AKKO LOCAL GOVERNMENT COUNCIL
GOMBE STATE

AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER 2024

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CORPORATE INFORMATION

COUNCIL MEMBERS

Hon. Mahd Danladi Adamu	Chairman
Hon. Habibu Hassan Kumo	Vice Chairman
Hon. Aishatu Mahd Buba	Councillor
Hon. Abdullahi Sale	Councillor
Hon. Hassan Yahaya	Councillor
Hon. Kawuji M. Tukur	Councillor
Hon. Bello Adamu Wembi	Councillor
Hon. Sani Abubakar	Councillor
Hon. Idris Isah	Councillor
Hon. Hassan Shuiabu	Councillor
Hon. Usman Muhammed	Councillor
Hon. Mahd Yauta	Councillor
Hon. Abdullahi M. Panda	Councillor

MANAGEMENT AND HEADS OF DEPARTMENT

ALH Abdullahi Abdullahi	Secretary
Mohd Ajiye Abubakar	Deputy Secretary
Saidu Ibrahim Tafida	Treasurer
Sallau Umar	HOD ESD
Bala Bayye Musa	HOD Agric
Abubakar Ngari	HOD Works
Muhammad Umar Lamanti	PHE Cordinaror
Bome Kale	HOD WASH

BANKERS

UBA PLC

AKKO LOCAL GOVERNMENT

GOMBE STATE OF NIGERIA

Email:akkolga1976@gmail.com

Akko Local Government Secretariat,
PMB 002 Along Tashan Magarya Road,
Kumo, Gombe State.

Ref. No.:______________________

Date:____________________

STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements set out in pages 6 to 10 for the year ended 31st December, 2024 have been prepared in accordance with the provisions of the Finance [Control and Management] Act 1958 as amended, Cash Basis IPSAS (*Financial Reporting under the Cash Basis of Accounting*), and Financial Memoranda (FM) as well as Generally Accepted Accounting Practice. These reporting requiments provide for the fair presentation of Statement of Cash Flows, Statement of Assets and Liabilities, Statement of Income and Expenditure, Statement of Consolidated Revenue Fund, Statement of Capital Development Fund and Notes to the Financial Statements

To fulfil 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 page 11 were consistently 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, we assert that the Financial Statements fairly reflect the financial position of Akko Local Government Council as at 31st December, 2024 and its operations for the year ended on that date.

The responsibility for the preparation of the Financial Statements rests entirely with the Treasury Department of the Local Government Council.

11/08/25
....
Treasurer

SECRET

OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

TELEGRAM:
TELEPHONE:

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

Date: 18/08/2025

AUDIT CERTIFICATE

AUDIT CERTIFICATE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS ON THE ACCOUNTS OF AKKO LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER 2024

The Auditor General audited the books of accounts and reviewed the audited financial statements of Akko Local Government Council of Gombe State for the year ended 31st December, 2024 in accordance with section 125(2) and 316 of the 1999 Constitution of the FRN (as amended) and section 51(1) of the Gombe State, State and Local Government Audit Law of 2021. The Financial Statements comprise of the Statement of Cash Flows, Statement of Assets and Liabilities, Statement of Income and Expenditure, Statement of Consolidated Revenue Fund, Statement of Capital Development Fund and Notes to the Financial Statements. The financial statements of the local government are prepared in compliance with Cash Basis International Public Sector Accounting Standards (Cash Basis IPSAS).

Responsibility of the Local Government Council
The local government council is responsible for the preparation and fair presentation of its financial statements in accordance with Cash Basis IPSAS, Gombe State Financial Memorandum (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 Cash Basis IPSAS; and making accounting estimates that are reasonable in the circumstances.

Responsibility of the External Auditors
The responsibility of the external auditors is to express an opinion on the financial statements of the local government council based on their audit in accordance International Standards of Supreme Audit Institutions (ISSAIs) as well as the International Standards on Auditing (Adapted as Nigerian Standards on Auditing) relevant to the public sector. Those standards require that the external auditors plan and perform the audit to obtain reasonable, but not absolute, assurance that 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 (I) above on the accounts and financial management of Akko local government council and review of the respective audited financial statements. During the year, I successfully completed reviews of activity-based audit, financial statements assessment audit and compliance audit. The Financial statements of Akko Local Government show completely and distinctly the financial allocation received from the State – Local Government Joint Accounts and Allocation Committee (SLJAAC) for the year 2024.

Having complied with ISSAIs, the relevant laws and applied the Generally Accepted Auditing Standards, the audit provides a reasonable basis for the certification of the Auditor General on the financial statements of Akko local government council.

Opinion
In my opinion, the individual financial statements give a true and fair view of the financial position of Akko Local Government Council as of December 31, 2024, and of its financial performance and its cash flows for the year ended in accordance with Cash Basis IPSAS, Financial Memoranda, and the relevant laws.

18/08/2025

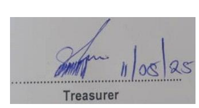
Muhammad Bappayo Abdulmumini FCNA
FRC/2022/PRO/ANAN/002/957066
AUDITOR GENERAL FOR LOCAL GOVERNMENTS
GOMBE STATE

GOMBE STATE GOVERNMENT OF NIGERIA

AKKO LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2024

FINAL BUDGET 2024		NOTES	2024	2023
			₦	₦
	Operating Activities			
	Receipts			
7,316,680,000.00	Statutory Revenue	1	6,287,363,096.91	4,304,370,565.13
	Independent Revenue:			
-	Personal Taxes	2A	-	-
1,750,000.00	Other Taxes	2B	1,438,400.00	2,172,000.00
24,557,000.00	Licences - General	2C	10,015,189.00	8,077,777.93
-	Mining Rents	2D	-	-
-	Royalties	2E	-	-
42,728,000.00	Fees - General	2F	9,876,598.00	32,070,300.00
200,000.00	Fines - General	2G	591,500.00	332,100.00
2,990,000.00	Sales - General	2H	1,029,600.00	407,000.00
44,097,047.00	Earnings -General	2I	11,570,200.00	8,833,400.00
-	Rent on Government Buildings - General	2J	40,000.00	-
3,000,000.00	Rent on Land & Others - General	2K	646,500.00	848,200.00
-	Repayments - General	2L	2,078,040.35	-
1,005,000.00	Investment Income	2M	566,800.00	-
-	Interest Earned	2N	-	-
-	Re-Imbursement General	2O	-	-
120,327,047.00	Independent Revenue Sub-total		37,852,827.35	52,740,777.93
7,437,007,047.00	Total Receipts		6,325,215,924.26	4,357,111,343.06
	Payments			
(2,764,710,000.00)	Salaries and Allowances	5	(2,658,730,251.79)	(1,253,556,265.80)
(150,000,000.00)	Social Contributions	6	(113,586,332.14)	-
(200,000,000.00)	Social Benefits	7	(15,459,704.80)	-
(1,679,630,000.00)	Overhead Cost	8	(1,005,518,794.70)	(695,396,544.50)
-	Loans and Advances	9	-	-
(1,638,030,000.00)	Grants and Contrbutions	10	(1,160,149,649.48)	(1,786,304,409.07)
(55,410,000.00)	Subsidies	11	(55,404,790.01)	-
(216,810,000.00)	Transfers - Payments	13A	(216,800,591.73)	(226,854,007.52)
-	Transfers - Payments to Individuals	13B	-	-
-	Loss on Foreign Exchange	14	-	-
(6,704,590,000.00)	Total Payments		(5,225,650,114.65)	(3,962,111,226.88)
732,417,047.00	Net Cash flow from Operating Activities		1,099,565,809.61	395,000,116.18
	Investing Activities			
(275,000,000.00)	Purchase of Fixed Assets	15A	(72,225,680.00)	(5,027,273.00)
(641,500,000.00)	Construction/Provision of Fixed Assets	15B	(73,227,049.05)	(44,503,098.20)
(590,000,000.00)	Rehabilitation/Repairs of Fixed Assets	15C	(110,211,538.79)	(80,859,300.36)
(53,000,000.00)	Preservation of the Environment	15D	-	-
(30,000,000.00)	Acquisition of Non Tangible Assets	15E	-	(20,000.00)
(1,589,500,000.00)	Net Cash Flow from Investing Activities		(255,664,267.84)	(130,409,671.56)
	Financing Activities			
-	Proceeds from Aids and Grants	3	-	-
678,223,631.31	Proceeds from Loans/Borrowings	4A	-	-
50,000,000.00	Proceeds from Other Capital Receipts	4B	122,879,944.36	-
(149,110,000.00)	Repayment of Loans	12	-	(37,494,766.56)
579,113,631.31	Net Cash Flow from Financing Activities		122,879,944.36	(37,494,766.56)
(277,969,321.69)	Net Surplus/(Deficit) for the Year		966,781,486.13	227,095,678.06
-	Add: Opening Balance		399,284,829.73	172,189,151.67
(277,969,321.69)	Closing Cash Balance		1,366,066,315.86	399,284,829.73

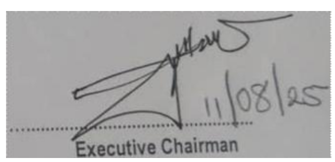


GOMBE STATE GOVERNMENT OF NIGERIA

AKKO LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2024

	NOTES	2024	2023
		₦	₦
ASSETS			
Cash and Bank Balances	16	1,366,066,316	399,284,830
TOTAL ASSETS		1,366,066,316	399,284,830
LIABILITIES			
Accumulated Surplus/(Deficit)	25	1,366,066,316	399,284,830
TOTAL LIABILITIES		1,366,066,316	399,284,830



GOMBE STATE GOVERNMENT OF NIGERIA
AKKO LOCAL GOVERNMENT COUNCIL
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER 2024

	NOTES	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
REVENUE								
Statutory Revenue	1	6,766,680,000.00	550,000,000.00	7,316,680,000.00	7,316,680,000.00	6,287,363,096.91	(1,029,316,903.09)	4,304,370,565.13
Sub-total Statutory Revenue		6,766,680,000.00	550,000,000.00	7,316,680,000.00	7,316,680,000.00	6,287,363,096.91	(1,029,316,903.09)	4,304,370,565.13
Independent Revenue:								
Personal Taxes	2A	-	-	-	-	-	-	-
Other Taxes	2B	1,750,000.00	-	1,750,000.00	1,750,000.00	1,438,400.00	(311,600.00)	2,172,000.00
Licences - General	2C	22,577,000.00	1,980,000.00	24,557,000.00	24,557,000.00	10,015,189.00	(14,541,811.00)	8,077,777.93
Mining Rents	2D	-	-	-	-	-	-	-
Royalties	2E	-	-	-	-	-	-	-
Fees - General	2F	41,478,000.00	1,250,000.00	42,728,000.00	42,728,000.00	9,876,598.00	(32,851,402.00)	32,070,300.00
Fines - General	2G	200,000.00	-	200,000.00	200,000.00	591,500.00	391,500.00	332,100.00
Sales - General	2H	2,950,000.00	40,000.00	2,990,000.00	2,990,000.00	1,029,600.00	(1,960,400.00)	407,000.00
Earnings -General	2I	43,947,047.00	150,000.00	44,097,047.00	44,097,047.00	11,570,200.00	(32,526,847.00)	8,833,400.00
Rent on Government Buildings - General	2J	-	-	-	-	40,000.00	40,000.00	-
Rent on Land & Others - General	2K	3,000,000.00	-	3,000,000.00	3,000,000.00	646,500.00	(2,353,500.00)	848,200.00
Repayments - General	2L	-	-	-	-	2,078,040.35	2,078,040.35	-
Investment Income	2M	505,000.00	500,000.00	1,005,000.00	1,005,000.00	566,800.00	(438,200.00)	-
Interest Earned	2N	-	-	-	-	-	-	-
Re-Imbursement General	2O	-	-	-	-	-	-	-
Sub-total Independent Revenue		116,407,047.00	3,920,000.00	120,327,047.00	120,327,047.00	37,852,827.35	(82,474,219.65)	52,740,777.93
Capital Receipts								
Aids and Grants	3	-	-	-	-	-	-	-
Loans/Borrowings Receipt	4A	678,223,631.31	-	678,223,631.31	678,223,631.31	-	(678,223,631.31)	-
Other Capital Receipts	4B	50,000,000.00	-	50,000,000.00	50,000,000.00	122,879,944.36	72,879,944.36	-
Sub-total Capital Receipts		728,223,631.31	-	728,223,631.31	728,223,631.31	122,879,944.36	(605,343,686.95)	-
TOTAL REVENUE		7,611,310,678.31	553,920,000.00	8,165,230,678.31	8,165,230,678.31	6,448,095,868.62	(1,717,134,809.69)	4,357,111,343.06
EXPENDITURE								
Salaries and Allowances	5	1,596,000,000.00	20,000,000.00	1,616,000,000.00	2,764,710,000.00	2,658,730,251.79	105,979,748.21	1,253,556,265.80
Social Contributions	6	150,000,000.00	-	150,000,000.00	150,000,000.00	113,586,332.14	36,413,667.86	-
Social Benefits	7	200,000,000.00	-	200,000,000.00	200,000,000.00	15,459,704.80	184,540,295.20	-
Overhead Cost	8	1,024,700,000.00	526,000,000.00	1,550,700,000.00	1,679,630,000.00	1,005,518,794.70	674,111,205.30	695,396,544.50
Loans and Advances	9	-	-	-	-	-	-	-
Grants and Contrbutions	10	2,767,000,000.00	335,000,000.00	3,102,000,000.00	1,638,030,000.00	1,160,149,649.48	477,880,350.52	1,786,304,409.07
Subsidies	11	15,000,000.00	-	15,000,000.00	55,410,000.00	55,404,790.01	5,209.99	-
Public Debt Charges	12	200,000,000.00	20,000,000.00	220,000,000.00	149,110,000.00	-	149,110,000.00	37,494,766.56
Loss on Foreign Exchange	14	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		5,952,700,000.00	901,000,000.00	6,853,700,000.00	6,636,890,000.00	5,008,849,522.92	1,628,040,477.08	3,772,751,985.93
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		1,658,610,678.31	(347,080,000.00)	1,311,530,678.31	1,528,340,678.31	1,439,246,345.70	(3,345,175,286.77)	584,359,357.14
CAPITAL EXPENDITURE								
Purchase of Fixed Assets	15A	595,000,000.00	(320,000,000.00)	275,000,000.00	275,000,000.00	72,225,680.00	202,774,320.00	5,027,273.00
Construction/Provision of Fixed Assets	15B	921,500,000.00	(280,000,000.00)	641,500,000.00	641,500,000.00	73,227,049.05	568,272,950.95	44,503,098.20
Rehabilitation/Repairs of Fixed Assets	15C	530,000,000.00	60,000,000.00	590,000,000.00	590,000,000.00	110,211,538.79	479,788,461.21	80,859,300.36
Preservation of the Environment	15D	43,000,000.00	10,000,000.00	53,000,000.00	53,000,000.00	-	53,000,000.00	-
Acquisition of Non Tangible Assets	15E	10,000,000.00	20,000,000.00	30,000,000.00	30,000,000.00	-	30,000,000.00	20,000.00
TOTAL CAPITAL EXPENDITURE		2,099,500,000.00	(510,000,000.00)	1,589,500,000.00	1,589,500,000.00	255,664,267.84	1,333,835,732.16	130,409,671.56
TRANSFERS			-	-				
Transfers - Payments	13A	-	-	-	216,810,000.00	216,800,591.73	9,408.27	226,854,007.52
Transfers - Payments to Individuals	13B	-	-	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	216,810,000.00	216,800,591.73	9,408.27	226,854,007.52
SURPLUS/(DEFICIT)		(440,889,321.69)	162,920,000.00	(277,969,321.69)	(277,969,321.69)	966,781,486.13	(4,679,020,427.20)	227,095,678.06

11/08/25
Treasurer

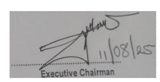
11/08/25
Executive Chairman

GOMBE STATE GOVERNMENT OF NIGERIA

AKKO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER 2024

ACTUAL 2023		NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
₦			₦	₦	₦	₦	₦	₦
172,189,151.67	OPENING BALANCE		399,284,829.73					
	REVENUE							
4,304,370,565.13	Statutory Revenue	1	6,287,363,096.91	7,316,680,000.00	7,316,680,000.00	550,000,000.00	6,766,680,000.00	(1,029,316,903.09)
4,304,370,565.13	Sub-total Statutory Revenue		6,287,363,096.91	7,316,680,000.00	7,316,680,000.00	550,000,000.00	6,766,680,000.00	(1,029,316,903.09)
	Independent Revenue:							
-	Personal Taxes	2A	-	-	-	-	-	-
2,172,000.00	Licences - General	2B	1,438,400.00	1,750,000.00	1,750,000.00	-	1,750,000.00	(311,600.00)
8,077,777.93	Mining Rents	2C	10,015,189.00	24,557,000.00	24,557,000.00	1,980,000.00	22,577,000.00	(14,541,811.00)
-	Fees - General	2D	-	-	-	-	-	-
-	Fines - General	2E	-	-	-	-	-	-
32,070,300.00	Sales - General	2F	9,876,598.00	42,728,000.00	42,728,000.00	1,250,000.00	41,478,000.00	(32,851,402.00)
332,100.00	Earnings -General	2G	591,500.00	200,000.00	200,000.00	-	200,000.00	391,500.00
407,000.00	Rent on Government Buildings - General	2H	1,029,600.00	2,990,000.00	2,990,000.00	40,000.00	2,950,000.00	(1,960,400.00)
8,833,400.00	Rent on Land & Others - General	2I	11,570,200.00	44,097,047.00	44,097,047.00	150,000.00	43,947,047.00	(32,526,847.00)
-	Repayments - General	2J	40,000.00	-	-	-	-	40,000.00
848,200.00	Investment Income	2K	646,500.00	3,000,000.00	3,000,000.00	-	3,000,000.00	(2,353,500.00)
-	Interest Earned	2L	2,078,040.35	-	-	-	-	2,078,040.35
-	Re-Imbursement General	2M	566,800.00	1,005,000.00	1,005,000.00	500,000.00	505,000.00	(438,200.00)
-	Rates	2N	-	-	-	-	-	-
-	Miscellaneous	2O	-	-	-	-	-	-
52,740,777.93	Sub-total Independent Revenue		37,852,827.35	120,327,047.00	120,327,047.00	3,920,000.00	116,407,047.00	(82,474,219.65)
4,529,300,494.73	TOTAL RECURRENT REVENUE		6,724,500,753.99	7,437,007,047.00	7,437,007,047.00	553,920,000.00	6,883,087,047.00	(1,111,791,122.74)
	EXPENDITURE							
1,253,556,265.80	Salaries and Allowances	5	2,658,730,251.79	2,764,710,000.00	1,616,000,000.00	20,000,000.00	1,596,000,000.00	105,979,748.21
-	Social Contributions	6	113,586,332.14	150,000,000.00	150,000,000.00	-	150,000,000.00	36,413,667.86
-	Social Benefits	7	15,459,704.80	200,000,000.00	200,000,000.00	-	200,000,000.00	184,540,295.20
695,396,544.50	Overhead Cost	8	1,005,518,794.70	1,679,630,000.00	1,550,700,000.00	526,000,000.00	1,024,700,000.00	674,111,205.30
-	Loans and Advances	9	-	-	-	-	-	-
1,786,304,409.07	Grants and Contrbutions	10	1,160,149,649.48	1,638,030,000.00	3,102,000,000.00	335,000,000.00	2,767,000,000.00	477,880,350.52
-	Subsidies	11	55,404,790.01	55,410,000.00	15,000,000.00	-	15,000,000.00	5,209.99
37,494,766.56	Public Debt Charges	12	-	149,110,000.00	220,000,000.00	20,000,000.00	200,000,000.00	149,110,000.00
-	Loss on Foreign Exchange	14	-	-	-	-	-	-
3,772,751,985.93	TOTAL OPERATING EXPENDITURE		5,008,849,522.92	6,636,890,000.00	6,853,700,000.00	901,000,000.00	5,952,700,000.00	1,628,040,477.08
756,548,508.80	OPERATING BALANCE		1,715,651,231.07	800,117,047.00	583,307,047.00	(347,080,000.00)	930,387,047.00	(2,739,831,599.82)
	TRANSFERS							
226,854,007.52	Transfers - Payments	13A	216,800,591.73	216,810,000.00	-	-	-	9,408.27
-	Transfers - Payments to Individuals	13B	-	-	-	-	-	-
130,409,671.56	Transfer to Capital Development Fund		132,784,323.48		-	-		
	Transfer from Capital Development Fund				-	-		
357,263,679.08	TRANSFERS TOTAL		349,584,915.21	216,810,000.00	-	-	-	9,408.27
399,284,829.73	CLOSING BALANCE		1,366,066,315.86					



GOMBE STATE GOVERNMENT OF NIGERIA
AKKO LOCAL GOVERNMENT COUNCIL
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER 2024

ACTUAL 2023		NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
₦			₦	₦	₦	₦	₦	₦
-	OPENING BALANCE		-					
	REVENUE							
	Capital Receipts							
130,409,671.56	Transfer from Consolidated Revenue Fund		132,784,323.48	-			-	-
-	Aids and Grants	3	-	-	-	-	-	-
-	Loans/Borrowings Receipt	4A	-	678,223,631.31	678,223,631.31	-	678,223,631.31	(678,223,631.31)
-	Other Capital Receipts	4B	122,879,944.36	50,000,000.00	50,000,000.00	-	50,000,000.00	72,879,944.36
130,409,671.56	Sub-total Capital Receipts		255,664,267.84	728,223,631.31	728,223,631.31	-	728,223,631.31	(605,343,686.95)
-	Transfer to Consolidated Revenue Fund		-	-			-	-
130,409,671.56	TOTAL CAPITAL REVENUE AVAILABLE		255,664,267.84	728,223,631.31	728,223,631.31	-	728,223,631.31	(605,343,686.95)
	CAPITAL EXPENDITURE							
5,027,273.00	Purchase of Fixed Assets	15A	72,225,680.00	275,000,000.00	275,000,000.00	(320,000,000.00)	595,000,000.00	202,774,320.00
44,503,098.20	Construction/Provision of Fixed Assets	15B	73,227,049.05	641,500,000.00	641,500,000.00	(280,000,000.00)	921,500,000.00	568,272,950.95
80,859,300.36	Rehabilitation/Repairs of Fixed Assets	15C	110,211,538.79	590,000,000.00	590,000,000.00	60,000,000.00	530,000,000.00	479,788,461.21
-	Preservation of the Environment	15D	-	53,000,000.00	53,000,000.00	10,000,000.00	43,000,000.00	53,000,000.00
20,000.00	Acquisition of Non Tangible Assets	15E	-	30,000,000.00	30,000,000.00	20,000,000.00	10,000,000.00	30,000,000.00
130,409,671.56	TOTAL CAPITAL EXPENDITURE		255,664,267.84	1,589,500,000.00	1,589,500,000.00	(510,000,000.00)	2,099,500,000.00	1,333,835,732.16
-	CLOSING BALANCE		-					

11/08/25
Treasurer

11/08/25
Executive Chairman

AKKO LOCAL GOVERNMENT

GOMBE STATE OF NIGERIA

Email:akkolga1976@gmail.com

Akko Local Government Secretariat,
PMB 002 Along Tashan Magarya Road,
Kumo, Gombe State.

*Ref. No.:*____________________

*Date:*____________________

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

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

a. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with the Cash Basis IPSAS, *Financial Reporting under the Cash Basis of Accounting* 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.

11/05/25

Treasurer

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2024	ACTUAL 2023
	₦	₦
Note 1: Government Share of FAAC (Statutory Revenue)		
Note 1A: Local Government Share of FAAC	797,378,349	1,692,373,295
Note 1B: Local Government Share of VAT	3,132,685,047	1,592,824,796
Note 1C: Local Government Share of Other FAAC	2,357,299,701	1,019,172,475
Note 1: Government Share of FAAC (Statutory Revenue) Total	6,287,363,097	4,304,370,565
Note 2: Independent Revenue		
Note 2A: Personal Taxes	-	-
Note 2B: Other Taxes	1,438,400	2,172,000
Note 2C: Licences - General	10,015,189	8,077,778
Note 2D: Mining Rents	-	-
Note 2E: Royalties	-	-
Note 2F: Fees - General	9,876,598	32,070,300
Note 2G: Fines - General	591,500	332,100
Note 2H: Sales - General	1,029,600	407,000
Note 2I: Earnings -General	11,570,200	8,833,400
Note 2J: Rent on Government Buildings - General	40,000	-
Note 2K: Rent on Land & Others - General	646,500	848,200
Note 2L: Repayments - General	2,078,040	-
Note 2M: Investment Income	566,800	-
Note 2N: Interest Earned	-	-
Note 2O: Re-Imbursement General	-	-
Note 2: Independent Revenue Total	37,852,827	52,740,778
Note 3: Aids and Grants		
Note 3A: Domestic Aids	-	-
Note 3B: Foreign Aids	-	-
Note 3C: Domestic Grants	-	-
Note 3D: Foreign Grants	-	-
Note 3: Aids and Grants Total	-	-
Note 4: Loans and Other Capital Receipts		
Note 4A: Loans/ Borrowings Receipt	-	-
Note 4B: Other Capital Receipts	122,879,944	-
Note 4C: Transfers	-	-
Note 4: Loans and Other Capital Receipts Total	122,879,944	-
Note 5: Salaries and Allowances		
Note 5: Salaries and Allowances	2,658,730,252	1,253,556,266
Note 5: Salaries and Allowances Total	2,658,730,252	1,253,556,266
Note 6: Social Contribution		
Note 6: Social Contribution	113,586,332	-
Note 6: Social Contribution Total	113,586,332	-

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2024	ACTUAL 2023
	₦	₦
Note 7: Social Benefits		
Note 7: Social Benefits	15,459,705	-
Note 7: Social Benefits Total	15,459,705	-
Note 8: Overhead Cost		
Note 8A: Travel and Transport - General	74,640,207	51,243,878
Note 8B: Utilities - General	19,000,000	22,000,000
Note 8C: Materials and Supplies - General	126,410,919	77,682,326
Note 8D: Maintenance Services General	60,202,610	39,321,000
Note 8E: Training General	-	18,832,007
Note 8F: Other Services - General	281,869,230	234,233,285
Note 8G: Consulting & Professional Services - General	24,968,000	1,386,236
Note 8H: Fuel and Lubricants - General	-	23,984,200
Note 8I: Financial Charges General	3,380,112	1,105,497
Note 8J: Miscellaneous Expenses - General	388,398,535	215,073,843
Note 8: Overhead Cost Total	978,869,613	684,862,272
Note 9: Loans and Advances		
Note 9: Staff Loans and Advances - General	-	-
Note 9: Loans and Advances Total	-	-
Note 10: Grants and Contributions		
Note 10A: Local Grants and Contributions	1,160,149,649	1,786,304,409
Note 10B: Foreign Grants and Contribution	-	-
Note 10: Grants and Contributions Total	1,160,149,649	1,786,304,409
Note 11: Subsidies General		
Note 11A: Subsidy to Government Owned Companies & Parastatals	55,404,790	-
Note 11B: Subsidy to Private Companies	-	-
Note 11: Subsidies General Total	55,404,790	-
Note 12: Public Debt Charges		
Note 12: Loans Repayment	-	37,494,767
Note 12: Public Debt Charges Total	-	37,494,767
Note 13: Transfers -Payment		
Note 13A: Transfer to Fund Recurrent Expenditure-Payment	216,800,592	226,854,008
Note 13B: Transfers-Payments to Individuals	-	-
Note 13: Transfers -Payment Total	216,800,592	226,854,008
Note 15: Capital Expenditure		
Note 15A: Purchase of Fixed Assets - General	72,225,680	5,027,273
Note 15B: Construction/Provision of Fixed Assets - General	73,227,049	44,503,098
Note 15C: Rehabilitation/Repairs of Fixed Assets - General	110,211,539	80,859,300
Note 15D: Preservation of the Environment - Gnenral	-	-

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2024	ACTUAL 2023
	₦	₦
Note 15E: Acquisition of Non Tangible Assets	-	20,000
Note 15: Capital Expenditure Total	255,664,268	130,409,672
Note 16: Cash and Bank Balances Held By Treasurer		
Note 16: Cash and Bank Balances Held By Treasurer	1,366,066,316	399,284,830
Note 16: Cash and Bank Balances Held By Treasurer Total	1,366,066,316	399,284,830
Note 17: Advances and Imprests		
Note 17: Advances and Imprests	-	-
Note 17: Advances and Imprests Total	-	-
Note 18: Investments		
Note 18: Investments	-	-
Note 18: Investments Total	-	-
Note 19: Loans Granted		
Note 19: Loans Granted	-	-
Note 19: Loans Granted Total	-	-
Note 20: Deposits - General		
Note 20: Deposits - General	-	-
Note 20: Deposits - General Total	-	-
Note 21: Loans and Debts		
Note 21: Domestic Loan Stock	-	-
Note 21: Loans and Debts Total	-	-
Note 22: Unremitted Deductions		
Note 22: Unremitted Taxes	-	-
Note 22: Unremitted Deductions Total	-	-
Note 23: Current Portion of Long-Term Borrowings		
Note 23: Current Portion of Long-Term Borrowings	-	-
Note 23: Current Portion of Long-Term Borrowings Total	-	-
Note 24: Long-Term Borrowings		
Note 24: Long-Term Borrowings	-	-
Note 24: Long-Term Borrowings Total	-	-
Note 25: Accumulated Surplus/(Deficit)		
Note 25: Accumulated Surplus/(Deficit)	1,366,066,316	399,284,830
Note 25: Accumulated Surplus/(Deficit) Total	1,366,066,316	399,284,830

Note 1A: LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES

	2024			2023		
MONTH	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL
	₦	₦	₦	₦	₦	₦
JANUARY	122,842,404.21	-	122,842,404.21	224,971,294.76	4,907,596.13	229,878,890.89
FEBRUARY	153,267,557.01	-	153,267,557.01	127,845,127.49	4,907,596.13	132,752,723.62
MARCH	5,198,125.38	-	5,198,125.38	121,438,114.36	4,907,596.13	126,345,710.49
APRIL	94,721,935.26	-	94,721,935.26	167,314,238.77	4,907,596.13	172,221,834.90
MAY	79,299,291.44	-	79,299,291.44	117,429,371.54	4,907,596.13	122,336,967.67
JUNE	43,139,451.66	-	43,139,451.66	180,128,182.76	4,907,596.13	185,035,778.89
JULY	34,613,137.23	-	34,613,137.23	103,737,188.58	-	103,737,188.58
AUGUST	41,396,971.76	-	41,396,971.76	134,693,667.22	-	134,693,667.22
SEPTEMBER	50,644,996.17	-	50,644,996.17	114,349,767.31	8,049,189.78	122,398,957.09
OCTOBER	30,431,089.17	-	30,431,089.17	134,947,006.67	-	134,947,006.67
NOVEMBER	17,593,976.55	-	17,593,976.55	104,348,362.51	-	104,348,362.51
DECEMBER	124,229,412.95	-	124,229,412.95	123,676,206.16	-	123,676,206.16
TOTAL	797,378,348.79	-	797,378,348.79	1,654,878,528.12	37,494,766.56	1,692,373,294.68

Note 1B: LOCAL GOVERNMENT SHARE OF VAT

MONTH	2024	2023
	₦	₦
JANUARY	232,741,164.67	117,714,952.27
FEBRUARY	195,136,174.21	115,911,869.84
MARCH	215,286,005.55	110,264,307.49
APRIL	264,220,580.99	99,931,035.40
MAY	234,472,980.56	99,655,470.79
JUNE	238,473,519.81	122,815,569.26
JULY	259,792,354.03	133,497,125.31
AUGUST	297,784,577.28	139,423,130.54
SEPTEMBER	275,500,466.73	172,477,004.76
OCTOBER	274,953,264.98	144,505,114.83
NOVEMBER	354,208,322.92	164,300,189.62
DECEMBER	290,115,635.43	172,329,025.41
TOTAL	3,132,685,047.15	1,592,824,795.53

Note 1C: LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES

MONTH	2024	2023
	₦	₦
JANUARY	107,511,347.22	12,518,393.72
FEBRUARY	100,119,151.89	49,669,902.38
MARCH	204,713,223.53	44,970,243.78
APRIL	322,374,855.25	7,556,833.33
MAY	154,629,817.49	124,788,136.80
JUNE	172,539,317.61	55,067,181.31
JULY	241,316,536.24	116,304,515.46
AUGUST	209,299,998.45	118,842,751.60
SEPTEMBER	163,928,215.71	154,148,666.57
OCTOBER	219,908,547.93	66,217,786.34
NOVEMBER	229,635,716.59	96,555,894.12
DECEMBER	231,322,973.08	130,532,385.17
TOTAL	2,357,299,700.97	977,172,690.58

GOMBE STATE GOVERNMENT OF NIGERIA
AKKO LOCAL GOVERNMENT COUNCIL
SUMMARY OF TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)							
110101	Statutory Allocation	3,000,000,000.00	(2,000,000,000.00)	1,000,000,000.00	1,000,000,000.00	797,378,348.79	(202,621,651.21)	1,692,373,294.68
110102	Share of VAT	2,500,000,000.00	1,300,000,000.00	3,800,000,000.00	3,800,000,000.00	3,132,685,047.15	(667,314,952.85)	1,592,824,795.53
110103	Other FAAC	1,266,680,000.00	1,250,000,000.00	2,516,680,000.00	2,516,680,000.00	2,357,299,700.97	(159,380,299.03)	1,019,172,474.92
	STATUTORY REVENUE TOTAL	6,766,680,000.00	550,000,000.00	7,316,680,000.00	7,316,680,000.00	6,287,363,096.91	(1,029,316,903.09)	4,304,370,565.13
	INDEPENDENT REVENUE							
120101	Personal Taxes	-	-	-	-	-	-	-
120103	Other Taxes	1,750,000.00	-	1,750,000.00	1,750,000.00	1,438,400.00	(311,600.00)	2,172,000.00
120201	Licences - General	22,577,000.00	1,980,000.00	24,557,000.00	24,557,000.00	10,015,189.00	(14,541,811.00)	8,077,777.93
120202	Mining Rents	-	-	-	-	-	-	-
120203	Royalties	-	-	-	-	-	-	-
120204	Fees - General	41,478,000.00	1,250,000.00	42,728,000.00	42,728,000.00	9,876,598.00	(32,851,402.00)	32,070,300.00
120205	Fines - General	200,000.00	-	200,000.00	200,000.00	591,500.00	391,500.00	332,100.00
120206	Sales - General	2,950,000.00	40,000.00	2,990,000.00	2,990,000.00	1,029,600.00	(1,960,400.00)	407,000.00
120207	Earnings -General	43,947,047.00	150,000.00	44,097,047.00	44,097,047.00	11,570,200.00	(32,526,847.00)	8,833,400.00
120208	Rent on Government Buildings - General	-	-	-	-	40,000.00	40,000.00	-
120209	Rent on Land & Others - General	3,000,000.00	-	3,000,000.00	3,000,000.00	646,500.00	(2,353,500.00)	848,200.00
120210	Repayments - General	-	-	-	-	2,078,040.35	2,078,040.35	-
120211	Investment Income	505,000.00	500,000.00	1,005,000.00	1,005,000.00	566,800.00	(438,200.00)	-
120212	Interest Earned	-	-	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-	-	-
	INDEPENDENT REVENUE TOTAL	116,407,047.00	3,920,000.00	120,327,047.00	120,327,047.00	37,852,827.35	(82,474,219.65)	52,740,777.93
	CAPITAL RECEIPTS AND OTHER REVENUE SOURCES							
130101	Domestic Aids	-	-	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-	-	-
130201	Domestic Grants	-	-	-	-	-	-	-
130202	Foreign Grants	-	-	-	-	-	-	-
140201	Other Capital Receipts	50,000,000.00	-	50,000,000.00	50,000,000.00	102,079,944.36	52,079,944.36	-
140301	Domestic Loans/ Borrowings Receipt	678,223,631.31	-	678,223,631.31	678,223,631.31	-	(678,223,631.31)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	20,800,000.00	20,800,000.00	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	728,223,631.31	-	728,223,631.31	728,223,631.31	122,879,944.36	(605,343,686.95)	-
	TOTAL REVENUE	7,611,310,678.31	553,920,000.00	8,165,230,678.31	8,165,230,678.31	6,448,095,868.62	(1,717,134,809.69)	4,357,111,343.06

GOMBE STATE GOVERNMENT OF NIGERIA
AKKO LOCAL GOVERNMENT COUNCIL
DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
110101 - STATUTORY ALLOCATION								
11010101	Statutory Allocation	3,000,000,000.00	(2,000,000,000.00)	1,000,000,000.00	1,000,000,000.00	797,378,348.79	(202,621,651.21)	1,692,373,294.68
110101 - STATUTORY ALLOCATION Total		3,000,000,000.00	(2,000,000,000.00)	1,000,000,000.00	1,000,000,000.00	797,378,348.79	(202,621,651.21)	1,692,373,294.68
110102 - SHARE OF VAT								
11010201	Share of VAT	2,500,000,000.00	1,300,000,000.00	3,800,000,000.00	3,800,000,000.00	3,132,685,047.15	(667,314,952.85)	1,592,824,795.53
110102 - SHARE OF VAT Total		2,500,000,000.00	1,300,000,000.00	3,800,000,000.00	3,800,000,000.00	3,132,685,047.15	(667,314,952.85)	1,592,824,795.53
110103 - OTHER FAAC								
11010301	Excess Crude /PPT	46,680,000.00	-	46,680,000.00	46,680,000.00	-	(46,680,000.00)	42,264,981.12
11010302	Ecological Fund from FAAC	-	-	-	-	-	-	41,999,784.34
11010303	Budget Augmentation	20,000,000.00	200,000,000.00	220,000,000.00	220,000,000.00	-	(220,000,000.00)	-
11010304	Exchange Rate Gain	950,000,000.00	1,050,000,000.00	2,000,000,000.00	2,000,000,000.00	1,862,290,589.58	(137,709,410.42)	602,109,711.78
11010306	Non Oil Excess Revenue	-	-	-	-	167,623,101.80	167,623,101.80	143,817,686.60
11010307	Share of Solid Minerals	-	-	-	-	4,422,626.44	4,422,626.44	-
11010308	Stabilization Fund	40,000,000.00	-	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
11010309	Other Recurrent Receipts	210,000,000.00	-	210,000,000.00	210,000,000.00	220,807,690.76	10,807,690.76	61,573,552.73
11010317	Electronic Money Transfers Levy	-	-	-	-	102,155,692.39	102,155,692.39	127,406,758.35
110103 - OTHER FAAC Total		1,266,680,000.00	1,250,000,000.00	2,516,680,000.00	2,516,680,000.00	2,357,299,700.97	(159,380,299.03)	1,019,172,474.92
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total		6,766,680,000.00	550,000,000.00	7,316,680,000.00	7,316,680,000.00	6,287,363,096.91	(1,029,316,903.09)	4,304,370,565.13
12 - INDEPENDENT REVENUE								
1201 - TAX REVENUE								
120103 - OTHER TAXES								
12010302	Pools Betting Tax (Current)	-	-	-	-	93,400.00	93,400.00	-
12010313	Stamp Duty Tax	-	-	-	-	122,000.00	122,000.00	-
12010315	Development Levy	-	-	-	-	435,000.00	435,000.00	-
12010320	Livestock Tax	1,000,000.00	-	1,000,000.00	1,000,000.00	408,000.00	(592,000.00)	317,300.00
12010321	Other Service Taxes	750,000.00	-	750,000.00	750,000.00	380,000.00	(370,000.00)	1,854,700.00
120103 - OTHER TAXES Total		1,750,000.00	-	1,750,000.00	1,750,000.00	1,438,400.00	(311,600.00)	2,172,000.00
1201 - TAX REVENUE Total		1,750,000.00	-	1,750,000.00	1,750,000.00	1,438,400.00	(311,600.00)	2,172,000.00
1202 - NON-TAX REVENUE								
120201 - LICENCES - GENERAL								
12020105	Radio/Television Station Licences	2,250,000.00	-	2,250,000.00	2,250,000.00	369,400.00	(1,880,600.00)	150,000.00
12020109	Registration of Voluntary Organisations	356,540.00	800,000.00	1,156,540.00	1,156,540.00	1,406,000.00	249,460.00	469,000.00
12020110	Inland Water-Way Licences	-	-	-	-	6,000.00	6,000.00	-
12020111	Bake House Licences	2,000,000.00	-	2,000,000.00	2,000,000.00	229,900.00	(1,770,100.00)	235,400.00
12020113	Brick Making, etc. Licences	450,000.00	600,000.00	1,050,000.00	1,050,000.00	606,400.00	(443,600.00)	551,400.00
12020114	Cart Licences	500,000.00	-	500,000.00	500,000.00	58,000.00	(442,000.00)	70,000.00
12020115	Dane Gun Licences	280,000.00	-	280,000.00	280,000.00	75,000.00	(205,000.00)	60,000.00
12020116	Cattle Dealer Licences	3,400,000.00	-	3,400,000.00	3,400,000.00	128,000.00	(3,272,000.00)	700,700.00
12020117	Dried Fish & Meat Licences	220,000.00	-	220,000.00	220,000.00	220,000.00	-	90,000.00
12020118	Pet (Dog) Licences	120,000.00	380,000.00	500,000.00	500,000.00	-	(500,000.00)	420,000.00
12020119	Fishing Permits	-	-	-	-	350,000.00	350,000.00	-
12020120	Hawker's Permits	250,000.00	-	250,000.00	250,000.00	-	(250,000.00)	76,000.00
12020121	Hunting Permits	720,000.00	-	720,000.00	720,000.00	199,600.00	(520,400.00)	147,000.00
12020122	Produce Buying Licences	4,650,000.00	-	4,650,000.00	4,650,000.00	725,100.00	(3,924,900.00)	523,100.00
12020124	Abbattoir/Slaughter Licences	2,350,000.00	-	2,350,000.00	2,350,000.00	200,000.00	(2,150,000.00)	110,000.00
12020126	Hiring Services	2,210,000.00	-	2,210,000.00	2,210,000.00	457,500.00	(1,752,500.00)	290,000.00
12020128	Borehole Drilling Licences	600,000.00	-	600,000.00	600,000.00	777,000.00	177,000.00	742,477.93
12020129	Pool Betting and Casino Licences/Gaming	-	-	-	-	872,750.00	872,750.00	-
12020130	Cinematograph Licences	450,000.00	-	450,000.00	450,000.00	205,200.00	(244,800.00)	650,100.00
12020137	Trade Permits Licences	740,460.00	-	740,460.00	740,460.00	959,800.00	219,340.00	929,600.00
12020138	Forest Licences Roller Saws,Saw Mill Hammer/Licences	400,000.00	-	400,000.00	400,000.00	1,421,289.00	1,021,289.00	1,381,500.00
12020159	Bicycle Licence & Hire Permits	270,000.00	-	270,000.00	270,000.00	357,600.00	87,600.00	254,500.00
12020160	Animal Health Certificate Licences	110,000.00	-	110,000.00	110,000.00	-	(110,000.00)	54,000.00
12020161	Liquor Licences	250,000.00	200,000.00	450,000.00	450,000.00	390,650.00	(59,350.00)	173,000.00
120201 - LICENCES - GENERAL Total		22,577,000.00	1,980,000.00	24,557,000.00	24,557,000.00	10,015,189.00	(14,541,811.00)	8,077,777.93
120204 - FEES - GENERAL								
12020401	Court/Court Summons Fees	-	-	-	-	109,200.00	109,200.00	-
12020402	Medical Service Fees/Laboratory Fees	850,000.00	-	850,000.00	850,000.00	-	(850,000.00)	240,000.00
12020404	Trade Union Fees /Trade Test Fees	-	-	-	-	149,000.00	149,000.00	-
12020414	Registration of Access/Permit of Minerals, Mining & Allied Fees	30,000,000.00	-	30,000,000.00	30,000,000.00	4,114,000.00	(25,886,000.00)	21,890,600.00
12020417	Contractors Registration Fees	650,000.00	-	650,000.00	650,000.00	842,600.00	192,600.00	1,252,500.00
12020422	Indigene Letter	2,900,000.00	-	2,900,000.00	2,900,000.00	1,604,998.00	(1,295,002.00)	1,823,200.00
12020424	Business/Trade Operating Fees	2,000,000.00	-	2,000,000.00	2,000,000.00	324,000.00	(1,676,000.00)	2,240,500.00
12020425	Disinfection of Produce /Fumigation Service/Spraying of Produce Fees	500,000.00	-	500,000.00	500,000.00	348,000.00	(152,000.00)	160,100.00
12020426	Tender Fees/Bill of Interest/Non-Refundable Tender Fees	4,000.00	1,000,000.00	1,004,000.00	1,004,000.00	130,000.00	(874,000.00)	238,200.00
12020428	International/Domestic Landing and Parking	1,200,000.00	-	1,200,000.00	1,200,000.00	100,000.00	(1,100,000.00)	272,300.00
12020434	Billboard/Advertisement Fees	4,000.00	250,000.00	254,000.00	254,000.00	320,000.00	66,000.00	88,000.00
12020441	Birth and Death Registration Fees	850,000.00	-	850,000.00	850,000.00	91,000.00	(759,000.00)	93,500.00
12020443	Proof/Change of Ownership Certificate Fees	820,000.00	-	820,000.00	820,000.00	1,342,200.00	522,200.00	2,417,600.00
12020444	Agriculture/Veterinary Service Fees	350,000.00	-	350,000.00	350,000.00	80,000.00	(270,000.00)	680,500.00
12020445	Library Usage Charge	-	-	-	-	-	-	160,000.00
12020447	Timber, Forest and Charcoal Fees	400,000.00	-	400,000.00	400,000.00	4,000.00	(396,000.00)	314,300.00
12020448	School/Tuition/Examination Fees	-	-	-	-	-	-	90,000.00
12020466	Right of Occupancy Fees	950,000.00	-	950,000.00	950,000.00	131,100.00	(818,900.00)	51,000.00
12020489	Maintenance Fees	-	-	-	-	101,500.00	101,500.00	58,000.00
12020494	Registration of Community Development Associations and Community Based Organizations (CDAs & CBOs)	-	-	-	-	85,000.00	85,000.00	-
120204 - FEES - GENERAL Total		41,478,000.00	1,250,000.00	42,728,000.00	42,728,000.00	9,876,598.00	(32,851,402.00)	32,070,300.00
120205 - FINES - GENERAL								
12020501	Court Fines	-	-	-	-	42,000.00	42,000.00	-
12020503	Penalties (General)	200,000.00	-	200,000.00	200,000.00	549,500.00	349,500.00	332,100.00
120205 - FINES - GENERAL Total		200,000.00	-	200,000.00	200,000.00	591,500.00	391,500.00	332,100.00
120206 - SALES - GENERAL								

DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
12020601	Sales of Journal and Publications	-	-	-	-	-	-	227,000.00
12020605	Sales of Vaccines	250,000.00	-	250,000.00	250,000.00	-	(250,000.00)	15,000.00
12020606	Sales of Forms	200,000.00	-	200,000.00	200,000.00	166,300.00	(33,700.00)	30,000.00
12020609	Sales of Farm Produce	-	-	-	-	15,000.00	15,000.00	-
12020610	Proceeds From Sales of Goods By Public Autions	1,000,000.00	40,000.00	1,040,000.00	1,040,000.00	-	(1,040,000.00)	120,000.00
12020611	Proceeds From Sales of Govt. Vehicles	500,000.00	-	500,000.00	500,000.00	347,800.00	(152,200.00)	15,000.00
12020612	Proceeds From Sales of Drugs and Medications	-	-	-	-	133,000.00	133,000.00	-
12020614	Sales of Govt. Buildings	1,000,000.00	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
12020615	Sales of Uniforms	-	-	-	-	307,500.00	307,500.00	-
12020629	Sales of Government Properties	-	-	-	-	60,000.00	60,000.00	-
120206 - SALES - GENERAL Total		2,950,000.00	40,000.00	2,990,000.00	2,990,000.00	1,029,600.00	(1,960,400.00)	407,000.00
120207 - EARNINGS -GENERAL								
12020701	Earnings From Consultancy Services	-	-	-	-	335,400.00	335,400.00	-
12020703	Earnings From Hire of Plants and Equipments	2,050,000.00	-	2,050,000.00	2,050,000.00	202,800.00	(1,847,200.00)	20,000.00
12020704	Earnings From the use of Government Vehicles	1,180,000.00	-	1,180,000.00	1,180,000.00	40,000.00	(1,140,000.00)	33,000.00
12020705	Earnings From The use of Government Halls	300,000.00	100,000.00	400,000.00	400,000.00	-	(400,000.00)	3,002,300.00
12020707	Earnings From Medical Services	650,000.00	50,000.00	700,000.00	700,000.00	632,900.00	(67,100.00)	610,200.00
12020708	Earnings From Agricultural Produce	16,500,000.00	-	16,500,000.00	16,500,000.00	2,659,800.00	(13,840,200.00)	300,000.00
12020709	Earnings FromTourism/ Cultural/Arts Centres	-	-	-	-	60,000.00	60,000.00	-
12020722	Earnings From Commercial Activities	23,267,047.00	-	23,267,047.00	23,267,047.00	7,639,300.00	(15,627,747.00)	4,730,900.00
12020724	Other Earnings	-	-	-	-	-	-	137,000.00
120207 - EARNINGS -GENERAL Total		43,947,047.00	150,000.00	44,097,047.00	44,097,047.00	11,570,200.00	(32,526,847.00)	8,833,400.00
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL								
12020801	Rent on Govt. Quaters	-	-	-	-	40,000.00	40,000.00	-
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL Total		-	-	-	-	40,000.00	40,000.00	-
120209 - RENT ON LAND & OTHERS - GENERAL								
12020901	Rent on Government Land	1,600,000.00	-	1,600,000.00	1,600,000.00	145,000.00	(1,455,000.00)	50,200.00
12020906	Rent on Govt. Properties	1,400,000.00	-	1,400,000.00	1,400,000.00	501,500.00	(898,500.00)	78,000.00
12020908	Tenament Rates	-	-	-	-	-	-	720,000.00
120209 - RENT ON LAND & OTHERS - GENERAL Total		3,000,000.00	-	3,000,000.00	3,000,000.00	646,500.00	(2,353,500.00)	848,200.00
120210 - REPAYMENTS - GENERAL								
12021006	General Refunds	-	-	-	-	2,078,040.35	2,078,040.35	-
120210 - REPAYMENTS - GENERAL Total		-	-	-	-	2,078,040.35	2,078,040.35	-
120211 - INVESTMENT INCOME								
12021102	Dividend Received	5,000.00	500,000.00	505,000.00	505,000.00	216,800.00	(288,200.00)	-
12021103	Other Investment Income	500,000.00	-	500,000.00	500,000.00	350,000.00	(150,000.00)	-
120211 - INVESTMENT INCOME Total		505,000.00	500,000.00	1,005,000.00	1,005,000.00	566,800.00	(438,200.00)	-
1202 - NON-TAX REVENUE Total		114,657,047.00	3,920,000.00	118,577,047.00	118,577,047.00	36,414,427.35	(82,162,619.65)	50,568,777.93
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS								
1402 - OTHER CAPITAL RECEIPTS								
140201 - OTHER CAPITAL RECEIPTS								
14020103	Receipt of Share of State IGR	50,000,000.00	-	50,000,000.00	50,000,000.00	102,079,944.36	52,079,944.36	-
140201 - OTHER CAPITAL RECEIPTS Total		50,000,000.00	-	50,000,000.00	50,000,000.00	102,079,944.36	52,079,944.36	-
1402 - OTHER CAPITAL RECEIPTS Total		50,000,000.00	-	50,000,000.00	50,000,000.00	102,079,944.36	52,079,944.36	-
1403 - LOANS/ BORROWINGS RECEIPT								
140301 - DOMESTIC LOANS/ BORROWINGS RECEIPT								
14030101	Domestic Loans/Borrowings from Financial Institutions	678,223,631.31	-	678,223,631.31	678,223,631.31	-	(678,223,631.31)	-
140301 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total		678,223,631.31	-	678,223,631.31	678,223,631.31	-	(678,223,631.31)	-
1403 - LOANS/ BORROWINGS RECEIPT Total		678,223,631.31	-	678,223,631.31	678,223,631.31	-	(678,223,631.31)	-
1407 - EXTRAORDINARY ITEMS								
140701 - EXTRAORDINARY ITEMS								
14070102	Unspecified Revenue	-	-	-	-	20,800,000.00	20,800,000.00	-
140701 - EXTRAORDINARY ITEMS Total		-	-	-	-	20,800,000.00	20,800,000.00	-
1407 - EXTRAORDINARY ITEMS Total		-	-	-	-	20,800,000.00	20,800,000.00	-

GOMBE STATE GOVERNMENT OF NIGERIA
AKKO LOCAL GOVERNMENT COUNCIL
SUMMARY OF TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
2	EXPENDITURES							
21	Personnel Cost							
21010101	Basic Salary	-	-	-	-	-	-	-
21010102	Overtime Payments	-	-	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	50,000,000.00	-	50,000,000.00	50,000,000.00	42,865,000.00	7,135,000.00	10,004,711.29
21010104	Consolidated Salaries	1,485,000,000.00	20,000,000.00	1,505,000,000.00	2,653,710,000.00	2,588,522,347.70	65,187,652.30	1,242,876,554.51
210201	Allowances	61,000,000.00	-	61,000,000.00	61,000,000.00	27,342,904.09	33,657,095.91	675,000.00
210202	Social Contributions	150,000,000.00	-	150,000,000.00	150,000,000.00	113,586,332.14	36,413,667.86	-
210301	Social Benefits	200,000,000.00	-	200,000,000.00	200,000,000.00	15,459,704.80	184,540,295.20	-
	Personnel Cost Total	1,946,000,000.00	20,000,000.00	1,966,000,000.00	3,114,710,000.00	2,787,776,288.73	326,933,711.27	1,253,556,265.80
2202	Overhead Cost							
220201	Travels and Transport - General	30,000,000.00	57,000,000.00	87,000,000.00	90,660,000.00	74,640,206.71	16,019,793.29	51,243,878.46
220202	Utilities - General	41,000,000.00	-	41,000,000.00	41,000,000.00	19,000,000.00	22,000,000.00	22,000,000.00
220203	Materials and Supplies - General	116,200,000.00	75,000,000.00	191,200,000.00	218,420,000.00	126,410,919.27	92,009,080.73	77,682,326.36
220204	Maintenance Services - General	41,500,000.00	56,000,000.00	97,500,000.00	101,750,000.00	60,202,610.09	41,547,389.91	39,321,000.00
220205	Training - General	-	-	-	-	-	-	18,832,007.30
220206	Other Services - General	376,000,000.00	53,000,000.00	429,000,000.00	430,500,000.00	281,869,230.38	148,630,769.62	234,233,285.04
220207	Consulting and Professional Services	72,500,000.00	25,000,000.00	97,500,000.00	97,800,000.00	24,968,000.00	72,832,000.00	1,386,235.50
220208	Fuel and Lubricants	7,500,000.00	-	7,500,000.00	7,500,000.00	-	7,500,000.00	23,984,200.00
220209	Financial Charges	5,000,000.00	40,000,000.00	45,000,000.00	45,000,000.00	3,380,111.57	41,619,888.43	1,105,496.54
220210	Miscellaneous Expenses	335,000,000.00	220,000,000.00	555,000,000.00	647,000,000.00	415,047,716.68	231,952,283.32	225,608,115.30
	Overhead Cost Total	1,024,700,000.00	526,000,000.00	1,550,700,000.00	1,679,630,000.00	1,005,518,794.70	674,111,205.30	695,396,544.50
2203	Loans and Advances							
220301	Staff Loans and Advances - General	-			-	-	-	-
	Loans and Advances Total	-			-	-	-	-
2204	Grants and Contrbutions							
220401	Local Grants and Contrbutions	2,767,000,000.00	335,000,000.00	3,102,000,000.00	1,638,030,000.00	1,160,149,649.48	477,880,350.52	1,786,304,409.07
220402	Foreign Grants and Contrbutions	-	-	-	-	-	-	-
	Grants and Contrbutions Total	2,767,000,000.00	335,000,000.00	3,102,000,000.00	1,638,030,000.00	1,160,149,649.48	477,880,350.52	1,786,304,409.07
2205	Subsidies							
220501	Subsidy to Government Owned Companies & Parastatals	15,000,000.00	-	15,000,000.00	55,410,000.00	55,404,790.01	5,209.99	-
220502	Subsidy to Private Companies	-	-	-	-	-	-	-
	Subsidies Total	15,000,000.00	-	15,000,000.00	55,410,000.00	55,404,790.01	5,209.99	-
2206	Public Debt Charges							
2206	Loans Repayment	200,000,000.00	20,000,000.00	220,000,000.00	149,110,000.00	-	149,110,000.00	37,494,766.56
	Public Debt Charges Total	200,000,000.00	20,000,000.00	220,000,000.00	149,110,000.00	-	149,110,000.00	37,494,766.56
2207	Transfer to Fund Recurrent Expenditure-Payment							
2207	Transfers - Payment	-	-	-	216,810,000.00	216,800,591.73	9,408.27	226,854,007.52
	Transfers Payment - Total	-	-	-	216,810,000.00	216,800,591.73	9,408.27	226,854,007.52
2208	Transfers-Payments to Individuals							
2208	Transfers - Payment	-	-	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-	-	-
23	Capital Expenditure							
230101	Purchase of Fixed Assets	595,000,000.00	(320,000,000.00)	275,000,000.00	275,000,000.00	72,225,680.00	202,774,320.00	5,027,273.00
230201	Construction/Provision of Fixed Assets	921,500,000.00	(280,000,000.00)	641,500,000.00	641,500,000.00	73,227,049.05	568,272,950.95	44,503,098.20
230301	Rehabilitation/Repairs of Fixed Assets	530,000,000.00	60,000,000.00	590,000,000.00	590,000,000.00	110,211,538.79	479,788,461.21	80,859,300.36
230401	Preservation of the Environment	43,000,000.00	10,000,000.00	53,000,000.00	53,000,000.00	-	53,000,000.00	-
230501	Acquisition of Non Tangible Assets	10,000,000.00	20,000,000.00	30,000,000.00	30,000,000.00	-	30,000,000.00	20,000.00
	Capital Expenditure Total	2,099,500,000.00	(510,000,000.00)	1,589,500,000.00	1,589,500,000.00	255,664,267.84	1,333,835,732.16	130,409,671.56
	TOTAL EXPENDITURE	8,052,200,000.00	391,000,000.00	8,443,200,000.00	8,443,200,000.00	5,481,314,382.49	2,961,885,617.51	4,130,015,665.00

GOMBE STATE GOVERNMENT OF NIGERIA
AKKO LOCAL GOVERNMENT COUNCIL
DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
21 - PERSONNEL COST								
2101 - SALARY								
210101 - SALARIES AND WAGES								
21010103	Consolidated Revenue Fund Charges - Statutory office Holder's Salaries and Allowances	50,000,000.00	-	50,000,000.00	50,000,000.00	42,865,000.00	7,135,000.00	10,004,711.29
21010104	Consolidated Salaries	1,485,000,000.00	20,000,000.00	1,505,000,000.00	2,653,710,000.00	2,588,522,347.70	65,187,652.30	1,242,876,554.51
210101 - SALARIES AND WAGES Total		1,535,000,000.00	20,000,000.00	1,555,000,000.00	2,703,710,000.00	2,631,387,347.70	72,322,652.30	1,252,881,265.80
2101 - SALARY Total		1,535,000,000.00	20,000,000.00	1,555,000,000.00	2,703,710,000.00	2,631,387,347.70	72,322,652.30	1,252,881,265.80
2102 - ALLOWANCES AND SOCIAL CONTRIBUTION								
210201 - ALLOWANCES								
21020117	Other Allowances	61,000,000.00	-	61,000,000.00	61,000,000.00	27,342,904.09	33,657,095.91	675,000.00
210201 - ALLOWANCES Total		61,000,000.00	-	61,000,000.00	61,000,000.00	27,342,904.09	33,657,095.91	675,000.00
210202 - SOCIAL CONTRIBUTIONS								
21020207	Gombe Health Equity Fund	150,000,000.00	-	150,000,000.00	150,000,000.00	113,586,332.14	36,413,667.86	0.00
210202 - SOCIAL CONTRIBUTIONS Total		150,000,000.00	-	150,000,000.00	150,000,000.00	113,586,332.14	36,413,667.86	0.00
2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total		211,000,000.00	-	211,000,000.00	211,000,000.00	140,929,236.23	70,070,763.77	675,000.00
2103 - SOCIAL BENEFITS								
210301 - SOCIAL BENEFITS								
21030105	Severance Gratuity	200,000,000.00	-	200,000,000.00	200,000,000.00	15,459,704.80	184,540,295.20	0.00
210301 - SOCIAL BENEFITS Total		200,000,000.00	-	200,000,000.00	200,000,000.00	15,459,704.80	184,540,295.20	0.00
2103 - SOCIAL BENEFITS Total		200,000,000.00	-	200,000,000.00	200,000,000.00	15,459,704.80	184,540,295.20	0.00
21 - PERSONNEL COST Total		1,946,000,000.00	20,000,000.00	1,966,000,000.00	3,114,710,000.00	2,787,776,288.73	326,933,711.27	1,253,556,265.80
22 - OTHER RECURRENT COSTS								
2202 - OVERHEAD COST								
220201 - TRAVEL& TRANSPORT - GENERAL								
22020101	Local Travel and Transport - Training	23,500,000.00	52,000,000.00	75,500,000.00	79,160,000.00	65,364,206.71	13,795,793.29	29,287,423.46
22020102	Local Travel and Transport - Others	6,500,000.00	5,000,000.00	11,500,000.00	11,500,000.00	9,276,000.00	2,224,000.00	21,956,455.00
220201 - TRAVEL& TRANSPORT - GENERAL Total		30,000,000.00	57,000,000.00	87,000,000.00	90,660,000.00	74,640,206.71	16,019,793.29	51,243,878.46
220202 - UTILITIES - GENERAL								
22020201	Electricity Charges	5,000,000.00	-	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020205	Water Rates	36,000,000.00	-	36,000,000.00	36,000,000.00	19,000,000.00	17,000,000.00	22,000,000.00
220202 - UTILITIES - GENERAL Total		41,000,000.00	-	41,000,000.00	41,000,000.00	19,000,000.00	22,000,000.00	22,000,000.00
220203 - MATERIALS & SUPPLIES - GENERAL								
22020301	Office Stationaries/Computer Consumables	5,000,000.00	15,000,000.00	20,000,000.00	20,000,000.00	5,590,962.84	14,409,037.16	7,422,636.36
22020305	Printing of Non security Documents	3,200,000.00	5,000,000.00	8,200,000.00	20,300,000.00	20,292,044.05	7,955.95	3,097,000.00
22020306	Printing of Security Documents	10,000,000.00	-	10,000,000.00	10,070,000.00	10,070,000.00	0.00	6,477,000.00
22020307	Drugs & Medical Supplies	75,000,000.00	30,000,000.00	105,000,000.00	109,200,000.00	68,052,457.84	41,147,542.16	30,342,090.00
22020310	Teaching Aids/Materials Supplies	1,000,000.00	-	1,000,000.00	11,850,000.00	11,850,000.00	0.00	200,000.00
22020311	Food Stuff/Catering Materials Supplies	5,000,000.00	-	5,000,000.00	5,000,000.00	1,555,454.54	3,444,545.46	26,143,600.00
22020313	Accessories/Materials/Supplies General	0.00	-	-	0.00	0.00	0.00	4,000,000.00
22020314	Printing/Publications General	2,000,000.00	25,000,000.00	27,000,000.00	27,000,000.00	0.00	27,000,000.00	0.00
22020315	Supplies of COVID-19 PPE	15,000,000.00	-	15,000,000.00	15,000,000.00	9,000,000.00	6,000,000.00	0.00
220203 - MATERIALS & SUPPLIES - GENERAL Total		116,200,000.00	75,000,000.00	191,200,000.00	218,420,000.00	126,410,919.27	92,009,080.73	77,682,326.36
220204 - MAINTENANCE SERVICES - GENERAL								
22020401	Maintenance of Motor Vehicles/Transport Equipment	5,000,000.00	3,000,000.00	8,000,000.00	8,000,000.00	1,230,840.00	6,769,160.00	1,932,000.00
22020402	Maintenance of Office Funiture	2,000,000.00	-	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020404	Maintenance of Office/ IT Equipments	0.00	-	-	0.00	0.00	0.00	57,000.00
22020405	Maintenance of Plants and Generators	5,000,000.00	-	5,000,000.00	5,000,000.00	3,500,000.00	1,500,000.00	0.00
22020406	Other Maintenance Services	9,000,000.00	33,000,000.00	42,000,000.00	42,000,000.00	22,362,560.09	19,637,439.91	0.00
22020411	Maintenance of Communucation Equipments	500,000.00	-	500,000.00	500,000.00	0.00	500,000.00	0.00
22020412	Maintenance of Markets/Public Places	5,000,000.00	10,000,000.00	15,000,000.00	15,000,000.00	5,359,210.00	9,640,790.00	85,000.00
22020413	Minor Road Maintenance	10,000,000.00	10,000,000.00	20,000,000.00	24,250,000.00	24,250,000.00	0.00	35,871,000.00
22020414	Maintenance of Office/Residential Buildings	5,000,000.00	-	5,000,000.00	5,000,000.00	3,500,000.00	1,500,000.00	1,376,000.00
220204 - MAINTENANCE SERVICES - GENERAL Total		41,500,000.00	56,000,000.00	97,500,000.00	101,750,000.00	60,202,610.09	41,547,389.91	39,321,000.00
220205 - TRAINING - GENERAL								
22020501	Local Training	0.00	-	-	0.00	0.00	0.00	18,832,007.30
220205 - TRAINING - GENERAL Total		0.00	-	-	0.00	0.00	0.00	18,832,007.30
220206 - OTHER SERVICES - GENERAL								
22020601	Security Services	256,000,000.00	-	256,000,000.00	256,000,000.00	215,758,622.10	40,241,377.90	96,932,285.04
22020602	Office Rent	10,000,000.00	20,000,000.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
22020603	Residential Rent	4,000,000.00	3,000,000.00	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00
22020604	Anti-Banditry	0.00	-	-	0.00	0.00	0.00	120,000,000.00
22020605	Cleaning and Fumigation Services	6,000,000.00	15,000,000.00	21,000,000.00	21,000,000.00	10,200,000.00	10,800,000.00	423,000.00
22020614	Other Services General	50,000,000.00	-	50,000,000.00	50,000,000.00	18,636,818.18	31,363,181.82	0.00
22020629	Pilgrims Camping Expenses	0.00	-	-	0.00	0.00	0.00	0.00
22020646	Audit Fees and Expenses	15,000,000.00	-	15,000,000.00	15,000,000.00	14,753,790.10	246,209.90	0.00
22020652	Rescue Services	20,000,000.00	15,000,000.00	35,000,000.00	35,000,000.00	6,020,000.00	28,980,000.00	2,550,000.00
22020657	Celebration of Workers & Other Days	15,000,000.00	-	15,000,000.00	16,500,000.00	16,500,000.00	0.00	14,328,000.00
220206 - OTHER SERVICES - GENERAL Total		376,000,000.00	53,000,000.00	429,000,000.00	430,500,000.00	281,869,230.38	148,630,769.62	234,233,285.04
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22020701	Financial Consulting	2,000,000.00	-	2,000,000.00	2,300,000.00	2,300,000.00	0.00	518,235.50
22020703	Legal Services	10,000,000.00	-	10,000,000.00	10,000,000.00	260,000.00	9,740,000.00	60,000.00
22020704	Engineering Services	500,000.00	-	500,000.00	500,000.00	0.00	500,000.00	0.00
22020705	Architectural Services	500,000.00	-	500,000.00	500,000.00	0.00	500,000.00	0.00
22020706	Surveying Services	500,000.00	-	500,000.00	500,000.00	0.00	500,000.00	500,000.00
22020707	Agricultural Services	50,000,000.00	25,000,000.00	75,000,000.00	75,000,000.00	22,408,000.00	52,592,000.00	308,000.00
22020712	Other Consultancy Services	9,000,000.00	-	9,000,000.00	9,000,000.00	0.00	9,000,000.00	0.00
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total		72,500,000.00	25,000,000.00	97,500,000.00	97,800,000.00	24,968,000.00	72,832,000.00	1,386,235.50
220208 - FUEL & LUBRICANTS - GENERAL								
22020801	Motor Vehicle Fuel Cost	2,000,000.00	-	2,000,000.00	2,000,000.00	0.00	2,000,000.00	11,992,100.00
22020802	Other Transport Equipment Fuel Cost	500,000.00	-	500,000.00	500,000.00	0.00	500,000.00	7,994,700.00
22020803	Plant/Generator fuel Cost	5,000,000.00	-	5,000,000.00	5,000,000.00	0.00	5,000,000.00	3,997,400.00
220208 - FUEL & LUBRICANTS - GENERAL Total		7,500,000.00	-	7,500,000.00	7,500,000.00	0.00	7,500,000.00	23,984,200.00
220209 - FINANCIAL CHARGES - GENERAL								
22020901	Bank Charges (Other Than Interest)	5,000,000.00	40,000,000.00	45,000,000.00	45,000,000.00	3,380,111.57	41,619,888.43	1,105,496.54
220209 - FINANCIAL CHARGES - GENERAL Total		5,000,000.00	40,000,000.00	45,000,000.00	45,000,000.00	3,380,111.57	41,619,888.43	1,105,496.54
220210 - MISCELLANEOUS EXPENSES GENERAL								

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
22021001	Entertainment & Hospitality	30,000,000.00	15,000,000.00	45,000,000.00	45,000,000.00	26,649,181.82	18,350,818.18	10,534,272.23
22021002	Honourarium & sitting Allowance	60,000,000.00	-	60,000,000.00	60,650,000.00	60,642,779.91	7,220.09	10,590,000.00
22021003	Publicity & Advertisements/Awareness	5,000,000.00	25,000,000.00	30,000,000.00	30,000,000.00	3,312,859.29	26,687,140.71	5,550,000.00
22021004	Medical Expenses Locally and Internationally	5,000,000.00	-	5,000,000.00	5,000,000.00	545,000.00	4,455,000.00	21,250,161.25
22021007	Welfare Packages	60,000,000.00	40,000,000.00	100,000,000.00	165,050,000.00	165,040,482.47	9,517.53	34,487,000.00
22021009	Sporting Services	1,000,000.00	-	1,000,000.00	1,000,000.00	76,050.00	923,950.00	0.00
22021014	Annual Budget Expenses and Administration	13,000,000.00	50,000,000.00	63,000,000.00	63,000,000.00	24,866,183.63	38,133,816.37	10,718,636.36
22021016	Monitoring & Evaluation	0.00	-	-	0.00	0.00	0.00	2,500,000.00
22021021	Gender & Social Inclusion Related Matters	0.00	-	-	0.00	0.00	0.00	83,311,436.36
22021023	Contingencies	20,000,000.00	-	20,000,000.00	20,180,000.00	5,610,545.45	14,569,454.55	1,290,000.00
22021029	COVID-19 Task Force	0.00	-	-	0.00	0.00	0.00	0.00
22021032	NYSC Expenses	0.00	-	-	0.00	0.00	0.00	880,000.00
22021036	Religious Intervention	20,000,000.00	-	20,000,000.00	20,000,000.00	11,000,000.00	9,000,000.00	0.00
22021038	Other Miscelleneous	121,000,000.00	90,000,000.00	211,000,000.00	237,120,000.00	117,304,634.11	119,815,365.89	44,003,609.10
22021046	Casual Workers Security(Metro Guard)	0.00	-	-	0.00	0.00	0.00	493,000.00
220210 - MISCELLANEOUS EXPENSES GENERAL Total		335,000,000.00	220,000,000.00	555,000,000.00	647,000,000.00	415,047,716.68	231,952,283.32	225,608,115.30
2202 - OVERHEAD COST Total		1,024,700,000.00	526,000,000.00	1,550,700,000.00	1,679,630,000.00	1,005,518,794.70	674,111,205.30	695,396,544.50
2204 - GRANTS AND CONTRIBUTIONS GENERAL								
220401 - LOCAL GRANTS AND CONTRIBUTIONS								
22040101	Grant To State Governments -Current	0.00	-	-	0.00	0.00	0.00	0.00
22040103	Grant To Local Governments -Current	100,000,000.00	-	100,000,000.00	100,000,000.00	16,884,089.83	83,115,910.17	0.00
22040109	Grant to Communities/NGO's/Unions	35,000,000.00	-	35,000,000.00	65,590,000.00	57,986,160.41	7,603,839.59	3,560,000.00
22040110	Contribution to Higher Institutions	1,700,000,000.00	200,000,000.00	1,900,000,000.00	400,000,000.00	309,668,556.14	90,331,443.86	202,609,077.88
22040111	Contribution to LGA Pension Board	750,000,000.00	100,000,000.00	850,000,000.00	850,000,000.00	684,904,522.84	165,095,477.16	326,875,072.55
22040114	Contribution to Local Governmnet Service Commission	12,000,000.00	10,000,000.00	22,000,000.00	22,000,000.00	9,769,977.86	12,230,022.14	8,985,817.90
22040115	Contribution to local Govt. Education Authority	0.00	-	-	0.00	0.00	0.00	1,160,376,539.32
22040116	Contribution to Auditor General to Local Government	70,000,000.00	10,000,000.00	80,000,000.00	80,000,000.00	1,500,000.00	78,500,000.00	2,500,000.00
22040117	Contribution to Traditional Councils	80,000,000.00	-	80,000,000.00	80,000,000.00	39,000,000.00	41,000,000.00	44,205,000.00
22040118	Contributions for Ministry for LGA Bureau	20,000,000.00	15,000,000.00	35,000,000.00	40,440,000.00	40,436,342.40	3,657.60	26,706,901.42
22040119	Contribution to Agric Activities	0.00	-	-	0.00	0.00	0.00	8,436,000.00
22040120	Contibution to Primary Health Care	0.00	-	-	0.00	0.00	0.00	2,050,000.00
220401 - LOCAL GRANTS AND CONTRIBUTIONS Total		2,767,000,000.00	335,000,000.00	3,102,000,000.00	1,638,030,000.00	1,160,149,649.48	477,880,350.52	1,786,304,409.07
2204 - GRANTS AND CONTRIBUTIONS GENERAL Total		2,767,000,000.00	335,000,000.00	3,102,000,000.00	1,638,030,000.00	1,160,149,649.48	477,880,350.52	1,786,304,409.07
2205 - SUBSIDIES GENERAL								
220501 - SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050103	Health Subsidies	15,000,000.00	-	15,000,000.00	55,410,000.00	55,404,790.01	5,209.99	0.00
220501 - SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS Total		15,000,000.00	-	15,000,000.00	55,410,000.00	55,404,790.01	5,209.99	0.00
2205 - SUBSIDIES GENERAL Total		15,000,000.00	-	15,000,000.00	55,410,000.00	55,404,790.01	5,209.99	0.00
2206 - PUBLIC DEBT CHARGES								
220604 - DOMESTIC PRINCIPAL								
22060401	Domestic Principal - Short Term Borrowings	200,000,000.00	20,000,000.00	220,000,000.00	149,110,000.00	0.00	149,110,000.00	37,494,766.56
220604 - DOMESTIC PRINCIPAL Total		200,000,000.00	20,000,000.00	220,000,000.00	149,110,000.00	0.00	149,110,000.00	37,494,766.56
2206 - PUBLIC DEBT CHARGES Total		200,000,000.00	20,000,000.00	220,000,000.00	149,110,000.00	0.00	149,110,000.00	37,494,766.56
2207 - TRANSFERS-PAYMENT								
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070102	Payment to Other Agency to Fund Recurrent Expenditure	0.00	-	-	0.00	0.00	0.00	226,854,007.52
22070105	Other Transfers/Payments	0.00	-	-	216,810,000.00	216,800,591.73	9,408.27	0.00
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT Total		0.00	-	-	216,810,000.00	216,800,591.73	9,408.27	226,854,007.52
2207 - TRANSFERS-PAYMENT Total		0.00	-	-	216,810,000.00	216,800,591.73	9,408.27	226,854,007.52
22 - OTHER RECURRENT COSTS Total		4,006,700,000.00	881,000,000.00	4,887,700,000.00	3,738,990,000.00	2,437,873,825.92	1,301,116,174.08	2,746,049,727.64
23 - CAPITAL EXPENDITURE								
2301 - FIXED ASSETS PURCHASED								
230101 - PURCHASE OF FIXED ASSETS - GENERAL								
23010101	Purchase/Acquisition of Land	0.00	50,000,000.00	50,000,000.00	50,000,000.00	40,225,680.00	9,774,320.00	0.00
23010105	Purchase of Motor Vehicles	490,000,000.00	(400,000,000.00)	90,000,000.00	90,000,000.00	21,500,000.00	68,500,000.00	0.00
23010106	Purchase of Vans	20,000,000.00	-	20,000,000.00	20,000,000.00	3,500,000.00	16,500,000.00	0.00
23010112	Purchase of Office Furniture and Fittings	15,000,000.00	-	15,000,000.00	15,000,000.00	0.00	15,000,000.00	1,900,000.00
23010113	Purchase of Computers	5,000,000.00	-	5,000,000.00	5,000,000.00	0.00	5,000,000.00	2,307,273.00
23010122	Purchase of Health/Medical Equipment	10,000,000.00	-	10,000,000.00	10,000,000.00	4,500,000.00	5,500,000.00	0.00
23010123	Purchase of Fire Fighting Equipment	0.00	30,000,000.00	30,000,000.00	30,000,000.00	2,000,000.00	28,000,000.00	0.00
23010124	Purchase of Teaching/Learning EquipmentS	0.00	-	-	0.00	0.00	0.00	820,000.00
23010127	Purchase Agricultural Equipment	5,000,000.00	-	5,000,000.00	5,000,000.00	500,000.00	4,500,000.00	0.00
23010142	Purchase of General Items	50,000,000.00	-	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
230101 - PURCHASE OF FIXED ASSETS - GENERAL Total		595,000,000.00	(320,000,000.00)	275,000,000.00	275,000,000.00	72,225,680.00	202,774,320.00	5,027,273.00
2301 - FIXED ASSETS PURCHASED Total		595,000,000.00	(320,000,000.00)	275,000,000.00	275,000,000.00	72,225,680.00	202,774,320.00	5,027,273.00
2302 - CONSTRUCTION / PROVISION								
230201 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL								
23020101	Construction/Provision of office Buildings	15,000,000.00	-	15,000,000.00	15,000,000.00	0.00	15,000,000.00	4,855,000.00
23020102	Construction/Provision of Resdential Buildings	20,000,000.00	-	20,000,000.00	30,200,000.00	30,195,500.00	4,500.00	0.00
23020103	Construction/Provision of Electricity	80,000,000.00	(50,000,000.00)	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
23020104	Construction/Provision of Housing	0.00	-	-	0.00	0.00	0.00	0.00
23020105	Construction/Provision of Water Facilities	95,000,000.00	-	95,000,000.00	95,000,000.00	12,709,000.00	82,291,000.00	0.00
23020106	Construction/Provision of Hospitals/Health Centres	99,000,000.00	(60,000,000.00)	39,000,000.00	39,000,000.00	0.00	39,000,000.00	0.00
23020114	Construction/Provision of Roads	150,000,000.00	(100,000,000.00)	50,000,000.00	50,000,000.00	9,337,024.55	40,662,975.45	0.00
23020116	Construction/ Provision of Water Ways	60,000,000.00	-	60,000,000.00	60,000,000.00	3,500,000.00	56,500,000.00	37,348,098.20
23020118	Construction/ Provision of Infrastrature	22,500,000.00	-	22,500,000.00	22,500,000.00	7,485,524.50	15,014,475.50	2,300,000.00
23020123	Construction of Traffic Light/Streets Lghts	250,000,000.00	-	250,000,000.00	239,800,000.00	0.00	239,800,000.00	0.00
23020124	Construction of Markets/Parks	100,000,000.00	(70,000,000.00)	30,000,000.00	30,000,000.00	10,000,000.00	20,000,000.00	0.00
23020126	Construction/Provision of Cemetries	30,000,000.00	-	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
230201 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL Total		921,500,000.00	(280,000,000.00)	641,500,000.00	641,500,000.00	73,227,049.05	568,272,950.95	44,503,098.20
2302 - CONSTRUCTION / PROVISION Total		921,500,000.00	(280,000,000.00)	641,500,000.00	641,500,000.00	73,227,049.05	568,272,950.95	44,503,098.20
2303 - REHABILITATION / REPAIRS								
230301 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL								
23030101	Rehabilitation/Repairs of Resdential Building	10,000,000.00	60,000,000.00	70,000,000.00	70,000,000.00	62,874,161.26	7,125,838.74	1,000,000.00
23030102	Rehabilitation/Repairs- Electricity	20,000,000.00	-	20,000,000.00	20,000,000.00	18,212,688.78	1,787,311.22	4,787,000.00
23030104	Rehabilitation/Repairs - Water Facilities	0.00	-	-	0.00	0.00	0.00	3,000,000.00
23030105	Rehabilitation/Repairs - Hospital/Health Centres	5,000,000.00	-	5,000,000.00	5,000,000.00	0.00	5,000,000.00	500,000.00
23030106	Rehabilitation/Repairs - Public Schools	95,000,000.00	-	95,000,000.00	95,000,000.00	5,000,000.00	90,000,000.00	0.00
23030112	Rehabilitation/Repairs - Agricultural Facilities	0.00	-	-	0.00	0.00	0.00	308,000.00
23030113	Rehabilitation/Repairs - Roads	50,000,000.00	-	50,000,000.00	50,000,000.00	0.00	50,000,000.00	70,624,300.36

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
23030121	Rehabilitation/Repairs of office Building	350,000,000.00	-	350,000,000.00	350,000,000.00	24,124,688.75	325,875,311.25	500,000.00
23030122	Rehabilitation/Repairs of Boundaries	0.00	-	-	0.00	0.00	0.00	120,000.00
23030126	Rehabilitation/Repairs of Cementries	0.00	-	-	0.00	0.00	0.00	0.00
23030127	Rehabilitation/Repairs - ICT Infrastructure	0.00	-	-	0.00	0.00	0.00	20,000.00
230301 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL Total		530,000,000.00	60,000,000.00	590,000,000.00	590,000,000.00	110,211,538.79	479,788,461.21	80,859,300.36
2303 - REHABILITATION / REPAIRS Total		530,000,000.00	60,000,000.00	590,000,000.00	590,000,000.00	110,211,538.79	479,788,461.21	80,859,300.36
2304 - PRESERVATION OF THE ENVIRONMENT								
230401 - PRESERVATION OF THE ENVIRONMENT - GENERAL								
23040101	Tree Planting	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
23040102	Erosion & Flood Control	43,000,000.00	-	43,000,000.00	43,000,000.00	0.00	43,000,000.00	0.00
230401 - PRESERVATION OF THE ENVIRONMENT - GENERAL Total		43,000,000.00	10,000,000.00	53,000,000.00	53,000,000.00	0.00	53,000,000.00	0.00
2304 - PRESERVATION OF THE ENVIRONMENT Total		43,000,000.00	10,000,000.00	53,000,000.00	53,000,000.00	0.00	53,000,000.00	0.00
2305 - OTHER CAPITAL PROJECTS								
230501 - ACQUISITION OF NON TANGIBLE ASSETS								
23050101	Research and Development	0.00	-	-	0.00	0.00	0.00	0.00
23050102	Computer Software Acquisition	0.00	-	-	0.00	0.00	0.00	0.00
23050103	Monitoring and Evaluation	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	20,000.00
23050108	Other Non Tangible Assets	10,000,000.00	-	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
230501 - ACQUISITION OF NON TANGIBLE ASSETS Total		10,000,000.00	20,000,000.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00	20,000.00
2305 - OTHER CAPITAL PROJECTS Total		10,000,000.00	20,000,000.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00	20,000.00
23 - CAPITAL EXPENDITURE Total		2,099,500,000.00	(510,000,000.00)	1,589,500,000.00	1,589,500,000.00	255,664,267.84	1,333,835,732.16	130,409,671.56

AKKO LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE BY ADMINISTRATIVE SEGMENT

	2024				2023			
	Final Budget	Recurrent	Capital	Total	Final Budget	Recurrent	Capital	Total
ADMINISTRATION SECTOR								
CHAIRMAN'S OFFICE								
Chairman's Office	-	-	-	-	487,000,000.00	226,936,996.33	-	226,936,996.33
LOCAL GOVERNMENT LEGISLATIVE COUNCIL								
Legislative Council	-	-	-	-	-	-	-	-
PERSONNEL								
Personnel Management Department	1,495,650,000.00	768,321,500.33	49,124,688.75	817,446,189.08	1,505,653,500.00	413,533,082.39	20,000.00	413,553,082.39
TOTAL ADMINISTRATION SECTOR	1,495,650,000.00	768,321,500.33	49,124,688.75	817,446,189.08	1,992,653,500.00	640,470,078.72	20,000.00	640,490,078.72
ECONOMIC SECTOR								
DEPARTMENT OF AGRICULTUREAND NATURAL RESOURCES								
Agricultural and Natural Resources Department	419,500,000.00	231,215,635.06	5,500,000.00	236,715,635.06	43,500,000.00	187,788,325.12	-	187,788,325.12
DEPARTMENT FINANCE AND SUPPLY								
Finance and Supply Department	3,053,030,000.00	1,976,348,472.82	52,225,680.00	2,028,574,152.82	1,257,350,000.00	1,014,534,776.50	5,027,273.00	1,019,562,049.50
DEPARTMENT OF WORKS AND HOUSING.								
Works, Housing and Transport Department	839,250,000.00	119,362,383.08	131,828,374.59	251,190,757.67	781,300,000.00	96,662,161.73	125,362,398.56	222,024,560.29
DEPARTMENT OF WATER SANITATION AND HYGEINE (WASH)								
Water Sanitation and Hygeine (WASH) Department	-	-	-	-	-	-	-	-
TOTAL ECONOMIC SECTOR	4,311,780,000.00	2,326,926,490.96	189,554,054.59	2,516,480,545.55	2,082,150,000.00	1,298,985,263.35	130,389,671.56	1,429,374,934.91
SOCIAL SECTOR								
DEPARTMENT OF EDUCATION								
Education and Social Development Department	1,748,160,000.00	1,434,361,887.14	12,485,524.50	1,446,847,411.64	300,800,000.00	443,591,098.28	-	443,591,098.28
Universal Basic Education	-	-	-	-	-	-	-	-
DEPARTMENT OF HEALTH								
Primary Health Care Department	887,610,000.00	696,040,236.22	4,500,000.00	700,540,236.22	1,193,396,500.00	1,616,559,553.09	-	1,616,559,553.09
Care Department	-	-	-	-	-	-	-	-
TOTAL SOCIAL SECTOR	2,635,770,000.00	2,130,402,123.36	16,985,524.50	2,147,387,647.86	1,494,196,500.00	2,060,150,651.37	-	2,060,150,651.37

BALANGA LOCAL GOVERNMENT COUNCIL
GOMBE STATE

AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER 2024

TABLE OF CONTENTS

CORPORATE INFORMATION

COUNCIL MEMBERS

Hon. Ibrahim J. Salihu	Chairman
Hon. Philimon Ezra	Vice Chairman
Hon. Hashimu Adamu	Councillor
Hon. Zakari Kefas	Councillor
Hon. Hamisu Umar	Councillor
Hon. Ishiaku Joel Bello	Councillor
Hon. Mohammed Adamu	Councillor
Hon. Musa Ibrahim	Councillor
Hon. Bala Labaran	Councillor
Hon. Kumen Mathew Manu	Councillor
Hon. Ishiaku Umar	Councillor
Hon. Burge A. Kalla	Councillor

MANAGEMENT AND HEADS OF DEPARTMENT

Salisu Umaru Reme	Secretary
Adamu Ado	Deputy Secretary
Dahiru Muhammed	Treasurer
Usman Galadima	HOD ESD
Bilkisu Musa	HOD Agric
Victor Manager	HOD Works
Fatsuma Abdulkadir	Wash Coordinator
Danjuma K. Mauni	HOD PHCC
Mohammed Babayo	Staff Officer

BANKERS

UBA PLC
GT Bank
Union Bank

SECRET

BALANGA LOCAL GOVERNMENT AREA

TALASSE, GOMBE STATE..

Ref No.: ____________________

Date: ____________________

Balanga Local Government Secretariat,
P.M.B 001 Talasse,
Gombe, Gombe State
Telephone No:..

STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements set out in pages 6 to 10 for the year ended 31st December, 2024 have been prepared in accordance with the provisions of the Finance [Control and Management] Act 1958 as amended, Cash Basis IPSAS (*Financial Reporting under the Cash Basis of Accounting*), and Financial Memoranda (FM) as well as Generally Accepted Accounting Practice. These reporting requiments provide for the fair presentation of Statement of Cash Flows, Statement of Assets and Liabilities, Statement of Income and Expenditure, Statement of Consolidated Revenue Fund, Statement of Capital Development Fund and Notes to the Financial Statements

To fulfil 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 page 11 were consistently 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, we assert that the Financial Statements fairly reflect the financial position of Balanga Local Government Council as at 31st December, 2024 and its operations for the year ended on that date.

The responsibility for the preparation of the Financial Statements rests entirely with the Treasury Department of the Local Government Council.

14/8/2025

Treasurer

SECRET

OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

TELEGRAM:
TELEPHONE:

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

Date: 18/08/2025

AUDIT CERTIFICATE

AUDIT CERTIFICATE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS ON THE ACCOUNTS OF BALANGA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER 2024

The Auditor General audited the books of accounts and reviewed the audited financial statements of Balanga Local Government Council of Gombe State for the year ended 31st December, 2024 in accordance with section 125(2) and 316 of the 1999 Constitution of the FRN (as amended) and section 51(1) of the Gombe State, State and Local Government Audit Law of 2021. The Financial Statements comprise of the Statement of Cash Flows, Statement of Assets and Liabilities, Statement of Income and Expenditure, Statement of Consolidated Revenue Fund, Statement of Capital Development Fund and Notes to the Financial Statements. The financial statements of the local government are prepared in compliance with Cash Basis International Public Sector Accounting Standards (Cash Basis IPSAS).

Responsibility of the Local Government Council

The local government council is responsible for the preparation and fair presentation of its financial statements in accordance with Cash Basis IPSAS, Gombe State Financial Memorandum (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 Cash Basis IPSAS; and making accounting estimates that are reasonable in the circumstances.

Responsibility of the External Auditors

The responsibility of the external auditors is to express an opinion on the financial statements of the local government council based on their audit in accordance International Standards of Supreme Audit Institutions (ISSAIs) as well as the International Standards on Auditing (Adapted as Nigerian Standards on Auditing) relevant to the public sector. Those standards require that the external auditors plan and perform the audit to obtain reasonable, but not absolute, assurance that 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 (I) above on the accounts and financial management of Balanga local government council and review of the respective audited financial statements. During the year, I successfully completed reviews of activity-based audit, financial statements assessment audit and compliance audit. The Financial statements of Balanga Local Government show completely and distinctly the financial allocation received from the State – Local Government Joint Accounts and Allocation Committee (SLJAAC) for the year 2024.

Having complied with ISSAIs, the relevant laws and applied the Generally Accepted Auditing Standards, the audit provides a reasonable basis for the certification of the Auditor General on the financial statements of Balanga local government council.

Opinion

In my opinion, the individual financial statements give a true and fair view of the financial position of Balanga Local Government Council as of December 31, 2024, and of its financial performance and its cash flows for the year ended in accordance with Cash Basis IPSAS, Financial Memoranda, and the relevant laws.

18/08/2025

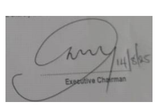
Muhammad Bappayo Abdulmumini FCNA
FRC/2022/PRO/ANAN/002/957066
AUDITOR GENERAL FOR LOCAL GOVERNMENTS
GOMBE STATE

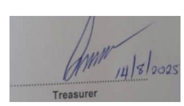
GOMBE STATE GOVERNMENT OF NIGERIA

BALANGA LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2024

FINAL BUDGET 2024		NOTES	2024	2023
			₦	₦
	Operating Activities			
	Receipts			
4,831,000,000.00	Statutory Revenue	1	4,858,599,617.33	3,292,074,623.20
	Independent Revenue:			
-	Personal Taxes	2A	-	-
1,500,000.00	Other Taxes	2B	5,000.00	-
17,970,000.00	Licences - General	2C	21,874,099.55	12,767,690.00
-	Mining Rents	2D	-	-
-	Royalties	2E	-	-
9,130,000.00	Fees - General	2F	6,891,807.58	1,539,650.00
-	Fines - General	2G	-	-
500,000.00	Sales - General	2H	72,000.00	-
9,150,000.00	Earnings -General	2I	30,000.00	156,100.00
2,000,000.00	Rent on Government Buildings - General	2J	-	-
500,000.00	Rent on Land & Others - General	2K	475,000.00	1,110,000.00
-	Repayments - General	2L	63,500.00	5,017,687.55
3,000,000.00	Investment Income	2M	-	-
-	Interest Earned	2N	-	-
-	Re-Imbursement General	2O	-	-
43,750,000.00	Independent Revenue Sub-total		29,411,407.13	20,591,127.55
4,874,750,000.00	Total Receipts		4,888,011,024.46	3,312,665,750.75
	Payments			
(1,390,500,000.00)	Salaries and Allowances	5	(1,145,063,224.08)	(780,287,726.15)
-	Social Contributions	6	-	-
(5,000,000.00)	Social Benefits	7	-	-
(1,074,740,000.00)	Overhead Cost	8	(728,636,376.73)	(513,526,497.42)
-	Loans and Advances	9	-	-
(2,420,600,000.00)	Grants and Contrbutions	10	(1,595,893,479.06)	(1,363,207,862.14)
(16,500,000.00)	Subsidies	11	(9,986,363.64)	-
(157,500,000.00)	Transfers - Payments	13A	(157,447,634.52)	(168,350,102.60)
-	Transfers - Payments to Individuals	13B	-	-
-	Loss on Foreign Exchange	14	-	-
(5,064,840,000.00)	Total Payments		(3,637,027,078.03)	(2,825,372,188.31)
(190,090,000.00)	Net Cash flow from Operating Activities		1,250,983,946.43	487,293,562.44
	Investing Activities			
(496,000,000.00)	Purchase of Fixed Assets	15A	(48,108,090.89)	(13,442,636.36)
(1,770,000,000.00)	Construction/Provision of Fixed Assets	15B	(140,471,268.18)	(51,967,183.10)
(325,000,000.00)	Rehabilitation/Repairs of Fixed Assets	15C	(46,961,900.00)	(87,662,496.61)
(40,000,000.00)	Preservation of the Environment	15D	(10,000,000.00)	(650,000.00)
(60,000,000.00)	Acquisition of Non Tangible Assets	15E	(5,000,000.00)	(50,000.00)
(2,691,000,000.00)	Net Cash Flow from Investing Activities		(250,541,259.07)	(153,772,316.07)
	Financing Activities			
70,000,000.00	Proceeds from Aids and Grants	3	-	-
2,680,000,000.00	Proceeds from Loans/Borrowings	4A	-	-
150,000,000.00	Proceeds from Other Capital Receipts	4B	107,941,356.03	-
(1,000,000.00)	Repayment of Loans	12	-	(37,494,766.56)
2,899,000,000.00	Net Cash Flow from Financing Activities		107,941,356.03	(37,494,766.56)
17,910,000.00	Net Surplus/(Deficit) for the Year		1,108,384,043.39	296,026,479.81
-	Add: Opening Balance		489,984,778.95	193,958,299.14
17,910,000.00	Closing Cash Balance		1,598,368,822.34	489,984,778.95



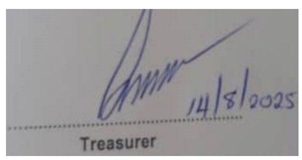


GOMBE STATE GOVERNMENT OF NIGERIA

BALANGA LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2024

	NOTES	2024	2023
		₦	₦
ASSETS			
Cash and Bank Balances	16	1,598,368,822	489,984,779
TOTAL ASSETS		1,598,368,822	489,984,779
LIABILITIES			
Accumulated Surplus/(Deficit)	25	1,598,368,822	489,984,779
TOTAL LIABILITIES		1,598,368,822	489,984,779

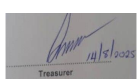


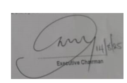
GOMBE STATE GOVERNMENT OF NIGERIA

BALANGA LOCAL GOVERNMENT COUNCIL

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER 2024

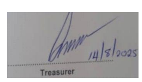
	NOTES	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
REVENUE								
Statutory Revenue	1	4,401,000,000.00	430,000,000.00	4,831,000,000.00	4,831,000,000.00	4,858,599,617.33	27,599,617.33	3,292,074,623.20
Sub-total Statutory Revenue		4,401,000,000.00	430,000,000.00	4,831,000,000.00	4,831,000,000.00	4,858,599,617.33	27,599,617.33	3,292,074,623.20
Independent Revenue:								
Personal Taxes	2A	-	-	-	-	-	-	-
Other Taxes	2B	1,500,000.00	-	1,500,000.00	1,500,000.00	5,000.00	(1,495,000.00)	-
Licences - General	2C	17,970,000.00	-	17,970,000.00	17,970,000.00	21,874,099.55	3,904,099.55	12,767,690.00
Mining Rents	2D	-	-	-	-	-	-	-
Royalties	2E	-	-	-	-	-	-	-
Fees - General	2F	9,010,000.00	120,000.00	9,130,000.00	9,130,000.00	6,891,807.58	(2,238,192.42)	1,539,650.00
Fines - General	2G	-	-	-	-	-	-	-
Sales - General	2H	-	500,000.00	500,000.00	500,000.00	72,000.00	(428,000.00)	-
Earnings -General	2I	8,850,000.00	300,000.00	9,150,000.00	9,150,000.00	30,000.00	(9,120,000.00)	156,100.00
Rent on Government Buildings - General	2J	2,000,000.00	-	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
Rent on Land & Others - General	2K	500,000.00	-	500,000.00	500,000.00	475,000.00	(25,000.00)	1,110,000.00
Repayments - General	2L	-	-	-	-	63,500.00	63,500.00	5,017,687.55
Investment Income	2M	3,000,000.00	-	3,000,000.00	3,000,000.00	-	(3,000,000.00)	-
Interest Earned	2N	-	-	-	-	-	-	-
Re-Imbursement General	2O	-	-	-	-	-	-	-
Sub-total Independent Revenue		42,830,000.00	920,000.00	43,750,000.00	43,750,000.00	29,411,407.13	(14,338,592.87)	20,591,127.55
Capital Receipts								
Aids and Grants	3	70,000,000.00	-	70,000,000.00	70,000,000.00	-	(70,000,000.00)	-
Loans/Borrowings Receipt	4A	2,680,000,000.00	-	2,680,000,000.00	2,680,000,000.00	-	(2,680,000,000.00)	-
Other Capital Receipts	4B	150,000,000.00	-	150,000,000.00	150,000,000.00	107,941,356.03	(42,058,643.97)	-
Sub-total Capital Receipts		2,900,000,000.00	-	2,900,000,000.00	2,900,000,000.00	107,941,356.03	(2,792,058,643.97)	-
TOTAL REVENUE		7,343,830,000.00	430,920,000.00	7,774,750,000.00	7,774,750,000.00	4,995,952,380.49	(2,778,797,619.51)	3,312,665,750.75
EXPENDITURE								
Salaries and Allowances	5	1,006,000,000.00	155,000,000.00	1,161,000,000.00	1,390,500,000.00	1,145,063,224.08	245,436,775.92	780,287,726.15
Social Contributions	6	-	-	-	-	-	-	-
Social Benefits	7	5,000,000.00	-	5,000,000.00	5,000,000.00	-	5,000,000.00	-
Overhead Cost	8	757,140,000.00	476,500,000.00	1,233,640,000.00	1,074,740,000.00	728,636,376.73	346,103,623.27	513,526,497.42
Loans and Advances	9	-	-	-	-	-	-	-
Grants and Contrbutions	10	1,944,700,000.00	530,000,000.00	2,474,700,000.00	2,420,600,000.00	1,595,893,479.06	824,706,520.94	1,363,207,862.14
Subsidies	11	10,500,000.00	5,000,000.00	15,500,000.00	16,500,000.00	9,986,363.64	6,513,636.36	-
Public Debt Charges	12	156,000,000.00	20,000,000.00	176,000,000.00	1,000,000.00	-	1,000,000.00	37,494,766.56
Loss on Foreign Exchange	14	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		3,879,340,000.00	1,186,500,000.00	5,065,840,000.00	4,908,340,000.00	3,479,579,443.51	1,428,760,556.49	2,694,516,852.27
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		3,464,490,000.00	(755,580,000.00)	2,708,910,000.00	2,866,410,000.00	1,516,372,936.98	(4,207,558,176.00)	618,148,898.48
CAPITAL EXPENDITURE								
Purchase of Fixed Assets	15A	496,000,000.00	-	496,000,000.00	496,000,000.00	48,108,090.89	447,891,909.11	13,442,636.36
Construction/Provision of Fixed Assets	15B	770,000,000.00	1,000,000,000.00	1,770,000,000.00	1,770,000,000.00	140,471,268.18	1,629,528,731.82	51,967,183.10
Rehabilitation/Repairs of Fixed Assets	15C	125,000,000.00	200,000,000.00	325,000,000.00	325,000,000.00	46,961,900.00	278,038,100.00	87,662,496.61
Preservation of the Environment	15D	40,000,000.00	-	40,000,000.00	40,000,000.00	10,000,000.00	30,000,000.00	650,000.00
Acquisition of Non Tangible Assets	15E	60,000,000.00	-	60,000,000.00	60,000,000.00	5,000,000.00	55,000,000.00	50,000.00
TOTAL CAPITAL EXPENDITURE		1,491,000,000.00	1,200,000,000.00	2,691,000,000.00	2,691,000,000.00	250,541,259.07	2,440,458,740.93	153,772,316.07
TRANSFERS			-	-				
Transfers - Payments	13A	-	-	-	157,500,000.00	157,447,634.52	52,365.48	168,350,102.60
Transfers - Payments to Individuals	13B	-	-	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	157,500,000.00	157,447,634.52	52,365.48	168,350,102.60
SURPLUS/(DEFICIT)		1,973,490,000.00	(1,955,580,000.00)	17,910,000.00	17,910,000.00	1,108,384,043.39	(6,648,069,282.41)	296,026,479.81

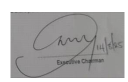




GOMBE STATE GOVERNMENT OF NIGERIA
BALANGA LOCAL GOVERNMENT COUNCIL
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER 2024

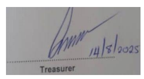
ACTUAL 2023		NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
₦			₦	₦	₦	₦	₦	₦
193,958,299.14	OPENING BALANCE		489,984,778.95					
	REVENUE							
3,292,074,623.20	Statutory Revenue	1	4,858,599,617.33	4,831,000,000.00	4,831,000,000.00	430,000,000.00	4,401,000,000.00	27,599,617.33
3,292,074,623.20	Sub-total Statutory Revenue		4,858,599,617.33	4,831,000,000.00	4,831,000,000.00	430,000,000.00	4,401,000,000.00	27,599,617.33
	Independent Revenue:							
-	Personal Taxes	2A	-	-	-	-	-	-
-	Licences - General	2B	5,000.00	1,500,000.00	1,500,000.00	-	1,500,000.00	(1,495,000.00)
12,767,690.00	Mining Rents	2C	21,874,099.55	17,970,000.00	17,970,000.00	-	17,970,000.00	3,904,099.55
-	Fees - General	2D	-	-	-	-	-	-
-	Fines - General	2E	-	-	-	-	-	-
1,539,650.00	Sales - General	2F	6,891,807.58	9,130,000.00	9,130,000.00	120,000.00	9,010,000.00	(2,238,192.42)
-	Earnings -General	2G	-	-	-	-	-	-
-	Rent on Government Buildings - General	2H	72,000.00	500,000.00	500,000.00	500,000.00	-	(428,000.00)
156,100.00	Rent on Land & Others - General	2I	30,000.00	9,150,000.00	9,150,000.00	300,000.00	8,850,000.00	(9,120,000.00)
-	Repayments - General	2J	-	2,000,000.00	2,000,000.00	-	2,000,000.00	(2,000,000.00)
1,110,000.00	Investment Income	2K	475,000.00	500,000.00	500,000.00	-	500,000.00	(25,000.00)
5,017,687.55	Interest Earned	2L	63,500.00	-	-	-	-	63,500.00
-	Re-Imbursement General	2M	-	3,000,000.00	3,000,000.00	-	3,000,000.00	(3,000,000.00)
-	Rates	2N	-	-	-	-	-	-
-	Miscellaneous	2O	-	-	-	-	-	-
20,591,127.55	Sub-total Independent Revenue		29,411,407.13	43,750,000.00	43,750,000.00	920,000.00	42,830,000.00	(14,338,592.87)
3,506,624,049.89	TOTAL RECURRENT REVENUE		5,377,995,803.41	4,874,750,000.00	4,874,750,000.00	430,920,000.00	4,443,830,000.00	13,261,024.46
	EXPENDITURE							
780,287,726.15	Salaries and Allowances	5	1,145,063,224.08	1,390,500,000.00	1,161,000,000.00	155,000,000.00	1,006,000,000.00	245,436,775.92
-	Social Contributions	6	-	-	-	-	-	-
-	Social Benefits	7	-	5,000,000.00	5,000,000.00	-	5,000,000.00	5,000,000.00
513,526,497.42	Overhead Cost	8	728,636,376.73	1,074,740,000.00	1,233,640,000.00	476,500,000.00	757,140,000.00	346,103,623.27
-	Loans and Advances	9	-	-	-	-	-	-
1,363,207,862.14	Grants and Contrbutions	10	1,595,893,479.06	2,420,600,000.00	2,474,700,000.00	530,000,000.00	1,944,700,000.00	824,706,520.94
-	Subsidies	11	9,986,363.64	16,500,000.00	15,500,000.00	5,000,000.00	10,500,000.00	6,513,636.36
37,494,766.56	Public Debt Charges	12	-	1,000,000.00	176,000,000.00	20,000,000.00	156,000,000.00	1,000,000.00
-	Loss on Foreign Exchange	14	-	-	-	-	-	-
2,694,516,852.27	TOTAL OPERATING EXPENDITURE		3,479,579,443.51	4,908,340,000.00	5,065,840,000.00	1,186,500,000.00	3,879,340,000.00	1,428,760,556.49
812,107,197.62	OPERATING BALANCE		1,898,416,359.90	(33,590,000.00)	(191,090,000.00)	(755,580,000.00)	564,490,000.00	(1,415,499,532.03)
	TRANSFERS							
168,350,102.60	Transfers - Payments	13A	157,447,634.52	157,500,000.00	-	-	-	52,365.48
-	Transfers - Payments to Individuals	13B	-	-	-	-	-	-
153,772,316.07	Transfer to Capital Development Fund		142,599,903.04		-	-		
	Transfer from Capital Development Fund				-	-		
322,122,418.67	TRANSFERS TOTAL		300,047,537.56	157,500,000.00	-	-	-	52,365.48
489,984,778.95	CLOSING BALANCE		1,598,368,822.34					

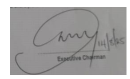




GOMBE STATE GOVERNMENT OF NIGERIA
BALANGA LOCAL GOVERNMENT COUNCIL
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER 2024

ACTUAL 2023		NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
₦			₦	₦	₦	₦	₦	₦
-	OPENING BALANCE		-					
	REVENUE							
	Capital Receipts							
153,772,316.07	Transfer from Consolidated Revenue Fund		142,599,903.04	-			-	-
-	Aids and Grants	3	-	70,000,000.00	70,000,000.00	-	70,000,000.00	(70,000,000.00)
-	Loans/Borrowings Receipt	4A	-	2,680,000,000.00	2,680,000,000.00	-	2,680,000,000.00	(2,680,000,000.00)
-	Other Capital Receipts	4B	107,941,356.03	150,000,000.00	150,000,000.00	-	150,000,000.00	(42,058,643.97)
153,772,316.07	Sub-total Capital Receipts		250,541,259.07	2,900,000,000.00	2,900,000,000.00	-	2,900,000,000.00	(2,792,058,643.97)
-	Transfer to Consolidated Revenue Fund		-	-			-	-
153,772,316.07	TOTAL CAPITAL REVENUE AVAILABLE		250,541,259.07	2,900,000,000.00	2,900,000,000.00	-	2,900,000,000.00	(2,792,058,643.97)
	CAPITAL EXPENDITURE							
13,442,636.36	Purchase of Fixed Assets	15A	48,108,090.89	496,000,000.00	496,000,000.00	-	496,000,000.00	447,891,909.11
51,967,183.10	Construction/Provision of Fixed Assets	15B	140,471,268.18	1,770,000,000.00	1,770,000,000.00	1,000,000,000.00	770,000,000.00	1,629,528,731.82
87,662,496.61	Rehabilitation/Repairs of Fixed Assets	15C	46,961,900.00	325,000,000.00	325,000,000.00	200,000,000.00	125,000,000.00	278,038,100.00
650,000.00	Preservation of the Environment	15D	10,000,000.00	40,000,000.00	40,000,000.00	-	40,000,000.00	30,000,000.00
50,000.00	Acquisition of Non Tangible Assets	15E	5,000,000.00	60,000,000.00	60,000,000.00	-	60,000,000.00	55,000,000.00
153,772,316.07	TOTAL CAPITAL EXPENDITURE		250,541,259.07	2,691,000,000.00	2,691,000,000.00	1,200,000,000.00	1,491,000,000.00	2,440,458,740.93
-	CLOSING BALANCE		-					





SECRET

BALANGA LOCAL GOVERNMENT AREA

TALASSE, GOMBE STATE..

Ref No.: ______________________

Date: ______________________

Balanga Local Government Secretariat,
P.M.B 001 Talasse,
Gombe, Gombe State
Telephone No:...

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

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

a. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with the Cash Basis IPSAS, *Financial Reporting under the Cash Basis of Accounting* 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.

