

**SHONGOM 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

1.	Nahari Yohana	-	Chairman
2.	Ambrose Alfred	-	Vice Chairman
3.	Dangombe Mebi	-	Councilor
4.	Ali Richard	-	Councilor
5.	Shuaibu Garba	-	Councilor
6.	Usman Umar	-	Councilor
7.	Laushugno Anthony Adkap	-	Councilor
8.	Garba Yohanna	-	Councilor
9.	Modi Sabo	-	Councilor
10.	Dabo Tabawa	-	Councilor
11.	Dila Lirimiya	-	Councilor
12.	Alkali Abdullahi Dahiru	-	Councilor

MANAGEMENT AND HEADS OF DEPARTMENT

(i)	Saidu Manzo Fliiya	-	Ag. Secretary
(ii)	Saidu Manzo	-	Deputy Secretary (DS)
(iii)	Idi Garba	-	Treasurer
(iv)	Ababi Saleh	-	HOD; Agric Department
(v)	Mariya Bappah	-	HOD; PHC Department
(vi)	Jonathan Manu Umaru	-	HOD; Works Department
(vii)	Karimu Bajam	-	Ag. HOD; ESD Department

BANKERS

FIRST BANK NIG PLC

FIDELITY 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 Shongom 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



**UMARU B.
KINAF & CO.**
(CERTIFIED NATIONAL ACCOUNTANTS & TAX PRACTITIONERS)

Audited Financial Statements of Shongom Local Government Council 2021

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ABUJA LAISON OFFICE: Suite BC 1, Apo Plaza Durumi
Opp. Living Faith Church, Garki Abuja.
Email: umarkinafandco@gmail.com

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

We have audited the financial statement and schedules of Shongom 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, FCTI, CPA(IRELAND)
MANAGING PARTNER
FRC/2012/ANAN/00000000120.

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



15/5 JULY 2022

UMARU B.KINAF & CO (CERTIFIED

ASSOCIATION OF NATIONAL ACCOUNTANTS OF NIGERIA
a premium brand of choice

NO. NIGERIA

Umaru B. Kinafa & Co. (Certified National Accountants)

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

	2021	2020
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	1,969,407,034.37	1,756,334,462.00
Independent Revenue	12,081,203.00	37,984,000.00
Total Receipts	<u>1,981,488,237.37</u>	<u>1,794,318,462.00</u>
Payments		
Salaries and Allowances	(753,390,349.06)	(711,734,043.44)
Social Contributions	-	-
Social Benefits	-	-
Overhead Cost	(331,821,777.97)	(230,530,947.95)
Loans and Advances	-	-
Grants and Contributions	(769,032,113.55)	(690,779,645.05)
Subsidies	(7,501,299.96)	(6,500,000.00)
Transfers - Payments	-	-
Transfers - Payments to Individuals	-	-
Loss on Foreign Exchange	-	-
Total Payments	<u>(1,861,745,540.54)</u>	<u>(1,639,544,636.44)</u>
Net Cash flow from Operating Activities	<u>119,742,696.83</u>	<u>154,773,825.56</u>
Investing Activities		
Purchase of Fixed Assets	(16,897,625.00)	(35,891,470.49)
Construction/Provision of Fixed Assets	(37,500,000.00)	(34,000,745.43)
Rehabilitation/Repairs of Fixed Assets	(1,009,000.00)	(10,051,803.88)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	<u>(55,406,625.00)</u>	<u>(79,944,019.80)</u>
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from Loans/Borrowings	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(91,497,246.39)	(58,181,634.16)
Net Cash Flow from Financing Activities	<u>(91,497,246.39)</u>	<u>(58,181,634.16)</u>
Net Surplus/(Deficit) for the Year	<u>(27,161,174.56)</u>	<u>16,648,171.60</u>
Add: Opening Balance	89,380,299.13	72,732,127.53
Closing Cash Balance	<u><u>62,219,124.57</u></u>	<u><u>89,380,299.13</u></u>

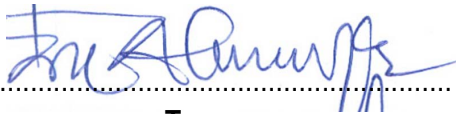
Audited Financial Statements of Shongom Local Government Council 2021

GOMBE STATE GOVERNMENT OF NIGERIA
SHONGOM 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	2,702,700,000.00	2,702,700,000.00	1,969,407,034.37	(733,292,965.63)	1,756,334,462.00
Independent Revenue	2	22,098,000.00	22,098,000.00	12,081,203.00	(10,016,797.00)	37,984,000.00
Aids and Grants	3	-	-	-	-	-
Loans and Other Capital Receipts	4	716,000,000.00	716,000,000.00	-	(716,000,000.00)	-
TOTAL REVENUE		3,440,798,000.00	3,440,798,000.00	1,981,488,237.37	(1,459,309,762.63)	1,794,318,462.00
EXPENDITURE						
Salaries and Allowances	5	968,000,000.00	838,300,900.00	753,390,349.06	84,910,550.94	711,734,043.44
Social Contributions	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	-
Overhead Cost	8	548,700,000.00	620,301,800.00	331,821,777.97	288,480,022.03	230,530,947.95
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	944,500,000.00	944,500,000.00	769,032,113.55	175,467,886.45	690,779,645.05
Subsidies	11	73,000,000.00	73,000,000.00	7,501,299.96	65,498,700.04	6,500,000.00
Public Debt Charges	12	91,400,000.00	149,497,300.00	91,497,246.39	58,000,053.61	58,181,634.16
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,625,600,000.00	2,625,600,000.00	1,953,242,786.93	672,357,213.07	1,697,726,270.60
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		815,198,000.00	815,198,000.00	28,245,450.44	(2,131,666,975.70)	96,592,191.40
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	88,000,000.00	88,000,000.00	16,897,625.00	71,102,375.00	35,891,470.49
Construction/Provision of Fixed Assets	15B	691,500,000.00	691,500,000.00	37,500,000.00	654,000,000.00	34,000,745.43
Rehabilitation/Repairs of Fixed Assets	15C	95,000,000.00	95,000,000.00	1,009,000.00	93,991,000.00	10,051,803.88
Preservation of the Environment	15D	2,000,000.00	2,000,000.00	-	2,000,000.00	-
Acquisition of Non Tangible Assets	15E	51,000,000.00	51,000,000.00	-	51,000,000.00	-
TOTAL CAPITAL EXPENDITURE		927,500,000.00	927,500,000.00	55,406,625.00	872,093,375.00	79,944,019.80
TRANSFERS						
Transfers - Payments	13A	-	-	-	-	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		(112,302,000.00)	(112,302,000.00)	(27,161,174.56)	(3,003,760,350.70)	16,648,171.60

