



KWAMI LOCAL GOVERNMENT COUNCIL
GOMBE STATE

AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER 2023

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KWAMI LOCAL GOVERNMENT COUNCIL, GOMBE STATE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DEC. 2023

CORPORATE INFORMATION

COUNCIL MEMBERS	: Hon. Ibrahim Buba	- Chairman
MANAGEMENT AND HEADS OF DEPARTMENT	: Alh. Muhammed Jugudu Usman	-Secretary
	: Alh. Sunusu Usman Muhammed	-Treasurer
	: Haj. Balkisu Muhammed Magaji	-Deputy Secretary
	: Alh. Abubakar Idrs	-HOD Works
	: Alh. Aminu Babayo	-HOD Agric
	: Alh. Umar Musa Dirri	- PHCC
	: Alh. Mohammed Baba Gadam	-HOD ESD
BANKERS	: United Bank for Africa Plc	
	: GT Bank Ltd	

AUDITOR: J.P Wayas & Co
(Chartered Accountant)
Suite 7. 6th Floor, Murtala Moh'd House,
Jos

SECRET

KWAMI LOCAL GOVERNMENT

GOMBE STATE OF NIGERIA

Email: kwamildgagombe@gmail.com

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

Ref. No.: _____



Date: _____

STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements set out in pages 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 Kwami 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.

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Treasurer

.....

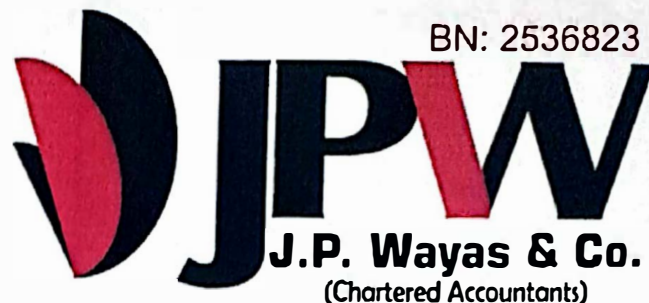
Executive Chairman

Address:

Suite 7, 6th Floor Murtala House,
No. 37, Murtala Mohammed Way, Jos,
Plateau State.

Tel: 08036151095, 08035768203, 08039245746

E-mail: jpwayas.co@gmail.com



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

Report on the Financial Statement

We have audited the accompanying financial statement of Kwami LGC, which comprises the statement of financial position as at 31st December 2023, a Statement of Financial Performance and a statement of cash flows for the year ended, and a summary of significant accounting policies and other explanatory notes.

Respective Responsibilities for the Financial Statements

The Council is responsible for the preparation of and fair presentation of this financial statement in accordance with relevant standards issued by the Financial Reporting Council of Nigeria and such internal control as may be determined necessary to enable the preparation of financial statements that are free from material misstatement.

Auditors Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the international standards for auditing which require that we comply with ethical requirements, plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgments, including the assessment of risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Council preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council internal control. An audit also includes evaluating the appropriateness of accounting policies used and reasonableness of accounting estimates made by Council Members, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion base on the records made available for our review, the financial statement gives a true and fair view of Council as at 31st December 2023 and its financial performance and cash flows for the year then ended in accordance with the Local Government Decree and the Financial Reporting Council of Nigeria Act No.6, 2011.

J.P Wayas & Co
(Chartered Accountants)