14/8/2025

Treasurer

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2024	ACTUAL 2023
	₦	₦
Note 1: Government Share of FAAC (Statutory Revenue)		
Note 1A: Local Government Share of FAAC	579,082,067	1,229,056,480
Note 1B: Local Government Share of VAT	2,558,118,986	1,296,149,574
Note 1C: Local Government Share of Other FAAC	1,721,398,564	766,868,570
Note 1: Government Share of FAAC (Statutory Revenue) Total	4,858,599,617	3,292,074,623
Note 2: Independent Revenue		
Note 2A: Personal Taxes	-	-
Note 2B: Other Taxes	5,000	-
Note 2C: Licences - General	21,874,100	12,767,690
Note 2D: Mining Rents	-	-
Note 2E: Royalties	-	-
Note 2F: Fees - General	6,891,808	1,539,650
Note 2G: Fines - General	-	-
Note 2H: Sales - General	72,000	-
Note 2I: Earnings -General	30,000	156,100
Note 2J: Rent on Government Buildings - General	-	-
Note 2K: Rent on Land & Others - General	475,000	1,110,000
Note 2L: Repayments - General	63,500	5,017,688
Note 2M: Investment Income	-	-
Note 2N: Interest Earned	-	-
Note 2O: Re-Imbursement General	-	-
Note 2: Independent Revenue Total	29,411,407	20,591,128
Note 3: Aids and Grants		
Note 3A: Domestic Aids	-	-
Note 3B: Foreign Aids	-	-
Note 3C: Domestic Grants	-	-
Note 3D: Foreign Grants	-	-
Note 3: Aids and Grants Total	-	-
Note 4: Loans and Other Capital Receipts		
Note 4A: Loans/ Borrowings Receipt	-	-
Note 4B: Other Capital Receipts	107,941,356	-
Note 4C: Transfers	-	-
Note 4: Loans and Other Capital Receipts Total	107,941,356	-
Note 5: Salaries and Allowances		
Note 5: Salaries and Allowances	1,145,063,224	780,287,726
Note 5: Salaries and Allowances Total	1,145,063,224	780,287,726
Note 6: Social Contribution		
Note 6: Social Contribution	-	-
Note 6: Social Contribution Total	-	-

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2024	ACTUAL 2023
	₦	₦
Note 7: Social Benefits		
Note 7: Social Benefits	-	-
Note 7: Social Benefits Total	-	-
Note 8: Overhead Cost		
Note 8A: Travel and Transport - General	72,193,245	10,189,000
Note 8B: Utilities - General	18,000,000	1,000,000
Note 8C: Materials and Supplies - General	138,528,793	47,668,284
Note 8D: Maintenance Services General	12,938,400	18,308,054
Note 8E: Training General	-	25,642,226
Note 8F: Other Services - General	298,006,873	218,894,081
Note 8G: Consulting & Professional Services - General	6,763,000	200,000
Note 8H: Fuel and Lubricants - General	-	12,088,000
Note 8I: Financial Charges General	2,499,320	1,456,053
Note 8J: Miscellaneous Expenses - General	152,796,585	150,589,799
Note 8: Overhead Cost Total	701,726,215	486,035,497
Note 9: Loans and Advances		
Note 9: Staff Loans and Advances - General	-	-
Note 9: Loans and Advances Total	-	-
Note 10: Grants and Contributions		
Note 10A: Local Grants and Contributions	1,595,893,479	1,363,207,862
Note 10B: Foreign Grants and Contribution	-	-
Note 10: Grants and Contributions Total	1,595,893,479	1,363,207,862
Note 11: Subsidies General		
Note 11A: Subsidy to Government Owned Companies & Parastatals	9,986,364	-
Note 11B: Subsidy to Private Companies	-	-
Note 11: Subsidies General Total	9,986,364	-
Note 12: Public Debt Charges		
Note 12: Loans Repayment	-	37,494,767
Note 12: Public Debt Charges Total	-	37,494,767
Note 13: Transfers -Payment		
Note 13A: Transfer to Fund Recurrent Expenditure-Payment	157,447,635	168,350,103
Note 13B: Transfers-Payments to Individuals	-	-
Note 13: Transfers -Payment Total	157,447,635	168,350,103
Note 15: Capital Expenditure		
Note 15A: Purchase of Fixed Assets - General	48,108,091	13,442,636
Note 15B: Construction/Provision of Fixed Assets - General	140,471,268	51,967,183
Note 15C: Rehabilitation/Repairs of Fixed Assets - General	46,961,900	87,662,497
Note 15D: Preservation of the Environment - Gnenral	10,000,000	650,000

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2024	ACTUAL 2023
	₦	₦
Note 15E: Acquisition of Non Tangible Assets	5,000,000	50,000
Note 15: Capital Expenditure Total	250,541,259	153,772,316
Note 16: Cash and Bank Balances Held By Treasurer		
Note 16: Cash and Bank Balances Held By Treasurer	1,598,368,822	489,984,779
Note 16: Cash and Bank Balances Held By Treasurer Total	1,598,368,822	489,984,779
Note 17: Advances and Imprests		
Note 17: Advances and Imprests	-	-
Note 17: Advances and Imprests Total	-	-
Note 18: Investments		
Note 18: Investments	-	-
Note 18: Investments Total	-	-
Note 19: Loans Granted		
Note 19: Loans Granted	-	-
Note 19: Loans Granted Total	-	-
Note 20: Deposits - General		
Note 20: Deposits - General	-	-
Note 20: Deposits - General Total	-	-
Note 21: Loans and Debts		
Note 21: Domestic Loan Stock	-	-
Note 21: Loans and Debts Total	-	-
Note 22: Unremitted Deductions		
Note 22: Unremitted Taxes	-	-
Note 22: Unremitted Deductions Total	-	-
Note 23: Current Portion of Long-Term Borrowings		
Note 23: Current Portion of Long-Term Borrowings	-	-
Note 23: Current Portion of Long-Term Borrowings Total	-	-
Note 24: Long-Term Borrowings		
Note 24: Long-Term Borrowings	-	-
Note 24: Long-Term Borrowings Total	-	-
Note 25: Accumulated Surplus/(Deficit)		
Note 25: Accumulated Surplus/(Deficit)	1,598,368,822	489,984,779
Note 25: Accumulated Surplus/(Deficit) Total	1,598,368,822	489,984,779

Note 1A: LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES

MONTH	2024			2023		
	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL
	₦	₦	₦	₦	₦	₦
JANUARY	89,212,145.66	-	89,212,145.66	162,037,924.27	4,907,596.13	166,945,520.40
FEBRUARY	111,307,880.28	-	111,307,880.28	91,501,745.51	4,907,596.13	96,409,341.64
MARCH	3,775,047.56	-	3,775,047.56	86,848,764.39	4,907,596.13	91,756,360.52
APRIL	68,790,147.34	-	68,790,147.34	120,165,496.66	4,907,596.13	125,073,092.79
MAY	57,589,722.25	-	57,589,722.25	83,937,485.09	4,907,596.13	88,845,081.22
JUNE	31,329,271.60	-	31,329,271.60	129,471,399.17	4,907,596.13	134,378,995.30
JULY	25,137,184.99	-	25,137,184.99	75,337,317.25	-	75,337,317.25
AUGUST	30,063,826.08	-	30,063,826.08	97,818,917.96	-	97,818,917.96
SEPTEMBER	36,780,041.91	-	36,780,041.91	80,840,910.17	8,049,189.78	88,890,099.95
OCTOBER	22,100,045.80	-	22,100,045.80	98,002,901.30	-	98,002,901.30
NOVEMBER	12,777,317.48	-	12,777,317.48	75,781,171.62	-	75,781,171.62
DECEMBER	90,219,436.48	-	90,219,436.48	89,817,679.73	-	89,817,679.73
TOTAL	579,082,067.43	-	579,082,067.43	1,191,561,713.11	37,494,766.56	1,229,056,479.67

Note 1B: LOCAL GOVERNMENT SHARE OF VAT

MONTH	2024	2023
	₦	₦
JANUARY	189,632,699.55	95,787,889.36
FEBRUARY	158,309,853.35	94,028,815.75
MARCH	174,980,046.68	89,187,427.77
APRIL	216,106,126.48	80,878,745.06
MAY	190,627,992.72	80,596,679.59
JUNE	194,913,501.07	99,165,524.51
JULY	210,541,118.31	107,815,149.24
AUGUST	243,050,232.19	113,861,262.97
SEPTEMBER	225,316,591.12	142,215,920.29
OCTOBER	223,864,857.24	117,935,745.64
NOVEMBER	295,713,579.39	133,897,620.97
DECEMBER	235,062,387.79	140,778,792.64
TOTAL	2,558,118,985.89	1,296,149,573.78

Note 1C: LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES

MONTH	2024	2023
	₦	₦
JANUARY	78,989,153.97	10,232,907.63
FEBRUARY	73,582,456.36	36,697,362.04
MARCH	149,383,975.98	33,229,254.78
APRIL	234,804,708.96	6,195,026.32
MAY	113,137,618.54	94,911,731.18
JUNE	126,008,597.17	40,665,385.33
JULY	175,984,911.60	85,001,245.36
AUGUST	152,871,348.23	86,910,477.50
SEPTEMBER	119,742,718.56	112,609,607.40
OCTOBER	160,578,430.02	48,605,320.99
NOVEMBER	167,587,238.85	70,910,189.81
DECEMBER	168,727,405.77	95,374,499.26
TOTAL	1,721,398,564.01	721,343,007.59

GOMBE STATE GOVERNMENT OF NIGERIA
BALANGA LOCAL GOVERNMENT COUNCIL
SUMMARY OF TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)							
110101	Statutory Allocation	1,947,000,000.00	(1,200,000,000.00)	747,000,000.00	747,000,000.00	579,082,067.43	(167,917,932.57)	1,229,056,479.67
110102	Share of VAT	1,600,000,000.00	900,000,000.00	2,500,000,000.00	2,500,000,000.00	2,558,118,985.89	58,118,985.89	1,296,149,573.78
110103	Other FAAC	854,000,000.00	730,000,000.00	1,584,000,000.00	1,584,000,000.00	1,721,398,564.01	137,398,564.01	766,868,569.75
	STATUTORY REVENUE TOTAL	4,401,000,000.00	430,000,000.00	4,831,000,000.00	4,831,000,000.00	4,858,599,617.33	27,599,617.33	3,292,074,623.20
	INDEPENDENT REVENUE							
120101	Personal Taxes	-	-	-	-	-	-	-
120103	Other Taxes	1,500,000.00	-	1,500,000.00	1,500,000.00	5,000.00	(1,495,000.00)	-
120201	Licences - General	17,970,000.00	-	17,970,000.00	17,970,000.00	21,874,099.55	3,904,099.55	12,767,690.00
120202	Mining Rents	-	-	-	-	-	-	-
120203	Royalties	-	-	-	-	-	-	-
120204	Fees - General	9,010,000.00	120,000.00	9,130,000.00	9,130,000.00	6,891,807.58	(2,238,192.42)	1,539,650.00
120205	Fines - General	-	-	-	-	-	-	-
120206	Sales - General	-	500,000.00	500,000.00	500,000.00	72,000.00	(428,000.00)	-
120207	Earnings -General	8,850,000.00	300,000.00	9,150,000.00	9,150,000.00	30,000.00	(9,120,000.00)	156,100.00
120208	Rent on Government Buildings - General	2,000,000.00	-	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
120209	Rent on Land & Others - General	500,000.00	-	500,000.00	500,000.00	475,000.00	(25,000.00)	1,110,000.00
120210	Repayments - General	-	-	-	-	63,500.00	63,500.00	5,017,687.55
120211	Investment Income	3,000,000.00	-	3,000,000.00	3,000,000.00	-	(3,000,000.00)	-
120212	Interest Earned	-	-	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-	-	-
	INDEPENDENT REVENUE TOTAL	42,830,000.00	920,000.00	43,750,000.00	43,750,000.00	29,411,407.13	(14,338,592.87)	20,591,127.55
	CAPITAL RECEIPTS AND OTHER REVENUE SOURCES							
130101	Domestic Aids	-	-	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-	-	-
130201	Domestic Grants	-	-	-	-	-	-	-
130202	Foreign Grants	70,000,000.00	-	70,000,000.00	70,000,000.00	-	(70,000,000.00)	-
140201	Other Capital Receipts	150,000,000.00	-	150,000,000.00	150,000,000.00	102,079,944.36	(47,920,055.64)	-
140301	Domestic Loans/ Borrowings Receipt	2,680,000,000.00	-	2,680,000,000.00	2,680,000,000.00	-	(2,680,000,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	5,861,411.67	5,861,411.67	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	2,900,000,000.00	-	2,900,000,000.00	2,900,000,000.00	107,941,356.03	(2,792,058,643.97)	-
	TOTAL REVENUE	7,343,830,000.00	430,920,000.00	7,774,750,000.00	7,774,750,000.00	4,995,952,380.49	(2,778,797,619.51)	3,312,665,750.75

GOMBE STATE GOVERNMENT OF NIGERIA
BALANGA LOCAL GOVERNMENT COUNCIL
DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
110101 - STATUTORY ALLOCATION								
11010101	Statutory Allocation	1,947,000,000.00	(1,200,000,000.00)	747,000,000.00	747,000,000.00	579,082,067.43	(167,917,932.57)	1,229,056,479.67
110101 - STATUTORY ALLOCATION Total		1,947,000,000.00	(1,200,000,000.00)	747,000,000.00	747,000,000.00	579,082,067.43	(167,917,932.57)	1,229,056,479.67
110102 - SHARE OF VAT								
11010201	Share of VAT	1,600,000,000.00	900,000,000.00	2,500,000,000.00	2,500,000,000.00	2,558,118,985.89	58,118,985.89	1,296,149,573.78
110102 - SHARE OF VAT Total		1,600,000,000.00	900,000,000.00	2,500,000,000.00	2,500,000,000.00	2,558,118,985.89	58,118,985.89	1,296,149,573.78
110103 - OTHER FAAC								
11010301	Excess Crude /PPT	26,000,000.00	10,000,000.00	36,000,000.00	36,000,000.00	-	(36,000,000.00)	30,694,202.68
11010302	Ecological Fund from FAAC	-	-	-	-	-	-	45,525,562.16
11010303	Budget Augmentation	150,000,000.00	250,000,000.00	400,000,000.00	400,000,000.00	-	(400,000,000.00)	-
11010304	Exchange Rate Gain	530,000,000.00	400,000,000.00	930,000,000.00	930,000,000.00	1,352,455,940.62	422,455,940.62	437,271,638.04
11010306	Non Oil Excess Revenue	-	-	-	-	121,733,343.38	121,733,343.38	104,445,077.32
11010307	Share of Solid Minerals	-	-	-	-	3,211,855.03	3,211,855.03	-
11010308	Stabilization Fund	48,000,000.00	20,000,000.00	68,000,000.00	68,000,000.00	-	(68,000,000.00)	-
11010309	Other Recurrent Receipts	100,000,000.00	50,000,000.00	150,000,000.00	150,000,000.00	160,357,720.09	10,357,720.09	44,716,714.80
11010317	Electronic Money Transfers Levy	-	-	-	-	83,639,704.89	83,639,704.89	104,215,374.76
110103 - OTHER FAAC Total		854,000,000.00	730,000,000.00	1,584,000,000.00	1,584,000,000.00	1,721,398,564.01	137,398,564.01	766,868,569.75
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total		4,401,000,000.00	430,000,000.00	4,831,000,000.00	4,831,000,000.00	4,858,599,617.33	27,599,617.33	3,292,074,623.20
12 - INDEPENDENT REVENUE								
1201 - TAX REVENUE								
120103 - OTHER TAXES								
12010315	Development Levy	-	-	-	-	5,000.00	5,000.00	-
12010320	Livestock Tax	1,500,000.00	-	1,500,000.00	1,500,000.00	-	(1,500,000.00)	-
120103 - OTHER TAXES Total		1,500,000.00	-	1,500,000.00	1,500,000.00	5,000.00	(1,495,000.00)	-
1201 - TAX REVENUE Total		1,500,000.00	-	1,500,000.00	1,500,000.00	5,000.00	(1,495,000.00)	-
1202 - NON-TAX REVENUE								
120201 - LICENCES - GENERAL								
12020109	Registration of Voluntary Organisations	-	-	-	-	-	-	3,480,000.00
12020110	Inland Water-Way Licences	500,000.00	-	500,000.00	500,000.00	-	(500,000.00)	-
12020111	Bake House Licences	600,000.00	-	600,000.00	600,000.00	-	(600,000.00)	-
12020115	Dane Gun Licences	750,000.00	-	750,000.00	750,000.00	-	(750,000.00)	-
12020116	Cattle Dealer Licences	4,000,000.00	-	4,000,000.00	4,000,000.00	3,388,499.55	(611,500.45)	2,582,800.00
12020118	Pet (Dog) Licences	400,000.00	-	400,000.00	400,000.00	-	(400,000.00)	-
12020120	Hawker's Permits	420,000.00	-	420,000.00	420,000.00	-	(420,000.00)	-
12020121	Hunting Permits	500,000.00	-	500,000.00	500,000.00	10,000.00	(490,000.00)	-
12020122	Produce Buying Licences	3,000,000.00	-	3,000,000.00	3,000,000.00	9,945,600.00	6,945,600.00	4,371,300.00
12020124	Abbattoir/Slaughter Licences	2,500,000.00	-	2,500,000.00	2,500,000.00	6,948,500.00	4,448,500.00	311,750.00
12020126	Hiring Services	800,000.00	-	800,000.00	800,000.00	1,581,500.00	781,500.00	1,434,440.00
12020130	Cinematograph Licences	1,000,000.00	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
12020137	Trade Permits Licences	1,000,000.00	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)	587,400.00
12020138	Forest Licences Roller Saws,Saw Mill Hammer/Licences	800,000.00	-	800,000.00	800,000.00	-	(800,000.00)	-
12020161	Liquor Licences	1,700,000.00	-	1,700,000.00	1,700,000.00	-	(1,700,000.00)	-
120201 - LICENCES - GENERAL Total		17,970,000.00	-	17,970,000.00	17,970,000.00	21,874,099.55	3,904,099.55	12,767,690.00
120204 - FEES - GENERAL								
12020404	Trade Union Fees /Trade Test Fees	100,000.00	20,000.00	120,000.00	120,000.00	122,500.00	2,500.00	-
12020417	Contractors Registration Fees	700,000.00	-	700,000.00	700,000.00	-	(700,000.00)	-
12020418	Marriage/Divorce Fees	150,000.00	-	150,000.00	150,000.00	-	(150,000.00)	-
12020422	Indigene Letter	600,000.00	-	600,000.00	600,000.00	550,000.00	(50,000.00)	-
12020424	Business/Trade Operating Fees	1,450,000.00	-	1,450,000.00	1,450,000.00	2,472,500.00	1,022,500.00	803,800.00
12020426	Tender Fees/Bill of Interest/Non-Refundable Tender Fees	610,000.00	-	610,000.00	610,000.00	-	(610,000.00)	-
12020428	International/Domestic Landing and Parking	-	-	-	-	2,034,307.58	2,034,307.58	705,850.00
12020434	Billboard/Advertisement Fees	400,000.00	-	400,000.00	400,000.00	-	(400,000.00)	-
12020441	Birth and Death Registration Fees	200,000.00	-	200,000.00	200,000.00	-	(200,000.00)	-
12020443	Proof/Change of Ownership Certificate Fees	2,500,000.00	-	2,500,000.00	2,500,000.00	-	(2,500,000.00)	-
12020447	Timber, Forest and Charcoal Fees	750,000.00	-	750,000.00	750,000.00	-	(750,000.00)	-
12020448	School/Tuition/Examination Fees	250,000.00	-	250,000.00	250,000.00	1,281,500.00	1,031,500.00	-
12020466	Right of Occupancy Fees	350,000.00	-	350,000.00	350,000.00	161,000.00	(189,000.00)	30,000.00
12020492	Other Fees	450,000.00	-	450,000.00	450,000.00	-	(450,000.00)	-
12020494	Registration of Community Development Associations and Community Based Organizations (CDAs & CBOs)	500,000.00	100,000.00	600,000.00	600,000.00	270,000.00	(330,000.00)	-
120204 - FEES - GENERAL Total		9,010,000.00	120,000.00	9,130,000.00	9,130,000.00	6,891,807.58	(2,238,192.42)	1,539,650.00
120206 - SALES - GENERAL								
12020604	Sales of Stores/Sccraps/Unserviceable Items	-	-	-	-	72,000.00	72,000.00	-
12020616	Other Sales	-	500,000.00	500,000.00	500,000.00	-	(500,000.00)	-
120206 - SALES - GENERAL Total		-	500,000.00	500,000.00	500,000.00	72,000.00	(428,000.00)	-
120207 - EARNINGS -GENERAL								
12020704	Earnings From the use of Government Vehicles	600,000.00	-	600,000.00	600,000.00	30,000.00	(570,000.00)	-
12020708	Earnings From Agricultural Produce	4,000,000.00	300,000.00	4,300,000.00	4,300,000.00	-	(4,300,000.00)	-
12020722	Earnings From Commercial Activities	4,250,000.00	-	4,250,000.00	4,250,000.00	-	(4,250,000.00)	156,100.00
120207 - EARNINGS -GENERAL Total		8,850,000.00	300,000.00	9,150,000.00	9,150,000.00	30,000.00	(9,120,000.00)	156,100.00
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL								
12020803	Rent on Govt.Buildings	2,000,000.00	-	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL Total		2,000,000.00	-	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
120209 - RENT ON LAND & OTHERS - GENERAL								
12020901	Rent on Government Land	500,000.00	-	500,000.00	500,000.00	475,000.00	(25,000.00)	300,000.00
12020903	Rent & Premiun on the allocation of land	-	-	-	-	-	-	30,000.00
12020908	Tenament Rates	-	-	-	-	-	-	515,000.00
12020910	Ground Rent	-	-	-	-	-	-	265,000.00
120209 - RENT ON LAND & OTHERS - GENERAL Total		500,000.00	-	500,000.00	500,000.00	475,000.00	(25,000.00)	1,110,000.00
120210 - REPAYMENTS - GENERAL								

DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
12021002	Motor Vehicles Advances	-	-	-	-	50,000.00	50,000.00	-
12021006	General Refunds	-	-	-	-	13,500.00	13,500.00	5,017,687.55
120210 - REPAYMENTS - GENERAL Total		-	-	-	-	63,500.00	63,500.00	5,017,687.55
120211 - INVESTMENT INCOME								
12021102	Dividend Received	3,000,000.00	-	3,000,000.00	3,000,000.00	-	(3,000,000.00)	-
120211 - INVESTMENT INCOME Total		3,000,000.00	-	3,000,000.00	3,000,000.00	-	(3,000,000.00)	-
1202 - NON-TAX REVENUE Total		41,330,000.00	920,000.00	42,250,000.00	42,250,000.00	29,406,407.13	(12,843,592.87)	20,591,127.55
13 - AID AND GRANTS								
1302 - GRANTS								
130202 - FOREIGN GRANTS								
13020202	Capital Foreign Grants	70,000,000.00	-	70,000,000.00	70,000,000.00	-	(70,000,000.00)	-
130202 - FOREIGN GRANTS Total		70,000,000.00	-	70,000,000.00	70,000,000.00	-	(70,000,000.00)	-
1302 - GRANTS Total		70,000,000.00	-	70,000,000.00	70,000,000.00	-	(70,000,000.00)	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS								
1402 - OTHER CAPITAL RECEIPTS								
140201 - OTHER CAPITAL RECEIPTS								
14020103	Receipt of Share of State IGR	150,000,000.00	-	150,000,000.00	150,000,000.00	102,079,944.36	(47,920,055.64)	-
140201 - OTHER CAPITAL RECEIPTS Total		150,000,000.00	-	150,000,000.00	150,000,000.00	102,079,944.36	(47,920,055.64)	-
1402 - OTHER CAPITAL RECEIPTS Total		150,000,000.00	-	150,000,000.00	150,000,000.00	102,079,944.36	(47,920,055.64)	-
1403 - LOANS/ BORROWINGS RECEIPT								
140301 - DOMESTIC LOANS/ BORROWINGS RECEIPT								
14030101	Domestic Loans/Borrowings from Financial Institutions	2,680,000,000.00	-	2,680,000,000.00	2,680,000,000.00	-	(2,680,000,000.00)	-
140301 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total		2,680,000,000.00	-	2,680,000,000.00	2,680,000,000.00	-	(2,680,000,000.00)	-
1403 - LOANS/ BORROWINGS RECEIPT Total		2,680,000,000.00	-	2,680,000,000.00	2,680,000,000.00	-	(2,680,000,000.00)	-
1407 - EXTRAORDINARY ITEMS								
140701 - EXTRAORDINARY ITEMS								
14070102	Unspecified Revenue	-	-	-	-	5,861,411.67	5,861,411.67	-
140701 - EXTRAORDINARY ITEMS Total		-	-	-	-	5,861,411.67	5,861,411.67	-
1407 - EXTRAORDINARY ITEMS Total		-	-	-	-	5,861,411.67	5,861,411.67	-

GOMBE STATE GOVERNMENT OF NIGERIA
BALANGA LOCAL GOVERNMENT COUNCIL
SUMMARY OF TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
2	EXPENDITURES							
21	Personnel Cost							
21010101	Basic Salary	-	-	-	-	-	-	-
21010102	Overtime Payments	-	-	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	25,000,000.00	-	25,000,000.00	59,600,000.00	59,506,185.62	93,814.38	4,045,000.00
21010104	Consolidated Salaries	951,000,000.00	150,000,000.00	1,101,000,000.00	1,295,900,000.00	1,050,993,171.10	244,906,828.90	776,242,726.15
210201	Allowances	30,000,000.00	5,000,000.00	35,000,000.00	35,000,000.00	34,563,867.36	436,132.64	-
210202	Social Contributions	-	-	-	-	-	-	-
210301	Social Benefits	5,000,000.00	-	5,000,000.00	5,000,000.00	-	5,000,000.00	-
	Personnel Cost Total	1,011,000,000.00	155,000,000.00	1,166,000,000.00	1,395,500,000.00	1,145,063,224.08	250,436,775.92	780,287,726.15
2202	Overhead Cost							
220201	Travels and Transport - General	18,400,000.00	49,000,000.00	67,400,000.00	82,300,000.00	72,193,244.70	10,106,755.30	10,189,000.00
220202	Utilities - General	15,000,000.00	30,000,000.00	45,000,000.00	45,000,000.00	18,000,000.00	27,000,000.00	1,000,000.00
220203	Materials and Supplies - General	109,500,000.00	105,000,000.00	214,500,000.00	197,300,000.00	138,528,792.76	58,771,207.24	47,668,284.22
220204	Maintenance Services - General	20,500,000.00	39,000,000.00	59,500,000.00	59,500,000.00	12,938,400.00	46,561,600.00	18,308,053.75
220205	Training - General	-	-	-	-	-	-	25,642,226.46
220206	Other Services - General	260,500,000.00	125,000,000.00	385,500,000.00	371,600,000.00	298,006,872.92	73,593,127.08	218,894,080.98
220207	Consulting and Professional Services	142,500,000.00	62,000,000.00	204,500,000.00	27,000,000.00	6,763,000.00	20,237,000.00	200,000.00
220208	Fuel and Lubricants	5,000,000.00	1,500,000.00	6,500,000.00	6,500,000.00	-	6,500,000.00	12,088,000.00
220209	Financial Charges	5,000,000.00	-	5,000,000.00	5,000,000.00	2,499,319.58	2,500,680.42	1,456,053.25
220210	Miscellaneous Expenses	180,740,000.00	65,000,000.00	245,740,000.00	280,540,000.00	179,706,746.77	100,833,253.23	178,080,798.76
	Overhead Cost Total	757,140,000.00	476,500,000.00	1,233,640,000.00	1,074,740,000.00	728,636,376.73	346,103,623.27	513,526,497.42
2203	Loans and Advances							
220301	Staff Loans and Advances - General	-			-	-	-	-
	Loans and Advances Total	-			-	-	-	-
2204	Grants and Contrbutions							
220401	Local Grants and Contrbutions	1,944,700,000.00	530,000,000.00	2,474,700,000.00	2,420,600,000.00	1,595,893,479.06	824,706,520.94	1,363,207,862.14
220402	Foreign Grants and Contrbutions	-	-	-	-	-	-	-
	Grants and Contrbutions Total	1,944,700,000.00	530,000,000.00	2,474,700,000.00	2,420,600,000.00	1,595,893,479.06	824,706,520.94	1,363,207,862.14
2205	Subsidies							
220501	Subsidy to Government Owned Companies & Parastatals	10,500,000.00	5,000,000.00	15,500,000.00	16,500,000.00	9,986,363.64	6,513,636.36	-
220502	Subsidy to Private Companies	-	-	-	-	-	-	-
	Subsidies Total	10,500,000.00	5,000,000.00	15,500,000.00	16,500,000.00	9,986,363.64	6,513,636.36	-
2206	Public Debt Charges							
2206	Loans Repayment	156,000,000.00	20,000,000.00	176,000,000.00	1,000,000.00	-	1,000,000.00	37,494,766.56
	Public Debt Charges Total	156,000,000.00	20,000,000.00	176,000,000.00	1,000,000.00	-	1,000,000.00	37,494,766.56
2207	Transfer to Fund Recurrent Expenditure-Payment							
2207	Transfers - Payment	-	-	-	157,500,000.00	157,447,634.52	52,365.48	168,350,102.60
	Transfers Payment - Total	-	-	-	157,500,000.00	157,447,634.52	52,365.48	168,350,102.60
2208	Transfers-Payments to Individuals							
2208	Transfers - Payment	-	-	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-	-	-
23	Capital Expenditure							
230101	Purchase of Fixed Assets	496,000,000.00	-	496,000,000.00	496,000,000.00	48,108,090.89	447,891,909.11	13,442,636.36
230201	Construction/Provision of Fixed Assets	770,000,000.00	1,000,000,000.00	1,770,000,000.00	1,770,000,000.00	140,471,268.18	1,629,528,731.82	51,967,183.10
230301	Rehabilitation/Repairs of Fixed Assets	125,000,000.00	200,000,000.00	325,000,000.00	325,000,000.00	46,961,900.00	278,038,100.00	87,662,496.61
230401	Preservation of the Environment	40,000,000.00	-	40,000,000.00	40,000,000.00	10,000,000.00	30,000,000.00	650,000.00
230501	Acquisition of Non Tangible Assets	60,000,000.00	-	60,000,000.00	60,000,000.00	5,000,000.00	55,000,000.00	50,000.00
	Capital Expenditure Total	1,491,000,000.00	1,200,000,000.00	2,691,000,000.00	2,691,000,000.00	250,541,259.07	2,440,458,740.93	153,772,316.07
	TOTAL EXPENDITURE	5,370,340,000.00	2,386,500,000.00	7,756,840,000.00	7,756,840,000.00	3,887,568,337.10	3,869,271,662.90	3,016,639,270.94

GOMBE STATE GOVERNMENT OF NIGERIA
BALANGA LOCAL GOVERNMENT COUNCIL
DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
21 - PERSONNEL COST								
2101 - SALARY								
210101 - SALARIES AND WAGES								
21010103	Consolidated Revenue Fund Charges - Statutory office Holder's Salaries and Allowances	25,000,000.00	-	25,000,000.00	59,600,000.00	59,506,185.62	93,814.38	4,045,000.00
21010104	Consolidated Salaries	951,000,000.00	150,000,000.00	1,101,000,000.00	1,295,900,000.00	1,050,993,171.10	244,906,828.90	776,242,726.15
210101 - SALARIES AND WAGES Total		976,000,000.00	150,000,000.00	1,126,000,000.00	1,355,500,000.00	1,110,499,356.72	245,000,643.28	780,287,726.15
2101 - SALARY Total		976,000,000.00	150,000,000.00	1,126,000,000.00	1,355,500,000.00	1,110,499,356.72	245,000,643.28	780,287,726.15
2102 - ALLOWANCES AND SOCIAL CONTRIBUTION								
210201 - ALLOWANCES								
21020117	Other Allowances	30,000,000.00	5,000,000.00	35,000,000.00	35,000,000.00	34,563,867.36	436,132.64	0.00
210201 - ALLOWANCES Total		30,000,000.00	5,000,000.00	35,000,000.00	35,000,000.00	34,563,867.36	436,132.64	0.00
2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total		30,000,000.00	5,000,000.00	35,000,000.00	35,000,000.00	34,563,867.36	436,132.64	0.00
2103 - SOCIAL BENEFITS								
210301 - SOCIAL BENEFITS								
21030103	Death Benefit	5,000,000.00	-	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
210301 - SOCIAL BENEFITS Total		5,000,000.00	-	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
2103 - SOCIAL BENEFITS Total		5,000,000.00	-	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
21 - PERSONNEL COST Total		1,011,000,000.00	155,000,000.00	1,166,000,000.00	1,395,500,000.00	1,145,063,224.08	250,436,775.92	780,287,726.15
22 - OTHER RECURRENT COSTS								
2202 - OVERHEAD COST								
220201 - TRAVEL& TRANSPORT - GENERAL								
22020101	Local Travel and Transport - Training	14,400,000.00	49,000,000.00	63,400,000.00	75,800,000.00	65,704,062.89	10,095,937.11	7,468,000.00
22020102	Local Travel and Transport - Others	4,000,000.00	-	4,000,000.00	6,500,000.00	6,489,181.81	10,818.19	2,721,000.00
220201 - TRAVEL& TRANSPORT - GENERAL Total		18,400,000.00	49,000,000.00	67,400,000.00	82,300,000.00	72,193,244.70	10,106,755.30	10,189,000.00
220202 - UTILITIES - GENERAL								
22020201	Electricity Charges	3,000,000.00	10,000,000.00	13,000,000.00	13,000,000.00	0.00	13,000,000.00	0.00
22020205	Water Rates	12,000,000.00	20,000,000.00	32,000,000.00	32,000,000.00	18,000,000.00	14,000,000.00	1,000,000.00
220202 - UTILITIES - GENERAL Total		15,000,000.00	30,000,000.00	45,000,000.00	45,000,000.00	18,000,000.00	27,000,000.00	1,000,000.00
220203 - MATERIALS & SUPPLIES - GENERAL								
22020301	Office Stationaries/Computer Consumables	8,000,000.00	15,000,000.00	23,000,000.00	23,000,000.00	1,081,871.93	21,918,128.07	3,422,781.02
22020305	Printing of Non security Documents	7,500,000.00	5,000,000.00	12,500,000.00	16,000,000.00	16,000,000.00	0.00	1,440,000.00
22020306	Printing of Security Documents	4,000,000.00	5,000,000.00	9,000,000.00	9,000,000.00	7,875,000.00	1,125,000.00	1,204,000.00
22020307	Drugs & Medical Supplies	37,000,000.00	70,000,000.00	107,000,000.00	77,700,000.00	77,633,635.51	66,364.49	23,145,503.20
22020311	Food Stuff/Catering Materials Supplies	0.00	-	-	0.00	0.00	0.00	13,000,000.00
22020313	Accessories/Materials/Supplies General	15,000,000.00	-	15,000,000.00	23,600,000.00	23,575,363.63	24,636.37	5,456,000.00
22020314	Printing/Publications General	3,000,000.00	-	3,000,000.00	3,000,000.00	35,000.00	2,965,000.00	0.00
22020315	Supplies of COVID-19 PPE	35,000,000.00	10,000,000.00	45,000,000.00	45,000,000.00	12,327,921.69	32,672,078.31	0.00
220203 - MATERIALS & SUPPLIES - GENERAL Total		109,500,000.00	105,000,000.00	214,500,000.00	197,300,000.00	138,528,792.76	58,771,207.24	47,668,284.22
220204 - MAINTENANCE SERVICES - GENERAL								
22020401	Maintenance of Motor Vehicles/Transport Equipment	3,500,000.00	5,000,000.00	8,500,000.00	8,500,000.00	4,323,000.00	4,177,000.00	981,000.00
22020402	Maintenance of Office Funiture	5,500,000.00	12,000,000.00	17,500,000.00	17,500,000.00	2,550,000.00	14,950,000.00	0.00
22020404	Maintenance of Office/ IT Equipments	500,000.00	-	500,000.00	500,000.00	384,000.00	116,000.00	2,400,000.00
22020405	Maintenance of Plants and Generators	1,000,000.00	-	1,000,000.00	1,000,000.00	231,400.00	768,600.00	0.00
22020406	Other Maintenance Services	5,000,000.00	2,000,000.00	7,000,000.00	7,000,000.00	1,030,000.00	5,970,000.00	0.00
22020412	Maintenance of Markets/Public Places	4,000,000.00	15,000,000.00	19,000,000.00	19,000,000.00	3,420,000.00	15,580,000.00	3,953,000.00
22020413	Minor Road Maintenance	1,000,000.00	5,000,000.00	6,000,000.00	6,000,000.00	1,000,000.00	5,000,000.00	7,925,000.00
22020414	Maintenance of Office/Residential Buildings	0.00	-	-	0.00	0.00	0.00	3,049,053.75
220204 - MAINTENANCE SERVICES - GENERAL Total		20,500,000.00	39,000,000.00	59,500,000.00	59,500,000.00	12,938,400.00	46,561,600.00	18,308,053.75
220205 - TRAINING - GENERAL								
22020501	Local Training	0.00	-	-	0.00	0.00	0.00	25,642,226.46
220205 - TRAINING - GENERAL Total		0.00	-	-	0.00	0.00	0.00	25,642,226.46
220206 - OTHER SERVICES - GENERAL								
22020601	Security Services	206,000,000.00	102,000,000.00	308,000,000.00	308,000,000.00	264,546,273.73	43,453,726.27	67,970,027.23
22020603	Residential Rent	1,500,000.00	-	1,500,000.00	8,700,000.00	8,646,000.00	54,000.00	350,000.00
22020604	Anti-Banditry	0.00	-	-	0.00	0.00	0.00	120,000,000.00
22020605	Cleaning and Fumigation Services	3,000,000.00	-	3,000,000.00	4,200,000.00	4,150,000.00	50,000.00	51,000.00
22020614	Other Services General	38,000,000.00	3,000,000.00	41,000,000.00	11,000,000.00	0.00	11,000,000.00	0.00
22020629	Pilgrims Camping Expenses	0.00	-	-	0.00	0.00	0.00	0.00
22020630	Disease Control Programmes	0.00	-	-	0.00	0.00	0.00	3,500,000.00
22020646	Audit Fees and Expenses	6,000,000.00	5,000,000.00	11,000,000.00	18,700,000.00	18,664,599.19	35,400.81	3,245,000.00
22020652	Rescue Services	5,000,000.00	10,000,000.00	15,000,000.00	15,000,000.00	2,000,000.00	13,000,000.00	2,271,000.00
22020657	Celebration of Workers & Other Days	1,000,000.00	5,000,000.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	21,507,053.75
220206 - OTHER SERVICES - GENERAL Total		260,500,000.00	125,000,000.00	385,500,000.00	371,600,000.00	298,006,872.92	73,593,127.08	218,894,080.98
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22020706	Surveying Services	500,000.00	-	500,000.00	500,000.00	0.00	500,000.00	0.00
22020707	Agricultural Services	13,000,000.00	2,000,000.00	15,000,000.00	15,000,000.00	2,163,000.00	12,837,000.00	0.00
22020708	Medical Consulting	2,000,000.00	-	2,000,000.00	4,500,000.00	4,500,000.00	0.00	0.00
22020709	Consultancy Services	120,000,000.00	60,000,000.00	180,000,000.00	0.00	0.00	0.00	0.00
22020712	Other Consultancy Services	7,000,000.00	-	7,000,000.00	7,000,000.00	100,000.00	6,900,000.00	200,000.00
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total		142,500,000.00	62,000,000.00	204,500,000.00	27,000,000.00	6,763,000.00	20,237,000.00	200,000.00
220208 - FUEL & LUBRICANTS - GENERAL								
22020801	Motor Vehicle Fuel Cost	2,500,000.00	1,500,000.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	9,000,000.00
22020802	Other Transport Equipment Fuel Cost	500,000.00	-	500,000.00	500,000.00	0.00	500,000.00	3,088,000.00
22020803	Plant/Generator fuel Cost	2,000,000.00	-	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
220208 - FUEL & LUBRICANTS - GENERAL Total		5,000,000.00	1,500,000.00	6,500,000.00	6,500,000.00	0.00	6,500,000.00	12,088,000.00
220209 - FINANCIAL CHARGES - GENERAL								
22020901	Bank Charges (Other Than Interest)	5,000,000.00	-	5,000,000.00	5,000,000.00	2,499,319.58	2,500,680.42	1,456,053.25
220209 - FINANCIAL CHARGES - GENERAL Total		5,000,000.00	-	5,000,000.00	5,000,000.00	2,499,319.58	2,500,680.42	1,456,053.25
220210 - MISCELLANEOUS EXPENSES GENERAL								
22021001	Entertainment & Hospitality	20,000,000.00	-	20,000,000.00	27,000,000.00	26,910,162.10	89,837.90	27,491,000.00
22021002	Honourarium & sitting Allowance	40,000,000.00	-	40,000,000.00	40,000,000.00	19,890,057.77	20,109,942.23	2,295,545.46
22021003	Publicity & Advertisements/Awareness	2,000,000.00	-	2,000,000.00	2,000,000.00	1,675,454.54	324,545.46	107,000.00
22021004	Medical Expenses Locally and Internationally	1,000,000.00	10,000,000.00	11,000,000.00	11,000,000.00	3,220,000.00	7,780,000.00	15,000,000.00
22021007	Welfare Packages	60,000,000.00	-	60,000,000.00	67,700,000.00	67,692,513.93	7,486.07	10,852,000.00
22021009	Sporting Services	2,000,000.00	-	2,000,000.00	11,800,000.00	11,713,769.64	86,230.36	0.00
22021014	Annual Budget Expenses and Administration	6,000,000.00	40,000,000.00	46,000,000.00	46,000,000.00	8,760,000.00	37,240,000.00	15,457,091.36
22021016	Monitoring & Evaluation	0.00	-	-	0.00	0.00	0.00	450,000.00

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
22021021	Gender & Social Inclusion Related Matters	0.00	-	-	0.00	0.00	0.00	90,247,727.30
22021023	Contingencies	1,500,000.00	-	1,500,000.00	1,500,000.00	833,000.00	667,000.00	0.00
22021029	COVID-19 Task Force	0.00	-	-	0.00	0.00	0.00	0.00
22021032	NYSC Expenses	0.00	-	-	0.00	0.00	0.00	15,000.00
22021036	Religious Intervention	30,000,000.00	-	30,000,000.00	30,000,000.00	12,600,000.00	17,400,000.00	0.00
22021038	Other Miscelleneous	18,240,000.00	15,000,000.00	33,240,000.00	43,540,000.00	26,411,788.79	17,128,211.21	10,820,434.64
22021046	Casual Workers Security(Metro Guard)	0.00	-	-	0.00	0.00	0.00	5,345,000.00
220210 - MISCELLANEOUS EXPENSES GENERAL Total		180,740,000.00	65,000,000.00	245,740,000.00	280,540,000.00	179,706,746.77	100,833,253.23	178,080,798.76
2202 - OVERHEAD COST Total		757,140,000.00	476,500,000.00	1,233,640,000.00	1,074,740,000.00	728,636,376.73	346,103,623.27	513,526,497.42
2204 - GRANTS AND CONTRIBUTIONS GENERAL								
220401 - LOCAL GRANTS AND CONTRIBUTIONS								
22040101	Grant To State Governments -Current	0.00	-	-	0.00	0.00	0.00	0.00
22040103	Grant To Local Governments -Current	40,000,000.00	-	40,000,000.00	40,500,000.00	1,700,000.00	38,800,000.00	0.00
22040105	Grant To Government Owned Companies -Current	3,000,000.00	-	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22040109	Grant to Communities/NGO's/Unions	2,000,000.00	-	2,000,000.00	2,900,000.00	2,854,545.45	45,454.55	0.00
22040110	Contribution to Higher Institutions	202,700,000.00	100,000,000.00	302,700,000.00	302,700,000.00	209,856,312.70	92,843,687.30	50,652,229.47
22040111	Contribution to LGA Pension Board	514,000,000.00	100,000,000.00	614,000,000.00	614,000,000.00	498,820,847.77	115,179,152.23	382,519,724.23
22040112	Contribution to Gombe Health Equity Fund	70,000,000.00	10,000,000.00	80,000,000.00	80,000,000.00	48,364,343.34	31,635,656.66	0.00
22040114	Contribution to Local Governmnet Service Commission	11,000,000.00	10,000,000.00	21,000,000.00	21,000,000.00	13,089,417.37	7,910,582.63	8,236,999.98
22040115	Contribution to local Govt. Education Authority	1,010,000,000.00	150,000,000.00	1,160,000,000.00	1,080,000,000.00	639,199,120.38	440,800,879.62	856,882,317.50
22040116	Contribution to Auditor General to Local Government	20,000,000.00	30,000,000.00	50,000,000.00	50,000,000.00	1,300,000.00	48,700,000.00	0.00
22040117	Contribution to Traditional Councils	50,000,000.00	15,000,000.00	65,000,000.00	78,000,000.00	77,987,281.05	12,718.95	45,365,000.00
22040118	Contributions for Ministry for LGA Bureau	13,000,000.00	40,000,000.00	53,000,000.00	53,000,000.00	27,866,512.41	25,133,487.59	19,551,590.96
22040119	Contribution to Agric Activities	0.00	25,000,000.00	25,000,000.00	36,500,000.00	36,404,490.90	95,509.10	0.00
22040120	Contibution to Primary Health Care	9,000,000.00	50,000,000.00	59,000,000.00	59,000,000.00	38,450,607.69	20,549,392.31	0.00
220401 - LOCAL GRANTS AND CONTRIBUTIONS Total		1,944,700,000.00	530,000,000.00	2,474,700,000.00	2,420,600,000.00	1,595,893,479.06	824,706,520.94	1,363,207,862.14
2204 - GRANTS AND CONTRIBUTIONS GENERAL Total		1,944,700,000.00	530,000,000.00	2,474,700,000.00	2,420,600,000.00	1,595,893,479.06	824,706,520.94	1,363,207,862.14
2205 - SUBSIDIES GENERAL								
220501 - SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	Subsidy to Government Owned Companies	3,000,000.00	-	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22050102	Meal Subsidy to Government Schools	3,500,000.00	-	3,500,000.00	3,500,000.00	0.00	3,500,000.00	0.00
22050103	Health Subsidies	4,000,000.00	5,000,000.00	9,000,000.00	10,000,000.00	9,986,363.64	13,636.36	0.00
220501 - SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS Total		10,500,000.00	5,000,000.00	15,500,000.00	16,500,000.00	9,986,363.64	6,513,636.36	0.00
2205 - SUBSIDIES GENERAL Total		10,500,000.00	5,000,000.00	15,500,000.00	16,500,000.00	9,986,363.64	6,513,636.36	0.00
2206 - PUBLIC DEBT CHARGES								
220604 - DOMESTIC PRINCIPAL								
22060401	Domestic Principal - Short Term Borrowings	156,000,000.00	20,000,000.00	176,000,000.00	1,000,000.00	0.00	1,000,000.00	37,494,766.56
220604 - DOMESTIC PRINCIPAL Total		156,000,000.00	20,000,000.00	176,000,000.00	1,000,000.00	0.00	1,000,000.00	37,494,766.56
2206 - PUBLIC DEBT CHARGES Total		156,000,000.00	20,000,000.00	176,000,000.00	1,000,000.00	0.00	1,000,000.00	37,494,766.56
2207 - TRANSFERS-PAYMENT								
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070102	Payment to Other Agency to Fund Recurrent Expenditure	0.00	-	-	0.00	0.00	0.00	168,350,102.60
22070105	Other Transfers/Payments	0.00	-	-	157,500,000.00	157,447,634.52	52,365.48	0.00
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT Total		0.00	-	-	157,500,000.00	157,447,634.52	52,365.48	168,350,102.60
2207 - TRANSFERS-PAYMENT Total		0.00	-	-	157,500,000.00	157,447,634.52	52,365.48	168,350,102.60
22 - OTHER RECURRENT COSTS Total		2,868,340,000.00	1,031,500,000.00	3,899,840,000.00	3,670,340,000.00	2,491,963,853.95	1,178,376,146.05	2,082,579,228.72
23 - CAPITAL EXPENDITURE								
2301 - FIXED ASSETS PURCHASED								
230101 - PURCHASE OF FIXED ASSETS - GENERAL								
23010101	Purchase/Acquisition of Land	10,000,000.00	-	10,000,000.00	10,000,000.00	5,502,000.00	4,498,000.00	3,000,000.00
23010103	Purchase of Resdential Building	0.00	-	-	0.00	0.00	0.00	0.00
23010105	Purchase of Motor Vehicles	370,000,000.00	-	370,000,000.00	370,000,000.00	5,000,000.00	365,000,000.00	0.00
23010106	Purchase of Vans	20,000,000.00	-	20,000,000.00	20,000,000.00	4,000,000.00	16,000,000.00	0.00
23010108	Purchase of Buses	0.00	-	-	0.00	0.00	0.00	1,500,000.00
23010112	Purchase of Office Furniture and Fittings	10,000,000.00	-	10,000,000.00	10,000,000.00	4,000,000.00	6,000,000.00	6,005,000.00
23010113	Purchase of Computers	0.00	-	-	0.00	0.00	0.00	2,937,636.36
23010114	Purchase of Computer Printers	5,000,000.00	-	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
23010127	Purchase Agricultural Equipment	41,000,000.00	-	41,000,000.00	41,000,000.00	4,850,000.00	36,150,000.00	0.00
23010140	Purchase of ICT Facility	40,000,000.00	-	40,000,000.00	40,000,000.00	24,756,090.89	15,243,909.11	0.00
230101 - PURCHASE OF FIXED ASSETS - GENERAL Total		496,000,000.00	-	496,000,000.00	496,000,000.00	48,108,090.89	447,891,909.11	13,442,636.36
2301 - FIXED ASSETS PURCHASED Total		496,000,000.00	-	496,000,000.00	496,000,000.00	48,108,090.89	447,891,909.11	13,442,636.36
2302 - CONSTRUCTION / PROVISION								
230201 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL								
23020101	Construction/Provision of office Buildings	0.00	-	-	0.00	0.00	0.00	0.00
23020102	Construction/Provision of Resdential Buildings	20,000,000.00	-	20,000,000.00	20,000,000.00	19,045,000.00	955,000.00	0.00
23020103	Construction/Provision of Electricity	50,000,000.00	-	50,000,000.00	50,000,000.00	20,028,568.18	29,971,431.82	0.00
23020105	Construction/Provision of Water Facilities	60,000,000.00	-	60,000,000.00	60,000,000.00	4,120,000.00	55,880,000.00	0.00
23020106	Construction/Provision of Hospitals/Health Centres	40,000,000.00	-	40,000,000.00	40,000,000.00	14,042,000.00	25,958,000.00	0.00
23020107	Construction/Provision of Public Schools	30,000,000.00	-	30,000,000.00	30,000,000.00	2,500,000.00	27,500,000.00	0.00
23020108	Construction/Provision of Police Stations/Baracks	20,000,000.00	-	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
23020112	Construction/Provision of Sporting Facilities	20,000,000.00	-	20,000,000.00	20,000,000.00	5,000,000.00	15,000,000.00	0.00
23020113	Construction/Provision of Agricultural Facilities	25,000,000.00	-	25,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00
23020114	Construction/Provision of Roads	160,000,000.00	500,000,000.00	660,000,000.00	660,000,000.00	450,000.00	659,550,000.00	0.00
23020116	Construction/ Provision of Water Ways	40,000,000.00	-	40,000,000.00	40,000,000.00	18,950,000.00	21,050,000.00	50,847,183.10
23020118	Construction/ Provision of Infrastrature	5,000,000.00	-	5,000,000.00	5,000,000.00	0.00	5,000,000.00	1,120,000.00
23020123	Construction of Traffic Light/Streets Lghts	250,000,000.00	500,000,000.00	750,000,000.00	750,000,000.00	29,000,000.00	721,000,000.00	0.00
23020124	Construction of Markets/Parks	40,000,000.00	-	40,000,000.00	40,000,000.00	27,335,700.00	12,664,300.00	0.00
23020126	Construction/Provision of Cemetries	10,000,000.00	-	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
230201 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL Total		770,000,000.00	1,000,000,000.00	1,770,000,000.00	1,770,000,000.00	140,471,268.18	1,629,528,731.82	51,967,183.10
2302 - CONSTRUCTION / PROVISION Total		770,000,000.00	1,000,000,000.00	1,770,000,000.00	1,770,000,000.00	140,471,268.18	1,629,528,731.82	51,967,183.10
2303 - REHABILITATION / REPAIRS								
230301 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL								
23030101	Rehabilitation/Repairs of Resdential Building	10,000,000.00	-	10,000,000.00	10,000,000.00	500,000.00	9,500,000.00	2,100,000.00
23030102	Rehabilitation/Repairs- Electricity	0.00	-	-	0.00	0.00	0.00	3,992,000.00
23030104	Rehabilitation/Repairs - Water Facilities	0.00	-	-	0.00	0.00	0.00	11,232,900.00
23030111	Rehabilitation/Repairs - Sporting Facilities	0.00	-	-	0.00	0.00	0.00	8,650,000.00
23030113	Rehabilitation/Repairs - Roads	50,000,000.00	-	50,000,000.00	50,000,000.00	10,000,000.00	40,000,000.00	53,854,596.61
23030121	Rehabilitation/Repairs of office Building	65,000,000.00	200,000,000.00	265,000,000.00	265,000,000.00	36,461,900.00	228,538,100.00	1,500,000.00
23030124	Rehabilitation/Repairs - Market/Parks	0.00	-	-	0.00	0.00	0.00	6,333,000.00
230301 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL Total		125,000,000.00	200,000,000.00	325,000,000.00	325,000,000.00	46,961,900.00	278,038,100.00	87,662,496.61

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
2303 - REHABILITATION / REPAIRS Total		125,000,000.00	200,000,000.00	325,000,000.00	325,000,000.00	46,961,900.00	278,038,100.00	87,662,496.61
2304 - PRESERVATION OF THE ENVIRONMENT								
230401 - PRESERVATION OF THE ENVIRONMENT - GENERAL								
23040101	Tree Planting	5,000,000.00	-	5,000,000.00	5,000,000.00	1,500,000.00	3,500,000.00	0.00
23040102	Erosion & Flood Control	30,000,000.00	-	30,000,000.00	30,000,000.00	8,500,000.00	21,500,000.00	650,000.00
23040105	Water Pollution Preservation & Conttrol	5,000,000.00	-	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
230401 - PRESERVATION OF THE ENVIRONMENT - GENERAL Total		40,000,000.00	-	40,000,000.00	40,000,000.00	10,000,000.00	30,000,000.00	650,000.00
2304 - PRESERVATION OF THE ENVIRONMENT Total		40,000,000.00	-	40,000,000.00	40,000,000.00	10,000,000.00	30,000,000.00	650,000.00
2305 - OTHER CAPITAL PROJECTS								
230501 - ACQUISITION OF NON TANGIBLE ASSETS								
23050101	Research and Development	0.00	-	-	0.00	0.00	0.00	0.00
23050102	Computer Software Acquisition	30,000,000.00	-	30,000,000.00	30,000,000.00	5,000,000.00	25,000,000.00	50,000.00
23050108	Other Non Tangible Assets	30,000,000.00	-	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
230501 - ACQUISITION OF NON TANGIBLE ASSETS Total		60,000,000.00	-	60,000,000.00	60,000,000.00	5,000,000.00	55,000,000.00	50,000.00
2305 - OTHER CAPITAL PROJECTS Total		60,000,000.00	-	60,000,000.00	60,000,000.00	5,000,000.00	55,000,000.00	50,000.00
23 - CAPITAL EXPENDITURE Total		1,491,000,000.00	1,200,000,000.00	2,691,000,000.00	2,691,000,000.00	250,541,259.07	2,440,458,740.93	153,772,316.07

BALANGA LOCAL GOVERNMENT COUNCIL
SUMMARY OF TOTAL EXPENDITURE BY ADMINISTRATIVE SEGMENT

	2024				2023			
	Final Budget	Recurrent	Capital	Total	Final Budget	Recurrent	Capital	Total
ADMINISTRATION SECTOR								
CHAIRMAN'S OFFICE								
Chairman's Office	-	-	-	-	209,000,000.00	192,015,027.23	-	192,015,027.23
LOCAL GOVERNMENT LEGISLATIVE COUNCIL								
Legislative Council	-	-	-	-	-	-	-	-
PERSONNEL								
Personnel Management Department	1,554,900,000.00	786,542,752.73	49,961,900.00	836,504,652.73	1,005,440,000.00	343,411,874.90	50,000.00	343,461,874.90
TOTAL ADMINISTRATION SECTOR	1,554,900,000.00	786,542,752.73	49,961,900.00	836,504,652.73	1,214,440,000.00	535,426,902.13	50,000.00	535,476,902.13
ECONOMIC SECTOR								
DEPARTMENT OF AGRICULTUREAND NATURAL RESOURCES								
Agricultural and Natural Resources Department	268,440,000.00	167,705,890.67	6,350,000.00	174,055,890.67	42,500,000.00	136,193,681.28	650,000.00	136,843,681.28
DEPARTMENT FINANCE AND SUPPLY								
Finance and Supply Department	1,492,100,000.00	987,129,571.11	57,091,790.89	1,044,221,362.00	956,200,000.00	819,388,646.93	13,442,636.36	832,831,283.29
DEPARTMENT OF WORKS AND HOUSING.								
Works, Housing and Transport Department	1,846,200,000.00	78,132,114.24	113,595,568.18	191,727,682.42	446,600,000.00	57,063,727.11	139,629,679.71	196,693,406.82
DEPARTMENT OF WATER SANITATION AND HYGEINE (WASH)								
Water Sanitation and Hygeine (WASH) Department	30,000,000.00	-	2,000,000.00	2,000,000.00	-	-	-	-
TOTAL ECONOMIC SECTOR	3,636,740,000.00	1,232,967,576.02	179,037,359.07	1,412,004,935.09	1,445,300,000.00	1,012,646,055.32	153,722,316.07	1,166,368,371.39
SOCIAL SECTOR								
DEPARTMENT OF EDUCATION								
Education and Social Development Department	1,824,100,000.00	1,089,702,124.39	7,500,000.00	1,097,202,124.39	100,000,000.00	191,343,771.60	-	191,343,771.60
Universal Basic Education	83,800,000.00	83,732,871.16	-	83,732,871.16	-	-	-	-
DEPARTMENT OF HEALTH								
Primary Health Care Department	657,300,000.00	444,081,753.73	14,042,000.00	458,123,753.73	933,000,000.00	1,123,450,225.81	-	1,123,450,225.81
Care Department	-	-	-	-	-	-	-	-
TOTAL SOCIAL SECTOR	2,565,200,000.00	1,617,516,749.28	21,542,000.00	1,639,058,749.28	1,033,000,000.00	1,314,793,997.42	-	1,314,793,997.42

BILLIRI LOCAL GOVERNMENT COUNCIL

GOMBE STATE

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER 2024

TABLE OF CONTENTS

CORPORATE INFORMATION

COUNCIL MEMBERS

Hon. Egla Idris	Chairperson
Hon. Yila Maidawa	Vice Chairman
Hon. Adamu I. Dabo	Council Member
Hon. Amdo H. Tabdi	Council Member
Hon. Iliyasu Mohammed	Council Member
Hon. Kwiton Ishaya	Council Member
Hon. Jibrin Ishaku Gwamna	Council Member
Hon. Nokey T. Ambore	Council Member
Hon. Kenas Yila	Council Member
Hon. Samaila Hasaan	Council Member
Hon. Hafsatu Badija	Council Member
Hon. Ezekiel Bokos	Council Member

MANAGEMENT AND HEADS OF DEPARTMENT

Hauwa Ibrahim	Secretary
Gladys Garba	Deputy Sectretary
Augustine Kurungu	Treasurer
Paul Peter	HOD Agric
Jonathan Y. Illoolmela	HOD Works
Patricia Lena	PHC Coordinator
Rakiya Hassan	HOD ESD
Suleiman Ibrahim	HOD Wash

BANKERS

UBA PLC

BILLIRI LOCAL GOVERNMENT
GOMBE STATE OF NIGERIA
Email: billirilgagombe@gmail.com
Billiri Local Government Secretariat,
Gujuba Road, P.M.B 001, Gombe State.

Ref. No.:______________

Date:______________

STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements set out in pages 6 to 10 for the year ended 31st December, 2024 have been prepared in accordance with the provisions of the Finance [Control and Management] Act 1958 as amended, Cash Basis IPSAS (*Financial Reporting under the Cash Basis of Accounting*), and Financial Memoranda (FM) as well as Generally Accepted Accounting Practice. These reporting requiments provide for the fair presentation of Statement of Cash Flows, Statement of Assets and Liabilities, Statement of Income and Expenditure, Statement of Consolidated Revenue Fund, Statement of Capital Development Fund and Notes to the Financial Statements

To fulfil 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 page 11 were consistently 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, we assert that the Financial Statements fairly reflect the financial position of Billiri Local Government Council as at 31st December, 2024 and its operations for the year ended on that date.

The responsibility for the preparation of the Financial Statements rests entirely with the Treasury Department of the Local Government Council.

12/8/2025
....
Treasurer

SECRET

OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

TELEGRAM:
TELEPHONE:

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

Date: 18/08/2025

AUDIT CERTIFICATE

AUDIT CERTIFICATE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS ON THE ACCOUNTS OF BILLIRI LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER 2024

The Auditor General audited the books of accounts and reviewed the audited financial statements of Billiri Local Government Council of Gombe State for the year ended 31st December, 2024 in accordance with section 125(2) and 316 of the 1999 Constitution of the FRN (as amended) and section 51(1) of the Gombe State, State and Local Government Audit Law of 2021. The Financial Statements comprise of the Statement of Cash Flows, Statement of Assets and Liabilities, Statement of Income and Expenditure, Statement of Consolidated Revenue Fund, Statement of Capital Development Fund and Notes to the Financial Statements. The financial statements of the local government are prepared in compliance with Cash Basis International Public Sector Accounting Standards (Cash Basis IPSAS).

Responsibility of the Local Government Council

The local government council is responsible for the preparation and fair presentation of its financial statements in accordance with Cash Basis IPSAS, Gombe State Financial Memorandum (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 Cash Basis IPSAS; and making accounting estimates that are reasonable in the circumstances.

Responsibility of the External Auditors

The responsibility of the external auditors is to express an opinion on the financial statements of the local government council based on their audit in accordance International Standards of Supreme Audit Institutions (ISSAIs) as well as the International Standards on Auditing (Adapted as Nigerian Standards on Auditing) relevant to the public sector. Those standards require that the external auditors plan and perform the audit to obtain reasonable, but not absolute, assurance that 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 (I) above on the accounts and financial management of Billiri local government council and review of the respective audited financial statements. During the year, I successfully completed reviews of activity-based audit, financial statements assessment audit and compliance audit. The Financial statements of Billiri Local Government show completely and distinctly the financial allocation received from the State – Local Government Joint Accounts and Allocation Committee (SLJAAC) for the year 2024.

Having complied with ISSAIs, the relevant laws and applied the Generally Accepted Auditing Standards, the audit provides a reasonable basis for the certification of the Auditor General on the financial statements of Billiri local government council.

Opinion

In my opinion, the individual financial statements give a true and fair view of the financial position of Billiri Local Government Council as of December 31, 2024, and of its financial performance and its cash flows for the year ended in accordance with Cash Basis IPSAS, Financial Memoranda, and the relevant laws.

18/08/2025

Muhammad Bappayo Abdulmumini FCNA
FRC/2022/PRO/ANAN/002/957066
AUDITOR GENERAL FOR LOCAL GOVERNMENTS
GOMBE STATE

GOMBE STATE GOVERNMENT OF NIGERIA
BILLIRI LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2024

FINAL BUDGET 2024		NOTES	2024	2023
			₦	₦
	Operating Activities			
	Receipts			
6,105,644,123.00	Statutory Revenue	1	4,823,711,999.89	3,262,646,794.46
	Independent Revenue:			
-	Personal Taxes	2A	-	-
-	Other Taxes	2B	-	-
32,052,150.00	Licences - General	2C	7,638,881.00	11,062,610.00
-	Mining Rents	2D	-	-
-	Royalties	2E	-	-
23,201,850.00	Fees - General	2F	4,393,390.00	4,694,450.00
12,000,000.00	Fines - General	2G	-	-
6,098,000.00	Sales - General	2H	3,328,650.00	335,400.00
16,358,000.00	Earnings -General	2I	843,148.00	497,800.00
-	Rent on Government Buildings - General	2J	-	-
1,500,000.00	Rent on Land & Others - General	2K	124,000.00	90,500.00
-	Repayments - General	2L	-	-
4,500,000.00	Investment Income	2M	465,000.00	-
-	Interest Earned	2N	-	-
-	Re-Imbursement General	2O	-	-
95,710,000.00	Independent Revenue Sub-total		16,793,069.00	16,680,760.00
6,201,354,123.00	Total Receipts		4,840,505,068.89	3,279,327,554.46
	Payments			
(1,336,640,000.00)	Salaries and Allowances	5	(1,272,312,255.47)	(636,257,618.91)
-	Social Contributions	6	-	-
-	Social Benefits	7	-	-
(1,744,000,000.00)	Overhead Cost	8	(979,010,544.51)	(539,599,580.54)
-	Loans and Advances	9	-	-
(1,552,679,300.00)	Grants and Contrbutions	10	(1,473,328,091.11)	(1,385,682,732.96)
(57,200,000.00)	Subsidies	11	(24,006,363.64)	(6,585,000.00)
(158,470,000.00)	Transfers - Payments	13A	(158,467,584.91)	(168,627,497.00)
-	Transfers - Payments to Individuals	13B	-	-
-	Loss on Foreign Exchange	14	-	-
(4,848,989,300.00)	Total Payments		(3,907,124,839.64)	(2,736,752,429.42)
1,352,364,823.00	Net Cash flow from Operating Activities		933,380,229.25	542,575,125.04
	Investing Activities			
(375,000,000.00)	Purchase of Fixed Assets	15A	(20,375,500.00)	(515,000.00)
(2,235,000,000.00)	Construction/Provision of Fixed Assets	15B	(54,666,545.60)	(52,848,098.20)
(200,000,000.00)	Rehabilitation/Repairs of Fixed Assets	15C	(40,265,000.00)	(63,361,145.17)
(150,000,000.00)	Preservation of the Environment	15D	-	-
(105,000,000.00)	Acquisition of Non Tangible Assets	15E	-	-
(3,065,000,000.00)	Net Cash Flow from Investing Activities		(115,307,045.60)	(116,724,243.37)
	Financing Activities			
40,000,000.00	Proceeds from Aids and Grants	3	-	-
1,399,462,440.00	Proceeds from Loans/Borrowings	4A	-	-
27,000,000.00	Proceeds from Other Capital Receipts	4B	122,108,544.36	-
(93,000,000.00)	Repayment of Loans	12	(92,374,712.64)	(37,494,766.56)
1,373,462,440.00	Net Cash Flow from Financing Activities		29,733,831.72	(37,494,766.56)
(339,172,737.00)	Net Surplus/(Deficit) for the Year		847,807,015.37	388,356,115.11
-	Add: Opening Balance		741,432,814.04	353,076,698.93
(339,172,737.00)	Closing Cash Balance		1,589,239,829.41	741,432,814.04

12/8/2025
Executive Chairman

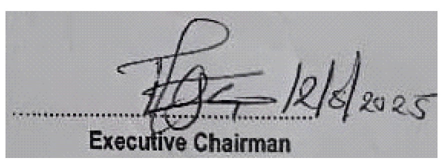
12/8/2025
Treasurer

GOMBE STATE GOVERNMENT OF NIGERIA

BILLIRI LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2024

	NOTES	2024	2023
		₦	₦
ASSETS			
Cash and Bank Balances	16	1,589,239,829	741,432,814
TOTAL ASSETS		1,589,239,829	741,432,814
LIABILITIES			
Accumulated Surplus/(Deficit)	25	1,589,239,829	741,432,814
TOTAL LIABILITIES		1,589,239,829	741,432,814

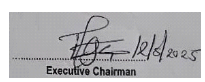


GOMBE STATE GOVERNMENT OF NIGERIA

BILLIRI LOCAL GOVERNMENT COUNCIL

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER 2024

	NOTES	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
REVENUE								
Statutory Revenue	1	4,605,644,123.00	1,500,000,000.00	6,105,644,123.00	6,105,644,123.00	4,823,711,999.89	(1,281,932,123.11)	3,262,646,794.46
Sub-total Statutory Revenue		4,605,644,123.00	1,500,000,000.00	6,105,644,123.00	6,105,644,123.00	4,823,711,999.89	(1,281,932,123.11)	3,262,646,794.46
Independent Revenue:								
Personal Taxes	2A	-	-	-	-	-	-	-
Other Taxes	2B	-	-	-	-	-	-	-
Licences - General	2C	28,502,150.00	3,550,000.00	32,052,150.00	32,052,150.00	7,638,881.00	(24,413,269.00)	11,062,610.00
Mining Rents	2D	-	-	-	-	-	-	-
Royalties	2E	-	-	-	-	-	-	-
Fees - General	2F	23,201,850.00	-	23,201,850.00	23,201,850.00	4,393,390.00	(18,808,460.00)	4,694,450.00
Fines - General	2G	12,000,000.00	-	12,000,000.00	12,000,000.00	-	(12,000,000.00)	-
Sales - General	2H	5,098,000.00	1,000,000.00	6,098,000.00	6,098,000.00	3,328,650.00	(2,769,350.00)	335,400.00
Earnings -General	2I	15,258,000.00	1,100,000.00	16,358,000.00	16,358,000.00	843,148.00	(15,514,852.00)	497,800.00
Rent on Government Buildings - General	2J	-	-	-	-	-	-	-
Rent on Land & Others - General	2K	300,000.00	1,200,000.00	1,500,000.00	1,500,000.00	124,000.00	(1,376,000.00)	90,500.00
Repayments - General	2L	-	-	-	-	-	-	-
Investment Income	2M	4,500,000.00	-	4,500,000.00	4,500,000.00	465,000.00	(4,035,000.00)	-
Interest Earned	2N	-	-	-	-	-	-	-
Re-Imbursement General	2O	-	-	-	-	-	-	-
Sub-total Independent Revenue		88,860,000.00	6,850,000.00	95,710,000.00	95,710,000.00	16,793,069.00	(78,916,931.00)	16,680,760.00
Capital Receipts								
Aids and Grants	3	40,000,000.00	-	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
Loans/Borrowings Receipt	4A	1,399,462,440.00	-	1,399,462,440.00	1,399,462,440.00	-	(1,399,462,440.00)	-
Other Capital Receipts	4B	27,000,000.00	-	27,000,000.00	27,000,000.00	122,108,544.36	95,108,544.36	-
Sub-total Capital Receipts		1,466,462,440.00	-	1,466,462,440.00	1,466,462,440.00	122,108,544.36	(1,344,353,895.64)	-
TOTAL REVENUE		6,160,966,563.00	1,506,850,000.00	7,667,816,563.00	7,667,816,563.00	4,962,613,613.25	(2,705,202,949.75)	3,279,327,554.46
EXPENDITURE								
Salaries and Allowances	5	800,000,000.00	230,000,000.00	1,030,000,000.00	1,336,640,000.00	1,272,312,255.47	64,327,744.53	636,257,618.91
Social Contributions	6	-	-	-	-	-	-	-
Social Benefits	7	-	-	-	-	-	-	-
Overhead Cost	8	1,024,020,000.00	437,000,000.00	1,461,020,000.00	1,744,000,000.00	979,010,544.51	764,989,455.49	539,599,580.54
Loans and Advances	9	-	-	-	-	-	-	-
Grants and Contrbutions	10	1,406,769,300.00	445,000,000.00	1,851,769,300.00	1,552,679,300.00	1,473,328,091.11	79,351,208.89	1,385,682,732.96
Subsidies	11	62,200,000.00	135,000,000.00	197,200,000.00	57,200,000.00	24,006,363.64	33,193,636.36	6,585,000.00
Public Debt Charges	12	362,000,000.00	40,000,000.00	402,000,000.00	93,000,000.00	92,374,712.64	625,287.36	37,494,766.56
Loss on Foreign Exchange	14	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		3,654,989,300.00	1,287,000,000.00	4,941,989,300.00	4,783,519,300.00	3,841,031,967.37	942,487,332.63	2,605,619,698.97
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		2,505,977,263.00	219,850,000.00	2,725,827,263.00	2,884,297,263.00	1,121,581,645.88	(3,647,690,282.38)	673,707,855.48
CAPITAL EXPENDITURE								
Purchase of Fixed Assets	15A	375,000,000.00	-	375,000,000.00	375,000,000.00	20,375,500.00	354,624,500.00	515,000.00
Construction/Provision of Fixed Assets	15B	1,045,000,000.00	1,190,000,000.00	2,235,000,000.00	2,235,000,000.00	54,666,545.60	2,180,333,454.40	52,848,098.20
Rehabilitation/Repairs of Fixed Assets	15C	190,000,000.00	10,000,000.00	200,000,000.00	200,000,000.00	40,265,000.00	159,735,000.00	63,361,145.17
Preservation of the Environment	15D	150,000,000.00	-	150,000,000.00	150,000,000.00	-	150,000,000.00	-
Acquisition of Non Tangible Assets	15E	105,000,000.00	-	105,000,000.00	105,000,000.00	-	105,000,000.00	-
TOTAL CAPITAL EXPENDITURE		1,865,000,000.00	1,200,000,000.00	3,065,000,000.00	3,065,000,000.00	115,307,045.60	2,949,692,954.40	116,724,243.37
TRANSFERS			-	-				
Transfers - Payments	13A	-	-	-	158,470,000.00	158,467,584.91	2,415.09	168,627,497.00
Transfers - Payments to Individuals	13B	-	-	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	158,470,000.00	158,467,584.91	2,415.09	168,627,497.00
SURPLUS/(DEFICIT)		640,977,263.00	(980,150,000.00)	(339,172,737.00)	(339,172,737.00)	847,807,015.37	(6,597,385,651.87)	388,356,115.11

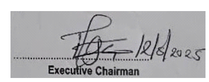


GOMBE STATE GOVERNMENT OF NIGERIA

BILLIRI LOCAL GOVERNMENT COUNCIL

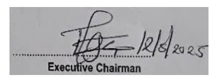
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER 2024

ACTUAL 2023		NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
₦			₦	₦	₦	₦	₦	₦
353,076,698.93	OPENING BALANCE		741,432,814.04					
	REVENUE							
3,262,646,794.46	Statutory Revenue	1	4,823,711,999.89	6,105,644,123.00	6,105,644,123.00	1,500,000,000.00	4,605,644,123.00	(1,281,932,123.11)
3,262,646,794.46	Sub-total Statutory Revenue		4,823,711,999.89	6,105,644,123.00	6,105,644,123.00	1,500,000,000.00	4,605,644,123.00	(1,281,932,123.11)
	Independent Revenue:							
-	Personal Taxes	2A	-	-	-	-	-	-
-	Licences - General	2B	-	-	-	-	-	-
11,062,610.00	Mining Rents	2C	7,638,881.00	32,052,150.00	32,052,150.00	3,550,000.00	28,502,150.00	(24,413,269.00)
-	Fees - General	2D	-	-	-	-	-	-
-	Fines - General	2E	-	-	-	-	-	-
4,694,450.00	Sales - General	2F	4,393,390.00	23,201,850.00	23,201,850.00	-	23,201,850.00	(18,808,460.00)
-	Earnings -General	2G	-	12,000,000.00	12,000,000.00	-	12,000,000.00	(12,000,000.00)
335,400.00	Rent on Government Buildings - General	2H	3,328,650.00	6,098,000.00	6,098,000.00	1,000,000.00	5,098,000.00	(2,769,350.00)
497,800.00	Rent on Land & Others - General	2I	843,148.00	16,358,000.00	16,358,000.00	1,100,000.00	15,258,000.00	(15,514,852.00)
-	Repayments - General	2J	-	-	-	-	-	-
90,500.00	Investment Income	2K	124,000.00	1,500,000.00	1,500,000.00	1,200,000.00	300,000.00	(1,376,000.00)
-	Interest Earned	2L	-	-	-	-	-	-
-	Re-Imbursement General	2M	465,000.00	4,500,000.00	4,500,000.00	-	4,500,000.00	(4,035,000.00)
-	Rates	2N	-	-	-	-	-	-
-	Miscellaneous	2O	-	-	-	-	-	-
16,680,760.00	Sub-total Independent Revenue		16,793,069.00	95,710,000.00	95,710,000.00	6,850,000.00	88,860,000.00	(78,916,931.00)
3,632,404,253.39	TOTAL RECURRENT REVENUE		5,581,937,882.93	6,201,354,123.00	6,201,354,123.00	1,506,850,000.00	4,694,504,123.00	(1,360,849,054.11)
	EXPENDITURE							
636,257,618.91	Salaries and Allowances	5	1,272,312,255.47	1,336,640,000.00	1,030,000,000.00	230,000,000.00	800,000,000.00	64,327,744.53
-	Social Contributions	6	-	-	-	-	-	-
-	Social Benefits	7	-	-	-	-	-	-
539,599,580.54	Overhead Cost	8	979,010,544.51	1,744,000,000.00	1,461,020,000.00	437,000,000.00	1,024,020,000.00	764,989,455.49
-	Loans and Advances	9	-	-	-	-	-	-
1,385,682,732.96	Grants and Contrbutions	10	1,473,328,091.11	1,552,679,300.00	1,851,769,300.00	445,000,000.00	1,406,769,300.00	79,351,208.89
6,585,000.00	Subsidies	11	24,006,363.64	57,200,000.00	197,200,000.00	135,000,000.00	62,200,000.00	33,193,636.36
37,494,766.56	Public Debt Charges	12	92,374,712.64	93,000,000.00	402,000,000.00	40,000,000.00	362,000,000.00	625,287.36
-	Loss on Foreign Exchange	14	-	-	-	-	-	-
2,605,619,698.97	TOTAL OPERATING EXPENDITURE		3,841,031,967.37	4,783,519,300.00	4,941,989,300.00	1,287,000,000.00	3,654,989,300.00	942,487,332.63
1,026,784,554.41	OPERATING BALANCE		1,740,905,915.56	1,417,834,823.00	1,259,364,823.00	219,850,000.00	1,039,514,823.00	(2,303,336,386.74)
	TRANSFERS							
168,627,497.00	Transfers - Payments	13A	158,467,584.91	158,470,000.00	-	-	-	2,415.09
-	Transfers - Payments to Individuals	13B	-	-	-	-	-	-
116,724,243.37	Transfer to Capital Development Fund		(6,801,498.76)		-	-		
	Transfer from Capital Development Fund				-	-		
285,351,740.37	TRANSFERS TOTAL		151,666,086.15	158,470,000.00	-	-	-	2,415.09
741,432,814.04	CLOSING BALANCE		1,589,239,829.41					



GOMBE STATE GOVERNMENT OF NIGERIA
BILLIRI LOCAL GOVERNMENT COUNCIL
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER 2024

ACTUAL 2023		NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
₦			₦	₦	₦	₦	₦	₦
-	OPENING BALANCE		-					
	REVENUE							
	Capital Receipts							
116,724,243.37	Transfer from Consolidated Revenue Fund		(6,801,498.76)	-			-	-
-	Aids and Grants	3	-	40,000,000.00	40,000,000.00	-	40,000,000.00	(40,000,000.00)
-	Loans/Borrowings Receipt	4A	-	1,399,462,440.00	1,399,462,440.00	-	1,399,462,440.00	(1,399,462,440.00)
-	Other Capital Receipts	4B	122,108,544.36	27,000,000.00	27,000,000.00	-	27,000,000.00	95,108,544.36
116,724,243.37	Sub-total Capital Receipts		115,307,045.60	1,466,462,440.00	1,466,462,440.00	-	1,466,462,440.00	(1,344,353,895.64)
-	Transfer to Consolidated Revenue Fund		-	-			-	-
116,724,243.37	TOTAL CAPITAL REVENUE AVAILABLE		115,307,045.60	1,466,462,440.00	1,466,462,440.00	-	1,466,462,440.00	(1,344,353,895.64)
	CAPITAL EXPENDITURE							
515,000.00	Purchase of Fixed Assets	15A	20,375,500.00	375,000,000.00	375,000,000.00	-	375,000,000.00	354,624,500.00
52,848,098.20	Construction/Provision of Fixed Assets	15B	54,666,545.60	2,235,000,000.00	2,235,000,000.00	1,190,000,000.00	1,045,000,000.00	2,180,333,454.40
63,361,145.17	Rehabilitation/Repairs of Fixed Assets	15C	40,265,000.00	200,000,000.00	200,000,000.00	10,000,000.00	190,000,000.00	159,735,000.00
-	Preservation of the Environment	15D	-	150,000,000.00	150,000,000.00	-	150,000,000.00	150,000,000.00
-	Acquisition of Non Tangible Assets	15E	-	105,000,000.00	105,000,000.00	-	105,000,000.00	105,000,000.00
116,724,243.37	TOTAL CAPITAL EXPENDITURE		115,307,045.60	3,065,000,000.00	3,065,000,000.00	1,200,000,000.00	1,865,000,000.00	2,949,692,954.40
-	CLOSING BALANCE		-					



BILLIRI LOCAL GOVERNMENT
GOMBE STATE OF NIGERIA
Email: billirilgagombe@gmail.com
Billiri Local Government Secretariat,
Gujuba Road, P.M.B 001, Gombe State.

Ref. No.:______________________ Date:______________________

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

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

a. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with the Cash Basis IPSAS, *Financial Reporting under the Cash Basis of Accounting* 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.

12/8/2025
Treasurer

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2024	ACTUAL 2023
	₦	₦
Note 1: Government Share of FAAC (Statutory Revenue)		
Note 1A: Local Government Share of FAAC	582,833,378	1,237,018,343
Note 1B: Local Government Share of VAT	2,510,408,140	1,271,514,241
Note 1C: Local Government Share of Other FAAC	1,730,470,482	754,114,210
Note 1: Government Share of FAAC (Statutory Revenue) Total	4,823,712,000	3,262,646,794
Note 2: Independent Revenue		
Note 2A: Personal Taxes	-	-
Note 2B: Other Taxes	-	-
Note 2C: Licences - General	7,638,881	11,062,610
Note 2D: Mining Rents	-	-
Note 2E: Royalties	-	-
Note 2F: Fees - General	4,393,390	4,694,450
Note 2G: Fines - General	-	-
Note 2H: Sales - General	3,328,650	335,400
Note 2I: Earnings -General	843,148	497,800
Note 2J: Rent on Government Buildings - General	-	-
Note 2K: Rent on Land & Others - General	124,000	90,500
Note 2L: Repayments - General	-	-
Note 2M: Investment Income	465,000	-
Note 2N: Interest Earned	-	-
Note 2O: Re-Imbursement General	-	-
Note 2: Independent Revenue Total	16,793,069	16,680,760
Note 3: Aids and Grants		
Note 3A: Domestic Aids	-	-
Note 3B: Foreign Aids	-	-
Note 3C: Domestic Grants	-	-
Note 3D: Foreign Grants	-	-
Note 3: Aids and Grants Total	-	-
Note 4: Loans and Other Capital Receipts		
Note 4A: Loans/ Borrowings Receipt	-	-
Note 4B: Other Capital Receipts	122,108,544	-
Note 4C: Transfers	-	-
Note 4: Loans and Other Capital Receipts Total	122,108,544	-
Note 5: Salaries and Allowances		
Note 5: Salaries and Allowances	1,272,312,255	636,257,619
Note 5: Salaries and Allowances Total	1,272,312,255	636,257,619
Note 6: Social Contribution		
Note 6: Social Contribution	-	-
Note 6: Social Contribution Total	-	-

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2024	ACTUAL 2023
	₦	₦
Note 7: Social Benefits		
Note 7: Social Benefits	-	-
Note 7: Social Benefits Total	-	-
Note 8: Overhead Cost		
Note 8A: Travel and Transport - General	208,468,308	25,035,818
Note 8B: Utilities - General	-	-
Note 8C: Materials and Supplies - General	70,014,000	31,600,768
Note 8D: Maintenance Services General	146,433,600	10,763,462
Note 8E: Training General	-	11,552,727
Note 8F: Other Services - General	354,379,024	242,699,887
Note 8G: Consulting & Professional Services - General	8,917,884	-
Note 8H: Fuel and Lubricants - General	-	9,352,090
Note 8I: Financial Charges General	9,322,552	541,398
Note 8J: Miscellaneous Expenses - General	171,335,176	194,061,467
Note 8: Overhead Cost Total	968,870,545	525,607,618
Note 9: Loans and Advances		
Note 9: Staff Loans and Advances - General	-	-
Note 9: Loans and Advances Total	-	-
Note 10: Grants and Contributions		
Note 10A: Local Grants and Contributions	1,473,328,091	1,385,682,733
Note 10B: Foreign Grants and Contribution	-	-
Note 10: Grants and Contributions Total	1,473,328,091	1,385,682,733
Note 11: Subsidies General		
Note 11A: Subsidy to Government Owned Companies & Parastatals	24,006,364	6,585,000
Note 11B: Subsidy to Private Companies	-	-
Note 11: Subsidies General Total	24,006,364	6,585,000
Note 12: Public Debt Charges		
Note 12: Loans Repayment	92,374,713	37,494,767
Note 12: Public Debt Charges Total	92,374,713	37,494,767
Note 13: Transfers -Payment		
Note 13A: Transfer to Fund Recurrent Expenditure-Payment	158,467,585	168,627,497
Note 13B: Transfers-Payments to Individuals	-	-
Note 13: Transfers -Payment Total	158,467,585	168,627,497
Note 15: Capital Expenditure		
Note 15A: Purchase of Fixed Assets - General	20,375,500	515,000
Note 15B: Construction/Provision of Fixed Assets - General	54,666,546	52,848,098
Note 15C: Rehabilitation/Repairs of Fixed Assets - General	40,265,000	63,361,145
Note 15D: Preservation of the Environment - Gnenral	-	-

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2024	ACTUAL 2023
	₦	₦
Note 15E: Acquisition of Non Tangible Assets	-	-
Note 15: Capital Expenditure Total	115,307,046	116,724,243
Note 16: Cash and Bank Balances Held By Treasurer		
Note 16: Cash and Bank Balances Held By Treasurer	1,589,239,829	741,432,814
Note 16: Cash and Bank Balances Held By Treasurer Total	1,589,239,829	741,432,814
Note 17: Advances and Imprests		
Note 17: Advances and Imprests	-	-
Note 17: Advances and Imprests Total	-	-
Note 18: Investments		
Note 18: Investments	-	-
Note 18: Investments Total	-	-
Note 19: Loans Granted		
Note 19: Loans Granted	-	-
Note 19: Loans Granted Total	-	-
Note 20: Deposits - General		
Note 20: Deposits - General	-	-
Note 20: Deposits - General Total	-	-
Note 21: Loans and Debts		
Note 21: Domestic Loan Stock	-	-
Note 21: Loans and Debts Total	-	-
Note 22: Unremitted Deductions		
Note 22: Unremitted Taxes	-	-
Note 22: Unremitted Deductions Total	-	-
Note 23: Current Portion of Long-Term Borrowings		
Note 23: Current Portion of Long-Term Borrowings	-	-
Note 23: Current Portion of Long-Term Borrowings Total	-	-
Note 24: Long-Term Borrowings		
Note 24: Long-Term Borrowings	-	-
Note 24: Long-Term Borrowings Total	-	-
Note 25: Accumulated Surplus/(Deficit)		
Note 25: Accumulated Surplus/(Deficit)	1,589,239,829	741,432,814
Note 25: Accumulated Surplus/(Deficit) Total	1,589,239,829	741,432,814

Note 1A: LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES

MONTH	2024 NET RECEIPT	2024 DEDUCTED AT SOURCE	2024 TOTAL	2023 NET RECEIPT	2023 DEDUCTED AT SOURCE	2023 TOTAL
	₦	₦	₦	₦	₦	₦
JANUARY	89,790,064.54	-	89,790,064.54	163,119,402.23	4,907,596.13	168,026,998.36
FEBRUARY	112,028,935.98	-	112,028,935.98	92,126,288.04	4,907,596.13	97,033,884.17
MARCH	3,799,502.43	-	3,799,502.43	87,443,164.77	4,907,596.13	92,350,760.90
APRIL	69,235,771.93	-	69,235,771.93	120,975,723.81	4,907,596.13	125,883,319.94
MAY	57,962,790.15	-	57,962,790.15	84,513,026.12	4,907,596.13	89,420,622.25
JUNE	31,532,223.54	-	31,532,223.54	130,341,910.23	4,907,596.13	135,249,506.36
JULY	25,300,024.41	-	25,300,024.41	75,825,354.59	-	75,825,354.59
AUGUST	30,258,580.42	-	30,258,580.42	98,452,591.76	-	98,452,591.76
SEPTEMBER	37,018,304.09	-	37,018,304.09	81,416,742.83	8,049,189.78	89,465,932.61
OCTOBER	22,243,210.55	-	22,243,210.55	98,637,766.95	-	98,637,766.95
NOVEMBER	12,860,089.31	-	12,860,089.31	76,272,084.26	-	76,272,084.26
DECEMBER	90,803,880.62	-	90,803,880.62	90,399,521.28	-	90,399,521.28
TOTAL	582,833,377.96	-	582,833,377.96	1,199,523,576.87	37,494,766.56	1,237,018,343.43

Note 1B: LOCAL GOVERNMENT SHARE OF VAT

MONTH	2024	2023
	₦	₦
JANUARY	186,053,056.61	93,967,108.78
FEBRUARY	155,251,867.42	92,211,689.57
MARCH	171,633,118.40	87,437,244.75
APRIL	212,110,795.93	79,296,679.99
MAY	186,987,190.36	79,014,074.70
JUNE	191,296,362.00	97,201,670.87
JULY	206,451,391.66	105,682,567.99
AUGUST	238,505,198.83	111,738,655.30
SEPTEMBER	221,149,419.88	139,703,098.80
OCTOBER	219,622,575.40	115,729,476.99
NOVEMBER	290,856,289.87	131,373,050.91
DECEMBER	230,490,873.38	138,158,922.79
TOTAL	2,510,408,139.73	1,271,514,241.45

Note 1C: LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES

MONTH	2024	2023
	₦	₦
JANUARY	79,311,089.00	10,043,125.31
FEBRUARY	73,888,485.56	36,795,495.68
MARCH	150,191,996.59	33,321,317.61
APRIL	236,170,560.67	6,081,944.52
MAY	113,680,846.84	94,560,423.21
JUNE	126,665,519.87	40,777,495.96
JULY	176,959,773.76	85,431,437.48
AUGUST	153,663,771.08	87,338,263.79
SEPTEMBER	120,360,553.81	113,190,577.97
OCTOBER	161,424,231.29	48,804,451.31
NOVEMBER	168,492,318.27	71,204,396.37
DECEMBER	169,661,335.46	95,866,081.88
TOTAL	1,730,470,482.20	723,415,011.11

GOMBE STATE GOVERNMENT OF NIGERIA
BILLIRI LOCAL GOVERNMENT COUNCIL
SUMMARY OF TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)							
110101	Statutory Allocation	2,700,000,000.00	(1,700,000,000.00)	1,000,000,000.00	1,000,000,000.00	582,833,377.96	(417,166,622.04)	1,237,018,343.43
110102	Share of VAT	1,275,000,000.00	1,600,000,000.00	2,875,000,000.00	2,875,000,000.00	2,510,408,139.73	(364,591,860.27)	1,271,514,241.45
110103	Other FAAC	630,644,123.00	1,600,000,000.00	2,230,644,123.00	2,230,644,123.00	1,730,470,482.20	(500,173,640.80)	754,114,209.57
	STATUTORY REVENUE TOTAL	4,605,644,123.00	1,500,000,000.00	6,105,644,123.00	6,105,644,123.00	4,823,711,999.89	(1,281,932,123.11)	3,262,646,794.46
	INDEPENDENT REVENUE							
120101	Personal Taxes	-	-	-	-	-	-	-
120103	Other Taxes	-	-	-	-	-	-	-
120201	Licences - General	28,502,150.00	3,550,000.00	32,052,150.00	32,052,150.00	7,638,881.00	(24,413,269.00)	11,062,610.00
120202	Mining Rents	-	-	-	-	-	-	-
120203	Royalties	-	-	-	-	-	-	-
120204	Fees - General	23,201,850.00	-	23,201,850.00	23,201,850.00	4,393,390.00	(18,808,460.00)	4,694,450.00
120205	Fines - General	12,000,000.00	-	12,000,000.00	12,000,000.00	-	(12,000,000.00)	-
120206	Sales - General	5,098,000.00	1,000,000.00	6,098,000.00	6,098,000.00	3,328,650.00	(2,769,350.00)	335,400.00
120207	Earnings -General	15,258,000.00	1,100,000.00	16,358,000.00	16,358,000.00	843,148.00	(15,514,852.00)	497,800.00
120208	Rent on Government Buildings - General	-	-	-	-	-	-	-
120209	Rent on Land & Others - General	300,000.00	1,200,000.00	1,500,000.00	1,500,000.00	124,000.00	(1,376,000.00)	90,500.00
120210	Repayments - General	-	-	-	-	-	-	-
120211	Investment Income	4,500,000.00	-	4,500,000.00	4,500,000.00	465,000.00	(4,035,000.00)	-
120212	Interest Earned	-	-	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-	-	-
	INDEPENDENT REVENUE TOTAL	88,860,000.00	6,850,000.00	95,710,000.00	95,710,000.00	16,793,069.00	(78,916,931.00)	16,680,760.00
	CAPITAL RECEIPTS AND OTHER REVENUE SOURCES							
130101	Domestic Aids	-	-	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-	-	-
130201	Domestic Grants	-	-	-	-	-	-	-
130202	Foreign Grants	40,000,000.00	-	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
140201	Other Capital Receipts	27,000,000.00	-	27,000,000.00	27,000,000.00	122,108,544.36	95,108,544.36	-
140301	Domestic Loans/ Borrowings Receipt	1,399,462,440.00	-	1,399,462,440.00	1,399,462,440.00	-	(1,399,462,440.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	1,466,462,440.00	-	1,466,462,440.00	1,466,462,440.00	122,108,544.36	(1,344,353,895.64)	-
	TOTAL REVENUE	6,160,966,563.00	1,506,850,000.00	7,667,816,563.00	7,667,816,563.00	4,962,613,613.25	(2,705,202,949.75)	3,279,327,554.46

GOMBE STATE GOVERNMENT OF NIGERIA
BILLIRI LOCAL GOVERNMENT COUNCIL
DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
110101 - STATUTORY ALLOCATION								
11010101	Statutory Allocation	2,700,000,000.00	(1,700,000,000.00)	1,000,000,000.00	1,000,000,000.00	582,833,377.96	(417,166,622.04)	1,237,018,343.43
110101 - STATUTORY ALLOCATION Total		2,700,000,000.00	(1,700,000,000.00)	1,000,000,000.00	1,000,000,000.00	582,833,377.96	(417,166,622.04)	1,237,018,343.43
110102 - SHARE OF VAT								
11010201	Share of VAT	1,275,000,000.00	1,600,000,000.00	2,875,000,000.00	2,875,000,000.00	2,510,408,139.73	(364,591,860.27)	1,271,514,241.45
110102 - SHARE OF VAT Total		1,275,000,000.00	1,600,000,000.00	2,875,000,000.00	2,875,000,000.00	2,510,408,139.73	(364,591,860.27)	1,271,514,241.45
110103 - OTHER FAAC								
11010301	Excess Crude /PPT	10,720,000.00	-	10,720,000.00	10,720,000.00	-	(10,720,000.00)	30,893,040.62
11010302	Ecological Fund from FAAC	-	-	-	-	-	-	30,699,198.46
11010303	Budget Augmentation	2,000,000.00	400,000,000.00	402,000,000.00	402,000,000.00	-	(402,000,000.00)	-
11010304	Exchange Rate Gain	356,214,123.00	1,200,000,000.00	1,556,214,123.00	1,556,214,123.00	1,361,217,189.69	(194,996,933.31)	440,104,296.48
11010306	Non Oil Excess Revenue	-	-	-	-	122,521,935.53	122,521,935.53	105,121,675.58
11010307	Share of Solid Minerals	-	-	-	-	3,232,661.52	3,232,661.52	-
11010308	Stabilization Fund	135,000,000.00	-	135,000,000.00	135,000,000.00	-	(135,000,000.00)	-
11010309	Other Recurrent Receipts	126,710,000.00	-	126,710,000.00	126,710,000.00	161,396,522.10	34,686,522.10	45,006,390.98
11010317	Electronic Money Transfers Levy	-	-	-	-	82,102,173.36	82,102,173.36	102,289,607.46
110103 - OTHER FAAC Total		630,644,123.00	1,600,000,000.00	2,230,644,123.00	2,230,644,123.00	1,730,470,482.20	(500,173,640.80)	754,114,209.57
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total		4,605,644,123.00	1,500,000,000.00	6,105,644,123.00	6,105,644,123.00	4,823,711,999.89	(1,281,932,123.11)	3,262,646,794.46
12 - INDEPENDENT REVENUE								
1202 - NON-TAX REVENUE								
120201 - LICENCES - GENERAL								
12020105	Radio/Television Station Licences	-	-	-	-	20,000.00	20,000.00	-
12020107	Boats and Canoe(Small Craft) Licences	-	-	-	-	8,000.00	8,000.00	-
12020109	Registration of Voluntary Organisations	-	-	-	-	-	-	59,000.00
12020111	Bake House Licences	300,000.00	1,500,000.00	1,800,000.00	1,800,000.00	91,000.00	(1,709,000.00)	5,000.00
12020113	Brick Making, etc. Licences	505,000.00	1,500,000.00	2,005,000.00	2,005,000.00	511,600.00	(1,493,400.00)	-
12020115	Dane Gun Licences	38,000.00	50,000.00	88,000.00	88,000.00	-	(88,000.00)	-
12020116	Cattle Dealer Licences	-	-	-	-	20,000.00	20,000.00	-
12020117	Dried Fish & Meat Licences	150,000.00	-	150,000.00	150,000.00	41,000.00	(109,000.00)	5,700.00
12020118	Pet (Dog) Licences	300,000.00	-	300,000.00	300,000.00	-	(300,000.00)	-
12020119	Fishing Permits	100,000.00	-	100,000.00	100,000.00	-	(100,000.00)	-
12020120	Hawker's Permits	650,000.00	500,000.00	1,150,000.00	1,150,000.00	-	(1,150,000.00)	907,600.00
12020121	Hunting Permits	118,000.00	-	118,000.00	118,000.00	-	(118,000.00)	-
12020122	Produce Buying Licences	15,000,000.00	-	15,000,000.00	15,000,000.00	6,801,281.00	(8,198,719.00)	9,220,910.00
12020124	Abbattoir/Slaughter Licences	1,175,000.00	-	1,175,000.00	1,175,000.00	-	(1,175,000.00)	1,400.00
12020126	Hiring Services	-	-	-	-	66,000.00	66,000.00	195,000.00
12020128	Borehole Drilling Licences	2,000,000.00	-	2,000,000.00	2,000,000.00	-	(2,000,000.00)	31,200.00
12020129	Pool Betting and Casino Licences/Gaming	-	-	-	-	-	-	172,100.00
12020130	Cinematograph Licences	200,000.00	-	200,000.00	200,000.00	-	(200,000.00)	-
12020137	Trade Permits Licences	50,000.00	-	50,000.00	50,000.00	80,000.00	30,000.00	71,200.00
12020138	Forest Licences Roller Saws,Saw Mill Hammer/Licences	575,000.00	-	575,000.00	575,000.00	-	(575,000.00)	211,000.00
12020159	Bicycle Licence & Hire Permits	60,000.00	-	60,000.00	60,000.00	-	(60,000.00)	-
12020160	Animal Health Certificate Licences	110,000.00	-	110,000.00	110,000.00	-	(110,000.00)	20,000.00
12020161	Liquor Licences	7,171,150.00	-	7,171,150.00	7,171,150.00	-	(7,171,150.00)	162,500.00
120201 - LICENCES - GENERAL Total		28,502,150.00	3,550,000.00	32,052,150.00	32,052,150.00	7,638,881.00	(24,413,269.00)	11,062,610.00
120204 - FEES - GENERAL								
12020402	Medical Service Fees/Laboratory Fees	500,000.00	-	500,000.00	500,000.00	-	(500,000.00)	-
12020404	Trade Union Fees /Trade Test Fees	-	-	-	-	82,000.00	82,000.00	5,000.00
12020414	Registration of Access/Permit of Minerals, Mining & Allied Fees	1,800,000.00	-	1,800,000.00	1,800,000.00	12,000.00	(1,788,000.00)	261,250.00
12020417	Contractors Registration Fees	-	-	-	-	10,000.00	10,000.00	-
12020421	MOT Testing, Training, Workshops Inspection Fees	30,000.00	-	30,000.00	30,000.00	-	(30,000.00)	-
12020422	Indigene Letter	4,000,000.00	-	4,000,000.00	4,000,000.00	3,445,990.00	(554,010.00)	3,221,500.00
12020424	Business/Trade Operating Fees	6,870,000.00	-	6,870,000.00	6,870,000.00	59,000.00	(6,811,000.00)	255,600.00
12020426	Tender Fees/Bill of Interest/Non-Refundable Tender Fees	30,000.00	-	30,000.00	30,000.00	124,400.00	94,400.00	871,100.00
12020434	Billboard/Advertisement Fees	2,500,000.00	-	2,500,000.00	2,500,000.00	-	(2,500,000.00)	5,500.00
12020436	Survey/Planning/Approval Fees	-	-	-	-	20,000.00	20,000.00	-
12020443	Proof/Change of Ownership Certificate Fees	-	-	-	-	70,000.00	70,000.00	-
12020444	Agriculture/Veterinary Service Fees	230,000.00	-	230,000.00	230,000.00	55,000.00	(175,000.00)	-
12020466	Right of Occupancy Fees	4,031,850.00	-	4,031,850.00	4,031,850.00	500,000.00	(3,531,850.00)	42,000.00
12020492	Other Fees	3,090,000.00	-	3,090,000.00	3,090,000.00	5,000.00	(3,085,000.00)	-
12020494	Registration of Community Development Associations and Community Based Organizations (CDAs & CBOs)	120,000.00	-	120,000.00	120,000.00	10,000.00	(110,000.00)	32,500.00
120204 - FEES - GENERAL Total		23,201,850.00	-	23,201,850.00	23,201,850.00	4,393,390.00	(18,808,460.00)	4,694,450.00
120205 - FINES - GENERAL								
12020535	Dislodging of Effluent/Pollution Fine	12,000,000.00	-	12,000,000.00	12,000,000.00	-	(12,000,000.00)	-
120205 - FINES - GENERAL Total		12,000,000.00	-	12,000,000.00	12,000,000.00	-	(12,000,000.00)	-
120206 - SALES - GENERAL								
12020605	Sales of Vaccines	300,000.00	500,000.00	800,000.00	800,000.00	-	(800,000.00)	-
12020610	Proceeds From Sales of Goods By Public Autions	80,000.00	-	80,000.00	80,000.00	10,000.00	(70,000.00)	335,400.00
12020612	Proceeds From Sales of Drugs and Medications	2,000,000.00	-	2,000,000.00	2,000,000.00	608,650.00	(1,391,350.00)	-
12020614	Sales of Govt. Buildings	2,100,000.00	-	2,100,000.00	2,100,000.00	-	(2,100,000.00)	-
12020629	Sales of Government Properties	600,000.00	-	600,000.00	600,000.00	2,710,000.00	2,110,000.00	-
12020647	Sales of Practical Guide Book	18,000.00	500,000.00	518,000.00	518,000.00	-	(518,000.00)	-
120206 - SALES - GENERAL Total		5,098,000.00	1,000,000.00	6,098,000.00	6,098,000.00	3,328,650.00	(2,769,350.00)	335,400.00
120207 - EARNINGS -GENERAL								
12020701	Earnings From Consultancy Services	20,000.00	-	20,000.00	20,000.00	-	(20,000.00)	-
12020702	Earnings From Labouratory Services	35,000.00	-	35,000.00	35,000.00	-	(35,000.00)	-
12020705	Earnings From The use of Government Halls	-	-	-	-	480,500.00	480,500.00	-
12020707	Earnings From Medical Services	1,100,000.00	600,000.00	1,700,000.00	1,700,000.00	-	(1,700,000.00)	-
12020708	Earnings From Agricultural Produce	7,500,000.00	-	7,500,000.00	7,500,000.00	-	(7,500,000.00)	-
12020722	Earnings From Commercial Activities	6,300,000.00	-	6,300,000.00	6,300,000.00	362,648.00	(5,937,352.00)	497,800.00
12020724	Other Earnings	303,000.00	500,000.00	803,000.00	803,000.00	-	(803,000.00)	-
120207 - EARNINGS -GENERAL Total		15,258,000.00	1,100,000.00	16,358,000.00	16,358,000.00	843,148.00	(15,514,852.00)	497,800.00

DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
120209 - RENT ON LAND & OTHERS - GENERAL								
12020901	Rent on Government Land	100,000.00	500,000.00	600,000.00	600,000.00	-	(600,000.00)	8,400.00
12020906	Rent on Govt. Properties	200,000.00	700,000.00	900,000.00	900,000.00	-	(900,000.00)	82,100.00
12020908	Tenament Rates	-	-	-	-	124,000.00	124,000.00	-
120209 - RENT ON LAND & OTHERS - GENERAL Total		300,000.00	1,200,000.00	1,500,000.00	1,500,000.00	124,000.00	(1,376,000.00)	90,500.00
120211 - INVESTMENT INCOME								
12021102	Dividend Received	2,000,000.00	-	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
12021103	Other Investment Income	2,500,000.00	-	2,500,000.00	2,500,000.00	465,000.00	(2,035,000.00)	-
120211 - INVESTMENT INCOME Total		4,500,000.00	-	4,500,000.00	4,500,000.00	465,000.00	(4,035,000.00)	-
1202 - NON-TAX REVENUE Total		88,860,000.00	6,850,000.00	95,710,000.00	95,710,000.00	16,793,069.00	(78,916,931.00)	16,680,760.00
13 - AID AND GRANTS								
1302 - GRANTS								
130202 - FOREIGN GRANTS								
13020201	Current Foreign Grants	40,000,000.00	-	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
130202 - FOREIGN GRANTS Total		40,000,000.00	-	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
1302 - GRANTS Total		40,000,000.00	-	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS								
1402 - OTHER CAPITAL RECEIPTS								
140201 - OTHER CAPITAL RECEIPTS								
14020101	Other Capital Receipts to CDF	-	-	-	-	20,028,600.00	20,028,600.00	-
14020103	Receipt of Share of State IGR	27,000,000.00	-	27,000,000.00	27,000,000.00	102,079,944.36	75,079,944.36	-
140201 - OTHER CAPITAL RECEIPTS Total		27,000,000.00	-	27,000,000.00	27,000,000.00	122,108,544.36	95,108,544.36	-
1402 - OTHER CAPITAL RECEIPTS Total		27,000,000.00	-	27,000,000.00	27,000,000.00	122,108,544.36	95,108,544.36	-
1403 - LOANS/ BORROWINGS RECEIPT								
140301 - DOMESTIC LOANS/ BORROWINGS RECEIPT								
14030101	Domestic Loans/Borrowings from Financial Institutions	1,399,462,440.00	-	1,399,462,440.00	1,399,462,440.00	-	(1,399,462,440.00)	-
140301 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total		1,399,462,440.00	-	1,399,462,440.00	1,399,462,440.00	-	(1,399,462,440.00)	-
1403 - LOANS/ BORROWINGS RECEIPT Total		1,399,462,440.00	-	1,399,462,440.00	1,399,462,440.00	-	(1,399,462,440.00)	-

GOMBE STATE GOVERNMENT OF NIGERIA
BILLIRI LOCAL GOVERNMENT COUNCIL
SUMMARY OF TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
2	EXPENDITURES							
21	Personnel Cost							
21010101	Basic Salary	-	-	-	-	-	-	-
21010102	Overtime Payments	-	-	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	40,000,000.00	-	40,000,000.00	-	-	-	24,379,771.29
21010104	Consolidated Salaries	730,000,000.00	230,000,000.00	960,000,000.00	1,336,640,000.00	1,272,312,255.47	64,327,744.53	611,877,847.62
210201	Allowances	30,000,000.00	-	30,000,000.00	-	-	-	-
210202	Social Contributions	-	-	-	-	-	-	-
210301	Social Benefits	-	-	-	-	-	-	-
	Personnel Cost Total	800,000,000.00	230,000,000.00	1,030,000,000.00	1,336,640,000.00	1,272,312,255.47	64,327,744.53	636,257,618.91
2202	Overhead Cost							
220201	Travels and Transport - General	39,800,000.00	47,500,000.00	87,300,000.00	221,940,000.00	208,468,307.99	13,471,692.01	25,035,818.18
220202	Utilities - General	6,900,000.00	-	6,900,000.00	6,900,000.00	-	6,900,000.00	-
220203	Materials and Supplies - General	119,200,000.00	28,000,000.00	147,200,000.00	155,100,000.00	70,013,999.99	85,086,000.01	31,600,768.18
220204	Maintenance Services - General	35,000,000.00	34,000,000.00	69,000,000.00	163,110,000.00	146,433,600.00	16,676,400.00	10,763,462.00
220205	Training - General	-	-	-	-	-	-	11,552,727.30
220206	Other Services - General	457,900,000.00	202,000,000.00	659,900,000.00	682,360,000.00	354,379,024.39	327,980,975.61	242,699,886.82
220207	Consulting and Professional Services	19,500,000.00	13,000,000.00	32,500,000.00	35,500,000.00	8,917,884.09	26,582,115.91	-
220208	Fuel and Lubricants	3,000,000.00	-	3,000,000.00	3,000,000.00	-	3,000,000.00	9,352,090.00
220209	Financial Charges	2,000,000.00	15,000,000.00	17,000,000.00	17,000,000.00	9,322,552.09	7,677,447.91	541,398.29
220210	Miscellaneous Expenses	340,720,000.00	97,500,000.00	438,220,000.00	459,090,000.00	181,475,175.96	277,614,824.04	208,053,429.77
	Overhead Cost Total	1,024,020,000.00	437,000,000.00	1,461,020,000.00	1,744,000,000.00	979,010,544.51	764,989,455.49	539,599,580.54
2203	Loans and Advances							
220301	Staff Loans and Advances - General	-			-	-	-	-
	Loans and Advances Total	-			-	-	-	-
2204	Grants and Contrbutions							
220401	Local Grants and Contrbutions	1,406,769,300.00	445,000,000.00	1,851,769,300.00	1,552,679,300.00	1,473,328,091.11	79,351,208.89	1,385,682,732.96
220402	Foreign Grants and Contrbutions	-	-	-	-	-	-	-
	Grants and Contrbutions Total	1,406,769,300.00	445,000,000.00	1,851,769,300.00	1,552,679,300.00	1,473,328,091.11	79,351,208.89	1,385,682,732.96
2205	Subsidies							
220501	Subsidy to Government Owned Companies & Parastatals	62,200,000.00	135,000,000.00	197,200,000.00	57,200,000.00	24,006,363.64	33,193,636.36	6,585,000.00
220502	Subsidy to Private Companies	-	-	-	-	-	-	-
	Subsidies Total	62,200,000.00	135,000,000.00	197,200,000.00	57,200,000.00	24,006,363.64	33,193,636.36	6,585,000.00
2206	Public Debt Charges							
2206	Loans Repayment	362,000,000.00	40,000,000.00	402,000,000.00	93,000,000.00	92,374,712.64	625,287.36	37,494,766.56
	Public Debt Charges Total	362,000,000.00	40,000,000.00	402,000,000.00	93,000,000.00	92,374,712.64	625,287.36	37,494,766.56
2207	Transfer to Fund Recurrent Expenditure-Payment							
2207	Transfers - Payment	-	-	-	158,470,000.00	158,467,584.91	2,415.09	168,627,497.00
	Transfers Payment - Total	-	-	-	158,470,000.00	158,467,584.91	2,415.09	168,627,497.00
2208	Transfers-Payments to Individuals							
2208	Transfers - Payment	-	-	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-	-	-
23	Capital Expenditure							
230101	Purchase of Fixed Assets	375,000,000.00	-	375,000,000.00	375,000,000.00	20,375,500.00	354,624,500.00	515,000.00
230201	Construction/Provision of Fixed Assets	1,045,000,000.00	1,190,000,000.00	2,235,000,000.00	2,235,000,000.00	54,666,545.60	2,180,333,454.40	52,848,098.20
230301	Rehabilitation/Repairs of Fixed Assets	190,000,000.00	10,000,000.00	200,000,000.00	200,000,000.00	40,265,000.00	159,735,000.00	63,361,145.17
230401	Preservation of the Environment	150,000,000.00	-	150,000,000.00	150,000,000.00	-	150,000,000.00	-
230501	Acquisition of Non Tangible Assets	105,000,000.00	-	105,000,000.00	105,000,000.00	-	105,000,000.00	-
	Capital Expenditure Total	1,865,000,000.00	1,200,000,000.00	3,065,000,000.00	3,065,000,000.00	115,307,045.60	2,949,692,954.40	116,724,243.37
	TOTAL EXPENDITURE	5,519,989,300.00	2,487,000,000.00	8,006,989,300.00	8,006,989,300.00	4,114,806,597.88	3,892,182,702.12	2,890,971,439.35

