



KALTUNGO LOCAL GOVERNMENT COUNCIL
GOMBE STATE

AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER 2023

TABLE OF CONTENTS

Corporate Information	2
Statement of Responsibility for the Financial Statements	3
Report of the Independent Auditors	4
Cash Flow Statement	5
Statement of Financial Position	6
Statement of Income and Expenditure	7
Statement of Significant Accounting Policies	8
Notes to the Financial Statements	9
Supplementary Notes	12
Summary of Total Revenue	13
Detail Total Revenue	14
Summary of Total Expenditure	16
Detail Total Expenditure	17

**GOMBE STATE GOVERNMENT OF NIGERIA
KALTUNGO LOCAL GOVERNMENT COUNCIL
CORPORATE INFORMATION**

COUNCIL MEMBERS Hon Allyu

Faruk

Hon Lende Solomon

Hon Ahmed Kiki

Hon Danjogan Afink

Hon Samalla Babyo

Hon Ibrahim Yunusa Shamaki

Hon Abdullahi Usman

Hon Kadiri James

Hon Isa Jamilu

Hon Saleh Ibrahim

Hon Gabriel Patrick Mayamba

Hon Sani Ishaku Achaji

Chairman

Vice Chairman

Councilor

MANAGEMENT AND HEADS OF DEPARTMENTS

Mr Aaron A. Labte

Mrs Comfort D. Ishiyaku

Mr Mark D. Latayo

Mr Yakubu Yaro

Mrs Comfort Yohanna

Mr Titus A. Mataka

Mrs Murna Daniel

Secretary

Deputy Secretary (DS)

Treasurer

HOD. Agric. Department

HOD. PHC Department

HOD. Works Department

HOD. ESD Department

BANKERS

First Bank Plc

Shongom Micro-Finance Bank(Nig.) Ltd zenith

Bank Plc

Guarantee Trust Bank Plc

AUDITORS

Anowu Nelson & Co.

Certified National Accountants

No. 12 Old Airport Road,

Jos, Plateau State.

Email: Anowunelson07@gmail.com

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 4 to 6 for the year ended 31st December, 2023 have been prepared in accordance with the provisions of the Finance [Control and Management] Act 1958 as amended, International Public Sector Accounting Standards – IPSAS – Cash Basis, and Financial Memoranda (FM) as well as Generally Accepted Accounting Practice. IPSAS one (1) – provides for the fair presentation of Statement of Financial Position, Statement of Financial Performance, Statement of Cash Flows, and Notes to the Financial Statements.

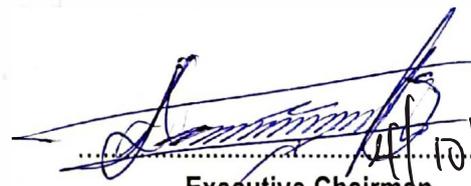
To fulfil accounting and reporting responsibilities, the Management ensured the establishment and maintenance of a system of internal controls designed to provide reasonable assurance that the financial statements are free from material misstatement, whether due to fraud or error. The accounting estimates are reasonable and appropriate accounting policies set out in page 8 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, 2023 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.

 4/10/2024

Treasurer

 4/10/2024

Executive Chairman



ANOWU NELSON & CO.

Certified National Accountants

PARTNERS:

I.N. Anowu, E. Gunde,
Y. V. PAM, M. Musa

No. 12 Old Airport Road,
Opp. Nasco Group Headquarter,
Jos, Plateau State,
Tel:08034756863,08026745465.
E-mail:anowunelson07@gmail.com
fimaconstants@gmail.com
www.anowuelsonanco.com.ng

**AUDITORS REPORT TO THE COUNCIL MEMBERS OF
KATLUNGO LOCAL GOVERNMENT COUNCIL, GOMBE STATE.**

We have audited the financial statement and schedules of Katlungo Local Government Council for the year ended 31st December, 2023 set out on pages 4-15 which have been prepared based on the accounting policies set out on page 4.

Respective Responsibilities of the Council and Auditors

In accordance with the Nigerian Constitution and the Financial Memoranda, the council is responsible for the preparation of financial statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

Basis of Opinion

The conducted our audit in accordance with International Auditing Standards, as well as the International Standards of Supreme Audit (INTOSAI Standards). Those standards require that we comply with ethical requirements. The audit included examination on a test basis of evidence, which we considered relevant to the amount of disclosures in the financial statements.

The planned and performed our audit so as to obtain the information and explanation in forming our opinion, we also evaluated the adequacy of the presentation of information in the financial statements. The Financial Statement of the Local Government disclose completely the financial allocation received from the State-Local Government Joint Accounts and Allocation committee (SLJAAC) for the year 2023.

Opinion

In our opinion, the Council had kept proper books of account and the financial statements are in agreement with the books. The financial statements drawn up in conformity with the International Public Sector Accounting Standards (IPSAS)- Cash Basis and Generally accepted Accounting Standards in Nigeria issued by Financial Reporting Council of Nigeria (FRC), give a true and fair view of the state of financial affairs of the council as at 31st December, 2023 and of its Financial performance for the year ended on the date.



Anowu Nelson & Co.

Engagement Partner: Anowu Nelson FCNA
FRC/2022/ANAN/004/059540
Anowu Nelson & CO
(Certified National Accountants)

Jos, Nigeria.

Date: 4th October, 2024

ABUJA

No. 6 Agbo Street,
Area 11, Garki - Abuja
Tel: 080909401166

GOMBE:

Adjacent Internal Hotel -
By Gombe V.I. Office
Beside Gombe Media Corporation
Tel: 08036493005

ASABA:

