



NAFADA LOCAL GOVERNMENT COUNCIL
GOMBE STATE

AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER 2023

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CORPORATE INFORMATION
COUNCIL MEMBERS

MAL. SALISU SHUAIBU DANDALE	EXECUTIVECHAIRMAN
MAL. IBRAHIM TAFIDA	COUNCILOR
MAL. HASSAN ADAMU	COUNCILOR
MAL. SAIDU ISAH	COUNCILOR
MAL. HAFSATU ABUBAKAR	COUNCILOR
MAL. MOHAMMED JIBIR BIRI	COUNCILOR
MAL. NURA MUHAMMAD	COUNCILOR
MAL. ABUBAKAR MUHAMMAD	COUNCILOR
MAL. IBRAHIM ALHAJI	COUNCILOR
MAL. ISHIYAKU A. SHUAIBU	COUNCILOR
MAL. SAIDU AHMED	COUNCILOR

MANAGEMENT AND HEADS OF DEPARTMENT.

ALH. MOHAMMED KABIR	SECRETARY
ALH. ALI BAPPAH EL-NAFATY	D/SECRETARY
MAL. UMAR ABBA CNA	TREASURER
MAL. BABA INUWA	HOD PHC
MAL BABA BUBA	HOD ANR
MAL. TIJJANI MAMUDA	HOD ESD
MAL. ABUBAKAR YUGUDA	HOD WORKS

BANKERS

BANKERS

UBA PLC
GT BANK PLC

AUDITORS

UMAR B. KINAFI & CO
CERTIFIED NATIONAL ACCOUNTANT
NO. 2 BUBA SHONGO NEAR ALHERI PRI.SCH.
GOMBE. GOMBE STATE

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.: _____

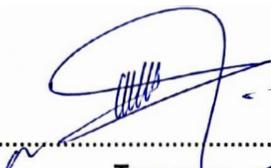
STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements set out in pages 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 Nafada 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



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

HEAD OFFICE: Suite No. 1 Goodluck Ebele Jonathan Road
Opposite MTN Office Buba Shongo Quarters, Gombe,
P.O.Box 1167 Gombe State.
GSM: 08023832078, 08051354978, 08032587978
ABUJA LAISON OFFICE: Suite BC 1, Apo Plaza Durumi
Opp. Living Faith Church, Garki Abuja.
Email: umarkinafandco@gmail.com

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

We have audited the financial statement and schedules of Nafada Local Government Council for the year ended 31st December 2023 set out on pages 5-9 which have been prepared based on the accounting policies set out on page 10.

Respective Responsibilities of the Council and Auditors

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

Basis of Opinion

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

We planned and performed our audit so as to obtain the information and explanation in order to provide sufficient evidence to give reasonable assurance that the accounts are free from material mis-statement weather caused by fraud, error or irregularity. In forming our opinion, we also evaluated the adequacy of the presentation of information in the financial statements.

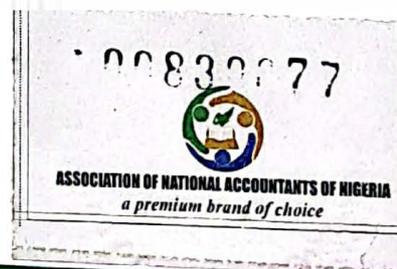
Opinion

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 that date.

SIGNATURE Umaru B. Kinafa & Co.
UMARU BUBA KINAF & CO
MANAGING PARTNER
FRC/2012/ANAN/00000000120.

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

SEPTEMBER 2024

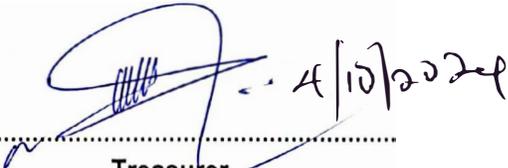


GOMBE STATE GOVERNMENT OF NIGERIA
NAFADA LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2023

FINAL BUDGET 2023	NOTES	2023 ₦	2022 ₦
Operating Activities			
Receipts			
2,927,000,000.00	Statutory Revenue 1	2,854,796,188.12	2,232,223,253.07
-	Independent Revenue:	-	-
-	Personal Taxes 2A	-	-
6,470,000.00	Licences - General 2B	25,350.00	129,970.00
-	Mining Rents 2C	350,000.00	410,750.00
3,400,000.00	Fees - General 2D	633,000.00	602,800.00
-	Fines - General 2E	-	-
150,000.00	Sales - General 2F	-	335,000.00
6,688,000.00	Earnings -General 2G	2,712,150.00	1,944,150.00
1,000,000.00	Rent on Government Buildings - General 2H	537,800.00	389,200.00
2,292,000.00	Rent on Land & Others - General 2I	309,900.00	20,000.00
-	Repayments - General 2J	700,257.05	-
-	Investment Income 2K	-	-
-	Interest Earned 2L	-	-
-	Re-Imbursement General 2M	-	-
-	Rates 2N	105,000.00	205,000.00
-	Miscellaneous 2O	-	-
2,947,000,000.00	Total Receipts	2,860,169,645.17	2,236,260,123.07
Payments			
(571,290,000.00)	Salaries and Allowances 5	(562,615,720.64)	(502,978,626.22)
-	Social Contributions 6	-	-
(40,000,000.00)	Social Benefits 7	-	-
(751,460,000.00)	Overhead Cost 8	(434,016,363.99)	(464,934,278.95)
-	Loans and Advances 9	-	-
(1,184,000,000.00)	Grants and Contributions 10	(883,544,534.26)	(707,322,340.14)
(80,000,000.00)	Subsidies 11	-	(1,065,000.00)
(150,000,000.00)	Transfers - Payments 13A	(149,172,728.30)	-
-	Transfers - Payments to Individuals 13B	-	-
-	Loss on Foreign Exchange 14	-	-
(2,776,750,000.00)	Total Payments	(2,029,349,347.19)	(1,676,300,245.31)
170,250,000.00	Net Cash flow from Operating Activities	830,820,297.98	559,959,877.76
Investing Activities			
(98,000,000.00)	Purchase of Fixed Assets 15A	(12,872,036.36)	(62,135,000.00)
(1,025,270,000.00)	Construction/Provision of Fixed Assets 15B	(888,748,071.65)	(275,960,249.41)
(248,530,000.00)	Rehabilitation/Repairs of Fixed Assets 15C	(50,621,452.11)	(8,102,400.00)
(5,000,000.00)	Preservation of the Environment 15D	-	-
(5,200,000.00)	Acquisition of Non Tangible Assets 15E	(150,000.00)	-
(1,382,000,000.00)	Net Cash Flow from Investing Activities	(952,391,560.12)	(346,197,649.41)
Financing Activities			
40,000,000.00	Proceeds from Aids and Grants 3	-	-
45,000,000.00	Proceeds from Loans/Borrowings 4A	-	74,054,130.90
1,167,550,000.00	Proceeds from Other Capital Receipts 4B	27,165,546.43	-
(40,800,000.00)	Repayment of Loans 12	(37,494,766.56)	(133,070,284.46)
1,211,750,000.00	Net Cash Flow from Financing Activities	(10,329,220.13)	(59,016,153.56)
-	Net Surplus/(Deficit) for the Year	(131,900,482.27)	154,746,074.79
-	Add: Opening Balance	1,176,516,172.16	1,021,770,097.37
-	Closing Cash Balance	1,044,615,689.89	1,176,516,172.16