GOMBE STATE GOVERNMENT OF NIGERIA
BILLIRI LOCAL GOVERNMENT COUNCIL
DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
21 - PERSONNEL COST								
2101 - SALARY								
210101 - SALARIES AND WAGES								
21010103	Consolidated Revenue Fund Charges - Statutory office Holder's Salaries and Allowances	40,000,000.00	-	40,000,000.00	0.00	0.00	0.00	24,379,771.29
21010104	Consolidated Salaries	730,000,000.00	230,000,000.00	960,000,000.00	1,336,640,000.00	1,272,312,255.47	64,327,744.53	611,877,847.62
210101 - SALARIES AND WAGES Total		770,000,000.00	230,000,000.00	1,000,000,000.00	1,336,640,000.00	1,272,312,255.47	64,327,744.53	636,257,618.91
2101 - SALARY Total		770,000,000.00	230,000,000.00	1,000,000,000.00	1,336,640,000.00	1,272,312,255.47	64,327,744.53	636,257,618.91
2102 - ALLOWANCES AND SOCIAL CONTRIBUTION								
210201 - ALLOWANCES								
21020117	Other Allowances	30,000,000.00	-	30,000,000.00	0.00	0.00	0.00	0.00
210201 - ALLOWANCES Total		30,000,000.00	-	30,000,000.00	0.00	0.00	0.00	0.00
2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total		30,000,000.00	-	30,000,000.00	0.00	0.00	0.00	0.00
21 - PERSONNEL COST Total		800,000,000.00	230,000,000.00	1,030,000,000.00	1,336,640,000.00	1,272,312,255.47	64,327,744.53	636,257,618.91
22 - OTHER RECURRENT COSTS								
2202 - OVERHEAD COST								
220201 - TRAVEL& TRANSPORT - GENERAL								
22020101	Local Travel and Transport - Training	21,500,000.00	40,500,000.00	62,000,000.00	170,380,000.00	161,421,390.34	8,958,609.66	9,958,909.09
22020102	Local Travel and Transport - Others	18,300,000.00	7,000,000.00	25,300,000.00	51,560,000.00	47,046,917.65	4,513,082.35	15,076,909.09
220201 - TRAVEL& TRANSPORT - GENERAL Total		39,800,000.00	47,500,000.00	87,300,000.00	221,940,000.00	208,468,307.99	13,471,692.01	25,035,818.18
220202 - UTILITIES - GENERAL								
22020201	Electricity Charges	2,000,000.00	-	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020205	Water Rates	4,900,000.00	-	4,900,000.00	4,900,000.00	0.00	4,900,000.00	0.00
220202 - UTILITIES - GENERAL Total		6,900,000.00	-	6,900,000.00	6,900,000.00	0.00	6,900,000.00	0.00
220203 - MATERIALS & SUPPLIES - GENERAL								
22020301	Office Stationaries/Computer Consumables	1,400,000.00	2,000,000.00	3,400,000.00	10,330,000.00	10,322,727.27	7,272.73	17,592,950.00
22020305	Printing of Non security Documents	3,800,000.00	6,000,000.00	9,800,000.00	30,770,000.00	30,757,545.45	12,454.55	10,342,818.18
22020306	Printing of Security Documents	3,500,000.00	10,000,000.00	13,500,000.00	13,500,000.00	7,246,000.00	6,254,000.00	3,350,000.00
22020307	Drugs & Medical Supplies	50,000,000.00	10,000,000.00	60,000,000.00	60,000,000.00	19,587,727.27	40,412,272.73	300,000.00
22020311	Food Stuff/Catering Materials Supplies	40,000,000.00	-	40,000,000.00	40,000,000.00	2,100,000.00	37,900,000.00	0.00
22020313	Accessories/Materials/Supplies General	0.00	-	-	0.00	0.00	0.00	15,000.00
22020314	Printing/Publications General	500,000.00	-	500,000.00	500,000.00	0.00	500,000.00	0.00
22020315	Supplies of COVID-19 PPE	20,000,000.00	-	20,000,000.00	0.00	0.00	0.00	0.00
220203 - MATERIALS & SUPPLIES - GENERAL Total		119,200,000.00	28,000,000.00	147,200,000.00	155,100,000.00	70,013,999.99	85,086,000.01	31,600,768.18
220204 - MAINTENANCE SERVICES - GENERAL								
22020401	Maintenance of Motor Vehicles/Transport Equipment	5,000,000.00	20,000,000.00	25,000,000.00	25,000,000.00	21,540,000.00	3,460,000.00	350,000.00
22020402	Maintenance of Office Funiture	1,500,000.00	-	1,500,000.00	1,500,000.00	0.00	1,500,000.00	3,144,000.00
22020405	Maintenance of Plants and Generators	2,000,000.00	-	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020406	Other Maintenance Services	6,500,000.00	12,000,000.00	18,500,000.00	42,290,000.00	32,582,600.00	9,707,400.00	2,679,000.00
22020408	Maintenance of Sea Boats	0.00	-	-	0.00	0.00	0.00	130,000.00
22020410	Maintenance of Street Lightings	0.00	-	-	0.00	0.00	0.00	474,400.00
22020412	Maintenance of Markets/Public Places	5,000,000.00	-	5,000,000.00	21,940,000.00	21,940,000.00	0.00	3,146,562.00
22020413	Minor Road Maintenance	10,000,000.00	2,000,000.00	12,000,000.00	31,240,000.00	31,231,000.00	9,000.00	752,500.00
22020414	Maintenance of Office/Residential Buildings	5,000,000.00	-	5,000,000.00	39,140,000.00	39,140,000.00	0.00	87,000.00
220204 - MAINTENANCE SERVICES - GENERAL Total		35,000,000.00	34,000,000.00	69,000,000.00	163,110,000.00	146,433,600.00	16,676,400.00	10,763,462.00
220205 - TRAINING - GENERAL								
22020501	Local Training	0.00	-	-	0.00	0.00	0.00	11,552,727.30
220205 - TRAINING - GENERAL Total		0.00	-	-	0.00	0.00	0.00	11,552,727.30
220206 - OTHER SERVICES - GENERAL								
22020601	Security Services	206,000,000.00	-	206,000,000.00	259,990,000.00	259,982,518.18	7,481.82	82,750,000.00
22020603	Residential Rent	10,000,000.00	2,000,000.00	12,000,000.00	13,200,000.00	13,200,000.00	0.00	8,900,000.00
22020604	Anti-Banditry	0.00	-	-	0.00	0.00	0.00	120,000,000.00
22020605	Cleaning and Fumigation Services	17,000,000.00	-	17,000,000.00	31,060,000.00	31,056,143.07	3,856.93	278,250.00
22020614	Other Services General	90,900,000.00	-	90,900,000.00	20,900,000.00	220,000.00	20,680,000.00	0.00
22020629	Pilgrims Camping Expenses	0.00	-	-	0.00	0.00	0.00	450,000.00
22020630	Disease Control Programmes	0.00	-	-	0.00	0.00	0.00	950,000.00
22020646	Audit Fees and Expenses	9,000,000.00	-	9,000,000.00	32,210,000.00	32,205,908.60	4,091.40	4,563,636.82
22020652	Rescue Services	100,000,000.00	200,000,000.00	300,000,000.00	300,000,000.00	10,814,454.54	289,185,545.46	13,000,000.00
22020657	Celebration of Workers & Other Days	25,000,000.00	-	25,000,000.00	25,000,000.00	6,900,000.00	18,100,000.00	11,808,000.00
220206 - OTHER SERVICES - GENERAL Total		457,900,000.00	202,000,000.00	659,900,000.00	682,360,000.00	354,379,024.39	327,980,975.61	242,699,886.82
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22020702	Information Technology Consulting	5,000,000.00	2,000,000.00	7,000,000.00	7,000,000.00	1,500,909.09	5,499,090.91	0.00
22020704	Engineering Services	2,000,000.00	-	2,000,000.00	4,500,000.00	4,500,000.00	0.00	0.00
22020705	Architectural Services	2,000,000.00	-	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020706	Surveying Services	2,000,000.00	-	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020707	Agricultural Services	5,000,000.00	10,000,000.00	15,000,000.00	15,000,000.00	50,000.00	14,950,000.00	0.00
22020708	Medical Consulting	2,000,000.00	-	2,000,000.00	2,500,000.00	2,500,000.00	0.00	0.00
22020712	Other Consultancy Services	1,500,000.00	1,000,000.00	2,500,000.00	2,500,000.00	366,975.00	2,133,025.00	0.00
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total		19,500,000.00	13,000,000.00	32,500,000.00	35,500,000.00	8,917,884.09	26,582,115.91	0.00
220208 - FUEL & LUBRICANTS - GENERAL								
22020801	Motor Vehicle Fuel Cost	3,000,000.00	-	3,000,000.00	3,000,000.00	0.00	3,000,000.00	6,176,860.00
22020802	Other Transport Equipment Fuel Cost	0.00	-	-	0.00	0.00	0.00	3,175,230.00
220208 - FUEL & LUBRICANTS - GENERAL Total		3,000,000.00	-	3,000,000.00	3,000,000.00	0.00	3,000,000.00	9,352,090.00
220209 - FINANCIAL CHARGES - GENERAL								
22020901	Bank Charges (Other Than Interest)	2,000,000.00	15,000,000.00	17,000,000.00	17,000,000.00	9,322,552.09	7,677,447.91	541,398.29
220209 - FINANCIAL CHARGES - GENERAL Total		2,000,000.00	15,000,000.00	17,000,000.00	17,000,000.00	9,322,552.09	7,677,447.91	541,398.29
220210 - MISCELLANEOUS EXPENSES GENERAL								
22021001	Entertainment & Hospitality	30,000,000.00	-	30,000,000.00	30,000,000.00	10,140,000.00	19,860,000.00	13,991,963.00
22021002	Honourarium & sitting Allowance	60,000,000.00	-	60,000,000.00	60,000,000.00	48,917,477.26	11,082,522.74	150,000.00
22021003	Publicity & Advertisements/Awareness	1,500,000.00	2,000,000.00	3,500,000.00	3,870,000.00	3,870,000.00	0.00	300,000.00
22021004	Medical Expenses Locally and Internationally	17,000,000.00	5,000,000.00	22,000,000.00	22,000,000.00	12,209,000.00	9,791,000.00	5,000,000.00
22021007	Welfare Packages	150,000,000.00	20,000,000.00	170,000,000.00	170,000,000.00	25,085,200.00	144,914,800.00	17,825,560.00
22021008	Subscription to Professional Bodies	0.00	-	-	0.00	0.00	0.00	700,000.00
22021009	Sporting Services	2,500,000.00	3,000,000.00	5,500,000.00	14,400,000.00	14,400,000.00	0.00	0.00
22021014	Annual Budget Expenses and Administration	5,000,000.00	1,500,000.00	6,500,000.00	13,620,000.00	13,611,714.28	8,285.72	3,509,090.90
22021021	Gender & Social Inclusion Related Matters	0.00	-	-	0.00	0.00	0.00	155,187,000.00
22021023	Contingencies	12,000,000.00	5,000,000.00	17,000,000.00	17,000,000.00	4,600,830.00	12,399,170.00	0.00
22021029	COVID-19 Task Force	0.00	-	-	0.00	0.00	0.00	0.00
22021032	NYSC Expenses	0.00	-	-	0.00	0.00	0.00	35,000.00
22021036	Religious Intervention	50,000,000.00	5,000,000.00	55,000,000.00	55,000,000.00	9,450,000.00	45,550,000.00	0.00

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
22021038	Other Miscelleneous	12,720,000.00	56,000,000.00	68,720,000.00	73,200,000.00	39,190,954.42	34,009,045.58	10,032,815.87
22021046	Casual Workers Security(Metro Guard)	0.00	-	-	0.00	0.00	0.00	1,322,000.00
220210 - MISCELLANEOUS EXPENSES GENERAL Total		340,720,000.00	97,500,000.00	438,220,000.00	459,090,000.00	181,475,175.96	277,614,824.04	208,053,429.77
2202 - OVERHEAD COST Total		1,024,020,000.00	437,000,000.00	1,461,020,000.00	1,744,000,000.00	979,010,544.51	764,989,455.49	539,599,580.54
2204 - GRANTS AND CONTRIBUTIONS GENERAL								
220401 - LOCAL GRANTS AND CONTRIBUTIONS								
22040101	Grant To State Governments -Current	10,000,000.00	-	10,000,000.00	38,100,000.00	38,098,774.60	1,225.40	0.00
22040109	Grant to Communities/NGO's/Unions	30,000,000.00	10,000,000.00	40,000,000.00	40,000,000.00	15,901,000.00	24,099,000.00	0.00
22040110	Contribution to Higher Institutions	757,055,177.00	300,000,000.00	1,057,055,177.00	667,055,177.00	660,423,566.30	6,631,610.70	202,609,077.96
22040111	Contribution to LGA Pension Board	455,000,000.00	20,000,000.00	475,000,000.00	602,500,000.00	602,498,609.88	1,390.12	444,752,913.78
22040112	Contribution to Gombe Health Equity Fund	56,214,123.00	-	56,214,123.00	62,794,123.00	62,786,604.79	7,518.21	0.00
22040114	Contribution to Local Governmnet Service Commission	10,000,000.00	15,000,000.00	25,000,000.00	25,000,000.00	8,985,818.03	16,014,181.97	8,985,818.16
22040115	Contribution to local Govt. Education Authority	0.00	-	-	0.00	0.00	0.00	664,908,328.19
22040116	Contribution to Auditor General to Local Government	0.00	-	-	0.00	0.00	0.00	3,545,455.00
22040117	Contribution to Traditional Councils	40,000,000.00	10,000,000.00	50,000,000.00	50,000,000.00	18,410,000.00	31,590,000.00	17,705,000.00
22040118	Contributions for Ministry for LGA Bureau	12,000,000.00	20,000,000.00	32,000,000.00	35,730,000.00	35,729,417.52	582.48	28,119,148.34
22040119	Contribution to Agric Activities	31,500,000.00	-	31,500,000.00	31,500,000.00	30,494,299.99	1,005,700.01	14,856,991.53
22040120	Contibution to Primary Health Care	5,000,000.00	70,000,000.00	75,000,000.00	0.00	0.00	0.00	200,000.00
220401 - LOCAL GRANTS AND CONTRIBUTIONS Total		1,406,769,300.00	445,000,000.00	1,851,769,300.00	1,552,679,300.00	1,473,328,091.11	79,351,208.89	1,385,682,732.96
2204 - GRANTS AND CONTRIBUTIONS GENERAL Total		1,406,769,300.00	445,000,000.00	1,851,769,300.00	1,552,679,300.00	1,473,328,091.11	79,351,208.89	1,385,682,732.96
2205 - SUBSIDIES GENERAL								
220501 - SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	Subsidy to Government Owned Companies	0.00	-	-	0.00	0.00	0.00	2,755,000.00
22050102	Meal Subsidy to Government Schools	4,000,000.00	35,000,000.00	39,000,000.00	39,000,000.00	6,000,000.00	33,000,000.00	0.00
22050103	Health Subsidies	58,200,000.00	100,000,000.00	158,200,000.00	18,200,000.00	18,006,363.64	193,636.36	3,830,000.00
22050104	Education Subsidy	0.00	-	-	0.00	0.00	0.00	0.00
220501 - SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS Total		62,200,000.00	135,000,000.00	197,200,000.00	57,200,000.00	24,006,363.64	33,193,636.36	6,585,000.00
2205 - SUBSIDIES GENERAL Total		62,200,000.00	135,000,000.00	197,200,000.00	57,200,000.00	24,006,363.64	33,193,636.36	6,585,000.00
2206 - PUBLIC DEBT CHARGES								
220604 - DOMESTIC PRINCIPAL								
22060401	Domestic Principal - Short Term Borrowings	0.00	-	-	0.00	0.00	0.00	37,494,766.56
22060402	Domestic Principal - Long Term Borrowings	362,000,000.00	40,000,000.00	402,000,000.00	93,000,000.00	92,374,712.64	625,287.36	0.00
220604 - DOMESTIC PRINCIPAL Total		362,000,000.00	40,000,000.00	402,000,000.00	93,000,000.00	92,374,712.64	625,287.36	37,494,766.56
2206 - PUBLIC DEBT CHARGES Total		362,000,000.00	40,000,000.00	402,000,000.00	93,000,000.00	92,374,712.64	625,287.36	37,494,766.56
2207 - TRANSFERS-PAYMENT								
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070102	Payment to Other Agency to Fund Recurrent Expenditure	0.00	-	-	0.00	0.00	0.00	168,627,497.00
22070105	Other Transfers/Payments	0.00	-	-	158,470,000.00	158,467,584.91	2,415.09	0.00
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT Total		0.00	-	-	158,470,000.00	158,467,584.91	2,415.09	168,627,497.00
2207 - TRANSFERS-PAYMENT Total		0.00	-	-	158,470,000.00	158,467,584.91	2,415.09	168,627,497.00
22 - OTHER RECURRENT COSTS Total		2,854,989,300.00	1,057,000,000.00	3,911,989,300.00	3,605,349,300.00	2,727,187,296.81	878,162,003.19	2,137,989,577.07
23 - CAPITAL EXPENDITURE								
2301 - FIXED ASSETS PURCHASED								
230101 - PURCHASE OF FIXED ASSETS - GENERAL								
23010101	Purchase/Acquisition of Land	50,000,000.00	-	50,000,000.00	50,000,000.00	0.00	50,000,000.00	515,000.00
23010105	Purchase of Motor Vehicles	215,000,000.00	-	215,000,000.00	209,000,000.00	5,280,000.00	203,720,000.00	0.00
23010106	Purchase of Vans	20,000,000.00	-	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
23010112	Purchase of Office Furniture and Fittings	10,000,000.00	-	10,000,000.00	16,000,000.00	15,095,500.00	904,500.00	0.00
23010122	Purchase of Health/Medical Equipment	25,000,000.00	-	25,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00
23010124	Purchase of Teaching/Learning EquipmentS	0.00	-	-	0.00	0.00	0.00	0.00
23010127	Purchase Agricultural Equipment	30,000,000.00	-	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
23010142	Purchase of General Items	25,000,000.00	-	25,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00
230101 - PURCHASE OF FIXED ASSETS - GENERAL Total		375,000,000.00	-	375,000,000.00	375,000,000.00	20,375,500.00	354,624,500.00	515,000.00
2301 - FIXED ASSETS PURCHASED Total		375,000,000.00	-	375,000,000.00	375,000,000.00	20,375,500.00	354,624,500.00	515,000.00
2302 - CONSTRUCTION / PROVISION								
230201 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL								
23020102	Construction/Provision of Resdential Buildings	55,000,000.00	-	55,000,000.00	55,000,000.00	4,000,000.00	51,000,000.00	0.00
23020103	Construction/Provision of Electricity	0.00	-	-	0.00	0.00	0.00	0.00
23020105	Construction/Provision of Water Facilities	75,000,000.00	-	75,000,000.00	75,000,000.00	27,027,545.60	47,972,454.40	14,800,000.00
23020106	Construction/Provision of Hospitals/Health Centres	60,000,000.00	-	60,000,000.00	60,000,000.00	0.00	60,000,000.00	0.00
23020113	Construction/Provision of Agricultural Facilities	0.00	40,000,000.00	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00
23020114	Construction/Provision of Roads	320,000,000.00	650,000,000.00	970,000,000.00	970,000,000.00	0.00	970,000,000.00	200,000.00
23020116	Construction/ Provision of Water Ways	85,000,000.00	-	85,000,000.00	85,000,000.00	4,500,000.00	80,500,000.00	37,348,098.20
23020118	Construction/ Provision of Infrastrature	0.00	-	-	0.00	0.00	0.00	0.00
23020123	Construction of Traffic Light/Streets Lghts	250,000,000.00	500,000,000.00	750,000,000.00	750,000,000.00	9,339,000.00	740,661,000.00	0.00
23020124	Construction of Markets/Parks	200,000,000.00	-	200,000,000.00	200,000,000.00	9,800,000.00	190,200,000.00	500,000.00
230201 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL Total		1,045,000,000.00	1,190,000,000.00	2,235,000,000.00	2,235,000,000.00	54,666,545.60	2,180,333,454.40	52,848,098.20
2302 - CONSTRUCTION / PROVISION Total		1,045,000,000.00	1,190,000,000.00	2,235,000,000.00	2,235,000,000.00	54,666,545.60	2,180,333,454.40	52,848,098.20
2303 - REHABILITATION / REPAIRS								
230301 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL								
23030101	Rehabilitation/Repairs of Resdential Building	20,000,000.00	10,000,000.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
23030102	Rehabilitation/Repairs- Electricity	90,000,000.00	-	90,000,000.00	90,000,000.00	13,600,000.00	76,400,000.00	0.00
23030112	Rehabilitation/Repairs - Agricultural Facilities	0.00	-	-	0.00	0.00	0.00	3,500,000.00
23030113	Rehabilitation/Repairs - Roads	0.00	-	-	0.00	0.00	0.00	59,861,145.17
23030115	Rehabilitation/Repairs Water Ways	0.00	-	-	0.00	0.00	0.00	0.00
23030121	Rehabilitation/Repairs of office Building	80,000,000.00	-	80,000,000.00	80,000,000.00	26,665,000.00	53,335,000.00	0.00
230301 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL Total		190,000,000.00	10,000,000.00	200,000,000.00	200,000,000.00	40,265,000.00	159,735,000.00	63,361,145.17
2303 - REHABILITATION / REPAIRS Total		190,000,000.00	10,000,000.00	200,000,000.00	200,000,000.00	40,265,000.00	159,735,000.00	63,361,145.17
2304 - PRESERVATION OF THE ENVIRONMENT								
230401 - PRESERVATION OF THE ENVIRONMENT - GENERAL								
23040102	Erosion & Flood Control	150,000,000.00	-	150,000,000.00	150,000,000.00	0.00	150,000,000.00	0.00
230401 - PRESERVATION OF THE ENVIRONMENT - GENERAL Total		150,000,000.00	-	150,000,000.00	150,000,000.00	0.00	150,000,000.00	0.00
2304 - PRESERVATION OF THE ENVIRONMENT Total		150,000,000.00	-	150,000,000.00	150,000,000.00	0.00	150,000,000.00	0.00
2305 - OTHER CAPITAL PROJECTS								
230501 - ACQUISITION OF NON TANGIBLE ASSETS								
23050101	Research and Development	0.00	-	-	0.00	0.00	0.00	0.00

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
23050102	Computer Software Acquisition	60,000,000.00	-	60,000,000.00	60,000,000.00	0.00	60,000,000.00	0.00
23050107	Margin for Increase in Costs	0.00	-	-	0.00	0.00	0.00	0.00
23050113	Investment	45,000,000.00	-	45,000,000.00	45,000,000.00	0.00	45,000,000.00	0.00
230501 - ACQUISITION OF NON TANGIBLE ASSETS Total		105,000,000.00	-	105,000,000.00	105,000,000.00	0.00	105,000,000.00	0.00
2305 - OTHER CAPITAL PROJECTS Total		105,000,000.00	-	105,000,000.00	105,000,000.00	0.00	105,000,000.00	0.00
23 - CAPITAL EXPENDITURE Total		1,865,000,000.00	1,200,000,000.00	3,065,000,000.00	3,065,000,000.00	115,307,045.60	2,949,692,954.40	116,724,243.37

BILLIRI LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE BY ADMINISTRATIVE SEGMENT

	2024				2023			
	Final Budget	Recurrent	Capital	Total	Final Budget	Recurrent	Capital	Total
ADMINISTRATION SECTOR								
CHAIRMAN'S OFFICE								
Chairman's Office	-	-	-	-	235,000,000.00	227,129,771.29	-	227,129,771.29
LOCAL GOVERNMENT LEGISLATIVE COUNCIL								
Legislative Council	-	-	-	-	-	-	-	-
PERSONNEL								
Personnel Management Department	1,078,730,000.00	579,856,300.15	51,040,500.00	630,896,800.15	892,570,000.00	300,055,064.96	-	300,055,064.96
TOTAL ADMINISTRATION SECTOR	1,078,730,000.00	579,856,300.15	51,040,500.00	630,896,800.15	1,127,570,000.00	527,184,836.25	-	527,184,836.25
ECONOMIC SECTOR								
DEPARTMENT OF AGRICULTUREAND NATURAL RESOURCES								
Agricultural and Natural Resources Department	300,870,000.00	121,479,831.03	-	121,479,831.03	32,500,000.00	63,583,057.36	-	63,583,057.36
DEPARTMENT FINANCE AND SUPPLY								
Finance and Supply Department	1,860,230,000.00	1,547,407,293.44	-	1,547,407,293.44	1,068,750,000.00	895,384,786.23	515,000.00	895,899,786.23
DEPARTMENT OF WORKS AND HOUSING.								
Works, Housing and Transport Department	2,429,000,000.00	190,177,867.56	64,266,545.60	254,444,413.16	515,000,000.00	41,526,484.33	116,209,243.37	157,735,727.70
DEPARTMENT OF WATER SANITATION AND HYGEINE (WASH)								
Water Sanitation and Hygeine (WASH) Department	-	-	-	-	-	-	-	-
TOTAL ECONOMIC SECTOR	4,590,100,000.00	1,859,064,992.03	64,266,545.60	1,923,331,537.63	1,616,250,000.00	1,000,494,327.92	116,724,243.37	1,117,218,571.29
SOCIAL SECTOR								
DEPARTMENT OF EDUCATION								
Education and Social Development Department	1,664,565,177.00	1,053,393,781.83	-	1,053,393,781.83	212,000,000.00	303,927,827.34	-	303,927,827.34
Universal Basic Education	-	-	-	-	-	-	-	-
DEPARTMENT OF HEALTH								
Primary Health Care Department	673,594,123.00	507,184,478.27	-	507,184,478.27	674,500,000.00	942,640,204.47	-	942,640,204.47
Care Department	-	-	-	-	-	-	-	-
TOTAL SOCIAL SECTOR	2,338,159,300.00	1,560,578,260.10	-	1,560,578,260.10	886,500,000.00	1,246,568,031.81	-	1,246,568,031.81

DUKKU LOCAL GOVERNMENT COUNCIL

GOMBE STATE

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER 2024

TABLE OF CONTENTS

CORPORATE INFORMATION

COUNCIL MEMBERS

Hon. Adamu Muhammad Waziri	Chairman
Hon. Umar Manu Malala	Vice Chairman
Hon. Hauwa Saidu	Councillor
Hon. Sanusi Mohammad	Councillor
Hon. Abubakar Dahiru Chiroma	Councillor
Hon. Adamu Aliyu Babayo	Councillor
Hon. Jauro Musa	Councillor
Hon. Umar Madaki	Councillor
Hon. Ubale Mahd Audu	Councillor
Hon. Abubakar Muhammad	Councillor
Hon. Muhammad Jauro Mahd	Councillor
Hon. Abdullahi Ibrahim	Councillor
Hon. Umar Muhammad	Councillor

MANAGEMENT AND HEADS OF DEPARTMENT

ALH Abubakar Hayatu	AG Secretary
ALH Kamalu Gurama	AG Deputy Secretary
ALH Ahmed Usman Muhammad	Tresurer
Bello Gurama	HOD Agric
HAJ Fasuma A. Rashid	PHC Cordinator
ALH Jamilu A. Alkali	AG. HOD Works
ALH Muhammed Kabir Abdullahi	HOD E.S.D
ALH Kabiru Ibrahim	HOD WASH

BANKERS

UBA PLC

Bubayero Microfinance

SECRET

DUKKU LOCAL GOVERNMENT

GOMBE STATE OF NIGERIA

Email:dukkulgagombe@gmail.com

Dukku Local Government Secretariat,
Lafiya Quarters, PMB 002, Gombe State.

Ref. No.:______________________ Date:__________________

STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements set out in pages 6 to 10 for the year ended 31st December, 2024 have been prepared in accordance with the provisions of the Finance [Control and Management] Act 1958 as amended, Cash Basis IPSAS (*Financial Reporting under the Cash Basis of Accounting*), and Financial Memoranda (FM) as well as Generally Accepted Accounting Practice. These reporting requiments provide for the fair presentation of Statement of Cash Flows, Statement of Assets and Liabilities, Statement of Income and Expenditure, Statement of Consolidated Revenue Fund, Statement of Capital Development Fund and Notes to the Financial Statements

To fulfil 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 page 11 were consistently 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, we assert that the Financial Statements fairly reflect the financial position of Dukku Local Government Council as at 31st December, 2024 and its operations for the year ended on that date.

The responsibility for the preparation of the Financial Statements rests entirely with the Treasury Department of the Local Government Council.

14/8/25

Treasurer

SECRET

OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

TELEGRAM:
TELEPHONE:

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

Date: 18/08/2025

AUDIT CERTIFICATE

AUDIT CERTIFICATE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS ON THE ACCOUNTS OF DUKKU LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER 2024

The Auditor General audited the books of accounts and reviewed the audited financial statements of Dukku Local Government Council of Gombe State for the year ended 31st December, 2024 in accordance with section 125(2) and 316 of the 1999 Constitution of the FRN (as amended) and section 51(1) of the Gombe State, State and Local Government Audit Law of 2021. The Financial Statements comprise of the Statement of Cash Flows, Statement of Assets and Liabilities, Statement of Income and Expenditure, Statement of Consolidated Revenue Fund, Statement of Capital Development Fund and Notes to the Financial Statements. The financial statements of the local government are prepared in compliance with Cash Basis International Public Sector Accounting Standards (Cash Basis IPSAS).

Responsibility of the Local Government Council
The local government council is responsible for the preparation and fair presentation of its financial statements in accordance with Cash Basis IPSAS, Gombe State Financial Memorandum (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 Cash Basis IPSAS; and making accounting estimates that are reasonable in the circumstances.

Responsibility of the External Auditors
The responsibility of the external auditors is to express an opinion on the financial statements of the local government council based on their audit in accordance International Standards of Supreme Audit Institutions (ISSAIs) as well as the International Standards on Auditing (Adapted as Nigerian Standards on Auditing) relevant to the public sector. Those standards require that the external auditors plan and perform the audit to obtain reasonable, but not absolute, assurance that 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 (I) above on the accounts and financial management of Dukku local government council and review of the respective audited financial statements. During the year, I successfully completed reviews of activity-based audit, financial statements assessment audit and compliance audit. The Financial statements of Dukku Local Government show completely and distinctly the financial allocation received from the State – Local Government Joint Accounts and Allocation Committee (SLJAAC) for the year 2024.

Having complied with ISSAIs, the relevant laws and applied the Generally Accepted Auditing Standards, the audit provides a reasonable basis for the certification of the Auditor General on the financial statements of Dukku local government council.

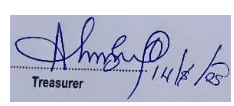
Opinion
In my opinion, the individual financial statements give a true and fair view of the financial position of Dukku Local Government Council as of December 31, 2024, and of its financial performance and its cash flows for the year ended in accordance with Cash Basis IPSAS, Financial Memoranda, and the relevant laws.

18/08/2025

Muhammad Bappayo Abdulmumini FCNA
FRC/2022/PRO/ANAN/002/957066
AUDITOR GENERAL FOR LOCAL GOVERNMENTS
GOMBE STATE

GOMBE STATE GOVERNMENT OF NIGERIA
DUKKU LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2024

FINAL BUDGET 2024		NOTES	2024	2023
			₦	₦
	Operating Activities			
	Receipts			
5,290,000,000.00	Statutory Revenue	1	5,047,589,077.27	3,467,952,580.20
	Independent Revenue:			
-	Personal Taxes	2A	-	-
500,000.00	Other Taxes	2B	-	-
12,800,000.00	Licences - General	2C	3,524,000.00	2,268,400.00
-	Mining Rents	2D	-	-
-	Royalties	2E	-	-
9,950,000.00	Fees - General	2F	3,999,600.00	16,133,800.00
1,000,000.00	Fines - General	2G	-	-
3,000,000.00	Sales - General	2H	-	-
9,000,000.00	Earnings -General	2I	10,327,700.00	4,506,900.00
2,500,000.00	Rent on Government Buildings - General	2J	1,123,000.00	1,719,000.00
2,000,000.00	Rent on Land & Others - General	2K	1,490,000.00	351,000.00
-	Repayments - General	2L	-	-
400,000.00	Investment Income	2M	-	-
-	Interest Earned	2N	-	-
-	Re-Imbursement General	2O	-	-
41,150,000.00	Independent Revenue Sub-total		20,464,300.00	24,979,100.00
5,331,150,000.00	Total Receipts		5,068,053,377.27	3,492,931,680.20
	Payments			
(1,715,820,000.00)	Salaries and Allowances	5	(1,680,742,927.05)	(698,448,365.66)
-	Social Contributions	6	-	-
-	Social Benefits	7	-	-
(1,314,000,000.00)	Overhead Cost	8	(983,463,618.41)	(580,615,626.43)
-	Loans and Advances	9	-	-
(1,003,500,000.00)	Grants and Contrbutions	10	(856,452,150.70)	(1,274,856,764.31)
(16,000,000.00)	Subsidies	11	-	(7,037,961.32)
(172,680,000.00)	Transfers - Payments	13A	(172,671,816.95)	(181,182,752.84)
-	Transfers - Payments to Individuals	13B	-	-
-	Loss on Foreign Exchange	14	-	-
(4,222,000,000.00)	Total Payments		(3,693,330,513.11)	(2,742,141,470.56)
1,109,150,000.00	Net Cash flow from Operating Activities		1,374,722,864.16	750,790,209.64
	Investing Activities			
(469,000,000.00)	Purchase of Fixed Assets	15A	(73,736,469.58)	(2,610,727.00)
(1,123,000,000.00)	Construction/Provision of Fixed Assets	15B	(779,744,582.86)	(25,797,269.94)
(872,000,000.00)	Rehabilitation/Repairs of Fixed Assets	15C	(502,601,463.60)	(417,737,493.59)
-	Preservation of the Environment	15D	-	(1,710,000.00)
(10,000,000.00)	Acquisition of Non Tangible Assets	15E	-	(5,770,000.00)
(2,474,000,000.00)	Net Cash Flow from Investing Activities		(1,356,082,516.04)	(453,625,490.53)
	Financing Activities			
30,000,000.00	Proceeds from Aids and Grants	3	-	-
1,221,058,019.00	Proceeds from Loans/Borrowings	4A	-	-
180,000,000.00	Proceeds from Other Capital Receipts	4B	145,383,240.21	502,000.00
(90,000,000.00)	Repayment of Loans	12	-	(37,494,766.56)
1,341,058,019.00	Net Cash Flow from Financing Activities		145,383,240.21	(36,992,766.56)
(23,791,981.00)	Net Surplus/(Deficit) for the Year		164,023,588.33	260,171,952.55
-	Add: Opening Balance		399,346,439.41	139,174,486.86
(23,791,981.00)	Closing Cash Balance		563,370,027.74	399,346,439.41

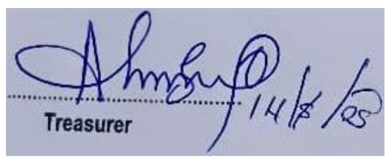


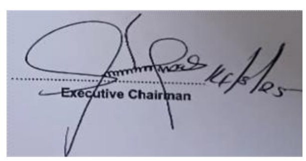
GOMBE STATE GOVERNMENT OF NIGERIA

DUKKU LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2024

	NOTES	2024	2023
		₦	₦
ASSETS			
Cash and Bank Balances	16	563,370,028	399,346,439
TOTAL ASSETS		563,370,028	399,346,439
LIABILITIES			
Accumulated Surplus/(Deficit)	25	563,370,028	399,346,439
TOTAL LIABILITIES		563,370,028	399,346,439



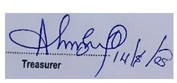


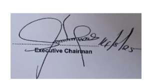
GOMBE STATE GOVERNMENT OF NIGERIA

DUKKU LOCAL GOVERNMENT COUNCIL

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER 2024

	NOTES	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
REVENUE								
Statutory Revenue	1	4,170,000,000.00	1,120,000,000.00	5,290,000,000.00	5,290,000,000.00	5,047,589,077.27	(242,410,922.73)	3,467,952,580.20
Sub-total Statutory Revenue		4,170,000,000.00	1,120,000,000.00	5,290,000,000.00	5,290,000,000.00	5,047,589,077.27	(242,410,922.73)	3,467,952,580.20
Independent Revenue:								
Personal Taxes	2A	-	-	-	-	-	-	-
Other Taxes	2B	500,000.00	-	500,000.00	500,000.00	-	(500,000.00)	-
Licences - General	2C	12,750,000.00	50,000.00	12,800,000.00	12,800,000.00	3,524,000.00	(9,276,000.00)	2,268,400.00
Mining Rents	2D	-	-	-	-	-	-	-
Royalties	2E	-	-	-	-	-	-	-
Fees - General	2F	9,650,000.00	300,000.00	9,950,000.00	9,950,000.00	3,999,600.00	(5,950,400.00)	16,133,800.00
Fines - General	2G	1,000,000.00	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
Sales - General	2H	3,000,000.00	-	3,000,000.00	3,000,000.00	-	(3,000,000.00)	-
Earnings -General	2I	9,000,000.00	-	9,000,000.00	9,000,000.00	10,327,700.00	1,327,700.00	4,506,900.00
Rent on Government Buildings - General	2J	2,500,000.00	-	2,500,000.00	2,500,000.00	1,123,000.00	(1,377,000.00)	1,719,000.00
Rent on Land & Others - General	2K	1,500,000.00	500,000.00	2,000,000.00	2,000,000.00	1,490,000.00	(510,000.00)	351,000.00
Repayments - General	2L	-	-	-	-	-	-	-
Investment Income	2M	100,000.00	300,000.00	400,000.00	400,000.00	-	(400,000.00)	-
Interest Earned	2N	-	-	-	-	-	-	-
Re-Imbursement General	2O	-	-	-	-	-	-	-
Sub-total Independent Revenue		40,000,000.00	1,150,000.00	41,150,000.00	41,150,000.00	20,464,300.00	(20,685,700.00)	24,979,100.00
Capital Receipts								
Aids and Grants	3	30,000,000.00	-	30,000,000.00	30,000,000.00	-	(30,000,000.00)	-
Loans/Borrowings Receipt	4A	1,221,058,019.00	-	1,221,058,019.00	1,221,058,019.00	-	(1,221,058,019.00)	-
Other Capital Receipts	4B	80,000,000.00	100,000,000.00	180,000,000.00	180,000,000.00	145,383,240.21	(34,616,759.79)	502,000.00
Sub-total Capital Receipts		1,331,058,019.00	100,000,000.00	1,431,058,019.00	1,431,058,019.00	145,383,240.21	(1,285,674,778.79)	502,000.00
TOTAL REVENUE		5,541,058,019.00	1,221,150,000.00	6,762,208,019.00	6,762,208,019.00	5,213,436,617.48	(1,548,771,401.52)	3,493,433,680.20
EXPENDITURE								
Salaries and Allowances	5	791,000,000.00	68,000,000.00	859,000,000.00	1,715,820,000.00	1,680,742,927.05	35,077,072.95	698,448,365.66
Social Contributions	6	-	-	-	-	-	-	-
Social Benefits	7	-	-	-	-	-	-	-
Overhead Cost	8	641,500,000.00	601,500,000.00	1,243,000,000.00	1,314,000,000.00	983,463,618.41	330,536,381.59	580,615,626.43
Loans and Advances	9	-	-	-	-	-	-	-
Grants and Contrbutions	10	1,569,000,000.00	235,000,000.00	1,804,000,000.00	1,003,500,000.00	856,452,150.70	147,047,849.30	1,274,856,764.31
Subsidies	11	1,000,000.00	15,000,000.00	16,000,000.00	16,000,000.00	-	16,000,000.00	7,037,961.32
Public Debt Charges	12	390,000,000.00	-	390,000,000.00	90,000,000.00	-	90,000,000.00	37,494,766.56
Loss on Foreign Exchange	14	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		3,392,500,000.00	919,500,000.00	4,312,000,000.00	4,139,320,000.00	3,520,658,696.16	618,661,303.84	2,598,453,484.28
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		2,148,558,019.00	301,650,000.00	2,450,208,019.00	2,622,888,019.00	1,692,777,921.32	(2,167,432,705.36)	894,980,195.92
CAPITAL EXPENDITURE								
Purchase of Fixed Assets	15A	319,000,000.00	150,000,000.00	469,000,000.00	469,000,000.00	73,736,469.58	395,263,530.42	2,610,727.00
Construction/Provision of Fixed Assets	15B	633,000,000.00	490,000,000.00	1,123,000,000.00	1,123,000,000.00	779,744,582.86	343,255,417.14	25,797,269.94
Rehabilitation/Repairs of Fixed Assets	15C	622,000,000.00	250,000,000.00	872,000,000.00	872,000,000.00	502,601,463.60	369,398,536.40	417,737,493.59
Preservation of the Environment	15D	-	-	-	-	-	-	1,710,000.00
Acquisition of Non Tangible Assets	15E	10,000,000.00	-	10,000,000.00	10,000,000.00	-	10,000,000.00	5,770,000.00
TOTAL CAPITAL EXPENDITURE		1,584,000,000.00	890,000,000.00	2,474,000,000.00	2,474,000,000.00	1,356,082,516.04	1,117,917,483.96	453,625,490.53
TRANSFERS			-	-				
Transfers - Payments	13A	-	-	-	172,680,000.00	172,671,816.95	8,183.05	181,182,752.84
Transfers - Payments to Individuals	13B	-	-	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	172,680,000.00	172,671,816.95	8,183.05	181,182,752.84
SURPLUS/(DEFICIT)		564,558,019.00	(588,350,000.00)	(23,791,981.00)	(23,791,981.00)	164,023,588.33	(3,285,358,372.37)	260,171,952.55



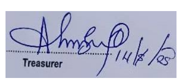


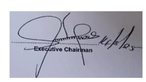
GOMBE STATE GOVERNMENT OF NIGERIA

DUKKU LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER 2024

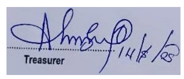
ACTUAL 2023		NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
₦			₦	₦	₦	₦	₦	₦
139,174,486.86	OPENING BALANCE		399,346,439.41					
	REVENUE							
3,467,952,580.20	Statutory Revenue	1	5,047,589,077.27	5,290,000,000.00	5,290,000,000.00	1,120,000,000.00	4,170,000,000.00	(242,410,922.73)
3,467,952,580.20	Sub-total Statutory Revenue		5,047,589,077.27	5,290,000,000.00	5,290,000,000.00	1,120,000,000.00	4,170,000,000.00	(242,410,922.73)
	Independent Revenue:							
-	Personal Taxes	2A	-	-	-	-	-	-
-	Licences - General	2B	-	500,000.00	500,000.00	-	500,000.00	(500,000.00)
2,268,400.00	Mining Rents	2C	3,524,000.00	12,800,000.00	12,800,000.00	50,000.00	12,750,000.00	(9,276,000.00)
-	Fees - General	2D	-	-	-	-	-	-
-	Fines - General	2E	-	-	-	-	-	-
16,133,800.00	Sales - General	2F	3,999,600.00	9,950,000.00	9,950,000.00	300,000.00	9,650,000.00	(5,950,400.00)
-	Earnings -General	2G	-	1,000,000.00	1,000,000.00	-	1,000,000.00	(1,000,000.00)
-	Rent on Government Buildings - General	2H	-	3,000,000.00	3,000,000.00	-	3,000,000.00	(3,000,000.00)
4,506,900.00	Rent on Land & Others - General	2I	10,327,700.00	9,000,000.00	9,000,000.00	-	9,000,000.00	1,327,700.00
1,719,000.00	Repayments - General	2J	1,123,000.00	2,500,000.00	2,500,000.00	-	2,500,000.00	(1,377,000.00)
351,000.00	Investment Income	2K	1,490,000.00	2,000,000.00	2,000,000.00	500,000.00	1,500,000.00	(510,000.00)
-	Interest Earned	2L	-	-	-	-	-	-
-	Re-Imbursement General	2M	-	400,000.00	400,000.00	300,000.00	100,000.00	(400,000.00)
-	Rates	2N	-	-	-	-	-	-
-	Miscellaneous	2O	-	-	-	-	-	-
24,979,100.00	Sub-total Independent Revenue		20,464,300.00	41,150,000.00	41,150,000.00	1,150,000.00	40,000,000.00	(20,685,700.00)
3,632,106,167.06	TOTAL RECURRENT REVENUE		5,467,399,816.68	5,331,150,000.00	5,331,150,000.00	1,121,150,000.00	4,210,000,000.00	(263,096,622.73)
	EXPENDITURE							
698,448,365.66	Salaries and Allowances	5	1,680,742,927.05	1,715,820,000.00	859,000,000.00	68,000,000.00	791,000,000.00	35,077,072.95
-	Social Contributions	6	-	-	-	-	-	-
-	Social Benefits	7	-	-	-	-	-	-
580,615,626.43	Overhead Cost	8	983,463,618.41	1,314,000,000.00	1,243,000,000.00	601,500,000.00	641,500,000.00	330,536,381.59
-	Loans and Advances	9	-	-	-	-	-	-
1,274,856,764.31	Grants and Contrbutions	10	856,452,150.70	1,003,500,000.00	1,804,000,000.00	235,000,000.00	1,569,000,000.00	147,047,849.30
7,037,961.32	Subsidies	11	-	16,000,000.00	16,000,000.00	15,000,000.00	1,000,000.00	16,000,000.00
37,494,766.56	Public Debt Charges	12	-	90,000,000.00	390,000,000.00	-	390,000,000.00	90,000,000.00
-	Loss on Foreign Exchange	14	-	-	-	-	-	-
2,598,453,484.28	TOTAL OPERATING EXPENDITURE		3,520,658,696.16	4,139,320,000.00	4,312,000,000.00	919,500,000.00	3,392,500,000.00	618,661,303.84
1,033,652,682.78	OPERATING BALANCE		1,946,741,120.52	1,191,830,000.00	1,019,150,000.00	201,650,000.00	817,500,000.00	(881,757,926.57)
	TRANSFERS							
181,182,752.84	Transfers - Payments	13A	172,671,816.95	172,680,000.00	-	-	-	8,183.05
-	Transfers - Payments to Individuals	13B	-	-	-	-	-	-
453,123,490.53	Transfer to Capital Development Fund		1,210,699,275.83		-	-		
	Transfer from Capital Development Fund				-	-		
634,306,243.37	TRANSFERS TOTAL		1,383,371,092.78	172,680,000.00	-	-	-	8,183.05
399,346,439.41	CLOSING BALANCE		563,370,027.74					

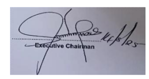




GOMBE STATE GOVERNMENT OF NIGERIA
DUKKU LOCAL GOVERNMENT COUNCIL
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER 2024

ACTUAL 2023		NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
₦			₦	₦	₦	₦	₦	₦
-	OPENING BALANCE		-					
	REVENUE							
	Capital Receipts							
453,123,490.53	Transfer from Consolidated Revenue Fund		1,210,699,275.83	-			-	-
-	Aids and Grants	3	-	30,000,000.00	30,000,000.00	-	30,000,000.00	(30,000,000.00)
-	Loans/Borrowings Receipt	4A	-	1,221,058,019.00	1,221,058,019.00	-	1,221,058,019.00	(1,221,058,019.00)
502,000.00	Other Capital Receipts	4B	145,383,240.21	180,000,000.00	180,000,000.00	100,000,000.00	80,000,000.00	(34,616,759.79)
453,625,490.53	Sub-total Capital Receipts		1,356,082,516.04	1,431,058,019.00	1,431,058,019.00	100,000,000.00	1,331,058,019.00	(1,285,674,778.79)
-	Transfer to Consolidated Revenue Fund		-	-			-	-
453,625,490.53	TOTAL CAPITAL REVENUE AVAILABLE		1,356,082,516.04	1,431,058,019.00	1,431,058,019.00	100,000,000.00	1,331,058,019.00	(1,285,674,778.79)
	CAPITAL EXPENDITURE							
2,610,727.00	Purchase of Fixed Assets	15A	73,736,469.58	469,000,000.00	469,000,000.00	150,000,000.00	319,000,000.00	395,263,530.42
25,797,269.94	Construction/Provision of Fixed Assets	15B	779,744,582.86	1,123,000,000.00	1,123,000,000.00	490,000,000.00	633,000,000.00	343,255,417.14
417,737,493.59	Rehabilitation/Repairs of Fixed Assets	15C	502,601,463.60	872,000,000.00	872,000,000.00	250,000,000.00	622,000,000.00	369,398,536.40
1,710,000.00	Preservation of the Environment	15D	-	-	-	-	-	-
5,770,000.00	Acquisition of Non Tangible Assets	15E	-	10,000,000.00	10,000,000.00	-	10,000,000.00	10,000,000.00
453,625,490.53	TOTAL CAPITAL EXPENDITURE		1,356,082,516.04	2,474,000,000.00	2,474,000,000.00	890,000,000.00	1,584,000,000.00	1,117,917,483.96
-	CLOSING BALANCE		-					





DUKKU LOCAL GOVERNMENT
GOMBE STATE OF NIGERIA
Email:dukkulgagombe@gmail.com
Dukku Local Government Secretariat,
Lafiya Quarters, PMB 002, Gombe State.

Ref. No.:______________________ Date:______________________

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

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

a. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with the Cash Basis IPSAS, *Financial Reporting under the Cash Basis of Accounting* 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

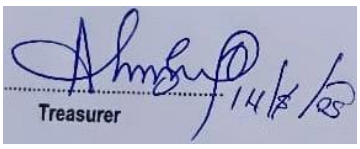
These are Recurrent Cash Outflows made during the financial year and shall be categorised by Economic classification in the Cash Flow Statement.

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.



NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2024	ACTUAL 2023
	₦	₦
Note 1: Government Share of FAAC (Statutory Revenue)		
Note 1A: Local Government Share of FAAC	635,075,612	1,347,898,406
Note 1B: Local Government Share of VAT	2,533,545,951	1,283,461,371
Note 1C: Local Government Share of Other FAAC	1,878,967,514	836,592,802
Note 1: Government Share of FAAC (Statutory Revenue) Total	5,047,589,077	3,467,952,580
Note 2: Independent Revenue		
Note 2A: Personal Taxes	-	-
Note 2B: Other Taxes	-	-
Note 2C: Licences - General	3,524,000	2,268,400
Note 2D: Mining Rents	-	-
Note 2E: Royalties	-	-
Note 2F: Fees - General	3,999,600	16,133,800
Note 2G: Fines - General	-	-
Note 2H: Sales - General	-	-
Note 2I: Earnings -General	10,327,700	4,506,900
Note 2J: Rent on Government Buildings - General	1,123,000	1,719,000
Note 2K: Rent on Land & Others - General	1,490,000	351,000
Note 2L: Repayments - General	-	-
Note 2M: Investment Income	-	-
Note 2N: Interest Earned	-	-
Note 2O: Re-Imbursement General	-	-
Note 2: Independent Revenue Total	20,464,300	24,979,100
Note 3: Aids and Grants		
Note 3A: Domestic Aids	-	-
Note 3B: Foreign Aids	-	-
Note 3C: Domestic Grants	-	-
Note 3D: Foreign Grants	-	-
Note 3: Aids and Grants Total	-	-
Note 4: Loans and Other Capital Receipts		
Note 4A: Loans/ Borrowings Receipt	-	-
Note 4B: Other Capital Receipts	145,383,240	502,000
Note 4C: Transfers	-	-
Note 4: Loans and Other Capital Receipts Total	145,383,240	502,000
Note 5: Salaries and Allowances		
Note 5: Salaries and Allowances	1,680,742,927	698,448,366
Note 5: Salaries and Allowances Total	1,680,742,927	698,448,366
Note 6: Social Contribution		
Note 6: Social Contribution	-	-
Note 6: Social Contribution Total	-	-

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2024	ACTUAL 2023
	₦	₦
Note 7: Social Benefits		
Note 7: Social Benefits	-	-
Note 7: Social Benefits Total	-	-
Note 8: Overhead Cost		
Note 8A: Travel and Transport - General	130,320,321	51,305,480
Note 8B: Utilities - General	12,658,000	210,000
Note 8C: Materials and Supplies - General	158,628,455	27,866,636
Note 8D: Maintenance Services General	29,128,618	50,390,084
Note 8E: Training General	10,485,817	19,545,873
Note 8F: Other Services - General	232,902,455	226,019,773
Note 8G: Consulting & Professional Services - General	50,284,727	1,618,182
Note 8H: Fuel and Lubricants - General	115,882,500	25,176,951
Note 8I: Financial Charges General	976,713	1,410,314
Note 8J: Miscellaneous Expenses - General	213,283,458	152,978,733
Note 8: Overhead Cost Total	954,551,063	556,522,026
Note 9: Loans and Advances		
Note 9: Staff Loans and Advances - General	-	-
Note 9: Loans and Advances Total	-	-
Note 10: Grants and Contributions		
Note 10A: Local Grants and Contributions	856,452,151	1,274,856,764
Note 10B: Foreign Grants and Contribution	-	-
Note 10: Grants and Contributions Total	856,452,151	1,274,856,764
Note 11: Subsidies General		
Note 11A: Subsidy to Government Owned Companies & Parastatals	-	7,037,961
Note 11B: Subsidy to Private Companies	-	-
Note 11: Subsidies General Total	-	7,037,961
Note 12: Public Debt Charges		
Note 12: Loans Repayment	-	37,494,767
Note 12: Public Debt Charges Total	-	37,494,767
Note 13: Transfers -Payment		
Note 13A: Transfer to Fund Recurrent Expenditure-Payment	172,671,817	181,182,753
Note 13B: Transfers-Payments to Individuals	-	-
Note 13: Transfers -Payment Total	172,671,817	181,182,753
Note 15: Capital Expenditure		
Note 15A: Purchase of Fixed Assets - General	73,736,470	2,610,727
Note 15B: Construction/Provision of Fixed Assets - General	779,744,583	25,797,270
Note 15C: Rehabilitation/Repairs of Fixed Assets - General	502,601,464	417,737,494
Note 15D: Preservation of the Environment - Gnenral	-	1,710,000

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2024	ACTUAL 2023
	₦	₦
Note 15E: Acquisition of Non Tangible Assets	-	5,770,000
Note 15: Capital Expenditure Total	1,356,082,516	453,625,491
Note 16: Cash and Bank Balances Held By Treasurer		
Note 16: Cash and Bank Balances Held By Treasurer	563,370,028	399,346,439
Note 16: Cash and Bank Balances Held By Treasurer Total	563,370,028	399,346,439
Note 17: Advances and Imprests		
Note 17: Advances and Imprests	-	-
Note 17: Advances and Imprests Total	-	-
Note 18: Investments		
Note 18: Investments	-	-
Note 18: Investments Total	-	-
Note 19: Loans Granted		
Note 19: Loans Granted	-	-
Note 19: Loans Granted Total	-	-
Note 20: Deposits - General		
Note 20: Deposits - General	-	-
Note 20: Deposits - General Total	-	-
Note 21: Loans and Debts		
Note 21: Domestic Loan Stock	-	-
Note 21: Loans and Debts Total	-	-
Note 22: Unremitted Deductions		
Note 22: Unremitted Taxes	-	-
Note 22: Unremitted Deductions Total	-	-
Note 23: Current Portion of Long-Term Borrowings		
Note 23: Current Portion of Long-Term Borrowings	-	-
Note 23: Current Portion of Long-Term Borrowings Total	-	-
Note 24: Long-Term Borrowings		
Note 24: Long-Term Borrowings	-	-
Note 24: Long-Term Borrowings Total	-	-
Note 25: Accumulated Surplus/(Deficit)		
Note 25: Accumulated Surplus/(Deficit)	563,370,028	399,346,439
Note 25: Accumulated Surplus/(Deficit) Total	563,370,028	399,346,439

Note 1A: LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES

	2024			2023		
MONTH	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL
	₦	₦	₦	₦	₦	₦
JANUARY	97,838,391.45	-	97,838,391.45	178,180,491.88	4,907,596.13	183,088,088.01
FEBRUARY	122,070,642.75	-	122,070,642.75	100,823,914.28	4,907,596.13	105,731,510.41
MARCH	4,140,070.60	-	4,140,070.60	95,721,019.53	4,907,596.13	100,628,615.66
APRIL	75,441,716.08	-	75,441,716.08	132,259,267.44	4,907,596.13	137,166,863.57
MAY	63,158,281.27	-	63,158,281.27	92,528,238.09	4,907,596.13	97,435,834.22
JUNE	34,358,612.45	-	34,358,612.45	142,464,991.40	4,907,596.13	147,372,587.53
JULY	27,567,790.54	-	27,567,790.54	82,621,955.58	-	82,621,955.58
AUGUST	32,970,806.41	-	32,970,806.41	107,277,383.76	-	107,277,383.76
SEPTEMBER	40,336,437.50	-	40,336,437.50	89,436,016.19	8,049,189.78	97,485,205.97
OCTOBER	24,236,979.35	-	24,236,979.35	107,479,157.12	-	107,479,157.12
NOVEMBER	14,012,802.63	-	14,012,802.63	83,108,727.83	-	83,108,727.83
DECEMBER	98,943,080.86	-	98,943,080.86	98,502,476.80	-	98,502,476.80
TOTAL	635,075,611.89	-	635,075,611.89	1,310,403,639.91	37,494,766.56	1,347,898,406.47

Note 1B: LOCAL GOVERNMENT SHARE OF VAT

MONTH	2024	2023
	₦	₦
JANUARY	187,789,037.22	94,850,112.99
FEBRUARY	156,734,865.69	93,092,921.55
MARCH	173,256,241.91	88,286,012.03
APRIL	214,048,368.05	80,063,916.93
MAY	188,752,830.80	79,781,573.43
JUNE	193,050,526.70	98,154,059.67
JULY	208,434,742.04	106,716,782.79
AUGUST	240,709,354.36	112,768,033.32
SEPTEMBER	223,170,327.72	140,921,714.58
OCTOBER	221,679,908.81	116,799,427.17
NOVEMBER	293,211,876.89	132,597,364.27
DECEMBER	232,707,871.14	139,429,452.66
TOTAL	2,533,545,951.33	1,283,461,371.38

Note 1C: LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES

MONTH	2024	2023
	₦	₦
JANUARY	85,802,899.93	10,135,161.98
FEBRUARY	79,941,305.10	39,652,212.28
MARCH	163,149,704.33	35,913,276.92
APRIL	256,851,618.94	6,136,784.58
MAY	123,273,456.67	99,993,002.27
JUNE	137,517,780.70	43,955,238.65
JULY	192,301,212.47	92,708,898.71
AUGUST	166,816,085.62	94,740,011.37
SEPTEMBER	130,653,971.58	122,867,761.39
OCTOBER	175,277,906.63	52,813,813.05
NOVEMBER	183,021,500.00	77,050,914.19
DECEMBER	184,360,072.09	104,056,391.52
TOTAL	1,878,967,514.05	780,023,466.89

GOMBE STATE GOVERNMENT OF NIGERIA
DUKKU LOCAL GOVERNMENT COUNCIL
SUMMARY OF TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)							
110101	Statutory Allocation	2,000,000,000.00	(1,200,000,000.00)	800,000,000.00	800,000,000.00	635,075,611.89	(164,924,388.11)	1,347,898,406.47
110102	Share of VAT	1,320,000,000.00	1,200,000,000.00	2,520,000,000.00	2,520,000,000.00	2,533,545,951.33	13,545,951.33	1,283,461,371.38
110103	Other FAAC	850,000,000.00	1,120,000,000.00	1,970,000,000.00	1,970,000,000.00	1,878,967,514.05	(91,032,485.95)	836,592,802.35
	STATUTORY REVENUE TOTAL	4,170,000,000.00	1,120,000,000.00	5,290,000,000.00	5,290,000,000.00	5,047,589,077.27	(242,410,922.73)	3,467,952,580.20
	INDEPENDENT REVENUE							
120101	Personal Taxes	-	-	-	-	-	-	-
120103	Other Taxes	500,000.00	-	500,000.00	500,000.00	-	(500,000.00)	-
120201	Licences - General	12,750,000.00	50,000.00	12,800,000.00	12,800,000.00	3,524,000.00	(9,276,000.00)	2,268,400.00
120202	Mining Rents	-	-	-	-	-	-	-
120203	Royalties	-	-	-	-	-	-	-
120204	Fees - General	9,650,000.00	300,000.00	9,950,000.00	9,950,000.00	3,999,600.00	(5,950,400.00)	16,133,800.00
120205	Fines - General	1,000,000.00	-	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	-	(3,000,000.00)	-
120207	Earnings -General	9,000,000.00	-	9,000,000.00	9,000,000.00	10,327,700.00	1,327,700.00	4,506,900.00
120208	Rent on Government Buildings - General	2,500,000.00	-	2,500,000.00	2,500,000.00	1,123,000.00	(1,377,000.00)	1,719,000.00
120209	Rent on Land & Others - General	1,500,000.00	500,000.00	2,000,000.00	2,000,000.00	1,490,000.00	(510,000.00)	351,000.00
120210	Repayments - General	-	-	-	-	-	-	-
120211	Investment Income	100,000.00	300,000.00	400,000.00	400,000.00	-	(400,000.00)	-
120212	Interest Earned	-	-	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-	-	-
	INDEPENDENT REVENUE TOTAL	40,000,000.00	1,150,000.00	41,150,000.00	41,150,000.00	20,464,300.00	(20,685,700.00)	24,979,100.00
	CAPITAL RECEIPTS AND OTHER REVENUE SOURCES							
130101	Domestic Aids	-	-	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-	-	-
130201	Domestic Grants	-	-	-	-	-	-	-
130202	Foreign Grants	30,000,000.00	-	30,000,000.00	30,000,000.00	-	(30,000,000.00)	-
140201	Other Capital Receipts	80,000,000.00	100,000,000.00	180,000,000.00	180,000,000.00	102,079,944.36	(77,920,055.64)	-
140301	Domestic Loans/ Borrowings Receipt	1,221,058,019.00	-	1,221,058,019.00	1,221,058,019.00	-	(1,221,058,019.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	43,303,295.85	43,303,295.85	502,000.00
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	1,331,058,019.00	100,000,000.00	1,431,058,019.00	1,431,058,019.00	145,383,240.21	(1,285,674,778.79)	502,000.00
	TOTAL REVENUE	5,541,058,019.00	1,221,150,000.00	6,762,208,019.00	6,762,208,019.00	5,213,436,617.48	(1,548,771,401.52)	3,493,433,680.20

GOMBE STATE GOVERNMENT OF NIGERIA
DUKKU LOCAL GOVERNMENT COUNCIL
DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
110101 - STATUTORY ALLOCATION								
11010101	Statutory Allocation	2,000,000,000.00	(1,200,000,000.00)	800,000,000.00	800,000,000.00	635,075,611.89	(164,924,388.11)	1,347,898,406.47
110101 - STATUTORY ALLOCATION Total		2,000,000,000.00	(1,200,000,000.00)	800,000,000.00	800,000,000.00	635,075,611.89	(164,924,388.11)	1,347,898,406.47
110102 - SHARE OF VAT								
11010201	Share of VAT	1,320,000,000.00	1,200,000,000.00	2,520,000,000.00	2,520,000,000.00	2,533,545,951.33	13,545,951.33	1,283,461,371.38
110102 - SHARE OF VAT Total		1,320,000,000.00	1,200,000,000.00	2,520,000,000.00	2,520,000,000.00	2,533,545,951.33	13,545,951.33	1,283,461,371.38
110103 - OTHER FAAC								
11010301	Excess Crude /PPT	10,000,000.00	-	10,000,000.00	10,000,000.00	-	(10,000,000.00)	33,662,136.41
11010302	Ecological Fund from FAAC	-	-	-	-	-	-	56,569,335.46
11010303	Budget Augmentation	10,000,000.00	120,000,000.00	130,000,000.00	130,000,000.00	-	(130,000,000.00)	-
11010304	Exchange Rate Gain	600,000,000.00	1,000,000,000.00	1,600,000,000.00	1,600,000,000.00	1,483,229,808.67	(116,770,191.33)	479,553,017.99
11010306	Non Oil Excess Revenue	-	-	-	-	133,504,181.68	133,504,181.68	114,544,250.49
11010307	Share of Solid Minerals	-	-	-	-	3,522,420.94	3,522,420.94	-
11010308	Stabilization Fund	100,000,000.00	-	100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
11010309	Other Recurrent Receipts	130,000,000.00	-	130,000,000.00	130,000,000.00	175,863,289.41	45,863,289.41	49,040,536.07
11010317	Electronic Money Transfers Levy	-	-	-	-	82,847,813.35	82,847,813.35	103,223,525.93
110103 - OTHER FAAC Total		850,000,000.00	1,120,000,000.00	1,970,000,000.00	1,970,000,000.00	1,878,967,514.05	(91,032,485.95)	836,592,802.35
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total		4,170,000,000.00	1,120,000,000.00	5,290,000,000.00	5,290,000,000.00	5,047,589,077.27	(242,410,922.73)	3,467,952,580.20
12 - INDEPENDENT REVENUE								
1201 - TAX REVENUE								
120103 - OTHER TAXES								
12010313	Stamp Duty Tax	300,000.00	-	300,000.00	300,000.00	-	(300,000.00)	-
12010320	Livestock Tax	200,000.00	-	200,000.00	200,000.00	-	(200,000.00)	-
120103 - OTHER TAXES Total		500,000.00	-	500,000.00	500,000.00	-	(500,000.00)	-
1201 - TAX REVENUE Total		500,000.00	-	500,000.00	500,000.00	-	(500,000.00)	-
1202 - NON-TAX REVENUE								
120201 - LICENCES - GENERAL								
12020111	Bake House Licences	100,000.00	-	100,000.00	100,000.00	12,000.00	(88,000.00)	-
12020113	Brick Making, etc. Licences	30,000.00	-	30,000.00	30,000.00	-	(30,000.00)	-
12020115	Dane Gun Licences	2,000,000.00	-	2,000,000.00	2,000,000.00	25,000.00	(1,975,000.00)	122,800.00
12020116	Cattle Dealer Licences	7,000,000.00	-	7,000,000.00	7,000,000.00	2,665,500.00	(4,334,500.00)	1,470,000.00
12020119	Fishing Permits	10,000.00	-	10,000.00	10,000.00	-	(10,000.00)	-
12020121	Hunting Permits	10,000.00	-	10,000.00	10,000.00	-	(10,000.00)	-
12020124	Abbattoir/Slaughter Licences	1,000,000.00	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
12020126	Hiring Services	500,000.00	-	500,000.00	500,000.00	-	(500,000.00)	-
12020130	Cinematograph Licences	-	-	-	-	-	-	16,000.00
12020137	Trade Permits Licences	100,000.00	50,000.00	150,000.00	150,000.00	-	(150,000.00)	21,000.00
12020138	Forest Licences Roller Saws,Saw Mill Hammer/Licences	2,000,000.00	-	2,000,000.00	2,000,000.00	821,500.00	(1,178,500.00)	638,600.00
120201 - LICENCES - GENERAL Total		12,750,000.00	50,000.00	12,800,000.00	12,800,000.00	3,524,000.00	(9,276,000.00)	2,268,400.00
120204 - FEES - GENERAL								
12020404	Trade Union Fees /Trade Test Fees	40,000.00	-	40,000.00	40,000.00	-	(40,000.00)	-
12020417	Contractors Registration Fees	2,000,000.00	-	2,000,000.00	2,000,000.00	-	(2,000,000.00)	75,000.00
12020422	Indigene Letter	3,000,000.00	-	3,000,000.00	3,000,000.00	1,279,000.00	(1,721,000.00)	4,348,000.00
12020424	Business/Trade Operating Fees	3,000,000.00	-	3,000,000.00	3,000,000.00	2,536,400.00	(463,600.00)	11,544,800.00
12020426	Tender Fees/Bill of Interest/Non-Refundable Tender Fees	100,000.00	-	100,000.00	100,000.00	-	(100,000.00)	-
12020441	Birth and Death Registration Fees	200,000.00	-	200,000.00	200,000.00	-	(200,000.00)	-
12020443	Proof/Change of Ownership Certificate Fees	1,000,000.00	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)	50,000.00
12020444	Agriculture/Veterinary Service Fees	-	-	-	-	-	-	35,000.00
12020447	Timber, Forest and Charcoal Fees	-	-	-	-	25,000.00	25,000.00	-
12020466	Right of Occupancy Fees	300,000.00	-	300,000.00	300,000.00	85,200.00	(214,800.00)	81,000.00
12020494	Registration of Community Development Associations and Community Based Organizations (CDAs & CBOs)	10,000.00	300,000.00	310,000.00	310,000.00	74,000.00	(236,000.00)	-
120204 - FEES - GENERAL Total		9,650,000.00	300,000.00	9,950,000.00	9,950,000.00	3,999,600.00	(5,950,400.00)	16,133,800.00
120205 - FINES - GENERAL								
12020503	Penalties (General)	1,000,000.00	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
120205 - FINES - GENERAL Total		1,000,000.00	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
120206 - SALES - GENERAL								
12020604	Sales of Stores/Sccraps/Unserviceable Items	500,000.00	-	500,000.00	500,000.00	-	(500,000.00)	-
12020609	Sales of Farm Produce	500,000.00	-	500,000.00	500,000.00	-	(500,000.00)	-
12020614	Sales of Govt. Buildings	2,000,000.00	-	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
120206 - SALES - GENERAL Total		3,000,000.00	-	3,000,000.00	3,000,000.00	-	(3,000,000.00)	-
120207 - EARNINGS -GENERAL								
12020703	Earnings From Hire of Plants and Equipments	500,000.00	-	500,000.00	500,000.00	-	(500,000.00)	-
12020704	Earnings From the use of Government Vehicles	300,000.00	-	300,000.00	300,000.00	-	(300,000.00)	-
12020705	Earnings From The use of Government Halls	200,000.00	-	200,000.00	200,000.00	168,000.00	(32,000.00)	-
12020722	Earnings From Commercial Activities	8,000,000.00	-	8,000,000.00	8,000,000.00	10,159,700.00	2,159,700.00	4,506,900.00
120207 - EARNINGS -GENERAL Total		9,000,000.00	-	9,000,000.00	9,000,000.00	10,327,700.00	1,327,700.00	4,506,900.00
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL								
12020801	Rent on Govt. Quaters	100,000.00	-	100,000.00	100,000.00	-	(100,000.00)	-
12020803	Rent on Govt.Buildings	2,400,000.00	-	2,400,000.00	2,400,000.00	1,123,000.00	(1,277,000.00)	1,719,000.00
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL Total		2,500,000.00	-	2,500,000.00	2,500,000.00	1,123,000.00	(1,377,000.00)	1,719,000.00
120209 - RENT ON LAND & OTHERS - GENERAL								
12020901	Rent on Government Land	1,000,000.00	500,000.00	1,500,000.00	1,500,000.00	435,000.00	(1,065,000.00)	351,000.00
12020904	Rents on Plots and Sites Services Program	200,000.00	-	200,000.00	200,000.00	1,055,000.00	855,000.00	-
12020906	Rent on Govt. Properties	300,000.00	-	300,000.00	300,000.00	-	(300,000.00)	-
120209 - RENT ON LAND & OTHERS - GENERAL Total		1,500,000.00	500,000.00	2,000,000.00	2,000,000.00	1,490,000.00	(510,000.00)	351,000.00
120211 - INVESTMENT INCOME								
12021102	Dividend Received	100,000.00	300,000.00	400,000.00	400,000.00	-	(400,000.00)	-
120211 - INVESTMENT INCOME Total		100,000.00	300,000.00	400,000.00	400,000.00	-	(400,000.00)	-

DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
1202 - NON-TAX REVENUE Total		39,500,000.00	1,150,000.00	40,650,000.00	40,650,000.00	20,464,300.00	(20,185,700.00)	24,979,100.00
13 - AID AND GRANTS								
1302 - GRANTS								
130202 - FOREIGN GRANTS								
13020201	Current Foreign Grants	30,000,000.00	-	30,000,000.00	30,000,000.00	-	(30,000,000.00)	-
130202 - FOREIGN GRANTS Total		30,000,000.00	-	30,000,000.00	30,000,000.00	-	(30,000,000.00)	-
1302 - GRANTS Total		30,000,000.00	-	30,000,000.00	30,000,000.00	-	(30,000,000.00)	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS								
1402 - OTHER CAPITAL RECEIPTS								
140201 - OTHER CAPITAL RECEIPTS								
14020101	Other Capital Receipts to CDF	30,000,000.00	-	30,000,000.00	30,000,000.00	-	(30,000,000.00)	-
14020103	Receipt of Share of State IGR	50,000,000.00	100,000,000.00	150,000,000.00	150,000,000.00	102,079,944.36	(47,920,055.64)	-
140201 - OTHER CAPITAL RECEIPTS Total		80,000,000.00	100,000,000.00	180,000,000.00	180,000,000.00	102,079,944.36	(77,920,055.64)	-
1402 - OTHER CAPITAL RECEIPTS Total		80,000,000.00	100,000,000.00	180,000,000.00	180,000,000.00	102,079,944.36	(77,920,055.64)	-
1403 - LOANS/ BORROWINGS RECEIPT								
140301 - DOMESTIC LOANS/ BORROWINGS RECEIPT								
14030101	Domestic Loans/Borrowings from Financial Institutions	1,221,058,019.00	-	1,221,058,019.00	1,221,058,019.00	-	(1,221,058,019.00)	-
140301 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total		1,221,058,019.00	-	1,221,058,019.00	1,221,058,019.00	-	(1,221,058,019.00)	-
1403 - LOANS/ BORROWINGS RECEIPT Total		1,221,058,019.00	-	1,221,058,019.00	1,221,058,019.00	-	(1,221,058,019.00)	-
1407 - EXTRAORDINARY ITEMS								
140701 - EXTRAORDINARY ITEMS								
14070102	Unspecified Revenue	-	-	-	-	43,303,295.85	43,303,295.85	481,000.00
14070103	Recoveries (Stolen & Other Funds)	-	-	-	-	-	-	21,000.00
140701 - EXTRAORDINARY ITEMS Total		-	-	-	-	43,303,295.85	43,303,295.85	502,000.00
1407 - EXTRAORDINARY ITEMS Total		-	-	-	-	43,303,295.85	43,303,295.85	502,000.00

GOMBE STATE GOVERNMENT OF NIGERIA
DUKKU LOCAL GOVERNMENT COUNCIL
SUMMARY OF TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
2	EXPENDITURES							
21	Personnel Cost							
21010101	Basic Salary	-	-	-	-	-	-	-
21010102	Overtime Payments	-	-	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	40,000,000.00	-	40,000,000.00	50,990,000.00	50,985,000.00	5,000.00	5,119,711.29
21010104	Consolidated Salaries	742,000,000.00	65,000,000.00	807,000,000.00	1,651,830,000.00	1,618,186,427.05	33,643,572.95	693,328,654.37
210201	Allowances	9,000,000.00	3,000,000.00	12,000,000.00	13,000,000.00	11,571,500.00	1,428,500.00	-
210202	Social Contributions	-	-	-	-	-	-	-
210301	Social Benefits	-	-	-	-	-	-	-
	Personnel Cost Total	791,000,000.00	68,000,000.00	859,000,000.00	1,715,820,000.00	1,680,742,927.05	35,077,072.95	698,448,365.66
2202	Overhead Cost							
220201	Travels and Transport - General	31,000,000.00	86,000,000.00	117,000,000.00	147,660,000.00	130,320,321.06	17,339,678.94	51,305,480.46
220202	Utilities - General	4,500,000.00	2,000,000.00	6,500,000.00	13,660,000.00	12,658,000.00	1,002,000.00	210,000.00
220203	Materials and Supplies - General	46,500,000.00	128,500,000.00	175,000,000.00	197,840,000.00	158,628,454.54	39,211,545.46	27,866,636.36
220204	Maintenance Services - General	45,500,000.00	30,000,000.00	75,500,000.00	79,620,000.00	29,128,618.17	50,491,381.83	50,390,084.45
220205	Training - General	10,000,000.00	5,000,000.00	15,000,000.00	15,000,000.00	10,485,816.73	4,514,183.27	19,545,872.73
220206	Other Services - General	278,000,000.00	155,000,000.00	433,000,000.00	325,480,000.00	232,902,454.53	92,577,545.47	226,019,772.73
220207	Consulting and Professional Services	14,000,000.00	-	14,000,000.00	57,290,000.00	50,284,727.25	7,005,272.75	1,618,181.82
220208	Fuel and Lubricants	75,000,000.00	-	75,000,000.00	115,890,000.00	115,882,500.00	7,500.00	25,176,951.00
220209	Financial Charges	10,000,000.00	-	10,000,000.00	10,000,000.00	976,712.93	9,023,287.07	1,410,313.60
220210	Miscellaneous Expenses	127,000,000.00	195,000,000.00	322,000,000.00	351,560,000.00	242,196,013.20	109,363,986.80	177,072,333.29
	Overhead Cost Total	641,500,000.00	601,500,000.00	1,243,000,000.00	1,314,000,000.00	983,463,618.41	330,536,381.59	580,615,626.43
2203	Loans and Advances							
220301	Staff Loans and Advances - General	-			-	-	-	-
	Loans and Advances Total	-			-	-	-	-
2204	Grants and Contrbutions							
220401	Local Grants and Contrbutions	1,569,000,000.00	235,000,000.00	1,804,000,000.00	1,003,500,000.00	856,452,150.70	147,047,849.30	1,274,856,764.31
220402	Foreign Grants and Contrbutions	-	-	-	-	-	-	-
	Grants and Contrbutions Total	1,569,000,000.00	235,000,000.00	1,804,000,000.00	1,003,500,000.00	856,452,150.70	147,047,849.30	1,274,856,764.31
2205	Subsidies							
220501	Subsidy to Government Owned Companies & Parastatals	1,000,000.00	15,000,000.00	16,000,000.00	16,000,000.00	-	16,000,000.00	7,037,961.32
220502	Subsidy to Private Companies	-	-	-	-	-	-	-
	Subsidies Total	1,000,000.00	15,000,000.00	16,000,000.00	16,000,000.00	-	16,000,000.00	7,037,961.32
2206	Public Debt Charges							
2206	Loans Repayment	390,000,000.00	-	390,000,000.00	90,000,000.00	-	90,000,000.00	37,494,766.56
	Public Debt Charges Total	390,000,000.00	-	390,000,000.00	90,000,000.00	-	90,000,000.00	37,494,766.56
2207	Transfer to Fund Recurrent Expenditure-Payment							
2207	Transfers - Payment	-	-	-	172,680,000.00	172,671,816.95	8,183.05	181,182,752.84
	Transfers Payment - Total	-	-	-	172,680,000.00	172,671,816.95	8,183.05	181,182,752.84
2208	Transfers-Payments to Individuals							
2208	Transfers - Payment	-	-	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-	-	-
23	Capital Expenditure							
230101	Purchase of Fixed Assets	319,000,000.00	150,000,000.00	469,000,000.00	469,000,000.00	73,736,469.58	395,263,530.42	2,610,727.00
230201	Construction/Provision of Fixed Assets	633,000,000.00	490,000,000.00	1,123,000,000.00	1,123,000,000.00	779,744,582.86	343,255,417.14	25,797,269.94
230301	Rehabilitation/Repairs of Fixed Assets	622,000,000.00	250,000,000.00	872,000,000.00	872,000,000.00	502,601,463.60	369,398,536.40	417,737,493.59
230401	Preservation of the Environment	-	-	-	-	-	-	1,710,000.00
230501	Acquisition of Non Tangible Assets	10,000,000.00	-	10,000,000.00	10,000,000.00	-	10,000,000.00	5,770,000.00
	Capital Expenditure Total	1,584,000,000.00	890,000,000.00	2,474,000,000.00	2,474,000,000.00	1,356,082,516.04	1,117,917,483.96	453,625,490.53
	TOTAL EXPENDITURE	4,976,500,000.00	1,809,500,000.00	6,786,000,000.00	6,786,000,000.00	5,049,413,029.15	1,736,586,970.85	3,233,261,727.65

GOMBE STATE GOVERNMENT OF NIGERIA
DUKKU LOCAL GOVERNMENT COUNCIL
DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
21 - PERSONNEL COST								
2101 - SALARY								
210101 - SALARIES AND WAGES								
21010103	Consolidated Revenue Fund Charges - Statutory office Holder's Salaries and Allowances	40,000,000.00	-	40,000,000.00	50,990,000.00	50,985,000.00	5,000.00	5,119,711.29
21010104	Consolidated Salaries	742,000,000.00	65,000,000.00	807,000,000.00	1,651,830,000.00	1,618,186,427.05	33,643,572.95	693,328,654.37
210101 - SALARIES AND WAGES Total		782,000,000.00	65,000,000.00	847,000,000.00	1,702,820,000.00	1,669,171,427.05	33,648,572.95	698,448,365.66
2101 - SALARY Total		782,000,000.00	65,000,000.00	847,000,000.00	1,702,820,000.00	1,669,171,427.05	33,648,572.95	698,448,365.66
2102 - ALLOWANCES AND SOCIAL CONTRIBUTION								
210201 - ALLOWANCES								
21020117	Other Allowances	9,000,000.00	3,000,000.00	12,000,000.00	13,000,000.00	11,571,500.00	1,428,500.00	0.00
210201 - ALLOWANCES Total		9,000,000.00	3,000,000.00	12,000,000.00	13,000,000.00	11,571,500.00	1,428,500.00	0.00
2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total		9,000,000.00	3,000,000.00	12,000,000.00	13,000,000.00	11,571,500.00	1,428,500.00	0.00
21 - PERSONNEL COST Total		791,000,000.00	68,000,000.00	859,000,000.00	1,715,820,000.00	1,680,742,927.05	35,077,072.95	698,448,365.66
22 - OTHER RECURRENT COSTS								
2202 - OVERHEAD COST								
220201 - TRAVEL& TRANSPORT - GENERAL								
22020101	Local Travel and Transport - Training	21,000,000.00	47,000,000.00	68,000,000.00	84,150,000.00	66,817,598.86	17,332,401.14	29,599,263.46
22020102	Local Travel and Transport - Others	10,000,000.00	39,000,000.00	49,000,000.00	63,510,000.00	63,502,722.20	7,277.80	21,706,217.00
220201 - TRAVEL& TRANSPORT - GENERAL Total		31,000,000.00	86,000,000.00	117,000,000.00	147,660,000.00	130,320,321.06	17,339,678.94	51,305,480.46
220202 - UTILITIES - GENERAL								
22020201	Electricity Charges	3,000,000.00	2,000,000.00	5,000,000.00	11,100,000.00	11,100,000.00	0.00	210,000.00
22020205	Water Rates	500,000.00	-	500,000.00	1,560,000.00	1,558,000.00	2,000.00	0.00
22020208	Software Charges/Licenses Renewal	1,000,000.00	-	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
220202 - UTILITIES - GENERAL Total		4,500,000.00	2,000,000.00	6,500,000.00	13,660,000.00	12,658,000.00	1,002,000.00	210,000.00
220203 - MATERIALS & SUPPLIES - GENERAL								
22020301	Office Stationaries/Computer Consumables	8,000,000.00	10,000,000.00	18,000,000.00	18,000,000.00	3,510,909.09	14,489,090.91	10,015,636.36
22020305	Printing of Non security Documents	2,000,000.00	10,000,000.00	12,000,000.00	12,000,000.00	8,182,545.45	3,817,454.55	5,789,000.00
22020306	Printing of Security Documents	2,000,000.00	15,000,000.00	17,000,000.00	24,250,000.00	24,250,000.00	0.00	662,000.00
22020307	Drugs & Medical Supplies	25,000,000.00	85,000,000.00	110,000,000.00	122,570,000.00	106,420,000.00	16,150,000.00	9,750,000.00
22020310	Teaching Aids/Materials Supplies	3,000,000.00	5,000,000.00	8,000,000.00	11,020,000.00	11,015,000.00	5,000.00	0.00
22020311	Food Stuff/Catering Materials Supplies	2,000,000.00	3,500,000.00	5,500,000.00	5,500,000.00	5,250,000.00	250,000.00	950,000.00
22020314	Printing/Publications General	2,000,000.00	-	2,000,000.00	2,000,000.00	0.00	2,000,000.00	700,000.00
22020315	Supplies of COVID-19 PPE	2,500,000.00	-	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00
220203 - MATERIALS & SUPPLIES - GENERAL Total		46,500,000.00	128,500,000.00	175,000,000.00	197,840,000.00	158,628,454.54	39,211,545.46	27,866,636.36
220204 - MAINTENANCE SERVICES - GENERAL								
22020401	Maintenance of Motor Vehicles/Transport Equipment	0.00	-	-	0.00	0.00	0.00	8,762,000.00
22020402	Maintenance of Office Funiture	5,000,000.00	-	5,000,000.00	5,000,000.00	48,000.00	4,952,000.00	0.00
22020404	Maintenance of Office/ IT Equipments	0.00	-	-	0.00	0.00	0.00	50,000.00
22020405	Maintenance of Plants and Generators	1,000,000.00	-	1,000,000.00	1,000,000.00	0.00	1,000,000.00	27,029,800.00
22020406	Other Maintenance Services	13,500,000.00	20,000,000.00	33,500,000.00	33,500,000.00	4,573,800.00	28,926,200.00	480,000.00
22020411	Maintenance of Communucation Equipments	1,000,000.00	5,000,000.00	6,000,000.00	6,000,000.00	5,112,727.27	887,272.73	0.00
22020412	Maintenance of Markets/Public Places	10,000,000.00	5,000,000.00	15,000,000.00	19,120,000.00	19,114,090.90	5,909.10	2,765,000.00
22020413	Minor Road Maintenance	5,000,000.00	-	5,000,000.00	5,000,000.00	0.00	5,000,000.00	11,303,284.45
22020414	Maintenance of Office/Residential Buildings	10,000,000.00	-	10,000,000.00	10,000,000.00	280,000.00	9,720,000.00	0.00
220204 - MAINTENANCE SERVICES - GENERAL Total		45,500,000.00	30,000,000.00	75,500,000.00	79,620,000.00	29,128,618.17	50,491,381.83	50,390,084.45
220205 - TRAINING - GENERAL								
22020501	Local Training	10,000,000.00	5,000,000.00	15,000,000.00	15,000,000.00	10,485,816.73	4,514,183.27	19,545,872.73
220205 - TRAINING - GENERAL Total		10,000,000.00	5,000,000.00	15,000,000.00	15,000,000.00	10,485,816.73	4,514,183.27	19,545,872.73
220206 - OTHER SERVICES - GENERAL								
22020601	Security Services	155,000,000.00	100,000,000.00	255,000,000.00	225,000,000.00	189,925,818.18	35,074,181.82	32,100,000.00
22020603	Residential Rent	8,000,000.00	5,000,000.00	13,000,000.00	13,000,000.00	9,890,000.00	3,110,000.00	9,840,000.00
22020604	Anti-Banditry	0.00	-	-	0.00	0.00	0.00	120,000,000.00
22020605	Cleaning and Fumigation Services	10,000,000.00	15,000,000.00	25,000,000.00	25,000,000.00	24,518,909.09	481,090.91	19,408,000.00
22020614	Other Services General	98,000,000.00	25,000,000.00	123,000,000.00	43,000,000.00	365,000.00	42,635,000.00	0.00
22020629	Pilgrims Camping Expenses	0.00	-	-	0.00	0.00	0.00	1,030,000.00
22020630	Disease Control Programmes	0.00	-	-	0.00	0.00	0.00	1,550,000.00
22020646	Audit Fees and Expenses	5,000,000.00	-	5,000,000.00	7,480,000.00	7,472,727.26	7,272.74	1,650,000.00
22020652	Rescue Services	2,000,000.00	10,000,000.00	12,000,000.00	12,000,000.00	730,000.00	11,270,000.00	13,585,000.00
22020657	Celebration of Workers & Other Days	0.00	-	-	0.00	0.00	0.00	26,856,772.73
220206 - OTHER SERVICES - GENERAL Total		278,000,000.00	155,000,000.00	433,000,000.00	325,480,000.00	232,902,454.53	92,577,545.47	226,019,772.73
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22020701	Financial Consulting	7,000,000.00	-	7,000,000.00	50,290,000.00	50,284,727.25	5,272.75	318,181.82
22020703	Legal Services	0.00	-	-	0.00	0.00	0.00	900,000.00
22020706	Surveying Services	0.00	-	-	0.00	0.00	0.00	400,000.00
22020708	Medical Consulting	2,000,000.00	-	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020712	Other Consultancy Services	5,000,000.00	-	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total		14,000,000.00	-	14,000,000.00	57,290,000.00	50,284,727.25	7,005,272.75	1,618,181.82
220208 - FUEL & LUBRICANTS - GENERAL								
22020801	Motor Vehicle Fuel Cost	0.00	-	-	0.00	0.00	0.00	800,000.00
22020803	Plant/Generator fuel Cost	75,000,000.00	-	75,000,000.00	115,890,000.00	115,882,500.00	7,500.00	24,376,951.00
220208 - FUEL & LUBRICANTS - GENERAL Total		75,000,000.00	-	75,000,000.00	115,890,000.00	115,882,500.00	7,500.00	25,176,951.00
220209 - FINANCIAL CHARGES - GENERAL								
22020901	Bank Charges (Other Than Interest)	10,000,000.00	-	10,000,000.00	10,000,000.00	976,712.93	9,023,287.07	1,410,313.60
220209 - FINANCIAL CHARGES - GENERAL Total		10,000,000.00	-	10,000,000.00	10,000,000.00	976,712.93	9,023,287.07	1,410,313.60
220210 - MISCELLANEOUS EXPENSES GENERAL								
22021001	Entertainment & Hospitality	20,000,000.00	10,000,000.00	30,000,000.00	30,000,000.00	28,912,555.55	1,087,444.45	24,093,600.00
22021002	Honourarium & sitting Allowance	0.00	-	-	0.00	0.00	0.00	9,578,900.00
22021003	Publicity & Advertisements/Awareness	1,000,000.00	8,000,000.00	9,000,000.00	9,000,000.00	4,145,000.00	4,855,000.00	890,363.64
22021004	Medical Expenses Locally and Internationally	7,000,000.00	-	7,000,000.00	7,000,000.00	100,000.00	6,900,000.00	6,020,000.00
22021007	Welfare Packages	40,000,000.00	10,000,000.00	50,000,000.00	50,000,000.00	42,997,783.40	7,002,216.60	34,929,600.00
22021009	Sporting Services	1,000,000.00	2,000,000.00	3,000,000.00	3,000,000.00	335,000.00	2,665,000.00	800,000.00
22021014	Annual Budget Expenses and Administration	5,000,000.00	40,000,000.00	45,000,000.00	37,980,000.00	8,801,000.00	29,179,000.00	10,307,727.26
22021016	Monitoring & Evaluation	0.00	-	-	0.00	0.00	0.00	1,000,000.00
22021021	Gender & Social Inclusion Related Matters	0.00	-	-	8,000,000.00	8,000,000.00	0.00	70,443,427.30
22021023	Contingencies	0.00	-	-	0.00	0.00	0.00	0.00
22021029	COVID-19 Task Force	0.00	-	-	0.00	0.00	0.00	1,000,000.00
22021032	NYSC Expenses	0.00	-	-	0.00	0.00	0.00	7,280,000.00
22021036	Religious Intervention	10,000,000.00	20,000,000.00	30,000,000.00	30,000,000.00	20,220,000.00	9,780,000.00	0.00
22021038	Other Miscelleneous	43,000,000.00	105,000,000.00	148,000,000.00	176,580,000.00	128,684,674.25	47,895,325.75	10,218,715.09

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
22021046	Casual Workers Security(Metro Guard)	0.00	-	-	0.00	0.00	0.00	510,000.00
220210 - MISCELLANEOUS EXPENSES GENERAL Total		127,000,000.00	195,000,000.00	322,000,000.00	351,560,000.00	242,196,013.20	109,363,986.80	177,072,333.29
2202 - OVERHEAD COST Total		641,500,000.00	601,500,000.00	1,243,000,000.00	1,314,000,000.00	983,463,618.41	330,536,381.59	580,615,626.43
2204 - GRANTS AND CONTRIBUTIONS GENERAL								
220401 - LOCAL GRANTS AND CONTRIBUTIONS								
22040101	Grant To State Governments -Current	0.00	-	-	0.00	0.00	0.00	0.00
22040103	Grant To Local Governments -Current	10,000,000.00	20,000,000.00	30,000,000.00	30,000,000.00	5,227,927.12	24,772,072.88	0.00
22040105	Grant To Government Owned Companies -Current	2,000,000.00	-	2,000,000.00	2,000,000.00	43,750.00	1,956,250.00	0.00
22040109	Grant to Communities/NGO's/Unions	13,000,000.00	20,000,000.00	33,000,000.00	36,250,000.00	33,533,000.00	2,717,000.00	0.00
22040110	Contribution to Higher Institutions	1,055,000,000.00	100,000,000.00	1,155,000,000.00	305,000,000.00	215,156,074.15	89,843,925.85	202,609,086.98
22040111	Contribution to LGA Pension Board	350,000,000.00	50,000,000.00	400,000,000.00	406,080,000.00	406,078,884.06	1,115.94	286,390,408.15
22040112	Contribution to Gombe Health Equity Fund	58,000,000.00	5,000,000.00	63,000,000.00	70,200,000.00	70,197,665.35	2,334.65	0.00
22040114	Contribution to Local Governmnet Service Commission	0.00	-	-	0.00	0.00	0.00	8,985,181.16
22040115	Contribution to local Govt. Education Authority	0.00	-	-	0.00	0.00	0.00	710,167,183.66
22040116	Contribution to Auditor General to Local Government	20,000,000.00	10,000,000.00	30,000,000.00	30,000,000.00	2,264,454.54	27,735,545.46	3,545,455.00
22040117	Contribution to Traditional Councils	25,000,000.00	-	25,000,000.00	38,560,000.00	38,554,389.87	5,610.13	21,430,000.00
22040118	Contributions for Ministry for LGA Bureau	26,000,000.00	20,000,000.00	46,000,000.00	51,730,000.00	51,721,005.61	8,994.39	24,721,449.36
22040119	Contribution to Agric Activities	10,000,000.00	10,000,000.00	20,000,000.00	33,680,000.00	33,675,000.00	5,000.00	16,978,000.00
22040120	Contibution to Primary Health Care	0.00	-	-	0.00	0.00	0.00	30,000.00
220401 - LOCAL GRANTS AND CONTRIBUTIONS Total		1,569,000,000.00	235,000,000.00	1,804,000,000.00	1,003,500,000.00	856,452,150.70	147,047,849.30	1,274,856,764.31
2204 - GRANTS AND CONTRIBUTIONS GENERAL Total		1,569,000,000.00	235,000,000.00	1,804,000,000.00	1,003,500,000.00	856,452,150.70	147,047,849.30	1,274,856,764.31
2205 - SUBSIDIES GENERAL								
220501 - SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050103	Health Subsidies	1,000,000.00	15,000,000.00	16,000,000.00	16,000,000.00	0.00	16,000,000.00	6,537,961.32
22050104	Education Subsidy	0.00	-	-	0.00	0.00	0.00	500,000.00
220501 - SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS Total		1,000,000.00	15,000,000.00	16,000,000.00	16,000,000.00	0.00	16,000,000.00	7,037,961.32
2205 - SUBSIDIES GENERAL Total		1,000,000.00	15,000,000.00	16,000,000.00	16,000,000.00	0.00	16,000,000.00	7,037,961.32
2206 - PUBLIC DEBT CHARGES								
220604 - DOMESTIC PRINCIPAL								
22060401	Domestic Principal - Short Term Borrowings	0.00	-	-	0.00	0.00	0.00	37,494,766.56
22060402	Domestic Principal - Long Term Borrowings	390,000,000.00	-	390,000,000.00	90,000,000.00	0.00	90,000,000.00	0.00
220604 - DOMESTIC PRINCIPAL Total		390,000,000.00	-	390,000,000.00	90,000,000.00	0.00	90,000,000.00	37,494,766.56
2206 - PUBLIC DEBT CHARGES Total		390,000,000.00	-	390,000,000.00	90,000,000.00	0.00	90,000,000.00	37,494,766.56
2207 - TRANSFERS-PAYMENT								
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070102	Payment to Other Agency to Fund Recurrent Expenditure	0.00	-	-	0.00	0.00	0.00	181,182,752.84
22070105	Other Transfers/Payments	0.00	-	-	172,680,000.00	172,671,816.95	8,183.05	0.00
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT Total		0.00	-	-	172,680,000.00	172,671,816.95	8,183.05	181,182,752.84
2207 - TRANSFERS-PAYMENT Total		0.00	-	-	172,680,000.00	172,671,816.95	8,183.05	181,182,752.84
22 - OTHER RECURRENT COSTS Total		2,601,500,000.00	851,500,000.00	3,453,000,000.00	2,596,180,000.00	2,012,587,586.06	583,592,413.94	2,081,187,871.46
23 - CAPITAL EXPENDITURE								
2301 - FIXED ASSETS PURCHASED								
230101 - PURCHASE OF FIXED ASSETS - GENERAL								
23010101	Purchase/Acquisition of Land	100,000,000.00	-	100,000,000.00	100,000,000.00	28,397,901.40	71,602,098.60	211,000.00
23010105	Purchase of Motor Vehicles	0.00	-	-	0.00	0.00	0.00	0.00
23010106	Purchase of Vans	25,000,000.00	-	25,000,000.00	25,000,000.00	4,790,000.00	20,210,000.00	0.00
23010107	Purchase of Trucks	15,000,000.00	120,000,000.00	135,000,000.00	135,000,000.00	8,920,000.00	126,080,000.00	0.00
23010112	Purchase of Office Furniture and Fittings	129,000,000.00	-	129,000,000.00	129,000,000.00	0.00	129,000,000.00	93,000.00
23010113	Purchase of Computers	0.00	-	-	0.00	0.00	0.00	2,306,727.00
23010119	Purchase of Power Generating Set	0.00	-	-	0.00	0.00	0.00	0.00
23010122	Purchase of Health/Medical Equipment	0.00	-	-	0.00	0.00	0.00	0.00
23010124	Purchase of Teaching/Learning EquipmentS	0.00	-	-	0.00	0.00	0.00	0.00
23010127	Purchase Agricultural Equipment	0.00	-	-	0.00	0.00	0.00	0.00
23010142	Purchase of General Items	50,000,000.00	30,000,000.00	80,000,000.00	80,000,000.00	31,628,568.18	48,371,431.82	0.00
230101 - PURCHASE OF FIXED ASSETS - GENERAL Total		319,000,000.00	150,000,000.00	469,000,000.00	469,000,000.00	73,736,469.58	395,263,530.42	2,610,727.00
2301 - FIXED ASSETS PURCHASED Total		319,000,000.00	150,000,000.00	469,000,000.00	469,000,000.00	73,736,469.58	395,263,530.42	2,610,727.00
2302 - CONSTRUCTION / PROVISION								
230201 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL								
23020101	Construction/Provision of office Buildings	0.00	-	-	0.00	0.00	0.00	482,700.00
23020102	Construction/Provision of Resdential Buildings	0.00	-	-	0.00	0.00	0.00	0.00
23020103	Construction/Provision of Electricity	0.00	-	-	0.00	0.00	0.00	0.00
23020105	Construction/Provision of Water Facilities	50,000,000.00	-	50,000,000.00	96,000,000.00	95,691,140.00	308,860.00	250,000.00
23020114	Construction/Provision of Roads	0.00	-	-	0.00	0.00	0.00	0.00
23020116	Construction/ Provision of Water Ways	60,000,000.00	-	60,000,000.00	60,000,000.00	300,000.00	59,700,000.00	24,614,569.94
23020118	Construction/ Provision of Infrastrature	0.00	-	-	0.00	0.00	0.00	450,000.00
23020123	Construction of Traffic Light/Streets Lghts	250,000,000.00	450,000,000.00	700,000,000.00	700,000,000.00	683,753,442.86	16,246,557.14	0.00
23020124	Construction of Markets/Parks	270,000,000.00	40,000,000.00	310,000,000.00	264,000,000.00	0.00	264,000,000.00	0.00
23020126	Construction/Provision of Cemetries	3,000,000.00	-	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
230201 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL Total		633,000,000.00	490,000,000.00	1,123,000,000.00	1,123,000,000.00	779,744,582.86	343,255,417.14	25,797,269.94
2302 - CONSTRUCTION / PROVISION Total		633,000,000.00	490,000,000.00	1,123,000,000.00	1,123,000,000.00	779,744,582.86	343,255,417.14	25,797,269.94
2303 - REHABILITATION / REPAIRS								
230301 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL								
23030101	Rehabilitation/Repairs of Resdential Building	70,000,000.00	-	70,000,000.00	70,000,000.00	25,355,000.00	44,645,000.00	7,350,000.00
23030102	Rehabilitation/Repairs- Electricity	100,000,000.00	-	100,000,000.00	100,000,000.00	62,974,563.60	37,025,436.40	1,625,000.00
23030104	Rehabilitation/Repairs - Water Facilities	0.00	-	-	0.00	0.00	0.00	305,532,490.42
23030105	Rehabilitation/Repairs - Hospital/Health Centres	122,000,000.00	-	122,000,000.00	122,000,000.00	72,050,000.00	49,950,000.00	0.00
23030106	Rehabilitation/Repairs - Public Schools	30,000,000.00	-	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
23030113	Rehabilitation/Repairs - Roads	150,000,000.00	250,000,000.00	400,000,000.00	400,000,000.00	236,190,000.00	163,810,000.00	100,575,703.17
23030115	Rehabilitation/Repairs Water Ways	0.00	-	-	0.00	0.00	0.00	680,000.00
23030121	Rehabilitation/Repairs of office Building	60,000,000.00	-	60,000,000.00	60,000,000.00	17,303,400.00	42,696,600.00	1,924,300.00
23030124	Rehabilitation/Repairs - Market/Parks	0.00	-	-	0.00	0.00	0.00	50,000.00
23030128	Rehabilitation/Repairs Water Facilities	90,000,000.00	-	90,000,000.00	90,000,000.00	88,728,500.00	1,271,500.00	0.00
230301 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL Total		622,000,000.00	250,000,000.00	872,000,000.00	872,000,000.00	502,601,463.60	369,398,536.40	417,737,493.59
2303 - REHABILITATION / REPAIRS Total		622,000,000.00	250,000,000.00	872,000,000.00	872,000,000.00	502,601,463.60	369,398,536.40	417,737,493.59
2304 - PRESERVATION OF THE ENVIRONMENT								
230401 - PRESERVATION OF THE ENVIRONMENT - GENERAL								
23040101	Tree Planting	0.00	-	-	0.00	0.00	0.00	1,150,000.00
23040102	Erosion & Flood Control	0.00	-	-	0.00	0.00	0.00	110,000.00

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
23040105	Water Pollution Preservation & Conttrol	0.00	-	-	0.00	0.00	0.00	450,000.00
230401 - PRESERVATION OF THE ENVIRONMENT - GENERAL Total		0.00	-	-	0.00	0.00	0.00	1,710,000.00
2304 - PRESERVATION OF THE ENVIRONMENT Total		0.00	-	-	0.00	0.00	0.00	1,710,000.00
2305 - OTHER CAPITAL PROJECTS								
230501 - ACQUISITION OF NON TANGIBLE ASSETS								
23050101	Research and Development	10,000,000.00	-	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
23050103	Monitoring and Evaluation	0.00	-	-	0.00	0.00	0.00	5,770,000.00
23050107	Margin for Increase in Costs	0.00	-	-	0.00	0.00	0.00	0.00
230501 - ACQUISITION OF NON TANGIBLE ASSETS Total		10,000,000.00	-	10,000,000.00	10,000,000.00	0.00	10,000,000.00	5,770,000.00
2305 - OTHER CAPITAL PROJECTS Total		10,000,000.00	-	10,000,000.00	10,000,000.00	0.00	10,000,000.00	5,770,000.00
23 - CAPITAL EXPENDITURE Total		1,584,000,000.00	890,000,000.00	2,474,000,000.00	2,474,000,000.00	1,356,082,516.04	1,117,917,483.96	453,625,490.53

DUKKU LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE BY ADMINISTRATIVE SEGMENT

	2024				2023			
	Final Budget	Recurrent	Capital	Total	Final Budget	Recurrent	Capital	Total
ADMINISTRATION SECTOR								
CHAIRMAN'S OFFICE								
Chairman's Office	-	-	-	-	162,900,000.00	157,219,711.29	-	157,219,711.29
LOCAL GOVERNMENT LEGISLATIVE COUNCIL								
Legislative Council	-	-	-	-	-	-	-	-
PERSONNEL								
Personnel Management Department	1,042,550,000.00	675,703,248.90	47,448,400.00	723,151,648.90	910,900,000.00	310,728,855.24	5,770,000.00	316,498,855.24
TOTAL ADMINISTRATION SECTOR	1,042,550,000.00	675,703,248.90	47,448,400.00	723,151,648.90	1,073,800,000.00	467,948,566.53	5,770,000.00	473,718,566.53
ECONOMIC SECTOR								
DEPARTMENT OF AGRICULTUREAND NATURAL RESOURCES								
Agricultural and Natural Resources Department	481,600,000.00	253,651,016.49	-	253,651,016.49	22,800,000.00	100,101,165.80	1,710,000.00	101,811,165.80
DEPARTMENT FINANCE AND SUPPLY								
Finance and Supply Department	1,347,270,000.00	1,132,155,156.94	-	1,132,155,156.94	813,400,000.00	841,822,219.78	2,610,727.00	844,432,946.78
DEPARTMENT OF WORKS AND HOUSING.								
Works, Housing and Transport Department	2,106,790,000.00	209,310,853.55	1,236,584,116.04	1,445,894,969.59	472,700,000.00	83,726,787.91	443,534,763.53	527,261,551.44
DEPARTMENT OF WATER SANITATION AND HYGEINE (WASH)								
Water Sanitation and Hygeine (WASH) Department	-	-	-	-	-	-	-	-
TOTAL ECONOMIC SECTOR	3,935,660,000.00	1,595,117,026.98	1,236,584,116.04	2,831,701,143.02	1,308,900,000.00	1,025,650,173.49	447,855,490.53	1,473,505,664.02
SOCIAL SECTOR								
DEPARTMENT OF EDUCATION								
Education and Social Development Department	1,150,380,000.00	970,706,310.29	-	970,706,310.29	205,500,000.00	309,069,601.69	-	309,069,601.69
Universal Basic Education	-	-	-	-	-	-	-	-
DEPARTMENT OF HEALTH								
Primary Health Care Department	657,410,000.00	451,803,926.94	72,050,000.00	523,853,926.94	725,000,000.00	976,967,895.41	-	976,967,895.41
Care Department	-	-	-	-	-	-	-	-
TOTAL SOCIAL SECTOR	1,807,790,000.00	1,422,510,237.23	72,050,000.00	1,494,560,237.23	930,500,000.00	1,286,037,497.10	-	1,286,037,497.10

FUNAKAYE LOCAL GOVERNMENT COUNCIL

GOMBE STATE

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER 2024

TABLE OF CONTENTS

CORPORATE INFORMATION

COUNCIL MEMBERS

Hon. Shuaibu Abdulrahman	Executive Chairman
Hon. Umar Jalo Busum	Vice Chairman
Hon. Adamu Lumbi	Councillor
Hon. Saidu Wakili	Councillor
Hon. Adamu Sambo	Councillor
Hon. Bappa Audu	Councillor
Hon. Abbaji Abubakar Umar	Councillor
Hon. Barde Baba	Councillor
Hon. Muhammed Yunusa	Councillor
Hon. Sadiya A. Umar	Councillor
Hon. Abubakar Yahaya	Councillor
Hon. Zakariyau Abdullahi	Councillor

MANAGEMENT AND HEADS OF DEPARTMENT

Saidu Abubakar	Secretary
Muhammed Jika Yerima	D/Secretary
Ali Waziri Kolo	Treasurer
Abdulkadir Abubakar	HOD Agric
Buba Ardo Tongo	HOD ESD
Mairo Maigana	PHC Coordinator
Lamuwa Muhammed	HOD Works
Talatu Jalo Bajoga	HOD WASH

BANKERS

UBA PLC
GT Bank
FCMB

FUNAKAYE LOCAL GOVERNMENT

GOMBE STATE OF NIGERIA

Email:funakayelgagombe@gmail.com

Funakaye Local Government Secretariat,
Along Gombe Potiskum Federal High Way,
PMB 003 Bajoga, Gombe State.

Ref. No.:______________________ Date:______________________

STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements set out in pages 6 to 10 for the year ended 31st December, 2024 have been prepared in accordance with the provisions of the Finance [Control and Management] Act 1958 as amended, Cash Basis IPSAS (*Financial Reporting under the Cash Basis of Accounting*), and Financial Memoranda (FM) as well as Generally Accepted Accounting Practice. These reporting requiments provide for the fair presentation of Statement of Cash Flows, Statement of Assets and Liabilities, Statement of Income and Expenditure, Statement of Consolidated Revenue Fund, Statement of Capital Development Fund and Notes to the Financial Statements

To fulfil 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 page 11 were consistently 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, we assert that the Financial Statements fairly reflect the financial position of Funakaye Local Government Council as at 31st December, 2024 and its operations for the year ended on that date.

The responsibility for the preparation of the Financial Statements rests entirely with the Treasury Department of the Local Government Council.

11/08/25

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Treasurer

SECRET

OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

TELEGRAM:
TELEPHONE:

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

Date: 18/08/2025

AUDIT CERTIFICATE

AUDIT CERTIFICATE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS ON THE ACCOUNTS OF FUNAKAYE LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER 2024

The Auditor General audited the books of accounts and reviewed the audited financial statements of Funakaye Local Government Council of Gombe State for the year ended 31st December, 2024 in accordance with section 125(2) and 316 of the 1999 Constitution of the FRN (as amended) and section 51(1) of the Gombe State, State and Local Government Audit Law of 2021. The Financial Statements comprise of the Statement of Cash Flows, Statement of Assets and Liabilities, Statement of Income and Expenditure, Statement of Consolidated Revenue Fund, Statement of Capital Development Fund and Notes to the Financial Statements. The financial statements of the local government are prepared in compliance with Cash Basis International Public Sector Accounting Standards (Cash Basis IPSAS).

Responsibility of the Local Government Council

The local government council is responsible for the preparation and fair presentation of its financial statements in accordance with Cash Basis IPSAS, Gombe State Financial Memorandum (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 Cash Basis IPSAS; and making accounting estimates that are reasonable in the circumstances.

Responsibility of the External Auditors

The responsibility of the external auditors is to express an opinion on the financial statements of the local government council based on their audit in accordance International Standards of Supreme Audit Institutions (ISSAIs) as well as the International Standards on Auditing (Adapted as Nigerian Standards on Auditing) relevant to the public sector. Those standards require that the external auditors plan and perform the audit to obtain reasonable, but not absolute, assurance that 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 (I) above on the accounts and financial management of Funakaye local government council and review of the respective audited financial statements. During the year, I successfully completed reviews of activity-based audit, financial statements assessment audit and compliance audit. The Financial statements of Funakaye Local Government show completely and distinctly the financial allocation received from the State – Local Government Joint Accounts and Allocation Committee (SLJAAC) for the year 2024.

Having complied with ISSAIs, the relevant laws and applied the Generally Accepted Auditing Standards, the audit provides a reasonable basis for the certification of the Auditor General on the financial statements of Funakaye local government council.

Opinion

In my opinion, the individual financial statements give a true and fair view of the financial position of Funakaye Local Government Council as of December 31, 2024, and of its financial performance and its cash flows for the year ended in accordance with Cash Basis IPSAS, Financial Memoranda, and the relevant laws.

