

21st October, 2024.


The Clerk,
Gombe State House of Assembly,
Gombe,
Gombe State.

OFFICE OF THE CLERK
GOMBE STATE HOUSE OF ASSEMBLY
RECEIVED
SIGN: _____
DATE: 21/10/2024

**FORWARDING OF THE REPORT OF THE AUDITOR GENERAL FOR
LOCAL GOVERNMENTS ON THE AUDITED FINANCIAL
STATEMENTS OF THE 11 LOCAL GOVERNMENT COUNCILS FOR
THE YEAR ENDED 31ST DECEMBER, 2023.**

The Clerk may wish to be informed that I have completed the Audit of 11 Local Governments for the Year ended **31st December, 2023**. The report and audits were done in compliance with **International Standards of Supreme Audit Institutions (ISSAIs) – (INTOSAI) Auditing Standards (IPSAS)** and **the National Chart of Accounts (NCOA)**. Consequently, I hereby forward to the Honourable House, Copies of my reports together with the Financial Statements of the 11 Local Governments of the State for **2023** Financial year. This is in compliance with the requirements of the law and the 1999 constitution of the FRN (as amended). You may please wish to fix a date for formal presentation to the House.

Accept the assurance of my highest regards, please.


Muhammad Bappayo Abdulmumini
Ag. Auditor General

His Excellency,
The Executive Governor,
Gombe State,
Gombe State Government House.



**REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS
ON THE AUDITED FINANCIAL STATEMENTS OF THE 11 LOCAL
GOVERNMENT COUNCILS OF GOMBE STATE FOR THE YEAR ENDED
2023 FINANCIAL YEAR.**

His Excellency may wish to be informed that I have completed the Audit of **11 Local Governments** for the year ended **31st December, 2023** in compliance with the **International Standards of Supreme Audit Institutions (ISSAIs) [INTOSAI Auditing Standards] and International Standards on Auditing (ISAs)**.

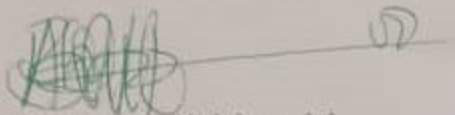
I am pleased to also inform His Excellency that with your strong support, I am able to ensure that the Financial Statements of the individual **Local Governments** and the Consolidated Report of the **11 Local Governments** of the Gombe State for the Year ended **31st December, 2023** are prepared in line with the **International Public Sector Accounting Standards (IPSAS)** as well as the **National Chart Accounts (NCOA)**.

His Excellency may also wish to note that I have submitted the reports to the **Honourable House of Assembly** in compliance with the

requirements of the **Law** and the **1999 Constitution of the FRN** (as amended).

Your Excellency, I hereby enclose copies of my report together with the **Audited Financial Statements of the 11 Local Governments** of the State for 2023 Financial Year.

Accept the assurance of my highest regards, please.

A handwritten signature in green ink, consisting of a large, stylized initial 'M' followed by a horizontal line and a small circular flourish at the end.

Muhammad Bappayo Abdulmumini
Ag. Auditor General

THE REPORT

OF

AUDITOR GENERAL
(LOCAL GOVERNMENTS)
GOMBE STATE

ON THE

Audited Financial Statements of
11 local Governments

FOR THE YEAR ENDED
31st December, 2023



His Excellency

MUHAMMADU INUWA YAHAYA

THE EXECUTIVE GOVERNOR GOMBE STATE



His Excellency
MR. MANASSAH DANIEL JATAU Ph.D.
DEPUTY GOVERNOR GOMBE STATE



RT. HON. ABUBAKAR MUHAMMAD LUGGEREWO

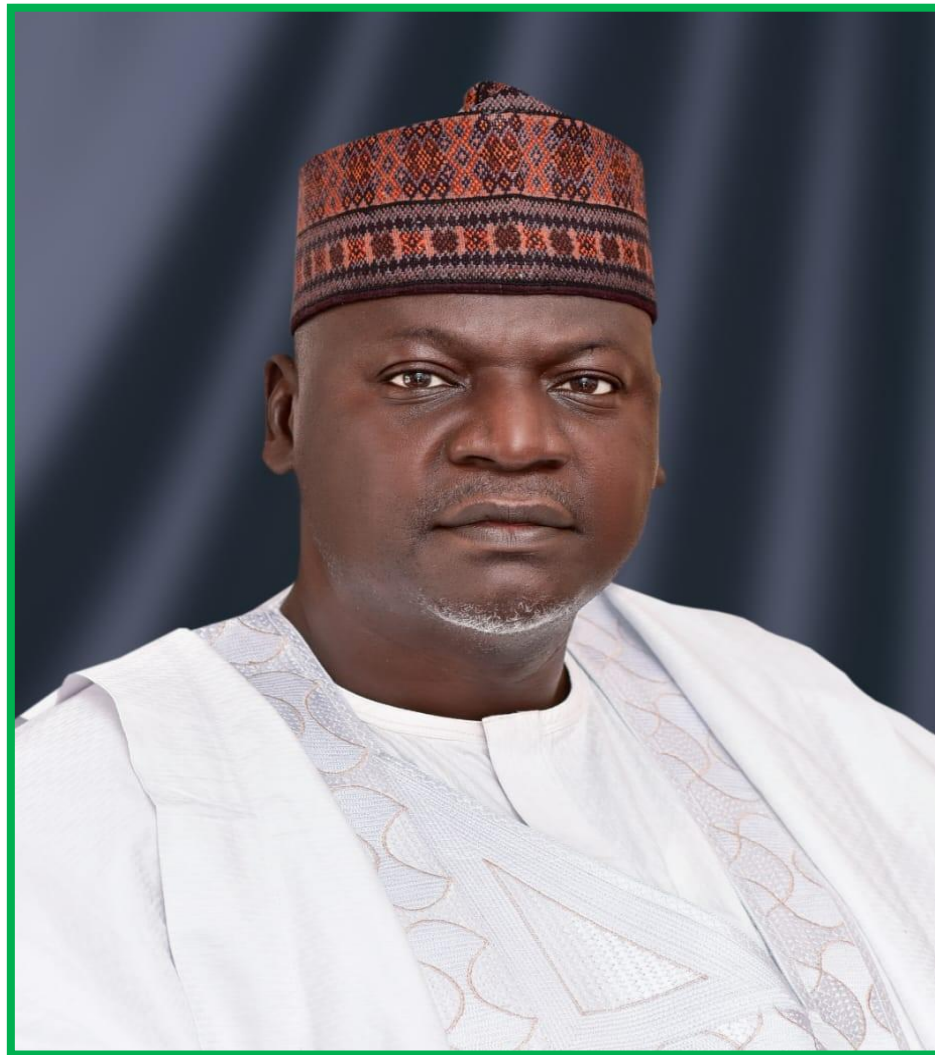
(Sarkin Arewan Akko)
Honourable Speaker
Gombe State House of Assembly



HON. NIMROD MALON YARI
Chairman, Public Accounts Committee
Gombe state.



HON. ABDULKADIR MOHAMMED
(Wazirin Akko)
Honourable Commissioner
Ministry for Local Government & Community Development
Gombe State



MUHAMMAD BAPPAYO ABDULMUMINI FCNA
Ag. AUDITOR GENERAL FOR LOCAL GOVERNMENTS
GOMBE STATE

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INTRODUCTION

The auditing of financial statements for the year ended 31st December, 2023 of all the eleven Local Government Councils was adequately conducted and discussed with the respective Local Government Councils. Final copy of the Consolidated Audited Financial Statements was produced as enshrined in the 1999 Constitution as (amended) section 125 (3) connected to section 316 of the same constitution and section 64 (1) of the Gombe State Local Government Councils (Amendment) Law 1, 2011 which I am gladly presenting to the Honorable House. Also included are various disclosures in the accounts as required by the International Public Sector Accounting Standards adopted by Nigeria vide approval of the Federal Executive Council in its meeting of January, 2010 and implemented in January 2014 (Cash basis) for your consideration and necessary action.

For ease of reference, the reports of the annual accounts and its disclosures/observation are harmonized and summarized Local Government by Local Government.

SUBMISSION OF REPORT

In the discharge of my statutory responsibility and in compliance to the provision of section 125 and 316 of 1999 Constitution and also section 64 (1) of the Gombe State Local Government Councils (Amendment) Law 1, 2011, I hereby submit to the Honourable House of Assembly, Gombe State my Annual Report on the Accounts of the eleven Local Government Councils of Gombe State for the financial year ended 31st December, 2023. Evidence of submission is attached as appendix to this report.

ACKNOWLEDGEMENT

My sincere gratitude goes to organizations and individuals who in one way or the other contributed in making this report a reality. I wish to acknowledge with gratitude the cooperation accorded to my office by the Honorable Chairmen of the Eleven Local Government Councils and their management team, particularly the Local Government Secretaries, treasurers and staff of the Finance department of each and every Local Government Council of the State. I must continue to extend my profound appreciation for the cooperation rendered by all the staff of the Office of the Auditor General for Local Governments who by their loyalty, dedication, and untiring efforts, made the production of this report possible. It is my prayer that this spirit of team work will continue to the betterment of the service and the general, public interest. I hope that the government will continue to recognize and appreciate the statutory role of this office in ensuring accountability and probity. I equally wish to acknowledge and appreciate the support and cooperation accorded to me by the Ministry for Local Governments and Community Development and the State Accountant General in the production of this report.

At this juncture, I wish to specially thank **HIS EXCELLENCY, THE EXECUTIVE GOVERNOR OF GOMBE STATE, ALHAJI MUHAMMDADU INUWA YAHAYA**, for his keen interest in ensuring prudence and transparency in public finance management at the grass root, and also the Honorable House of Assembly for their support and enforcement of relevant laws for accountability.

Muhammad Bappayo Abdulmumini FCNA
(Ag. Auditor General for Local Governments Gombe State)
Office of the Auditor General for Local Governments, Gombe State.

STATEMENT OF RESPONSIBILITY FOR FINANCIAL STATEMENTS

The Financial Statements presented on pages 41 to 43 for the year ending 31st December 2023 have been prepared in line with the provisions of the Finance [Control and Management] Act of 1958 (as amended), the International Public Sector Accounting Standards (IPSAS) - Cash Basis, the Financial Memoranda (FM), and Generally Accepted Accounting Practices. IPSAS 1 mandates the fair presentation of the Statement of Financial Position, Statement of Financial Performance, Statement of Cash Flows, and Notes to the Financial Statements.

In fulfilling the accounting and reporting responsibilities, the Management 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 15 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 of the individual local governments used in the consolidation fairly reflect the financial position of each of the respective Local Governments as at 31st December 2023, and its financial operations for the year then ended

The responsibility for the preparation of the Financial Statements of each local government rests entirely with the Treasury Department of the respective local governments. The Auditor General for Local Governments is responsible for the Consolidation of the Financial Statements of the 11 Local governments and proffer his opinion.

SECRET

OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

TELEGRAM: _____
TELEPHONE: _____



Ref: No _____
P.M.B: _____
Gombe,
Gombe State

Date: _____ 14th October 2024

AUDIT CERTIFICATE

REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS ON THE ACCOUNTS OF THE 11 LOCAL GOVERNMENT COUNCILS TO THE HONOURABLE MEMBERS OF GOMBE STATE HOUSE OF ASSEMBLY FOR THE YEAR ENDED 31ST DECEMBER 2023

The Auditor General audited the books of accounts and reviewed the audited financial statements of each of the 11 Local Governments Councils of Gombe State and consolidated the audited financial statements for the year ended 31st December, 2023 set out in pages **41 to 43** in accordance with section 125(2) and 316 of the 1999 Constitution of the FRN (as amended) and section 64(1) of the Gombe State Local Government Law 1 of 2011 enacted by Gombe State House of Assembly. The Consolidated Financial Statements comprise of the Consolidated Statement of Cash Flows, Consolidated Statement of Financial Position, Consolidated Statement of Income and Expenditure, and Notes to the Consolidated Financial Statements. The individual and consolidated financial statements of the 11 local governments are prepared in compliance with International Public Sector Accounting Standards – Cash Basis. Part III from **pages 117** contains the domestic reports for each of the 11 Local Government Councils.

Responsibility of the Local Government Councils

Each Local Government Council is responsible for the preparation and fair presentation of its financial statements in accordance with International Public Sector Accounting Standards (IPSAS) - Cash Basis, Gombe State Financial Memoranda (FM) and the relevant laws. This responsibility includes maintaining internal control relevant to the preparation of financial statements that are free of material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies that are consistent with IPSAS – Cash Basis; and making accounting estimates that are reasonable in the circumstances.

Responsibility of External Auditors

The responsibility of the External Auditors is to express an opinion on the financial statements of each local government council based on their audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs) and International Standards on Auditing (Adapted as Nigerian Standards on Auditing) relevant to public sector. Those standards require that the external auditors plan and perform the audit to obtain reasonable, but not absolute, assurance whether the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the Council's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Councils and the overall presentation of the financial statements.


Responsibility of Auditor General

The Auditor General is responsible for undertaking compliance and performance audits in compliance with International Standards of Supreme Audit Institutions (ISSAIs) – "INTOSAI Auditing Standards" and the relevant laws stated in paragraph one (1) above on the accounts of the 11 Local Government Councils and review their respective audited financial statements. During the year, I successfully completed reviews of activity-based audit, performance audit, and compliance audit. The Financial Statements for each of the 11 local governments disclose completely the financial allocation received from the State – Local Government Joint Accounts and Allocation Committee (SLJAAC) for the year 2023.

Having complied with ISSAIs, the relevant laws and applied the Generally Accepted Auditing Standards, the audit provides a reasonable basis for the opinion of the Auditor General on the consolidated financial statements of the 11 Local Government Councils.

Opinion

In my opinion, the individual financial statements give a true and fair view of the financial position of each Council as of December 31, 2023, and of its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards – Cash Basis, Financial Memoranda and the relevant laws.


14/10/2024

Muhammad Bappayo Abdulmumini FCNA
AUDITOR GENERAL FOR LOCAL GOVERNMENTS
GOMBE STATE

STATEMENT OF ACCOUNTING POLICIES

The following are the summaries of the significant accounting policies adopted by Local Government Councils 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 International Public Sector Accounting Standards (IPSAS) Cash Basis as well as the Financial Memoranda. 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

These are Cash inflows within the Financial Year. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Independent Revenue (e.g. Taxes, Licenses, Fees, Fines), Capital Receipts and other revenue sources.

c. Recurrent Expenditure

These are Recurrent Cash Outflows made during the financial year and shall be categorised by Economic classification in the Cash Flow Statement.

d. Capital Expenditure

Payments for purchase of items of capital nature (e.g., PPE) shall be expensed in the year in which the item has been purchased. It shall be disclosed under Investing Activities in the Cash Flow Statement.

e. Cash Balances

This includes Cash in Hand, at Bank and Cash Equivalents at the end of the financial year.

2023 BUDGET PERFORMANCE HIGHLIGHTS AND ANALYSIS

INTRODUCTION

The analysis of the consolidated budget performance of the 11 Local Government Councils in Gombe State for the fiscal year 2023 provides an independent and objective assessment of the financial operations. This section examines the councils' financial performance, focusing on both revenue mobilization and expenditure management. The objective of this analysis is to evaluate how effectively the councils adhered to budgetary provisions, utilized public resources, and fulfilled their statutory obligations in delivering public services and executing capital projects. The analysis aims to identify areas where the councils have demonstrated fiscal prudence and compliance, as well as areas where inefficiencies, underperformance, or non-compliance have occurred.

This review is conducted in line with the principles of transparency, accountability, and fiscal responsibility, ensuring that public funds are managed in the best interest of the citizens. The findings presented herein provide critical insights into the councils' financial management, highlighting successes in revenue generation and challenges in capital project execution. It is my role to ensure that the councils address these challenges through improved financial planning, stricter budgetary controls, and more effective project management, thereby enhancing their ability to meet both short-term operational needs and long-term developmental goals. The recommendations provided are intended to guide the councils toward stronger fiscal discipline and more sustainable financial practices.

Table 1: Total Revenue Budget Performance

Description	Actual 2023	Approved Budget 2023	Variance 2023	% Variance
Revenue	₦	₦	₦	%
Statutory Revenue	36,646,040,965.49	38,569,108,000.00	(1,923,067,034.51)	4.99%-
Independent Revenue	402,616,042.41	868,625,185.00	(466,009,142.59)	53.65%-
Capital Receipts	605,885,618.49	7,929,014,237.00	(7,323,128,618.51)	92.36%-
Total Revenue	37,654,542,626.39	47,366,747,422.00	(9,712,204,795.61)	20.50%-

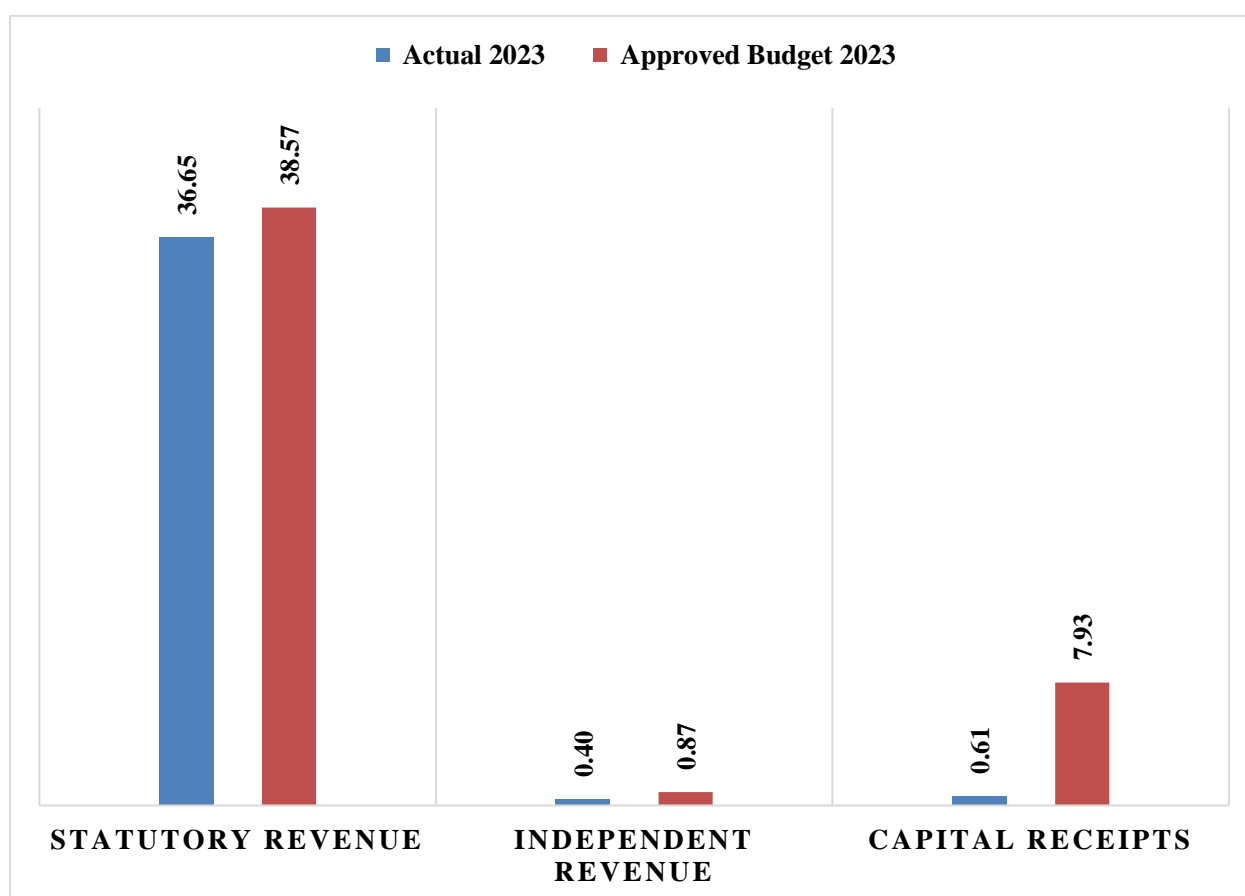


Figure 1: Total Revenue Budget Performance

The total revenue budget performance for the 11 Local Government Councils in Gombe State reveals that the councils generated ₦37.65 billion out of a final budgeted revenue of ₦47.37 billion, achieving 79% of the budgeted target. This performance was largely driven by statutory revenue, which achieved a high collection rate of 95%, reflecting a strong dependency on federal allocations.

While statutory revenue contributed significantly to overall performance, this heavy reliance on external sources exposes the councils to risks of revenue shortfalls in the event of fluctuations in federal disbursements. The councils must explore strategies to reduce this dependency by strengthening internal revenue collection mechanisms.

Independent revenue, which is crucial for local fiscal autonomy, underperformed significantly, achieving only 46% of the budgeted figure. This underperformance suggests inefficiencies in the councils' ability to mobilize local resources. Capital receipts were even more concerning, with only 8% of the budgeted target realized. The limited success in securing capital receipts points to potential challenges in accessing grants or loans, possibly due to poor project proposals or administrative bottlenecks. It is imperative that the councils implement reforms to enhance their capacity to generate independent revenue and attract external funding through improved capital planning and project execution.

Table 2: Budget Performance of Statutory Revenue Sources

Description	Actual 2023	Approved Budget 2023	Variance 2023	% Variance
	₦	₦	₦	%
State Government Share of Statutory Revenues	22,043,484,687.65	24,134,088,000.00	(2,090,603,312.35)	8.66%-
State Government Share of VAT	14,295,148,787.21	14,097,000,000.00	198,148,787.21	1.41%+
State Government Share of Other FAAC Revenues	307,407,490.63	338,020,000.00	(30,612,509.37)	9.06%-
Total Statutory Revenue	36,646,040,965.49	38,569,108,000.00	(1,923,067,034.51)	4.99%-

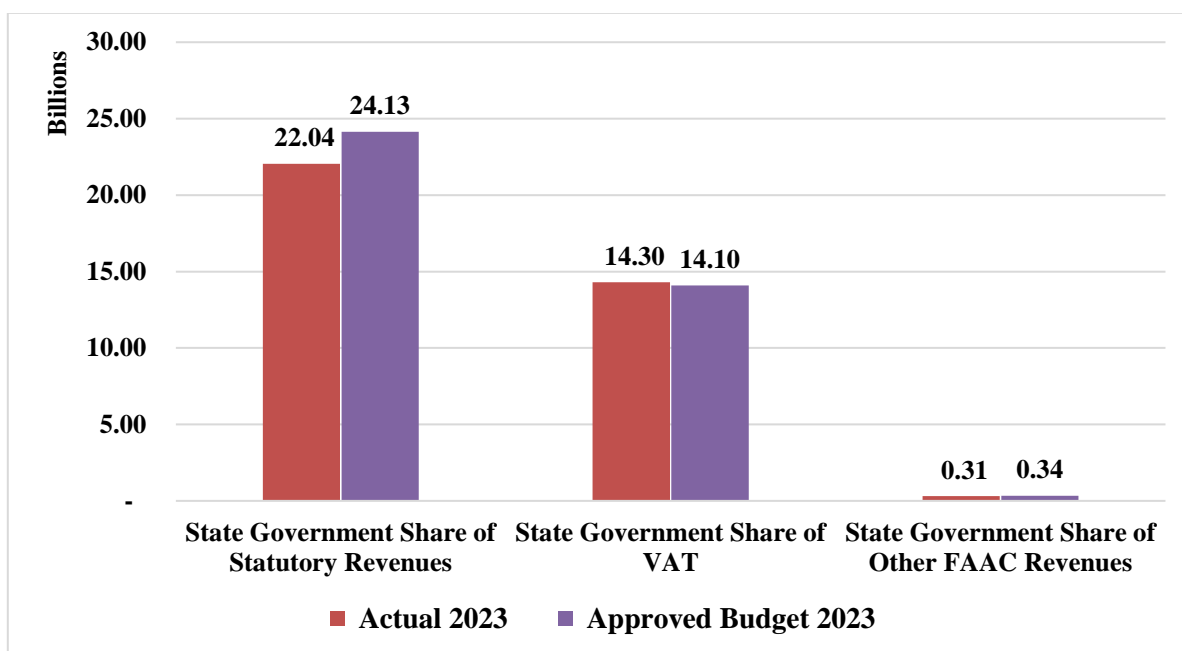


Figure 2: Budget Performance of Statutory Revenue Sources

The budget performance of statutory revenue sources indicates that the councils collected ₦36.65 billion, meeting 95% of the ₦38.57 billion budgeted. The State Government’s share of statutory revenues, which includes allocations from the Federation Account, performed at 91%, reflecting a stable inflow from the central government. This steady performance suggests that statutory allocations continue to be a reliable source of income for the councils. However, this heavy reliance poses long-term risks, as any reduction in federal disbursements could create budget deficits at the local level.

VAT contributions exceeded expectations, performing at 101% of the budgeted figure. This overperformance could be attributed to improved VAT collection and redistribution at the federal level. While this is a positive outcome, the councils must be cautious about over-reliance on VAT, as it is subject to economic cycles and changes in consumption patterns. Other FAAC revenues, which consist of non-oil allocations and other shared revenues, performed at 91%. Although this

source contributes a relatively small portion of statutory revenue, its stability further reinforces the councils’ reliance on federal transfers.

Given the councils’ dependence on statutory revenues, it is recommended that they prioritize diversifying their revenue base. This could be achieved by investing in revenue-generating projects, improving local tax collection, and identifying new sources of internally generated funds. Strengthening financial planning and accountability will also be crucial in maintaining fiscal stability.

Table 3: Actual Performance of Statutory Revenue Sources

Description	Actual 2023	% of Total Statutory Revenue
Revenue	₦	
State Government Share of Statutory Revenues	22,043,484,687.65	60.15%
State Government Share of VAT	14,295,148,787.21	39.01%
State Government Share of Other FAAC Revenues	307,407,490.63	0.84%
Total Statutory Revenue	36,646,040,965.49	

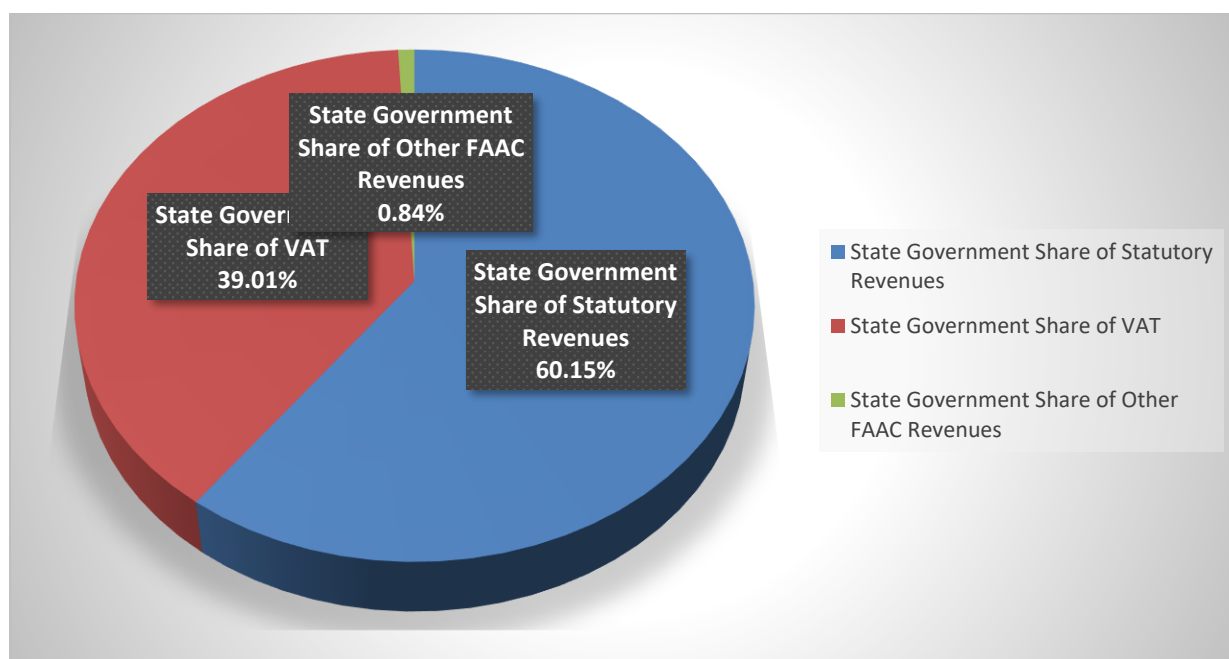


Figure 3: Actual Performance of Statutory Revenue Sources

The actual performance of statutory revenue sources reveals that the State Government’s share of statutory revenues contributed 60.15% of the total statutory revenue, underscoring its critical role in the councils’ financial health. VAT collections accounted for 39.01%, demonstrating its growing importance as a stable revenue source. However, other FAAC revenues made up only 0.84% of the total statutory revenue, indicating that the councils are heavily reliant on just two main statutory sources—statutory allocations and VAT.

This concentration of revenue sources presents a risk to the councils’ financial resilience. Should there be disruptions in statutory allocations or a downturn in VAT collections, the councils could face significant fiscal challenges. It is crucial for the councils to broaden their revenue base by exploring new avenues for generating independent revenue and reducing their dependence on statutory transfers. Initiatives such as local tax reforms, improved enforcement of local levies, and the development of local economic activities could help mitigate the risks associated with over-reliance on federal allocations.

Table 4: Budget Performance of Independent Revenue Sources

Description	Actual 2023	Approved Budget 2023	Variance 2023	% Variance
	₦	₦	₦	%
Personal Taxes	2,172,000.00	5,950,000.00	(3,778,000.00)	63.50%-
Licences - General	92,907,890.93	143,639,178.00	(50,731,287.07)	35.32%-
Fees - General	82,110,320.00	135,534,800.00	(53,424,480.00)	39.42%-
Fines - General	332,100.00	17,700,000.00	(17,367,900.00)	98.12%-
Sales - General	4,935,900.00	39,471,160.00	(34,535,260.00)	87.49%-
Earnings - General	81,590,506.56	264,691,047.00	(183,100,540.44)	69.18%-
Rent on Government Buildings - General	3,440,200.00	25,862,000.00	(22,421,800.00)	86.70%-
Rent on Land & Others - General	10,685,550.00	178,672,000.00	(167,986,450.00)	94.02%-
Repayments - General	27,316,967.89	500,000.00	26,816,967.89	5363.39%+
Investment Income	4,557.03	12,805,000.00	(12,800,442.97)	99.96%-
Interest Earned	-	1,300,000.00	(1,300,000.00)	100.00%-
Re-Imbursement General	-	-	-	
Rates	64,746,300.00	6,000,000.00	58,746,300.00	979.11%+
Miscellaneous	-	-	-	
Total Independent Revenue	402,616,042.41	868,625,185.00	(466,009,142.59)	53.65%-

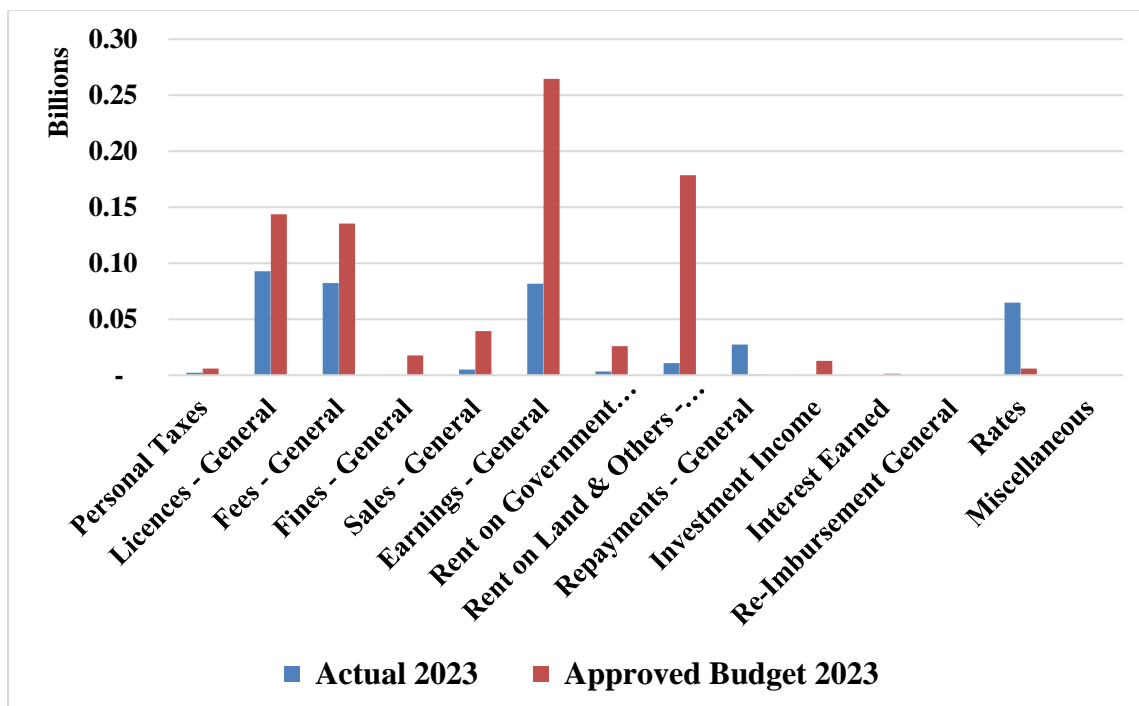


Figure 4: Budget Performance of Independent Revenue Sources

The budget performance of independent revenue sources highlights significant underachievement across most categories. The councils collected ₦402.62 million, representing only 46% of the budgeted ₦868.63 million. This poor performance points to a systemic issue in the councils’ ability to generate revenue from local sources. Personal taxes, for example, achieved just 37% of the budgeted amount, suggesting low compliance or weak enforcement of tax laws. Similarly, licenses and fees, while performing slightly better, still fell short of expectations, achieving 65% and 61% respectively.

Fines, which are another potential source of revenue, underperformed drastically, achieving just 2% of the target. This may reflect either an ineffective enforcement system or a lack of robust mechanisms for collecting fines. The performance of earnings and rent collections was also suboptimal, raising concerns about the councils’ capacity to manage their properties and resources effectively.

The low performance of independent revenue sources suggests a need for significant reform in local revenue administration. Strengthening the collection and enforcement of taxes and fees should be a priority. Additionally, enhancing public awareness and compliance, as well as investing in systems that streamline revenue collection, could improve the councils' ability to meet independent revenue targets.

Table 5: Actual Performance of Independent Revenue Sources

Description	Actual 2023	% of Total Independent Revenue
Personal Taxes	2,172,000.00	0.54%
Licences - General	92,907,890.93	23.08%
Fees - General	82,110,320.00	20.39%
Fines - General	332,100.00	0.08%
Sales - General	4,935,900.00	1.23%
Earnings - General	81,590,506.56	20.27%
Rent on Government Buildings - General	3,440,200.00	0.85%
Rent on Land & Others - General	10,685,550.00	2.65%
Repayments - General	27,316,967.89	6.78%
Investment Income	4,557.03	0.00%
Interest Earned	-	0.00%
Re-Imbursement General	-	0.00%
Rates	64,746,300.00	16.08%
Miscellaneous	-	0.00%
Total Independent Revenue	402,616,042.41	

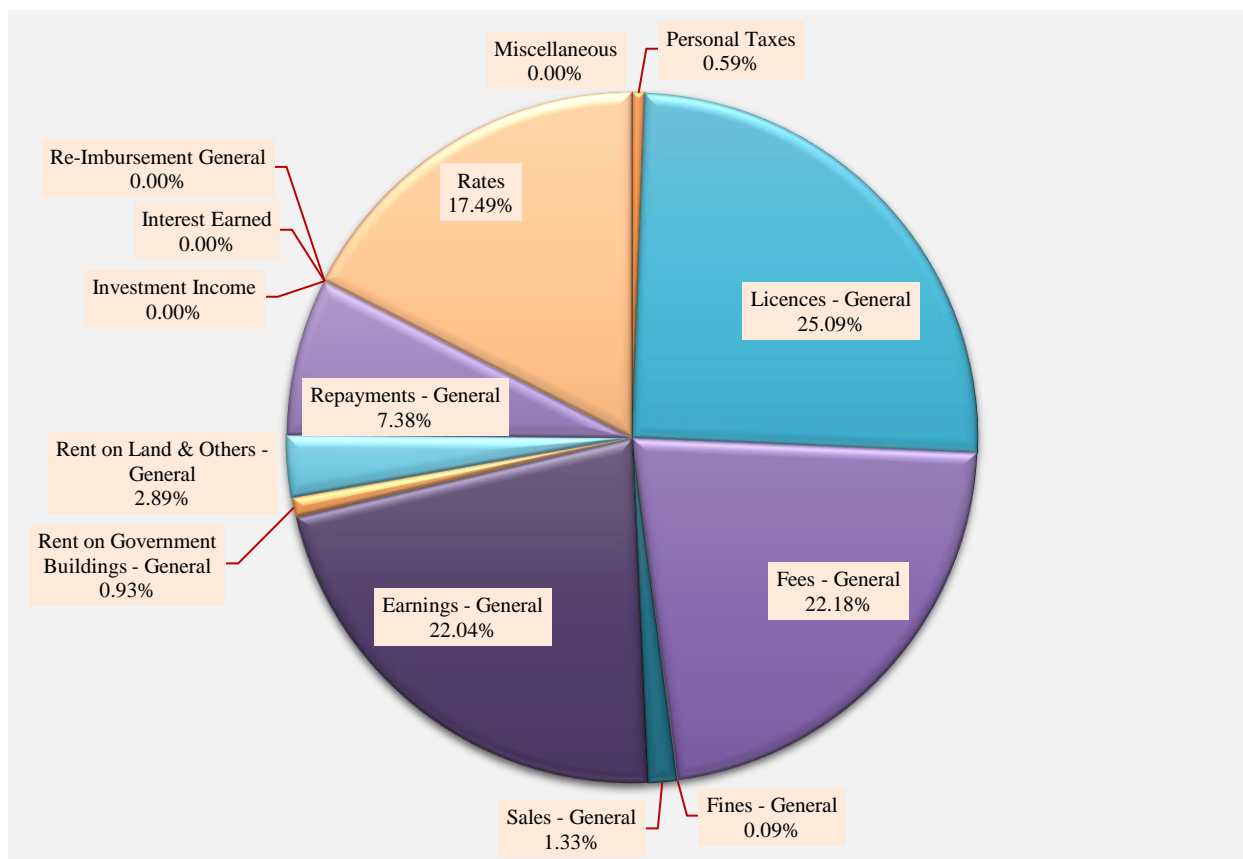


Figure 5: Actual Performance of Independent Revenue Sources

The actual performance of independent revenue sources reveals a highly uneven distribution of contributions. Licenses and fees accounted for 23.08% and 20.39% of the total independent revenue, respectively, indicating their relative importance among local revenue streams. Earnings from general services contributed 20.27%, further highlighting the councils’ reliance on these sources. However, personal taxes contributed only 0.54%, and fines an even smaller 0.08%, demonstrating significant inefficiencies in enforcing and collecting these revenues.

Repayments, which unexpectedly exceeded the budgeted figure, accounted for 6.78% of the total independent revenue. The sharp contrast between the actual and budgeted amounts may indicate a one-off recovery of debts or arrears, which

could be difficult to sustain in future years. Rates, which made up 16.08% of total independent revenue, performed relatively well, showing potential for growth if properly managed.

The overall performance points to a need for strategic improvements in revenue mobilization. The councils must focus on enhancing the administration of personal taxes, fines, and other underperforming categories, possibly through more rigorous enforcement and public engagement campaigns aimed at increasing compliance.

Table 6: Budget Performance of Capital Receipts

Description	Actual 2023	Approved Budget 2023	Variance 2023	% Variance
	₦	₦	₦	%
Aids and Grants	-	470,000,000.00	(470,000,000.00)	100.00%-
Other Capital Receipts	532,885,618.49	3,904,014,237.00	(3,371,128,618.51)	86.35%-
Domestic/Internal Loans/Borrowing Receipts	73,000,000.00	3,555,000,000.00	(3,482,000,000.00)	97.95%-
International/External Loans/Borrowing Receipts	-	-	-	
Total Capital Receipts	605,885,618.49	7,929,014,237.00	(7,323,128,618.51)	92.36%-

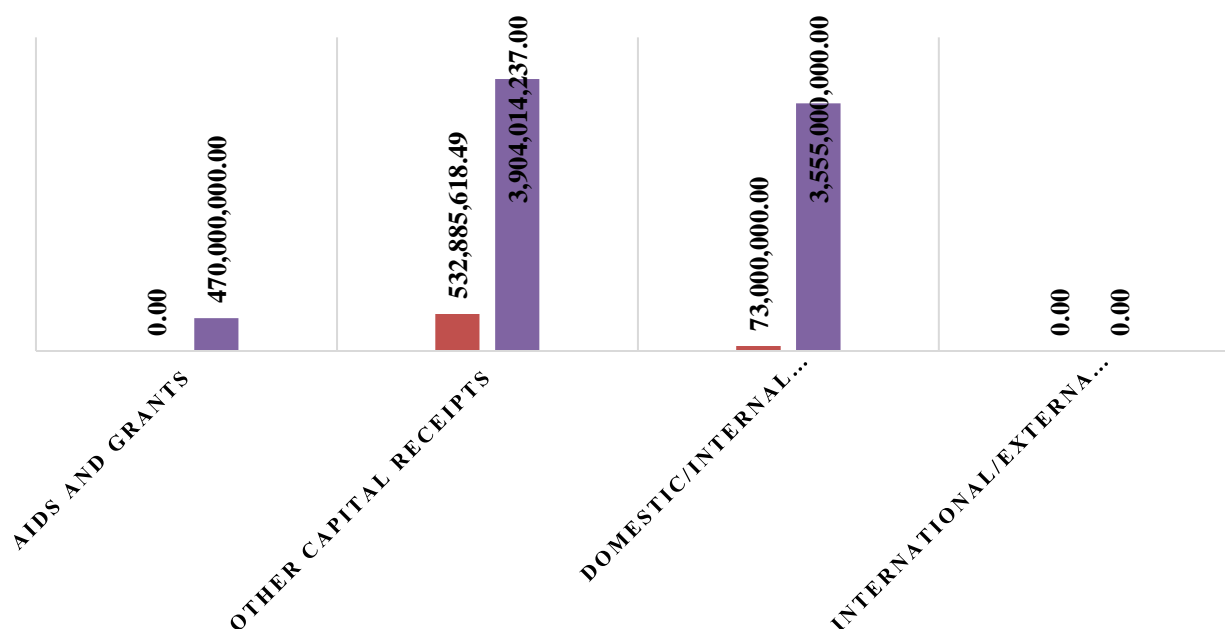


Figure 6: Budget Performance of Capital Receipts

The budget performance of capital receipts shows significant underperformance, with only 8% of the budgeted ₦7.93 billion realized. The major contributor to this shortfall was the lack of aids and grants, with zero collections against a budget of ₦470 million. This suggests that the councils were either unable to secure the anticipated grants or that the approval process for such funds was delayed. The performance of other capital receipts, which achieved 14% of the target, reflects similar challenges in attracting external capital for development projects.

Domestic borrowing receipts performed especially poorly, achieving just 2% of the budgeted amount. This may indicate that the councils either faced difficulties in accessing loan facilities or were reluctant to incur additional debt due to concerns about repayment capacity. The absence of international loans is also notable, highlighting a potential area for further exploration, particularly in securing funding from international development agencies.

The poor performance in capital receipts limits the councils' ability to fund critical infrastructure projects. It is recommended that the councils strengthen their grant application processes and explore partnerships with development organizations to secure more consistent capital funding. Additionally, improving the councils' creditworthiness could facilitate access to domestic and international loans for capital development projects.

