAL						
23010101	Purchase/Acquisition of Land	30,000,000.00	30,000,000.00	-	30,000,000.00	-
23010105	Purchase of Motor Vehicles	120,000,000.00	120,000,000.00	14,657,625.00	105,342,375.00	-
23010112	Purchase of Office Furniture and Fittings	10,000,000.00	10,000,000.00	50,000.00	9,950,000.00	-
23010113	Purchase of Computers	-	-	-	-	771,700.00
23010119	Purchase of Power Generating Set	5,000,000.00	49,654,500.00	49,654,500.00	-	-
23010122	Purchase of Health/Medical Equipment	5,000,000.00	5,000,000.00	-	5,000,000.00	-
23010124	Purchase of Teaching/Learning Aid Equipment	5,000,000.00	5,000,000.00	15,000.00	4,985,000.00	-
23010127	Purchase of Agricultural Equipment/Irrigation	10,000,000.00	10,000,000.00	-	10,000,000.00	500,000.00
23010139	Purchase of Fertilizer	-	-	-	-	34,560,000.00
230101 - PURCHASE OF FIXED ASSETS - GENERAL Total		185,000,000.00	229,654,500.00	64,377,125.00	165,277,375.00	35,831,700.00
2301 - PURCHASE OF FIXED ASSETS - GENERAL Total		185,000,000.00	229,654,500.00	64,377,125.00	165,277,375.00	35,831,700.00
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
23020102	Construction/Provision of Residential Buildings	20,000,000.00	20,000,000.00	-	20,000,000.00	-
23020103	Construction/Provision of Electricity	80,000,000.00	80,000,000.00	-	80,000,000.00	568,000.00
23020105	Construction/Provision of Water Facilities	230,000,000.00	185,345,500.00	15,454,900.00	169,890,600.00	41,658,100.00
23020106	Construction/Provision of Hospital/Health Centers	-	-	-	-	482,100.00
23020114	Construction/Provision of Roads	200,000,000.00	200,000,000.00	144,129,852.20	55,870,147.80	-
23020118	Construction/Provision of Infrastructure	10,000,000.00	10,000,000.00	3,201,000.00	6,799,000.00	-
23020122	Construction of Boundary Pillars/Right Ways	-	-	-	-	2,607,100.00
23020123	Construction of Traffic Lights/Street Lights	100,000,000.00	100,000,000.00	-	100,000,000.00	-
23020124	Construction of Markets/Parks	120,000,000.00	120,000,000.00	-	120,000,000.00	-
23020126	Construction/Provision of Cemeteries	5,000,000.00	5,000,000.00	-	5,000,000.00	-
23020127	Construction/Provision of ICT Infrastructures	52,000,000.00	52,000,000.00	9,489,277.42	42,510,722.58	-
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		817,000,000.00	772,345,500.00	172,275,029.62	600,070,470.38	45,315,300.00
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		817,000,000.00	772,345,500.00	172,275,029.62	600,070,470.38	45,315,300.00
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
23030102	Rehabilitation/Repairs - Electricity	-	-	-	-	5,776,100.00

Audited Financial Statements of Dukku Local Government Council 2021

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		₦	₦	₦	₦	₦
23030104	Rehabilitation/Repairs - Water Facilities	5,000,000.00	5,000,000.00	1,637,000.00	3,363,000.00	-
23030105	Rehabilitation/Repairs - Hospital/Health Centers	10,000,000.00	10,000,000.00	-	10,000,000.00	-
23030113	Rehabilitation/Repairs - Roads	-	-	-	-	1,135,220.00
23030121	Rehabilitation/Repairs - Office Buildings	30,000,000.00	30,000,000.00	425,000.00	29,575,000.00	-
23030126	Rehabilitation/Repairs of Cemeteries	2,000,000.00	2,000,000.00	-	2,000,000.00	26,218,679.39
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		47,000,000.00	47,000,000.00	2,062,000.00	44,938,000.00	33,129,999.39
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		47,000,000.00	47,000,000.00	2,062,000.00	44,938,000.00	33,129,999.39
2305 - ACQUISITION OF NON TANGIBLE ASSETS						
230501 - ACQUISITION OF NON TANGIBLE ASSETS						
23050101	Research and Development	10,000,000.00	10,000,000.00	-	10,000,000.00	-
230501 - ACQUISITION OF NON TANGIBLE ASSETS Total		10,000,000.00	10,000,000.00	-	10,000,000.00	-
2305 - ACQUISITION OF NON TANGIBLE ASSETS Total		10,000,000.00	10,000,000.00	-	10,000,000.00	-
23 - CAPITAL EXPENDITURE Total		1,059,000,000.00	1,059,000,000.00	238,714,154.62	820,285,845.38	114,276,999.39
Grand Total		3,671,200,000.00	3,671,200,000.00	2,390,303,584.48	1,280,896,415.52	2,057,818,237.79