18/08/2025

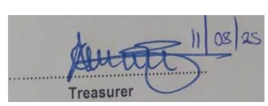
Muhammad Bappayo Abdulmumini FCNA
FRC/2022/PRO/ANAN/002/957066
AUDITOR GENERAL FOR LOCAL GOVERNMENTS
GOMBE STATE

GOMBE STATE GOVERNMENT OF NIGERIA

FUNAKAYE LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2024

FINAL BUDGET 2024		NOTES	2024	2023
			₦	₦
	Operating Activities			
	Receipts			
6,945,000,000.00	Statutory Revenue	1	5,117,837,636.55	3,500,817,797.03
	Independent Revenue:			
-	Personal Taxes	2A	-	-
-	Other Taxes	2B	-	-
17,978,000.00	Licences - General	2C	9,325,100.00	4,530,820.00
-	Mining Rents	2D	-	-
-	Royalties	2E	-	-
49,720,000.00	Fees - General	2F	30,350,400.00	15,246,240.00
-	Fines - General	2G	-	-
1,000,000.00	Sales - General	2H	-	-
59,000,000.00	Earnings -General	2I	44,168,793.00	26,956,940.00
-	Rent on Government Buildings - General	2J	-	-
142,000,000.00	Rent on Land & Others - General	2K	61,668,900.00	57,512,000.00
-	Repayments - General	2L	-	300,000.00
200,000.00	Investment Income	2M	-	-
-	Interest Earned	2N	-	-
-	Re-Imbursement General	2O	-	-
269,898,000.00	Independent Revenue Sub-total		145,513,193.00	104,546,000.00
7,214,898,000.00	Total Receipts		5,263,350,829.55	3,605,363,797.03
	Payments			
(1,714,831,394.00)	Salaries and Allowances	5	(1,663,981,889.33)	(738,659,628.83)
-	Social Contributions	6	-	-
(54,500,000.00)	Social Benefits	7	(23,106,156.00)	-
(1,396,850,000.00)	Overhead Cost	8	(833,206,405.68)	(695,403,302.00)
-	Loans and Advances	9	-	-
(1,634,817,557.00)	Grants and Contrbutions	10	(1,038,427,196.33)	(934,777,538.12)
(2,000,000.00)	Subsidies	11	-	(1,050,000.00)
(167,960,000.00)	Transfers - Payments	13A	(167,956,973.72)	(65,030,775.54)
-	Transfers - Payments to Individuals	13B	-	-
-	Loss on Foreign Exchange	14	-	-
(4,970,958,951.00)	Total Payments		(3,726,678,621.06)	(2,434,921,244.49)
2,243,939,049.00	Net Cash flow from Operating Activities		1,536,672,208.49	1,170,442,552.54
	Investing Activities			
(333,000,000.00)	Purchase of Fixed Assets	15A	(21,205,278.42)	(28,037,922.86)
(3,197,783,879.00)	Construction/Provision of Fixed Assets	15B	(2,204,459,819.44)	(484,665,052.72)
(665,000,000.00)	Rehabilitation/Repairs of Fixed Assets	15C	(3,307,000.00)	(76,354,664.59)
(47,000,000.00)	Preservation of the Environment	15D	(750,000.00)	(2,998,000.00)
(80,260,897.00)	Acquisition of Non Tangible Assets	15E	-	-
(4,323,044,776.00)	Net Cash Flow from Investing Activities		(2,229,722,097.86)	(592,055,640.17)
	Financing Activities			
20,000,000.00	Proceeds from Aids and Grants	3	-	-
1,854,982,845.61	Proceeds from Loans/Borrowings	4A	-	38,000,000.00
22,500,000.00	Proceeds from Other Capital Receipts	4B	102,617,944.36	782,200.00
(305,990,054.80)	Repayment of Loans	12	(198,445,280.09)	(47,494,766.56)
1,591,492,790.81	Net Cash Flow from Financing Activities		(95,827,335.73)	(8,712,566.56)
(487,612,936.19)	Net Surplus/(Deficit) for the Year		(788,877,225.10)	569,674,345.81
-	Add: Opening Balance		1,441,187,893.61	871,513,547.80
(487,612,936.19)	Closing Cash Balance		652,310,668.51	1,441,187,893.61

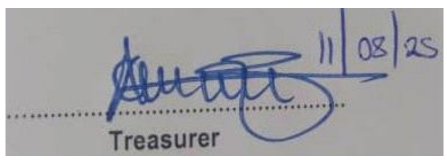


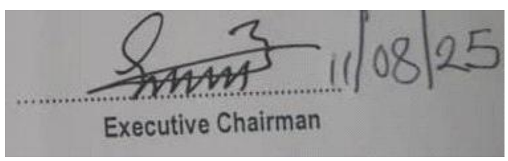
GOMBE STATE GOVERNMENT OF NIGERIA

FUNAKAYE LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2024

	NOTES	2024	2023
		₦	₦
ASSETS			
Cash and Bank Balances	16	652,310,669	1,441,187,893
TOTAL ASSETS		652,310,669	1,441,187,893
LIABILITIES			
Accumulated Surplus/(Deficit)	25	652,310,669	1,441,187,894
TOTAL LIABILITIES		652,310,669	1,441,187,894



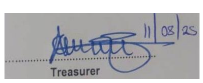


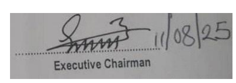
GOMBE STATE GOVERNMENT OF NIGERIA

FUNAKAYE LOCAL GOVERNMENT COUNCIL

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER 2024

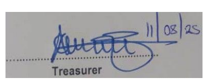
	NOTES	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
REVENUE								
Statutory Revenue	1	4,995,000,000.00	1,950,000,000.00	6,945,000,000.00	6,945,000,000.00	5,117,837,636.55	(1,827,162,363.45)	3,500,817,797.03
Sub-total Statutory Revenue		4,995,000,000.00	1,950,000,000.00	6,945,000,000.00	6,945,000,000.00	5,117,837,636.55	(1,827,162,363.45)	3,500,817,797.03
Independent Revenue:								
Personal Taxes	2A	-	-	-	-	-	-	-
Other Taxes	2B	-	-	-	-	-	-	-
Licences - General	2C	4,958,000.00	13,020,000.00	17,978,000.00	17,978,000.00	9,325,100.00	(8,652,900.00)	4,530,820.00
Mining Rents	2D	-	-	-	-	-	-	-
Royalties	2E	-	-	-	-	-	-	-
Fees - General	2F	9,170,000.00	40,550,000.00	49,720,000.00	49,720,000.00	30,350,400.00	(19,369,600.00)	15,246,240.00
Fines - General	2G	-	-	-	-	-	-	-
Sales - General	2H	1,000,000.00	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
Earnings -General	2I	44,000,000.00	15,000,000.00	59,000,000.00	59,000,000.00	44,168,793.00	(14,831,207.00)	26,956,940.00
Rent on Government Buildings - General	2J	-	-	-	-	-	-	-
Rent on Land & Others - General	2K	136,000,000.00	6,000,000.00	142,000,000.00	142,000,000.00	61,668,900.00	(80,331,100.00)	57,512,000.00
Repayments - General	2L	-	-	-	-	-	-	300,000.00
Investment Income	2M	200,000.00	-	200,000.00	200,000.00	-	(200,000.00)	-
Interest Earned	2N	-	-	-	-	-	-	-
Re-Imbursement General	2O	-	-	-	-	-	-	-
Sub-total Independent Revenue		195,328,000.00	74,570,000.00	269,898,000.00	269,898,000.00	145,513,193.00	(124,384,807.00)	104,546,000.00
Capital Receipts								
Aids and Grants	3	20,000,000.00	-	20,000,000.00	20,000,000.00	-	(20,000,000.00)	-
Loans/Borrowings Receipt	4A	1,854,982,845.61	-	1,854,982,845.61	1,854,982,845.61	-	(1,854,982,845.61)	38,000,000.00
Other Capital Receipts	4B	22,000,000.00	500,000.00	22,500,000.00	22,500,000.00	102,617,944.36	80,117,944.36	782,200.00
Sub-total Capital Receipts		1,896,982,845.61	500,000.00	1,897,482,845.61	1,897,482,845.61	102,617,944.36	(1,794,864,901.25)	38,782,200.00
TOTAL REVENUE		7,087,310,845.61	2,025,070,000.00	9,112,380,845.61	9,112,380,845.61	5,365,968,773.91	(3,746,412,071.70)	3,644,145,997.03
EXPENDITURE								
Salaries and Allowances	5	1,069,641,394.00	90,300,000.00	1,159,941,394.00	1,714,831,394.00	1,663,981,889.33	50,849,504.67	738,659,628.83
Social Contributions	6	-	-	-	-	-	-	-
Social Benefits	7	-	54,500,000.00	54,500,000.00	54,500,000.00	23,106,156.00	31,393,844.00	-
Overhead Cost	8	849,000,000.00	535,700,000.00	1,384,700,000.00	1,396,850,000.00	833,206,405.68	563,643,594.32	695,403,302.00
Loans and Advances	9	-	-	-	-	-	-	-
Grants and Contrbutions	10	1,827,817,557.00	342,000,000.00	2,169,817,557.00	1,634,817,557.00	1,038,427,196.33	596,390,360.67	934,777,538.12
Subsidies	11	2,000,000.00	-	2,000,000.00	2,000,000.00	-	2,000,000.00	1,050,000.00
Public Debt Charges	12	505,990,054.80	-	505,990,054.80	305,990,054.80	198,445,280.09	107,544,774.71	47,494,766.56
Loss on Foreign Exchange	14	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		4,254,449,005.80	1,022,500,000.00	5,276,949,005.80	5,108,989,005.80	3,757,166,927.43	1,351,822,078.37	2,417,385,235.51
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		2,832,861,839.81	1,002,570,000.00	3,835,431,839.81	4,003,391,839.81	1,608,801,846.48	(5,098,234,150.07)	1,226,760,761.52
CAPITAL EXPENDITURE								
Purchase of Fixed Assets	15A	433,000,000.00	-	433,000,000.00	333,000,000.00	21,205,278.42	311,794,721.58	28,037,922.86
Construction/Provision of Fixed Assets	15B	2,247,783,879.00	600,000,000.00	2,847,783,879.00	3,197,783,879.00	2,204,459,819.44	993,324,059.56	484,665,052.72
Rehabilitation/Repairs of Fixed Assets	15C	695,000,000.00	220,000,000.00	915,000,000.00	665,000,000.00	3,307,000.00	661,693,000.00	76,354,664.59
Preservation of the Environment	15D	47,000,000.00	-	47,000,000.00	47,000,000.00	750,000.00	46,250,000.00	2,998,000.00
Acquisition of Non Tangible Assets	15E	80,260,897.00	-	80,260,897.00	80,260,897.00	-	80,260,897.00	-
TOTAL CAPITAL EXPENDITURE		3,503,044,776.00	820,000,000.00	4,323,044,776.00	4,323,044,776.00	2,229,722,097.86	2,093,322,678.14	592,055,640.17
TRANSFERS			-	-				
Transfers - Payments	13A	-	-	-	167,960,000.00	167,956,973.72	3,026.28	65,030,775.54
Transfers - Payments to Individuals	13B	-	-	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	167,960,000.00	167,956,973.72	3,026.28	65,030,775.54
SURPLUS/(DEFICIT)		(670,182,936.19)	182,570,000.00	(487,612,936.19)	(487,612,936.19)	(788,877,225.10)	(7,191,559,854.49)	569,674,345.81

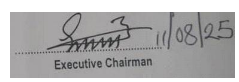




GOMBE STATE GOVERNMENT OF NIGERIA
FUNAKAYE LOCAL GOVERNMENT COUNCIL
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER 2024

ACTUAL 2023		NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
₦			₦	₦	₦	₦	₦	₦
871,513,547.80	OPENING BALANCE		1,441,187,893.61					
	REVENUE							
3,500,817,797.03	Statutory Revenue	1	5,117,837,636.55	6,945,000,000.00	6,945,000,000.00	1,950,000,000.00	4,995,000,000.00	(1,827,162,363.45)
3,500,817,797.03	Sub-total Statutory Revenue		5,117,837,636.55	6,945,000,000.00	6,945,000,000.00	1,950,000,000.00	4,995,000,000.00	(1,827,162,363.45)
	Independent Revenue:							
-	Personal Taxes	2A	-	-	-	-	-	-
-	Licences - General	2B	-	-	-	-	-	-
4,530,820.00	Mining Rents	2C	9,325,100.00	17,978,000.00	17,978,000.00	13,020,000.00	4,958,000.00	(8,652,900.00)
-	Fees - General	2D	-	-	-	-	-	-
-	Fines - General	2E	-	-	-	-	-	-
15,246,240.00	Sales - General	2F	30,350,400.00	49,720,000.00	49,720,000.00	40,550,000.00	9,170,000.00	(19,369,600.00)
-	Earnings -General	2G	-	-	-	-	-	-
-	Rent on Government Buildings - General	2H	-	1,000,000.00	1,000,000.00	-	1,000,000.00	(1,000,000.00)
26,956,940.00	Rent on Land & Others - General	2I	44,168,793.00	59,000,000.00	59,000,000.00	15,000,000.00	44,000,000.00	(14,831,207.00)
-	Repayments - General	2J	-	-	-	-	-	-
57,512,000.00	Investment Income	2K	61,668,900.00	142,000,000.00	142,000,000.00	6,000,000.00	136,000,000.00	(80,331,100.00)
300,000.00	Interest Earned	2L	-	-	-	-	-	-
-	Re-Imbursement General	2M	-	200,000.00	200,000.00	-	200,000.00	(200,000.00)
-	Rates	2N	-	-	-	-	-	-
-	Miscellaneous	2O	-	-	-	-	-	-
104,546,000.00	Sub-total Independent Revenue		145,513,193.00	269,898,000.00	269,898,000.00	74,570,000.00	195,328,000.00	(124,384,807.00)
4,476,877,344.83	TOTAL RECURRENT REVENUE		6,704,538,723.16	7,214,898,000.00	7,214,898,000.00	2,024,570,000.00	5,190,328,000.00	(1,951,547,170.45)
	EXPENDITURE							
738,659,628.83	Salaries and Allowances	5	1,663,981,889.33	1,714,831,394.00	1,159,941,394.00	90,300,000.00	1,069,641,394.00	50,849,504.67
-	Social Contributions	6	-	-	-	-	-	-
-	Social Benefits	7	23,106,156.00	54,500,000.00	54,500,000.00	54,500,000.00	-	31,393,844.00
695,403,302.00	Overhead Cost	8	833,206,405.68	1,396,850,000.00	1,384,700,000.00	535,700,000.00	849,000,000.00	563,643,594.32
-	Loans and Advances	9	-	-	-	-	-	-
934,777,538.12	Grants and Contrbutions	10	1,038,427,196.33	1,634,817,557.00	2,169,817,557.00	342,000,000.00	1,827,817,557.00	596,390,360.67
1,050,000.00	Subsidies	11	-	2,000,000.00	2,000,000.00	-	2,000,000.00	2,000,000.00
47,494,766.56	Public Debt Charges	12	198,445,280.09	305,990,054.80	505,990,054.80	-	505,990,054.80	107,544,774.71
-	Loss on Foreign Exchange	14	-	-	-	-	-	-
2,417,385,235.51	TOTAL OPERATING EXPENDITURE		3,757,166,927.43	5,108,989,005.80	5,276,949,005.80	1,022,500,000.00	4,254,449,005.80	1,351,822,078.37
2,059,492,109.32	OPERATING BALANCE		2,947,371,795.73	2,105,908,994.20	1,937,948,994.20	1,002,070,000.00	935,878,994.20	(3,303,369,248.82)
	TRANSFERS							
65,030,775.54	Transfers - Payments	13A	167,956,973.72	167,960,000.00	-	-	-	3,026.28
-	Transfers - Payments to Individuals	13B	-	-	-	-	-	-
553,273,440.17	Transfer to Capital Development Fund		2,127,104,153.50		-	-		
	Transfer from Capital Development Fund				-	-		
618,304,215.71	TRANSFERS TOTAL		2,295,061,127.22	167,960,000.00	-	-	-	3,026.28
1,441,187,893.61	CLOSING BALANCE		652,310,668.51					



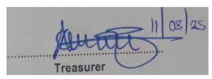


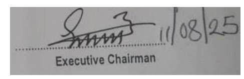
GOMBE STATE GOVERNMENT OF NIGERIA

FUNAKAYE LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER 2024

ACTUAL 2023		NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
₦			₦	₦	₦	₦	₦	₦
-	OPENING BALANCE		-					
	REVENUE							
	Capital Receipts							
553,273,440.17	Transfer from Consolidated Revenue Fund		2,127,104,153.50	-			-	-
-	Aids and Grants	3	-	20,000,000.00	20,000,000.00	-	20,000,000.00	(20,000,000.00)
38,000,000.00	Loans/Borrowings Receipt	4A	-	1,854,982,845.61	1,854,982,845.61	-	1,854,982,845.61	(1,854,982,845.61)
782,200.00	Other Capital Receipts	4B	102,617,944.36	22,500,000.00	22,500,000.00	500,000.00	22,000,000.00	80,117,944.36
592,055,640.17	Sub-total Capital Receipts		2,229,722,097.86	1,897,482,845.61	1,897,482,845.61	500,000.00	1,896,982,845.61	(1,794,864,901.25)
-	Transfer to Consolidated Revenue Fund		-	-			-	-
592,055,640.17	TOTAL CAPITAL REVENUE AVAILABLE		2,229,722,097.86	1,897,482,845.61	1,897,482,845.61	500,000.00	1,896,982,845.61	(1,794,864,901.25)
	CAPITAL EXPENDITURE							
28,037,922.86	Purchase of Fixed Assets	15A	21,205,278.42	333,000,000.00	433,000,000.00	-	433,000,000.00	311,794,721.58
484,665,052.72	Construction/Provision of Fixed Assets	15B	2,204,459,819.44	3,197,783,879.00	2,847,783,879.00	600,000,000.00	2,247,783,879.00	993,324,059.56
76,354,664.59	Rehabilitation/Repairs of Fixed Assets	15C	3,307,000.00	665,000,000.00	915,000,000.00	220,000,000.00	695,000,000.00	661,693,000.00
2,998,000.00	Preservation of the Environment	15D	750,000.00	47,000,000.00	47,000,000.00	-	47,000,000.00	46,250,000.00
-	Acquisition of Non Tangible Assets	15E	-	80,260,897.00	80,260,897.00	-	80,260,897.00	80,260,897.00
592,055,640.17	TOTAL CAPITAL EXPENDITURE		2,229,722,097.86	4,323,044,776.00	4,323,044,776.00	820,000,000.00	3,503,044,776.00	2,093,322,678.14
-	CLOSING BALANCE		-					





FUNAKAYE LOCAL GOVERNMENT
GOMBE STATE OF NIGERIA
Email:funakayelgagombe@gmail.com
Funakaye Local Government Secretariat,
Along Gombe Potiskum Federal High Way,
PMB 003 Bajoga, Gombe State.

Ref. No.:_______________

Date:_______________

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

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

a. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with the Cash Basis IPSAS, *Financial Reporting under the Cash Basis of Accounting* 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.

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Treasurer

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2024	ACTUAL 2023
	₦	₦
Note 1: Government Share of FAAC (Statutory Revenue)		
Note 1A: Local Government Share of FAAC	617,697,948	1,311,015,671
Note 1B: Local Government Share of VAT	2,666,049,586	1,351,879,170
Note 1C: Local Government Share of Other FAAC	1,834,090,103	837,922,956
Note 1: Government Share of FAAC (Statutory Revenue) Total	5,117,837,637	3,500,817,797
Note 2: Independent Revenue		
Note 2A: Personal Taxes	-	-
Note 2B: Other Taxes	-	-
Note 2C: Licences - General	9,325,100	4,530,820
Note 2D: Mining Rents	-	-
Note 2E: Royalties	-	-
Note 2F: Fees - General	30,350,400	15,246,240
Note 2G: Fines - General	-	-
Note 2H: Sales - General	-	-
Note 2I: Earnings -General	44,168,793	26,956,940
Note 2J: Rent on Government Buildings - General	-	-
Note 2K: Rent on Land & Others - General	61,668,900	57,512,000
Note 2L: Repayments - General	-	300,000
Note 2M: Investment Income	-	-
Note 2N: Interest Earned	-	-
Note 2O: Re-Imbursement General	-	-
Note 2: Independent Revenue Total	145,513,193	104,546,000
Note 3: Aids and Grants		
Note 3A: Domestic Aids	-	-
Note 3B: Foreign Aids	-	-
Note 3C: Domestic Grants	-	-
Note 3D: Foreign Grants	-	-
Note 3: Aids and Grants Total	-	-
Note 4: Loans and Other Capital Receipts		
Note 4A: Loans/ Borrowings Receipt	-	38,000,000
Note 4B: Other Capital Receipts	102,617,944	782,200
Note 4C: Transfers	-	-
Note 4: Loans and Other Capital Receipts Total	102,617,944	38,782,200
Note 5: Salaries and Allowances		
Note 5: Salaries and Allowances	1,663,981,889	738,659,629
Note 5: Salaries and Allowances Total	1,663,981,889	738,659,629
Note 6: Social Contribution		
Note 6: Social Contribution	-	-
Note 6: Social Contribution Total	-	-

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2024	ACTUAL 2023
	₦	₦
Note 7: Social Benefits		
Note 7: Social Benefits	23,106,156	-
Note 7: Social Benefits Total	23,106,156	-
Note 8: Overhead Cost		
Note 8A: Travel and Transport - General	118,270,171	70,100,833
Note 8B: Utilities - General	12,387,500	16,000,000
Note 8C: Materials and Supplies - General	134,529,818	99,408,218
Note 8D: Maintenance Services General	51,164,398	15,802,150
Note 8E: Training General	-	-
Note 8F: Other Services - General	239,624,323	233,973,017
Note 8G: Consulting & Professional Services - General	80,853,927	5,789,274
Note 8H: Fuel and Lubricants - General	339,000	11,221,600
Note 8I: Financial Charges General	3,875,358	1,066,593
Note 8J: Miscellaneous Expenses - General	159,781,424	198,284,522
Note 8: Overhead Cost Total	800,825,919	651,646,207
Note 9: Loans and Advances		
Note 9: Staff Loans and Advances - General	-	-
Note 9: Loans and Advances Total	-	-
Note 10: Grants and Contributions		
Note 10A: Local Grants and Contributions	1,038,427,196	934,777,538
Note 10B: Foreign Grants and Contribution	-	-
Note 10: Grants and Contributions Total	1,038,427,196	934,777,538
Note 11: Subsidies General		
Note 11A: Subsidy to Government Owned Companies & Parastatals	-	1,050,000
Note 11B: Subsidy to Private Companies	-	-
Note 11: Subsidies General Total	-	1,050,000
Note 12: Public Debt Charges		
Note 12: Loans Repayment	198,445,280	47,494,767
Note 12: Public Debt Charges Total	198,445,280	47,494,767
Note 13: Transfers -Payment		
Note 13A: Transfer to Fund Recurrent Expenditure-Payment	167,956,974	65,030,776
Note 13B: Transfers-Payments to Individuals	-	-
Note 13: Transfers -Payment Total	167,956,974	65,030,776
Note 15: Capital Expenditure		
Note 15A: Purchase of Fixed Assets - General	21,205,278	28,037,923
Note 15B: Construction/Provision of Fixed Assets - General	2,204,459,819	484,665,053
Note 15C: Rehabilitation/Repairs of Fixed Assets - General	3,307,000	76,354,665
Note 15D: Preservation of the Environment - Gnenral	750,000	2,998,000

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2024	ACTUAL 2023
	₦	₦
Note 15E: Acquisition of Non Tangible Assets	-	-
Note 15: Capital Expenditure Total	2,229,722,098	592,055,640
Note 16: Cash and Bank Balances Held By Treasurer		
Note 16: Cash and Bank Balances Held By Treasurer	652,310,669	1,441,187,893
Note 16: Cash and Bank Balances Held By Treasurer Total	652,310,669	1,441,187,893
Note 17: Advances and Imprests		
Note 17: Advances and Imprests	-	-
Note 17: Advances and Imprests Total	-	-
Note 18: Investments		
Note 18: Investments	-	-
Note 18: Investments Total	-	-
Note 19: Loans Granted		
Note 19: Loans Granted	-	-
Note 19: Loans Granted Total	-	-
Note 20: Deposits - General		
Note 20: Deposits - General	-	-
Note 20: Deposits - General Total	-	-
Note 21: Loans and Debts		
Note 21: Domestic Loan Stock	-	-
Note 21: Loans and Debts Total	-	-
Note 22: Unremitted Deductions		
Note 22: Unremitted Taxes	-	-
Note 22: Unremitted Deductions Total	-	-
Note 23: Current Portion of Long-Term Borrowings		
Note 23: Current Portion of Long-Term Borrowings	-	-
Note 23: Current Portion of Long-Term Borrowings Total	-	-
Note 24: Long-Term Borrowings		
Note 24: Long-Term Borrowings	-	-
Note 24: Long-Term Borrowings Total	-	-
Note 25: Accumulated Surplus/(Deficit)		
Note 25: Accumulated Surplus/(Deficit)	652,310,669	1,441,187,894
Note 25: Accumulated Surplus/(Deficit) Total	652,310,669	1,441,187,894

Note 1A: LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES

	2024			2023		
MONTH	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL
	₦	₦	₦	₦	₦	₦
JANUARY	95,161,225.64	-	95,161,225.64	173,170,626.51	4,907,596.13	178,078,222.64
FEBRUARY	118,730,406.41	-	118,730,406.41	97,930,767.93	4,907,596.13	102,838,364.06
MARCH	4,026,785.26	-	4,026,785.26	92,967,504.42	4,907,596.13	97,875,100.55
APRIL	73,377,393.68	-	73,377,393.68	128,505,951.06	4,907,596.13	133,413,547.19
MAY	61,430,072.25	-	61,430,072.25	89,862,087.51	4,907,596.13	94,769,683.64
JUNE	33,418,452.86	-	33,418,452.86	138,432,414.35	4,907,596.13	143,340,010.48
JULY	26,813,449.17	-	26,813,449.17	80,361,159.27	-	80,361,159.27
AUGUST	32,068,621.55	-	32,068,621.55	104,341,937.47	-	104,341,937.47
SEPTEMBER	39,232,705.83	-	39,232,705.83	86,768,514.65	8,049,189.78	94,817,704.43
OCTOBER	23,573,779.44	-	23,573,779.44	104,538,189.67	-	104,538,189.67
NOVEMBER	13,629,368.32	-	13,629,368.32	80,834,611.91	-	80,834,611.91
DECEMBER	96,235,687.28	-	96,235,687.28	95,807,139.53	-	95,807,139.53
TOTAL	617,697,947.68	-	617,697,947.68	1,273,520,904.28	37,494,766.56	1,311,015,670.84

Note 1B: LOCAL GOVERNMENT SHARE OF VAT

MONTH	2024	2023
	₦	₦
JANUARY	197,730,502.11	99,906,825.76
FEBRUARY	165,227,572.98	98,139,485.22
MARCH	182,551,406.42	93,146,659.68
APRIL	225,144,289.91	84,457,663.61
MAY	198,864,148.98	84,176,819.31
JUNE	203,096,126.70	103,608,118.15
JULY	219,792,822.85	112,639,435.40
AUGUST	253,331,923.24	118,662,987.09
SEPTEMBER	234,743,489.42	147,900,378.94
OCTOBER	233,461,669.32	122,926,726.07
NOVEMBER	306,701,650.59	139,608,657.02
DECEMBER	245,403,983.77	146,705,414.13
TOTAL	2,666,049,586.28	1,351,879,170.36

Note 1C: LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES

MONTH	2024	2023
	₦	₦
JANUARY	84,053,012.66	10,662,229.69
FEBRUARY	78,293,097.06	39,005,796.04
MARCH	159,187,135.26	35,318,182.41
APRIL	250,310,761.29	6,450,837.90
MAY	120,496,001.44	100,291,248.01
JUNE	134,255,315.55	43,227,806.30
JULY	187,558,008.99	90,550,460.62
AUGUST	162,872,756.65	92,572,405.35
SEPTEMBER	127,574,442.15	119,972,243.91
OCTOBER	171,092,713.94	51,732,219.05
NOVEMBER	178,581,018.70	75,462,835.99
DECEMBER	179,815,838.91	101,606,112.96
TOTAL	1,834,090,102.59	766,852,378.22

GOMBE STATE GOVERNMENT OF NIGERIA
FUNAKAYE LOCAL GOVERNMENT COUNCIL
SUMMARY OF TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)							
110101	Statutory Allocation	2,100,000,000.00	(1,000,000,000.00)	1,100,000,000.00	1,100,000,000.00	617,697,947.68	(482,302,052.32)	1,311,015,670.84
110102	Share of VAT	1,700,000,000.00	1,300,000,000.00	3,000,000,000.00	3,000,000,000.00	2,666,049,586.28	(333,950,413.72)	1,351,879,170.36
110103	Other FAAC	1,195,000,000.00	1,650,000,000.00	2,845,000,000.00	2,845,000,000.00	1,834,090,102.59	(1,010,909,897.41)	837,922,955.83
	STATUTORY REVENUE TOTAL	4,995,000,000.00	1,950,000,000.00	6,945,000,000.00	6,945,000,000.00	5,117,837,636.55	(1,827,162,363.45)	3,500,817,797.03
	INDEPENDENT REVENUE							
120101	Personal Taxes	-	-	-	-	-	-	-
120103	Other Taxes	-	-	-	-	-	-	-
120201	Licences - General	4,958,000.00	13,020,000.00	17,978,000.00	17,978,000.00	9,325,100.00	(8,652,900.00)	4,530,820.00
120202	Mining Rents	-	-	-	-	-	-	-
120203	Royalties	-	-	-	-	-	-	-
120204	Fees - General	9,170,000.00	40,550,000.00	49,720,000.00	49,720,000.00	30,350,400.00	(19,369,600.00)	15,246,240.00
120205	Fines - General	-	-	-	-	-	-	-
120206	Sales - General	1,000,000.00	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
120207	Earnings -General	44,000,000.00	15,000,000.00	59,000,000.00	59,000,000.00	44,168,793.00	(14,831,207.00)	26,956,940.00
120208	Rent on Government Buildings - General	-	-	-	-	-	-	-
120209	Rent on Land & Others - General	136,000,000.00	6,000,000.00	142,000,000.00	142,000,000.00	61,668,900.00	(80,331,100.00)	57,512,000.00
120210	Repayments - General	-	-	-	-	-	-	300,000.00
120211	Investment Income	200,000.00	-	200,000.00	200,000.00	-	(200,000.00)	-
120212	Interest Earned	-	-	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-	-	-
	INDEPENDENT REVENUE TOTAL	195,328,000.00	74,570,000.00	269,898,000.00	269,898,000.00	145,513,193.00	(124,384,807.00)	104,546,000.00
	CAPITAL RECEIPTS AND OTHER REVENUE SOURCES							
130101	Domestic Aids	-	-	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-	-	-
130201	Domestic Grants	-	-	-	-	-	-	-
130202	Foreign Grants	20,000,000.00	-	20,000,000.00	20,000,000.00	-	(20,000,000.00)	-
140201	Other Capital Receipts	22,000,000.00	500,000.00	22,500,000.00	22,500,000.00	102,079,944.36	79,579,944.36	-
140301	Domestic Loans/ Borrowings Receipt	1,854,982,845.61	-	1,854,982,845.61	1,854,982,845.61	-	(1,854,982,845.61)	38,000,000.00
140302	International Loans/ Borrowings Receipt	-	-	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	538,000.00	538,000.00	782,200.00
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	1,896,982,845.61	500,000.00	1,897,482,845.61	1,897,482,845.61	102,617,944.36	(1,794,864,901.25)	38,782,200.00
	TOTAL REVENUE	7,087,310,845.61	2,025,070,000.00	9,112,380,845.61	9,112,380,845.61	5,365,968,773.91	(3,746,412,071.70)	3,644,145,997.03

GOMBE STATE GOVERNMENT OF NIGERIA
FUNAKAYE LOCAL GOVERNMENT COUNCIL
DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
110101 - STATUTORY ALLOCATION								
11010101	Statutory Allocation	2,100,000,000.00	(1,000,000,000.00)	1,100,000,000.00	1,100,000,000.00	617,697,947.68	(482,302,052.32)	1,311,015,670.84
110101 - STATUTORY ALLOCATION Total		2,100,000,000.00	(1,000,000,000.00)	1,100,000,000.00	1,100,000,000.00	617,697,947.68	(482,302,052.32)	1,311,015,670.84
110102 - SHARE OF VAT								
11010201	Share of VAT	1,700,000,000.00	1,300,000,000.00	3,000,000,000.00	3,000,000,000.00	2,666,049,586.28	(333,950,413.72)	1,351,879,170.36
110102 - SHARE OF VAT Total		1,700,000,000.00	1,300,000,000.00	3,000,000,000.00	3,000,000,000.00	2,666,049,586.28	(333,950,413.72)	1,351,879,170.36
110103 - OTHER FAAC								
11010301	Excess Crude /PPT	350,000,000.00	-	350,000,000.00	350,000,000.00	-	(350,000,000.00)	32,741,034.59
11010302	Ecological Fund from FAAC	-	-	-	-	-	-	71,070,577.61
11010303	Budget Augmentation	100,000,000.00	-	100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
11010304	Exchange Rate Gain	500,000,000.00	1,100,000,000.00	1,600,000,000.00	1,600,000,000.00	1,442,643,980.66	(157,356,019.34)	466,430,940.62
11010306	Non Oil Excess Revenue	-	-	-	-	129,851,087.79	129,851,087.79	111,409,959.89
11010307	Share of Solid Minerals	-	-	-	-	3,426,036.43	3,426,036.43	-
11010308	Stabilization Fund	25,000,000.00	-	25,000,000.00	25,000,000.00	-	(25,000,000.00)	-
11010309	Other Recurrent Receipts	220,000,000.00	550,000,000.00	770,000,000.00	770,000,000.00	171,051,117.23	(598,948,882.77)	47,698,632.91
11010317	Electronic Money Transfers Levy	-	-	-	-	87,117,880.48	87,117,880.48	108,571,810.21
110103 - OTHER FAAC Total		1,195,000,000.00	1,650,000,000.00	2,845,000,000.00	2,845,000,000.00	1,834,090,102.59	(1,010,909,897.41)	837,922,955.83
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total		4,995,000,000.00	1,950,000,000.00	6,945,000,000.00	6,945,000,000.00	5,117,837,636.55	(1,827,162,363.45)	3,500,817,797.03
12 - INDEPENDENT REVENUE								
1202 - NON-TAX REVENUE								
120201 - LICENCES - GENERAL								
12020109	Registration of Voluntary Organisations	500,000.00	-	500,000.00	500,000.00	20,700.00	(479,300.00)	209,360.00
12020110	Inland Water-Way Licences	108,000.00	-	108,000.00	108,000.00	-	(108,000.00)	-
12020111	Bake House Licences	70,000.00	-	70,000.00	70,000.00	-	(70,000.00)	-
12020113	Brick Making, etc. Licences	-	20,000.00	20,000.00	20,000.00	-	(20,000.00)	-
12020116	Cattle Dealer Licences	100,000.00	-	100,000.00	100,000.00	5,400.00	(94,600.00)	700,000.00
12020119	Fishing Permits	30,000.00	-	30,000.00	30,000.00	-	(30,000.00)	74,000.00
12020120	Hawker's Permits	100,000.00	-	100,000.00	100,000.00	1,572,200.00	1,472,200.00	5,000.00
12020122	Produce Buying Licences	500,000.00	-	500,000.00	500,000.00	-	(500,000.00)	23,000.00
12020124	Abbattoir/Slaughter Licences	250,000.00	10,000,000.00	10,250,000.00	10,250,000.00	2,865,700.00	(7,384,300.00)	55,000.00
12020126	Hiring Services	1,000,000.00	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)	669,360.00
12020128	Borehole Drilling Licences	100,000.00	-	100,000.00	100,000.00	1,435,100.00	1,335,100.00	-
12020130	Cinematograph Licences	200,000.00	-	200,000.00	200,000.00	-	(200,000.00)	-
12020137	Trade Permits Licences	1,500,000.00	3,000,000.00	4,500,000.00	4,500,000.00	3,426,000.00	(1,074,000.00)	2,519,000.00
12020138	Forest Licences Roller Saws,Saw Mill Hammer/Licences	500,000.00	-	500,000.00	500,000.00	-	(500,000.00)	276,100.00
120201 - LICENCES - GENERAL Total		4,958,000.00	13,020,000.00	17,978,000.00	17,978,000.00	9,325,100.00	(8,652,900.00)	4,530,820.00
120204 - FEES - GENERAL								
12020414	Registration of Access/Permit of Minerals, Mining & Allied Fees	-	-	-	-	28,300.00	28,300.00	-
12020417	Contractors Registration Fees	150,000.00	-	150,000.00	150,000.00	-	(150,000.00)	780,000.00
12020422	Indigene Letter	2,000,000.00	-	2,000,000.00	2,000,000.00	1,522,100.00	(477,900.00)	642,000.00
12020424	Business/Trade Operating Fees	3,000,000.00	20,000,000.00	23,000,000.00	23,000,000.00	13,285,200.00	(9,714,800.00)	2,729,160.00
12020425	Disinfection of Produce /Fumigation Service/Spraying of Produce Fees	500,000.00	-	500,000.00	500,000.00	-	(500,000.00)	10,000.00
12020428	International/Domestic Landing and Parking	-	20,000,000.00	20,000,000.00	20,000,000.00	10,972,500.00	(9,027,500.00)	6,065,620.00
12020434	Billboard/Advertisement Fees	100,000.00	-	100,000.00	100,000.00	-	(100,000.00)	200,000.00
12020436	Survey/Planning/Approval Fees	500,000.00	-	500,000.00	500,000.00	-	(500,000.00)	1,356,360.00
12020443	Proof/Change of Ownership Certificate Fees	500,000.00	-	500,000.00	500,000.00	1,323,100.00	823,100.00	580,100.00
12020444	Agriculture/Veterinary Service Fees	-	-	-	-	18,500.00	18,500.00	286,000.00
12020446	Inspection Fees	-	-	-	-	-	-	260,000.00
12020447	Timber, Forest and Charcoal Fees	300,000.00	500,000.00	800,000.00	800,000.00	2,070,600.00	1,270,600.00	8,000.00
12020448	School/Tuition/Examination Fees	1,000,000.00	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)	690,000.00
12020449	Application Fees	-	-	-	-	-	-	240,000.00
12020466	Right of Occupancy Fees	1,000,000.00	-	1,000,000.00	1,000,000.00	946,900.00	(53,100.00)	1,362,000.00
12020494	Registration of Community Development Associations and Community Based Organizations (CDAs & CBOs)	120,000.00	50,000.00	170,000.00	170,000.00	183,200.00	13,200.00	37,000.00
120204 - FEES - GENERAL Total		9,170,000.00	40,550,000.00	49,720,000.00	49,720,000.00	30,350,400.00	(19,369,600.00)	15,246,240.00
120206 - SALES - GENERAL								
12020629	Sales of Government Properties	1,000,000.00	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
120206 - SALES - GENERAL Total		1,000,000.00	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
120207 - EARNINGS -GENERAL								
12020704	Earnings From the use of Government Vehicles	1,000,000.00	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
12020707	Earnings From Medical Services	-	-	-	-	-	-	420,000.00
12020708	Earnings From Agricultural Produce	3,000,000.00	15,000,000.00	18,000,000.00	18,000,000.00	19,465,400.00	1,465,400.00	12,836,240.00
12020722	Earnings From Commercial Activities	40,000,000.00	-	40,000,000.00	40,000,000.00	24,703,393.00	(15,296,607.00)	13,700,700.00
120207 - EARNINGS -GENERAL Total		44,000,000.00	15,000,000.00	59,000,000.00	59,000,000.00	44,168,793.00	(14,831,207.00)	26,956,940.00
120209 - RENT ON LAND & OTHERS - GENERAL								
12020901	Rent on Government Land	135,000,000.00	-	135,000,000.00	135,000,000.00	56,571,000.00	(78,429,000.00)	1,262,000.00
12020903	Rent & Premiun on the allocation of land	1,000,000.00	6,000,000.00	7,000,000.00	7,000,000.00	5,058,800.00	(1,941,200.00)	950,000.00
12020906	Rent on Govt. Properties	-	-	-	-	39,100.00	39,100.00	-
12020908	Tenament Rates	-	-	-	-	-	-	55,000,000.00
12020910	Ground Rent	-	-	-	-	-	-	300,000.00
120209 - RENT ON LAND & OTHERS - GENERAL Total		136,000,000.00	6,000,000.00	142,000,000.00	142,000,000.00	61,668,900.00	(80,331,100.00)	57,512,000.00
120210 - REPAYMENTS - GENERAL								
12021006	General Refunds	-	-	-	-	-	-	300,000.00
120210 - REPAYMENTS - GENERAL Total		-	-	-	-	-	-	300,000.00
120211 - INVESTMENT INCOME								
12021103	Other Investment Income	200,000.00	-	200,000.00	200,000.00	-	(200,000.00)	-
120211 - INVESTMENT INCOME Total		200,000.00	-	200,000.00	200,000.00	-	(200,000.00)	-
1202 - NON-TAX REVENUE Total		195,328,000.00	74,570,000.00	269,898,000.00	269,898,000.00	145,513,193.00	(124,384,807.00)	104,546,000.00
13 - AID AND GRANTS								
1302 - GRANTS								

DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
130202 - FOREIGN GRANTS								
13020201	Current Foreign Grants	20,000,000.00	-	20,000,000.00	20,000,000.00	-	(20,000,000.00)	-
130202 - FOREIGN GRANTS Total		20,000,000.00	-	20,000,000.00	20,000,000.00	-	(20,000,000.00)	-
1302 - GRANTS Total		20,000,000.00	-	20,000,000.00	20,000,000.00	-	(20,000,000.00)	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS								
1402 - OTHER CAPITAL RECEIPTS								
140201 - OTHER CAPITAL RECEIPTS								
14020101	Other Capital Receipts to CDF	2,000,000.00	500,000.00	2,500,000.00	2,500,000.00	-	(2,500,000.00)	-
14020103	Receipt of Share of State IGR	20,000,000.00	-	20,000,000.00	20,000,000.00	102,079,944.36	82,079,944.36	-
140201 - OTHER CAPITAL RECEIPTS Total		22,000,000.00	500,000.00	22,500,000.00	22,500,000.00	102,079,944.36	79,579,944.36	-
1402 - OTHER CAPITAL RECEIPTS Total		22,000,000.00	500,000.00	22,500,000.00	22,500,000.00	102,079,944.36	79,579,944.36	-
1403 - LOANS/ BORROWINGS RECEIPT								
140301 - DOMESTIC LOANS/ BORROWINGS RECEIPT								
14030101	Domestic Loans/Borrowings from Financial Institutions	1,854,982,845.61	-	1,854,982,845.61	1,854,982,845.61	-	(1,854,982,845.61)	38,000,000.00
140301 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total		1,854,982,845.61	-	1,854,982,845.61	1,854,982,845.61	-	(1,854,982,845.61)	38,000,000.00
1403 - LOANS/ BORROWINGS RECEIPT Total		1,854,982,845.61	-	1,854,982,845.61	1,854,982,845.61	-	(1,854,982,845.61)	38,000,000.00
1407 - EXTRAORDINARY ITEMS								
140701 - EXTRAORDINARY ITEMS								
14070102	Unspecified Revenue	-	-	-	-	538,000.00	538,000.00	-
14070103	Recoveries (Stolen & Other Funds)	-	-	-	-	-	-	782,200.00
140701 - EXTRAORDINARY ITEMS Total		-	-	-	-	538,000.00	538,000.00	782,200.00
1407 - EXTRAORDINARY ITEMS Total		-	-	-	-	538,000.00	538,000.00	782,200.00

GOMBE STATE GOVERNMENT OF NIGERIA
FUNAKAYE LOCAL GOVERNMENT COUNCIL
SUMMARY OF TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
2	EXPENDITURES							
21	Personnel Cost							
21010101	Basic Salary	-	-	-	-	-	-	-
21010102	Overtime Payments	-	-	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	43,446,452.00	-	43,446,452.00	43,446,452.00	41,940,000.00	1,506,452.00	649,711.29
21010104	Consolidated Salaries	1,011,194,942.00	90,000,000.00	1,101,194,942.00	1,662,184,942.00	1,613,374,335.58	48,810,606.42	736,609,917.54
210201	Allowances	15,000,000.00	300,000.00	15,300,000.00	9,200,000.00	8,667,553.75	532,446.25	1,400,000.00
210202	Social Contributions	-	-	-	-	-	-	-
210301	Social Benefits	-	54,500,000.00	54,500,000.00	54,500,000.00	23,106,156.00	31,393,844.00	-
	Personnel Cost Total	1,069,641,394.00	144,800,000.00	1,214,441,394.00	1,769,331,394.00	1,687,088,045.33	82,243,348.67	738,659,628.83
2202	Overhead Cost							
220201	Travels and Transport - General	34,000,000.00	127,700,000.00	161,700,000.00	176,560,000.00	118,270,171.13	58,289,828.87	70,100,833.49
220202	Utilities - General	16,000,000.00	-	16,000,000.00	16,000,000.00	12,387,500.00	3,612,500.00	16,000,000.00
220203	Materials and Supplies - General	115,500,000.00	130,000,000.00	245,500,000.00	248,020,000.00	134,529,818.18	113,490,181.82	99,408,217.91
220204	Maintenance Services - General	30,000,000.00	30,000,000.00	60,000,000.00	70,540,000.00	51,164,397.71	19,375,602.29	15,802,150.00
220205	Training - General	-	-	-	-	-	-	-
220206	Other Services - General	381,500,000.00	45,000,000.00	426,500,000.00	381,800,000.00	239,624,322.61	142,175,677.39	233,973,016.50
220207	Consulting and Professional Services	11,000,000.00	15,000,000.00	26,000,000.00	82,150,000.00	80,853,927.00	1,296,073.00	5,789,273.82
220208	Fuel and Lubricants	1,000,000.00	-	1,000,000.00	1,000,000.00	339,000.00	661,000.00	11,221,600.00
220209	Financial Charges	3,000,000.00	3,000,000.00	6,000,000.00	6,000,000.00	3,875,358.33	2,124,641.67	1,066,593.33
220210	Miscellaneous Expenses	257,000,000.00	185,000,000.00	442,000,000.00	414,780,000.00	192,161,910.72	222,618,089.28	242,041,616.95
	Overhead Cost Total	849,000,000.00	535,700,000.00	1,384,700,000.00	1,396,850,000.00	833,206,405.68	563,643,594.32	695,403,302.00
2203	Loans and Advances							
220301	Staff Loans and Advances - General	-			-	-	-	-
	Loans and Advances Total	-			-	-	-	-
2204	Grants and Contrbutions							
220401	Local Grants and Contrbutions	1,827,817,557.00	342,000,000.00	2,169,817,557.00	1,634,817,557.00	1,038,427,196.33	596,390,360.67	934,777,538.12
220402	Foreign Grants and Contrbutions	-	-	-	-	-	-	-
	Grants and Contrbutions Total	1,827,817,557.00	342,000,000.00	2,169,817,557.00	1,634,817,557.00	1,038,427,196.33	596,390,360.67	934,777,538.12
2205	Subsidies							
220501	Subsidy to Government Owned Companies & Parastatals	2,000,000.00	-	2,000,000.00	2,000,000.00	-	2,000,000.00	1,050,000.00
220502	Subsidy to Private Companies	-	-	-	-	-	-	-
	Subsidies Total	2,000,000.00	-	2,000,000.00	2,000,000.00	-	2,000,000.00	1,050,000.00
2206	Public Debt Charges							
2206	Loans Repayment	505,990,054.80	-	505,990,054.80	305,990,054.80	198,445,280.09	107,544,774.71	47,494,766.56
	Public Debt Charges Total	505,990,054.80	-	505,990,054.80	305,990,054.80	198,445,280.09	107,544,774.71	47,494,766.56
2207	Transfer to Fund Recurrent Expenditure-Payment							
2207	Transfers - Payment	-	-	-	167,960,000.00	167,956,973.72	3,026.28	65,030,775.54
	Transfers Payment - Total	-	-	-	167,960,000.00	167,956,973.72	3,026.28	65,030,775.54
2208	Transfers-Payments to Individuals							
2208	Transfers - Payment	-	-	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-	-	-
23	Capital Expenditure							
230101	Purchase of Fixed Assets	433,000,000.00	-	433,000,000.00	333,000,000.00	21,205,278.42	311,794,721.58	28,037,922.86
230201	Construction/Provision of Fixed Assets	2,247,783,879.00	600,000,000.00	2,847,783,879.00	3,197,783,879.00	2,204,459,819.44	993,324,059.56	484,665,052.72
230301	Rehabilitation/Repairs of Fixed Assets	695,000,000.00	220,000,000.00	915,000,000.00	665,000,000.00	3,307,000.00	661,693,000.00	76,354,664.59
230401	Preservation of the Environment	47,000,000.00	-	47,000,000.00	47,000,000.00	750,000.00	46,250,000.00	2,998,000.00
230501	Acquisition of Non Tangible Assets	80,260,897.00	-	80,260,897.00	80,260,897.00	-	80,260,897.00	-
	Capital Expenditure Total	3,503,044,776.00	820,000,000.00	4,323,044,776.00	4,323,044,776.00	2,229,722,097.86	2,093,322,678.14	592,055,640.17
	TOTAL EXPENDITURE	7,757,493,781.80	1,842,500,000.00	9,599,993,781.80	9,599,993,781.80	6,154,845,999.01	3,445,147,782.79	3,074,471,651.22

GOMBE STATE GOVERNMENT OF NIGERIA
FUNAKAYE LOCAL GOVERNMENT COUNCIL
DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
21 - PERSONNEL COST								
2101 - SALARY								
210101 - SALARIES AND WAGES								
21010103	Consolidated Revenue Fund Charges - Statutory office Holder's Salaries and Allowances	43,446,452.00	-	43,446,452.00	43,446,452.00	41,940,000.00	1,506,452.00	649,711.29
21010104	Consolidated Salaries	1,011,194,942.00	90,000,000.00	1,101,194,942.00	1,662,184,942.00	1,613,374,335.58	48,810,606.42	736,609,917.54
210101 - SALARIES AND WAGES Total		1,054,641,394.00	90,000,000.00	1,144,641,394.00	1,705,631,394.00	1,655,314,335.58	50,317,058.42	737,259,628.83
2101 - SALARY Total		1,054,641,394.00	90,000,000.00	1,144,641,394.00	1,705,631,394.00	1,655,314,335.58	50,317,058.42	737,259,628.83
2102 - ALLOWANCES AND SOCIAL CONTRIBUTION								
210201 - ALLOWANCES								
21020117	Other Allowances	15,000,000.00	300,000.00	15,300,000.00	9,200,000.00	8,667,553.75	532,446.25	1,400,000.00
210201 - ALLOWANCES Total		15,000,000.00	300,000.00	15,300,000.00	9,200,000.00	8,667,553.75	532,446.25	1,400,000.00
2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total		15,000,000.00	300,000.00	15,300,000.00	9,200,000.00	8,667,553.75	532,446.25	1,400,000.00
2103 - SOCIAL BENEFITS								
210301 - SOCIAL BENEFITS								
21030105	Severance Gratuity	0.00	54,500,000.00	54,500,000.00	54,500,000.00	23,106,156.00	31,393,844.00	0.00
210301 - SOCIAL BENEFITS Total		0.00	54,500,000.00	54,500,000.00	54,500,000.00	23,106,156.00	31,393,844.00	0.00
2103 - SOCIAL BENEFITS Total		0.00	54,500,000.00	54,500,000.00	54,500,000.00	23,106,156.00	31,393,844.00	0.00
21 - PERSONNEL COST Total		1,069,641,394.00	144,800,000.00	1,214,441,394.00	1,769,331,394.00	1,687,088,045.33	82,243,348.67	738,659,628.83
22 - OTHER RECURRENT COSTS								
2202 - OVERHEAD COST								
220201 - TRAVEL& TRANSPORT - GENERAL								
22020101	Local Travel and Transport - Training	32,000,000.00	102,700,000.00	134,700,000.00	149,560,000.00	111,663,171.13	37,896,828.87	22,826,300.03
22020102	Local Travel and Transport - Others	2,000,000.00	25,000,000.00	27,000,000.00	27,000,000.00	6,607,000.00	20,393,000.00	43,234,533.46
22020103	International Transport and Travels - Training	0.00	-	-	0.00	0.00	0.00	500,000.00
22020104	International Transport and Travels - Others	0.00	-	-	0.00	0.00	0.00	3,540,000.00
220201 - TRAVEL& TRANSPORT - GENERAL Total		34,000,000.00	127,700,000.00	161,700,000.00	176,560,000.00	118,270,171.13	58,289,828.87	70,100,833.49
220202 - UTILITIES - GENERAL								
22020205	Water Rates	15,000,000.00	-	15,000,000.00	15,000,000.00	12,357,500.00	2,642,500.00	16,000,000.00
22020208	Software Charges/Licenses Renewal	1,000,000.00	-	1,000,000.00	1,000,000.00	30,000.00	970,000.00	0.00
220202 - UTILITIES - GENERAL Total		16,000,000.00	-	16,000,000.00	16,000,000.00	12,387,500.00	3,612,500.00	16,000,000.00
220203 - MATERIALS & SUPPLIES - GENERAL								
22020301	Office Stationaries/Computer Consumables	8,000,000.00	40,000,000.00	48,000,000.00	48,270,000.00	33,125,818.18	15,144,181.82	19,148,500.01
22020304	Magazines & Periodicals	1,500,000.00	-	1,500,000.00	1,500,000.00	0.00	1,500,000.00	100,000.00
22020305	Printing of Non security Documents	4,000,000.00	-	4,000,000.00	6,250,000.00	6,246,000.00	4,000.00	2,057,620.00
22020306	Printing of Security Documents	4,000,000.00	15,000,000.00	19,000,000.00	19,000,000.00	11,035,000.00	7,965,000.00	9,595,800.00
22020307	Drugs & Medical Supplies	60,000,000.00	50,000,000.00	110,000,000.00	110,000,000.00	59,087,000.00	50,913,000.00	33,277,797.90
22020310	Teaching Aids/Materials Supplies	13,000,000.00	5,000,000.00	18,000,000.00	18,000,000.00	16,750,000.00	1,250,000.00	8,866,000.00
22020311	Food Stuff/Catering Materials Supplies	20,000,000.00	-	20,000,000.00	20,000,000.00	8,286,000.00	11,714,000.00	25,490,500.00
22020314	Printing/Publications General	5,000,000.00	20,000,000.00	25,000,000.00	25,000,000.00	0.00	25,000,000.00	872,000.00
220203 - MATERIALS & SUPPLIES - GENERAL Total		115,500,000.00	130,000,000.00	245,500,000.00	248,020,000.00	134,529,818.18	113,490,181.82	99,408,217.91
220204 - MAINTENANCE SERVICES - GENERAL								
22020401	Maintenance of Motor Vehicles/Transport Equipment	4,000,000.00	-	4,000,000.00	6,510,000.00	5,504,597.71	1,005,402.29	1,849,000.00
22020402	Maintenance of Office Funiture	1,000,000.00	10,000,000.00	11,000,000.00	11,000,000.00	6,220,000.00	4,780,000.00	120,000.00
22020405	Maintenance of Plants and Generators	1,000,000.00	2,000,000.00	3,000,000.00	3,000,000.00	1,191,000.00	1,809,000.00	108,600.00
22020406	Other Maintenance Services	2,000,000.00	3,000,000.00	5,000,000.00	5,420,000.00	1,627,300.00	3,792,700.00	496,000.00
22020412	Maintenance of Markets/Public Places	5,000,000.00	15,000,000.00	20,000,000.00	20,000,000.00	17,521,000.00	2,479,000.00	1,530,000.00
22020413	Minor Road Maintenance	12,000,000.00	-	12,000,000.00	12,000,000.00	6,499,900.00	5,500,100.00	10,597,000.00
22020414	Maintenance of Office/Residential Buildings	5,000,000.00	-	5,000,000.00	12,610,000.00	12,600,600.00	9,400.00	1,101,550.00
220204 - MAINTENANCE SERVICES - GENERAL Total		30,000,000.00	30,000,000.00	60,000,000.00	70,540,000.00	51,164,397.71	19,375,602.29	15,802,150.00
220206 - OTHER SERVICES - GENERAL								
22020601	Security Services	260,000,000.00	-	260,000,000.00	240,000,000.00	190,102,231.71	49,897,768.29	77,584,816.50
22020603	Residential Rent	8,000,000.00	-	8,000,000.00	8,000,000.00	7,000,000.00	1,000,000.00	7,000,000.00
22020604	Anti-Banditry	0.00	-	-	0.00	0.00	0.00	110,000,000.00
22020605	Cleaning and Fumigation Services	7,500,000.00	35,000,000.00	42,500,000.00	42,500,000.00	20,369,000.00	22,131,000.00	8,553,200.00
22020614	Other Services General	70,000,000.00	10,000,000.00	80,000,000.00	50,000,000.00	360,000.00	49,640,000.00	0.00
22020629	Pilgrims Camping Expenses	0.00	-	-	0.00	0.00	0.00	1,150,000.00
22020630	Disease Control Programmes	0.00	-	-	0.00	0.00	0.00	5,820,000.00
22020646	Audit Fees and Expenses	15,000,000.00	-	15,000,000.00	20,300,000.00	20,294,090.90	5,909.10	2,450,000.00
22020652	Rescue Services	20,000,000.00	-	20,000,000.00	20,000,000.00	499,000.00	19,501,000.00	8,435,000.00
22020657	Celebration of Workers & Other Days	1,000,000.00	-	1,000,000.00	1,000,000.00	1,000,000.00	0.00	12,980,000.00
220206 - OTHER SERVICES - GENERAL Total		381,500,000.00	45,000,000.00	426,500,000.00	381,800,000.00	239,624,322.61	142,175,677.39	233,973,016.50
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22020701	Financial Consulting	7,000,000.00	15,000,000.00	22,000,000.00	77,950,000.00	77,943,927.00	6,073.00	462,818.82
22020706	Surveying Services	1,000,000.00	-	1,000,000.00	1,000,000.00	650,000.00	350,000.00	381,000.00
22020707	Agricultural Services	2,000,000.00	-	2,000,000.00	2,200,000.00	2,200,000.00	0.00	1,400,000.00
22020708	Medical Consulting	1,000,000.00	-	1,000,000.00	1,000,000.00	60,000.00	940,000.00	0.00
22020712	Other Consultancy Services	0.00	-	-	0.00	0.00	0.00	3,545,455.00
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total		11,000,000.00	15,000,000.00	26,000,000.00	82,150,000.00	80,853,927.00	1,296,073.00	5,789,273.82
220208 - FUEL & LUBRICANTS - GENERAL								
22020801	Motor Vehicle Fuel Cost	1,000,000.00	-	1,000,000.00	1,000,000.00	339,000.00	661,000.00	483,000.00
22020802	Other Transport Equipment Fuel Cost	0.00	-	-	0.00	0.00	0.00	10,024,000.00
22020803	Plant/Generator fuel Cost	0.00	-	-	0.00	0.00	0.00	714,600.00
220208 - FUEL & LUBRICANTS - GENERAL Total		1,000,000.00	-	1,000,000.00	1,000,000.00	339,000.00	661,000.00	11,221,600.00
220209 - FINANCIAL CHARGES - GENERAL								
22020901	Bank Charges (Other Than Interest)	3,000,000.00	3,000,000.00	6,000,000.00	6,000,000.00	3,875,358.33	2,124,641.67	1,066,593.33
220209 - FINANCIAL CHARGES - GENERAL Total		3,000,000.00	3,000,000.00	6,000,000.00	6,000,000.00	3,875,358.33	2,124,641.67	1,066,593.33
220210 - MISCELLANEOUS EXPENSES GENERAL								
22021001	Entertainment & Hospitality	30,000,000.00	30,000,000.00	60,000,000.00	60,000,000.00	32,380,486.36	27,619,513.64	43,757,094.64
22021002	Honourarium & sitting Allowance	60,000,000.00	-	60,000,000.00	51,940,000.00	4,562,000.00	47,378,000.00	27,320,000.00
22021003	Publicity & Advertisements/Awareness	3,000,000.00	10,000,000.00	13,000,000.00	13,000,000.00	4,950,827.27	8,049,172.73	1,020,000.00
22021004	Medical Expenses Locally and Internationally	10,000,000.00	-	10,000,000.00	10,000,000.00	1,530,000.00	8,470,000.00	5,150,500.00
22021007	Welfare Packages	70,000,000.00	20,000,000.00	90,000,000.00	90,000,000.00	74,900,413.76	15,099,586.24	66,441,727.30
22021009	Sporting Services	5,000,000.00	-	5,000,000.00	5,000,000.00	500,000.00	4,500,000.00	2,392,000.00
22021014	Annual Budget Expenses and Administration	20,000,000.00	40,000,000.00	60,000,000.00	40,000,000.00	10,930,850.00	29,069,150.00	18,952,195.01
22021016	Monitoring & Evaluation	0.00	-	-	0.00	0.00	0.00	1,898,000.00
22021021	Gender & Social Inclusion Related Matters	0.00	-	-	0.00	0.00	0.00	51,068,000.00
22021023	Contingencies	7,000,000.00	-	7,000,000.00	7,000,000.00	5,266,000.00	1,734,000.00	500,000.00
22021029	COVID-19 Task Force	0.00	-	-	0.00	0.00	0.00	0.00

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
22021032	NYSC Expenses	2,500,000.00	-	2,500,000.00	2,500,000.00	1,629,150.00	870,850.00	3,350,000.00
22021036	Religious Intervention	8,000,000.00	15,000,000.00	23,000,000.00	23,000,000.00	4,520,000.00	18,480,000.00	0.00
22021038	Other Miscelleneous	41,500,000.00	70,000,000.00	111,500,000.00	112,340,000.00	50,992,183.33	61,347,816.67	16,721,100.00
22021046	Casual Workers Security(Metro Guard)	0.00	-	-	0.00	0.00	0.00	3,471,000.00
220210 - MISCELLANEOUS EXPENSES GENERAL Total		257,000,000.00	185,000,000.00	442,000,000.00	414,780,000.00	192,161,910.72	222,618,089.28	242,041,616.95
2202 - OVERHEAD COST Total		849,000,000.00	535,700,000.00	1,384,700,000.00	1,396,850,000.00	833,206,405.68	563,643,594.32	695,403,302.00
2204 - GRANTS AND CONTRIBUTIONS GENERAL								
220401 - LOCAL GRANTS AND CONTRIBUTIONS								
22040101	Grant To State Governments -Current	5,000,000.00	-	5,000,000.00	5,000,000.00	200,000.00	4,800,000.00	0.00
22040104	Grant To Local Governments Capital	20,000,000.00	-	20,000,000.00	20,000,000.00	6,152,683.35	13,847,316.65	0.00
22040109	Grant to Communities/NGO's/Unions	67,500,000.00	5,000,000.00	72,500,000.00	72,500,000.00	9,975,000.00	62,525,000.00	0.00
22040110	Contribution to Higher Institutions	900,000,000.00	100,000,000.00	1,000,000,000.00	500,000,000.00	174,819,153.34	325,180,846.66	168,840,907.30
22040111	Contribution to LGA Pension Board	684,817,557.00	100,000,000.00	784,817,557.00	749,817,557.00	683,644,464.35	66,173,092.65	207,436,336.46
22040112	Contribution to Gombe Health Equity Fund	39,500,000.00	30,000,000.00	69,500,000.00	69,500,000.00	57,234,761.25	12,265,238.75	0.00
22040114	Contribution to Local Governmnet Service Commission	10,000,000.00	2,000,000.00	12,000,000.00	12,000,000.00	8,985,817.51	3,014,182.49	8,236,999.98
22040115	Contribution to local Govt. Education Authority	29,000,000.00	-	29,000,000.00	29,000,000.00	6,000,000.00	23,000,000.00	478,683,550.59
22040116	Contribution to Auditor General to Local Government	0.00	45,000,000.00	45,000,000.00	45,000,000.00	25,700,331.34	19,299,668.66	0.00
22040117	Contribution to Traditional Councils	25,000,000.00	-	25,000,000.00	25,000,000.00	18,000,000.00	7,000,000.00	22,673,818.18
22040118	Contributions for Ministry for LGA Bureau	17,000,000.00	60,000,000.00	77,000,000.00	77,000,000.00	34,807,385.19	42,192,614.81	13,440,934.08
22040119	Contribution to Agric Activities	30,000,000.00	-	30,000,000.00	30,000,000.00	12,907,600.00	17,092,400.00	35,064,991.53
22040120	Contibution to Primary Health Care	0.00	-	-	0.00	0.00	0.00	400,000.00
220401 - LOCAL GRANTS AND CONTRIBUTIONS Total		1,827,817,557.00	342,000,000.00	2,169,817,557.00	1,634,817,557.00	1,038,427,196.33	596,390,360.67	934,777,538.12
2204 - GRANTS AND CONTRIBUTIONS GENERAL Total		1,827,817,557.00	342,000,000.00	2,169,817,557.00	1,634,817,557.00	1,038,427,196.33	596,390,360.67	934,777,538.12
2205 - SUBSIDIES GENERAL								
220501 - SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050103	Health Subsidies	2,000,000.00	-	2,000,000.00	2,000,000.00	0.00	2,000,000.00	1,050,000.00
22050104	Education Subsidy	0.00	-	-	0.00	0.00	0.00	0.00
220501 - SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS Total		2,000,000.00	-	2,000,000.00	2,000,000.00	0.00	2,000,000.00	1,050,000.00
2205 - SUBSIDIES GENERAL Total		2,000,000.00	-	2,000,000.00	2,000,000.00	0.00	2,000,000.00	1,050,000.00
2206 - PUBLIC DEBT CHARGES								
220602 - LOANS REPAYMENT								
22060201	Domestic Interest/Discount - Short Term Borrowings	0.00	-	-	0.00	0.00	0.00	10,000,000.00
220602 - LOANS REPAYMENT Total		0.00	-	-	0.00	0.00	0.00	10,000,000.00
220604 - DOMESTIC PRINCIPAL								
22060401	Domestic Principal - Short Term Borrowings	0.00	-	-	0.00	0.00	0.00	37,494,766.56
22060402	Domestic Principal - Long Term Borrowings	505,990,054.80	-	505,990,054.80	305,990,054.80	198,445,280.09	107,544,774.71	0.00
220604 - DOMESTIC PRINCIPAL Total		505,990,054.80	-	505,990,054.80	305,990,054.80	198,445,280.09	107,544,774.71	37,494,766.56
2206 - PUBLIC DEBT CHARGES Total		505,990,054.80	-	505,990,054.80	305,990,054.80	198,445,280.09	107,544,774.71	47,494,766.56
2207 - TRANSFERS-PAYMENT								
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070102	Payment to Other Agency to Fund Recurrent Expenditure	0.00	-	-	0.00	0.00	0.00	65,030,775.54
22070105	Other Transfers/Payments	0.00	-	-	167,960,000.00	167,956,973.72	3,026.28	0.00
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT Total		0.00	-	-	167,960,000.00	167,956,973.72	3,026.28	65,030,775.54
2207 - TRANSFERS-PAYMENT Total		0.00	-	-	167,960,000.00	167,956,973.72	3,026.28	65,030,775.54
22 - OTHER RECURRENT COSTS Total		3,184,807,611.80	877,700,000.00	4,062,507,611.80	3,507,617,611.80	2,238,035,855.82	1,269,581,755.98	1,743,756,382.22
23 - CAPITAL EXPENDITURE								
2301 - FIXED ASSETS PURCHASED								
230101 - PURCHASE OF FIXED ASSETS - GENERAL								
23010101	Purchase/Acquisition of Land	218,000,000.00	-	218,000,000.00	168,000,000.00	20,655,278.42	147,344,721.58	22,205,286.50
23010105	Purchase of Motor Vehicles	200,000,000.00	-	200,000,000.00	150,000,000.00	0.00	150,000,000.00	1,000,000.00
23010112	Purchase of Office Furniture and Fittings	0.00	-	-	0.00	0.00	0.00	1,395,000.00
23010113	Purchase of Computers	5,000,000.00	-	5,000,000.00	5,000,000.00	550,000.00	4,450,000.00	2,937,636.36
23010119	Purchase of Power Generating Set	5,000,000.00	-	5,000,000.00	5,000,000.00	0.00	5,000,000.00	500,000.00
23010124	Purchase of Teaching/Learning EquipmentS	0.00	-	-	0.00	0.00	0.00	0.00
23010127	Purchase Agricultural Equipment	5,000,000.00	-	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
230101 - PURCHASE OF FIXED ASSETS - GENERAL Total		433,000,000.00	-	433,000,000.00	333,000,000.00	21,205,278.42	311,794,721.58	28,037,922.86
2301 - FIXED ASSETS PURCHASED Total		433,000,000.00	-	433,000,000.00	333,000,000.00	21,205,278.42	311,794,721.58	28,037,922.86
2302 - CONSTRUCTION / PROVISION								
230201 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL								
23020102	Construction/Provision of Resdential Buildings	230,000,000.00	-	230,000,000.00	130,000,000.00	0.00	130,000,000.00	0.00
23020103	Construction/Provision of Electricity	150,000,000.00	-	150,000,000.00	150,000,000.00	19,405,565.00	130,594,435.00	27,630,000.00
23020104	Construction/Provision of Housing	0.00	-	-	0.00	0.00	0.00	0.00
23020105	Construction/Provision of Water Facilities	500,000,000.00	200,000,000.00	700,000,000.00	400,000,000.00	10,554,050.00	389,445,950.00	5,000,800.00
23020106	Construction/Provision of Hospitals/Health Centres	0.00	-	-	0.00	0.00	0.00	8,000,000.00
23020107	Construction/Provision of Public Schools	89,000,000.00	-	89,000,000.00	89,000,000.00	500,000.00	88,500,000.00	0.00
23020113	Construction/Provision of Agricultural Facilities	15,000,000.00	-	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00
23020114	Construction/Provision of Roads	878,783,879.00	-	878,783,879.00	1,275,783,879.00	1,271,578,178.71	4,205,700.29	394,736,777.45
23020115	Construction/Provision of Rail-Ways	0.00	-	-	0.00	0.00	0.00	1,190,000.00
23020116	Construction/ Provision of Water Ways	80,000,000.00	-	80,000,000.00	80,000,000.00	0.00	80,000,000.00	47,607,475.27
23020118	Construction/ Provision of Infrastrature	0.00	-	-	0.00	0.00	0.00	0.00
23020122	Construction of Boundary Pillers/Right of Ways	0.00	-	-	0.00	0.00	0.00	500,000.00
23020123	Construction of Traffic Light/Streets Lghts	250,000,000.00	250,000,000.00	500,000,000.00	903,000,000.00	902,422,025.73	577,974.27	0.00
23020124	Construction of Markets/Parks	20,000,000.00	150,000,000.00	170,000,000.00	120,000,000.00	0.00	120,000,000.00	0.00
23020126	Construction/Provision of Cemetries	35,000,000.00	-	35,000,000.00	35,000,000.00	0.00	35,000,000.00	0.00
230201 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL Total		2,247,783,879.00	600,000,000.00	2,847,783,879.00	3,197,783,879.00	2,204,459,819.44	993,324,059.56	484,665,052.72
2302 - CONSTRUCTION / PROVISION Total		2,247,783,879.00	600,000,000.00	2,847,783,879.00	3,197,783,879.00	2,204,459,819.44	993,324,059.56	484,665,052.72
2303 - REHABILITATION / REPAIRS								
230301 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL								
23030101	Rehabilitation/Repairs of Resdential Building	200,000,000.00	-	200,000,000.00	150,000,000.00	0.00	150,000,000.00	500,000.00
23030102	Rehabilitation/Repairs- Electricity	0.00	-	-	0.00	0.00	0.00	14,306,000.00
23030103	Rehabilitation/Repairs - Housing	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
23030104	Rehabilitation/Repairs - Water Facilities	150,000,000.00	-	150,000,000.00	100,000,000.00	3,307,000.00	96,693,000.00	14,394,000.00
23030105	Rehabilitation/Repairs - Hospital/Health Centres	100,000,000.00	-	100,000,000.00	100,000,000.00	0.00	100,000,000.00	5,093,000.00
23030106	Rehabilitation/Repairs - Public Schools	195,000,000.00	-	195,000,000.00	145,000,000.00	0.00	145,000,000.00	0.00
23030112	Rehabilitation/Repairs - Agricultural Facilities	0.00	-	-	0.00	0.00	0.00	511,300.00
23030113	Rehabilitation/Repairs - Roads	0.00	-	-	0.00	0.00	0.00	36,472,364.59
23030115	Rehabilitation/Repairs Water Ways	0.00	-	-	0.00	0.00	0.00	3,538,000.00
23030121	Rehabilitation/Repairs of office Building	50,000,000.00	200,000,000.00	250,000,000.00	150,000,000.00	0.00	150,000,000.00	560,000.00
23030122	Rehabilitation/Repairs of Boundaries	0.00	-	-	0.00	0.00	0.00	980,000.00

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
230301 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL Total		695,000,000.00	220,000,000.00	915,000,000.00	665,000,000.00	3,307,000.00	661,693,000.00	76,354,664.59
2303 - REHABILITATION / REPAIRS Total		695,000,000.00	220,000,000.00	915,000,000.00	665,000,000.00	3,307,000.00	661,693,000.00	76,354,664.59
2304 - PRESERVATION OF THE ENVIRONMENT								
230401 - PRESERVATION OF THE ENVIRONMENT - GENERAL								
23040101	Tree Planting	7,000,000.00	-	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00
23040102	Erosion & Flood Control	40,000,000.00	-	40,000,000.00	40,000,000.00	750,000.00	39,250,000.00	2,998,000.00
230401 - PRESERVATION OF THE ENVIRONMENT - GENERAL Total		47,000,000.00	-	47,000,000.00	47,000,000.00	750,000.00	46,250,000.00	2,998,000.00
2304 - PRESERVATION OF THE ENVIRONMENT Total		47,000,000.00	-	47,000,000.00	47,000,000.00	750,000.00	46,250,000.00	2,998,000.00
2305 - OTHER CAPITAL PROJECTS								
230501 - ACQUISITION OF NON TANGIBLE ASSETS								
23050101	Research and Development	5,260,897.00	-	5,260,897.00	5,260,897.00	0.00	5,260,897.00	0.00
23050102	Computer Software Acquisition	15,000,000.00	-	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00
23050108	Other Non Tangible Assets	10,000,000.00	-	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
23050113	Investment	50,000,000.00	-	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
230501 - ACQUISITION OF NON TANGIBLE ASSETS Total		80,260,897.00	-	80,260,897.00	80,260,897.00	0.00	80,260,897.00	0.00
2305 - OTHER CAPITAL PROJECTS Total		80,260,897.00	-	80,260,897.00	80,260,897.00	0.00	80,260,897.00	0.00
23 - CAPITAL EXPENDITURE Total		3,503,044,776.00	820,000,000.00	4,323,044,776.00	4,323,044,776.00	2,229,722,097.86	2,093,322,678.14	592,055,640.17

FUNAKAYE LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE BY ADMINISTRATIVE SEGMENT

	2024				2023			
	Final Budget	Recurrent	Capital	Total	Final Budget	Recurrent	Capital	Total
ADMINISTRATION SECTOR								
CHAIRMAN'S OFFICE								
Chairman's Office	-	-	-	-	193,500,000.00	188,234,527.79	-	188,234,527.79
LOCAL GOVERNMENT LEGISLATIVE COUNCIL								
Legislative Council	-	-	-	-	-	-	-	-
PERSONNEL								
Personnel Management Department	1,454,983,109.00	545,143,676.49	-	545,143,676.49	900,000,000.00	247,626,592.93	-	247,626,592.93
TOTAL ADMINISTRATION SECTOR	1,454,983,109.00	545,143,676.49	-	545,143,676.49	1,093,500,000.00	435,861,120.72	-	435,861,120.72
ECONOMIC SECTOR								
DEPARTMENT OF AGRICULTUREAND NATURAL RESOURCES								
Agricultural and Natural Resources Department	315,940,000.00	234,085,819.75	-	234,085,819.75	84,000,000.00	196,500,023.83	2,998,000.00	199,498,023.83
DEPARTMENT FINANCE AND SUPPLY								
Finance and Supply Department	2,107,069,538.80	1,616,267,432.06	550,000.00	1,616,817,432.06	1,191,000,000.00	737,441,618.90	28,037,922.86	765,479,541.76
DEPARTMENT OF WORKS AND HOUSING.								
Works, Housing and Transport Department	3,273,336,068.00	106,593,218.37	2,228,672,097.86	2,335,265,316.23	1,632,500,000.00	55,287,193.89	561,019,717.31	616,306,911.20
DEPARTMENT OF WATER SANITATION AND HYGEINE (WASH)								
Water Sanitation and Hygeine (WASH) Department	-	-	-	-	-	-	-	-
TOTAL ECONOMIC SECTOR	5,696,345,606.80	1,956,946,470.18	2,229,222,097.86	4,186,168,568.04	2,907,500,000.00	989,228,836.63	592,055,640.17	1,581,284,476.80
SOCIAL SECTOR								
DEPARTMENT OF EDUCATION								
Education and Social Development Department	1,715,374,809.00	961,238,882.86	500,000.00	961,738,882.86	225,000,000.00	270,792,076.83	-	270,792,076.83
Universal Basic Education	-	-	-	-	-	-	-	-
DEPARTMENT OF HEALTH								
Primary Health Care Department	733,290,257.00	461,794,871.61	-	461,794,871.61	542,500,000.00	786,533,976.87	-	786,533,976.87
Care Department	-	-	-	-	-	-	-	-
TOTAL SOCIAL SECTOR	2,448,665,066.00	1,423,033,754.47	500,000.00	1,423,533,754.47	767,500,000.00	1,057,326,053.71	-	1,057,326,053.71

GOMBE LOCAL GOVERNMENT COUNCIL
GOMBE STATE

AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER 2024

TABLE OF CONTENTS

CORPORATE INFORMATION

COUNCIL MEMBERS

Hon. Sani A. A. Haruna	Chairman
Hon. Adamu Mohammed Manga	Vice Chairman
Hon. Shaya'U Danladi Abdulkarim	Special Duty/ Councillor Nassarawo
Hon. Sa'Adu Abdullahi Salisu	Councillor Ajiya Ward
Hon. Mohammed Umar	Councillor Bajoga Ward
Hon. Bashir Alkasim	Councillor Balari West Ward
Hon. Safiyanu Mohammed	Councillor Balari East Ward
Hon. Umar Musa	Councillor Dawaki Ward
Hon. Musa Garba	Councillor H/Gana Ward
Hon. Usman Doma	Councillor J/Fari Ward
Hon. Garba Murtala	Councillor K/Kumbiya Ward
Hon. Karimatu Nasiru	Councillor Pantami Ward
Hon. Abdulrahaman A Sharif	Councillor Shamaki Ward

MANAGEMENT AND HEADS OF DEPARTMENT

Aliyu Mohammed Dawaki	Secretary
Adamu Muhammed Makama	Deputy Secretary
Abdullahi Saleh	Treasurer
Saidu Usman Haruna	HOD Agric and Natural Resources
Haruna Yerima Turaki	HOD Works and Housing Departme
Yakubu Abba Aliyu	HOD Education and Social Dev. De
Aishatu Umar	PHCC Coordinator
Hafsat Bello	Wash Coordinator
Umar Isah Ibrahim	Staff Officer

BANKERS

UBA PLC

Bubayero Microfinance

GOMBE LOCAL GOVERNMENT

GOMBE STATE OF NIGERIA

Gombe Local Government Secretariat, Opp. Nigeria Prison Yard, P.M.B. 7, Gombe, Gombe State.
Tel: +234 (0) 803 608 2390, (0) 802 615 1530, Email: gmbelga0@gmail.com

Our Ref:__________ **Your Ref:**__________ **Date:**__________

STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements set out in pages 6 to 10 for the year ended 31st December, 2024 have been prepared in accordance with the provisions of the Finance [Control and Management] Act 1958 as amended, Cash Basis IPSAS (*Financial Reporting under the Cash Basis of Accounting*), and Financial Memoranda (FM) as well as Generally Accepted Accounting Practice. These reporting requiments provide for the fair presentation of Statement of Cash Flows, Statement of Assets and Liabilities, Statement of Income and Expenditure, Statement of Consolidated Revenue Fund, Statement of Capital Development Fund and Notes to the Financial Statements

To fulfil 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 page 11 were consistently 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, we assert that the Financial Statements fairly reflect the financial position of Gombe Local Government Council as at 31st December, 2024 and its operations for the year ended on that date.

The responsibility for the preparation of the Financial Statements rests entirely with the Treasury Department of the Local Government Council.

11/08/25
....
Treasurer

SECRET

OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

TELEGRAM:
TELEPHONE:________________

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

Date: 18/08/2025

AUDIT CERTIFICATE

AUDIT CERTIFICATE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS ON THE ACCOUNTS OF GOMBE LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER 2024

The Auditor General audited the books of accounts and reviewed the audited financial statements of Gombe Local Government Council of Gombe State for the year ended 31st December, 2024 in accordance with section 125(2) and 316 of the 1999 Constitution of the FRN (as amended) and section 51(1) of the Gombe State, State and Local Government Audit Law of 2021. The Financial Statements comprise of the Statement of Cash Flows, Statement of Assets and Liabilities, Statement of Income and Expenditure, Statement of Consolidated Revenue Fund, Statement of Capital Development Fund and Notes to the Financial Statements. The financial statements of the local government are prepared in compliance with Cash Basis International Public Sector Accounting Standards (Cash Basis IPSAS).

Responsibility of the Local Government Council

The local government council is responsible for the preparation and fair presentation of its financial statements in accordance with Cash Basis IPSAS, Gombe State Financial Memorandum (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 Cash Basis IPSAS; and making accounting estimates that are reasonable in the circumstances.

Responsibility of the External Auditors

The responsibility of the external auditors is to express an opinion on the financial statements of the local government council based on their audit in accordance International Standards of Supreme Audit Institutions (ISSAIs) as well as the International Standards on Auditing (Adapted as Nigerian Standards on Auditing) relevant to the public sector. Those standards require that the external auditors plan and perform the audit to obtain reasonable, but not absolute, assurance that 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 (I) above on the accounts and financial management of Gombe local government council and review of the respective audited financial statements. During the year, I successfully completed reviews of activity-based audit, financial statements assessment audit and compliance audit. The Financial statements of Gombe Local Government show completely and distinctly the financial allocation received from the State – Local Government Joint Accounts and Allocation Committee (SLJAAC) for the year 2024.

Having complied with ISSAIs, the relevant laws and applied the Generally Accepted Auditing Standards, the audit provides a reasonable basis for the certification of the Auditor General on the financial statements of Gombe local government council.

Opinion

In my opinion, the individual financial statements give a true and fair view of the financial position of Gombe Local Government Council as of December 31, 2024, and of its financial performance and its cash flows for the year ended in accordance with Cash Basis IPSAS, Financial Memoranda, and the relevant laws.

18/08/2025

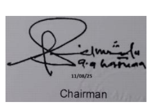
Muhammad Bappayo Abdulmumini FCNA
FRC/2022/PRO/ANAN/002/957066
AUDITOR GENERAL FOR LOCAL GOVERNMENTS
GOMBE STATE

GOMBE STATE GOVERNMENT OF NIGERIA

GOMBE LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2024

FINAL BUDGET 2024		NOTES	2024	2023
			₦	₦
	Operating Activities			
	Receipts			
6,282,000,000.00	Statutory Revenue	1	5,479,041,768.43	3,746,140,765.55
	Independent Revenue:			
-	Personal Taxes	2A	-	-
-	Other Taxes	2B	-	2,056,700.00
17,250,000.00	Licences - General	2C	25,000.00	17,342,103.00
-	Mining Rents	2D	-	-
-	Royalties	2E	-	-
27,000,000.00	Fees - General	2F	11,089,775.00	16,447,500.00
2,000,000.00	Fines - General	2G	-	-
12,000,000.00	Sales - General	2H	-	316,800.00
143,000,000.00	Earnings -General	2I	94,314,423.79	18,699,100.00
-	Rent on Government Buildings - General	2J	-	800,000.00
2,000,000.00	Rent on Land & Others - General	2K	-	1,996,850.00
-	Repayments - General	2L	-	15,557,251.01
1,000,000.00	Investment Income	2M	-	-
1,000,000.00	Interest Earned	2N	-	-
-	Re-Imbursement General	2O	-	-
205,250,000.00	Independent Revenue Sub-total		105,429,198.79	73,216,304.01
6,487,250,000.00	Total Receipts		5,584,470,967.22	3,819,357,069.56
	Payments			
(3,014,730,000.00)	Salaries and Allowances	5	(2,891,365,250.36)	(866,317,964.73)
-	Social Contributions	6	-	-
(168,710,000.00)	Social Benefits	7	(168,705,392.90)	-
(975,780,000.00)	Overhead Cost	8	(679,959,566.37)	(536,127,591.73)
-	Loans and Advances	9	-	-
(1,142,237,580.90)	Grants and Contrbutions	10	(771,543,381.28)	(1,489,819,075.43)
(28,270,000.00)	Subsidies	11	(28,263,862.18)	(8,324,283.88)
(182,900,000.00)	Transfers - Payments	13A	(182,894,820.20)	(193,514,508.10)
-	Transfers - Payments to Individuals	13B	-	-
-	Loss on Foreign Exchange	14	-	-
(5,512,627,580.90)	Total Payments		(4,722,732,273.29)	(3,094,103,423.87)
974,622,419.10	Net Cash flow from Operating Activities		861,738,693.93	725,253,645.69
	Investing Activities			
(251,000,000.00)	Purchase of Fixed Assets	15A	(74,881,328.18)	(31,360,636.36)
(460,882,776.48)	Construction/Provision of Fixed Assets	15B	(21,324,049.07)	(68,062,520.18)
(456,000,000.00)	Rehabilitation/Repairs of Fixed Assets	15C	(46,068,751.00)	(72,427,032.09)
(10,000,000.00)	Preservation of the Environment	15D	-	-
-	Acquisition of Non Tangible Assets	15E	-	(1,270,000.00)
(1,177,882,776.48)	Net Cash Flow from Investing Activities		(142,274,128.25)	(173,120,188.63)
	Financing Activities			
40,000,000.00	Proceeds from Aids and Grants	3	-	-
200,000,000.00	Proceeds from Loans/Borrowings	4A	-	10,000,000.00
160,000,000.00	Proceeds from Other Capital Receipts	4B	102,079,944.36	4,500,000.00
(22,000,000.00)	Repayment of Loans	12	(9,402,372.84)	(37,494,766.56)
378,000,000.00	Net Cash Flow from Financing Activities		92,677,571.52	(22,994,766.56)
174,739,642.62	Net Surplus/(Deficit) for the Year		812,142,137.20	529,138,690.50
-	Add: Opening Balance		577,826,853.73	48,688,163.23
174,739,642.62	Closing Cash Balance		1,389,968,990.93	577,826,853.73

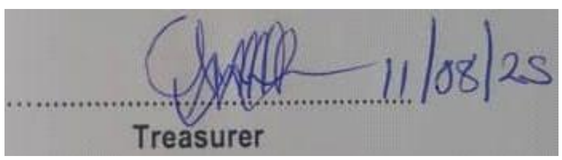


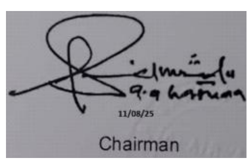
GOMBE STATE GOVERNMENT OF NIGERIA

GOMBE LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2024

	NOTES	2024	2023
		₦	₦
ASSETS			
Cash and Bank Balances	16	1,389,968,991	577,826,854
TOTAL ASSETS		1,389,968,991	577,826,854
LIABILITIES			
Accumulated Surplus/(Deficit)	25	1,389,968,991	577,826,854
TOTAL LIABILITIES		1,389,968,991	577,826,854



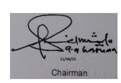


GOMBE STATE GOVERNMENT OF NIGERIA

GOMBE LOCAL GOVERNMENT COUNCIL

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER 2024

	NOTES	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
REVENUE								
Statutory Revenue	1	4,462,000,000.00	1,820,000,000.00	6,282,000,000.00	6,282,000,000.00	5,479,041,768.43	(802,958,231.57)	3,746,140,765.55
Sub-total Statutory Revenue		4,462,000,000.00	1,820,000,000.00	6,282,000,000.00	6,282,000,000.00	5,479,041,768.43	(802,958,231.57)	3,746,140,765.55
Independent Revenue:								
Personal Taxes	2A	-	-	-	-	-	-	-
Other Taxes	2B	-	-	-	-	-	-	2,056,700.00
Licences - General	2C	17,250,000.00	-	17,250,000.00	17,250,000.00	25,000.00	(17,225,000.00)	17,342,103.00
Mining Rents	2D	-	-	-	-	-	-	-
Royalties	2E	-	-	-	-	-	-	-
Fees - General	2F	21,750,000.00	5,250,000.00	27,000,000.00	27,000,000.00	11,089,775.00	(15,910,225.00)	16,447,500.00
Fines - General	2G	2,000,000.00	-	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
Sales - General	2H	12,000,000.00	-	12,000,000.00	12,000,000.00	-	(12,000,000.00)	316,800.00
Earnings -General	2I	143,000,000.00	-	143,000,000.00	143,000,000.00	94,314,423.79	(48,685,576.21)	18,699,100.00
Rent on Government Buildings - General	2J	-	-	-	-	-	-	800,000.00
Rent on Land & Others - General	2K	2,000,000.00	-	2,000,000.00	2,000,000.00	-	(2,000,000.00)	1,996,850.00
Repayments - General	2L	-	-	-	-	-	-	15,557,251.01
Investment Income	2M	1,000,000.00	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
Interest Earned	2N	1,000,000.00	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
Re-Imbursement General	2O	-	-	-	-	-	-	-
Sub-total Independent Revenue		200,000,000.00	5,250,000.00	205,250,000.00	205,250,000.00	105,429,198.79	(99,820,801.21)	73,216,304.01
Capital Receipts								
Aids and Grants	3	40,000,000.00	-	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
Loans/Borrowings Receipt	4A	200,000,000.00	-	200,000,000.00	200,000,000.00	-	(200,000,000.00)	10,000,000.00
Other Capital Receipts	4B	160,000,000.00	-	160,000,000.00	160,000,000.00	102,079,944.36	(57,920,055.64)	4,500,000.00
Sub-total Capital Receipts		400,000,000.00	-	400,000,000.00	400,000,000.00	102,079,944.36	(297,920,055.64)	14,500,000.00
TOTAL REVENUE		5,062,000,000.00	1,825,250,000.00	6,887,250,000.00	6,887,250,000.00	5,686,550,911.58	(1,200,699,088.42)	3,833,857,069.56
EXPENDITURE								
Salaries and Allowances	5	1,302,400,000.00	226,000,000.00	1,528,400,000.00	3,014,730,000.00	2,891,365,250.36	123,364,749.64	866,317,964.73
Social Contributions	6	-	-	-	-	-	-	-
Social Benefits	7	100,000,000.00	-	100,000,000.00	168,710,000.00	168,705,392.90	4,607.10	-
Overhead Cost	8	914,400,000.00	179,500,000.00	1,093,900,000.00	975,780,000.00	679,959,566.37	295,820,433.63	536,127,591.73
Loans and Advances	9	-	-	-	-	-	-	-
Grants and Contrbutions	10	2,100,327,580.90	660,000,000.00	2,760,327,580.90	1,142,237,580.90	771,543,381.28	370,694,199.62	1,489,819,075.43
Subsidies	11	10,000,000.00	-	10,000,000.00	28,270,000.00	28,263,862.18	6,137.82	8,324,283.88
Public Debt Charges	12	42,000,000.00	-	42,000,000.00	22,000,000.00	9,402,372.84	12,597,627.16	37,494,766.56
Loss on Foreign Exchange	14	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		4,469,127,580.90	1,065,500,000.00	5,534,627,580.90	5,351,727,580.90	4,549,239,825.93	802,487,754.97	2,938,083,682.33
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		592,872,419.10	759,750,000.00	1,352,622,419.10	1,535,522,419.10	1,137,311,085.65	(2,003,186,843.39)	895,773,387.23
CAPITAL EXPENDITURE								
Purchase of Fixed Assets	15A	252,000,000.00	-	252,000,000.00	251,000,000.00	74,881,328.18	176,118,671.82	31,360,636.36
Construction/Provision of Fixed Assets	15B	160,882,776.48	300,000,000.00	460,882,776.48	460,882,776.48	21,324,049.07	439,558,727.41	68,062,520.18
Rehabilitation/Repairs of Fixed Assets	15C	225,000,000.00	230,000,000.00	455,000,000.00	456,000,000.00	46,068,751.00	409,931,249.00	72,427,032.09
Preservation of the Environment	15D	10,000,000.00	-	10,000,000.00	10,000,000.00	-	10,000,000.00	-
Acquisition of Non Tangible Assets	15E	-	-	-	-	-	-	1,270,000.00
TOTAL CAPITAL EXPENDITURE		647,882,776.48	530,000,000.00	1,177,882,776.48	1,177,882,776.48	142,274,128.25	1,035,608,648.23	173,120,188.63
TRANSFERS			-	-				
Transfers - Payments	13A	-	-	-	182,900,000.00	182,894,820.20	5,179.80	193,514,508.10
Transfers - Payments to Individuals	13B	-	-	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	182,900,000.00	182,894,820.20	5,179.80	193,514,508.10
SURPLUS/(DEFICIT)		(55,010,357.38)	229,750,000.00	174,739,642.62	174,739,642.62	812,142,137.20	(3,038,800,671.42)	529,138,690.50

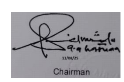


GOMBE STATE GOVERNMENT OF NIGERIA

GOMBE LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER 2024

ACTUAL 2023		NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
₦			₦	₦	₦	₦	₦	₦
48,688,163.23	OPENING BALANCE		577,826,853.73					
	REVENUE							
3,746,140,765.55	Statutory Revenue	1	5,479,041,768.43	6,282,000,000.00	6,282,000,000.00	1,820,000,000.00	4,462,000,000.00	(802,958,231.57)
3,746,140,765.55	Sub-total Statutory Revenue		5,479,041,768.43	6,282,000,000.00	6,282,000,000.00	1,820,000,000.00	4,462,000,000.00	(802,958,231.57)
	Independent Revenue:							
-	Personal Taxes	2A	-	-	-	-	-	-
2,056,700.00	Licences - General	2B	-	-	-	-	-	-
17,342,103.00	Mining Rents	2C	25,000.00	17,250,000.00	17,250,000.00	-	17,250,000.00	(17,225,000.00)
-	Fees - General	2D	-	-	-	-	-	-
-	Fines - General	2E	-	-	-	-	-	-
16,447,500.00	Sales - General	2F	11,089,775.00	27,000,000.00	27,000,000.00	5,250,000.00	21,750,000.00	(15,910,225.00)
-	Earnings -General	2G	-	2,000,000.00	2,000,000.00	-	2,000,000.00	(2,000,000.00)
316,800.00	Rent on Government Buildings - General	2H	-	12,000,000.00	12,000,000.00	-	12,000,000.00	(12,000,000.00)
18,699,100.00	Rent on Land & Others - General	2I	94,314,423.79	143,000,000.00	143,000,000.00	-	143,000,000.00	(48,685,576.21)
800,000.00	Repayments - General	2J	-	-	-	-	-	-
1,996,850.00	Investment Income	2K	-	2,000,000.00	2,000,000.00	-	2,000,000.00	(2,000,000.00)
15,557,251.01	Interest Earned	2L	-	-	-	-	-	-
-	Re-Imbursement General	2M	-	1,000,000.00	1,000,000.00	-	1,000,000.00	(1,000,000.00)
-	Rates	2N	-	1,000,000.00	1,000,000.00	-	1,000,000.00	(1,000,000.00)
-	Miscellaneous	2O	-	-	-	-	-	-
73,216,304.01	Sub-total Independent Revenue		105,429,198.79	205,250,000.00	205,250,000.00	5,250,000.00	200,000,000.00	(99,820,801.21)
3,868,045,232.79	TOTAL RECURRENT REVENUE		6,162,297,820.95	6,487,250,000.00	6,487,250,000.00	1,825,250,000.00	4,662,000,000.00	(902,779,032.78)
	EXPENDITURE							
866,317,964.73	Salaries and Allowances	5	2,891,365,250.36	3,014,730,000.00	1,528,400,000.00	226,000,000.00	1,302,400,000.00	123,364,749.64
-	Social Contributions	6	-	-	-	-	-	-
-	Social Benefits	7	168,705,392.90	168,710,000.00	100,000,000.00	-	100,000,000.00	4,607.10
536,127,591.73	Overhead Cost	8	679,959,566.37	975,780,000.00	1,093,900,000.00	179,500,000.00	914,400,000.00	295,820,433.63
-	Loans and Advances	9	-	-	-	-	-	-
1,489,819,075.43	Grants and Contrbutions	10	771,543,381.28	1,142,237,580.90	2,760,327,580.90	660,000,000.00	2,100,327,580.90	370,694,199.62
8,324,283.88	Subsidies	11	28,263,862.18	28,270,000.00	10,000,000.00	-	10,000,000.00	6,137.82
37,494,766.56	Public Debt Charges	12	9,402,372.84	22,000,000.00	42,000,000.00	-	42,000,000.00	12,597,627.16
-	Loss on Foreign Exchange	14	-	-	-	-	-	-
2,938,083,682.33	TOTAL OPERATING EXPENDITURE		4,549,239,825.93	5,351,727,580.90	5,534,627,580.90	1,065,500,000.00	4,469,127,580.90	802,487,754.97
929,961,550.46	OPERATING BALANCE		1,613,057,995.02	1,135,522,419.10	952,622,419.10	759,750,000.00	192,872,419.10	(1,705,266,787.75)
	TRANSFERS							
193,514,508.10	Transfers - Payments	13A	182,894,820.20	182,900,000.00	-	-	-	5,179.80
-	Transfers - Payments to Individuals	13B	-	-	-	-	-	-
158,620,188.63	Transfer to Capital Development Fund		40,194,183.89		-	-		
	Transfer from Capital Development Fund				-	-		
352,134,696.73	TRANSFERS TOTAL		223,089,004.09	182,900,000.00	-	-	-	5,179.80
577,826,853.73	CLOSING BALANCE		1,389,968,990.93					

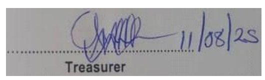


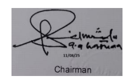
GOMBE STATE GOVERNMENT OF NIGERIA

GOMBE LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER 2024

ACTUAL 2023		NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
₦			₦	₦	₦	₦	₦	₦
-	OPENING BALANCE		-					
	REVENUE							
	Capital Receipts							
158,620,188.63	Transfer from Consolidated Revenue Fund		40,194,183.89	-			-	-
-	Aids and Grants	3	-	40,000,000.00	40,000,000.00	-	40,000,000.00	(40,000,000.00)
10,000,000.00	Loans/Borrowings Receipt	4A	-	200,000,000.00	200,000,000.00	-	200,000,000.00	(200,000,000.00)
4,500,000.00	Other Capital Receipts	4B	102,079,944.36	160,000,000.00	160,000,000.00	-	160,000,000.00	(57,920,055.64)
173,120,188.63	Sub-total Capital Receipts		142,274,128.25	400,000,000.00	400,000,000.00	-	400,000,000.00	(297,920,055.64)
-	Transfer to Consolidated Revenue Fund		-	-			-	-
173,120,188.63	TOTAL CAPITAL REVENUE AVAILABLE		142,274,128.25	400,000,000.00	400,000,000.00	-	400,000,000.00	(297,920,055.64)
	CAPITAL EXPENDITURE							
31,360,636.36	Purchase of Fixed Assets	15A	74,881,328.18	251,000,000.00	252,000,000.00	-	252,000,000.00	176,118,671.82
68,062,520.18	Construction/Provision of Fixed Assets	15B	21,324,049.07	460,882,776.48	460,882,776.48	300,000,000.00	160,882,776.48	439,558,727.41
72,427,032.09	Rehabilitation/Repairs of Fixed Assets	15C	46,068,751.00	456,000,000.00	455,000,000.00	230,000,000.00	225,000,000.00	409,931,249.00
-	Preservation of the Environment	15D	-	10,000,000.00	10,000,000.00	-	10,000,000.00	10,000,000.00
1,270,000.00	Acquisition of Non Tangible Assets	15E	-	-	-	-	-	-
173,120,188.63	TOTAL CAPITAL EXPENDITURE		142,274,128.25	1,177,882,776.48	1,177,882,776.48	530,000,000.00	647,882,776.48	1,035,608,648.23
-	CLOSING BALANCE		-					





GOMBE LOCAL GOVERNMENT
GOMBE STATE OF NIGERIA
Gombe Local Government Secretariat, Opp. Nigeria Prison Yard, P.M.B. 7, Gombe, Gombe State.
Tel: +234 (0) 803 608 2390, (0) 802 615 1530, Email: gmbelga0@gmail.com

Our Ref:__________ Your Ref:__________ Date:__________

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

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

a. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with the Cash Basis IPSAS, *Financial Reporting under the Cash Basis of Accounting* 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.

11/08/25
....
Treasurer

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2024	ACTUAL 2023
	₦	₦
Note 1: Government Share of FAAC (Statutory Revenue)		
Note 1A: Local Government Share of FAAC	672,594,599	1,427,529,528
Note 1B: Local Government Share of VAT	2,812,382,718	1,427,437,783
Note 1C: Local Government Share of Other FAAC	1,994,064,451	891,173,454
Note 1: Government Share of FAAC (Statutory Revenue) Total	5,479,041,768	3,746,140,766
Note 2: Independent Revenue		
Note 2A: Personal Taxes	-	-
Note 2B: Other Taxes	-	2,056,700
Note 2C: Licences - General	25,000	17,342,103
Note 2D: Mining Rents	-	-
Note 2E: Royalties	-	-
Note 2F: Fees - General	11,089,775	16,447,500
Note 2G: Fines - General	-	-
Note 2H: Sales - General	-	316,800
Note 2I: Earnings -General	94,314,424	18,699,100
Note 2J: Rent on Government Buildings - General	-	800,000
Note 2K: Rent on Land & Others - General	-	1,996,850
Note 2L: Repayments - General	-	15,557,251
Note 2M: Investment Income	-	-
Note 2N: Interest Earned	-	-
Note 2O: Re-Imbursement General	-	-
Note 2: Independent Revenue Total	105,429,199	73,216,304
Note 3: Aids and Grants		
Note 3A: Domestic Aids	-	-
Note 3B: Foreign Aids	-	-
Note 3C: Domestic Grants	-	-
Note 3D: Foreign Grants	-	-
Note 3: Aids and Grants Total	-	-
Note 4: Loans and Other Capital Receipts		
Note 4A: Loans/ Borrowings Receipt	-	10,000,000
Note 4B: Other Capital Receipts	102,079,944	4,500,000
Note 4C: Transfers	-	-
Note 4: Loans and Other Capital Receipts Total	102,079,944	14,500,000
Note 5: Salaries and Allowances		
Note 5: Salaries and Allowances	2,891,365,250	866,317,965
Note 5: Salaries and Allowances Total	2,891,365,250	866,317,965
Note 6: Social Contribution		
Note 6: Social Contribution	-	-
Note 6: Social Contribution Total	-	-

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2024	ACTUAL 2023
	₦	₦
Note 7: Social Benefits		
Note 7: Social Benefits	168,705,393	-
Note 7: Social Benefits Total	168,705,393	-
Note 8: Overhead Cost		
Note 8A: Travel and Transport - General	111,021,740	38,397,909
Note 8B: Utilities - General	-	-
Note 8C: Materials and Supplies - General	78,515,682	37,422,727
Note 8D: Maintenance Services General	50,836,306	385,000
Note 8E: Training General	-	5,784,727
Note 8F: Other Services - General	269,699,835	221,883,454
Note 8G: Consulting & Professional Services - General	20,177,138	8,990,046
Note 8H: Fuel and Lubricants - General	470,000	8,980,000
Note 8I: Financial Charges General	941,511	1,466,878
Note 8J: Miscellaneous Expenses - General	114,838,719	187,538,851
Note 8: Overhead Cost Total	646,500,930	510,849,592
Note 9: Loans and Advances		
Note 9: Staff Loans and Advances - General	-	-
Note 9: Loans and Advances Total	-	-
Note 10: Grants and Contributions		
Note 10A: Local Grants and Contributions	771,543,381	1,489,819,075
Note 10B: Foreign Grants and Contribution	-	-
Note 10: Grants and Contributions Total	771,543,381	1,489,819,075
Note 11: Subsidies General		
Note 11A: Subsidy to Government Owned Companies & Parastatals	28,263,862	8,324,284
Note 11B: Subsidy to Private Companies	-	-
Note 11: Subsidies General Total	28,263,862	8,324,284
Note 12: Public Debt Charges		
Note 12: Loans Repayment	9,402,373	37,494,767
Note 12: Public Debt Charges Total	9,402,373	37,494,767
Note 13: Transfers -Payment		
Note 13A: Transfer to Fund Recurrent Expenditure-Payment	182,894,820	193,514,508
Note 13B: Transfers-Payments to Individuals	-	-
Note 13: Transfers -Payment Total	182,894,820	193,514,508
Note 15: Capital Expenditure		
Note 15A: Purchase of Fixed Assets - General	74,881,328	31,360,636
Note 15B: Construction/Provision of Fixed Assets - General	21,324,049	68,062,520
Note 15C: Rehabilitation/Repairs of Fixed Assets - General	46,068,751	72,427,032
Note 15D: Preservation of the Environment - Gnenral	-	-

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2024	ACTUAL 2023
	₦	₦
Note 15E: Acquisition of Non Tangible Assets	-	1,270,000
Note 15: Capital Expenditure Total	142,274,128	173,120,189
Note 16: Cash and Bank Balances Held By Treasurer		
Note 16: Cash and Bank Balances Held By Treasurer	1,389,968,991	577,826,854
Note 16: Cash and Bank Balances Held By Treasurer Total	1,389,968,991	577,826,854
Note 17: Advances and Imprests		
Note 17: Advances and Imprests	-	-
Note 17: Advances and Imprests Total	-	-
Note 18: Investments		
Note 18: Investments	-	-
Note 18: Investments Total	-	-
Note 19: Loans Granted		
Note 19: Loans Granted	-	-
Note 19: Loans Granted Total	-	-
Note 20: Deposits - General		
Note 20: Deposits - General	-	-
Note 20: Deposits - General Total	-	-
Note 21: Loans and Debts		
Note 21: Domestic Loan Stock	-	-
Note 21: Loans and Debts Total	-	-
Note 22: Unremitted Deductions		
Note 22: Unremitted Taxes	-	-
Note 22: Unremitted Deductions Total	-	-
Note 23: Current Portion of Long-Term Borrowings		
Note 23: Current Portion of Long-Term Borrowings	-	-
Note 23: Current Portion of Long-Term Borrowings Total	-	-
Note 24: Long-Term Borrowings		
Note 24: Long-Term Borrowings	-	-
Note 24: Long-Term Borrowings Total	-	-
Note 25: Accumulated Surplus/(Deficit)		
Note 25: Accumulated Surplus/(Deficit)	1,389,968,991	577,826,854
Note 25: Accumulated Surplus/(Deficit) Total	1,389,968,991	577,826,854

Note 1A: LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES

MONTH	2024			2023		
	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL
	₦	₦	₦	₦	₦	₦
JANUARY	103,618,486.48	-	103,618,486.48	188,996,967.22	4,907,596.13	193,904,563.35
FEBRUARY	129,282,330.37	-	129,282,330.37	107,070,318.88	4,907,596.13	111,977,915.01
MARCH	4,384,657.62	-	4,384,657.62	101,665,955.39	4,907,596.13	106,573,551.52
APRIL	79,898,660.66	-	79,898,660.66	140,362,809.37	4,907,596.13	145,270,405.50
MAY	66,889,545.28	-	66,889,545.28	98,284,550.85	4,907,596.13	103,192,146.98
JUNE	36,388,450.05	-	36,388,450.05	151,171,466.94	4,907,596.13	156,079,063.07
JULY	29,196,440.06	-	29,196,440.06	87,503,094.25	-	87,503,094.25
AUGUST	34,918,655.22	-	34,918,655.22	113,615,115.45	-	113,615,115.45
SEPTEMBER	42,719,432.96	-	42,719,432.96	95,195,245.74	8,049,189.78	103,244,435.52
OCTOBER	25,668,851.26	-	25,668,851.26	113,828,809.17	-	113,828,809.17
NOVEMBER	14,840,650.77	-	14,840,650.77	88,018,624.02	-	88,018,624.02
DECEMBER	104,788,438.73	-	104,788,438.73	104,321,804.66	-	104,321,804.66
TOTAL	672,594,599.46	-	672,594,599.46	1,390,034,761.93	37,494,766.56	1,427,529,528.49

Note 1B: LOCAL GOVERNMENT SHARE OF VAT

MONTH	2024	2023
	₦	₦
JANUARY	208,709,564.61	105,491,311.16
FEBRUARY	174,606,670.03	103,712,762.25
MARCH	192,816,713.71	98,514,616.51
APRIL	237,398,300.85	89,309,988.69
MAY	210,030,792.47	89,030,800.05
JUNE	214,190,192.95	109,631,420.50
JULY	232,336,354.47	119,180,239.38
AUGUST	267,271,918.40	125,173,201.29
SEPTEMBER	247,524,550.06	155,607,411.34
OCTOBER	246,473,100.37	129,693,535.42
NOVEMBER	321,599,361.36	147,351,723.27
DECEMBER	259,425,198.51	154,740,772.76
TOTAL	2,812,382,717.79	1,427,437,782.63

Note 1C: LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES

MONTH	2024	2023
	₦	₦
JANUARY	91,231,091.01	11,244,307.82
FEBRUARY	84,971,284.17	42,272,094.02
MARCH	173,105,777.21	38,274,289.73
APRIL	272,337,149.86	6,797,669.18
MAY	130,935,798.16	107,832,167.42
JUNE	145,961,320.72	46,853,868.90
JULY	203,992,187.36	98,425,983.09
AUGUST	177,068,977.49	100,606,531.15
SEPTEMBER	138,690,637.07	130,422,643.03
OCTOBER	186,018,476.69	56,164,674.47
NOVEMBER	194,189,986.35	81,916,847.03
DECEMBER	195,561,765.09	110,451,140.59
TOTAL	1,994,064,451.18	831,262,216.43

GOMBE STATE GOVERNMENT OF NIGERIA
GOMBE LOCAL GOVERNMENT COUNCIL
SUMMARY OF TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)							
110101	Statutory Allocation	2,000,000,000.00	(1,000,000,000.00)	1,000,000,000.00	1,000,000,000.00	672,594,599.46	(327,405,400.54)	1,427,529,528.49
110102	Share of VAT	1,700,000,000.00	1,300,000,000.00	3,000,000,000.00	3,000,000,000.00	2,812,382,717.79	(187,617,282.21)	1,427,437,782.63
110103	Other FAAC	762,000,000.00	1,520,000,000.00	2,282,000,000.00	2,282,000,000.00	1,994,064,451.18	(287,935,548.82)	891,173,454.43
	STATUTORY REVENUE TOTAL	4,462,000,000.00	1,820,000,000.00	6,282,000,000.00	6,282,000,000.00	5,479,041,768.43	(802,958,231.57)	3,746,140,765.55
	INDEPENDENT REVENUE							
120101	Personal Taxes	-	-	-	-	-	-	-
120103	Other Taxes	-	-	-	-	-	-	2,056,700.00
120201	Licences - General	17,250,000.00	-	17,250,000.00	17,250,000.00	25,000.00	(17,225,000.00)	17,342,103.00
120202	Mining Rents	-	-	-	-	-	-	-
120203	Royalties	-	-	-	-	-	-	-
120204	Fees - General	21,750,000.00	5,250,000.00	27,000,000.00	27,000,000.00	11,089,775.00	(15,910,225.00)	16,447,500.00
120205	Fines - General	2,000,000.00	-	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
120206	Sales - General	12,000,000.00	-	12,000,000.00	12,000,000.00	-	(12,000,000.00)	316,800.00
120207	Earnings -General	143,000,000.00	-	143,000,000.00	143,000,000.00	94,314,423.79	(48,685,576.21)	18,699,100.00
120208	Rent on Government Buildings - General	-	-	-	-	-	-	800,000.00
120209	Rent on Land & Others - General	2,000,000.00	-	2,000,000.00	2,000,000.00	-	(2,000,000.00)	1,996,850.00
120210	Repayments - General	-	-	-	-	-	-	15,557,251.01
120211	Investment Income	1,000,000.00	-	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	-	(1,000,000.00)	-
120213	Re-Imbursement General	-	-	-	-	-	-	-
	INDEPENDENT REVENUE TOTAL	200,000,000.00	5,250,000.00	205,250,000.00	205,250,000.00	105,429,198.79	(99,820,801.21)	73,216,304.01
	CAPITAL RECEIPTS AND OTHER REVENUE SOURCES							
130101	Domestic Aids	-	-	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-	-	-
130201	Domestic Grants	-	-	-	-	-	-	-
130202	Foreign Grants	40,000,000.00	-	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
140201	Other Capital Receipts	160,000,000.00	-	160,000,000.00	160,000,000.00	102,079,944.36	(57,920,055.64)	-
140301	Domestic Loans/ Borrowings Receipt	200,000,000.00	-	200,000,000.00	200,000,000.00	-	(200,000,000.00)	10,000,000.00
140302	International Loans/ Borrowings Receipt	-	-	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-	-	4,500,000.00
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	400,000,000.00	-	400,000,000.00	400,000,000.00	102,079,944.36	(297,920,055.64)	14,500,000.00
	TOTAL REVENUE	5,062,000,000.00	1,825,250,000.00	6,887,250,000.00	6,887,250,000.00	5,686,550,911.58	(1,200,699,088.42)	3,833,857,069.56