Table 7: Actual Performance of Capital Receipts

Description	Actual 2023	% of Total Capital Receipts
	₦	%
Aids and Grants	-	0.00%
Other Capital Receipts	532,885,618.49	87.95%
Domestic/Internal Loans/Borrowing Receipts	73,000,000.00	12.05%
International/External Loans/Borrowing Receipts	-	0.00%
Total Capital Receipts	605,885,618.49	

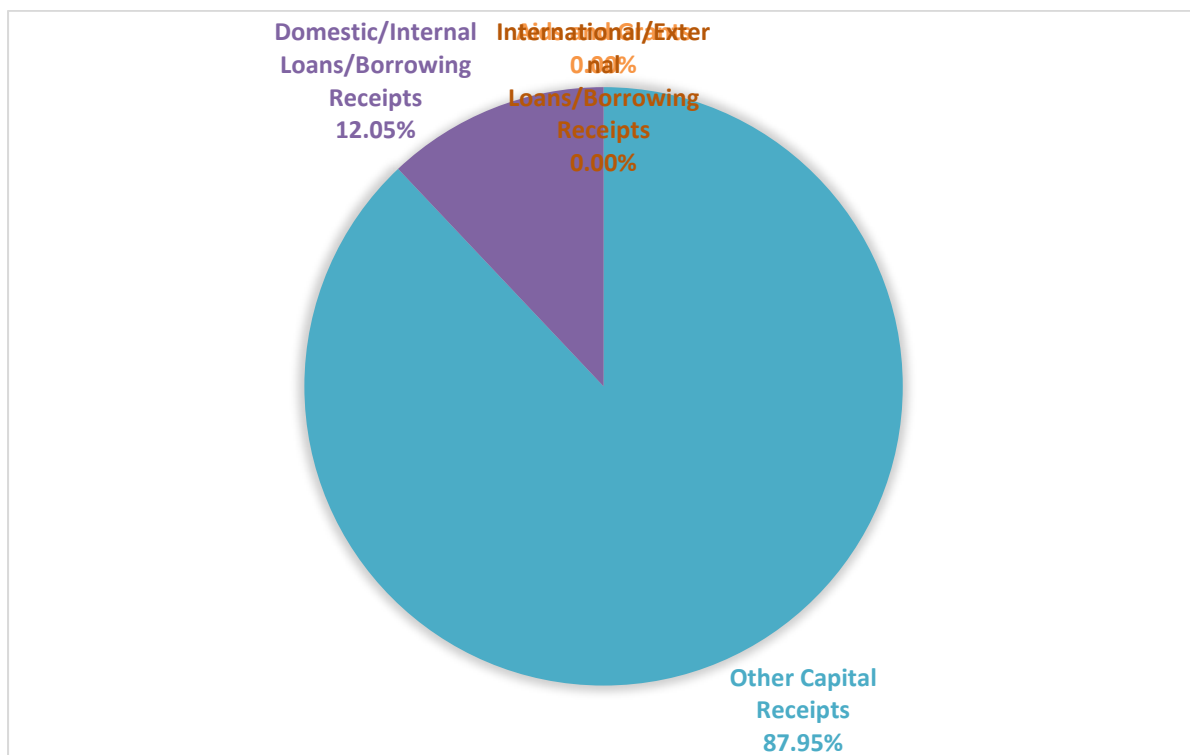


Figure 7: Actual Performance of Capital Receipts

The actual performance of capital receipts provides deeper insight into the source composition of the capital revenue collected by the 11 Local Government Councils in Gombe State. The total capital receipts amounted to ₦605.89 million, with the majority coming from other capital receipts, which contributed 87.95% of the total. This suggests that despite the overall low capital revenue collection, some success was achieved in securing funds from other non-budgeted capital

sources, possibly through internally generated capital initiatives or smaller external grants not initially anticipated in the budget. However, the substantial reliance on this category alone is not sustainable in the long term.

Domestic borrowing contributed only 12.05% of the total capital receipts, a reflection of the councils' limited success in accessing loans or borrowing facilities. The poor performance of domestic borrowing may point to challenges in meeting the borrowing conditions set by financial institutions or reluctance to engage in additional borrowing due to concerns over debt sustainability. The complete absence of international loans and grants further underscores the need for the councils to enhance their ability to attract external funding, particularly from international development partners.

Given the underperformance of capital receipts, the councils need to reassess their approach to capital project funding. Strengthening the capacity to secure both domestic and international funding for key infrastructure projects is critical. This may require improving project proposal development, enhancing relationships with donors, and addressing any structural issues that prevent timely access to grants and loans.

Table 8: Total Expenditure Budget Performance

Description	Actual 2023	Approved Budget 2023	Variance 2023	% Variance
Expenditure	₦	₦	₦	%
Recurrent Expenditure	30,922,515,958.73	37,196,364,778.00	6,273,848,819.27	16.87%+
Capital Expenditure	3,022,728,475.65	10,170,382,644.00	7,147,654,168.35	70.28%+
Total Expenditure	33,945,244,434.38	47,366,747,422.00	13,421,502,987.62	28.34%+

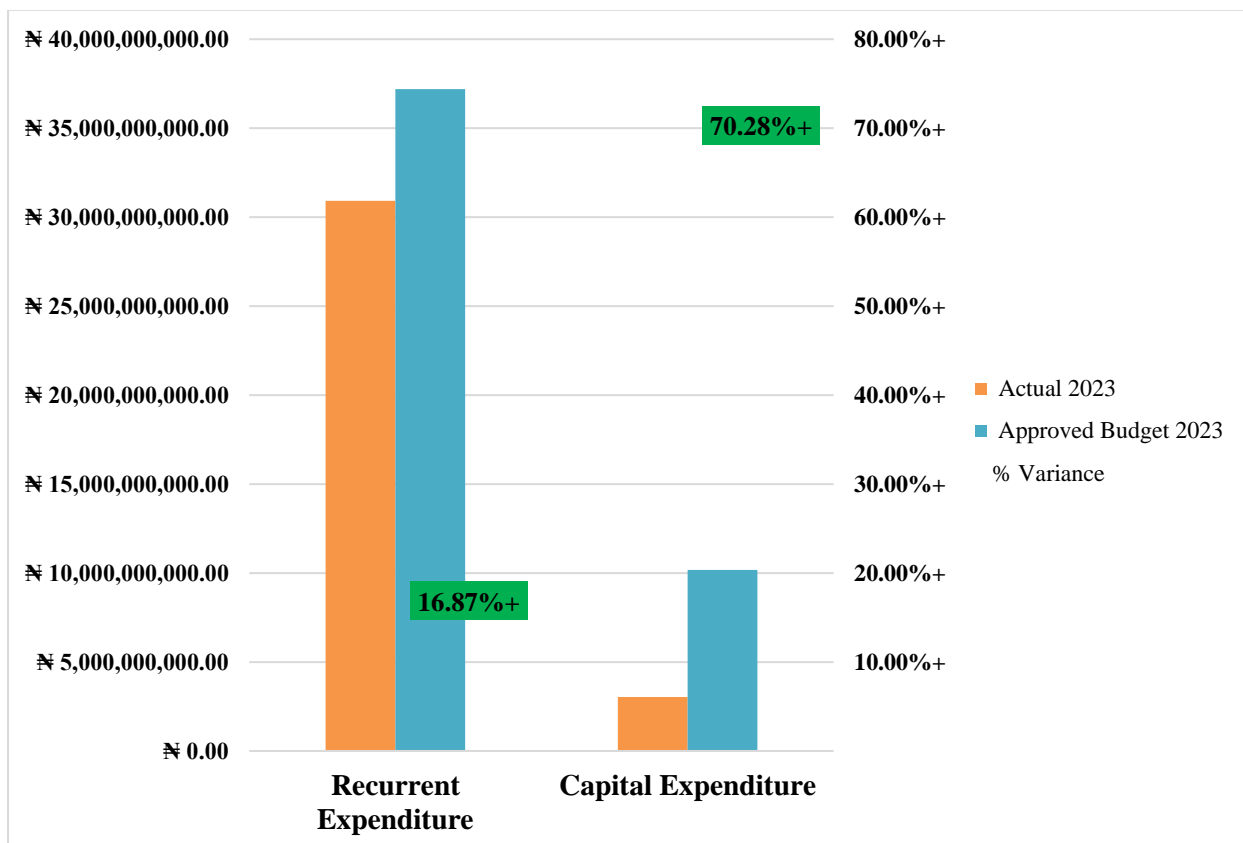


Figure 8: Total Expenditure Budget Performance

The total expenditure performance of the councils indicates that they spent ₦33.95 billion, which represents 72% of the budgeted ₦47.37 billion. This reflects relatively prudent fiscal management, as the councils managed to keep their expenditure in line with the revenue collected. However, the breakdown of the expenditure shows a significant skew towards recurrent expenditure, which accounted for ₦30.92 billion, or 83% of its budget. This suggests that the councils focused primarily on meeting operational and administrative costs, such as personnel and overheads, rather than on capital investments.

Capital expenditure, on the other hand, was substantially lower, at only ₦3.02 billion, representing just 30% of the budgeted capital outlay. This underperformance in capital spending is a cause for concern, as it implies that the

councils were unable to execute many of their planned development projects. A failure to invest in infrastructure, education, healthcare, and other long-term developmental areas could have adverse effects on local economic growth and public service delivery in the future.

To address these imbalances, the councils should consider rebalancing their budgets to ensure a higher proportion of funds are allocated toward capital projects. Improved capital planning and the timely release of funds for development projects are essential to ensure that the councils’ investments contribute to long-term sustainability and growth.

Table 9: Budget Performance of Recurrent Expenditure

	Actual 2023	Approved Budget 2023	Variance 2023	% Variance
	₦	₦	₦	%
Personnel Cost	8,047,446,628.95	10,317,542,625.00	2,270,095,996.05	22.00%+
Overhead and Other Recurrent Cost	22,434,626,897.62	25,791,222,153.00	3,356,595,255.38	13.01%+
Public Debt Charges	440,442,432.16	1,087,600,000.00	647,157,567.84	59.50%+
Total Recurrent Expenditure	30,922,515,958.73	37,196,364,778.00	6,273,848,819.27	16.87%+

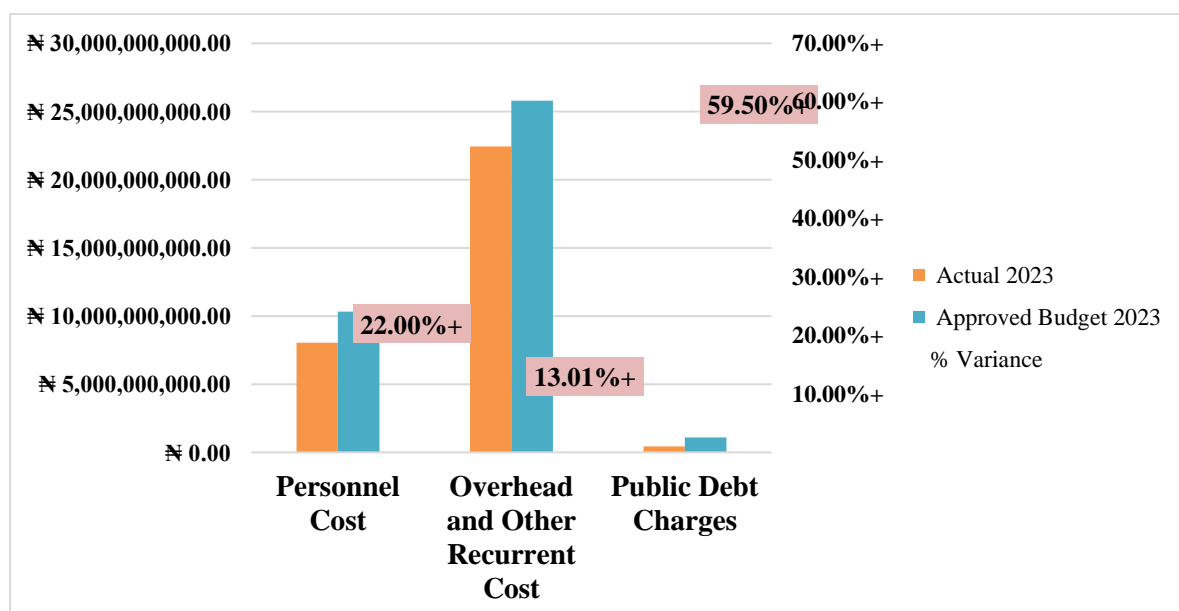


Figure 9: Budget Performance of Recurrent Expenditure

The budget performance of recurrent expenditure for the 11 Local Government Councils in Gombe State reveals a significant focus on personnel costs and overhead, both of which constitute the bulk of the councils' recurrent spending. Personnel costs performed at 94% of the budgeted figure, indicating that the councils prioritized the payment of salaries and benefits to their employees. While this high rate of performance reflects the councils' commitment to meeting their payroll obligations, it also suggests that a substantial portion of available resources is directed toward maintaining the workforce, leaving less room for other operational needs or developmental projects.

Overhead and other recurrent costs, which include administrative expenses, utilities, and operational costs, performed at 80%. This indicates a reasonable level of expenditure control, but the high absolute amount allocated to overhead raises questions about operational efficiency. The councils may need to reassess these costs to identify areas where spending could be streamlined without compromising service delivery. Public debt charges, which accounted for a smaller portion of recurrent expenditure, performed at 67%, reflecting the councils' efforts to manage their debt obligations while balancing other financial commitments.

Overall, the recurrent expenditure performance of 83% reflects a generally disciplined approach to managing operational costs. However, the heavy emphasis on personnel and overhead costs suggests that the councils may have limited fiscal space for investments in capital projects or other long-term development initiatives. To enhance financial sustainability, the councils should consider exploring cost-saving measures in recurrent expenditure, particularly by optimizing overhead spending and improving workforce efficiency.

Table 10: Actual Performance of Recurrent Expenditure

Description	Actual 2023	% of Total Recurrent Expenditure
	₦	%
Personnel Cost	8,047,446,628.95	26.02%
Overhead and Other Recurrent Cost	22,434,626,897.62	72.55%
Public Debt Charges	440,442,432.16	1.42%
Total Recurrent Expenditure	30,922,515,958.73	

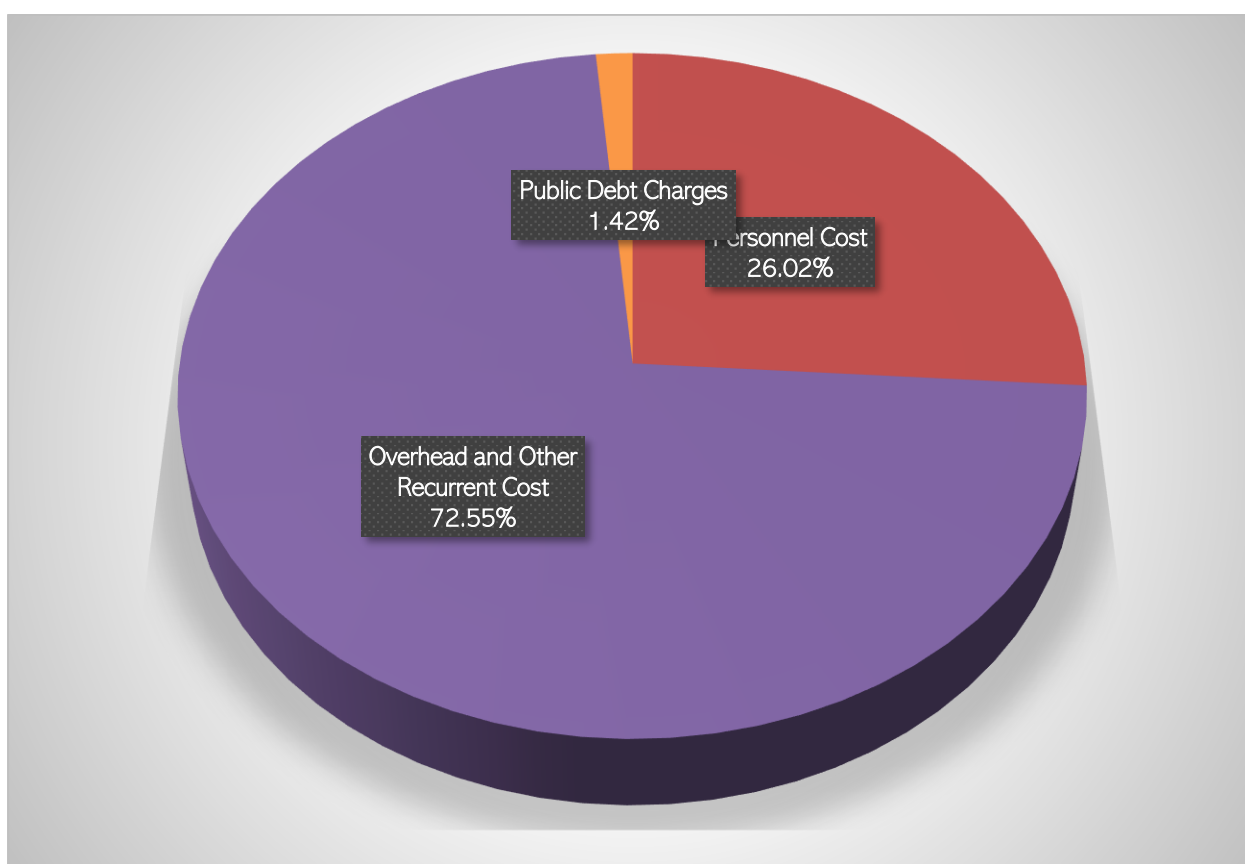


Figure 10: Actual Performance of Recurrent Expenditure

The actual performance of recurrent expenditure highlights the distribution of funds across different categories. Personnel costs accounted for 26.02% of total recurrent spending, indicating that a significant portion of the councils’ recurrent expenditure is tied to staffing costs. While this is a necessary expense, it is

essential to ensure that these costs are justified by the productivity and efficiency of the workforce. Given the high allocation to personnel, the councils must ensure that staff are properly utilized and that any inefficiencies in workforce management are addressed.

Overhead and other recurrent costs dominated the recurrent expenditure, accounting for 72.55%. This points to substantial spending on day-to-day operations, which includes administrative costs, utilities, and maintenance. While these expenses are essential for running government operations, the councils should examine whether these costs are being managed efficiently and whether there are opportunities for savings. Public debt charges contributed just 1.42% of the total recurrent expenditure, reflecting limited reliance on debt servicing. Although this is positive in the short term, the councils must maintain caution in managing future borrowing to avoid excessive debt that could affect long-term fiscal stability.

It is recommended that the councils conduct a thorough review of their recurrent spending to identify potential areas for cost reduction and efficiency improvement. By streamlining overhead and optimizing personnel management, they can create fiscal space for more developmental spending.

Table 11: Capital Expenditure Budget Performance

Description	Actual 2023	Approved Budget 2023	Variance 2023	% Variance
	₦	₦	₦	%
Purchase of Fixed Assets	145,865,208.05	1,816,867,644.00	1,671,002,435.95	91.97% ⁺
Construction/Provision of Fixed Assets	1,794,476,130.49	6,685,125,000.00	4,890,648,869.51	73.16% ⁺
Rehabilitation/Repairs of Fixed Assets	1,060,579,137.11	1,343,390,000.00	282,810,862.89	21.05% ⁺
Preservation of the Environment	9,248,000.00	41,500,000.00	32,252,000.00	77.72% ⁺
Acquisition of Non Tangible Assets	12,560,000.00	283,500,000.00	270,940,000.00	95.57% ⁺
Total Recurrent Expenditure	3,022,728,475.65	10,170,382,644.00	7,147,654,168.35	70.28%⁺

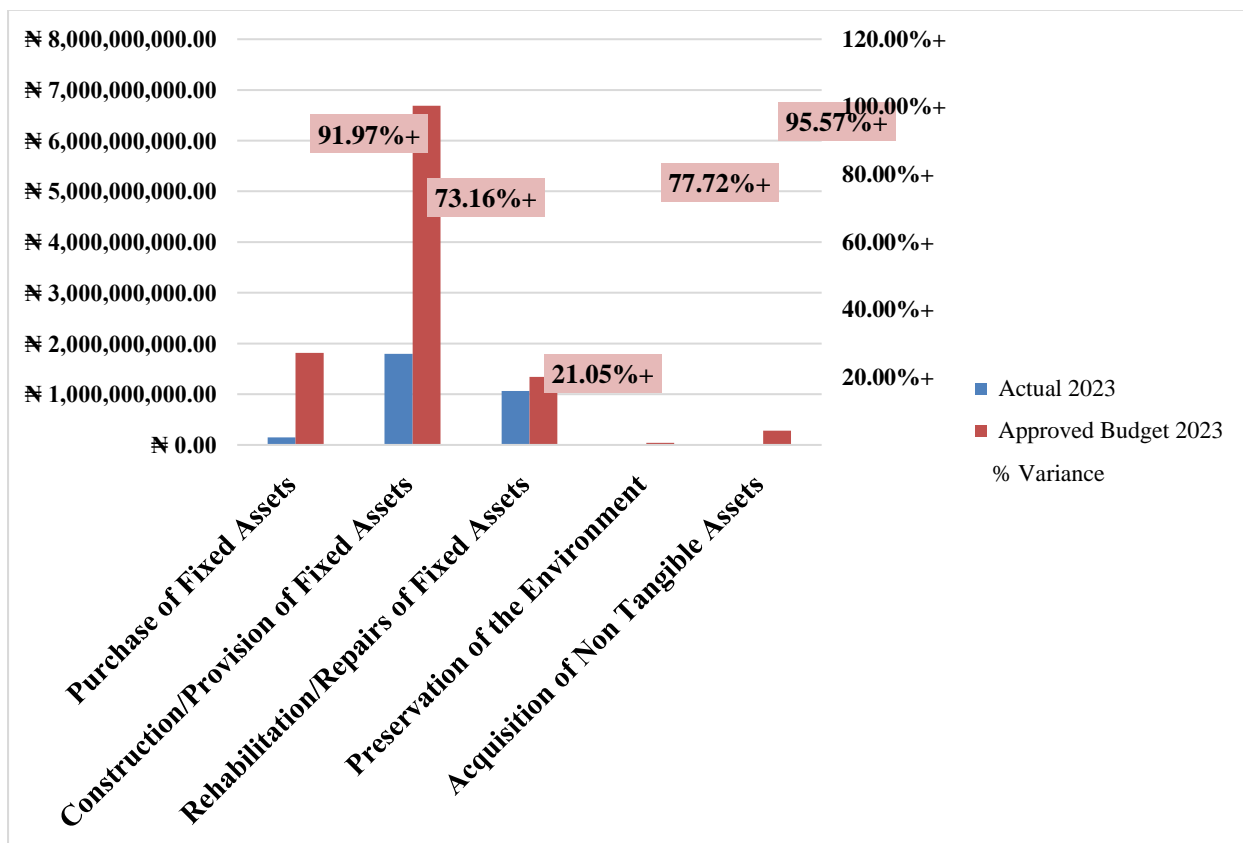


Figure 11: Capital Expenditure Budget Performance

The capital expenditure budget performance for the 11 Local Government Councils in Gombe State reflects substantial underperformance across several key categories. The councils spent only 30% of the total budgeted amount for capital expenditure, which indicates that a significant portion of the planned capital projects was either delayed or not implemented as expected. This underachievement suggests challenges in project execution, fund disbursement, or overall management of capital investments.

The **purchase of fixed assets** performed particularly poorly, achieving just 9% of the budgeted amount. This raises concerns about the councils’ ability to procure essential assets, such as vehicles, equipment, or infrastructure necessary for operational efficiency and service delivery. Delays in asset acquisition could

have a direct impact on the councils' capacity to meet their developmental objectives.

Construction and provision of fixed assets, which represent major infrastructure projects such as roads, schools, and healthcare facilities, reached 29% of the budget. While this is a more moderate performance compared to other categories, it still suggests that many critical infrastructure projects may not have been fully implemented. The underperformance in this category could delay improvements in public services and infrastructure development.

Rehabilitation and repairs of fixed assets performed relatively better, reaching 50% of the budgeted target. This reflects a focus on maintaining and upgrading existing infrastructure, which is crucial for sustaining the functionality of public assets. However, the overall low level of capital investment in new assets remains a concern, as it limits the councils' ability to expand services and improve infrastructure.

The **preservation of the environment** and **acquisition of non-tangible assets** were severely underfunded, achieving only 18% and 6% of their respective budgets. These low figures suggest that environmental sustainability and investment in intangible assets, such as technology and intellectual property, were not prioritized. This lack of focus could have long-term consequences for the councils' ability to adapt to environmental challenges and technological advancements.

To improve capital expenditure performance, the councils must strengthen their project planning and execution processes. Ensuring timely fund disbursement and addressing administrative bottlenecks are critical to ensuring that capital projects are completed as scheduled. The councils should also prioritize projects with the

highest potential impact on public services and infrastructure development to maximize the benefits of their capital investments.

Table 12: Actual Performance of Capital Expenditure

Description	Actual 2023	% of Total Capital Expenditure
	₦	%
Purchase of Fixed Assets	145,865,208.05	4.83%
Construction/Provision of Fixed Assets	1,794,476,130.49	59.37%
Rehabilitation/Repairs of Fixed Assets	1,060,579,137.11	35.09%
Preservation of the Environment	9,248,000.00	0.31%
Acquisition of Non Tangible Assets	12,560,000.00	0.42%
Total Recurrent Expenditure	3,022,728,475.65	

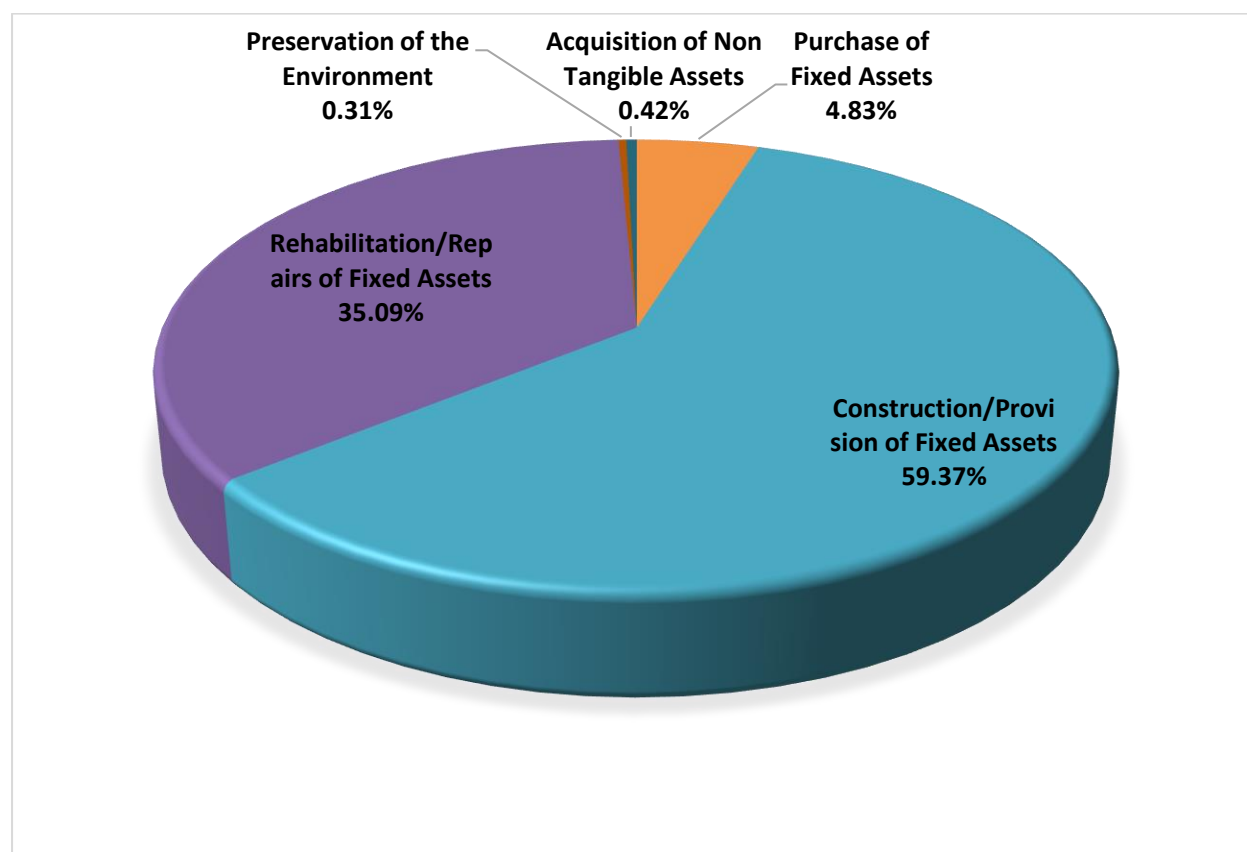


Figure 12: Actual Performance of Capital Expenditure

The actual performance of capital expenditure further underscores the challenges faced by the councils in implementing their capital projects. The majority of capital spending, 59.37%, went toward the construction and provision of fixed assets, indicating that while some infrastructure projects were carried out, many were either delayed or not completed. Rehabilitation and repairs accounted for 35.09% of total capital spending, suggesting that a significant portion of the budget was directed toward maintaining existing infrastructure rather than developing new projects.

The purchase of fixed assets contributed only 4.83% to total capital spending, reflecting the councils' limited success in acquiring new assets. Similarly, minimal amounts were spent on environmental preservation and the acquisition of non-tangible assets, highlighting a lack of focus on environmental sustainability and innovation.

The councils need to prioritize capital projects that contribute to long-term development and economic growth. This requires not only improved planning and execution but also a strategic focus on projects that offer the greatest return on investment. The councils should also explore new funding mechanisms to support capital development, including partnerships with private sector entities and international development organizations.

PART I

CONSOLIDATED FINANCIAL STATEMENTS

**CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST
DECEMBER 2023**

IN RESPECT OF 11 LOCAL GOVERNMENT COUNCILS OF GOMBE STATE

FINAL BUDGET 2023	NOTES	2023 ₦	2022 ₦	
Operating Activities				
Receipts				
38,569,108,000.00	Statutory Revenue	1	36,646,040,965.49	28,825,437,965.40
-	Independent Revenue:		-	-
5,950,000.00	Personal Taxes	2A	2,172,000.00	-
143,639,178.00	Licences - General	2B	92,907,890.93	64,186,128.16
36,500,000.00	Mining Rents	2C	32,373,750.00	40,994,105.00
135,534,800.00	Fees - General	2D	82,110,320.00	42,402,810.00
17,700,000.00	Fines - General	2E	332,100.00	40,000.00
39,471,160.00	Sales - General	2F	4,935,900.00	10,680,700.00
264,691,047.00	Earnings -General	2G	81,590,506.56	80,843,466.17
25,862,000.00	Rent on Government Buildings - General	2H	3,440,200.00	5,658,700.00
178,672,000.00	Rent on Land & Others - General	2I	10,685,550.00	10,000,430.00
500,000.00	Repayments - General	2J	27,316,967.89	1,930,791.30
12,805,000.00	Investment Income	2K	4,557.03	24,859.62
1,300,000.00	Interest Earned	2L	-	-
-	Re-Imbursement General	2M	-	-
6,000,000.00	Rates	2N	64,746,300.00	66,178,320.00
-	Miscellaneous	2O	-	-
39,437,733,185.00	Total Receipts		37,048,657,007.90	29,148,378,275.65
Payments				
(8,445,341,125.00)	Salaries and Allowances	5	(8,047,446,628.95)	(8,223,193,181.16)
-	Social Contributions	6	-	-
(143,000,000.00)	Social Benefits	7	-	-
(8,421,203,600.00)	Overhead Cost	8	(6,090,363,252.87)	(5,985,045,200.87)
-	Loans and Advances	9	-	-
(16,863,400,053.00)	Grants and Contributions	10	(14,179,952,265.89)	(11,814,856,685.06)
(673,900,000.00)	Subsidies	11	(199,752,323.26)	(203,024,267.72)
(1,996,000,000.00)	Transfers - Payments	13A	(1,964,559,055.61)	(47,205,000.00)
-	Transfers - Payments to Individuals	13B	-	-
-	Loss on Foreign Exchange	14	-	-
(36,542,844,778.00)	Total Payments		(30,482,073,526.57)	(26,273,324,334.82)
2,894,888,407.00	Net Cash flow from Operating Activities		6,566,583,481.33	2,875,053,940.83
Investing Activities				
(1,675,172,644.00)	Purchase of Fixed Assets	15A	(145,865,208.05)	(735,937,754.52)
(6,117,215,000.00)	Construction/Provision of Fixed Assets	15B	(1,794,476,130.49)	(1,205,640,589.24)
(2,101,195,000.00)	Rehabilitation/Repairs of Fixed Assets	15C	(1,060,579,137.11)	(131,614,904.47)
(52,300,000.00)	Preservation of the Environment	15D	(9,248,000.00)	(11,781,190.00)
(224,500,000.00)	Acquisition of Non Tangible Assets	15E	(12,560,000.00)	(6,165,698.50)
(10,170,382,644.00)	Net Cash Flow from Investing Activities		(3,022,728,475.65)	(2,091,140,136.73)
Financing Activities				
470,000,000.00	Proceeds from Aids and Grants	3	-	-
3,555,000,000.00	Proceeds from Loans/Borrowings	4A	73,000,000.00	739,756,642.91
3,904,014,237.00	Proceeds from Other Capital Receipts	4B	532,885,618.49	-
(653,520,000.00)	Repayment of Loans	12	(440,442,432.16)	(1,435,517,349.79)
7,275,494,237.00	Net Cash Flow from Financing Activities		165,443,186.33	(695,760,706.88)
-	Net Surplus/(Deficit) for the Year		3,709,298,192.01	88,153,097.22
-	Add: Opening Balance		4,021,556,501.56	3,933,403,404.34
-	Closing Cash Balance		7,730,854,693.57	4,021,556,501.56

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31ST
DECEMBER, 2023
IN RESPECT OF 11 LOCAL GOVERNMENT COUNCILS OF GOMBE STATE**

	NOTES	2023 ₦	2022 ₦
ASSETS			
Cash and Bank Balances	16	7,730,854,694	4,021,556,502
TOTAL ASSETS		7,730,854,694	4,021,556,502
LIABILITIES			
Accumulated Surplus/(Deficit)	25	7,730,854,694	4,021,556,502
TOTAL LIABILITIES		7,730,854,694	4,021,556,502

**CONSOLIDATED STATEMENT OF INCOME AND EXPENDITURE FOR
THE YEAR ENDED 31ST DECEMBER 2023
IN RESPECT OF 11 LOCAL GOVERNMENT COUNCILS OF GOMBE STATE**

	NOTES	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
REVENUE						
Statutory Revenue	1	38,569,108,000.00	38,569,108,000.00	36,646,040,965.49	(1,923,067,034.51)	28,825,437,965.40
Independent Revenue:		-	-	-	-	-
Personal Taxes	2A	5,950,000.00	5,950,000.00	2,172,000.00	(3,778,000.00)	-
Licences - General	2B	143,639,178.00	143,639,178.00	92,907,890.93	(50,731,287.07)	64,186,128.16
Mining Rents	2C	36,500,000.00	36,500,000.00	32,373,750.00	(4,126,250.00)	40,994,105.00
Fees - General	2D	135,534,800.00	135,534,800.00	82,110,320.00	(53,424,480.00)	42,402,810.00
Fines - General	2E	17,700,000.00	17,700,000.00	332,100.00	(17,367,900.00)	40,000.00
Sales - General	2F	39,471,160.00	39,471,160.00	4,935,900.00	(34,535,260.00)	10,680,700.00
Earnings - General	2G	264,691,047.00	264,691,047.00	81,590,506.56	(183,100,540.44)	80,843,466.17
Rent on Government Buildings - General	2H	25,862,000.00	25,862,000.00	3,440,200.00	(22,421,800.00)	5,658,700.00
Rent on Land & Others - General	2I	178,672,000.00	178,672,000.00	10,685,550.00	(167,986,450.00)	10,000,430.00
Repayments - General	2J	500,000.00	500,000.00	27,316,967.89	26,816,967.89	1,930,791.30
Investment Income	2K	12,805,000.00	12,805,000.00	4,557.03	(12,800,442.97)	24,859.62
Interest Earned	2L	1,300,000.00	1,300,000.00	-	(1,300,000.00)	-
Re-Imbursement General	2M	-	-	-	-	-
Rates	2N	6,000,000.00	6,000,000.00	64,746,300.00	58,746,300.00	66,178,320.00
Miscellaneous	2O	-	-	-	-	-
Aids and Grants	3	470,000,000.00	470,000,000.00	-	(470,000,000.00)	-
Loans and Other Capital Receipts	4	7,459,014,237.00	7,459,014,237.00	605,885,618.49	(6,853,128,618.51)	739,756,642.91
TOTAL REVENUE		47,366,747,422.00	47,366,747,422.00	37,654,542,626.39	(9,712,204,795.61)	29,888,134,918.56
EXPENDITURE						
Salaries and Allowances	5	10,090,542,625.00	8,445,341,125.00	8,047,446,628.95	397,894,496.05	8,223,193,181.16
Social Contributions	6	-	-	-	-	-
Social Benefits	7	227,000,000.00	143,000,000.00	-	143,000,000.00	-
Overhead Cost	8	8,663,718,600.00	8,421,203,600.00	6,090,363,252.87	2,330,840,347.13	5,985,045,200.87
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	16,315,103,553.00	16,863,400,053.00	14,179,952,265.89	2,683,447,787.11	11,814,856,685.06
Subsidies	11	812,400,000.00	673,900,000.00	199,752,323.26	474,147,676.74	203,024,267.72
Public Debt Charges	12	1,087,600,000.00	653,520,000.00	440,442,432.16	213,077,567.84	1,435,517,349.79
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		37,196,364,778.00	35,200,364,778.00	28,957,956,903.13	6,242,407,874.87	27,661,636,684.61
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		10,170,382,644.00	12,166,382,644.00	8,696,585,723.27	(15,954,612,670.48)	2,226,498,233.95
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	1,816,867,644.00	1,675,172,644.00	145,865,208.05	1,529,307,435.95	735,937,754.52
Construction/Provision of Fixed Assets	15B	6,685,125,000.00	6,117,215,000.00	1,794,476,130.49	4,322,738,869.51	1,205,640,589.24
Rehabilitation/Repairs of Fixed Assets	15C	1,343,390,000.00	2,101,195,000.00	1,060,579,137.11	1,040,615,862.89	131,614,904.47
Preservation of the Environment	15D	41,500,000.00	52,300,000.00	9,248,000.00	43,052,000.00	11,781,190.00
Acquisition of Non Tangible Assets	15E	283,500,000.00	224,500,000.00	12,560,000.00	211,940,000.00	6,165,698.50
TOTAL CAPITAL EXPENDITURE		10,170,382,644.00	10,170,382,644.00	3,022,728,475.65	7,147,654,168.35	2,091,140,136.73
TRANSFERS						
Transfers - Payments	13A	-	1,996,000,000.00	1,964,559,055.61	31,440,944.39	47,205,000.00
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	1,996,000,000.00	1,964,559,055.61	31,440,944.39	47,205,000.00
SURPLUS/(DEFICIT)		-	-	3,709,298,192.01	(23,133,707,783.22)	88,153,097.22

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2023	ACTUAL 2022
	₦	₦
Note 1: Government Share of FAAC (Statutory Revenue)		
AKKO	4,262,370,780.79	3,335,364,688.49
BALANGA	3,246,549,061.04	2,537,517,618.69
BILLIRI	3,231,947,596.00	2,569,131,926.80
DUKKU	3,411,383,244.74	2,717,468,274.63
FUNAKAYE	3,429,747,219.42	2,722,174,149.52
GOMBE	3,686,229,527.55	2,879,397,307.56
KALTUNGO	2,921,536,687.19	2,287,220,216.12
KWAMI	3,159,874,635.62	2,510,144,860.15
NAFADA	2,854,796,188.12	2,232,223,253.07
SHONGOM	2,803,949,121.89	2,188,644,057.34
YAMALTU/DEBA	3,637,656,903.13	2,846,151,613.03
Note 1: Government Share of FAAC (Statutory Revenue) Total	36,646,040,965.49	28,825,437,965.40
Note 2: Independent Revenue		
AKKO	52,740,777.93	61,229,540.00
BALANGA	20,591,127.55	22,837,630.00
BILLIRI	16,680,760.00	12,783,690.00
DUKKU	24,979,100.00	15,847,438.12
FUNAKAYE	104,546,000.00	73,845,385.00
GOMBE	73,216,304.01	49,248,873.16
KALTUNGO	29,252,368.18	14,157,322.14
KWAMI	23,153,255.41	20,925,332.44
NAFADA	5,373,457.05	4,036,870.00
SHONGOM	15,386,940.00	15,155,959.39
YAMALTU/DEBA	36,695,952.28	32,872,270.00
Note 2: Independent Revenue Total	402,616,042.41	322,940,310.25
Note 3: Aids and Grants		
Note 3: Aids and Grants Total	-	-

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Note 4: Loans and Other Capital Receipts		
AKKO	41,999,784.34	-
BALANGA	45,525,562.16	119,580,033.89
BILLIRI	30,699,198.46	27,700,000.00
DUKKU	57,071,335.46	-
FUNAKAYE	109,852,777.61	55,400,000.00
GOMBE	74,411,238.00	224,083,864.59
KALTUNGO	25,000,000.00	110,041,226.49
KWAMI	50,390,440.18	-
NAFADA	27,165,546.43	74,054,130.90
SHONGOM	25,763,098.61	-
YAMALTU/DEBA	118,006,637.24	128,897,387.04
Note 4: Loans and Other Capital Receipts Total	605,885,618.49	739,756,642.91

Note 5: Salaries and Allowances		
AKKO	1,253,556,265.80	1,152,788,353.33
BALANGA	780,287,726.15	730,113,344.66
BILLIRI	636,257,618.91	589,400,752.14
DUKKU	698,448,365.66	710,111,870.31
FUNAKAYE	738,659,628.83	711,823,350.36
GOMBE	866,317,964.73	966,511,736.87
KALTUNGO	509,847,917.24	517,772,440.67
KWAMI	803,777,425.72	699,129,475.64
NAFADA	562,615,720.64	502,978,626.22
SHONGOM	417,224,676.57	838,796,436.74
YAMALTU/DEBA	780,453,318.70	803,766,794.22
Note 5: Salaries and Allowances Total	8,047,446,628.95	8,223,193,181.16

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Note 6: Social Contribution		
Note 6: Social Contribution Total	-	-
Note 7: Social Benefits		
Note 7: Social Benefits Total	-	-
Note 8: Overhead Cost		
AKKO	704,382,362.40	566,740,057.72
BALANGA	521,763,497.40	476,767,181.65
BILLIRI	548,135,398.70	594,380,344.75
DUKKU	579,092,146.00	607,838,940.95
FUNAKAYE	698,746,211.08	513,869,851.85
GOMBE	545,111,135.02	570,224,379.43
KALTUNGO	487,225,275.49	610,477,405.50
KWAMI	494,301,646.27	471,745,569.35
NAFADA	434,016,363.99	464,934,278.95
SHONGOM	489,910,201.89	446,421,456.19
YAMALTU/DEBA	587,679,014.62	661,645,734.53
Note 8: Overhead Cost Total	6,090,363,252.87	5,985,045,200.87
Note 9: Loans and Advances		
Note 9: Loans and Advances Total	-	-
Note 10: Grants and Contributions		
AKKO	1,768,882,591.17	1,540,028,585.01
BALANGA	1,354,970,862.16	1,110,260,774.09
BILLIRI	1,361,839,923.27	1,053,875,534.81
DUKKU	1,248,893,583.15	1,033,663,734.31
FUNAKAYE	895,219,637.51	854,745,716.29
GOMBE	1,480,834,531.27	1,376,635,515.26
KALTUNGO	1,260,650,820.74	1,044,197,862.57
KWAMI	1,310,258,411.35	1,021,361,730.03
NAFADA	883,544,534.26	707,322,340.14
SHONGOM	1,178,621,764.37	769,396,536.87
YAMALTU/DEBA	1,436,235,606.64	1,303,368,355.68
Note 10: Grants and Contributions Total	14,179,952,265.89	11,814,856,685.06