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

	NOTES	2021 ₦	2020 ₦
ASSETS			
Cash and Bank Balances	16	62,219,125	89,380,299
TOTAL ASSETS		62,219,125	89,380,299
LIABILITIES			
Accumulated Surplus/(Deficit)	25	62,219,125	89,380,299
TOTAL LIABILITIES		62,219,125	89,380,299



Treasurer



Secretary



Executive Chairman

STATEMENT OF ACCOUNTING POLICIES

The following are the summaries of the significant accounting policies adopted by Shongom 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	1,969,407,034	1,756,334,462
Note 1: Government Share of FAAC (Statutory Revenue) Total	1,969,407,034	1,756,334,462
Note 2: Independent Revenue		
Note 2A: Personal Taxes	-	2,429,400
Note 2B: Licences - General	7,916,565	9,069,100
Note 2C: Mining Rents	-	-
Note 2D: Fees - General	1,439,280	20,916,500
Note 2E: Fines - General	-	608,800
Note 2F: Sales - General	-	128,600
Note 2G: Earnings -General	1,008,508	4,179,800
Note 2H: Rent on Government Buildings - General	118,850	604,600
Note 2I: Rent on Land & Others - General	162,000	47,200
Note 2J: Repayments - General	1,436,000	-
Note 2K: Investment Income	-	-
Note 2L: Interest Earned	-	-
Note 2M: Re-Imbursement General	-	-
Note 2N: Rates	-	-
Note 2: Independent Revenue Total	12,081,203	37,984,000
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	753,390,349	711,734,043
Note 5: Salaries and Allowances Total	753,390,349	711,734,043
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	50,311,030	14,949,800
Note 8B: Utilities - General	13,820,000	21,783,000
Note 8C: Materials and Supplies - General	27,821,564	46,588,527
Note 8D: Maintenance Services General	6,280,885	19,573,200

CONSOLIDATED NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2021	ACTUAL 2020
	₦	₦
Note 8E: Training General	8,985,818	23,677,582
Note 8F: Other Services - General	147,035,700	18,130,184
Note 8G: Consulting & Professional Services - General	14,477,270	10,003,273
Note 8H: Fuel and Lubricants - General	1,950,000	-
Note 8I: Financial Charges General	36,650	7,540,426
Note 8J: Miscellaneous Expenses - General	61,102,861	68,284,956
Note 8: Overhead Cost Total	331,821,778	230,530,948
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	769,032,114	690,779,645
Note 10B: Foreign Grants and Contribution	-	-
Note 10: Grants and Contributions Total	769,032,114	690,779,645
Note 11: Subsidies General		
Note 11A: Subsidy to Government Owned Companies & Parastatals	7,501,300	6,500,000
Note 11B: Subsidy to Private Companies	-	-
Note 11: Subsidies General Total	7,501,300	6,500,000
Note 12: Public Debt Charges		
Note 12: Loans Repayment	91,497,246	58,181,634
Note 12: Public Debt Charges Total	91,497,246	58,181,634
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	16,897,625	35,891,470
Note 15B: Construction/Provision of Fixed Assets - General	37,500,000	34,000,745
Note 15C: Rehabilitation/Repairs of Fixed Assets - General	1,009,000	10,051,804
Note 15D: Preservation of the Environment - Gnenral	-	-
Note 15E: Acquisition of Non Tangible Assets	-	-
Note 15: Capital Expenditure Total	55,406,625	79,944,020
Note 16: Cash and Bank Balances Held By Treasurer		
Note 16: Cash and Bank Balances Held By Treasurer	62,219,125	89,380,299
Note 16: Cash and Bank Balances Held By Treasurer Total	62,219,125	89,380,299
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)	62,219,125	89,380,299
Note 25: Accumulated Surplus/(Deficit) Total	62,219,125	89,380,299