GOMBE STATE GOVERNMENT OF NIGERIA
GOMBE LOCAL GOVERNMENT COUNCIL
DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
110101 - STATUTORY ALLOCATION								
11010101	Statutory Allocation	2,000,000,000.00	(1,000,000,000.00)	1,000,000,000.00	1,000,000,000.00	672,594,599.46	(327,405,400.54)	1,427,529,528.49
110101 - STATUTORY ALLOCATION Total		2,000,000,000.00	(1,000,000,000.00)	1,000,000,000.00	1,000,000,000.00	672,594,599.46	(327,405,400.54)	1,427,529,528.49
110102 - SHARE OF VAT								
11010201	Share of VAT	1,700,000,000.00	1,300,000,000.00	3,000,000,000.00	3,000,000,000.00	2,812,382,717.79	(187,617,282.21)	1,427,437,782.63
110102 - SHARE OF VAT Total		1,700,000,000.00	1,300,000,000.00	3,000,000,000.00	3,000,000,000.00	2,812,382,717.79	(187,617,282.21)	1,427,437,782.63
110103 - OTHER FAAC								
11010301	Excess Crude /PPT	50,000,000.00	-	50,000,000.00	50,000,000.00	-	(50,000,000.00)	35,650,827.61
11010302	Ecological Fund from FAAC	-	-	-	-	-	-	59,911,238.00
11010303	Budget Augmentation	80,000,000.00	20,000,000.00	100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
11010304	Exchange Rate Gain	300,000,000.00	1,500,000,000.00	1,800,000,000.00	1,800,000,000.00	1,570,856,037.27	(229,143,962.73)	507,884,044.05
11010306	Non Oil Excess Revenue	-	-	-	-	141,391,339.74	141,391,339.74	121,311,294.02
11010307	Share of Solid Minerals	-	-	-	-	3,730,518.47	3,730,518.47	-
11010308	Stabilization Fund	12,000,000.00	-	12,000,000.00	12,000,000.00	-	(12,000,000.00)	-
11010309	Other Recurrent Receipts	320,000,000.00	-	320,000,000.00	320,000,000.00	186,252,938.22	(133,747,061.78)	51,937,752.13
11010317	Electronic Money Transfers Levy	-	-	-	-	91,833,617.48	91,833,617.48	114,478,298.62
110103 - OTHER FAAC Total		762,000,000.00	1,520,000,000.00	2,282,000,000.00	2,282,000,000.00	1,994,064,451.18	(287,935,548.82)	891,173,454.43
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total		4,462,000,000.00	1,820,000,000.00	6,282,000,000.00	6,282,000,000.00	5,479,041,768.43	(802,958,231.57)	3,746,140,765.55
12 - INDEPENDENT REVENUE								
1201 - TAX REVENUE								
120103 - OTHER TAXES								
12010315	Development Levy	-	-	-	-	-	-	2,056,700.00
120103 - OTHER TAXES Total		-	-	-	-	-	-	2,056,700.00
1201 - TAX REVENUE Total		-	-	-	-	-	-	2,056,700.00
1202 - NON-TAX REVENUE								
120201 - LICENCES - GENERAL								
12020109	Registration of Voluntary Organisations	500,000.00	-	500,000.00	500,000.00	-	(500,000.00)	-
12020111	Bake House Licences	4,000,000.00	-	4,000,000.00	4,000,000.00	-	(4,000,000.00)	-
12020113	Brick Making, etc. Licences	1,500,000.00	-	1,500,000.00	1,500,000.00	-	(1,500,000.00)	-
12020114	Cart Licences	-	-	-	-	-	-	845,700.00
12020115	Dane Gun Licences	300,000.00	-	300,000.00	300,000.00	-	(300,000.00)	-
12020116	Cattle Dealer Licences	3,450,000.00	-	3,450,000.00	3,450,000.00	25,000.00	(3,425,000.00)	4,067,000.00
12020117	Dried Fish & Meat Licences	500,000.00	-	500,000.00	500,000.00	-	(500,000.00)	-
12020120	Hawker's Permits	700,000.00	-	700,000.00	700,000.00	-	(700,000.00)	-
12020122	Produce Buying Licences	2,000,000.00	-	2,000,000.00	2,000,000.00	-	(2,000,000.00)	11,645,303.00
12020124	Abbattoir/Slaughter Licences	1,000,000.00	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)	112,900.00
12020126	Hiring Services	250,000.00	-	250,000.00	250,000.00	-	(250,000.00)	-
12020130	Cinematograph Licences	500,000.00	-	500,000.00	500,000.00	-	(500,000.00)	-
12020138	Forest Licences Roller Saws,Saw Mill Hammer/Licences	-	-	-	-	-	-	671,200.00
12020159	Bicycle Licence & Hire Permits	50,000.00	-	50,000.00	50,000.00	-	(50,000.00)	-
12020160	Animal Health Certificate Licences	2,000,000.00	-	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
12020161	Liquor Licences	500,000.00	-	500,000.00	500,000.00	-	(500,000.00)	-
120201 - LICENCES - GENERAL Total		17,250,000.00	-	17,250,000.00	17,250,000.00	25,000.00	(17,225,000.00)	17,342,103.00
120204 - FEES - GENERAL								
12020402	Medical Service Fees/Laboratory Fees	400,000.00	-	400,000.00	400,000.00	71,775.00	(328,225.00)	-
12020404	Trade Union Fees /Trade Test Fees	400,000.00	-	400,000.00	400,000.00	-	(400,000.00)	-
12020414	Registration of Access/Permit of Minerals, Mining & Allied Fees	-	-	-	-	-	-	232,200.00
12020417	Contractors Registration Fees	3,000,000.00	-	3,000,000.00	3,000,000.00	-	(3,000,000.00)	-
12020418	Marriage/Divorce Fees	-	-	-	-	4,000.00	4,000.00	1,084,100.00
12020422	Indigene Letter	3,400,000.00	100,000.00	3,500,000.00	3,500,000.00	11,014,000.00	7,514,000.00	8,873,800.00
12020424	Business/Trade Operating Fees	2,000,000.00	100,000.00	2,100,000.00	2,100,000.00	-	(2,100,000.00)	4,755,200.00
12020425	Disinfection of Produce /Fumigation Service/Spraying of Produce Fees	500,000.00	-	500,000.00	500,000.00	-	(500,000.00)	-
12020426	Tender Fees/Bill of Interest/Non-Refundable Tender Fees	1,200,000.00	-	1,200,000.00	1,200,000.00	-	(1,200,000.00)	-
12020428	International/Domestic Landing and Parking	-	-	-	-	-	-	1,502,200.00
12020434	Billboard/Advertisement Fees	3,500,000.00	-	3,500,000.00	3,500,000.00	-	(3,500,000.00)	-
12020443	Proof/Change of Ownership Certificate Fees	400,000.00	50,000.00	450,000.00	450,000.00	-	(450,000.00)	-
12020444	Agriculture/Veterinary Service Fees	3,000,000.00	-	3,000,000.00	3,000,000.00	-	(3,000,000.00)	-
12020447	Timber, Forest and Charcoal Fees	2,750,000.00	-	2,750,000.00	2,750,000.00	-	(2,750,000.00)	-
12020466	Right of Occupancy Fees	1,000,000.00	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
12020492	Other Fees	200,000.00	5,000,000.00	5,200,000.00	5,200,000.00	-	(5,200,000.00)	-
120204 - FEES - GENERAL Total		21,750,000.00	5,250,000.00	27,000,000.00	27,000,000.00	11,089,775.00	(15,910,225.00)	16,447,500.00
120205 - FINES - GENERAL								
12020526	Fines and Donations	1,300,000.00	-	1,300,000.00	1,300,000.00	-	(1,300,000.00)	-
12020535	Dislodging of Effluent/Pollution Fine	700,000.00	-	700,000.00	700,000.00	-	(700,000.00)	-
120205 - FINES - GENERAL Total		2,000,000.00	-	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
120206 - SALES - GENERAL								
12020606	Sales of Forms	2,000,000.00	-	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
12020607	Sales of Registration Forms	-	-	-	-	-	-	316,800.00
12020609	Sales of Farm Produce	4,000,000.00	-	4,000,000.00	4,000,000.00	-	(4,000,000.00)	-
12020610	Proceeds From Sales of Goods By Public Autions	2,000,000.00	-	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
12020612	Proceeds From Sales of Drugs and Medications	4,000,000.00	-	4,000,000.00	4,000,000.00	-	(4,000,000.00)	-
120206 - SALES - GENERAL Total		12,000,000.00	-	12,000,000.00	12,000,000.00	-	(12,000,000.00)	316,800.00
120207 - EARNINGS -GENERAL								
12020701	Earnings From Consultancy Services	-	-	-	-	-	-	2,450,000.00
12020704	Earnings From the use of Government Vehicles	5,000,000.00	-	5,000,000.00	5,000,000.00	-	(5,000,000.00)	-
12020705	Earnings From The use of Government Halls	-	-	-	-	-	-	27,000.00
12020708	Earnings From Agricultural Produce	5,000,000.00	-	5,000,000.00	5,000,000.00	-	(5,000,000.00)	549,800.00
12020709	Earnings FromTourism/ Cultural/Arts Centres	4,000,000.00	-	4,000,000.00	4,000,000.00	-	(4,000,000.00)	-
12020722	Earnings From Commercial Activities	129,000,000.00	-	129,000,000.00	129,000,000.00	94,314,423.79	(34,685,576.21)	15,672,300.00
120207 - EARNINGS -GENERAL Total		143,000,000.00	-	143,000,000.00	143,000,000.00	94,314,423.79	(48,685,576.21)	18,699,100.00
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL								

DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
12020803	Rent on Govt.Buildings	-	-	-	-	-	-	800,000.00
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL Total		-	-	-	-	-	-	800,000.00
120209 - RENT ON LAND & OTHERS - GENERAL								
12020901	Rent on Government Land	-	-	-	-	-	-	381,850.00
12020903	Rent & Premiun on the allocation of land	2,000,000.00	-	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
12020906	Rent on Govt. Properties	-	-	-	-	-	-	1,615,000.00
120209 - RENT ON LAND & OTHERS - GENERAL Total		2,000,000.00	-	2,000,000.00	2,000,000.00	-	(2,000,000.00)	1,996,850.00
120210 - REPAYMENTS - GENERAL								
12021006	General Refunds	-	-	-	-	-	-	15,557,251.01
120210 - REPAYMENTS - GENERAL Total		-	-	-	-	-	-	15,557,251.01
120211 - INVESTMENT INCOME								
12021102	Dividend Received	300,000.00	-	300,000.00	300,000.00	-	(300,000.00)	-
12021103	Other Investment Income	700,000.00	-	700,000.00	700,000.00	-	(700,000.00)	-
120211 - INVESTMENT INCOME Total		1,000,000.00	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
120212 - INTEREST EARNED								
12021210	Interest on Bank Deposit	1,000,000.00	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
120212 - INTEREST EARNED Total		1,000,000.00	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
1202 - NON-TAX REVENUE Total		200,000,000.00	5,250,000.00	205,250,000.00	205,250,000.00	105,429,198.79	(99,820,801.21)	71,159,604.01
13 - AID AND GRANTS								
1302 - GRANTS								
130202 - FOREIGN GRANTS								
13020201	Current Foreign Grants	40,000,000.00	-	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
130202 - FOREIGN GRANTS Total		40,000,000.00	-	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
1302 - GRANTS Total		40,000,000.00	-	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS								
1402 - OTHER CAPITAL RECEIPTS								
140201 - OTHER CAPITAL RECEIPTS								
14020101	Other Capital Receipts to CDF	60,000,000.00	-	60,000,000.00	60,000,000.00	-	(60,000,000.00)	-
14020103	Receipt of Share of State IGR	100,000,000.00	-	100,000,000.00	100,000,000.00	102,079,944.36	2,079,944.36	-
140201 - OTHER CAPITAL RECEIPTS Total		160,000,000.00	-	160,000,000.00	160,000,000.00	102,079,944.36	(57,920,055.64)	-
1402 - OTHER CAPITAL RECEIPTS Total		160,000,000.00	-	160,000,000.00	160,000,000.00	102,079,944.36	(57,920,055.64)	-
1403 - LOANS/ BORROWINGS RECEIPT								
140301 - DOMESTIC LOANS/ BORROWINGS RECEIPT								
14030101	Domestic Loans/Borrowings from Financial Institutions	200,000,000.00	-	200,000,000.00	200,000,000.00	-	(200,000,000.00)	-
14030102	Domestic Loans/Borrowings from Government Entities	-	-	-	-	-	-	10,000,000.00
140301 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total		200,000,000.00	-	200,000,000.00	200,000,000.00	-	(200,000,000.00)	10,000,000.00
1403 - LOANS/ BORROWINGS RECEIPT Total		200,000,000.00	-	200,000,000.00	200,000,000.00	-	(200,000,000.00)	10,000,000.00
1407 - EXTRAORDINARY ITEMS								
140701 - EXTRAORDINARY ITEMS								
14070102	Unspecified Revenue	-	-	-	-	-	-	4,500,000.00
140701 - EXTRAORDINARY ITEMS Total		-	-	-	-	-	-	4,500,000.00
1407 - EXTRAORDINARY ITEMS Total		-	-	-	-	-	-	4,500,000.00

GOMBE STATE GOVERNMENT OF NIGERIA
GOMBE LOCAL GOVERNMENT COUNCIL
SUMMARY OF TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
2	EXPENDITURES							
21	Personnel Cost							
21010101	Basic Salary	-	-	-	-	-	-	-
21010102	Overtime Payments	-	-	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	40,000,000.00	-	40,000,000.00	65,160,000.00	65,157,392.58	2,607.42	350,000.00
21010104	Consolidated Salaries	1,152,000,000.00	226,000,000.00	1,378,000,000.00	2,909,170,000.00	2,809,699,132.78	99,470,867.22	865,967,964.73
210201	Allowances	110,400,000.00	-	110,400,000.00	40,400,000.00	16,508,725.00	23,891,275.00	-
210202	Social Contributions	-	-	-	-	-	-	-
210301	Social Benefits	100,000,000.00	-	100,000,000.00	168,710,000.00	168,705,392.90	4,607.10	-
	Personnel Cost Total	1,402,400,000.00	226,000,000.00	1,628,400,000.00	3,183,440,000.00	3,060,070,643.26	123,369,356.74	866,317,964.73
2202	Overhead Cost							
220201	Travels and Transport - General	35,500,000.00	31,000,000.00	66,500,000.00	118,230,000.00	111,021,739.84	7,208,260.16	38,397,909.09
220202	Utilities - General	10,000,000.00	2,000,000.00	12,000,000.00	2,000,000.00	-	2,000,000.00	-
220203	Materials and Supplies - General	128,000,000.00	31,000,000.00	159,000,000.00	137,500,000.00	78,515,681.80	58,984,318.20	37,422,727.22
220204	Maintenance Services - General	50,000,000.00	18,500,000.00	68,500,000.00	76,670,000.00	50,836,306.02	25,833,693.98	385,000.00
220205	Training - General	-	-	-	-	-	-	5,784,727.10
220206	Other Services - General	317,000,000.00	4,000,000.00	321,000,000.00	328,210,000.00	269,699,834.54	58,510,165.46	221,883,454.00
220207	Consulting and Professional Services	134,000,000.00	17,000,000.00	151,000,000.00	70,290,000.00	20,177,137.89	50,112,862.11	8,990,045.82
220208	Fuel and Lubricants	6,500,000.00	-	6,500,000.00	6,500,000.00	470,000.00	6,030,000.00	8,980,000.00
220209	Financial Charges	10,000,000.00	5,000,000.00	15,000,000.00	3,000,000.00	941,510.79	2,058,489.21	1,466,877.56
220210	Miscellaneous Expenses	223,400,000.00	71,000,000.00	294,400,000.00	233,380,000.00	148,297,355.49	85,082,644.51	212,816,850.94
	Overhead Cost Total	914,400,000.00	179,500,000.00	1,093,900,000.00	975,780,000.00	679,959,566.37	295,820,433.63	536,127,591.73
2203	Loans and Advances							
220301	Staff Loans and Advances - General	-			-	-	-	-
	Loans and Advances Total	-			-	-	-	-
2204	Grants and Contrbutions							
220401	Local Grants and Contrbutions	2,100,327,580.90	660,000,000.00	2,760,327,580.90	1,142,237,580.90	771,543,381.28	370,694,199.62	1,489,819,075.43
220402	Foreign Grants and Contrbutions	-	-	-	-	-	-	-
	Grants and Contrbutions Total	2,100,327,580.90	660,000,000.00	2,760,327,580.90	1,142,237,580.90	771,543,381.28	370,694,199.62	1,489,819,075.43
2205	Subsidies							
220501	Subsidy to Government Owned Companies & Parastatals	10,000,000.00	-	10,000,000.00	28,270,000.00	28,263,862.18	6,137.82	8,324,283.88
220502	Subsidy to Private Companies	-	-	-	-	-	-	-
	Subsidies Total	10,000,000.00	-	10,000,000.00	28,270,000.00	28,263,862.18	6,137.82	8,324,283.88
2206	Public Debt Charges							
2206	Loans Repayment	42,000,000.00	-	42,000,000.00	22,000,000.00	9,402,372.84	12,597,627.16	37,494,766.56
	Public Debt Charges Total	42,000,000.00	-	42,000,000.00	22,000,000.00	9,402,372.84	12,597,627.16	37,494,766.56
2207	Transfer to Fund Recurrent Expenditure-Payment							
2207	Transfers - Payment	-	-	-	182,900,000.00	182,894,820.20	5,179.80	193,514,508.10
	Transfers Payment - Total	-	-	-	182,900,000.00	182,894,820.20	5,179.80	193,514,508.10
2208	Transfers-Payments to Individuals							
2208	Transfers - Payment	-	-	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-	-	-
23	Capital Expenditure							
230101	Purchase of Fixed Assets	252,000,000.00	-	252,000,000.00	251,000,000.00	74,881,328.18	176,118,671.82	31,360,636.36
230201	Construction/Provision of Fixed Assets	160,882,776.48	300,000,000.00	460,882,776.48	460,882,776.48	21,324,049.07	439,558,727.41	68,062,520.18
230301	Rehabilitation/Repairs of Fixed Assets	225,000,000.00	230,000,000.00	455,000,000.00	456,000,000.00	46,068,751.00	409,931,249.00	72,427,032.09
230401	Preservation of the Environment	10,000,000.00	-	10,000,000.00	10,000,000.00	-	10,000,000.00	-
230501	Acquisition of Non Tangible Assets	-	-	-	-	-	-	1,270,000.00
	Capital Expenditure Total	647,882,776.48	530,000,000.00	1,177,882,776.48	1,177,882,776.48	142,274,128.25	1,035,608,648.23	173,120,188.63
	TOTAL EXPENDITURE	5,117,010,357.38	1,595,500,000.00	6,712,510,357.38	6,712,510,357.38	4,874,408,774.38	1,838,101,583.00	3,304,718,379.06

GOMBE STATE GOVERNMENT OF NIGERIA
GOMBE LOCAL GOVERNMENT COUNCIL
DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
21 - PERSONNEL COST								
2101 - SALARY								
210101 - SALARIES AND WAGES								
21010103	Consolidated Revenue Fund Charges - Statutory office Holder's Salaries and Allowances	40,000,000.00	-	40,000,000.00	65,160,000.00	65,157,392.58	2,607.42	350,000.00
21010104	Consolidated Salaries	1,152,000,000.00	226,000,000.00	1,378,000,000.00	2,909,170,000.00	2,809,699,132.78	99,470,867.22	865,967,964.73
210101 - SALARIES AND WAGES Total		1,192,000,000.00	226,000,000.00	1,418,000,000.00	2,974,330,000.00	2,874,856,525.36	99,473,474.64	866,317,964.73
2101 - SALARY Total		1,192,000,000.00	226,000,000.00	1,418,000,000.00	2,974,330,000.00	2,874,856,525.36	99,473,474.64	866,317,964.73
2102 - ALLOWANCES AND SOCIAL CONTRIBUTION								
210201 - ALLOWANCES								
21020117	Other Allowances	110,400,000.00	-	110,400,000.00	40,400,000.00	16,508,725.00	23,891,275.00	0.00
210201 - ALLOWANCES Total		110,400,000.00	-	110,400,000.00	40,400,000.00	16,508,725.00	23,891,275.00	0.00
2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total		110,400,000.00	-	110,400,000.00	40,400,000.00	16,508,725.00	23,891,275.00	0.00
2103 - SOCIAL BENEFITS								
210301 - SOCIAL BENEFITS								
21030105	Severance Gratuity	100,000,000.00	-	100,000,000.00	168,710,000.00	168,705,392.90	4,607.10	0.00
210301 - SOCIAL BENEFITS Total		100,000,000.00	-	100,000,000.00	168,710,000.00	168,705,392.90	4,607.10	0.00
2103 - SOCIAL BENEFITS Total		100,000,000.00	-	100,000,000.00	168,710,000.00	168,705,392.90	4,607.10	0.00
21 - PERSONNEL COST Total		1,402,400,000.00	226,000,000.00	1,628,400,000.00	3,183,440,000.00	3,060,070,643.26	123,369,356.74	866,317,964.73
22 - OTHER RECURRENT COSTS								
2202 - OVERHEAD COST								
220201 - TRAVEL& TRANSPORT - GENERAL								
22020101	Local Travel and Transport - Training	28,500,000.00	31,000,000.00	59,500,000.00	108,450,000.00	102,439,012.57	6,010,987.43	14,791,909.09
22020102	Local Travel and Transport - Others	7,000,000.00	-	7,000,000.00	9,780,000.00	8,582,727.27	1,197,272.73	23,456,000.00
22020104	International Transport and Travels - Others	0.00	-	-	0.00	0.00	0.00	150,000.00
220201 - TRAVEL& TRANSPORT - GENERAL Total		35,500,000.00	31,000,000.00	66,500,000.00	118,230,000.00	111,021,739.84	7,208,260.16	38,397,909.09
220202 - UTILITIES - GENERAL								
22020201	Electricity Charges	10,000,000.00	2,000,000.00	12,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
220202 - UTILITIES - GENERAL Total		10,000,000.00	2,000,000.00	12,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
220203 - MATERIALS & SUPPLIES - GENERAL								
22020301	Office Stationaries/Computer Consumables	5,000,000.00	-	5,000,000.00	5,000,000.00	4,481,818.18	518,181.82	4,189,999.92
22020305	Printing of Non security Documents	10,000,000.00	7,000,000.00	17,000,000.00	19,000,000.00	17,509,545.45	1,490,454.55	13,651,000.00
22020306	Printing of Security Documents	6,000,000.00	24,000,000.00	30,000,000.00	30,000,000.00	18,147,500.00	11,852,500.00	10,245,000.00
22020307	Drugs & Medical Supplies	50,000,000.00	-	50,000,000.00	50,000,000.00	19,700,000.00	30,300,000.00	0.00
22020310	Teaching Aids/Materials Supplies	2,000,000.00	-	2,000,000.00	2,000,000.00	2,000,000.00	0.00	0.00
22020311	Food Stuff/Catering Materials Supplies	2,000,000.00	-	2,000,000.00	2,000,000.00	1,000,000.00	1,000,000.00	0.00
22020313	Accessories/Materials/Supplies General	50,000,000.00	-	50,000,000.00	23,750,000.00	12,926,818.17	10,823,181.83	8,072,727.30
22020314	Printing/Publications General	3,000,000.00	-	3,000,000.00	5,750,000.00	2,750,000.00	3,000,000.00	1,264,000.00
220203 - MATERIALS & SUPPLIES - GENERAL Total		128,000,000.00	31,000,000.00	159,000,000.00	137,500,000.00	78,515,681.80	58,984,318.20	37,422,727.22
220204 - MAINTENANCE SERVICES - GENERAL								
22020401	Maintenance of Motor Vehicles/Transport Equipment	3,000,000.00	-	3,000,000.00	4,150,000.00	4,150,000.00	0.00	0.00
22020402	Maintenance of Office Funiture	0.00	-	-	0.00	0.00	0.00	15,000.00
22020404	Maintenance of Office/ IT Equipments	1,000,000.00	500,000.00	1,500,000.00	1,500,000.00	1,000,000.00	500,000.00	0.00
22020405	Maintenance of Plants and Generators	5,000,000.00	-	5,000,000.00	5,000,000.00	2,500,000.00	2,500,000.00	0.00
22020406	Other Maintenance Services	10,000,000.00	3,000,000.00	13,000,000.00	13,250,000.00	9,656,000.00	3,594,000.00	0.00
22020411	Maintenance of Communucation Equipments	1,000,000.00	-	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020412	Maintenance of Markets/Public Places	10,000,000.00	10,000,000.00	20,000,000.00	26,770,000.00	26,762,306.02	7,693.98	0.00
22020413	Minor Road Maintenance	10,000,000.00	-	10,000,000.00	10,000,000.00	0.00	10,000,000.00	20,000.00
22020414	Maintenance of Office/Residential Buildings	10,000,000.00	5,000,000.00	15,000,000.00	15,000,000.00	6,768,000.00	8,232,000.00	350,000.00
220204 - MAINTENANCE SERVICES - GENERAL Total		50,000,000.00	18,500,000.00	68,500,000.00	76,670,000.00	50,836,306.02	25,833,693.98	385,000.00
220205 - TRAINING - GENERAL								
22020501	Local Training	0.00	-	-	0.00	0.00	0.00	5,784,727.10
220205 - TRAINING - GENERAL Total		0.00	-	-	0.00	0.00	0.00	5,784,727.10
220206 - OTHER SERVICES - GENERAL								
22020601	Security Services	216,000,000.00	4,000,000.00	220,000,000.00	229,210,000.00	229,205,000.00	5,000.00	60,110,000.00
22020602	Office Rent	8,000,000.00	-	8,000,000.00	8,000,000.00	1,600,000.00	6,400,000.00	0.00
22020603	Residential Rent	10,000,000.00	-	10,000,000.00	10,000,000.00	5,100,000.00	4,900,000.00	3,400,000.00
22020604	Anti-Banditry	0.00	-	-	0.00	0.00	0.00	118,000,000.00
22020605	Cleaning and Fumigation Services	10,000,000.00	-	10,000,000.00	10,000,000.00	9,500,000.00	500,000.00	0.00
22020614	Other Services General	60,000,000.00	-	60,000,000.00	58,000,000.00	16,080,380.00	41,919,620.00	0.00
22020629	Pilgrims Camping Expenses	0.00	-	-	0.00	0.00	0.00	0.00
22020646	Audit Fees and Expenses	0.00	-	-	0.00	0.00	0.00	3,545,454.00
22020652	Rescue Services	11,000,000.00	-	11,000,000.00	11,000,000.00	6,600,000.00	4,400,000.00	13,500,000.00
22020657	Celebration of Workers & Other Days	2,000,000.00	-	2,000,000.00	2,000,000.00	1,614,454.54	385,545.46	23,328,000.00
220206 - OTHER SERVICES - GENERAL Total		317,000,000.00	4,000,000.00	321,000,000.00	328,210,000.00	269,699,834.54	58,510,165.46	221,883,454.00
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22020701	Financial Consulting	25,000,000.00	17,000,000.00	42,000,000.00	41,290,000.00	20,177,137.89	21,112,862.11	6,890,045.82
22020703	Legal Services	10,000,000.00	-	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
22020704	Engineering Services	1,000,000.00	-	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020705	Architectural Services	10,000,000.00	-	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
22020708	Medical Consulting	0.00	-	-	0.00	0.00	0.00	100,000.00
22020709	Consultancy Services	85,000,000.00	-	85,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020712	Other Consultancy Services	3,000,000.00	-	3,000,000.00	3,000,000.00	0.00	3,000,000.00	2,000,000.00
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total		134,000,000.00	17,000,000.00	151,000,000.00	70,290,000.00	20,177,137.89	50,112,862.11	8,990,045.82
220208 - FUEL & LUBRICANTS - GENERAL								
22020801	Motor Vehicle Fuel Cost	1,000,000.00	-	1,000,000.00	1,000,000.00	0.00	1,000,000.00	8,980,000.00
22020802	Other Transport Equipment Fuel Cost	500,000.00	-	500,000.00	500,000.00	0.00	500,000.00	0.00
22020803	Plant/Generator fuel Cost	5,000,000.00	-	5,000,000.00	5,000,000.00	470,000.00	4,530,000.00	0.00
220208 - FUEL & LUBRICANTS - GENERAL Total		6,500,000.00	-	6,500,000.00	6,500,000.00	470,000.00	6,030,000.00	8,980,000.00
220209 - FINANCIAL CHARGES - GENERAL								
22020901	Bank Charges (Other Than Interest)	10,000,000.00	5,000,000.00	15,000,000.00	3,000,000.00	941,510.79	2,058,489.21	1,466,877.56
220209 - FINANCIAL CHARGES - GENERAL Total		10,000,000.00	5,000,000.00	15,000,000.00	3,000,000.00	941,510.79	2,058,489.21	1,466,877.56
220210 - MISCELLANEOUS EXPENSES GENERAL								
22021001	Entertainment & Hospitality	30,000,000.00	-	30,000,000.00	33,460,000.00	33,458,636.36	1,363.64	25,278,000.00
22021002	Honourarium & sitting Allowance	60,000,000.00	-	60,000,000.00	41,000,000.00	20,121,806.84	20,878,193.16	100,000.00
22021003	Publicity & Advertisements/Awareness	5,000,000.00	5,000,000.00	10,000,000.00	10,000,000.00	1,793,275.94	8,206,724.06	0.00
22021004	Medical Expenses Locally and Internationally	0.00	40,000,000.00	40,000,000.00	5,000,000.00	0.00	5,000,000.00	3,500,000.00
22021007	Welfare Packages	40,000,000.00	-	40,000,000.00	40,130,000.00	40,120,909.09	9,090.91	43,711,000.00

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
22021009	Sporting Services	5,000,000.00	-	5,000,000.00	5,000,000.00	1,818,181.81	3,181,818.19	0.00
22021014	Annual Budget Expenses and Administration	10,000,000.00	15,000,000.00	25,000,000.00	25,000,000.00	17,937,545.45	7,062,454.55	23,248,050.94
22021016	Monitoring & Evaluation	0.00	-	-	0.00	0.00	0.00	2,100,000.00
22021021	Gender & Social Inclusion Related Matters	1,000,000.00	-	1,000,000.00	1,000,000.00	0.00	1,000,000.00	102,420,000.00
22021023	Contingencies	8,000,000.00	3,000,000.00	11,000,000.00	11,000,000.00	5,047,000.00	5,953,000.00	0.00
22021029	COVID-19 Task Force	20,000,000.00	-	20,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22021032	NYSC Expenses	0.00	-	-	0.00	0.00	0.00	4,460,000.00
22021036	Religious Intervention	30,000,000.00	-	30,000,000.00	30,000,000.00	5,610,000.00	24,390,000.00	0.00
22021038	Other Miscelleneous	14,400,000.00	8,000,000.00	22,400,000.00	26,790,000.00	22,390,000.00	4,400,000.00	7,579,800.00
22021046	Casual Workers Security(Metro Guard)	0.00	-	-	0.00	0.00	0.00	420,000.00
220210 - MISCELLANEOUS EXPENSES GENERAL Total		223,400,000.00	71,000,000.00	294,400,000.00	233,380,000.00	148,297,355.49	85,082,644.51	212,816,850.94
2202 - OVERHEAD COST Total		914,400,000.00	179,500,000.00	1,093,900,000.00	975,780,000.00	679,959,566.37	295,820,433.63	536,127,591.73
2204 - GRANTS AND CONTRIBUTIONS GENERAL								
220401 - LOCAL GRANTS AND CONTRIBUTIONS								
22040101	Grant To State Governments -Current	0.00	-	-	0.00	0.00	0.00	0.00
22040103	Grant To Local Governments -Current	50,000,000.00	-	50,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22040109	Grant to Communities/NGO's/Unions	5,000,000.00	10,000,000.00	15,000,000.00	15,000,000.00	6,500,000.00	8,500,000.00	0.00
22040110	Contribution to Higher Institutions	1,405,327,580.90	500,000,000.00	1,905,327,580.90	340,327,580.90	215,406,914.35	124,920,666.55	123,453,242.57
22040111	Contribution to LGA Pension Board	450,000,000.00	50,000,000.00	500,000,000.00	500,000,000.00	329,455,305.57	170,544,694.43	343,363,749.72
22040112	Contribution to Gombe Health Equity Fund	100,000,000.00	20,000,000.00	120,000,000.00	120,000,000.00	87,430,062.32	32,569,937.68	0.00
22040114	Contribution to Local Governmnet Service Commission	10,000,000.00	-	10,000,000.00	10,000,000.00	9,436,999.98	563,000.02	8,984,544.16
22040115	Contribution to local Govt. Education Authority	0.00	-	-	0.00	0.00	0.00	977,497,117.24
22040116	Contribution to Auditor General to Local Government	30,000,000.00	30,000,000.00	60,000,000.00	60,000,000.00	48,120,909.06	11,879,090.94	0.00
22040117	Contribution to Traditional Councils	30,000,000.00	-	30,000,000.00	30,000,000.00	22,450,000.00	7,550,000.00	25,335,000.00
22040118	Contributions for Ministry for LGA Bureau	20,000,000.00	10,000,000.00	30,000,000.00	33,910,000.00	33,906,190.00	3,810.00	11,185,421.74
22040119	Contribution to Agric Activities	0.00	40,000,000.00	40,000,000.00	28,000,000.00	18,837,000.00	9,163,000.00	0.00
22040120	Contibution to Primary Health Care	0.00	-	-	0.00	0.00	0.00	0.00
220401 - LOCAL GRANTS AND CONTRIBUTIONS Total		2,100,327,580.90	660,000,000.00	2,760,327,580.90	1,142,237,580.90	771,543,381.28	370,694,199.62	1,489,819,075.43
2204 - GRANTS AND CONTRIBUTIONS GENERAL Total		2,100,327,580.90	660,000,000.00	2,760,327,580.90	1,142,237,580.90	771,543,381.28	370,694,199.62	1,489,819,075.43
2205 - SUBSIDIES GENERAL								
220501 - SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050103	Health Subsidies	10,000,000.00	-	10,000,000.00	28,270,000.00	28,263,862.18	6,137.82	8,324,283.88
220501 - SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS Total		10,000,000.00	-	10,000,000.00	28,270,000.00	28,263,862.18	6,137.82	8,324,283.88
2205 - SUBSIDIES GENERAL Total		10,000,000.00	-	10,000,000.00	28,270,000.00	28,263,862.18	6,137.82	8,324,283.88
2206 - PUBLIC DEBT CHARGES								
220604 - DOMESTIC PRINCIPAL								
22060401	Domestic Principal - Short Term Borrowings	42,000,000.00	-	42,000,000.00	22,000,000.00	9,402,372.84	12,597,627.16	37,494,766.56
220604 - DOMESTIC PRINCIPAL Total		42,000,000.00	-	42,000,000.00	22,000,000.00	9,402,372.84	12,597,627.16	37,494,766.56
2206 - PUBLIC DEBT CHARGES Total		42,000,000.00	-	42,000,000.00	22,000,000.00	9,402,372.84	12,597,627.16	37,494,766.56
2207 - TRANSFERS-PAYMENT								
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070102	Payment to Other Agency to Fund Recurrent Expenditure	0.00	-	-	0.00	0.00	0.00	193,514,508.10
22070105	Other Transfers/Payments	0.00	-	-	182,900,000.00	182,894,820.20	5,179.80	0.00
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT Total		0.00	-	-	182,900,000.00	182,894,820.20	5,179.80	193,514,508.10
2207 - TRANSFERS-PAYMENT Total		0.00	-	-	182,900,000.00	182,894,820.20	5,179.80	193,514,508.10
22 - OTHER RECURRENT COSTS Total		3,066,727,580.90	839,500,000.00	3,906,227,580.90	2,351,187,580.90	1,672,064,002.87	679,123,578.03	2,265,280,225.70
23 - CAPITAL EXPENDITURE								
2301 - FIXED ASSETS PURCHASED								
230101 - PURCHASE OF FIXED ASSETS - GENERAL								
23010101	Purchase/Acquisition of Land	30,000,000.00	-	30,000,000.00	30,000,000.00	2,300,000.00	27,700,000.00	23,500,000.00
23010104	Purchase of Motor Cycles	6,000,000.00	-	6,000,000.00	6,000,000.00	2,580,000.00	3,420,000.00	0.00
23010105	Purchase of Motor Vehicles	60,000,000.00	-	60,000,000.00	59,000,000.00	0.00	59,000,000.00	1,000,000.00
23010106	Purchase of Vans	0.00	-	-	0.00	0.00	0.00	0.00
23010112	Purchase of Office Furniture and Fittings	36,000,000.00	-	36,000,000.00	36,000,000.00	16,979,760.00	19,020,240.00	3,923,000.00
23010113	Purchase of Computers	0.00	-	-	0.00	0.00	0.00	2,937,636.36
23010121	Purchase of Residential Furniture	5,000,000.00	-	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
23010122	Purchase of Health/Medical Equipment	70,000,000.00	-	70,000,000.00	70,000,000.00	46,441,568.18	23,558,431.82	0.00
23010124	Purchase of Teaching/Learning EquipmentS	0.00	-	-	0.00	0.00	0.00	0.00
23010127	Purchase Agricultural Equipment	0.00	-	-	0.00	0.00	0.00	0.00
23010142	Purchase of General Items	45,000,000.00	-	45,000,000.00	45,000,000.00	6,580,000.00	38,420,000.00	0.00
230101 - PURCHASE OF FIXED ASSETS - GENERAL Total		252,000,000.00	-	252,000,000.00	251,000,000.00	74,881,328.18	176,118,671.82	31,360,636.36
2301 - FIXED ASSETS PURCHASED Total		252,000,000.00	-	252,000,000.00	251,000,000.00	74,881,328.18	176,118,671.82	31,360,636.36
2302 - CONSTRUCTION / PROVISION								
230201 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL								
23020101	Construction/Provision of office Buildings	0.00	-	-	0.00	0.00	0.00	140,000.00
23020103	Construction/Provision of Electricity	0.00	-	-	0.00	0.00	0.00	0.00
23020104	Construction/Provision of Housing	0.00	-	-	0.00	0.00	0.00	0.00
23020105	Construction/Provision of Water Facilities	30,000,000.00	-	30,000,000.00	30,000,000.00	2,350,000.00	27,650,000.00	100,000.00
23020106	Construction/Provision of Hospitals/Health Centres	50,000,000.00	-	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
23020114	Construction/Provision of Roads	0.00	300,000,000.00	300,000,000.00	300,000,000.00	18,674,049.07	281,325,950.93	28,438,105.68
23020116	Construction/ Provision of Water Ways	30,000,000.00	-	30,000,000.00	30,000,000.00	300,000.00	29,700,000.00	39,384,414.50
23020118	Construction/ Provision of Infrastrature	0.00	-	-	0.00	0.00	0.00	0.00
23020124	Construction of Markets/Parks	50,882,776.48	-	50,882,776.48	50,882,776.48	0.00	50,882,776.48	0.00
23020126	Construction/Provision of Cemetries	0.00	-	-	0.00	0.00	0.00	0.00
230201 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL Total		160,882,776.48	300,000,000.00	460,882,776.48	460,882,776.48	21,324,049.07	439,558,727.41	68,062,520.18
2302 - CONSTRUCTION / PROVISION Total		160,882,776.48	300,000,000.00	460,882,776.48	460,882,776.48	21,324,049.07	439,558,727.41	68,062,520.18
2303 - REHABILITATION / REPAIRS								
230301 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL								
23030103	Rehabilitation/Repairs - Housing	20,000,000.00	-	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
23030105	Rehabilitation/Repairs - Hospital/Health Centres	50,000,000.00	-	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
23030113	Rehabilitation/Repairs - Roads	0.00	-	-	0.00	0.00	0.00	70,427,032.09
23030121	Rehabilitation/Repairs of office Building	70,000,000.00	200,000,000.00	270,000,000.00	272,500,000.00	41,068,751.00	231,431,249.00	2,000,000.00
23030124	Rehabilitation/Repairs - Market/Parks	85,000,000.00	30,000,000.00	115,000,000.00	113,500,000.00	5,000,000.00	108,500,000.00	0.00
230301 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL Total		225,000,000.00	230,000,000.00	455,000,000.00	456,000,000.00	46,068,751.00	409,931,249.00	72,427,032.09
2303 - REHABILITATION / REPAIRS Total		225,000,000.00	230,000,000.00	455,000,000.00	456,000,000.00	46,068,751.00	409,931,249.00	72,427,032.09
2304 - PRESERVATION OF THE ENVIRONMENT								
230401 - PRESERVATION OF THE ENVIRONMENT - GENERAL								
23040106	Enviromental Sanitation	10,000,000.00	-	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
230401 - PRESERVATION OF THE ENVIRONMENT - GENERAL Total		10,000,000.00	-	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
2304 - PRESERVATION OF THE ENVIRONMENT Total		10,000,000.00	-	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
2305 - OTHER CAPITAL PROJECTS								
230501 - ACQUISITION OF NON TANGIBLE ASSETS								
23050101	Research and Development	0.00	-	-	0.00	0.00	0.00	0.00
23050103	Monitoring and Evaluation	0.00	-	-	0.00	0.00	0.00	1,270,000.00
230501 - ACQUISITION OF NON TANGIBLE ASSETS Total		0.00	-	-	0.00	0.00	0.00	1,270,000.00
2305 - OTHER CAPITAL PROJECTS Total		0.00	-	-	0.00	0.00	0.00	1,270,000.00
23 - CAPITAL EXPENDITURE Total		647,882,776.48	530,000,000.00	1,177,882,776.48	1,177,882,776.48	142,274,128.25	1,035,608,648.23	173,120,188.63

GOMBE LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE BY ADMINISTRATIVE SEGMENT

	2024				2023			
	Final Budget	Recurrent	Capital	Total	Final Budget	Recurrent	Capital	Total
ADMINISTRATION SECTOR								
CHAIRMAN'S OFFICE								
Chairman's Office	-	-	-	-	269,000,000.00	178,460,000.00	-	178,460,000.00
LOCAL GOVERNMENT LEGISLATIVE COUNCIL								
Legislative Council	-	-	-	-	-	-	-	-
PERSONNEL								
Personnel Management Department	1,194,340,000.00	769,082,480.88	19,559,760.00	788,642,240.88	1,092,340,000.00	272,573,872.26	1,270,000.00	273,843,872.26
TOTAL ADMINISTRATION SECTOR	1,194,340,000.00	769,082,480.88	19,559,760.00	788,642,240.88	1,361,340,000.00	451,033,872.26	1,270,000.00	452,303,872.26
ECONOMIC SECTOR								
DEPARTMENT OF AGRICULTUREAND NATURAL RESOURCES								
Agricultural and Natural Resources Department	271,750,000.00	212,471,102.29	-	212,471,102.29	91,500,000.00	120,428,332.74	-	120,428,332.74
DEPARTMENT FINANCE AND SUPPLY								
Finance and Supply Department	1,375,822,776.48	968,766,954.48	5,000,000.00	973,766,954.48	1,504,680,000.00	923,681,151.59	31,360,636.36	955,041,787.95
DEPARTMENT OF WORKS AND HOUSING.								
Works, Housing and Transport Department	691,450,000.00	101,559,942.64	64,692,800.07	166,252,742.71	532,500,000.00	55,524,951.64	140,489,552.27	196,014,503.91
DEPARTMENT OF WATER SANITATION AND HYGEINE (WASH)								
Water Sanitation and Hygeine (WASH) Department	-	-	-	-	-	-	-	-
TOTAL ECONOMIC SECTOR	2,339,022,776.48	1,282,797,999.41	69,692,800.07	1,352,490,799.48	2,128,680,000.00	1,099,634,435.97	171,850,188.63	1,271,484,624.60
SOCIAL SECTOR								
DEPARTMENT OF EDUCATION								
Education and Social Development Department	2,273,027,580.90	2,047,427,976.44	6,580,000.00	2,054,007,976.44	352,000,000.00	277,311,214.73	-	277,311,214.73
Universal Basic Education	-	-	-	-	-	-	-	-
DEPARTMENT OF HEALTH								
Primary Health Care Department	906,120,000.00	616,326,189.40	46,441,568.18	662,767,757.58	980,200,000.00	1,303,618,667.48	-	1,303,618,667.48
Care Department	-	-	-	-	-	-	-	-
TOTAL SOCIAL SECTOR	3,179,147,580.90	2,663,754,165.84	53,021,568.18	2,716,775,734.02	1,332,200,000.00	1,580,929,882.21	-	1,580,929,882.21

KALTUNGO LOCAL GOVERNMENT COUNCIL

GOMBE STATE

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER 2024

TABLE OF CONTENTS

CORPORATE INFORMATION

COUNCIL MEMBERS

Hon. Iliya Sulaiman Jatau	Chairman
Hon. Umaru Muhammed	Vice Chairman
Hon. Meshack Ishaku Mabe	Councillor
Hon. Aishatu Abubakar Umar	Councillor
Hon. Aliyu Abdullahi	Councillor
Hon. Dahiru Pire Maidambe	Councillor
Hon. Danlami Sanda	Councillor
Hon. Nehemuah Adamu Kutwalang	Councillor
Hon. Yahaya Yakubu Awak	Councillor
Hon. Emmanuel Salang Ngale	Councillor
Hon. Samuel Ismaila	Councillor
Hon. Abubakar D. Isa	Councillor

MANAGEMENT AND HEADS OF DEPARTMENT

A'Aron A. Labte	Secretary
Mark D. Latayo	Treasurer
Ahmed Yunana	HOD Agric
Ibrahim Danga	HOD Works
Murna Daniel	HOD Esd
Linus Joab	HOD Wash and Sanitation
Mentor Gaurus	PHC Coordinator

BANKERS

UBA PLC

First Bank

KALTUNGO LOCAL GOVERNMENT
GOMBE STATE OF NIGERIA

Ref No:

Date:

SHELPIDI HOUSE,
No. 5 Shehu Awak Street, Kaltungo
Gombe State, Nigeria
Tel:

STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements set out in pages 6 to 10 for the year ended 31st December, 2024 have been prepared in accordance with the provisions of the Finance [Control and Management] Act 1958 as amended, Cash Basis IPSAS (*Financial Reporting under the Cash Basis of Accounting*), and Financial Memoranda (FM) as well as Generally Accepted Accounting Practice. These reporting requiments provide for the fair presentation of Statement of Cash Flows, Statement of Assets and Liabilities, Statement of Income and Expenditure, Statement of Consolidated Revenue Fund, Statement of Capital Development Fund and Notes to the Financial Statements

To fulfil 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 page 11 were consistently 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, we assert that the Financial Statements fairly reflect the financial position of Kaltungo Local Government Council as at 31st December, 2024 and its operations for the year ended on that date.

The responsibility for the preparation of the Financial Statements rests entirely with the Treasury Department of the Local Government Council.

Treasurer

SECRET

OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

TELEGRAM:
TELEPHONE:

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

Date: 18/08/2025

AUDIT CERTIFICATE

AUDIT CERTIFICATE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS ON THE ACCOUNTS OF KALTUNGO LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER 2024

The Auditor General audited the books of accounts and reviewed the audited financial statements of Kaltungo Local Government Council of Gombe State for the year ended 31st December, 2024 in accordance with section 125(2) and 316 of the 1999 Constitution of the FRN (as amended) and section 51(1) of the Gombe State, State and Local Government Audit Law of 2021. The Financial Statements comprise of the Statement of Cash Flows, Statement of Assets and Liabilities, Statement of Income and Expenditure, Statement of Consolidated Revenue Fund, Statement of Capital Development Fund and Notes to the Financial Statements. The financial statements of the local government are prepared in compliance with Cash Basis International Public Sector Accounting Standards (Cash Basis IPSAS).

Responsibility of the Local Government Council

The local government council is responsible for the preparation and fair presentation of its financial statements in accordance with Cash Basis IPSAS, Gombe State Financial Memorandum (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 Cash Basis IPSAS; and making accounting estimates that are reasonable in the circumstances.

Responsibility of the External Auditors

The responsibility of the external auditors is to express an opinion on the financial statements of the local government council based on their audit in accordance International Standards of Supreme Audit Institutions (ISSAIs) as well as the International Standards on Auditing (Adapted as Nigerian Standards on Auditing) relevant to the public sector. Those standards require that the external auditors plan and perform the audit to obtain reasonable, but not absolute, assurance that 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 (I) above on the accounts and financial management of Kaltungo local government council and review of the respective audited financial statements. During the year, I successfully completed reviews of activity-based audit, financial statements assessment audit and compliance audit. The Financial statements of Kaltungo Local Government show completely and distinctly the financial allocation received from the State – Local Government Joint Accounts and Allocation Committee (SLJAAC) for the year 2024.

Having complied with ISSAIs, the relevant laws and applied the Generally Accepted Auditing Standards, the audit provides a reasonable basis for the certification of the Auditor General on the financial statements of Kaltungo local government council.

Opinion

In my opinion, the individual financial statements give a true and fair view of the financial position of Kaltungo Local Government Council as of December 31, 2024, and of its financial performance and its cash flows for the year ended in accordance with Cash Basis IPSAS, Financial Memoranda, and the relevant laws.

18/08/2025

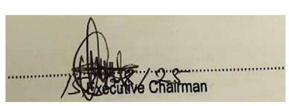
Muhammad Bappayo Abdulmumini FCNA
FRC/2022/PRO/ANAN/002/957066
AUDITOR GENERAL FOR LOCAL GOVERNMENTS
GOMBE STATE

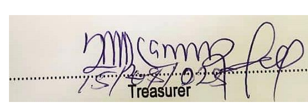
GOMBE STATE GOVERNMENT OF NIGERIA

KALTUNGO LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2024

FINAL BUDGET 2024		NOTES	2024 ₦	2023 ₦
	Operating Activities			
	Receipts			
5,904,000,000.00	Statutory Revenue	1	4,363,683,289.13	2,921,536,687.19
	Independent Revenue:			
-	Personal Taxes	2A	-	-
400,000.00	Other Taxes	2B	-	-
8,020,000.00	Licences - General	2C	15,971,553.00	9,632,900.00
-	Mining Rents	2D	-	-
-	Royalties	2E	-	-
8,850,000.00	Fees - General	2F	3,335,500.00	1,529,050.00
-	Fines - General	2G	-	-
7,500,000.00	Sales - General	2H	60,700.00	1,104,700.00
7,400,000.00	Earnings -General	2I	859,263.64	4,612,618.18
3,200,000.00	Rent on Government Buildings - General	2J	-	330,600.00
49,224,000.00	Rent on Land & Others - General	2K	39,300,800.00	6,728,500.00
-	Repayments - General	2L	-	5,314,000.00
-	Investment Income	2M	-	-
-	Interest Earned	2N	-	-
-	Re-Imbursement General	2O	-	-
84,594,000.00	Independent Revenue Sub-total		59,527,816.64	29,252,368.18
5,988,594,000.00	Total Receipts		4,423,211,105.77	2,950,789,055.37
	Payments			
(1,952,424,520.00)	Salaries and Allowances	5	(1,756,895,131.73)	(509,847,917.24)
(65,400,000.00)	Social Contributions	6	(65,305,862.76)	-
-	Social Benefits	7	-	-
(1,222,120,000.00)	Overhead Cost	8	(929,193,255.46)	(478,239,457.46)
-	Loans and Advances	9	-	-
(1,064,791,626.00)	Grants and Contrbutions	10	(818,380,861.06)	(1,274,734,638.77)
(17,920,000.00)	Subsidies	11	(12,268,181.31)	(1,200,000.00)
(143,400,000.00)	Transfers - Payments	13A	(143,389,268.27)	(152,576,198.43)
-	Transfers - Payments to Individuals	13B	-	-
-	Loss on Foreign Exchange	14	-	-
(4,466,056,146.00)	Total Payments		(3,725,432,560.59)	(2,416,598,211.90)
1,522,537,854.00	Net Cash flow from Operating Activities		697,778,545.18	534,190,843.47
	Investing Activities			
(376,657,647.00)	Purchase of Fixed Assets	15A	(76,800,682.00)	(10,425,999.64)
(1,918,970,000.00)	Construction/Provision of Fixed Assets	15B	(63,890,630.00)	(53,776,716.40)
(875,000,000.00)	Rehabilitation/Repairs of Fixed Assets	15C	(16,280,568.18)	(30,999,145.31)
-	Preservation of the Environment	15D	-	-
(84,200,000.00)	Acquisition of Non Tangible Assets	15E	(1,500,000.00)	(300,000.00)
(3,254,827,647.00)	Net Cash Flow from Investing Activities		(158,471,880.18)	(95,501,861.35)
	Financing Activities			
-	Proceeds from Aids and Grants	3	-	-
2,000,000,000.00	Proceeds from Loans/Borrowings	4A	-	25,000,000.00
55,000,000.00	Proceeds from Other Capital Receipts	4B	102,079,944.36	-
(488,233.00)	Repayment of Loans	12	-	(65,494,766.56)
2,054,511,767.00	Net Cash Flow from Financing Activities		102,079,944.36	(40,494,766.56)
322,221,974.00	Net Surplus/(Deficit) for the Year		641,386,609.36	398,194,215.56
-	Add: Opening Balance		479,456,593.99	81,262,378.43
322,221,974.00	Closing Cash Balance		1,120,843,203.35	479,456,593.99



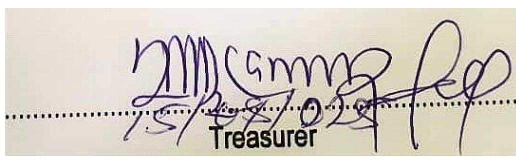


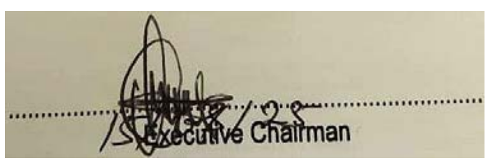
GOMBE STATE GOVERNMENT OF NIGERIA

KALTUNGO LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2024

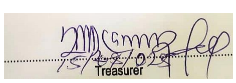
	NOTES	2024	2023
		₦	₦
ASSETS			
Cash and Bank Balances	16	1,120,843,203	479,456,594
TOTAL ASSETS		1,120,843,203	479,456,594
LIABILITIES			
Accumulated Surplus/(Deficit)	25	1,120,843,203	479,456,594
TOTAL LIABILITIES		1,120,843,203	479,456,594

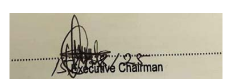




GOMBE STATE GOVERNMENT OF NIGERIA
KALTUNGO LOCAL GOVERNMENT COUNCIL
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER 2024

	NOTES	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
REVENUE								
Statutory Revenue	1	3,554,000,000.00	2,350,000,000.00	5,904,000,000.00	5,904,000,000.00	4,363,683,289.13	(1,540,316,710.87)	2,921,536,687.19
Sub-total Statutory Revenue		3,554,000,000.00	2,350,000,000.00	5,904,000,000.00	5,904,000,000.00	4,363,683,289.13	(1,540,316,710.87)	2,921,536,687.19
Independent Revenue:								
Personal Taxes	2A	-	-	-	-	-	-	-
Other Taxes	2B	400,000.00	-	400,000.00	400,000.00	-	(400,000.00)	-
Licences - General	2C	7,520,000.00	500,000.00	8,020,000.00	8,020,000.00	15,971,553.00	7,951,553.00	9,632,900.00
Mining Rents	2D	-	-	-	-	-	-	-
Royalties	2E	-	-	-	-	-	-	-
Fees - General	2F	8,750,000.00	100,000.00	8,850,000.00	8,850,000.00	3,335,500.00	(5,514,500.00)	1,529,050.00
Fines - General	2G	-	-	-	-	-	-	-
Sales - General	2H	2,500,000.00	5,000,000.00	7,500,000.00	7,500,000.00	60,700.00	(7,439,300.00)	1,104,700.00
Earnings -General	2I	7,400,000.00	-	7,400,000.00	7,400,000.00	859,263.64	(6,540,736.36)	4,612,618.18
Rent on Government Buildings - General	2J	3,200,000.00	-	3,200,000.00	3,200,000.00	-	(3,200,000.00)	330,600.00
Rent on Land & Others - General	2K	49,224,000.00	-	49,224,000.00	49,224,000.00	39,300,800.00	(9,923,200.00)	6,728,500.00
Repayments - General	2L	-	-	-	-	-	-	5,314,000.00
Investment Income	2M	-	-	-	-	-	-	-
Interest Earned	2N	-	-	-	-	-	-	-
Re-Imbursement General	2O	-	-	-	-	-	-	-
Sub-total Independent Revenue		78,994,000.00	5,600,000.00	84,594,000.00	84,594,000.00	59,527,816.64	(25,066,183.36)	29,252,368.18
Capital Receipts								
Aids and Grants	3	-	-	-	-	-	-	-
Loans/Borrowings Receipt	4A	2,000,000,000.00	-	2,000,000,000.00	2,000,000,000.00	-	(2,000,000,000.00)	25,000,000.00
Other Capital Receipts	4B	55,000,000.00	-	55,000,000.00	55,000,000.00	102,079,944.36	47,079,944.36	-
Sub-total Capital Receipts		2,055,000,000.00	-	2,055,000,000.00	2,055,000,000.00	102,079,944.36	(1,952,920,055.64)	25,000,000.00
TOTAL REVENUE		5,687,994,000.00	2,355,600,000.00	8,043,594,000.00	8,043,594,000.00	4,525,291,050.13	(3,518,302,949.87)	2,975,789,055.37
EXPENDITURE								
Salaries and Allowances	5	742,624,520.00	135,000,000.00	877,624,520.00	1,952,424,520.00	1,756,895,131.73	195,529,388.27	509,847,917.24
Social Contributions	6	65,000,000.00	-	65,000,000.00	65,400,000.00	65,305,862.76	94,137.24	-
Social Benefits	7	-	-	-	-	-	-	-
Overhead Cost	8	688,920,000.00	290,000,000.00	978,920,000.00	1,222,120,000.00	929,193,255.46	292,926,744.54	478,239,457.46
Loans and Advances	9	-	-	-	-	-	-	-
Grants and Contrbutions	10	1,911,591,626.00	420,000,000.00	2,331,591,626.00	1,064,791,626.00	818,380,861.06	246,410,764.94	1,274,734,638.77
Subsidies	11	7,920,000.00	10,000,000.00	17,920,000.00	17,920,000.00	12,268,181.31	5,651,818.69	1,200,000.00
Public Debt Charges	12	125,488,233.00	70,000,000.00	195,488,233.00	488,233.00	-	488,233.00	65,494,766.56
Loss on Foreign Exchange	14	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		3,541,544,379.00	925,000,000.00	4,466,544,379.00	4,323,144,379.00	3,582,043,292.32	741,101,086.68	2,329,516,780.03
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		2,146,449,621.00	1,430,600,000.00	3,577,049,621.00	3,720,449,621.00	943,247,757.81	(4,259,404,036.55)	646,272,275.34
CAPITAL EXPENDITURE								
Purchase of Fixed Assets	15A	320,627,647.00	55,000,000.00	375,627,647.00	376,657,647.00	76,800,682.00	299,856,965.00	10,425,999.64
Construction/Provision of Fixed Assets	15B	900,000,000.00	1,020,000,000.00	1,920,000,000.00	1,918,970,000.00	63,890,630.00	1,855,079,370.00	53,776,716.40
Rehabilitation/Repairs of Fixed Assets	15C	260,000,000.00	615,000,000.00	875,000,000.00	875,000,000.00	16,280,568.18	858,719,431.82	30,999,145.31
Preservation of the Environment	15D	-	-	-	-	-	-	-
Acquisition of Non Tangible Assets	15E	59,200,000.00	25,000,000.00	84,200,000.00	84,200,000.00	1,500,000.00	82,700,000.00	300,000.00
TOTAL CAPITAL EXPENDITURE		1,539,827,647.00	1,715,000,000.00	3,254,827,647.00	3,254,827,647.00	158,471,880.18	3,096,355,766.82	95,501,861.35
TRANSFERS			-	-				
Transfers - Payments	13A	-	-	-	143,400,000.00	143,389,268.27	10,731.73	152,576,198.43
Transfers - Payments to Individuals	13B	-	-	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	143,400,000.00	143,389,268.27	10,731.73	152,576,198.43
SURPLUS/(DEFICIT)		606,621,974.00	(284,400,000.00)	322,221,974.00	322,221,974.00	641,386,609.36	(7,355,770,535.10)	398,194,215.56



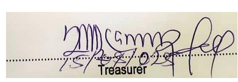


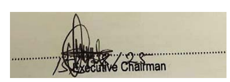
GOMBE STATE GOVERNMENT OF NIGERIA

KALTUNGO LOCAL GOVERNMENT COUNCIL

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER 2024

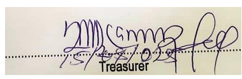
ACTUAL 2023		NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
₦			₦	₦	₦	₦	₦	₦
81,262,378.43	OPENING BALANCE		479,456,593.99					
	REVENUE							
2,921,536,687.19	Statutory Revenue	1	4,363,683,289.13	5,904,000,000.00	5,904,000,000.00	2,350,000,000.00	3,554,000,000.00	(1,540,316,710.87)
2,921,536,687.19	Sub-total Statutory Revenue		4,363,683,289.13	5,904,000,000.00	5,904,000,000.00	2,350,000,000.00	3,554,000,000.00	(1,540,316,710.87)
	Independent Revenue:							
-	Personal Taxes	2A	-	-	-	-	-	-
-	Licences - General	2B	-	400,000.00	400,000.00	-	400,000.00	(400,000.00)
9,632,900.00	Mining Rents	2C	15,971,553.00	8,020,000.00	8,020,000.00	500,000.00	7,520,000.00	7,951,553.00
-	Fees - General	2D	-	-	-	-	-	-
-	Fines - General	2E	-	-	-	-	-	-
1,529,050.00	Sales - General	2F	3,335,500.00	8,850,000.00	8,850,000.00	100,000.00	8,750,000.00	(5,514,500.00)
-	Earnings -General	2G	-	-	-	-	-	-
1,104,700.00	Rent on Government Buildings - General	2H	60,700.00	7,500,000.00	7,500,000.00	5,000,000.00	2,500,000.00	(7,439,300.00)
4,612,618.18	Rent on Land & Others - General	2I	859,263.64	7,400,000.00	7,400,000.00	-	7,400,000.00	(6,540,736.36)
330,600.00	Repayments - General	2J	-	3,200,000.00	3,200,000.00	-	3,200,000.00	(3,200,000.00)
6,728,500.00	Investment Income	2K	39,300,800.00	49,224,000.00	49,224,000.00	-	49,224,000.00	(9,923,200.00)
5,314,000.00	Interest Earned	2L	-	-	-	-	-	-
-	Re-Imbursement General	2M	-	-	-	-	-	-
-	Rates	2N	-	-	-	-	-	-
-	Miscellaneous	2O	-	-	-	-	-	-
29,252,368.18	Sub-total Independent Revenue		59,527,816.64	84,594,000.00	84,594,000.00	5,600,000.00	78,994,000.00	(25,066,183.36)
3,032,051,433.80	TOTAL RECURRENT REVENUE		4,902,667,699.76	5,988,594,000.00	5,988,594,000.00	2,355,600,000.00	3,632,994,000.00	(1,565,382,894.23)
	EXPENDITURE							
509,847,917.24	Salaries and Allowances	5	1,756,895,131.73	1,952,424,520.00	877,624,520.00	135,000,000.00	742,624,520.00	195,529,388.27
-	Social Contributions	6	65,305,862.76	65,400,000.00	65,000,000.00	-	65,000,000.00	94,137.24
-	Social Benefits	7	-	-	-	-	-	-
478,239,457.46	Overhead Cost	8	929,193,255.46	1,222,120,000.00	978,920,000.00	290,000,000.00	688,920,000.00	292,926,744.54
-	Loans and Advances	9	-	-	-	-	-	-
1,274,734,638.77	Grants and Contrbutions	10	818,380,861.06	1,064,791,626.00	2,331,591,626.00	420,000,000.00	1,911,591,626.00	246,410,764.94
1,200,000.00	Subsidies	11	12,268,181.31	17,920,000.00	17,920,000.00	10,000,000.00	7,920,000.00	5,651,818.69
65,494,766.56	Public Debt Charges	12	-	488,233.00	195,488,233.00	70,000,000.00	125,488,233.00	488,233.00
-	Loss on Foreign Exchange	14	-	-	-	-	-	-
2,329,516,780.03	TOTAL OPERATING EXPENDITURE		3,582,043,292.32	4,323,144,379.00	4,466,544,379.00	925,000,000.00	3,541,544,379.00	741,101,086.68
702,534,653.77	OPERATING BALANCE		1,320,624,407.44	1,665,449,621.00	1,522,049,621.00	1,430,600,000.00	91,449,621.00	(2,306,483,980.91)
	TRANSFERS							
152,576,198.43	Transfers - Payments	13A	143,389,268.27	143,400,000.00	-	-	-	10,731.73
-	Transfers - Payments to Individuals	13B	-	-	-	-	-	-
70,501,861.35	Transfer to Capital Development Fund		56,391,935.82		-	-		
	Transfer from Capital Development Fund				-	-		
223,078,059.78	TRANSFERS TOTAL		199,781,204.09	143,400,000.00	-	-	-	10,731.73
479,456,593.99	CLOSING BALANCE		1,120,843,203.35					

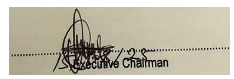




GOMBE STATE GOVERNMENT OF NIGERIA
KALTUNGO LOCAL GOVERNMENT COUNCIL
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER 2024

ACTUAL 2023		NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
₦			₦	₦	₦	₦	₦	₦
-	OPENING BALANCE		-					
	REVENUE							
	Capital Receipts							
70,501,861.35	Transfer from Consolidated Revenue Fund		56,391,935.82	-			-	-
-	Aids and Grants	3	-	-	-	-	-	-
25,000,000.00	Loans/Borrowings Receipt	4A	-	2,000,000,000.00	2,000,000,000.00	-	2,000,000,000.00	(2,000,000,000.00)
-	Other Capital Receipts	4B	102,079,944.36	55,000,000.00	55,000,000.00	-	55,000,000.00	47,079,944.36
95,501,861.35	Sub-total Capital Receipts		158,471,880.18	2,055,000,000.00	2,055,000,000.00	-	2,055,000,000.00	(1,952,920,055.64)
-	Transfer to Consolidated Revenue Fund		-	-			-	-
95,501,861.35	TOTAL CAPITAL REVENUE AVAILABLE		158,471,880.18	2,055,000,000.00	2,055,000,000.00	-	2,055,000,000.00	(1,952,920,055.64)
	CAPITAL EXPENDITURE							
10,425,999.64	Purchase of Fixed Assets	15A	76,800,682.00	376,657,647.00	375,627,647.00	55,000,000.00	320,627,647.00	299,856,965.00
53,776,716.40	Construction/Provision of Fixed Assets	15B	63,890,630.00	1,918,970,000.00	1,920,000,000.00	1,020,000,000.00	900,000,000.00	1,855,079,370.00
30,999,145.31	Rehabilitation/Repairs of Fixed Assets	15C	16,280,568.18	875,000,000.00	875,000,000.00	615,000,000.00	260,000,000.00	858,719,431.82
-	Preservation of the Environment	15D	-	-	-	-	-	-
300,000.00	Acquisition of Non Tangible Assets	15E	1,500,000.00	84,200,000.00	84,200,000.00	25,000,000.00	59,200,000.00	82,700,000.00
95,501,861.35	TOTAL CAPITAL EXPENDITURE		158,471,880.18	3,254,827,647.00	3,254,827,647.00	1,715,000,000.00	1,539,827,647.00	3,096,355,766.82
-	CLOSING BALANCE		-					





KALTUNGO LOCAL GOVERNMENT
GOMBE STATE OF NIGERIA

Ref No:____________________

Date: ____________________

SHELPIDI HOUSE,
No. 5 Shehu Awak Street, Kaltungo
Gombe State, Nigeria
Tel:

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

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

a. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with the Cash Basis IPSAS, *Financial Reporting under the Cash Basis of Accounting* 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.

Treasurer

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2024	ACTUAL 2023
	₦	₦
Note 1: Government Share of FAAC (Statutory Revenue)		
Note 1A: Local Government Share of FAAC	527,376,319	1,119,315,064
Note 1B: Local Government Share of VAT	2,270,414,101	1,147,594,140
Note 1C: Local Government Share of Other FAAC	1,565,892,870	654,627,483
Note 1: Government Share of FAAC (Statutory Revenue) Total	4,363,683,289	2,921,536,687
Note 2: Independent Revenue		
Note 2A: Personal Taxes	-	-
Note 2B: Other Taxes	-	-
Note 2C: Licences - General	15,971,553	9,632,900
Note 2D: Mining Rents	-	-
Note 2E: Royalties	-	-
Note 2F: Fees - General	3,335,500	1,529,050
Note 2G: Fines - General	-	-
Note 2H: Sales - General	60,700	1,104,700
Note 2I: Earnings -General	859,264	4,612,618
Note 2J: Rent on Government Buildings - General	-	330,600
Note 2K: Rent on Land & Others - General	39,300,800	6,728,500
Note 2L: Repayments - General	-	5,314,000
Note 2M: Investment Income	-	-
Note 2N: Interest Earned	-	-
Note 2O: Re-Imbursement General	-	-
Note 2: Independent Revenue Total	59,527,817	29,252,368
Note 3: Aids and Grants		
Note 3A: Domestic Aids	-	-
Note 3B: Foreign Aids	-	-
Note 3C: Domestic Grants	-	-
Note 3D: Foreign Grants	-	-
Note 3: Aids and Grants Total	-	-
Note 4: Loans and Other Capital Receipts		
Note 4A: Loans/ Borrowings Receipt	-	25,000,000
Note 4B: Other Capital Receipts	102,079,944	-
Note 4C: Transfers	-	-
Note 4: Loans and Other Capital Receipts Total	102,079,944	25,000,000
Note 5: Salaries and Allowances		
Note 5: Salaries and Allowances	1,756,895,132	509,847,917
Note 5: Salaries and Allowances Total	1,756,895,132	509,847,917
Note 6: Social Contribution		
Note 6: Social Contribution	65,305,863	-
Note 6: Social Contribution Total	65,305,863	-

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2024	ACTUAL 2023
	₦	₦
Note 7: Social Benefits		
Note 7: Social Benefits	-	-
Note 7: Social Benefits Total	-	-
Note 8: Overhead Cost		
Note 8A: Travel and Transport - General	190,349,507	70,203,836
Note 8B: Utilities - General	-	-
Note 8C: Materials and Supplies - General	167,455,589	20,099,717
Note 8D: Maintenance Services General	14,130,000	1,170,000
Note 8E: Training General	-	16,619,136
Note 8F: Other Services - General	363,044,584	208,814,455
Note 8G: Consulting & Professional Services - General	16,932,727	408,182
Note 8H: Fuel and Lubricants - General	6,695,000	-
Note 8I: Financial Charges General	4,468,644	1,465,893
Note 8J: Miscellaneous Expenses - General	160,130,204	152,552,039
Note 8: Overhead Cost Total	923,206,255	471,333,257
Note 9: Loans and Advances		
Note 9: Staff Loans and Advances - General	-	-
Note 9: Loans and Advances Total	-	-
Note 10: Grants and Contributions		
Note 10A: Local Grants and Contributions	818,380,861	1,274,734,639
Note 10B: Foreign Grants and Contribution	-	-
Note 10: Grants and Contributions Total	818,380,861	1,274,734,639
Note 11: Subsidies General		
Note 11A: Subsidy to Government Owned Companies & Parastatals	12,268,181	1,200,000
Note 11B: Subsidy to Private Companies	-	-
Note 11: Subsidies General Total	12,268,181	1,200,000
Note 12: Public Debt Charges		
Note 12: Loans Repayment	-	65,494,767
Note 12: Public Debt Charges Total	-	65,494,767
Note 13: Transfers -Payment		
Note 13A: Transfer to Fund Recurrent Expenditure-Payment	143,389,268	152,576,198
Note 13B: Transfers-Payments to Individuals	-	-
Note 13: Transfers -Payment Total	143,389,268	152,576,198
Note 15: Capital Expenditure		
Note 15A: Purchase of Fixed Assets - General	76,800,682	10,426,000
Note 15B: Construction/Provision of Fixed Assets - General	63,890,630	53,776,716
Note 15C: Rehabilitation/Repairs of Fixed Assets - General	16,280,568	30,999,145
Note 15D: Preservation of the Environment - Gnenral	-	-

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2024	ACTUAL 2023
	₦	₦
Note 15E: Acquisition of Non Tangible Assets	1,500,000	300,000
Note 15: Capital Expenditure Total	158,471,880	95,501,861
Note 16: Cash and Bank Balances Held By Treasurer		
Note 16: Cash and Bank Balances Held By Treasurer	1,120,843,203	479,456,594
Note 16: Cash and Bank Balances Held By Treasurer Total	1,120,843,203	479,456,594
Note 17: Advances and Imprests		
Note 17: Advances and Imprests	-	-
Note 17: Advances and Imprests Total	-	-
Note 18: Investments		
Note 18: Investments	-	-
Note 18: Investments Total	-	-
Note 19: Loans Granted		
Note 19: Loans Granted	-	-
Note 19: Loans Granted Total	-	-
Note 20: Deposits - General		
Note 20: Deposits - General	-	-
Note 20: Deposits - General Total	-	-
Note 21: Loans and Debts		
Note 21: Domestic Loan Stock	-	-
Note 21: Loans and Debts Total	-	-
Note 22: Unremitted Deductions		
Note 22: Unremitted Taxes	-	-
Note 22: Unremitted Deductions Total	-	-
Note 23: Current Portion of Long-Term Borrowings		
Note 23: Current Portion of Long-Term Borrowings	-	-
Note 23: Current Portion of Long-Term Borrowings Total	-	-
Note 24: Long-Term Borrowings		
Note 24: Long-Term Borrowings	-	-
Note 24: Long-Term Borrowings Total	-	-
Note 25: Accumulated Surplus/(Deficit)		
Note 25: Accumulated Surplus/(Deficit)	1,120,843,203	479,456,594
Note 25: Accumulated Surplus/(Deficit) Total	1,120,843,203	479,456,594

Note 1A: LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES

	2024			2023		
MONTH	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL
	₦	₦	₦	₦	₦	₦
JANUARY	81,246,468.50	-	81,246,468.50	147,131,499.72	4,907,596.13	152,039,095.85
FEBRUARY	101,369,293.63	-	101,369,293.63	82,893,436.80	4,907,596.13	87,801,032.93
MARCH	3,437,976.75	-	3,437,976.75	78,655,916.43	4,907,596.13	83,563,512.56
APRIL	62,647,933.17	-	62,647,933.17	108,997,825.82	4,907,596.13	113,905,421.95
MAY	52,447,584.57	-	52,447,584.57	76,004,582.81	4,907,596.13	80,912,178.94
JUNE	28,531,907.39	-	28,531,907.39	117,472,812.15	4,907,596.13	122,380,408.28
JULY	22,892,706.97	-	22,892,706.97	68,610,511.81	-	68,610,511.81
AUGUST	27,379,452.43	-	27,379,452.43	89,084,749.37	-	89,084,749.37
SEPTEMBER	33,495,983.02	-	33,495,983.02	72,903,988.20	8,049,189.78	80,953,177.98
OCTOBER	20,126,751.38	-	20,126,751.38	89,252,304.99	-	89,252,304.99
NOVEMBER	11,636,441.59	-	11,636,441.59	69,014,734.79	-	69,014,734.79
DECEMBER	82,163,819.17	-	82,163,819.17	81,797,934.95	-	81,797,934.95
TOTAL	527,376,318.59	-	527,376,318.59	1,081,820,297.84	37,494,766.56	1,119,315,064.40

Note 1B: LOCAL GOVERNMENT SHARE OF VAT

MONTH	2024	2023
	₦	₦
JANUARY	168,046,816.13	84,808,258.74
FEBRUARY	139,869,654.50	83,071,221.84
MARCH	154,797,474.03	78,633,512.97
APRIL	192,013,572.90	71,338,611.42
MAY	168,673,307.18	71,053,290.75
JUNE	173,101,509.31	87,323,137.93
JULY	185,879,339.48	94,955,305.12
AUGUST	215,642,872.91	101,061,561.29
SEPTEMBER	200,187,807.60	127,063,159.93
OCTOBER	198,283,143.52	104,631,553.42
NOVEMBER	266,423,259.94	118,674,014.64
DECEMBER	207,495,343.08	124,980,511.63
TOTAL	2,270,414,100.60	1,147,594,139.69

Note 1C: LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES

MONTH	2024	2023
	₦	₦
JANUARY	71,790,513.65	9,088,486.54
FEBRUARY	66,902,056.97	33,296,116.22
MARCH	135,902,733.29	30,159,452.16
APRIL	213,696,845.88	5,513,122.96
MAY	102,862,711.80	85,558,493.52
JUNE	114,611,641.37	36,897,738.92
JULY	160,121,220.87	77,303,076.87
AUGUST	139,038,891.43	79,028,529.52
SEPTEMBER	108,904,449.71	102,420,851.97
OCTOBER	146,067,993.28	44,161,040.67
NOVEMBER	152,466,011.14	64,450,016.01
DECEMBER	153,527,800.54	86,750,557.73
TOTAL	1,565,892,869.95	654,627,483.10

GOMBE STATE GOVERNMENT OF NIGERIA
KALTUNGO LOCAL GOVERNMENT COUNCIL
SUMMARY OF TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)							
110101	Statutory Allocation	1,960,000,000.00	(900,000,000.00)	1,060,000,000.00	1,060,000,000.00	527,376,318.59	(532,623,681.41)	1,119,315,064.40
110102	Share of VAT	120,000,000.00	1,500,000,000.00	1,620,000,000.00	1,620,000,000.00	2,270,414,100.60	650,414,100.60	1,147,594,139.69
110103	Other FAAC	1,474,000,000.00	1,750,000,000.00	3,224,000,000.00	3,224,000,000.00	1,565,892,869.95	(1,658,107,130.06)	654,627,483.10
	STATUTORY REVENUE TOTAL	3,554,000,000.00	2,350,000,000.00	5,904,000,000.00	5,904,000,000.00	4,363,683,289.13	(1,540,316,710.87)	2,921,536,687.19
	INDEPENDENT REVENUE							
120101	Personal Taxes	-	-	-	-	-	-	-
120103	Other Taxes	400,000.00	-	400,000.00	400,000.00	-	(400,000.00)	-
120201	Licences - General	7,520,000.00	500,000.00	8,020,000.00	8,020,000.00	15,971,553.00	7,951,553.00	9,632,900.00
120202	Mining Rents	-	-	-	-	-	-	-
120203	Royalties	-	-	-	-	-	-	-
120204	Fees - General	8,750,000.00	100,000.00	8,850,000.00	8,850,000.00	3,335,500.00	(5,514,500.00)	1,529,050.00
120205	Fines - General	-	-	-	-	-	-	-
120206	Sales - General	2,500,000.00	5,000,000.00	7,500,000.00	7,500,000.00	60,700.00	(7,439,300.00)	1,104,700.00
120207	Earnings -General	7,400,000.00	-	7,400,000.00	7,400,000.00	859,263.64	(6,540,736.36)	4,612,618.18
120208	Rent on Government Buildings - General	3,200,000.00	-	3,200,000.00	3,200,000.00	-	(3,200,000.00)	330,600.00
120209	Rent on Land & Others - General	49,224,000.00	-	49,224,000.00	49,224,000.00	39,300,800.00	(9,923,200.00)	6,728,500.00
120210	Repayments - General	-	-	-	-	-	-	5,314,000.00
120211	Investment Income	-	-	-	-	-	-	-
120212	Interest Earned	-	-	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-	-	-
	INDEPENDENT REVENUE TOTAL	78,994,000.00	5,600,000.00	84,594,000.00	84,594,000.00	59,527,816.64	(25,066,183.36)	29,252,368.18
	CAPITAL RECEIPTS AND OTHER REVENUE SOURCES							
130101	Domestic Aids	-	-	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-	-	-
130201	Domestic Grants	-	-	-	-	-	-	-
130202	Foreign Grants	-	-	-	-	-	-	-
140201	Other Capital Receipts	55,000,000.00	-	55,000,000.00	55,000,000.00	102,079,944.36	47,079,944.36	-
140301	Domestic Loans/ Borrowings Receipt	2,000,000,000.00	-	2,000,000,000.00	2,000,000,000.00	-	(2,000,000,000.00)	25,000,000.00
140302	International Loans/ Borrowings Receipt	-	-	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	2,055,000,000.00	-	2,055,000,000.00	2,055,000,000.00	102,079,944.36	(1,952,920,055.64)	25,000,000.00
	TOTAL REVENUE	5,687,994,000.00	2,355,600,000.00	8,043,594,000.00	8,043,594,000.00	4,525,291,050.13	(3,518,302,949.87)	2,975,789,055.37

GOMBE STATE GOVERNMENT OF NIGERIA
KALTUNGO LOCAL GOVERNMENT COUNCIL
DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
110101 - STATUTORY ALLOCATION								
11010101	Statutory Allocation	1,960,000,000.00	(900,000,000.00)	1,060,000,000.00	1,060,000,000.00	527,376,318.59	(532,623,681.41)	1,119,315,064.40
110101 - STATUTORY ALLOCATION Total		1,960,000,000.00	(900,000,000.00)	1,060,000,000.00	1,060,000,000.00	527,376,318.59	(532,623,681.41)	1,119,315,064.40
110102 - SHARE OF VAT								
11010201	Share of VAT	120,000,000.00	1,500,000,000.00	1,620,000,000.00	1,620,000,000.00	2,270,414,100.60	650,414,100.60	1,147,594,139.69
110102 - SHARE OF VAT Total		120,000,000.00	1,500,000,000.00	1,620,000,000.00	1,620,000,000.00	2,270,414,100.60	650,414,100.60	1,147,594,139.69
110103 - OTHER FAAC								
11010301	Excess Crude /PPT	27,000,000.00	-	27,000,000.00	27,000,000.00	-	(27,000,000.00)	27,953,543.24
11010303	Budget Augmentation	45,000,000.00	150,000,000.00	195,000,000.00	195,000,000.00	-	(195,000,000.00)	-
11010304	Exchange Rate Gain	328,000,000.00	1,600,000,000.00	1,928,000,000.00	1,928,000,000.00	1,231,696,291.68	(696,303,708.32)	398,228,022.70
11010306	Non Oil Excess Revenue	-	-	-	-	110,863,875.94	110,863,875.94	95,119,264.56
11010307	Share of Solid Minerals	-	-	-	-	2,925,071.21	2,925,071.21	-
11010308	Stabilization Fund	108,000,000.00	-	108,000,000.00	108,000,000.00	-	(108,000,000.00)	-
11010309	Other Recurrent Receipts	966,000,000.00	-	966,000,000.00	966,000,000.00	146,039,514.69	(819,960,485.31)	40,723,997.09
11010317	Electronic Money Transfers Levy	-	-	-	-	74,368,116.42	74,368,116.42	92,602,655.51
110103 - OTHER FAAC Total		1,474,000,000.00	1,750,000,000.00	3,224,000,000.00	3,224,000,000.00	1,565,892,869.95	(1,658,107,130.06)	654,627,483.10
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total		3,554,000,000.00	2,350,000,000.00	5,904,000,000.00	5,904,000,000.00	4,363,683,289.13	(1,540,316,710.87)	2,921,536,687.19
12 - INDEPENDENT REVENUE								
1201 - TAX REVENUE								
120103 - OTHER TAXES								
12010315	Development Levy	400,000.00	-	400,000.00	400,000.00	-	(400,000.00)	-
120103 - OTHER TAXES Total		400,000.00	-	400,000.00	400,000.00	-	(400,000.00)	-
1201 - TAX REVENUE Total		400,000.00	-	400,000.00	400,000.00	-	(400,000.00)	-
1202 - NON-TAX REVENUE								
120201 - LICENCES - GENERAL								
12020107	Boats and Canoe(Small Craft) Licences	-	-	-	-	-	-	8,400.00
12020110	Inland Water-Way Licences	-	-	-	-	5,000.00	5,000.00	-
12020113	Brick Making, etc. Licences	250,000.00	-	250,000.00	250,000.00	-	(250,000.00)	-
12020114	Cart Licences	-	-	-	-	-	-	671,200.00
12020115	Dane Gun Licences	50,000.00	500,000.00	550,000.00	550,000.00	-	(550,000.00)	48,600.00
12020116	Cattle Dealer Licences	500,000.00	-	500,000.00	500,000.00	3,055,517.44	2,555,517.44	664,000.00
12020117	Dried Fish & Meat Licences	50,000.00	-	50,000.00	50,000.00	-	(50,000.00)	-
12020118	Pet (Dog) Licences	50,000.00	-	50,000.00	50,000.00	-	(50,000.00)	-
12020120	Hawker's Permits	100,000.00	-	100,000.00	100,000.00	-	(100,000.00)	1,500,100.00
12020121	Hunting Permits	20,000.00	-	20,000.00	20,000.00	-	(20,000.00)	-
12020122	Produce Buying Licences	1,500,000.00	-	1,500,000.00	1,500,000.00	4,013,500.00	2,513,500.00	3,421,900.00
12020124	Abbattoir/Slaughter Licences	2,000,000.00	-	2,000,000.00	2,000,000.00	2,314,500.00	314,500.00	811,800.00
12020126	Hiring Services	3,000,000.00	-	3,000,000.00	3,000,000.00	11,000.00	(2,989,000.00)	176,000.00
12020128	Borehole Drilling Licences	-	-	-	-	-	-	907,400.00
12020129	Pool Betting and Casino Licences/Gaming	-	-	-	-	-	-	326,700.00
12020137	Trade Permits Licences	-	-	-	-	4,826,535.56	4,826,535.56	876,900.00
12020138	Forest Licences Roller Saws,Saw Mill Hammer/Licences	-	-	-	-	245,500.00	245,500.00	141,900.00
12020159	Bicycle Licence & Hire Permits	-	-	-	-	-	-	48,600.00
12020161	Liquor Licences	-	-	-	-	1,500,000.00	1,500,000.00	29,400.00
120201 - LICENCES - GENERAL Total		7,520,000.00	500,000.00	8,020,000.00	8,020,000.00	15,971,553.00	7,951,553.00	9,632,900.00
120204 - FEES - GENERAL								
12020414	Registration of Access/Permit of Minerals, Mining & Allied Fees	-	-	-	-	-	-	10,000.00
12020418	Marriage/Divorce Fees	-	-	-	-	-	-	22,400.00
12020422	Indigene Letter	2,800,000.00	-	2,800,000.00	2,800,000.00	337,100.00	(2,462,900.00)	857,050.00
12020424	Business/Trade Operating Fees	200,000.00	100,000.00	300,000.00	300,000.00	71,000.00	(229,000.00)	8,900.00
12020428	International/Domestic Landing and Parking	-	-	-	-	-	-	70,500.00
12020434	Billboard/Advertisement Fees	-	-	-	-	17,000.00	17,000.00	-
12020441	Birth and Death Registration Fees	150,000.00	-	150,000.00	150,000.00	73,100.00	(76,900.00)	42,000.00
12020443	Proof/Change of Ownership Certificate Fees	600,000.00	-	600,000.00	600,000.00	-	(600,000.00)	35,000.00
12020444	Agriculture/Veterinary Service Fees	-	-	-	-	-	-	148,000.00
12020447	Timber, Forest and Charcoal Fees	2,500,000.00	-	2,500,000.00	2,500,000.00	2,076,500.00	(423,500.00)	-
12020449	Application Fees	-	-	-	-	-	-	3,000.00
12020466	Right of Occupancy Fees	2,500,000.00	-	2,500,000.00	2,500,000.00	704,300.00	(1,795,700.00)	332,200.00
12020492	Other Fees	-	-	-	-	25,500.00	25,500.00	-
12020494	Registration of Community Development Associations and Community Based Organizations (CDAs & CBOs)	-	-	-	-	31,000.00	31,000.00	-
120204 - FEES - GENERAL Total		8,750,000.00	100,000.00	8,850,000.00	8,850,000.00	3,335,500.00	(5,514,500.00)	1,529,050.00
120206 - SALES - GENERAL								
12020604	Sales of Stores/Sccraps/Unserviceable Items	2,500,000.00	5,000,000.00	7,500,000.00	7,500,000.00	-	(7,500,000.00)	-
12020605	Sales of Vaccines	-	-	-	-	60,700.00	60,700.00	-
12020608	Sales of Improved Seeds/Chemicals	-	-	-	-	-	-	14,000.00
12020611	Proceeds From Sales of Govt. Vehicles	-	-	-	-	-	-	1,090,700.00
120206 - SALES - GENERAL Total		2,500,000.00	5,000,000.00	7,500,000.00	7,500,000.00	60,700.00	(7,439,300.00)	1,104,700.00
120207 - EARNINGS -GENERAL								
12020704	Earnings From the use of Government Vehicles	900,000.00	-	900,000.00	900,000.00	-	(900,000.00)	-
12020705	Earnings From The use of Government Halls	-	-	-	-	-	-	1,400.00
12020706	Earnings From Tolls of Expressway	-	-	-	-	-	-	35,000.00
12020708	Earnings From Agricultural Produce	3,500,000.00	-	3,500,000.00	3,500,000.00	740,463.64	(2,759,536.36)	1,380,100.00
12020722	Earnings From Commercial Activities	3,000,000.00	-	3,000,000.00	3,000,000.00	118,800.00	(2,881,200.00)	3,196,118.18
120207 - EARNINGS -GENERAL Total		7,400,000.00	-	7,400,000.00	7,400,000.00	859,263.64	(6,540,736.36)	4,612,618.18
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL								
12020801	Rent on Govt. Quaters	1,500,000.00	-	1,500,000.00	1,500,000.00	-	(1,500,000.00)	14,000.00
12020803	Rent on Govt.Buildings	1,700,000.00	-	1,700,000.00	1,700,000.00	-	(1,700,000.00)	316,600.00
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL Total		3,200,000.00	-	3,200,000.00	3,200,000.00	-	(3,200,000.00)	330,600.00
120209 - RENT ON LAND & OTHERS - GENERAL								
12020901	Rent on Government Land	300,000.00	-	300,000.00	300,000.00	2,000,800.00	1,700,800.00	2,650,700.00

DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
12020903	Rent & Premiun on the allocation of land	19,324,000.00	-	19,324,000.00	19,324,000.00	-	(19,324,000.00)	-
12020904	Rents on Plots and Sites Services Program	1,000,000.00	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
12020905	Lease Rental	600,000.00	-	600,000.00	600,000.00	-	(600,000.00)	-
12020906	Rent on Govt. Properties	-	-	-	-	-	-	798,700.00
12020908	Tenament Rates	28,000,000.00	-	28,000,000.00	28,000,000.00	37,300,000.00	9,300,000.00	3,279,100.00
120209 - RENT ON LAND & OTHERS - GENERAL Total		49,224,000.00	-	49,224,000.00	49,224,000.00	39,300,800.00	(9,923,200.00)	6,728,500.00
120210 - REPAYMENTS - GENERAL								
12021006	General Refunds	-	-	-	-	-	-	5,314,000.00
120210 - REPAYMENTS - GENERAL Total		-	-	-	-	-	-	5,314,000.00
1202 - NON-TAX REVENUE Total		78,594,000.00	5,600,000.00	84,194,000.00	84,194,000.00	59,527,816.64	(24,666,183.36)	29,252,368.18
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS								
1402 - OTHER CAPITAL RECEIPTS								
140201 - OTHER CAPITAL RECEIPTS								
14020103	Receipt of Share of State IGR	55,000,000.00	-	55,000,000.00	55,000,000.00	102,079,944.36	47,079,944.36	-
140201 - OTHER CAPITAL RECEIPTS Total		55,000,000.00	-	55,000,000.00	55,000,000.00	102,079,944.36	47,079,944.36	-
1402 - OTHER CAPITAL RECEIPTS Total		55,000,000.00	-	55,000,000.00	55,000,000.00	102,079,944.36	47,079,944.36	-
1403 - LOANS/ BORROWINGS RECEIPT								
140301 - DOMESTIC LOANS/ BORROWINGS RECEIPT								
14030101	Domestic Loans/Borrowings from Financial Institutions	2,000,000,000.00	-	2,000,000,000.00	2,000,000,000.00	-	(2,000,000,000.00)	-
14030102	Domestic Loans/Borrowings from Government Entities	-	-	-	-	-	-	25,000,000.00
140301 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total		2,000,000,000.00	-	2,000,000,000.00	2,000,000,000.00	-	(2,000,000,000.00)	25,000,000.00
1403 - LOANS/ BORROWINGS RECEIPT Total		2,000,000,000.00	-	2,000,000,000.00	2,000,000,000.00	-	(2,000,000,000.00)	25,000,000.00

GOMBE STATE GOVERNMENT OF NIGERIA
KALTUNGO LOCAL GOVERNMENT COUNCIL
SUMMARY OF TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
2	EXPENDITURES							
21	Personnel Cost							
21010101	Basic Salary	-	-	-	-	-	-	-
21010102	Overtime Payments	-	-	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	35,841,000.00	-	35,841,000.00	49,541,000.00	49,520,275.56	20,724.44	13,765,711.29
21010104	Consolidated Salaries	706,783,520.00	135,000,000.00	841,783,520.00	1,902,883,520.00	1,707,374,856.17	195,508,663.83	496,082,205.95
210201	Allowances	-	-	-	-	-	-	-
210202	Social Contributions	65,000,000.00	-	65,000,000.00	65,400,000.00	65,305,862.76	94,137.24	-
210301	Social Benefits	-	-	-	-	-	-	-
	Personnel Cost Total	807,624,520.00	135,000,000.00	942,624,520.00	2,017,824,520.00	1,822,200,994.49	195,623,525.51	509,847,917.24
2202	Overhead Cost							
220201	Travels and Transport - General	17,000,000.00	32,000,000.00	49,000,000.00	211,700,000.00	190,349,506.83	21,350,493.17	70,203,836.38
220202	Utilities - General	2,000,000.00	-	2,000,000.00	2,000,000.00	-	2,000,000.00	-
220203	Materials and Supplies - General	84,200,000.00	85,000,000.00	169,200,000.00	222,400,000.00	167,455,589.08	54,944,410.92	20,099,716.59
220204	Maintenance Services - General	23,500,000.00	9,000,000.00	32,500,000.00	33,800,000.00	14,130,000.00	19,670,000.00	1,170,000.00
220205	Training - General	-	-	-	-	-	-	16,619,136.18
220206	Other Services - General	243,970,000.00	71,000,000.00	314,970,000.00	374,470,000.00	363,044,583.92	11,425,416.08	208,814,454.55
220207	Consulting and Professional Services	120,000,000.00	2,000,000.00	122,000,000.00	52,000,000.00	16,932,727.26	35,067,272.74	408,181.82
220208	Fuel and Lubricants	2,550,000.00	5,000,000.00	7,550,000.00	7,550,000.00	6,695,000.00	855,000.00	-
220209	Financial Charges	6,000,000.00	-	6,000,000.00	6,000,000.00	4,468,644.17	1,531,355.83	1,465,892.87
220210	Miscellaneous Expenses	189,700,000.00	86,000,000.00	275,700,000.00	312,200,000.00	166,117,204.20	146,082,795.80	159,458,239.07
	Overhead Cost Total	688,920,000.00	290,000,000.00	978,920,000.00	1,222,120,000.00	929,193,255.46	292,926,744.54	478,239,457.46
2203	Loans and Advances							
220301	Staff Loans and Advances - General	-			-	-	-	-
	Loans and Advances Total	-			-	-	-	-
2204	Grants and Contrbutions							
220401	Local Grants and Contrbutions	1,911,591,626.00	420,000,000.00	2,331,591,626.00	1,064,791,626.00	818,380,861.06	246,410,764.94	1,274,734,638.77
220402	Foreign Grants and Contrbutions	-	-	-	-	-	-	-
	Grants and Contrbutions Total	1,911,591,626.00	420,000,000.00	2,331,591,626.00	1,064,791,626.00	818,380,861.06	246,410,764.94	1,274,734,638.77
2205	Subsidies							
220501	Subsidy to Government Owned Companies & Parastatals	7,920,000.00	10,000,000.00	17,920,000.00	17,920,000.00	12,268,181.31	5,651,818.69	1,200,000.00
220502	Subsidy to Private Companies	-	-	-	-	-	-	-
	Subsidies Total	7,920,000.00	10,000,000.00	17,920,000.00	17,920,000.00	12,268,181.31	5,651,818.69	1,200,000.00
2206	Public Debt Charges							
2206	Loans Repayment	125,488,233.00	70,000,000.00	195,488,233.00	488,233.00	-	488,233.00	65,494,766.56
	Public Debt Charges Total	125,488,233.00	70,000,000.00	195,488,233.00	488,233.00	-	488,233.00	65,494,766.56
2207	Transfer to Fund Recurrent Expenditure-Payment							
2207	Transfers - Payment	-	-	-	143,400,000.00	143,389,268.27	10,731.73	152,576,198.43
	Transfers Payment - Total	-	-	-	143,400,000.00	143,389,268.27	10,731.73	152,576,198.43
2208	Transfers-Payments to Individuals							
2208	Transfers - Payment	-	-	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-	-	-
23	Capital Expenditure							
230101	Purchase of Fixed Assets	320,627,647.00	55,000,000.00	375,627,647.00	376,657,647.00	76,800,682.00	299,856,965.00	10,425,999.64
230201	Construction/Provision of Fixed Assets	900,000,000.00	1,020,000,000.00	1,920,000,000.00	1,918,970,000.00	63,890,630.00	1,855,079,370.00	53,776,716.40
230301	Rehabilitation/Repairs of Fixed Assets	260,000,000.00	615,000,000.00	875,000,000.00	875,000,000.00	16,280,568.18	858,719,431.82	30,999,145.31
230401	Preservation of the Environment	-	-	-	-	-	-	-
230501	Acquisition of Non Tangible Assets	59,200,000.00	25,000,000.00	84,200,000.00	84,200,000.00	1,500,000.00	82,700,000.00	300,000.00
	Capital Expenditure Total	1,539,827,647.00	1,715,000,000.00	3,254,827,647.00	3,254,827,647.00	158,471,880.18	3,096,355,766.82	95,501,861.35
	TOTAL EXPENDITURE	5,081,372,026.00	2,640,000,000.00	7,721,372,026.00	7,721,372,026.00	3,883,904,440.77	3,837,467,585.23	2,577,594,839.81

GOMBE STATE GOVERNMENT OF NIGERIA
KALTUNGO LOCAL GOVERNMENT COUNCIL
DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
21 - PERSONNEL COST								
2101 - SALARY								
210101 - SALARIES AND WAGES								
21010103	Consolidated Revenue Fund Charges - Statutory office Holder's Salaries and Allowances	35,841,000.00	-	35,841,000.00	49,541,000.00	49,520,275.56	20,724.44	13,765,711.29
21010104	Consolidated Salaries	706,783,520.00	135,000,000.00	841,783,520.00	1,902,883,520.00	1,707,374,856.17	195,508,663.83	496,082,205.95
210101 - SALARIES AND WAGES Total		742,624,520.00	135,000,000.00	877,624,520.00	1,952,424,520.00	1,756,895,131.73	195,529,388.27	509,847,917.24
2101 - SALARY Total		742,624,520.00	135,000,000.00	877,624,520.00	1,952,424,520.00	1,756,895,131.73	195,529,388.27	509,847,917.24
2102 - ALLOWANCES AND SOCIAL CONTRIBUTION								
210202 - SOCIAL CONTRIBUTIONS								
21020207	Gombe Health Equity Fund	65,000,000.00	-	65,000,000.00	65,400,000.00	65,305,862.76	94,137.24	0.00
210202 - SOCIAL CONTRIBUTIONS Total		65,000,000.00	-	65,000,000.00	65,400,000.00	65,305,862.76	94,137.24	0.00
2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total		65,000,000.00	-	65,000,000.00	65,400,000.00	65,305,862.76	94,137.24	0.00
21 - PERSONNEL COST Total		807,624,520.00	135,000,000.00	942,624,520.00	2,017,824,520.00	1,822,200,994.49	195,623,525.51	509,847,917.24
22 - OTHER RECURRENT COSTS								
2202 - OVERHEAD COST								
220201 - TRAVEL& TRANSPORT - GENERAL								
22020101	Local Travel and Transport - Training	12,000,000.00	32,000,000.00	44,000,000.00	206,700,000.00	188,924,506.83	17,775,493.17	38,311,186.38
22020102	Local Travel and Transport - Others	5,000,000.00	-	5,000,000.00	5,000,000.00	1,425,000.00	3,575,000.00	31,892,650.00
220201 - TRAVEL& TRANSPORT - GENERAL Total		17,000,000.00	32,000,000.00	49,000,000.00	211,700,000.00	190,349,506.83	21,350,493.17	70,203,836.38
220202 - UTILITIES - GENERAL								
22020201	Electricity Charges	2,000,000.00	-	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020208	Software Charges/Licenses Renewal	0.00	-	-	0.00	0.00	0.00	0.00
220202 - UTILITIES - GENERAL Total		2,000,000.00	-	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
220203 - MATERIALS & SUPPLIES - GENERAL								
22020301	Office Stationaries/Computer Consumables	4,500,000.00	20,000,000.00	24,500,000.00	78,800,000.00	78,785,498.18	14,501.82	6,581,716.59
22020305	Printing of Non security Documents	3,200,000.00	15,000,000.00	18,200,000.00	18,200,000.00	5,435,545.45	12,764,454.55	575,000.00
22020306	Printing of Security Documents	5,000,000.00	-	5,000,000.00	20,400,000.00	20,308,636.36	91,363.64	1,334,000.00
22020307	Drugs & Medical Supplies	11,500,000.00	50,000,000.00	61,500,000.00	41,500,000.00	30,144,000.00	11,356,000.00	10,400,000.00
22020311	Food Stuff/Catering Materials Supplies	0.00	-	-	0.00	0.00	0.00	145,000.00
22020313	Accessories/Materials/Supplies General	50,000,000.00	-	50,000,000.00	50,000,000.00	24,323,000.00	25,677,000.00	0.00
22020314	Printing/Publications General	5,000,000.00	-	5,000,000.00	8,500,000.00	8,458,909.09	41,090.91	1,064,000.00
22020315	Supplies of COVID-19 PPE	5,000,000.00	-	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
220203 - MATERIALS & SUPPLIES - GENERAL Total		84,200,000.00	85,000,000.00	169,200,000.00	222,400,000.00	167,455,589.08	54,944,410.92	20,099,716.59
220204 - MAINTENANCE SERVICES - GENERAL								
22020401	Maintenance of Motor Vehicles/Transport Equipment	3,000,000.00	4,000,000.00	7,000,000.00	7,000,000.00	5,448,000.00	1,552,000.00	335,000.00
22020402	Maintenance of Office Funiture	500,000.00	-	500,000.00	600,000.00	540,000.00	60,000.00	0.00
22020405	Maintenance of Plants and Generators	3,000,000.00	-	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22020406	Other Maintenance Services	3,000,000.00	5,000,000.00	8,000,000.00	8,700,000.00	2,640,000.00	6,060,000.00	100,000.00
22020412	Maintenance of Markets/Public Places	4,000,000.00	-	4,000,000.00	4,000,000.00	0.00	4,000,000.00	350,000.00
22020413	Minor Road Maintenance	5,000,000.00	-	5,000,000.00	5,500,000.00	5,484,000.00	16,000.00	0.00
22020414	Maintenance of Office/Residential Buildings	5,000,000.00	-	5,000,000.00	5,000,000.00	18,000.00	4,982,000.00	385,000.00
220204 - MAINTENANCE SERVICES - GENERAL Total		23,500,000.00	9,000,000.00	32,500,000.00	33,800,000.00	14,130,000.00	19,670,000.00	1,170,000.00
220205 - TRAINING - GENERAL								
22020501	Local Training	0.00	-	-	0.00	0.00	0.00	16,619,136.18
220205 - TRAINING - GENERAL Total		0.00	-	-	0.00	0.00	0.00	16,619,136.18
220206 - OTHER SERVICES - GENERAL								
22020601	Security Services	192,400,000.00	50,000,000.00	242,400,000.00	287,200,000.00	287,102,617.84	97,382.16	55,058,000.00
22020603	Residential Rent	10,000,000.00	-	10,000,000.00	10,000,000.00	4,810,000.00	5,190,000.00	2,225,000.00
22020604	Anti-Banditry	0.00	-	-	0.00	0.00	0.00	128,240,000.00
22020605	Cleaning and Fumigation Services	5,000,000.00	-	5,000,000.00	5,000,000.00	4,500,000.00	500,000.00	50,000.00
22020614	Other Services General	20,570,000.00	15,000,000.00	35,570,000.00	35,570,000.00	32,871,057.01	2,698,942.99	0.00
22020629	Pilgrims Camping Expenses	0.00	-	-	0.00	0.00	0.00	0.00
22020646	Audit Fees and Expenses	8,000,000.00	-	8,000,000.00	22,700,000.00	22,630,454.53	69,545.47	6,245,454.55
22020652	Rescue Services	1,000,000.00	2,000,000.00	3,000,000.00	3,000,000.00	2,216,000.00	784,000.00	1,876,000.00
22020657	Celebration of Workers & Other Days	7,000,000.00	4,000,000.00	11,000,000.00	11,000,000.00	8,914,454.54	2,085,545.46	15,120,000.00
220206 - OTHER SERVICES - GENERAL Total		243,970,000.00	71,000,000.00	314,970,000.00	374,470,000.00	363,044,583.92	11,425,416.08	208,814,454.55
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22020701	Financial Consulting	40,000,000.00	-	40,000,000.00	40,000,000.00	16,932,727.26	23,067,272.74	318,181.82
22020702	Information Technology Consulting	0.00	-	-	0.00	0.00	0.00	0.00
22020703	Legal Services	0.00	-	-	0.00	0.00	0.00	90,000.00
22020704	Engineering Services	0.00	-	-	0.00	0.00	0.00	0.00
22020709	Consultancy Services	70,000,000.00	-	70,000,000.00	0.00	0.00	0.00	0.00
22020712	Other Consultancy Services	10,000,000.00	2,000,000.00	12,000,000.00	12,000,000.00	0.00	12,000,000.00	0.00
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total		120,000,000.00	2,000,000.00	122,000,000.00	52,000,000.00	16,932,727.26	35,067,272.74	408,181.82
220208 - FUEL & LUBRICANTS - GENERAL								
22020801	Motor Vehicle Fuel Cost	2,550,000.00	5,000,000.00	7,550,000.00	7,550,000.00	6,695,000.00	855,000.00	0.00
220208 - FUEL & LUBRICANTS - GENERAL Total		2,550,000.00	5,000,000.00	7,550,000.00	7,550,000.00	6,695,000.00	855,000.00	0.00
220209 - FINANCIAL CHARGES - GENERAL								
22020901	Bank Charges (Other Than Interest)	6,000,000.00	-	6,000,000.00	6,000,000.00	4,468,644.17	1,531,355.83	992,449.00
22020904	Other CRF Bank Charges	0.00	-	-	0.00	0.00	0.00	473,443.87
220209 - FINANCIAL CHARGES - GENERAL Total		6,000,000.00	-	6,000,000.00	6,000,000.00	4,468,644.17	1,531,355.83	1,465,892.87
220210 - MISCELLANEOUS EXPENSES GENERAL								
22021001	Entertainment & Hospitality	10,000,000.00	-	10,000,000.00	10,000,000.00	5,987,000.00	4,013,000.00	6,906,200.00
22021002	Honourarium & sitting Allowance	12,000,000.00	-	12,000,000.00	12,000,000.00	9,960,000.00	2,040,000.00	0.00
22021003	Publicity & Advertisements/Awareness	3,500,000.00	-	3,500,000.00	3,500,000.00	2,012,727.20	1,487,272.80	105,000.00
22021004	Medical Expenses Locally and Internationally	10,000,000.00	15,000,000.00	25,000,000.00	25,000,000.00	17,890,000.00	7,110,000.00	50,000.00
22021007	Welfare Packages	45,000,000.00	10,000,000.00	55,000,000.00	55,000,000.00	23,712,499.28	31,287,500.72	29,366,500.00
22021009	Sporting Services	0.00	-	-	0.00	0.00	0.00	0.00
22021014	Annual Budget Expenses and Administration	10,000,000.00	-	10,000,000.00	10,000,000.00	2,880,000.00	7,120,000.00	13,378,766.80
22021016	Monitoring & Evaluation	0.00	-	-	0.00	0.00	0.00	4,610,000.00
22021021	Gender & Social Inclusion Related Matters	5,000,000.00	5,000,000.00	10,000,000.00	10,000,000.00	6,438,000.00	3,562,000.00	97,653,272.27
22021023	Contingencies	0.00	-	-	0.00	0.00	0.00	0.00
22021029	COVID-19 Task Force	0.00	-	-	0.00	0.00	0.00	1,300,000.00
22021030	WASH Activities	3,700,000.00	30,000,000.00	33,700,000.00	33,700,000.00	13,845,000.00	19,855,000.00	0.00
22021032	NYSC Expenses	0.00	-	-	0.00	0.00	0.00	1,245,000.00
22021036	Religious Intervention	50,000,000.00	-	50,000,000.00	50,000,000.00	17,805,000.00	32,195,000.00	0.00
22021038	Other Miscelleneous	40,500,000.00	26,000,000.00	66,500,000.00	103,000,000.00	65,586,977.72	37,413,022.28	4,843,500.00
220210 - MISCELLANEOUS EXPENSES GENERAL Total		189,700,000.00	86,000,000.00	275,700,000.00	312,200,000.00	166,117,204.20	146,082,795.80	159,458,239.07

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
2202 - OVERHEAD COST Total		688,920,000.00	290,000,000.00	978,920,000.00	1,222,120,000.00	929,193,255.46	292,926,744.54	478,239,457.46
2204 - GRANTS AND CONTRIBUTIONS GENERAL								
220401 - LOCAL GRANTS AND CONTRIBUTIONS								
22040101	Grant To State Governments -Current	0.00	-	-	0.00	0.00	0.00	0.00
22040103	Grant To Local Governments -Current	25,000,000.00	10,000,000.00	35,000,000.00	35,000,000.00	18,752,827.67	16,247,172.33	0.00
22040109	Grant to Communities/NGO's/Unions	5,000,000.00	10,000,000.00	15,000,000.00	15,000,000.00	6,590,000.00	8,410,000.00	1,129,000.00
22040110	Contribution to Higher Institutions	230,700,800.00	-	230,700,800.00	230,700,800.00	208,556,913.79	22,143,886.21	33,768,179.66
22040111	Contribution to LGA Pension Board	425,249,274.00	50,000,000.00	475,249,274.00	476,049,274.00	476,042,710.29	6,563.71	288,154,999.48
22040114	Contribution to Local Governmnet Service Commission	14,500,000.00	-	14,500,000.00	14,800,000.00	14,702,979.82	97,020.18	8,985,818.03
22040115	Contribution to local Govt. Education Authority	1,161,141,552.00	300,000,000.00	1,461,141,552.00	193,241,552.00	6,000,000.00	187,241,552.00	867,323,070.89
22040116	Contribution to Auditor General to Local Government	10,000,000.00	10,000,000.00	20,000,000.00	20,000,000.00	15,338,818.17	4,661,181.83	0.00
22040117	Contribution to Traditional Councils	30,000,000.00	10,000,000.00	40,000,000.00	40,000,000.00	39,585,000.00	415,000.00	34,245,000.00
22040118	Contributions for Ministry for LGA Bureau	10,000,000.00	30,000,000.00	40,000,000.00	40,000,000.00	32,811,611.32	7,188,388.68	20,976,626.14
22040119	Contribution to Agric Activities	0.00	-	-	0.00	0.00	0.00	5,098,000.00
22040120	Contibution to Primary Health Care	0.00	-	-	0.00	0.00	0.00	15,053,944.57
220401 - LOCAL GRANTS AND CONTRIBUTIONS Total		1,911,591,626.00	420,000,000.00	2,331,591,626.00	1,064,791,626.00	818,380,861.06	246,410,764.94	1,274,734,638.77
2204 - GRANTS AND CONTRIBUTIONS GENERAL Total		1,911,591,626.00	420,000,000.00	2,331,591,626.00	1,064,791,626.00	818,380,861.06	246,410,764.94	1,274,734,638.77
2205 - SUBSIDIES GENERAL								
220501 - SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050102	Meal Subsidy to Government Schools	2,000,000.00	-	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22050103	Health Subsidies	5,920,000.00	10,000,000.00	15,920,000.00	15,920,000.00	12,268,181.31	3,651,818.69	1,200,000.00
220501 - SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS Total		7,920,000.00	10,000,000.00	17,920,000.00	17,920,000.00	12,268,181.31	5,651,818.69	1,200,000.00
2205 - SUBSIDIES GENERAL Total		7,920,000.00	10,000,000.00	17,920,000.00	17,920,000.00	12,268,181.31	5,651,818.69	1,200,000.00
2206 - PUBLIC DEBT CHARGES								
220604 - DOMESTIC PRINCIPAL								
22060401	Domestic Principal - Short Term Borrowings	125,488,233.00	70,000,000.00	195,488,233.00	488,233.00	0.00	488,233.00	65,494,766.56
220604 - DOMESTIC PRINCIPAL Total		125,488,233.00	70,000,000.00	195,488,233.00	488,233.00	0.00	488,233.00	65,494,766.56
2206 - PUBLIC DEBT CHARGES Total		125,488,233.00	70,000,000.00	195,488,233.00	488,233.00	0.00	488,233.00	65,494,766.56
2207 - TRANSFERS-PAYMENT								
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070102	Payment to Other Agency to Fund Recurrent Expenditure	0.00	-	-	0.00	0.00	0.00	152,576,198.43
22070105	Other Transfers/Payments	0.00	-	-	143,400,000.00	143,389,268.27	10,731.73	0.00
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT Total		0.00	-	-	143,400,000.00	143,389,268.27	10,731.73	152,576,198.43
2207 - TRANSFERS-PAYMENT Total		0.00	-	-	143,400,000.00	143,389,268.27	10,731.73	152,576,198.43
22 - OTHER RECURRENT COSTS Total		2,733,919,859.00	790,000,000.00	3,523,919,859.00	2,448,719,859.00	1,903,231,566.10	545,488,292.90	1,972,245,061.22
23 - CAPITAL EXPENDITURE								
2301 - FIXED ASSETS PURCHASED								
230101 - PURCHASE OF FIXED ASSETS - GENERAL								
23010101	Purchase/Acquisition of Land	10,000,000.00	-	10,000,000.00	10,000,000.00	7,264,590.00	2,735,410.00	0.00
23010105	Purchase of Motor Vehicles	192,000,000.00	-	192,000,000.00	192,000,000.00	26,930,222.00	165,069,778.00	0.00
23010106	Purchase of Vans	14,000,000.00	40,000,000.00	54,000,000.00	54,000,000.00	0.00	54,000,000.00	0.00
23010108	Purchase of Buses	0.00	-	-	0.00	0.00	0.00	1,000,000.00
23010112	Purchase of Office Furniture and Fittings	61,627,647.00	-	61,627,647.00	61,627,647.00	14,252,870.00	47,374,777.00	0.00
23010113	Purchase of Computers	14,000,000.00	-	14,000,000.00	14,700,000.00	14,668,000.00	32,000.00	8,025,999.64
23010121	Purchase of Residential Furniture	20,000,000.00	-	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
23010122	Purchase of Health/Medical Equipment	0.00	-	-	0.00	0.00	0.00	1,000,000.00
23010124	Purchase of Teaching/Learning EquipmentS	0.00	-	-	0.00	0.00	0.00	0.00
23010125	Purchase of Library Books & Equipment	5,000,000.00	-	5,000,000.00	5,330,000.00	5,325,000.00	5,000.00	0.00
23010127	Purchase Agricultural Equipment	4,000,000.00	15,000,000.00	19,000,000.00	19,000,000.00	8,360,000.00	10,640,000.00	400,000.00
230101 - PURCHASE OF FIXED ASSETS - GENERAL Total		320,627,647.00	55,000,000.00	375,627,647.00	376,657,647.00	76,800,682.00	299,856,965.00	10,425,999.64
2301 - FIXED ASSETS PURCHASED Total		320,627,647.00	55,000,000.00	375,627,647.00	376,657,647.00	76,800,682.00	299,856,965.00	10,425,999.64
2302 - CONSTRUCTION / PROVISION								
230201 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL								
23020102	Construction/Provision of Resdential Buildings	40,000,000.00	-	40,000,000.00	40,000,000.00	2,000,000.00	38,000,000.00	0.00
23020103	Construction/Provision of Electricity	60,000,000.00	-	60,000,000.00	60,000,000.00	9,136,000.00	50,864,000.00	0.00
23020105	Construction/Provision of Water Facilities	155,000,000.00	100,000,000.00	255,000,000.00	255,000,000.00	31,809,230.00	223,190,770.00	0.00
23020106	Construction/Provision of Hospitals/Health Centres	20,000,000.00	5,000,000.00	25,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00
23020112	Construction/Provision of Sporting Facilities	0.00	-	-	0.00	0.00	0.00	1,650,000.00
23020113	Construction/Provision of Agricultural Facilities	19,500,000.00	15,000,000.00	34,500,000.00	34,500,000.00	0.00	34,500,000.00	0.00
23020114	Construction/Provision of Roads	245,000,000.00	500,000,000.00	745,000,000.00	745,000,000.00	0.00	745,000,000.00	0.00
23020116	Construction/ Provision of Water Ways	72,000,000.00	-	72,000,000.00	72,000,000.00	5,980,000.00	66,020,000.00	46,685,122.75
23020118	Construction/ Provision of Infrastrature	0.00	-	-	0.00	0.00	0.00	5,441,593.65
23020123	Construction of Traffic Light/Streets Lghts	250,000,000.00	400,000,000.00	650,000,000.00	648,970,000.00	0.00	648,970,000.00	0.00
23020124	Construction of Markets/Parks	37,000,000.00	-	37,000,000.00	37,000,000.00	14,965,400.00	22,034,600.00	0.00
23020126	Construction/Provision of Cemetries	1,500,000.00	-	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00
230201 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL Total		900,000,000.00	1,020,000,000.00	1,920,000,000.00	1,918,970,000.00	63,890,630.00	1,855,079,370.00	53,776,716.40
2302 - CONSTRUCTION / PROVISION Total		900,000,000.00	1,020,000,000.00	1,920,000,000.00	1,918,970,000.00	63,890,630.00	1,855,079,370.00	53,776,716.40
2303 - REHABILITATION / REPAIRS								
230301 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL								
23030101	Rehabilitation/Repairs of Resdential Building	73,000,000.00	-	73,000,000.00	73,000,000.00	10,138,568.18	62,861,431.82	0.00
23030102	Rehabilitation/Repairs- Electricity	0.00	-	-	0.00	0.00	0.00	50,000.00
23030104	Rehabilitation/Repairs - Water Facilities	0.00	-	-	0.00	0.00	0.00	3,000,000.00
23030105	Rehabilitation/Repairs - Hospital/Health Centres	10,000,000.00	5,000,000.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00
23030112	Rehabilitation/Repairs - Agricultural Facilities	7,000,000.00	60,000,000.00	67,000,000.00	67,000,000.00	1,500,000.00	65,500,000.00	0.00
23030113	Rehabilitation/Repairs - Roads	20,000,000.00	-	20,000,000.00	20,000,000.00	4,642,000.00	15,358,000.00	27,778,145.31
23030121	Rehabilitation/Repairs of office Building	150,000,000.00	550,000,000.00	700,000,000.00	700,000,000.00	0.00	700,000,000.00	171,000.00
230301 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL Total		260,000,000.00	615,000,000.00	875,000,000.00	875,000,000.00	16,280,568.18	858,719,431.82	30,999,145.31
2303 - REHABILITATION / REPAIRS Total		260,000,000.00	615,000,000.00	875,000,000.00	875,000,000.00	16,280,568.18	858,719,431.82	30,999,145.31
2304 - PRESERVATION OF THE ENVIRONMENT								
230401 - PRESERVATION OF THE ENVIRONMENT - GENERAL								
23040101	Tree Planting	0.00	-	-	0.00	0.00	0.00	0.00
230401 - PRESERVATION OF THE ENVIRONMENT - GENERAL Total		0.00	-	-	0.00	0.00	0.00	0.00
2304 - PRESERVATION OF THE ENVIRONMENT Total		0.00	-	-	0.00	0.00	0.00	0.00
2305 - OTHER CAPITAL PROJECTS								
230501 - ACQUISITION OF NON TANGIBLE ASSETS								
23050103	Monitoring and Evaluation	0.00	-	-	0.00	0.00	0.00	300,000.00
23050108	Other Non Tangible Assets	48,000,000.00	-	48,000,000.00	48,000,000.00	0.00	48,000,000.00	0.00

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
23050111	Agricultural Inputs	1,200,000.00	10,000,000.00	11,200,000.00	11,200,000.00	1,500,000.00	9,700,000.00	0.00
23050113	Investment	10,000,000.00	15,000,000.00	25,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00
230501 - ACQUISITION OF NON TANGIBLE ASSETS Total		59,200,000.00	25,000,000.00	84,200,000.00	84,200,000.00	1,500,000.00	82,700,000.00	300,000.00
2305 - OTHER CAPITAL PROJECTS Total		59,200,000.00	25,000,000.00	84,200,000.00	84,200,000.00	1,500,000.00	82,700,000.00	300,000.00
23 - CAPITAL EXPENDITURE Total		1,539,827,647.00	1,715,000,000.00	3,254,827,647.00	3,254,827,647.00	158,471,880.18	3,096,355,766.82	95,501,861.35

KALTUNGO LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE BY ADMINISTRATIVE SEGMENT

	2024				2023			
	Final Budget	Recurrent	Capital	Total	Final Budget	Recurrent	Capital	Total
ADMINISTRATION SECTOR								
CHAIRMAN'S OFFICE								
Chairman's Office	-	-	-	-	225,300,600.00	197,063,711.29	-	197,063,711.29
LOCAL GOVERNMENT LEGISLATIVE COUNCIL								
Legislative Council	-	-	-	-	-	-	-	-
PERSONNEL								
Personnel Management Department	2,492,010,277.00	1,439,606,492.60	41,183,092.00	1,480,789,584.60	824,191,800.00	289,180,598.92	300,000.00	289,480,598.92
TOTAL ADMINISTRATION SECTOR	2,492,010,277.00	1,439,606,492.60	41,183,092.00	1,480,789,584.60	1,049,492,400.00	486,244,310.21	300,000.00	486,544,310.21
ECONOMIC SECTOR								
DEPARTMENT OF AGRICULTUREAND NATURAL RESOURCES								
Agricultural and Natural Resources Department	301,370,849.00	92,784,577.34	11,360,000.00	104,144,577.34	77,500,000.00	58,794,886.08	400,000.00	59,194,886.08
DEPARTMENT FINANCE AND SUPPLY								
Finance and Supply Department	1,896,133,825.00	1,468,924,563.43	39,771,968.18	1,508,696,531.61	1,296,495,000.00	774,242,734.00	10,025,999.64	784,268,733.64
DEPARTMENT OF WORKS AND HOUSING.								
Works, Housing and Transport Department	1,953,434,952.00	49,811,036.80	60,831,820.00	110,642,856.80	471,280,000.00	26,706,191.23	84,775,861.71	111,482,052.94
DEPARTMENT OF WATER SANITATION AND HYGEINE (WASH)								
Water Sanitation and Hygeine (WASH) Department	-	-	-	-	-	-	-	-
TOTAL ECONOMIC SECTOR	4,150,939,626.00	1,611,520,177.56	111,963,788.18	1,723,483,965.74	1,845,275,000.00	859,743,811.30	95,201,861.35	954,945,672.65
SOCIAL SECTOR								
DEPARTMENT OF EDUCATION								
Education and Social Development Department	571,582,706.00	357,002,797.62	5,325,000.00	362,327,797.62	33,803,553.00	100,861,359.62	-	100,861,359.62
Universal Basic Education	-	-	-	-	-	-	-	-
DEPARTMENT OF HEALTH								
Primary Health Care Department	506,839,417.00	317,303,092.80	-	317,303,092.80	895,872,000.00	1,035,243,497.32	-	1,035,243,497.32
Care Department	-	-	-	-	-	-	-	-
TOTAL SOCIAL SECTOR	1,078,422,123.00	674,305,890.43	5,325,000.00	679,630,890.43	929,675,553.00	1,136,104,856.95	-	1,136,104,856.95

KWAMI LOCAL GOVERNMENT COUNCIL

GOMBE STATE

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER 2024

TABLE OF CONTENTS

CORPORATE INFORMATION

COUNCIL MEMBERS

Hon. Dr. Ahmed Wali	Chairman
Hon. Dahiru Ajiya	Vice Chairman
Hon. Abdulshafir Muhd	Councillor
Hon. Mai Kudi Mai Lawan	Councillor
Hon. Bello Abdullahi	Councillor
Hon. Sadiq Salisu	Councillor
Hon. Mohammed Adamu	Councillor
Hon. Sani Musa	Councillor
Hon. Fatima Ibrahim	Councillor
Hon. Umar Yafeto	Councillor
Hon. Anas Abubakar	Councillor
Hon. Abubakar Yusuf	Councillor

MANAGEMENT AND HEADS OF DEPARTMENT

Haj. Bilkisu U. Magaji	Ag. Secretary
Abubarak Jibril Gadan	HOD Agric
Sunusi Usman Muhammed	Tresurer
Abubakar Idris	HOD Works
Yahaya Monja	HOD Esd
Umar Musa Dirri	HOD PHC
Sale Muhammed Umar	HOD Wash and Sanitation

BANKERS

UBA PLC

KWAMI LOCAL GOVERNMENT

GOMBE STATE OF NIGERIA

Email:kwamilgagombe@gmail.com

Kwami Local Government Secretariat,
Malam Sidi Town Along Gombe Ashaka
Road, Gombe State.