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Note 11: Subsidies General		
AKKO	8,436,000.00	14,581,454.50
BALANGA	-	21,000,000.00
BILLIRI	21,891,991.53	8,017,454.55
DUKKU	25,045,961.32	32,048,644.38
FUNAKAYE	37,264,991.53	25,241,446.08
GOMBE	8,324,283.88	17,978,389.83
KALTUNGO	6,298,000.00	17,110,454.55
KWAMI	18,254,991.53	75,000.00
NAFADA	-	1,065,000.00
SHONGOM	14,966,000.00	11,937,580.00
YAMALTU/DEBA	59,270,103.47	53,968,843.83
Note 11: Subsidies General Total	199,752,323.26	203,024,267.72

Note 12: Public Debt Charges		
AKKO	37,494,766.56	58,891,153.56
BALANGA	37,494,766.56	178,471,187.47
BILLIRI	37,494,766.56	58,891,153.56
DUKKU	37,494,766.56	102,516,336.03
FUNAKAYE	37,494,766.56	174,408,988.79
GOMBE	37,494,766.56	224,265,018.15
KALTUNGO	65,494,766.56	197,632,380.05
KWAMI	37,494,766.56	60,691,153.56
NAFADA	37,494,766.56	133,070,284.46
SHONGOM	37,494,766.56	58,891,153.56
YAMALTU/DEBA	37,494,766.56	187,788,540.60
Note 12: Public Debt Charges Total	440,442,432.16	1,435,517,349.79

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Note 13: Transfers -Payment		
AKKO	226,854,007.52	-
BALANGA	168,350,102.60	-
BILLIRI	168,627,497.00	-
DUKKU	181,182,752.84	-
FUNAKAYE	224,778,786.15	-
GOMBE	193,514,508.10	-
KALTUNGO	152,576,198.43	-
KWAMI	164,210,894.16	47,205,000.00
NAFADA	149,172,728.30	-
SHONGOM	143,695,776.58	-
YAMALTU/DEBA	191,595,803.92	-
Note 13: Transfers -Payment Total	1,964,559,055.61	47,205,000.00

Note 15: Capital Expenditure		
AKKO	130,409,671.56	93,041,667.43
BALANGA	153,772,316.07	92,143,318.19
BILLIRI	116,724,243.37	106,794,982.63
DUKKU	453,625,490.53	525,229,622.10
FUNAKAYE	592,055,640.17	455,088,918.28
GOMBE	173,120,188.63	13,161,909.10
KALTUNGO	95,501,861.35	40,998,644.46
KWAMI	110,552,570.92	173,377,963.02
NAFADA	952,391,560.12	346,197,649.41
SHONGOM	86,643,559.81	137,120,727.27
YAMALTU/DEBA	157,931,373.12	107,984,734.84
Note 15: Capital Expenditure Total	3,022,728,475.65	2,091,140,136.73

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Note 16: Cash and Bank Balances Held By Treasurer		
AKKO	399,284,829.73	172,189,151.67
BALANGA	489,984,778.95	193,958,299.14
BILLIRI	741,432,814.04	353,076,698.93
DUKKU	408,825,101.00	139,174,486.86
FUNAKAYE	1,291,439,883.00	871,513,547.80
GOMBE	577,827,854.60	48,688,163.23
KALTUNGO	479,456,593.99	81,262,378.43
KWAMI	935,735,608.81	641,167,984.10
NAFADA	1,044,615,689.89	1,176,516,172.16
SHONGOM	570,498,341.17	93,955,926.46
YAMALTU/DEBA	791,753,198.39	250,053,692.78
Note 16: Cash and Bank Balances Held By Treasurer Total	7,730,854,693.57	4,021,556,501.56
Note 17: Advances and Imprests		
Note 17: Advances and Imprests Total	-	-
Note 18: Investments		
Note 18: Investments Total	-	-
Note 19: Loans Granted		
Note 19: Loans Granted Total	-	-
Note 20: Deposits - General		
Note 20: Deposits - General Total	-	-
Note 21: Loans and Debts		
Note 21: Loans and Debts Total	-	-
Note : Other Public Funds		
Note : Other Public Funds Total	-	-
Note 22: Unremitted Deductions		
Note 22: Unremitted Deductions Total	-	-
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 Total	-	-
Note 25: Accumulated Surplus/(Deficit)		
AKKO	399,284,829.73	172,189,151.67
BALANGA	489,984,778.95	193,958,299.14
BILLIRI	741,432,814.04	353,076,698.93
DUKKU	408,825,101.00	139,174,486.86
FUNAKAYE	1,291,439,883.00	871,513,547.80
GOMBE	577,827,854.60	48,688,163.23
KALTUNGO	479,456,593.99	81,262,378.43
KWAMI	935,735,608.81	641,167,984.10
NAFADA	1,044,615,689.89	1,176,516,172.16
SHONGOM	570,498,341.17	93,955,926.46
YAMALTU/DEBA	791,753,198.39	250,053,692.78
Note 25: Accumulated Surplus/(Deficit) Total	7,730,854,693.57	4,021,556,501.56

SUMMARY OF TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)						
11010101	Statutory Allocation	20,191,000,000.00	20,191,000,000.00	14,114,493,284.12	(6,076,506,715.88)	18,193,607,089.80
11010104	FAAC Special Allocations	1,930,000,000.00	1,930,000,000.00	-	(1,930,000,000.00)	44,493,693.57
11010105	Receipt of Share of State IGR	605,000,000.00	605,000,000.00	-	(605,000,000.00)	6,392,047.21
11010106	Excess Petroleum Profit Tax (PPT Revenue)	246,820,000.00	246,820,000.00	45,084,949.47	(201,735,050.53)	-
11010107	Exchange Difference	293,820,000.00	293,820,000.00	5,021,630,576.37	4,727,810,576.37	-
11010108	Refund from Paris Club	100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
11010109	Recovered Excess Bank Charges	147,930,000.00	147,930,000.00	-	(147,930,000.00)	-
11010110	Budget Augmentation	225,741,200.00	225,741,200.00	-	(225,741,200.00)	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	150,576,800.00	150,576,800.00	-	(150,576,800.00)	-
11010113	Equalisation Fund	243,200,000.00	243,200,000.00	513,527,068.27	270,327,068.27	48,584,751.66
11010114	Goods Value Consideration	-	-	-	-	-
11010115	Non Oil Revenue	-	-	1,199,448,004.81	1,199,448,004.81	-
11010116	Electronic Money Transfer Levy	-	-	1,149,300,804.62	1,149,300,804.62	-
11010117	Other FAAC Transfers	-	-	-	-	-
11010201	Local Government Share of VAT	14,097,000,000.00	14,097,000,000.00	14,295,148,787.21	198,148,787.21	10,532,360,383.16
11010303	Local Government Share of Excess Crude Account	338,020,000.00	338,020,000.00	307,407,490.63	(30,612,509.37)	-
	STATUTORY REVENUE TOTAL	38,569,108,000.00	38,569,108,000.00	36,646,040,965.49	(1,923,067,034.51)	28,825,437,965.40
INDEPENDENT REVENUE						
120101	Personal Taxes	5,950,000.00	5,950,000.00	2,172,000.00	(3,778,000.00)	-
120201	Licences - General	143,639,178.00	143,639,178.00	92,907,890.93	(50,731,287.07)	64,186,128.16
120202	Mining Rents	36,500,000.00	36,500,000.00	32,373,750.00	(4,126,250.00)	40,994,105.00
120204	Fees - General	135,534,800.00	135,534,800.00	82,110,320.00	(53,424,480.00)	42,402,810.00
120205	Fines - General	17,700,000.00	17,700,000.00	332,100.00	(17,367,900.00)	40,000.00
120206	Sales - General	39,471,160.00	39,471,160.00	4,935,900.00	(34,535,260.00)	10,680,700.00
120207	Earnings -General	264,691,047.00	264,691,047.00	81,590,506.56	(183,100,540.44)	80,843,466.17
120208	Rent on Government Buildings - General	25,862,000.00	25,862,000.00	3,440,200.00	(22,421,800.00)	5,658,700.00
120209	Rent on Land & Others - General	178,672,000.00	178,672,000.00	10,685,550.00	(167,986,450.00)	10,000,430.00
120210	Repayments - General	500,000.00	500,000.00	27,316,967.89	26,816,967.89	1,930,791.30
120211	Investment Income	12,805,000.00	12,805,000.00	4,557.03	(12,800,442.97)	24,859.62
120212	Interest Earned	1,300,000.00	1,300,000.00	-	(1,300,000.00)	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	6,000,000.00	6,000,000.00	64,746,300.00	58,746,300.00	66,178,320.00
	INDEPENDENT REVENUE TOTAL	868,625,185.00	868,625,185.00	402,616,042.41	(466,009,142.59)	322,940,310.25
OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
130101	Domestic Aids	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-
130203	Domestic Grants	-	-	-	-	-
130204	Foreign Grants	470,000,000.00	470,000,000.00	-	(470,000,000.00)	-
140202	Other Capital Receipts	3,837,314,237.00	3,837,314,237.00	527,101,418.49	(3,310,212,818.51)	-
140301	Domestic Loans/ Borrowings Receipt	3,555,000,000.00	3,555,000,000.00	73,000,000.00	(3,482,000,000.00)	739,756,642.91
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	66,700,000.00	66,700,000.00	5,784,200.00	(60,915,800.00)	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	7,929,014,237.00	7,929,014,237.00	605,885,618.49	(7,323,128,618.51)	739,756,642.91
	TOTAL REVENUE	47,366,747,422.00	47,366,747,422.00	37,654,542,626.39	(9,712,204,795.61)	29,888,134,918.56

DETAIL TOTAL REVENUE BY ECONOMIC LINE ITEMS

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
Economic Code	DESCRIPTION	Sum of CY APPROVED B	Sum of CY FINAL BUDGET	Sum of ACTUAL CY	Sum of VARIANCE CY	Sum of ACTUAL PY
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)						
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)						
110101 - LOCAL GOVERNMENT SHARE OF FAAC						
11010101	Statutory Allocation	20,191,000,000.00	20,191,000,000.00	14,114,493,284.12	(6,076,506,715.88)	18,193,607,089.80
11010104	FAAC Special Allocations	1,930,000,000.00	1,930,000,000.00	-	(1,930,000,000.00)	44,493,693.57
11010105	Receipt of Share of State IGR	605,000,000.00	605,000,000.00	-	(605,000,000.00)	6,392,047.21
11010106	Excess Petroleum Profit Tax (PPT Revenue)	246,820,000.00	246,820,000.00	45,084,949.47	(201,735,050.53)	-
11010107	Exchange Difference	293,820,000.00	293,820,000.00	5,021,630,576.37	4,727,810,576.37	-
11010108	Refund from Paris Club	100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
11010109	Recovered Excess Bank Charges	147,930,000.00	147,930,000.00	-	(147,930,000.00)	-
11010110	Budget Augmentation	225,741,200.00	225,741,200.00	-	(225,741,200.00)	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	150,576,800.00	150,576,800.00	-	(150,576,800.00)	-
11010113	Equalisation Fund	243,200,000.00	243,200,000.00	513,527,068.27	270,327,068.27	48,584,751.66
11010115	Non Oil Revenue	-	-	1,199,448,004.81	1,199,448,004.81	-
11010116	Electronic Money Transfer Levy	-	-	1,149,300,804.62	1,149,300,804.62	-
11010201	Local Government Share of VAT	14,097,000,000.00	14,097,000,000.00	14,295,148,787.21	198,148,787.21	10,532,360,383.16
11010303	Local Government Share of Excess Crude Account	338,020,000.00	338,020,000.00	307,407,490.63	(30,612,509.37)	-
110101 - LOCAL GOVERNMENT SHARE OF FAAC Total		38,569,108,000.00	38,569,108,000.00	36,646,040,965.49	(1,923,067,034.51)	28,825,437,965.40
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total		38,569,108,000.00	38,569,108,000.00	36,646,040,965.49	(1,923,067,034.51)	28,825,437,965.40
12 - INDEPENDENT REVENUE						
1201 - TAX REVENUE						
120101 - PERSONAL TAXES						
12010104	Stamp Duty	1,450,000.00	1,450,000.00	-	(1,450,000.00)	-
12010108	Livestock Tax	3,650,000.00	3,650,000.00	317,300.00	(3,332,700.00)	-
12010109	Other Service Taxes	850,000.00	850,000.00	1,854,700.00	1,004,700.00	-
120101 - PERSONAL TAXES Total		5,950,000.00	5,950,000.00	2,172,000.00	(3,778,000.00)	-
1201 - TAX REVENUE Total		5,950,000.00	5,950,000.00	2,172,000.00	(3,778,000.00)	-
1202 - NON-TAX REVENUE						
120201 - LICENCES - GENERAL						
12020102	Goldsmiths & Gold Dealer Licenses	-	-	1,407,000.00	1,407,000.00	-
12020105	Radio/Television Station Licences	2,350,000.00	2,350,000.00	150,000.00	(2,200,000.00)	-
12020107	Boats & Canoe (Small Craft) Licence	60,000.00	60,000.00	8,400.00	(51,600.00)	495,050.00
12020109	Registration of Voluntary Organizations	1,686,540.00	1,686,540.00	4,248,660.00	2,562,120.00	480,200.00
12020110	Inland Water-Way Licence	656,000.00	656,000.00	-	(656,000.00)	25,400.00
12020111	Bake House Licence	7,627,500.00	7,627,500.00	252,700.00	(7,374,800.00)	36,900.00
12020112	Bicycles Licence & Hire Permits	380,000.00	380,000.00	354,400.00	(25,600.00)	285,300.00
12020113	Brickmaking, Etc Licence	3,215,000.00	3,215,000.00	2,470,990.00	(744,010.00)	240,810.00
12020114	Cart Licences	737,500.00	737,500.00	2,493,500.00	1,756,000.00	4,383,100.00
12020115	Dane Gun Licences	5,285,500.00	5,285,500.00	1,659,750.00	(3,625,750.00)	540,950.00
12020116	Cattle Dealer Licences	19,354,000.00	19,354,000.00	13,651,650.00	(5,702,350.00)	8,922,710.00
12020117	Dried Fish & Meat Licences	1,400,000.00	1,400,000.00	175,200.00	(1,224,800.00)	256,000.00
12020118	Pet (Dog) Licences	2,648,000.00	2,648,000.00	680,000.00	(1,968,000.00)	946,900.00
12020119	Fishing Permits	2,827,500.00	2,827,500.00	74,000.00	(2,753,500.00)	1,682,100.00
12020120	Hawker's Permits	3,452,500.00	3,452,500.00	9,227,800.00	5,775,300.00	8,824,500.00

REVENUE DETAILS BY ECONOMIC LINE ITEMS CONT'D

12020121	Hunting Permits	5,685,000.00	5,685,000.00	408,600.00	(5,276,400.00)	245,600.00
12020122	Produce Buying Licences	24,098,000.00	24,098,000.00	37,215,363.00	13,117,363.00	21,520,283.16
12020123	Animal Health Certificate Licences	1,787,500.00	1,787,500.00	74,000.00	(1,713,500.00)	75,800.00
12020124	Abattoir/Slaughter Licences	13,290,000.00	13,290,000.00	2,212,200.00	(11,077,800.00)	3,449,770.00
12020125	Renewal of Fisher Licences	1,005,000.00	1,005,000.00	266,700.00	(738,300.00)	1,040,040.00
12020126	Hiring Services	13,504,000.00	13,504,000.00	2,966,300.00	(10,537,700.00)	6,287,180.00
12020128	Borehole Drilling Licences	3,271,200.00	3,271,200.00	2,048,277.93	(1,222,922.07)	2,005,350.00
12020129	Pool Betting & Casino Licenses/Gaming	-	-	582,400.00	582,400.00	776,150.00
12020130	Cinematograph Licences	2,900,000.00	2,900,000.00	718,750.00	(2,181,250.00)	39,100.00
12020131	Liquor Licences	8,735,500.00	8,735,500.00	923,150.00	(7,812,350.00)	-
12020137	Trade Permit Licences	5,020,560.00	5,020,560.00	4,248,700.00	(771,860.00)	738,535.00
12020138	Forestry/Timber Licence	12,662,378.00	12,662,378.00	4,389,400.00	(8,272,978.00)	888,400.00
120201 - LICENCES - GENERAL Total		143,639,178.00	143,639,178.00	92,907,890.93	(50,731,287.07)	64,186,128.16
120202 - MINING RENTS						
12020201	Mining Fees	36,500,000.00	36,500,000.00	32,373,750.00	(4,126,250.00)	40,994,105.00
120202 - MINING RENTS Total		36,500,000.00	36,500,000.00	32,373,750.00	(4,126,250.00)	40,994,105.00
120204 - FEES - GENERAL						
12020404	Trade Union Fees	1,740,000.00	1,740,000.00	12,400.00	(1,727,600.00)	22,190.00
12020417	Contractor Registration Fees	8,277,030.00	8,277,030.00	2,227,500.00	(6,049,530.00)	30,000.00
12020418	Marriage/ Divorce Fees	830,000.00	830,000.00	1,648,700.00	818,700.00	3,637,520.00
12020425	Disinfection of Produce Fees	1,500,000.00	1,500,000.00	170,100.00	(1,329,900.00)	-
12020426	Court Summons/Oath Fees	-	-	-	-	64,000.00
12020427	Tender Fees	9,844,000.00	9,844,000.00	1,260,100.00	(8,583,900.00)	619,000.00
12020436	Bill Board Advertisement Fees	8,974,000.00	8,974,000.00	323,500.00	(8,650,500.00)	20,000.00
12020441	PHC Medical Laboratory Fees	-	-	240,000.00	240,000.00	-
12020442	Association Fees	1,250,000.00	1,250,000.00	215,000.00	(1,035,000.00)	269,200.00
12020443	Birth & Death Registration Fees	1,832,546.00	1,832,546.00	135,500.00	(1,697,046.00)	1,000.00
12020445	Change of Ownership Fees	9,166,576.00	9,166,576.00	3,087,700.00	(6,078,876.00)	-
12020446	Agricultural/Vetinary Services Fees	5,457,046.00	5,457,046.00	1,149,500.00	(4,307,546.00)	310,000.00
12020448	Development Levies	100,000.00	100,000.00	2,298,700.00	2,198,700.00	-
12020449	Business/Trade Operating Fees	21,435,764.00	21,435,764.00	26,466,390.00	5,030,626.00	14,341,450.00
12020450	Inspection Fees	1,960,000.00	1,960,000.00	260,000.00	(1,700,000.00)	-
12020451	Timber & Forest Fees	5,361,800.00	5,361,800.00	352,250.00	(5,009,550.00)	36,000.00
12020452	School Tuition/Registration/Examination Fees-Undergraduate	300,000.00	300,000.00	-	(300,000.00)	-
12020453	Applications Fees	296,000.00	296,000.00	243,000.00	(53,000.00)	60,050.00
12020454	Parking Fees	2,300,000.00	2,300,000.00	9,210,470.00	6,910,470.00	377,700.00
12020456	School Tuition/Registration/Examination Fees - Others	-	-	90,000.00	90,000.00	142,000.00
12020457	Affiliation Charges	-	-	5,000.00	5,000.00	36,000.00
12020458	Unity/Staff/Other School Fees/Levies	-	-	690,000.00	690,000.00	-
12020459	Right of Occupancy Fees	10,247,000.00	10,247,000.00	2,604,600.00	(7,642,400.00)	1,350,650.00
12020460	Building Plan Approval Fees	3,740,000.00	3,740,000.00	1,356,360.00	(2,383,640.00)	556,500.00
12020461	Title Transfer Fees	700,000.00	700,000.00	-	(700,000.00)	-
12020462	Publication Fees	-	-	227,000.00	227,000.00	-
12020463	Hospital Service Registration Fees	2,100,000.00	2,100,000.00	922,500.00	(1,177,500.00)	1,419,000.00
12020465	Sports/Recreational Facilities Fees	3,887,038.00	3,887,038.00	-	(3,887,038.00)	-
12020466	Indigenship Registration Fees	34,186,000.00	34,186,000.00	26,914,050.00	(7,271,950.00)	19,110,550.00
12020478	Workshop Fees	50,000.00	50,000.00	-	(50,000.00)	-
120204 - FEES - GENERAL Total		135,534,800.00	135,534,800.00	82,110,320.00	(53,424,480.00)	42,402,810.00

REVENUE DETAILS BY ECONOMIC LINE ITEMS CONT'D

120205 - FINES - GENERAL						
12020501	Fines/Penalties	3,000,000.00	3,000,000.00	332,100.00	(2,667,900.00)	40,000.00
12020503	Dislodging of Effluent/Pollution Fine	14,700,000.00	14,700,000.00	-	(14,700,000.00)	-
120205 - FINES - GENERAL Total		17,700,000.00	17,700,000.00	332,100.00	(17,367,900.00)	40,000.00
120206 - SALES - GENERAL						
12020602	Sales of Books	18,000.00	18,000.00	-	(18,000.00)	-
12020603	Sales of ID Cards	280,080.00	280,080.00	-	(280,080.00)	-
12020604	Sales of Stores/Scraps/Unservicable Items	3,850,000.00	3,850,000.00	321,000.00	(3,529,000.00)	850,000.00
12020605	Sales of Vaccines	1,180,000.00	1,180,000.00	15,000.00	(1,165,000.00)	-
12020607	Sales of Consultancy Registration Forms	-	-	316,800.00	316,800.00	600,000.00
12020608	Sales of Improved Seeds/Chemical	-	-	14,000.00	14,000.00	10,000.00
12020609	Proceeds From Sales of Farm Produce	8,180,000.00	8,180,000.00	1,681,500.00	(6,498,500.00)	-
12020610	Proceeds From Sales of Goods By Public Auctions	3,180,000.00	3,180,000.00	1,251,200.00	(1,928,800.00)	3,575,700.00
12020611	Proceeds From Sales of Govt. Vehicles	2,950,000.00	2,950,000.00	1,306,400.00	(1,643,600.00)	3,440,000.00
12020612	Proceeds From Sales of Drugs and Medications	5,050,000.00	5,050,000.00	-	(5,050,000.00)	-
12020614	Proceeds From Sales of Govt. Building	2,600,000.00	2,600,000.00	-	(2,600,000.00)	-
12020616	Sales of Forms	3,700,000.00	3,700,000.00	30,000.00	(3,670,000.00)	-
12020620	Sales of Other Government Properties	8,483,080.00	8,483,080.00	-	(8,483,080.00)	2,205,000.00
120206 - SALES - GENERAL Total		39,471,160.00	39,471,160.00	4,935,900.00	(34,535,260.00)	10,680,700.00
120207 - EARNINGS - GENERAL						
12020701	Earnings From Consultancy Services	440,000.00	440,000.00	2,450,000.00	2,010,000.00	-
12020702	Earnings From Laboratory Services	230,000.00	230,000.00	-	(230,000.00)	-
12020703	Earnings From Hire of Plants & Equipment	2,900,000.00	2,900,000.00	20,000.00	(2,880,000.00)	2,927,000.00
12020704	Earnings From the Use of Govt. Vehicles	13,678,000.00	13,678,000.00	33,000.00	(13,645,000.00)	2,314,200.00
12020705	Earnings From the Use of Govt. Halls/Others	1,130,000.00	1,130,000.00	3,036,700.00	1,906,700.00	142,000.00
12020706	Earnings From Toll Gates	-	-	35,000.00	35,000.00	3,837,950.00
12020707	Earnings From Medical Services	3,250,000.00	3,250,000.00	107,700.00	(3,142,300.00)	-
12020708	Earnings From Agricultural Produce	50,920,000.00	50,920,000.00	17,352,740.00	(33,567,260.00)	3,409,400.00
12020709	Earnings From Tourism/Culture/Arts Centres	4,000,000.00	4,000,000.00	5,000.00	(3,995,000.00)	-
12020710	Earnings From Hire of Aircraft	-	-	305,600.00	305,600.00	-
12020711	Earnings From Commercial Activities	187,240,047.00	187,240,047.00	57,986,766.56	(129,253,280.44)	68,212,916.17
12020713	Earnings From Library Services	-	-	160,000.00	160,000.00	-
12020714	Earnings From ICT Services	453,000.00	453,000.00	-	(453,000.00)	-
12020715	Maintenance/Repairs Fees	450,000.00	450,000.00	98,000.00	(352,000.00)	-
120207 - EARNINGS - GENERAL Total		264,691,047.00	264,691,047.00	81,590,506.56	(183,100,540.44)	80,843,466.17
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL						
12020801	Rent on Govt. Quarters	8,160,000.00	8,160,000.00	14,000.00	(8,146,000.00)	1,130,600.00
12020802	Rent on Govt. offices	2,000,000.00	2,000,000.00	6,000.00	(1,994,000.00)	760,000.00
12020803	Rent on Govt. Buildings	15,702,000.00	15,702,000.00	3,420,200.00	(12,281,800.00)	3,768,100.00
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL Total		25,862,000.00	25,862,000.00	3,440,200.00	(22,421,800.00)	5,658,700.00
120209 - RENT ON LAND & OTHERS - GENERAL						
12020901	Rent on Govt. Land	147,570,000.00	147,570,000.00	5,627,350.00	(141,942,650.00)	2,798,250.00
12020903	Rents & Premium on the Allocation of Land	3,050,000.00	3,050,000.00	1,063,000.00	(1,987,000.00)	346,800.00
12020904	Rents of Plots & Sites Services Programme	5,500,000.00	5,500,000.00	915,000.00	(4,585,000.00)	5,400,380.00
12020905	Lease Rental	11,092,000.00	11,092,000.00	200,000.00	(10,892,000.00)	591,000.00
12020906	Rents on Govt. Properties	11,460,000.00	11,460,000.00	2,880,200.00	(8,579,800.00)	864,000.00
120209 - RENT ON LAND & OTHERS - GENERAL Total		178,672,000.00	178,672,000.00	10,685,550.00	(167,986,450.00)	10,000,430.00
120210 - REPAYMENTS - GENERAL						
12021002	Motor Vehicle Advances	-	-	53,000.00	53,000.00	158,515.00
12021006	Refunds	500,000.00	500,000.00	27,263,967.89	26,763,967.89	1,772,276.30
120210 - REPAYMENTS - GENERAL Total		500,000.00	500,000.00	27,316,967.89	26,816,967.89	1,930,791.30

REVENUE DETAILS BY ECONOMIC LINE ITEMS CONT'D

120211 - INVESTMENT INCOME						
12021101	Operating Surplus	-	-	3,557.03	3,557.03	-
12021102	Dividend Received	8,905,000.00	8,905,000.00	1,000.00	(8,904,000.00)	24,859.62
12021103	Other Investment Income	3,900,000.00	3,900,000.00	-	(3,900,000.00)	-
120211 - INVESTMENT INCOME Total		12,805,000.00	12,805,000.00	4,557.03	(12,800,442.97)	24,859.62
120212 - INTEREST EARNED						
12021203	Refurbishing Loan	300,000.00	300,000.00	-	(300,000.00)	-
12021210	Bank Interest	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
120212 - INTEREST EARNED Total		1,300,000.00	1,300,000.00	-	(1,300,000.00)	-
120214 - RATES						
12021401	Tenement Rate	6,000,000.00	6,000,000.00	60,427,900.00	54,427,900.00	66,178,320.00
12021404	Ground Rent	-	-	4,318,400.00	4,318,400.00	-
120214 - RATES Total		6,000,000.00	6,000,000.00	64,746,300.00	58,746,300.00	66,178,320.00
1202 - NON-TAX REVENUE Total		862,675,185.00	862,675,185.00	400,444,042.41	(462,231,142.59)	322,940,310.25
13 - AID AND GRANTS						
1302 - GRANTS						
130204 - FOREIGN GRANTS						
13020401	Foreign Grants	470,000,000.00	470,000,000.00	-	(470,000,000.00)	-
130204 - FOREIGN GRANTS Total		470,000,000.00	470,000,000.00	-	(470,000,000.00)	-
1302 - GRANTS Total		470,000,000.00	470,000,000.00	-	(470,000,000.00)	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS						
1402 - OTHER CAPITAL RECEIPTS						
140202 - OTHER CAPITAL RECEIPTS						
14020201	Other Capital Receipts	3,837,314,237.00	3,837,314,237.00	58,542,900.00	(3,778,771,337.00)	-
14020203	Ecological Fund Receipts	-	-	468,558,518.49	468,558,518.49	-
140202 - OTHER CAPITAL RECEIPTS Total		3,837,314,237.00	3,837,314,237.00	527,101,418.49	(3,310,212,818.51)	-
1402 - OTHER CAPITAL RECEIPTS Total		3,837,314,237.00	3,837,314,237.00	527,101,418.49	(3,310,212,818.51)	-
1403 - LOANS/ BORROWINGS RECEIPT						
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT						
14030301	Domestic Loans/ Borrowings from Financial Institutions	3,555,000,000.00	3,555,000,000.00	38,000,000.00	(3,517,000,000.00)	128,897,387.04
14030302	Domestic Loans/ Borrowings from Other Government Entities	-	-	35,000,000.00	35,000,000.00	610,859,255.87
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total		3,555,000,000.00	3,555,000,000.00	73,000,000.00	(3,482,000,000.00)	739,756,642.91
1403 - LOANS/ BORROWINGS RECEIPT Total		3,555,000,000.00	3,555,000,000.00	73,000,000.00	(3,482,000,000.00)	739,756,642.91
1407 - EXTRAORDINARY ITEMS						
140701 - EXTRAORDINARY ITEMS						
14070102	Unspecified Revenue	66,000,000.00	66,000,000.00	4,981,000.00	(61,019,000.00)	-
14070103	Recoveries (Stolen & Other Funds)	700,000.00	700,000.00	803,200.00	103,200.00	-
140701 - EXTRAORDINARY ITEMS Total		66,700,000.00	66,700,000.00	5,784,200.00	(60,915,800.00)	-
1407 - EXTRAORDINARY ITEMS Total		66,700,000.00	66,700,000.00	5,784,200.00	(60,915,800.00)	-

SUMMARY OF TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
2	EXPENDITURES					
21	Personnel Cost					
21010101	Salary (Excluding CRF Charges Salaries/Allowances)	8,970,542,625.00	8,159,797,625.00	7,914,862,226.72	244,935,398.28	8,075,430,207.81
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	810,000,000.00	257,390,000.00	128,169,402.23	129,220,597.77	1,540,000.00
210201	Allowances	310,000,000.00	28,153,500.00	4,415,000.00	23,738,500.00	146,222,973.35
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	227,000,000.00	143,000,000.00	-	143,000,000.00	-
	Personnel Cost Total	10,317,542,625.00	8,588,341,125.00	8,047,446,628.95	540,894,496.05	8,223,193,181.16
2202	Overhead Cost					
220201	Travels and Transport - General	262,600,000.00	521,910,000.00	486,089,686.24	35,820,313.76	337,209,698.76
220202	Utilities - General	102,800,000.00	91,000,000.00	52,248,072.42	38,751,927.58	118,579,184.25
220203	Materials and Supplies - General	793,072,000.00	685,022,000.00	459,581,708.78	225,440,291.22	477,603,637.57
220204	Maintenance Services - General	425,000,000.00	406,595,000.00	204,520,100.20	202,074,899.80	165,447,767.99
220205	Training - General	156,500,000.00	295,000,000.00	256,711,540.69	38,288,459.31	104,951,544.43
220206	Other Services - General	2,660,650,600.00	2,828,840,600.00	2,156,257,047.13	672,583,552.87	2,046,559,108.96
220207	Consulting and Professional Services	262,000,000.00	189,330,000.00	64,885,463.02	124,444,536.98	326,481,521.12
220208	Fuel and Lubricants	121,000,000.00	143,250,000.00	98,570,481.00	44,679,519.00	42,390,575.00
220209	Financial Charges	72,000,000.00	49,540,000.00	13,549,876.28	35,990,123.72	7,799,611.41
220210	Miscellaneous Expenses	3,808,096,000.00	3,210,716,000.00	2,297,949,277.10	912,766,722.90	2,358,022,551.39
	Overhead Cost Total	8,663,718,600.00	8,421,203,600.00	6,090,363,252.87	2,330,840,347.13	5,985,045,200.87
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	16,315,103,553.00	16,863,400,053.00	14,179,952,265.89	2,683,447,787.11	11,814,856,685.06
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	16,315,103,553.00	16,863,400,053.00	14,179,952,265.89	2,683,447,787.11	11,814,856,685.06
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	812,400,000.00	673,900,000.00	199,752,323.26	474,147,676.74	203,024,267.72
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	812,400,000.00	673,900,000.00	199,752,323.26	474,147,676.74	203,024,267.72
2206	Public Debt Charges					
2206	Loans Repayment	1,087,600,000.00	653,520,000.00	440,442,432.16	213,077,567.84	1,435,517,349.79
	Public Debt Charges Total	1,087,600,000.00	653,520,000.00	440,442,432.16	213,077,567.84	1,435,517,349.79
2207	Transfers - Payment					
2207	Transfers - Payment	-	1,996,000,000.00	1,964,559,055.61	31,440,944.39	47,205,000.00
	Transfers Payment - Total	-	1,996,000,000.00	1,964,559,055.61	31,440,944.39	47,205,000.00
23	Capital Expenditure					
230101	Purchase of Fixed Assets	1,816,867,644.00	1,675,172,644.00	145,865,208.05	1,529,307,435.95	735,937,754.52
230201	Construction/Provision of Fixed Assets	6,685,125,000.00	6,117,215,000.00	1,794,476,130.49	4,322,738,869.51	1,205,640,589.24
230301	Rehabilitation/Repairs of Fixed Assets	1,343,390,000.00	2,101,195,000.00	1,060,579,137.11	1,040,615,862.89	131,614,904.47
230401	Preservation of the Environment	41,500,000.00	52,300,000.00	9,248,000.00	43,052,000.00	11,781,190.00
230501	Acquisition of Non Tangible Assets	283,500,000.00	224,500,000.00	12,560,000.00	211,940,000.00	6,165,698.50
	Capital Expenditure Total	10,170,382,644.00	10,170,382,644.00	3,022,728,475.65	7,147,654,168.35	2,091,140,136.73
	TOTAL EXPENDITURE	47,366,747,422.00	47,366,747,422.00	33,945,244,434.38	13,421,502,987.62	29,799,981,821.34

DETAIL TOTAL EXPENDITURE BY ECONOMIC LINE ITEMS

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
21 - PERSONNEL COST						
2101 - SALARY						
210101 - SALARIES AND WAGES						
21010101	Salary (Excluding CRF Charges Salaries/Allowances)	8,970,542,625.00	8,159,797,625.00	7,914,862,226.72	244,935,398.28	8,075,430,207.81
21010103	Consolidated Revenue Charges - Salaries/Allowances	810,000,000.00	257,390,000.00	128,169,402.23	129,220,597.77	1,540,000.00
210101 - SALARIES AND WAGES Total		9,780,542,625.00	8,417,187,625.00	8,043,031,628.95	374,155,996.05	8,076,970,207.81
2101 - SALARY Total		9,780,542,625.00	8,417,187,625.00	8,043,031,628.95	374,155,996.05	8,076,970,207.81
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS						
210201 - ALLOWANCES						
21020101	Non Regular Allowances	310,000,000.00	28,153,500.00	4,415,000.00	23,738,500.00	146,222,973.35
210201 - ALLOWANCES Total		310,000,000.00	28,153,500.00	4,415,000.00	23,738,500.00	146,222,973.35
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS Total		310,000,000.00	28,153,500.00	4,415,000.00	23,738,500.00	146,222,973.35
2103 - SOCIAL BENEFITS						
210301 - SOCIAL BENEFITS						
21030103	Death Benefits	5,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
21030104	Severance Gratuity	222,000,000.00	141,000,000.00	0.00	141,000,000.00	0.00
210301 - SOCIAL BENEFITS Total		227,000,000.00	143,000,000.00	0.00	143,000,000.00	0.00
2103 - SOCIAL BENEFITS Total		227,000,000.00	143,000,000.00	0.00	143,000,000.00	0.00
21 - PERSONNEL COST Total		10,317,542,625.00	8,588,341,125.00	8,047,446,628.95	540,894,496.05	8,223,193,181.16
22 - OTHER RECURRENT COSTS						
2202 - OVERHEAD COST						
220201 - TRAVEL AND TRANSPORT - GENERAL						
22020101	Local Travel & Transport: Training	180,100,000.00	252,600,000.00	233,085,749.67	19,514,250.33	240,041,634.64
22020102	Local Travel & Transport: Others	82,500,000.00	263,150,000.00	248,813,936.57	14,336,063.43	97,168,064.12
22020103	International Travel & Transport: Training	0.00	1,000,000.00	500,000.00	500,000.00	0.00
22020104	International Travel & Transport: Others	0.00	5,160,000.00	3,690,000.00	1,470,000.00	0.00
220201 - TRAVEL AND TRANSPORT - GENERAL Total		262,600,000.00	521,910,000.00	486,089,686.24	35,820,313.76	337,209,698.76
220202 - UTILITIES - GENERAL						
22020201	Electricity Charges	34,000,000.00	22,500,000.00	2,256,493.42	20,243,506.58	4,063,794.68
22020205	Water Rates	65,100,000.00	65,600,000.00	49,991,579.00	15,608,421.00	112,545,389.57
22020206	Sewage Charges	500,000.00	500,000.00	0.00	500,000.00	0.00
22020210	Software Charges/License Renewal	3,200,000.00	2,400,000.00	0.00	2,400,000.00	1,970,000.00
220202 - UTILITIES - GENERAL Total		102,800,000.00	91,000,000.00	52,248,072.42	38,751,927.58	118,579,184.25
220203 - MATERIALS AND SUPPLIES - GENERAL						
22020301	Office Stationeries/Computer Consumables	57,900,000.00	116,200,000.00	105,740,265.81	10,459,734.19	34,396,187.43
22020303	Newspapers	1,000,000.00	100,000.00	0.00	100,000.00	30,000.00
22020304	Magazines and Periodicals	2,000,000.00	2,000,000.00	100,000.00	1,900,000.00	498,000.00
22020305	Printing of Non Security Documents	53,000,000.00	71,300,000.00	55,181,697.27	16,118,302.73	41,220,789.53
22020306	Printing of Security Documents	44,500,000.00	52,000,000.00	37,372,800.00	14,627,200.00	16,922,136.36
22020307	Drugs/Laboratory/Medical Supplies	457,872,000.00	243,872,000.00	124,896,391.10	118,975,608.90	335,279,649.25
22020308	Field and Camping Materials Supplies	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,270,000.00
22020309	Uniforms and Other Clothing	1,000,000.00	1,000,000.00	0.00	1,000,000.00	300,000.00
22020310	Teaching Aids/Instructional Materials	23,300,000.00	19,100,000.00	9,961,000.00	9,139,000.00	28,186,375.00
22020311	Food stuff/Catering Materials Supplies	119,500,000.00	123,000,000.00	101,536,827.30	21,463,172.70	14,557,500.00
22020312	Production, Publication and Circulation of Annual Financial Statements	22,000,000.00	23,800,000.00	4,097,000.00	19,703,000.00	1,695,000.00
22020313	Production of Reports to Public Accounts Committee (PAC)	4,000,000.00	3,500,000.00	872,000.00	2,628,000.00	0.00
22020314	Other Materials and Supplies	4,000,000.00	26,150,000.00	19,823,727.30	6,326,272.70	1,248,000.00
220203 - MATERIALS AND SUPPLIES - GENERAL Total		793,072,000.00	685,022,000.00	459,581,708.78	225,440,291.22	477,603,637.57
220204 - MAINTENANCE SERVICES GENERAL						
22020401	Maintenance of Motor Vehicles/Transport Equipment	37,000,000.00	36,800,000.00	17,191,700.00	19,608,300.00	29,542,509.09
22020402	Maintenance of Office Furniture	36,400,000.00	29,920,000.00	3,565,750.00	26,354,250.00	5,572,000.00
22020403	Maintenance of Office Building/Residential Qtrs	46,000,000.00	33,000,000.00	16,940,503.75	16,059,496.25	18,744,900.00
22020404	Maintenance of Office/IT Equipment	6,500,000.00	5,875,000.00	2,607,000.00	3,268,000.00	0.00
22020405	Maintenance of Plant and Generators	54,000,000.00	73,000,000.00	28,618,400.00	44,381,600.00	15,007,300.00
22020406	Other Maintenance Services	102,500,000.00	46,500,000.00	5,433,000.00	41,067,000.00	26,158,300.00
22020408	Maintenance of Boats	0.00	500,000.00	130,000.00	370,000.00	0.00
22020410	Maintenance of Street Lights	0.00	1,000,000.00	474,400.00	525,600.00	0.00
22020411	Maintenance of Communication Equipment	3,000,000.00	2,500,000.00	0.00	2,500,000.00	0.00
22020412	Maintenance of Market/Public Places	70,500,000.00	46,900,000.00	23,688,562.00	23,211,438.00	18,941,040.00
22020413	Minor Road Maintenance	69,100,000.00	130,600,000.00	105,870,784.45	24,729,215.55	51,481,718.90
220204 - MAINTENANCE SERVICES GENERAL Total		425,000,000.00	406,595,000.00	204,520,100.20	202,074,899.80	165,447,767.99