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

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



 Treasurer



 Executive Chairman

Nafada Local Government Council

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

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 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 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

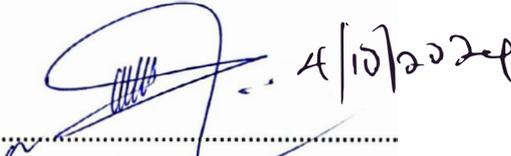
These are Recurrent Cash Outflows made during the financial year and shall be categorised by Economic classification in the Cash Flow Statement.

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.



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	2,854,796,188	2,232,223,253
Note 1: Government Share of FAAC (Statutory Revenue) Total	2,854,796,188	2,232,223,253
Note 2: Independent Revenue		
Note 2A: Personal Taxes	-	-
Note 2B: Licences - General	25,350	129,970
Note 2C: Mining Rents	350,000	410,750
Note 2D: Fees - General	633,000	602,800
Note 2E: Fines - General	-	-
Note 2F: Sales - General	-	335,000
Note 2G: Earnings -General	2,712,150	1,944,150
Note 2H: Rent on Government Buildings - General	537,800	389,200
Note 2I: Rent on Land & Others - General	309,900	20,000
Note 2J: Repayments - General	700,257	-
Note 2K: Investment Income	-	-
Note 2L: Interest Earned	-	-
Note 2M: Re-Imbursement General	-	-
Note 2N: Rates	105,000	205,000
Note 2: Independent Revenue Total	5,373,457	4,036,870
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	-	74,054,131
Note 4B: Other Capital Receipts	27,165,546	-
Note 4C: Transfers	-	-
Note 4: Loans and Other Capital Receipts Total	27,165,546	74,054,131
Note 5: Salaries and Allowances		
Note 5A: Salaries and Allowances	562,615,721	502,978,626
Note 5: Salaries and Allowances Total	562,615,721	502,978,626
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	22,573,825	11,489,000
Note 8B: Utilities - General	2,841,493	2,654,400
Note 8C: Materials and Supplies - General	37,118,636	37,325,545
Note 8D: Maintenance Services General	22,719,200	27,941,809
Note 8E: Training General	23,947,065	14,451,818
Note 8F: Other Services - General	172,861,322	182,354,357
Note 8G: Consulting & Professional Services - General	3,545,455	-
Note 8H: Fuel and Lubricants - General	2,090,840	-
Note 8I: Financial Charges General	623,357	528,652
Note 8J: Miscellaneous Expenses - General	145,695,171	188,188,697
Note 8: Overhead Cost Total	434,016,364	464,934,279
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	883,544,534	707,322,340
Note 10B: Foreign Grants and Contribution	-	-
Note 10: Grants and Contributions Total	883,544,534	707,322,340
Note 11: Subsidies General		
Note 11A: Subsidy to Government Owned Companies & Parastatals	-	1,065,000
Note 11B: Subsidy to Private Companies	-	-
Note 11: Subsidies General Total	-	1,065,000
Note 12: Public Debt Charges		
Note 12: Loans Repayment	37,494,767	133,070,284
Note 12: Public Debt Charges Total	37,494,767	133,070,284
Note 13: Transfers -Payment		
Note 13A: Transfer to Fund Recurrent Expenditure-Payment	149,172,728	-
Note 13B: Transfers-Payments to Individuals	-	-
Note 13: Transfers -Payment Total	149,172,728	-
Note 15: Capital Expenditure		
Note 15A: Purchase of Fixed Assets - General	12,872,036	62,135,000
Note 15B: Construction/Provision of Fixed Assets - General	888,748,072	275,960,249
Note 15C: Rehabilitation/Repairs of Fixed Assets - General	50,621,452	8,102,400
Note 15D: Preservation of the Environment - Gnenral	-	-
Note 15E: Acquisition of Non Tangible Assets	150,000	-
Note 15: Capital Expenditure Total	952,391,560	346,197,649
Note 16: Cash and Bank Balances Held By Treasurer		
Note 16: Cash and Bank Balances Held By Treasurer	1,044,615,690	1,176,516,172

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2023	ACTUAL 2022
	₦	₦
Note 16: Cash and Bank Balances Held By Treasurer Total	1,044,615,690	1,176,516,172
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)	1,044,615,690	1,176,516,172
Note 25: Accumulated Surplus/(Deficit) Total	1,044,615,690	1,176,516,172

