

**GOMBE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

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

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

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CORPORATE INFORMATION

COUNCIL MEMBERS

Hon. Usman Haruna	-	Chairman
Hon. Suleiman Gambo	-	Vice Chairman
Hon. Umar Zahradeen Kumo	-	Councilor
Hon. Muhammed Hassan Ali	-	Councilor
Hon. Adamu Mohammed	-	Councilor
Hon. Kabiru Yusuf	-	Councilor
Hon. Shehu Sani Abdullahi	-	Councilor
Hon. Miji Auwal Hassan	-	Councilor
Hon. Ibrahim Zakiyu	-	Councilor
Hon. Yusuf Abubakar Bello	-	Councilor
Hon. Adamu Hauwa Sarki	-	Councilor
Hon. Babadidi Sabuwa	-	Councilor
Hon. Maigari Umar Faruk	-	Councilor

MANAGEMENT AND HEADS OF DEPARTMENT

Alh. Aliyu Mohammed Dawaki	-	Secretary
Mal. Babaji Abdullahi	-	Deputy Secretary (DS)
Alh. Abdullahi Saleh	-	Treasurer
Mal. Usman Saidu	-	HOD; Agric Department
Mal. Umar Mohammed Usman	-	HOD; PHC Department
Alh. Mohammed Kwawanga	-	HOD; Works Department
Mal. Yakubu Abba Aliyu	-	HOD; ESD Department

BANKERS

UBA BANK PLC
FIDELITY BANK PLC
BUBAYERO MICRO-FINANCE BANK (NIG.) LTD
ZENITH BANK PLC
GUARANTEE TRUST BANK PLC

AUDITORS

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

STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

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

As a result, the Financial Statements represent a fair presentation of Gombe 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 GOMBE LOCAL
GOVERNMENT COUNCIL, GOMBE STATE.**

We have audited the financial statement and schedules of Gombe 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.

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ASSOCIATION OF NATIONAL ACCOUNTANTS OF NIGERIA

GOMBE, NIGERIA

15th JULY 2022

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

	2021	2020
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	2,600,710,327.06	2,352,757,186.70
Independent Revenue	55,082,200.00	56,414,700.00
Total Receipts	<u>2,655,792,527.06</u>	<u>2,409,171,886.70</u>
Payments		
Salaries and Allowances	(945,941,392.30)	(901,375,418.70)
Social Contributions	-	-
Social Benefits	-	-
Overhead Cost	(178,951,812.23)	(133,773,699.38)
Loans and Advances	-	-
Grants and Contributions	(1,361,697,830.51)	(1,221,199,147.48)
Subsidies	(300,000.00)	(15,002,596.21)
Transfers - Payments	-	-
Transfers - Payments to Individuals	-	-
Loss on Foreign Exchange	-	-
Total Payments	<u>(2,486,891,035.04)</u>	<u>(2,271,350,861.77)</u>
Net Cash flow from Operating Activities	<u>168,901,492.02</u>	<u>137,821,024.93</u>
Investing Activities		
Purchase of Fixed Assets	(22,096,437.50)	(72,847,143.64)
Construction/Provision of Fixed Assets	(6,474,701.40)	-
Rehabilitation/Repairs of Fixed Assets	(9,000.00)	(5,851,731.54)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	<u>(28,580,138.90)</u>	<u>(78,698,875.18)</u>
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from Loans/Borrowings	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(91,497,246.39)	(51,283,718.16)
Net Cash Flow from Financing Activities	<u>(91,497,246.39)</u>	<u>(51,283,718.16)</u>
Net Surplus/(Deficit) for the Year	48,824,106.73	7,838,431.59
Add: Opening Balance	15,910,959.83	8,072,528.24
Closing Cash Balance	<u>64,735,066.56</u>	<u>15,910,959.83</u>

Audited Financial Statements of Gombe Local Government Council 2021

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

NOTES	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020	
	₦	₦	₦	₦	₦	
REVENUE						
Statutory Revenue	1	3,052,000,000.00	3,052,000,000.00	2,600,710,327.06	(451,289,672.94)	2,352,757,186.70
Independent Revenue	2	148,100,000.00	148,100,000.00	55,082,200.00	(93,017,800.00)	56,414,700.00
Aids and Grants	3	-	-	-	-	-
Loans and Other Capital Receipts	4	1,005,500,000.00	1,005,500,000.00	-	(1,005,500,000.00)	-
TOTAL REVENUE		4,205,600,000.00	4,205,600,000.00	2,655,792,527.06	(1,549,807,472.94)	2,409,171,886.70
EXPENDITURE						
Salaries and Allowances	5	1,043,000,000.00	1,043,000,000.00	945,941,392.30	97,058,607.70	901,375,418.70
Social Contributions	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	-
Overhead Cost	8	469,400,000.00	421,627,400.00	178,951,812.23	242,675,587.77	133,773,699.38
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	1,470,500,000.00	1,518,272,600.00	1,361,697,830.51	156,574,769.49	1,221,199,147.48
Subsidies	11	84,000,000.00	84,000,000.00	300,000.00	83,700,000.00	15,002,596.21
Public Debt Charges	12	223,800,000.00	223,800,000.00	91,497,246.39	132,302,753.61	51,283,718.16
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		3,290,700,000.00	3,290,700,000.00	2,578,388,281.43	712,311,718.57	2,322,634,579.93
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		914,900,000.00	914,900,000.00	77,404,245.63	(2,262,119,191.51)	86,537,306.77
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	118,000,000.00	118,000,000.00	22,096,437.50	95,903,562.50	72,847,143.64
Construction/Provision of Fixed Assets	15B	406,000,000.00	406,000,000.00	6,474,701.40	399,525,298.60	-
Rehabilitation/Repairs of Fixed Assets	15C	95,000,000.00	95,000,000.00	9,000.00	94,991,000.00	5,851,731.54
Preservation of the Environment	15D	-	-	-	-	-
Acquisition of Non Tangible Assets	15E	3,000,000.00	3,000,000.00	-	3,000,000.00	-
TOTAL CAPITAL EXPENDITURE		622,000,000.00	622,000,000.00	28,580,138.90	593,419,861.10	78,698,875.18
TRANSFERS						
Transfers - Payments	13A	-	-	-	-	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		292,900,000.00	292,900,000.00	48,824,106.73	(2,855,539,052.61)	7,838,431.59