Audited Financial Statements of Shongom Local Government Council 2021

GOMBE STATE GOVERNMENT OF NIGERIA
SHONGOM 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	1,700,000,000.00	1,700,000,000.00	1,247,292,227.64	(452,707,772.36)	1,132,125,749.37
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)	84,000,000.00	84,000,000.00	-	(84,000,000.00)	34,653,872.18
11010107	Exchange Difference	-	-	-	-	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	-	-	-	-	12,417,204.79
11010110	Budget Augmentation	42,000,000.00	42,000,000.00	-	(42,000,000.00)	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	6,000,000.00	6,000,000.00	-	(6,000,000.00)	34,191,289.81
11010113	Equalisation Fund	50,000,000.00	50,000,000.00	-	(50,000,000.00)	16,152,562.10
11010114	Goods Value Consideration	-	-	-	-	42,566,011.83
11010201	Local Government Share of VAT	635,500,000.00	635,500,000.00	692,901,538.23	57,401,538.23	484,227,771.92
11010303	Local Government Share of Excess Crude Account	85,200,000.00	85,200,000.00	-	(85,200,000.00)	-
	STATUTORY REVENUE TOTAL	2,702,700,000.00	2,702,700,000.00	1,969,407,034.37	(733,292,965.63)	1,756,334,462.00
	INDEPENDENT REVENUE					
120101	Personal Taxes	-	-	-	-	2,429,400.00
120201	Licences - General	4,510,000.00	4,510,000.00	7,916,565.00	3,406,565.00	9,069,100.00
120202	Mining Rents	-	-	-	-	-
120204	Fees - General	4,158,000.00	4,158,000.00	1,439,280.00	(2,718,720.00)	20,916,500.00
120205	Fines - General	-	-	-	-	608,800.00
120206	Sales - General	4,600,000.00	4,600,000.00	-	(4,600,000.00)	128,600.00
120207	Earnings -General	4,580,000.00	4,580,000.00	1,008,508.00	(3,571,492.00)	4,179,800.00
120208	Rent on Government Buildings - General	1,050,000.00	1,050,000.00	118,850.00	(931,150.00)	604,600.00
120209	Rent on Land & Others - General	2,100,000.00	2,100,000.00	162,000.00	(1,938,000.00)	47,200.00
120210	Repayments - General	-	-	1,436,000.00	1,436,000.00	-
120211	Investment Income	-	-	-	-	-
120212	Interest Earned	-	-	-	-	-
120213	Re-imbusement General	-	-	-	-	-
120214	Rates	1,100,000.00	1,100,000.00	-	(1,100,000.00)	-
	INDEPENDENT REVENUE TOTAL	22,098,000.00	22,098,000.00	12,081,203.00	(10,016,797.00)	37,984,000.00
	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	716,000,000.00	716,000,000.00	-	(716,000,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	716,000,000.00	716,000,000.00	-	(716,000,000.00)	-
	TOTAL REVENUE	3,440,798,000.00	3,440,798,000.00	1,981,488,237.37	(1,459,309,762.63)	1,794,318,462.00