EXPENDITURE DETAILS BY ECONOMIC LINE ITEMS CONT'D

220205 - TRAINING GENERAL						
22020501	Local Training	36,500,000.00	168,500,000.00	159,514,569.74	8,985,430.26	11,320,818.16
22020502	International Training	1,000,000.00	1,000,000.00	0.00	1,000,000.00	10,000.00
22020503	Cont. to Local Govt. Service Comm. Training Fund	119,000,000.00	125,500,000.00	97,196,970.95	28,303,029.05	93,620,726.27
220205 - TRAINING GENERAL Total		156,500,000.00	295,000,000.00	256,711,540.69	38,288,459.31	104,951,544.43
220206 - OTHER SERVICES - GENERAL						
22020601	Security Services	2,298,300,600.00	1,203,700,600.00	680,197,997.13	523,502,602.87	1,836,427,908.96
22020602	Office Rent	18,500,000.00	14,000,000.00	500,000.00	13,500,000.00	4,600,000.00
22020603	Residential Rent	88,000,000.00	81,400,000.00	52,249,000.00	29,151,000.00	55,322,000.00
22020604	Security Vote (Including Operations)	76,000,000.00	1,314,000,000.00	1,296,240,000.00	17,760,000.00	10,210,000.00
22020605	Cleaning and Fumigation Services	106,000,000.00	115,380,000.00	44,138,450.00	71,241,550.00	21,630,200.00
22020606	Land Uses Charges	5,000,000.00	5,000,000.00	0.00	5,000,000.00	907,000.00
22020607	Rescue Service	68,850,000.00	95,360,000.00	82,931,600.00	12,428,400.00	117,462,000.00
220206 - OTHER SERVICES - GENERAL Total		2,660,650,600.00	2,828,840,600.00	2,156,257,047.13	672,583,552.87	2,046,559,108.96
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL						
22020701	Financial Consulting	64,000,000.00	20,000,000.00	10,709,429.28	9,290,570.72	145,132,333.09
22020702	Information Technology Consulting	6,000,000.00	6,000,000.00	0.00	6,000,000.00	65,571,254.45
22020703	Legal Services	23,000,000.00	19,000,000.00	1,170,000.00	17,830,000.00	8,756,200.00
22020704	Engineering Services	8,500,000.00	8,500,000.00	0.00	8,500,000.00	0.00
22020705	Architectural Services	12,500,000.00	12,500,000.00	0.00	12,500,000.00	0.00
22020706	Surveying Services	4,000,000.00	5,600,000.00	1,847,000.00	3,753,000.00	250,000.00
22020707	Agricultural Consulting	14,000,000.00	24,500,000.00	3,006,818.18	21,493,181.82	1,280,000.00
22020708	Medical Consulting	7,000,000.00	5,780,000.00	170,000.00	5,610,000.00	65,000.00
22020709	Auditing of Accounts	113,000,000.00	72,750,000.00	36,165,910.37	36,584,089.63	47,791,733.58
22020710	Other Consultancy Services	10,000,000.00	14,700,000.00	11,816,305.19	2,883,694.81	57,635,000.00
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total		262,000,000.00	189,330,000.00	64,885,463.02	124,444,536.98	326,481,521.12
220208 - FUEL AND LUBRICANTS - GENERAL						
22020801	Motor Vehicle Fuel Cost	26,000,000.00	53,150,000.00	44,171,600.00	8,978,400.00	718,200.00
22020802	Other Transport Equipments Fuel Cost	1,000,000.00	29,500,000.00	24,281,930.00	5,218,070.00	0.00
22020803	Plant/Generator Fuel Cost	94,000,000.00	60,600,000.00	30,116,951.00	30,483,049.00	41,672,375.00
220208 - FUEL AND LUBRICANTS - GENERAL Total		121,000,000.00	143,250,000.00	98,570,481.00	44,679,519.00	42,390,575.00
220209 - FINANCIAL CHARGES GENERAL						
22020901	Bank Charges (Other than Interest)	69,000,000.00	46,040,000.00	13,076,432.41	32,963,567.59	7,799,611.41
22020904	Other CRF Bank Charges	3,000,000.00	3,500,000.00	473,443.87	3,026,556.13	0.00
220209 - FINANCIAL CHARGES GENERAL Total		72,000,000.00	49,540,000.00	13,549,876.28	35,990,123.72	7,799,611.41
220210 - MISCELLANEOUS EXPENSES - GENERAL						
22021001	Refreshment and Meals	340,000,000.00	225,000,000.00	156,160,495.27	68,839,504.73	215,770,106.82
22021002	Honorarium and Sitting Allowance	568,000,000.00	186,700,000.00	95,448,445.46	91,251,554.54	423,067,707.76
22021003	Publicity and Advertisements	34,000,000.00	37,350,000.00	20,977,363.64	16,372,636.36	8,268,000.00
22021004	Medical Expenses - Local	71,000,000.00	119,950,000.00	88,478,931.35	31,471,068.65	44,629,430.00
22021006	Postage and Courier Services	2,350,000.00	2,350,000.00	0.00	2,350,000.00	0.00
22021007	Welfare Packages	541,000,000.00	434,500,000.00	352,029,058.36	82,470,941.64	279,465,182.32
22021008	Subscription to Professional Bodies	0.00	1,700,000.00	1,255,000.00	445,000.00	0.00
22021009	Sporting Activities	24,000,000.00	24,500,000.00	8,494,000.00	16,006,000.00	21,866,000.00
22021014	Annual Budget Expenses and Administration	77,000,000.00	151,200,000.00	141,703,604.21	9,496,395.79	53,274,000.00
22021018	Gender/Youth Empowerment	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22021019	Medical Expenses - International	18,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
22021020	Election-Logistic Support	284,000,000.00	222,800,000.00	78,096,400.00	144,703,600.00	10,950,000.00
22021021	Special Days/Celebrations	61,000,000.00	225,500,000.00	196,163,099.21	29,336,900.79	72,887,818.19
22021022	Youth Corpers Allowance	2,000,000.00	27,450,000.00	23,461,200.00	3,988,800.00	2,840,000.00
22021023	Other Miscellaneous Expenses	306,246,000.00	220,746,000.00	135,571,846.36	85,174,153.64	206,834,349.49
22021024	Monitoring and Evaluation	0.00	38,650,000.00	31,952,727.30	6,697,272.70	0.00
22021025	Daily Rate Allowances	31,000,000.00	32,250,000.00	25,386,000.20	6,863,999.80	0.00
22021037	Margin for Increase in Costs	5,900,000.00	3,900,000.00	0.00	3,900,000.00	0.00
22021041	Contingency	57,000,000.00	28,420,000.00	1,790,000.00	26,630,000.00	8,873,265.00
22021042	Recurrent Adjustment	109,600,000.00	79,600,000.00	0.00	79,600,000.00	2,195,000.00
22021047	Covid-19 Logistics and Intervention Fund	269,000,000.00	123,000,000.00	2,900,000.00	120,100,000.00	158,374,146.36
22021048	Development Facilitators & Logistics	997,000,000.00	987,450,000.00	922,313,105.74	65,136,894.26	848,652,545.44
22021049	Disease Control	8,000,000.00	25,700,000.00	15,768,000.00	9,932,000.00	75,000.00
220210 - MISCELLANEOUS EXPENSES - GENERAL Total		3,808,096,000.00	3,210,716,000.00	2,297,949,277.10	912,766,722.90	2,358,022,551.39
2202 - OVERHEAD COST Total		8,663,718,600.00	8,421,203,600.00	6,090,363,252.87	2,330,840,347.13	5,985,045,200.87

EXPENDITURE DETAILS BY ECONOMIC LINE ITEMS CONT'D

2204 - GRANTS AND CONTRIBUTIONS - GENERAL						
220401 - LOCAL GRANTS AND CONTRIBUTIONS						
22040101	Grant to Other Governments - Current	446,000,000.00	216,000,000.00	10,000.00	215,990,000.00	144,513,999.99
22040103	Grant to Local Governments - Current	2,000,000.00	2,000,000.00	0.00	2,000,000.00	200,000.00
22040105	Grants to Government Owned Companies - Current	7,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00
22040109	Grants to Communities/NGOs	68,600,000.00	30,100,000.00	1,129,000.00	28,971,000.00	11,086,000.00
22040110	Grants to Academic Institutions	9,004,003,553.00	2,695,803,553.00	1,694,141,574.66	1,001,661,978.34	7,955,219,263.67
22040111	Contribution to Traditional Councils	535,000,000.00	434,000,000.00	345,131,969.64	88,868,030.36	344,756,572.11
22040112	Contribution to Min. for LG/Bureau for Adm. Expenses	205,000,000.00	265,200,000.00	222,375,415.97	42,824,584.03	246,030,866.71
22040115	Grants/Allocation to Development Areas	650,000,000.00	567,000,000.00	3,560,000.00	563,440,000.00	680,000.00
22040116	Contribution to Local Government Education Authority	1,060,000,000.00	8,635,396,500.00	8,508,330,038.98	127,066,461.02	1,133,683,720.34
22040117	Contribution to Primary Health Care Development Agency	57,000,000.00	69,400,000.00	43,797,891.27	25,602,108.73	1,015,000.00
22040118	Contribution to Local government Staff Pension Board	3,837,500,000.00	3,696,000,000.00	3,346,841,374.47	349,158,625.53	1,965,554,091.11
22040119	Contribution to Auditor General for Local Governments	410,000,000.00	240,500,000.00	10,890,910.00	229,609,090.00	12,117,171.13
22040120	Contribution to Local Government Service Commission	33,000,000.00	6,000,000.00	3,744,090.90	2,255,909.10	0.00
220401 - LOCAL GRANTS AND CONTRIBUTIONS Total		16,315,103,553.00	16,863,400,053.00	14,179,952,265.89	2,683,447,787.11	11,814,856,685.06
2204 - GRANTS AND CONTRIBUTIONS - GENERAL Total		16,315,103,553.00	16,863,400,053.00	14,179,952,265.89	2,683,447,787.11	11,814,856,685.06
2205 - SUBSIDIES GENERAL						
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS						
22050101	Subsidy to Government Owned Companies	0.00	3,500,000.00	2,755,000.00	745,000.00	0.00
22050102	Meals subsidy to Government Schools	21,500,000.00	18,000,000.00	0.00	18,000,000.00	1,558,100.00
22050105	Education Subsidy	60,000,000.00	80,100,000.00	24,788,713.64	55,311,286.36	0.00
22050106	Agricultural Inputs Subsidy	407,000,000.00	332,900,000.00	133,056,364.42	199,843,635.58	128,996,367.72
22050107	Health Subsidy	60,900,000.00	69,900,000.00	36,222,245.20	33,677,754.80	6,833,800.00
22050108	Religious Pilgrimage Subsidy	263,000,000.00	169,500,000.00	2,930,000.00	166,570,000.00	65,636,000.00
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS Total		812,400,000.00	673,900,000.00	199,752,323.26	474,147,676.74	203,024,267.72
2205 - SUBSIDIES GENERAL Total		812,400,000.00	673,900,000.00	199,752,323.26	474,147,676.74	203,024,267.72
2206 - PUBLIC DEBT CHARGES						
220601 - LOANS REPAYMENT						
22060101	Internal Loans	865,000,000.00	555,000,000.00	440,442,432.16	114,557,567.84	1,435,392,349.79
22060106	Other Funds	222,600,000.00	98,520,000.00	0.00	98,520,000.00	125,000.00
220601 - LOANS REPAYMENT Total		1,087,600,000.00	653,520,000.00	440,442,432.16	213,077,567.84	1,435,517,349.79
2206 - PUBLIC DEBT CHARGES Total		1,087,600,000.00	653,520,000.00	440,442,432.16	213,077,567.84	1,435,517,349.79
2207 - TRANSFERS-PAYMENT						
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT						
22070106	Settlement of Liabilities	0.00	12,000,000.00	10,000,000.00	2,000,000.00	0.00
22070107	Transfer to Other Local Government Council	0.00	40,000,000.00	36,000,000.00	4,000,000.00	47,205,000.00
22070108	Transfer to Joint Account	0.00	1,944,000,000.00	1,918,559,055.61	25,440,944.39	0.00
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT Total		0.00	1,996,000,000.00	1,964,559,055.61	31,440,944.39	47,205,000.00
2207 - TRANSFERS-PAYMENT Total		0.00	1,996,000,000.00	1,964,559,055.61	31,440,944.39	47,205,000.00
22 - OTHER RECURRENT COSTS Total		26,878,822,153.00	28,608,023,653.00	22,875,069,329.78	5,732,954,323.22	19,485,648,503.44
23 - CAPITAL EXPENDITURE						
2301 - PURCHASE OF FIXED ASSETS - GENERAL						
230101 - PURCHASE OF FIXED ASSETS - GENERAL						
23010101	Purchase/Acquisition of Land	226,500,000.00	207,500,000.00	58,344,346.50	149,155,653.50	1,116,000.00
23010102	Purchase of Office Building	0.00	60,000.00	58,000.00	2,000.00	0.00
23010103	Purchase of Residential Buildings	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
23010104	Purchase of Motor Cycles	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00
23010105	Purchase of Motor Vehicles	280,000,000.00	247,500,000.00	4,300,000.00	243,200,000.00	295,661,999.97
23010106	Purchase of Vans	385,000,000.00	385,000,000.00	0.00	385,000,000.00	39,485,727.28
23010108	Purchase of Buses	5,000,000.00	9,000,000.00	2,500,000.00	6,500,000.00	0.00
23010109	Purchase of Sea Boats	0.00	2,000,000.00	1,825,000.00	175,000.00	0.00
23010112	Purchase of Office Furniture and Fittings	138,000,000.00	140,800,000.00	26,353,163.00	114,446,837.00	2,532,727.27
23010113	Purchase of Computers	24,500,000.00	40,500,000.00	25,536,908.72	14,963,091.28	346,479,000.00
23010114	Purchase of Computer Printers	0.00	2,000,000.00	1,577,000.00	423,000.00	0.00
23010119	Purchase of Power Generating Set	20,000,000.00	11,000,000.00	500,000.00	10,500,000.00	0.00
23010121	Purchase of Residential Furniture	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
23010122	Purchase of Health/Medical Equipment	121,000,000.00	113,500,000.00	1,883,400.00	111,616,600.00	33,470,000.00
23010124	Purchase of Teaching/Learning Aid Equipment	427,000,000.00	348,445,000.00	820,000.00	347,625,000.00	440,000.00
23010126	Purchase of Sporting/Gaming Equipment	0.00	3,000,000.00	2,935,000.00	65,000.00	0.00
23010127	Purchase of Agricultural Equipment/Irrigation	163,867,644.00	117,867,644.00	420,000.00	117,447,644.00	16,752,300.00
23010128	Purchase of Security Equipment	0.00	1,000,000.00	984,000.00	16,000.00	0.00
23010139	Purchase of Fertilizer	0.00	20,000,000.00	17,828,389.83	2,171,610.17	0.00
230101 - PURCHASE OF FIXED ASSETS - GENERAL Total		1,816,867,644.00	1,675,172,644.00	145,865,208.05	1,529,307,435.95	735,937,754.52
2301 - PURCHASE OF FIXED ASSETS - GENERAL Total		1,816,867,644.00	1,675,172,644.00	145,865,208.05	1,529,307,435.95	735,937,754.52

EXPENDITURE DETAILS BY ECONOMIC LINE ITEMS CONT'D

2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
23020101	Construction/Provision of Office Buildings	70,000,000.00	80,150,000.00	6,977,700.00	73,172,300.00	940,000.00
23020102	Construction/Provision of Residential Buildings	230,000,000.00	69,900,000.00	0.00	69,900,000.00	6,316,000.00
23020103	Construction/Provision of Electricity	760,000,000.00	647,500,000.00	54,959,415.57	592,540,584.43	34,813,756.80
23020104	Construction/Provision of Housing	225,000,000.00	149,350,000.00	0.00	149,350,000.00	750,000.00
23020105	Construction/Provision of Water Facilities	516,000,000.00	434,000,000.00	21,240,800.00	412,759,200.00	425,793,699.55
23020106	Construction/Provision of Hospital/Health Centers	62,000,000.00	36,500,000.00	8,000,000.00	28,500,000.00	80,000.00
23020112	Construction/Provision of Sporting Facilities	0.00	2,000,000.00	1,650,000.00	350,000.00	0.00
23020113	Construction/Provision of Agricultural Facilities	10,000,000.00	12,000,000.00	1,762,000.00	10,238,000.00	0.00
23020114	Construction/Provision of Roads	2,830,000,000.00	2,681,940,000.00	1,236,519,430.81	1,445,420,569.19	676,475,525.24
23020115	Construction/Provision of Rail- ways	0.00	2,500,000.00	1,190,000.00	1,310,000.00	0.00
23020116	Construction/Provision of Water -Ways	351,000,000.00	517,500,000.00	440,984,190.46	76,515,809.54	55,779,607.65
23020118	Construction/Provision of Infrastructure	87,000,000.00	83,500,000.00	470,000.00	83,030,000.00	515,000.00
23020119	Construction/Provision of Recreational Facilities	42,000,000.00	17,000,000.00	0.00	17,000,000.00	0.00
23020122	Construction of Boundary Pillars/Right Ways	0.00	2,035,000.00	530,000.00	1,505,000.00	0.00
23020123	Construction of Traffic Lights/Street Lights	652,000,000.00	572,945,000.00	0.00	572,945,000.00	877,000.00
23020124	Construction of Markets/Parks	605,000,000.00	579,270,000.00	4,451,000.00	574,819,000.00	3,000,000.00
23020126	Construction/Provision of Cemeteries	65,500,000.00	65,500,000.00	0.00	65,500,000.00	0.00
23020127	Construction/Provision of ICT Infrastructures	179,625,000.00	163,625,000.00	15,741,593.65	147,883,406.35	300,000.00
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		6,685,125,000.00	6,117,215,000.00	1,794,476,130.49	4,322,738,869.51	1,205,640,589.24
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		6,685,125,000.00	6,117,215,000.00	1,794,476,130.49	4,322,738,869.51	1,205,640,589.24
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
23030101	Rehabilitation/Repairs - Residential Building	211,000,000.00	181,500,000.00	11,592,000.00	169,908,000.00	3,122,300.00
23030102	Rehabilitation/Repairs - Electricity	10,000,000.00	44,055,000.00	30,168,800.00	13,886,200.00	3,999,400.00
23030103	Rehabilitation/Repairs - Housing	1,000,000.00	1,000,000.00	0.00	1,000,000.00	358,000.00
23030104	Rehabilitation/Repairs - Water Facilities	62,390,000.00	398,240,000.00	344,871,990.42	53,368,009.58	51,723,010.90
23030105	Rehabilitation/Repairs - Hospital/Health Centers	137,000,000.00	91,000,000.00	5,993,000.00	85,007,000.00	0.00
23030106	Rehabilitation/Repairs - Public Schools	60,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00
23030111	Rehabilitation/Repairs - Sporting Facilities	5,000,000.00	10,300,000.00	8,650,000.00	1,650,000.00	0.00
23030112	Rehabilitation/Repairs - Agricultural Facilities	15,000,000.00	22,900,000.00	4,319,300.00	18,580,700.00	0.00
23030113	Rehabilitation/Repairs - Roads	100,000,000.00	649,600,000.00	628,844,546.69	20,755,453.31	4,640,000.00
23030115	Rehabilitation/Repairs - Water Ways	90,000,000.00	91,050,000.00	4,498,000.00	86,552,000.00	3,579,500.00
23030121	Rehabilitation/Repairs - Office Buildings	527,000,000.00	459,500,000.00	11,958,500.00	447,541,500.00	64,192,693.57
23030122	Rehabilitation/Repairs - Boundaries	0.00	3,865,000.00	2,060,000.00	1,805,000.00	0.00
23030124	Rehabilitation/Repairs - Markets/parks	95,000,000.00	103,055,000.00	7,583,000.00	95,472,000.00	0.00
23030126	Rehabilitation/Repairs of Cemeteries	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
23030127	Rehabilitation/Repairs -ICT Infrastructures	0.00	130,000.00	40,000.00	90,000.00	0.00
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		1,343,390,000.00	2,101,195,000.00	1,060,579,137.11	1,040,615,862.89	131,614,904.47
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		1,343,390,000.00	2,101,195,000.00	1,060,579,137.11	1,040,615,862.89	131,614,904.47
2304 - PRESERVATION OF THE ENVIRONMENT - GNERAL						
230401 - PRESERVATION OF THE ENVIRONMENT - GNERAL						
23040101	Tree Planting	21,500,000.00	23,500,000.00	1,150,000.00	22,350,000.00	11,781,190.00
23040102	Erosion & Flood Control	20,000,000.00	27,700,000.00	7,198,000.00	20,502,000.00	0.00
23040105	Water Pollution Prevention & Control	0.00	1,100,000.00	900,000.00	200,000.00	0.00
230401 - PRESERVATION OF THE ENVIRONMENT - GNERAL Total		41,500,000.00	52,300,000.00	9,248,000.00	43,052,000.00	11,781,190.00
2304 - PRESERVATION OF THE ENVIRONMENT - GNERAL Total		41,500,000.00	52,300,000.00	9,248,000.00	43,052,000.00	11,781,190.00
2305 - ACQUISITION OF NON TANGIBLE ASSETS						
230501 - ACQUISITION OF NON TANGIBLE ASSETS						
23050101	Research and Development	254,000,000.00	176,900,000.00	0.00	176,900,000.00	3,082,849.25
23050102	Computer Software Acquisition	29,500,000.00	29,500,000.00	50,000.00	29,450,000.00	3,082,849.25
23050103	Monitoring and Evaluation	0.00	18,100,000.00	12,510,000.00	5,590,000.00	0.00
230501 - ACQUISITION OF NON TANGIBLE ASSETS Total		283,500,000.00	224,500,000.00	12,560,000.00	211,940,000.00	6,165,698.50
2305 - ACQUISITION OF NON TANGIBLE ASSETS Total		283,500,000.00	224,500,000.00	12,560,000.00	211,940,000.00	6,165,698.50
23 - CAPITAL EXPENDITURE Total		10,170,382,644.00	10,170,382,644.00	3,022,728,475.65	7,147,654,168.35	2,091,140,136.73

PART II

SCHEDULE TO THE REVIEWED ACCOUNTS

OF THE

11 LOCAL GOVERNMENT AREAS OF GOMBE STATE

FOR THE YEAR ENDED

31ST DECEMBER, 2023

**AKKO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2023**

FINAL BUDGET 2023	NOTES	2023 ₦	2022 ₦
Operating Activities			
Receipts			
4,460,460,000.00	Statutory Revenue	1 4,262,370,780.79	3,335,364,688.49
Independent Revenue:			
-	Personal Taxes	2A -	-
1,750,000.00	Licences - General	2B 2,172,000.00	-
22,477,000.00	Mining Rents	2C 8,077,777.93	7,881,000.00
30,000,000.00	Fees - General	2D 21,890,600.00	33,327,700.00
11,478,000.00	Fines - General	2E 10,691,200.00	2,331,700.00
200,000.00	Sales - General	2F 332,100.00	40,000.00
2,950,000.00	Earnings - General	2G 180,000.00	1,670,000.00
43,947,047.00	Rent on Government Buildings - General	2H 8,548,900.00	15,654,140.00
-	Rent on Land & Others - General	2I -	-
3,000,000.00	Repayments - General	2J 128,200.00	25,000.00
-	Investment Income	2K -	-
505,000.00	Interest Earned	2L -	-
-	Re-Imbursement General	2M -	-
-	Rates	2N 720,000.00	300,000.00
-	Miscellaneous	2O -	-
4,576,767,047.00	Total Receipts	4,315,111,558.72	3,396,594,228.49
Payments			
(1,264,253,500.00)	Salaries and Allowances	5 (1,253,556,265.80)	(1,152,788,353.33)
-	Social Contributions	6 -	-
(98,000,000.00)	Social Benefits	7 -	-
(1,120,550,000.00)	Overhead Cost	8 (704,382,362.40)	(566,740,057.72)
-	Loans and Advances	9 -	-
(1,912,196,500.00)	Grants and Contributions	10 (1,768,882,591.17)	(1,540,028,585.01)
(14,000,000.00)	Subsidies	11 (8,436,000.00)	(14,581,454.50)
(228,000,000.00)	Transfers - Payments	13A (226,854,007.52)	-
-	Transfers - Payments to Individuals	13B -	-
-	Loss on Foreign Exchange	14 -	-
(4,637,000,000.00)	Total Payments	(3,962,111,226.88)	(3,274,138,450.57)
(60,232,953.00)	Net Cash flow from Operating Activities	353,000,331.84	122,455,777.92
Investing Activities			
(126,600,000.00)	Purchase of Fixed Assets	15A (5,027,273.00)	(89,958,818.18)
(557,500,000.00)	Construction/Provision of Fixed Assets	15B (44,503,098.20)	-
(178,800,000.00)	Rehabilitation/Repairs of Fixed Assets	15C (80,859,300.36)	-
-	Preservation of the Environment	15D -	-
(29,100,000.00)	Acquisition of Non Tangible Assets	15E (20,000.00)	(3,082,849.25)
(892,000,000.00)	Net Cash Flow from Investing Activities	(130,409,671.56)	(93,041,667.43)
Financing Activities			
40,000,000.00	Proceeds from Aids and Grants	3 -	-
800,000,000.00	Proceeds from Loans/Borrowings	4A -	-
152,232,953.00	Proceeds from Other Capital Receipts	4B 41,999,784.34	-
(40,000,000.00)	Repayment of Loans	12 (37,494,766.56)	(58,891,153.56)
952,232,953.00	Net Cash Flow from Financing Activities	4,505,017.78	(58,891,153.56)
-	Net Surplus/(Deficit) for the Year	227,095,678.06	(29,477,043.07)
-	Add: Opening Balance	172,189,151.67	201,666,194.73
-	Closing Cash Balance	399,284,829.73	172,189,151.67

**AKKO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2023**

	NOTES	2023 ₦	2022 ₦
ASSETS			
Cash and Bank Balances	16	399,284,830	172,189,152
TOTAL ASSETS		399,284,830	172,189,152
LIABILITIES			
Accumulated Surplus/(Deficit)	25	399,284,830	172,189,152
TOTAL LIABILITIES		399,284,830	172,189,152

**AKKO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST
DECEMBER, 2023**

NOTES	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022	
	₦	₦	₦	₦	₦	
REVENUE						
Statutory Revenue	1	4,460,460,000.00	4,460,460,000.00	4,262,370,780.79	(198,089,219.21)	3,335,364,688.49
Independent Revenue:						
Personal Taxes	2A	1,750,000.00	1,750,000.00	2,172,000.00	422,000.00	-
Licences - General	2B	22,477,000.00	22,477,000.00	8,077,777.93	(14,399,222.07)	7,881,000.00
Mining Rents	2C	30,000,000.00	30,000,000.00	21,890,600.00	(8,109,400.00)	33,327,700.00
Fees - General	2D	11,478,000.00	11,478,000.00	10,691,200.00	(786,800.00)	2,331,700.00
Fines - General	2E	200,000.00	200,000.00	332,100.00	132,100.00	40,000.00
Sales - General	2F	2,950,000.00	2,950,000.00	180,000.00	(2,770,000.00)	1,670,000.00
Earnings - General	2G	43,947,047.00	43,947,047.00	8,548,900.00	(35,398,147.00)	15,654,140.00
Rent on Government Buildings - General	2H	-	-	-	-	-
Rent on Land & Others - General	2I	3,000,000.00	3,000,000.00	128,200.00	(2,871,800.00)	25,000.00
Repayments - General	2J	-	-	-	-	-
Investment Income	2K	505,000.00	505,000.00	-	(505,000.00)	-
Interest Earned	2L	-	-	-	-	-
Re-Imbursement General	2M	-	-	-	-	-
Rates	2N	-	-	720,000.00	720,000.00	300,000.00
Miscellaneous	2O	-	-	-	-	-
Aids and Grants	3	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
Loans and Other Capital Receipts	4	952,232,953.00	952,232,953.00	41,999,784.34	(910,233,168.66)	-
TOTAL REVENUE		5,569,000,000.00	5,569,000,000.00	4,357,111,343.06	(1,211,888,656.94)	3,396,594,228.49
EXPENDITURE						
Salaries and Allowances	5	1,346,000,000.00	1,264,253,500.00	1,253,556,265.80	10,697,234.20	1,152,788,353.33
Social Contributions	6	-	-	-	-	-
Social Benefits	7	50,000,000.00	98,000,000.00	-	98,000,000.00	-
Overhead Cost	8	955,000,000.00	1,120,550,000.00	704,382,362.40	416,167,637.60	566,740,057.72
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	2,090,000,000.00	1,912,196,500.00	1,768,882,591.17	143,313,908.83	1,540,028,585.01
Subsidies	11	76,000,000.00	14,000,000.00	8,436,000.00	5,564,000.00	14,581,454.50
Public Debt Charges	12	160,000,000.00	40,000,000.00	37,494,766.56	2,505,233.44	58,891,153.56
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		4,677,000,000.00	4,449,000,000.00	3,772,751,985.93	676,248,014.07	3,333,029,604.13
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		892,000,000.00	1,120,000,000.00	584,359,357.14	(1,888,136,671.01)	63,564,624.36
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	127,000,000.00	126,600,000.00	5,027,273.00	121,572,727.00	89,958,818.18
Construction/Provision of Fixed Assets	15B	598,000,000.00	557,500,000.00	44,503,098.20	512,996,901.80	-
Rehabilitation/Repairs of Fixed Assets	15C	138,000,000.00	178,800,000.00	80,859,300.36	97,940,699.64	-
Preservation of the Environment	15D	-	-	-	-	-
Acquisition of Non Tangible Assets	15E	29,000,000.00	29,100,000.00	20,000.00	29,080,000.00	3,082,849.25
TOTAL CAPITAL EXPENDITURE		892,000,000.00	892,000,000.00	130,409,671.56	761,590,328.44	93,041,667.43
TRANSFERS						
Transfers - Payments	13A	-	228,000,000.00	226,854,007.52	1,145,992.48	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	228,000,000.00	226,854,007.52	1,145,992.48	-
SURPLUS/(DEFICIT)		-	-	227,095,678.06	(2,650,872,991.94)	(29,477,043.07)

**AKKO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL REVENUE**

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)						
11010101	Statutory Allocation	2,500,000,000.00	2,500,000,000.00	1,692,373,294.68	(807,626,705.32)	2,164,835,272.97
11010104	FAAC Special Allocations	204,000,000.00	204,000,000.00	-	(204,000,000.00)	-
11010105	Receipt of Share of State IGR	50,000,000.00	50,000,000.00	-	(50,000,000.00)	-
11010106	Excess Petroleum Profit Tax (PPT Revenue)	8,870,000.00	8,870,000.00	5,405,830.94	(3,464,169.06)	-
11010107	Exchange Difference	38,520,000.00	38,520,000.00	602,109,711.78	563,589,711.78	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	9,190,000.00	9,190,000.00	-	(9,190,000.00)	-
11010110	Budget Augmentation	-	-	-	-	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	-	-	-	-	-
11010113	Equalisation Fund	13,200,000.00	13,200,000.00	61,573,552.73	48,373,552.73	-
11010114	Goods Value Consideration	-	-	-	-	-
11010115	Non Oil Revenue	-	-	143,817,686.60	143,817,686.60	-
11010116	Electronic Money Transfer Levy	-	-	127,406,758.35	127,406,758.35	-
11010117	Other FAAC Transfers	-	-	-	-	-
11010201	Local Government Share of VAT	1,600,000,000.00	1,600,000,000.00	1,592,824,795.53	(7,175,204.47)	1,170,529,415.52
11010303	Local Government Share of Excess Crude Account	36,680,000.00	36,680,000.00	36,859,150.18	179,150.18	-
	STATUTORY REVENUE TOTAL	4,460,460,000.00	4,460,460,000.00	4,262,370,780.79	(198,089,219.21)	3,335,364,688.49
INDEPENDENT REVENUE						
120101	Personal Taxes	1,750,000.00	1,750,000.00	2,172,000.00	422,000.00	-
120201	Licences - General	22,477,000.00	22,477,000.00	8,077,777.93	(14,399,222.07)	7,881,000.00
120202	Mining Rents	30,000,000.00	30,000,000.00	21,890,600.00	(8,109,400.00)	33,327,700.00
120204	Fees - General	11,478,000.00	11,478,000.00	10,691,200.00	(786,800.00)	2,331,700.00
120205	Fines - General	200,000.00	200,000.00	332,100.00	132,100.00	40,000.00
120206	Sales - General	2,950,000.00	2,950,000.00	180,000.00	(2,770,000.00)	1,670,000.00
120207	Earnings -General	43,947,047.00	43,947,047.00	8,548,900.00	(35,398,147.00)	15,654,140.00
120208	Rent on Government Buildings - General	-	-	-	-	-
120209	Rent on Land & Others - General	3,000,000.00	3,000,000.00	128,200.00	(2,871,800.00)	25,000.00
120210	Repayments - General	-	-	-	-	-
120211	Investment Income	505,000.00	505,000.00	-	(505,000.00)	-
120212	Interest Earned	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	720,000.00	720,000.00	300,000.00
	INDEPENDENT REVENUE TOTAL	116,307,047.00	116,307,047.00	52,740,777.93	(63,566,269.07)	61,229,540.00
OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
130101	Domestic Aids	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-
130203	Domestic Grants	-	-	-	-	-
130204	Foreign Grants	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
140202	Other Capital Receipts	152,232,953.00	152,232,953.00	41,999,784.34	(110,233,168.66)	-
140301	Domestic Loans/ Borrowings Receipt	800,000,000.00	800,000,000.00	-	(800,000,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	992,232,953.00	992,232,953.00	41,999,784.34	(950,233,168.66)	-
	TOTAL REVENUE	5,569,000,000.00	5,569,000,000.00	4,357,111,343.06	(1,211,888,656.94)	3,396,594,228.49

**AKKO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL EXPENDITURE**

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
2	EXPENDITURES					
21	Personnel Cost					
21010101	Salary (Excluding CRF Charges Salaries/Allowances)	1,235,000,000.00	1,245,000,000.00	1,242,876,554.51	2,123,445.49	1,144,149,103.33
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	50,000,000.00	15,000,000.00	10,004,711.29	4,995,288.71	-
210201	Allowances	61,000,000.00	4,253,500.00	675,000.00	3,578,500.00	8,639,250.00
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	50,000,000.00	98,000,000.00	-	98,000,000.00	-
	Personnel Cost Total	1,396,000,000.00	1,362,253,500.00	1,253,556,265.80	108,697,234.20	1,152,788,353.33
2202	Overhead Cost					
220201	Travels and Transport - General	28,500,000.00	55,500,000.00	51,243,878.46	4,256,121.54	28,574,545.51
220202	Utilities - General	41,000,000.00	25,000,000.00	22,000,000.00	3,000,000.00	-
220203	Materials and Supplies - General	100,000,000.00	90,100,000.00	77,682,326.36	12,417,673.64	46,415,380.45
220204	Maintenance Services - General	39,500,000.00	64,200,000.00	39,321,000.00	24,879,000.00	35,539,938.90
220205	Training - General	12,000,000.00	32,500,000.00	27,817,825.20	4,682,174.80	10,335,818.17
220206	Other Services - General	294,000,000.00	490,000,000.00	219,905,285.04	270,094,714.96	201,864,857.14
220207	Consulting and Professional Services	28,500,000.00	13,000,000.00	1,386,235.50	11,613,764.50	13,116,954.50
220208	Fuel and Lubricants	7,500,000.00	27,200,000.00	23,984,200.00	3,215,800.00	535,000.00
220209	Financial Charges	5,000,000.00	3,000,000.00	1,105,496.54	1,894,503.46	539,209.17
220210	Miscellaneous Expenses	399,000,000.00	320,050,000.00	239,936,115.30	80,113,884.70	229,818,353.88
	Overhead Cost Total	955,000,000.00	1,120,550,000.00	704,382,362.40	416,167,637.60	566,740,057.72
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	2,090,000,000.00	1,912,196,500.00	1,768,882,591.17	143,313,908.83	1,540,028,585.01
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	2,090,000,000.00	1,912,196,500.00	1,768,882,591.17	143,313,908.83	1,540,028,585.01
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	76,000,000.00	14,000,000.00	8,436,000.00	5,564,000.00	14,581,454.50
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	76,000,000.00	14,000,000.00	8,436,000.00	5,564,000.00	14,581,454.50
2206	Public Debt Charges					
2206	Loans Repayment	160,000,000.00	40,000,000.00	37,494,766.56	2,505,233.44	58,891,153.56
	Public Debt Charges Total	160,000,000.00	40,000,000.00	37,494,766.56	2,505,233.44	58,891,153.56
2207	Transfers - Payment					
2207	Transfers - Payment	-	228,000,000.00	226,854,007.52	1,145,992.48	-
	Transfers Payment - Total	-	228,000,000.00	226,854,007.52	1,145,992.48	-
23	Capital Expenditure					
230101	Purchase of Fixed Assets	127,000,000.00	126,600,000.00	5,027,273.00	121,572,727.00	89,958,818.18
230201	Construction/Provision of Fixed Assets	598,000,000.00	557,500,000.00	44,503,098.20	512,996,901.80	-
230301	Rehabilitation/Repairs of Fixed Assets	138,000,000.00	178,800,000.00	80,859,300.36	97,940,699.64	-
230401	Preservation of the Environment	-	-	-	-	-
230501	Acquisition of Non Tangible Assets	29,000,000.00	29,100,000.00	20,000.00	29,080,000.00	3,082,849.25
	Capital Expenditure Total	892,000,000.00	892,000,000.00	130,409,671.56	761,590,328.44	93,041,667.43
	TOTAL EXPENDITURE	5,569,000,000.00	5,569,000,000.00	4,130,015,665.00	1,438,984,335.00	3,426,071,271.56

**BALANGA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2023

FINAL BUDGET 2023	NOTES	2023 ₦	2022 ₦	
Operating Activities				
Receipts				
3,321,000,000.00	Statutory Revenue	1	3,246,549,061.04	2,537,517,618.69
-	Independent Revenue:		-	-
1,500,000.00	Personal Taxes	2A	-	-
17,300,000.00	Licences - General	2B	12,767,690.00	13,580,580.00
-	Mining Rents	2C	-	-
8,180,000.00	Fees - General	2D	1,539,650.00	2,401,000.00
-	Fines - General	2E	-	-
-	Sales - General	2F	-	2,060,000.00
8,850,000.00	Earnings -General	2G	156,100.00	1,296,250.00
2,000,000.00	Rent on Government Buildings - General	2H	-	2,303,000.00
500,000.00	Rent on Land & Others - General	2I	330,000.00	371,800.00
-	Repayments - General	2J	5,017,687.55	720,000.00
2,500,000.00	Investment Income	2K	-	-
-	Interest Earned	2L	-	-
-	Re-Imbursement General	2M	-	-
-	Rates	2N	780,000.00	105,000.00
-	Miscellaneous	2O	-	-
3,361,830,000.00	Total Receipts		3,267,140,188.59	2,560,355,248.69
Payments				
(793,000,000.00)	Salaries and Allowances	5	(780,287,726.15)	(730,113,344.66)
-	Social Contributions	6	-	-
(2,000,000.00)	Social Benefits	7	-	-
(649,940,000.00)	Overhead Cost	8	(521,763,497.40)	(476,767,181.65)
-	Loans and Advances	9	-	-
(1,461,000,000.00)	Grants and Contributions	10	(1,354,970,862.16)	(1,110,260,774.09)
(9,000,000.00)	Subsidies	11	-	(21,000,000.00)
(175,000,000.00)	Transfers - Payments	13A	(168,350,102.60)	-
-	Transfers - Payments to Individuals	13B	-	-
-	Loss on Foreign Exchange	14	-	-
(3,089,940,000.00)	Total Payments		(2,825,372,188.31)	(2,338,141,300.40)
271,890,000.00	Net Cash flow from Operating Activities		441,768,000.28	222,213,948.29
Investing Activities				
(88,000,000.00)	Purchase of Fixed Assets	15A	(13,442,636.36)	(85,396,618.19)
(296,000,000.00)	Construction/Provision of Fixed Assets	15B	(51,967,183.10)	(300,000.00)
(136,600,000.00)	Rehabilitation/Repairs of Fixed Assets	15C	(87,662,496.61)	(6,446,700.00)
(20,000,000.00)	Preservation of the Environment	15D	(650,000.00)	-
(9,400,000.00)	Acquisition of Non Tangible Assets	15E	(50,000.00)	-
(550,000,000.00)	Net Cash Flow from Investing Activities		(153,772,316.07)	(92,143,318.19)
Financing Activities				
-	Proceeds from Aids and Grants	3	-	-
150,000,000.00	Proceeds from Loans/Borrowings	4A	-	119,580,033.89
180,910,000.00	Proceeds from Other Capital Receipts	4B	45,525,562.16	-
(52,800,000.00)	Repayment of Loans	12	(37,494,766.56)	(178,471,187.47)
278,110,000.00	Net Cash Flow from Financing Activities		8,030,795.60	(58,891,153.58)
-	Net Surplus/(Deficit) for the Year		296,026,479.81	71,179,476.52
-	Add: Opening Balance		193,958,299.14	122,778,822.62
-	Closing Cash Balance		489,984,778.95	193,958,299.14

**BALANGA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2023**

	NOTES	2023 ₦	2022 ₦
ASSETS			
Cash and Bank Balances	16	489,984,779	193,958,299
TOTAL ASSETS		489,984,779	193,958,299
LIABILITIES			
Accumulated Surplus/(Deficit)	25	489,984,779	193,958,299
TOTAL LIABILITIES		489,984,779	193,958,299

**BALANGA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST
DECEMBER, 2023**

NOTES	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022	
	₦	₦	₦	₦	₦	
REVENUE						
Statutory Revenue	1	3,321,000,000.00	3,321,000,000.00	3,246,549,061.04	(74,450,938.96)	2,537,517,618.69
Independent Revenue:						
Personal Taxes	2A	1,500,000.00	1,500,000.00	-	(1,500,000.00)	-
Licences - General	2B	17,300,000.00	17,300,000.00	12,767,690.00	(4,532,310.00)	13,580,580.00
Mining Rents	2C	-	-	-	-	-
Fees - General	2D	8,180,000.00	8,180,000.00	1,539,650.00	(6,640,350.00)	2,401,000.00
Fines - General	2E	-	-	-	-	-
Sales - General	2F	-	-	-	-	2,060,000.00
Earnings -General	2G	8,850,000.00	8,850,000.00	156,100.00	(8,693,900.00)	1,296,250.00
Rent on Government Buildings - General	2H	2,000,000.00	2,000,000.00	-	(2,000,000.00)	2,303,000.00
Rent on Land & Others - General	2I	500,000.00	500,000.00	330,000.00	(170,000.00)	371,800.00
Repayments - General	2J	-	-	5,017,687.55	5,017,687.55	720,000.00
Investment Income	2K	2,500,000.00	2,500,000.00	-	(2,500,000.00)	-
Interest Earned	2L	-	-	-	-	-
Re-Imbursement General	2M	-	-	-	-	-
Rates	2N	-	-	780,000.00	780,000.00	105,000.00
Miscellaneous	2O	-	-	-	-	-
Aids and Grants	3	-	-	-	-	-
Loans and Other Capital Receipts	4	330,910,000.00	330,910,000.00	45,525,562.16	(285,384,437.84)	119,580,033.89
TOTAL REVENUE		3,692,740,000.00	3,692,740,000.00	3,312,665,750.75	(380,074,249.25)	2,679,935,282.58
EXPENDITURE						
Salaries and Allowances	5	826,000,000.00	793,000,000.00	780,287,726.15	12,712,273.85	730,113,344.66
Social Contributions	6	-	-	-	-	-
Social Benefits	7	5,000,000.00	2,000,000.00	-	2,000,000.00	-
Overhead Cost	8	721,240,000.00	649,940,000.00	521,763,497.40	128,176,502.60	476,767,181.65
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	1,492,000,000.00	1,461,000,000.00	1,354,970,862.16	106,029,137.84	1,110,260,774.09
Subsidies	11	53,500,000.00	9,000,000.00	-	9,000,000.00	21,000,000.00
Public Debt Charges	12	45,000,000.00	52,800,000.00	37,494,766.56	15,305,233.44	178,471,187.47
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		3,142,740,000.00	2,967,740,000.00	2,694,516,852.27	273,223,147.73	2,516,612,487.87
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		550,000,000.00	725,000,000.00	618,148,898.48	(653,297,396.98)	163,322,794.71
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	84,500,000.00	88,000,000.00	13,442,636.36	74,557,363.64	85,396,618.19
Construction/Provision of Fixed Assets	15B	333,000,000.00	296,000,000.00	51,967,183.10	244,032,816.90	300,000.00
Rehabilitation/Repairs of Fixed Assets	15C	75,000,000.00	136,600,000.00	87,662,496.61	48,937,503.39	6,446,700.00
Preservation of the Environment	15D	20,000,000.00	20,000,000.00	650,000.00	19,350,000.00	-
Acquisition of Non Tangible Assets	15E	37,500,000.00	9,400,000.00	50,000.00	9,350,000.00	-
TOTAL CAPITAL EXPENDITURE		550,000,000.00	550,000,000.00	153,772,316.07	396,227,683.93	92,143,318.19
TRANSFERS						
Transfers - Payments	13A	-	175,000,000.00	168,350,102.60	6,649,897.40	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	175,000,000.00	168,350,102.60	6,649,897.40	-
SURPLUS/(DEFICIT)		-	-	296,026,479.81	(1,056,174,978.31)	71,179,476.52