13T Kent Ugabagu Close
of Hospital Road, Asaba
Tel: 07056336622

GOMBE STATE GOVERNMENT OF NIGERIA
KALTUNGO LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2023

FINAL BUDGET 2023	NOTES	2023 ₦	2022 ₦	
Operating Activities				
Receipts				
3,293,318,000.00	Statutory Revenue	1	2,921,536,687.19	2,287,220,216.12
-	Independent Revenue:			
-	Personal Taxes	2A	-	-
6,664,500.00	Licences - General	2B	9,632,900.00	4,217,350.00
-	Mining Rents	2C	10,000.00	-
7,465,000.00	Fees - General	2D	1,519,050.00	320,500.00
-	Fines - General	2E	-	-
6,973,160.00	Sales - General	2F	1,104,700.00	790,000.00
2,530,000.00	Earnings -General	2G	4,612,618.18	1,839,750.00
14,362,000.00	Rent on Government Buildings - General	2H	330,600.00	14,500.00
14,100,000.00	Rent on Land & Others - General	2I	3,449,400.00	2,405,650.00
-	Repayments - General	2J	5,314,000.00	224,572.14
-	Investment Income	2K	-	-
-	Interest Earned	2L	-	-
-	Re-Imbursement General	2M	-	-
-	Rates	2N	3,279,100.00	4,345,000.00
-	Miscellaneous	2O	-	-
3,345,412,660.00	Total Receipts		2,950,789,055.37	2,301,377,538.26
Payments				
(616,475,800.00)	Salaries and Allowances	5	(509,847,917.24)	(517,772,440.67)
-	Social Contributions	6	-	-
-	Social Benefits	7	-	-
(727,438,600.00)	Overhead Cost	8	(487,225,275.49)	(610,477,405.50)
-	Loans and Advances	9	-	-
(1,475,903,553.00)	Grants and Contributions	10	(1,260,650,820.74)	(1,044,197,862.57)
(115,000,000.00)	Subsidies	11	(6,298,000.00)	(17,110,454.55)
(153,000,000.00)	Transfers - Payments	13A	(152,576,198.43)	-
-	Transfers - Payments to Individuals	13B	-	-
-	Loss on Foreign Exchange	14	-	-
(3,087,817,953.00)	Total Payments		(2,416,598,211.90)	(2,189,558,163.29)
257,594,707.00	Net Cash flow from Operating Activities		534,190,843.47	111,819,374.97
Investing Activities				
(176,445,000.00)	Purchase of Fixed Assets	15A	(10,425,999.64)	(40,508,454.46)
(431,625,000.00)	Construction/Provision of Fixed Assets	15B	(53,776,716.40)	-
(38,555,000.00)	Rehabilitation/Repairs of Fixed Assets	15C	(30,999,145.31)	-
(500,000.00)	Preservation of the Environment	15D	-	(490,190.00)
(3,500,000.00)	Acquisition of Non Tangible Assets	15E	(300,000.00)	-
(650,625,000.00)	Net Cash Flow from Investing Activities		(95,501,861.35)	(40,998,644.46)
Financing Activities				
80,000,000.00	Proceeds from Aids and Grants	3	-	-
350,000,000.00	Proceeds from Loans/Borrowings	4A	25,000,000.00	110,041,226.49
49,030,293.00	Proceeds from Other Capital Receipts	4B	-	-
(86,000,000.00)	Repayment of Loans	12	(65,494,766.56)	(197,632,380.05)
393,030,293.00	Net Cash Flow from Financing Activities		(40,494,766.56)	(87,591,153.56)
-	Net Surplus/(Deficit) for the Year		398,194,215.56	(16,770,423.05)
-	Add: Opening Balance		81,262,378.43	98,032,801.48
-	Closing Cash Balance		479,456,593.99	81,262,378.43

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

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

[Handwritten Signature] 4/10/2024

.....
Treasurer

[Handwritten Signature] 4/10/2024
.....
Executive Chairman

Kaltungo Local Government Council

GOMBE STATE GOVERNMENT OF NIGERIA
KALTUNGO LOCAL GOVERNMENT COUNCIL
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER 2023

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

KALTUNGO LOCAL GOVERNMENT

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 International Public Sector Accounting Standards (IPSAS) Cash Basis as well as the Financial Memoranda. The accounting policies have been consistently applied to all the years presented.

The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The cash flow statement is prepared using the direct method. The financial statements are prepared on Cash Basis.

b. Revenue

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

c. Recurrent Expenditure

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

d. Capital Expenditure

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

e. Cash Balances

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

 4/10/2024

Treasurer

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2023	ACTUAL 2022
	₦	₦
Note 1: Government Share of FAAC (Statutory Revenue)		
Note 1: Local Government Share of FAAC	2,921,536,687	2,287,220,216
Note 1: Government Share of FAAC (Statutory Revenue) Total	2,921,536,687	2,287,220,216
Note 2: Independent Revenue		
Note 2A: Personal Taxes	-	-
Note 2B: Licences - General	9,632,900	4,217,350
Note 2C: Mining Rents	10,000	-
Note 2D: Fees - General	1,519,050	320,500
Note 2E: Fines - General	-	-
Note 2F: Sales - General	1,104,700	790,000
Note 2G: Earnings -General	4,612,618	1,839,750
Note 2H: Rent on Government Buildings - General	330,600	14,500
Note 2I: Rent on Land & Others - General	3,449,400	2,405,650
Note 2J: Repayments - General	5,314,000	224,572
Note 2K: Investment Income	-	-
Note 2L: Interest Earned	-	-
Note 2M: Re-Imbursement General	-	-
Note 2N: Rates	3,279,100	4,345,000
Note 2: Independent Revenue Total	29,252,368	14,157,322
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	110,041,226
Note 4B: Other Capital Receipts	-	-
Note 4C: Transfers	-	-
Note 4: Loans and Other Capital Receipts Total	25,000,000	110,041,226
Note 5: Salaries and Allowances		
Note 5A: Salaries and Allowances	509,847,917	517,772,441
Note 5: Salaries and Allowances Total	509,847,917	517,772,441
Note 6: Social Contribution		
Note 6: Social Contribution	-	-
Note 6: Social Contribution Total	-	-
Note 7: Social Benefits		
Note 7: Social Benefits	-	-
Note 7: Social Benefits Total	-	-