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

	NOTES	2021 ₦	2020 ₦
ASSETS			
Cash and Bank Balances	16	64,735,067	15,910,960
TOTAL ASSETS		64,735,067	15,910,960
LIABILITIES			
Accumulated Surplus/(Deficit)	25	64,735,067	15,910,960
TOTAL LIABILITIES		64,735,067	15,910,960

Treasurer

Secretary

Executive Chairman

STATEMENT OF ACCOUNTING POLICIES

The following are the summaries of the significant accounting policies adopted by Gombe 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	2,600,710,327	2,352,757,187
Note 1: Government Share of FAAC (Statutory Revenue) Total	2,600,710,327	2,352,757,187
Note 2: Independent Revenue		
Note 2A: Personal Taxes	270,000	-
Note 2B: Licences - General	13,232,050	856,600
Note 2C: Mining Rents	7,950,135	-
Note 2D: Fees - General	21,127,085	3,543,100
Note 2E: Fines - General	-	-
Note 2F: Sales - General	-	-
Note 2G: Earnings -General	12,502,930	49,415,000
Note 2H: Rent on Government Buildings - General	-	-
Note 2I: Rent on Land & Others - General	-	2,600,000
Note 2J: Repayments - General	-	-
Note 2K: Investment Income	-	-
Note 2L: Interest Earned	-	-
Note 2M: Re-Imbursement General	-	-
Note 2N: Rates	-	-
Note 2: Independent Revenue Total	55,082,200	56,414,700
Note 3: Aids and Grants		
Note 3A: Domestic Aids	-	-
Note 3B: Foreign Aids	-	-
Note 3C: Domestic Grants	-	-
Note 3D: Foreign Grants	-	-
Note 3: Aids and Grants Total	-	-
Note 4: Loans and Other Capital Receipts		
Note 4A: Loans/ Borrowings Receipt	-	-
Note 4B: Other Capital Receipts	-	-
Note 4: Loans and Other Capital Receipts Total	-	-
Note 5: Salaries and Allowances		
Note 5A: Salaries and Allowances	945,941,392	901,375,419
Note 5: Salaries and Allowances Total	945,941,392	901,375,419
Note 6: Social Contribution		
Note 6: Social Contribution	-	-
Note 6: Social Contribution Total	-	-
Note 7: Social Benefits		
Note 7: Social Benefits	-	-
Note 7: Social Benefits Total	-	-
Note 8: Overhead Cost		
Note 8A: Travel and Transport - General	6,968,636	25,176,500
Note 8B: Utilities - General	-	2,522,805
Note 8C: Materials and Supplies - General	13,435,181	22,087,252
Note 8D: Maintenance Services General	3,738,750	4,697,693

CONSOLIDATED NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2021	ACTUAL 2020
	₦	₦
Note 8E: Training General	10,103,091	7,645,182
Note 8F: Other Services - General	79,172,000	6,473,800
Note 8G: Consulting & Professional Services - General	33,413,518	6,301,309
Note 8H: Fuel and Lubricants - General	20,000	-
Note 8I: Financial Charges General	146,850	9,896,297
Note 8J: Miscellaneous Expenses - General	31,953,786	48,972,862
Note 8: Overhead Cost Total	178,951,812	133,773,699
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	1,361,697,831	1,221,199,147
Note 10B: Foreign Grants and Contribution	-	-
Note 10: Grants and Contributions Total	1,361,697,831	1,221,199,147
Note 11: Subsidies General		
Note 11A: Subsidy to Government Owned Companies & Parastatals	300,000	15,002,596
Note 11B: Subsidy to Private Companies	-	-
Note 11: Subsidies General Total	300,000	15,002,596
Note 12: Public Debt Charges		
Note 12: Loans Repayment	91,497,246	51,283,718
Note 12: Public Debt Charges Total	91,497,246	51,283,718
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	22,096,438	72,847,144
Note 15B: Construction/Provision of Fixed Assets - General	6,474,701	-
Note 15C: Rehabilitation/Repairs of Fixed Assets - General	9,000	5,851,732
Note 15D: Preservation of the Environment - Gnenral	-	-
Note 15E: Acquisition of Non Tangible Assets	-	-
Note 15: Capital Expenditure Total	28,580,139	78,698,875
Note 16: Cash and Bank Balances Held By Treasurer		
Note 16: Cash and Bank Balances Held By Treasurer	64,735,067	15,910,960
Note 16: Cash and Bank Balances Held By Treasurer Total	64,735,067	15,910,960
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)	64,735,067	15,910,960
Note 25: Accumulated Surplus/(Deficit) Total	64,735,067	15,910,960