**BALANGA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL REVENUE**

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023 ₦	FINAL BUDGET 2023 ₦	ACTUAL 2023 ₦	VARIANCE 2023 ₦	ACTUAL 2022 ₦
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)						
11010101	Statutory Allocation	1,891,000,000.00	1,891,000,000.00	1,229,056,479.67	(661,943,520.33)	1,579,305,752.61
11010104	FAAC Special Allocations	55,000,000.00	55,000,000.00	-	(55,000,000.00)	-
11010105	Receipt of Share of State IGR	10,000,000.00	10,000,000.00	-	(10,000,000.00)	3,201,312.34
11010106	Excess Petroleum Profit Tax (PPT Revenue)	15,000,000.00	15,000,000.00	3,925,890.09	(11,074,109.91)	-
11010107	Exchange Difference	60,000,000.00	60,000,000.00	437,271,638.04	377,271,638.04	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
11010110	Budget Augmentation	-	-	-	-	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	-	-	-	-	-
11010113	Equalisation Fund	48,000,000.00	48,000,000.00	44,716,714.80	(3,283,285.20)	-
11010114	Goods Value Consideration	-	-	-	-	-
11010115	Non Oil Revenue	-	-	104,445,077.32	104,445,077.32	-
11010116	Electronic Money Transfer Levy	-	-	104,215,374.76	104,215,374.76	-
11010117	Other FAAC Transfers	-	-	-	-	-
11010201	Local Government Share of VAT	1,200,000,000.00	1,200,000,000.00	1,296,149,573.78	96,149,573.78	955,010,553.75
11010303	Local Government Share of Excess Crude Account	2,000,000.00	2,000,000.00	26,768,312.59	24,768,312.59	-
	STATUTORY REVENUE TOTAL	3,321,000,000.00	3,321,000,000.00	3,246,549,061.04	(74,450,938.96)	2,537,517,618.69
INDEPENDENT REVENUE						
120101	Personal Taxes	1,500,000.00	1,500,000.00	-	(1,500,000.00)	-
120201	Licences - General	17,300,000.00	17,300,000.00	12,767,690.00	(4,532,310.00)	13,580,580.00
120202	Mining Rents	-	-	-	-	-
120204	Fees - General	8,180,000.00	8,180,000.00	1,539,650.00	(6,640,350.00)	2,401,000.00
120205	Fines - General	-	-	-	-	-
120206	Sales - General	-	-	-	-	2,060,000.00
120207	Earnings - General	8,850,000.00	8,850,000.00	156,100.00	(8,693,900.00)	1,296,250.00
120208	Rent on Government Buildings - General	2,000,000.00	2,000,000.00	-	(2,000,000.00)	2,303,000.00
120209	Rent on Land & Others - General	500,000.00	500,000.00	330,000.00	(170,000.00)	371,800.00
120210	Repayments - General	-	-	5,017,687.55	5,017,687.55	720,000.00
120211	Investment Income	2,500,000.00	2,500,000.00	-	(2,500,000.00)	-
120212	Interest Earned	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	780,000.00	780,000.00	105,000.00
	INDEPENDENT REVENUE TOTAL	40,830,000.00	40,830,000.00	20,591,127.55	(20,238,872.45)	22,837,630.00
OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
130101	Domestic Aids	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-
130203	Domestic Grants	-	-	-	-	-
130204	Foreign Grants	-	-	-	-	-
140202	Other Capital Receipts	180,910,000.00	180,910,000.00	45,525,562.16	(135,384,437.84)	-
140301	Domestic Loans/ Borrowings Receipt	150,000,000.00	150,000,000.00	-	(150,000,000.00)	119,580,033.89
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	330,910,000.00	330,910,000.00	45,525,562.16	(285,384,437.84)	119,580,033.89
	TOTAL REVENUE	3,692,740,000.00	3,692,740,000.00	3,312,665,750.75	(380,074,249.25)	2,679,935,282.58

**BALANGA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL EXPENDITURE**

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
2	EXPENDITURES					
21	Personnel Cost					
21010101	Salary (Excluding CRF Charges Salaries/Allowances)	791,000,000.00	781,000,000.00	776,242,726.15	4,757,273.85	725,018,044.66
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	25,000,000.00	7,000,000.00	4,045,000.00	2,955,000.00	-
210201	Allowances	10,000,000.00	5,000,000.00	-	5,000,000.00	5,095,300.00
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	5,000,000.00	2,000,000.00	-	2,000,000.00	-
	Personnel Cost Total	831,000,000.00	795,000,000.00	780,287,726.15	14,712,273.85	730,113,344.66
2202	Overhead Cost					
220201	Travels and Transport - General	18,400,000.00	14,400,000.00	10,189,000.00	4,211,000.00	15,060,218.19
220202	Utilities - General	10,500,000.00	5,500,000.00	1,000,000.00	4,500,000.00	13,342,000.00
220203	Materials and Supplies - General	62,000,000.00	64,000,000.00	47,668,284.22	16,331,715.78	55,847,390.95
220204	Maintenance Services - General	19,000,000.00	27,500,000.00	18,308,053.75	9,191,946.25	1,684,000.00
220205	Training - General	11,000,000.00	38,000,000.00	33,879,226.44	4,120,773.56	9,025,181.80
220206	Other Services - General	202,000,000.00	213,000,000.00	190,642,027.23	22,357,972.77	183,615,131.60
220207	Consulting and Professional Services	10,000,000.00	10,300,000.00	3,445,000.00	6,855,000.00	3,610,454.50
220208	Fuel and Lubricants	5,500,000.00	16,500,000.00	12,088,000.00	4,412,000.00	40,000.00
220209	Financial Charges	5,500,000.00	5,500,000.00	1,456,053.25	4,043,946.75	501,018.25
220210	Miscellaneous Expenses	377,340,000.00	255,240,000.00	203,087,852.51	52,152,147.49	194,041,786.36
	Overhead Cost Total	721,240,000.00	649,940,000.00	521,763,497.40	128,176,502.60	476,767,181.65
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	1,492,000,000.00	1,461,000,000.00	1,354,970,862.16	106,029,137.84	1,110,260,774.09
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	1,492,000,000.00	1,461,000,000.00	1,354,970,862.16	106,029,137.84	1,110,260,774.09
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	53,500,000.00	9,000,000.00	-	9,000,000.00	21,000,000.00
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	53,500,000.00	9,000,000.00	-	9,000,000.00	21,000,000.00
2206	Public Debt Charges					
2206	Loans Repayment	45,000,000.00	52,800,000.00	37,494,766.56	15,305,233.44	178,471,187.47
	Public Debt Charges Total	45,000,000.00	52,800,000.00	37,494,766.56	15,305,233.44	178,471,187.47
2207	Transfers - Payment					
2207	Transfers - Payment	-	175,000,000.00	168,350,102.60	6,649,897.40	-
	Transfers Payment - Total	-	175,000,000.00	168,350,102.60	6,649,897.40	-
23	Capital Expenditure					
230101	Purchase of Fixed Assets	84,500,000.00	88,000,000.00	13,442,636.36	74,557,363.64	85,396,618.19
230201	Construction/Provision of Fixed Assets	333,000,000.00	296,000,000.00	51,967,183.10	244,032,816.90	300,000.00
230301	Rehabilitation/Repairs of Fixed Assets	75,000,000.00	136,600,000.00	87,662,496.61	48,937,503.39	6,446,700.00
230401	Preservation of the Environment	20,000,000.00	20,000,000.00	650,000.00	19,350,000.00	-
230501	Acquisition of Non Tangible Assets	37,500,000.00	9,400,000.00	50,000.00	9,350,000.00	-
	Capital Expenditure Total	550,000,000.00	550,000,000.00	153,772,316.07	396,227,683.93	92,143,318.19
	TOTAL EXPENDITURE	3,692,740,000.00	3,692,740,000.00	3,016,639,270.94	676,100,729.06	2,608,755,806.06

**BILLIRI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2023**

FINAL BUDGET 2023	NOTES	2023 ₦	2022 ₦
Operating Activities			
Receipts			
3,020,720,000.00	1	3,231,947,596.00	2,569,131,926.80
-		-	-
Independent Revenue:			
-	2A	-	-
22,144,000.00	2B	11,062,610.00	7,911,590.00
800,000.00	2C	261,250.00	10,000.00
20,510,000.00	2D	4,433,200.00	2,581,200.00
12,000,000.00	2E	-	-
3,948,000.00	2F	335,400.00	1,225,000.00
12,608,000.00	2G	497,800.00	751,500.00
-	2H	-	-
230,000.00	2I	90,500.00	304,400.00
-	2J	-	-
4,500,000.00	2K	-	-
300,000.00	2L	-	-
-	2M	-	-
-	2N	-	-
-	2O	-	-
3,097,760,000.00	Total Receipts	3,248,628,356.00	2,581,915,616.80
Payments			
(645,000,000.00)	5	(636,257,618.91)	(589,400,752.14)
-	6	-	-
-	7	-	-
(682,620,000.00)	8	(548,135,398.70)	(594,380,344.75)
-	9	-	-
(1,387,500,000.00)	10	(1,361,839,923.27)	(1,053,875,534.81)
(40,200,000.00)	11	(21,891,991.53)	(8,017,454.55)
(170,000,000.00)	13A	(168,627,497.00)	-
-	13B	-	-
-	14	-	-
(2,925,320,000.00)	Total Payments	(2,736,752,429.42)	(2,245,674,086.25)
172,440,000.00	Net Cash flow from Operating Activities	511,875,926.58	336,241,530.55
Investing Activities			
(150,000,000.00)	15A	(515,000.00)	(26,323,818.18)
(337,500,000.00)	15B	(52,848,098.20)	(77,153,864.45)
(157,500,000.00)	15C	(63,361,145.17)	(3,317,300.00)
-	15D	-	-
(20,000,000.00)	15E	-	-
(665,000,000.00)	Net Cash Flow from Investing Activities	(116,724,243.37)	(106,794,982.63)
Financing Activities			
40,000,000.00	3	-	-
150,000,000.00	4A	-	27,700,000.00
342,560,000.00	4B	30,699,198.46	-
(40,000,000.00)	12	(37,494,766.56)	(58,891,153.56)
492,560,000.00	Net Cash Flow from Financing Activities	(6,795,568.10)	(31,191,153.56)
-	Net Surplus/(Deficit) for the Year	388,356,115.11	198,255,394.36
-	Add: Opening Balance	353,076,698.93	154,821,304.57
-	Closing Cash Balance	741,432,814.04	353,076,698.93

**BILLIRI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER,
2022**

	NOTES	2023 ₦	2022 ₦
ASSETS			
Cash and Bank Balances	16	741,432,814	353,076,699
TOTAL ASSETS		741,432,814	353,076,699
LIABILITIES			
Accumulated Surplus/(Deficit)	25	741,432,814	353,076,699
TOTAL LIABILITIES		741,432,814	353,076,699

**BILLIRI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER,
2023**

NOTES	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022	
	₦	₦	₦	₦	₦	
REVENUE						
Statutory Revenue	1	3,020,720,000.00	3,020,720,000.00	3,231,947,596.00	211,227,596.00	2,569,131,926.80
Independent Revenue:						
Personal Taxes	2A	-	-	-	-	-
Licences - General	2B	22,144,000.00	22,144,000.00	11,062,610.00	(11,081,390.00)	7,911,590.00
Mining Rents	2C	800,000.00	800,000.00	261,250.00	(538,750.00)	10,000.00
Fees - General	2D	20,510,000.00	20,510,000.00	4,433,200.00	(16,076,800.00)	2,581,200.00
Fines - General	2E	12,000,000.00	12,000,000.00	-	(12,000,000.00)	-
Sales - General	2F	3,948,000.00	3,948,000.00	335,400.00	(3,612,600.00)	1,225,000.00
Earnings - General	2G	12,608,000.00	12,608,000.00	497,800.00	(12,110,200.00)	751,500.00
Rent on Government Buildings - General	2H	-	-	-	-	-
Rent on Land & Others - General	2I	230,000.00	230,000.00	90,500.00	(139,500.00)	304,400.00
Repayments - General	2J	-	-	-	-	-
Investment Income	2K	4,500,000.00	4,500,000.00	-	(4,500,000.00)	-
Interest Earned	2L	300,000.00	300,000.00	-	(300,000.00)	-
Re-Imbursement General	2M	-	-	-	-	-
Rates	2N	-	-	-	-	-
Miscellaneous	2O	-	-	-	-	-
Aids and Grants	3	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
Loans and Other Capital Receipts	4	492,560,000.00	492,560,000.00	30,699,198.46	(461,860,801.54)	27,700,000.00
TOTAL REVENUE		3,630,320,000.00	3,630,320,000.00	3,279,327,554.46	(350,992,445.54)	2,609,615,616.80
EXPENDITURE						
Salaries and Allowances	5	753,000,000.00	645,000,000.00	636,257,618.91	8,742,381.09	589,400,752.14
Social Contributions	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	-
Overhead Cost	8	906,620,000.00	682,620,000.00	548,135,398.70	134,484,601.30	594,380,344.75
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	1,072,000,000.00	1,387,500,000.00	1,361,839,923.27	25,660,076.73	1,053,875,534.81
Subsidies	11	113,700,000.00	40,200,000.00	21,891,991.53	18,308,008.47	8,017,454.55
Public Debt Charges	12	120,000,000.00	40,000,000.00	37,494,766.56	2,505,233.44	58,891,153.56
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,965,320,000.00	2,795,320,000.00	2,605,619,698.97	189,700,301.03	2,304,565,239.81
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		665,000,000.00	835,000,000.00	673,707,855.48	(540,692,746.57)	305,050,376.99
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	150,000,000.00	150,000,000.00	515,000.00	149,485,000.00	26,323,818.18
Construction/Provision of Fixed Assets	15B	405,000,000.00	337,500,000.00	52,848,098.20	284,651,901.80	77,153,864.45
Rehabilitation/Repairs of Fixed Assets	15C	90,000,000.00	157,500,000.00	63,361,145.17	94,138,854.83	3,317,300.00
Preservation of the Environment	15D	-	-	-	-	-
Acquisition of Non Tangible Assets	15E	20,000,000.00	20,000,000.00	-	20,000,000.00	-
TOTAL CAPITAL EXPENDITURE		665,000,000.00	665,000,000.00	116,724,243.37	548,275,756.63	106,794,982.63
TRANSFERS						
Transfers - Payments	13A	-	170,000,000.00	168,627,497.00	1,372,503.00	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	170,000,000.00	168,627,497.00	1,372,503.00	-
SURPLUS/(DEFICIT)		-	-	388,356,115.11	(1,090,341,006.20)	198,255,394.36

**BILLIRI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL REVENUE**

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)						
11010101	Statutory Allocation	1,500,000,000.00	1,500,000,000.00	1,237,018,343.43	(262,981,656.57)	1,632,017,639.39
11010104	FAAC Special Allocations	111,000,000.00	111,000,000.00	-	(111,000,000.00)	-
11010105	Receipt of Share of State IGR	50,000,000.00	50,000,000.00	-	(50,000,000.00)	-
11010106	Excess Petroleum Profit Tax (PPT Revenue)	720,000.00	720,000.00	3,951,322.12	3,231,322.12	-
11010107	Exchange Difference	5,000,000.00	5,000,000.00	440,104,296.48	435,104,296.48	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	12,000,000.00	12,000,000.00	-	(12,000,000.00)	-
11010110	Budget Augmentation	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	50,000,000.00	50,000,000.00	-	(50,000,000.00)	-
11010113	Equalisation Fund	80,000,000.00	80,000,000.00	45,006,390.98	(34,993,609.02)	-
11010114	Goods Value Consideration	-	-	-	-	-
11010115	Non Oil Revenue	-	-	105,121,675.58	105,121,675.58	-
11010116	Electronic Money Transfer Levy	-	-	102,289,607.46	102,289,607.46	-
11010117	Other FAAC Transfers	-	-	-	-	-
11010201	Local Government Share of VAT	1,200,000,000.00	1,200,000,000.00	1,271,514,241.45	71,514,241.45	937,114,287.41
11010303	Local Government Share of Excess Crude Account	10,000,000.00	10,000,000.00	26,941,718.50	16,941,718.50	-
	STATUTORY REVENUE TOTAL	3,020,720,000.00	3,020,720,000.00	3,231,947,596.00	211,227,596.00	2,569,131,926.80
INDEPENDENT REVENUE						
120101	Personal Taxes	-	-	-	-	-
120201	Licences - General	22,144,000.00	22,144,000.00	11,062,610.00	(11,081,390.00)	7,911,590.00
120202	Mining Rents	800,000.00	800,000.00	261,250.00	(538,750.00)	10,000.00
120204	Fees - General	20,510,000.00	20,510,000.00	4,433,200.00	(16,076,800.00)	2,581,200.00
120205	Fines - General	12,000,000.00	12,000,000.00	-	(12,000,000.00)	-
120206	Sales - General	3,948,000.00	3,948,000.00	335,400.00	(3,612,600.00)	1,225,000.00
120207	Earnings-General	12,608,000.00	12,608,000.00	497,800.00	(12,110,200.00)	751,500.00
120208	Rent on Government Buildings - General	-	-	-	-	-
120209	Rent on Land & Others - General	230,000.00	230,000.00	90,500.00	(139,500.00)	304,400.00
120210	Repayments - General	-	-	-	-	-
120211	Investment Income	4,500,000.00	4,500,000.00	-	(4,500,000.00)	-
120212	Interest Earned	300,000.00	300,000.00	-	(300,000.00)	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	-	-	-
	INDEPENDENT REVENUE TOTAL	77,040,000.00	77,040,000.00	16,680,760.00	(60,359,240.00)	12,783,690.00
OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
130101	Domestic Aids	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-
130203	Domestic Grants	-	-	-	-	-
130204	Foreign Grants	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
140201	Other Capital Receipts	342,560,000.00	342,560,000.00	30,699,198.46	(311,860,801.54)	-
140301	Domestic Loans/ Borrowings Receipt	150,000,000.00	150,000,000.00	-	(150,000,000.00)	27,700,000.00
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	532,560,000.00	532,560,000.00	30,699,198.46	(501,860,801.54)	27,700,000.00
	TOTAL REVENUE	3,630,320,000.00	3,630,320,000.00	3,279,327,554.46	(350,992,445.54)	2,609,615,616.80

**BILLIRI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL EXPENDITURE**

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
2	EXPENDITURES					
21	Personnel Cost					
210101	Salary (Excluding CRF Charges Salaries/Allowances)	690,000,000.00	615,000,000.00	611,877,847.62	3,122,152.38	578,635,752.14
210102	Overtime Payments	-	-	-	-	-
210103	Consolidated Revenue Charges - Salaries/Allowances	40,000,000.00	27,000,000.00	24,379,771.29	2,620,228.71	-
210201	Allowances	23,000,000.00	3,000,000.00	-	3,000,000.00	10,765,000.00
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	-	-	-	-	-
	Personnel Cost Total	753,000,000.00	645,000,000.00	636,257,618.91	8,742,381.09	589,400,752.14
2202	Overhead Cost					
220201	Travels and Transport - General	39,800,000.00	29,800,000.00	25,035,818.18	4,764,181.82	14,619,500.00
220202	Utilities - General	7,000,000.00	7,000,000.00	-	7,000,000.00	167,500.00
220203	Materials and Supplies - General	112,400,000.00	44,950,000.00	31,600,768.18	13,349,231.82	30,864,065.41
220204	Maintenance Services - General	35,500,000.00	28,500,000.00	10,763,462.00	17,736,538.00	8,845,800.00
220205	Training - General	10,000,000.00	22,500,000.00	20,538,545.46	1,961,454.54	9,370,818.16
220206	Other Services - General	243,000,000.00	249,500,000.00	224,928,250.00	24,571,750.00	291,719,408.36
220207	Consulting and Professional Services	27,000,000.00	25,000,000.00	4,563,636.82	20,436,363.18	69,416,708.95
220208	Fuel and Lubricants	3,000,000.00	12,000,000.00	9,352,090.00	2,647,910.00	-
220209	Financial Charges	2,000,000.00	1,650,000.00	541,398.29	1,108,601.71	489,725.69
220210	Miscellaneous Expenses	426,920,000.00	261,720,000.00	220,811,429.77	40,908,570.23	168,886,818.18
	Overhead Cost Total	906,620,000.00	682,620,000.00	548,135,398.70	134,484,601.30	594,380,344.75
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	1,072,000,000.00	1,387,500,000.00	1,361,839,923.27	25,660,076.73	1,053,875,534.81
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	1,072,000,000.00	1,387,500,000.00	1,361,839,923.27	25,660,076.73	1,053,875,534.81
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	113,700,000.00	40,200,000.00	21,891,991.53	18,308,008.47	8,017,454.55
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	113,700,000.00	40,200,000.00	21,891,991.53	18,308,008.47	8,017,454.55
2206	Public Debt Charges					
2206	Loans Repayment	120,000,000.00	40,000,000.00	37,494,766.56	2,505,233.44	58,891,153.56
	Public Debt Charges Total	120,000,000.00	40,000,000.00	37,494,766.56	2,505,233.44	58,891,153.56
2207	Transfers - Payment					
2207	Transfers - Payment	-	170,000,000.00	168,627,497.00	1,372,503.00	-
	Transfers Payment - Total	-	170,000,000.00	168,627,497.00	1,372,503.00	-
23	Capital Expenditure					
230101	Purchase of Fixed Assets	150,000,000.00	150,000,000.00	515,000.00	149,485,000.00	26,323,818.18
230201	Construction/Provision of Fixed Assets	405,000,000.00	337,500,000.00	52,848,098.20	284,651,901.80	77,153,864.45
230301	Rehabilitation/Repairs of Fixed Assets	90,000,000.00	157,500,000.00	63,361,145.17	94,138,854.83	3,317,300.00
230401	Preservation of the Environment	-	-	-	-	-
230501	Acquisition of Non Tangible Assets	20,000,000.00	20,000,000.00	-	20,000,000.00	-
	Capital Expenditure Total	665,000,000.00	665,000,000.00	116,724,243.37	548,275,756.63	106,794,982.63
	TOTAL EXPENDITURE	3,630,320,000.00	3,630,320,000.00	2,890,971,439.35	739,348,560.65	2,411,360,222.44

**DUKKU LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2023

FINAL BUDGET 2023	NOTES	2023 ₦	2022 ₦	
Operating Activities				
Receipts				
3,055,000,000.00	Statutory Revenue	1	3,411,383,244.74	2,717,468,274.63
-	Independent Revenue:		-	-
500,000.00	Personal Taxes	2A	-	-
12,750,000.00	Licences - General	2B	2,268,400.00	4,768,950.00
-	Mining Rents	2C	-	-
9,650,000.00	Fees - General	2D	16,133,800.00	6,277,700.00
1,000,000.00	Fines - General	2E	-	-
3,000,000.00	Sales - General	2F	-	850,000.00
9,000,000.00	Earnings -General	2G	4,506,900.00	2,377,251.78
2,500,000.00	Rent on Government Buildings - General	2H	1,719,000.00	-
1,500,000.00	Rent on Land & Others - General	2I	351,000.00	1,512,000.00
-	Repayments - General	2J	-	39,522.34
100,000.00	Investment Income	2K	-	22,014.00
-	Interest Earned	2L	-	-
-	Re-Imbursement General	2M	-	-
-	Rates	2N	-	-
-	Miscellaneous	2O	-	-
3,095,000,000.00	Total Receipts		3,436,362,344.74	2,733,315,712.75
Payments				
(702,000,000.00)	Salaries and Allowances	5	(698,448,365.66)	(710,111,870.31)
-	Social Contributions	6	-	-
-	Social Benefits	7	-	-
(627,700,000.00)	Overhead Cost	8	(579,092,146.00)	(607,838,940.95)
-	Loans and Advances	9	-	-
(1,259,800,000.00)	Grants and Contributions	10	(1,248,893,583.15)	(1,033,663,734.31)
(28,500,000.00)	Subsidies	11	(25,045,961.32)	(32,048,644.38)
(182,000,000.00)	Transfers - Payments	13A	(181,182,752.84)	-
-	Transfers - Payments to Individuals	13B	-	-
-	Loss on Foreign Exchange	14	-	-
(2,800,000,000.00)	Total Payments		(2,732,662,808.97)	(2,383,663,189.95)
295,000,000.00	Net Cash flow from Operating Activities		703,699,535.77	349,652,522.80
Investing Activities				
(8,200,000.00)	Purchase of Fixed Assets	15A	(2,610,727.00)	(56,684,727.30)
(33,000,000.00)	Construction/Provision of Fixed Assets	15B	(25,797,269.94)	(431,564,283.90)
(422,200,000.00)	Rehabilitation/Repairs of Fixed Assets	15C	(417,737,493.59)	(36,980,610.90)
(2,800,000.00)	Preservation of the Environment	15D	(1,710,000.00)	-
(7,800,000.00)	Acquisition of Non Tangible Assets	15E	(5,770,000.00)	-
(474,000,000.00)	Net Cash Flow from Investing Activities		(453,625,490.53)	(525,229,622.10)
Financing Activities				
30,000,000.00	Proceeds from Aids and Grants	3	-	-
40,000,000.00	Proceeds from Loans/Borrowings	4A	-	-
148,200,000.00	Proceeds from Other Capital Receipts	4B	57,071,335.46	-
(39,200,000.00)	Repayment of Loans	12	(37,494,766.56)	(102,516,336.03)
179,000,000.00	Net Cash Flow from Financing Activities		19,576,568.90	(102,516,336.03)
-	Net Surplus/(Deficit) for the Year		269,650,614.14	(278,093,435.33)
-	Add: Opening Balance		139,174,486.86	417,267,922.19
-	Closing Cash Balance		408,825,101.00	139,174,486.86

**DUKKU LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2023**

	NOTES	2023 ₦	2022 ₦
ASSETS			
Cash and Bank Balances	16	408,825,101	139,174,487
TOTAL ASSETS		408,825,101	139,174,487
LIABILITIES			
Accumulated Surplus/(Deficit)	25	408,825,101	139,174,487
TOTAL LIABILITIES		408,825,101	139,174,487

**DUKKU LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2023**

NOTES	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022	
	₦	₦	₦	₦	₦	
REVENUE						
Statutory Revenue	1	3,055,000,000.00	3,055,000,000.00	3,411,383,244.74	356,383,244.74	2,717,468,274.63
Independent Revenue:						
Personal Taxes	2A	500,000.00	500,000.00	-	(500,000.00)	-
Licences - General	2B	12,750,000.00	12,750,000.00	2,268,400.00	(10,481,600.00)	4,768,950.00
Mining Rents	2C	-	-	-	-	-
Fees - General	2D	9,650,000.00	9,650,000.00	16,133,800.00	6,483,800.00	6,277,700.00
Fines - General	2E	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
Sales - General	2F	3,000,000.00	3,000,000.00	-	(3,000,000.00)	850,000.00
Earnings -General	2G	9,000,000.00	9,000,000.00	4,506,900.00	(4,493,100.00)	2,377,251.78
Rent on Government Buildings - General	2H	2,500,000.00	2,500,000.00	1,719,000.00	(781,000.00)	-
Rent on Land & Others - General	2I	1,500,000.00	1,500,000.00	351,000.00	(1,149,000.00)	1,512,000.00
Repayments - General	2J	-	-	-	-	39,522.34
Investment Income	2K	100,000.00	100,000.00	-	(100,000.00)	22,014.00
Interest Earned	2L	-	-	-	-	-
Re-Imbursement General	2M	-	-	-	-	-
Rates	2N	-	-	-	-	-
Miscellaneous	2O	-	-	-	-	-
Aids and Grants	3	30,000,000.00	30,000,000.00	-	(30,000,000.00)	-
Loans and Other Capital Receipts	4	188,200,000.00	188,200,000.00	57,071,335.46	(131,128,664.54)	-
TOTAL REVENUE		3,313,200,000.00	3,313,200,000.00	3,493,433,680.20	180,233,680.20	2,733,315,712.75
EXPENDITURE						
Salaries and Allowances	5	813,000,000.00	702,000,000.00	698,448,365.66	3,551,634.34	710,111,870.31
Social Contributions	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	-
Overhead Cost	8	644,200,000.00	627,700,000.00	579,092,146.00	48,607,854.00	607,838,940.95
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	1,346,000,000.00	1,259,800,000.00	1,248,893,583.15	10,906,416.85	1,033,663,734.31
Subsidies	11	21,000,000.00	28,500,000.00	25,045,961.32	3,454,038.68	32,048,644.38
Public Debt Charges	12	15,000,000.00	39,200,000.00	37,494,766.56	1,705,233.44	102,516,336.03
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,839,200,000.00	2,657,200,000.00	2,588,974,822.69	68,225,177.31	2,486,179,525.98
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		474,000,000.00	656,000,000.00	904,458,857.51	112,008,502.90	247,136,186.77
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	115,000,000.00	8,200,000.00	2,610,727.00	5,589,273.00	56,684,727.30
Construction/Provision of Fixed Assets	15B	259,000,000.00	33,000,000.00	25,797,269.94	7,202,730.06	431,564,283.90
Rehabilitation/Repairs of Fixed Assets	15C	95,000,000.00	422,200,000.00	417,737,493.59	4,462,506.41	36,980,610.90
Preservation of the Environment	15D	-	2,800,000.00	1,710,000.00	1,090,000.00	-
Acquisition of Non Tangible Assets	15E	5,000,000.00	7,800,000.00	5,770,000.00	2,030,000.00	-
TOTAL CAPITAL EXPENDITURE		474,000,000.00	474,000,000.00	453,625,490.53	20,374,509.47	525,229,622.10
TRANSFERS						
Transfers - Payments	13A	-	182,000,000.00	181,182,752.84	817,247.16	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	182,000,000.00	181,182,752.84	817,247.16	-
SURPLUS/(DEFICIT)		-	-	269,650,614.14	90,816,746.27	(278,093,435.33)

**DUKKU LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL REVENUE**

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)						
11010101	Statutory Allocation	1,700,000,000.00	1,700,000,000.00	1,347,898,406.47	(352,101,593.53)	1,771,675,029.04
11010104	FAAC Special Allocations	120,000,000.00	120,000,000.00	-	(120,000,000.00)	-
11010105	Receipt of Share of State IGR	50,000,000.00	50,000,000.00	-	(50,000,000.00)	-
11010106	Excess Petroleum Profit Tax (PPT Revenue)	5,000,000.00	5,000,000.00	4,305,498.63	(694,501.37)	-
11010107	Exchange Difference	20,000,000.00	20,000,000.00	479,553,017.99	459,553,017.99	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	10,000,000.00	10,000,000.00	-	(10,000,000.00)	-
11010110	Budget Augmentation	5,000,000.00	5,000,000.00	-	(5,000,000.00)	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	-	-	-	-	-
11010113	Equalisation Fund	20,000,000.00	20,000,000.00	49,040,536.07	29,040,536.07	-
11010114	Goods Value Consideration	-	-	-	-	-
11010115	Non Oil Revenue	-	-	114,544,250.49	114,544,250.49	-
11010116	Electronic Money Transfer Levy	-	-	103,223,525.93	103,223,525.93	-
11010117	Other FAAC Transfers	-	-	-	-	-
11010201	Local Government Share of VAT	1,120,000,000.00	1,120,000,000.00	1,283,461,371.38	163,461,371.38	945,793,245.59
11010303	Local Government Share of Excess Crude Account	5,000,000.00	5,000,000.00	29,356,637.78	24,356,637.78	-
	STATUTORY REVENUE TOTAL	3,055,000,000.00	3,055,000,000.00	3,411,383,244.74	356,383,244.74	2,717,468,274.63
INDEPENDENT REVENUE						
120101	Personal Taxes	500,000.00	500,000.00	-	(500,000.00)	-
120201	Licences - General	12,750,000.00	12,750,000.00	2,268,400.00	(10,481,600.00)	4,768,950.00
120202	Mining Rents	-	-	-	-	-
120204	Fees - General	9,650,000.00	9,650,000.00	16,133,800.00	6,483,800.00	6,277,700.00
120205	Fines - General	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
120206	Sales - General	3,000,000.00	3,000,000.00	-	(3,000,000.00)	850,000.00
120207	Earnings -General	9,000,000.00	9,000,000.00	4,506,900.00	(4,493,100.00)	2,377,251.78
120208	Rent on Government Buildings - General	2,500,000.00	2,500,000.00	1,719,000.00	(781,000.00)	-
120209	Rent on Land & Others - General	1,500,000.00	1,500,000.00	351,000.00	(1,149,000.00)	1,512,000.00
120210	Repayments - General	-	-	-	-	39,522.34
120211	Investment Income	100,000.00	100,000.00	-	(100,000.00)	22,014.00
120212	Interest Earned	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	-	-	-
	INDEPENDENT REVENUE TOTAL	40,000,000.00	40,000,000.00	24,979,100.00	(15,020,900.00)	15,847,438.12
OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
130101	Domestic Aids	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-
130203	Domestic Grants	-	-	-	-	-
130204	Foreign Grants	30,000,000.00	30,000,000.00	-	(30,000,000.00)	-
140202	Other Capital Receipts	143,200,000.00	143,200,000.00	56,569,335.46	(86,630,664.54)	-
140301	Domestic Loans/ Borrowings Receipt	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	5,000,000.00	5,000,000.00	502,000.00	(4,498,000.00)	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	218,200,000.00	218,200,000.00	57,071,335.46	(161,128,664.54)	-
	TOTAL REVENUE	3,313,200,000.00	3,313,200,000.00	3,493,433,680.20	180,233,680.20	2,733,315,712.75

**DUKKU LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL EXPENDITURE**

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
2	EXPENDITURES					
21	Personnel Cost					
21010101	Salary (Excluding CRF Charges Salaries/Allowances)	759,000,000.00	694,500,000.00	693,328,654.37	1,171,345.63	698,742,313.17
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	45,000,000.00	6,500,000.00	5,119,711.29	1,380,288.71	640,000.00
210201	Allowances	9,000,000.00	1,000,000.00	-	1,000,000.00	10,729,557.14
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	-	-	-	-	-
	Personnel Cost Total	813,000,000.00	702,000,000.00	698,448,365.66	3,551,634.34	710,111,870.31
2202	Overhead Cost					
220201	Travels and Transport - General	30,000,000.00	53,500,000.00	51,305,480.46	2,194,519.54	29,361,213.69
220202	Utilities - General	2,200,000.00	1,400,000.00	210,000.00	1,190,000.00	69,548,157.74
220203	Materials and Supplies - General	45,000,000.00	33,100,000.00	27,866,636.36	5,233,363.64	42,784,985.61
220204	Maintenance Services - General	25,000,000.00	58,100,000.00	50,390,084.45	7,709,915.55	3,292,600.00
220205	Training - General	12,000,000.00	30,500,000.00	28,531,053.89	1,968,946.11	8,985,818.16
220206	Other Services - General	211,000,000.00	201,400,000.00	194,933,000.00	6,467,000.00	175,246,470.00
220207	Consulting and Professional Services	12,000,000.00	6,500,000.00	3,268,181.82	3,231,818.18	65,115,454.50
220208	Fuel and Lubricants	75,000,000.00	28,000,000.00	25,176,951.00	2,823,049.00	40,900,000.00
220209	Financial Charges	12,000,000.00	3,000,000.00	1,510,367.09	1,489,632.91	1,218,193.07
220210	Miscellaneous Expenses	220,000,000.00	212,200,000.00	195,900,390.93	16,299,609.07	171,386,048.18
	Overhead Cost Total	644,200,000.00	627,700,000.00	579,092,146.00	48,607,854.00	607,838,940.95
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	1,346,000,000.00	1,259,800,000.00	1,248,893,583.15	10,906,416.85	1,033,663,734.31
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	1,346,000,000.00	1,259,800,000.00	1,248,893,583.15	10,906,416.85	1,033,663,734.31
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	21,000,000.00	28,500,000.00	25,045,961.32	3,454,038.68	32,048,644.38
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	21,000,000.00	28,500,000.00	25,045,961.32	3,454,038.68	32,048,644.38
2206	Public Debt Charges					
2206	Loans Repayment	15,000,000.00	39,200,000.00	37,494,766.56	1,705,233.44	102,516,336.03
	Public Debt Charges Total	15,000,000.00	39,200,000.00	37,494,766.56	1,705,233.44	102,516,336.03
2207	Transfers - Payment					
2207	Transfers - Payment	-	182,000,000.00	181,182,752.84	817,247.16	-
	Transfers Payment - Total	-	182,000,000.00	181,182,752.84	817,247.16	-
23	Capital Expenditure					
230101	Purchase of Fixed Assets	115,000,000.00	8,200,000.00	2,610,727.00	5,589,273.00	56,684,727.30
230201	Construction/Provision of Fixed Assets	259,000,000.00	33,000,000.00	25,797,269.94	7,202,730.06	431,564,283.90
230301	Rehabilitation/Repairs of Fixed Assets	95,000,000.00	422,200,000.00	417,737,493.59	4,462,506.41	36,980,610.90
230401	Preservation of the Environment	-	2,800,000.00	1,710,000.00	1,090,000.00	-
230501	Acquisition of Non Tangible Assets	5,000,000.00	7,800,000.00	5,770,000.00	2,030,000.00	-
	Capital Expenditure Total	474,000,000.00	474,000,000.00	453,625,490.53	20,374,509.47	525,229,622.10
	TOTAL EXPENDITURE	3,313,200,000.00	3,313,200,000.00	3,223,783,066.06	89,416,933.94	3,011,409,148.08

**FUNAKAYE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2023**

FINAL BUDGET 2023	NOTES	2023 ₦	2022 ₦
Operating Activities			
Receipts			
3,660,000,000.00	Statutory Revenue	1 3,429,747,219.42	2,722,174,149.52
-	Independent Revenue:	-	-
500,000.00	Personal Taxes	2A -	-
5,100,000.00	Licences - General	2B 4,530,820.00	1,406,185.00
-	Mining Rents	2C -	47,700.00
9,520,000.00	Fees - General	2D 15,666,240.00	6,297,350.00
-	Fines - General	2E -	-
1,000,000.00	Sales - General	2F -	200,000.00
48,000,000.00	Earnings -General	2G 26,536,940.00	5,551,950.00
-	Rent on Government Buildings - General	2H -	1,000,000.00
136,000,000.00	Rent on Land & Others - General	2I 2,212,000.00	277,200.00
-	Repayments - General	2J 300,000.00	-
200,000.00	Investment Income	2K -	-
-	Interest Earned	2L -	-
-	Re-Imbursement General	2M -	-
-	Rates	2N 55,300,000.00	59,065,000.00
-	Miscellaneous	2O -	-
3,860,320,000.00	Total Receipts	3,534,293,219.42	2,796,019,534.52
Payments			
(743,000,000.00)	Salaries and Allowances	5 (738,659,628.83)	(711,823,350.36)
-	Social Contributions	6 -	-
-	Social Benefits	7 -	-
(816,000,000.00)	Overhead Cost	8 (698,746,211.08)	(513,869,851.85)
-	Loans and Advances	9 -	-
(1,049,500,000.00)	Grants and Contributions	10 (895,219,637.51)	(854,745,716.29)
(91,500,000.00)	Subsidies	11 (37,264,991.53)	(25,241,446.08)
(232,000,000.00)	Transfers - Payments	13A (224,778,786.15)	-
-	Transfers - Payments to Individuals	13B -	-
-	Loss on Foreign Exchange	14 -	-
(2,932,000,000.00)	Total Payments	(2,594,669,255.10)	(2,105,680,364.58)
928,320,000.00	Net Cash flow from Operating Activities	939,623,964.32	690,339,169.94
Investing Activities			
(125,000,000.00)	Purchase of Fixed Assets	15A (28,037,922.86)	(110,951,636.38)
(1,429,000,000.00)	Construction/Provision of Fixed Assets	15B (484,665,052.72)	(301,952,081.90)
(187,500,000.00)	Rehabilitation/Repairs of Fixed Assets	15C (76,354,664.59)	(31,524,200.00)
(13,500,000.00)	Preservation of the Environment	15D (2,998,000.00)	(10,661,000.00)
(25,000,000.00)	Acquisition of Non Tangible Assets	15E -	-
(1,780,000,000.00)	Net Cash Flow from Investing Activities	(592,055,640.17)	(455,088,918.28)
Financing Activities			
20,000,000.00	Proceeds from Aids and Grants	3 -	-
20,000,000.00	Proceeds from Loans/Borrowings	4A 38,000,000.00	55,400,000.00
868,180,000.00	Proceeds from Other Capital Receipts	4B 71,852,777.61	-
(56,500,000.00)	Repayment of Loans	12 (37,494,766.56)	(174,408,988.79)
851,680,000.00	Net Cash Flow from Financing Activities	72,358,011.05	(119,008,988.79)
-	Net Surplus/(Deficit) for the Year	419,926,335.20	116,241,262.87
-	Add: Opening Balance	871,513,547.80	755,272,284.93
-	Closing Cash Balance	1,291,439,883.00	871,513,547.80

**FUNAKAYE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2023**

	NOTES	2023 ₦	2022 ₦
ASSETS			
Cash and Bank Balances	16	1,291,439,883	871,513,548
TOTAL ASSETS		1,291,439,883	871,513,548
LIABILITIES			
Accumulated Surplus/(Deficit)	25	1,291,439,883	871,513,548
TOTAL LIABILITIES		1,291,439,883	871,513,548

**FUNAKAYE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER,
2023**

NOTES	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022	
	₦	₦	₦	₦	₦	
REVENUE						
Statutory Revenue	1	3,660,000,000.00	3,660,000,000.00	3,429,747,219.42	(230,252,780.58)	2,722,174,149.52
Independent Revenue:						
Personal Taxes	2A	500,000.00	500,000.00	-	(500,000.00)	-
Licences - General	2B	5,100,000.00	5,100,000.00	4,530,820.00	(569,180.00)	1,406,185.00
Mining Rents	2C	-	-	-	-	47,700.00
Fees - General	2D	9,520,000.00	9,520,000.00	15,666,240.00	6,146,240.00	6,297,350.00
Fines - General	2E	-	-	-	-	-
Sales - General	2F	1,000,000.00	1,000,000.00	-	(1,000,000.00)	200,000.00
Earnings-General	2G	48,000,000.00	48,000,000.00	26,536,940.00	(21,463,060.00)	5,551,950.00
Rent on Government Buildings - General	2H	-	-	-	-	1,000,000.00
Rent on Land & Others - General	2I	136,000,000.00	136,000,000.00	2,212,000.00	(133,788,000.00)	277,200.00
Repayments - General	2J	-	-	300,000.00	300,000.00	-
Investment Income	2K	200,000.00	200,000.00	-	(200,000.00)	-
Interest Earned	2L	-	-	-	-	-
Re-Imbursement General	2M	-	-	-	-	-
Rates	2N	-	-	55,300,000.00	55,300,000.00	59,065,000.00
Miscellaneous	2O	-	-	-	-	-
Aids and Grants	3	20,000,000.00	20,000,000.00	-	(20,000,000.00)	-
Loans and Other Capital Receipts	4	888,180,000.00	888,180,000.00	109,852,777.61	(778,327,222.39)	55,400,000.00
TOTAL REVENUE		4,768,500,000.00	4,768,500,000.00	3,644,145,997.03	(1,124,354,002.97)	2,851,419,534.52
EXPENDITURE						
Salaries and Allowances	5	858,500,000.00	743,000,000.00	738,659,628.83	4,340,371.17	711,823,350.36
Social Contributions	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	-
Overhead Cost	8	725,000,000.00	816,000,000.00	698,746,211.08	117,253,788.92	513,869,851.85
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	1,230,000,000.00	1,049,500,000.00	895,219,637.51	154,280,362.49	854,745,716.29
Subsidies	11	85,000,000.00	91,500,000.00	37,264,991.53	54,235,008.47	25,241,446.08
Public Debt Charges	12	90,000,000.00	56,500,000.00	37,494,766.56	19,005,233.44	174,408,988.79
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,988,500,000.00	2,756,500,000.00	2,407,385,235.51	349,114,764.49	2,280,089,353.37
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		1,780,000,000.00	2,012,000,000.00	1,236,760,761.52	(1,473,468,767.46)	571,330,181.15
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	120,000,000.00	125,000,000.00	28,037,922.86	96,962,077.14	110,951,636.38
Construction/Provision of Fixed Assets	15B	1,415,000,000.00	1,429,000,000.00	484,665,052.72	944,334,947.28	301,952,081.90
Rehabilitation/Repairs of Fixed Assets	15C	210,000,000.00	187,500,000.00	76,354,664.59	111,145,335.41	31,524,200.00
Preservation of the Environment	15D	10,000,000.00	13,500,000.00	2,998,000.00	10,502,000.00	10,661,000.00
Acquisition of Non Tangible Assets	15E	25,000,000.00	25,000,000.00	-	25,000,000.00	-
TOTAL CAPITAL EXPENDITURE		1,780,000,000.00	1,780,000,000.00	592,055,640.17	1,187,944,359.83	455,088,918.28
TRANSFERS						
Transfers - Payments	13A	-	232,000,000.00	224,778,786.15	7,221,213.85	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	232,000,000.00	224,778,786.15	7,221,213.85	-
SURPLUS/(DEFICIT)		-	-	419,926,335.20	(2,668,634,341.14)	116,241,262.87