Ref. No.:______________________ Date:______________________

STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements set out in pages 6 to 10 for the year ended 31st December, 2024 have been prepared in accordance with the provisions of the Finance [Control and Management] Act 1958 as amended, Cash Basis IPSAS (*Financial Reporting under the Cash Basis of Accounting*), and Financial Memoranda (FM) as well as Generally Accepted Accounting Practice. These reporting requiments provide for the fair presentation of Statement of Cash Flows, Statement of Assets and Liabilities, Statement of Income and Expenditure, Statement of Consolidated Revenue Fund, Statement of Capital Development Fund and Notes to the Financial Statements

To fulfil 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 page 11 were consistently 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, we assert that the Financial Statements fairly reflect the financial position of Kwami Local Government Council as at 31st December, 2024 and its operations for the year ended on that date.

The responsibility for the preparation of the Financial Statements rests entirely with the Treasury Department of the Local Government Council.

14/08/25

....
Treasurer

OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

TELEGRAM:
TELEPHONE:

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

Date: 18/08/2025

AUDIT CERTIFICATE

AUDIT CERTIFICATE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS ON THE ACCOUNTS OF KWAMI LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER 2024

The Auditor General audited the books of accounts and reviewed the audited financial statements of Kwami Local Government Council of Gombe State for the year ended 31st December, 2024 in accordance with section 125(2) and 316 of the 1999 Constitution of the FRN (as amended) and section 51(1) of the Gombe State, State and Local Government Audit Law of 2021. The Financial Statements comprise of the Statement of Cash Flows, Statement of Assets and Liabilities, Statement of Income and Expenditure, Statement of Consolidated Revenue Fund, Statement of Capital Development Fund and Notes to the Financial Statements. The financial statements of the local government are prepared in compliance with Cash Basis International Public Sector Accounting Standards (Cash Basis IPSAS).

Responsibility of the Local Government Council
The local government council is responsible for the preparation and fair presentation of its financial statements in accordance with Cash Basis IPSAS, Gombe State Financial Memorandum (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 Cash Basis IPSAS; and making accounting estimates that are reasonable in the circumstances.

Responsibility of the External Auditors
The responsibility of the external auditors is to express an opinion on the financial statements of the local government council based on their audit in accordance International Standards of Supreme Audit Institutions (ISSAIs) as well as the International Standards on Auditing (Adapted as Nigerian Standards on Auditing) relevant to the public sector. Those standards require that the external auditors plan and perform the audit to obtain reasonable, but not absolute, assurance that 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 (I) above on the accounts and financial management of Kwami local government council and review of the respective audited financial statements. During the year, I successfully completed reviews of activity-based audit, financial statements assessment audit and compliance audit. The Financial statements of Kwami Local Government show completely and distinctly the financial allocation received from the State – Local Government Joint Accounts and Allocation Committee (SLJAAC) for the year 2024.

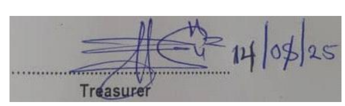
Having complied with ISSAIs, the relevant laws and applied the Generally Accepted Auditing Standards, the audit provides a reasonable basis for the certification of the Auditor General on the financial statements of Kwami local government council.

Opinion
In my opinion, the individual financial statements give a true and fair view of the financial position of Kwami Local Government Council as of December 31, 2024, and of its financial performance and its cash flows for the year ended in accordance with Cash Basis IPSAS, Financial Memoranda, and the relevant laws.

18/08/2025
Muhammad Bappayo Abdulmumini FCNA
FRC/2022/PRO/ANAN/002/957066
AUDITOR GENERAL FOR LOCAL GOVERNMENTS
GOMBE STATE

GOMBE STATE GOVERNMENT OF NIGERIA
KWAMI LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2024

FINAL BUDGET 2024		NOTES	2024 ₦	2023 ₦
	Operating Activities			
	Receipts			
7,228,944,924.00	Statutory Revenue	1	4,725,750,484.18	3,210,265,075.80
	Independent Revenue:			
-	Personal Taxes	2A	-	-
2,150,000.00	Other Taxes	2B	-	242,000.00
10,630,000.00	Licences - General	2C	6,206,664.63	3,267,500.00
-	Mining Rents	2D	-	-
-	Royalties	2E	-	-
19,200,000.00	Fees - General	2F	12,192,417.00	11,566,400.00
3,000,000.00	Fines - General	2G	-	-
2,000,000.00	Sales - General	2H	-	200,700.00
17,000,000.00	Earnings -General	2I	23,959,317.00	7,000,898.38
1,000,000.00	Rent on Government Buildings - General	2J	125,000.00	46,800.00
13,200,000.00	Rent on Land & Others - General	2K	630,600.00	507,700.00
500,000.00	Repayments - General	2L	-	316,700.00
2,000,000.00	Investment Income	2M	7,214.05	4,557.03
-	Interest Earned	2N	-	-
-	Re-Imbursement General	2O	-	-
70,680,000.00	Independent Revenue Sub-total		43,121,212.68	23,153,255.41
7,299,624,924.00	Total Receipts		4,768,871,696.86	3,233,418,331.21
	Payments			
(1,748,877,500.00)	Salaries and Allowances	5	(1,533,499,469.98)	(803,777,425.72)
-	Social Contributions	6	-	-
-	Social Benefits	7	-	-
(1,271,940,000.00)	Overhead Cost	8	(842,901,308.25)	(485,415,828.24)
-	Loans and Advances	9	-	-
(1,499,463,496.00)	Grants and Contrbutions	10	(1,170,470,831.54)	(1,336,959,220.91)
-	Subsidies	11	-	(440,000.00)
(124,450,000.00)	Transfers - Payments	13A	(124,441,695.80)	(164,969,181.00)
-	Transfers - Payments to Individuals	13B	-	-
-	Loss on Foreign Exchange	14	-	-
(4,644,730,996.00)	Total Payments		(3,671,313,305.57)	(2,791,561,655.87)
2,654,893,928.00	Net Cash flow from Operating Activities		1,097,558,391.29	441,856,675.35
	Investing Activities			
(535,800,000.00)	Purchase of Fixed Assets	15A	(63,160,454.54)	(2,574,363.64)
(2,977,992,991.00)	Construction/Provision of Fixed Assets	15B	(1,161,070,088.00)	(39,688,098.20)
(5,000,000.00)	Rehabilitation/Repairs of Fixed Assets	15C	-	(68,290,109.08)
-	Preservation of the Environment	15D	-	-
(57,200,000.00)	Acquisition of Non Tangible Assets	15E	(2,750,000.00)	-
(3,575,992,991.00)	Net Cash Flow from Investing Activities		(1,226,980,542.54)	(110,552,570.92)
	Financing Activities			
100,000,000.00	Proceeds from Aids and Grants	3	-	-
1,102,580,049.00	Proceeds from Loans/Borrowings	4A	-	-
150,000,000.00	Proceeds from Other Capital Receipts	4B	102,079,944.36	-
(185,000,000.00)	Repayment of Loans	12	(57,590,612.70)	(37,494,766.56)
1,167,580,049.00	Net Cash Flow from Financing Activities		44,489,331.66	(37,494,766.56)
246,480,986.00	Net Surplus/(Deficit) for the Year		(84,932,819.59)	293,809,337.87
-	Add: Opening Balance		934,977,321.97	641,167,984.10
246,480,986.00	Closing Cash Balance		850,044,502.38	934,977,321.97

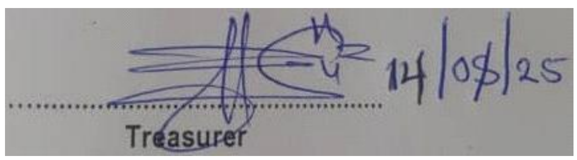


GOMBE STATE GOVERNMENT OF NIGERIA

KWAMI LOCAL GOVERNMENT COUNCIL

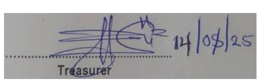
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2024

	NOTES	2024	2023
		₦	₦
ASSETS			
Cash and Bank Balances	16	850,044,502	934,977,322
TOTAL ASSETS		850,044,502	934,977,322
LIABILITIES			
Accumulated Surplus/(Deficit)	25	850,044,502	934,977,322
TOTAL LIABILITIES		850,044,502	934,977,322



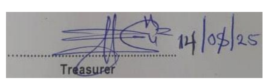
GOMBE STATE GOVERNMENT OF NIGERIA
KWAMI LOCAL GOVERNMENT COUNCIL
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER 2024

	NOTES	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
REVENUE								
Statutory Revenue	1	4,360,944,924.00	2,868,000,000.00	7,228,944,924.00	7,228,944,924.00	4,725,750,484.18	(2,503,194,439.82)	3,210,265,075.80
Sub-total Statutory Revenue		4,360,944,924.00	2,868,000,000.00	7,228,944,924.00	7,228,944,924.00	4,725,750,484.18	(2,503,194,439.82)	3,210,265,075.80
Independent Revenue:								
Personal Taxes	2A	-	-	-	-	-	-	-
Other Taxes	2B	1,650,000.00	500,000.00	2,150,000.00	2,150,000.00	-	(2,150,000.00)	242,000.00
Licences - General	2C	10,630,000.00	-	10,630,000.00	10,630,000.00	6,206,664.63	(4,423,335.37)	3,267,500.00
Mining Rents	2D	-	-	-	-	-	-	-
Royalties	2E	-	-	-	-	-	-	-
Fees - General	2F	16,000,000.00	3,200,000.00	19,200,000.00	19,200,000.00	12,192,417.00	(7,007,583.00)	11,566,400.00
Fines - General	2G	3,000,000.00	-	3,000,000.00	3,000,000.00	-	(3,000,000.00)	-
Sales - General	2H	2,000,000.00	-	2,000,000.00	2,000,000.00	-	(2,000,000.00)	200,700.00
Earnings -General	2I	17,000,000.00	-	17,000,000.00	17,000,000.00	23,959,317.00	6,959,317.00	7,000,898.38
Rent on Government Buildings - General	2J	1,000,000.00	-	1,000,000.00	1,000,000.00	125,000.00	(875,000.00)	46,800.00
Rent on Land & Others - General	2K	2,200,000.00	11,000,000.00	13,200,000.00	13,200,000.00	630,600.00	(12,569,400.00)	507,700.00
Repayments - General	2L	500,000.00	-	500,000.00	500,000.00	-	(500,000.00)	316,700.00
Investment Income	2M	2,000,000.00	-	2,000,000.00	2,000,000.00	7,214.05	(1,992,785.95)	4,557.03
Interest Earned	2N	-	-	-	-	-	-	-
Re-Imbursement General	2O	-	-	-	-	-	-	-
Sub-total Independent Revenue		55,980,000.00	14,700,000.00	70,680,000.00	70,680,000.00	43,121,212.68	(27,558,787.32)	23,153,255.41
Capital Receipts								
Aids and Grants	3	100,000,000.00	-	100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
Loans/Borrowings Receipt	4A	1,102,580,049.00	-	1,102,580,049.00	1,102,580,049.00	-	(1,102,580,049.00)	-
Other Capital Receipts	4B	110,000,000.00	40,000,000.00	150,000,000.00	150,000,000.00	102,079,944.36	(47,920,055.64)	-
Sub-total Capital Receipts		1,312,580,049.00	40,000,000.00	1,352,580,049.00	1,352,580,049.00	102,079,944.36	(1,250,500,104.64)	-
TOTAL REVENUE		5,729,504,973.00	2,922,700,000.00	8,652,204,973.00	8,652,204,973.00	4,870,951,641.22	(3,781,253,331.78)	3,233,418,331.21
EXPENDITURE								
Salaries and Allowances	5	925,147,500.00	220,000,000.00	1,145,147,500.00	1,748,877,500.00	1,533,499,469.98	215,378,030.02	803,777,425.72
Social Contributions	6	-	-	-	-	-	-	-
Social Benefits	7	-	-	-	-	-	-	-
Overhead Cost	8	621,100,000.00	593,000,000.00	1,214,100,000.00	1,271,940,000.00	842,901,308.25	429,038,691.75	485,415,828.24
Loans and Advances	9	-	-	-	-	-	-	-
Grants and Contrbutions	10	1,770,483,496.00	365,000,000.00	2,135,483,496.00	1,499,463,496.00	1,170,470,831.54	328,992,664.46	1,336,959,220.91
Subsidies	11	-	-	-	-	-	-	440,000.00
Public Debt Charges	12	335,000,000.00	-	335,000,000.00	185,000,000.00	57,590,612.70	127,409,387.30	37,494,766.56
Loss on Foreign Exchange	14	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		3,651,730,996.00	1,178,000,000.00	4,829,730,996.00	4,705,280,996.00	3,604,462,222.47	1,100,818,773.53	2,664,087,241.43
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		2,077,773,977.00	1,744,700,000.00	3,822,473,977.00	3,946,923,977.00	1,266,489,418.75	(4,882,072,105.31)	569,331,089.78
CAPITAL EXPENDITURE								
Purchase of Fixed Assets	15A	392,000,000.00	140,000,000.00	532,000,000.00	535,800,000.00	63,160,454.54	472,639,545.46	2,574,363.64
Construction/Provision of Fixed Assets	15B	1,682,992,991.00	1,300,000,000.00	2,982,992,991.00	2,977,992,991.00	1,161,070,088.00	1,816,922,903.00	39,688,098.20
Rehabilitation/Repairs of Fixed Assets	15C	5,000,000.00	-	5,000,000.00	5,000,000.00	-	5,000,000.00	68,290,109.08
Preservation of the Environment	15D	-	-	-	-	-	-	-
Acquisition of Non Tangible Assets	15E	56,000,000.00	-	56,000,000.00	57,200,000.00	2,750,000.00	54,450,000.00	-
TOTAL CAPITAL EXPENDITURE		2,135,992,991.00	1,440,000,000.00	3,575,992,991.00	3,575,992,991.00	1,226,980,542.54	2,349,012,448.46	110,552,570.92
TRANSFERS			-	-				
Transfers - Payments	13A	-	-	-	124,450,000.00	124,441,695.80	8,304.20	164,969,181.00
Transfers - Payments to Individuals	13B	-	-	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	124,450,000.00	124,441,695.80	8,304.20	164,969,181.00
SURPLUS/(DEFICIT)		(58,219,014.00)	304,700,000.00	246,480,986.00	246,480,986.00	(84,932,819.59)	(7,231,092,857.96)	293,809,337.87



GOMBE STATE GOVERNMENT OF NIGERIA
KWAMI LOCAL GOVERNMENT COUNCIL
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER 2024

ACTUAL 2023		NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
₦			₦	₦	₦	₦	₦	₦
641,167,984.10	OPENING BALANCE		934,977,321.97					
	REVENUE							
3,210,265,075.80	Statutory Revenue	1	4,725,750,484.18	7,228,944,924.00	7,228,944,924.00	2,868,000,000.00	4,360,944,924.00	(2,503,194,439.82)
3,210,265,075.80	Sub-total Statutory Revenue		4,725,750,484.18	7,228,944,924.00	7,228,944,924.00	2,868,000,000.00	4,360,944,924.00	(2,503,194,439.82)
	Independent Revenue:							
-	Personal Taxes	2A	-	-	-	-	-	-
242,000.00	Licences - General	2B	-	2,150,000.00	2,150,000.00	500,000.00	1,650,000.00	(2,150,000.00)
3,267,500.00	Mining Rents	2C	6,206,664.63	10,630,000.00	10,630,000.00	-	10,630,000.00	(4,423,335.37)
-	Fees - General	2D	-	-	-	-	-	-
-	Fines - General	2E	-	-	-	-	-	-
11,566,400.00	Sales - General	2F	12,192,417.00	19,200,000.00	19,200,000.00	3,200,000.00	16,000,000.00	(7,007,583.00)
-	Earnings -General	2G	-	3,000,000.00	3,000,000.00	-	3,000,000.00	(3,000,000.00)
200,700.00	Rent on Government Buildings - General	2H	-	2,000,000.00	2,000,000.00	-	2,000,000.00	(2,000,000.00)
7,000,898.38	Rent on Land & Others - General	2I	23,959,317.00	17,000,000.00	17,000,000.00	-	17,000,000.00	6,959,317.00
46,800.00	Repayments - General	2J	125,000.00	1,000,000.00	1,000,000.00	-	1,000,000.00	(875,000.00)
507,700.00	Investment Income	2K	630,600.00	13,200,000.00	13,200,000.00	11,000,000.00	2,200,000.00	(12,569,400.00)
316,700.00	Interest Earned	2L	-	500,000.00	500,000.00	-	500,000.00	(500,000.00)
4,557.03	Re-Imbursement General	2M	7,214.05	2,000,000.00	2,000,000.00	-	2,000,000.00	(1,992,785.95)
-	Rates	2N	-	-	-	-	-	-
-	Miscellaneous	2O	-	-	-	-	-	-
23,153,255.41	Sub-total Independent Revenue		43,121,212.68	70,680,000.00	70,680,000.00	14,700,000.00	55,980,000.00	(27,558,787.32)
3,874,586,315.32	TOTAL RECURRENT REVENUE		5,703,849,018.83	7,299,624,924.00	7,299,624,924.00	2,882,700,000.00	4,416,924,924.00	(2,530,753,227.14)
	EXPENDITURE							
803,777,425.72	Salaries and Allowances	5	1,533,499,469.98	1,748,877,500.00	1,145,147,500.00	220,000,000.00	925,147,500.00	215,378,030.02
-	Social Contributions	6	-	-	-	-	-	-
-	Social Benefits	7	-	-	-	-	-	-
485,415,828.24	Overhead Cost	8	842,901,308.25	1,271,940,000.00	1,214,100,000.00	593,000,000.00	621,100,000.00	429,038,691.75
-	Loans and Advances	9	-	-	-	-	-	-
1,336,959,220.91	Grants and Contrbutions	10	1,170,470,831.54	1,499,463,496.00	2,135,483,496.00	365,000,000.00	1,770,483,496.00	328,992,664.46
440,000.00	Subsidies	11	-	-	-	-	-	-
37,494,766.56	Public Debt Charges	12	57,590,612.70	185,000,000.00	335,000,000.00	-	335,000,000.00	127,409,387.30
-	Loss on Foreign Exchange	14	-	-	-	-	-	-
2,664,087,241.43	TOTAL OPERATING EXPENDITURE		3,604,462,222.47	4,705,280,996.00	4,829,730,996.00	1,178,000,000.00	3,651,730,996.00	1,100,818,773.53
1,210,499,073.89	OPERATING BALANCE		2,099,386,796.36	2,594,343,928.00	2,469,893,928.00	1,704,700,000.00	765,193,928.00	(3,631,572,000.67)
	TRANSFERS							
164,969,181.00	Transfers - Payments	13A	124,441,695.80	124,450,000.00	-	-	-	8,304.20
-	Transfers - Payments to Individuals	13B	-	-	-	-	-	-
110,552,570.92	Transfer to Capital Development Fund		1,124,900,598.18		-	-		
	Transfer from Capital Development Fund				-	-		
275,521,751.92	TRANSFERS TOTAL		1,249,342,293.98	124,450,000.00	-	-	-	8,304.20
934,977,321.97	CLOSING BALANCE		850,044,502.38					

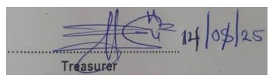


GOMBE STATE GOVERNMENT OF NIGERIA

KWAMI LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER 2024

ACTUAL 2023		NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
₦			₦	₦	₦	₦	₦	₦
-	OPENING BALANCE		-					
	REVENUE							
	Capital Receipts							
110,552,570.92	Transfer from Consolidated Revenue Fund		1,124,900,598.18	-			-	-
-	Aids and Grants	3	-	100,000,000.00	100,000,000.00	-	100,000,000.00	(100,000,000.00)
-	Loans/Borrowings Receipt	4A	-	1,102,580,049.00	1,102,580,049.00	-	1,102,580,049.00	(1,102,580,049.00)
-	Other Capital Receipts	4B	102,079,944.36	150,000,000.00	150,000,000.00	40,000,000.00	110,000,000.00	(47,920,055.64)
110,552,570.92	Sub-total Capital Receipts		1,226,980,542.54	1,352,580,049.00	1,352,580,049.00	40,000,000.00	1,312,580,049.00	(1,250,500,104.64)
-	Transfer to Consolidated Revenue Fund		-	-			-	-
110,552,570.92	TOTAL CAPITAL REVENUE AVAILABLE		1,226,980,542.54	1,352,580,049.00	1,352,580,049.00	40,000,000.00	1,312,580,049.00	(1,250,500,104.64)
	CAPITAL EXPENDITURE							
2,574,363.64	Purchase of Fixed Assets	15A	63,160,454.54	535,800,000.00	532,000,000.00	140,000,000.00	392,000,000.00	472,639,545.46
39,688,098.20	Construction/Provision of Fixed Assets	15B	1,161,070,088.00	2,977,992,991.00	2,982,992,991.00	1,300,000,000.00	1,682,992,991.00	1,816,922,903.00
68,290,109.08	Rehabilitation/Repairs of Fixed Assets	15C	-	5,000,000.00	5,000,000.00	-	5,000,000.00	5,000,000.00
-	Preservation of the Environment	15D	-	-	-	-	-	-
-	Acquisition of Non Tangible Assets	15E	2,750,000.00	57,200,000.00	56,000,000.00	-	56,000,000.00	54,450,000.00
110,552,570.92	TOTAL CAPITAL EXPENDITURE		1,226,980,542.54	3,575,992,991.00	3,575,992,991.00	1,440,000,000.00	2,135,992,991.00	2,349,012,448.46
-	CLOSING BALANCE		-					



KWAMI LOCAL GOVERNMENT
GOMBE STATE OF NIGERIA
Email:kwamilgagombe@gmail.com

Kwami Local Government Secretariat, Malam Sidi Town Along Gombe Ashaka Road, Gombe State.

Ref. No.:________________________

Date:________________________

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

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

a. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with the Cash Basis IPSAS, *Financial Reporting under the Cash Basis of Accounting* 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.

14/08/25
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Treasurer

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2024	ACTUAL 2023
	₦	₦
Note 1: Government Share of FAAC (Statutory Revenue)		
Note 1A: Local Government Share of FAAC	565,708,245	1,200,671,586
Note 1B: Local Government Share of VAT	2,479,016,650	1,255,305,353
Note 1C: Local Government Share of Other FAAC	1,681,025,589	754,288,137
Note 1: Government Share of FAAC (Statutory Revenue) Total	4,725,750,484	3,210,265,076
Note 2: Independent Revenue		
Note 2A: Personal Taxes	-	-
Note 2B: Other Taxes	-	242,000
Note 2C: Licences - General	6,206,665	3,267,500
Note 2D: Mining Rents	-	-
Note 2E: Royalties	-	-
Note 2F: Fees - General	12,192,417	11,566,400
Note 2G: Fines - General	-	-
Note 2H: Sales - General	-	200,700
Note 2I: Earnings -General	23,959,317	7,000,898
Note 2J: Rent on Government Buildings - General	125,000	46,800
Note 2K: Rent on Land & Others - General	630,600	507,700
Note 2L: Repayments - General	-	316,700
Note 2M: Investment Income	7,214	4,557
Note 2N: Interest Earned	-	-
Note 2O: Re-Imbursement General	-	-
Note 2: Independent Revenue Total	43,121,213	23,153,255
Note 3: Aids and Grants		
Note 3A: Domestic Aids	-	-
Note 3B: Foreign Aids	-	-
Note 3C: Domestic Grants	-	-
Note 3D: Foreign Grants	-	-
Note 3: Aids and Grants Total	-	-
Note 4: Loans and Other Capital Receipts		
Note 4A: Loans/ Borrowings Receipt	-	-
Note 4B: Other Capital Receipts	102,079,944	-
Note 4C: Transfers	-	-
Note 4: Loans and Other Capital Receipts Total	102,079,944	-
Note 5: Salaries and Allowances		
Note 5: Salaries and Allowances	1,533,499,470	803,777,426
Note 5: Salaries and Allowances Total	1,533,499,470	803,777,426
Note 6: Social Contribution		
Note 6: Social Contribution	-	-
Note 6: Social Contribution Total	-	-

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2024	ACTUAL 2023
	₦	₦
Note 7: Social Benefits		
Note 7: Social Benefits	-	-
Note 7: Social Benefits Total	-	-
Note 8: Overhead Cost		
Note 8A: Travel and Transport - General	318,516,348	20,158,909
Note 8B: Utilities - General	3,421,994	280,000
Note 8C: Materials and Supplies - General	97,774,364	24,444,805
Note 8D: Maintenance Services General	67,316,478	12,425,650
Note 8E: Training General	7,257,260	21,052,727
Note 8F: Other Services - General	215,798,727	197,921,455
Note 8G: Consulting & Professional Services - General	420,000	686,000
Note 8H: Fuel and Lubricants - General	208,000	5,183,800
Note 8I: Financial Charges General	3,831,520	992,416
Note 8J: Miscellaneous Expenses - General	120,249,845	186,470,816
Note 8: Overhead Cost Total	834,794,536	469,616,578
Note 9: Loans and Advances		
Note 9: Staff Loans and Advances - General	-	-
Note 9: Loans and Advances Total	-	-
Note 10: Grants and Contributions		
Note 10A: Local Grants and Contributions	1,170,470,832	1,336,959,221
Note 10B: Foreign Grants and Contribution	-	-
Note 10: Grants and Contributions Total	1,170,470,832	1,336,959,221
Note 11: Subsidies General		
Note 11A: Subsidy to Government Owned Companies & Parastatals	-	440,000
Note 11B: Subsidy to Private Companies	-	-
Note 11: Subsidies General Total	-	440,000
Note 12: Public Debt Charges		
Note 12: Loans Repayment	57,590,613	37,494,767
Note 12: Public Debt Charges Total	57,590,613	37,494,767
Note 13: Transfers -Payment		
Note 13A: Transfer to Fund Recurrent Expenditure-Payment	124,441,696	164,969,181
Note 13B: Transfers-Payments to Individuals	-	-
Note 13: Transfers -Payment Total	124,441,696	164,969,181
Note 15: Capital Expenditure		
Note 15A: Purchase of Fixed Assets - General	63,160,455	2,574,364
Note 15B: Construction/Provision of Fixed Assets - General	1,161,070,088	39,688,098
Note 15C: Rehabilitation/Repairs of Fixed Assets - General	-	68,290,109
Note 15D: Preservation of the Environment - Gnenral	-	-

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2024	ACTUAL 2023
	₦	₦
Note 15E: Acquisition of Non Tangible Assets	2,750,000	-
Note 15: Capital Expenditure Total	1,226,980,543	110,552,571
Note 16: Cash and Bank Balances Held By Treasurer		
Note 16: Cash and Bank Balances Held By Treasurer	850,044,502	934,977,322
Note 16: Cash and Bank Balances Held By Treasurer Total	850,044,502	934,977,322
Note 17: Advances and Imprests		
Note 17: Advances and Imprests	-	-
Note 17: Advances and Imprests Total	-	-
Note 18: Investments		
Note 18: Investments	-	-
Note 18: Investments Total	-	-
Note 19: Loans Granted		
Note 19: Loans Granted	-	-
Note 19: Loans Granted Total	-	-
Note 20: Deposits - General		
Note 20: Deposits - General	-	-
Note 20: Deposits - General Total	-	-
Note 21: Loans and Debts		
Note 21: Domestic Loan Stock	-	-
Note 21: Loans and Debts Total	-	-
Note 22: Unremitted Deductions		
Note 22: Unremitted Taxes	-	-
Note 22: Unremitted Deductions Total	-	-
Note 23: Current Portion of Long-Term Borrowings		
Note 23: Current Portion of Long-Term Borrowings	-	-
Note 23: Current Portion of Long-Term Borrowings Total	-	-
Note 24: Long-Term Borrowings		
Note 24: Long-Term Borrowings	-	-
Note 24: Long-Term Borrowings Total	-	-
Note 25: Accumulated Surplus/(Deficit)		
Note 25: Accumulated Surplus/(Deficit)	850,044,502	934,977,322
Note 25: Accumulated Surplus/(Deficit) Total	850,044,502	934,977,322

Note 1A: LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES

	2024			2023		
MONTH	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL
	₦	₦	₦	₦	₦	₦
JANUARY	87,151,803.19	-	87,151,803.19	158,182,340.00	4,907,596.13	163,089,936.13
FEBRUARY	108,737,239.80	-	108,737,239.80	89,275,184.77	4,907,596.13	94,182,780.90
MARCH	3,687,863.35	-	3,687,863.35	84,729,663.62	4,907,596.13	89,637,259.75
APRIL	67,201,448.17	-	67,201,448.17	117,276,950.45	4,907,596.13	122,184,546.58
MAY	56,259,695.38	-	56,259,695.38	81,885,619.92	4,907,596.13	86,793,216.05
JUNE	30,605,726.30	-	30,605,726.30	126,367,934.40	4,907,596.13	131,275,530.53
JULY	24,556,645.10	-	24,556,645.10	73,597,412.07	-	73,597,412.07
AUGUST	29,369,506.07	-	29,369,506.07	95,559,803.24	-	95,559,803.24
SEPTEMBER	35,930,611.80	-	35,930,611.80	78,788,005.30	8,049,189.78	86,837,195.08
OCTOBER	21,589,648.23	-	21,589,648.23	95,739,537.51	-	95,739,537.51
NOVEMBER	12,482,227.05	-	12,482,227.05	74,031,015.68	-	74,031,015.68
DECEMBER	88,135,830.76	-	88,135,830.76	87,743,352.53	-	87,743,352.53
TOTAL	565,708,245.18	-	565,708,245.18	1,163,176,819.50	37,494,766.56	1,200,671,586.06

Note 1B: LOCAL GOVERNMENT SHARE OF VAT

MONTH	2024	2023
	₦	₦
JANUARY	183,697,820.12	92,769,120.91
FEBRUARY	153,239,856.69	91,016,106.13
MARCH	169,430,997.20	86,285,706.74
APRIL	209,482,056.58	78,255,755.68
MAY	184,591,713.87	77,972,795.22
JUNE	188,916,454.82	95,909,547.67
JULY	203,760,544.12	104,279,429.95
AUGUST	235,514,780.91	110,342,079.41
SEPTEMBER	218,407,617.44	138,049,780.60
OCTOBER	216,831,353.74	114,277,856.12
NOVEMBER	287,660,422.11	129,712,002.70
DECEMBER	227,483,032.18	136,435,171.81
TOTAL	2,479,016,649.79	1,255,305,352.92

Note 1C: LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES

MONTH	2024	2023
	₦	₦
JANUARY	77,113,517.53	9,918,257.49
FEBRUARY	71,842,346.65	35,807,464.47
MARCH	145,885,397.50	32,426,314.21
APRIL	229,333,794.18	6,007,542.03
MAY	110,466,168.65	92,422,114.09
JUNE	123,049,132.92	39,679,855.90
JULY	171,869,696.40	83,001,325.94
AUGUST	149,279,120.21	84,861,947.50
SEPTEMBER	116,927,858.90	109,963,447.03
OCTOBER	156,811,127.11	47,447,370.41
NOVEMBER	163,662,975.93	69,227,325.94
DECEMBER	164,784,453.23	93,134,731.64
TOTAL	1,681,025,589.21	703,897,696.65

GOMBE STATE GOVERNMENT OF NIGERIA
KWAMI LOCAL GOVERNMENT COUNCIL
SUMMARY OF TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)							
110101	Statutory Allocation	2,400,000,000.00	(1,500,000,000.00)	900,000,000.00	900,000,000.00	565,708,245.18	(334,291,754.82)	1,200,671,586.06
110102	Share of VAT	1,100,000,000.00	1,800,000,000.00	2,900,000,000.00	2,900,000,000.00	2,479,016,649.79	(420,983,350.21)	1,255,305,352.92
110103	Other FAAC	860,944,924.00	2,568,000,000.00	3,428,944,924.00	3,428,944,924.00	1,681,025,589.21	(1,747,919,334.79)	754,288,136.83
	STATUTORY REVENUE TOTAL	4,360,944,924.00	2,868,000,000.00	7,228,944,924.00	7,228,944,924.00	4,725,750,484.18	(2,503,194,439.82)	3,210,265,075.80
	INDEPENDENT REVENUE							
120101	Personal Taxes	-	-	-	-	-	-	-
120103	Other Taxes	1,650,000.00	500,000.00	2,150,000.00	2,150,000.00	-	(2,150,000.00)	242,000.00
120201	Licences - General	10,630,000.00	-	10,630,000.00	10,630,000.00	6,206,664.63	(4,423,335.37)	3,267,500.00
120202	Mining Rents	-	-	-	-	-	-	-
120203	Royalties	-	-	-	-	-	-	-
120204	Fees - General	16,000,000.00	3,200,000.00	19,200,000.00	19,200,000.00	12,192,417.00	(7,007,583.00)	11,566,400.00
120205	Fines - General	3,000,000.00	-	3,000,000.00	3,000,000.00	-	(3,000,000.00)	-
120206	Sales - General	2,000,000.00	-	2,000,000.00	2,000,000.00	-	(2,000,000.00)	200,700.00
120207	Earnings -General	17,000,000.00	-	17,000,000.00	17,000,000.00	23,959,317.00	6,959,317.00	7,000,898.38
120208	Rent on Government Buildings - General	1,000,000.00	-	1,000,000.00	1,000,000.00	125,000.00	(875,000.00)	46,800.00
120209	Rent on Land & Others - General	2,200,000.00	11,000,000.00	13,200,000.00	13,200,000.00	630,600.00	(12,569,400.00)	507,700.00
120210	Repayments - General	500,000.00	-	500,000.00	500,000.00	-	(500,000.00)	316,700.00
120211	Investment Income	2,000,000.00	-	2,000,000.00	2,000,000.00	7,214.05	(1,992,785.95)	4,557.03
120212	Interest Earned	-	-	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-	-	-
	INDEPENDENT REVENUE TOTAL	55,980,000.00	14,700,000.00	70,680,000.00	70,680,000.00	43,121,212.68	(27,558,787.32)	23,153,255.41
	CAPITAL RECEIPTS AND OTHER REVENUE SOURCES							
130101	Domestic Aids	-	-	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-	-	-
130201	Domestic Grants	-	-	-	-	-	-	-
130202	Foreign Grants	100,000,000.00	-	100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
140201	Other Capital Receipts	110,000,000.00	40,000,000.00	150,000,000.00	150,000,000.00	102,079,944.36	(47,920,055.64)	-
140301	Domestic Loans/ Borrowings Receipt	1,102,580,049.00	-	1,102,580,049.00	1,102,580,049.00	-	(1,102,580,049.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	1,312,580,049.00	40,000,000.00	1,352,580,049.00	1,352,580,049.00	102,079,944.36	(1,250,500,104.64)	-
	TOTAL REVENUE	5,729,504,973.00	2,922,700,000.00	8,652,204,973.00	8,652,204,973.00	4,870,951,641.22	(3,781,253,331.78)	3,233,418,331.21

GOMBE STATE GOVERNMENT OF NIGERIA
KWAMI LOCAL GOVERNMENT COUNCIL
DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
110101 - STATUTORY ALLOCATION								
11010101	Statutory Allocation	2,400,000,000.00	(1,500,000,000.00)	900,000,000.00	900,000,000.00	565,708,245.18	(334,291,754.82)	1,200,671,586.06
110101 - STATUTORY ALLOCATION Total		2,400,000,000.00	(1,500,000,000.00)	900,000,000.00	900,000,000.00	565,708,245.18	(334,291,754.82)	1,200,671,586.06
110102 - SHARE OF VAT								
11010201	Share of VAT	1,100,000,000.00	1,800,000,000.00	2,900,000,000.00	2,900,000,000.00	2,479,016,649.79	(420,983,350.21)	1,255,305,352.92
110102 - SHARE OF VAT Total		1,100,000,000.00	1,800,000,000.00	2,900,000,000.00	2,900,000,000.00	2,479,016,649.79	(420,983,350.21)	1,255,305,352.92
110103 - OTHER FAAC								
11010301	Excess Crude /PPT	461,340,000.00	1,100,000,000.00	1,561,340,000.00	1,561,340,000.00	-	(1,561,340,000.00)	29,985,324.21
11010302	Ecological Fund from FAAC	-	-	-	-	-	-	50,390,440.18
11010303	Budget Augmentation	11,685,006.00	1,000,000,000.00	1,011,685,006.00	1,011,685,006.00	-	(1,011,685,006.00)	-
11010304	Exchange Rate Gain	250,000,000.00	-	250,000,000.00	250,000,000.00	1,321,221,153.11	1,071,221,153.11	427,172,908.54
11010306	Non Oil Excess Revenue	-	-	-	-	118,921,928.23	118,921,928.23	102,032,932.35
11010307	Share of Solid Minerals	-	-	-	-	3,137,677.67	3,137,677.67	-
11010308	Stabilization Fund	26,619,918.00	150,000,000.00	176,619,918.00	176,619,918.00	-	(176,619,918.00)	-
11010309	Other Recurrent Receipts	111,300,000.00	318,000,000.00	429,300,000.00	429,300,000.00	156,654,280.18	(272,645,719.82)	43,683,988.30
11010317	Electronic Money Transfers Levy	-	-	-	-	81,090,550.03	81,090,550.03	101,022,543.26
110103 - OTHER FAAC Total		860,944,924.00	2,568,000,000.00	3,428,944,924.00	3,428,944,924.00	1,681,025,589.21	(1,747,919,334.79)	754,288,136.83
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total		4,360,944,924.00	2,868,000,000.00	7,228,944,924.00	7,228,944,924.00	4,725,750,484.18	(2,503,194,439.82)	3,210,265,075.80
12 - INDEPENDENT REVENUE								
1201 - TAX REVENUE								
120103 - OTHER TAXES								
12010313	Stamp Duty Tax	500,000.00	-	500,000.00	500,000.00	-	(500,000.00)	-
12010315	Development Levy	-	-	-	-	-	-	242,000.00
12010320	Livestock Tax	1,000,000.00	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
12010321	Other Service Taxes	150,000.00	500,000.00	650,000.00	650,000.00	-	(650,000.00)	-
120103 - OTHER TAXES Total		1,650,000.00	500,000.00	2,150,000.00	2,150,000.00	-	(2,150,000.00)	242,000.00
1201 - TAX REVENUE Total		1,650,000.00	500,000.00	2,150,000.00	2,150,000.00	-	(2,150,000.00)	242,000.00
1202 - NON-TAX REVENUE								
120201 - LICENCES - GENERAL								
12020109	Registration of Voluntary Organisations	200,000.00	-	200,000.00	200,000.00	91,500.00	(108,500.00)	-
12020111	Bake House Licences	300,000.00	-	300,000.00	300,000.00	-	(300,000.00)	-
12020115	Dane Gun Licences	500,000.00	-	500,000.00	500,000.00	64,000.00	(436,000.00)	-
12020116	Cattle Dealer Licences	1,500,000.00	-	1,500,000.00	1,500,000.00	1,670,400.00	170,400.00	1,738,400.00
12020117	Dried Fish & Meat Licences	230,000.00	-	230,000.00	230,000.00	165,000.00	(65,000.00)	-
12020118	Pet (Dog) Licences	500,000.00	-	500,000.00	500,000.00	-	(500,000.00)	-
12020119	Fishing Permits	1,500,000.00	-	1,500,000.00	1,500,000.00	32,800.00	(1,467,200.00)	-
12020120	Hawker's Permits	500,000.00	-	500,000.00	500,000.00	-	(500,000.00)	-
12020121	Hunting Permits	200,000.00	-	200,000.00	200,000.00	-	(200,000.00)	-
12020122	Produce Buying Licences	1,000,000.00	-	1,000,000.00	1,000,000.00	767,900.00	(232,100.00)	373,300.00
12020124	Abbattoir/Slaughter Licences	1,000,000.00	-	1,000,000.00	1,000,000.00	1,707,700.00	707,700.00	-
12020126	Hiring Services	200,000.00	-	200,000.00	200,000.00	-	(200,000.00)	-
12020128	Borehole Drilling Licences	1,000,000.00	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)	16,700.00
12020129	Pool Betting and Casino Licences/Gaming	-	-	-	-	-	-	83,600.00
12020138	Forest Licences Roller Saws,Saw Mill Hammer/Licences	2,000,000.00	-	2,000,000.00	2,000,000.00	1,707,364.63	(292,635.37)	1,055,500.00
120201 - LICENCES - GENERAL Total		10,630,000.00	-	10,630,000.00	10,630,000.00	6,206,664.63	(4,423,335.37)	3,267,500.00
120204 - FEES - GENERAL								
12020404	Trade Union Fees /Trade Test Fees	500,000.00	-	500,000.00	500,000.00	65,000.00	(435,000.00)	7,400.00
12020414	Registration of Access/Permit of Minerals, Mining & Allied Fees	5,000,000.00	200,000.00	5,200,000.00	5,200,000.00	7,980,917.00	2,780,917.00	9,629,700.00
12020417	Contractors Registration Fees	2,000,000.00	-	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
12020418	Marriage/Divorce Fees	-	-	-	-	-	-	542,200.00
12020421	MOT Testing, Training, Workshops Inspection Fees	-	-	-	-	25,000.00	25,000.00	-
12020422	Indigene Letter	2,500,000.00	-	2,500,000.00	2,500,000.00	1,526,500.00	(973,500.00)	608,000.00
12020424	Business/Trade Operating Fees	-	-	-	-	-	-	616,300.00
12020425	Disinfection of Produce /Fumigation Service/Spraying of Produce Fees	-	-	-	-	126,000.00	126,000.00	-
12020426	Tender Fees/Bill of Interest/Non-Refundable Tender Fees	2,000,000.00	-	2,000,000.00	2,000,000.00	97,000.00	(1,903,000.00)	150,800.00
12020436	Survey/Planning/Approval Fees	2,000,000.00	-	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
12020447	Timber, Forest and Charcoal Fees	2,000,000.00	3,000,000.00	5,000,000.00	5,000,000.00	2,372,000.00	(2,628,000.00)	12,000.00
120204 - FEES - GENERAL Total		16,000,000.00	3,200,000.00	19,200,000.00	19,200,000.00	12,192,417.00	(7,007,583.00)	11,566,400.00
120205 - FINES - GENERAL								
12020503	Penalties (General)	500,000.00	-	500,000.00	500,000.00	-	(500,000.00)	-
12020535	Dislodging of Effluent/Pollution Fine	2,500,000.00	-	2,500,000.00	2,500,000.00	-	(2,500,000.00)	-
120205 - FINES - GENERAL Total		3,000,000.00	-	3,000,000.00	3,000,000.00	-	(3,000,000.00)	-
120206 - SALES - GENERAL								
12020606	Sales of Forms	2,000,000.00	-	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
12020611	Proceeds From Sales of Govt. Vehicles	-	-	-	-	-	-	200,700.00
120206 - SALES - GENERAL Total		2,000,000.00	-	2,000,000.00	2,000,000.00	-	(2,000,000.00)	200,700.00
120207 - EARNINGS -GENERAL								
12020704	Earnings From the use of Government Vehicles	2,000,000.00	-	2,000,000.00	2,000,000.00	558,000.00	(1,442,000.00)	-
12020708	Earnings From Agricultural Produce	10,000,000.00	-	10,000,000.00	10,000,000.00	7,656,850.00	(2,343,150.00)	278,200.00
12020709	Earnings FromTourism/ Cultural/Arts Centres	-	-	-	-	673,000.00	673,000.00	-
12020710	Earnings From Guest Houses	-	-	-	-	1,216,100.00	1,216,100.00	-
12020722	Earnings From Commercial Activities	5,000,000.00	-	5,000,000.00	5,000,000.00	13,855,367.00	8,855,367.00	6,568,098.38
12020724	Other Earnings	-	-	-	-	-	-	154,600.00
120207 - EARNINGS -GENERAL Total		17,000,000.00	-	17,000,000.00	17,000,000.00	23,959,317.00	6,959,317.00	7,000,898.38
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL								
12020801	Rent on Govt. Quaters	1,000,000.00	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
12020803	Rent on Govt.Buildings	-	-	-	-	-	-	46,800.00
12020805	Rent on Buildings at Aerodromes	-	-	-	-	125,000.00	125,000.00	-
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL Total		1,000,000.00	-	1,000,000.00	1,000,000.00	125,000.00	(875,000.00)	46,800.00
120209 - RENT ON LAND & OTHERS - GENERAL								

DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
12020901	Rent on Government Land	500,000.00	2,500,000.00	3,000,000.00	3,000,000.00	85,600.00	(2,914,400.00)	415,700.00
12020903	Rent & Premiun on the allocation of land	500,000.00	500,000.00	1,000,000.00	1,000,000.00	-	(1,000,000.00)	82,000.00
12020904	Rents on Plots and Sites Services Program	1,000,000.00	8,000,000.00	9,000,000.00	9,000,000.00	545,000.00	(8,455,000.00)	-
12020905	Lease Rental	200,000.00	-	200,000.00	200,000.00	-	(200,000.00)	-
12020908	Tenament Rates	-	-	-	-	-	-	10,000.00
120209 - RENT ON LAND & OTHERS - GENERAL Total		2,200,000.00	11,000,000.00	13,200,000.00	13,200,000.00	630,600.00	(12,569,400.00)	507,700.00
120210 - REPAYMENTS - GENERAL								
12021002	Motor Vehicles Advances	-	-	-	-	-	-	53,000.00
12021006	General Refunds	500,000.00	-	500,000.00	500,000.00	-	(500,000.00)	263,700.00
120210 - REPAYMENTS - GENERAL Total		500,000.00	-	500,000.00	500,000.00	-	(500,000.00)	316,700.00
120211 - INVESTMENT INCOME								
12021101	Operating Surplus	-	-	-	-	-	-	3,557.03
12021102	Dividend Received	2,000,000.00	-	2,000,000.00	2,000,000.00	7,214.05	(1,992,785.95)	1,000.00
120211 - INVESTMENT INCOME Total		2,000,000.00	-	2,000,000.00	2,000,000.00	7,214.05	(1,992,785.95)	4,557.03
1202 - NON-TAX REVENUE Total		54,330,000.00	14,200,000.00	68,530,000.00	68,530,000.00	43,121,212.68	(25,408,787.32)	22,911,255.41
13 - AID AND GRANTS								
1302 - GRANTS								
130202 - FOREIGN GRANTS								
13020201	Current Foreign Grants	100,000,000.00	-	100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
130202 - FOREIGN GRANTS Total		100,000,000.00	-	100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
1302 - GRANTS Total		100,000,000.00	-	100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS								
1402 - OTHER CAPITAL RECEIPTS								
140201 - OTHER CAPITAL RECEIPTS								
14020101	Other Capital Receipts to CDF	60,000,000.00	40,000,000.00	100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
14020103	Receipt of Share of State IGR	50,000,000.00	-	50,000,000.00	50,000,000.00	102,079,944.36	52,079,944.36	-
140201 - OTHER CAPITAL RECEIPTS Total		110,000,000.00	40,000,000.00	150,000,000.00	150,000,000.00	102,079,944.36	(47,920,055.64)	-
1402 - OTHER CAPITAL RECEIPTS Total		110,000,000.00	40,000,000.00	150,000,000.00	150,000,000.00	102,079,944.36	(47,920,055.64)	-
1403 - LOANS/ BORROWINGS RECEIPT								
140301 - DOMESTIC LOANS/ BORROWINGS RECEIPT								
14030101	Domestic Loans/Borrowings from Financial Institutions	1,102,580,049.00	-	1,102,580,049.00	1,102,580,049.00	-	(1,102,580,049.00)	-
140301 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total		1,102,580,049.00	-	1,102,580,049.00	1,102,580,049.00	-	(1,102,580,049.00)	-
1403 - LOANS/ BORROWINGS RECEIPT Total		1,102,580,049.00	-	1,102,580,049.00	1,102,580,049.00	-	(1,102,580,049.00)	-

GOMBE STATE GOVERNMENT OF NIGERIA
KWAMI LOCAL GOVERNMENT COUNCIL
SUMMARY OF TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
2	EXPENDITURES							
21	Personnel Cost							
21010101	Basic Salary	-	-	-	-	-	-	-
21010102	Overtime Payments	-	-	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	57,900,000.00	-	57,900,000.00	68,730,000.00	68,722,727.27	7,272.73	44,224,711.49
21010104	Consolidated Salaries	792,747,500.00	220,000,000.00	1,012,747,500.00	1,581,257,500.00	1,399,799,742.71	181,457,757.29	758,767,714.23
210201	Allowances	74,500,000.00	-	74,500,000.00	98,890,000.00	64,977,000.00	33,913,000.00	785,000.00
210202	Social Contributions	-	-	-	-	-	-	-
210301	Social Benefits	-	-	-	-	-	-	-
	Personnel Cost Total	925,147,500.00	220,000,000.00	1,145,147,500.00	1,748,877,500.00	1,533,499,469.98	215,378,030.02	803,777,425.72
2202	Overhead Cost							
220201	Travels and Transport - General	37,000,000.00	90,000,000.00	127,000,000.00	331,460,000.00	318,516,347.86	12,943,652.14	20,158,909.10
220202	Utilities - General	3,000,000.00	5,000,000.00	8,000,000.00	9,170,000.00	3,421,993.88	5,748,006.12	280,000.00
220203	Materials and Supplies - General	54,000,000.00	78,000,000.00	132,000,000.00	134,830,000.00	97,774,363.62	37,055,636.38	24,444,804.54
220204	Maintenance Services - General	53,000,000.00	60,000,000.00	113,000,000.00	126,710,000.00	67,316,478.04	59,393,521.96	12,425,650.00
220205	Training - General	2,000,000.00	-	2,000,000.00	8,260,000.00	7,257,259.72	1,002,740.28	21,052,727.19
220206	Other Services - General	231,500,000.00	210,000,000.00	441,500,000.00	380,760,000.00	215,798,727.17	164,961,272.83	197,921,455.10
220207	Consulting and Professional Services	41,500,000.00	-	41,500,000.00	11,500,000.00	420,000.00	11,080,000.00	686,000.00
220208	Fuel and Lubricants	6,000,000.00	-	6,000,000.00	6,000,000.00	208,000.00	5,792,000.00	5,183,800.00
220209	Financial Charges	7,000,000.00	-	7,000,000.00	7,730,000.00	3,831,519.86	3,898,480.14	992,416.21
220210	Miscellaneous Expenses	186,100,000.00	150,000,000.00	336,100,000.00	255,520,000.00	128,356,618.10	127,163,381.90	202,270,066.10
	Overhead Cost Total	621,100,000.00	593,000,000.00	1,214,100,000.00	1,271,940,000.00	842,901,308.25	429,038,691.75	485,415,828.24
2203	Loans and Advances							
220301	Staff Loans and Advances - General	-			-	-	-	-
	Loans and Advances Total	-			-	-	-	-
2204	Grants and Contrbutions							
220401	Local Grants and Contrbutions	1,770,483,496.00	365,000,000.00	2,135,483,496.00	1,499,463,496.00	1,170,470,831.54	328,992,664.46	1,336,959,220.91
220402	Foreign Grants and Contrbutions	-	-	-	-	-	-	-
	Grants and Contrbutions Total	1,770,483,496.00	365,000,000.00	2,135,483,496.00	1,499,463,496.00	1,170,470,831.54	328,992,664.46	1,336,959,220.91
2205	Subsidies							
220501	Subsidy to Government Owned Companies & Parastatals	-	-	-	-	-	-	440,000.00
220502	Subsidy to Private Companies	-	-	-	-	-	-	-
	Subsidies Total	-	-	-	-	-	-	440,000.00
2206	Public Debt Charges							
2206	Loans Repayment	335,000,000.00	-	335,000,000.00	185,000,000.00	57,590,612.70	127,409,387.30	37,494,766.56
	Public Debt Charges Total	335,000,000.00	-	335,000,000.00	185,000,000.00	57,590,612.70	127,409,387.30	37,494,766.56
2207	Transfer to Fund Recurrent Expenditure-Payment							
2207	Transfers - Payment	-	-	-	124,450,000.00	124,441,695.80	8,304.20	164,969,181.00
	Transfers Payment - Total	-	-	-	124,450,000.00	124,441,695.80	8,304.20	164,969,181.00
2208	Transfers-Payments to Individuals							
2208	Transfers - Payment	-	-	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-	-	-
23	Capital Expenditure							
230101	Purchase of Fixed Assets	392,000,000.00	140,000,000.00	532,000,000.00	535,800,000.00	63,160,454.54	472,639,545.46	2,574,363.64
230201	Construction/Provision of Fixed Assets	1,682,992,991.00	1,300,000,000.00	2,982,992,991.00	2,977,992,991.00	1,161,070,088.00	1,816,922,903.00	39,688,098.20
230301	Rehabilitation/Repairs of Fixed Assets	5,000,000.00	-	5,000,000.00	5,000,000.00	-	5,000,000.00	68,290,109.08
230401	Preservation of the Environment	-	-	-	-	-	-	-
230501	Acquisition of Non Tangible Assets	56,000,000.00	-	56,000,000.00	57,200,000.00	2,750,000.00	54,450,000.00	-
	Capital Expenditure Total	2,135,992,991.00	1,440,000,000.00	3,575,992,991.00	3,575,992,991.00	1,226,980,542.54	2,349,012,448.46	110,552,570.92
	TOTAL EXPENDITURE	5,787,723,987.00	2,618,000,000.00	8,405,723,987.00	8,405,723,987.00	4,955,884,460.81	3,449,839,526.19	2,939,608,993.35

GOMBE STATE GOVERNMENT OF NIGERIA
KWAMI LOCAL GOVERNMENT COUNCIL
DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
21 - PERSONNEL COST								
2101 - SALARY								
210101 - SALARIES AND WAGES								
21010103	Consolidated Revenue Fund Charges - Statutory office Holder's Salaries and Allowances	57,900,000.00	-	57,900,000.00	68,730,000.00	68,722,727.27	7,272.73	44,224,711.49
21010104	Consolidated Salaries	792,747,500.00	220,000,000.00	1,012,747,500.00	1,581,257,500.00	1,399,799,742.71	181,457,757.29	758,767,714.23
210101 - SALARIES AND WAGES Total		850,647,500.00	220,000,000.00	1,070,647,500.00	1,649,987,500.00	1,468,522,469.98	181,465,030.02	802,992,425.72
2101 - SALARY Total		850,647,500.00	220,000,000.00	1,070,647,500.00	1,649,987,500.00	1,468,522,469.98	181,465,030.02	802,992,425.72
2102 - ALLOWANCES AND SOCIAL CONTRIBUTION								
210201 - ALLOWANCES								
21020117	Other Allowances	74,500,000.00	-	74,500,000.00	98,890,000.00	64,977,000.00	33,913,000.00	785,000.00
210201 - ALLOWANCES Total		74,500,000.00	-	74,500,000.00	98,890,000.00	64,977,000.00	33,913,000.00	785,000.00
2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total		74,500,000.00	-	74,500,000.00	98,890,000.00	64,977,000.00	33,913,000.00	785,000.00
21 - PERSONNEL COST Total		925,147,500.00	220,000,000.00	1,145,147,500.00	1,748,877,500.00	1,533,499,469.98	215,378,030.02	803,777,425.72
22 - OTHER RECURRENT COSTS								
2202 - OVERHEAD COST								
220201 - TRAVEL& TRANSPORT - GENERAL								
22020101	Local Travel and Transport - Training	26,000,000.00	80,000,000.00	106,000,000.00	281,200,000.00	268,266,802.50	12,933,197.50	9,028,909.10
22020102	Local Travel and Transport - Others	11,000,000.00	10,000,000.00	21,000,000.00	50,260,000.00	50,249,545.36	10,454.64	11,130,000.00
220201 - TRAVEL& TRANSPORT - GENERAL Total		37,000,000.00	90,000,000.00	127,000,000.00	331,460,000.00	318,516,347.86	12,943,652.14	20,158,909.10
220202 - UTILITIES - GENERAL								
22020201	Electricity Charges	2,000,000.00	-	2,000,000.00	3,170,000.00	3,168,493.88	1,506.12	280,000.00
22020205	Water Rates	500,000.00	-	500,000.00	500,000.00	253,500.00	246,500.00	0.00
22020206	Sewerage Charges	500,000.00	5,000,000.00	5,500,000.00	5,500,000.00	0.00	5,500,000.00	0.00
22020208	Software Charges/Licenses Renewal	0.00	-	-	0.00	0.00	0.00	0.00
220202 - UTILITIES - GENERAL Total		3,000,000.00	5,000,000.00	8,000,000.00	9,170,000.00	3,421,993.88	5,748,006.12	280,000.00
220203 - MATERIALS & SUPPLIES - GENERAL								
22020301	Office Stationaries/Computer Consumables	9,500,000.00	10,000,000.00	19,500,000.00	19,500,000.00	15,451,772.72	4,048,227.28	11,804,045.45
22020303	Newspapers	500,000.00	-	500,000.00	500,000.00	105,000.00	395,000.00	0.00
22020305	Printing of Non security Documents	6,000,000.00	20,000,000.00	26,000,000.00	26,000,000.00	25,839,500.00	160,500.00	6,405,759.09
22020306	Printing of Security Documents	3,000,000.00	10,000,000.00	13,000,000.00	13,000,000.00	7,095,000.00	5,905,000.00	400,000.00
22020307	Drugs & Medical Supplies	20,000,000.00	30,000,000.00	50,000,000.00	53,320,000.00	35,479,090.90	17,840,909.10	4,450,000.00
22020309	Uniform and Other Clothing (Service Wide)	1,000,000.00	-	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020310	Teaching Aids/Materials Supplies	4,000,000.00	-	4,000,000.00	12,010,000.00	12,004,000.00	6,000.00	435,000.00
22020311	Food Stuff/Catering Materials Supplies	3,000,000.00	-	3,000,000.00	3,500,000.00	1,500,000.00	2,000,000.00	400,000.00
22020313	Accessories/Materials/Supplies General	0.00	-	-	0.00	0.00	0.00	550,000.00
22020314	Printing/Publications General	2,000,000.00	3,000,000.00	5,000,000.00	5,000,000.00	300,000.00	4,700,000.00	0.00
22020315	Supplies of COVID-19 PPE	5,000,000.00	5,000,000.00	10,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
220203 - MATERIALS & SUPPLIES - GENERAL Total		54,000,000.00	78,000,000.00	132,000,000.00	134,830,000.00	97,774,363.62	37,055,636.38	24,444,804.54
220204 - MAINTENANCE SERVICES - GENERAL								
22020401	Maintenance of Motor Vehicles/Transport Equipment	5,000,000.00	-	5,000,000.00	5,000,000.00	4,790,000.00	210,000.00	397,000.00
22020402	Maintenance of Office Funiture	8,000,000.00	-	8,000,000.00	17,510,000.00	12,903,240.00	4,606,760.00	136,750.00
22020404	Maintenance of Office/ IT Equipments	3,000,000.00	-	3,000,000.00	3,000,000.00	1,225,000.00	1,775,000.00	0.00
22020405	Maintenance of Plants and Generators	3,000,000.00	-	3,000,000.00	4,020,000.00	4,018,500.00	1,500.00	0.00
22020406	Other Maintenance Services	12,000,000.00	40,000,000.00	52,000,000.00	55,180,000.00	25,114,838.04	30,065,161.96	0.00
22020411	Maintenance of Communucation Equipments	1,000,000.00	-	1,000,000.00	1,000,000.00	25,000.00	975,000.00	0.00
22020412	Maintenance of Markets/Public Places	10,000,000.00	-	10,000,000.00	10,000,000.00	990,000.00	9,010,000.00	3,857,000.00
22020413	Minor Road Maintenance	5,000,000.00	15,000,000.00	20,000,000.00	20,000,000.00	16,875,000.00	3,125,000.00	2,184,000.00
22020414	Maintenance of Office/Residential Buildings	6,000,000.00	5,000,000.00	11,000,000.00	11,000,000.00	1,374,900.00	9,625,100.00	5,850,900.00
220204 - MAINTENANCE SERVICES - GENERAL Total		53,000,000.00	60,000,000.00	113,000,000.00	126,710,000.00	67,316,478.04	59,393,521.96	12,425,650.00
220205 - TRAINING - GENERAL								
22020501	Local Training	1,000,000.00	-	1,000,000.00	7,260,000.00	7,257,259.72	2,740.28	21,052,727.19
22020502	International Training	1,000,000.00	-	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
220205 - TRAINING - GENERAL Total		2,000,000.00	-	2,000,000.00	8,260,000.00	7,257,259.72	1,002,740.28	21,052,727.19
220206 - OTHER SERVICES - GENERAL								
22020601	Security Services	130,000,000.00	150,000,000.00	280,000,000.00	230,000,000.00	188,227,727.27	41,772,272.73	44,050,000.10
22020602	Office Rent	500,000.00	-	500,000.00	730,000.00	727,000.00	3,000.00	100,000.00
22020603	Residential Rent	4,000,000.00	10,000,000.00	14,000,000.00	14,000,000.00	750,000.00	13,250,000.00	3,350,000.00
22020604	Anti-Banditry	0.00	-	-	0.00	0.00	0.00	120,000,000.00
22020605	Cleaning and Fumigation Services	2,500,000.00	10,000,000.00	12,500,000.00	19,530,000.00	10,530,000.00	9,000,000.00	96,000.00
22020614	Other Services General	20,500,000.00	10,000,000.00	30,500,000.00	30,500,000.00	3,500,000.00	27,000,000.00	0.00
22020621	Youth Programmes	20,000,000.00	-	20,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020629	Pilgrims Camping Expenses	0.00	-	-	0.00	0.00	0.00	100,000.00
22020630	Disease Control Programmes	0.00	-	-	0.00	0.00	0.00	870,000.00
22020646	Audit Fees and Expenses	5,000,000.00	30,000,000.00	35,000,000.00	35,000,000.00	10,608,636.27	24,391,363.73	3,615,455.00
22020652	Rescue Services	30,000,000.00	-	30,000,000.00	30,000,000.00	250,000.00	29,750,000.00	13,000,000.00
22020657	Celebration of Workers & Other Days	19,000,000.00	-	19,000,000.00	19,000,000.00	1,205,363.63	17,794,636.37	12,740,000.00
220206 - OTHER SERVICES - GENERAL Total		231,500,000.00	210,000,000.00	441,500,000.00	380,760,000.00	215,798,727.17	164,961,272.83	197,921,455.10
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22020701	Financial Consulting	1,000,000.00	-	1,000,000.00	1,000,000.00	100,000.00	900,000.00	0.00
22020703	Legal Services	2,000,000.00	-	2,000,000.00	2,000,000.00	0.00	2,000,000.00	120,000.00
22020704	Engineering Services	1,000,000.00	-	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020705	Architectural Services	1,000,000.00	-	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020706	Surveying Services	0.00	-	-	0.00	0.00	0.00	566,000.00
22020707	Agricultural Services	35,500,000.00	-	35,500,000.00	5,500,000.00	320,000.00	5,180,000.00	0.00
22020712	Other Consultancy Services	1,000,000.00	-	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total		41,500,000.00	-	41,500,000.00	11,500,000.00	420,000.00	11,080,000.00	686,000.00
220208 - FUEL & LUBRICANTS - GENERAL								
22020801	Motor Vehicle Fuel Cost	4,000,000.00	-	4,000,000.00	4,000,000.00	208,000.00	3,792,000.00	5,183,800.00
22020803	Plant/Generator fuel Cost	2,000,000.00	-	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
220208 - FUEL & LUBRICANTS - GENERAL Total		6,000,000.00	-	6,000,000.00	6,000,000.00	208,000.00	5,792,000.00	5,183,800.00
220209 - FINANCIAL CHARGES - GENERAL								
22020901	Bank Charges (Other Than Interest)	6,000,000.00	-	6,000,000.00	6,000,000.00	2,105,262.16	3,894,737.84	992,416.21
22020904	Other CRF Bank Charges	1,000,000.00	-	1,000,000.00	1,730,000.00	1,726,257.70	3,742.30	0.00
220209 - FINANCIAL CHARGES - GENERAL Total		7,000,000.00	-	7,000,000.00	7,730,000.00	3,831,519.86	3,898,480.14	992,416.21
220210 - MISCELLANEOUS EXPENSES GENERAL								
22021001	Entertainment & Hospitality	15,000,000.00	-	15,000,000.00	15,000,000.00	8,106,772.73	6,893,227.27	15,799,250.10
22021002	Honourarium & sitting Allowance	20,000,000.00	10,000,000.00	30,000,000.00	30,000,000.00	25,400,545.45	4,599,454.55	1,595,000.00
22021003	Publicity & Advertisements/Awareness	2,000,000.00	10,000,000.00	12,000,000.00	12,000,000.00	4,545,000.00	7,455,000.00	5,465,000.00
22021004	Medical Expenses Locally and Internationally	3,000,000.00	-	3,000,000.00	3,490,000.00	3,490,000.00	0.00	3,273,270.10

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
22021006	Postage & Courier Services	100,000.00	-	100,000.00	140,000.00	138,750.00	1,250.00	0.00
22021007	Welfare Packages	25,000,000.00	40,000,000.00	65,000,000.00	65,000,000.00	53,488,091.71	11,511,908.29	21,692,408.25
22021008	Subscription to Professional Bodies	0.00	-	-	0.00	0.00	0.00	555,000.00
22021009	Sporting Services	2,000,000.00	10,000,000.00	12,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22021014	Annual Budget Expenses and Administration	7,000,000.00	40,000,000.00	47,000,000.00	47,000,000.00	14,659,181.81	32,340,818.19	12,805,319.24
22021016	Monitoring & Evaluation	0.00	-	-	0.00	0.00	0.00	10,587,727.30
22021021	Gender & Social Inclusion Related Matters	2,000,000.00	-	2,000,000.00	2,000,000.00	0.00	2,000,000.00	91,207,090.91
22021023	Contingencies	4,000,000.00	-	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00
22021029	COVID-19 Task Force	0.00	-	-	0.00	0.00	0.00	600,000.00
22021032	NYSC Expenses	0.00	-	-	0.00	0.00	0.00	285,000.00
22021036	Religious Intervention	20,000,000.00	20,000,000.00	40,000,000.00	28,850,000.00	6,390,000.00	22,460,000.00	0.00
22021038	Other Miscelleneous	86,000,000.00	20,000,000.00	106,000,000.00	46,040,000.00	12,138,276.40	33,901,723.60	27,140,000.00
22021046	Casual Workers Security(Metro Guard)	0.00	-	-	0.00	0.00	0.00	11,265,000.20
220210 - MISCELLANEOUS EXPENSES GENERAL Total		186,100,000.00	150,000,000.00	336,100,000.00	255,520,000.00	128,356,618.10	127,163,381.90	202,270,066.10
2202 - OVERHEAD COST Total		621,100,000.00	593,000,000.00	1,214,100,000.00	1,271,940,000.00	842,901,308.25	429,038,691.75	485,415,828.24
2204 - GRANTS AND CONTRIBUTIONS GENERAL								
220401 - LOCAL GRANTS AND CONTRIBUTIONS								
22040101	Grant To State Governments -Current	0.00	-	-	0.00	0.00	0.00	0.00
22040105	Grant To Government Owned Companies -Current	0.00	-	-	0.00	0.00	0.00	0.00
22040109	Grant to Communities/NGO's/Unions	27,000,000.00	40,000,000.00	67,000,000.00	42,000,000.00	8,030,000.00	33,970,000.00	0.00
22040110	Contribution to Higher Institutions	850,000,000.00	200,000,000.00	1,050,000,000.00	450,000,000.00	228,812,665.13	221,187,334.87	202,609,077.96
22040111	Contribution to LGA Pension Board	723,383,276.00	100,000,000.00	823,383,276.00	793,383,276.00	769,769,931.61	23,613,344.39	317,303,228.83
22040112	Contribution to Gombe Health Equity Fund	65,100,220.00	10,000,000.00	75,100,220.00	75,100,220.00	44,851,103.87	30,249,116.13	0.00
22040114	Contribution to Local Governmnet Service Commission	10,000,000.00	-	10,000,000.00	12,990,000.00	12,986,455.92	3,544.08	8,985,818.03
22040115	Contribution to local Govt. Education Authority	0.00	-	-	0.00	0.00	0.00	723,384,399.77
22040116	Contribution to Auditor General to Local Government	30,000,000.00	10,000,000.00	40,000,000.00	5,000,000.00	1,535,454.54	3,464,545.46	1,250,000.00
22040117	Contribution to Traditional Councils	45,000,000.00	-	45,000,000.00	45,000,000.00	28,496,390.94	16,503,609.06	48,000,000.00
22040118	Contributions for Ministry for LGA Bureau	20,000,000.00	5,000,000.00	25,000,000.00	75,990,000.00	75,988,829.53	1,170.47	17,711,704.79
22040119	Contribution to Agric Activities	0.00	-	-	0.00	0.00	0.00	17,714,991.53
220401 - LOCAL GRANTS AND CONTRIBUTIONS Total		1,770,483,496.00	365,000,000.00	2,135,483,496.00	1,499,463,496.00	1,170,470,831.54	328,992,664.46	1,336,959,220.91
2204 - GRANTS AND CONTRIBUTIONS GENERAL Total		1,770,483,496.00	365,000,000.00	2,135,483,496.00	1,499,463,496.00	1,170,470,831.54	328,992,664.46	1,336,959,220.91
2205 - SUBSIDIES GENERAL								
220501 - SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050103	Health Subsidies	0.00	-	-	0.00	0.00	0.00	440,000.00
220501 - SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS Total		0.00	-	-	0.00	0.00	0.00	440,000.00
2205 - SUBSIDIES GENERAL Total		0.00	-	-	0.00	0.00	0.00	440,000.00
2206 - PUBLIC DEBT CHARGES								
220604 - DOMESTIC PRINCIPAL								
22060401	Domestic Principal - Short Term Borrowings	335,000,000.00	-	335,000,000.00	185,000,000.00	57,590,612.70	127,409,387.30	37,494,766.56
220604 - DOMESTIC PRINCIPAL Total		335,000,000.00	-	335,000,000.00	185,000,000.00	57,590,612.70	127,409,387.30	37,494,766.56
2206 - PUBLIC DEBT CHARGES Total		335,000,000.00	-	335,000,000.00	185,000,000.00	57,590,612.70	127,409,387.30	37,494,766.56
2207 - TRANSFERS-PAYMENT								
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070102	Payment to Other Agency to Fund Recurrent Expenditure	0.00	-	-	0.00	0.00	0.00	164,969,181.00
22070105	Other Transfers/Payments	0.00	-	-	124,450,000.00	124,441,695.80	8,304.20	0.00
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT Total		0.00	-	-	124,450,000.00	124,441,695.80	8,304.20	164,969,181.00
2207 - TRANSFERS-PAYMENT Total		0.00	-	-	124,450,000.00	124,441,695.80	8,304.20	164,969,181.00
22 - OTHER RECURRENT COSTS Total		2,726,583,496.00	958,000,000.00	3,684,583,496.00	3,080,853,496.00	2,195,404,448.29	885,449,047.71	2,025,278,996.71
23 - CAPITAL EXPENDITURE								
2301 - FIXED ASSETS PURCHASED								
230101 - PURCHASE OF FIXED ASSETS - GENERAL								
23010101	Purchase/Acquisition of Land	10,000,000.00	120,000,000.00	130,000,000.00	130,000,000.00	12,000,000.00	118,000,000.00	0.00
23010105	Purchase of Motor Vehicles	180,000,000.00	-	180,000,000.00	180,000,000.00	13,610,000.00	166,390,000.00	1,000,000.00
23010106	Purchase of Vans	90,000,000.00	-	90,000,000.00	90,000,000.00	4,270,000.00	85,730,000.00	0.00
23010112	Purchase of Office Furniture and Fittings	60,000,000.00	-	60,000,000.00	60,000,000.00	11,072,727.27	48,927,272.73	78,000.00
23010113	Purchase of Computers	1,000,000.00	-	1,000,000.00	4,600,000.00	4,442,727.27	157,272.73	946,363.64
23010122	Purchase of Health/Medical Equipment	45,000,000.00	10,000,000.00	55,000,000.00	55,000,000.00	8,500,000.00	46,500,000.00	550,000.00
23010124	Purchase of Teaching/Learning EquipmentS	0.00	-	-	0.00	0.00	0.00	0.00
23010127	Purchase Agricultural Equipment	5,000,000.00	10,000,000.00	15,000,000.00	15,000,000.00	8,670,000.00	6,330,000.00	0.00
23010139	Purchase of Office Equipment	500,000.00	-	500,000.00	700,000.00	595,000.00	105,000.00	0.00
23010140	Purchase of ICT Facility	500,000.00	-	500,000.00	500,000.00	0.00	500,000.00	0.00
230101 - PURCHASE OF FIXED ASSETS - GENERAL Total		392,000,000.00	140,000,000.00	532,000,000.00	535,800,000.00	63,160,454.54	472,639,545.46	2,574,363.64
2301 - FIXED ASSETS PURCHASED Total		392,000,000.00	140,000,000.00	532,000,000.00	535,800,000.00	63,160,454.54	472,639,545.46	2,574,363.64
2302 - CONSTRUCTION / PROVISION								
230201 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL								
23020101	Construction/Provision of office Buildings	650,000,000.00	100,000,000.00	750,000,000.00	750,000,000.00	8,020,350.00	741,979,650.00	0.00
23020102	Construction/Provision of Resdential Buildings	130,000,000.00	-	130,000,000.00	115,000,000.00	0.00	115,000,000.00	0.00
23020103	Construction/Provision of Electricity	115,000,000.00	200,000,000.00	315,000,000.00	315,000,000.00	102,766,911.00	212,233,089.00	0.00
23020104	Construction/Provision of Housing	0.00	-	-	0.00	0.00	0.00	0.00
23020105	Construction/Provision of Water Facilities	80,000,000.00	-	80,000,000.00	80,000,000.00	41,986,350.00	38,013,650.00	10,000.00
23020113	Construction/Provision of Agricultural Facilities	3,000,000.00	-	3,000,000.00	6,000,000.00	5,450,000.00	550,000.00	0.00
23020114	Construction/Provision of Roads	350,000,000.00	-	350,000,000.00	350,000,000.00	4,620,000.00	345,380,000.00	0.00
23020116	Construction/ Provision of Water Ways	0.00	-	-	0.00	0.00	0.00	37,348,098.20
23020118	Construction/ Provision of Infrastrature	60,000,000.00	-	60,000,000.00	67,000,000.00	66,962,512.00	37,488.00	2,300,000.00
23020119	Construction/ Provision of Recreational Facilities	0.00	-	-	0.00	0.00	0.00	0.00
23020122	Construction of Boundary Pillers/Right of Ways	0.00	-	-	0.00	0.00	0.00	30,000.00
23020123	Construction of Traffic Light/Streets Lghts	250,000,000.00	1,000,000,000.00	1,250,000,000.00	1,250,000,000.00	923,263,965.00	326,736,035.00	0.00
23020124	Construction of Markets/Parks	34,992,991.00	-	34,992,991.00	34,992,991.00	8,000,000.00	26,992,991.00	0.00
23020126	Construction/Provision of Cemetries	10,000,000.00	-	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
230201 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL Total		1,682,992,991.00	1,300,000,000.00	2,982,992,991.00	2,977,992,991.00	1,161,070,088.00	1,816,922,903.00	39,688,098.20
2302 - CONSTRUCTION / PROVISION Total		1,682,992,991.00	1,300,000,000.00	2,982,992,991.00	2,977,992,991.00	1,161,070,088.00	1,816,922,903.00	39,688,098.20
2303 - REHABILITATION / REPAIRS								
230301 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL								
23030102	Rehabilitation/Repairs- Electricity	0.00	-	-	0.00	0.00	0.00	1,053,000.00
23030104	Rehabilitation/Repairs - Water Facilities	0.00	-	-	0.00	0.00	0.00	264,100.00
23030105	Rehabilitation/Repairs - Hospital/Health Centres	0.00	-	-	0.00	0.00	0.00	0.00
23030112	Rehabilitation/Repairs - Agricultural Facilities	5,000,000.00	-	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
23030113	Rehabilitation/Repairs - Roads	0.00	-	-	0.00	0.00	0.00	66,263,009.08
23030121	Rehabilitation/Repairs of office Building	0.00	-	-	0.00	0.00	0.00	0.00
23030122	Rehabilitation/Repairs of Boundaries	0.00	-	-	0.00	0.00	0.00	260,000.00

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
23030124	Rehabilitation/Repairs - Market/Parks	0.00	-	-	0.00	0.00	0.00	450,000.00
230301 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL Total		5,000,000.00	-	5,000,000.00	5,000,000.00	0.00	5,000,000.00	68,290,109.08
2303 - REHABILITATION / REPAIRS Total		5,000,000.00	-	5,000,000.00	5,000,000.00	0.00	5,000,000.00	68,290,109.08
2304 - PRESERVATION OF THE ENVIRONMENT								
230401 - PRESERVATION OF THE ENVIRONMENT - GENERAL								
23040101	Tree Planting	0.00	-	-	0.00	0.00	0.00	0.00
230401 - PRESERVATION OF THE ENVIRONMENT - GENERAL Total		0.00	-	-	0.00	0.00	0.00	0.00
2304 - PRESERVATION OF THE ENVIRONMENT Total		0.00	-	-	0.00	0.00	0.00	0.00
2305 - OTHER CAPITAL PROJECTS								
230501 - ACQUISITION OF NON TANGIBLE ASSETS								
23050102	Computer Software Acquisition	15,000,000.00	-	15,000,000.00	14,200,000.00	0.00	14,200,000.00	0.00
23050107	Margin for Increase in Costs	0.00	-	-	0.00	0.00	0.00	0.00
23050111	Agricultural Inputs	1,000,000.00	-	1,000,000.00	3,000,000.00	2,750,000.00	250,000.00	0.00
23050113	Investment	40,000,000.00	-	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00
230501 - ACQUISITION OF NON TANGIBLE ASSETS Total		56,000,000.00	-	56,000,000.00	57,200,000.00	2,750,000.00	54,450,000.00	0.00
2305 - OTHER CAPITAL PROJECTS Total		56,000,000.00	-	56,000,000.00	57,200,000.00	2,750,000.00	54,450,000.00	0.00
23 - CAPITAL EXPENDITURE Total		2,135,992,991.00	1,440,000,000.00	3,575,992,991.00	3,575,992,991.00	1,226,980,542.54	2,349,012,448.46	110,552,570.92

KWAMI LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE BY ADMINISTRATIVE SEGMENT

	2024				2023			
	Final Budget	Recurrent	Capital	Total	Final Budget	Recurrent	Capital	Total
ADMINISTRATION SECTOR								
CHAIRMAN'S OFFICE								
Chairman's Office	-	-	-	-	212,000,000.00	208,274,711.59	-	208,274,711.59
LOCAL GOVERNMENT LEGISLATIVE COUNCIL								
Legislative Council	-	-	-	-	-	-	-	-
PERSONNEL								
Personnel Management Department	1,923,175,000.00	698,501,496.24	32,703,077.27	731,204,573.51	957,450,000.00	286,390,238.21	-	286,390,238.21
TOTAL ADMINISTRATION SECTOR	1,923,175,000.00	698,501,496.24	32,703,077.27	731,204,573.51	1,169,450,000.00	494,664,949.80	-	494,664,949.80
ECONOMIC SECTOR								
DEPARTMENT OF AGRICULTUREAND NATURAL RESOURCES								
Agricultural and Natural Resources Department	200,540,000.00	125,032,776.20	16,870,000.00	141,902,776.20	43,000,000.00	117,491,228.96	-	117,491,228.96
DEPARTMENT FINANCE AND SUPPLY								
Finance and Supply Department	1,875,691,267.00	1,320,737,241.32	16,712,727.27	1,337,449,968.59	1,078,450,000.00	805,005,942.29	2,574,363.64	807,580,305.93
DEPARTMENT OF WORKS AND HOUSING.								
Works, Housing and Transport Department	2,323,905,000.00	119,289,572.42	1,084,637,226.00	1,203,926,798.42	1,026,600,000.00	68,283,030.25	107,978,207.28	176,261,237.53
DEPARTMENT OF WATER SANITATION AND HYGEINE (WASH)								
Water Sanitation and Hygeine (WASH) Department	-	-	-	-	-	-	-	-
TOTAL ECONOMIC SECTOR	4,400,136,267.00	1,565,059,589.94	1,118,219,953.27	2,683,279,543.21	2,148,050,000.00	990,780,201.49	110,552,570.92	1,101,332,772.41
SOCIAL SECTOR								
DEPARTMENT OF EDUCATION								
Education and Social Development Department	1,529,010,000.00	1,103,827,474.13	67,557,512.00	1,171,384,986.13	206,000,000.00	323,364,251.00	-	323,364,251.00
Universal Basic Education	-	-	-	-	-	-	-	-
DEPARTMENT OF HEALTH								
Primary Health Care Department	553,402,720.00	361,515,357.96	8,500,000.00	370,015,357.96	730,900,000.00	1,020,247,020.14	-	1,020,247,020.14
Care Department	-	-	-	-	-	-	-	-
TOTAL SOCIAL SECTOR	2,082,412,720.00	1,465,342,832.09	76,057,512.00	1,541,400,344.09	936,900,000.00	1,343,611,271.14	-	1,343,611,271.14

NAFADA LOCAL GOVERNMENT COUNCIL
GOMBE STATE

AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER 2024

TABLE OF CONTENTS

CORPORATE INFORMATION

COUNCIL MEMBERS

Hon. Babangida Adamu Jigawa	Executive Chariman
Hon. Jabbo Magaji	Vice Chairman
Hon. Aliyu Muhammad Yahya	Councillor
Hon. Farazu Ahmed	Councillor
Hon. Isa Muhammad	Councillor
Hon. Yakubu Adamu	Councillor
Hon. Yusuf Abdullahi	Councillor
Hon. Aliyu Muhammad	Councillor
Hon. Iliyasu Yahya	Councillor
Hon. Muhid Lamuwa Biu	Councillor
Hon. Abbas Musa	Councillor
Hon. Abubakar Alhaji Mahd	Councillor

MANAGEMENT AND HEADS OF DEPARTMENT

Alh. Muhammad Kabir	Secretary
Umar Abba	Treasurer
Garba Muhammed Baraya	Deputy Secretary
Muyideen A. Baba HOD Agric	HOD Agric
Baba I nuwa	PHE Coordinator
Abubakar Yuguda	HOD Works
Tijjani Mamuda	HOD ESD
Mahd Ahmed Baba	Education Secretary

BANKERS

UBA PLC

GT Bank

SECRET

NAFADA LOCAL GOVERNMENT

GOMBE STATE OF NIGERIA

Ref No.____________________

Date:____________________

Nafada Local Government Secretariat,
Adjacent General Hospital Nafada,
P.M.B. 109, Nafada,
Gombe, Gombe State.

Telephone NO.:____________________

STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements set out in pages 6 to 10 for the year ended 31st December, 2024 have been prepared in accordance with the provisions of the Finance [Control and Management] Act 1958 as amended, Cash Basis IPSAS (*Financial Reporting under the Cash Basis of Accounting*), and Financial Memoranda (FM) as well as Generally Accepted Accounting Practice. These reporting requiments provide for the fair presentation of Statement of Cash Flows, Statement of Assets and Liabilities, Statement of Income and Expenditure, Statement of Consolidated Revenue Fund, Statement of Capital Development Fund and Notes to the Financial Statements

To fulfil 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 page 11 were consistently 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, we assert that the Financial Statements fairly reflect the financial position of Nafada Local Government Council as at 31st December, 2024 and its operations for the year ended on that date.

The responsibility for the preparation of the Financial Statements rests entirely with the Treasury Department of the Local Government Council.

14/5/25

Treasurer

SECRET

OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

TELEGRAM:
TELEPHONE:

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

Date: 18/08/2025

AUDIT CERTIFICATE

AUDIT CERTIFICATE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS ON THE ACCOUNTS OF NAFADA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER 2024

The Auditor General audited the books of accounts and reviewed the audited financial statements of Nafada Local Government Council of Gombe State for the year ended 31st December, 2024 in accordance with section 125(2) and 316 of the 1999 Constitution of the FRN (as amended) and section 51(1) of the Gombe State, State and Local Government Audit Law of 2021. The Financial Statements comprise of the Statement of Cash Flows, Statement of Assets and Liabilities, Statement of Income and Expenditure, Statement of Consolidated Revenue Fund, Statement of Capital Development Fund and Notes to the Financial Statements. The financial statements of the local government are prepared in compliance with Cash Basis International Public Sector Accounting Standards (Cash Basis IPSAS).

Responsibility of the Local Government Council
The local government council is responsible for the preparation and fair presentation of its financial statements in accordance with Cash Basis IPSAS, Gombe State Financial Memorandum (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 Cash Basis IPSAS; and making accounting estimates that are reasonable in the circumstances.

Responsibility of the External Auditors
The responsibility of the external auditors is to express an opinion on the financial statements of the local government council based on their audit in accordance International Standards of Supreme Audit Institutions (ISSAIs) as well as the International Standards on Auditing (Adapted as Nigerian Standards on Auditing) relevant to the public sector. Those standards require that the external auditors plan and perform the audit to obtain reasonable, but not absolute, assurance that 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 (I) above on the accounts and financial management of Nafada local government council and review of the respective audited financial statements. During the year, I successfully completed reviews of activity-based audit, financial statements assessment audit and compliance audit. The Financial statements of Nafada Local Government show completely and distinctly the financial allocation received from the State – Local Government Joint Accounts and Allocation Committee (SLJAAC) for the year 2024.

Having complied with ISSAIs, the relevant laws and applied the Generally Accepted Auditing Standards, the audit provides a reasonable basis for the certification of the Auditor General on the financial statements of Nafada local government council.

Opinion
In my opinion, the individual financial statements give a true and fair view of the financial position of Nafada Local Government Council as of December 31, 2024, and of its financial performance and its cash flows for the year ended in accordance with Cash Basis IPSAS, Financial Memoranda, and the relevant laws.

18/08/2025
Muhammad Bappayo Abdulmumini FCNA
FRC/2022/PRO/ANAN/002/957066
AUDITOR GENERAL FOR LOCAL GOVERNMENTS
GOMBE STATE

GOMBE STATE GOVERNMENT OF NIGERIA
NAFADA LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2024

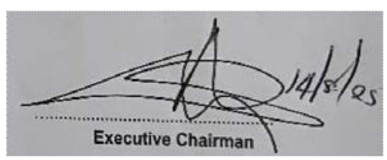
FINAL BUDGET 2024		NOTES	2024	2023
			₦	₦
	Operating Activities			
	Receipts			
4,831,000,000.00	Statutory Revenue	1	4,264,162,214.56	2,881,961,734.55
	Independent Revenue:			
-	Personal Taxes	2A	-	-
100,000.00	Other Taxes	2B	-	-
4,470,000.00	Licences - General	2C	7,700.00	25,350.00
-	Mining Rents	2D	-	-
-	Royalties	2E	-	-
3,350,000.00	Fees - General	2F	4,239,700.00	983,000.00
-	Fines - General	2G	-	-
5,250,000.00	Sales - General	2H	-	-
6,988,000.00	Earnings -General	2I	6,974,310.00	2,712,150.00
1,900,000.00	Rent on Government Buildings - General	2J	1,337,600.00	537,800.00
3,192,000.00	Rent on Land & Others - General	2K	405,600.00	414,900.00
-	Repayments - General	2L	-	700,257.05
-	Investment Income	2M	-	-
-	Interest Earned	2N	-	-
-	Re-Imbursement General	2O	-	-
25,250,000.00	Independent Revenue Sub-total		12,964,910.00	5,373,457.05
4,856,250,000.00	Total Receipts		4,277,127,124.56	2,887,335,191.60
	Payments			
(985,080,000.00)	Salaries and Allowances	5	(888,301,368.35)	(562,615,720.64)
(9,000,000.00)	Social Contributions	6	(9,000,000.00)	-
(355,570,000.00)	Social Benefits	7	(345,176,600.62)	-
(1,292,360,000.00)	Overhead Cost	8	(862,763,804.86)	(419,931,148.81)
(70,000.00)	Loans and Advances	9	(70,000.00)	-
(1,242,690,000.00)	Grants and Contrbutions	10	(864,437,329.38)	(897,624,599.44)
(18,000,000.00)	Subsidies	11	(11,155,702.39)	-
(113,450,000.00)	Transfers - Payments	13A	(113,449,503.13)	(149,172,728.30)
-	Transfers - Payments to Individuals	13B	-	-
-	Loss on Foreign Exchange	14	-	-
(4,016,220,000.00)	Total Payments		(3,094,354,308.73)	(2,029,344,197.19)
840,030,000.00	Net Cash flow from Operating Activities		1,182,772,815.83	857,990,994.41
	Investing Activities			
(367,950,000.00)	Purchase of Fixed Assets	15A	(120,154,400.00)	(12,872,036.36)
(2,872,480,000.00)	Construction/Provision of Fixed Assets	15B	(794,305,997.65)	(888,748,071.65)
(113,630,000.00)	Rehabilitation/Repairs of Fixed Assets	15C	(23,023,680.00)	(50,621,452.11)
(42,440,000.00)	Preservation of the Environment	15D	(1,440,000.00)	-
(131,500,000.00)	Acquisition of Non Tangible Assets	15E	(500,000.00)	(150,000.00)
(3,528,000,000.00)	Net Cash Flow from Investing Activities		(939,424,077.65)	(952,391,560.12)
	Financing Activities			
40,000,000.00	Proceeds from Aids and Grants	3	-	-
1,604,963,031.77	Proceeds from Loans/Borrowings	4A	-	-
100,000,000.00	Proceeds from Other Capital Receipts	4B	102,198,309.96	-
(15,330,000.00)	Repayment of Loans	12	(9,524,034.66)	(37,494,766.56)
1,729,633,031.77	Net Cash Flow from Financing Activities		92,674,275.30	(37,494,766.56)
(958,336,968.23)	Net Surplus/(Deficit) for the Year		336,023,013.48	(131,895,332.27)
-	Add: Opening Balance		1,044,620,839.89	1,176,516,172.16
(958,336,968.23)	Closing Cash Balance		1,380,643,853.37	1,044,620,839.89

GOMBE STATE GOVERNMENT OF NIGERIA

NAFADA LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2024

	NOTES	2024	2023
		₦	₦
ASSETS			
Cash and Bank Balances	16	1,380,643,853	1,044,620,840
TOTAL ASSETS		1,380,643,853	1,044,620,840
LIABILITIES			
Accumulated Surplus/(Deficit)	25	1,380,643,853	1,044,620,840
TOTAL LIABILITIES		1,380,643,853	1,044,620,840



GOMBE STATE GOVERNMENT OF NIGERIA

NAFADA LOCAL GOVERNMENT COUNCIL

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER 2024

	NOTES	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
REVENUE								
Statutory Revenue	1	3,031,000,000.00	1,800,000,000.00	4,831,000,000.00	4,831,000,000.00	4,264,162,214.56	(566,837,785.44)	2,881,961,734.55
Sub-total Statutory Revenue		3,031,000,000.00	1,800,000,000.00	4,831,000,000.00	4,831,000,000.00	4,264,162,214.56	(566,837,785.44)	2,881,961,734.55
Independent Revenue:								
Personal Taxes	2A	-	-	-	-	-	-	-
Other Taxes	2B	100,000.00	-	100,000.00	100,000.00	-	(100,000.00)	-
Licences - General	2C	4,470,000.00	-	4,470,000.00	4,470,000.00	7,700.00	(4,462,300.00)	25,350.00
Mining Rents	2D	-	-	-	-	-	-	-
Royalties	2E	-	-	-	-	-	-	-
Fees - General	2F	3,300,000.00	50,000.00	3,350,000.00	3,350,000.00	4,239,700.00	889,700.00	983,000.00
Fines - General	2G	-	-	-	-	-	-	-
Sales - General	2H	250,000.00	5,000,000.00	5,250,000.00	5,250,000.00	-	(5,250,000.00)	-
Earnings -General	2I	6,688,000.00	300,000.00	6,988,000.00	6,988,000.00	6,974,310.00	(13,690.00)	2,712,150.00
Rent on Government Buildings - General	2J	1,900,000.00	-	1,900,000.00	1,900,000.00	1,337,600.00	(562,400.00)	537,800.00
Rent on Land & Others - General	2K	2,292,000.00	900,000.00	3,192,000.00	3,192,000.00	405,600.00	(2,786,400.00)	414,900.00
Repayments - General	2L	-	-	-	-	-	-	700,257.05
Investment Income	2M	-	-	-	-	-	-	-
Interest Earned	2N	-	-	-	-	-	-	-
Re-Imbursement General	2O	-	-	-	-	-	-	-
Sub-total Independent Revenue		19,000,000.00	6,250,000.00	25,250,000.00	25,250,000.00	12,964,910.00	(12,285,090.00)	5,373,457.05
Capital Receipts								
Aids and Grants	3	40,000,000.00	-	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
Loans/Borrowings Receipt	4A	1,604,963,031.77	-	1,604,963,031.77	1,604,963,031.77	-	(1,604,963,031.77)	-
Other Capital Receipts	4B	100,000,000.00	-	100,000,000.00	100,000,000.00	102,198,309.96	2,198,309.96	-
Sub-total Capital Receipts		1,744,963,031.77	-	1,744,963,031.77	1,744,963,031.77	102,198,309.96	(1,642,764,721.81)	-
TOTAL REVENUE		4,794,963,031.77	1,806,250,000.00	6,601,213,031.77	6,601,213,031.77	4,379,325,434.52	(2,221,887,597.25)	2,887,335,191.60
EXPENDITURE								
Salaries and Allowances	5	679,000,000.00	110,000,000.00	789,000,000.00	985,080,000.00	888,301,368.35	96,778,631.65	562,615,720.64
Social Contributions	6	-	-	-	9,000,000.00	9,000,000.00	-	-
Social Benefits	7	40,000,000.00	-	40,000,000.00	355,570,000.00	345,176,600.62	10,393,399.38	-
Overhead Cost	8	713,750,000.00	345,000,000.00	1,058,750,000.00	1,292,360,000.00	862,763,804.86	429,596,195.14	419,931,148.81
Loans and Advances	9	-	-	-	70,000.00	70,000.00	-	-
Grants and Contrbutions	10	1,252,000,000.00	356,000,000.00	1,608,000,000.00	1,242,690,000.00	864,437,329.38	378,252,670.62	897,624,599.44
Subsidies	11	10,000,000.00	5,000,000.00	15,000,000.00	18,000,000.00	11,155,702.39	6,844,297.61	-
Public Debt Charges	12	520,800,000.00	-	520,800,000.00	15,330,000.00	9,524,034.66	5,805,965.34	37,494,766.56
Loss on Foreign Exchange	14	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		3,215,550,000.00	816,000,000.00	4,031,550,000.00	3,918,100,000.00	2,990,428,840.26	927,671,159.74	1,917,666,235.45
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		1,579,413,031.77	990,250,000.00	2,569,663,031.77	2,683,113,031.77	1,388,896,594.26	(3,149,558,756.99)	969,668,956.15
CAPITAL EXPENDITURE								
Purchase of Fixed Assets	15A	274,000,000.00	45,000,000.00	319,000,000.00	367,950,000.00	120,154,400.00	247,795,600.00	12,872,036.36
Construction/Provision of Fixed Assets	15B	2,089,000,000.00	845,000,000.00	2,934,000,000.00	2,872,480,000.00	794,305,997.65	2,078,174,002.35	888,748,071.65
Rehabilitation/Repairs of Fixed Assets	15C	103,000,000.00	-	103,000,000.00	113,630,000.00	23,023,680.00	90,606,320.00	50,621,452.11
Preservation of the Environment	15D	41,000,000.00	-	41,000,000.00	42,440,000.00	1,440,000.00	41,000,000.00	-
Acquisition of Non Tangible Assets	15E	109,000,000.00	22,000,000.00	131,000,000.00	131,500,000.00	500,000.00	131,000,000.00	150,000.00
TOTAL CAPITAL EXPENDITURE		2,616,000,000.00	912,000,000.00	3,528,000,000.00	3,528,000,000.00	939,424,077.65	2,588,575,922.35	952,391,560.12
TRANSFERS			-	-				
Transfers - Payments	13A	-	-	-	113,450,000.00	113,449,503.13	496.87	149,172,728.30
Transfers - Payments to Individuals	13B	-	-	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	113,450,000.00	113,449,503.13	496.87	149,172,728.30
SURPLUS/(DEFICIT)		(1,036,586,968.23)	78,250,000.00	(958,336,968.23)	(958,336,968.23)	336,023,013.48	(5,738,135,176.21)	(131,895,332.27)

GOMBE STATE GOVERNMENT OF NIGERIA
NAFADA LOCAL GOVERNMENT COUNCIL
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER 2024

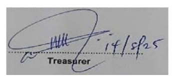
ACTUAL 2023		NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
₦			₦	₦	₦	₦	₦	₦
1,176,516,172.16	OPENING BALANCE		1,044,620,839.89					
	REVENUE							
2,881,961,734.55	Statutory Revenue	1	4,264,162,214.56	4,831,000,000.00	4,831,000,000.00	1,800,000,000.00	3,031,000,000.00	(566,837,785.44)
2,881,961,734.55	Sub-total Statutory Revenue		4,264,162,214.56	4,831,000,000.00	4,831,000,000.00	1,800,000,000.00	3,031,000,000.00	(566,837,785.44)
	Independent Revenue:							
-	Personal Taxes	2A	-	-	-	-	-	-
-	Licences - General	2B	-	100,000.00	100,000.00	-	100,000.00	(100,000.00)
25,350.00	Mining Rents	2C	7,700.00	4,470,000.00	4,470,000.00	-	4,470,000.00	(4,462,300.00)
-	Fees - General	2D	-	-	-	-	-	-
-	Fines - General	2E	-	-	-	-	-	-
983,000.00	Sales - General	2F	4,239,700.00	3,350,000.00	3,350,000.00	50,000.00	3,300,000.00	889,700.00
-	Earnings -General	2G	-	-	-	-	-	-
-	Rent on Government Buildings - General	2H	-	5,250,000.00	5,250,000.00	5,000,000.00	250,000.00	(5,250,000.00)
2,712,150.00	Rent on Land & Others - General	2I	6,974,310.00	6,988,000.00	6,988,000.00	300,000.00	6,688,000.00	(13,690.00)
537,800.00	Repayments - General	2J	1,337,600.00	1,900,000.00	1,900,000.00	-	1,900,000.00	(562,400.00)
414,900.00	Investment Income	2K	405,600.00	3,192,000.00	3,192,000.00	900,000.00	2,292,000.00	(2,786,400.00)
700,257.05	Interest Earned	2L	-	-	-	-	-	-
-	Re-Imbursement General	2M	-	-	-	-	-	-
-	Rates	2N	-	-	-	-	-	-
-	Miscellaneous	2O	-	-	-	-	-	-
5,373,457.05	Sub-total Independent Revenue		12,964,910.00	25,250,000.00	25,250,000.00	6,250,000.00	19,000,000.00	(12,285,090.00)
4,063,851,363.77	TOTAL RECURRENT REVENUE		5,321,747,964.45	4,856,250,000.00	4,856,250,000.00	1,806,250,000.00	3,050,000,000.00	(579,122,875.44)
	EXPENDITURE							
562,615,720.64	Salaries and Allowances	5	888,301,368.35	985,080,000.00	789,000,000.00	110,000,000.00	679,000,000.00	96,778,631.65
-	Social Contributions	6	9,000,000.00	9,000,000.00	-	-	-	-
-	Social Benefits	7	345,176,600.62	355,570,000.00	40,000,000.00	-	40,000,000.00	10,393,399.38
419,931,148.81	Overhead Cost	8	862,763,804.86	1,292,360,000.00	1,058,750,000.00	345,000,000.00	713,750,000.00	429,596,195.14
-	Loans and Advances	9	70,000.00	70,000.00	-	-	-	-
897,624,599.44	Grants and Contrbutions	10	864,437,329.38	1,242,690,000.00	1,608,000,000.00	356,000,000.00	1,252,000,000.00	378,252,670.62
-	Subsidies	11	11,155,702.39	18,000,000.00	15,000,000.00	5,000,000.00	10,000,000.00	6,844,297.61
37,494,766.56	Public Debt Charges	12	9,524,034.66	15,330,000.00	520,800,000.00	-	520,800,000.00	5,805,965.34
-	Loss on Foreign Exchange	14	-	-	-	-	-	-
1,917,666,235.45	TOTAL OPERATING EXPENDITURE		2,990,428,840.26	3,918,100,000.00	4,031,550,000.00	816,000,000.00	3,215,550,000.00	927,671,159.74
2,146,185,128.32	OPERATING BALANCE		2,331,319,124.19	938,150,000.00	824,700,000.00	990,250,000.00	(165,550,000.00)	(1,506,794,035.18)
	TRANSFERS							
149,172,728.30	Transfers - Payments	13A	113,449,503.13	113,450,000.00	-	-	-	496.87
-	Transfers - Payments to Individuals	13B	-	-	-	-	-	-
952,391,560.12	Transfer to Capital Development Fund		837,225,767.69		-	-		
	Transfer from Capital Development Fund				-	-		
1,101,564,288.42	TRANSFERS TOTAL		950,675,270.82	113,450,000.00	-	-	-	496.87
1,044,620,839.89	CLOSING BALANCE		1,380,643,853.37					

GOMBE STATE GOVERNMENT OF NIGERIA

NAFADA LOCAL GOVERNMENT COUNCIL

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER 2024

ACTUAL 2023		NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
₦			₦	₦	₦	₦	₦	₦
-	OPENING BALANCE		-					
	REVENUE							
	Capital Receipts							
952,391,560.12	Transfer from Consolidated Revenue Fund		837,225,767.69	-			-	-
-	Aids and Grants	3	-	40,000,000.00	40,000,000.00	-	40,000,000.00	(40,000,000.00)
-	Loans/Borrowings Receipt	4A	-	1,604,963,031.77	1,604,963,031.77	-	1,604,963,031.77	(1,604,963,031.77)
-	Other Capital Receipts	4B	102,198,309.96	100,000,000.00	100,000,000.00	-	100,000,000.00	2,198,309.96
952,391,560.12	Sub-total Capital Receipts		939,424,077.65	1,744,963,031.77	1,744,963,031.77	-	1,744,963,031.77	(1,642,764,721.81)
-	Transfer to Consolidated Revenue Fund		-	-			-	-
952,391,560.12	TOTAL CAPITAL REVENUE AVAILABLE		939,424,077.65	1,744,963,031.77	1,744,963,031.77	-	1,744,963,031.77	(1,642,764,721.81)
	CAPITAL EXPENDITURE							
12,872,036.36	Purchase of Fixed Assets	15A	120,154,400.00	367,950,000.00	319,000,000.00	45,000,000.00	274,000,000.00	247,795,600.00
888,748,071.65	Construction/Provision of Fixed Assets	15B	794,305,997.65	2,872,480,000.00	2,934,000,000.00	845,000,000.00	2,089,000,000.00	2,078,174,002.35
50,621,452.11	Rehabilitation/Repairs of Fixed Assets	15C	23,023,680.00	113,630,000.00	103,000,000.00	-	103,000,000.00	90,606,320.00
-	Preservation of the Environment	15D	1,440,000.00	42,440,000.00	41,000,000.00	-	41,000,000.00	41,000,000.00
150,000.00	Acquisition of Non Tangible Assets	15E	500,000.00	131,500,000.00	131,000,000.00	22,000,000.00	109,000,000.00	131,000,000.00
952,391,560.12	TOTAL CAPITAL EXPENDITURE		939,424,077.65	3,528,000,000.00	3,528,000,000.00	912,000,000.00	2,616,000,000.00	2,588,575,922.35
-	CLOSING BALANCE		-					



NAFADA LOCAL GOVERNMENT

GOMBE STATE OF NIGERIA

Ref No.____________________

Date:____________________

Nafada Local Government Secretariat,
Adjacent General Hospital Nafada,
P.M.B. 109, Nafada,
Gombe, Gombe State.

Telephone NO.:____________________

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

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

a. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with the Cash Basis IPSAS, *Financial Reporting under the Cash Basis of Accounting* 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.