Note 1: LOCAL GOVERNMENT SHARE OF STATUTORY ALLOCATION

MONTH	2023			2022		
	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL
	₦	₦	₦	₦	₦	₦
JANUARY	143,778,649.33	4,907,596.13	148,686,245.46	108,919,411.57	4,907,596.13	113,827,007.70
FEBRUARY	80,957,199.77	4,907,596.13	85,864,795.90	51,231,716.99	4,907,596.13	56,139,313.12
MARCH	76,813,127.55	4,907,596.13	81,720,723.68	70,668,124.45	4,907,596.13	75,575,720.58
APRIL	106,485,920.33	4,907,596.13	111,393,516.46	107,803,285.45	4,907,596.13	112,710,881.58
MAY	74,220,262.60	4,907,596.13	79,127,858.73	94,525,470.05	4,907,596.13	99,433,066.18
JUNE	114,774,011.57	4,907,596.13	119,681,607.70	79,791,689.35	4,907,596.13	84,699,285.48
JULY	67,097,474.78	-	67,097,474.78	128,997,526.24	4,907,596.13	133,905,122.37
AUGUST	87,120,203.11	-	87,120,203.11	168,900,764.72	4,907,596.13	173,808,360.85
SEPTEMBER	71,118,763.86	8,049,189.78	79,167,953.64	94,252,269.17	4,907,596.13	99,159,865.30
OCTOBER	87,284,063.70	-	87,284,063.70	101,618,611.32	4,907,596.13	106,526,207.45
NOVEMBER	67,492,783.61	-	67,492,783.61	89,569,557.46	4,907,596.13	94,477,153.59
DECEMBER	79,994,081.56	-	79,994,081.56	142,858,921.21	4,907,596.13	147,766,517.34
TOTAL	1,057,136,541.76	37,494,766.56	1,094,631,308.32	1,239,137,348.00	58,891,153.56	1,298,028,501.56

Note 1: LOCAL GOVERNMENT SHARE OF VAT

MONTH	2023	2022
	₦	₦
JANUARY	82,774,864.19	68,708,070.36
FEBRUARY	81,041,908.43	64,686,226.92
MARCH	76,678,959.70	63,203,046.37
APRIL	69,571,807.37	69,073,566.44
MAY	69,285,883.85	67,457,092.17
JUNE	85,129,963.56	67,747,158.60
JULY	92,573,700.69	73,007,151.30
AUGUST	98,691,095.06	61,197,902.30
SEPTEMBER	124,256,914.31	76,042,926.21
OCTOBER	102,167,657.06	64,196,012.19
NOVEMBER	115,854,648.56	80,315,619.93
DECEMBER	122,054,717.52	71,472,085.63
TOTAL	1,120,082,120.30	827,106,858.43

Note 1: LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES

MONTH	2023	2022
	₦	₦
JANUARY	8,876,543.20	1,125,526.75
FEBRUARY	32,555,856.89	20,209,497.89
MARCH	29,490,747.31	17,076,515.92
APRIL	5,386,836.51	-
MAY	83,626,346.87	6,960,820.82
JUNE	36,077,167.28	14,634,760.35
JULY	75,592,940.39	-
AUGUST	77,279,679.31	-
SEPTEMBER	100,155,502.35	4,818,624.19
OCTOBER	43,181,954.76	15,414,903.72
NOVEMBER	63,026,031.78	21,331,025.47
DECEMBER	84,833,152.86	5,516,217.99
TOTAL	640,082,759.50	107,087,893.09

Nafada Local Government Council

**GOMBE STATE GOVERNMENT OF NIGERIA
NAFADA 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	1,450,000,000.00	1,450,000,000.00	1,094,631,308.32	(355,368,691.68)	1,405,116,394.64
11010102	N/A	-	-	-	-	-
11010103	N/A	-	-	-	-	-
11010104	FAAC Special Allocations	300,000,000.00	300,000,000.00	-	(300,000,000.00)	-
11010105	Receipt of Share of State IGR	100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
11010106	Excess Petroleum Profit Tax (PPT Revenue)	-	-	3,496,505.06	3,496,505.06	-
11010107	Exchange Difference	-	-	389,446,077.67	389,446,077.67	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	-	-	-	-	-
11010110	Budget Augmentation	30,000,000.00	30,000,000.00	-	(30,000,000.00)	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	-	-	-	-	-
11010113	Equalisation Fund	-	-	39,825,928.94	39,825,928.94	-
11010114	Goods Value Consideration	-	-	-	-	-
11010115	Non Oil Revenue	-	-	93,021,641.82	93,021,641.82	-
11010116	Electronic Money Transfer Levy	-	-	90,452,014.85	90,452,014.85	-
11010117	Other FAAC Transfers	-	-	-	-	-
11010201	Local Government Share of VAT	1,027,000,000.00	1,027,000,000.00	1,120,082,120.30	93,082,120.30	827,106,858.43
11010303	Local Government Share of Excess Crude Account	20,000,000.00	20,000,000.00	23,840,591.15	3,840,591.15	-
	STATUTORY REVENUE TOTAL	2,927,000,000.00	2,927,000,000.00	2,854,796,188.12	(72,203,811.88)	2,232,223,253.07
	INDEPENDENT REVENUE					
120101	Personal Taxes	-	-	-	-	-
120201	Licences - General	6,470,000.00	6,470,000.00	25,350.00	(6,444,650.00)	129,970.00
120202	Mining Rents	-	-	350,000.00	350,000.00	410,750.00
120204	Fees - General	3,400,000.00	3,400,000.00	633,000.00	(2,767,000.00)	602,800.00
120205	Fines - General	-	-	-	-	-
120206	Sales - General	150,000.00	150,000.00	-	(150,000.00)	335,000.00
120207	Earnings -General	6,688,000.00	6,688,000.00	2,712,150.00	(3,975,850.00)	1,944,150.00
120208	Rent on Government Buildings - General	1,000,000.00	1,000,000.00	537,800.00	(462,200.00)	389,200.00
120209	Rent on Land & Others - General	2,292,000.00	2,292,000.00	309,900.00	(1,982,100.00)	20,000.00
120210	Repayments - General	-	-	700,257.05	700,257.05	-
120211	Investment Income	-	-	-	-	-
120212	Interest Earned	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	105,000.00	105,000.00	205,000.00
	INDEPENDENT REVENUE TOTAL	20,000,000.00	20,000,000.00	5,373,457.05	(14,626,542.95)	4,036,870.00
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS					
130101	Domestic Aids	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-
130203	Domestic Grants	-	-	-	-	-
130204	Foreign Grants	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
140202	Other Capital Receipts	1,167,550,000.00	1,167,550,000.00	27,165,546.43	(1,140,384,453.57)	-
140301	Domestic Loans/ Borrowings Receipt	45,000,000.00	45,000,000.00	-	(45,000,000.00)	74,054,130.90
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	1,252,550,000.00	1,252,550,000.00	27,165,546.43	(1,225,384,453.57)	74,054,130.90
	TOTAL REVENUE	4,199,550,000.00	4,199,550,000.00	2,887,335,191.60	(1,312,214,808.40)	2,310,314,253.97