Audited Financial Statements of Shongom Local Government Council 2021

**GOMBE STATE GOVERNMENT OF NIGERIA
SHONGOM 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	1,700,000,000.00	1,700,000,000.00	1,247,292,227.64	(452,707,772.36)	1,132,125,749.37
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)	84,000,000.00	84,000,000.00	-	(84,000,000.00)	34,653,872.18
11010109	Recovered Excess Bank Charges	-	-	-	-	12,417,204.79
11010110	Budget Augmentation	42,000,000.00	42,000,000.00	-	(42,000,000.00)	-
11010112	Stabilization Fund Receipts	6,000,000.00	6,000,000.00	-	(6,000,000.00)	34,191,289.81
11010113	Equalisation Fund	50,000,000.00	50,000,000.00	-	(50,000,000.00)	16,152,562.10
11010114	Goods Value Consideration	-	-	-	-	42,566,011.83
11010201	Local Government Share of VAT	635,500,000.00	635,500,000.00	692,901,538.23	57,401,538.23	484,227,771.92
11010303	Local Government Share of Excess Crude Account	85,200,000.00	85,200,000.00	-	(85,200,000.00)	-
110101 - LOCAL GOVERNMENT SHARE OF FAAC Total		2,702,700,000.00	2,702,700,000.00	1,969,407,034.37	(733,292,965.63)	1,756,334,462.00
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total						
		2,702,700,000.00	2,702,700,000.00	1,969,407,034.37	(733,292,965.63)	1,756,334,462.00
12 - INDEPENDENT REVENUE						
1201 - TAX REVENUE						
120101 - PERSONAL TAXES						
12010101	Community Development/Pool Tax	-	-	-	-	494,200.00
12010106	Development Tax/Levy	-	-	-	-	120,100.00
12010108	Livestock Tax	-	-	-	-	1,649,800.00
12010109	Other Service Taxes	-	-	-	-	165,300.00
120101 - PERSONAL TAXES Total		-	-	-	-	2,429,400.00
1201 - TAX REVENUE Total						
		-	-	-	-	2,429,400.00
1202 - NON-TAX REVENUE						
120201 - LICENCES - GENERAL						
12020102	Goldsmiths & Gold Dealer Licences	-	-	-	-	43,200.00
12020105	Radio/Television Station Licences	-	-	-	-	128,200.00
12020109	Registration of Voluntary Organizations	230,000.00	230,000.00	-	(230,000.00)	45,200.00
12020110	Inland Water-Way Licence	-	-	63,400.00	63,400.00	-
12020111	Bake House Licence	-	-	158,300.00	158,300.00	916,500.00
12020112	Bicycles Licence & Hire Permits	-	-	760,850.00	760,850.00	1,162,600.00
12020113	Brickmaking, Etc Licence	300,000.00	300,000.00	100,700.00	(199,300.00)	364,700.00
12020114	Cart Licences	-	-	4,208,600.00	4,208,600.00	183,200.00
12020115	Dane Gun Licences	200,000.00	200,000.00	-	(200,000.00)	-
12020116	Cattle Dealer Licences	300,000.00	300,000.00	-	(300,000.00)	139,300.00
12020117	Dried Fish & Meat Licences	250,000.00	250,000.00	10,000.00	(240,000.00)	531,500.00
12020118	Pet (Dog) Licences	300,000.00	300,000.00	22,100.00	(277,900.00)	-
12020119	Fishing Permits	360,000.00	360,000.00	245,900.00	(114,100.00)	-
12020120	Hawker's Permits	450,000.00	450,000.00	401,415.00	(48,585.00)	128,200.00
12020121	Hunting Permits	270,000.00	270,000.00	28,200.00	(241,800.00)	-
12020122	Produce Buying Licences	300,000.00	300,000.00	1,308,850.00	1,008,850.00	274,900.00
12020124	Abattoir/Slaughter Licences	300,000.00	300,000.00	-	(300,000.00)	1,158,500.00
12020126	Hiring Services	450,000.00	450,000.00	-	(450,000.00)	-
12020128	Borehole Drilling Licences	-	-	153,750.00	153,750.00	244,400.00
12020130	Cinematograph Licences	-	-	-	-	72,100.00
12020131	Liquor Licences	250,000.00	250,000.00	-	(250,000.00)	1,532,800.00
12020137	Trade Permit Licences	280,000.00	280,000.00	4,500.00	(275,500.00)	2,143,800.00
12020138	Forestry/Timber Licence	270,000.00	270,000.00	-	(270,000.00)	-
120201 - LICENCES - GENERAL Total		4,510,000.00	4,510,000.00	7,916,565.00	3,406,565.00	9,069,100.00
120204 - FEES - GENERAL						
12020417	Contractor Registration Fees	250,000.00	250,000.00	-	(250,000.00)	47,400.00
12020418	Marriage/ Divorce Fees	38,000.00	38,000.00	-	(38,000.00)	-
12020419	Attestation of Bachelorhood & Spinsterhood Fees	-	-	-	-	173,800.00
12020427	Tender Fees	230,000.00	230,000.00	-	(230,000.00)	-
12020436	Bill Board Advertisement Fees	250,000.00	250,000.00	-	(250,000.00)	774,100.00
12020440	PHC Medical Consultancy Fees	-	-	-	-	2,589,600.00
12020442	Association Fees	310,000.00	310,000.00	209,000.00	(101,000.00)	3,075,400.00
12020443	Birth & Death Registration Fees	200,000.00	200,000.00	-	(200,000.00)	388,100.00
12020445	Change of Ownership Fees	250,000.00	250,000.00	52,500.00	(197,500.00)	-
12020446	Agricultural/Veterinary Services Fees	-	-	-	-	1,082,500.00
12020448	Development Levies	-	-	-	-	3,411,300.00
12020449	Business/Trade Operating Fees	120,000.00	120,000.00	-	(120,000.00)	8,445,800.00
12020451	Timber & Forest Fees	320,000.00	320,000.00	13,200.00	(306,800.00)	918,500.00
12020454	Parking Fees	100,000.00	100,000.00	-	(100,000.00)	-
12020459	Right of Occupancy Fees	260,000.00	260,000.00	-	(260,000.00)	-
12020460	Building Plan Approval Fees	250,000.00	250,000.00	-	(250,000.00)	-
12020461	Title Transfer Fees	200,000.00	200,000.00	-	(200,000.00)	-
12020463	Hospital Service Registration Fees	250,000.00	250,000.00	-	(250,000.00)	-
12020466	Indigenship Registration Fees	1,130,000.00	1,130,000.00	1,164,580.00	34,580.00	-
120204 - FEES - GENERAL Total		4,158,000.00	4,158,000.00	1,439,280.00	(2,718,720.00)	20,916,500.00
120205 - FINES - GENERAL						
12020503	Dislodging of Effluent/Pollution Fine	-	-	-	-	608,800.00
120205 - FINES - GENERAL Total		-	-	-	-	608,800.00
120206 - SALES - GENERAL						
12020603	Sales of ID Cards	-	-	-	-	128,600.00
12020604	Sales of Stores/Scraps/Unservicable Items	1,600,000.00	1,600,000.00	-	(1,600,000.00)	-
12020609	Proceeds From Sales of Farm Produce	1,550,000.00	1,550,000.00	-	(1,550,000.00)	-
12020611	Proceeds From Sales of Govt. Vehicles	1,450,000.00	1,450,000.00	-	(1,450,000.00)	-
120206 - SALES - GENERAL Total		4,600,000.00	4,600,000.00	-	(4,600,000.00)	128,600.00
120207 - EARNINGS - GENERAL						
12020703	Earnings From Hire of Plants & Equipment	-	-	-	-	390,000.00
12020704	Earnings From the Use of Govt. Vehicles	1,300,000.00	1,300,000.00	-	(1,300,000.00)	-
12020708	Earnings From Agricultural Produce	1,780,000.00	1,780,000.00	-	(1,780,000.00)	366,400.00
12020710	Earnings From Hire of Aircraft	-	-	10,500.00	10,500.00	-
12020711	Earnings From Commercial Activities	1,500,000.00	1,500,000.00	978,008.00	(521,992.00)	2,928,800.00
12020713	Earnings From Library Services	-	-	20,000.00	20,000.00	-
12020720	Earnings From Guest Houses	-	-	-	-	494,600.00
120207 - EARNINGS - GENERAL Total		4,580,000.00	4,580,000.00	1,008,508.00	(3,571,492.00)	4,179,800.00
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL						
12020801	Rent on Govt. Quarters	-	-	69,550.00	69,550.00	534,600.00
12020803	Rent on Govt. Buildings	1,050,000.00	1,050,000.00	-	(1,050,000.00)	70,000.00
12020804	Rent on Conference Centres	-	-	49,300.00	49,300.00	-
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL Total		1,050,000.00	1,050,000.00	118,850.00	(931,150.00)	604,600.00
120209 - RENT ON LAND & OTHERS - GENERAL						
12020901	Rent on Govt. Land	1,300,000.00	1,300,000.00	2,000.00	(1,298,000.00)	12,200.00