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2023	ACTUAL 2022
	₦	₦
Note 8: Overhead Cost		
Note 8A: Travel and Transport - General	70,203,836	63,235,624
Note 8B: Utilities - General	-	1,350,000
Note 8C: Materials and Supplies - General	20,099,717	33,600,973
Note 8D: Maintenance Services General	1,170,000	9,103,700
Note 8E: Training General	25,604,954	8,276,363
Note 8F: Other Services - General	187,449,000	204,150,150
Note 8G: Consulting & Professional Services - General	6,653,636	53,603,389
Note 8H: Fuel and Lubricants - General	-	92,000
Note 8I: Financial Charges General	1,465,893	1,436,389
Note 8J: Miscellaneous Expenses - General	174,578,239	235,628,818
Note 8: Overhead Cost Total	487,225,275	610,477,405
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	1,260,650,821	1,044,197,863
Note 10B: Foreign Grants and Contribution	-	-
Note 10: Grants and Contributions Total	1,260,650,821	1,044,197,863
Note 11: Subsidies General		
Note 11A: Subsidy to Government Owned Companies & Parastatals	6,298,000	17,110,455
Note 11B: Subsidy to Private Companies	-	-
Note 11: Subsidies General Total	6,298,000	17,110,455
Note 12: Public Debt Charges		
Note 12: Loans Repayment	65,494,767	197,632,380
Note 12: Public Debt Charges Total	65,494,767	197,632,380
Note 13: Transfers -Payment		
Note 13A: Transfer to Fund Recurrent Expenditure-Payment	152,576,198	-
Note 13B: Transfers-Payments to Individuals	-	-
Note 13: Transfers -Payment Total	152,576,198	-
Note 15: Capital Expenditure		
Note 15A: Purchase of Fixed Assets - General	10,426,000	40,508,454
Note 15B: Construction/Provision of Fixed Assets - General	53,776,716	-
Note 15C: Rehabilitation/Repairs of Fixed Assets - General	30,999,145	-
Note 15D: Preservation of the Environment - Gnenral	-	490,190
Note 15E: Acquisition of Non Tangible Assets	300,000	-
Note 15: Capital Expenditure Total	95,501,861	40,998,644
Note 16: Cash and Bank Balances Held By Treasurer		
Note 16: Cash and Bank Balances Held By Treasurer	479,456,594	81,262,378

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2023	ACTUAL 2022
	₦	₦
Note 16: Cash and Bank Balances Held By Treasurer Total	479,456,594	81,262,378
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 : Other Public Funds		
Note : Other Public Funds	-	-
Note : Other Public Funds Total	-	-
Note 22: Unremitted Deductions		
Note 22A: 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)	479,456,594	81,262,378
Note 25: Accumulated Surplus/(Deficit) Total	479,456,594	81,262,378

Note 1: LOCAL GOVERNMENT SHARE OF STATUTORY ALLOCATION

MONTH	2023			2022		
	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL
	₦	₦	₦	₦	₦	₦
JANUARY	147,131,499.72	4,907,596.13	152,039,095.85	111,486,191.88	4,907,596.13	116,393,788.01
FEBRUARY	82,893,436.80	4,907,596.13	87,801,032.93	52,497,649.27	4,907,596.13	57,405,245.40
MARCH	78,655,916.43	4,907,596.13	83,563,512.56	72,372,344.53	4,907,596.13	77,279,940.66
APRIL	108,997,825.82	4,907,596.13	113,905,421.95	110,344,897.31	4,907,596.13	115,252,493.44
MAY	76,004,582.81	4,907,596.13	80,912,178.94	96,767,669.36	4,907,596.13	101,675,265.49
JUNE	117,472,812.15	4,907,596.13	122,380,408.28	81,701,644.32	4,907,596.13	86,609,240.45
JULY	68,610,511.81	-	68,610,511.81	132,017,064.74	4,907,596.13	136,924,660.87
AUGUST	89,084,749.37	-	89,084,749.37	172,820,114.69	4,907,596.13	177,727,710.82
SEPTEMBER	72,903,988.20	8,049,189.78	80,953,177.98	96,488,307.83	4,907,596.13	101,395,903.96
OCTOBER	89,252,304.99	-	89,252,304.99	104,020,759.78	4,907,596.13	108,928,355.91
NOVEMBER	69,014,734.79	-	69,014,734.79	91,700,001.74	4,907,596.13	96,607,597.87
DECEMBER	81,797,934.95	-	81,797,934.95	146,191,031.89	4,907,596.13	151,098,628.02
TOTAL	1,081,820,297.84	37,494,766.56	1,119,315,064.40	1,268,407,677.36	58,891,153.56	1,327,298,830.92

Note 1: LOCAL GOVERNMENT SHARE OF VAT

MONTH	2023	2022
	₦	₦
JANUARY	84,808,258.74	70,341,648.58
FEBRUARY	83,071,221.84	66,238,362.90
MARCH	78,633,512.97	64,646,829.07
APRIL	71,338,611.42	70,855,270.33
MAY	71,053,290.75	68,908,605.09
JUNE	87,323,137.93	69,477,519.93
JULY	94,955,305.12	74,696,672.90
AUGUST	101,061,561.29	62,742,201.00
SEPTEMBER	127,063,159.93	77,919,330.74
OCTOBER	104,631,553.42	65,851,550.11
NOVEMBER	118,674,014.64	82,174,731.37
DECEMBER	124,980,511.63	73,240,163.78
TOTAL	1,147,594,139.69	847,092,885.80

Note 1: LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES

MONTH	2023	2022
	₦	₦
JANUARY	9,088,486.54	1,150,907.19
FEBRUARY	33,296,116.22	19,777,967.93
MARCH	30,159,452.16	16,551,787.89
APRIL	5,513,122.96	-
MAY	85,558,493.52	7,117,786.19
JUNE	36,897,738.92	19,042,669.48
JULY	77,303,076.87	-
AUGUST	79,028,529.52	-
SEPTEMBER	102,420,851.97	4,927,283.38
OCTOBER	44,161,040.67	16,812,112.87
NOVEMBER	64,450,016.01	21,801,599.41
DECEMBER	86,750,557.73	5,646,385.08
TOTAL	654,627,483.10	112,828,499.40