Jos, Nigeria

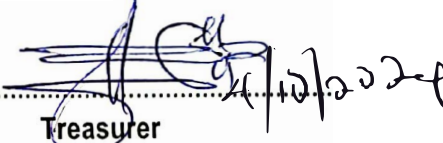
30.09.2024



GOMBE STATE GOVERNMENT OF NIGERIA				
KWAMI LOCAL GOVERNMENT COUNCIL				
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2023				
FINAL BUDGET 2023	NOTES	2023 ₦	2022 ₦	
Operating Activities				
Receipts				
3,441,580,000.00	Statutory Revenue	1	3,159,874,635.62	2,510,144,860.15
-	Independent Revenue:		-	-
1,680,000.00	Personal Taxes	2A	-	-
16,198,078.00	Licences - General	2B	3,267,500.00	2,351,530.00
700,000.00	Mining Rents	2C	9,629,700.00	7,197,955.00
13,321,800.00	Fees - General	2D	2,178,700.00	3,407,110.00
2,500,000.00	Fines - General	2E	-	-
1,500,000.00	Sales - General	2F	200,700.00	600,000.00
14,168,000.00	Earnings -General	2G	7,000,898.38	5,786,995.00
2,000,000.00	Rent on Government Buildings - General	2H	46,800.00	140,000.00
1,850,000.00	Rent on Land & Others - General	2I	497,700.00	462,200.00
500,000.00	Repayments - General	2J	316,700.00	946,696.82
4,000,000.00	Investment Income	2K	4,557.03	2,845.62
-	Interest Earned	2L	-	-
-	Re-Imbursement General	2M	-	-
-	Rates	2N	10,000.00	30,000.00
-	Miscellaneous	2O	-	-
3,499,997,878.00	Total Receipts		3,183,027,891.03	2,531,070,192.59
Payments				
(808,000,000.00)	Salaries and Allowances	5	(803,777,425.72)	(699,129,475.64)
-	Social Contributions	6	-	-
-	Social Benefits	7	-	-
(559,400,000.00)	Overhead Cost	8	(494,301,646.27)	(471,745,569.35)
-	Loans and Advances	9	-	-
(1,347,500,000.00)	Grants and Contributions	10	(1,310,258,411.35)	(1,021,361,730.03)
(41,000,000.00)	Subsidies	11	(18,254,991.53)	(75,000.00)
(165,000,000.00)	Transfers - Payments	13A	(164,210,894.16)	(47,205,000.00)
-	Transfers - Payments to Individuals	13B	-	-
-	Loss on Foreign Exchange	14	-	-
(2,920,900,000.00)	Total Payments		(2,790,803,369.03)	(2,239,516,775.02)
579,097,878.00	Net Cash flow from Operating Activities		392,224,522.01	291,553,417.57
Investing Activities				
(275,000,000.00)	Purchase of Fixed Assets	15A	(2,574,363.64)	(112,588,818.18)
(892,480,000.00)	Construction/Provision of Fixed Assets	15B	(39,688,098.20)	(13,212,602.02)
(124,520,000.00)	Rehabilitation/Repairs of Fixed Assets	15C	(68,290,109.08)	(44,493,693.57)
(1,000,000.00)	Preservation of the Environment	15D	-	-
(500,000.00)	Acquisition of Non Tangible Assets	15E	-	(3,082,849.25)
(1,293,500,000.00)	Net Cash Flow from Investing Activities		(110,552,570.92)	(173,377,963.02)
Financing Activities				
100,000,000.00	Proceeds from Aids and Grants	3	-	-
20,000,000.00	Proceeds from Loans/Borrowings	4A	-	-
634,402,122.00	Proceeds from Other Capital Receipts	4B	50,390,440.18	-
(40,000,000.00)	Repayment of Loans	12	(37,494,766.56)	(60,691,153.56)
714,402,122.00	Net Cash Flow from Financing Activities		12,895,673.62	(60,691,153.56)
-	Net Surplus/(Deficit) for the Year		294,567,624.71	57,484,300.99
-	Add: Opening Balance		641,167,984.10	583,683,683.11
-	Closing Cash Balance		935,735,608.81	641,167,984.10

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

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


 Treasurer


 Executive Chairman

Kwami Local Government Council

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

SECRET

KWAMI LOCAL GOVERNMENT

GOMBE STATE OF NIGERIA

Email: kwamildgagombe@gmail.com

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

Ref. No.: _____



Date: _____

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

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

a. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with 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 4/10/2024