Audited Financial Statements of Shongom Local Government Council 2021

DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2021 ₦	FINAL BUDGET 2021 ₦	ACTUAL 2021 ₦	VARIANCE 2021 ₦	ACTUAL 2020 ₦
12020905	Lease Rental	-	-	160,000.00	160,000.00	-
12020906	Rents on Govt. Properties	800,000.00	800,000.00	-	(800,000.00)	35,000.00
120209 - RENT ON LAND & OTHERS - GENERAL Total		2,100,000.00	2,100,000.00	162,000.00	(1,938,000.00)	47,200.00
120210 - REPAYMENTS - GENERAL						
12021006	Refunds	-	-	1,436,000.00	1,436,000.00	-
120210 - REPAYMENTS - GENERAL Total		-	-	1,436,000.00	1,436,000.00	-
120214 - RATES						
12021401	Tenement Rate	1,100,000.00	1,100,000.00	-	(1,100,000.00)	-
120214 - RATES Total		1,100,000.00	1,100,000.00	-	(1,100,000.00)	-
1202 - NON-TAX REVENUE Total		22,098,000.00	22,098,000.00	12,081,203.00	(10,016,797.00)	35,554,600.00
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS						
1403 - LOANS/ BORROWINGS RECEIPT						
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT						
14030301	Domestic Loans/ Borrowings from Financial Institutions	716,000,000.00	716,000,000.00	-	(716,000,000.00)	-
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total		716,000,000.00	716,000,000.00	-	(716,000,000.00)	-
1403 - LOANS/ BORROWINGS RECEIPT Total		716,000,000.00	716,000,000.00	-	(716,000,000.00)	-
Grand Total		3,440,798,000.00	3,440,798,000.00	1,981,488,237.37	(1,459,309,762.63)	1,794,318,462.00

Audited Financial Statements of Shongom Local Government Council 2021

GOMBE STATE GOVERNMENT OF NIGERIA
SHONGOM 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)	898,000,000.00	768,300,900.00	752,980,349.06	15,320,550.94	711,734,043.44
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	50,000,000.00	50,000,000.00	-	50,000,000.00	-
210201	Allowances	20,000,000.00	20,000,000.00	410,000.00	19,590,000.00	-
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	-	-	-	-	-
	Personnel Cost Total	968,000,000.00	838,300,900.00	753,390,349.06	84,910,550.94	711,734,043.44
2202	Overhead Cost					
220201	Travels and Transport - General	14,400,000.00	56,491,900.00	50,311,029.80	6,180,870.20	14,949,800.00
220202	Utilities - General	23,000,000.00	23,000,000.00	13,820,000.00	9,180,000.00	21,783,000.00
220203	Materials and Supplies - General	36,300,000.00	50,519,000.00	27,821,563.74	22,697,436.26	46,588,527.28
220204	Maintenance Services - General	59,000,000.00	59,000,000.00	6,280,885.00	52,719,115.00	19,573,200.00
220205	Training - General	10,000,000.00	10,000,000.00	8,985,817.98	1,014,182.02	23,677,581.76
220206	Other Services - General	225,000,000.00	225,000,000.00	147,035,700.00	77,964,300.00	18,130,184.34
220207	Consulting and Professional Services	16,500,000.00	16,500,000.00	14,477,270.32	2,022,729.68	10,003,272.76
220208	Fuel and Lubricants	10,000,000.00	10,000,000.00	1,950,000.00	8,050,000.00	-
220209	Financial Charges	13,000,000.00	13,000,000.00	36,649.99	12,963,350.01	7,540,426.19
220210	Miscellaneous Expenses	141,500,000.00	156,790,900.00	61,102,861.14	95,688,038.86	68,284,955.62
	Overhead Cost Total	548,700,000.00	620,301,800.00	331,821,777.97	288,480,022.03	230,530,947.95
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	944,500,000.00	944,500,000.00	769,032,113.55	175,467,886.45	690,779,645.05
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	944,500,000.00	944,500,000.00	769,032,113.55	175,467,886.45	690,779,645.05
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	73,000,000.00	73,000,000.00	7,501,299.96	65,498,700.04	6,500,000.00
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	73,000,000.00	73,000,000.00	7,501,299.96	65,498,700.04	6,500,000.00
2206	Public Debt Charges					
220601	Loans Repayment	91,400,000.00	149,497,300.00	91,497,246.39	58,000,053.61	58,181,634.16
	Public Debt Charges Total	91,400,000.00	149,497,300.00	91,497,246.39	58,000,053.61	58,181,634.16
2207	Transfers - Payment					
220701	Transfer to Fund Recurrent Expenditure-Payment	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-
23	Capital Expenditure					
230101	Purchase of Fixed Assets	88,000,000.00	88,000,000.00	16,897,625.00	71,102,375.00	35,891,470.49
230201	Construction/Provision of Fixed Assets	691,500,000.00	691,500,000.00	37,500,000.00	654,000,000.00	34,000,745.43
230301	Rehabilitation/Repairs of Fixed Assets	95,000,000.00	95,000,000.00	1,009,000.00	93,991,000.00	10,051,803.88
230401	Preservation of the Environment	2,000,000.00	2,000,000.00	-	2,000,000.00	-
230501	Acquisition of Non Tangible Assets	51,000,000.00	51,000,000.00	-	51,000,000.00	-
	Capital Expenditure Total	927,500,000.00	927,500,000.00	55,406,625.00	872,093,375.00	79,944,019.80
	TOTAL EXPENDITURE	3,553,100,000.00	3,553,100,000.00	2,008,649,411.93	1,544,450,588.07	1,777,670,290.40