Kaltungo Local Government Council

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

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
11010101	Statutory Allocation	1,700,000,000.00	1,700,000,000.00	1,119,315,064.40	(580,684,935.60)	1,436,936,595.46
11010102	N/A	-	-	-	-	-
11010103	N/A	-	-	-	-	-
11010104	FAAC Special Allocations	125,000,000.00	125,000,000.00	-	(125,000,000.00)	-
11010105	Receipt of Share of State IGR	55,000,000.00	55,000,000.00	-	(55,000,000.00)	3,190,734.87
11010106	Excess Petroleum Profit Tax (PPT Revenue)	7,000,000.00	7,000,000.00	3,575,350.68	(3,424,649.32)	-
11010107	Exchange Difference	28,000,000.00	28,000,000.00	398,228,022.70	370,228,022.70	-
11010108	Refund from Paris Club	100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
11010109	Recovered Excess Bank Charges	12,000,000.00	12,000,000.00	-	(12,000,000.00)	-
11010110	Budget Augmentation	89,741,200.00	89,741,200.00	-	(89,741,200.00)	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	98,576,800.00	98,576,800.00	-	(98,576,800.00)	-
11010113	Equalisation Fund	10,000,000.00	10,000,000.00	40,723,997.09	30,723,997.09	-
11010114	Goods Value Consideration	-	-	-	-	-
11010115	Non Oil Revenue	-	-	95,119,264.56	95,119,264.56	-
11010116	Electronic Money Transfer Levy	-	-	92,602,655.51	92,602,655.51	-
11010117	Other FAAC Transfers	-	-	-	-	-
11010201	Local Government Share of VAT	1,050,000,000.00	1,050,000,000.00	1,147,594,139.69	97,594,139.69	847,092,885.78
11010303	Local Government Share of Excess Crude Account	18,000,000.00	18,000,000.00	24,378,192.56	6,378,192.56	-
	STATUTORY REVENUE TOTAL	3,293,318,000.00	3,293,318,000.00	2,921,536,687.19	(371,781,312.81)	2,287,220,216.12
	INDEPENDENT REVENUE					
120101	Personal Taxes	-	-	-	-	-
120201	Licences - General	6,664,500.00	6,664,500.00	9,632,900.00	2,968,400.00	4,217,350.00
120202	Mining Rents	-	-	10,000.00	10,000.00	-
120204	Fees - General	7,465,000.00	7,465,000.00	1,519,050.00	(5,945,950.00)	320,500.00
120205	Fines - General	-	-	-	-	-
120206	Sales - General	6,973,160.00	6,973,160.00	1,104,700.00	(5,868,460.00)	790,000.00
120207	Earnings - General	2,530,000.00	2,530,000.00	4,612,618.18	2,082,618.18	1,839,750.00
120208	Rent on Government Buildings - General	14,362,000.00	14,362,000.00	330,600.00	(14,031,400.00)	14,500.00
120209	Rent on Land & Others - General	14,100,000.00	14,100,000.00	3,449,400.00	(10,650,600.00)	2,405,650.00
120210	Repayments - General	-	-	5,314,000.00	5,314,000.00	224,572.14
120211	Investment Income	-	-	-	-	-
120212	Interest Earned	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	3,279,100.00	3,279,100.00	4,345,000.00
	INDEPENDENT REVENUE TOTAL	52,094,660.00	52,094,660.00	29,252,368.18	(22,842,291.82)	14,157,322.14
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS					
130101	Domestic Aids	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-
130203	Domestic Grants	-	-	-	-	-
130204	Foreign Grants	80,000,000.00	80,000,000.00	-	(80,000,000.00)	-
140202	Other Capital Receipts	49,030,293.00	49,030,293.00	-	(49,030,293.00)	-
140301	Domestic Loans/ Borrowings Receipt	350,000,000.00	350,000,000.00	25,000,000.00	(325,000,000.00)	110,041,226.49
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	479,030,293.00	479,030,293.00	25,000,000.00	(454,030,293.00)	110,041,226.49
	TOTAL REVENUE	3,824,442,953.00	3,824,442,953.00	2,975,789,055.37	(848,653,897.63)	2,411,418,764.75