**FUNAKAYE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL REVENUE**

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)						
11010101	Statutory Allocation	1,500,000,000.00	1,500,000,000.00	1,311,015,670.84	(188,984,329.16)	1,678,094,238.93
11010104	FAAC Special Allocations	220,000,000.00	220,000,000.00	-	(220,000,000.00)	-
11010105	Receipt of Share of State IGR	20,000,000.00	20,000,000.00	-	(20,000,000.00)	-
11010106	Excess Petroleum Profit Tax (PPT Revenue)	200,000,000.00	200,000,000.00	4,187,686.66	(195,812,313.34)	-
11010107	Exchange Difference	30,000,000.00	30,000,000.00	466,430,940.62	436,430,940.62	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	5,000,000.00	5,000,000.00	-	(5,000,000.00)	-
11010110	Budget Augmentation	10,000,000.00	10,000,000.00	-	(10,000,000.00)	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	-	-	-	-	-
11010113	Equalisation Fund	5,000,000.00	5,000,000.00	47,698,632.91	42,698,632.91	48,584,751.66
11010114	Goods Value Consideration	-	-	-	-	-
11010115	Non Oil Revenue	-	-	111,409,959.89	111,409,959.89	-
11010116	Electronic Money Transfer Levy	-	-	108,571,810.21	108,571,810.21	-
11010117	Other FAAC Transfers	-	-	-	-	-
11010201	Local Government Share of VAT	1,500,000,000.00	1,500,000,000.00	1,351,879,170.36	(148,120,829.64)	995,495,158.93
11010303	Local Government Share of Excess Crude Account	170,000,000.00	170,000,000.00	28,553,347.93	(141,446,652.07)	-
	STATUTORY REVENUE TOTAL	3,660,000,000.00	3,660,000,000.00	3,429,747,219.42	(230,252,780.58)	2,722,174,149.52
INDEPENDENT REVENUE						
120101	Personal Taxes	500,000.00	500,000.00	-	(500,000.00)	-
120201	Licences - General	5,100,000.00	5,100,000.00	4,530,820.00	(569,180.00)	1,406,185.00
120202	Mining Rents	-	-	-	-	47,700.00
120204	Fees - General	9,520,000.00	9,520,000.00	15,666,240.00	6,146,240.00	6,297,350.00
120205	Fines - General	-	-	-	-	-
120206	Sales - General	1,000,000.00	1,000,000.00	-	(1,000,000.00)	200,000.00
120207	Earnings - General	48,000,000.00	48,000,000.00	26,536,940.00	(21,463,060.00)	5,551,950.00
120208	Rent on Government Buildings - General	-	-	-	-	1,000,000.00
120209	Rent on Land & Others - General	136,000,000.00	136,000,000.00	2,212,000.00	(133,788,000.00)	277,200.00
120210	Repayments - General	-	-	300,000.00	300,000.00	-
120211	Investment Income	200,000.00	200,000.00	-	(200,000.00)	-
120212	Interest Earned	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	55,300,000.00	55,300,000.00	59,065,000.00
	INDEPENDENT REVENUE TOTAL	200,320,000.00	200,320,000.00	104,546,000.00	(95,774,000.00)	73,845,385.00
OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
130101	Domestic Aids	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-
130203	Domestic Grants	-	-	-	-	-
130204	Foreign Grants	20,000,000.00	20,000,000.00	-	(20,000,000.00)	-
140202	Other Capital Receipts	866,480,000.00	866,480,000.00	71,070,577.61	(795,409,422.39)	-
140301	Domestic Loans/ Borrowings Receipt	20,000,000.00	20,000,000.00	38,000,000.00	18,000,000.00	55,400,000.00
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	1,700,000.00	1,700,000.00	782,200.00	(917,800.00)	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	908,180,000.00	908,180,000.00	109,852,777.61	(798,327,222.39)	55,400,000.00
	TOTAL REVENUE	4,768,500,000.00	4,768,500,000.00	3,644,145,997.03	(1,124,354,002.97)	2,851,419,534.52

**FUNAKAYE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL EXPENDITURE**

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
2	EXPENDITURES					
21	Personnel Cost					
21010101	Salary (Excluding CRF Charges Salaries/Allowances)	762,000,000.00	739,000,000.00	736,609,917.54	2,390,082.46	708,280,350.36
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	40,000,000.00	1,500,000.00	649,711.29	850,288.71	-
210201	Allowances	56,500,000.00	2,500,000.00	1,400,000.00	1,100,000.00	3,543,000.00
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	-	-	-	-	-
	Personnel Cost Total	858,500,000.00	743,000,000.00	738,659,628.83	4,340,371.17	711,823,350.36
2202	Overhead Cost					
220201	Travels and Transport - General	18,000,000.00	73,500,000.00	70,100,833.49	3,399,166.51	36,530,136.89
220202	Utilities - General	1,000,000.00	19,000,000.00	16,000,000.00	3,000,000.00	13,408,181.83
220203	Materials and Supplies - General	102,000,000.00	131,000,000.00	99,408,217.91	31,591,782.09	54,281,636.36
220204	Maintenance Services - General	18,000,000.00	28,000,000.00	15,802,150.00	12,197,850.00	8,299,800.00
220205	Training - General	10,000,000.00	10,000,000.00	4,492,909.08	5,507,090.92	6,738,726.62
220206	Other Services - General	229,000,000.00	221,000,000.00	211,573,016.50	9,426,983.50	145,176,174.30
220207	Consulting and Professional Services	20,000,000.00	15,000,000.00	8,239,273.82	6,760,726.18	5,650,909.04
220208	Fuel and Lubricants	1,500,000.00	28,500,000.00	11,221,600.00	17,278,400.00	51,200.00
220209	Financial Charges	5,000,000.00	2,000,000.00	1,066,593.33	933,406.67	1,023,100.45
220210	Miscellaneous Expenses	320,500,000.00	288,000,000.00	260,841,616.95	27,158,383.05	242,709,986.36
	Overhead Cost Total	725,000,000.00	816,000,000.00	698,746,211.08	117,253,788.92	513,869,851.85
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	1,230,000,000.00	1,049,500,000.00	895,219,637.51	154,280,362.49	854,745,716.29
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	1,230,000,000.00	1,049,500,000.00	895,219,637.51	154,280,362.49	854,745,716.29
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	85,000,000.00	91,500,000.00	37,264,991.53	54,235,008.47	25,241,446.08
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	85,000,000.00	91,500,000.00	37,264,991.53	54,235,008.47	25,241,446.08
2206	Public Debt Charges					
2206	Loans Repayment	90,000,000.00	56,500,000.00	37,494,766.56	19,005,233.44	174,408,988.79
	Public Debt Charges Total	90,000,000.00	56,500,000.00	37,494,766.56	19,005,233.44	174,408,988.79
2207	Transfers - Payment					
2207	Transfers - Payment	-	232,000,000.00	224,778,786.15	7,221,213.85	-
	Transfers Payment - Total	-	232,000,000.00	224,778,786.15	7,221,213.85	-
23	Capital Expenditure					
230101	Purchase of Fixed Assets	120,000,000.00	125,000,000.00	28,037,922.86	96,962,077.14	110,951,636.38
230201	Construction/Provision of Fixed Assets	1,415,000,000.00	1,429,000,000.00	484,665,052.72	944,334,947.28	301,952,081.90
230301	Rehabilitation/Repairs of Fixed Assets	210,000,000.00	187,500,000.00	76,354,664.59	111,145,335.41	31,524,200.00
230401	Preservation of the Environment	10,000,000.00	13,500,000.00	2,998,000.00	10,502,000.00	10,661,000.00
230501	Acquisition of Non Tangible Assets	25,000,000.00	25,000,000.00	-	25,000,000.00	-
	Capital Expenditure Total	1,780,000,000.00	1,780,000,000.00	592,055,640.17	1,187,944,359.83	455,088,918.28
	TOTAL EXPENDITURE	4,768,500,000.00	4,768,500,000.00	3,224,219,661.83	1,544,280,338.17	2,735,178,271.65

**GOMBE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2023**

FINAL BUDGET 2023	NOTES	2023 ₦	2022 ₦	
Operating Activities				
Receipts				
3,833,500,000.00	Statutory Revenue	1	3,686,229,527.55	2,879,397,307.56
-	Independent Revenue:		-	-
-	Personal Taxes	2A	-	-
18,000,000.00	Licences - General	2B	17,342,103.00	9,520,573.16
-	Mining Rents	2C	232,200.00	-
19,000,000.00	Fees - General	2D	18,272,000.00	11,722,900.00
2,000,000.00	Fines - General	2E	-	-
12,000,000.00	Sales - General	2F	316,800.00	600,000.00
100,000,000.00	Earnings - General	2G	18,699,100.00	27,405,400.00
-	Rent on Government Buildings - General	2H	800,000.00	-
2,000,000.00	Rent on Land & Others - General	2I	1,996,850.00	-
-	Repayments - General	2J	15,557,251.01	-
1,000,000.00	Investment Income	2K	-	-
1,000,000.00	Interest Earned	2L	-	-
-	Re-Imbursement General	2M	-	-
-	Rates	2N	-	-
-	Miscellaneous	2O	-	-
3,988,500,000.00	Total Receipts		3,759,445,831.56	2,928,646,180.72
Payments				
(916,000,000.00)	Salaries and Allowances	5	(866,317,964.73)	(966,511,736.87)
-	Social Contributions	6	-	-
(2,000,000.00)	Social Benefits	7	-	-
(906,300,000.00)	Overhead Cost	8	(545,111,135.02)	(570,224,379.43)
-	Loans and Advances	9	-	-
(1,888,000,000.00)	Grants and Contributions	10	(1,480,834,531.27)	(1,376,635,515.26)
(74,700,000.00)	Subsidies	11	(8,324,283.88)	(17,978,389.83)
(196,000,000.00)	Transfers - Payments	13A	(193,514,508.10)	-
-	Transfers - Payments to Individuals	13B	-	-
-	Loss on Foreign Exchange	14	-	-
(3,983,000,000.00)	Total Payments		(3,094,102,423.00)	(2,931,350,021.39)
5,500,000.00	Net Cash flow from Operating Activities		665,343,408.56	(2,703,840.67)
Investing Activities				
(221,000,000.00)	Purchase of Fixed Assets	15A	(31,360,636.36)	(13,161,909.10)
(295,500,000.00)	Construction/Provision of Fixed Assets	15B	(68,062,520.18)	-
(211,000,000.00)	Rehabilitation/Repairs of Fixed Assets	15C	(72,427,032.09)	-
-	Preservation of the Environment	15D	-	-
(11,500,000.00)	Acquisition of Non Tangible Assets	15E	(1,270,000.00)	-
(739,000,000.00)	Net Cash Flow from Investing Activities		(173,120,188.63)	(13,161,909.10)
Financing Activities				
40,000,000.00	Proceeds from Aids and Grants	3	-	-
700,000,000.00	Proceeds from Loans/Borrowings	4A	10,000,000.00	224,083,864.59
93,720,000.00	Proceeds from Other Capital Receipts	4B	64,411,238.00	-
(100,220,000.00)	Repayment of Loans	12	(37,494,766.56)	(224,265,018.15)
733,500,000.00	Net Cash Flow from Financing Activities		36,916,471.44	(181,153.56)
-	Net Surplus/(Deficit) for the Year		529,139,691.37	(16,046,903.33)
-	Add: Opening Balance		48,688,163.23	64,735,066.56
-	Closing Cash Balance		577,827,854.60	48,688,163.23

**GOMBE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2022**

	NOTES	2023 ₦	2022 ₦
ASSETS			
Cash and Bank Balances	16	577,827,855	48,688,163
TOTAL ASSETS		577,827,855	48,688,163
LIABILITIES			
Accumulated Surplus/(Deficit)	25	577,827,855	48,688,163
TOTAL LIABILITIES		577,827,855	48,688,163

**GOMBE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER,
2023**

NOTES	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022	
	₦	₦	₦	₦	₦	
REVENUE						
Statutory Revenue	1	3,833,500,000.00	3,833,500,000.00	3,686,229,527.55	(147,270,472.45)	2,879,397,307.56
Independent Revenue:		-	-	-	-	-
Personal Taxes	2A	-	-	-	-	-
Licences - General	2B	18,000,000.00	18,000,000.00	17,342,103.00	(657,897.00)	9,520,573.16
Mining Rents	2C	-	-	232,200.00	232,200.00	-
Fees - General	2D	19,000,000.00	19,000,000.00	18,272,000.00	(728,000.00)	11,722,900.00
Fines - General	2E	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
Sales - General	2F	12,000,000.00	12,000,000.00	316,800.00	(11,683,200.00)	600,000.00
Earnings - General	2G	100,000,000.00	100,000,000.00	18,699,100.00	(81,300,900.00)	27,405,400.00
Rent on Government Buildings - General	2H	-	-	800,000.00	800,000.00	-
Rent on Land & Others - General	2I	2,000,000.00	2,000,000.00	1,996,850.00	(3,150.00)	-
Repayments - General	2J	-	-	15,557,251.01	15,557,251.01	-
Investment Income	2K	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
Interest Earned	2L	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
Re-Imbursement General	2M	-	-	-	-	-
Rates	2N	-	-	-	-	-
Miscellaneous	2O	-	-	-	-	-
Aids and Grants	3	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
Loans and Other Capital Receipts	4	793,720,000.00	793,720,000.00	74,411,238.00	(719,308,762.00)	224,083,864.59
TOTAL REVENUE		4,822,220,000.00	4,822,220,000.00	3,833,857,069.56	(988,362,930.44)	3,152,730,045.31
EXPENDITURE						
Salaries and Allowances	5	1,131,000,000.00	916,000,000.00	866,317,964.73	49,682,035.27	966,511,736.87
Social Contributions	6	-	-	-	-	-
Social Benefits	7	100,000,000.00	2,000,000.00	-	2,000,000.00	-
Overhead Cost	8	804,220,000.00	906,300,000.00	545,111,135.02	361,188,864.98	570,224,379.43
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	1,810,000,000.00	1,888,000,000.00	1,480,834,531.27	407,165,468.73	1,376,635,515.26
Subsidies	11	68,200,000.00	74,700,000.00	8,324,283.88	66,375,716.12	17,978,389.83
Public Debt Charges	12	169,800,000.00	100,220,000.00	37,494,766.56	62,725,233.44	224,265,018.15
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		4,083,220,000.00	3,887,220,000.00	2,938,082,681.46	949,137,318.54	3,155,615,039.54
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		739,000,000.00	935,000,000.00	895,774,388.10	(1,937,500,248.98)	(2,884,994.23)
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	218,000,000.00	221,000,000.00	31,360,636.36	189,639,363.64	13,161,909.10
Construction/Provision of Fixed Assets	15B	371,000,000.00	295,500,000.00	68,062,520.18	227,437,479.82	-
Rehabilitation/Repairs of Fixed Assets	15C	140,000,000.00	211,000,000.00	72,427,032.09	138,572,967.91	-
Preservation of the Environment	15D	-	-	-	-	-
Acquisition of Non Tangible Assets	15E	10,000,000.00	11,500,000.00	1,270,000.00	10,230,000.00	-
TOTAL CAPITAL EXPENDITURE		739,000,000.00	739,000,000.00	173,120,188.63	565,879,811.37	13,161,909.10
TRANSFERS						
Transfers - Payments	13A	-	196,000,000.00	193,514,508.10	2,485,491.90	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	196,000,000.00	193,514,508.10	2,485,491.90	-
SURPLUS(DEFICIT)		-	-	529,139,691.37	(2,505,865,552.24)	(16,046,903.33)

**GOMBE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL REVENUE**

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)						
11010101	Statutory Allocation	1,900,000,000.00	1,900,000,000.00	1,427,529,528.49	(472,470,471.51)	1,829,012,812.01
11010104	FAAC Special Allocations	207,000,000.00	207,000,000.00	-	(207,000,000.00)	-
11010105	Receipt of Share of State IGR	100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
11010106	Excess Petroleum Profit Tax (PPT Revenue)	8,000,000.00	8,000,000.00	4,559,858.82	(3,440,141.18)	-
11010107	Exchange Difference	33,000,000.00	33,000,000.00	507,884,044.05	474,884,044.05	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	13,500,000.00	13,500,000.00	-	(13,500,000.00)	-
11010110	Budget Augmentation	30,000,000.00	30,000,000.00	-	(30,000,000.00)	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	-	-	-	-	-
11010113	Equalisation Fund	12,000,000.00	12,000,000.00	51,937,752.13	39,937,752.13	-
11010114	Goods Value Consideration	-	-	-	-	-
11010115	Non Oil Revenue	-	-	121,311,294.02	121,311,294.02	-
11010116	Electronic Money Transfer Levy	-	-	114,478,298.62	114,478,298.62	-
11010117	Other FAAC Transfers	-	-	-	-	-
11010201	Local Government Share of VAT	1,500,000,000.00	1,500,000,000.00	1,427,437,782.63	(72,562,217.37)	1,050,384,495.55
11010303	Local Government Share of Excess Crude Account	30,000,000.00	30,000,000.00	31,090,968.79	1,090,968.79	-
	STATUTORY REVENUE TOTAL	3,833,500,000.00	3,833,500,000.00	3,686,229,527.55	(147,270,472.45)	2,879,397,307.56
INDEPENDENT REVENUE						
120101	Personal Taxes	-	-	-	-	-
120201	Licences - General	18,000,000.00	18,000,000.00	17,342,103.00	(657,897.00)	9,520,573.16
120202	Mining Rents	-	-	232,200.00	232,200.00	-
120204	Fees - General	19,000,000.00	19,000,000.00	18,272,000.00	(728,000.00)	11,722,900.00
120205	Fines - General	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
120206	Sales - General	12,000,000.00	12,000,000.00	316,800.00	(11,683,200.00)	600,000.00
120207	Earnings - General	100,000,000.00	100,000,000.00	18,699,100.00	(81,300,900.00)	27,405,400.00
120208	Rent on Government Buildings - General	-	-	800,000.00	800,000.00	-
120209	Rent on Land & Others - General	2,000,000.00	2,000,000.00	1,996,850.00	(3,150.00)	-
120210	Repayments - General	-	-	15,557,251.01	15,557,251.01	-
120211	Investment Income	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
120212	Interest Earned	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	-	-	-
	INDEPENDENT REVENUE TOTAL	155,000,000.00	155,000,000.00	73,216,304.01	(81,783,695.99)	49,248,873.16
OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
130101	Domestic Aids	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-
130203	Domestic Grants	-	-	-	-	-
130204	Foreign Grants	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
140202	Other Capital Receipts	33,720,000.00	33,720,000.00	59,911,238.00	26,191,238.00	-
140301	Domestic Loans/ Borrowings Receipt	700,000,000.00	700,000,000.00	10,000,000.00	(690,000,000.00)	224,083,864.59
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	60,000,000.00	60,000,000.00	4,500,000.00	(55,500,000.00)	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	833,720,000.00	833,720,000.00	74,411,238.00	(759,308,762.00)	224,083,864.59
	TOTAL REVENUE	4,822,220,000.00	4,822,220,000.00	3,833,857,069.56	(988,362,930.44)	3,152,730,045.31

**GOMBE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL EXPENDITURE**

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
2	EXPENDITURES					
21	Personnel Cost					
21010101	Salary (Excluding CRF Charges Salaries/Allowances)	986,000,000.00	871,000,000.00	865,967,964.73	5,032,035.27	944,434,837.42
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	40,000,000.00	40,000,000.00	350,000.00	39,650,000.00	-
210201	Allowances	105,000,000.00	5,000,000.00	-	5,000,000.00	22,076,899.45
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	100,000,000.00	2,000,000.00	-	2,000,000.00	-
	Personnel Cost Total	1,231,000,000.00	918,000,000.00	866,317,964.73	51,682,035.27	966,511,736.87
2202	Overhead Cost					
220201	Travels and Transport - General	20,500,000.00	40,660,000.00	38,397,909.09	2,262,090.91	39,000,609.05
220202	Utilities - General	10,000,000.00	10,000,000.00	-	10,000,000.00	-
220203	Materials and Supplies - General	60,500,000.00	47,700,000.00	37,422,727.22	10,277,272.78	40,764,045.45
220204	Maintenance Services - General	43,000,000.00	34,520,000.00	385,000.00	34,135,000.00	12,302,820.00
220205	Training - General	10,000,000.00	16,000,000.00	14,769,271.26	1,230,728.74	9,773,999.98
220206	Other Services - General	255,000,000.00	271,000,000.00	195,010,000.00	75,990,000.00	159,846,419.00
220207	Consulting and Professional Services	41,000,000.00	43,700,000.00	12,535,499.82	31,164,500.18	38,170,454.00
220208	Fuel and Lubricants	6,500,000.00	15,000,000.00	8,980,000.00	6,020,000.00	-
220209	Financial Charges	10,000,000.00	10,000,000.00	1,465,876.69	8,534,123.31	556,624.19
220210	Miscellaneous Expenses	347,720,000.00	417,720,000.00	236,144,850.94	181,575,149.06	269,809,407.76
	Overhead Cost Total	804,220,000.00	906,300,000.00	545,111,135.02	361,188,864.98	570,224,379.43
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	1,810,000,000.00	1,888,000,000.00	1,480,834,531.27	407,165,468.73	1,376,635,515.26
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	1,810,000,000.00	1,888,000,000.00	1,480,834,531.27	407,165,468.73	1,376,635,515.26
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	68,200,000.00	74,700,000.00	8,324,283.88	66,375,716.12	17,978,389.83
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	68,200,000.00	74,700,000.00	8,324,283.88	66,375,716.12	17,978,389.83
2206	Public Debt Charges					
2206	Loans Repayment	169,800,000.00	100,220,000.00	37,494,766.56	62,725,233.44	224,265,018.15
	Public Debt Charges Total	169,800,000.00	100,220,000.00	37,494,766.56	62,725,233.44	224,265,018.15
2207	Transfers - Payment					
2207	Transfers - Payment	-	196,000,000.00	193,514,508.10	2,485,491.90	-
	Transfers Payment - Total	-	196,000,000.00	193,514,508.10	2,485,491.90	-
23	Capital Expenditure					
230101	Purchase of Fixed Assets	218,000,000.00	221,000,000.00	31,360,636.36	189,639,363.64	13,161,909.10
230201	Construction/Provision of Fixed Assets	371,000,000.00	295,500,000.00	68,062,520.18	227,437,479.82	-
230301	Rehabilitation/Repairs of Fixed Assets	140,000,000.00	211,000,000.00	72,427,032.09	138,572,967.91	-
230401	Preservation of the Environment	-	-	-	-	-
230501	Acquisition of Non Tangible Assets	10,000,000.00	11,500,000.00	1,270,000.00	10,230,000.00	-
	Capital Expenditure Total	739,000,000.00	739,000,000.00	173,120,188.63	565,879,811.37	13,161,909.10
	TOTAL EXPENDITURE	4,822,220,000.00	4,822,220,000.00	3,304,717,378.19	1,517,502,621.81	3,168,776,948.64

**KALTUNGO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2023

FINAL BUDGET 2023	NOTES	2023 ₦	2022 ₦
Operating Activities			
Receipts			
3,293,318,000.00	1	2,921,536,687.19	2,287,220,216.12
Independent Revenue:			
-		-	-
-	2A	-	-
6,664,500.00	2B	9,632,900.00	4,217,350.00
-	2C	10,000.00	-
7,465,000.00	2D	1,519,050.00	320,500.00
-	2E	-	-
6,973,160.00	2F	1,104,700.00	790,000.00
2,530,000.00	2G	4,612,618.18	1,839,750.00
14,362,000.00	2H	330,600.00	14,500.00
14,100,000.00	2I	3,449,400.00	2,405,650.00
-	2J	5,314,000.00	224,572.14
-	2K	-	-
-	2L	-	-
-	2M	-	-
-	2N	3,279,100.00	4,345,000.00
-	2O	-	-
3,345,412,660.00	Total Receipts	2,950,789,055.37	2,301,377,538.26
Payments			
(616,475,800.00)	5	(509,847,917.24)	(517,772,440.67)
-	6	-	-
-	7	-	-
(727,438,600.00)	8	(487,225,275.49)	(610,477,405.50)
-	9	-	-
(1,475,903,553.00)	10	(1,260,650,820.74)	(1,044,197,862.57)
(115,000,000.00)	11	(6,298,000.00)	(17,110,454.55)
(153,000,000.00)	13A	(152,576,198.43)	-
-	13B	-	-
-	14	-	-
(3,087,817,953.00)	Total Payments	(2,416,598,211.90)	(2,189,558,163.29)
257,594,707.00	Net Cash flow from Operating Activities	534,190,843.47	111,819,374.97
Investing Activities			
(176,445,000.00)	15A	(10,425,999.64)	(40,508,454.46)
(431,625,000.00)	15B	(53,776,716.40)	-
(38,555,000.00)	15C	(30,999,145.31)	-
(500,000.00)	15D	-	(490,190.00)
(3,500,000.00)	15E	(300,000.00)	-
(650,625,000.00)	Net Cash Flow from Investing Activities	(95,501,861.35)	(40,998,644.46)
Financing Activities			
80,000,000.00	3	-	-
350,000,000.00	4A	25,000,000.00	110,041,226.49
49,030,293.00	4B	-	-
(86,000,000.00)	12	(65,494,766.56)	(197,632,380.05)
393,030,293.00	Net Cash Flow from Financing Activities	(40,494,766.56)	(87,591,153.56)
-	Net Surplus/(Deficit) for the Year	398,194,215.56	(16,770,423.05)
-	Add: Opening Balance	81,262,378.43	98,032,801.48
-	Closing Cash Balance	479,456,593.99	81,262,378.43

**KALTUNGO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER,
2023**

	NOTES	2023 ₦	2022 ₦
ASSETS			
Cash and Bank Balances	16	479,456,594	81,262,378
TOTAL ASSETS		479,456,594	81,262,378
LIABILITIES			
Accumulated Surplus/(Deficit)	25	479,456,594	81,262,378
TOTAL LIABILITIES		479,456,594	81,262,378

**KALTUNGO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER,
2023**

NOTES	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022	
	₦	₦	₦	₦	₦	
REVENUE						
Statutory Revenue	1	3,293,318,000.00	3,293,318,000.00	2,921,536,687.19	(371,781,312.81)	2,287,220,216.12
Independent Revenue:		-	-	-	-	-
Personal Taxes	2A	-	-	-	-	-
Licences - General	2B	6,664,500.00	6,664,500.00	9,632,900.00	2,968,400.00	4,217,350.00
Mining Rents	2C	-	-	10,000.00	10,000.00	-
Fees - General	2D	7,465,000.00	7,465,000.00	1,519,050.00	(5,945,950.00)	320,500.00
Fines - General	2E	-	-	-	-	-
Sales - General	2F	6,973,160.00	6,973,160.00	1,104,700.00	(5,868,460.00)	790,000.00
Earnings -General	2G	2,530,000.00	2,530,000.00	4,612,618.18	2,082,618.18	1,839,750.00
Rent on Government Buildings - General	2H	14,362,000.00	14,362,000.00	330,600.00	(14,031,400.00)	14,500.00
Rent on Land & Others - General	2I	14,100,000.00	14,100,000.00	3,449,400.00	(10,650,600.00)	2,405,650.00
Repayments - General	2J	-	-	5,314,000.00	5,314,000.00	224,572.14
Investment Income	2K	-	-	-	-	-
Interest Earned	2L	-	-	-	-	-
Re-Imbursement General	2M	-	-	-	-	-
Rates	2N	-	-	3,279,100.00	3,279,100.00	4,345,000.00
Miscellaneous	2O	-	-	-	-	-
Aids and Grants	3	80,000,000.00	80,000,000.00	-	(80,000,000.00)	-
Loans and Other Capital Receipts	4	399,030,293.00	399,030,293.00	25,000,000.00	(374,030,293.00)	110,041,226.49
TOTAL REVENUE		3,824,442,953.00	3,824,442,953.00	2,975,789,055.37	(848,653,897.63)	2,411,418,764.75
EXPENDITURE						
Salaries and Allowances	5	616,475,800.00	616,475,800.00	509,847,917.24	106,627,882.76	517,772,440.67
Social Contributions	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	-
Overhead Cost	8	737,738,600.00	727,438,600.00	487,225,275.49	240,213,324.51	610,477,405.50
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	1,634,603,553.00	1,475,903,553.00	1,260,650,820.74	215,252,732.26	1,044,197,862.57
Subsidies	11	115,000,000.00	115,000,000.00	6,298,000.00	108,702,000.00	17,110,454.55
Public Debt Charges	12	70,000,000.00	86,000,000.00	65,494,766.56	20,505,233.44	197,632,380.05
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		3,173,817,953.00	3,020,817,953.00	2,329,516,780.03	691,301,172.97	2,387,190,543.34
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		650,625,000.00	803,625,000.00	646,272,275.34	(1,539,955,070.60)	24,228,221.41
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	166,500,000.00	176,445,000.00	10,425,999.64	166,019,000.36	40,508,454.46
Construction/Provision of Fixed Assets	15B	446,625,000.00	431,625,000.00	53,776,716.40	377,848,283.60	-
Rehabilitation/Repairs of Fixed Assets	15C	37,000,000.00	38,555,000.00	30,999,145.31	7,555,854.69	-
Preservation of the Environment	15D	500,000.00	500,000.00	-	500,000.00	490,190.00
Acquisition of Non Tangible Assets	15E	-	3,500,000.00	300,000.00	3,200,000.00	-
TOTAL CAPITAL EXPENDITURE		650,625,000.00	650,625,000.00	95,501,861.35	555,123,138.65	40,998,644.46
TRANSFERS						
Transfers - Payments	13A	-	153,000,000.00	152,576,198.43	423,801.57	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	153,000,000.00	152,576,198.43	423,801.57	-
SURPLUS/(DEFICIT)		-	-	398,194,215.56	(2,095,502,010.83)	(16,770,423.05)

**KALTUNGO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL REVENUE**

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
110101	Statutory Allocation	1,700,000,000.00	1,700,000,000.00	1,119,315,064.40	(580,684,935.60)	1,436,936,595.46
11010104	FAAC Special Allocations	125,000,000.00	125,000,000.00	-	(125,000,000.00)	-
11010105	Receipt of Share of State IGR	55,000,000.00	55,000,000.00	-	(55,000,000.00)	3,190,734.87
11010106	Excess Petroleum Profit Tax (PPT Revenue)	7,000,000.00	7,000,000.00	3,575,350.68	(3,424,649.32)	-
11010107	Exchange Difference	28,000,000.00	28,000,000.00	398,228,022.70	370,228,022.70	-
11010108	Refund from Paris Club	100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
11010109	Recovered Excess Bank Charges	12,000,000.00	12,000,000.00	-	(12,000,000.00)	-
11010110	Budget Augmentation	89,741,200.00	89,741,200.00	-	(89,741,200.00)	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	98,576,800.00	98,576,800.00	-	(98,576,800.00)	-
11010113	Equalisation Fund	10,000,000.00	10,000,000.00	40,723,997.09	30,723,997.09	-
11010114	Goods Value Consideration	-	-	-	-	-
11010115	Non Oil Revenue	-	-	95,119,264.56	95,119,264.56	-
11010116	Electronic Money Transfer Levy	-	-	92,602,655.51	92,602,655.51	-
11010117	Other FAAC Transfers	-	-	-	-	-
11010201	Local Government Share of VAT	1,050,000,000.00	1,050,000,000.00	1,147,594,139.69	97,594,139.69	847,092,885.78
11010303	Local Government Share of Excess Crude Account	18,000,000.00	18,000,000.00	24,378,192.56	6,378,192.56	-
	STATUTORY REVENUE TOTAL	3,293,318,000.00	3,293,318,000.00	2,921,536,687.19	(371,781,312.81)	2,287,220,216.12
	INDEPENDENT REVENUE					
120101	Personal Taxes	-	-	-	-	-
120201	Licences - General	6,664,500.00	6,664,500.00	9,632,900.00	2,968,400.00	4,217,350.00
120202	Mining Rents	-	-	10,000.00	10,000.00	-
120204	Fees - General	7,465,000.00	7,465,000.00	1,519,050.00	(5,945,950.00)	320,500.00
120205	Fines - General	-	-	-	-	-
120206	Sales - General	6,973,160.00	6,973,160.00	1,104,700.00	(5,868,460.00)	790,000.00
120207	Earnings -General	2,530,000.00	2,530,000.00	4,612,618.18	2,082,618.18	1,839,750.00
120208	Rent on Government Buildings - General	14,362,000.00	14,362,000.00	330,600.00	(14,031,400.00)	14,500.00
120209	Rent on Land & Others - General	14,100,000.00	14,100,000.00	3,449,400.00	(10,650,600.00)	2,405,650.00
120210	Repayments - General	-	-	5,314,000.00	5,314,000.00	224,572.14
120211	Investment Income	-	-	-	-	-
120212	Interest Earned	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	3,279,100.00	3,279,100.00	4,345,000.00
	INDEPENDENT REVENUE TOTAL	52,094,660.00	52,094,660.00	29,252,368.18	(22,842,291.82)	14,157,322.14
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS					
130101	Domestic Aids	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-
130203	Domestic Grants	-	-	-	-	-
130204	Foreign Grants	80,000,000.00	80,000,000.00	-	(80,000,000.00)	-
140202	Other Capital Receipts	49,030,293.00	49,030,293.00	-	(49,030,293.00)	-
140301	Domestic Loans/ Borrowings Receipt	350,000,000.00	350,000,000.00	25,000,000.00	(325,000,000.00)	110,041,226.49
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	479,030,293.00	479,030,293.00	25,000,000.00	(454,030,293.00)	110,041,226.49
	TOTAL REVENUE	3,824,442,953.00	3,824,442,953.00	2,975,789,055.37	(848,653,897.63)	2,411,418,764.75

**KALTUNGO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL EXPENDITURE**

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
2	EXPENDITURES					
21	Personnel Cost					
21010101	Salary (Excluding CRF Charges Salaries/Allowances)	576,475,800.00	576,475,800.00	496,082,205.95	80,393,594.05	517,772,440.67
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	40,000,000.00	40,000,000.00	13,765,711.29	26,234,288.71	-
210201	Allowances	-	-	-	-	-
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	-	-	-	-	-
	Personnel Cost Total	616,475,800.00	616,475,800.00	509,847,917.24	106,627,882.76	517,772,440.67
2202	Overhead Cost					
220201	Travels and Transport - General	17,000,000.00	71,000,000.00	70,203,836.38	796,163.62	63,235,623.50
220202	Utilities - General	700,000.00	700,000.00	-	700,000.00	1,350,000.00
220203	Materials and Supplies - General	39,872,000.00	44,372,000.00	20,099,716.59	24,272,283.41	33,600,972.72
220204	Maintenance Services - General	32,500,000.00	32,500,000.00	1,170,000.00	31,330,000.00	9,103,700.00
220205	Training - General	10,500,000.00	27,500,000.00	25,604,954.21	1,895,045.79	8,276,363.44
220206	Other Services - General	227,400,600.00	218,400,600.00	187,449,000.00	30,951,600.00	204,150,150.00
220207	Consulting and Professional Services	53,000,000.00	15,250,000.00	6,653,636.37	8,596,363.63	53,603,389.04
220208	Fuel and Lubricants	1,000,000.00	1,000,000.00	-	1,000,000.00	92,000.00
220209	Financial Charges	5,500,000.00	6,000,000.00	1,465,892.87	4,534,107.13	1,436,388.61
220210	Miscellaneous Expenses	350,266,000.00	310,716,000.00	174,578,239.07	136,137,760.93	235,628,818.19
	Overhead Cost Total	737,738,600.00	727,438,600.00	487,225,275.49	240,213,324.51	610,477,405.50
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	1,634,603,553.00	1,475,903,553.00	1,260,650,820.74	215,252,732.26	1,044,197,862.57
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	1,634,603,553.00	1,475,903,553.00	1,260,650,820.74	215,252,732.26	1,044,197,862.57
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	115,000,000.00	115,000,000.00	6,298,000.00	108,702,000.00	17,110,454.55
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	115,000,000.00	115,000,000.00	6,298,000.00	108,702,000.00	17,110,454.55
2206	Public Debt Charges					
2206	Loans Repayment	70,000,000.00	86,000,000.00	65,494,766.56	20,505,233.44	197,632,380.05
	Public Debt Charges Total	70,000,000.00	86,000,000.00	65,494,766.56	20,505,233.44	197,632,380.05
2207	Transfers - Payment					
2207	Transfers - Payment	-	153,000,000.00	152,576,198.43	423,801.57	-
	Transfers Payment - Total	-	153,000,000.00	152,576,198.43	423,801.57	-
23	Capital Expenditure					
230101	Purchase of Fixed Assets	166,500,000.00	176,445,000.00	10,425,999.64	166,019,000.36	40,508,454.46
230201	Construction/Provision of Fixed Assets	446,625,000.00	431,625,000.00	53,776,716.40	377,848,283.60	-
230301	Rehabilitation/Repairs of Fixed Assets	37,000,000.00	38,555,000.00	30,999,145.31	7,555,854.69	-
230401	Preservation of the Environment	500,000.00	500,000.00	-	500,000.00	490,190.00
230501	Acquisition of Non Tangible Assets	-	3,500,000.00	300,000.00	3,200,000.00	-
	Capital Expenditure Total	650,625,000.00	650,625,000.00	95,501,861.35	555,123,138.65	40,998,644.46
	TOTAL EXPENDITURE	3,824,442,953.00	3,824,442,953.00	2,577,594,839.81	1,246,848,113.19	2,428,189,187.80

**KWAMI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2023**

FINAL BUDGET 2023	NOTES	2023 ₦	2022 ₦
Operating Activities			
Receipts			
3,441,580,000.00	Statutory Revenue	1 3,159,874,635.62	2,510,144,860.15
-	Independent Revenue:	-	-
1,680,000.00	Personal Taxes	2A -	-
16,198,078.00	Licences - General	2B 3,267,500.00	2,351,530.00
700,000.00	Mining Rents	2C 9,629,700.00	7,197,955.00
13,321,800.00	Fees - General	2D 2,178,700.00	3,407,110.00
2,500,000.00	Fines - General	2E -	-
1,500,000.00	Sales - General	2F 200,700.00	600,000.00
14,168,000.00	Earnings -General	2G 7,000,898.38	5,786,995.00
2,000,000.00	Rent on Government Buildings - General	2H 46,800.00	140,000.00
1,850,000.00	Rent on Land & Others - General	2I 497,700.00	462,200.00
500,000.00	Repayments - General	2J 316,700.00	946,696.82
4,000,000.00	Investment Income	2K 4,557.03	2,845.62
-	Interest Earned	2L -	-
-	Re-Imbursement General	2M -	-
-	Rates	2N 10,000.00	30,000.00
-	Miscellaneous	2O -	-
3,499,997,878.00	Total Receipts	3,183,027,891.03	2,531,070,192.59
Payments			
(808,000,000.00)	Salaries and Allowances	5 (803,777,425.72)	(699,129,475.64)
-	Social Contributions	6 -	-
-	Social Benefits	7 -	-
(559,400,000.00)	Overhead Cost	8 (494,301,646.27)	(471,745,569.35)
-	Loans and Advances	9 -	-
(1,347,500,000.00)	Grants and Contributions	10 (1,310,258,411.35)	(1,021,361,730.03)
(41,000,000.00)	Subsidies	11 (18,254,991.53)	(75,000.00)
(165,000,000.00)	Transfers - Payments	13A (164,210,894.16)	(47,205,000.00)
-	Transfers - Payments to Individuals	13B -	-
-	Loss on Foreign Exchange	14 -	-
(2,920,900,000.00)	Total Payments	(2,790,803,369.03)	(2,239,516,775.02)
579,097,878.00	Net Cash flow from Operating Activities	392,224,522.01	291,553,417.57
Investing Activities			
(275,000,000.00)	Purchase of Fixed Assets	15A (2,574,363.64)	(112,588,818.18)
(892,480,000.00)	Construction/Provision of Fixed Assets	15B (39,688,098.20)	(13,212,602.02)
(124,520,000.00)	Rehabilitation/Repairs of Fixed Assets	15C (68,290,109.08)	(44,493,693.57)
(1,000,000.00)	Preservation of the Environment	15D -	-
(500,000.00)	Acquisition of Non Tangible Assets	15E -	(3,082,849.25)
(1,293,500,000.00)	Net Cash Flow from Investing Activities	(110,552,570.92)	(173,377,963.02)
Financing Activities			
100,000,000.00	Proceeds from Aids and Grants	3 -	-
20,000,000.00	Proceeds from Loans/Borrowings	4A -	-
634,402,122.00	Proceeds from Other Capital Receipts	4B 50,390,440.18	-
(40,000,000.00)	Repayment of Loans	12 (37,494,766.56)	(60,691,153.56)
714,402,122.00	Net Cash Flow from Financing Activities	12,895,673.62	(60,691,153.56)
-	Net Surplus/(Deficit) for the Year	294,567,624.71	57,484,300.99
-	Add: Opening Balance	641,167,984.10	583,683,683.11
-	Closing Cash Balance	935,735,608.81	641,167,984.10

**KWAMI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2023**

	NOTES	2023 ₦	2022 ₦
ASSETS			
Cash and Bank Balances	16	935,735,609	641,167,984
TOTAL ASSETS		935,735,609	641,167,984
LIABILITIES			
Accumulated Surplus/(Deficit)	25	935,735,609	641,167,984
TOTAL LIABILITIES		935,735,609	641,167,984