Audited Financial Statements of Shongom Local Government Council 2021

GOMBE STATE GOVERNMENT OF NIGERIA
SHONGOM 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)	898,000,000.00	768,300,900.00	752,980,349.06	15,320,550.94	711,734,043.44
21010103	Consolidated Revenue Charges - Salaries/Allowances	50,000,000.00	50,000,000.00	-	50,000,000.00	-
210101 - SALARIES AND WAGES Total		948,000,000.00	818,300,900.00	752,980,349.06	65,320,550.94	711,734,043.44
2101 - SALARY Total		948,000,000.00	818,300,900.00	752,980,349.06	65,320,550.94	711,734,043.44
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS						
210201 - ALLOWANCES						
21020101	Non Regular Allowances	20,000,000.00	20,000,000.00	410,000.00	19,590,000.00	-
210201 - ALLOWANCES Total		20,000,000.00	20,000,000.00	410,000.00	19,590,000.00	-
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS Total		20,000,000.00	20,000,000.00	410,000.00	19,590,000.00	-
21 - PERSONNEL COST Total		968,000,000.00	838,300,900.00	753,390,349.06	84,910,550.94	711,734,043.44
22 - OTHER RECURRENT COSTS						
2202 - OVERHEAD COST						
220201 - TRAVEL AND TRANSPORT - GENERAL						
22020101	Local Travel & Transport: Training	5,000,000.00	47,091,900.00	47,091,893.40	6.60	14,546,800.00
22020102	Local Travel & Transport: Others	9,400,000.00	9,400,000.00	3,219,136.40	6,180,863.60	403,000.00
220201 - TRAVEL AND TRANSPORT - GENERAL Total		14,400,000.00	56,491,900.00	50,311,029.80	6,180,870.20	14,949,800.00
220202 - UTILITIES - GENERAL						
22020201	Electricity Charges	8,000,000.00	8,000,000.00	-	8,000,000.00	140,800.00
22020205	Water Rates	15,000,000.00	15,000,000.00	13,820,000.00	1,180,000.00	21,422,200.00
22020210	Software Charges/License Renewal	-	-	-	-	220,000.00
220202 - UTILITIES - GENERAL Total		23,000,000.00	23,000,000.00	13,820,000.00	9,180,000.00	21,783,000.00
220203 - MATERIALS AND SUPPLIES - GENERAL						
22020301	Office Stationaries/Computer Consumables	8,000,000.00	8,000,000.00	1,588,636.36	6,411,363.64	1,820,218.18
22020305	Printing of Non Security Documents	3,500,000.00	3,500,000.00	665,000.00	2,835,000.00	2,307,900.00
22020306	Printing of Security Documents	5,000,000.00	5,000,000.00	637,600.00	4,362,400.00	132,900.00
22020307	Drugs/Laboratory/Medical Supplies	4,000,000.00	4,000,000.00	1,140,000.00	2,860,000.00	1,784,300.00
22020309	Uniforms and Other Clothing	-	-	-	-	9,591,100.00
22020310	Teaching Aids/Instructional Materials	800,000.00	804,000.00	804,000.00	-	-
22020311	Food stuff/Catering Materials Supplies	10,000,000.00	10,000,000.00	3,771,360.00	6,228,640.00	30,952,109.10
22020312	Production, Publication and Circulation of Annual Financial Statements	5,000,000.00	19,215,000.00	19,214,967.38	32.62	-
220203 - MATERIALS AND SUPPLIES - GENERAL Total		36,300,000.00	50,519,000.00	27,821,563.74	22,697,436.26	46,588,527.28
220204 - MAINTENANCE SERVICES GENERAL						
22020401	Maintenance of Motor Vehicles/Transport Equipment	10,000,000.00	10,000,000.00	892,385.00	9,107,615.00	12,820,100.00
22020402	Maintenance of Office Furniture	5,000,000.00	5,000,000.00	-	5,000,000.00	1,164,500.00
22020403	Maintenance of Office Building/Residential Qtrs	-	-	-	-	1,575,600.00
22020405	Maintenance of Plant and Generators	7,000,000.00	7,000,000.00	4,832,500.00	2,167,500.00	120,500.00
22020406	Other Maintenance Services	22,000,000.00	22,000,000.00	556,000.00	21,444,000.00	1,100,700.00
22020411	Maintenance of Communication Equipment	-	-	-	-	1,759,700.00
22020412	Maintenance of Market/Public Places	10,000,000.00	10,000,000.00	-	10,000,000.00	917,700.00
22020413	Minor Road Maintenance	5,000,000.00	5,000,000.00	-	5,000,000.00	114,400.00
220204 - MAINTENANCE SERVICES GENERAL Total		59,000,000.00	59,000,000.00	6,280,885.00	52,719,115.00	19,573,200.00
220205 - TRAINING GENERAL						
22020501	Local Training	-	-	-	-	23,018,781.76
22020502	International Training	-	-	-	-	658,800.00
22020503	Cont. to Local Govt. Service Comm. Training Fund	10,000,000.00	10,000,000.00	8,985,817.98	1,014,182.02	-
220205 - TRAINING GENERAL Total		10,000,000.00	10,000,000.00	8,985,817.98	1,014,182.02	23,677,581.76
220206 - OTHER SERVICES - GENERAL						
22020601	Security Services	200,000,000.00	200,000,000.00	141,454,700.00	58,545,300.00	15,171,100.00
22020602	Office Rent	-	-	-	-	2,248,000.00
22020603	Residential Rent	10,000,000.00	10,000,000.00	-	10,000,000.00	652,000.00
22020604	Security Vote (Including Operations)	6,000,000.00	6,000,000.00	5,581,000.00	419,000.00	59,084.34
22020605	Cleaning and Fumigation Services	9,000,000.00	9,000,000.00	-	9,000,000.00	-
220206 - OTHER SERVICES - GENERAL Total		225,000,000.00	225,000,000.00	147,035,700.00	77,964,300.00	18,130,184.34
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL						
22020702	Information Technology Consulting	-	-	-	-	500,000.00
22020703	Legal Services	-	-	-	-	9,327,272.76
22020707	Agricultural Consulting	-	-	-	-	176,000.00
22020709	Auditing of Accounts	16,500,000.00	16,500,000.00	14,477,270.32	2,022,729.68	-
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total		16,500,000.00	16,500,000.00	14,477,270.32	2,022,729.68	10,003,272.76
220208 - FUEL AND LUBRICANTS - GENERAL						
22020801	Motor Vehicle Fuel Cost	10,000,000.00	10,000,000.00	1,950,000.00	8,050,000.00	-
220208 - FUEL AND LUBRICANTS - GENERAL Total		10,000,000.00	10,000,000.00	1,950,000.00	8,050,000.00	-
220209 - FINANCIAL CHARGES GENERAL						
22020901	Bank Charges (Other than Interest)	10,000,000.00	10,000,000.00	36,649.99	9,963,350.01	7,540,426.19
22020902	Insurance Premium	3,000,000.00	3,000,000.00	-	3,000,000.00	-
220209 - FINANCIAL CHARGES GENERAL Total		13,000,000.00	13,000,000.00	36,649.99	12,963,350.01	7,540,426.19
220210 - MISCELLANEOUS EXPENSES - GENERAL						
22021001	Refreshment and Meals	3,000,000.00	3,000,000.00	1,285,000.00	1,715,000.00	94,534.95
22021002	Honorarium and Sitting Allowance	10,000,000.00	10,000,000.00	5,793,000.00	4,207,000.00	200,000.00
22021003	Publicity and Advertisements	2,500,000.00	2,500,000.00	425,000.00	2,075,000.00	96,200.00
22021004	Medical Expenses - Local	2,000,000.00	4,000,000.00	4,000,000.00	-	1,788,100.00
22021007	Welfare Packages	40,000,000.00	40,000,000.00	21,216,726.40	18,783,273.60	14,026,675.83