Nafada Local Government Council

GOMBE STATE GOVERNMENT OF NIGERIA
NAFADA 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	1,450,000,000.00	1,450,000,000.00	1,094,631,308.32	(355,368,691.68)	1,405,116,394.64
11010104	FAAC Special Allocations	300,000,000.00	300,000,000.00	-	(300,000,000.00)	-
11010105	Receipt of Share of State IGR	100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
11010106	Excess Petroleum Profit Tax (PPT Revenue)	-	-	3,496,505.06	3,496,505.06	-
11010107	Exchange Difference	-	-	389,446,077.67	389,446,077.67	-
11010109	Recovered Excess Bank Charges	-	-	-	-	-
11010110	Budget Augmentation	30,000,000.00	30,000,000.00	-	(30,000,000.00)	-
11010113	Equalisation Fund	-	-	39,825,928.94	39,825,928.94	-
11010115	Non Oil Revenue	-	-	93,021,641.82	93,021,641.82	-
11010116	Electronic Money Transfer Levy	-	-	90,452,014.85	90,452,014.85	-
11010201	Local Government Share of VAT	1,027,000,000.00	1,027,000,000.00	1,120,082,120.30	93,082,120.30	827,106,858.43
11010303	Local Government Share of Excess Crude Account	20,000,000.00	20,000,000.00	23,840,591.15	3,840,591.15	-
110101 - LOCAL GOVERNMENT SHARE OF FAAC Total		2,927,000,000.00	2,927,000,000.00	2,854,796,188.12	(72,203,811.88)	2,232,223,253.07
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total		2,927,000,000.00	2,927,000,000.00	2,854,796,188.12	(72,203,811.88)	2,232,223,253.07
12 - INDEPENDENT REVENUE						
1202 - NON-TAX REVENUE						
120201 - LICENCES - GENERAL						
12020110	Inland Water-Way Licence	-	-	-	-	2,000.00
12020113	Brickmaking, Etc Licence	100,000.00	100,000.00	-	(100,000.00)	-
12020115	Dane Gun Licences	50,000.00	50,000.00	-	(50,000.00)	-
12020116	Cattle Dealer Licences	200,000.00	200,000.00	-	(200,000.00)	-
12020117	Dried Fish & Meat Licences	50,000.00	50,000.00	-	(50,000.00)	-
12020118	Pet (Dog) Licences	50,000.00	50,000.00	-	(50,000.00)	-
12020119	Fishing Permits	100,000.00	100,000.00	-	(100,000.00)	-
12020120	Hawker's Permits	100,000.00	100,000.00	-	(100,000.00)	-
12020121	Hunting Permits	20,000.00	20,000.00	-	(20,000.00)	-
12020122	Produce Buying Licences	800,000.00	800,000.00	14,900.00	(785,100.00)	119,100.00
12020124	Abattoir/Slaughter Licences	2,000,000.00	2,000,000.00	10,450.00	(1,989,550.00)	8,870.00
12020126	Hiring Services	3,000,000.00	3,000,000.00	-	(3,000,000.00)	-
120201 - LICENCES - GENERAL Total		6,470,000.00	6,470,000.00	25,350.00	(6,444,650.00)	129,970.00
120202 - MINING RENTS						
12020201	Mining Fees	-	-	350,000.00	350,000.00	410,750.00
120202 - MINING RENTS Total		-	-	350,000.00	350,000.00	410,750.00
120204 - FEES - GENERAL						
12020417	Contractor Registration Fees	-	-	120,000.00	120,000.00	-
12020418	Marriage/ Divorce Fees	200,000.00	200,000.00	-	(200,000.00)	-
12020443	Birth & Death Registration Fees	150,000.00	150,000.00	-	(150,000.00)	1,000.00
12020445	Change of Ownership Fees	200,000.00	200,000.00	-	(200,000.00)	-
12020448	Development Levies	100,000.00	100,000.00	-	(100,000.00)	-
12020449	Business/Trade Operating Fees	200,000.00	200,000.00	-	(200,000.00)	-
12020451	Timber & Forest Fees	500,000.00	500,000.00	-	(500,000.00)	-
12020453	Applications Fees	-	-	-	-	60,050.00
12020459	Right of Occupancy Fees	250,000.00	250,000.00	-	(250,000.00)	5,150.00
12020466	Indigenship Registration Fees	1,800,000.00	1,800,000.00	513,000.00	(1,287,000.00)	536,600.00
120204 - FEES - GENERAL Total		3,400,000.00	3,400,000.00	633,000.00	(2,767,000.00)	602,800.00
120206 - SALES - GENERAL						
12020604	Sales of Stores/Scraps/Unservicable Items	150,000.00	150,000.00	-	(150,000.00)	-
12020620	Sales of Other Government Properties	-	-	-	-	335,000.00
120206 - SALES - GENERAL Total		150,000.00	150,000.00	-	(150,000.00)	335,000.00
120207 - EARNINGS - GENERAL						
12020704	Earnings From the Use of Govt. Vehicles	188,000.00	188,000.00	-	(188,000.00)	-
12020705	Earnings From the Use of Govt. Halls/Others	500,000.00	500,000.00	6,000.00	(494,000.00)	141,000.00
12020706	Earnings From Toll Gates	-	-	-	-	1,000.00
12020708	Earnings From Agricultural Produce	3,500,000.00	3,500,000.00	1,011,250.00	(2,488,750.00)	900,150.00
12020709	Earnings From Tourism/Culture/Arts Centres	-	-	5,000.00	5,000.00	-
12020710	Earnings From Hire of Aircraft	-	-	7,000.00	7,000.00	-
12020711	Earnings From Commercial Activities	2,500,000.00	2,500,000.00	1,682,900.00	(817,100.00)	902,000.00
120207 - EARNINGS - GENERAL Total		6,688,000.00	6,688,000.00	2,712,150.00	(3,975,850.00)	1,944,150.00
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL						
12020801	Rent on Govt. Quarters	500,000.00	500,000.00	-	(500,000.00)	56,600.00
12020803	Rent on Govt. Buildings	500,000.00	500,000.00	537,800.00	37,800.00	332,600.00
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL Total		1,000,000.00	1,000,000.00	537,800.00	(462,200.00)	389,200.00