Audited Financial Statements of Gombe Local Government Council 2021

GOMBE STATE GOVERNMENT OF NIGERIA
GOMBE 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	1,800,000,000.00	1,800,000,000.00	1,712,510,195.35	(87,489,804.65)	1,556,798,970.84
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)	50,000,000.00	50,000,000.00	-	(50,000,000.00)	47,652,933.05
11010107	Exchange Difference	-	-	-	-	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	-	-	-	-	17,079,729.52
11010110	Budget Augmentation	180,000,000.00	180,000,000.00	-	(180,000,000.00)	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	-	-	-	-	47,016,830.79
11010113	Equalisation Fund	-	-	-	-	22,211,571.78
11010114	Goods Value Consideration	-	-	-	-	57,948,210.97
11010201	Local Government Share of VAT	852,000,000.00	852,000,000.00	858,986,863.21	6,986,863.21	604,048,939.75
11010303	Local Government Share of Excess Crude Account	70,000,000.00	70,000,000.00	-	(70,000,000.00)	-
	STATUTORY REVENUE TOTAL	3,052,000,000.00	3,052,000,000.00	2,600,710,327.06	(451,289,672.94)	2,352,757,186.70
	INDEPENDENT REVENUE					
120101	Personal Taxes	-	-	270,000.00	270,000.00	-
120201	Licences - General	18,600,000.00	18,600,000.00	13,232,050.00	(5,367,950.00)	856,600.00
120202	Mining Rents	-	-	7,950,135.00	7,950,135.00	-
120204	Fees - General	17,000,000.00	17,000,000.00	21,127,085.00	4,127,085.00	3,543,100.00
120205	Fines - General	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
120206	Sales - General	10,000,000.00	10,000,000.00	-	(10,000,000.00)	-
120207	Earnings -General	94,500,000.00	94,500,000.00	12,502,930.00	(81,997,070.00)	49,415,000.00
120208	Rent on Government Buildings - General	-	-	-	-	-
120209	Rent on Land & Others - General	2,000,000.00	2,000,000.00	-	(2,000,000.00)	2,600,000.00
120210	Repayments - General	-	-	-	-	-
120211	Investment Income	4,000,000.00	4,000,000.00	-	(4,000,000.00)	-
120212	Interest Earned	-	-	-	-	-
120213	Re-imburement General	-	-	-	-	-
120214	Rates	-	-	-	-	-
	INDEPENDENT REVENUE TOTAL	148,100,000.00	148,100,000.00	55,082,200.00	(93,017,800.00)	56,414,700.00
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS					
130101	Domestic Aids	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-
130203	Domestic Grants	-	-	-	-	-
130204	Foreign Grants	-	-	-	-	-
140202	Other Capital Receipts	-	-	-	-	-
140301	Domestic Loans/ Borrowings Receipt	1,000,000,000.00	1,000,000,000.00	-	(1,000,000,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	5,500,000.00	5,500,000.00	-	(5,500,000.00)	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	1,005,500,000.00	1,005,500,000.00	-	(1,005,500,000.00)	-
	TOTAL REVENUE	4,205,600,000.00	4,205,600,000.00	2,655,792,527.06	(1,549,807,472.94)	2,409,171,886.70