Kaltungo Local Government Council

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

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
Economic Code	DESCRIPTION	Sum of CY APPROVED B	Sum of CY FINAL BUDGET	Sum of ACTUAL CY	Sum of VARIANCE CY	Sum of ACTUAL PY
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)						
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)						
110101 - LOCAL GOVERNMENT SHARE OF FAAC						
11010101	Statutory Allocation	1,700,000,000.00	1,700,000,000.00	1,119,315,064.40	(580,684,935.60)	1,436,936,595.46
11010104	FAAC Special Allocations	125,000,000.00	125,000,000.00	-	(125,000,000.00)	-
11010105	Receipt of Share of State IGR	55,000,000.00	55,000,000.00	-	(55,000,000.00)	3,190,734.87
11010106	Excess Petroleum Profit Tax (PPT Revenue)	7,000,000.00	7,000,000.00	3,575,350.68	(3,424,649.32)	-
11010107	Exchange Difference	28,000,000.00	28,000,000.00	398,228,022.70	370,228,022.70	-
11010108	Refund from Paris Club	100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
11010109	Recovered Excess Bank Charges	12,000,000.00	12,000,000.00	-	(12,000,000.00)	-
11010110	Budget Augmentation	89,741,200.00	89,741,200.00	-	(89,741,200.00)	-
11010112	Stabilization Fund Receipts	98,576,800.00	98,576,800.00	-	(98,576,800.00)	-
11010113	Equalisation Fund	10,000,000.00	10,000,000.00	40,723,997.09	30,723,997.09	-
11010115	Non Oil Revenue	-	-	95,119,264.56	95,119,264.56	-
11010116	Electronic Money Transfer Levy	-	-	92,602,655.51	92,602,655.51	-
11010201	Local Government Share of VAT	1,050,000,000.00	1,050,000,000.00	1,147,594,139.69	97,594,139.69	847,092,885.78
11010303	Local Government Share of Excess Crude Account	18,000,000.00	18,000,000.00	24,378,192.56	6,378,192.56	-
110101 - LOCAL GOVERNMENT SHARE OF FAAC Total		3,293,318,000.00	3,293,318,000.00	2,921,536,687.19	(371,781,312.81)	2,287,220,216.12
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total						
		3,293,318,000.00	3,293,318,000.00	2,921,536,687.19	(371,781,312.81)	2,287,220,216.12
12 - INDEPENDENT REVENUE						
1202 - NON-TAX REVENUE						
120201 - LICENCES - GENERAL						
12020107	Boats & Canoe (Small Craft) Licence	-	-	8,400.00	8,400.00	6,000.00
12020111	Bake House Licence	257,500.00	257,500.00	-	(257,500.00)	-
12020112	Bicycles Licence & Hire Permits	-	-	48,600.00	48,600.00	-
12020114	Cart Licences	237,500.00	237,500.00	671,200.00	433,700.00	379,250.00
12020115	Dane Gun Licences	230,500.00	230,500.00	48,600.00	(181,900.00)	34,750.00
12020116	Cattle Dealer Licences	404,000.00	404,000.00	664,000.00	260,000.00	22,900.00
12020118	Pet (Dog) Licences	548,000.00	548,000.00	-	(548,000.00)	-
12020119	Fishing Permits	237,500.00	237,500.00	-	(237,500.00)	-
12020120	Hawker's Permits	342,500.00	342,500.00	1,500,100.00	1,157,600.00	999,050.00
12020121	Hunting Permits	147,000.00	147,000.00	-	(147,000.00)	-
12020122	Produce Buying Licences	638,000.00	638,000.00	3,421,900.00	2,783,900.00	1,925,650.00
12020123	Animal Health Certificate Licences	537,500.00	537,500.00	-	(537,500.00)	-
12020124	Abattoir/Slaughter Licences	490,000.00	490,000.00	811,800.00	321,800.00	5,000.00
12020126	Hiring Services	1,044,000.00	1,044,000.00	176,000.00	(868,000.00)	25,000.00
12020128	Borehole Drilling Licences	538,000.00	538,000.00	907,400.00	369,400.00	586,100.00
12020129	Pool Betting & Casino Licenses/Gaming	-	-	326,700.00	326,700.00	233,650.00
12020131	Liquor Licences	237,500.00	237,500.00	29,400.00	(208,100.00)	-
12020137	Trade Permit Licences	220,500.00	220,500.00	876,900.00	656,400.00	-
12020138	Forestry/Timber Licence	554,500.00	554,500.00	141,900.00	(412,600.00)	-
120201 - LICENCES - GENERAL Total		6,664,500.00	6,664,500.00	9,632,900.00	2,968,400.00	4,217,350.00
120202 - MINING RENTS						
12020201	Mining Fees	-	-	10,000.00	10,000.00	-
120202 - MINING RENTS Total		-	-	10,000.00	10,000.00	-
120204 - FEES - GENERAL						
12020404	Trade Union Fees	400,000.00	400,000.00	-	(400,000.00)	-
12020417	Contractor Registration Fees	577,030.00	577,030.00	-	(577,030.00)	-
12020418	Marriage/ Divorce Fees	-	-	22,400.00	22,400.00	16,000.00
12020436	Bill Board Advertisement Fees	890,000.00	890,000.00	-	(890,000.00)	-
12020443	Birth & Death Registration Fees	182,546.00	182,546.00	42,000.00	(140,546.00)	-
12020445	Change of Ownership Fees	546,576.00	546,576.00	35,000.00	(511,576.00)	-
12020446	Agricultural/Vetinary Services Fees	377,046.00	377,046.00	148,000.00	(229,046.00)	-
12020449	Business/Trade Operating Fees	345,764.00	345,764.00	8,900.00	(336,864.00)	-
12020451	Timber & Forest Fees	310,000.00	310,000.00	-	(310,000.00)	-
12020453	Applications Fees	296,000.00	296,000.00	3,000.00	(293,000.00)	-
12020454	Parking Fees	-	-	70,500.00	70,500.00	-
12020459	Right of Occupancy Fees	977,000.00	977,000.00	332,200.00	(644,800.00)	44,500.00
12020460	Building Plan Approval Fees	390,000.00	390,000.00	-	(390,000.00)	-
12020465	Sports/Recreational Facilities Fees	297,038.00	297,038.00	-	(297,038.00)	-
12020466	Indigenship Registration Fees	1,876,000.00	1,876,000.00	857,050.00	(1,018,950.00)	260,000.00
120204 - FEES - GENERAL Total		7,465,000.00	7,465,000.00	1,519,050.00	(5,945,950.00)	320,500.00
120206 - SALES - GENERAL						
12020603	Sales of ID Cards	280,080.00	280,080.00	-	(280,080.00)	-
12020604	Sales of Stores/Scraps/Unservicable Items	600,000.00	600,000.00	-	(600,000.00)	-
12020605	Sales of Vaccines	680,000.00	680,000.00	-	(680,000.00)	-
12020608	Sales of Improved Seeds/Chemical	-	-	14,000.00	14,000.00	10,000.00
12020609	Proceeds From Sales of Farm Produce	1,030,000.00	1,030,000.00	-	(1,030,000.00)	-

Kaltungo Local Government Council

DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
12020611	Proceeds From Sales of Govt. Vehicles	-	-	1,090,700.00	1,090,700.00	780,000.00
12020620	Sales of Other Government Properties	4,383,080.00	4,383,080.00	-	(4,383,080.00)	-
120206 - SALES - GENERAL Total		6,973,160.00	6,973,160.00	1,104,700.00	(5,868,460.00)	790,000.00
120207 - EARNINGS - GENERAL						
12020701	Earnings From Consultancy Services	360,000.00	360,000.00	-	(360,000.00)	-
12020704	Earnings From the Use of Govt. Vehicles	110,000.00	110,000.00	-	(110,000.00)	-
12020705	Earnings From the Use of Govt. Halls/Others	130,000.00	130,000.00	1,400.00	(128,600.00)	1,000.00
12020706	Earnings From Toll Gates	-	-	35,000.00	35,000.00	25,000.00
12020708	Earnings From Agricultural Produce	770,000.00	770,000.00	1,380,100.00	610,100.00	553,250.00
12020711	Earnings From Commercial Activities	1,160,000.00	1,160,000.00	3,196,118.18	2,036,118.18	1,260,500.00
120207 - EARNINGS - GENERAL Total		2,530,000.00	2,530,000.00	4,612,618.18	2,082,618.18	1,839,750.00
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL						
12020801	Rent on Govt. Quarters	1,560,000.00	1,560,000.00	14,000.00	(1,546,000.00)	10,000.00
12020803	Rent on Govt. Buildings	12,802,000.00	12,802,000.00	316,600.00	(12,485,400.00)	4,500.00
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL Total		14,362,000.00	14,362,000.00	330,600.00	(14,031,400.00)	14,500.00
120209 - RENT ON LAND & OTHERS - GENERAL						
12020901	Rent on Govt. Land	5,000,000.00	5,000,000.00	2,650,700.00	(2,349,300.00)	1,841,650.00
12020906	Rents on Govt. Properties	9,100,000.00	9,100,000.00	798,700.00	(8,301,300.00)	564,000.00
120209 - RENT ON LAND & OTHERS - GENERAL Total		14,100,000.00	14,100,000.00	3,449,400.00	(10,650,600.00)	2,405,650.00
120210 - REPAYMENTS - GENERAL						
12021006	Refunds	-	-	5,314,000.00	5,314,000.00	224,572.14
120210 - REPAYMENTS - GENERAL Total		-	-	5,314,000.00	5,314,000.00	224,572.14
120214 - RATES						
12021401	Tenement Rate	-	-	3,279,100.00	3,279,100.00	4,345,000.00
120214 - RATES Total		-	-	3,279,100.00	3,279,100.00	4,345,000.00
1202 - NON-TAX REVENUE Total		52,094,660.00	52,094,660.00	29,252,368.18	(22,842,291.82)	14,157,322.14
13 - AID AND GRANTS						
1302 - GRANTS						
130204 - FOREIGN GRANTS						
13020401	Foreign Grants	80,000,000.00	80,000,000.00	-	(80,000,000.00)	-
130204 - FOREIGN GRANTS Total		80,000,000.00	80,000,000.00	-	(80,000,000.00)	-
1302 - GRANTS Total		80,000,000.00	80,000,000.00	-	(80,000,000.00)	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS						
1402 - OTHER CAPITAL RECEIPTS						
140202 - OTHER CAPITAL RECEIPTS						
14020201	Other Capital Receipts	49,030,293.00	49,030,293.00	-	(49,030,293.00)	-
140202 - OTHER CAPITAL RECEIPTS Total		49,030,293.00	49,030,293.00	-	(49,030,293.00)	-
1402 - OTHER CAPITAL RECEIPTS Total		49,030,293.00	49,030,293.00	-	(49,030,293.00)	-
1403 - LOANS/ BORROWINGS RECEIPT						
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT						
14030101	Domestic Loans/ Borrowings from Financial Institutions	350,000,000.00	350,000,000.00	-	(350,000,000.00)	-
14030102	Domestic Loans/ Borrowings from Other Government Entities	-	-	25,000,000.00	25,000,000.00	110,041,226.49
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total		350,000,000.00	350,000,000.00	25,000,000.00	(325,000,000.00)	110,041,226.49
1403 - LOANS/ BORROWINGS RECEIPT Total		350,000,000.00	350,000,000.00	25,000,000.00	(325,000,000.00)	110,041,226.49