**KWAMI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST
DECEMBER, 2023**

NOTES	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022	
	₦	₦	₦	₦	₦	
REVENUE						
Statutory Revenue	1	3,441,580,000.00	3,441,580,000.00	3,159,874,635.62	(281,705,364.38)	2,510,144,860.15
Independent Revenue:						
Personal Taxes	2A	1,680,000.00	1,680,000.00	-	(1,680,000.00)	-
Licences - General	2B	16,198,078.00	16,198,078.00	3,267,500.00	(12,930,578.00)	2,351,530.00
Mining Rents	2C	700,000.00	700,000.00	9,629,700.00	8,929,700.00	7,197,955.00
Fees - General	2D	13,321,800.00	13,321,800.00	2,178,700.00	(11,143,100.00)	3,407,110.00
Fines - General	2E	2,500,000.00	2,500,000.00	-	(2,500,000.00)	-
Sales - General	2F	1,500,000.00	1,500,000.00	200,700.00	(1,299,300.00)	600,000.00
Earnings -General	2G	14,168,000.00	14,168,000.00	7,000,898.38	(7,167,101.62)	5,786,995.00
Rent on Government Buildings - General	2H	2,000,000.00	2,000,000.00	46,800.00	(1,953,200.00)	140,000.00
Rent on Land & Others - General	2I	1,850,000.00	1,850,000.00	497,700.00	(1,352,300.00)	462,200.00
Repayments - General	2J	500,000.00	500,000.00	316,700.00	(183,300.00)	946,696.82
Investment Income	2K	4,000,000.00	4,000,000.00	4,557.03	(3,995,442.97)	2,845.62
Interest Earned	2L	-	-	-	-	-
Re-Imbursement General	2M	-	-	-	-	-
Rates	2N	-	-	10,000.00	10,000.00	30,000.00
Miscellaneous	2O	-	-	-	-	-
Aids and Grants	3	100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
Loans and Other Capital Receipts	4	654,402,122.00	654,402,122.00	50,390,440.18	(604,011,681.82)	-
TOTAL REVENUE		4,254,400,000.00	4,254,400,000.00	3,233,418,331.21	(1,020,981,668.79)	2,531,070,192.59
EXPENDITURE						
Salaries and Allowances	5	869,000,000.00	808,000,000.00	803,777,425.72	4,222,574.28	699,129,475.64
Social Contributions	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	-
Overhead Cost	8	617,900,000.00	559,400,000.00	494,301,646.27	65,098,353.73	471,745,569.35
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	1,333,500,000.00	1,347,500,000.00	1,310,258,411.35	37,241,588.65	1,021,361,730.03
Subsidies	11	40,500,000.00	41,000,000.00	18,254,991.53	22,745,008.47	75,000.00
Public Debt Charges	12	100,000,000.00	40,000,000.00	37,494,766.56	2,505,233.44	60,691,153.56
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,960,900,000.00	2,795,900,000.00	2,664,087,241.43	131,812,758.57	2,253,002,928.58
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		1,293,500,000.00	1,458,500,000.00	569,331,089.78	(1,152,794,427.35)	278,067,264.01
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	275,000,000.00	275,000,000.00	2,574,363.64	272,425,636.36	112,588,818.18
Construction/Provision of Fixed Assets	15B	962,000,000.00	892,480,000.00	39,688,098.20	852,791,901.80	13,212,602.02
Rehabilitation/Repairs of Fixed Assets	15C	55,000,000.00	124,520,000.00	68,290,109.08	56,229,890.92	44,493,693.57
Preservation of the Environment	15D	1,000,000.00	1,000,000.00	-	1,000,000.00	-
Acquisition of Non Tangible Assets	15E	500,000.00	500,000.00	-	500,000.00	3,082,849.25
TOTAL CAPITAL EXPENDITURE		1,293,500,000.00	1,293,500,000.00	110,552,570.92	1,182,947,429.08	173,377,963.02
TRANSFERS						
Transfers - Payments	13A	-	165,000,000.00	164,210,894.16	789,105.84	47,205,000.00
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	165,000,000.00	164,210,894.16	789,105.84	47,205,000.00
SURPLUS/(DEFICIT)		-	-	294,567,624.71	(2,336,530,962.28)	57,484,300.99

**KWAMI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL REVENUE**

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)						
11010101	Statutory Allocation	2,100,000,000.00	2,100,000,000.00	1,200,671,586.06	(899,328,413.94)	1,540,311,779.64
11010104	FAAC Special Allocations	123,000,000.00	123,000,000.00	-	(123,000,000.00)	44,493,693.57
11010105	Receipt of Share of State IGR	50,000,000.00	50,000,000.00	-	(50,000,000.00)	-
11010106	Excess Petroleum Profit Tax (PPT Revenue)	700,000.00	700,000.00	3,835,222.19	3,135,222.19	-
11010107	Exchange Difference	24,300,000.00	24,300,000.00	427,172,908.54	402,872,908.54	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	11,240,000.00	11,240,000.00	-	(11,240,000.00)	-
11010110	Budget Augmentation	3,000,000.00	3,000,000.00	-	(3,000,000.00)	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	-	-	-	-	-
11010113	Equalisation Fund	18,000,000.00	18,000,000.00	43,683,988.30	25,683,988.30	-
11010114	Goods Value Consideration	-	-	-	-	-
11010115	Non Oil Revenue	-	-	102,032,932.35	102,032,932.35	-
11010116	Electronic Money Transfer Levy	-	-	101,022,543.26	101,022,543.26	-
11010117	Other FAAC Transfers	-	-	-	-	-
11010201	Local Government Share of VAT	1,100,000,000.00	1,100,000,000.00	1,255,305,352.92	155,305,352.92	925,339,386.94
11010303	Local Government Share of Excess Crude Account	11,340,000.00	11,340,000.00	26,150,102.02	14,810,102.02	-
	STATUTORY REVENUE TOTAL	3,441,580,000.00	3,441,580,000.00	3,159,874,635.62	(281,705,364.38)	2,510,144,860.15
INDEPENDENT REVENUE						
120101	Personal Taxes	1,680,000.00	1,680,000.00	-	(1,680,000.00)	-
120201	Licences - General	16,198,078.00	16,198,078.00	3,267,500.00	(12,930,578.00)	2,351,530.00
120202	Mining Rents	700,000.00	700,000.00	9,629,700.00	8,929,700.00	7,197,955.00
120204	Fees - General	13,321,800.00	13,321,800.00	2,178,700.00	(11,143,100.00)	3,407,110.00
120205	Fines - General	2,500,000.00	2,500,000.00	-	(2,500,000.00)	-
120206	Sales - General	1,500,000.00	1,500,000.00	200,700.00	(1,299,300.00)	600,000.00
120207	Earnings - General	14,168,000.00	14,168,000.00	7,000,898.38	(7,167,101.62)	5,786,995.00
120208	Rent on Government Buildings - General	2,000,000.00	2,000,000.00	46,800.00	(1,953,200.00)	140,000.00
120209	Rent on Land & Others - General	1,850,000.00	1,850,000.00	497,700.00	(1,352,300.00)	462,200.00
120210	Repayments - General	500,000.00	500,000.00	316,700.00	(183,300.00)	946,696.82
120211	Investment Income	4,000,000.00	4,000,000.00	4,557.03	(3,995,442.97)	2,845.62
120212	Interest Earned	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	10,000.00	10,000.00	30,000.00
	INDEPENDENT REVENUE TOTAL	58,417,878.00	58,417,878.00	23,153,255.41	(35,264,622.59)	20,925,332.44
OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
130101	Domestic Aids	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-
130203	Domestic Grants	-	-	-	-	-
130204	Foreign Grants	100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
140202	Other Capital Receipts	634,402,122.00	634,402,122.00	50,390,440.18	(584,011,681.82)	-
140301	Domestic Loans/ Borrowings Receipt	20,000,000.00	20,000,000.00	-	(20,000,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	754,402,122.00	754,402,122.00	50,390,440.18	(704,011,681.82)	-
	TOTAL REVENUE	4,254,400,000.00	4,254,400,000.00	3,233,418,331.21	(1,020,981,668.79)	2,531,070,192.59

**KWAMI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL EXPENDITURE**

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
2	EXPENDITURES					
21	Personnel Cost					
21010101	Salary (Excluding CRF Charges Salaries/Allowances)	804,500,000.00	760,500,000.00	758,767,714.23	1,732,285.77	692,039,475.64
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	50,000,000.00	45,000,000.00	44,224,711.49	775,288.51	-
210201	Allowances	14,500,000.00	2,500,000.00	785,000.00	1,715,000.00	7,090,000.00
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	-	-	-	-	-
	Personnel Cost Total	869,000,000.00	808,000,000.00	803,777,425.72	4,222,574.28	699,129,475.64
2202	Overhead Cost					
220201	Travels and Transport - General	28,700,000.00	20,850,000.00	20,158,909.10	691,090.90	38,473,318.24
220202	Utilities - General	3,000,000.00	2,000,000.00	280,000.00	1,720,000.00	269,444.68
220203	Materials and Supplies - General	57,000,000.00	33,200,000.00	24,444,804.54	8,755,195.46	19,474,556.81
220204	Maintenance Services - General	56,500,000.00	21,500,000.00	12,425,650.00	9,074,350.00	13,538,200.00
220205	Training - General	14,000,000.00	33,500,000.00	30,038,545.22	3,461,454.78	10,645,818.16
220206	Other Services - General	234,000,000.00	189,000,000.00	180,596,000.10	8,403,999.90	167,581,357.14
220207	Consulting and Professional Services	8,500,000.00	8,100,000.00	4,301,455.00	3,798,545.00	4,100,909.07
220208	Fuel and Lubricants	5,000,000.00	7,500,000.00	5,183,800.00	2,316,200.00	772,375.00
220209	Financial Charges	6,000,000.00	2,500,000.00	992,416.21	1,507,583.79	543,026.61
220210	Miscellaneous Expenses	205,200,000.00	241,250,000.00	215,880,066.10	25,369,933.90	216,346,563.64
	Overhead Cost Total	617,900,000.00	559,400,000.00	494,301,646.27	65,098,353.73	471,745,569.35
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	1,333,500,000.00	1,347,500,000.00	1,310,258,411.35	37,241,588.65	1,021,361,730.03
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	1,333,500,000.00	1,347,500,000.00	1,310,258,411.35	37,241,588.65	1,021,361,730.03
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	40,500,000.00	41,000,000.00	18,254,991.53	22,745,008.47	75,000.00
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	40,500,000.00	41,000,000.00	18,254,991.53	22,745,008.47	75,000.00
2206	Public Debt Charges					
2206	Loans Repayment	100,000,000.00	40,000,000.00	37,494,766.56	2,505,233.44	60,691,153.56
	Public Debt Charges Total	100,000,000.00	40,000,000.00	37,494,766.56	2,505,233.44	60,691,153.56
2207	Transfers - Payment					
2207	Transfers - Payment	-	165,000,000.00	164,210,894.16	789,105.84	47,205,000.00
	Transfers Payment - Total	-	165,000,000.00	164,210,894.16	789,105.84	47,205,000.00
23	Capital Expenditure					
230101	Purchase of Fixed Assets	275,000,000.00	275,000,000.00	2,574,363.64	272,425,636.36	112,588,818.18
230201	Construction/Provision of Fixed Assets	962,000,000.00	892,480,000.00	39,688,098.20	852,791,901.80	13,212,602.02
230301	Rehabilitation/Repairs of Fixed Assets	55,000,000.00	124,520,000.00	68,290,109.08	56,229,890.92	44,493,693.57
230401	Preservation of the Environment	1,000,000.00	1,000,000.00	-	1,000,000.00	-
230501	Acquisition of Non Tangible Assets	500,000.00	500,000.00	-	500,000.00	3,082,849.25
	Capital Expenditure Total	1,293,500,000.00	1,293,500,000.00	110,552,570.92	1,182,947,429.08	173,377,963.02
	TOTAL EXPENDITURE	4,254,400,000.00	4,254,400,000.00	2,938,850,706.51	1,315,549,293.49	2,473,585,891.60

**NAFADA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st,
2023**

FINAL BUDGET 2023	NOTES	2023 ₦	2022 ₦
Operating Activities			
Receipts			
2,927,000,000.00	1	2,854,796,188.12	2,232,223,253.07
-		-	-
Independent Revenue:			
-		-	-
-	2A	-	-
6,470,000.00	2B	25,350.00	129,970.00
-	2C	350,000.00	410,750.00
3,400,000.00	2D	633,000.00	602,800.00
-	2E	-	-
150,000.00	2F	-	335,000.00
6,688,000.00	2G	2,712,150.00	1,944,150.00
1,000,000.00	2H	537,800.00	389,200.00
2,292,000.00	2I	309,900.00	20,000.00
-	2J	700,257.05	-
-	2K	-	-
-	2L	-	-
-	2M	-	-
-	2N	105,000.00	205,000.00
-	2O	-	-
2,947,000,000.00	Total Receipts	2,860,169,645.17	2,236,260,123.07
Payments			
(571,290,000.00)	5	(562,615,720.64)	(502,978,626.22)
-	6	-	-
(40,000,000.00)	7	-	-
(751,460,000.00)	8	(434,016,363.99)	(464,934,278.95)
-	9	-	-
(1,184,000,000.00)	10	(883,544,534.26)	(707,322,340.14)
(80,000,000.00)	11	-	(1,065,000.00)
(150,000,000.00)	13A	(149,172,728.30)	-
-	13B	-	-
-	14	-	-
(2,776,750,000.00)	Total Payments	(2,029,349,347.19)	(1,676,300,245.31)
170,250,000.00	Net Cash flow from Operating Activities	830,820,297.98	559,959,877.76
Investing Activities			
(98,000,000.00)	15A	(12,872,036.36)	(62,135,000.00)
(1,025,270,000.00)	15B	(888,748,071.65)	(275,960,249.41)
(248,530,000.00)	15C	(50,621,452.11)	(8,102,400.00)
(5,000,000.00)	15D	-	-
(5,200,000.00)	15E	(150,000.00)	-
(1,382,000,000.00)	Net Cash Flow from Investing Activities	(952,391,560.12)	(346,197,649.41)
Financing Activities			
40,000,000.00	3	-	-
45,000,000.00	4A	-	74,054,130.90
1,167,550,000.00	4B	27,165,546.43	-
(40,800,000.00)	12	(37,494,766.56)	(133,070,284.46)
1,211,750,000.00	Net Cash Flow from Financing Activities	(10,329,220.13)	(59,016,153.56)
-	Net Surplus/(Deficit) for the Year	(131,900,482.27)	154,746,074.79
-	Add: Opening Balance	1,176,516,172.16	1,021,770,097.37
-	Closing Cash Balance	1,044,615,689.89	1,176,516,172.16

**NAFADA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER,
2023**

	NOTES	2023 ₦	2022 ₦
ASSETS			
Cash and Bank Balances	16	1,044,615,690	1,176,516,172
TOTAL ASSETS		1,044,615,690	1,176,516,172
LIABILITIES			
Accumulated Surplus/(Deficit)	25	1,044,615,690	1,176,516,172
TOTAL LIABILITIES		1,044,615,690	1,176,516,172

**NAFADA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST
DECEMBER, 2023**

NOTES	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022	
	₦	₦	₦	₦	₦	
REVENUE						
Statutory Revenue	1	2,927,000,000.00	2,927,000,000.00	2,854,796,188.12	(72,203,811.88)	2,232,223,253.07
Independent Revenue:						
Personal Taxes	2A	-	-	-	-	-
Licences - General	2B	6,470,000.00	6,470,000.00	25,350.00	(6,444,650.00)	129,970.00
Mining Rents	2C	-	-	350,000.00	350,000.00	410,750.00
Fees - General	2D	3,400,000.00	3,400,000.00	633,000.00	(2,767,000.00)	602,800.00
Fines - General	2E	-	-	-	-	-
Sales - General	2F	150,000.00	150,000.00	-	(150,000.00)	335,000.00
Earnings - General	2G	6,688,000.00	6,688,000.00	2,712,150.00	(3,975,850.00)	1,944,150.00
Rent on Government Buildings - General	2H	1,000,000.00	1,000,000.00	537,800.00	(462,200.00)	389,200.00
Rent on Land & Others - General	2I	2,292,000.00	2,292,000.00	309,900.00	(1,982,100.00)	20,000.00
Repayments - General	2J	-	-	700,257.05	700,257.05	-
Investment Income	2K	-	-	-	-	-
Interest Earned	2L	-	-	-	-	-
Re-Imbursement General	2M	-	-	-	-	-
Rates	2N	-	-	105,000.00	105,000.00	205,000.00
Miscellaneous	2O	-	-	-	-	-
Aids and Grants	3	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
Loans and Other Capital Receipts	4	1,212,550,000.00	1,212,550,000.00	27,165,546.43	(1,185,384,453.57)	74,054,130.90
TOTAL REVENUE		4,199,550,000.00	4,199,550,000.00	2,887,335,191.60	(1,312,214,808.40)	2,310,314,253.97
EXPENDITURE						
Salaries and Allowances	5	603,000,000.00	571,290,000.00	562,615,720.64	8,674,279.36	502,978,626.22
Social Contributions	6	-	-	-	-	-
Social Benefits	7	40,000,000.00	40,000,000.00	-	40,000,000.00	-
Overhead Cost	8	807,750,000.00	751,460,000.00	434,016,363.99	317,443,636.01	464,934,278.95
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	1,127,000,000.00	1,184,000,000.00	883,544,534.26	300,455,465.74	707,322,340.14
Subsidies	11	80,000,000.00	80,000,000.00	-	80,000,000.00	1,065,000.00
Public Debt Charges	12	159,800,000.00	40,800,000.00	37,494,766.56	3,305,233.44	133,070,284.46
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,817,550,000.00	2,667,550,000.00	1,917,671,385.45	749,878,614.55	1,809,370,529.77
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		1,382,000,000.00	1,532,000,000.00	969,663,806.15	(2,062,093,422.95)	500,943,724.20
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	174,000,000.00	98,000,000.00	12,872,036.36	85,127,963.64	62,135,000.00
Construction/Provision of Fixed Assets	15B	917,000,000.00	1,025,270,000.00	888,748,071.65	136,521,928.35	275,960,249.41
Rehabilitation/Repairs of Fixed Assets	15C	236,000,000.00	248,530,000.00	50,621,452.11	197,908,547.89	8,102,400.00
Preservation of the Environment	15D	5,000,000.00	5,000,000.00	-	5,000,000.00	-
Acquisition of Non Tangible Assets	15E	50,000,000.00	5,200,000.00	150,000.00	5,050,000.00	-
TOTAL CAPITAL EXPENDITURE		1,382,000,000.00	1,382,000,000.00	952,391,560.12	429,608,439.88	346,197,649.41
TRANSFERS						
Transfers - Payments	13A	-	150,000,000.00	149,172,728.30	827,271.70	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	150,000,000.00	149,172,728.30	827,271.70	-
SURPLUS/(DEFICIT)		-	-	(131,900,482.27)	(2,492,529,134.52)	154,746,074.79

**NAFADA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL REVENUE**

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
11010101	Statutory Allocation	1,450,000,000.00	1,450,000,000.00	1,094,631,308.32	(355,368,691.68)	1,405,116,394.64
11010104	FAAC Special Allocations	300,000,000.00	300,000,000.00	-	(300,000,000.00)	-
11010105	Receipt of Share of State IGR	100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
11010106	Excess Petroleum Profit Tax (PPT Revenue)	-	-	3,496,505.06	3,496,505.06	-
11010107	Exchange Difference	-	-	389,446,077.67	389,446,077.67	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	-	-	-	-	-
11010110	Budget Augmentation	30,000,000.00	30,000,000.00	-	(30,000,000.00)	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	-	-	-	-	-
11010113	Equalisation Fund	-	-	39,825,928.94	39,825,928.94	-
11010114	Goods Value Consideration	-	-	-	-	-
11010115	Non Oil Revenue	-	-	93,021,641.82	93,021,641.82	-
11010116	Electronic Money Transfer Levy	-	-	90,452,014.85	90,452,014.85	-
11010117	Other FAAC Transfers	-	-	-	-	-
11010201	Local Government Share of VAT	1,027,000,000.00	1,027,000,000.00	1,120,082,120.30	93,082,120.30	827,106,858.43
11010303	Local Government Share of Excess Crude Account	20,000,000.00	20,000,000.00	23,840,591.15	3,840,591.15	-
	STATUTORY REVENUE TOTAL	2,927,000,000.00	2,927,000,000.00	2,854,796,188.12	(72,203,811.88)	2,232,223,253.07
	INDEPENDENT REVENUE					
120101	Personal Taxes	-	-	-	-	-
120201	Licences - General	6,470,000.00	6,470,000.00	25,350.00	(6,444,650.00)	129,970.00
120202	Mining Rents	-	-	350,000.00	350,000.00	410,750.00
120204	Fees - General	3,400,000.00	3,400,000.00	633,000.00	(2,767,000.00)	602,800.00
120205	Fines - General	-	-	-	-	-
120206	Sales - General	150,000.00	150,000.00	-	(150,000.00)	335,000.00
120207	Earnings - General	6,688,000.00	6,688,000.00	2,712,150.00	(3,975,850.00)	1,944,150.00
120208	Rent on Government Buildings - General	1,000,000.00	1,000,000.00	537,800.00	(462,200.00)	389,200.00
120209	Rent on Land & Others - General	2,292,000.00	2,292,000.00	309,900.00	(1,982,100.00)	20,000.00
120210	Repayments - General	-	-	700,257.05	700,257.05	-
120211	Investment Income	-	-	-	-	-
120212	Interest Earned	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	105,000.00	105,000.00	205,000.00
	INDEPENDENT REVENUE TOTAL	20,000,000.00	20,000,000.00	5,373,457.05	(14,626,542.95)	4,036,870.00
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS					
130101	Domestic Aids	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-
130203	Domestic Grants	-	-	-	-	-
130204	Foreign Grants	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
140202	Other Capital Receipts	1,167,550,000.00	1,167,550,000.00	27,165,546.43	(1,140,384,453.57)	-
140301	Domestic Loans/ Borrowings Receipt	45,000,000.00	45,000,000.00	-	(45,000,000.00)	74,054,130.90
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	1,252,550,000.00	1,252,550,000.00	27,165,546.43	(1,225,384,453.57)	74,054,130.90
	TOTAL REVENUE	4,199,550,000.00	4,199,550,000.00	2,887,335,191.60	(1,312,214,808.40)	2,310,314,253.97

**NAFADA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL EXPENDITURE**

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
2	EXPENDITURES					
21	Personnel Cost					
21010101	Salary (Excluding CRF Charges Salaries/Allowances)	563,000,000.00	545,000,000.00	543,615,646.35	1,384,353.65	502,078,626.22
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	40,000,000.00	25,390,000.00	18,165,074.29	7,224,925.71	900,000.00
210201	Allowances	-	900,000.00	835,000.00	65,000.00	-
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	40,000,000.00	40,000,000.00	-	40,000,000.00	-
	Personnel Cost Total	643,000,000.00	611,290,000.00	562,615,720.64	48,674,279.36	502,978,626.22
2202	Overhead Cost					
220201	Travels and Transport - General	16,000,000.00	30,000,000.00	22,573,824.57	7,426,175.43	11,489,000.00
220202	Utilities - General	5,400,000.00	5,400,000.00	2,841,493.42	2,558,506.58	2,654,400.00
220203	Materials and Supplies - General	63,000,000.00	89,000,000.00	37,118,636.39	51,881,363.61	37,325,545.45
220204	Maintenance Services - General	36,500,000.00	48,950,000.00	22,719,200.00	26,230,800.00	27,941,809.09
220205	Training - General	19,000,000.00	29,000,000.00	23,947,065.18	5,052,934.82	14,451,818.16
220206	Other Services - General	274,500,000.00	190,290,000.00	172,861,322.30	17,428,677.70	182,354,357.14
220207	Consulting and Professional Services	20,000,000.00	24,000,000.00	3,545,454.55	20,454,545.45	-
220208	Fuel and Lubricants	6,000,000.00	6,000,000.00	2,090,840.00	3,909,160.00	-
220209	Financial Charges	6,000,000.00	6,000,000.00	623,356.75	5,376,643.25	528,651.92
220210	Miscellaneous Expenses	361,350,000.00	322,820,000.00	145,695,170.83	177,124,829.17	188,188,697.19
	Overhead Cost Total	807,750,000.00	751,460,000.00	434,016,363.99	317,443,636.01	464,934,278.95
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	1,127,000,000.00	1,184,000,000.00	883,544,534.26	300,455,465.74	707,322,340.14
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	1,127,000,000.00	1,184,000,000.00	883,544,534.26	300,455,465.74	707,322,340.14
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	80,000,000.00	80,000,000.00	-	80,000,000.00	1,065,000.00
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	80,000,000.00	80,000,000.00	-	80,000,000.00	1,065,000.00
2206	Public Debt Charges					
2206	Loans Repayment	159,800,000.00	40,800,000.00	37,494,766.56	3,305,233.44	133,070,284.46
	Public Debt Charges Total	159,800,000.00	40,800,000.00	37,494,766.56	3,305,233.44	133,070,284.46
2207	Transfers - Payment					
2207	Transfers - Payment	-	150,000,000.00	149,172,728.30	827,271.70	-
	Transfers Payment - Total	-	150,000,000.00	149,172,728.30	827,271.70	-
23	Capital Expenditure					
230101	Purchase of Fixed Assets	174,000,000.00	98,000,000.00	12,872,036.36	85,127,963.64	62,135,000.00
230201	Construction/Provision of Fixed Assets	917,000,000.00	1,025,270,000.00	888,748,071.65	136,521,928.35	275,960,249.41
230301	Rehabilitation/Repairs of Fixed Assets	236,000,000.00	248,530,000.00	50,621,452.11	197,908,547.89	8,102,400.00
230401	Preservation of the Environment	5,000,000.00	5,000,000.00	-	5,000,000.00	-
230501	Acquisition of Non Tangible Assets	50,000,000.00	5,200,000.00	150,000.00	5,050,000.00	-
	Capital Expenditure Total	1,382,000,000.00	1,382,000,000.00	952,391,560.12	429,608,439.88	346,197,649.41
	TOTAL EXPENDITURE	4,199,550,000.00	4,199,550,000.00	3,019,235,673.87	1,180,314,326.13	2,155,568,179.18

**SHONGOM LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2023

FINAL BUDGET 2023	NOTES	2023 ₦	2022 ₦
Operating Activities			
Receipts			
4,059,700,000.00	1	2,803,949,121.89	2,188,644,057.34
-		-	-
Independent Revenue:			
-	2A	-	-
8,064,000.00	2B	9,499,290.00	2,266,700.00
-	2C	-	-
9,340,000.00	2D	3,160,150.00	490,400.00
-	2E	-	-
7,600,000.00	2F	1,967,000.00	-
8,200,000.00	2G	474,500.00	12,198,859.39
2,000,000.00	2H	6,000.00	-
6,000,000.00	2I	175,000.00	200,000.00
-	2J	-	-
-	2K	-	-
-	2L	-	-
-	2M	-	-
-	2N	105,000.00	-
-	2O	-	-
4,100,904,000.00	Total Receipts	2,819,336,061.89	2,203,800,016.73
Payments			
(428,755,000.00)	5	(417,224,676.57)	(838,796,436.74)
-	6	-	-
-	7	-	-
(906,045,000.00)	8	(489,910,201.89)	(446,421,456.19)
-	9	-	-
(2,287,000,000.00)	10	(1,178,621,764.37)	(769,396,536.87)
(57,500,000.00)	11	(14,966,000.00)	(11,937,580.00)
(145,000,000.00)	13A	(143,695,776.58)	-
-	13B	-	-
-	14	-	-
(3,824,300,000.00)	Total Payments	(2,244,418,419.42)	(2,066,552,009.80)
276,604,000.00	Net Cash flow from Operating Activities	574,917,642.47	137,248,006.93
Investing Activities			
(169,060,000.00)	15A	(9,242,163.00)	(97,120,727.27)
(302,440,000.00)	15B	(26,772,098.61)	(40,000,000.00)
(135,390,000.00)	15C	(45,629,298.20)	-
(2,000,000.00)	15D	-	-
(87,500,000.00)	15E	(5,000,000.00)	-
(696,390,000.00)	Net Cash Flow from Investing Activities	(86,643,559.81)	(137,120,727.27)
Financing Activities			
40,000,000.00	3	-	-
380,000,000.00	4A	-	-
69,786,000.00	4B	25,763,098.61	-
(70,000,000.00)	12	(37,494,766.56)	(58,891,153.56)
419,786,000.00	Net Cash Flow from Financing Activities	(11,731,667.95)	(58,891,153.56)
-	Net Surplus/(Deficit) for the Year	476,542,414.71	(58,763,873.90)
-	Add: Opening Balance	93,955,926.46	152,719,800.36
-	Closing Cash Balance	570,498,341.17	93,955,926.46

**SHONGOM LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2023**

	NOTES	2023 ₦	2022 ₦
ASSETS			
Cash and Bank Balances	16	570,498,341	93,955,926
TOTAL ASSETS		570,498,341	93,955,926
LIABILITIES			
Accumulated Surplus/(Deficit)	25	570,498,341	93,955,926
TOTAL LIABILITIES		570,498,341	93,955,926

**SHONGOM LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER,
2023**

NOTES	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022	
	₦	₦	₦	₦	₦	
REVENUE						
Statutory Revenue	1	4,059,700,000.00	4,059,700,000.00	2,803,949,121.89	(1,255,750,878.11)	2,188,644,057.34
Independent Revenue:						
Personal Taxes	2A	-	-	-	-	-
Licences - General	2B	8,064,000.00	8,064,000.00	9,499,290.00	1,435,290.00	2,266,700.00
Mining Rents	2C	-	-	-	-	-
Fees - General	2D	9,340,000.00	9,340,000.00	3,160,150.00	(6,179,850.00)	490,400.00
Fines - General	2E	-	-	-	-	-
Sales - General	2F	7,600,000.00	7,600,000.00	1,967,000.00	(5,633,000.00)	-
Earnings - General	2G	8,200,000.00	8,200,000.00	474,500.00	(7,725,500.00)	12,198,859.39
Rent on Government Buildings - General	2H	2,000,000.00	2,000,000.00	6,000.00	(1,994,000.00)	-
Rent on Land & Others - General	2I	6,000,000.00	6,000,000.00	175,000.00	(5,825,000.00)	200,000.00
Repayments - General	2J	-	-	-	-	-
Investment Income	2K	-	-	-	-	-
Interest Earned	2L	-	-	-	-	-
Re-Imbursement General	2M	-	-	-	-	-
Rates	2N	-	-	105,000.00	105,000.00	-
Miscellaneous	2O	-	-	-	-	-
Aids and Grants	3	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
Loans and Other Capital Receipts	4	449,786,000.00	449,786,000.00	25,763,098.61	(424,022,901.39)	-
TOTAL REVENUE		4,590,690,000.00	4,590,690,000.00	2,845,099,160.50	(1,745,590,839.50)	2,203,800,016.73
EXPENDITURE						
Salaries and Allowances	5	1,308,000,000.00	428,755,000.00	417,224,676.57	11,530,323.43	838,796,436.74
Social Contributions	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	-
Overhead Cost	8	915,800,000.00	906,045,000.00	489,910,201.89	416,134,798.11	446,421,456.19
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	1,549,000,000.00	2,287,000,000.00	1,178,621,764.37	1,108,378,235.63	769,396,536.87
Subsidies	11	51,500,000.00	57,500,000.00	14,966,000.00	42,534,000.00	11,937,580.00
Public Debt Charges	12	70,000,000.00	70,000,000.00	37,494,766.56	32,505,233.44	58,891,153.56
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		3,894,300,000.00	3,749,300,000.00	2,138,217,409.39	1,611,082,590.61	2,125,443,163.36
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		696,390,000.00	841,390,000.00	706,881,751.10	(3,356,673,430.11)	78,356,853.37
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	169,000,000.00	169,060,000.00	9,242,163.00	159,817,837.00	97,120,727.27
Construction/Provision of Fixed Assets	15B	346,500,000.00	302,440,000.00	26,772,098.61	275,667,901.39	40,000,000.00
Rehabilitation/Repairs of Fixed Assets	15C	97,390,000.00	135,390,000.00	45,629,298.20	89,760,701.80	-
Preservation of the Environment	15D	2,000,000.00	2,000,000.00	-	2,000,000.00	-
Acquisition of Non Tangible Assets	15E	81,500,000.00	87,500,000.00	5,000,000.00	82,500,000.00	-
TOTAL CAPITAL EXPENDITURE		696,390,000.00	696,390,000.00	86,643,559.81	609,746,440.19	137,120,727.27
TRANSFERS						
Transfers - Payments	13A	-	145,000,000.00	143,695,776.58	1,304,223.42	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	145,000,000.00	143,695,776.58	1,304,223.42	-
SURPLUS/(DEFICIT)		-	-	476,542,414.71	(3,967,724,093.72)	(58,763,873.90)

**SHONGOM LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL REVENUE**

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)						
11010101	Statutory Allocation	2,000,000,000.00	2,000,000,000.00	1,038,119,222.49	(961,880,777.51)	1,338,601,426.53
11010104	FAAC Special Allocations	340,000,000.00	340,000,000.00	-	(340,000,000.00)	-
11010105	Receipt of Share of State IGR	70,000,000.00	70,000,000.00	-	(70,000,000.00)	-
11010106	Excess Petroleum Profit Tax (PPT Revenue)	700,000.00	700,000.00	3,315,992.42	2,615,992.42	-
11010107	Exchange Difference	35,000,000.00	35,000,000.00	369,340,303.24	334,340,303.24	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	25,000,000.00	25,000,000.00	-	(25,000,000.00)	-
11010110	Budget Augmentation	56,000,000.00	56,000,000.00	-	(56,000,000.00)	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilisation Fund Receipts	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
11010113	Equalisation Fund	16,000,000.00	16,000,000.00	37,769,851.89	21,769,851.89	-
11010114	Goods Value Consideration	-	-	-	-	-
11010115	Non Oil Revenue	-	-	88,219,251.31	88,219,251.31	-
11010116	Electronic Money Transfer Levy	-	-	92,920,069.34	92,920,069.34	-
11010117	Other FAAC Transfers	-	-	-	-	-
11010201	Local Government Share of VAT	1,500,000,000.00	1,500,000,000.00	1,151,654,648.57	(348,345,351.43)	850,042,630.81
11010303	Local Government Share of Excess Crude Account	15,000,000.00	15,000,000.00	22,609,782.63	7,609,782.63	-
	STATUTORY REVENUE TOTAL	4,059,700,000.00	4,059,700,000.00	2,803,949,121.89	(1,255,750,878.11)	2,188,644,057.34
INDEPENDENT REVENUE						
120101	Personal Taxes	-	-	-	-	-
120201	Licences - General	8,064,000.00	8,064,000.00	9,499,290.00	1,435,290.00	2,266,700.00
120202	Mining Rents	-	-	-	-	-
120204	Fees - General	9,340,000.00	9,340,000.00	3,160,150.00	(6,179,850.00)	490,400.00
120205	Fines - General	-	-	-	-	-
120206	Sales - General	7,600,000.00	7,600,000.00	1,967,000.00	(5,633,000.00)	-
120207	Earnings - General	8,200,000.00	8,200,000.00	474,500.00	(7,725,500.00)	12,198,859.39
120208	Rent on Government Buildings - General	2,000,000.00	2,000,000.00	6,000.00	(1,994,000.00)	-
120209	Rent on Land & Others - General	6,000,000.00	6,000,000.00	175,000.00	(5,825,000.00)	200,000.00
120210	Repayments - General	-	-	-	-	-
120211	Investment Income	-	-	-	-	-
120212	Interest Earned	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	105,000.00	105,000.00	-
	INDEPENDENT REVENUE TOTAL	41,204,000.00	41,204,000.00	15,386,940.00	(25,817,060.00)	15,155,959.39
OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
130101	Domestic Aids	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-
130203	Domestic Grants	-	-	-	-	-
130204	Foreign Grants	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
140202	Other Capital Receipts	69,786,000.00	69,786,000.00	25,763,098.61	(44,022,901.39)	-
140301	Domestic Loans/ Borrowings Receipt	380,000,000.00	380,000,000.00	-	(380,000,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	489,786,000.00	489,786,000.00	25,763,098.61	(464,022,901.39)	-
	TOTAL REVENUE	4,590,690,000.00	4,590,690,000.00	2,845,099,160.50	(1,745,590,839.50)	2,203,800,016.73

SHONGOM LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
2	EXPENDITURES					
21	Personnel Cost					
210101	Salary (Excluding CRF Charges Salaries/Allowances)	888,000,000.00	416,755,000.00	410,939,676.57	5,815,323.43	828,138,436.74
210102	Overtime Payments	-	-	-	-	-
210103	Consolidated Revenue Charges - Salaries/Allowances	400,000,000.00	10,000,000.00	6,285,000.00	3,715,000.00	-
210201	Allowances	20,000,000.00	2,000,000.00	-	2,000,000.00	10,658,000.00
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	-	-	-	-	-
	Personnel Cost Total	1,308,000,000.00	428,755,000.00	417,224,676.57	11,530,323.43	838,796,436.74
2202	Overhead Cost					
220201	Travels and Transport - General	22,200,000.00	51,200,000.00	48,007,683.40	3,192,316.60	34,755,800.00
220202	Utilities - General	21,000,000.00	14,000,000.00	9,916,579.00	4,083,421.00	17,217,500.00
220203	Materials and Supplies - General	72,300,000.00	44,300,000.00	31,035,863.73	13,264,136.27	61,817,985.64
220204	Maintenance Services - General	56,500,000.00	36,525,000.00	13,150,500.00	23,374,500.00	14,905,500.00
220205	Training - General	38,000,000.00	46,000,000.00	38,106,327.33	7,893,672.67	8,446,181.80
220206	Other Services - General	288,500,000.00	389,000,000.00	187,360,545.96	201,639,454.04	152,335,857.14
220207	Consulting and Professional Services	22,000,000.00	18,980,000.00	8,414,420.50	10,565,579.50	10,895,833.02
220208	Fuel and Lubricants	10,000,000.00	950,000.00	-	950,000.00	-
220209	Financial Charges	10,000,000.00	7,390,000.00	1,525,989.71	5,864,010.29	698.59
220210	Miscellaneous Expenses	375,300,000.00	297,700,000.00	152,392,292.26	145,307,707.74	146,046,100.00
	Overhead Cost Total	915,800,000.00	906,045,000.00	489,910,201.89	416,134,798.11	446,421,456.19
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	1,549,000,000.00	2,287,000,000.00	1,178,621,764.37	1,108,378,235.63	769,396,536.87
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	1,549,000,000.00	2,287,000,000.00	1,178,621,764.37	1,108,378,235.63	769,396,536.87
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	51,500,000.00	57,500,000.00	14,966,000.00	42,534,000.00	11,937,580.00
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	51,500,000.00	57,500,000.00	14,966,000.00	42,534,000.00	11,937,580.00
2206	Public Debt Charges					
2206	Loans Repayment	70,000,000.00	70,000,000.00	37,494,766.56	32,505,233.44	58,891,153.56
	Public Debt Charges Total	70,000,000.00	70,000,000.00	37,494,766.56	32,505,233.44	58,891,153.56
2207	Transfers - Payment					
2207	Transfers - Payment	-	145,000,000.00	143,695,776.58	1,304,223.42	-
	Transfers Payment - Total	-	145,000,000.00	143,695,776.58	1,304,223.42	-
23	Capital Expenditure					
230101	Purchase of Fixed Assets	169,000,000.00	169,060,000.00	9,242,163.00	159,817,837.00	97,120,727.27
230201	Construction/Provision of Fixed Assets	346,500,000.00	302,440,000.00	26,772,098.61	275,667,901.39	40,000,000.00
230301	Rehabilitation/Repairs of Fixed Assets	97,390,000.00	135,390,000.00	45,629,298.20	89,760,701.80	-
230401	Preservation of the Environment	2,000,000.00	2,000,000.00	-	2,000,000.00	-
230501	Acquisition of Non Tangible Assets	81,500,000.00	87,500,000.00	5,000,000.00	82,500,000.00	-
	Capital Expenditure Total	696,390,000.00	696,390,000.00	86,643,559.81	609,746,440.19	137,120,727.27
	TOTAL EXPENDITURE	4,590,690,000.00	4,590,690,000.00	2,368,556,745.79	2,222,133,254.21	2,262,563,890.63

**YAMALTU DEBA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2023

FINAL BUDGET 2023	NOTES	2023 ₦	2022 ₦	
Operating Activities				
Receipts				
3,496,830,000.00	Statutory Revenue	1	3,637,656,903.13	2,846,151,613.03
-	Independent Revenue:		-	-
20,000.00	Personal Taxes	2A	-	-
8,471,600.00	Licences - General	2B	14,433,450.00	10,151,700.00
5,000,000.00	Mining Rents	2C	-	-
23,670,000.00	Fees - General	2D	7,883,330.00	5,970,150.00
-	Fines - General	2E	-	-
350,000.00	Sales - General	2F	831,300.00	2,350,700.00
10,700,000.00	Earnings -General	2G	7,844,600.00	6,037,220.00
2,000,000.00	Rent on Government Buildings - General	2H	-	1,812,000.00
11,200,000.00	Rent on Land & Others - General	2I	1,145,000.00	4,422,180.00
-	Repayments - General	2J	111,072.28	-
-	Investment Income	2K	-	-
-	Interest Earned	2L	-	-
-	Re-Imbursement General	2M	-	-
6,000,000.00	Rates	2N	4,447,200.00	2,128,320.00
-	Miscellaneous	2O	-	-
3,564,241,600.00	Total Receipts		3,674,352,855.41	2,879,023,883.03
Payments				
(957,566,825.00)	Salaries and Allowances	5	(780,453,318.70)	(803,766,794.22)
-	Social Contributions	6	-	-
(1,000,000.00)	Social Benefits	7	-	-
(673,750,000.00)	Overhead Cost	8	(587,679,014.62)	(661,645,734.53)
-	Loans and Advances	9	-	-
(1,611,000,000.00)	Grants and Contributions	10	(1,436,235,606.64)	(1,303,368,355.68)
(122,500,000.00)	Subsidies	11	(59,270,103.47)	(53,968,843.83)
(200,000,000.00)	Transfers - Payments	13A	(191,595,803.92)	-
-	Transfers - Payments to Individuals	13B	-	-
-	Loss on Foreign Exchange	14	-	-
(3,565,816,825.00)	Total Payments		(3,055,233,847.35)	(2,822,749,728.26)
(1,575,225.00)	Net Cash flow from Operating Activities		619,119,008.06	56,274,154.77
Investing Activities				
(237,867,644.00)	Purchase of Fixed Assets	15A	(29,756,449.83)	(41,107,227.28)
(516,900,000.00)	Construction/Provision of Fixed Assets	15B	(57,647,923.29)	(65,497,507.56)
(260,600,000.00)	Rehabilitation/Repairs of Fixed Assets	15C	(66,637,000.00)	(750,000.00)
(7,500,000.00)	Preservation of the Environment	15D	(3,890,000.00)	(630,000.00)
(25,000,000.00)	Acquisition of Non Tangible Assets	15E	-	-
(1,047,867,644.00)	Net Cash Flow from Investing Activities		(157,931,373.12)	(107,984,734.84)
Financing Activities				
40,000,000.00	Proceeds from Aids and Grants	3	-	-
900,000,000.00	Proceeds from Loans/Borrowings	4A	-	128,897,387.04
197,442,869.00	Proceeds from Other Capital Receipts	4B	118,006,637.24	-
(88,000,000.00)	Repayment of Loans	12	(37,494,766.56)	(187,788,540.60)
1,049,442,869.00	Net Cash Flow from Financing Activities		80,511,870.68	(58,891,153.56)
-	Net Surplus/(Deficit) for the Year		541,699,505.62	(110,601,733.63)
-	Add: Opening Balance		250,053,692.78	360,655,426.41
-	Closing Cash Balance		791,753,198.39	250,053,692.78

**YAMALTU DEBA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2023**

	NOTES	2023 ₦	2022 ₦
ASSETS			
Cash and Bank Balances	16	791,753,198	250,053,693
TOTAL ASSETS		791,753,198	250,053,693
LIABILITIES			
Accumulated Surplus/(Deficit)	25	791,753,198	250,053,693
TOTAL LIABILITIES		791,753,198	250,053,693