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DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		₦	₦	₦	₦	₦
22021009	Sporting Activities	5,000,000.00	5,000,000.00	1,050,000.00	3,950,000.00	-
22021010	Direct Teaching and Laboratory Cost	-	-	-	-	11,435,000.00
22021014	Annual Budget Expenses and Administration	5,000,000.00	5,000,000.00	1,500,000.00	3,500,000.00	5,101,300.00
22021020	Election-Logistic Support	20,000,000.00	20,000,000.00	-	20,000,000.00	17,869,911.11
22021023	Other Miscellaneous Expenses	11,000,000.00	24,290,900.00	24,290,857.74	42.26	16,794,433.74
22021026	Foreign Scholarship Scheme	-	-	-	-	879,800.00
22021041	Contingency	5,000,000.00	5,000,000.00	-	5,000,000.00	-
22021042	Recurrent Adjustment	8,000,000.00	8,000,000.00	-	8,000,000.00	-
22021047	Covid-19 Logistics and Intervention Fund	30,000,000.00	30,000,000.00	1,542,277.00	28,457,723.00	-
220210 - MISCELLANEOUS EXPENSES - GENERAL Total		141,500,000.00	156,790,900.00	61,102,861.14	95,688,038.86	68,284,955.62
2202 - OVERHEAD COST Total		548,700,000.00	620,301,800.00	331,821,777.97	288,480,022.03	230,530,947.95
2204 - GRANTS AND CONTRIBUTIONS - GENERAL						
220401 - LOCAL GRANTS AND CONTRIBUTIONS						
22040109	Grants to Communities/NGOs	1,000,000.00	1,000,000.00	85,000.00	915,000.00	7,372,125.00
22040110	Grants to Academic Institutions	-	-	-	-	169,855,199.75
22040111	Contribution to Traditional Councils	40,000,000.00	40,000,000.00	28,000,000.00	12,000,000.00	19,132,500.00
22040112	Contribution to Min. for LG/Bureau for Adm. Expenses	40,000,000.00	40,000,000.00	11,985,818.16	28,014,181.84	9,242,218.14
22040115	Grants/Allocation to Development Areas	-	-	-	-	250,000.00
22040116	Contribution to Local Government Education Authority	680,000,000.00	680,000,000.00	632,075,053.85	47,924,946.15	389,649,181.50
22040117	Contribution to Primary Health Care Development Agency	2,000,000.00	2,000,000.00	-	2,000,000.00	22,456,195.00
22040118	Contribution to Local government Staff Pension Board	173,000,000.00	173,000,000.00	96,886,241.54	76,113,758.46	72,073,407.48
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		944,500,000.00	944,500,000.00	769,032,113.55	175,467,886.45	690,779,645.05
2204 - GRANTS AND CONTRIBUTIONS - GENERAL Total		944,500,000.00	944,500,000.00	769,032,113.55	175,467,886.45	690,779,645.05
2205 - SUBSIDIES GENERAL						
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS						
22050102	Meals subsidy to Government Schools	9,500,000.00	9,500,000.00	-	9,500,000.00	-
22050106	Agricultural Inputs Subsidy	40,000,000.00	40,000,000.00	-	40,000,000.00	-
22050107	Health Subsidy	11,500,000.00	11,500,000.00	-	11,500,000.00	-
22050108	Religious Pilgrimage Subsidy	12,000,000.00	12,000,000.00	7,501,299.96	4,498,700.04	6,500,000.00
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS Total		73,000,000.00	73,000,000.00	7,501,299.96	65,498,700.04	6,500,000.00
2205 - SUBSIDIES GENERAL Total		73,000,000.00	73,000,000.00	7,501,299.96	65,498,700.04	6,500,000.00
2206 - PUBLIC DEBT CHARGES						
220601 - LOANS REPAYMENT						
22060101	Internal Loans	33,400,000.00	91,497,300.00	91,497,246.39	53.61	17,468,784.52
22060106	Other Funds	58,000,000.00	58,000,000.00	-	58,000,000.00	40,712,849.64
220601 - LOANS REPAYMENT Total		91,400,000.00	149,497,300.00	91,497,246.39	58,000,053.61	58,181,634.16
2206 - PUBLIC DEBT CHARGES Total		91,400,000.00	149,497,300.00	91,497,246.39	58,000,053.61	58,181,634.16
22 - OTHER RECURRENT COSTS Total		1,657,600,000.00	1,787,299,100.00	1,199,852,437.87	587,446,662.13	985,992,227.16
23 - CAPITAL EXPENDITURE						
2301 - PURCHASE OF FIXED ASSETS - GENERAL						
230101 - PURCHASE OF FIXED ASSETS - GENERAL						
23010101	Purchase/Acquisition of Land	15,000,000.00	15,000,000.00	-	15,000,000.00	-
23010105	Purchase of Motor Vehicles	20,000,000.00	20,000,000.00	16,897,625.00	3,102,375.00	-
23010108	Purchase of Buses	5,000,000.00	5,000,000.00	-	5,000,000.00	-
23010112	Purchase of Office Furniture and Fittings	10,000,000.00	10,000,000.00	-	10,000,000.00	-
23010113	Purchase of Computers	6,000,000.00	6,000,000.00	-	6,000,000.00	2,344,559.05
23010122	Purchase of Health/Medical Equipment	10,000,000.00	10,000,000.00	-	10,000,000.00	-
23010124	Purchase of Teaching/Learning Aid Equipment	7,000,000.00	7,000,000.00	-	7,000,000.00	-
23010127	Purchase of Agricultural Equipment/Irrigation	15,000,000.00	15,000,000.00	-	15,000,000.00	500,000.00
23010128	Purchase of Security Equipment	-	-	-	-	2,292,511.45
23010139	Purchase of Fertilizer	-	-	-	-	30,754,400.00
230101 - PURCHASE OF FIXED ASSETS - GENERAL Total		88,000,000.00	88,000,000.00	16,897,625.00	71,102,375.00	35,891,470.49
2301 - PURCHASE OF FIXED ASSETS - GENERAL Total		88,000,000.00	88,000,000.00	16,897,625.00	71,102,375.00	35,891,470.49
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
23020101	Construction/Provision of Office Buildings	50,000,000.00	50,000,000.00	-	50,000,000.00	-
23020103	Construction/Provision of Electricity	80,000,000.00	80,000,000.00	-	80,000,000.00	-
23020105	Construction/Provision of Water Facilities	35,000,000.00	37,500,000.00	37,500,000.00	-	2,988,182.53
23020106	Construction/Provision of Hospital/Health Centers	10,000,000.00	10,000,000.00	-	10,000,000.00	-
23020107	Construction/Provision of Public Schools	-	-	-	-	2,283,672.88
23020114	Construction/Provision of Roads	300,000,000.00	297,500,000.00	-	297,500,000.00	26,080,828.00
23020118	Construction/Provision of Infrastructure	1,000,000.00	1,000,000.00	-	1,000,000.00	2,648,062.02
23020119	Construction/Provision of Recreational Facilities	15,000,000.00	15,000,000.00	-	15,000,000.00	-
23020123	Construction of Traffic Lights/Street Lights	100,000,000.00	100,000,000.00	-	100,000,000.00	-
23020124	Construction of Markets/Parks	100,000,000.00	100,000,000.00	-	100,000,000.00	-
23020126	Construction/Provision of Cemeteries	500,000.00	500,000.00	-	500,000.00	-
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		691,500,000.00	691,500,000.00	37,500,000.00	654,000,000.00	34,000,745.43
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		691,500,000.00	691,500,000.00	37,500,000.00	654,000,000.00	34,000,745.43
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
23030101	Rehabilitation/Repairs - Residential Building	40,000,000.00	40,000,000.00	74,000.00	39,926,000.00	1,229,261.26
23030105	Rehabilitation/Repairs - Hospital/Health Centers	5,000,000.00	5,000,000.00	-	5,000,000.00	-
23030115	Rehabilitation/Repairs - Water Ways	50,000,000.00	50,000,000.00	935,000.00	49,065,000.00	2,970,811.08
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	1,009,000.00	93,991,000.00	10,051,803.88