Nafada Local Government Council

DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
120209 - RENT ON LAND & OTHERS - GENERAL						
12020901	Rent on Govt. Land	400,000.00	400,000.00	2,500.00	(397,500.00)	20,000.00
12020903	Rents & Premium on the Allocation of Land	300,000.00	300,000.00	1,000.00	(299,000.00)	-
12020904	Rents of Plots & Sites Services Programme	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
12020905	Lease Rental	592,000.00	592,000.00	-	(592,000.00)	-
12020906	Rents on Govt. Properties	-	-	306,400.00	306,400.00	-
120209 - RENT ON LAND & OTHERS - GENERAL Total		2,292,000.00	2,292,000.00	309,900.00	(1,982,100.00)	20,000.00
120210 - REPAYMENTS - GENERAL						
12021006	Refunds	-	-	700,257.05	700,257.05	-
120210 - REPAYMENTS - GENERAL Total		-	-	700,257.05	700,257.05	-
120214 - RATES						
12021401	Tenement Rate	-	-	105,000.00	105,000.00	205,000.00
120214 - RATES Total		-	-	105,000.00	105,000.00	205,000.00
1202 - NON-TAX REVENUE Total		20,000,000.00	20,000,000.00	5,373,457.05	(14,626,542.95)	4,036,870.00
13 - AID AND GRANTS						
1302 - GRANTS						
130204 - FOREIGN GRANTS						
13020401	Foreign Grants	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
130204 - FOREIGN GRANTS Total		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)	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS						
1402 - OTHER CAPITAL RECEIPTS						
140202 - OTHER CAPITAL RECEIPTS						
14020201	Other Capital Receipts	1,167,550,000.00	1,167,550,000.00	-	(1,167,550,000.00)	-
14020203	Ecological Fund Receipts	-	-	27,165,546.43	27,165,546.43	-
140202 - OTHER CAPITAL RECEIPTS Total		1,167,550,000.00	1,167,550,000.00	27,165,546.43	(1,140,384,453.57)	-
1402 - OTHER CAPITAL RECEIPTS Total		1,167,550,000.00	1,167,550,000.00	27,165,546.43	(1,140,384,453.57)	-
1403 - LOANS/ BORROWINGS RECEIPT						
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT						
14030301	Domestic Loans/ Borrowings from Financial Institutions	45,000,000.00	45,000,000.00	-	(45,000,000.00)	-
14030302	Domestic Loans/ Borrowings from Other Government Entities	-	-	-	-	74,054,130.90
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total		45,000,000.00	45,000,000.00	-	(45,000,000.00)	74,054,130.90
1403 - LOANS/ BORROWINGS RECEIPT Total		45,000,000.00	45,000,000.00	-	(45,000,000.00)	74,054,130.90