**YAMALTU DEBA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST
DECEMBER, 2023**

NOTES	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022	
	₦	₦	₦	₦	₦	
REVENUE						
Statutory Revenue	1	3,496,830,000.00	3,496,830,000.00	3,637,656,903.13	140,826,903.13	2,846,151,613.03
Independent Revenue:		-	-	-	-	
Personal Taxes	2A	20,000.00	20,000.00	-	(20,000.00)	-
Licences - General	2B	8,471,600.00	8,471,600.00	14,433,450.00	5,961,850.00	10,151,700.00
Mining Rents	2C	5,000,000.00	5,000,000.00	-	(5,000,000.00)	-
Fees - General	2D	23,670,000.00	23,670,000.00	7,883,330.00	(15,786,670.00)	5,970,150.00
Fines - General	2E	-	-	-	-	-
Sales - General	2F	350,000.00	350,000.00	831,300.00	481,300.00	2,350,700.00
Earnings -General	2G	10,700,000.00	10,700,000.00	7,844,600.00	(2,855,400.00)	6,037,220.00
Rent on Government Buildings - General	2H	2,000,000.00	2,000,000.00	-	(2,000,000.00)	1,812,000.00
Rent on Land & Others - General	2I	11,200,000.00	11,200,000.00	1,145,000.00	(10,055,000.00)	4,422,180.00
Repayments - General	2J	-	-	111,072.28	111,072.28	-
Investment Income	2K	-	-	-	-	-
Interest Earned	2L	-	-	-	-	-
Re-Imbursement General	2M	-	-	-	-	-
Rates	2N	6,000,000.00	6,000,000.00	4,447,200.00	(1,552,800.00)	2,128,320.00
Miscellaneous	2O	-	-	-	-	-
Aids and Grants	3	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
Loans and Other Capital Receipts	4	1,097,442,869.00	1,097,442,869.00	118,006,637.24	(979,436,231.76)	128,897,387.04
TOTAL REVENUE		4,701,684,469.00	4,701,684,469.00	3,792,359,492.65	(909,324,976.35)	3,007,921,270.07
EXPENDITURE						
Salaries and Allowances	5	966,566,825.00	957,566,825.00	780,453,318.70	177,113,506.30	803,766,794.22
Social Contributions	6	-	-	-	-	-
Social Benefits	7	32,000,000.00	1,000,000.00	-	1,000,000.00	-
Overhead Cost	8	828,250,000.00	673,750,000.00	587,679,014.62	86,070,985.38	661,645,734.53
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	1,631,000,000.00	1,611,000,000.00	1,436,235,606.64	174,764,393.36	1,303,368,355.68
Subsidies	11	108,000,000.00	122,500,000.00	59,270,103.47	63,229,896.53	53,968,843.83
Public Debt Charges	12	88,000,000.00	88,000,000.00	37,494,766.56	50,505,233.44	187,788,540.60
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		3,653,816,825.00	3,453,816,825.00	2,901,132,809.99	552,684,015.01	3,010,538,268.86
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		1,047,867,644.00	1,247,867,644.00	891,226,682.66	(1,462,008,991.36)	(2,616,998.79)
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	217,867,644.00	237,867,644.00	29,756,449.83	208,111,194.17	41,107,227.28
Construction/Provision of Fixed Assets	15B	632,000,000.00	516,900,000.00	57,647,923.29	459,252,076.71	65,497,507.56
Rehabilitation/Repairs of Fixed Assets	15C	170,000,000.00	260,600,000.00	66,637,000.00	193,963,000.00	750,000.00
Preservation of the Environment	15D	3,000,000.00	7,500,000.00	3,890,000.00	3,610,000.00	630,000.00
Acquisition of Non Tangible Assets	15E	25,000,000.00	25,000,000.00	-	25,000,000.00	-
TOTAL CAPITAL EXPENDITURE		1,047,867,644.00	1,047,867,644.00	157,931,373.12	889,936,270.88	107,984,734.84
TRANSFERS						
Transfers - Payments	13A	-	200,000,000.00	191,595,803.92	8,404,196.08	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	200,000,000.00	191,595,803.92	8,404,196.08	-
SURPLUS/(DEFICIT)		-	-	541,699,505.62	(2,360,349,458.31)	(110,601,733.63)

**YAMALTU DEBA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL REVENUE**

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)						
11010101	Statutory Allocation	1,950,000,000.00	1,950,000,000.00	1,416,864,379.26	(533,135,620.74)	1,817,700,148.58
11010104	FAAC Special Allocations	125,000,000.00	125,000,000.00	-	(125,000,000.00)	-
11010105	Receipt of Share of State IGR	50,000,000.00	50,000,000.00	-	(50,000,000.00)	-
11010106	Excess Petroleum Profit Tax (PPT Revenue)	830,000.00	830,000.00	4,525,791.87	3,695,791.87	-
11010107	Exchange Difference	20,000,000.00	20,000,000.00	504,089,615.28	484,089,615.28	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	10,000,000.00	10,000,000.00	-	(10,000,000.00)	-
11010110	Budget Augmentation	-	-	-	-	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	-	-	-	-	-
11010113	Equalisation Fund	21,000,000.00	21,000,000.00	51,549,722.41	30,549,722.41	-
11010114	Goods Value Consideration	-	-	-	-	-
11010115	Non Oil Revenue	-	-	120,404,970.87	120,404,970.87	-
11010116	Electronic Money Transfer Levy	-	-	112,118,146.33	112,118,146.33	-
11010117	Other FAAC Transfers	-	-	-	-	-
11010201	Local Government Share of VAT	1,300,000,000.00	1,300,000,000.00	1,397,245,590.61	97,245,590.61	1,028,451,464.45
11010303	Local Government Share of Excess Crude Account	20,000,000.00	20,000,000.00	30,858,686.50	10,858,686.50	-
	STATUTORY REVENUE TOTAL	3,496,830,000.00	3,496,830,000.00	3,637,656,903.13	140,826,903.13	2,846,151,613.03
INDEPENDENT REVENUE						
120101	Personal Taxes	20,000.00	20,000.00	-	(20,000.00)	-
120201	Licences - General	8,471,600.00	8,471,600.00	14,433,450.00	5,961,850.00	10,151,700.00
120202	Mining Rents	5,000,000.00	5,000,000.00	-	(5,000,000.00)	-
120204	Fees - General	23,670,000.00	23,670,000.00	7,883,330.00	(15,786,670.00)	5,970,150.00
120205	Fines - General	-	-	-	-	-
120206	Sales - General	350,000.00	350,000.00	831,300.00	481,300.00	2,350,700.00
120207	Earnings - General	10,700,000.00	10,700,000.00	7,844,600.00	(2,855,400.00)	6,037,220.00
120208	Rent on Government Buildings - General	2,000,000.00	2,000,000.00	-	(2,000,000.00)	1,812,000.00
120209	Rent on Land & Others - General	11,200,000.00	11,200,000.00	1,145,000.00	(10,055,000.00)	4,422,180.00
120210	Repayments - General	-	-	111,072.28	111,072.28	-
120211	Investment Income	-	-	-	-	-
120212	Interest Earned	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	6,000,000.00	6,000,000.00	4,447,200.00	(1,552,800.00)	2,128,320.00
	INDEPENDENT REVENUE TOTAL	67,411,600.00	67,411,600.00	36,695,952.28	(30,715,647.72)	32,872,270.00
OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
130101	Domestic Aids	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-
130203	Domestic Grants	-	-	-	-	-
130204	Foreign Grants	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
140202	Other Capital Receipts	197,442,869.00	197,442,869.00	118,006,637.24	(79,436,231.76)	-
140301	Domestic Loans/ Borrowings Receipt	900,000,000.00	900,000,000.00	-	(900,000,000.00)	128,897,387.04
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	1,137,442,869.00	1,137,442,869.00	118,006,637.24	(1,019,436,231.76)	128,897,387.04
	TOTAL REVENUE	4,701,684,469.00	4,701,684,469.00	3,792,359,492.65	(909,324,976.35)	3,007,921,270.07

**YAMALTU DEBA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL EXPENDITURE**

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
2	EXPENDITURES					
21	Personnel Cost					
210101	Salary (Excluding CRF Charges Salaries/Allowances)	915,566,825.00	915,566,825.00	778,553,318.70	137,013,506.30	736,140,827.46
210102	Overtime Payments	-	-	-	-	-
210103	Consolidated Revenue Charges - Salaries/Allowances	40,000,000.00	40,000,000.00	1,180,000.00	38,820,000.00	-
210201	Allowances	11,000,000.00	2,000,000.00	720,000.00	1,280,000.00	67,625,966.76
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	32,000,000.00	1,000,000.00	-	1,000,000.00	-
	Personnel Cost Total	998,566,825.00	958,566,825.00	780,453,318.70	178,113,506.30	803,766,794.22
2202	Overhead Cost					
220201	Travels and Transport - General	23,500,000.00	81,500,000.00	78,872,513.11	2,627,486.89	26,109,733.69
220202	Utilities - General	1,000,000.00	1,000,000.00	-	1,000,000.00	622,000.00
220203	Materials and Supplies - General	79,000,000.00	63,300,000.00	25,233,727.28	38,066,272.72	54,427,072.72
220204	Maintenance Services - General	63,000,000.00	26,300,000.00	20,085,000.00	6,215,000.00	29,993,600.00
220205	Training - General	10,000,000.00	9,500,000.00	8,985,817.42	514,182.58	8,900,999.98
220206	Other Services - General	202,250,000.00	196,250,000.00	190,998,600.00	5,251,400.00	182,668,927.14
220207	Consulting and Professional Services	20,000,000.00	9,500,000.00	8,532,668.82	967,331.18	62,800,454.50
220208	Fuel and Lubricants	-	600,000.00	493,000.00	107,000.00	-
220209	Financial Charges	5,000,000.00	2,500,000.00	1,796,435.55	703,564.45	962,974.85
220210	Miscellaneous Expenses	424,500,000.00	283,300,000.00	252,681,252.44	30,618,747.56	295,159,971.65
	Overhead Cost Total	828,250,000.00	673,750,000.00	587,679,014.62	86,070,985.38	661,645,734.53
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	1,631,000,000.00	1,611,000,000.00	1,436,235,606.64	174,764,393.36	1,303,368,355.68
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	1,631,000,000.00	1,611,000,000.00	1,436,235,606.64	174,764,393.36	1,303,368,355.68
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	108,000,000.00	122,500,000.00	59,270,103.47	63,229,896.53	53,968,843.83
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	108,000,000.00	122,500,000.00	59,270,103.47	63,229,896.53	53,968,843.83
2206	Public Debt Charges					
2206	Loans Repayment	88,000,000.00	88,000,000.00	37,494,766.56	50,505,233.44	187,788,540.60
	Public Debt Charges Total	88,000,000.00	88,000,000.00	37,494,766.56	50,505,233.44	187,788,540.60
2207	Transfers - Payment					
2207	Transfers - Payment	-	200,000,000.00	191,595,803.92	8,404,196.08	-
	Transfers Payment - Total	-	200,000,000.00	191,595,803.92	8,404,196.08	-
23	Capital Expenditure					
230101	Purchase of Fixed Assets	217,867,644.00	237,867,644.00	29,756,449.83	208,111,194.17	41,107,227.28
230201	Construction/Provision of Fixed Assets	632,000,000.00	516,900,000.00	57,647,923.29	459,252,076.71	65,497,507.56
230301	Rehabilitation/Repairs of Fixed Assets	170,000,000.00	260,600,000.00	66,637,000.00	193,963,000.00	750,000.00
230401	Preservation of the Environment	3,000,000.00	7,500,000.00	3,890,000.00	3,610,000.00	630,000.00
230501	Acquisition of Non Tangible Assets	25,000,000.00	25,000,000.00	-	25,000,000.00	-
	Capital Expenditure Total	1,047,867,644.00	1,047,867,644.00	157,931,373.12	889,936,270.88	107,984,734.84
	TOTAL EXPENDITURE	4,701,684,469.00	4,701,684,469.00	3,250,659,987.03	1,451,024,481.97	3,118,523,003.70

PART III

MANAGEMENTS REPORTS

AKKO LOCAL GOVERNMENT COUNCIL

YEAR 2023 OBSERVATIONS, COMMENTS AND RECOMMENDATIONS FOR IMPROVEMENT.

Outstanding Advances

We noted the sustained quality of accounting records presented to us in the course of our audit exercise as at 31st December 2023. However, we observed that some advances were still long overdue and should have been retired in line with Financial Memoranda S14(27), to the tune of N 14,461,996.50.

Implication

This is an indication of weak internal control system in the retirement of cash advances and a deviation to the provision of FM 14(27).

Recommendation

We therefore recommend compliance with the provision of FM quoted above.

Management Comment

The management will establish a working mechanism to ensure compliance and strengthen the internal control system.

Stock Taking and Inventory Management

It was observed during the audit exercise for the year under review that relevant store records books such as SRV, SIV, and Store Ledgers are kept, maintained, and updated. Inventory charts/forms are maintained and some of the office items were not labelled while additions made were not labelled and added to inventory form hanged in offices.

Implication

Loss of Government property

Recommendations

All office items/equipment should be labelled. Inventory cards hang in offices should be updated in line with store regulations.

Management Comment

All office items belonging to the government will be labelled specifying full details of the item and its custodians.

Computerized Accounting System Usage

The audit revealed that the local government has not been consistently utilizing the computerized accounting system for posting financial transactions.

Effect

The inconsistent use of the accounting system poses several risks, including inaccurate financial records, which can lead to erroneous reporting. This may hinder timely decision-making for management due to a lack of accessible financial information. Furthermore, the inefficiencies that arise from not leveraging the system fully may lead to increased manual workloads.

Recommendation

To mitigate these issues, it is recommended that the local government implement enhanced training programs for staff to improve their proficiency with the accounting system. Regular monitoring of system usage and soliciting feedback from staff will help identify further training needs. Additionally, assigning specific responsibilities for posting transactions will ensure accountability and encourage consistent updates to the system.

Management Response

Management acknowledges the audit findings and is committed to improving the use of the computerized accounting system. Plans are underway to develop comprehensive training programs for staff within the next year, along with allocating resources for ongoing support. Furthermore, monitoring mechanisms will be implemented to track system usage and effectiveness, ensuring continuous improvement.

Payment without supporting documents and Standalone vouchers

We noted the sustained quality of accounting records presented to us in the course of our audit exercise as at 31st December 2023. However, we observed during the audit exercise for the year ended 31st December 2023 that some payments were made without supporting documents attached to them while some vouchers are standing alone without any relevant documents. These vouchers should have been retired in line with Financial Memoranda 14(27).

Implication

This is an indication of weak internal control system which makes it difficult to ascertain the eligibility and authenticity of these transaction and a deviation to the provision of FM 14(27).

Recommendation

We therefore recommend that payment vouchers should be fully supported with relevant documents in compliance with the provision of FM quoted above.

Management Comment

We will make sure that the FM 14(27) is strictly followed on all payment vouchers.

NATA forms

During the period under review we observed that NATA forms are mostly not sign by HODs for recommendation and approved by accounting officer in line with financial memoranda.

Implication

This is an indication of weak internal control system and it makes it difficult to track and ensure eligibility.

Recommendation

We therefore recommend that NATA forms should be fully signed and approved by the relevant officers incharge in compliance with the provision of FM.

Management Comment

Management will ensure that no NATA form is acknowledged and processed without been duly signed and approved.

BALANGA LOCAL GOVERNMENT COUNCIL

YEAR 2023 OBSERVATIONS, COMMENTS AND RECOMMENDATIONS FOR IMPROVEMENT.

Stock Taking and Inventory Management

It was observed during the audit exercise for the year under review that relevant store records books such as SRV, SIV, and Store Ledgers are kept, maintained, and updated. Inventory charts/forms are maintained and some of the office items were not labelled while additions made were not labelled and added to inventory form hanged in offices.

Implication

Loss of Government property

Recommendations

All office items/equipment should be labelled. Inventory cards hang in offices should be updated in line with store regulations.

Management Comment

All office items belonging to the government will be labelled specifying full details of the item and its custodians.

Payment without supporting documents and Standalone vouchers

We noted the sustained quality of accounting records presented to us in the course of our audit exercise as at 31st December 2023. However, we observed during the audit exercise for the year ended 31st December 2023 that some payments were made without supporting documents attached to them while some vouchers are standing alone without any relevant documents. These vouchers should have been retired in line with Financial Memoranda 14(27).

Implication

This is an indication of weak internal control system which makes it difficult to ascertain the eligibility and authenticity of these transaction and a deviation to the provision of FM 14(27).

Recommendation

We therefore recommend that payment vouchers should be fully supported with relevant documents in compliance with the provision of FM quoted above.

Management Comment

We will make sure that the FM 14(27) is strictly followed on all payment vouchers.

Computerized Accounting System Usage

The audit revealed that the local government has not been consistently utilizing the computerized accounting system for posting financial transactions.

Effect

The inconsistent use of the accounting system poses several risks, including inaccurate financial records, which can lead to erroneous reporting. This may hinder timely decision-making for management due to a lack of accessible financial information. Furthermore, the inefficiencies that arise from not leveraging the system fully may lead to increased manual workloads.

Recommendation

To mitigate these issues, it is recommended that the local government implement enhanced training programs for staff to improve their proficiency with the accounting system. Regular monitoring of system usage and soliciting feedback from staff will help identify further training needs. Additionally, assigning

specific responsibilities for posting transactions will ensure accountability and encourage consistent updates to the system.

Management Response

Management acknowledges the audit findings and is committed to improving the use of the computerized accounting system. Plans are underway to develop comprehensive training programs for staff within the next year, along with allocating resources for ongoing support.

NATA forms

During the period under review we observed that NATA forms are mostly not sign by HODs for recommendation and approved by accounting officer in line with financial memoranda.

Implication

This is an indication of weak internal control system and it makes it difficult to track and ensure eligibility.

Recommendation

We therefore recommend that NATA forms should be fully signed and approved by the relevant officers incharge in compliance with the provision of FM.

Management Comment

Management will ensure that no NATA form is acknowledged and processed without been duly signed and approved.

Vouchers kept in loose files

We observed in the course of our audit assignment for the year ended 31st December 2023 that payment vouchers were kept in loose Files as at the time of

the audit. Also kept in loose files are pay record card that were printed on a sheet of paper instead of a card that should equally be filed in arch lever files.

Implication

The payment vouchers can be lost/misplaced and or tempered and there will be no verifiable evidence.

Recommendation

We recommend that payment vouchers should be serially filed in Arch Files to safeguard against misplacement and for easy retrieval of information.

Management Comment

The payment vouchers will be printed in cards and should equally be filed in arch lever files.

Award of contracts/Due Process

We observed during our audit assignment for the year ended 31st December 2023. We observe serious lapses in the process of contract award and execution in the period under review and some of them are listed below.

- A. Noncompliance with due process Act and contract are awarded to favoured companies without consideration of their line of business.
- B. Payment of 90 percent of the contract sum were made to contractors within one month of award of contract with contract valuation certificate and other stipulated condition in chapter 17 of financial Memoranda.
- C. Most of the contracts awarded are over value.

Implication

Violation of the due process ACT and noncompliance with Finance and Management control Act of 1958.

Recommendation

We recommend the following.

- A. Adherence to the provision of the law.
- B. Contract should be awarded to competent companies and in compliance to their object clause.
- C. Contract should be awarded using economy, efficiency, and effectiveness in order to have value for money and good service delivery to the populace.
- D. Capacity building of due process officers, in order to meet up the challenges.

Management Comment

Management will ensure that the provision of laws in relation to contracts are strictly adhered.

BILLIRI LOCAL GOVERNMENT COUNCIL
YEAR 2023 OBSERVATIONS, COMMENTS AND RECOMMENDATIONS FOR IMPROVEMENT.

Missing Payment Vouchers

We observed during the year that most payment vouchers cannot be traced. This act contravenes financial regulation.

Implication

This is an indication of weak internal control system which makes it difficult to ascertain the eligibility and authenticity of these transaction and a deviation to the provision of FM 14(27).

Recommendation

We therefore recommend that payment vouchers should be fully supported with relevant documents in compliance with the provision of FM quoted above.

Management Comment

We will make sure that the FM 14(27) is strictly followed on all payment vouchers.

Computerized Accounting System Usage

The audit revealed that the local government has not been consistently utilizing the computerized accounting system for posting financial transactions.

Implication

The inconsistent use of the accounting system poses several risks, including inaccurate financial records, which can lead to erroneous reporting. This may hinder timely decision-making for management due to a lack of accessible financial information. Furthermore, the inefficiencies that arise from not leveraging the system fully may lead to increased manual workloads.

Recommendation

To mitigate these issues, it is recommended that the local government implement enhanced training programs for staff to improve their proficiency with the accounting system. Regular monitoring of system usage and soliciting feedback from staff will help identify further training needs. Additionally, assigning specific responsibilities for posting transactions will ensure accountability and encourage consistent updates to the system.

Management Response

Management acknowledges the audit findings and is committed to improving the use of the computerized accounting system. Plans are underway to develop comprehensive training programs for staff within the next year, along with allocating resources for ongoing support.

DUKKU LOCAL GOVERNMENT COUNCIL

YEAR 2023 OBSERVATIONS, COMMENTS AND RECOMMENDATIONS FOR IMPROVEMENT.

Prior Year Review: we reviewed the previous year report to enable us ascertain the level of compliance with the recommendations made in the 2022 report. We wish to state that the council has complied with the recommendations made.

Capital Expenditure-Rehabilitation and Repairs of Fixed Assets

We observed during the year that 13.82% of the Council's Expenditure was on the rehabilitation and repairs of fixed assets. This entails that maintaining the existing assets is a priority by the council.

Recommendation

We suggest that the council should make it as a matter of policy to engage professionals when embarking on such projects in order for the communities to get value for the funds expended on such projects.

Financial Documentations

We reviewed the documentations of the council's record for the year and noticed an improvement as compared to last year.

Recommendations

We suggest that the Finance Department of the Council should be encouraged more in future to keep up with the standard maintained during the year.

Computerized Accounting System Usage

The audit revealed that the local government has not been consistently utilizing the computerized accounting system for posting financial transactions.

Implication

The inconsistent use of the accounting system poses several risks, including inaccurate financial records, which can lead to erroneous reporting. This may hinder timely decision-making for management due to a lack of accessible financial information. Furthermore, the inefficiencies that arise from not leveraging the system fully may lead to increased manual workloads.

Recommendation

To mitigate these issues, it is recommended that the local government implement enhanced training programs for staff to improve their proficiency with the accounting system. Regular monitoring of system usage and soliciting feedback from staff will help identify further training needs. Additionally, assigning specific responsibilities for posting transactions will ensure accountability and encourage consistent updates to the system.

Management Response

Management acknowledges the audit findings and is committed to improving the use of the computerized accounting system. Plans are underway to develop comprehensive training programs for staff within the next year, along with allocating resources for ongoing support. Furthermore, monitoring mechanisms will be implemented to track system usage and effectiveness, ensuring continuous improvement.

FUNAKAYE LOCAL GOVERNMENT COUNCIL

YEAR 2023 OBSERVATIONS, COMMENTS AND RECOMMENDATIONS FOR IMPROVEMENT.

Prior Year Observations

A critical review of the previous year 2022 report shows that the council are yet to fully implement few of our recommendations in 2022 report are not yet implemented includes:

	Details	Page Ref	Remark
a,	Investment statute of share	2/b	Not yet implemented
b,	Fixed assets register	2/b	Not yet implemented

Recommendations

We are suggesting that the council should make it as a print of responsibility to act on the recommendation without further delay.

Financial Documentations

We review the documentation of the council and noted an improvement as compared to the previous year. This development is a step forward in putting the council's financial records in better pedestrian.

Recommendation

While commending the council's finance department on the bold steps taken, we pray that the tempo should not be thwarted in future as we believed that the council management shall continue to encourage the officers in that regard.

Computerized Accounting System Usage

The audit revealed that the local government has not been consistently utilizing the computerized accounting system for posting financial transactions.

Effect

The inconsistent use of the accounting system poses several risks, including inaccurate financial records, which can lead to erroneous reporting. This may hinder timely decision-making for management due to a lack of accessible financial information. Furthermore, the inefficiencies that arise from not leveraging the system fully may lead to increased manual workloads.

Recommendation

To mitigate these issues, it is recommended that the local government implement enhanced training programs for staff to improve their proficiency with the accounting system. Regular monitoring of system usage and soliciting feedback from staff will help identify further training needs. Additionally, assigning specific responsibilities for posting transactions will ensure accountability and encourage consistent updates to the system.

Management Response

Management acknowledges the audit findings and is committed to improving the use of the computerized accounting system. Plans are underway to develop comprehensive training programs for staff within the next year, along with allocating resources for ongoing support. Furthermore, monitoring mechanisms will be implemented to track system usage and effectiveness, ensuring continuous improvement.

GOMBE LOCAL GOVERNMENT COUNCIL

YEAR 2023 OBSERVATIONS, COMMENTS AND RECOMMENDATIONS FOR IMPROVEMENT.

Retirement of Revenue Collected to Appropriate Revenue Heads and Sub-Heads

During our review of the records for internally generated revenue (IGR) and expenditures, we noted that the amounts recorded in the Cash Book were not aligned with the appropriate economic codes. This misclassification made it difficult to reclassify the total independent revenue into the correct revenue heads. Furthermore, several expenditure items were inaccurately recorded against incorrect economic codes in both the Cash Book and supporting documents, resulting in improper classification of expenditures under expenditure heads that were not intended for those items.

Implication

The incorrect classification of revenue and expenditure undermines the accuracy and integrity of the financial records. This misclassification can lead to difficulties in financial analysis and reporting, making it challenging for the Council to track the performance of specific revenue streams or control expenses accurately. Moreover, the improper allocation of funds to incorrect expenditure heads may result in non-compliance with budgetary guidelines and hinder the Council's ability to monitor spending effectively.

Recommendation

We recommend that the Council's Finance Department implements stricter controls to ensure that all internally generated revenue and expenditure items are accurately recorded under the appropriate economic codes. Regular training should be provided to staff responsible for financial documentation to ensure

compliance with the relevant accounting guidelines. Furthermore, periodic reviews and reconciliations should be conducted to ensure that revenue and expenditure are properly classified and reported under their correct heads and sub-heads.

Management Response

Management recognizes the importance of correctly classifying revenue and expenditure according to the relevant economic codes. We will take immediate action to correct the misclassification of records in the Cash Book and ensure compliance going forward.

Unrecorded Revenue and Expenditure Items

During the audit, we observed instances where certain revenue and expenditure items were not properly recorded in the Cash Book throughout the month. However, these items were subsequently added during the closing calculations at the end of the month, often scribbled in without proper descriptions or supporting documentation. This practice raises concerns about the accuracy and transparency of financial records.

Implication

The failure to properly record revenue and expenditure items as they occur undermines the integrity of the financial records. This practice increases the risk of errors, omissions, or even intentional manipulation of financial data. Without clear descriptions and proper recording, it becomes difficult to verify the legitimacy of these figures during audits or financial reviews, which may lead to inaccurate financial reporting, non-compliance with accounting standards, and potential mismanagement of funds.

Recommendation

We recommend that the Finance Department ensures that all revenue and expenditure items are accurately recorded in the Cash Book at the time they occur, with proper descriptions and supporting documentation. There should be no instances of adding items without appropriate records at the end of the month. A stricter internal review process should be put in place to ensure that all financial transactions are fully documented, and any discrepancies are addressed immediately.

Management Response

Management acknowledges the observation regarding unrecorded revenue and expenditure items. Immediate steps will be taken to ensure that all financial transactions are recorded accurately and promptly in the Cash Book, with proper descriptions and supporting documents. We will implement stronger internal controls to prevent the practice of adding unrecorded items at the end of the month. Additionally, staff will be trained to reinforce the importance of proper financial documentation and adherence to accounting standards.

Computerized Accounting System Usage

The audit revealed that the local government has not been consistently utilizing the computerized accounting system for posting financial transactions.

Effect

The inconsistent use of the accounting system poses several risks, including inaccurate financial records, which can lead to erroneous reporting. This may hinder timely decision-making for management due to a lack of accessible financial information. Furthermore, the inefficiencies that arise from not leveraging the system fully may lead to increased manual workloads.

Recommendation

To mitigate these issues, it is recommended that the local government implement enhanced training programs for staff to improve their proficiency with the accounting system. Regular monitoring of system usage and soliciting feedback from staff will help identify further training needs. Additionally, assigning specific responsibilities for posting transactions will ensure accountability and encourage consistent updates to the system.

Management Response

Management acknowledges the audit findings and is committed to improving the use of the computerized accounting system. Plans are underway to develop comprehensive training programs for staff within the next year, along with allocating resources for ongoing support. Furthermore, monitoring mechanisms will be implemented to track system usage and effectiveness, ensuring continuous improvement.

KALTUNGO LOCAL GOVERNMENT COUNCIL

YEAR 2023 OBSERVATIONS, COMMENTS AND RECOMMENDATIONS FOR IMPROVEMENT.

Poor Financial Documentation

During our audit of the Council's financial documentation for 2023, we observed that there are gaps in the proper filing of payment vouchers. The filing system currently in place is inadequate and lacks consistency, making it difficult to trace and verify financial transactions efficiently.

Implication

The failure to properly file and organize payment vouchers can lead to delays in financial reporting, difficulty in audit verification, and potential non-compliance with regulatory requirements. This disorganization increases the risk of errors, unauthorized payments, and possible mismanagement of funds. Without proper documentation, the Council may also face challenges in providing evidence of transactions during internal and external audits.

Recommendation

We recommend that the Finance Department take immediate steps to improve the filing and organization of all financial vouchers. This should include setting up a systematic and consistent filing procedure to ensure that all vouchers are appropriately documented, stored, and easily accessible for review. The Council may also consider digitizing the voucher filing process to enhance accuracy, accessibility, and long-term security of financial records.

Management Comment

Management acknowledges the observation on financial documentation and agrees with the recommendation. We are committed to enhancing the filing

system for all financial vouchers. Steps will be taken to establish a more efficient filing procedure within the Finance Department.

Computerized Accounting System Usage

The audit revealed that the local government has not been consistently utilizing the computerized accounting system for posting financial transactions.

Implication

The inconsistent use of the accounting system poses several risks, including inaccurate financial records, which can lead to erroneous reporting. This may hinder timely decision-making for management due to a lack of accessible financial information. Furthermore, the inefficiencies that arise from not leveraging the system fully may lead to increased manual workloads.

Recommendation

To mitigate these issues, it is recommended that the local government implement enhanced training programs for staff to improve their proficiency with the accounting system. Regular monitoring of system usage and soliciting feedback from staff will help identify further training needs. Additionally, assigning specific responsibilities for posting transactions will ensure accountability and encourage consistent updates to the system.

Management Response

Management acknowledges the audit findings and is committed to improving the use of the computerized accounting system. Plans are underway to develop comprehensive training programs for staff within the next year, along with allocating resources for ongoing support. Furthermore, monitoring mechanisms will be implemented to track system usage and effectiveness, ensuring continuous improvement.

Outstanding Revenue Receipt

It was observed that during the Audit Exercise that the revenue collectors are in the habit of withholding revenue earning receipt book for a period of long time without returning and accounting the amount release to the Local Gov't which is contrary to the provision Fm 7:9 -7:11 of the Financial memorandum.

Implication

This is an indication to weak internal control system of revenue earning books in Local Gov't as enshrine by Fm 6:1 – 6:4.

Recommendation

We therefore recommend the returning of outstanding receipt books by the collectors and account the amount involved in the Local Gov't treasury.

Management

The management have identified the collector and invited him to account for the unreturned receipts on the said receipt book.

KWAMI LOCAL GOVERNMENT COUNCIL

YEAR 2023 OBSERVATIONS, COMMENTS AND RECOMMENDATIONS FOR IMPROVEMENT.

Monthly Allowances

Several monthly allowance payment vouchers (PVs) were identified without the list of beneficiaries attached. Some were provided but not signed by the beneficiaries.

This includes March 2023: PV-14; May 2023: PV-10 and PV-23; August 2023: PV-51; December 2023: PV-22. Without the beneficiary lists, the payment vouchers do not provide sufficient detail to verify the authenticity and accuracy of the payments made.

Implication

The absence of beneficiary lists creates a lack of transparency and accountability in the disbursement of funds. This increases the risk of fraud or misappropriation of allowances as there is no way to confirm if payments were made to the rightful recipients. It also makes it challenging for auditing processes, as critical documentation to cross-check payments is missing.

Recommendation

It is recommended that all payment vouchers of this nature should be accompanied by a detailed list of beneficiaries to ensure transparency and accountability. Kwami Local Government Council should establish a policy requiring the attachment of beneficiary lists to all payment vouchers before approval. Furthermore, a routine audit should be conducted to verify the completeness and accuracy of such records.

Management Comment

The management of Kwami Local Government Council acknowledges the importance of maintaining transparency and accountability in the financial disbursement process. We agree with the recommendation and will take immediate steps to implement a policy requiring that all payment vouchers be accompanied by a detailed list of beneficiaries before approval. Furthermore, we will initiate regular audits to ensure the completeness and accuracy of these records, strengthening our internal control systems.

Procurement/Purchase of Items

Procurement procedures and purchase documents were not attached to the relevant payment vouchers. The payment vouchers under review are:

- May 2023: PV-38 and PV-80
- August 2023: PV-5

Key supporting documents such as the extract minutes of meetings authorizing procurement, and Store Receipt Vouchers (SRV) acknowledging the receipt of purchased items, were either not attached or not documented.

Implication

The absence of essential procurement documents undermines the procurement process and creates risks of unauthorized or unsupported purchases. Without these documents, it is difficult to confirm whether proper procurement protocols were followed, potentially leading to unapproved or mismanaged spending. Furthermore, the lack of SRV receipts makes it challenging to track the actual delivery of goods, creating risks of asset loss or fraudulent procurement.

Recommendation

All procurement procedures should be fully documented, including minutes of meetings, procurement committee approvals, and SRV receipts. A stringent review process should be implemented to ensure that no payment voucher is approved without these critical documents. Additionally, procurement training for staff could help reinforce the importance of following these protocols to ensure compliance and reduce potential risks.

Management Comment

Management recognizes the necessity of fully documenting procurement procedures to enhance transparency and accountability. We agree with the recommendation and will implement stricter controls to ensure that all payment vouchers are backed by the required documentation, including Procurement Committee minutes of meeting, procurement approvals, and SRV receipts. Furthermore, management will organize procurement training sessions for staff to emphasize the importance of following these procedures, reducing risks, and ensuring compliance.

Computerized Accounting System Usage

The audit revealed that the local government has not been consistently utilizing the computerized accounting system for posting financial transactions.

Implication

The inconsistent use of the accounting system poses several risks, including inaccurate financial records, which can lead to erroneous reporting. This may hinder timely decision-making for management due to a lack of accessible financial information. Furthermore, the inefficiencies that arise from not leveraging the system fully may lead to increased manual workloads.

Recommendation

To mitigate these issues, it is recommended that the local government implement enhanced training programs for staff to improve their proficiency with the accounting system. Regular monitoring of system usage and soliciting feedback from staff will help identify further training needs. Additionally, assigning specific responsibilities for posting transactions will ensure accountability and encourage consistent updates to the system.

Management Response

Management acknowledges the audit findings and is committed to improving the use of the computerized accounting system. Plans are underway to develop comprehensive training programs for staff within the next year, along with allocating resources for ongoing support. Furthermore, monitoring mechanisms will be implemented to track system usage and effectiveness, ensuring continuous improvement.

NAFADA LOCAL GOVERNMENT COUNCIL

YEAR 2023 OBSERVATIONS, COMMENTS AND RECOMMENDATIONS FOR IMPROVEMENT.

Outstanding Advances

We noted the sustained quality of accounting records presented to us in the course of our audit exercise as at 31st December, 2023. However, we observed that some advances were still long overdue and should have been retired in line with Financial Memoranda S14(27), to the tune of N135,398.

Implication

This is an indication of weak internal control system in the retirement of cash advances and a deviation to the provision of FM 14(27).

Recommendation

We therefore recommend compliance with the provision of FM quoted above.

Management Comment

The management will comply with the provisions of FM to strengthen the internal control system.

Computerized Accounting System Usage

The audit revealed that the local government has not been consistently utilizing the computerized accounting system for posting financial transactions.

Implication

The inconsistent use of the accounting system poses several risks, including inaccurate financial records, which can lead to erroneous reporting. This may hinder timely decision-making for management due to a lack of accessible

financial information. Furthermore, the inefficiencies that arise from not leveraging the system fully may lead to increased manual workloads.

Recommendation

To mitigate these issues, it is recommended that the local government implement enhanced training programs for staff to improve their proficiency with the accounting system. Regular monitoring of system usage and soliciting feedback from staff will help identify further training needs. Additionally, assigning specific responsibilities for posting transactions will ensure accountability and encourage consistent updates to the system.

Management Response

Management acknowledges the audit findings and is committed to improving the use of the computerized accounting system. Plans are underway to develop comprehensive training programs for staff within the next year, along with allocating resources for ongoing support. Furthermore, monitoring mechanisms will be implemented to track system usage and effectiveness, ensuring continuous improvement.

Stock Taking and Inventory Management

It was observed during the audit exercise for the year under review that relevant store records books such as SRV, SIV, and Store Ledgers are kept, maintained, and updated. Inventory charts/forms are maintained and some of the office items were not labelled while additions made were not labelled and added to inventory form hanged in offices.

Implication

Loss of Government property

Recommendations

All office items/equipment should be labelled. Inventory cards hang in offices should be updated in line with store regulations.

Management Comment

All office items belonging to the government will be labelled specifying full details of the item and its custodians.

NATA forms

During the period under review we observed that NATA forms are mostly not sign by HODs for recommendation and approved by accounting officer in line with financial memoranda.

Implication

This is an indication of weak internal control system and it makes it difficult to track and ensure eligibility.

Recommendation

We therefore recommend that NATA forms should be fully signed and approved by the relevant officers incharge in compliance with the provision of FM.

Management Comment

Management will ensure that no NATA form is acknowledged and processed without been duly signed and approved.

Vouchers kept in loose files

We observed during our audit assignment for the year ended 31st December 2023 that payment vouchers were kept in loose Files as at the time of the audit. Also kept in loose files are pay record card that were printed on a sheet of paper instead of a card that should equally be filed in arch lever files.

Implication

The payment vouchers can be lost/misplaced and or tempered and there will be no verifiable evidence.

Recommendation

We recommend that payment vouchers should be serially filed in Arch Files to safeguard against misplacement and for easy retrieval of information.

Management Comment

The payment vouchers will be printed in cards and should equally be filed in arch lever files.

Payment without supporting documents and Stand-alone vouchers

We noted the sustained quality of accounting records presented to us in the course of our audit exercise as at 31st December 2023. However, we observed during the audit exercise for the year ended 31st December 2023 that some payments were made without supporting documents attached to them while some vouchers are standing alone without any relevant documents. These vouchers should have been retired in line with Financial Memoranda 14(27).

Implication

This is an indication of weak internal control system which makes it difficult to ascertain the eligibility and authenticity of these transaction and a deviation to the provision of FM 14(27).

Recommendation

We therefore recommend that payment vouchers should be fully supported with relevant documents in compliance with the provision of FM.

Management Comment

The management will ensure that all payments are supported by relevant documents.

SHONGOM_LOCAL GOVERNMENT COUNCIL

YEAR 2023 OBSERVATIONS, COMMENTS AND RECOMMENDATIONS FOR IMPROVEMENT.

Outstanding Advances

We observed that advances were all retired which is in line with Financial Memoranda S14 (27). Effect: this is an indication of strong internal control system in the retirement of cash advances and a deviation to the provision of FM 14(27).

Implication

This is an indication of weak internal control system in the retirement of cash advances and a deviation to the provision of FM 14(27).

Recommendation

We therefore recommend continues compliance with the provision of FM.

Management Comment

The management will continue to comply with the provisions of the FM.

NATA forms

During the period under review, we observed that NATA forms are not well signed by HODs for recommendation and approved by accounting officer, in line with the financial memoranda.

Implication

This is an indication of weak internal control system and it makes it difficult to track and ensure eligibility.

Recommendation

We therefore recommend that NATA forms should be fully signed and approved by the relevant officers in charge in compliance with the provision of FM.

Management Comment

Management will ensure that no NATA form is acknowledged and processed without been duly signed and approved.

Vouchers kept in loose files: We again observed during our audit assignment for the year ended 31 December that payment vouchers were kept in loose Files as at the time of the audit.

Implication: the payment vouchers can be lost/misplaced and or tempered and there will be no verifiable evidence.

Recommendation: we recommend that payment vouchers should be serially filed in Arch Files to safeguard against misplacement and for easy retrieval of information.

Management Comment: the payment vouchers will be printed in cards and should equally be filed in arch lever files.

Computerization: we have observed that with the computerized accounting system, accounting officers don't post transactions frequently. Staff needs to be trained and train for effective and efficient posting of transactions among others.

Implication: Inefficiencies in conducting government activities.

Recommendation: Staff should be sent to regular training on computerization.

Management Comment: Staff will be sent for regular training to ensure effective and efficient posting of transactions among others.

Outstanding Revenue Receipt

It was observed that during the Audit Exercise that the revenue collectors are in the habit of withholding revenue earning receipt book for a period of long time without returning and accounting the amount release to the Local Gov't which is contrary to the provision FM 7:9 -7:11 of the Financial memorandum.

Implication

This is an indication to weak internal control system of revenue earning books in Local Gov't as enshrined in FM 6:1 – 6:4.

Recommendation

We therefore recommend the returning of outstanding receipt books by the collectors and account the amount involved in the Local Gov't treasury as and when due.

Management Response

The management have identified the defaulters and efforts are being made to account the amount on the said receipt book.

YAMALTU DEBA LOCAL GOVERNMENT COUNCIL

YEAR 2023 OBSERVATIONS, COMMENTS AND RECOMMENDATIONS FOR IMPROVEMENT.

Internal Control Weaknesses

Our audit revealed that the Local Government Council has not maintained Accounting and Auditing manuals, nor has it established internal control mechanisms to define accounting policies and ensure compliance with these policies. The absence of such foundational documents and controls hinders the effective management of the Council's financial operations.

Implication

The lack of formalized Accounting and Auditing manuals exposes the Council to significant risks, including inconsistent accounting practices, potential non-compliance with regulatory requirements, and increased susceptibility to errors and fraud. Without clear guidelines, staff may lack direction in their financial responsibilities, which can lead to mismanagement of funds, inadequate financial reporting, and diminished accountability within the Council.

Recommendation

We recommend that the Council develop and implement comprehensive Accounting and Auditing manuals that explicitly outline the accounting policies to be followed. These manuals should serve as essential tools for ensuring compliance and promoting sound financial management practices. Additionally, the establishment of robust internal control mechanisms is crucial for monitoring adherence to these policies and facilitating regular reviews to keep the manuals current and relevant.

Management Response

Management acknowledges the absence of Accounting and Auditing manuals and the need for effective internal control mechanisms. We are committed to developing these manuals to provide clear guidance on accounting policies and ensure compliance across the Council. Additionally, we will implement internal controls to monitor adherence to these policies and enhance overall financial management. Staff will receive training on these new procedures to ensure proper understanding and implementation.

Computerized Accounting System Usage

The audit revealed that the local government has not been consistently utilizing the computerized accounting system for posting financial transactions.

Effect

The inconsistent use of the accounting system poses several risks, including inaccurate financial records, which can lead to erroneous reporting. This may hinder timely decision-making for management due to a lack of accessible financial information. Furthermore, the inefficiencies that arise from not leveraging the system fully may lead to increased manual workloads.

Recommendation

To mitigate these issues, it is recommended that the local government implement enhanced training programs for staff to improve their proficiency with the accounting system. Regular monitoring of system usage and soliciting feedback from staff will help identify further training needs. Additionally, assigning specific responsibilities for posting transactions will ensure accountability and encourage consistent updates to the system.

Management Response

Management acknowledges the audit findings and is committed to improving the use of the computerized accounting system. Plans are underway to develop comprehensive training programs for staff within the next year, along with allocating resources for ongoing support. Furthermore, monitoring mechanisms will be implemented to track system usage and effectiveness, ensuring continuous improvement.