14/5/25

Treasurer

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2024	ACTUAL 2023
	₦	₦
Note 1: Government Share of FAAC (Statutory Revenue)		
Note 1A: Local Government Share of FAAC	515,746,324	1,094,631,308
Note 1B: Local Government Share of VAT	2,217,132,022	1,120,082,120
Note 1C: Local Government Share of Other FAAC	1,531,283,869	667,248,306
Note 1: Government Share of FAAC (Statutory Revenue) Total	4,264,162,215	2,881,961,735
Note 2: Independent Revenue		
Note 2A: Personal Taxes	-	-
Note 2B: Other Taxes	-	-
Note 2C: Licences - General	7,700	25,350
Note 2D: Mining Rents	-	-
Note 2E: Royalties	-	-
Note 2F: Fees - General	4,239,700	983,000
Note 2G: Fines - General	-	-
Note 2H: Sales - General	-	-
Note 2I: Earnings -General	6,974,310	2,712,150
Note 2J: Rent on Government Buildings - General	1,337,600	537,800
Note 2K: Rent on Land & Others - General	405,600	414,900
Note 2L: Repayments - General	-	700,257
Note 2M: Investment Income	-	-
Note 2N: Interest Earned	-	-
Note 2O: Re-Imbursement General	-	-
Note 2: Independent Revenue Total	12,964,910	5,373,457
Note 3: Aids and Grants		
Note 3A: Domestic Aids	-	-
Note 3B: Foreign Aids	-	-
Note 3C: Domestic Grants	-	-
Note 3D: Foreign Grants	-	-
Note 3: Aids and Grants Total	-	-
Note 4: Loans and Other Capital Receipts		
Note 4A: Loans/ Borrowings Receipt	-	-
Note 4B: Other Capital Receipts	102,198,310	-
Note 4C: Transfers	-	-
Note 4: Loans and Other Capital Receipts Total	102,198,310	-
Note 5: Salaries and Allowances		
Note 5: Salaries and Allowances	888,301,368	562,615,721
Note 5: Salaries and Allowances Total	888,301,368	562,615,721
Note 6: Social Contribution		
Note 6: Social Contribution	9,000,000	-
Note 6: Social Contribution Total	9,000,000	-

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2024	ACTUAL 2023
	₦	₦
Note 7: Social Benefits		
Note 7: Social Benefits	345,176,601	-
Note 7: Social Benefits Total	345,176,601	-
Note 8: Overhead Cost		
Note 8A: Travel and Transport - General	33,268,190	22,573,825
Note 8B: Utilities - General	3,817,000	2,841,493
Note 8C: Materials and Supplies - General	58,962,417	37,118,636
Note 8D: Maintenance Services General	259,571,747	22,719,200
Note 8E: Training General	5,450,909	9,867,000
Note 8F: Other Services - General	252,977,595	184,716,322
Note 8G: Consulting & Professional Services - General	15,188,054	3,545,455
Note 8H: Fuel and Lubricants - General	3,505,000	2,090,840
Note 8I: Financial Charges General	846,041	623,357
Note 8J: Miscellaneous Expenses - General	229,176,852	133,835,021
Note 8: Overhead Cost Total	862,763,805	419,931,149
Note 9: Loans and Advances		
Note 9: Staff Loans and Advances - General	70,000	-
Note 9: Loans and Advances Total	70,000	-
Note 10: Grants and Contributions		
Note 10A: Local Grants and Contributions	864,437,329	897,624,599
Note 10B: Foreign Grants and Contribution	-	-
Note 10: Grants and Contributions Total	864,437,329	897,624,599
Note 11: Subsidies General		
Note 11A: Subsidy to Government Owned Companies & Parastatals	11,155,702	-
Note 11B: Subsidy to Private Companies	-	-
Note 11: Subsidies General Total	11,155,702	-
Note 12: Public Debt Charges		
Note 12: Loans Repayment	9,524,035	37,494,767
Note 12: Public Debt Charges Total	9,524,035	37,494,767
Note 13: Transfers -Payment		
Note 13A: Transfer to Fund Recurrent Expenditure-Payment	113,449,503	149,172,728
Note 13B: Transfers-Payments to Individuals	-	-
Note 13: Transfers -Payment Total	113,449,503	149,172,728
Note 15: Capital Expenditure		
Note 15A: Purchase of Fixed Assets - General	120,154,400	12,872,036
Note 15B: Construction/Provision of Fixed Assets - General	794,305,998	888,748,072
Note 15C: Rehabilitation/Repairs of Fixed Assets - General	23,023,680	50,621,452
Note 15D: Preservation of the Environment - Gnenral	1,440,000	-

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2024	ACTUAL 2023
	₦	₦
Note 15E: Acquisition of Non Tangible Assets	500,000	150,000
Note 15: Capital Expenditure Total	939,424,078	952,391,560
Note 16: Cash and Bank Balances Held By Treasurer		
Note 16: Cash and Bank Balances Held By Treasurer	1,380,643,853	1,044,620,840
Note 16: Cash and Bank Balances Held By Treasurer Total	1,380,643,853	1,044,620,840
Note 17: Advances and Imprests		
Note 17: Advances and Imprests	-	-
Note 17: Advances and Imprests Total	-	-
Note 18: Investments		
Note 18: Investments	-	-
Note 18: Investments Total	-	-
Note 19: Loans Granted		
Note 19: Loans Granted	-	-
Note 19: Loans Granted Total	-	-
Note 20: Deposits - General		
Note 20: Deposits - General	-	-
Note 20: Deposits - General Total	-	-
Note 21: Loans and Debts		
Note 21: Domestic Loan Stock	-	-
Note 21: Loans and Debts Total	-	-
Note 22: Unremitted Deductions		
Note 22: Unremitted Taxes	-	-
Note 22: Unremitted Deductions Total	-	-
Note 23: Current Portion of Long-Term Borrowings		
Note 23: Current Portion of Long-Term Borrowings	-	-
Note 23: Current Portion of Long-Term Borrowings Total	-	-
Note 24: Long-Term Borrowings		
Note 24: Long-Term Borrowings	-	-
Note 24: Long-Term Borrowings Total	-	-
Note 25: Accumulated Surplus/(Deficit)		
Note 25: Accumulated Surplus/(Deficit)	1,380,643,853	1,044,620,840
Note 25: Accumulated Surplus/(Deficit) Total	1,380,643,853	1,044,620,840

Note 1A: LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES

MONTH	2024			2023		
	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL
	₦	₦	₦	₦	₦	₦
JANUARY	79,454,776.35	-	79,454,776.35	143,778,649.33	4,907,596.13	148,686,245.46
FEBRUARY	99,133,841.80	-	99,133,841.80	80,957,199.77	4,907,596.13	85,864,795.90
MARCH	3,362,160.58	-	3,362,160.58	76,813,127.55	4,907,596.13	81,720,723.68
APRIL	61,266,386.23	-	61,266,386.23	106,485,920.33	4,907,596.13	111,393,516.46
MAY	51,290,981.38	-	51,290,981.38	74,220,262.60	4,907,596.13	79,127,858.73
JUNE	27,902,705.96	-	27,902,705.96	114,774,011.57	4,907,596.13	119,681,607.70
JULY	22,387,864.31	-	22,387,864.31	67,097,474.78	-	67,097,474.78
AUGUST	26,775,665.57	-	26,775,665.57	87,120,203.11	-	87,120,203.11
SEPTEMBER	32,757,311.04	-	32,757,311.04	71,118,763.86	8,049,189.78	79,167,953.64
OCTOBER	19,682,905.10	-	19,682,905.10	87,284,063.70	-	87,284,063.70
NOVEMBER	11,379,828.33	-	11,379,828.33	67,492,783.61	-	67,492,783.61
DECEMBER	80,351,897.10	-	80,351,897.10	79,994,081.56	-	79,994,081.56
TOTAL	515,746,323.75	-	515,746,323.75	1,057,136,541.76	37,494,766.56	1,094,631,308.32

Note 1B: LOCAL GOVERNMENT SHARE OF VAT

MONTH	2024	2023
	₦	₦
JANUARY	164,049,175.48	82,774,864.19
FEBRUARY	136,454,585.17	81,041,908.43
MARCH	151,059,722.31	76,678,959.70
APRIL	187,551,704.47	69,571,807.37
MAY	164,607,365.48	69,285,883.85
JUNE	169,061,994.07	85,129,963.56
JULY	181,312,052.25	92,573,700.69
AUGUST	210,567,112.44	98,691,095.06
SEPTEMBER	195,534,032.50	124,256,914.31
OCTOBER	193,545,487.12	102,167,657.06
NOVEMBER	260,998,780.92	115,854,648.56
DECEMBER	202,390,009.35	122,054,717.52
TOTAL	2,217,132,021.56	1,120,082,120.30

Note 1C: LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES

MONTH	2024	2023
	₦	₦
JANUARY	70,204,736.62	8,876,543.20
FEBRUARY	65,429,230.64	32,555,856.89
MARCH	132,898,786.47	29,490,747.31
APRIL	208,976,717.93	5,386,836.51
MAY	100,585,316.36	83,626,346.87
JUNE	112,076,486.07	36,077,167.28
JULY	156,582,399.54	75,592,940.39
AUGUST	135,962,793.52	77,279,679.31
SEPTEMBER	106,494,716.95	100,155,502.35
OCTOBER	142,838,701.34	43,181,954.76
NOVEMBER	149,096,842.05	63,026,031.78
DECEMBER	150,137,141.75	84,833,152.86
TOTAL	1,531,283,869.24	640,082,759.50

GOMBE STATE GOVERNMENT OF NIGERIA
NAFADA LOCAL GOVERNMENT COUNCIL
SUMMARY OF TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)							
110101	Statutory Allocation	1,500,000,000.00	600,000,000.00	2,100,000,000.00	2,100,000,000.00	515,746,323.75	(1,584,253,676.25)	1,094,631,308.32
110102	Share of VAT	1,200,000,000.00	600,000,000.00	1,800,000,000.00	1,800,000,000.00	2,217,132,021.56	417,132,021.56	1,120,082,120.30
110103	Other FAAC	331,000,000.00	600,000,000.00	931,000,000.00	931,000,000.00	1,531,283,869.24	600,283,869.24	667,248,305.93
	STATUTORY REVENUE TOTAL	3,031,000,000.00	1,800,000,000.00	4,831,000,000.00	4,831,000,000.00	4,264,162,214.56	(566,837,785.44)	2,881,961,734.55
	INDEPENDENT REVENUE							
120101	Personal Taxes	-	-	-	-	-	-	-
120103	Other Taxes	100,000.00	-	100,000.00	100,000.00	-	(100,000.00)	-
120201	Licences - General	4,470,000.00	-	4,470,000.00	4,470,000.00	7,700.00	(4,462,300.00)	25,350.00
120202	Mining Rents	-	-	-	-	-	-	-
120203	Royalties	-	-	-	-	-	-	-
120204	Fees - General	3,300,000.00	50,000.00	3,350,000.00	3,350,000.00	4,239,700.00	889,700.00	983,000.00
120205	Fines - General	-	-	-	-	-	-	-
120206	Sales - General	250,000.00	5,000,000.00	5,250,000.00	5,250,000.00	-	(5,250,000.00)	-
120207	Earnings -General	6,688,000.00	300,000.00	6,988,000.00	6,988,000.00	6,974,310.00	(13,690.00)	2,712,150.00
120208	Rent on Government Buildings - General	1,900,000.00	-	1,900,000.00	1,900,000.00	1,337,600.00	(562,400.00)	537,800.00
120209	Rent on Land & Others - General	2,292,000.00	900,000.00	3,192,000.00	3,192,000.00	405,600.00	(2,786,400.00)	414,900.00
120210	Repayments - General	-	-	-	-	-	-	700,257.05
120211	Investment Income	-	-	-	-	-	-	-
120212	Interest Earned	-	-	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-	-	-
	INDEPENDENT REVENUE TOTAL	19,000,000.00	6,250,000.00	25,250,000.00	25,250,000.00	12,964,910.00	(12,285,090.00)	5,373,457.05
	CAPITAL RECEIPTS AND OTHER REVENUE SOURCES							
130101	Domestic Aids	-	-	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-	-	-
130201	Domestic Grants	-	-	-	-	-	-	-
130202	Foreign Grants	40,000,000.00	-	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
140201	Other Capital Receipts	100,000,000.00	-	100,000,000.00	100,000,000.00	102,079,944.36	2,079,944.36	-
140301	Domestic Loans/ Borrowings Receipt	1,604,963,031.77	-	1,604,963,031.77	1,604,963,031.77	-	(1,604,963,031.77)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	118,365.60	118,365.60	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	1,744,963,031.77	-	1,744,963,031.77	1,744,963,031.77	102,198,309.96	(1,642,764,721.81)	-
	TOTAL REVENUE	4,794,963,031.77	1,806,250,000.00	6,601,213,031.77	6,601,213,031.77	4,379,325,434.52	(2,221,887,597.25)	2,887,335,191.60

GOMBE STATE GOVERNMENT OF NIGERIA
NAFADA LOCAL GOVERNMENT COUNCIL
DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
Economic Code	DESCRIPTION	Sum of CY APPROVED	Sum of CY SUPPLEME	Sum of CY REVISED B	Sum of CY FINAL BUD	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 - STATUTORY ALLOCATION								
11010101	Statutory Allocation	1,500,000,000.00	600,000,000.00	2,100,000,000.00	2,100,000,000.00	515,746,323.75	(1,584,253,676.25)	1,094,631,308.32
110101 - STATUTORY ALLOCATION Total		1,500,000,000.00	600,000,000.00	2,100,000,000.00	2,100,000,000.00	515,746,323.75	(1,584,253,676.25)	1,094,631,308.32
110102 - SHARE OF VAT								
11010201	Share of VAT	1,200,000,000.00	600,000,000.00	1,800,000,000.00	1,800,000,000.00	2,217,132,021.56	417,132,021.56	1,120,082,120.30
110102 - SHARE OF VAT Total		1,200,000,000.00	600,000,000.00	1,800,000,000.00	1,800,000,000.00	2,217,132,021.56	417,132,021.56	1,120,082,120.30
110103 - OTHER FAAC								
11010301	Excess Crude /PPT	1,000,000.00	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)	27,337,096.21
11010302	Ecological Fund from FAAC	-	-	-	-	-	-	27,165,546.43
11010303	Budget Augmentation	20,000,000.00	100,000,000.00	120,000,000.00	120,000,000.00	-	(120,000,000.00)	-
11010304	Exchange Rate Gain	10,000,000.00	-	10,000,000.00	10,000,000.00	1,204,534,242.50	1,194,534,242.50	389,446,077.67
11010306	Non Oil Excess Revenue	-	-	-	-	108,419,044.32	108,419,044.32	93,021,641.82
11010307	Share of Solid Minerals	-	-	-	-	2,860,565.92	2,860,565.92	-
11010309	Other Recurrent Receipts	300,000,000.00	500,000,000.00	800,000,000.00	800,000,000.00	142,818,970.38	(657,181,029.62)	39,825,928.94
11010317	Electronic Money Transfers Levy	-	-	-	-	72,651,046.13	72,651,046.13	90,452,014.85
110103 - OTHER FAAC Total		331,000,000.00	600,000,000.00	931,000,000.00	931,000,000.00	1,531,283,869.24	600,283,869.24	667,248,305.93
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total		3,031,000,000.00	1,800,000,000.00	4,831,000,000.00	4,831,000,000.00	4,264,162,214.56	(566,837,785.44)	2,881,961,734.55
12 - INDEPENDENT REVENUE								
1201 - TAX REVENUE								
120103 - OTHER TAXES								
12010315	Development Levy	100,000.00	-	100,000.00	100,000.00	-	(100,000.00)	-
120103 - OTHER TAXES Total		100,000.00	-	100,000.00	100,000.00	-	(100,000.00)	-
1201 - TAX REVENUE Total		100,000.00	-	100,000.00	100,000.00	-	(100,000.00)	-
1202 - NON-TAX REVENUE								
120201 - LICENCES - GENERAL								
12020113	Brick Making, etc. Licences	100,000.00	-	100,000.00	100,000.00	-	(100,000.00)	-
12020115	Dane Gun Licences	50,000.00	-	50,000.00	50,000.00	-	(50,000.00)	-
12020116	Cattle Dealer Licences	200,000.00	-	200,000.00	200,000.00	-	(200,000.00)	-
12020117	Dried Fish & Meat Licences	50,000.00	-	50,000.00	50,000.00	-	(50,000.00)	-
12020118	Pet (Dog) Licences	50,000.00	-	50,000.00	50,000.00	-	(50,000.00)	-
12020119	Fishing Permits	100,000.00	-	100,000.00	100,000.00	-	(100,000.00)	-
12020120	Hawker's Permits	100,000.00	-	100,000.00	100,000.00	-	(100,000.00)	-
12020121	Hunting Permits	20,000.00	-	20,000.00	20,000.00	-	(20,000.00)	-
12020122	Produce Buying Licences	800,000.00	-	800,000.00	800,000.00	-	(800,000.00)	14,900.00
12020124	Abbattoir/Slaughter Licences	2,000,000.00	-	2,000,000.00	2,000,000.00	-	(2,000,000.00)	10,450.00
12020126	Hiring Services	1,000,000.00	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
12020160	Animal Health Certificate Licences	-	-	-	-	7,700.00	7,700.00	-
120201 - LICENCES - GENERAL Total		4,470,000.00	-	4,470,000.00	4,470,000.00	7,700.00	(4,462,300.00)	25,350.00
120204 - FEES - GENERAL								
12020414	Registration of Access/Permit of Minerals, Mining & Allied Fees	-	-	-	-	-	-	350,000.00
12020417	Contractors Registration Fees	-	-	-	-	-	-	120,000.00
12020418	Marriage/Divorce Fees	200,000.00	-	200,000.00	200,000.00	-	(200,000.00)	-
12020422	Indigene Letter	1,800,000.00	-	1,800,000.00	1,800,000.00	993,700.00	(806,300.00)	513,000.00
12020424	Business/Trade Operating Fees	200,000.00	50,000.00	250,000.00	250,000.00	-	(250,000.00)	-
12020426	Tender Fees/Bill of Interest/Non-Refundable Tender Fees	-	-	-	-	3,237,200.00	3,237,200.00	-
12020441	Birth and Death Registration Fees	150,000.00	-	150,000.00	150,000.00	-	(150,000.00)	-
12020443	Proof/Change of Ownership Certificate Fees	200,000.00	-	200,000.00	200,000.00	8,800.00	(191,200.00)	-
12020447	Timber, Forest and Charcoal Fees	500,000.00	-	500,000.00	500,000.00	-	(500,000.00)	-
12020466	Right of Occupancy Fees	250,000.00	-	250,000.00	250,000.00	-	(250,000.00)	-
120204 - FEES - GENERAL Total		3,300,000.00	50,000.00	3,350,000.00	3,350,000.00	4,239,700.00	889,700.00	983,000.00
120206 - SALES - GENERAL								
12020613	Proceeds From Sales of Scraps	250,000.00	5,000,000.00	5,250,000.00	5,250,000.00	-	(5,250,000.00)	-
120206 - SALES - GENERAL Total		250,000.00	5,000,000.00	5,250,000.00	5,250,000.00	-	(5,250,000.00)	-
120207 - EARNINGS -GENERAL								
12020704	Earnings From the use of Government Vehicles	688,000.00	200,000.00	888,000.00	888,000.00	-	(888,000.00)	-
12020705	Earnings From The use of Government Halls	-	-	-	-	-	-	6,000.00
12020708	Earnings From Agricultural Produce	3,500,000.00	-	3,500,000.00	3,500,000.00	4,278,960.00	778,960.00	1,011,250.00
12020709	Earnings FromTourism/ Cultural/Arts Centres	-	-	-	-	-	-	5,000.00
12020722	Earnings From Commercial Activities	2,500,000.00	100,000.00	2,600,000.00	2,600,000.00	2,695,350.00	95,350.00	1,682,900.00
12020724	Other Earnings	-	-	-	-	-	-	7,000.00
120207 - EARNINGS -GENERAL Total		6,688,000.00	300,000.00	6,988,000.00	6,988,000.00	6,974,310.00	(13,690.00)	2,712,150.00
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL								
12020801	Rent on Govt. Quaters	500,000.00	-	500,000.00	500,000.00	-	(500,000.00)	-
12020803	Rent on Govt.Buildings	-	-	-	-	1,337,600.00	1,337,600.00	537,800.00
12020807	Rent On Other Government Buildings	1,400,000.00	-	1,400,000.00	1,400,000.00	-	(1,400,000.00)	-
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL Total		1,900,000.00	-	1,900,000.00	1,900,000.00	1,337,600.00	(562,400.00)	537,800.00
120209 - RENT ON LAND & OTHERS - GENERAL								
12020901	Rent on Government Land	400,000.00	100,000.00	500,000.00	500,000.00	282,100.00	(217,900.00)	2,500.00
12020903	Rent & Premiun on the allocation of land	300,000.00	400,000.00	700,000.00	700,000.00	22,500.00	(677,500.00)	1,000.00
12020904	Rents on Plots and Sites Services Program	1,000,000.00	400,000.00	1,400,000.00	1,400,000.00	-	(1,400,000.00)	-
12020905	Lease Rental	592,000.00	-	592,000.00	592,000.00	-	(592,000.00)	-
12020906	Rent on Govt. Properties	-	-	-	-	97,600.00	97,600.00	306,400.00
12020907	Rent on Industrial Estates	-	-	-	-	3,400.00	3,400.00	-
12020908	Tenament Rates	-	-	-	-	-	-	105,000.00
120209 - RENT ON LAND & OTHERS - GENERAL Total		2,292,000.00	900,000.00	3,192,000.00	3,192,000.00	405,600.00	(2,786,400.00)	414,900.00
120210 - REPAYMENTS - GENERAL								
12021006	General Refunds	-	-	-	-	-	-	700,257.05
120210 - REPAYMENTS - GENERAL Total		-	-	-	-	-	-	700,257.05

DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
1202 - NON-TAX REVENUE Total		18,900,000.00	6,250,000.00	25,150,000.00	25,150,000.00	12,964,910.00	(12,185,090.00)	5,373,457.05
13 - AID AND GRANTS								
1302 - GRANTS								
130202 - FOREIGN GRANTS								
13020201	Current Foreign Grants	40,000,000.00	-	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
130202 - FOREIGN GRANTS Total		40,000,000.00	-	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
1302 - GRANTS Total		40,000,000.00	-	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS								
1402 - OTHER CAPITAL RECEIPTS								
140201 - OTHER CAPITAL RECEIPTS								
14020103	Receipt of Share of State IGR	100,000,000.00	-	100,000,000.00	100,000,000.00	102,079,944.36	2,079,944.36	-
140201 - OTHER CAPITAL RECEIPTS Total		100,000,000.00	-	100,000,000.00	100,000,000.00	102,079,944.36	2,079,944.36	-
1402 - OTHER CAPITAL RECEIPTS Total		100,000,000.00	-	100,000,000.00	100,000,000.00	102,079,944.36	2,079,944.36	-
1403 - LOANS/ BORROWINGS RECEIPT								
140301 - DOMESTIC LOANS/ BORROWINGS RECEIPT								
14030101	Domestic Loans/Borrowings from Financial Institutions	1,604,963,031.77	-	1,604,963,031.77	1,604,963,031.77	-	(1,604,963,031.77)	-
140301 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total		1,604,963,031.77	-	1,604,963,031.77	1,604,963,031.77	-	(1,604,963,031.77)	-
1403 - LOANS/ BORROWINGS RECEIPT Total		1,604,963,031.77	-	1,604,963,031.77	1,604,963,031.77	-	(1,604,963,031.77)	-
1407 - EXTRAORDINARY ITEMS								
140701 - EXTRAORDINARY ITEMS								
14070101	Extraordinary Items	-	-	-	-	118,365.60	118,365.60	-
140701 - EXTRAORDINARY ITEMS Total		-	-	-	-	118,365.60	118,365.60	-
1407 - EXTRAORDINARY ITEMS Total		-	-	-	-	118,365.60	118,365.60	-

GOMBE STATE GOVERNMENT OF NIGERIA
NAFADA LOCAL GOVERNMENT COUNCIL
SUMMARY OF TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
2	EXPENDITURES							
21	Personnel Cost							
21010101	Basic Salary	-	-	-	-	-	-	-
21010102	Overtime Payments	-	-	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	40,000,000.00	-	40,000,000.00	32,400,000.00	4,963,992.69	27,436,007.31	18,165,074.29
21010104	Consolidated Salaries	639,000,000.00	110,000,000.00	749,000,000.00	951,780,000.00	882,437,375.66	69,342,624.34	543,615,646.35
210201	Allowances	-	-	-	900,000.00	900,000.00	-	835,000.00
210202	Social Contributions	-	-	-	9,000,000.00	9,000,000.00	-	-
210301	Social Benefits	40,000,000.00	-	40,000,000.00	355,570,000.00	345,176,600.62	10,393,399.38	-
	Personnel Cost Total	719,000,000.00	110,000,000.00	829,000,000.00	1,349,650,000.00	1,242,477,968.97	107,172,031.03	562,615,720.64
2202	Overhead Cost							
220201	Travels and Transport - General	22,000,000.00	13,000,000.00	35,000,000.00	56,300,000.00	33,268,190.09	23,031,809.91	22,573,824.57
220202	Utilities - General	5,400,000.00	-	5,400,000.00	5,890,000.00	3,817,000.00	2,073,000.00	2,841,493.42
220203	Materials and Supplies - General	58,000,000.00	97,500,000.00	155,500,000.00	157,930,000.00	58,962,417.38	98,967,582.62	37,118,636.39
220204	Maintenance Services - General	50,500,000.00	63,500,000.00	114,000,000.00	299,910,000.00	259,571,746.81	40,338,253.19	22,719,200.00
220205	Training - General	-	-	-	5,460,000.00	5,450,909.09	9,090.91	9,867,000.00
220206	Other Services - General	308,500,000.00	54,500,000.00	363,000,000.00	346,360,000.00	252,977,594.89	93,382,405.11	184,716,322.30
220207	Consulting and Professional Services	3,200,000.00	2,000,000.00	5,200,000.00	20,400,000.00	15,188,053.74	5,211,946.26	3,545,454.55
220208	Fuel and Lubricants	6,000,000.00	-	6,000,000.00	6,630,000.00	3,505,000.00	3,125,000.00	2,090,840.00
220209	Financial Charges	10,000,000.00	5,000,000.00	15,000,000.00	15,010,000.00	846,040.52	14,163,959.48	623,356.75
220210	Miscellaneous Expenses	250,150,000.00	109,500,000.00	359,650,000.00	378,470,000.00	229,176,852.34	149,293,147.66	133,835,020.83
	Overhead Cost Total	713,750,000.00	345,000,000.00	1,058,750,000.00	1,292,360,000.00	862,763,804.86	429,596,195.14	419,931,148.81
2203	Loans and Advances							
220301	Staff Loans and Advances - General	-			70,000.00	70,000.00	-	-
	Loans and Advances Total	-			70,000.00	70,000.00	-	-
2204	Grants and Contrbutions							
220401	Local Grants and Contrbutions	1,242,000,000.00	355,000,000.00	1,597,000,000.00	1,241,690,000.00	864,437,329.38	377,252,670.62	897,624,599.44
220402	Foreign Grants and Contrbutions	10,000,000.00	1,000,000.00	11,000,000.00	1,000,000.00	-	1,000,000.00	-
	Grants and Contrbutions Total	1,252,000,000.00	356,000,000.00	1,608,000,000.00	1,242,690,000.00	864,437,329.38	378,252,670.62	897,624,599.44
2205	Subsidies							
220501	Subsidy to Government Owned Companies & Parastatals	10,000,000.00	5,000,000.00	15,000,000.00	18,000,000.00	11,155,702.39	6,844,297.61	-
220502	Subsidy to Private Companies	-	-	-	-	-	-	-
	Subsidies Total	10,000,000.00	5,000,000.00	15,000,000.00	18,000,000.00	11,155,702.39	6,844,297.61	-
2206	Public Debt Charges							
2206	Loans Repayment	520,800,000.00	-	520,800,000.00	15,330,000.00	9,524,034.66	5,805,965.34	37,494,766.56
	Public Debt Charges Total	520,800,000.00	-	520,800,000.00	15,330,000.00	9,524,034.66	5,805,965.34	37,494,766.56
2207	Transfer to Fund Recurrent Expenditure-Payment							
2207	Transfers - Payment	-	-	-	113,450,000.00	113,449,503.13	496.87	149,172,728.30
	Transfers Payment - Total	-	-	-	113,450,000.00	113,449,503.13	496.87	149,172,728.30
2208	Transfers-Payments to Individuals							
2208	Transfers - Payment	-	-	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-	-	-
23	Capital Expenditure							
230101	Purchase of Fixed Assets	274,000,000.00	45,000,000.00	319,000,000.00	367,950,000.00	120,154,400.00	247,795,600.00	12,872,036.36
230201	Construction/Provision of Fixed Assets	2,089,000,000.00	845,000,000.00	2,934,000,000.00	2,872,480,000.00	794,305,997.65	2,078,174,002.35	888,748,071.65
230301	Rehabilitation/Repairs of Fixed Assets	103,000,000.00	-	103,000,000.00	113,630,000.00	23,023,680.00	90,606,320.00	50,621,452.11
230401	Preservation of the Environment	41,000,000.00	-	41,000,000.00	42,440,000.00	1,440,000.00	41,000,000.00	-
230501	Acquisition of Non Tangible Assets	109,000,000.00	22,000,000.00	131,000,000.00	131,500,000.00	500,000.00	131,000,000.00	150,000.00
	Capital Expenditure Total	2,616,000,000.00	912,000,000.00	3,528,000,000.00	3,528,000,000.00	939,424,077.65	2,588,575,922.35	952,391,560.12
	TOTAL EXPENDITURE	5,831,550,000.00	1,728,000,000.00	7,559,550,000.00	7,559,550,000.00	4,043,302,421.04	3,516,247,578.96	3,019,230,523.87

GOMBE STATE GOVERNMENT OF NIGERIA
NAFADA LOCAL GOVERNMENT COUNCIL
DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
Economic Code	DESCRIPTION	CY TOTALEX APPRO	CY SUPPLEMENTARY	CY REVISED BUDGET	CY TOTALEX FINAL E	CY TOTALEX ACTUA	TOTALEX VARIANC	PY TOTALEX ACTUA
21 - PERSONNEL COST								
2101 - SALARY								
210101 - SALARIES AND WAGES								
21010103	Consolidated Revenue Fund Charges - Statutory office Holder's Salaries and Allowances	40,000,000.00	-	40,000,000.00	32,400,000.00	4,963,992.69	27,436,007.31	18,165,074.29
21010104	Consolidated Salaries	639,000,000.00	110,000,000.00	749,000,000.00	951,780,000.00	882,437,375.66	69,342,624.34	543,615,646.35
210101 - SALARIES AND WAGES Total		679,000,000.00	110,000,000.00	789,000,000.00	984,180,000.00	887,401,368.35	96,778,631.65	561,780,720.64
2101 - SALARY Total		679,000,000.00	110,000,000.00	789,000,000.00	984,180,000.00	887,401,368.35	96,778,631.65	561,780,720.64
2102 - ALLOWANCES AND SOCIAL CONTRIBUTION								
210201 - ALLOWANCES								
21020117	Other Allowances	0.00	-	-	900,000.00	900,000.00	0.00	835,000.00
210201 - ALLOWANCES Total		0.00	-	-	900,000.00	900,000.00	0.00	835,000.00
210202 - SOCIAL CONTRIBUTIONS								
21020205	Housing Fund Contributioin	0.00	-	-	9,000,000.00	9,000,000.00	0.00	0.00
210202 - SOCIAL CONTRIBUTIONS Total		0.00	-	-	9,000,000.00	9,000,000.00	0.00	0.00
2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total		0.00	-	-	9,900,000.00	9,900,000.00	0.00	835,000.00
2103 - SOCIAL BENEFITS								
210301 - SOCIAL BENEFITS								
21030101	Gratuity CRFC	0.00	-	-	301,840,000.00	301,836,296.25	3,703.75	0.00
21030102	Pension CRFC	0.00	-	-	13,730,000.00	13,721,048.37	8,951.63	0.00
21030105	Severance Gratuity	40,000,000.00	-	40,000,000.00	40,000,000.00	29,619,256.00	10,380,744.00	0.00
210301 - SOCIAL BENEFITS Total		40,000,000.00	-	40,000,000.00	355,570,000.00	345,176,600.62	10,393,399.38	0.00
2103 - SOCIAL BENEFITS Total		40,000,000.00	-	40,000,000.00	355,570,000.00	345,176,600.62	10,393,399.38	0.00
21 - PERSONNEL COST Total		719,000,000.00	110,000,000.00	829,000,000.00	1,349,650,000.00	1,242,477,968.97	107,172,031.03	562,615,720.64
22 - OTHER RECURRENT COSTS								
2202 - OVERHEAD COST								
220201 - TRAVEL& TRANSPORT - GENERAL								
22020101	Local Travel and Transport - Training	18,000,000.00	10,000,000.00	28,000,000.00	35,910,000.00	18,949,545.44	16,960,454.56	5,929,824.57
22020102	Local Travel and Transport - Others	4,000,000.00	3,000,000.00	7,000,000.00	20,390,000.00	14,318,644.65	6,071,355.35	16,644,000.00
220201 - TRAVEL& TRANSPORT - GENERAL Total		22,000,000.00	13,000,000.00	35,000,000.00	56,300,000.00	33,268,190.09	23,031,809.91	22,573,824.57
220202 - UTILITIES - GENERAL								
22020201	Electricity Charges	3,000,000.00	-	3,000,000.00	3,150,000.00	1,909,000.00	1,241,000.00	1,766,493.42
22020205	Water Rates	2,400,000.00	-	2,400,000.00	2,740,000.00	1,908,000.00	832,000.00	1,075,000.00
220202 - UTILITIES - GENERAL Total		5,400,000.00	-	5,400,000.00	5,890,000.00	3,817,000.00	2,073,000.00	2,841,493.42
220203 - MATERIALS & SUPPLIES - GENERAL								
22020301	Office Stationaries/Computer Consumables	4,000,000.00	18,000,000.00	22,000,000.00	23,300,000.00	5,823,871.93	17,476,128.07	5,070,909.09
22020302	Books/Materials	0.00	-	-	4,900,000.00	4,900,000.00	0.00	0.00
22020305	Printing of Non security Documents	5,000,000.00	21,000,000.00	26,000,000.00	26,090,000.00	4,089,000.00	22,001,000.00	3,824,000.00
22020306	Printing of Security Documents	3,000,000.00	-	3,000,000.00	17,590,000.00	17,584,545.45	5,454.55	0.00
22020307	Drugs & Medical Supplies	30,000,000.00	-	30,000,000.00	30,500,000.00	23,030,000.00	7,470,000.00	4,911,000.00
22020310	Teaching Aids/Materials Supplies	4,000,000.00	36,000,000.00	40,000,000.00	20,000,000.00	490,000.00	19,510,000.00	460,000.00
22020311	Food Stuff/Catering Materials Supplies	0.00	-	-	1,000,000.00	1,000,000.00	0.00	21,572,727.30
22020313	Accessories/Materials/Supplies General	3,000,000.00	20,000,000.00	23,000,000.00	23,050,000.00	2,045,000.00	21,005,000.00	1,280,000.00
22020314	Printing/Publications General	4,000,000.00	1,500,000.00	5,500,000.00	5,500,000.00	0.00	5,500,000.00	0.00
22020315	Supplies of COVID-19 PPE	5,000,000.00	1,000,000.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00
220203 - MATERIALS & SUPPLIES - GENERAL Total		58,000,000.00	97,500,000.00	155,500,000.00	157,930,000.00	58,962,417.38	98,967,582.62	37,118,636.39
220204 - MAINTENANCE SERVICES - GENERAL								
22020401	Maintenance of Motor Vehicles/Transport Equipment	3,000,000.00	8,000,000.00	11,000,000.00	181,650,000.00	178,284,650.33	3,365,349.67	1,997,200.00
22020402	Maintenance of Office Funiture	500,000.00	500,000.00	1,000,000.00	1,230,000.00	1,230,000.00	0.00	0.00
22020404	Maintenance of Office/ IT Equipments	0.00	-	-	0.00	0.00	0.00	30,000.00
22020405	Maintenance of Plants and Generators	5,000,000.00	2,000,000.00	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00
22020406	Other Maintenance Services	19,000,000.00	13,000,000.00	32,000,000.00	35,690,000.00	17,816,000.00	17,874,000.00	0.00
22020410	Maintenance of Street Lightings	0.00	-	-	340,000.00	333,000.00	7,000.00	0.00
22020412	Maintenance of Markets/Public Places	3,000,000.00	5,000,000.00	8,000,000.00	8,500,000.00	3,440,000.00	5,060,000.00	3,992,000.00
22020413	Minor Road Maintenance	10,000,000.00	15,000,000.00	25,000,000.00	35,000,000.00	34,995,876.00	4,124.00	14,928,000.00
22020414	Maintenance of Office/Residential Buildings	10,000,000.00	20,000,000.00	30,000,000.00	30,500,000.00	23,472,220.48	7,027,779.52	1,772,000.00
220204 - MAINTENANCE SERVICES - GENERAL Total		50,500,000.00	63,500,000.00	114,000,000.00	299,910,000.00	259,571,746.81	40,338,253.19	22,719,200.00
220205 - TRAINING - GENERAL								
22020501	Local Training	0.00	-	-	5,460,000.00	5,450,909.09	9,090.91	9,867,000.00
220205 - TRAINING - GENERAL Total		0.00	-	-	5,460,000.00	5,450,909.09	9,090.91	9,867,000.00
220206 - OTHER SERVICES - GENERAL								
22020601	Security Services	256,000,000.00	10,000,000.00	266,000,000.00	271,650,000.00	216,780,322.16	54,869,677.84	42,644,322.30
22020603	Residential Rent	4,000,000.00	500,000.00	4,500,000.00	4,500,000.00	3,560,000.00	940,000.00	3,360,000.00
22020604	Anti-Banditry	0.00	-	-	0.00	0.00	0.00	120,000,000.00
22020605	Cleaning and Fumigation Services	5,000,000.00	1,000,000.00	6,000,000.00	8,000,000.00	8,000,000.00	0.00	850,000.00
22020614	Other Services General	15,000,000.00	30,000,000.00	45,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020629	Pilgrims Camping Expenses	0.00	-	-	10,500,000.00	10,500,000.00	0.00	0.00
22020630	Disease Control Programmes	8,000,000.00	5,000,000.00	13,000,000.00	16,000,000.00	5,500,000.00	10,500,000.00	1,375,000.00
22020646	Audit Fees and Expenses	15,000,000.00	2,000,000.00	17,000,000.00	17,000,000.00	870,000.00	16,130,000.00	0.00
22020652	Rescue Services	500,000.00	1,000,000.00	1,500,000.00	1,690,000.00	1,686,363.64	3,636.36	6,007,000.00
22020657	Celebration of Workers & Other Days	5,000,000.00	5,000,000.00	10,000,000.00	12,020,000.00	6,080,909.09	5,939,090.91	10,480,000.00
220206 - OTHER SERVICES - GENERAL Total		308,500,000.00	54,500,000.00	363,000,000.00	346,360,000.00	252,977,594.89	93,382,405.11	184,716,322.30
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22020702	Information Technology Consulting	0.00	-	-	15,200,000.00	15,188,053.74	11,946.26	0.00
22020707	Agricultural Services	3,000,000.00	2,000,000.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020712	Other Consultancy Services	200,000.00	-	200,000.00	200,000.00	0.00	200,000.00	3,545,454.55
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total		3,200,000.00	2,000,000.00	5,200,000.00	20,400,000.00	15,188,053.74	5,211,946.26	3,545,454.55
220208 - FUEL & LUBRICANTS - GENERAL								
22020801	Motor Vehicle Fuel Cost	2,000,000.00	-	2,000,000.00	2,630,000.00	1,535,000.00	1,095,000.00	1,555,840.00
22020803	Plant/Generator fuel Cost	4,000,000.00	-	4,000,000.00	4,000,000.00	1,970,000.00	2,030,000.00	535,000.00
220208 - FUEL & LUBRICANTS - GENERAL Total		6,000,000.00	-	6,000,000.00	6,630,000.00	3,505,000.00	3,125,000.00	2,090,840.00
220209 - FINANCIAL CHARGES - GENERAL								
22020901	Bank Charges (Other Than Interest)	8,000,000.00	3,000,000.00	11,000,000.00	11,010,000.00	846,040.52	10,163,959.48	623,356.75
22020904	Other CRF Bank Charges	2,000,000.00	2,000,000.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00
220209 - FINANCIAL CHARGES - GENERAL Total		10,000,000.00	5,000,000.00	15,000,000.00	15,010,000.00	846,040.52	14,163,959.48	623,356.75

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
220210 - MISCELLANEOUS EXPENSES GENERAL								
22021001	Entertainment & Hospitality	30,000,000.00	5,000,000.00	35,000,000.00	44,840,000.00	37,159,238.26	7,680,761.74	8,855,000.00
22021002	Honourarium & sitting Allowance	60,000,000.00	1,000,000.00	61,000,000.00	46,720,000.00	7,839,581.77	38,880,418.23	1,350,000.00
22021003	Publicity & Advertisements/Awareness	3,000,000.00	10,000,000.00	13,000,000.00	13,250,000.00	4,912,727.27	8,337,272.73	4,400,000.00
22021004	Medical Expenses Locally and Internationally	15,000,000.00	10,000,000.00	25,000,000.00	25,100,000.00	6,100,000.00	19,000,000.00	5,235,000.00
22021006	Postage & Courier Services	150,000.00	1,000,000.00	1,150,000.00	1,300,000.00	150,000.00	1,150,000.00	0.00
22021007	Welfare Packages	50,000,000.00	500,000.00	50,500,000.00	57,340,000.00	57,325,650.17	14,349.83	27,611,200.00
22021009	Sporting Services	0.00	-	-	1,820,000.00	1,818,181.81	1,818.19	450,000.00
22021010	Direct Teaching and Laboratory Cost	0.00	-	-	100,000.00	100,000.00	0.00	0.00
22021014	Annual Budget Expenses and Administration	10,000,000.00	5,000,000.00	15,000,000.00	15,490,000.00	10,635,000.00	4,855,000.00	12,722,909.08
22021016	Monitoring & Evaluation	2,000,000.00	1,000,000.00	3,000,000.00	3,000,000.00	500,000.00	2,500,000.00	2,430,000.00
22021021	Gender & Social Inclusion Related Matters	5,000,000.00	8,000,000.00	13,000,000.00	65,450,000.00	62,443,690.11	3,006,309.89	63,442,275.00
22021023	Contingencies	2,000,000.00	-	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22021029	COVID-19 Task Force	0.00	-	-	480,000.00	480,000.00	0.00	0.00
22021030	WASH Activities	20,000,000.00	4,000,000.00	24,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00
22021032	NYSC Expenses	0.00	-	-	500,000.00	495,000.00	5,000.00	1,666,200.00
22021036	Religious Intervention	15,000,000.00	12,000,000.00	27,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00
22021038	Other Miscelleneous	38,000,000.00	52,000,000.00	90,000,000.00	90,000,000.00	39,137,782.95	50,862,217.05	5,162,436.75
22021046	Casual Workers Security(Metro Guard)	0.00	-	-	80,000.00	80,000.00	0.00	510,000.00
220210 - MISCELLANEOUS EXPENSES GENERAL Total		250,150,000.00	109,500,000.00	359,650,000.00	378,470,000.00	229,176,852.34	149,293,147.66	133,835,020.83
2202 - OVERHEAD COST Total		713,750,000.00	345,000,000.00	1,058,750,000.00	1,292,360,000.00	862,763,804.86	429,596,195.14	419,931,148.81
2203 - LOANS AND ADVANCES								
220301 - STAFF LOANS & ADVANCES								
22030107	Furnishing Advances	0.00	-	-	70,000.00	70,000.00	0.00	0.00
220301 - STAFF LOANS & ADVANCES Total		0.00	-	-	70,000.00	70,000.00	0.00	0.00
2203 - LOANS AND ADVANCES Total		0.00	-	-	70,000.00	70,000.00	0.00	0.00
2204 - GRANTS AND CONTRIBUTIONS GENERAL								
220401 - LOCAL GRANTS AND CONTRIBUTIONS								
22040101	Grant To State Governments -Current	0.00	-	-	40,320,000.00	40,316,000.00	4,000.00	0.00
22040102	Grant To State Governments -Capital	0.00	-	-	7,290,000.00	7,280,110.36	9,889.64	0.00
22040104	Grant To Local Governments Capital	30,000,000.00	20,000,000.00	50,000,000.00	99,210,000.00	94,207,360.17	5,002,639.83	0.00
22040109	Grant to Communities/NGO's/Unions	10,000,000.00	15,000,000.00	25,000,000.00	25,550,000.00	9,690,000.00	15,860,000.00	0.00
22040110	Contribution to Higher Institutions	700,000,000.00	200,000,000.00	900,000,000.00	416,890,000.00	189,972,889.07	226,917,110.93	185,724,988.12
22040111	Contribution to LGA Pension Board	315,000,000.00	40,000,000.00	355,000,000.00	402,250,000.00	365,635,166.48	36,614,833.52	150,001,075.49
22040112	Contribution to Gombe Health Equity Fund	50,000,000.00	5,000,000.00	55,000,000.00	71,590,000.00	43,110,615.92	28,479,384.08	0.00
22040114	Contribution to Local Governmnet Service Commission	17,000,000.00	10,000,000.00	27,000,000.00	27,000,000.00	9,734,742.15	17,265,257.85	14,080,065.18
22040115	Contribution to local Govt. Education Authority	8,000,000.00	5,000,000.00	13,000,000.00	14,690,000.00	6,835,454.54	7,854,545.46	498,775,033.32
22040116	Contribution to Auditor General to Local Government	20,000,000.00	40,000,000.00	60,000,000.00	60,000,000.00	36,374,999.97	23,625,000.03	0.00
22040117	Contribution to Traditional Councils	20,000,000.00	-	20,000,000.00	20,500,000.00	18,500,000.00	2,000,000.00	20,489,951.46
22040118	Contributions for Ministry for LGA Bureau	12,000,000.00	20,000,000.00	32,000,000.00	35,900,000.00	35,889,390.72	10,609.28	15,895,905.48
22040119	Contribution to Agric Activities	60,000,000.00	-	60,000,000.00	20,500,000.00	6,890,600.00	13,609,400.00	0.00
22040120	Contibution to Primary Health Care	0.00	-	-	0.00	0.00	0.00	12,657,580.39
220401 - LOCAL GRANTS AND CONTRIBUTIONS Total		1,242,000,000.00	355,000,000.00	1,597,000,000.00	1,241,690,000.00	864,437,329.38	377,252,670.62	897,624,599.44
220402 - FOREIGN GRANTS AND CONTRIBUTIONS								
22040202	Grant to other Organisations	10,000,000.00	1,000,000.00	11,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
220402 - FOREIGN GRANTS AND CONTRIBUTIONS Total		10,000,000.00	1,000,000.00	11,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
2204 - GRANTS AND CONTRIBUTIONS GENERAL Total		1,252,000,000.00	356,000,000.00	1,608,000,000.00	1,242,690,000.00	864,437,329.38	378,252,670.62	897,624,599.44
2205 - SUBSIDIES GENERAL								
220501 - SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050103	Health Subsidies	10,000,000.00	5,000,000.00	15,000,000.00	18,000,000.00	11,155,702.39	6,844,297.61	0.00
220501 - SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS Total		10,000,000.00	5,000,000.00	15,000,000.00	18,000,000.00	11,155,702.39	6,844,297.61	0.00
2205 - SUBSIDIES GENERAL Total		10,000,000.00	5,000,000.00	15,000,000.00	18,000,000.00	11,155,702.39	6,844,297.61	0.00
2206 - PUBLIC DEBT CHARGES								
220602 - LOANS REPAYMENT								
22060201	Domestic Interest/Discount - Short Term Borrowings	0.00	-	-	7,030,000.00	7,024,034.66	5,965.34	0.00
220602 - LOANS REPAYMENT Total		0.00	-	-	7,030,000.00	7,024,034.66	5,965.34	0.00
220604 - DOMESTIC PRINCIPAL								
22060401	Domestic Principal - Short Term Borrowings	0.00	-	-	2,500,000.00	2,500,000.00	0.00	37,494,766.56
22060402	Domestic Principal - Long Term Borrowings	520,800,000.00	-	520,800,000.00	5,800,000.00	0.00	5,800,000.00	0.00
220604 - DOMESTIC PRINCIPAL Total		520,800,000.00	-	520,800,000.00	8,300,000.00	2,500,000.00	5,800,000.00	37,494,766.56
2206 - PUBLIC DEBT CHARGES Total		520,800,000.00	-	520,800,000.00	15,330,000.00	9,524,034.66	5,805,965.34	37,494,766.56
2207 - TRANSFERS-PAYMENT								
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070102	Payment to Other Agency to Fund Recurrent Expenditure	0.00	-	-	0.00	0.00	0.00	149,172,728.30
22070105	Other Transfers/Payments	0.00	-	-	113,450,000.00	113,449,503.13	496.87	0.00
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT Total		0.00	-	-	113,450,000.00	113,449,503.13	496.87	149,172,728.30
2207 - TRANSFERS-PAYMENT Total		0.00	-	-	113,450,000.00	113,449,503.13	496.87	149,172,728.30
22 - OTHER RECURRENT COSTS Total		2,496,550,000.00	706,000,000.00	3,202,550,000.00	2,681,900,000.00	1,861,400,374.42	820,499,625.58	1,504,223,243.11
23 - CAPITAL EXPENDITURE								
2301 - FIXED ASSETS PURCHASED								
230101 - PURCHASE OF FIXED ASSETS - GENERAL								
23010101	Purchase/Acquisition of Land	15,000,000.00	-	15,000,000.00	26,250,000.00	26,250,000.00	0.00	0.00
23010104	Purchase of Motor Cycles	0.00	-	-	8,800,000.00	8,800,000.00	0.00	0.00
23010105	Purchase of Motor Vehicles	185,000,000.00	-	185,000,000.00	181,000,000.00	0.00	181,000,000.00	0.00
23010109	Purchase of Sea Boats	0.00	-	-	0.00	0.00	0.00	1,825,000.00
23010112	Purchase of Office Furniture and Fittings	20,000,000.00	-	20,000,000.00	20,120,000.00	120,000.00	20,000,000.00	2,230,000.00
23010113	Purchase of Computers	3,000,000.00	-	3,000,000.00	3,100,000.00	100,000.00	3,000,000.00	2,987,636.36
23010114	Purchase of Computer Printers	0.00	-	-	0.00	0.00	0.00	1,577,000.00
23010119	Purchase of Power Generating Set	12,000,000.00	-	12,000,000.00	12,000,000.00	0.00	12,000,000.00	0.00
23010121	Purchase of Residential Furniture	10,000,000.00	-	10,000,000.00	14,830,000.00	4,825,000.00	10,005,000.00	0.00
23010122	Purchase of Health/Medical Equipment	0.00	-	-	18,000,000.00	18,000,000.00	0.00	333,400.00
23010124	Purchase of Teaching/Learning EquipmentS	2,000,000.00	20,000,000.00	22,000,000.00	31,850,000.00	28,435,000.00	3,415,000.00	0.00
23010126	Purchase of Sporting/Gamming Equipment	0.00	-	-	0.00	0.00	0.00	2,935,000.00
23010127	Purchase Agricultural Equipment	11,000,000.00	25,000,000.00	36,000,000.00	36,000,000.00	33,624,400.00	2,375,600.00	0.00
23010128	Purchase of Security Equipment	0.00	-	-	0.00	0.00	0.00	984,000.00
23010141	Purchase of Water Supply Equipment/Facilities	10,000,000.00	-	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
23010142	Purchase of General Items	6,000,000.00	-	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00
230101 - PURCHASE OF FIXED ASSETS - GENERAL Total		274,000,000.00	45,000,000.00	319,000,000.00	367,950,000.00	120,154,400.00	247,795,600.00	12,872,036.36
2301 - FIXED ASSETS PURCHASED Total		274,000,000.00	45,000,000.00	319,000,000.00	367,950,000.00	120,154,400.00	247,795,600.00	12,872,036.36

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
2302 - CONSTRUCTION / PROVISION								
230201 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL								
23020101	Construction/Provision of office Buildings	1,250,000,000.00	-	1,250,000,000.00	1,070,000,000.00	0.00	1,070,000,000.00	0.00
23020103	Construction/Provision of Electricity	30,000,000.00	-	30,000,000.00	30,000,000.00	0.00	30,000,000.00	25,321,415.57
23020104	Construction/Provision of Housing	10,000,000.00	40,000,000.00	50,000,000.00	50,000,000.00	9,273,620.00	40,726,380.00	0.00
23020105	Construction/Provision of Water Facilities	95,000,000.00	20,000,000.00	115,000,000.00	120,570,000.00	21,151,000.00	99,419,000.00	479,000.00
23020106	Construction/Provision of Hospitals/Health Centres	40,000,000.00	-	40,000,000.00	40,060,000.00	55,000.00	40,005,000.00	0.00
23020107	Construction/Provision of Public Schools	0.00	-	-	83,840,000.00	83,831,577.52	8,422.48	0.00
23020113	Construction/Provision of Agricultural Facilities	20,000,000.00	35,000,000.00	55,000,000.00	55,000,000.00	0.00	55,000,000.00	1,762,000.00
23020114	Construction/Provision of Roads	300,000,000.00	150,000,000.00	450,000,000.00	450,000,000.00	335,015,503.89	114,984,496.11	798,244,722.59
23020116	Construction/ Provision of Water Ways	20,000,000.00	-	20,000,000.00	20,000,000.00	0.00	20,000,000.00	56,689,933.49
23020118	Construction/ Provision of Infrastrature	8,000,000.00	-	8,000,000.00	22,210,000.00	14,210,000.00	8,000,000.00	2,300,000.00
23020119	Construction/ Provision of Recreational Facilities	0.00	-	-	14,800,000.00	14,795,000.00	5,000.00	0.00
23020123	Construction of Traffic Light/Streets Lghts	250,000,000.00	600,000,000.00	850,000,000.00	850,000,000.00	315,974,296.24	534,025,703.76	0.00
23020124	Construction of Markets/Parks	60,000,000.00	-	60,000,000.00	60,000,000.00	0.00	60,000,000.00	3,951,000.00
23020126	Construction/Provision of Cemetries	6,000,000.00	-	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00
230201 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL Total		2,089,000,000.00	845,000,000.00	2,934,000,000.00	2,872,480,000.00	794,305,997.65	2,078,174,002.35	888,748,071.65
2302 - CONSTRUCTION / PROVISION Total		2,089,000,000.00	845,000,000.00	2,934,000,000.00	2,872,480,000.00	794,305,997.65	2,078,174,002.35	888,748,071.65
2303 - REHABILITATION / REPAIRS								
230301 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL								
23030101	Rehabilitation/Repairs of Resdential Building	78,000,000.00	-	78,000,000.00	82,720,000.00	4,714,000.00	78,006,000.00	15,000.00
23030102	Rehabilitation/Repairs- Electricity	10,000,000.00	-	10,000,000.00	10,000,000.00	7,614,000.00	2,386,000.00	1,975,800.00
23030103	Rehabilitation/Repairs - Housing	0.00	-	-	0.00	0.00	0.00	0.00
23030104	Rehabilitation/Repairs - Water Facilities	0.00	-	-	660,000.00	656,000.00	4,000.00	2,176,500.00
23030105	Rehabilitation/Repairs - Hospital/Health Centres	10,000,000.00	-	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
23030106	Rehabilitation/Repairs - Public Schools	0.00	-	-	4,760,000.00	4,756,680.00	3,320.00	0.00
23030112	Rehabilitation/Repairs - Agricultural Facilities	5,000,000.00	-	5,000,000.00	5,000,000.00	4,800,000.00	200,000.00	0.00
23030113	Rehabilitation/Repairs - Roads	0.00	-	-	490,000.00	483,000.00	7,000.00	45,940,152.11
23030121	Rehabilitation/Repairs of office Building	0.00	-	-	0.00	0.00	0.00	494,000.00
23030124	Rehabilitation/Repairs - Market/Parks	0.00	-	-	0.00	0.00	0.00	0.00
23030127	Rehabilitation/Repairs - ICT Infrastructure	0.00	-	-	0.00	0.00	0.00	20,000.00
230301 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL Total		103,000,000.00	-	103,000,000.00	113,630,000.00	23,023,680.00	90,606,320.00	50,621,452.11
2303 - REHABILITATION / REPAIRS Total		103,000,000.00	-	103,000,000.00	113,630,000.00	23,023,680.00	90,606,320.00	50,621,452.11
2304 - PRESERVATION OF THE ENVIRONMENT								
230401 - PRESERVATION OF THE ENVIRONMENT - GENERAL								
23040101	Tree Planting	0.00	-	-	0.00	0.00	0.00	0.00
23040102	Erosion & Flood Control	0.00	-	-	1,440,000.00	1,440,000.00	0.00	0.00
23040103	Wild life Conservation	32,000,000.00	-	32,000,000.00	32,000,000.00	0.00	32,000,000.00	0.00
23040104	Industrial Pollution Preservation & Control	4,000,000.00	-	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00
23040105	Water Pollution Preservation & Conttrol	5,000,000.00	-	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
230401 - PRESERVATION OF THE ENVIRONMENT - GENERAL Total		41,000,000.00	-	41,000,000.00	42,440,000.00	1,440,000.00	41,000,000.00	0.00
2304 - PRESERVATION OF THE ENVIRONMENT Total		41,000,000.00	-	41,000,000.00	42,440,000.00	1,440,000.00	41,000,000.00	0.00
2305 - OTHER CAPITAL PROJECTS								
230501 - ACQUISITION OF NON TANGIBLE ASSETS								
23050101	Research and Development	5,000,000.00	-	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
23050102	Computer Software Acquisition	30,000,000.00	-	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
23050103	Monitoring and Evaluation	0.00	-	-	500,000.00	500,000.00	0.00	150,000.00
23050111	Agricultural Inputs	13,000,000.00	22,000,000.00	35,000,000.00	35,000,000.00	0.00	35,000,000.00	0.00
23050113	Investment	61,000,000.00	-	61,000,000.00	61,000,000.00	0.00	61,000,000.00	0.00
230501 - ACQUISITION OF NON TANGIBLE ASSETS Total		109,000,000.00	22,000,000.00	131,000,000.00	131,500,000.00	500,000.00	131,000,000.00	150,000.00
2305 - OTHER CAPITAL PROJECTS Total		109,000,000.00	22,000,000.00	131,000,000.00	131,500,000.00	500,000.00	131,000,000.00	150,000.00
23 - CAPITAL EXPENDITURE Total		2,616,000,000.00	912,000,000.00	3,528,000,000.00	3,528,000,000.00	939,424,077.65	2,588,575,922.35	952,391,560.12

NAFADA LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE BY ADMINISTRATIVE SEGMENT

	2024				2023			
	Final Budget	Recurrent	Capital	Total	Final Budget	Recurrent	Capital	Total
ADMINISTRATION SECTOR								
CHAIRMAN'S OFFICE								
Chairman's Office	5,000,000.00	5,000,000.00	-	5,000,000.00	196,390,000.00	180,809,396.59	-	180,809,396.59
LOCAL GOVERNMENT LEGISLATIVE COUNCIL								
Legislative Council	-	-	-	-	-	-	-	-
PERSONNEL								
Personnel Management Department	2,001,370,000.00	479,095,941.34	1,530,000.00	480,625,941.34	780,190,000.00	203,375,952.52	150,000.00	203,525,952.52
TOTAL ADMINISTRATION SECTOR	2,006,370,000.00	484,095,941.34	1,530,000.00	485,625,941.34	976,580,000.00	384,185,349.11	150,000.00	384,335,349.11
ECONOMIC SECTOR								
DEPARTMENT OF AGRICULTUREAND NATURAL RESOURCES								
Agricultural and Natural Resources Department	362,460,000.00	172,826,398.35	57,164,400.00	229,990,798.35	93,000,000.00	136,681,834.04	-	136,681,834.04
DEPARTMENT FINANCE AND SUPPLY								
Finance and Supply Department	1,597,090,000.00	1,158,593,440.57	111,806,577.52	1,270,400,018.09	1,084,770,000.00	557,189,314.75	12,872,036.36	570,061,351.11
DEPARTMENT OF WORKS AND HOUSING.								
Works, Housing and Transport Department	1,796,850,000.00	170,579,133.44	746,468,100.13	917,047,233.57	1,293,200,000.00	71,238,924.47	939,369,523.76	1,010,608,448.23
DEPARTMENT OF WATER SANITATION AND HYGEINE (WASH)								
Water Sanitation and Hygeine (WASH) Department	118,410,000.00	-	-	-	-	-	-	-
TOTAL ECONOMIC SECTOR	3,874,810,000.00	1,501,998,972.36	915,439,077.65	2,417,438,050.01	2,470,970,000.00	765,110,073.26	952,241,560.12	1,717,351,633.38
SOCIAL SECTOR								
DEPARTMENT OF EDUCATION								
Education and Social Development Department	1,288,940,000.00	874,402,750.88	22,205,000.00	896,607,750.88	194,000,000.00	275,482,095.00	-	275,482,095.00
Universal Basic Education	-	-	-	-	-	-	-	-
DEPARTMENT OF HEALTH								
Primary Health Care Department	386,510,000.00	243,380,678.81	250,000.00	243,630,678.81	558,000,000.00	642,061,446.39	-	642,061,446.39
Care Department	-	-	-	-	-	-	-	-
TOTAL SOCIAL SECTOR	1,678,370,000.00	1,117,783,429.69	22,455,000.00	1,140,238,429.69	752,000,000.00	917,543,541.39	-	917,543,541.39

SHONGOM LOCAL GOVERNMENT COUNCIL

GOMBE STATE

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER 2024

TABLE OF CONTENTS

CORPORATE INFORMATION

COUNCIL MEMBERS

Hon. Fatima Binta Bello	Chairperson
Hon. Ambrose Bello	Vice Chairman
Hon. Laban Burodi I	Councillor
Hon. Gana Yahaya Goyin	Councillor
Hon. Hassan P Labayo	Councillor
Hon. Yusha'U Salihu	Councillor
Hon. Rapheal Larela	Councillor
Hon. Hamisu Umaru	Councillor
Hon. Danladi Ishaku Lokko	Councillor
Hon. Leka Yohanna	Councillor
Hon. Comfort Danladi Aliyu	Councillor
Hon. Sunday Garba Yarima	Councillor

MANAGEMENT AND HEADS OF DEPARTMENT

Saidu Manzo Filiya	Secretary
Mr Abiram O Lekws	Deputy Secretary
Mr Idi Garba	Treasurer
Mr Ababi Saleh	HOD Agric
Mrs Yulum Salisu	P.H.C.C Coordinator
Mr Methusaller Enoch Adamu	HOD Works and Housing Departme
Mrs Lydia I Buba	HOD E.S.D.
Mr Cain B Maigari	HOD WASH

BANKERS

UBA PLC

First Bank

Secret

SHONGOM LOCAL GOVERNMENT

GOMBE STATE OF NIGERIA

Email. shongomlga1996@gmail.com

Ref. No.:..

Date:..

Shongom Local Govenment Secretariat
P.M.B 001 Boh,
Gombe, Gombe State.

Telephone No.:..

STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements set out in pages 6 to 10 for the year ended 31st December, 2024 have been prepared in accordance with the provisions of the Finance [Control and Management] Act 1958 as amended, Cash Basis IPSAS (*Financial Reporting under the Cash Basis of Accounting*), and Financial Memoranda (FM) as well as Generally Accepted Accounting Practice. These reporting requiments provide for the fair presentation of Statement of Cash Flows, Statement of Assets and Liabilities, Statement of Income and Expenditure, Statement of Consolidated Revenue Fund, Statement of Capital Development Fund and Notes to the Financial Statements

To fulfil 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 page 11 were consistently 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, we assert that the Financial Statements fairly reflect the financial position of Shongom Local Government Council as at 31st December, 2024 and its operations for the year ended on that date.

The responsibility for the preparation of the Financial Statements rests entirely with the Treasury Department of the Local Government Council.

10/08/2025

....
Treasurer

Secret

SECRET

OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

TELEGRAM:
TELEPHONE:

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

Date: 18/08/2025

AUDIT CERTIFICATE

AUDIT CERTIFICATE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS ON THE ACCOUNTS OF SHONGOM LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER 2024

The Auditor General audited the books of accounts and reviewed the audited financial statements of Shongom Local Government Council of Gombe State for the year ended 31st December, 2024 in accordance with section 125(2) and 316 of the 1999 Constitution of the FRN (as amended) and section 51(1) of the Gombe State, State and Local Government Audit Law of 2021. The Financial Statements comprise of the Statement of Cash Flows, Statement of Assets and Liabilities, Statement of Income and Expenditure, Statement of Consolidated Revenue Fund, Statement of Capital Development Fund and Notes to the Financial Statements. The financial statements of the local government are prepared in compliance with Cash Basis International Public Sector Accounting Standards (Cash Basis IPSAS).

Responsibility of the Local Government Council

The local government council is responsible for the preparation and fair presentation of its financial statements in accordance with Cash Basis IPSAS, Gombe State Financial Memorandum (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 Cash Basis IPSAS; and making accounting estimates that are reasonable in the circumstances.

Responsibility of the External Auditors

The responsibility of the external auditors is to express an opinion on the financial statements of the local government council based on their audit in accordance International Standards of Supreme Audit Institutions (ISSAIs) as well as the International Standards on Auditing (Adapted as Nigerian Standards on Auditing) relevant to the public sector. Those standards require that the external auditors plan and perform the audit to obtain reasonable, but not absolute, assurance that 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 (I) above on the accounts and financial management of Shongom local government council and review of the respective audited financial statements. During the year, I successfully completed reviews of activity-based audit, financial statements assessment audit and compliance audit. The Financial statements of Shongom Local Government show completely and distinctly the financial allocation received from the State – Local Government Joint Accounts and Allocation Committee (SLJAAC) for the year 2024.

Having complied with ISSAIs, the relevant laws and applied the Generally Accepted Auditing Standards, the audit provides a reasonable basis for the certification of the Auditor General on the financial statements of Shongom local government council.

Opinion

In my opinion, the individual financial statements give a true and fair view of the financial position of Shongom Local Government Council as of December 31, 2024, and of its financial performance and its cash flows for the year ended in accordance with Cash Basis IPSAS, Financial Memoranda, and the relevant laws.

18/08/2025

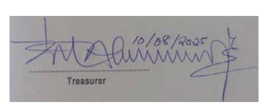
Muhammad Bappayo Abdulmumini FCNA
FRC/2022/PRO/ANAN/002/957066
AUDITOR GENERAL FOR LOCAL GOVERNMENTS
GOMBE STATE

GOMBE STATE GOVERNMENT OF NIGERIA

SHONGOM LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2024

FINAL BUDGET 2024		NOTES	2024	2023
			₦	₦
	Operating Activities			
	Receipts			
7,344,000,000.00	Statutory Revenue	1	4,225,348,238.14	2,829,712,220.50
	Independent Revenue:			
-	Personal Taxes	2A	-	-
-	Other Taxes	2B	-	-
9,481,000.00	Licences - General	2C	2,953,466.52	9,499,290.00
-	Mining Rents	2D	-	-
-	Royalties	2E	-	-
12,399,000.00	Fees - General	2F	2,134,998.65	3,160,150.00
-	Fines - General	2G	-	-
7,670,000.00	Sales - General	2H	17,845,846.32	1,967,000.00
8,700,000.00	Earnings -General	2I	20,163,370.50	474,500.00
2,000,000.00	Rent on Government Buildings - General	2J	950,770.61	6,000.00
6,000,000.00	Rent on Land & Others - General	2K	-	280,000.00
-	Repayments - General	2L	37,467,774.53	-
-	Investment Income	2M	2,950,819.61	-
-	Interest Earned	2N	-	-
-	Re-Imbursement General	2O	-	-
46,250,000.00	Independent Revenue Sub-total		84,467,046.74	15,386,940.00
7,390,250,000.00	Total Receipts		4,309,815,284.88	2,845,099,160.50
	Payments			
(1,717,280,000.00)	Salaries and Allowances	5	(1,629,802,712.65)	(417,224,676.57)
(66,000,000.00)	Social Contributions	6	(25,155,150.01)	-
-	Social Benefits	7	-	-
(1,866,190,000.00)	Overhead Cost	8	(1,374,464,538.37)	(482,422,020.04)
-	Loans and Advances	9	-	-
(1,181,574,079.00)	Grants and Contrbutions	10	(694,471,758.53)	(1,189,397,946.22)
(36,300,000.00)	Subsidies	11	(29,142,844.17)	(11,678,000.00)
(107,600,000.00)	Transfers - Payments	13A	(107,594,388.38)	(143,737,012.74)
-	Transfers - Payments to Individuals	13B	-	-
-	Loss on Foreign Exchange	14	-	-
(4,974,944,079.00)	Total Payments		(3,860,631,392.11)	(2,244,459,655.58)
2,415,305,921.00	Net Cash flow from Operating Activities		449,183,892.77	600,639,504.92
	Investing Activities			
(390,000,000.00)	Purchase of Fixed Assets	15A	(3,391,287.27)	(9,242,163.00)
(2,041,000,000.00)	Construction/Provision of Fixed Assets	15B	(92,098,667.00)	(26,772,098.61)
(1,012,385,337.00)	Rehabilitation/Repairs of Fixed Assets	15C	(29,090,000.00)	(45,629,298.20)
(17,000,000.00)	Preservation of the Environment	15D	-	-
(85,000,000.00)	Acquisition of Non Tangible Assets	15E	-	(5,000,000.00)
(3,545,385,337.00)	Net Cash Flow from Investing Activities		(124,579,954.27)	(86,643,559.81)
	Financing Activities			
30,000,000.00	Proceeds from Aids and Grants	3	-	-
1,300,000,000.00	Proceeds from Loans/Borrowings	4A	-	-
70,000,000.00	Proceeds from Other Capital Receipts	4B	102,079,944.36	-
(92,827,199.00)	Repayment of Loans	12	(37,167,274.95)	(37,494,766.56)
1,307,172,801.00	Net Cash Flow from Financing Activities		64,912,669.41	(37,494,766.56)
177,093,385.00	Net Surplus/(Deficit) for the Year		389,516,607.91	476,501,178.55
-	Add: Opening Balance		570,457,105.01	93,955,926.46
177,093,385.00	Closing Cash Balance		959,973,712.92	570,457,105.01

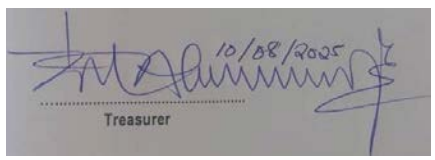


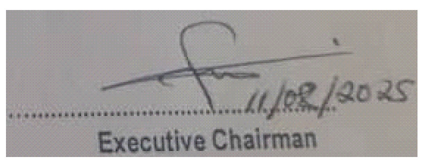
GOMBE STATE GOVERNMENT OF NIGERIA

SHONGOM LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2024

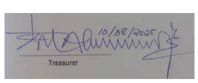
	NOTES	2024	2023
		₦	₦
ASSETS			
Cash and Bank Balances	16	959,973,713	570,457,105
TOTAL ASSETS		959,973,713	570,457,105
LIABILITIES			
Accumulated Surplus/(Deficit)	25	959,973,713	570,457,105
TOTAL LIABILITIES		959,973,713	570,457,105





GOMBE STATE GOVERNMENT OF NIGERIA
SHONGOM LOCAL GOVERNMENT COUNCIL
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER 2024

	NOTES	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
REVENUE								
Statutory Revenue	1	5,324,000,000.00	2,020,000,000.00	7,344,000,000.00	7,344,000,000.00	4,225,348,238.14	(3,118,651,761.86)	2,829,712,220.50
Sub-total Statutory Revenue		5,324,000,000.00	2,020,000,000.00	7,344,000,000.00	7,344,000,000.00	4,225,348,238.14	(3,118,651,761.86)	2,829,712,220.50
Independent Revenue:								
Personal Taxes	2A	-	-	-	-	-	-	-
Other Taxes	2B	-	-	-	-	-	-	-
Licences - General	2C	8,231,000.00	1,250,000.00	9,481,000.00	9,481,000.00	2,953,466.52	(6,527,533.48)	9,499,290.00
Mining Rents	2D	-	-	-	-	-	-	-
Royalties	2E	-	-	-	-	-	-	-
Fees - General	2F	9,899,000.00	2,500,000.00	12,399,000.00	12,399,000.00	2,134,998.65	(10,264,001.35)	3,160,150.00
Fines - General	2G	-	-	-	-	-	-	-
Sales - General	2H	7,670,000.00	-	7,670,000.00	7,670,000.00	17,845,846.32	10,175,846.32	1,967,000.00
Earnings -General	2I	8,200,000.00	500,000.00	8,700,000.00	8,700,000.00	20,163,370.50	11,463,370.50	474,500.00
Rent on Government Buildings - General	2J	2,000,000.00	-	2,000,000.00	2,000,000.00	950,770.61	(1,049,229.39)	6,000.00
Rent on Land & Others - General	2K	6,000,000.00	-	6,000,000.00	6,000,000.00	-	(6,000,000.00)	280,000.00
Repayments - General	2L	-	-	-	-	37,467,774.53	37,467,774.53	-
Investment Income	2M	-	-	-	-	2,950,819.61	2,950,819.61	-
Interest Earned	2N	-	-	-	-	-	-	-
Re-Imbursement General	2O	-	-	-	-	-	-	-
Sub-total Independent Revenue		42,000,000.00	4,250,000.00	46,250,000.00	46,250,000.00	84,467,046.74	38,217,046.74	15,386,940.00
Capital Receipts								
Aids and Grants	3	30,000,000.00	-	30,000,000.00	30,000,000.00	-	(30,000,000.00)	-
Loans/Borrowings Receipt	4A	1,300,000,000.00	-	1,300,000,000.00	1,300,000,000.00	-	(1,300,000,000.00)	-
Other Capital Receipts	4B	70,000,000.00	-	70,000,000.00	70,000,000.00	102,079,944.36	32,079,944.36	-
Sub-total Capital Receipts		1,400,000,000.00	-	1,400,000,000.00	1,400,000,000.00	102,079,944.36	(1,297,920,055.64)	-
TOTAL REVENUE		6,766,000,000.00	2,024,250,000.00	8,790,250,000.00	8,790,250,000.00	4,411,895,229.24	(4,378,354,770.76)	2,845,099,160.50
EXPENDITURE								
Salaries and Allowances	5	1,445,500,000.00	(267,500,000.00)	1,178,000,000.00	1,717,280,000.00	1,629,802,712.65	87,477,287.35	417,224,676.57
Social Contributions	6	66,000,000.00	20,000,000.00	86,000,000.00	66,000,000.00	25,155,150.01	40,844,849.99	-
Social Benefits	7	-	-	-	-	-	-	-
Overhead Cost	8	982,680,000.00	286,000,000.00	1,268,680,000.00	1,866,190,000.00	1,374,464,538.37	491,725,461.63	482,422,020.04
Loans and Advances	9	-	-	-	-	-	-	-
Grants and Contrbutions	10	1,964,994,079.00	310,000,000.00	2,274,994,079.00	1,181,574,079.00	694,471,758.53	487,102,320.47	1,189,397,946.22
Subsidies	11	17,270,000.00	-	17,270,000.00	36,300,000.00	29,142,844.17	7,157,155.83	11,678,000.00
Public Debt Charges	12	242,827,199.00	-	242,827,199.00	92,827,199.00	37,167,274.95	55,659,924.05	37,494,766.56
Loss on Foreign Exchange	14	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		4,719,271,278.00	348,500,000.00	5,067,771,278.00	4,960,171,278.00	3,790,204,278.68	1,169,966,999.32	2,138,217,409.39
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		2,046,728,722.00	1,675,750,000.00	3,722,478,722.00	3,830,078,722.00	621,690,950.56	(5,548,321,770.08)	706,881,751.10
CAPITAL EXPENDITURE								
Purchase of Fixed Assets	15A	390,000,000.00	-	390,000,000.00	390,000,000.00	3,391,287.27	386,608,712.73	9,242,163.00
Construction/Provision of Fixed Assets	15B	1,041,000,000.00	1,000,000,000.00	2,041,000,000.00	2,041,000,000.00	92,098,667.00	1,948,901,333.00	26,772,098.61
Rehabilitation/Repairs of Fixed Assets	15C	412,385,337.00	600,000,000.00	1,012,385,337.00	1,012,385,337.00	29,090,000.00	983,295,337.00	45,629,298.20
Preservation of the Environment	15D	17,000,000.00	-	17,000,000.00	17,000,000.00	-	17,000,000.00	-
Acquisition of Non Tangible Assets	15E	85,000,000.00	-	85,000,000.00	85,000,000.00	-	85,000,000.00	5,000,000.00
TOTAL CAPITAL EXPENDITURE		1,945,385,337.00	1,600,000,000.00	3,545,385,337.00	3,545,385,337.00	124,579,954.27	3,420,805,382.73	86,643,559.81
TRANSFERS			-	-				
Transfers - Payments	13A	-	-	-	107,600,000.00	107,594,388.38	5,611.62	143,737,012.74
Transfers - Payments to Individuals	13B	-	-	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	107,600,000.00	107,594,388.38	5,611.62	143,737,012.74
SURPLUS/(DEFICIT)		101,343,385.00	75,750,000.00	177,093,385.00	177,093,385.00	389,516,607.91	(8,969,132,764.43)	476,501,178.55

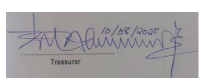


GOMBE STATE GOVERNMENT OF NIGERIA

SHONGOM LOCAL GOVERNMENT COUNCIL

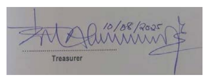
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER 2024

ACTUAL 2023		NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
₦			₦	₦	₦	₦	₦	₦
93,955,926.46	OPENING BALANCE		570,457,105.01					
	REVENUE							
2,829,712,220.50	Statutory Revenue	1	4,225,348,238.14	7,344,000,000.00	7,344,000,000.00	2,020,000,000.00	5,324,000,000.00	(3,118,651,761.86)
2,829,712,220.50	Sub-total Statutory Revenue		4,225,348,238.14	7,344,000,000.00	7,344,000,000.00	2,020,000,000.00	5,324,000,000.00	(3,118,651,761.86)
	Independent Revenue:							
-	Personal Taxes	2A	-	-	-	-	-	-
-	Licences - General	2B	-	-	-	-	-	-
9,499,290.00	Mining Rents	2C	2,953,466.52	9,481,000.00	9,481,000.00	1,250,000.00	8,231,000.00	(6,527,533.48)
-	Fees - General	2D	-	-	-	-	-	-
-	Fines - General	2E	-	-	-	-	-	-
3,160,150.00	Sales - General	2F	2,134,998.65	12,399,000.00	12,399,000.00	2,500,000.00	9,899,000.00	(10,264,001.35)
-	Earnings -General	2G	-	-	-	-	-	-
1,967,000.00	Rent on Government Buildings - General	2H	17,845,846.32	7,670,000.00	7,670,000.00	-	7,670,000.00	10,175,846.32
474,500.00	Rent on Land & Others - General	2I	20,163,370.50	8,700,000.00	8,700,000.00	500,000.00	8,200,000.00	11,463,370.50
6,000.00	Repayments - General	2J	950,770.61	2,000,000.00	2,000,000.00	-	2,000,000.00	(1,049,229.39)
280,000.00	Investment Income	2K	-	6,000,000.00	6,000,000.00	-	6,000,000.00	(6,000,000.00)
-	Interest Earned	2L	37,467,774.53	-	-	-	-	37,467,774.53
-	Re-Imbursement General	2M	2,950,819.61	-	-	-	-	2,950,819.61
-	Rates	2N	-	-	-	-	-	-
-	Miscellaneous	2O	-	-	-	-	-	-
15,386,940.00	Sub-total Independent Revenue		84,467,046.74	46,250,000.00	46,250,000.00	4,250,000.00	42,000,000.00	38,217,046.74
2,939,055,086.96	TOTAL RECURRENT REVENUE		4,880,272,389.89	7,390,250,000.00	7,390,250,000.00	2,024,250,000.00	5,366,000,000.00	(3,080,434,715.12)
	EXPENDITURE							
417,224,676.57	Salaries and Allowances	5	1,629,802,712.65	1,717,280,000.00	1,178,000,000.00	(267,500,000.00)	1,445,500,000.00	87,477,287.35
-	Social Contributions	6	25,155,150.01	66,000,000.00	86,000,000.00	20,000,000.00	66,000,000.00	40,844,849.99
-	Social Benefits	7	-	-	-	-	-	-
482,422,020.04	Overhead Cost	8	1,374,464,538.37	1,866,190,000.00	1,268,680,000.00	286,000,000.00	982,680,000.00	491,725,461.63
-	Loans and Advances	9	-	-	-	-	-	-
1,189,397,946.22	Grants and Contrbutions	10	694,471,758.53	1,181,574,079.00	2,274,994,079.00	310,000,000.00	1,964,994,079.00	487,102,320.47
11,678,000.00	Subsidies	11	29,142,844.17	36,300,000.00	17,270,000.00	-	17,270,000.00	7,157,155.83
37,494,766.56	Public Debt Charges	12	37,167,274.95	92,827,199.00	242,827,199.00	-	242,827,199.00	55,659,924.05
-	Loss on Foreign Exchange	14	-	-	-	-	-	-
2,138,217,409.39	TOTAL OPERATING EXPENDITURE		3,790,204,278.68	4,960,171,278.00	5,067,771,278.00	348,500,000.00	4,719,271,278.00	1,169,966,999.32
800,837,677.56	OPERATING BALANCE		1,090,068,111.21	2,430,078,722.00	2,322,478,722.00	1,675,750,000.00	646,728,722.00	(4,250,401,714.44)
	TRANSFERS							
143,737,012.74	Transfers - Payments	13A	107,594,388.38	107,600,000.00	-	-	-	5,611.62
-	Transfers - Payments to Individuals	13B	-	-	-	-	-	-
86,643,559.81	Transfer to Capital Development Fund		22,500,009.91		-	-		
	Transfer from Capital Development Fund				-	-		
230,380,572.55	TRANSFERS TOTAL		130,094,398.29	107,600,000.00	-	-	-	5,611.62
570,457,105.01	CLOSING BALANCE		959,973,712.92					



GOMBE STATE GOVERNMENT OF NIGERIA
SHONGOM LOCAL GOVERNMENT COUNCIL
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER 2024

ACTUAL 2023		NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
₦			₦	₦	₦	₦	₦	₦
-	OPENING BALANCE		-					
	REVENUE							
	Capital Receipts							
86,643,559.81	Transfer from Consolidated Revenue Fund		22,500,009.91	-			-	-
-	Aids and Grants	3	-	30,000,000.00	30,000,000.00	-	30,000,000.00	(30,000,000.00)
-	Loans/Borrowings Receipt	4A	-	1,300,000,000.00	1,300,000,000.00	-	1,300,000,000.00	(1,300,000,000.00)
-	Other Capital Receipts	4B	102,079,944.36	70,000,000.00	70,000,000.00	-	70,000,000.00	32,079,944.36
86,643,559.81	Sub-total Capital Receipts		124,579,954.27	1,400,000,000.00	1,400,000,000.00	-	1,400,000,000.00	(1,297,920,055.64)
-	Transfer to Consolidated Revenue Fund		-	-			-	-
86,643,559.81	TOTAL CAPITAL REVENUE AVAILABLE		124,579,954.27	1,400,000,000.00	1,400,000,000.00	-	1,400,000,000.00	(1,297,920,055.64)
	CAPITAL EXPENDITURE							
9,242,163.00	Purchase of Fixed Assets	15A	3,391,287.27	390,000,000.00	390,000,000.00	-	390,000,000.00	386,608,712.73
26,772,098.61	Construction/Provision of Fixed Assets	15B	92,098,667.00	2,041,000,000.00	2,041,000,000.00	1,000,000,000.00	1,041,000,000.00	1,948,901,333.00
45,629,298.20	Rehabilitation/Repairs of Fixed Assets	15C	29,090,000.00	1,012,385,337.00	1,012,385,337.00	600,000,000.00	412,385,337.00	983,295,337.00
-	Preservation of the Environment	15D	-	17,000,000.00	17,000,000.00	-	17,000,000.00	17,000,000.00
5,000,000.00	Acquisition of Non Tangible Assets	15E	-	85,000,000.00	85,000,000.00	-	85,000,000.00	85,000,000.00
86,643,559.81	TOTAL CAPITAL EXPENDITURE		124,579,954.27	3,545,385,337.00	3,545,385,337.00	1,600,000,000.00	1,945,385,337.00	3,420,805,382.73
-	CLOSING BALANCE		-					



Secret

SHONGOM LOCAL GOVERNMENT

GOMBE STATE OF NIGERIA
Email. shongomlga1996@gmail.com

Ref. No.:...

Date:...

Shongom Local Govenment Secretariat
P.M.B 001 Boh,
Gombe, Gombe State.

Telephone No.:...

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

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

a. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with the Cash Basis IPSAS, *Financial Reporting under the Cash Basis of Accounting* 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.

10/08/2025
Treasurer

Secret

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2024	ACTUAL 2023
	₦	₦
Note 1: Government Share of FAAC (Statutory Revenue)		
Note 1A: Local Government Share of FAAC	489,120,098	1,038,119,222
Note 1B: Local Government Share of VAT	2,278,278,022	1,151,654,649
Note 1C: Local Government Share of Other FAAC	1,457,950,118	639,938,349
Note 1: Government Share of FAAC (Statutory Revenue) Total	4,225,348,238	2,829,712,220
Note 2: Independent Revenue		
Note 2A: Personal Taxes	-	-
Note 2B: Other Taxes	-	-
Note 2C: Licences - General	2,953,467	9,499,290
Note 2D: Mining Rents	-	-
Note 2E: Royalties	-	-
Note 2F: Fees - General	2,134,999	3,160,150
Note 2G: Fines - General	-	-
Note 2H: Sales - General	17,845,846	1,967,000
Note 2I: Earnings -General	20,163,370	474,500
Note 2J: Rent on Government Buildings - General	950,771	6,000
Note 2K: Rent on Land & Others - General	-	280,000
Note 2L: Repayments - General	37,467,775	-
Note 2M: Investment Income	2,950,820	-
Note 2N: Interest Earned	-	-
Note 2O: Re-Imbursement General	-	-
Note 2: Independent Revenue Total	84,467,047	15,386,940
Note 3: Aids and Grants		
Note 3A: Domestic Aids	-	-
Note 3B: Foreign Aids	-	-
Note 3C: Domestic Grants	-	-
Note 3D: Foreign Grants	-	-
Note 3: Aids and Grants Total	-	-
Note 4: Loans and Other Capital Receipts		
Note 4A: Loans/ Borrowings Receipt	-	-
Note 4B: Other Capital Receipts	102,079,944	-
Note 4C: Transfers	-	-
Note 4: Loans and Other Capital Receipts Total	102,079,944	-
Note 5: Salaries and Allowances		
Note 5: Salaries and Allowances	1,629,802,713	417,224,677
Note 5: Salaries and Allowances Total	1,629,802,713	417,224,677
Note 6: Social Contribution		
Note 6: Social Contribution	25,155,150	-
Note 6: Social Contribution Total	25,155,150	-

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2024	ACTUAL 2023
	₦	₦
Note 7: Social Benefits		
Note 7: Social Benefits	-	-
Note 7: Social Benefits Total	-	-
Note 8: Overhead Cost		
Note 8A: Travel and Transport - General	132,046,739	48,007,683
Note 8B: Utilities - General	49,030,750	9,916,579
Note 8C: Materials and Supplies - General	123,248,454	31,035,864
Note 8D: Maintenance Services General	71,610,526	13,150,500
Note 8E: Training General	18,115,000	30,618,145
Note 8F: Other Services - General	275,361,214	207,220,001
Note 8G: Consulting & Professional Services - General	11,506,833	3,538,966
Note 8H: Fuel and Lubricants - General	326,450	-
Note 8I: Financial Charges General	9,587,411	1,525,990
Note 8J: Miscellaneous Expenses - General	671,126,160	127,486,020
Note 8: Overhead Cost Total	1,361,959,538	472,499,748
Note 9: Loans and Advances		
Note 9: Staff Loans and Advances - General	-	-
Note 9: Loans and Advances Total	-	-
Note 10: Grants and Contributions		
Note 10A: Local Grants and Contributions	694,471,759	1,189,397,946
Note 10B: Foreign Grants and Contribution	-	-
Note 10: Grants and Contributions Total	694,471,759	1,189,397,946
Note 11: Subsidies General		
Note 11A: Subsidy to Government Owned Companies & Parastatals	29,142,844	11,678,000
Note 11B: Subsidy to Private Companies	-	-
Note 11: Subsidies General Total	29,142,844	11,678,000
Note 12: Public Debt Charges		
Note 12: Loans Repayment	37,167,275	37,494,767
Note 12: Public Debt Charges Total	37,167,275	37,494,767
Note 13: Transfers -Payment		
Note 13A: Transfer to Fund Recurrent Expenditure-Payment	107,594,388	143,737,013
Note 13B: Transfers-Payments to Individuals	-	-
Note 13: Transfers -Payment Total	107,594,388	143,737,013
Note 15: Capital Expenditure		
Note 15A: Purchase of Fixed Assets - General	3,391,287	9,242,163
Note 15B: Construction/Provision of Fixed Assets - General	92,098,667	26,772,099
Note 15C: Rehabilitation/Repairs of Fixed Assets - General	29,090,000	45,629,298
Note 15D: Preservation of the Environment - Gnenral	-	-

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2024	ACTUAL 2023
	₦	₦
Note 15E: Acquisition of Non Tangible Assets	-	5,000,000
Note 15: Capital Expenditure Total	124,579,954	86,643,560
Note 16: Cash and Bank Balances Held By Treasurer		
Note 16: Cash and Bank Balances Held By Treasurer	959,973,713	570,457,105
Note 16: Cash and Bank Balances Held By Treasurer Total	959,973,713	570,457,105
Note 17: Advances and Imprests		
Note 17: Advances and Imprests	-	-
Note 17: Advances and Imprests Total	-	-
Note 18: Investments		
Note 18: Investments	-	-
Note 18: Investments Total	-	-
Note 19: Loans Granted		
Note 19: Loans Granted	-	-
Note 19: Loans Granted Total	-	-
Note 20: Deposits - General		
Note 20: Deposits - General	-	-
Note 20: Deposits - General Total	-	-
Note 21: Loans and Debts		
Note 21: Domestic Loan Stock	-	-
Note 21: Loans and Debts Total	-	-
Note 22: Unremitted Deductions		
Note 22: Unremitted Taxes	-	-
Note 22: Unremitted Deductions Total	-	-
Note 23: Current Portion of Long-Term Borrowings		
Note 23: Current Portion of Long-Term Borrowings	-	-
Note 23: Current Portion of Long-Term Borrowings Total	-	-
Note 24: Long-Term Borrowings		
Note 24: Long-Term Borrowings	-	-
Note 24: Long-Term Borrowings Total	-	-
Note 25: Accumulated Surplus/(Deficit)		
Note 25: Accumulated Surplus/(Deficit)	959,973,713	570,457,105
Note 25: Accumulated Surplus/(Deficit) Total	959,973,713	570,457,105

Note 1A: LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES

MONTH	2024			2023		
	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL
	₦	₦	₦	₦	₦	₦
JANUARY	75,352,796.90	-	75,352,796.90	136,102,484.94	4,907,596.13	141,010,081.07
FEBRUARY	94,015,899.22	-	94,015,899.22	76,524,292.84	4,907,596.13	81,431,888.97
MARCH	3,188,583.68	-	3,188,583.68	72,594,164.95	4,907,596.13	77,501,761.08
APRIL	58,103,411.40	-	58,103,411.40	100,735,052.51	4,907,596.13	105,642,648.64
MAY	48,643,002.72	-	48,643,002.72	70,135,160.78	4,907,596.13	75,042,756.91
JUNE	26,462,184.30	-	26,462,184.30	108,595,257.83	4,907,596.13	113,502,853.96
JULY	21,232,055.14	-	21,232,055.14	63,633,460.71	-	63,633,460.71
AUGUST	25,393,329.17	-	25,393,329.17	82,622,483.78	-	82,622,483.78
SEPTEMBER	31,066,162.65	-	31,066,162.65	67,031,592.08	8,049,189.78	75,080,781.86
OCTOBER	18,666,743.76	-	18,666,743.76	82,777,884.81	-	82,777,884.81
NOVEMBER	10,792,326.56	-	10,792,326.56	64,008,361.10	-	64,008,361.10
DECEMBER	76,203,602.36	-	76,203,602.36	75,864,259.61	-	75,864,259.61
TOTAL	489,120,097.85	-	489,120,097.85	1,000,624,455.93	37,494,766.56	1,038,119,222.49

Note 1B: LOCAL GOVERNMENT SHARE OF VAT

MONTH	2024	2023
	₦	₦
JANUARY	168,636,829.36	85,108,368.18
FEBRUARY	140,373,685.82	83,370,728.95
MARCH	155,349,130.16	78,921,986.19
APRIL	192,672,101.67	71,599,374.66
MAY	169,273,400.99	71,314,142.97
JUNE	173,697,702.83	87,646,829.32
JULY	186,553,427.05	95,306,806.98
AUGUST	216,392,006.23	101,411,419.26
SEPTEMBER	200,874,659.95	127,477,334.74
OCTOBER	198,982,375.94	104,995,200.78
NOVEMBER	267,223,860.76	119,090,125.90
DECEMBER	208,248,841.13	125,412,330.64
TOTAL	2,278,278,021.90	1,151,654,648.57

Note 1C: LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES

MONTH	2024	2023
	₦	₦
JANUARY	67,109,118.31	9,119,767.34
FEBRUARY	62,534,282.00	31,257,945.40
MARCH	126,475,505.72	28,308,657.24
APRIL	198,612,290.39	5,531,761.63
MAY	95,911,331.79	81,952,816.66
JUNE	106,726,158.45	34,629,045.02
JULY	148,950,595.17	72,020,312.70
AUGUST	129,484,014.66	73,660,445.30
SEPTEMBER	101,427,676.36	95,391,627.49
OCTOBER	135,998,004.65	41,269,645.10
NOVEMBER	141,895,946.30	60,231,809.87
DECEMBER	142,825,194.59	80,801,417.08
TOTAL	1,457,950,118.39	614,175,250.83

GOMBE STATE GOVERNMENT OF NIGERIA

SHONGOM LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)							
110101	Statutory Allocation	2,800,000,000.00	(500,000,000.00)	2,300,000,000.00	2,300,000,000.00	489,120,097.85	(1,810,879,902.15)	1,038,119,222.49
110102	Share of VAT	1,500,000,000.00	1,500,000,000.00	3,000,000,000.00	3,000,000,000.00	2,278,278,021.90	(721,721,978.10)	1,151,654,648.57
110103	Other FAAC	1,024,000,000.00	1,020,000,000.00	2,044,000,000.00	2,044,000,000.00	1,457,950,118.39	(586,049,881.61)	639,938,349.44
	STATUTORY REVENUE TOTAL	5,324,000,000.00	2,020,000,000.00	7,344,000,000.00	7,344,000,000.00	4,225,348,238.14	(3,118,651,761.86)	2,829,712,220.50
	INDEPENDENT REVENUE							
120101	Personal Taxes	-	-	-	-	-	-	-
120103	Other Taxes	-	-	-	-	-	-	-
120201	Licences - General	8,231,000.00	1,250,000.00	9,481,000.00	9,481,000.00	2,953,466.52	(6,527,533.48)	9,499,290.00
120202	Mining Rents	-	-	-	-	-	-	-
120203	Royalties	-	-	-	-	-	-	-
120204	Fees - General	9,899,000.00	2,500,000.00	12,399,000.00	12,399,000.00	2,134,998.65	(10,264,001.35)	3,160,150.00
120205	Fines - General	-	-	-	-	-	-	-
120206	Sales - General	7,670,000.00	-	7,670,000.00	7,670,000.00	17,845,846.32	10,175,846.32	1,967,000.00
120207	Earnings -General	8,200,000.00	500,000.00	8,700,000.00	8,700,000.00	20,163,370.50	11,463,370.50	474,500.00
120208	Rent on Government Buildings - General	2,000,000.00	-	2,000,000.00	2,000,000.00	950,770.61	(1,049,229.39)	6,000.00
120209	Rent on Land & Others - General	6,000,000.00	-	6,000,000.00	6,000,000.00	-	(6,000,000.00)	280,000.00
120210	Repayments - General	-	-	-	-	37,467,774.53	37,467,774.53	-
120211	Investment Income	-	-	-	-	2,950,819.61	2,950,819.61	-
120212	Interest Earned	-	-	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-	-	-
	INDEPENDENT REVENUE TOTAL	42,000,000.00	4,250,000.00	46,250,000.00	46,250,000.00	84,467,046.74	38,217,046.74	15,386,940.00
	CAPITAL RECEIPTS AND OTHER REVENUE SOURCES							
130101	Domestic Aids	-	-	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-	-	-
130201	Domestic Grants	-	-	-	-	-	-	-
130202	Foreign Grants	30,000,000.00	-	30,000,000.00	30,000,000.00	-	(30,000,000.00)	-
140201	Other Capital Receipts	70,000,000.00	-	70,000,000.00	70,000,000.00	102,079,944.36	32,079,944.36	-
140301	Domestic Loans/ Borrowings Receipt	1,300,000,000.00	-	1,300,000,000.00	1,300,000,000.00	-	(1,300,000,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	1,400,000,000.00	-	1,400,000,000.00	1,400,000,000.00	102,079,944.36	(1,297,920,055.64)	-
	TOTAL REVENUE	6,766,000,000.00	2,024,250,000.00	8,790,250,000.00	8,790,250,000.00	4,411,895,229.24	(4,378,354,770.76)	2,845,099,160.50

GOMBE STATE GOVERNMENT OF NIGERIA
SHONGOM LOCAL GOVERNMENT COUNCIL
DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
110101 - STATUTORY ALLOCATION								
11010101	Statutory Allocation	2,800,000,000.00	(500,000,000.00)	2,300,000,000.00	2,300,000,000.00	489,120,097.85	(1,810,879,902.15)	1,038,119,222.49
110101 - STATUTORY ALLOCATION Total		2,800,000,000.00	(500,000,000.00)	2,300,000,000.00	2,300,000,000.00	489,120,097.85	(1,810,879,902.15)	1,038,119,222.49
110102 - SHARE OF VAT								
11010201	Share of VAT	1,500,000,000.00	1,500,000,000.00	3,000,000,000.00	3,000,000,000.00	2,278,278,021.90	(721,721,978.10)	1,151,654,648.57
110102 - SHARE OF VAT Total		1,500,000,000.00	1,500,000,000.00	3,000,000,000.00	3,000,000,000.00	2,278,278,021.90	(721,721,978.10)	1,151,654,648.57
110103 - OTHER FAAC								
11010301	Excess Crude /PPT	95,000,000.00	100,000,000.00	195,000,000.00	195,000,000.00	-	(195,000,000.00)	25,925,775.05
11010302	Ecological Fund from FAAC	-	-	-	-	-	-	25,763,098.61
11010303	Budget Augmentation	56,000,000.00	20,000,000.00	76,000,000.00	76,000,000.00	-	(76,000,000.00)	-
11010304	Exchange Rate Gain	170,000,000.00	1,100,000,000.00	1,270,000,000.00	1,270,000,000.00	1,142,348,242.54	(127,651,757.46)	369,340,303.24
11010306	Non Oil Excess Revenue	-	-	-	-	102,821,738.36	102,821,738.36	88,219,251.31
11010307	Share of Solid Minerals	-	-	-	-	2,712,884.64	2,712,884.64	-
11010308	Stabilization Fund	48,000,000.00	-	48,000,000.00	48,000,000.00	-	(48,000,000.00)	-
11010309	Other Recurrent Receipts	655,000,000.00	(200,000,000.00)	455,000,000.00	455,000,000.00	135,445,713.40	(319,554,286.60)	37,769,851.89
11010317	Electronic Money Transfers Levy	-	-	-	-	74,621,539.45	74,621,539.45	92,920,069.34
110103 - OTHER FAAC Total		1,024,000,000.00	1,020,000,000.00	2,044,000,000.00	2,044,000,000.00	1,457,950,118.39	(586,049,881.61)	639,938,349.44
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total		5,324,000,000.00	2,020,000,000.00	7,344,000,000.00	7,344,000,000.00	4,225,348,238.14	(3,118,651,761.86)	2,829,712,220.50
12 - INDEPENDENT REVENUE								
1202 - NON-TAX REVENUE								
120201 - LICENCES - GENERAL								
12020109	Registration of Voluntary Organisations	360,000.00	-	360,000.00	360,000.00	150,329.47	(209,670.53)	10,000.00
12020113	Brick Making, etc. Licences	350,000.00	-	350,000.00	350,000.00	-	(350,000.00)	1,750,590.00
12020114	Cart Licences	-	-	-	-	-	-	119,000.00
12020115	Dane Gun Licences	310,000.00	40,000.00	350,000.00	350,000.00	-	(350,000.00)	1,267,750.00
12020116	Cattle Dealer Licences	510,000.00	150,000.00	660,000.00	660,000.00	736,211.70	76,211.70	568,050.00
12020117	Dried Fish & Meat Licences	160,000.00	350,000.00	510,000.00	510,000.00	-	(510,000.00)	5,000.00
12020118	Pet (Dog) Licences	330,000.00	70,000.00	400,000.00	400,000.00	-	(400,000.00)	106,000.00
12020119	Fishing Permits	200,000.00	30,000.00	230,000.00	230,000.00	-	(230,000.00)	-
12020120	Hawker's Permits	410,000.00	200,000.00	610,000.00	610,000.00	-	(610,000.00)	1,195,000.00
12020121	Hunting Permits	670,000.00	-	670,000.00	670,000.00	-	(670,000.00)	-
12020122	Produce Buying Licences	670,000.00	-	670,000.00	670,000.00	1,076,443.89	406,443.89	3,008,500.00
12020124	Abbattoir/Slaughter Licences	1,000,000.00	-	1,000,000.00	1,000,000.00	151,000.00	(849,000.00)	700,000.00
12020126	Hiring Services	671,000.00	60,000.00	731,000.00	731,000.00	-	(731,000.00)	-
12020137	Trade Permits Licences	990,000.00	-	990,000.00	990,000.00	459,069.81	(530,930.19)	191,250.00
12020138	Forest Licences Roller Saws,Saw Mill Hammer/Licences	1,350,000.00	-	1,350,000.00	1,350,000.00	47,423.26	(1,302,576.74)	13,600.00
12020159	Bicycle Licence & Hire Permits	-	-	-	-	-	-	51,300.00
12020161	Liquor Licences	250,000.00	350,000.00	600,000.00	600,000.00	332,988.39	(267,011.61)	513,250.00
120201 - LICENCES - GENERAL Total		8,231,000.00	1,250,000.00	9,481,000.00	9,481,000.00	2,953,466.52	(6,527,533.48)	9,499,290.00
120204 - FEES - GENERAL								
12020402	Medical Service Fees/Laboratory Fees	300,000.00	-	300,000.00	300,000.00	-	(300,000.00)	-
12020417	Contractors Registration Fees	260,000.00	700,000.00	960,000.00	960,000.00	-	(960,000.00)	-
12020418	Marriage/Divorce Fees	290,000.00	250,000.00	540,000.00	540,000.00	-	(540,000.00)	-
12020422	Indigene Letter	5,000,000.00	-	5,000,000.00	5,000,000.00	587,912.45	(4,412,087.55)	1,345,600.00
12020424	Business/Trade Operating Fees	130,000.00	100,000.00	230,000.00	230,000.00	560,865.17	330,865.17	952,500.00
12020426	Tender Fees/Bill of Interest/Non-Refundable Tender Fees	200,000.00	200,000.00	400,000.00	400,000.00	-	(400,000.00)	-
12020428	International/Domestic Landing and Parking	110,000.00	70,000.00	180,000.00	180,000.00	-	(180,000.00)	594,000.00
12020434	Billboard/Advertisement Fees	1,530,000.00	-	1,530,000.00	1,530,000.00	-	(1,530,000.00)	30,000.00
12020436	Survey/Planning/Approval Fees	250,000.00	150,000.00	400,000.00	400,000.00	-	(400,000.00)	-
12020441	Birth and Death Registration Fees	210,000.00	-	210,000.00	210,000.00	-	(210,000.00)	-
12020442	ICT Charges	-	-	-	-	613,426.42	613,426.42	-
12020443	Proof/Change of Ownership Certificate Fees	200,000.00	80,000.00	280,000.00	280,000.00	-	(280,000.00)	5,000.00
12020447	Timber, Forest and Charcoal Fees	320,000.00	280,000.00	600,000.00	600,000.00	-	(600,000.00)	17,950.00
12020454	Administrative Charges/Processing Fees	-	-	-	-	-	-	5,000.00
12020466	Right of Occupancy Fees	270,000.00	-	270,000.00	270,000.00	-	(270,000.00)	136,000.00
12020492	Other Fees	500,000.00	320,000.00	820,000.00	820,000.00	-	(820,000.00)	-
12020494	Registration of Community Development Associations and Community Based Organizations (CDAs & CBOs)	329,000.00	350,000.00	679,000.00	679,000.00	372,794.60	(306,205.40)	74,100.00
120204 - FEES - GENERAL Total		9,899,000.00	2,500,000.00	12,399,000.00	12,399,000.00	2,134,998.65	(10,264,001.35)	3,160,150.00
120206 - SALES - GENERAL								
12020601	Sales of Journal and Publications	-	-	-	-	1,042,424.91	1,042,424.91	-
12020604	Sales of Stores/Sccraps/Unserviceable Items	2,600,000.00	-	2,600,000.00	2,600,000.00	1,687,522.65	(912,477.35)	321,000.00
12020609	Sales of Farm Produce	2,570,000.00	-	2,570,000.00	2,570,000.00	15,115,898.77	12,545,898.77	1,646,000.00
12020611	Proceeds From Sales of Govt. Vehicles	2,500,000.00	-	2,500,000.00	2,500,000.00	-	(2,500,000.00)	-
120206 - SALES - GENERAL Total		7,670,000.00	-	7,670,000.00	7,670,000.00	17,845,846.32	10,175,846.32	1,967,000.00
120207 - EARNINGS -GENERAL								
12020704	Earnings From the use of Government Vehicles	2,500,000.00	-	2,500,000.00	2,500,000.00	-	(2,500,000.00)	-
12020708	Earnings From Agricultural Produce	2,700,000.00	-	2,700,000.00	2,700,000.00	463,446.78	(2,236,553.22)	250,000.00
12020722	Earnings From Commercial Activities	3,000,000.00	500,000.00	3,500,000.00	3,500,000.00	18,981,050.32	15,481,050.32	217,500.00
12020724	Other Earnings	-	-	-	-	-	-	7,000.00
12020758	Hiring of Gowns	-	-	-	-	718,873.40	718,873.40	-
120207 - EARNINGS -GENERAL Total		8,200,000.00	500,000.00	8,700,000.00	8,700,000.00	20,163,370.50	11,463,370.50	474,500.00
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL								
12020802	Rent on Govt. Offices	2,000,000.00	-	2,000,000.00	2,000,000.00	950,770.61	(1,049,229.39)	6,000.00
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL Total		2,000,000.00	-	2,000,000.00	2,000,000.00	950,770.61	(1,049,229.39)	6,000.00
120209 - RENT ON LAND & OTHERS - GENERAL								
12020901	Rent on Government Land	3,500,000.00	-	3,500,000.00	3,500,000.00	-	(3,500,000.00)	175,000.00
12020905	Lease Rental	2,500,000.00	-	2,500,000.00	2,500,000.00	-	(2,500,000.00)	-
12020908	Tenament Rates	-	-	-	-	-	-	100,000.00
12020910	Ground Rent	-	-	-	-	-	-	5,000.00
120209 - RENT ON LAND & OTHERS - GENERAL Total		6,000,000.00	-	6,000,000.00	6,000,000.00	-	(6,000,000.00)	280,000.00
120210 - REPAYMENTS - GENERAL								

DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
12021006	General Refunds	-	-	-	-	37,467,774.53	37,467,774.53	-
120210 - REPAYMENTS - GENERAL Total		-	-	-	-	37,467,774.53	37,467,774.53	-
120211 - INVESTMENT INCOME								
12021103	Other Investment Income	-	-	-	-	2,950,819.61	2,950,819.61	-
120211 - INVESTMENT INCOME Total		-	-	-	-	2,950,819.61	2,950,819.61	-
1202 - NON-TAX REVENUE Total		42,000,000.00	4,250,000.00	46,250,000.00	46,250,000.00	84,467,046.74	38,217,046.74	15,386,940.00
13 - AID AND GRANTS								
1302 - GRANTS								
130202 - FOREIGN GRANTS								
13020202	Capital Foreign Grants	30,000,000.00	-	30,000,000.00	30,000,000.00	-	(30,000,000.00)	-
130202 - FOREIGN GRANTS Total		30,000,000.00	-	30,000,000.00	30,000,000.00	-	(30,000,000.00)	-
1302 - GRANTS Total		30,000,000.00	-	30,000,000.00	30,000,000.00	-	(30,000,000.00)	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS								
1402 - OTHER CAPITAL RECEIPTS								
140201 - OTHER CAPITAL RECEIPTS								
14020103	Receipt of Share of State IGR	70,000,000.00	-	70,000,000.00	70,000,000.00	102,079,944.36	32,079,944.36	-
140201 - OTHER CAPITAL RECEIPTS Total		70,000,000.00	-	70,000,000.00	70,000,000.00	102,079,944.36	32,079,944.36	-
1402 - OTHER CAPITAL RECEIPTS Total		70,000,000.00	-	70,000,000.00	70,000,000.00	102,079,944.36	32,079,944.36	-
1403 - LOANS/ BORROWINGS RECEIPT								
140301 - DOMESTIC LOANS/ BORROWINGS RECEIPT								
14030101	Domestic Loans/Borrowings from Financial Institutions	1,300,000,000.00	-	1,300,000,000.00	1,300,000,000.00	-	(1,300,000,000.00)	-
140301 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total		1,300,000,000.00	-	1,300,000,000.00	1,300,000,000.00	-	(1,300,000,000.00)	-
1403 - LOANS/ BORROWINGS RECEIPT Total		1,300,000,000.00	-	1,300,000,000.00	1,300,000,000.00	-	(1,300,000,000.00)	-

GOMBE STATE GOVERNMENT OF NIGERIA
SHONGOM LOCAL GOVERNMENT COUNCIL
SUMMARY OF TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
2	EXPENDITURES							
21	Personnel Cost							
21010101	Basic Salary	-	-	-	-	-	-	-
21010102	Overtime Payments	-	-	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	500,000,000.00	(450,000,000.00)	50,000,000.00	50,000,000.00	47,733,999.03	2,266,000.97	6,285,000.00
21010104	Consolidated Salaries	925,000,000.00	170,000,000.00	1,095,000,000.00	1,634,280,000.00	1,581,163,713.62	53,116,286.38	410,939,676.57
210201	Allowances	20,500,000.00	12,500,000.00	33,000,000.00	33,000,000.00	905,000.00	32,095,000.00	-
210202	Social Contributions	66,000,000.00	20,000,000.00	86,000,000.00	66,000,000.00	25,155,150.01	40,844,849.99	-
210301	Social Benefits	-	-	-	-	-	-	-
	Personnel Cost Total	1,511,500,000.00	(247,500,000.00)	1,264,000,000.00	1,783,280,000.00	1,654,957,862.66	128,322,137.34	417,224,676.57
2202	Overhead Cost							
220201	Travels and Transport - General	24,800,000.00	45,500,000.00	70,300,000.00	142,400,000.00	132,046,739.39	10,353,260.61	48,007,683.40
220202	Utilities - General	22,000,000.00	-	22,000,000.00	49,040,000.00	49,030,750.49	9,249.51	9,916,579.00
220203	Materials and Supplies - General	99,500,000.00	90,000,000.00	189,500,000.00	183,600,000.00	123,248,454.09	60,351,545.91	31,035,863.73
220204	Maintenance Services - General	60,700,000.00	10,500,000.00	71,200,000.00	97,190,000.00	71,610,526.36	25,579,473.64	13,150,500.00
220205	Training - General	33,000,000.00	-	33,000,000.00	33,000,000.00	18,115,000.00	14,885,000.00	30,618,145.48
220206	Other Services - General	368,500,000.00	15,000,000.00	383,500,000.00	391,310,000.00	275,361,213.89	115,948,786.11	207,220,000.96
220207	Consulting and Professional Services	26,500,000.00	15,000,000.00	41,500,000.00	19,510,000.00	11,506,832.76	8,003,167.24	3,538,965.50
220208	Fuel and Lubricants	10,000,000.00	-	10,000,000.00	10,000,000.00	326,450.00	9,673,550.00	-
220209	Financial Charges	10,000,000.00	10,000,000.00	20,000,000.00	20,000,000.00	9,587,411.39	10,412,588.61	1,525,989.71
220210	Miscellaneous Expenses	327,680,000.00	100,000,000.00	427,680,000.00	920,140,000.00	683,631,160.00	236,508,840.00	137,408,292.26
	Overhead Cost Total	982,680,000.00	286,000,000.00	1,268,680,000.00	1,866,190,000.00	1,374,464,538.37	491,725,461.63	482,422,020.04
2203	Loans and Advances							
220301	Staff Loans and Advances - General	-			-	-	-	-
	Loans and Advances Total	-			-	-	-	-
2204	Grants and Contrbutions							
220401	Local Grants and Contrbutions	1,964,994,079.00	310,000,000.00	2,274,994,079.00	1,181,574,079.00	694,471,758.53	487,102,320.47	1,189,397,946.22
220402	Foreign Grants and Contrbutions	-	-	-	-	-	-	-
	Grants and Contrbutions Total	1,964,994,079.00	310,000,000.00	2,274,994,079.00	1,181,574,079.00	694,471,758.53	487,102,320.47	1,189,397,946.22
2205	Subsidies							
220501	Subsidy to Government Owned Companies & Parastatals	17,270,000.00	-	17,270,000.00	36,300,000.00	29,142,844.17	7,157,155.83	11,678,000.00
220502	Subsidy to Private Companies	-	-	-	-	-	-	-
	Subsidies Total	17,270,000.00	-	17,270,000.00	36,300,000.00	29,142,844.17	7,157,155.83	11,678,000.00
2206	Public Debt Charges							
2206	Loans Repayment	242,827,199.00	-	242,827,199.00	92,827,199.00	37,167,274.95	55,659,924.05	37,494,766.56
	Public Debt Charges Total	242,827,199.00	-	242,827,199.00	92,827,199.00	37,167,274.95	55,659,924.05	37,494,766.56
2207	Transfer to Fund Recurrent Expenditure-Payment							
2207	Transfers - Payment	-	-	-	107,600,000.00	107,594,388.38	5,611.62	143,737,012.74
	Transfers Payment - Total	-	-	-	107,600,000.00	107,594,388.38	5,611.62	143,737,012.74
2208	Transfers-Payments to Individuals							
2208	Transfers - Payment	-	-	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-	-	-
23	Capital Expenditure							
230101	Purchase of Fixed Assets	390,000,000.00	-	390,000,000.00	390,000,000.00	3,391,287.27	386,608,712.73	9,242,163.00
230201	Construction/Provision of Fixed Assets	1,041,000,000.00	1,000,000,000.00	2,041,000,000.00	2,041,000,000.00	92,098,667.00	1,948,901,333.00	26,772,098.61
230301	Rehabilitation/Repairs of Fixed Assets	412,385,337.00	600,000,000.00	1,012,385,337.00	1,012,385,337.00	29,090,000.00	983,295,337.00	45,629,298.20
230401	Preservation of the Environment	17,000,000.00	-	17,000,000.00	17,000,000.00	-	17,000,000.00	-
230501	Acquisition of Non Tangible Assets	85,000,000.00	-	85,000,000.00	85,000,000.00	-	85,000,000.00	5,000,000.00
	Capital Expenditure Total	1,945,385,337.00	1,600,000,000.00	3,545,385,337.00	3,545,385,337.00	124,579,954.27	3,420,805,382.73	86,643,559.81
	TOTAL EXPENDITURE	6,664,656,615.00	1,948,500,000.00	8,613,156,615.00	8,613,156,615.00	4,022,378,621.33	4,590,777,993.67	2,368,597,981.95