Nafada Local Government Council

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

Nafada Local Government Council

GOMBE STATE GOVERNMENT OF NIGERIA
NAFADA 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)	563,000,000.00	545,000,000.00	543,615,646.35	1,384,353.65	502,078,626.22
21010103	Consolidated Revenue Charges - Salaries/Allowances	40,000,000.00	25,390,000.00	18,165,074.29	7,224,925.71	900,000.00
210101 - SALARIES AND WAGES Total		603,000,000.00	570,390,000.00	561,780,720.64	8,609,279.36	502,978,626.22
2101 - SALARY Total		603,000,000.00	570,390,000.00	561,780,720.64	8,609,279.36	502,978,626.22
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS						
210201 - ALLOWANCES						
21020101	Non Regular Allowances	0.00	900,000.00	835,000.00	65,000.00	0.00
210201 - ALLOWANCES Total		0.00	900,000.00	835,000.00	65,000.00	0.00
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS Total		0.00	900,000.00	835,000.00	65,000.00	0.00
2103 - SOCIAL BENEFITS						
210301 - SOCIAL BENEFITS						
21030104	Severance Gratuity	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00
210301 - SOCIAL BENEFITS Total		40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00
2103 - SOCIAL BENEFITS Total		40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00
21 - PERSONNEL COST Total		643,000,000.00	611,290,000.00	562,615,720.64	48,674,279.36	502,978,626.22
22 - OTHER RECURRENT COSTS						
2202 - OVERHEAD COST						
220201 - TRAVEL AND TRANSPORT - GENERAL						
22020101	Local Travel & Transport: Training	13,000,000.00	13,000,000.00	5,929,824.57	7,070,175.43	6,833,000.00
22020102	Local Travel & Transport: Others	3,000,000.00	17,000,000.00	16,644,000.00	356,000.00	4,656,000.00
220201 - TRAVEL AND TRANSPORT - GENERAL Total		16,000,000.00	30,000,000.00	22,573,824.57	7,426,175.43	11,489,000.00
220202 - UTILITIES - GENERAL						
22020201	Electricity Charges	3,000,000.00	3,000,000.00	1,766,493.42	1,233,506.58	1,771,000.00
22020205	Water Rates	2,400,000.00	2,400,000.00	1,075,000.00	1,325,000.00	883,400.00
220202 - UTILITIES - GENERAL Total		5,400,000.00	5,400,000.00	2,841,493.42	2,558,506.58	2,654,400.00
220203 - MATERIALS AND SUPPLIES - GENERAL						
22020301	Office Stationaries/Computer Consumables	4,000,000.00	5,500,000.00	5,070,909.09	429,090.91	2,214,545.45
22020305	Printing of Non Security Documents	5,000,000.00	5,000,000.00	3,824,000.00	1,176,000.00	15,000.00
22020306	Printing of Security Documents	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22020307	Drugs/Laboratory/Medical Supplies	40,000,000.00	40,000,000.00	4,911,000.00	35,089,000.00	30,082,000.00
22020308	Field and Camping Materials Supplies	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,270,000.00
22020310	Teaching Aids/Instructional Materials	4,000,000.00	4,000,000.00	460,000.00	3,540,000.00	1,744,000.00
22020311	Food stuff/Cartering Materials Supplies	0.00	22,000,000.00	21,572,727.30	427,272.70	0.00
22020312	Production, Publication and Circulation of Annual Financial Statements	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00
22020314	Other Materials and Supplies	0.00	2,500,000.00	1,280,000.00	1,220,000.00	0.00
220203 - MATERIALS AND SUPPLIES - GENERAL Total		63,000,000.00	89,000,000.00	37,118,636.39	51,881,363.61	37,325,545.45
220204 - MAINTENANCE SERVICES GENERAL						
22020401	Maintenance of Motor Vehicles/Transport Equipment	3,000,000.00	3,000,000.00	1,997,200.00	1,002,800.00	15,504,909.09
22020402	Maintenance of Office Furniture	10,500,000.00	10,500,000.00	0.00	10,500,000.00	0.00
22020403	Maintenance of Office Building/Residential Qtrs	5,000,000.00	5,000,000.00	1,772,000.00	3,228,000.00	3,496,900.00
22020404	Maintenance of Office/IT Equipment	0.00	50,000.00	30,000.00	20,000.00	0.00
22020405	Maintenance of Plant and Generators	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020406	Other Maintenance Services	6,000,000.00	6,000,000.00	0.00	6,000,000.00	945,250.00
22020412	Maintenance of Market/Public Places	2,000,000.00	4,400,000.00	3,992,000.00	408,000.00	0.00
22020413	Minor Road Maintenance	5,000,000.00	15,000,000.00	14,928,000.00	72,000.00	7,994,750.00
220204 - MAINTENANCE SERVICES GENERAL Total		36,500,000.00	48,950,000.00	22,719,200.00	26,230,800.00	27,941,809.09
220205 - TRAINING GENERAL						
22020501	Local Training	0.00	10,000,000.00	9,867,000.00	133,000.00	0.00
22020503	Cont. to Local Govt. Service Comm. Training Fund	19,000,000.00	19,000,000.00	14,080,065.18	4,919,934.82	14,451,818.16
220205 - TRAINING GENERAL Total		19,000,000.00	29,000,000.00	23,947,065.18	5,052,934.82	14,451,818.16
220206 - OTHER SERVICES - GENERAL						
22020601	Security Services	250,000,000.00	50,000,000.00	42,644,322.30	7,355,677.70	177,134,357.14
22020603	Residential Rent	3,000,000.00	3,400,000.00	3,360,000.00	40,000.00	3,350,000.00
22020604	Security Vote (Including Operations)	6,000,000.00	121,000,000.00	120,000,000.00	1,000,000.00	0.00
22020605	Cleaning and Fumigation Services	10,000,000.00	9,880,000.00	850,000.00	9,030,000.00	1,870,000.00
22020607	Rescue Service	5,500,000.00	6,010,000.00	6,007,000.00	3,000.00	0.00
220206 - OTHER SERVICES - GENERAL Total		274,500,000.00	190,290,000.00	172,861,322.30	17,428,677.70	182,354,357.14
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL						
22020707	Agricultural Consulting	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00