Audited Financial Statements of Gombe Local Government Council 2021

GOMBE STATE GOVERNMENT OF NIGERIA GOMBE 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	1,800,000,000.00	1,800,000,000.00	1,712,510,195.35	(87,489,804.65)	1,556,798,970.84
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)	50,000,000.00	50,000,000.00	-	(50,000,000.00)	47,652,933.05
11010109	Recovered Excess Bank Charges	-	-	-	-	17,079,729.52
11010110	Budget Augmentation	180,000,000.00	180,000,000.00	-	(180,000,000.00)	-
11010112	Stabilization Fund Receipts	-	-	-	-	47,016,830.79
11010113	Equalisation Fund	-	-	-	-	22,211,571.78
11010114	Goods Value Consideration	-	-	-	-	57,948,210.97
11010201	Local Government Share of VAT	852,000,000.00	852,000,000.00	858,986,863.21	6,986,863.21	604,048,939.75
11010303	Local Government Share of Excess Crude Account	70,000,000.00	70,000,000.00	-	(70,000,000.00)	-
110101 - LOCAL GOVERNMENT SHARE OF FAAC Total		3,052,000,000.00	3,052,000,000.00	2,600,710,327.06	(451,289,672.94)	2,352,757,186.70
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total						
		3,052,000,000.00	3,052,000,000.00	2,600,710,327.06	(451,289,672.94)	2,352,757,186.70
12 - INDEPENDENT REVENUE						
1201 - TAX REVENUE						
120101 - PERSONAL TAXES						
12010101	Community Development/Pool Tax	-	-	270,000.00	270,000.00	-
120101 - PERSONAL TAXES Total		-	-	270,000.00	270,000.00	-
1201 - TAX REVENUE Total		-	-	270,000.00	270,000.00	-
1202 - NON-TAX REVENUE						
120201 - LICENCES - GENERAL						
12020107	Boats & Canoe (Small Craft) Licence	-	-	18,000.00	18,000.00	13,000.00
12020109	Registration of Voluntary Organizations	500,000.00	500,000.00	-	(500,000.00)	251,500.00
12020111	Bake House Licence	4,000,000.00	4,000,000.00	500,500.00	(3,499,500.00)	-
12020112	Bicycles Licence & Hire Permits	50,000.00	50,000.00	495,000.00	445,000.00	-
12020113	Brickmaking, Etc Licence	1,400,000.00	1,400,000.00	-	(1,400,000.00)	-
12020114	Cart Licences	-	-	4,380,300.00	4,380,300.00	345,300.00
12020115	Dane Gun Licences	300,000.00	300,000.00	-	(300,000.00)	-
12020116	Cattle Dealer Licences	2,200,000.00	2,200,000.00	1,144,800.00	(1,055,200.00)	-
12020117	Dried Fish & Meat Licences	500,000.00	500,000.00	-	(500,000.00)	-
12020118	Pet (Dog) Licences	-	-	-	-	27,500.00
12020119	Fishing Permits	-	-	-	-	15,000.00
12020120	Hawker's Permits	650,000.00	650,000.00	204,250.00	(445,750.00)	44,000.00
12020122	Produce Buying Licences	1,000,000.00	1,000,000.00	18,000.00	(982,000.00)	160,300.00
12020123	Animal Health Certificate Licences	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
12020124	Abattoir/Slaughter Licences	1,000,000.00	1,000,000.00	73,400.00	(926,600.00)	-
12020126	Hiring Services	2,500,000.00	2,500,000.00	50,000.00	(2,450,000.00)	-
12020130	Cinematograph Licences	500,000.00	500,000.00	-	(500,000.00)	-
12020131	Liquor Licences	500,000.00	500,000.00	-	(500,000.00)	-
12020137	Trade Permit Licences	-	-	6,347,800.00	6,347,800.00	-
12020138	Forestry/Timber Licence	2,500,000.00	2,500,000.00	-	(2,500,000.00)	-
120201 - LICENCES - GENERAL Total		18,600,000.00	18,600,000.00	13,232,050.00	(5,367,950.00)	856,600.00
120202 - MINING RENTS						
12020201	Mining Fees	-	-	7,950,135.00	7,950,135.00	-
120202 - MINING RENTS Total		-	-	7,950,135.00	7,950,135.00	-
120204 - FEES - GENERAL						
12020404	Trade Union Fees	400,000.00	400,000.00	-	(400,000.00)	-
12020417	Contractor Registration Fees	3,000,000.00	3,000,000.00	-	(3,000,000.00)	-
12020418	Marriage/ Divorce Fees	-	-	541,800.00	541,800.00	929,200.00
12020425	Disinfection of Produce Fees	500,000.00	500,000.00	-	(500,000.00)	-
12020426	Court Summons/Oath Fees	-	-	12,000.00	12,000.00	57,000.00
12020427	Tender Fees	1,100,000.00	1,100,000.00	-	(1,100,000.00)	-
12020436	Bill Board Advertisement Fees	2,300,000.00	2,300,000.00	-	(2,300,000.00)	2,556,900.00
12020445	Change of Ownership Fees	400,000.00	400,000.00	-	(400,000.00)	-
12020446	Agricultural/Veterinary Services Fees	3,000,000.00	3,000,000.00	-	(3,000,000.00)	-
12020449	Business/Trade Operating Fees	1,600,000.00	1,600,000.00	16,850,785.00	15,250,785.00	-
12020451	Timber & Forest Fees	-	-	646,500.00	646,500.00	-
12020459	Right of Occupancy Fees	600,000.00	600,000.00	-	(600,000.00)	-
12020461	Title Transfer Fees	200,000.00	200,000.00	-	(200,000.00)	-
12020463	Hospital Service Registration Fees	400,000.00	400,000.00	-	(400,000.00)	-
12020466	Indigenship Registration Fees	3,500,000.00	3,500,000.00	3,076,000.00	(424,000.00)	-
120204 - FEES - GENERAL Total		17,000,000.00	17,000,000.00	21,127,085.00	4,127,085.00	3,543,100.00
120205 - FINES - GENERAL						
12020501	Fines/Penalties	1,300,000.00	1,300,000.00	-	(1,300,000.00)	-
12020503	Dislodging of Effluent/Pollution Fine	700,000.00	700,000.00	-	(700,000.00)	-
120205 - FINES - GENERAL Total		2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
120206 - SALES - GENERAL						
12020609	Proceeds From Sales of Farm Produce	3,500,000.00	3,500,000.00	-	(3,500,000.00)	-
12020610	Proceeds From Sales of Goods By Public Auctions	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
12020612	Proceeds From Sales of Drugs and Medications	4,000,000.00	4,000,000.00	-	(4,000,000.00)	-
12020616	Sales of Forms	1,500,000.00	1,500,000.00	-	(1,500,000.00)	-
120206 - SALES - GENERAL Total		10,000,000.00	10,000,000.00	-	(10,000,000.00)	-
120207 - EARNINGS - GENERAL						
12020704	Earnings From the Use of Govt. Vehicles	4,000,000.00	4,000,000.00	-	(4,000,000.00)	-
12020708	Earnings From Agricultural Produce	4,000,000.00	4,000,000.00	2,408,600.00	(1,591,400.00)	-
12020709	Earnings From Tourism/Culture/Arts Centres	3,000,000.00	3,000,000.00	-	(3,000,000.00)	-
12020711	Earnings From Commercial Activities	83,500,000.00	83,500,000.00	10,040,330.00	(73,459,670.00)	49,415,000.00
12020714	Earnings From ICT Services	-	-	54,000.00	54,000.00	-
120207 - EARNINGS - GENERAL Total		94,500,000.00	94,500,000.00	12,502,930.00	(81,997,070.00)	49,415,000.00
120209 - RENT ON LAND & OTHERS - GENERAL						
12020901	Rent on Govt. Land	-	-	-	-	2,600,000.00
12020903	Rents & Premium on the Allocation of Land	1,200,000.00	1,200,000.00	-	(1,200,000.00)	-
12020904	Rents of Plots & Sites Services Programme	800,000.00	800,000.00	-	(800,000.00)	-
120209 - RENT ON LAND & OTHERS - GENERAL Total		2,000,000.00	2,000,000.00	-	(2,000,000.00)	2,600,000.00
120211 - INVESTMENT INCOME						
12021102	Dividend Received	324,000.00	324,000.00	-	(324,000.00)	-
12021103	Other Investment Income	3,676,000.00	3,676,000.00	-	(3,676,000.00)	-
120211 - INVESTMENT INCOME Total		4,000,000.00	4,000,000.00	-	(4,000,000.00)	-
1202 - NON-TAX REVENUE Total		148,100,000.00	148,100,000.00	54,812,200.00	(93,287,800.00)	56,414,700.00
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS						
1403 - LOANS/ BORROWINGS RECEIPT						