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DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2021	FINAL BUDGET 2021	ACTUAL 2021	VARIANCE 2021	ACTUAL 2020
		Ksh	Ksh	Ksh	Ksh	Ksh
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		95,000,000.00	95,000,000.00	1,009,000.00	93,991,000.00	10,051,803.88
2304 - PRESERVATION OF THE ENVIRONMENT - GNEENRAL						
230401 - PRESERVATION OF THE ENVIRONMENT - GNEENRAL						
23040101	Tree Planting	2,000,000.00	2,000,000.00	-	2,000,000.00	-
230401 - PRESERVATION OF THE ENVIRONMENT - GNEENRAL Total		2,000,000.00	2,000,000.00	-	2,000,000.00	-
2304 - PRESERVATION OF THE ENVIRONMENT - GNEENRAL Total		2,000,000.00	2,000,000.00	-	2,000,000.00	-
2305 - ACQUISITION OF NON TANGIBLE ASSETS						
230501 - ACQUISITION OF NON TANGIBLE ASSETS						
23050101	Research and Development	50,000,000.00	50,000,000.00	-	50,000,000.00	-
23050102	Computer Software Acquisition	1,000,000.00	1,000,000.00	-	1,000,000.00	-
230501 - ACQUISITION OF NON TANGIBLE ASSETS Total		51,000,000.00	51,000,000.00	-	51,000,000.00	-
2305 - ACQUISITION OF NON TANGIBLE ASSETS Total		51,000,000.00	51,000,000.00	-	51,000,000.00	-
23 - CAPITAL EXPENDITURE Total		927,500,000.00	927,500,000.00	55,406,625.00	872,093,375.00	79,944,019.80
Grand Total		3,553,100,000.00	3,553,100,000.00	2,008,649,411.93	1,544,450,588.07	1,777,670,290.40