Nafada Local Government Council

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
22020709	Auditing of Accounts	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00
22020710	Other Consultancy Services	0.00	4,000,000.00	3,545,454.55	454,545.45	0.00
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total		20,000,000.00	24,000,000.00	3,545,454.55	20,454,545.45	0.00
220208 - FUEL AND LUBRICANTS - GENERAL						
22020801	Motor Vehicle Fuel Cost	2,000,000.00	2,000,000.00	1,555,840.00	444,160.00	0.00
22020803	Plant/Generator Fuel Cost	4,000,000.00	4,000,000.00	535,000.00	3,465,000.00	0.00
220208 - FUEL AND LUBRICANTS - GENERAL Total		6,000,000.00	6,000,000.00	2,090,840.00	3,909,160.00	0.00
220209 - FINANCIAL CHARGES GENERAL						
22020901	Bank Charges (Other than Interest)	4,000,000.00	4,000,000.00	623,356.75	3,376,643.25	528,651.92
22020904	Other CRF Bank Charges	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
220209 - FINANCIAL CHARGES GENERAL Total		6,000,000.00	6,000,000.00	623,356.75	5,376,643.25	528,651.92
220210 - MISCELLANEOUS EXPENSES - GENERAL						
22021001	Refreshment and Meals	30,000,000.00	30,000,000.00	8,855,000.00	21,145,000.00	9,555,545.00
22021002	Honorarium and Sitting Allowance	60,000,000.00	3,000,000.00	1,350,000.00	1,650,000.00	33,279,000.00
22021003	Publicity and Advertisements	3,000,000.00	4,500,000.00	4,400,000.00	100,000.00	0.00
22021004	Medical Expenses - Local	15,000,000.00	15,000,000.00	5,235,000.00	9,765,000.00	6,572,200.00
22021006	Postage and Courier Services	150,000.00	150,000.00	0.00	150,000.00	0.00
22021007	Welfare Packages	50,000,000.00	50,000,000.00	27,611,200.00	22,388,800.00	7,449,500.00
22021009	Sporting Activities	0.00	500,000.00	450,000.00	50,000.00	0.00
22021014	Annual Budget Expenses and Administration	10,000,000.00	13,000,000.00	12,722,909.08	277,090.92	5,013,000.00
22021020	Election-Logistic Support	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00
22021021	Special Days/Celebrations	2,000,000.00	11,000,000.00	10,480,000.00	520,000.00	4,505,000.00
22021022	Youth Corpers Allowance	0.00	2,000,000.00	1,666,200.00	333,800.00	0.00
22021023	Other Miscellaneous Expenses	46,500,000.00	46,500,000.00	5,167,586.75	41,332,413.25	26,617,015.83
22021024	Monitoring and Evaluation	0.00	2,500,000.00	2,430,000.00	70,000.00	0.00
22021025	Daily Rate Allowances	0.00	550,000.00	510,000.00	40,000.00	0.00
22021041	Contingency	2,000,000.00	1,920,000.00	0.00	1,920,000.00	0.00
22021042	Recurrent Adjustment	4,700,000.00	4,700,000.00	0.00	4,700,000.00	1,435,000.00
22021047	Covid-19 Logistics and Intervention Fund	20,000,000.00	19,500,000.00	0.00	19,500,000.00	19,586,800.00
22021048	Development Facilitators & Logistics	95,000,000.00	95,000,000.00	63,442,275.00	31,557,725.00	74,100,636.36
22021049	Disease Control	8,000,000.00	8,000,000.00	1,375,000.00	6,625,000.00	75,000.00
220210 - MISCELLANEOUS EXPENSES - GENERAL Total		361,350,000.00	322,820,000.00	145,695,170.83	177,124,829.17	188,188,697.19
2202 - OVERHEAD COST Total		807,750,000.00	751,460,000.00	434,016,363.99	317,443,636.01	464,934,278.95
2204 - GRANTS AND CONTRIBUTIONS - GENERAL						
220401 - LOCAL GRANTS AND CONTRIBUTIONS						
22040101	Grant to Other Governments - Current	65,000,000.00	65,000,000.00	0.00	65,000,000.00	0.00
22040109	Grants to Communities/NGOs	10,000,000.00	10,000,000.00	0.00	10,000,000.00	230,000.00
22040110	Grants to Academic Institutions	650,000,000.00	190,000,000.00	185,724,988.12	4,275,011.88	202,659,077.96
22040111	Contribution to Traditional Councils	30,000,000.00	30,000,000.00	20,489,951.46	9,510,048.54	19,755,000.00
22040112	Contribution to Min. for LG/Bureau for Adm. Expenses	12,000,000.00	16,000,000.00	15,895,905.48	104,094.52	17,101,552.88
22040115	Grants/Allocation to Development Areas	20,000,000.00	20,000,000.00	0.00	20,000,000.00	680,000.00
22040116	Contribution to Local Government Education Authority	10,000,000.00	510,000,000.00	498,775,033.32	11,224,966.68	411,773,384.90
22040117	Contribution to Primary Health Care Development Agency	0.00	13,000,000.00	12,657,580.39	342,419.61	0.00
22040118	Contribution to Local government Staff Pension Board	280,000,000.00	280,000,000.00	150,001,075.49	129,998,924.51	54,823,324.40
22040119	Contribution to Auditor General for Local Governments	50,000,000.00	50,000,000.00	0.00	50,000,000.00	300,000.00
220401 - LOCAL GRANTS AND CONTRIBUTIONS Total		1,127,000,000.00	1,184,000,000.00	883,544,534.26	300,455,465.74	707,322,340.14
2204 - GRANTS AND CONTRIBUTIONS - GENERAL Total		1,127,000,000.00	1,184,000,000.00	883,544,534.26	300,455,465.74	707,322,340.14
2205 - SUBSIDIES GENERAL						
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS						
22050106	Agricultural Inputs Subsidy	60,000,000.00	60,000,000.00	0.00	60,000,000.00	500,000.00
22050107	Health Subsidy	5,000,000.00	5,000,000.00	0.00	5,000,000.00	565,000.00
22050108	Religious Pilgrimage Subsidy	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS Total		80,000,000.00	80,000,000.00	0.00	80,000,000.00	1,065,000.00
2205 - SUBSIDIES GENERAL Total		80,000,000.00	80,000,000.00	0.00	80,000,000.00	1,065,000.00
2206 - PUBLIC DEBT CHARGES						
220601 - LOANS REPAYMENT						
22060101	Internal Loans	100,000,000.00	39,000,000.00	37,494,766.56	1,505,233.44	132,945,284.46
22060106	Other Funds	59,800,000.00	1,800,000.00	0.00	1,800,000.00	125,000.00
220601 - LOANS REPAYMENT Total		159,800,000.00	40,800,000.00	37,494,766.56	3,305,233.44	133,070,284.46
2206 - PUBLIC DEBT CHARGES Total		159,800,000.00	40,800,000.00	37,494,766.56	3,305,233.44	133,070,284.46
2207 - TRANSFERS-PAYMENT						
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT						
22070108	Transfer to Joint Account	0.00	150,000,000.00	149,172,728.30	827,271.70	0.00
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT Total		0.00	150,000,000.00	149,172,728.30	827,271.70	0.00
2207 - TRANSFERS-PAYMENT Total		0.00	150,000,000.00	149,172,728.30	827,271.70	0.00