Audited Financial Statements of Gombe Local Government Council 2021

DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2021 ₦	FINAL BUDGET 2021 ₦	ACTUAL 2021 ₦	VARIANCE 2021 ₦	ACTUAL 2020 ₦
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT						
14030101	Domestic Loans/ Borrowings from Financial Institutions	1,000,000,000.00	1,000,000,000.00	-	(1,000,000,000.00)	-
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total		1,000,000,000.00	1,000,000,000.00	-	(1,000,000,000.00)	-
1403 - LOANS/ BORROWINGS RECEIPT Total		1,000,000,000.00	1,000,000,000.00	-	(1,000,000,000.00)	-
1407 - EXTRAORDINARY ITEMS						
140701 - EXTRAORDINARY ITEMS						
14070102	Unspecified Revenue	5,500,000.00	5,500,000.00	-	(5,500,000.00)	-
140701 - EXTRAORDINARY ITEMS Total		5,500,000.00	5,500,000.00	-	(5,500,000.00)	-
1407 - EXTRAORDINARY ITEMS Total		5,500,000.00	5,500,000.00	-	(5,500,000.00)	-
Grand Total		4,205,600,000.00	4,205,600,000.00	2,655,792,527.06	(1,549,807,472.94)	2,409,171,886.70

Audited Financial Statements of Gombe Local Government Council 2021

GOMBE STATE GOVERNMENT OF NIGERIA
GOMBE 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)	978,000,000.00	978,000,000.00	941,671,675.12	36,328,324.88	901,375,418.70
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	40,000,000.00	40,000,000.00	3,199,717.18	36,800,282.82	-
210201	Allowances	25,000,000.00	25,000,000.00	1,070,000.00	23,930,000.00	-
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	-	-	-	-	-
	Personnel Cost Total	1,043,000,000.00	1,043,000,000.00	945,941,392.30	97,058,607.70	901,375,418.70
2202	Overhead Cost					
220201	Travels and Transport - General	16,500,000.00	18,420,000.00	6,968,636.04	11,451,363.96	25,176,500.00
220202	Utilities - General	12,400,000.00	12,400,000.00	-	12,400,000.00	2,522,804.55
220203	Materials and Supplies - General	29,000,000.00	29,740,800.00	13,435,180.90	16,305,619.10	22,087,251.72
220204	Maintenance Services - General	34,000,000.00	34,000,000.00	3,738,750.00	30,261,250.00	4,697,693.18
220205	Training - General	10,000,000.00	10,103,100.00	10,103,091.16	8.84	7,645,181.80
220206	Other Services - General	202,000,000.00	129,497,700.00	79,172,000.00	50,325,700.00	6,473,800.00
220207	Consulting and Professional Services	23,500,000.00	44,313,600.00	33,413,517.60	10,900,082.40	6,301,309.11
220208	Fuel and Lubricants	1,500,000.00	1,500,000.00	20,000.00	1,480,000.00	-
220209	Financial Charges	12,000,000.00	12,000,000.00	146,850.13	11,853,149.87	9,896,296.87
220210	Miscellaneous Expenses	128,500,000.00	129,652,200.00	31,953,786.40	97,698,413.60	48,972,862.15
	Overhead Cost Total	469,400,000.00	421,627,400.00	178,951,812.23	242,675,587.77	133,773,699.38
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	1,470,500,000.00	1,518,272,600.00	1,361,697,830.51	156,574,769.49	1,221,199,147.48
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	1,470,500,000.00	1,518,272,600.00	1,361,697,830.51	156,574,769.49	1,221,199,147.48
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	84,000,000.00	84,000,000.00	300,000.00	83,700,000.00	15,002,596.21
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	84,000,000.00	84,000,000.00	300,000.00	83,700,000.00	15,002,596.21
2206	Public Debt Charges					
220601	Loans Repayment	223,800,000.00	223,800,000.00	91,497,246.39	132,302,753.61	51,283,718.16
	Public Debt Charges Total	223,800,000.00	223,800,000.00	91,497,246.39	132,302,753.61	51,283,718.16
2207	Transfers - Payment					
220701	Transfer to Fund Recurrent Expenditure-Payment	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-
23	Capital Expenditure					
230101	Purchase of Fixed Assets	118,000,000.00	118,000,000.00	22,096,437.50	95,903,562.50	72,847,143.64
230201	Construction/Provision of Fixed Assets	406,000,000.00	406,000,000.00	6,474,701.40	399,525,298.60	-
230301	Rehabilitation/Repairs of Fixed Assets	95,000,000.00	95,000,000.00	9,000.00	94,991,000.00	5,851,731.54
230401	Preservation of the Environment	-	-	-	-	-
230501	Acquisition of Non Tangible Assets	3,000,000.00	3,000,000.00	-	3,000,000.00	-
	Capital Expenditure Total	622,000,000.00	622,000,000.00	28,580,138.90	593,419,861.10	78,698,875.18
	TOTAL EXPENDITURE	3,912,700,000.00	3,912,700,000.00	2,606,968,420.33	1,305,731,579.67	2,401,333,455.11