Kaltungo Local Government Council

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

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

Kaltungo Local Government Council

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

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
21 - PERSONNEL COST						
2101 - SALARY						
210101 - SALARIES AND WAGES						
21010101	Salary (Excluding CRF Charges Salaries/Allowances)	576,475,800.00	576,475,800.00	496,082,205.95	80,393,594.05	517,772,440.67
21010103	Consolidated Revenue Charges - Salaries/Allowances	40,000,000.00	40,000,000.00	13,765,711.29	26,234,288.71	0.00
210101 - SALARIES AND WAGES Total		616,475,800.00	616,475,800.00	509,847,917.24	106,627,882.76	517,772,440.67
2101 - SALARY Total		616,475,800.00	616,475,800.00	509,847,917.24	106,627,882.76	517,772,440.67
21 - PERSONNEL COST Total		616,475,800.00	616,475,800.00	509,847,917.24	106,627,882.76	517,772,440.67
22 - OTHER RECURRENT COSTS						
2202 - OVERHEAD COST						
220201 - TRAVEL AND TRANSPORT - GENERAL						
22020101	Local Travel & Transport: Training	12,000,000.00	39,000,000.00	38,311,186.38	688,813.62	62,810,623.50
22020102	Local Travel & Transport: Others	5,000,000.00	32,000,000.00	31,892,650.00	107,350.00	425,000.00
220201 - TRAVEL AND TRANSPORT - GENERAL Total		17,000,000.00	71,000,000.00	70,203,836.38	796,163.62	63,235,623.50
220202 - UTILITIES - GENERAL						
22020210	Software Charges/License Renewal	700,000.00	700,000.00	0.00	700,000.00	1,350,000.00
220202 - UTILITIES - GENERAL Total		700,000.00	700,000.00	0.00	700,000.00	1,350,000.00
220203 - MATERIALS AND SUPPLIES - GENERAL						
22020301	Office Stationeries/Computer Consumables	4,000,000.00	7,000,000.00	6,581,716.59	418,283.41	4,270,036.36
22020305	Printing of Non Security Documents	2,000,000.00	2,000,000.00	575,000.00	1,425,000.00	77,300.00
22020306	Printing of Security Documents	3,000,000.00	3,000,000.00	1,334,000.00	1,666,000.00	1,553,636.36
22020307	Drugs/Laboratory/Medical Supplies	25,872,000.00	25,872,000.00	10,400,000.00	15,472,000.00	27,700,000.00
22020311	Food stuff/Cartering Materials Supplies	5,000,000.00	5,000,000.00	145,000.00	4,855,000.00	0.00
22020312	Production, Publication and Circulation of Annual Financial Statements	0.00	1,500,000.00	1,064,000.00	436,000.00	0.00
220203 - MATERIALS AND SUPPLIES - GENERAL Total		39,872,000.00	44,372,000.00	20,099,716.59	24,272,283.41	33,600,972.72
220204 - MAINTENANCE SERVICES GENERAL						
22020401	Maintenance of Motor Vehicles/Transport Equipment	2,000,000.00	2,000,000.00	335,000.00	1,665,000.00	5,703,900.00
22020402	Maintenance of Office Furniture	4,400,000.00	4,400,000.00	0.00	4,400,000.00	3,210,000.00
22020403	Maintenance of Office Building/Residential Qtrs	5,000,000.00	5,000,000.00	385,000.00	4,615,000.00	20,000.00
22020405	Maintenance of Plant and Generators	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
22020406	Other Maintenance Services	10,000,000.00	10,000,000.00	100,000.00	9,900,000.00	150,000.00
22020412	Maintenance of Market/Public Places	500,000.00	500,000.00	350,000.00	150,000.00	19,800.00
22020413	Minor Road Maintenance	600,000.00	600,000.00	0.00	600,000.00	0.00
220204 - MAINTENANCE SERVICES GENERAL Total		32,500,000.00	32,500,000.00	1,170,000.00	31,330,000.00	9,103,700.00
220205 - TRAINING GENERAL						
22020501	Local Training	500,000.00	17,500,000.00	16,619,136.18	880,863.82	0.00
22020503	Cont. to Local Govt. Service Comm. Training Fund	10,000,000.00	10,000,000.00	8,985,818.03	1,014,181.97	8,276,363.44
220205 - TRAINING GENERAL Total		10,500,000.00	27,500,000.00	25,604,954.21	1,895,045.79	8,276,363.44
220206 - OTHER SERVICES - GENERAL						
22020601	Security Services	180,300,600.00	56,300,600.00	55,058,000.00	1,242,600.00	185,424,150.00
22020603	Residential Rent	9,000,000.00	9,000,000.00	2,225,000.00	6,775,000.00	1,654,000.00
22020604	Security Vote (Including Operations)	16,000,000.00	129,000,000.00	128,240,000.00	760,000.00	0.00
22020605	Cleaning and Fumigation Services	17,000,000.00	17,000,000.00	50,000.00	16,950,000.00	0.00
22020606	Land Uses Charges	5,000,000.00	5,000,000.00	0.00	5,000,000.00	907,000.00
22020607	Rescue Service	100,000.00	2,100,000.00	1,876,000.00	224,000.00	16,165,000.00
220206 - OTHER SERVICES - GENERAL Total		227,400,600.00	218,400,600.00	187,449,000.00	30,951,600.00	204,150,150.00
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL						
22020701	Financial Consulting	40,000,000.00	2,000,000.00	318,181.82	1,681,818.18	40,322,500.00
22020702	Information Technology Consulting	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020703	Legal Services	1,000,000.00	1,000,000.00	90,000.00	910,000.00	0.00
22020704	Engineering Services	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020709	Auditing of Accounts	6,000,000.00	6,250,000.00	6,245,454.55	4,545.45	13,280,889.04
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total		53,000,000.00	15,250,000.00	6,653,636.37	8,596,363.63	53,603,389.04
220208 - FUEL AND LUBRICANTS - GENERAL						
22020801	Motor Vehicle Fuel Cost	1,000,000.00	1,000,000.00	0.00	1,000,000.00	92,000.00
220208 - FUEL AND LUBRICANTS - GENERAL Total		1,000,000.00	1,000,000.00	0.00	1,000,000.00	92,000.00
220209 - FINANCIAL CHARGES GENERAL						
22020901	Bank Charges (Other than Interest)	5,500,000.00	5,500,000.00	992,449.00	4,507,551.00	1,436,388.61
22020904	Other CRF Bank Charges	0.00	500,000.00	473,443.87	26,556.13	0.00
220209 - FINANCIAL CHARGES GENERAL Total		5,500,000.00	6,000,000.00	1,465,892.87	4,534,107.13	1,436,388.61
220210 - MISCELLANEOUS EXPENSES - GENERAL						
22021001	Refreshment and Meals	15,000,000.00	15,000,000.00	606,200.00	14,393,800.00	52,303,000.00
22021002	Honorarium and Sitting Allowance	60,000,000.00	4,000,000.00	0.00	4,000,000.00	4,160,000.00