GOMBE STATE GOVERNMENT OF NIGERIA
SHONGOM LOCAL GOVERNMENT COUNCIL
DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
21 - PERSONNEL COST								
2101 - SALARY								
210101 - SALARIES AND WAGES								
21010103	Consolidated Revenue Fund Charges - Statutory office Holder's Salaries and Allowances	500,000,000.00	(450,000,000.00)	50,000,000.00	50,000,000.00	47,733,999.03	2,266,000.97	6,285,000.00
21010104	Consolidated Salaries	925,000,000.00	170,000,000.00	1,095,000,000.00	1,634,280,000.00	1,581,163,713.62	53,116,286.38	410,939,676.57
210101 - SALARIES AND WAGES Total		1,425,000,000.00	(280,000,000.00)	1,145,000,000.00	1,684,280,000.00	1,628,897,712.65	55,382,287.35	417,224,676.57
2101 - SALARY Total		1,425,000,000.00	(280,000,000.00)	1,145,000,000.00	1,684,280,000.00	1,628,897,712.65	55,382,287.35	417,224,676.57
2102 - ALLOWANCES AND SOCIAL CONTRIBUTION								
210201 - ALLOWANCES								
21020117	Other Allowances	20,500,000.00	12,500,000.00	33,000,000.00	33,000,000.00	905,000.00	32,095,000.00	0.00
210201 - ALLOWANCES Total		20,500,000.00	12,500,000.00	33,000,000.00	33,000,000.00	905,000.00	32,095,000.00	0.00
210202 - SOCIAL CONTRIBUTIONS								
21020207	Gombe Health Equity Fund	66,000,000.00	20,000,000.00	86,000,000.00	66,000,000.00	25,155,150.01	40,844,849.99	0.00
210202 - SOCIAL CONTRIBUTIONS Total		66,000,000.00	20,000,000.00	86,000,000.00	66,000,000.00	25,155,150.01	40,844,849.99	0.00
2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total		86,500,000.00	32,500,000.00	119,000,000.00	99,000,000.00	26,060,150.01	72,939,849.99	0.00
21 - PERSONNEL COST Total		1,511,500,000.00	(247,500,000.00)	1,264,000,000.00	1,783,280,000.00	1,654,957,862.66	128,322,137.34	417,224,676.57
22 - OTHER RECURRENT COSTS								
2202 - OVERHEAD COST								
220201 - TRAVEL& TRANSPORT - GENERAL								
22020101	Local Travel and Transport - Training	15,800,000.00	35,500,000.00	51,300,000.00	66,720,000.00	56,374,707.97	10,345,292.03	13,633,661.00
22020102	Local Travel and Transport - Others	9,000,000.00	10,000,000.00	19,000,000.00	75,680,000.00	75,672,031.42	7,968.58	34,374,022.40
220201 - TRAVEL& TRANSPORT - GENERAL Total		24,800,000.00	45,500,000.00	70,300,000.00	142,400,000.00	132,046,739.39	10,353,260.61	48,007,683.40
220202 - UTILITIES - GENERAL								
22020201	Electricity Charges	8,000,000.00	-	8,000,000.00	15,700,000.00	15,700,000.00	0.00	0.00
22020205	Water Rates	14,000,000.00	-	14,000,000.00	33,340,000.00	33,330,750.49	9,249.51	9,916,579.00
220202 - UTILITIES - GENERAL Total		22,000,000.00	-	22,000,000.00	49,040,000.00	49,030,750.49	9,249.51	9,916,579.00
220203 - MATERIALS & SUPPLIES - GENERAL								
22020301	Office Stationaries/Computer Consumables	5,500,000.00	20,000,000.00	25,500,000.00	25,500,000.00	22,935,454.09	2,564,545.91	11,160,363.73
22020305	Printing of Non security Documents	4,000,000.00	10,000,000.00	14,000,000.00	14,000,000.00	12,942,000.00	1,058,000.00	621,500.00
22020306	Printing of Security Documents	5,500,000.00	10,000,000.00	15,500,000.00	15,500,000.00	14,798,000.00	702,000.00	2,465,000.00
22020307	Drugs & Medical Supplies	40,000,000.00	30,000,000.00	70,000,000.00	70,000,000.00	37,968,000.00	32,032,000.00	2,720,000.00
22020310	Teaching Aids/Materials Supplies	1,000,000.00	-	1,000,000.00	1,000,000.00	130,000.00	870,000.00	0.00
22020311	Food Stuff/Catering Materials Supplies	13,000,000.00	-	13,000,000.00	30,100,000.00	27,100,000.00	3,000,000.00	13,000,000.00
22020314	Printing/Publications General	5,500,000.00	20,000,000.00	25,500,000.00	25,500,000.00	7,375,000.00	18,125,000.00	1,069,000.00
22020315	Supplies of COVID-19 PPE	25,000,000.00	-	25,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
220203 - MATERIALS & SUPPLIES - GENERAL Total		99,500,000.00	90,000,000.00	189,500,000.00	183,600,000.00	123,248,454.09	60,351,545.91	31,035,863.73
220204 - MAINTENANCE SERVICES - GENERAL								
22020401	Maintenance of Motor Vehicles/Transport Equipment	5,000,000.00	-	5,000,000.00	6,480,000.00	6,480,000.00	0.00	388,500.00
22020402	Maintenance of Office Funiture	8,000,000.00	-	8,000,000.00	8,000,000.00	5,072,460.00	2,927,540.00	150,000.00
22020404	Maintenance of Office/ IT Equipments	0.00	-	-	0.00	0.00	0.00	20,000.00
22020405	Maintenance of Plants and Generators	10,000,000.00	-	10,000,000.00	10,000,000.00	1,217,000.00	8,783,000.00	1,030,000.00
22020406	Other Maintenance Services	16,700,000.00	10,500,000.00	27,200,000.00	44,300,000.00	38,432,566.36	5,867,433.64	1,528,000.00
22020412	Maintenance of Markets/Public Places	15,000,000.00	-	15,000,000.00	15,000,000.00	7,000,000.00	8,000,000.00	3,510,000.00
22020413	Minor Road Maintenance	6,000,000.00	-	6,000,000.00	13,410,000.00	13,408,500.00	1,500.00	4,040,000.00
22020414	Maintenance of Office/Residential Buildings	0.00	-	-	0.00	0.00	0.00	2,484,000.00
220204 - MAINTENANCE SERVICES - GENERAL Total		60,700,000.00	10,500,000.00	71,200,000.00	97,190,000.00	71,610,526.36	25,579,473.64	13,150,500.00
220205 - TRAINING - GENERAL								
22020501	Local Training	33,000,000.00	-	33,000,000.00	33,000,000.00	18,115,000.00	14,885,000.00	30,618,145.48
220205 - TRAINING - GENERAL Total		33,000,000.00	-	33,000,000.00	33,000,000.00	18,115,000.00	14,885,000.00	30,618,145.48
220206 - OTHER SERVICES - GENERAL								
22020601	Security Services	292,000,000.00	-	292,000,000.00	292,000,000.00	217,626,513.91	74,373,486.09	60,915,545.96
22020602	Office Rent	0.00	-	-	0.00	0.00	0.00	400,000.00
22020603	Residential Rent	15,000,000.00	-	15,000,000.00	15,000,000.00	14,528,000.00	472,000.00	5,976,000.00
22020604	Anti-Banditry	0.00	-	-	0.00	0.00	0.00	120,000,000.00
22020605	Cleaning and Fumigation Services	11,500,000.00	-	11,500,000.00	19,310,000.00	16,561,700.00	2,748,300.00	69,000.00
22020614	Other Services General	30,000,000.00	-	30,000,000.00	30,000,000.00	3,590,000.00	26,410,000.00	0.00
22020629	Pilgrims Camping Expenses	0.00	-	-	0.00	0.00	0.00	0.00
22020630	Disease Control Programmes	0.00	-	-	0.00	0.00	0.00	150,000.00
22020646	Audit Fees and Expenses	17,500,000.00	-	17,500,000.00	17,500,000.00	13,979,999.98	3,520,000.02	4,875,455.00
22020657	Celebration of Workers & Other Days	2,500,000.00	15,000,000.00	17,500,000.00	17,500,000.00	9,075,000.00	8,425,000.00	14,834,000.00
220206 - OTHER SERVICES - GENERAL Total		368,500,000.00	15,000,000.00	383,500,000.00	391,310,000.00	275,361,213.89	115,948,786.11	207,220,000.96
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22020701	Financial Consulting	5,500,000.00	-	5,500,000.00	11,510,000.00	11,506,832.76	3,167.24	2,201,965.50
22020707	Agricultural Services	0.00	-	-	0.00	0.00	0.00	898,818.18
22020708	Medical Consulting	0.00	-	-	0.00	0.00	0.00	70,000.00
22020712	Other Consultancy Services	21,000,000.00	15,000,000.00	36,000,000.00	8,000,000.00	0.00	8,000,000.00	368,181.82
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total		26,500,000.00	15,000,000.00	41,500,000.00	19,510,000.00	11,506,832.76	8,003,167.24	3,538,965.50
220208 - FUEL & LUBRICANTS - GENERAL								
22020801	Motor Vehicle Fuel Cost	10,000,000.00	-	10,000,000.00	10,000,000.00	326,450.00	9,673,550.00	0.00
220208 - FUEL & LUBRICANTS - GENERAL Total		10,000,000.00	-	10,000,000.00	10,000,000.00	326,450.00	9,673,550.00	0.00
220209 - FINANCIAL CHARGES - GENERAL								
22020901	Bank Charges (Other Than Interest)	10,000,000.00	10,000,000.00	20,000,000.00	20,000,000.00	9,587,411.39	10,412,588.61	1,525,989.71
220209 - FINANCIAL CHARGES - GENERAL Total		10,000,000.00	10,000,000.00	20,000,000.00	20,000,000.00	9,587,411.39	10,412,588.61	1,525,989.71
220210 - MISCELLANEOUS EXPENSES GENERAL								
22021001	Entertainment & Hospitality	20,000,000.00	-	20,000,000.00	20,000,000.00	12,505,000.00	7,495,000.00	9,922,272.30
22021002	Honourarium & sitting Allowance	60,000,000.00	-	60,000,000.00	45,000,000.00	1,200,000.00	43,800,000.00	2,714,000.00
22021003	Publicity & Advertisements/Awareness	2,500,000.00	10,000,000.00	12,500,000.00	12,500,000.00	9,558,360.00	2,941,640.00	710,000.00
22021004	Medical Expenses Locally and Internationally	8,000,000.00	-	8,000,000.00	8,000,000.00	4,884,000.00	3,116,000.00	4,000,000.00
22021006	Postage & Courier Services	2,000,000.00	10,000,000.00	12,000,000.00	12,000,000.00	1,003,700.00	10,996,300.00	0.00
22021007	Welfare Packages	85,000,000.00	-	85,000,000.00	110,800,000.00	110,792,500.00	7,500.00	32,179,053.36
22021009	Sporting Services	5,000,000.00	-	5,000,000.00	5,000,000.00	200,000.00	4,800,000.00	3,892,000.00
22021014	Annual Budget Expenses and Administration	5,000,000.00	55,000,000.00	60,000,000.00	60,000,000.00	8,946,000.00	51,054,000.00	7,881,090.00
22021016	Monitoring & Evaluation	0.00	-	-	0.00	0.00	0.00	5,200,000.00
22021021	Gender & Social Inclusion Related Matters	0.00	-	-	0.00	0.00	0.00	63,989,876.60
22021023	Contingencies	5,000,000.00	5,000,000.00	10,000,000.00	10,000,000.00	2,050,000.00	7,950,000.00	0.00
22021029	COVID-19 Task Force	0.00	-	-	0.00	0.00	0.00	0.00
22021030	WASH Activities	6,180,000.00	-	6,180,000.00	6,180,000.00	0.00	6,180,000.00	0.00
22021032	NYSC Expenses	0.00	-	-	0.00	0.00	0.00	2,315,000.00

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
22021036	Religious Intervention	15,000,000.00	-	15,000,000.00	15,000,000.00	5,030,000.00	9,970,000.00	0.00
22021038	Other Miscelleneous	114,000,000.00	20,000,000.00	134,000,000.00	615,660,000.00	527,461,600.00	88,198,400.00	4,060,000.00
22021046	Casual Workers Security(Metro Guard)	0.00	-	-	0.00	0.00	0.00	545,000.00
220210 - MISCELLANEOUS EXPENSES GENERAL Total		327,680,000.00	100,000,000.00	427,680,000.00	920,140,000.00	683,631,160.00	236,508,840.00	137,408,292.26
2202 - OVERHEAD COST Total		982,680,000.00	286,000,000.00	1,268,680,000.00	1,866,190,000.00	1,374,464,538.37	491,725,461.63	482,422,020.04
2204 - GRANTS AND CONTRIBUTIONS GENERAL								
220401 - LOCAL GRANTS AND CONTRIBUTIONS								
22040101	Grant To State Governments -Current	0.00	-	-	0.00	0.00	0.00	0.00
22040103	Grant To Local Governments -Current	10,000,000.00	-	10,000,000.00	10,000,000.00	2,029,638.89	7,970,361.11	0.00
22040109	Grant to Communities/NGO's/Unions	494,500,000.00	-	494,500,000.00	103,040,000.00	11,140,000.00	91,900,000.00	0.00
22040110	Contribution to Higher Institutions	875,766,000.00	250,000,000.00	1,125,766,000.00	425,766,000.00	224,321,069.76	201,444,930.24	168,840,898.30
22040111	Contribution to LGA Pension Board	423,728,079.00	-	423,728,079.00	423,728,079.00	352,716,587.57	71,011,491.43	208,386,750.00
22040114	Contribution to Local Governmnet Service Commission	17,000,000.00	-	17,000,000.00	17,000,000.00	8,985,818.16	8,014,181.84	7,488,181.85
22040115	Contribution to local Govt. Education Authority	0.00	-	-	0.00	0.00	0.00	728,195,253.83
22040116	Contribution to Auditor General to Local Government	30,000,000.00	-	30,000,000.00	31,140,000.00	31,133,454.53	6,545.47	0.00
22040117	Contribution to Traditional Councils	60,000,000.00	-	60,000,000.00	60,000,000.00	24,000,000.00	36,000,000.00	38,515,200.00
22040118	Contributions for Ministry for LGA Bureau	15,000,000.00	10,000,000.00	25,000,000.00	34,890,000.00	34,881,280.53	8,719.47	22,047,295.93
22040119	Contribution to Agric Activities	25,000,000.00	50,000,000.00	75,000,000.00	74,010,000.00	5,263,909.09	68,746,090.91	3,288,000.00
22040120	Contibution to Primary Health Care	14,000,000.00	-	14,000,000.00	2,000,000.00	0.00	2,000,000.00	12,636,366.31
220401 - LOCAL GRANTS AND CONTRIBUTIONS Total		1,964,994,079.00	310,000,000.00	2,274,994,079.00	1,181,574,079.00	694,471,758.53	487,102,320.47	1,189,397,946.22
2204 - GRANTS AND CONTRIBUTIONS GENERAL Total		1,964,994,079.00	310,000,000.00	2,274,994,079.00	1,181,574,079.00	694,471,758.53	487,102,320.47	1,189,397,946.22
2205 - SUBSIDIES GENERAL								
220501 - SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050102	Meal Subsidy to Government Schools	8,000,000.00	-	8,000,000.00	8,000,000.00	850,000.00	7,150,000.00	0.00
22050103	Health Subsidies	9,270,000.00	-	9,270,000.00	28,300,000.00	28,292,844.17	7,155.83	11,670,000.00
22050104	Education Subsidy	0.00	-	-	0.00	0.00	0.00	8,000.00
220501 - SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS Total		17,270,000.00	-	17,270,000.00	36,300,000.00	29,142,844.17	7,157,155.83	11,678,000.00
2205 - SUBSIDIES GENERAL Total		17,270,000.00	-	17,270,000.00	36,300,000.00	29,142,844.17	7,157,155.83	11,678,000.00
2206 - PUBLIC DEBT CHARGES								
220604 - DOMESTIC PRINCIPAL								
22060401	Domestic Principal - Short Term Borrowings	242,827,199.00	-	242,827,199.00	92,827,199.00	37,167,274.95	55,659,924.05	37,494,766.56
220604 - DOMESTIC PRINCIPAL Total		242,827,199.00	-	242,827,199.00	92,827,199.00	37,167,274.95	55,659,924.05	37,494,766.56
2206 - PUBLIC DEBT CHARGES Total		242,827,199.00	-	242,827,199.00	92,827,199.00	37,167,274.95	55,659,924.05	37,494,766.56
2207 - TRANSFERS-PAYMENT								
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070102	Payment to Other Agency to Fund Recurrent Expenditure	0.00	-	-	0.00	0.00	0.00	143,737,012.74
22070105	Other Transfers/Payments	0.00	-	-	107,600,000.00	107,594,388.38	5,611.62	0.00
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT Total		0.00	-	-	107,600,000.00	107,594,388.38	5,611.62	143,737,012.74
2207 - TRANSFERS-PAYMENT Total		0.00	-	-	107,600,000.00	107,594,388.38	5,611.62	143,737,012.74
22 - OTHER RECURRENT COSTS Total		3,207,771,278.00	596,000,000.00	3,803,771,278.00	3,284,491,278.00	2,242,840,804.40	1,041,650,473.60	1,864,729,745.57
23 - CAPITAL EXPENDITURE								
2301 - FIXED ASSETS PURCHASED								
230101 - PURCHASE OF FIXED ASSETS - GENERAL								
23010101	Purchase/Acquisition of Land	15,000,000.00	-	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00
23010102	Purchase of office Building	0.00	-	-	0.00	0.00	0.00	58,000.00
23010105	Purchase of Motor Vehicles	220,000,000.00	-	220,000,000.00	220,000,000.00	0.00	220,000,000.00	0.00
23010106	Purchase of Vans	0.00	-	-	0.00	0.00	0.00	0.00
23010108	Purchase of Buses	5,000,000.00	-	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
23010112	Purchase of Office Furniture and Fittings	50,000,000.00	-	50,000,000.00	50,000,000.00	3,028,560.00	46,971,440.00	9,164,163.00
23010113	Purchase of Computers	3,000,000.00	-	3,000,000.00	3,000,000.00	362,727.27	2,637,272.73	0.00
23010114	Purchase of Computer Printers	5,000,000.00	-	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
23010115	Purchase of Photocopying Machines	2,000,000.00	-	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
23010121	Purchase of Residential Furniture	5,000,000.00	-	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
23010122	Purchase of Health/Medical Equipment	10,000,000.00	-	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
23010124	Purchase of Teaching/Learning EquipmentS	30,000,000.00	-	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
23010127	Purchase Agricultural Equipment	35,000,000.00	-	35,000,000.00	35,000,000.00	0.00	35,000,000.00	20,000.00
23010128	Purchase of Security Equipment	10,000,000.00	-	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
230101 - PURCHASE OF FIXED ASSETS - GENERAL Total		390,000,000.00	-	390,000,000.00	390,000,000.00	3,391,287.27	386,608,712.73	9,242,163.00
2301 - FIXED ASSETS PURCHASED Total		390,000,000.00	-	390,000,000.00	390,000,000.00	3,391,287.27	386,608,712.73	9,242,163.00
2302 - CONSTRUCTION / PROVISION								
230201 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL								
23020101	Construction/Provision of office Buildings	110,000,000.00	100,000,000.00	210,000,000.00	210,000,000.00	34,764,227.00	175,235,773.00	0.00
23020103	Construction/Provision of Electricity	100,000,000.00	200,000,000.00	300,000,000.00	300,000,000.00	46,824,440.00	253,175,560.00	408,000.00
23020104	Construction/Provision of Housing	140,000,000.00	-	140,000,000.00	140,000,000.00	9,525,000.00	130,475,000.00	0.00
23020105	Construction/Provision of Water Facilities	120,000,000.00	-	120,000,000.00	120,000,000.00	0.00	120,000,000.00	601,000.00
23020106	Construction/Provision of Hospitals/Health Centres	40,000,000.00	-	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00
23020107	Construction/Provision of Public Schools	15,000,000.00	-	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00
23020113	Construction/Provision of Agricultural Facilities	25,000,000.00	-	25,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00
23020114	Construction/Provision of Roads	160,000,000.00	500,000,000.00	660,000,000.00	660,000,000.00	0.00	660,000,000.00	0.00
23020116	Construction/ Provision of Water Ways	40,000,000.00	-	40,000,000.00	40,000,000.00	985,000.00	39,015,000.00	25,763,098.61
23020118	Construction/ Provision of Infrastrature	16,000,000.00	-	16,000,000.00	16,000,000.00	0.00	16,000,000.00	0.00
23020119	Construction/ Provision of Recreational Facilities	10,000,000.00	-	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
23020123	Construction of Traffic Light/Streets Lghts	250,000,000.00	200,000,000.00	450,000,000.00	450,000,000.00	0.00	450,000,000.00	0.00
23020124	Construction of Markets/Parks	15,000,000.00	-	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00
23020126	Construction/Provision of Cemetries	0.00	-	-	0.00	0.00	0.00	0.00
230201 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL Total		1,041,000,000.00	1,000,000,000.00	2,041,000,000.00	2,041,000,000.00	92,098,667.00	1,948,901,333.00	26,772,098.61
2302 - CONSTRUCTION / PROVISION Total		1,041,000,000.00	1,000,000,000.00	2,041,000,000.00	2,041,000,000.00	92,098,667.00	1,948,901,333.00	26,772,098.61
2303 - REHABILITATION / REPAIRS								
230301 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL								
23030101	Rehabilitation/Repairs of Resdential Building	40,000,000.00	-	40,000,000.00	40,000,000.00	28,070,000.00	11,930,000.00	0.00
23030102	Rehabilitation/Repairs- Electricity	10,000,000.00	100,000,000.00	110,000,000.00	110,000,000.00	0.00	110,000,000.00	0.00
23030104	Rehabilitation/Repairs - Water Facilities	13,000,000.00	-	13,000,000.00	13,000,000.00	0.00	13,000,000.00	3,472,000.00
23030105	Rehabilitation/Repairs - Hospital/Health Centres	30,000,000.00	-	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
23030106	Rehabilitation/Repairs - Public Schools	15,000,000.00	-	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00
23030112	Rehabilitation/Repairs - Agricultural Facilities	5,000,000.00	-	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
23030113	Rehabilitation/Repairs - Roads	10,000,000.00	-	10,000,000.00	10,000,000.00	0.00	10,000,000.00	37,348,098.20
23030115	Rehabilitation/Repairs Water Ways	30,000,000.00	-	30,000,000.00	30,000,000.00	150,000.00	29,850,000.00	0.00
23030121	Rehabilitation/Repairs of office Building	242,385,337.00	500,000,000.00	742,385,337.00	742,385,337.00	70,000.00	742,315,337.00	4,809,200.00
23030124	Rehabilitation/Repairs - Market/Parks	10,000,000.00	-	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
23030125	Rehabilitation/Repairs - Power Generating Plants	5,000,000.00	-	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
23030127	Rehabilitation/Repairs - ICT Infrastructure	2,000,000.00	-	2,000,000.00	2,000,000.00	800,000.00	1,200,000.00	0.00
230301 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL Total		412,385,337.00	600,000,000.00	1,012,385,337.00	1,012,385,337.00	29,090,000.00	983,295,337.00	45,629,298.20
2303 - REHABILITATION / REPAIRS Total		412,385,337.00	600,000,000.00	1,012,385,337.00	1,012,385,337.00	29,090,000.00	983,295,337.00	45,629,298.20
2304 - PRESERVATION OF THE ENVIRONMENT								
230401 - PRESERVATION OF THE ENVIRONMENT - GENERAL								
23040101	Tree Planting	2,000,000.00	-	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
23040102	Erosion & Flood Control	8,000,000.00	-	8,000,000.00	8,000,000.00	0.00	8,000,000.00	0.00
23040105	Water Pollution Preservation & Conttrol	7,000,000.00	-	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00
230401 - PRESERVATION OF THE ENVIRONMENT - GENERAL Total		17,000,000.00	-	17,000,000.00	17,000,000.00	0.00	17,000,000.00	0.00
2304 - PRESERVATION OF THE ENVIRONMENT Total		17,000,000.00	-	17,000,000.00	17,000,000.00	0.00	17,000,000.00	0.00
2305 - OTHER CAPITAL PROJECTS								
230501 - ACQUISITION OF NON TANGIBLE ASSETS								
23050101	Research and Development	80,000,000.00	-	80,000,000.00	80,000,000.00	0.00	80,000,000.00	0.00
23050102	Computer Software Acquisition	5,000,000.00	-	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
23050103	Monitoring and Evaluation	0.00	-	-	0.00	0.00	0.00	5,000,000.00
230501 - ACQUISITION OF NON TANGIBLE ASSETS Total		85,000,000.00	-	85,000,000.00	85,000,000.00	0.00	85,000,000.00	5,000,000.00
2305 - OTHER CAPITAL PROJECTS Total		85,000,000.00	-	85,000,000.00	85,000,000.00	0.00	85,000,000.00	5,000,000.00
23 - CAPITAL EXPENDITURE Total		1,945,385,337.00	1,600,000,000.00	3,545,385,337.00	3,545,385,337.00	124,579,954.27	3,420,805,382.73	86,643,559.81

SHONGOM LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE BY ADMINISTRATIVE SEGMENT

	2024				2023			
	Final Budget	Recurrent	Capital	Total	Final Budget	Recurrent	Capital	Total
ADMINISTRATION SECTOR								
CHAIRMAN'S OFFICE								
Chairman's Office	-	-	-	-	382,000,000.00	187,200,545.96	-	187,200,545.96
LOCAL GOVERNMENT LEGISLATIVE COUNCIL								
Legislative Council	-	-	-	-	-	-	-	-
PERSONNEL								
Personnel Management Department	2,085,625,337.00	564,154,635.43	34,834,227.00	598,988,862.43	675,080,000.00	193,347,527.31	5,000,000.00	198,347,527.31
TOTAL ADMINISTRATION SECTOR	2,085,625,337.00	564,154,635.43	34,834,227.00	598,988,862.43	1,057,080,000.00	380,548,073.27	5,000,000.00	385,548,073.27
ECONOMIC SECTOR								
DEPARTMENT OF AGRICULTUREAND NATURAL RESOURCES								
Agricultural and Natural Resources Department	460,350,000.00	270,657,193.75	-	270,657,193.75	64,400,000.00	89,327,396.93	20,000.00	89,347,396.93
DEPARTMENT FINANCE AND SUPPLY								
Finance and Supply Department	1,985,845,278.00	1,517,015,874.29	4,191,287.27	1,521,207,161.56	1,605,100,000.00	665,284,329.33	9,222,163.00	674,506,492.33
DEPARTMENT OF WORKS AND HOUSING.								
Works, Housing and Transport Department	2,224,690,000.00	211,333,740.71	85,554,440.00	296,888,180.71	447,830,000.00	35,144,583.79	72,401,396.81	107,545,980.60
DEPARTMENT OF WATER SANITATION AND HYGEINE (WASH)								
Water Sanitation and Hygeine (WASH) Department	-	-	-	-	-	-	-	-
TOTAL ECONOMIC SECTOR	4,670,885,278.00	1,999,006,808.75	89,745,727.27	2,088,752,536.02	2,117,330,000.00	789,756,310.05	81,643,559.81	871,399,869.86
SOCIAL SECTOR								
DEPARTMENT OF EDUCATION								
Education and Social Development Department	1,176,966,000.00	877,820,616.05	-	877,820,616.05	680,900,000.00	225,442,274.70	-	225,442,274.70
Universal Basic Education	-	-	-	-	-	-	-	-
DEPARTMENT OF HEALTH								
Primary Health Care Department	679,680,000.00	456,816,606.83	-	456,816,606.83	735,380,000.00	886,207,764.11	-	886,207,764.11
Care Department	-	-	-	-	-	-	-	-
TOTAL SOCIAL SECTOR	1,856,646,000.00	1,334,637,222.88	-	1,334,637,222.88	1,416,280,000.00	1,111,650,038.82	-	1,111,650,038.82

YAMALTU/DEBA LOCAL GOVERNMENT COUNCIL

GOMBE STATE

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER 2024

TABLE OF CONTENTS

CORPORATE INFORMATION

COUNCIL MEMBERS

Hon. Abubakar Hassan Difa	Chairman
Hon. Abubakar Muhammed Sayo	Vice Chairman
Hon. Hauwa Garba	Councilor Deba ward
Hon. Samaila Yusuf Ayuba	Councilor Hina ward
Hon. Usman Mohammed Shinga	Councilor Awani ward
Hon. Shitu Abdulkhri	Councilor Difa ward
Hon. Mohammed Aliyu Birma	Councilor Nono Kunawa ward
Hon. Idris Isah Usman	Councilor Kuri ward
Hon. Saidu Garba Babaji	Councilor Kanawa Wajari ward
Hon. Babawuro J Bello	Councilor Zabuk ward
Hon. Bashir Ali	Councilor Jagali South ward
Hon. Lawal Umaru Nabiorgi	Councilor Jagali North ward
Hon. Musa U. kwadai	Councilor Kwadai liji kurba ward

MANAGEMENT AND HEADS OF DEPARTMENT

Ibrahim Aliyu	Secretary
Musa Abubakar	Deputy Secretary
Shehu Ahmadu Difa	Treasurer
Al-Hassan Ibrahim	HOD ESD
Hadiza Usman Shinga	HOD PHCC
Sulaiman Hassan	HOD Works
Ado Musa	HOD Agric
Yusuf Ali Zagi	HOD WASH

BANKERS

UBA PLC
Access Bank
Fidelity Bank

SECRET

YAMALTU-DEBA LOCAL GOVERNMENT

GOMBE STATE OF NIGERIA

Telephone No:...

Ref No: ____________________

Yamaltu-Deba Local Government Secretariat,
Along Kurl Road,
P.M.B 001 Deba,
Gombe, Gombe State
email: yamaltudebalga@yahoo.com

Date:____________________

STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements set out in pages 6 to 10 for the year ended 31st December, 2024 have been prepared in accordance with the provisions of the Finance [Control and Management] Act 1958 as amended, Cash Basis IPSAS (*Financial Reporting under the Cash Basis of Accounting*), and Financial Memoranda (FM) as well as Generally Accepted Accounting Practice. These reporting requiments provide for the fair presentation of Statement of Cash Flows, Statement of Assets and Liabilities, Statement of Income and Expenditure, Statement of Consolidated Revenue Fund, Statement of Capital Development Fund and Notes to the Financial Statements

To fulfil 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 page 11 were consistently 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, we assert that the Financial Statements fairly reflect the financial position of Yamaltu/Deba Local Government Council as at 31st December, 2024 and its operations for the year ended on that date.

The responsibility for the preparation of the Financial Statements rests entirely with the Treasury Department of the Local Government Council.

.... 8/8/2025

Treasurer

SECRET

OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

TELEGRAM:
TELEPHONE:

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

Date: 18/08/2025

AUDIT CERTIFICATE

AUDIT CERTIFICATE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS ON THE ACCOUNTS OF YAMALTU/DEBA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER 2024

The Auditor General audited the books of accounts and reviewed the audited financial statements of Yamaltu/Deba Local Government Council of Gombe State for the year ended 31st December, 2024 in accordance with section 125(2) and 316 of the 1999 Constitution of the FRN (as amended) and section 51(1) of the Gombe State, State and Local Government Audit Law of 2021. The Financial Statements comprise of the Statement of Cash Flows, Statement of Assets and Liabilities, Statement of Income and Expenditure, Statement of Consolidated Revenue Fund, Statement of Capital Development Fund and Notes to the Financial Statements. The financial statements of the local government are prepared in compliance with Cash Basis International Public Sector Accounting Standards (Cash Basis IPSAS).

Responsibility of the Local Government Council
The local government council is responsible for the preparation and fair presentation of its financial statements in accordance with Cash Basis IPSAS, Gombe State Financial Memorandum (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 Cash Basis IPSAS; and making accounting estimates that are reasonable in the circumstances.

Responsibility of the External Auditors
The responsibility of the external auditors is to express an opinion on the financial statements of the local government council based on their audit in accordance International Standards of Supreme Audit Institutions (ISSAIs) as well as the International Standards on Auditing (Adapted as Nigerian Standards on Auditing) relevant to the public sector. Those standards require that the external auditors plan and perform the audit to obtain reasonable, but not absolute, assurance that 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 (I) above on the accounts and financial management of Yamaltu/Deba local government council and review of the respective audited financial statements. During the year, I successfully completed reviews of activity-based audit, financial statements assessment audit and compliance audit. The Financial statements of Yamaltu/Deba Local Government show completely and distinctly the financial allocation received from the State – Local Government Joint Accounts and Allocation Committee (SLJAAC) for the year 2024.

Having complied with ISSAIs, the relevant laws and applied the Generally Accepted Auditing Standards, the audit provides a reasonable basis for the certification of the Auditor General on the financial statements of Yamaltu/Deba local government council.

Opinion
In my opinion, the individual financial statements give a true and fair view of the financial position of Yamaltu/Deba Local Government Council as of December 31, 2024, and of its financial performance and its cash flows for the year ended in accordance with Cash Basis IPSAS, Financial Memoranda, and the relevant laws.

18/08/2025

Muhammad Bappayo Abdulmumini FCNA
FRC/2022/PRO/ANAN/002/957066
AUDITOR GENERAL FOR LOCAL GOVERNMENTS
GOMBE STATE

GOMBE STATE GOVERNMENT OF NIGERIA

YAMALTU/DEBA LOCAL GOVERNMENT COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2024

FINAL BUDGET 2024		NOTES	2024	2023
			₦	₦
	Operating Activities			
	Receipts			
7,005,000,000.00	Statutory Revenue	1	5,399,448,040.43	3,697,120,640.37
	Independent Revenue:			
-	Personal Taxes	2A	-	-
10,000.00	Other Taxes	2B	-	-
10,260,100.00	Licences - General	2C	15,653,600.00	14,433,450.00
-	Mining Rents	2D	-	-
-	Royalties	2E	-	-
29,030,000.00	Fees - General	2F	4,557,100.00	7,923,330.00
-	Fines - General	2G	-	-
350,000.00	Sales - General	2H	-	831,300.00
12,000,000.00	Earnings -General	2I	4,207,900.00	7,804,600.00
5,100,000.00	Rent on Government Buildings - General	2J	-	-
24,924,900.00	Rent on Land & Others - General	2K	4,760,000.00	5,592,200.00
-	Repayments - General	2L	-	111,072.28
-	Investment Income	2M	-	-
-	Interest Earned	2N	-	-
-	Re-Imbursement General	2O	-	-
81,675,000.00	Independent Revenue Sub-total		29,178,600.00	36,695,952.28
7,086,675,000.00	Total Receipts		5,428,626,640.43	3,733,816,592.65
	Payments			
(2,204,160,425.00)	Salaries and Allowances	5	(1,980,481,955.82)	(780,453,318.70)
-	Social Contributions	6	-	-
(347,130,000.00)	Social Benefits	7	(347,120,837.20)	-
(1,459,250,000.00)	Overhead Cost	8	(988,614,322.39)	(578,893,197.20)
-	Loans and Advances	9	-	-
(1,529,518,073.00)	Grants and Contrbutions	10	(714,913,646.50)	(1,476,840,813.89)
(13,000,000.00)	Subsidies	11	(3,680,000.00)	(27,450,713.64)
(133,950,000.00)	Transfers - Payments	13A	(133,941,769.37)	(191,595,803.92)
-	Transfers - Payments to Individuals	13B	-	-
-	Loss on Foreign Exchange	14	-	-
(5,687,008,498.00)	Total Payments		(4,168,752,531.28)	(3,055,233,847.35)
1,399,666,502.00	Net Cash flow from Operating Activities		1,259,874,109.16	678,582,745.30
	Investing Activities			
(401,000,000.00)	Purchase of Fixed Assets	15A	(18,480,000.00)	(11,928,060.00)
(2,200,000,000.00)	Construction/Provision of Fixed Assets	15B	(1,190,955,222.74)	(57,647,923.29)
(180,000,000.00)	Rehabilitation/Repairs of Fixed Assets	15C	(10,300,000.00)	(66,637,000.00)
(70,000,000.00)	Preservation of the Environment	15D	(4,500,000.00)	(3,890,000.00)
(87,500,000.00)	Acquisition of Non Tangible Assets	15E	(18,200,000.00)	(17,828,389.83)
(2,938,500,000.00)	Net Cash Flow from Investing Activities		(1,242,435,222.74)	(157,931,373.12)
	Financing Activities			
40,000,000.00	Proceeds from Aids and Grants	3	-	-
1,100,000,000.00	Proceeds from Loans/Borrowings	4A	-	-
100,000,000.00	Proceeds from Other Capital Receipts	4B	102,324,444.36	58,542,900.00
(2,000,000.00)	Repayment of Loans	12	-	(37,494,766.56)
1,238,000,000.00	Net Cash Flow from Financing Activities		102,324,444.36	21,048,133.44
(300,833,498.00)	Net Surplus/(Deficit) for the Year		119,763,330.78	541,699,505.62
-	Add: Opening Balance		791,753,198.39	250,053,692.78
(300,833,498.00)	Closing Cash Balance		911,516,529.17	791,753,198.39

8/8/2025
Executive Chairman

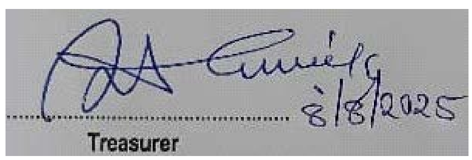
8/8/2025
Treasurer

GOMBE STATE GOVERNMENT OF NIGERIA

YAMALTU/DEBA LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2024

	NOTES	2024	2023
		₦	₦
ASSETS			
Cash and Bank Balances	16	911,516,529	791,753,198
TOTAL ASSETS		911,516,529	791,753,198
LIABILITIES			
Accumulated Surplus/(Deficit)	25	911,516,529	791,753,198
TOTAL LIABILITIES		911,516,529	791,753,198



GOMBE STATE GOVERNMENT OF NIGERIA

YAMALTU/DEBA LOCAL GOVERNMENT COUNCIL

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER 2024

	NOTES	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
REVENUE								
Statutory Revenue	1	4,305,000,000.00	2,700,000,000.00	7,005,000,000.00	7,005,000,000.00	5,399,448,040.43	(1,605,551,959.57)	3,697,120,640.37
Sub-total Statutory Revenue		4,305,000,000.00	2,700,000,000.00	7,005,000,000.00	7,005,000,000.00	5,399,448,040.43	(1,605,551,959.57)	3,697,120,640.37
Independent Revenue:								
Personal Taxes	2A	-	-	-	-	-	-	-
Other Taxes	2B	10,000.00	-	10,000.00	10,000.00	-	(10,000.00)	-
Licences - General	2C	10,215,100.00	45,000.00	10,260,100.00	10,260,100.00	15,653,600.00	5,393,500.00	14,433,450.00
Mining Rents	2D	-	-	-	-	-	-	-
Royalties	2E	-	-	-	-	-	-	-
Fees - General	2F	29,000,000.00	30,000.00	29,030,000.00	29,030,000.00	4,557,100.00	(24,472,900.00)	7,923,330.00
Fines - General	2G	-	-	-	-	-	-	-
Sales - General	2H	350,000.00	-	350,000.00	350,000.00	-	(350,000.00)	831,300.00
Earnings -General	2I	12,000,000.00	-	12,000,000.00	12,000,000.00	4,207,900.00	(7,792,100.00)	7,804,600.00
Rent on Government Buildings - General	2J	2,500,000.00	2,600,000.00	5,100,000.00	5,100,000.00	-	(5,100,000.00)	-
Rent on Land & Others - General	2K	17,924,900.00	7,000,000.00	24,924,900.00	24,924,900.00	4,760,000.00	(20,164,900.00)	5,592,200.00
Repayments - General	2L	-	-	-	-	-	-	111,072.28
Investment Income	2M	-	-	-	-	-	-	-
Interest Earned	2N	-	-	-	-	-	-	-
Re-Imbursement General	2O	-	-	-	-	-	-	-
Sub-total Independent Revenue		72,000,000.00	9,675,000.00	81,675,000.00	81,675,000.00	29,178,600.00	(52,496,400.00)	36,695,952.28
Capital Receipts								
Aids and Grants	3	40,000,000.00	-	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
Loans/Borrowings Receipt	4A	1,100,000,000.00	-	1,100,000,000.00	1,100,000,000.00	-	(1,100,000,000.00)	-
Other Capital Receipts	4B	100,000,000.00	-	100,000,000.00	100,000,000.00	102,324,444.36	2,324,444.36	58,542,900.00
Sub-total Capital Receipts		1,240,000,000.00	-	1,240,000,000.00	1,240,000,000.00	102,324,444.36	(1,137,675,555.64)	58,542,900.00
TOTAL REVENUE		5,617,000,000.00	2,709,675,000.00	8,326,675,000.00	8,326,675,000.00	5,530,951,084.79	(2,795,723,915.21)	3,792,359,492.65
EXPENDITURE								
Salaries and Allowances	5	981,240,425.00	380,000,000.00	1,361,240,425.00	2,204,160,425.00	1,980,481,955.82	223,678,469.18	780,453,318.70
Social Contributions	6	-	-	-	-	-	-	-
Social Benefits	7	32,000,000.00	-	32,000,000.00	347,130,000.00	347,120,837.20	9,162.80	-
Overhead Cost	8	1,027,750,000.00	413,500,000.00	1,441,250,000.00	1,459,250,000.00	988,614,322.39	470,635,677.61	578,893,197.20
Loans and Advances	9	-	-	-	-	-	-	-
Grants and Contrbutions	10	2,169,518,073.00	410,000,000.00	2,579,518,073.00	1,529,518,073.00	714,913,646.50	814,604,426.50	1,476,840,813.89
Subsidies	11	13,000,000.00	-	13,000,000.00	13,000,000.00	3,680,000.00	9,320,000.00	27,450,713.64
Public Debt Charges	12	262,000,000.00	-	262,000,000.00	2,000,000.00	-	2,000,000.00	37,494,766.56
Loss on Foreign Exchange	14	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		4,485,508,498.00	1,203,500,000.00	5,689,008,498.00	5,555,058,498.00	4,034,810,761.91	1,520,247,736.09	2,901,132,809.99
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		1,131,491,502.00	1,506,175,000.00	2,637,666,502.00	2,771,616,502.00	1,496,140,322.88	(4,315,971,651.30)	891,226,682.66
CAPITAL EXPENDITURE								
Purchase of Fixed Assets	15A	381,000,000.00	20,000,000.00	401,000,000.00	401,000,000.00	18,480,000.00	382,520,000.00	11,928,060.00
Construction/Provision of Fixed Assets	15B	950,000,000.00	1,250,000,000.00	2,200,000,000.00	2,200,000,000.00	1,190,955,222.74	1,009,044,777.26	57,647,923.29
Rehabilitation/Repairs of Fixed Assets	15C	100,000,000.00	80,000,000.00	180,000,000.00	180,000,000.00	10,300,000.00	169,700,000.00	66,637,000.00
Preservation of the Environment	15D	50,000,000.00	20,000,000.00	70,000,000.00	70,000,000.00	4,500,000.00	65,500,000.00	3,890,000.00
Acquisition of Non Tangible Assets	15E	87,000,000.00	500,000.00	87,500,000.00	87,500,000.00	18,200,000.00	69,300,000.00	17,828,389.83
TOTAL CAPITAL EXPENDITURE		1,568,000,000.00	1,370,500,000.00	2,938,500,000.00	2,938,500,000.00	1,242,435,222.74	1,696,064,777.26	157,931,373.12
TRANSFERS			-	-				
Transfers - Payments	13A	-	-	-	133,950,000.00	133,941,769.37	8,230.63	191,595,803.92
Transfers - Payments to Individuals	13B	-	-	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	133,950,000.00	133,941,769.37	8,230.63	191,595,803.92
SURPLUS/(DEFICIT)		(436,508,498.00)	135,675,000.00	(300,833,498.00)	(300,833,498.00)	119,763,330.78	(6,012,044,659.19)	541,699,505.62

8/8/2025
Treasurer

8/8/2025
Executive Chairman

GOMBE STATE GOVERNMENT OF NIGERIA
YAMALTU/DEBA LOCAL GOVERNMENT COUNCIL
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER 2024

ACTUAL 2023		NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
₦			₦	₦	₦	₦	₦	₦
250,053,692.78	OPENING BALANCE		791,753,198.39					
	REVENUE							
3,697,120,640.37	Statutory Revenue	1	5,399,448,040.43	7,005,000,000.00	7,005,000,000.00	2,700,000,000.00	4,305,000,000.00	(1,605,551,959.57)
3,697,120,640.37	Sub-total Statutory Revenue		5,399,448,040.43	7,005,000,000.00	7,005,000,000.00	2,700,000,000.00	4,305,000,000.00	(1,605,551,959.57)
	Independent Revenue:							
-	Personal Taxes	2A	-	-	-	-	-	-
-	Licences - General	2B	-	10,000.00	10,000.00	-	10,000.00	(10,000.00)
14,433,450.00	Mining Rents	2C	15,653,600.00	10,260,100.00	10,260,100.00	45,000.00	10,215,100.00	5,393,500.00
-	Fees - General	2D	-	-	-	-	-	-
-	Fines - General	2E	-	-	-	-	-	-
7,923,330.00	Sales - General	2F	4,557,100.00	29,030,000.00	29,030,000.00	30,000.00	29,000,000.00	(24,472,900.00)
-	Earnings -General	2G	-	-	-	-	-	-
831,300.00	Rent on Government Buildings - General	2H	-	350,000.00	350,000.00	-	350,000.00	(350,000.00)
7,804,600.00	Rent on Land & Others - General	2I	4,207,900.00	12,000,000.00	12,000,000.00	-	12,000,000.00	(7,792,100.00)
-	Repayments - General	2J	-	5,100,000.00	5,100,000.00	2,600,000.00	2,500,000.00	(5,100,000.00)
5,592,200.00	Investment Income	2K	4,760,000.00	24,924,900.00	24,924,900.00	7,000,000.00	17,924,900.00	(20,164,900.00)
111,072.28	Interest Earned	2L	-	-	-	-	-	-
-	Re-Imbursement General	2M	-	-	-	-	-	-
-	Rates	2N	-	-	-	-	-	-
-	Miscellaneous	2O	-	-	-	-	-	-
36,695,952.28	Sub-total Independent Revenue		29,178,600.00	81,675,000.00	81,675,000.00	9,675,000.00	72,000,000.00	(52,496,400.00)
3,983,870,285.43	TOTAL RECURRENT REVENUE		6,220,379,838.83	7,086,675,000.00	7,086,675,000.00	2,709,675,000.00	4,377,000,000.00	(1,658,048,359.57)
	EXPENDITURE							
780,453,318.70	Salaries and Allowances	5	1,980,481,955.82	2,204,160,425.00	1,361,240,425.00	380,000,000.00	981,240,425.00	223,678,469.18
-	Social Contributions	6	-	-	-	-	-	-
-	Social Benefits	7	347,120,837.20	347,130,000.00	32,000,000.00	-	32,000,000.00	9,162.80
578,893,197.20	Overhead Cost	8	988,614,322.39	1,459,250,000.00	1,441,250,000.00	413,500,000.00	1,027,750,000.00	470,635,677.61
-	Loans and Advances	9	-	-	-	-	-	-
1,476,840,813.89	Grants and Contrbutions	10	714,913,646.50	1,529,518,073.00	2,579,518,073.00	410,000,000.00	2,169,518,073.00	814,604,426.50
27,450,713.64	Subsidies	11	3,680,000.00	13,000,000.00	13,000,000.00	-	13,000,000.00	9,320,000.00
37,494,766.56	Public Debt Charges	12	-	2,000,000.00	262,000,000.00	-	262,000,000.00	2,000,000.00
-	Loss on Foreign Exchange	14	-	-	-	-	-	-
2,901,132,809.99	TOTAL OPERATING EXPENDITURE		4,034,810,761.91	5,555,058,498.00	5,689,008,498.00	1,203,500,000.00	4,485,508,498.00	1,520,247,736.09
1,082,737,475.44	OPERATING BALANCE		2,185,569,076.92	1,531,616,502.00	1,397,666,502.00	1,506,175,000.00	(108,508,498.00)	(3,178,296,095.66)
	TRANSFERS							
191,595,803.92	Transfers - Payments	13A	133,941,769.37	133,950,000.00	-	-	-	8,230.63
-	Transfers - Payments to Individuals	13B	-	-	-	-	-	-
99,388,473.12	Transfer to Capital Development Fund		1,140,110,778.38		-	-		
	Transfer from Capital Development Fund				-	-		
290,984,277.04	TRANSFERS TOTAL		1,274,052,547.75	133,950,000.00	-	-	-	8,230.63
791,753,198.39	CLOSING BALANCE		911,516,529.17					

8/8/2025
Treasurer

8/8/2025
Executive Chairman

GOMBE STATE GOVERNMENT OF NIGERIA
YAMALTU/DEBA LOCAL GOVERNMENT COUNCIL
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER 2024

ACTUAL 2023		NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
₦			₦	₦	₦	₦	₦	₦
-	OPENING BALANCE		-					
	REVENUE							
	Capital Receipts							
99,388,473.12	Transfer from Consolidated Revenue Fund		1,140,110,778.38	-			-	-
-	Aids and Grants	3	-	40,000,000.00	40,000,000.00	-	40,000,000.00	(40,000,000.00)
-	Loans/Borrowings Receipt	4A	-	1,100,000,000.00	1,100,000,000.00	-	1,100,000,000.00	(1,100,000,000.00)
58,542,900.00	Other Capital Receipts	4B	102,324,444.36	100,000,000.00	100,000,000.00	-	100,000,000.00	2,324,444.36
157,931,373.12	Sub-total Capital Receipts		1,242,435,222.74	1,240,000,000.00	1,240,000,000.00	-	1,240,000,000.00	(1,137,675,555.64)
-	Transfer to Consolidated Revenue Fund		-	-			-	-
157,931,373.12	TOTAL CAPITAL REVENUE AVAILABLE		1,242,435,222.74	1,240,000,000.00	1,240,000,000.00	-	1,240,000,000.00	(1,137,675,555.64)
	CAPITAL EXPENDITURE							
11,928,060.00	Purchase of Fixed Assets	15A	18,480,000.00	401,000,000.00	401,000,000.00	20,000,000.00	381,000,000.00	382,520,000.00
57,647,923.29	Construction/Provision of Fixed Assets	15B	1,190,955,222.74	2,200,000,000.00	2,200,000,000.00	1,250,000,000.00	950,000,000.00	1,009,044,777.26
66,637,000.00	Rehabilitation/Repairs of Fixed Assets	15C	10,300,000.00	180,000,000.00	180,000,000.00	80,000,000.00	100,000,000.00	169,700,000.00
3,890,000.00	Preservation of the Environment	15D	4,500,000.00	70,000,000.00	70,000,000.00	20,000,000.00	50,000,000.00	65,500,000.00
17,828,389.83	Acquisition of Non Tangible Assets	15E	18,200,000.00	87,500,000.00	87,500,000.00	500,000.00	87,000,000.00	69,300,000.00
157,931,373.12	TOTAL CAPITAL EXPENDITURE		1,242,435,222.74	2,938,500,000.00	2,938,500,000.00	1,370,500,000.00	1,568,000,000.00	1,696,064,777.26
-	CLOSING BALANCE		-					

8/8/2025
Treasurer

8/8/2025
Executive Chairman

YAMALTU-DEBA LOCAL GOVERNMENT

GOMBE STATE OF NIGERIA

Yamaltu-Deba Local Government Secretariat,
Along Kurl Road,
P.M.B 001 Deba,
Gombe, Gombe State
email: yamaltudebalga@yahoo.com

Telephone No:...

Ref No: ____________________

Date: ____________________

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

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

a. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with the Cash Basis IPSAS, *Financial Reporting under the Cash Basis of Accounting* 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.

8/8/2025
....
Treasurer

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2024	ACTUAL 2023
	₦	₦
Note 1: Government Share of FAAC (Statutory Revenue)		
Note 1A: Local Government Share of FAAC	667,569,609	1,416,864,379
Note 1B: Local Government Share of VAT	2,753,909,992	1,397,245,591
Note 1C: Local Government Share of Other FAAC	1,977,968,439	883,010,671
Note 1: Government Share of FAAC (Statutory Revenue) Total	5,399,448,040	3,697,120,640
Note 2: Independent Revenue		
Note 2A: Personal Taxes	-	-
Note 2B: Other Taxes	-	-
Note 2C: Licences - General	15,653,600	14,433,450
Note 2D: Mining Rents	-	-
Note 2E: Royalties	-	-
Note 2F: Fees - General	4,557,100	7,923,330
Note 2G: Fines - General	-	-
Note 2H: Sales - General	-	831,300
Note 2I: Earnings -General	4,207,900	7,804,600
Note 2J: Rent on Government Buildings - General	-	-
Note 2K: Rent on Land & Others - General	4,760,000	5,592,200
Note 2L: Repayments - General	-	111,072
Note 2M: Investment Income	-	-
Note 2N: Interest Earned	-	-
Note 2O: Re-Imbursement General	-	-
Note 2: Independent Revenue Total	29,178,600	36,695,952
Note 3: Aids and Grants		
Note 3A: Domestic Aids	-	-
Note 3B: Foreign Aids	-	-
Note 3C: Domestic Grants	-	-
Note 3D: Foreign Grants	-	-
Note 3: Aids and Grants Total	-	-
Note 4: Loans and Other Capital Receipts		
Note 4A: Loans/ Borrowings Receipt	-	-
Note 4B: Other Capital Receipts	102,324,444	58,542,900
Note 4C: Transfers	-	-
Note 4: Loans and Other Capital Receipts Total	102,324,444	58,542,900
Note 5: Salaries and Allowances		
Note 5: Salaries and Allowances	1,980,481,956	780,453,319
Note 5: Salaries and Allowances Total	1,980,481,956	780,453,319
Note 6: Social Contribution		
Note 6: Social Contribution	-	-
Note 6: Social Contribution Total	-	-

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2024	ACTUAL 2023
	₦	₦
Note 7: Social Benefits		
Note 7: Social Benefits	347,120,837	-
Note 7: Social Benefits Total	347,120,837	-
Note 8: Overhead Cost		
Note 8A: Travel and Transport - General	196,410,673	78,872,513
Note 8B: Utilities - General	1,514,000	-
Note 8C: Materials and Supplies - General	141,036,571	25,233,727
Note 8D: Maintenance Services General	91,767,295	20,085,000
Note 8E: Training General	-	-
Note 8F: Other Services - General	307,103,018	230,908,328
Note 8G: Consulting & Professional Services - General	8,277,400	2,557,214
Note 8H: Fuel and Lubricants - General	-	493,000
Note 8I: Financial Charges General	1,801,924	1,796,436
Note 8J: Miscellaneous Expenses - General	142,189,800	171,318,737
Note 8: Overhead Cost Total	890,100,682	531,264,954
Note 9: Loans and Advances		
Note 9: Staff Loans and Advances - General	-	-
Note 9: Loans and Advances Total	-	-
Note 10: Grants and Contributions		
Note 10A: Local Grants and Contributions	703,913,647	1,476,840,814
Note 10B: Foreign Grants and Contribution	11,000,000	-
Note 10: Grants and Contributions Total	714,913,647	1,476,840,814
Note 11: Subsidies General		
Note 11A: Subsidy to Government Owned Companies & Parastatals	3,680,000	27,450,714
Note 11B: Subsidy to Private Companies	-	-
Note 11: Subsidies General Total	3,680,000	27,450,714
Note 12: Public Debt Charges		
Note 12: Loans Repayment	-	37,494,767
Note 12: Public Debt Charges Total	-	37,494,767
Note 13: Transfers -Payment		
Note 13A: Transfer to Fund Recurrent Expenditure-Payment	133,941,769	191,595,804
Note 13B: Transfers-Payments to Individuals	-	-
Note 13: Transfers -Payment Total	133,941,769	191,595,804
Note 15: Capital Expenditure		
Note 15A: Purchase of Fixed Assets - General	18,480,000	11,928,060
Note 15B: Construction/Provision of Fixed Assets - General	1,190,955,223	57,647,923
Note 15C: Rehabilitation/Repairs of Fixed Assets - General	10,300,000	66,637,000
Note 15D: Preservation of the Environment - Gnenral	4,500,000	3,890,000

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2024	ACTUAL 2023
	₦	₦
Note 15E: Acquisition of Non Tangible Assets	18,200,000	17,828,390
Note 15: Capital Expenditure Total	1,242,435,223	157,931,373
Note 16: Cash and Bank Balances Held By Treasurer		
Note 16: Cash and Bank Balances Held By Treasurer	911,516,529	791,753,198
Note 16: Cash and Bank Balances Held By Treasurer Total	911,516,529	791,753,198
Note 17: Advances and Imprests		
Note 17: Advances and Imprests	-	-
Note 17: Advances and Imprests Total	-	-
Note 18: Investments		
Note 18: Investments	-	-
Note 18: Investments Total	-	-
Note 19: Loans Granted		
Note 19: Loans Granted	-	-
Note 19: Loans Granted Total	-	-
Note 20: Deposits - General		
Note 20: Deposits - General	-	-
Note 20: Deposits - General Total	-	-
Note 21: Loans and Debts		
Note 21: Domestic Loan Stock	-	-
Note 21: Loans and Debts Total	-	-
Note 22: Unremitted Deductions		
Note 22: Unremitted Taxes	-	-
Note 22: Unremitted Deductions Total	-	-
Note 23: Current Portion of Long-Term Borrowings		
Note 23: Current Portion of Long-Term Borrowings	-	-
Note 23: Current Portion of Long-Term Borrowings Total	-	-
Note 24: Long-Term Borrowings		
Note 24: Long-Term Borrowings	-	-
Note 24: Long-Term Borrowings Total	-	-
Note 25: Accumulated Surplus/(Deficit)		
Note 25: Accumulated Surplus/(Deficit)	911,516,529	791,753,198
Note 25: Accumulated Surplus/(Deficit) Total	911,516,529	791,753,198

Note 1A: LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES

MONTH	2024			2023		
	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL
	₦	₦	₦	₦	₦	₦
JANUARY	102,844,347.24	-	102,844,347.24	187,548,295.89	4,907,596.13	192,455,892.02
FEBRUARY	128,316,455.19	-	128,316,455.19	106,233,725.90	4,907,596.13	111,141,322.03
MARCH	4,351,899.61	-	4,351,899.61	100,869,738.71	4,907,596.13	105,777,334.84
APRIL	79,301,733.50	-	79,301,733.50	139,277,486.42	4,907,596.13	144,185,082.55
MAY	66,389,809.92	-	66,389,809.92	97,513,596.82	4,907,596.13	102,421,192.95
JUNE	36,116,590.00	-	36,116,590.00	150,005,391.93	4,907,596.13	154,912,988.06
JULY	28,978,311.90	-	28,978,311.90	86,849,353.96	-	86,849,353.96
AUGUST	34,657,776.09	-	34,657,776.09	112,766,290.86	-	112,766,290.86
SEPTEMBER	42,400,273.79	-	42,400,273.79	94,423,901.05	8,049,189.78	102,473,090.83
OCTOBER	25,477,077.90	-	25,477,077.90	112,978,388.06	-	112,978,388.06
NOVEMBER	14,729,775.48	-	14,729,775.48	87,361,032.19	-	87,361,032.19
DECEMBER	104,005,558.72	-	104,005,558.72	103,542,410.90	-	103,542,410.90
TOTAL	667,569,609.34	-	667,569,609.34	1,379,369,612.70	37,494,766.56	1,416,864,379.26

Note 1B: LOCAL GOVERNMENT SHARE OF VAT

MONTH	2024	2023
	₦	₦
JANUARY	204,322,480.82	103,259,826.88
FEBRUARY	170,858,910.63	101,485,756.68
MARCH	188,714,836.78	96,369,654.10
APRIL	232,501,765.03	87,371,065.70
MAY	205,568,753.87	87,091,215.48
JUNE	209,757,155.23	107,224,590.95
JULY	227,324,130.13	116,566,623.22
AUGUST	261,701,686.26	122,571,808.39
SEPTEMBER	242,417,412.36	152,527,786.20
OCTOBER	241,273,909.80	126,989,610.60
NOVEMBER	315,646,439.11	144,257,699.49
DECEMBER	253,822,512.13	151,529,952.93
TOTAL	2,753,909,992.16	1,397,245,590.61

Note 1C: LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES

MONTH	2024	2023
	₦	₦
JANUARY	90,442,369.24	11,011,717.33
FEBRUARY	84,242,578.34	41,875,422.07
MARCH	171,719,954.05	37,917,826.09
APRIL	270,212,145.45	6,659,080.12
MAY	129,847,269.08	106,464,990.05
JUNE	144,778,110.79	46,415,980.37
JULY	202,372,154.73	97,620,753.98
AUGUST	175,630,746.35	99,776,439.35
SEPTEMBER	137,562,366.05	129,362,058.34
OCTOBER	184,516,220.69	55,677,901.95
NOVEMBER	192,635,028.57	81,211,392.18
DECEMBER	194,009,495.60	109,553,371.42
TOTAL	1,977,968,438.93	823,546,933.25

GOMBE STATE GOVERNMENT OF NIGERIA
YAMALTU/DEBA LOCAL GOVERNMENT COUNCIL
SUMMARY OF TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)							
110101	Statutory Allocation	2,250,000,000.00	(900,000,000.00)	1,350,000,000.00	1,350,000,000.00	667,569,609.34	(682,430,390.66)	1,416,864,379.26
110102	Share of VAT	1,500,000,000.00	1,500,000,000.00	3,000,000,000.00	3,000,000,000.00	2,753,909,992.16	(246,090,007.85)	1,397,245,590.61
110103	Other FAAC	555,000,000.00	2,100,000,000.00	2,655,000,000.00	2,655,000,000.00	1,977,968,438.93	(677,031,561.07)	883,010,670.50
	STATUTORY REVENUE TOTAL	4,305,000,000.00	2,700,000,000.00	7,005,000,000.00	7,005,000,000.00	5,399,448,040.43	(1,605,551,959.57)	3,697,120,640.37
	INDEPENDENT REVENUE							
120101	Personal Taxes	-	-	-	-	-	-	-
120103	Other Taxes	10,000.00	-	10,000.00	10,000.00	-	(10,000.00)	-
120201	Licences - General	10,215,100.00	45,000.00	10,260,100.00	10,260,100.00	15,653,600.00	5,393,500.00	14,433,450.00
120202	Mining Rents	-	-	-	-	-	-	-
120203	Royalties	-	-	-	-	-	-	-
120204	Fees - General	29,000,000.00	30,000.00	29,030,000.00	29,030,000.00	4,557,100.00	(24,472,900.00)	7,923,330.00
120205	Fines - General	-	-	-	-	-	-	-
120206	Sales - General	350,000.00	-	350,000.00	350,000.00	-	(350,000.00)	831,300.00
120207	Earnings -General	12,000,000.00	-	12,000,000.00	12,000,000.00	4,207,900.00	(7,792,100.00)	7,804,600.00
120208	Rent on Government Buildings - General	2,500,000.00	2,600,000.00	5,100,000.00	5,100,000.00	-	(5,100,000.00)	-
120209	Rent on Land & Others - General	17,924,900.00	7,000,000.00	24,924,900.00	24,924,900.00	4,760,000.00	(20,164,900.00)	5,592,200.00
120210	Repayments - General	-	-	-	-	-	-	111,072.28
120211	Investment Income	-	-	-	-	-	-	-
120212	Interest Earned	-	-	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-	-	-
	INDEPENDENT REVENUE TOTAL	72,000,000.00	9,675,000.00	81,675,000.00	81,675,000.00	29,178,600.00	(52,496,400.00)	36,695,952.28
	CAPITAL RECEIPTS AND OTHER REVENUE SOURCES							
130101	Domestic Aids	-	-	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-	-	-
130201	Domestic Grants	-	-	-	-	-	-	-
130202	Foreign Grants	40,000,000.00	-	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
140201	Other Capital Receipts	100,000,000.00	-	100,000,000.00	100,000,000.00	102,079,944.36	2,079,944.36	58,542,900.00
140301	Domestic Loans/ Borrowings Receipt	1,100,000,000.00	-	1,100,000,000.00	1,100,000,000.00	-	(1,100,000,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	244,500.00	244,500.00	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	1,240,000,000.00	-	1,240,000,000.00	1,240,000,000.00	102,324,444.36	(1,137,675,555.64)	58,542,900.00
	TOTAL REVENUE	5,617,000,000.00	2,709,675,000.00	8,326,675,000.00	8,326,675,000.00	5,530,951,084.79	(2,795,723,915.21)	3,792,359,492.65

GOMBE STATE GOVERNMENT OF NIGERIA
YAMALTU/DEBA LOCAL GOVERNMENT COUNCIL
DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
110101 - STATUTORY ALLOCATION								
11010101	Statutory Allocation	2,250,000,000.00	(900,000,000.00)	1,350,000,000.00	1,350,000,000.00	667,569,609.34	(682,430,390.66)	1,416,864,379.26
110101 - STATUTORY ALLOCATION Total		2,250,000,000.00	(900,000,000.00)	1,350,000,000.00	1,350,000,000.00	667,569,609.34	(682,430,390.66)	1,416,864,379.26
110102 - SHARE OF VAT								
11010201	Share of VAT	1,500,000,000.00	1,500,000,000.00	3,000,000,000.00	3,000,000,000.00	2,753,909,992.16	(246,090,007.85)	1,397,245,590.61
110102 - SHARE OF VAT Total		1,500,000,000.00	1,500,000,000.00	3,000,000,000.00	3,000,000,000.00	2,753,909,992.16	(246,090,007.85)	1,397,245,590.61
110103 - OTHER FAAC								
11010301	Excess Crude /PPT	25,000,000.00	-	25,000,000.00	25,000,000.00	-	(25,000,000.00)	35,384,478.37
11010302	Ecological Fund from FAAC	-	-	-	-	-	-	59,463,737.24
11010303	Budget Augmentation	-	600,000,000.00	600,000,000.00	600,000,000.00	-	(600,000,000.00)	-
11010304	Exchange Rate Gain	350,000,000.00	1,500,000,000.00	1,850,000,000.00	1,850,000,000.00	1,559,120,088.04	(290,879,911.96)	504,089,615.28
11010306	Non Oil Excess Revenue	-	-	-	-	140,334,997.50	140,334,997.50	120,404,970.87
11010307	Share of Solid Minerals	-	-	-	-	3,702,647.57	3,702,647.57	-
11010308	Stabilization Fund	20,000,000.00	-	20,000,000.00	20,000,000.00	-	(20,000,000.00)	-
11010309	Other Recurrent Receipts	160,000,000.00	-	160,000,000.00	160,000,000.00	184,861,432.61	24,861,432.61	51,549,722.41
11010317	Electronic Money Transfers Levy	-	-	-	-	89,949,273.22	89,949,273.22	112,118,146.33
110103 - OTHER FAAC Total		555,000,000.00	2,100,000,000.00	2,655,000,000.00	2,655,000,000.00	1,977,968,438.93	(677,031,561.07)	883,010,670.50
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total		4,305,000,000.00	2,700,000,000.00	7,005,000,000.00	7,005,000,000.00	5,399,448,040.43	(1,605,551,959.57)	3,697,120,640.37
12 - INDEPENDENT REVENUE								
1201 - TAX REVENUE								
120103 - OTHER TAXES								
12010313	Stamp Duty Tax	10,000.00	-	10,000.00	10,000.00	-	(10,000.00)	-
120103 - OTHER TAXES Total		10,000.00	-	10,000.00	10,000.00	-	(10,000.00)	-
1201 - TAX REVENUE Total		10,000.00	-	10,000.00	10,000.00	-	(10,000.00)	-
1202 - NON-TAX REVENUE								
120201 - LICENCES - GENERAL								
12020107	Boats and Canoe(Small Craft) Licences	11,000.00	5,000.00	16,000.00	16,000.00	-	(16,000.00)	-
12020109	Registration of Voluntary Organisations	160,000.00	-	160,000.00	160,000.00	-	(160,000.00)	21,300.00
12020110	Inland Water-Way Licences	7,000.00	10,000.00	17,000.00	17,000.00	-	(17,000.00)	-
12020111	Bake House Licences	350,000.00	-	350,000.00	350,000.00	6,000.00	(344,000.00)	12,300.00
12020113	Brick Making, etc. Licences	350,000.00	-	350,000.00	350,000.00	-	(350,000.00)	169,000.00
12020114	Cart Licences	-	-	-	-	-	-	787,600.00
12020115	Dane Gun Licences	500,000.00	-	500,000.00	500,000.00	-	(500,000.00)	160,600.00
12020116	Cattle Dealer Licences	550,000.00	-	550,000.00	550,000.00	2,723,800.00	2,173,800.00	1,160,700.00
12020117	Dried Fish & Meat Licences	305,000.00	10,000.00	315,000.00	315,000.00	40,100.00	(274,900.00)	341,200.00
12020118	Pet (Dog) Licences	-	-	-	-	-	-	154,000.00
12020119	Fishing Permits	200,000.00	-	200,000.00	200,000.00	-	(200,000.00)	-
12020120	Hawker's Permits	300,000.00	-	300,000.00	300,000.00	8,757,300.00	8,457,300.00	5,544,100.00
12020121	Hunting Permits	382,100.00	-	382,100.00	382,100.00	14,000.00	(368,100.00)	261,600.00
12020122	Produce Buying Licences	550,000.00	-	550,000.00	550,000.00	3,527,300.00	2,977,300.00	4,613,150.00
12020124	Abbattoir/Slaughter Licences	950,000.00	-	950,000.00	950,000.00	16,400.00	(933,600.00)	98,900.00
12020126	Hiring Services	4,500,000.00	-	4,500,000.00	4,500,000.00	-	(4,500,000.00)	201,500.00
12020128	Borehole Drilling Licences	100,000.00	-	100,000.00	100,000.00	-	(100,000.00)	350,500.00
12020130	Cinematograph Licences	300,000.00	-	300,000.00	300,000.00	25,300.00	(274,700.00)	52,650.00
12020137	Trade Permits Licences	400,000.00	-	400,000.00	400,000.00	525,400.00	125,400.00	459,350.00
12020138	Forest Licences Roller Saws,Saw Mill Hammer/Licences	150,000.00	10,000.00	160,000.00	160,000.00	-	(160,000.00)	-
12020160	Animal Health Certificate Licences	150,000.00	10,000.00	160,000.00	160,000.00	-	(160,000.00)	-
12020161	Liquor Licences	-	-	-	-	18,000.00	18,000.00	45,000.00
120201 - LICENCES - GENERAL Total		10,215,100.00	45,000.00	10,260,100.00	10,260,100.00	15,653,600.00	5,393,500.00	14,433,450.00
120204 - FEES - GENERAL								
12020402	Medical Service Fees/Laboratory Fees	55,000.00	-	55,000.00	55,000.00	-	(55,000.00)	-
12020414	Registration of Access/Permit of Minerals, Mining & Allied Fees	5,000,000.00	-	5,000,000.00	5,000,000.00	-	(5,000,000.00)	-
12020417	Contractors Registration Fees	100,000.00	-	100,000.00	100,000.00	-	(100,000.00)	-
12020421	MOT Testing, Training, Workshops Inspection Fees	10,000.00	20,000.00	30,000.00	30,000.00	-	(30,000.00)	-
12020422	Indigene Letter	10,000,000.00	-	10,000,000.00	10,000,000.00	966,000.00	(9,034,000.00)	4,681,900.00
12020424	Business/Trade Operating Fees	2,600,000.00	-	2,600,000.00	2,600,000.00	3,549,100.00	949,100.00	2,559,630.00
12020426	Tender Fees/Bill of Interest/Non-Refundable Tender Fees	250,000.00	-	250,000.00	250,000.00	-	(250,000.00)	-
12020434	Billboard/Advertisement Fees	70,000.00	10,000.00	80,000.00	80,000.00	-	(80,000.00)	-
12020436	Survey/Planning/Approval Fees	100,000.00	-	100,000.00	100,000.00	-	(100,000.00)	-
12020443	Proof/Change of Ownership Certificate Fees	4,165,000.00	-	4,165,000.00	4,165,000.00	-	(4,165,000.00)	-
12020444	Agriculture/Veterinary Service Fees	1,500,000.00	-	1,500,000.00	1,500,000.00	-	(1,500,000.00)	-
12020447	Timber, Forest and Charcoal Fees	1,000,000.00	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
12020466	Right of Occupancy Fees	3,000,000.00	-	3,000,000.00	3,000,000.00	-	(3,000,000.00)	570,400.00
12020489	Maintenance Fees	-	-	-	-	-	-	40,000.00
12020492	Other Fees	1,000,000.00	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
12020494	Registration of Community Development Associations and Community Based Organizations (CDAs & CBOs)	150,000.00	-	150,000.00	150,000.00	42,000.00	(108,000.00)	71,400.00
120204 - FEES - GENERAL Total		29,000,000.00	30,000.00	29,030,000.00	29,030,000.00	4,557,100.00	(24,472,900.00)	7,923,330.00
120206 - SALES - GENERAL								
12020605	Sales of Vaccines	100,000.00	-	100,000.00	100,000.00	-	(100,000.00)	-
12020609	Sales of Farm Produce	100,000.00	-	100,000.00	100,000.00	-	(100,000.00)	35,500.00
12020610	Proceeds From Sales of Goods By Public Autions	100,000.00	-	100,000.00	100,000.00	-	(100,000.00)	795,800.00
12020612	Proceeds From Sales of Drugs and Medications	50,000.00	-	50,000.00	50,000.00	-	(50,000.00)	-
120206 - SALES - GENERAL Total		350,000.00	-	350,000.00	350,000.00	-	(350,000.00)	831,300.00
120207 - EARNINGS -GENERAL								
12020701	Earnings From Consultancy Services	-	-	-	-	40,200.00	40,200.00	-
12020702	Earnings From Labouratory Services	250,000.00	-	250,000.00	250,000.00	-	(250,000.00)	-
12020703	Earnings From Hire of Plants and Equipments	550,000.00	-	550,000.00	550,000.00	-	(550,000.00)	-
12020707	Earnings From Medical Services	1,000,000.00	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
12020708	Earnings From Agricultural Produce	2,200,000.00	-	2,200,000.00	2,200,000.00	234,100.00	(1,965,900.00)	747,150.00
12020722	Earnings From Commercial Activities	8,000,000.00	-	8,000,000.00	8,000,000.00	3,933,600.00	(4,066,400.00)	7,057,450.00
120207 - EARNINGS -GENERAL Total		12,000,000.00	-	12,000,000.00	12,000,000.00	4,207,900.00	(7,792,100.00)	7,804,600.00

DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL								
12020801	Rent on Govt. Quaters	2,000,000.00	2,000,000.00	4,000,000.00	4,000,000.00	-	(4,000,000.00)	-
12020803	Rent on Govt.Buildings	500,000.00	600,000.00	1,100,000.00	1,100,000.00	-	(1,100,000.00)	-
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL Total		2,500,000.00	2,600,000.00	5,100,000.00	5,100,000.00	-	(5,100,000.00)	-
120209 - RENT ON LAND & OTHERS - GENERAL								
12020901	Rent on Government Land	500,000.00	500,000.00	1,000,000.00	1,000,000.00	-	(1,000,000.00)	30,000.00
12020904	Rents on Plots and Sites Services Program	2,700,000.00	1,500,000.00	4,200,000.00	4,200,000.00	370,000.00	(3,830,000.00)	915,000.00
12020905	Lease Rental	8,224,900.00	5,000,000.00	13,224,900.00	13,224,900.00	-	(13,224,900.00)	200,000.00
12020908	Tenament Rates	6,500,000.00	-	6,500,000.00	6,500,000.00	3,487,300.00	(3,012,700.00)	698,800.00
12020910	Ground Rent	-	-	-	-	902,700.00	902,700.00	3,748,400.00
120209 - RENT ON LAND & OTHERS - GENERAL Total		17,924,900.00	7,000,000.00	24,924,900.00	24,924,900.00	4,760,000.00	(20,164,900.00)	5,592,200.00
120210 - REPAYMENTS - GENERAL								
12021006	General Refunds	-	-	-	-	-	-	111,072.28
120210 - REPAYMENTS - GENERAL Total		-	-	-	-	-	-	111,072.28
1202 - NON-TAX REVENUE Total		71,990,000.00	9,675,000.00	81,665,000.00	81,665,000.00	29,178,600.00	(52,486,400.00)	36,695,952.28
13 - AID AND GRANTS								
1302 - GRANTS								
130202 - FOREIGN GRANTS								
13020201	Current Foreign Grants	40,000,000.00	-	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
130202 - FOREIGN GRANTS Total		40,000,000.00	-	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
1302 - GRANTS Total		40,000,000.00	-	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS								
1402 - OTHER CAPITAL RECEIPTS								
140201 - OTHER CAPITAL RECEIPTS								
14020101	Other Capital Receipts to CDF	-	-	-	-	-	-	58,542,900.00
14020103	Receipt of Share of State IGR	100,000,000.00	-	100,000,000.00	100,000,000.00	102,079,944.36	2,079,944.36	-
140201 - OTHER CAPITAL RECEIPTS Total		100,000,000.00	-	100,000,000.00	100,000,000.00	102,079,944.36	2,079,944.36	58,542,900.00
1402 - OTHER CAPITAL RECEIPTS Total		100,000,000.00	-	100,000,000.00	100,000,000.00	102,079,944.36	2,079,944.36	58,542,900.00
1403 - LOANS/ BORROWINGS RECEIPT								
140301 - DOMESTIC LOANS/ BORROWINGS RECEIPT								
14030101	Domestic Loans/Borrowings from Financial Institutions	1,100,000,000.00	-	1,100,000,000.00	1,100,000,000.00	-	(1,100,000,000.00)	-
140301 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total		1,100,000,000.00	-	1,100,000,000.00	1,100,000,000.00	-	(1,100,000,000.00)	-
1403 - LOANS/ BORROWINGS RECEIPT Total		1,100,000,000.00	-	1,100,000,000.00	1,100,000,000.00	-	(1,100,000,000.00)	-
1407 - EXTRAORDINARY ITEMS								
140701 - EXTRAORDINARY ITEMS								
14070102	Unspecified Revenue	-	-	-	-	244,500.00	244,500.00	-
140701 - EXTRAORDINARY ITEMS Total		-	-	-	-	244,500.00	244,500.00	-
1407 - EXTRAORDINARY ITEMS Total		-	-	-	-	244,500.00	244,500.00	-

GOMBE STATE GOVERNMENT OF NIGERIA
YAMALTU/DEBA LOCAL GOVERNMENT COUNCIL
SUMMARY OF TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
2	EXPENDITURES							
21	Personnel Cost							
21010101	Basic Salary	-	-	-	-	-	-	-
21010102	Overtime Payments	-	-	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	42,943,049.00	-	42,943,049.00	42,943,049.00	40,590,000.00	2,353,049.00	1,180,000.00
21010104	Consolidated Salaries	932,297,376.00	380,000,000.00	1,312,297,376.00	2,155,217,376.00	1,939,011,955.82	216,205,420.18	778,553,318.70
210201	Allowances	6,000,000.00	-	6,000,000.00	6,000,000.00	880,000.00	5,120,000.00	720,000.00
210202	Social Contributions	-	-	-	-	-	-	-
210301	Social Benefits	32,000,000.00	-	32,000,000.00	347,130,000.00	347,120,837.20	9,162.80	-
	Personnel Cost Total	1,013,240,425.00	380,000,000.00	1,393,240,425.00	2,551,290,425.00	2,327,602,793.02	223,687,631.98	780,453,318.70
2202	Overhead Cost							
220201	Travels and Transport - General	66,000,000.00	87,000,000.00	153,000,000.00	216,820,000.00	196,410,672.83	20,409,327.17	78,872,513.11
220202	Utilities - General	1,000,000.00	2,000,000.00	3,000,000.00	3,000,000.00	1,514,000.00	1,486,000.00	-
220203	Materials and Supplies - General	166,500,000.00	118,000,000.00	284,500,000.00	266,500,000.00	141,036,571.26	125,463,428.74	25,233,727.28
220204	Maintenance Services - General	63,000,000.00	65,000,000.00	128,000,000.00	139,230,000.00	91,767,295.45	47,462,704.55	20,085,000.00
220205	Training - General	-	-	-	-	-	-	-
220206	Other Services - General	325,250,000.00	-	325,250,000.00	362,790,000.00	307,103,018.24	55,686,981.76	230,908,327.73
220207	Consulting and Professional Services	99,000,000.00	-	99,000,000.00	18,500,000.00	8,277,400.00	10,222,600.00	2,557,213.82
220208	Fuel and Lubricants	-	-	-	-	-	-	493,000.00
220209	Financial Charges	5,000,000.00	-	5,000,000.00	5,000,000.00	1,801,924.23	3,198,075.77	1,796,435.55
220210	Miscellaneous Expenses	302,000,000.00	141,500,000.00	443,500,000.00	447,410,000.00	240,703,440.38	206,706,559.62	218,946,979.71
	Overhead Cost Total	1,027,750,000.00	413,500,000.00	1,441,250,000.00	1,459,250,000.00	988,614,322.39	470,635,677.61	578,893,197.20
2203	Loans and Advances							
220301	Staff Loans and Advances - General	-			-	-	-	-
	Loans and Advances Total	-			-	-	-	-
2204	Grants and Contrbutions							
220401	Local Grants and Contrbutions	2,149,518,073.00	410,000,000.00	2,559,518,073.00	1,509,518,073.00	703,913,646.50	805,604,426.50	1,476,840,813.89
220402	Foreign Grants and Contrbutions	20,000,000.00	-	20,000,000.00	20,000,000.00	11,000,000.00	9,000,000.00	-
	Grants and Contrbutions Total	2,169,518,073.00	410,000,000.00	2,579,518,073.00	1,529,518,073.00	714,913,646.50	814,604,426.50	1,476,840,813.89
2205	Subsidies							
220501	Subsidy to Government Owned Companies & Parastatals	13,000,000.00	-	13,000,000.00	13,000,000.00	3,680,000.00	9,320,000.00	27,450,713.64
220502	Subsidy to Private Companies	-	-	-	-	-	-	-
	Subsidies Total	13,000,000.00	-	13,000,000.00	13,000,000.00	3,680,000.00	9,320,000.00	27,450,713.64
2206	Public Debt Charges							
2206	Loans Repayment	262,000,000.00	-	262,000,000.00	2,000,000.00	-	2,000,000.00	37,494,766.56
	Public Debt Charges Total	262,000,000.00	-	262,000,000.00	2,000,000.00	-	2,000,000.00	37,494,766.56
2207	Transfer to Fund Recurrent Expenditure-Payment							
2207	Transfers - Payment	-	-	-	133,950,000.00	133,941,769.37	8,230.63	191,595,803.92
	Transfers Payment - Total	-	-	-	133,950,000.00	133,941,769.37	8,230.63	191,595,803.92
2208	Transfers-Payments to Individuals							
2208	Transfers - Payment	-	-	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-	-	-
23	Capital Expenditure							
230101	Purchase of Fixed Assets	381,000,000.00	20,000,000.00	401,000,000.00	401,000,000.00	18,480,000.00	382,520,000.00	11,928,060.00
230201	Construction/Provision of Fixed Assets	950,000,000.00	1,250,000,000.00	2,200,000,000.00	2,200,000,000.00	1,190,955,222.74	1,009,044,777.26	57,647,923.29
230301	Rehabilitation/Repairs of Fixed Assets	100,000,000.00	80,000,000.00	180,000,000.00	180,000,000.00	10,300,000.00	169,700,000.00	66,637,000.00
230401	Preservation of the Environment	50,000,000.00	20,000,000.00	70,000,000.00	70,000,000.00	4,500,000.00	65,500,000.00	3,890,000.00
230501	Acquisition of Non Tangible Assets	87,000,000.00	500,000.00	87,500,000.00	87,500,000.00	18,200,000.00	69,300,000.00	17,828,389.83
	Capital Expenditure Total	1,568,000,000.00	1,370,500,000.00	2,938,500,000.00	2,938,500,000.00	1,242,435,222.74	1,696,064,777.26	157,931,373.12
	TOTAL EXPENDITURE	6,053,508,498.00	2,574,000,000.00	8,627,508,498.00	8,627,508,498.00	5,411,187,754.02	3,216,320,743.98	3,250,659,987.03

GOMBE STATE GOVERNMENT OF NIGERIA
YAMALTU/DEBA LOCAL GOVERNMENT COUNCIL
DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
21 - PERSONNEL COST								
2101 - SALARY								
210101 - SALARIES AND WAGES								
21010103	Consolidated Revenue Fund Charges - Statutory office Holder's Salaries and Allowances	42,943,049.00	-	42,943,049.00	42,943,049.00	40,590,000.00	2,353,049.00	1,180,000.00
21010104	Consolidated Salaries	932,297,376.00	380,000,000.00	1,312,297,376.00	2,155,217,376.00	1,939,011,955.82	216,205,420.18	778,553,318.70
210101 - SALARIES AND WAGES Total		975,240,425.00	380,000,000.00	1,355,240,425.00	2,198,160,425.00	1,979,601,955.82	218,558,469.18	779,733,318.70
2101 - SALARY Total		975,240,425.00	380,000,000.00	1,355,240,425.00	2,198,160,425.00	1,979,601,955.82	218,558,469.18	779,733,318.70
2102 - ALLOWANCES AND SOCIAL CONTRIBUTION								
210201 - ALLOWANCES								
21020117	Other Allowances	6,000,000.00	-	6,000,000.00	6,000,000.00	880,000.00	5,120,000.00	720,000.00
210201 - ALLOWANCES Total		6,000,000.00	-	6,000,000.00	6,000,000.00	880,000.00	5,120,000.00	720,000.00
2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total		6,000,000.00	-	6,000,000.00	6,000,000.00	880,000.00	5,120,000.00	720,000.00
2103 - SOCIAL BENEFITS								
210301 - SOCIAL BENEFITS								
21030105	Severance Gratuity	32,000,000.00	-	32,000,000.00	347,130,000.00	347,120,837.20	9,162.80	0.00
210301 - SOCIAL BENEFITS Total		32,000,000.00	-	32,000,000.00	347,130,000.00	347,120,837.20	9,162.80	0.00
2103 - SOCIAL BENEFITS Total		32,000,000.00	-	32,000,000.00	347,130,000.00	347,120,837.20	9,162.80	0.00
21 - PERSONNEL COST Total		1,013,240,425.00	380,000,000.00	1,393,240,425.00	2,551,290,425.00	2,327,602,793.02	223,687,631.98	780,453,318.70
22 - OTHER RECURRENT COSTS								
2202 - OVERHEAD COST								
220201 - TRAVEL& TRANSPORT - GENERAL								
22020101	Local Travel and Transport - Training	34,000,000.00	77,000,000.00	111,000,000.00	174,820,000.00	163,679,763.74	11,140,236.26	52,250,363.49
22020102	Local Travel and Transport - Others	32,000,000.00	10,000,000.00	42,000,000.00	42,000,000.00	32,730,909.09	9,269,090.91	26,622,149.62
220201 - TRAVEL& TRANSPORT - GENERAL Total		66,000,000.00	87,000,000.00	153,000,000.00	216,820,000.00	196,410,672.83	20,409,327.17	78,872,513.11
220202 - UTILITIES - GENERAL								
22020201	Electricity Charges	1,000,000.00	2,000,000.00	3,000,000.00	3,000,000.00	1,514,000.00	1,486,000.00	0.00
220202 - UTILITIES - GENERAL Total		1,000,000.00	2,000,000.00	3,000,000.00	3,000,000.00	1,514,000.00	1,486,000.00	0.00
220203 - MATERIALS & SUPPLIES - GENERAL								
22020301	Office Stationaries/Computer Consumables	11,500,000.00	10,000,000.00	21,500,000.00	21,500,000.00	11,287,656.07	10,212,343.93	9,330,727.28
22020305	Printing of Non security Documents	16,000,000.00	30,000,000.00	46,000,000.00	46,000,000.00	33,649,045.45	12,350,954.55	7,378,000.00
22020306	Printing of Security Documents	3,000,000.00	15,000,000.00	18,000,000.00	18,000,000.00	6,650,000.00	11,350,000.00	1,640,000.00
22020307	Drugs & Medical Supplies	40,000,000.00	25,000,000.00	65,000,000.00	65,000,000.00	44,582,669.76	20,417,330.24	5,600,000.00
22020311	Food Stuff/Catering Materials Supplies	20,000,000.00	-	20,000,000.00	20,000,000.00	1,645,000.00	18,355,000.00	835,000.00
22020313	Accessories/Materials/Supplies General	54,000,000.00	8,000,000.00	62,000,000.00	62,000,000.00	30,541,290.90	31,458,709.10	450,000.00
22020314	Printing/Publications General	2,000,000.00	30,000,000.00	32,000,000.00	32,000,000.00	12,680,909.08	19,319,090.92	0.00
22020315	Supplies of COVID-19 PPE	20,000,000.00	-	20,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
220203 - MATERIALS & SUPPLIES - GENERAL Total		166,500,000.00	118,000,000.00	284,500,000.00	266,500,000.00	141,036,571.26	125,463,428.74	25,233,727.28
220204 - MAINTENANCE SERVICES - GENERAL								
22020401	Maintenance of Motor Vehicles/Transport Equipment	1,000,000.00	10,000,000.00	11,000,000.00	11,000,000.00	3,188,000.00	7,812,000.00	200,000.00
22020402	Maintenance of Office Funiture	1,000,000.00	-	1,000,000.00	1,040,000.00	1,037,727.27	2,272.73	0.00
22020404	Maintenance of Office/ IT Equipments	0.00	-	-	0.00	0.00	0.00	50,000.00
22020405	Maintenance of Plants and Generators	10,000,000.00	5,000,000.00	15,000,000.00	15,000,000.00	2,525,000.00	12,475,000.00	450,000.00
22020406	Other Maintenance Services	20,000,000.00	10,000,000.00	30,000,000.00	30,000,000.00	13,469,568.18	16,530,431.82	150,000.00
22020412	Maintenance of Markets/Public Places	6,000,000.00	15,000,000.00	21,000,000.00	21,000,000.00	12,900,000.00	8,100,000.00	500,000.00
22020413	Minor Road Maintenance	20,000,000.00	10,000,000.00	30,000,000.00	41,190,000.00	41,184,000.00	6,000.00	18,250,000.00
22020414	Maintenance of Office/Residential Buildings	5,000,000.00	15,000,000.00	20,000,000.00	20,000,000.00	17,463,000.00	2,537,000.00	485,000.00
220204 - MAINTENANCE SERVICES - GENERAL Total		63,000,000.00	65,000,000.00	128,000,000.00	139,230,000.00	91,767,295.45	47,462,704.55	20,085,000.00
220206 - OTHER SERVICES - GENERAL								
22020601	Security Services	286,000,000.00	-	286,000,000.00	286,000,000.00	242,453,973.73	43,546,026.27	60,083,000.00
22020603	Residential Rent	15,000,000.00	-	15,000,000.00	15,000,000.00	9,118,000.00	5,882,000.00	7,848,000.00
22020604	Anti-Banditry	0.00	-	-	0.00	0.00	0.00	100,000,000.00
22020605	Cleaning and Fumigation Services	6,000,000.00	-	6,000,000.00	9,900,000.00	9,900,000.00	0.00	14,360,000.00
22020614	Other Services General	5,000,000.00	-	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020621	Youth Programmes	1,000,000.00	-	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020629	Pilgrims Camping Expenses	0.00	-	-	0.00	0.00	0.00	200,000.00
22020630	Disease Control Programmes	0.00	-	-	0.00	0.00	0.00	1,553,000.00
22020646	Audit Fees and Expenses	10,000,000.00	-	10,000,000.00	12,740,000.00	12,731,545.45	8,454.55	5,975,455.00
22020652	Rescue Services	250,000.00	-	250,000.00	250,000.00	0.00	250,000.00	8,707,600.00
22020657	Celebration of Workers & Other Days	2,000,000.00	-	2,000,000.00	32,900,000.00	32,899,499.06	500.94	32,181,272.73
220206 - OTHER SERVICES - GENERAL Total		325,250,000.00	-	325,250,000.00	362,790,000.00	307,103,018.24	55,686,981.76	230,908,327.73
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22020707	Agricultural Services	0.00	-	-	0.00	0.00	0.00	400,000.00
22020709	Consultancy Services	85,000,000.00	-	85,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020712	Other Consultancy Services	14,000,000.00	-	14,000,000.00	16,500,000.00	8,277,400.00	8,222,600.00	2,157,213.82
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total		99,000,000.00	-	99,000,000.00	18,500,000.00	8,277,400.00	10,222,600.00	2,557,213.82
220208 - FUEL & LUBRICANTS - GENERAL								
22020803	Plant/Generator fuel Cost	0.00	-	-	0.00	0.00	0.00	493,000.00
220208 - FUEL & LUBRICANTS - GENERAL Total		0.00	-	-	0.00	0.00	0.00	493,000.00
220209 - FINANCIAL CHARGES - GENERAL								
22020901	Bank Charges (Other Than Interest)	5,000,000.00	-	5,000,000.00	5,000,000.00	1,801,924.23	3,198,075.77	1,796,435.55
220209 - FINANCIAL CHARGES - GENERAL Total		5,000,000.00	-	5,000,000.00	5,000,000.00	1,801,924.23	3,198,075.77	1,796,435.55
220210 - MISCELLANEOUS EXPENSES GENERAL								
22021001	Entertainment & Hospitality	100,000,000.00	35,000,000.00	135,000,000.00	135,000,000.00	98,513,640.38	36,486,359.62	47,628,243.00
22021002	Honourarium & sitting Allowance	60,000,000.00	-	60,000,000.00	60,000,000.00	1,924,000.00	58,076,000.00	39,755,000.00
22021003	Publicity & Advertisements/Awareness	5,000,000.00	10,000,000.00	15,000,000.00	15,000,000.00	8,137,000.00	6,863,000.00	2,430,000.00
22021004	Medical Expenses Locally and Internationally	10,000,000.00	-	10,000,000.00	10,000,000.00	4,705,000.00	5,295,000.00	20,000,000.00
22021007	Welfare Packages	30,000,000.00	50,000,000.00	80,000,000.00	80,000,000.00	75,709,500.00	4,290,500.00	32,933,009.45
22021009	Sporting Services	1,000,000.00	-	1,000,000.00	1,000,000.00	440,000.00	560,000.00	960,000.00
22021014	Annual Budget Expenses and Administration	20,000,000.00	-	20,000,000.00	20,000,000.00	9,591,000.00	10,409,000.00	12,722,727.26
22021016	Monitoring & Evaluation	0.00	-	-	0.00	0.00	0.00	1,177,000.00
22021021	Gender & Social Inclusion Related Matters	0.00	-	-	0.00	0.00	0.00	53,343,000.00
22021023	Contingencies	0.00	-	-	0.00	0.00	0.00	0.00
22021029	COVID-19 Task Force	0.00	-	-	0.00	0.00	0.00	0.00
22021032	NYSC Expenses	0.00	-	-	0.00	0.00	0.00	1,930,000.00
22021036	Religious Intervention	35,000,000.00	-	35,000,000.00	35,000,000.00	1,613,000.00	33,387,000.00	0.00
22021038	Other Miscelleneous	41,000,000.00	46,500,000.00	87,500,000.00	91,410,000.00	40,070,300.00	51,339,700.00	4,563,000.00
22021046	Casual Workers Security(Metro Guard)	0.00	-	-	0.00	0.00	0.00	1,505,000.00
220210 - MISCELLANEOUS EXPENSES GENERAL Total		302,000,000.00	141,500,000.00	443,500,000.00	447,410,000.00	240,703,440.38	206,706,559.62	218,946,979.71

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
2202 - OVERHEAD COST Total		1,027,750,000.00	413,500,000.00	1,441,250,000.00	1,459,250,000.00	988,614,322.39	470,635,677.61	578,893,197.20
2204 - GRANTS AND CONTRIBUTIONS GENERAL								
220401 - LOCAL GRANTS AND CONTRIBUTIONS								
22040101	Grant To State Governments -Current	0.00	-	-	0.00	0.00	0.00	10,000.00
22040103	Grant To Local Governments -Current	5,000,000.00	-	5,000,000.00	5,000,000.00	400,000.00	4,600,000.00	0.00
22040104	Grant To Local Governments Capital	10,000,000.00	-	10,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22040109	Grant to Communities/NGO's/Unions	0.00	-	-	0.00	0.00	0.00	0.00
22040110	Contribution to Higher Institutions	1,204,215,816.00	300,000,000.00	1,504,215,816.00	504,215,816.00	237,790,578.80	266,425,237.20	152,424,808.46
22040111	Contribution to LGA Pension Board	647,302,257.00	100,000,000.00	747,302,257.00	705,302,257.00	288,053,369.10	417,248,887.90	391,657,115.78
22040112	Contribution to Gombe Health Equity Fund	100,000,000.00	-	100,000,000.00	100,000,000.00	67,861,788.52	32,138,211.48	0.00
22040114	Contribution to Local Governmnet Service Commission	10,000,000.00	-	10,000,000.00	10,000,000.00	8,985,816.60	1,014,183.40	8,985,817.42
22040115	Contribution to local Govt. Education Authority	0.00	-	-	0.00	0.00	0.00	842,137,244.67
22040116	Contribution to Auditor General to Local Government	50,000,000.00	-	50,000,000.00	50,000,000.00	31,979,999.98	18,020,000.02	50,000.00
22040117	Contribution to Traditional Councils	80,000,000.00	-	80,000,000.00	80,000,000.00	31,400,000.00	48,600,000.00	27,168,000.00
22040118	Contributions for Ministry for LGA Bureau	28,000,000.00	10,000,000.00	38,000,000.00	38,000,000.00	33,442,093.50	4,557,906.50	22,018,437.73
22040119	Contribution to Agric Activities	0.00	-	-	0.00	0.00	0.00	31,619,389.83
22040120	Contibution to Primary Health Care	15,000,000.00	-	15,000,000.00	15,000,000.00	4,000,000.00	11,000,000.00	770,000.00
220401 - LOCAL GRANTS AND CONTRIBUTIONS Total		2,149,518,073.00	410,000,000.00	2,559,518,073.00	1,509,518,073.00	703,913,646.50	805,604,426.50	1,476,840,813.89
220402 - FOREIGN GRANTS AND CONTRIBUTIONS								
22040202	Grant to other Organisations	20,000,000.00	-	20,000,000.00	20,000,000.00	11,000,000.00	9,000,000.00	0.00
220402 - FOREIGN GRANTS AND CONTRIBUTIONS Total		20,000,000.00	-	20,000,000.00	20,000,000.00	11,000,000.00	9,000,000.00	0.00
2204 - GRANTS AND CONTRIBUTIONS GENERAL Total		2,169,518,073.00	410,000,000.00	2,579,518,073.00	1,529,518,073.00	714,913,646.50	814,604,426.50	1,476,840,813.89
2205 - SUBSIDIES GENERAL								
220501 - SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050102	Meal Subsidy to Government Schools	2,000,000.00	-	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22050103	Health Subsidies	11,000,000.00	-	11,000,000.00	11,000,000.00	3,680,000.00	7,320,000.00	3,170,000.00
22050104	Education Subsidy	0.00	-	-	0.00	0.00	0.00	24,280,713.64
220501 - SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS Total		13,000,000.00	-	13,000,000.00	13,000,000.00	3,680,000.00	9,320,000.00	27,450,713.64
2205 - SUBSIDIES GENERAL Total		13,000,000.00	-	13,000,000.00	13,000,000.00	3,680,000.00	9,320,000.00	27,450,713.64
2206 - PUBLIC DEBT CHARGES								
220604 - DOMESTIC PRINCIPAL								
22060401	Domestic Principal - Short Term Borrowings	262,000,000.00	-	262,000,000.00	2,000,000.00	0.00	2,000,000.00	37,494,766.56
220604 - DOMESTIC PRINCIPAL Total		262,000,000.00	-	262,000,000.00	2,000,000.00	0.00	2,000,000.00	37,494,766.56
2206 - PUBLIC DEBT CHARGES Total		262,000,000.00	-	262,000,000.00	2,000,000.00	0.00	2,000,000.00	37,494,766.56
2207 - TRANSFERS-PAYMENT								
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070102	Payment to Other Agency to Fund Recurrent Expenditure	0.00	-	-	0.00	0.00	0.00	191,595,803.92
22070105	Other Transfers/Payments	0.00	-	-	133,950,000.00	133,941,769.37	8,230.63	0.00
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT Total		0.00	-	-	133,950,000.00	133,941,769.37	8,230.63	191,595,803.92
2207 - TRANSFERS-PAYMENT Total		0.00	-	-	133,950,000.00	133,941,769.37	8,230.63	191,595,803.92
22 - OTHER RECURRENT COSTS Total		3,472,268,073.00	823,500,000.00	4,295,768,073.00	3,137,718,073.00	1,841,149,738.26	1,296,568,334.74	2,312,275,295.21
23 - CAPITAL EXPENDITURE								
2301 - FIXED ASSETS PURCHASED								
230101 - PURCHASE OF FIXED ASSETS - GENERAL								
23010101	Purchase/Acquisition of Land	20,000,000.00	20,000,000.00	40,000,000.00	40,000,000.00	0.00	40,000,000.00	8,913,060.00
23010105	Purchase of Motor Vehicles	320,000,000.00	-	320,000,000.00	320,000,000.00	6,080,000.00	313,920,000.00	1,300,000.00
23010106	Purchase of Vans	0.00	-	-	0.00	0.00	0.00	0.00
23010112	Purchase of Office Furniture and Fittings	20,000,000.00	-	20,000,000.00	20,000,000.00	8,000,000.00	12,000,000.00	1,565,000.00
23010113	Purchase of Computers	0.00	-	-	0.00	0.00	0.00	150,000.00
23010124	Purchase of Teaching/Learning EquipmentS	10,000,000.00	-	10,000,000.00	10,000,000.00	3,900,000.00	6,100,000.00	0.00
23010126	Purchase of Sporting/Gamming Equipment	5,000,000.00	-	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
23010127	Purchase Agricultural Equipment	5,000,000.00	-	5,000,000.00	5,000,000.00	500,000.00	4,500,000.00	0.00
23010140	Purchase of ICT Facility	1,000,000.00	-	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
230101 - PURCHASE OF FIXED ASSETS - GENERAL Total		381,000,000.00	20,000,000.00	401,000,000.00	401,000,000.00	18,480,000.00	382,520,000.00	11,928,060.00
2301 - FIXED ASSETS PURCHASED Total		381,000,000.00	20,000,000.00	401,000,000.00	401,000,000.00	18,480,000.00	382,520,000.00	11,928,060.00
2302 - CONSTRUCTION / PROVISION								
230201 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL								
23020101	Construction/Provision of office Buildings	30,000,000.00	-	30,000,000.00	30,000,000.00	0.00	30,000,000.00	1,500,000.00
23020102	Construction/Provision of Resdential Buildings	195,000,000.00	150,000,000.00	345,000,000.00	345,000,000.00	0.00	345,000,000.00	0.00
23020103	Construction/Provision of Electricity	50,000,000.00	-	50,000,000.00	50,000,000.00	5,975,000.00	44,025,000.00	1,600,000.00
23020105	Construction/Provision of Water Facilities	85,000,000.00	20,000,000.00	105,000,000.00	105,000,000.00	16,616,500.00	88,383,500.00	0.00
23020106	Construction/Provision of Hospitals/Health Centres	0.00	-	-	0.00	0.00	0.00	0.00
23020113	Construction/Provision of Agricultural Facilities	20,000,000.00	50,000,000.00	70,000,000.00	70,000,000.00	11,000,000.00	59,000,000.00	0.00
23020114	Construction/Provision of Roads	90,000,000.00	-	90,000,000.00	90,000,000.00	57,148,147.74	32,851,852.26	14,899,825.09
23020116	Construction/ Provision of Water Ways	60,000,000.00	20,000,000.00	80,000,000.00	80,000,000.00	18,911,000.00	61,089,000.00	37,348,098.20
23020118	Construction/ Provision of Infrastrature	10,000,000.00	10,000,000.00	20,000,000.00	20,000,000.00	9,000,000.00	11,000,000.00	2,300,000.00
23020123	Construction of Traffic Light/Streets Lghts	250,000,000.00	900,000,000.00	1,150,000,000.00	1,150,000,000.00	1,072,304,575.00	77,695,425.00	0.00
23020124	Construction of Markets/Parks	130,000,000.00	100,000,000.00	230,000,000.00	230,000,000.00	0.00	230,000,000.00	0.00
23020126	Construction/Provision of Cemetries	30,000,000.00	-	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
230201 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL Total		950,000,000.00	1,250,000,000.00	2,200,000,000.00	2,200,000,000.00	1,190,955,222.74	1,009,044,777.26	57,647,923.29
2302 - CONSTRUCTION / PROVISION Total		950,000,000.00	1,250,000,000.00	2,200,000,000.00	2,200,000,000.00	1,190,955,222.74	1,009,044,777.26	57,647,923.29
2303 - REHABILITATION / REPAIRS								
230301 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL								
23030101	Rehabilitation/Repairs of Resdential Building	0.00	-	-	0.00	0.00	0.00	627,000.00
23030102	Rehabilitation/Repairs- Electricity	0.00	-	-	0.00	0.00	0.00	2,380,000.00
23030104	Rehabilitation/Repairs - Water Facilities	0.00	-	-	0.00	0.00	0.00	1,800,000.00
23030105	Rehabilitation/Repairs - Hospital/Health Centres	50,000,000.00	40,000,000.00	90,000,000.00	90,000,000.00	5,300,000.00	84,700,000.00	400,000.00
23030113	Rehabilitation/Repairs - Roads	0.00	-	-	0.00	0.00	0.00	59,700,000.00
23030115	Rehabilitation/Repairs Water Ways	0.00	-	-	0.00	0.00	0.00	280,000.00
23030121	Rehabilitation/Repairs of office Building	50,000,000.00	40,000,000.00	90,000,000.00	90,000,000.00	5,000,000.00	85,000,000.00	0.00
23030122	Rehabilitation/Repairs of Boundaries	0.00	-	-	0.00	0.00	0.00	700,000.00
23030124	Rehabilitation/Repairs - Market/Parks	0.00	-	-	0.00	0.00	0.00	750,000.00
230301 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL Total		100,000,000.00	80,000,000.00	180,000,000.00	180,000,000.00	10,300,000.00	169,700,000.00	66,637,000.00
2303 - REHABILITATION / REPAIRS Total		100,000,000.00	80,000,000.00	180,000,000.00	180,000,000.00	10,300,000.00	169,700,000.00	66,637,000.00
2304 - PRESERVATION OF THE ENVIRONMENT								
230401 - PRESERVATION OF THE ENVIRONMENT - GENERAL								
23040101	Tree Planting	0.00	-	-	0.00	0.00	0.00	0.00

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
23040102	Erosion & Flood Control	50,000,000.00	20,000,000.00	70,000,000.00	70,000,000.00	4,500,000.00	65,500,000.00	3,440,000.00
23040105	Water Pollution Preservation & Conttrol	0.00	-	-	0.00	0.00	0.00	450,000.00
230401 - PRESERVATION OF THE ENVIRONMENT - GENERAL Total		50,000,000.00	20,000,000.00	70,000,000.00	70,000,000.00	4,500,000.00	65,500,000.00	3,890,000.00
2304 - PRESERVATION OF THE ENVIRONMENT Total		50,000,000.00	20,000,000.00	70,000,000.00	70,000,000.00	4,500,000.00	65,500,000.00	3,890,000.00
2305 - OTHER CAPITAL PROJECTS								
230501 - ACQUISITION OF NON TANGIBLE ASSETS								
23050101	Research and Development	0.00	-	-	0.00	0.00	0.00	0.00
23050102	Computer Software Acquisition	25,000,000.00	500,000.00	25,500,000.00	25,500,000.00	0.00	25,500,000.00	0.00
23050111	Agricultural Inputs	2,000,000.00	-	2,000,000.00	2,000,000.00	0.00	2,000,000.00	17,828,389.83
23050113	Investment	60,000,000.00	-	60,000,000.00	60,000,000.00	18,200,000.00	41,800,000.00	0.00
230501 - ACQUISITION OF NON TANGIBLE ASSETS Total		87,000,000.00	500,000.00	87,500,000.00	87,500,000.00	18,200,000.00	69,300,000.00	17,828,389.83
2305 - OTHER CAPITAL PROJECTS Total		87,000,000.00	500,000.00	87,500,000.00	87,500,000.00	18,200,000.00	69,300,000.00	17,828,389.83
23 - CAPITAL EXPENDITURE Total		1,568,000,000.00	1,370,500,000.00	2,938,500,000.00	2,938,500,000.00	1,242,435,222.74	1,696,064,777.26	157,931,373.12

YAMALTU/DEBA LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE BY ADMINISTRATIVE SEGMENT

	2024				2023			
	Final Budget	Recurrent	Capital	Total	Final Budget	Recurrent	Capital	Total
ADMINISTRATION SECTOR								
CHAIRMAN'S OFFICE								
Chairman's Office	-	-	-	-	203,000,000.00	161,263,000.00	-	161,263,000.00
LOCAL GOVERNMENT LEGISLATIVE COUNCIL								
Legislative Council	-	-	-	-	-	-	-	-
PERSONNEL								
Personnel Management Department	1,791,595,312.00	731,727,675.08	19,080,000.00	750,807,675.08	1,101,116,825.00	277,841,105.04	-	277,841,105.04
TOTAL ADMINISTRATION SECTOR	1,791,595,312.00	731,727,675.08	19,080,000.00	750,807,675.08	1,304,116,825.00	439,104,105.04	-	439,104,105.04
ECONOMIC SECTOR								
DEPARTMENT OF AGRICULTUREAND NATURAL RESOURCES								
Agricultural and Natural Resources Department	508,120,190.00	282,144,664.79	11,500,000.00	293,644,664.79	75,867,644.00	142,028,602.30	21,718,389.83	163,746,992.13
DEPARTMENT FINANCE AND SUPPLY								
Finance and Supply Department	2,028,880,000.00	1,273,959,738.16	-	1,273,959,738.16	1,295,700,000.00	1,004,364,270.41	11,928,060.00	1,016,292,330.41
DEPARTMENT OF WORKS AND HOUSING.								
Works, Housing and Transport Department	1,833,720,000.00	172,069,370.01	1,175,455,222.74	1,347,524,592.75	798,000,000.00	76,955,198.94	124,284,923.29	201,240,122.23
DEPARTMENT OF WATER SANITATION AND HYGEINE (WASH)								
Water Sanitation and Hygeine (WASH) Department	-	-	-	-	-	-	-	-
TOTAL ECONOMIC SECTOR	4,370,720,190.00	1,728,173,772.96	1,186,955,222.74	2,915,128,995.70	2,169,567,644.00	1,223,348,071.65	157,931,373.12	1,381,279,444.77
SOCIAL SECTOR								
DEPARTMENT OF EDUCATION								
Education and Social Development Department	1,726,131,208.00	1,311,741,259.65	31,100,000.00	1,342,841,259.65	286,000,000.00	304,451,870.10	-	304,451,870.10
Universal Basic Education	-	-	-	-	-	-	-	-
DEPARTMENT OF HEALTH								
Primary Health Care Department	739,061,788.00	397,109,823.59	5,300,000.00	402,409,823.59	942,000,000.00	1,125,824,567.12	-	1,125,824,567.12
Care Department	-	-	-	-	-	-	-	-
TOTAL SOCIAL SECTOR	2,465,192,996.00	1,708,851,083.24	36,400,000.00	1,745,251,083.24	1,228,000,000.00	1,430,276,437.22	-	1,430,276,437.22