Audited Financial Statements of Gombe Local Government Council 2021

GOMBE STATE GOVERNMENT OF NIGERIA
GOMBE 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)	978,000,000.00	978,000,000.00	941,671,675.12	36,328,324.88	901,375,418.70
21010103	Consolidated Revenue Charges - Salaries/Allowances	40,000,000.00	40,000,000.00	3,199,717.18	36,800,282.82	-
210101 - SALARIES AND WAGES Total		1,018,000,000.00	1,018,000,000.00	944,871,392.30	73,128,607.70	901,375,418.70
2101 - SALARY Total		1,018,000,000.00	1,018,000,000.00	944,871,392.30	73,128,607.70	901,375,418.70
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS						
210201 - ALLOWANCES						
21020101	Non Regular Allowances	25,000,000.00	25,000,000.00	1,070,000.00	23,930,000.00	-
210201 - ALLOWANCES Total		25,000,000.00	25,000,000.00	1,070,000.00	23,930,000.00	-
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS Total		25,000,000.00	25,000,000.00	1,070,000.00	23,930,000.00	-
21 - PERSONNEL COST Total		1,043,000,000.00	1,043,000,000.00	945,941,392.30	97,058,607.70	901,375,418.70
22 - OTHER RECURRENT COSTS						
2202 - OVERHEAD COST						
220201 - TRAVEL AND TRANSPORT - GENERAL						
22020101	Local Travel & Transport: Training	14,500,000.00	14,500,000.00	3,048,636.04	11,451,363.96	1,231,100.00
22020102	Local Travel & Transport: Others	2,000,000.00	3,920,000.00	3,920,000.00	-	23,945,400.00
220201 - TRAVEL AND TRANSPORT - GENERAL Total		16,500,000.00	18,420,000.00	6,968,636.04	11,451,363.96	25,176,500.00
220202 - UTILITIES - GENERAL						
22020201	Electricity Charges	10,000,000.00	10,000,000.00	-	10,000,000.00	1,132,504.55
22020202	Telephone Charges	-	-	-	-	30,000.00
22020205	Water Rates	2,400,000.00	2,400,000.00	-	2,400,000.00	-
22020207	Leased Communication Lines	-	-	-	-	1,360,300.00
220202 - UTILITIES - GENERAL Total		12,400,000.00	12,400,000.00	-	12,400,000.00	2,522,804.55
220203 - MATERIALS AND SUPPLIES - GENERAL						
22020301	Office Stationaries/Computer Consumables	3,000,000.00	3,000,000.00	2,388,494.50	611,505.50	1,119,818.18
22020305	Printing of Non Security Documents	7,000,000.00	7,000,000.00	3,861,250.00	3,138,750.00	5,871,627.27
22020306	Printing of Security Documents	4,000,000.00	4,740,800.00	4,740,800.00	-	1,451,000.00
22020307	Drugs/Laboratory/Medical Supplies	10,000,000.00	10,000,000.00	1,021,000.00	8,979,000.00	9,443,897.17
22020310	Teaching Aids/Instructional Materials	2,000,000.00	2,000,000.00	-	2,000,000.00	10,000.00
22020311	Food stuff/Catering Materials Supplies	2,000,000.00	2,000,000.00	1,010,000.00	990,000.00	4,190,909.10
22020312	Production, Publication and Circulation of Annual Financial Statements	1,000,000.00	1,000,000.00	413,636.40	586,363.60	-
220203 - MATERIALS AND SUPPLIES - GENERAL Total		29,000,000.00	29,740,800.00	13,435,180.90	16,305,619.10	22,087,251.72
220204 - MAINTENANCE SERVICES GENERAL						
22020401	Maintenance of Motor Vehicles/Transport Equipment	3,000,000.00	3,000,000.00	250,000.00	2,750,000.00	-
22020402	Maintenance of Office Furniture	-	-	-	-	398,100.00
22020403	Maintenance of Office Building/Residential Qtrs	5,000,000.00	5,000,000.00	2,416,900.00	2,583,100.00	451,600.00
22020404	Maintenance of Office/IT Equipment	1,000,000.00	1,000,000.00	600,000.00	400,000.00	15,000.00
22020405	Maintenance of Plant and Generators	1,000,000.00	1,000,000.00	32,000.00	968,000.00	199,600.00
22020406	Other Maintenance Services	8,000,000.00	8,000,000.00	139,850.00	7,860,150.00	317,400.00
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	300,000.00	9,700,000.00	3,315,993.18
22020413	Minor Road Maintenance	5,000,000.00	5,000,000.00	-	5,000,000.00	-
220204 - MAINTENANCE SERVICES GENERAL Total		34,000,000.00	34,000,000.00	3,738,750.00	30,261,250.00	4,697,693.18
220205 - TRAINING GENERAL						
22020501	Local Training	-	-	-	-	7,645,181.80
22020503	Cont. to Local Govt. Service Comm. Training Fund	10,000,000.00	10,103,100.00	10,103,091.16	8.84	-
220205 - TRAINING GENERAL Total		10,000,000.00	10,103,100.00	10,103,091.16	8.84	7,645,181.80
220206 - OTHER SERVICES - GENERAL						
22020601	Security Services	153,000,000.00	80,497,700.00	75,330,000.00	5,167,700.00	3,670,000.00
22020602	Office Rent	8,000,000.00	8,000,000.00	-	8,000,000.00	1,185,000.00
22020603	Residential Rent	10,000,000.00	10,000,000.00	3,200,000.00	6,800,000.00	1,618,800.00
22020604	Security Vote (Including Operations)	6,000,000.00	6,000,000.00	642,000.00	5,358,000.00	-
22020605	Cleaning and Fumigation Services	20,000,000.00	20,000,000.00	-	20,000,000.00	-
22020607	Rescue Service	5,000,000.00	5,000,000.00	-	5,000,000.00	-
220206 - OTHER SERVICES - GENERAL Total		202,000,000.00	129,497,700.00	79,172,000.00	50,325,700.00	6,473,800.00
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL						
22020701	Financial Consulting	10,000,000.00	18,836,300.00	18,836,244.88	55.12	310,400.00
22020702	Information Technology Consulting	-	-	-	-	550,000.00
22020703	Legal Services	-	-	-	-	5,440,909.11
22020704	Engineering Services	1,000,000.00	1,000,000.00	-	1,000,000.00	-
22020705	Architectural Services	10,000,000.00	10,000,000.00	100,000.00	9,900,000.00	-
22020709	Auditing of Accounts	2,500,000.00	14,477,300.00	14,477,272.72	27.28	-
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total		23,500,000.00	44,313,600.00	33,413,517.60	10,900,082.40	6,301,309.11
220208 - FUEL AND LUBRICANTS - GENERAL						
22020801	Motor Vehicle Fuel Cost	1,000,000.00	1,000,000.00	20,000.00	980,000.00	-
22020803	Plant/Generator Fuel Cost	500,000.00	500,000.00	-	500,000.00	-
220208 - FUEL AND LUBRICANTS - GENERAL Total		1,500,000.00	1,500,000.00	20,000.00	1,480,000.00	-
220209 - FINANCIAL CHARGES GENERAL						
22020901	Bank Charges (Other than Interest)	12,000,000.00	12,000,000.00	146,850.13	11,853,149.87	9,896,296.87
220209 - FINANCIAL CHARGES GENERAL Total		12,000,000.00	12,000,000.00	146,850.13	11,853,149.87	9,896,296.87
220210 - MISCELLANEOUS EXPENSES - GENERAL						
22021001	Refreshment and Meals	8,000,000.00	8,000,000.00	4,825,000.00	3,175,000.00	16,922,136.22
22021002	Honarium and Sitting Allowance	2,000,000.00	3,152,200.00	3,152,150.00	50.00	450,000.00