Kaltungo Local Government Council

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		K	K	K	K	K
22021003	Publicity and Advertisements	3,000,000.00	3,000,000.00	105,000.00	2,895,000.00	65,000.00
22021004	Medical Expenses - Local	10,000,000.00	10,000,000.00	50,000.00	9,950,000.00	14,449,650.00
22021007	Welfare Packages	30,000,000.00	30,000,000.00	29,366,500.00	633,500.00	22,635,300.00
22021009	Sporting Activities	500,000.00	500,000.00	0.00	500,000.00	1,000,000.00
22021014	Annual Budget Expenses and Administration	4,000,000.00	14,000,000.00	13,378,766.80	621,233.20	5,630,000.00
22021019	Medical Expenses - International	8,000,000.00	8,000,000.00	0.00	8,000,000.00	0.00
22021020	Election-Logistic Support	20,000,000.00	20,000,000.00	6,300,000.00	13,700,000.00	400,000.00
22021021	Special Days/Celebrations	30,000,000.00	30,000,000.00	15,120,000.00	14,880,000.00	24,856,818.19
22021022	Youth Corpers Allowance	0.00	1,500,000.00	1,245,000.00	255,000.00	0.00
22021023	Other Miscellaneous Expenses	22,766,000.00	22,766,000.00	4,843,500.00	17,922,500.00	514,050.00
22021024	Monitoring and Evaluation	0.00	5,000,000.00	4,610,000.00	390,000.00	0.00
22021042	Recurrent Adjustment	11,000,000.00	11,000,000.00	0.00	11,000,000.00	90,000.00
22021047	Covid-19 Logistics and Intervention Fund	36,000,000.00	36,000,000.00	1,300,000.00	34,700,000.00	42,710,000.00
22021048	Development Facilitators & Logistics	100,000,000.00	99,950,000.00	97,653,272.27	2,296,727.73	66,815,000.00
220210 - MISCELLANEOUS EXPENSES - GENERAL Total		350,266,000.00	310,716,000.00	174,578,239.07	136,137,760.93	235,628,818.19
2202 - OVERHEAD COST Total		737,738,600.00	727,438,600.00	487,225,275.49	240,213,324.51	610,477,405.50
2204 - GRANTS AND CONTRIBUTIONS - GENERAL						
220401 - LOCAL GRANTS AND CONTRIBUTIONS						
22040101	Grant to Other Governments - Current	70,000,000.00	70,000,000.00	0.00	70,000,000.00	0.00
22040109	Grants to Communities/NGOs	100,000.00	1,600,000.00	1,129,000.00	471,000.00	0.00
22040110	Grants to Academic Institutions	33,003,553.00	33,803,553.00	33,768,179.66	35,373.34	0.00
22040111	Contribution to Traditional Councils	30,000,000.00	35,000,000.00	34,245,000.00	755,000.00	22,000,000.00
22040112	Contribution to Min. for LG/Bureau for Adm. Expenses	47,000,000.00	47,000,000.00	20,976,626.14	26,023,373.86	79,447,114.13
22040115	Grants/Allocation to Development Areas	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
22040116	Contribution to Local Government Education Authority	1,050,000,000.00	870,000,000.00	867,323,070.89	2,676,929.11	721,910,335.44
22040117	Contribution to Primary Health Care Development Agency	2,000,000.00	16,000,000.00	15,053,944.57	946,055.43	0.00
22040118	Contribution to Local government Staff Pension Board	352,500,000.00	352,500,000.00	288,154,999.48	64,345,000.52	220,840,413.00
22040119	Contribution to Auditor General for Local Governments	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
220401 - LOCAL GRANTS AND CONTRIBUTIONS Total		1,634,603,553.00	1,475,903,553.00	1,260,650,820.74	215,252,732.26	1,044,197,862.57
2204 - GRANTS AND CONTRIBUTIONS - GENERAL Total		1,634,603,553.00	1,475,903,553.00	1,260,650,820.74	215,252,732.26	1,044,197,862.57
2205 - SUBSIDIES GENERAL						
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS						
22050102	Meals subsidy to Government Schools	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22050106	Agricultural Inputs Subsidy	50,000,000.00	50,000,000.00	5,098,000.00	44,902,000.00	7,999,454.55
22050107	Health Subsidy	13,000,000.00	13,000,000.00	1,200,000.00	11,800,000.00	0.00
22050108	Religious Pilgrimage Subsidy	50,000,000.00	50,000,000.00	0.00	50,000,000.00	9,111,000.00
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS Total		115,000,000.00	115,000,000.00	6,298,000.00	108,702,000.00	17,110,454.55
2205 - SUBSIDIES GENERAL Total		115,000,000.00	115,000,000.00	6,298,000.00	108,702,000.00	17,110,454.55
2206 - PUBLIC DEBT CHARGES						
220601 - LOANS REPAYMENT						
22060101	Internal Loans	50,000,000.00	66,000,000.00	65,494,766.56	505,233.44	197,632,380.05
22060106	Other Funds	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
220601 - LOANS REPAYMENT Total		70,000,000.00	86,000,000.00	65,494,766.56	20,505,233.44	197,632,380.05
2206 - PUBLIC DEBT CHARGES Total		70,000,000.00	86,000,000.00	65,494,766.56	20,505,233.44	197,632,380.05
2207 - TRANSFERS-PAYMENT						
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT						
22070108	Transfer to Joint Account	0.00	153,000,000.00	152,576,198.43	423,801.57	0.00
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT Total		0.00	153,000,000.00	152,576,198.43	423,801.57	0.00
2207 - TRANSFERS-PAYMENT Total		0.00	153,000,000.00	152,576,198.43	423,801.57	0.00
22 - OTHER RECURRENT COSTS Total		2,557,342,153.00	2,557,342,153.00	1,972,245,061.22	585,097,091.78	1,869,418,102.67
23 - CAPITAL EXPENDITURE						
2301 - PURCHASE OF FIXED ASSETS - GENERAL						
230101 - PURCHASE OF FIXED ASSETS - GENERAL						
23010101	Purchase/Acquisition of Land	6,500,000.00	6,500,000.00	0.00	6,500,000.00	0.00
23010105	Purchase of Motor Vehicles	15,000,000.00	15,000,000.00	0.00	15,000,000.00	39,485,727.19
23010106	Purchase of Vans	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00
23010108	Purchase of Buses	0.00	1,500,000.00	1,000,000.00	500,000.00	0.00
23010112	Purchase of Office Furniture and Fittings	53,000,000.00	53,000,000.00	0.00	53,000,000.00	1,022,727.27
23010113	Purchase of Computers	0.00	9,000,000.00	8,025,999.64	974,000.36	0.00
23010122	Purchase of Health/Medical Equipment	0.00	1,500,000.00	1,000,000.00	500,000.00	0.00
23010124	Purchase of Teaching/Learning Aid Equipment	30,000,000.00	27,945,000.00	0.00	27,945,000.00	0.00
23010127	Purchase of Agricultural Equipment/Irrigation	22,000,000.00	22,000,000.00	400,000.00	21,600,000.00	0.00
230101 - PURCHASE OF FIXED ASSETS - GENERAL Total		166,500,000.00	176,445,000.00	10,425,999.64	166,019,000.36	40,508,454.46
2301 - PURCHASE OF FIXED ASSETS - GENERAL Total		166,500,000.00	176,445,000.00	10,425,999.64	166,019,000.36	40,508,454.46