Nafada Local Government Council

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
22 - OTHER RECURRENT COSTS Total		2,174,550,000.00	2,206,260,000.00	1,504,228,393.11	702,031,606.89	1,306,391,903.55
23 - CAPITAL EXPENDITURE						
2301 - PURCHASE OF FIXED ASSETS - GENERAL						
230101 - PURCHASE OF FIXED ASSETS - GENERAL						
23010101	Purchase/Acquisition of Land	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00
23010105	Purchase of Motor Vehicles	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00
23010106	Purchase of Vans	0.00	0.00	0.00	0.00	0.00
23010109	Purchase of Sea Boats	0.00	2,000,000.00	1,825,000.00	175,000.00	0.00
23010112	Purchase of Office Furniture and Fittings	15,000,000.00	15,000,000.00	2,230,000.00	12,770,000.00	0.00
23010113	Purchase of Computers	3,000,000.00	3,000,000.00	2,987,636.36	12,363.64	57,635,000.00
23010114	Purchase of Computer Printers	0.00	2,000,000.00	1,577,000.00	423,000.00	0.00
23010119	Purchase of Power Generating Set	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
23010121	Purchase of Residential Furniture	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
23010122	Purchase of Health/Medical Equipment	25,000,000.00	25,000,000.00	333,400.00	24,666,600.00	500,000.00
23010124	Purchase of Teaching/Learning Aid Equipment	48,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
23010126	Purchase of Sporting/Gaming Equipment	0.00	3,000,000.00	2,935,000.00	65,000.00	0.00
23010127	Purchase of Agricultural Equipment/Irrigation	38,000,000.00	1,000,000.00	0.00	1,000,000.00	4,000,000.00
23010128	Purchase of Security Equipment	0.00	1,000,000.00	984,000.00	16,000.00	0.00
230101 - PURCHASE OF FIXED ASSETS - GENERAL Total		174,000,000.00	98,000,000.00	12,872,036.36	85,127,963.64	62,135,000.00
2301 - PURCHASE OF FIXED ASSETS - GENERAL Total		174,000,000.00	98,000,000.00	12,872,036.36	85,127,963.64	62,135,000.00
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
23020101	Construction/Provision of Office Buildings	0.00	0.00	0.00	0.00	940,000.00
23020103	Construction/Provision of Electricity	50,000,000.00	27,000,000.00	25,321,415.57	1,678,584.43	0.00
23020104	Construction/Provision of Housing	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
23020105	Construction/Provision of Water Facilities	95,000,000.00	95,000,000.00	479,000.00	94,521,000.00	9,375,454.55
23020106	Construction/Provision of Hospital/Health Centers	40,000,000.00	5,000,000.00	0.00	5,000,000.00	80,000.00
23020113	Construction/Provision of Agricultural Facilities	0.00	2,000,000.00	1,762,000.00	238,000.00	0.00
23020114	Construction/Provision of Roads	650,000,000.00	800,000,000.00	798,244,722.59	1,755,277.41	258,655,794.86
23020116	Construction/Provision of Water -Ways	20,000,000.00	58,000,000.00	56,689,933.49	1,310,066.51	6,909,000.00
23020118	Construction/Provision of Infrastructure	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
23020119	Construction/Provision of Recreational Facilities	30,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
23020123	Construction of Traffic Lights/Street Lights	0.00	0.00	0.00	0.00	0.00
23020124	Construction of Markets/Parks	20,000,000.00	18,770,000.00	3,951,000.00	14,819,000.00	0.00
23020126	Construction/Provision of Cemeteries	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
23020127	Construction/Provision of ICT Infrastructures	0.00	2,500,000.00	2,300,000.00	200,000.00	0.00
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		917,000,000.00	1,025,270,000.00	888,748,071.65	136,521,928.35	275,960,249.41
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		917,000,000.00	1,025,270,000.00	888,748,071.65	136,521,928.35	275,960,249.41
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
23030101	Rehabilitation/Repairs - Residential Building	45,000,000.00	5,000,000.00	15,000.00	4,985,000.00	105,000.00
23030102	Rehabilitation/Repairs - Electricity	10,000,000.00	10,000,000.00	1,975,800.00	8,024,200.00	3,999,400.00
23030103	Rehabilitation/Repairs - Housing	1,000,000.00	1,000,000.00	0.00	1,000,000.00	358,000.00
23030104	Rehabilitation/Repairs - Water Facilities	0.00	2,500,000.00	2,176,500.00	323,500.00	0.00
23030105	Rehabilitation/Repairs - Hospital/Health Centers	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
23030112	Rehabilitation/Repairs - Agricultural Facilities	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00
23030113	Rehabilitation/Repairs - Roads	0.00	50,000,000.00	45,940,152.11	4,059,847.89	3,640,000.00
23030121	Rehabilitation/Repairs - Office Buildings	150,000,000.00	150,000,000.00	494,000.00	149,506,000.00	0.00
23030124	Rehabilitation/Repairs - Markets/parks	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
23030127	Rehabilitation/Repairs -ICT Infrastructures	0.00	30,000.00	20,000.00	10,000.00	0.00
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		236,000,000.00	248,530,000.00	50,621,452.11	197,908,547.89	8,102,400.00
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		236,000,000.00	248,530,000.00	50,621,452.11	197,908,547.89	8,102,400.00
2304 - PRESERVATION OF THE ENVIRONMENT - GNERAL						
230401 - PRESERVATION OF THE ENVIRONMENT - GNERAL						
23040101	Tree Planting	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
230401 - PRESERVATION OF THE ENVIRONMENT - GNERAL Total		5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
2304 - PRESERVATION OF THE ENVIRONMENT - GNERAL Total		5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
2305 - ACQUISITION OF NON TANGIBLE ASSETS						
230501 - ACQUISITION OF NON TANGIBLE ASSETS						
23050101	Research and Development	50,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
23050103	Monitoring and Evaluation	0.00	200,000.00	150,000.00	50,000.00	0.00
230501 - ACQUISITION OF NON TANGIBLE ASSETS Total		50,000,000.00	5,200,000.00	150,000.00	5,050,000.00	0.00
2305 - ACQUISITION OF NON TANGIBLE ASSETS Total		50,000,000.00	5,200,000.00	150,000.00	5,050,000.00	0.00
23 - CAPITAL EXPENDITURE Total		1,382,000,000.00	1,382,000,000.00	952,391,560.12	429,608,439.88	346,197,649.41