Audited Financial Statements of Gombe Local Government Council 2021

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		₦	₦	₦	₦	₦
22021003	Publicity and Advertisements	5,000,000.00	5,000,000.00	670,000.00	4,330,000.00	344,825.00
22021004	Medical Expenses - Local	-	-	-	-	1,195,000.00
22021007	Welfare Packages	40,000,000.00	40,000,000.00	9,761,636.40	30,238,363.60	14,964,700.93
22021009	Sporting Activities	5,000,000.00	5,000,000.00	1,000,000.00	4,000,000.00	50,000.00
22021010	Direct Teaching and Laboratory Cost	-	-	-	-	1,635,000.00
22021014	Annual Budget Expenses and Administration	5,000,000.00	5,000,000.00	3,130,000.00	1,870,000.00	3,161,200.00
22021019	Medical Expenses - International	1,200,000.00	1,200,000.00	1,100,000.00	100,000.00	-
22021020	Election-Logistic Support	-	-	-	-	250,000.00
22021021	Special Days/Celebrations	2,000,000.00	2,000,000.00	595,000.00	1,405,000.00	-
22021023	Other Miscellaneous Expenses	10,800,000.00	10,800,000.00	7,370,000.00	3,430,000.00	10,000,000.00
22021041	Contingency	7,500,000.00	7,500,000.00	-	7,500,000.00	-
22021042	Recurrent Adjustment	12,000,000.00	12,000,000.00	-	12,000,000.00	-
22021047	Covid-19 Logistics and Intervention Fund	30,000,000.00	30,000,000.00	350,000.00	29,650,000.00	-
220210 - MISCELLANEOUS EXPENSES - GENERAL Total		128,500,000.00	129,652,200.00	31,953,786.40	97,698,413.60	48,972,862.15
2202 - OVERHEAD COST Total		469,400,000.00	421,627,400.00	178,951,812.23	242,675,587.77	133,773,699.38
2204 - GRANTS AND CONTRIBUTIONS - GENERAL						
220401 - LOCAL GRANTS AND CONTRIBUTIONS						
22040109	Grants to Communities/NGOs	5,000,000.00	5,000,000.00	-	5,000,000.00	250,000.00
22040110	Grants to Academic Institutions	-	-	-	-	70,293,181.44
22040111	Contribution to Traditional Councils	35,000,000.00	35,000,000.00	22,500,000.00	12,500,000.00	33,800,000.00
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	8,888,181.78
22040115	Grants/Allocation to Development Areas	10,000,000.00	10,000,000.00	-	10,000,000.00	250,000.00
22040116	Contribution to Local Government Education Authority	1,152,000,000.00	1,199,772,600.00	1,199,772,569.47	30.53	954,082,215.10
22040117	Contribution to Primary Health Care Development Agency	5,000,000.00	5,000,000.00	300,000.00	4,700,000.00	6,477,270.00
22040118	Contribution to Local government Staff Pension Board	240,000,000.00	240,000,000.00	127,139,442.88	112,860,557.12	146,409,480.98
22040119	Contribution to Auditor General for Local Governments	8,500,000.00	8,500,000.00	-	8,500,000.00	-
22040120	Contribution to Local Government Service Commission	-	-	-	-	748,818.18
220401 - LOCAL GRANTS AND CONTRIBUTIONS Total		1,470,500,000.00	1,518,272,600.00	1,361,697,830.51	156,574,769.49	1,221,199,147.48
2204 - GRANTS AND CONTRIBUTIONS - GENERAL Total		1,470,500,000.00	1,518,272,600.00	1,361,697,830.51	156,574,769.49	1,221,199,147.48
2205 - SUBSIDIES GENERAL						
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS						
22050102	Meals subsidy to Government Schools	3,000,000.00	3,000,000.00	-	3,000,000.00	-
22050106	Agricultural Inputs Subsidy	50,000,000.00	50,000,000.00	300,000.00	49,700,000.00	4,902,596.21
22050107	Health Subsidy	1,000,000.00	1,000,000.00	-	1,000,000.00	-
22050108	Religious Pilgrimage Subsidy	30,000,000.00	30,000,000.00	-	30,000,000.00	10,100,000.00
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS Total		84,000,000.00	84,000,000.00	300,000.00	83,700,000.00	15,002,596.21
2205 - SUBSIDIES GENERAL Total		84,000,000.00	84,000,000.00	300,000.00	83,700,000.00	15,002,596.21
2206 - PUBLIC DEBT CHARGES						
220601 - LOANS REPAYMENT						
22060101	Internal Loans	110,000,000.00	110,000,000.00	91,497,246.39	18,502,753.61	19,630,384.52
22060106	Other Funds	113,800,000.00	113,800,000.00	-	113,800,000.00	31,653,333.64
220601 - LOANS REPAYMENT Total		223,800,000.00	223,800,000.00	91,497,246.39	132,302,753.61	51,283,718.16
2206 - PUBLIC DEBT CHARGES Total		223,800,000.00	223,800,000.00	91,497,246.39	132,302,753.61	51,283,718.16