Kaltungo Local Government Council

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		K	K	K	K	K
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
23020103	Construction/Provision of Electricity	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
23020105	Construction/Provision of Water Facilities	25,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00
23020112	Construction/Provision of Sporting Facilities	0.00	2,000,000.00	1,650,000.00	350,000.00	0.00
23020114	Construction/Provision of Roads	150,000,000.00	150,000,000.00	0.00	150,000,000.00	0.00
23020116	Construction/Provision of Water -Ways	25,000,000.00	47,000,000.00	46,685,122.75	314,877.25	0.00
23020118	Construction/Provision of Infrastructure	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
23020123	Construction of Traffic Lights/Street Lights	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00
23020124	Construction of Markets/Parks	50,000,000.00	36,000,000.00	0.00	36,000,000.00	0.00
23020126	Construction/Provision of Cemeteries	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
23020127	Construction/Provision of ICT Infrastructures	34,625,000.00	9,625,000.00	5,441,593.65	4,183,406.35	0.00
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		446,625,000.00	431,625,000.00	53,776,716.40	377,848,283.60	0.00
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total						
		446,625,000.00	431,625,000.00	53,776,716.40	377,848,283.60	0.00
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
23030102	Rehabilitation/Repairs - Electricity	0.00	55,000.00	50,000.00	5,000.00	0.00
23030104	Rehabilitation/Repairs - Water Facilities	0.00	3,500,000.00	3,000,000.00	500,000.00	0.00
23030105	Rehabilitation/Repairs - Hospital/Health Centers	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
23030113	Rehabilitation/Repairs - Roads	0.00	28,000,000.00	27,778,145.31	221,854.69	0.00
23030121	Rehabilitation/Repairs - Office Buildings	32,000,000.00	2,000,000.00	171,000.00	1,829,000.00	0.00
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		37,000,000.00	38,555,000.00	30,999,145.31	7,555,854.69	0.00
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total						
		37,000,000.00	38,555,000.00	30,999,145.31	7,555,854.69	0.00
2304 - PRESERVATION OF THE ENVIRONMENT - GNENRAL						
230401 - PRESERVATION OF THE ENVIRONMENT - GNENRAL						
23040101	Tree Planting	500,000.00	500,000.00	0.00	500,000.00	490,190.00
230401 - PRESERVATION OF THE ENVIRONMENT - GNENRAL Total		500,000.00	500,000.00	0.00	500,000.00	490,190.00
2304 - PRESERVATION OF THE ENVIRONMENT - GNENRAL Total						
		500,000.00	500,000.00	0.00	500,000.00	490,190.00
2305 - ACQUISITION OF NON TANGIBLE ASSETS						
230501 - ACQUISITION OF NON TANGIBLE ASSETS						
23050103	Monitoring and Evaluation	0.00	3,500,000.00	300,000.00	3,200,000.00	0.00
230501 - ACQUISITION OF NON TANGIBLE ASSETS Total		0.00	3,500,000.00	300,000.00	3,200,000.00	0.00
2305 - ACQUISITION OF NON TANGIBLE ASSETS Total						
		0.00	3,500,000.00	300,000.00	3,200,000.00	0.00
23 - CAPITAL EXPENDITURE Total		650,625,000.00	650,625,000.00	95,501,861.35	555,123,138.65	40,998,644.46