22 - OTHER RECURRENT COSTS Total		2,247,700,000.00	2,247,700,000.00	1,632,446,889.13	615,253,110.87	1,421,259,161.23
23 - CAPITAL EXPENDITURE						
2301 - PURCHASE OF FIXED ASSETS - GENERAL						
230101 - PURCHASE OF FIXED ASSETS - GENERAL						
23010101	Purchase/Acquisition of Land	20,000,000.00	20,000,000.00	-	20,000,000.00	4,763,800.00
23010104	Purchase of Motor Cycles	6,000,000.00	6,000,000.00	-	6,000,000.00	-
23010105	Purchase of Motor Vehicles	20,000,000.00	21,986,500.00	21,986,437.50	62.50	-
23010106	Purchase of Vans	-	-	-	-	21,311,300.00
23010112	Purchase of Office Furniture and Fittings	-	-	-	-	8,461,000.00
23010113	Purchase of Computers	-	-	-	-	740,000.00
23010118	Purchase of Scanners	-	-	-	-	2,208,720.00
23010121	Purchase of Residential Furniture	2,000,000.00	2,000,000.00	110,000.00	1,890,000.00	-
23010122	Purchase of Health/Medical Equipment	15,000,000.00	15,000,000.00	-	15,000,000.00	3,856,260.00
23010124	Purchase of Teaching/Learning Aid Equipment	35,000,000.00	33,013,500.00	-	33,013,500.00	1,250,000.00
23010127	Purchase of Agricultural Equipment/Irrigation	20,000,000.00	20,000,000.00	-	20,000,000.00	4,000,000.00
23010128	Purchase of Security Equipment	-	-	-	-	11,473,700.00
23010139	Purchase of Fertilizer	-	-	-	-	14,782,363.64
230101 - PURCHASE OF FIXED ASSETS - GENERAL Total		118,000,000.00	118,000,000.00	22,096,437.50	95,903,562.50	72,847,143.64
2301 - PURCHASE OF FIXED ASSETS - GENERAL Total		118,000,000.00	118,000,000.00	22,096,437.50	95,903,562.50	72,847,143.64
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
23020103	Construction/Provision of Electricity	20,000,000.00	20,000,000.00	-	20,000,000.00	-
23020104	Construction/Provision of Housing	50,000,000.00	50,000,000.00	-	50,000,000.00	-
23020105	Construction/Provision of Water Facilities	30,000,000.00	30,000,000.00	-	30,000,000.00	-
23020114	Construction/Provision of Roads	80,000,000.00	80,000,000.00	-	80,000,000.00	-
23020116	Construction/Provision of Water -Ways	26,000,000.00	26,000,000.00	-	26,000,000.00	-
23020123	Construction of Traffic Lights/Street Lights	100,000,000.00	100,000,000.00	-	100,000,000.00	-
23020124	Construction of Markets/Parks	50,000,000.00	50,000,000.00	-	50,000,000.00	-
23020127	Construction/Provision of ICT Infrastructures	50,000,000.00	50,000,000.00	6,474,701.40	43,525,298.60	-
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		406,000,000.00	406,000,000.00	6,474,701.40	399,525,298.60	-
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		406,000,000.00	406,000,000.00	6,474,701.40	399,525,298.60	-
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
23030105	Rehabilitation/Repairs - Hospital/Health Centers	50,000,000.00	50,000,000.00	-	50,000,000.00	-
23030121	Rehabilitation/Repairs - Office Buildings	15,000,000.00	15,000,000.00	9,000.00	14,991,000.00	-

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DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		₦	₦	₦	₦	₦
23030124	Rehabilitation/Repairs - Markets/parks	30,000,000.00	30,000,000.00	-	30,000,000.00	-
23030126	Rehabilitation/Repairs of Cemeteries	-	-	-	-	5,851,731.54
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		95,000,000.00	95,000,000.00	9,000.00	94,991,000.00	5,851,731.54
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		95,000,000.00	95,000,000.00	9,000.00	94,991,000.00	5,851,731.54
2305 - ACQUISITION OF NON TANGIBLE ASSETS						
230501 - ACQUISITION OF NON TANGIBLE ASSETS						
23050101	Research and Development	3,000,000.00	3,000,000.00	-	3,000,000.00	-
230501 - ACQUISITION OF NON TANGIBLE ASSETS Total		3,000,000.00	3,000,000.00	-	3,000,000.00	-
2305 - ACQUISITION OF NON TANGIBLE ASSETS Total		3,000,000.00	3,000,000.00	-	3,000,000.00	-
23 - CAPITAL EXPENDITURE Total		622,000,000.00	622,000,000.00	28,580,138.90	593,419,861.10	78,698,875.18
Grand Total		3,912,700,000.00	3,912,700,000.00	2,606,968,420.33	1,305,731,579.67	2,401,333,455.11