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	3,159,874,636	2,510,144,860
Note 1: Government Share of FAAC (Statutory Revenue) Total	3,159,874,636	2,510,144,860
Note 2: Independent Revenue		
Note 2A: Personal Taxes	-	-
Note 2B: Licences - General	3,267,500	2,351,530
Note 2C: Mining Rents	9,629,700	7,197,955
Note 2D: Fees - General	2,178,700	3,407,110
Note 2E: Fines - General	-	-
Note 2F: Sales - General	200,700	600,000
Note 2G: Earnings -General	7,000,898	5,786,995
Note 2H: Rent on Government Buildings - General	46,800	140,000
Note 2I: Rent on Land & Others - General	497,700	462,200
Note 2J: Repayments - General	316,700	946,697
Note 2K: Investment Income	4,557	2,846
Note 2L: Interest Earned	-	-
Note 2M: Re-Imbursement General	-	-
Note 2N: Rates	10,000	30,000
Note 2: Independent Revenue Total	23,153,255	20,925,332
Note 3: Aids and Grants		
Note 3A: Domestic Aids	-	-
Note 3B: Foreign Aids	-	-
Note 3C: Domestic Grants	-	-
Note 3D: Foreign Grants	-	-
Note 3: Aids and Grants Total	-	-
Note 4: Loans and Other Capital Receipts		
Note 4A: Loans/ Borrowings Receipt	-	-
Note 4B: Other Capital Receipts	50,390,440	-
Note 4C: Transfers	-	-
Note 4: Loans and Other Capital Receipts Total	50,390,440	-
Note 5: Salaries and Allowances		
Note 5A: Salaries and Allowances	803,777,426	699,129,476
Note 5: Salaries and Allowances Total	803,777,426	699,129,476
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	20,158,909	38,473,318
Note 8B: Utilities - General	280,000	269,445
Note 8C: Materials and Supplies - General	24,444,805	19,474,557
Note 8D: Maintenance Services General	12,425,650	13,538,200
Note 8E: Training General	30,038,545	10,645,818
Note 8F: Other Services - General	180,596,000	167,581,357
Note 8G: Consulting & Professional Services - General	4,301,455	4,100,909
Note 8H: Fuel and Lubricants - General	5,183,800	772,375
Note 8I: Financial Charges General	992,416	543,027
Note 8J: Miscellaneous Expenses - General	215,880,066	216,346,564
Note 8: Overhead Cost Total	494,301,646	471,745,569
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	1,310,258,411	1,021,361,730
Note 10B: Foreign Grants and Contribution	-	-
Note 10: Grants and Contributions Total	1,310,258,411	1,021,361,730
Note 11: Subsidies General		
Note 11A: Subsidy to Government Owned Companies & Parastatals	18,254,992	75,000
Note 11B: Subsidy to Private Companies	-	-
Note 11: Subsidies General Total	18,254,992	75,000
Note 12: Public Debt Charges		
Note 12: Loans Repayment	37,494,767	60,691,154
Note 12: Public Debt Charges Total	37,494,767	60,691,154
Note 13: Transfers -Payment		
Note 13A: Transfer to Fund Recurrent Expenditure-Payment	164,210,894	47,205,000
Note 13B: Transfers-Payments to Individuals	-	-
Note 13: Transfers -Payment Total	164,210,894	47,205,000
Note 15: Capital Expenditure		
Note 15A: Purchase of Fixed Assets - General	2,574,364	112,588,818
Note 15B: Construction/Provision of Fixed Assets - General	39,688,098	13,212,602
Note 15C: Rehabilitation/Repairs of Fixed Assets - General	68,290,109	44,493,694
Note 15D: Preservation of the Environment - Gnenral	-	-
Note 15E: Acquisition of Non Tangible Assets	-	3,082,849
Note 15: Capital Expenditure Total	110,552,571	173,377,963
Note 16: Cash and Bank Balances Held By Treasurer		
Note 16: Cash and Bank Balances Held By Treasurer	935,735,609	641,167,984

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2023	ACTUAL 2022
	₹	₹
Note 16: Cash and Bank Balances Held By Treasurer Total	935,735,609	641,167,984
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)	935,735,609	641,167,984
Note 25: Accumulated Surplus/(Deficit) Total	935,735,609	641,167,984

Note 1: LOCAL GOVERNMENT SHARE OF STATUTORY ALLOCATION

MONTH	2023			2022		
	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL
	₦	₦	₦	₦	₦	₦
JANUARY	158,182,340.00	4,907,596.13	163,089,936.13	119,946,181.42	4,907,596.13	124,853,777.55
FEBRUARY	89,275,184.77	4,907,596.13	94,182,780.90	56,670,103.69	4,907,596.13	61,577,699.82
MARCH	84,729,663.62	4,907,596.13	89,637,259.75	77,989,375.31	4,907,596.13	82,896,971.44
APRIL	117,276,950.45	4,907,596.13	122,184,546.58	118,721,932.76	4,907,596.13	123,629,528.89
MAY	81,885,619.92	4,907,596.13	86,793,216.05	104,157,854.84	4,907,596.13	109,065,450.97
JUNE	126,367,934.40	4,907,596.13	131,275,530.53	87,996,767.80	4,907,596.13	92,904,363.93
JULY	73,597,412.07	-	73,597,412.07	141,969,324.38	4,907,596.13	146,876,920.51
AUGUST	95,559,803.24	-	95,559,803.24	185,738,111.43	4,907,596.13	190,645,707.56
SEPTEMBER	78,788,005.30	8,049,189.78	86,837,195.08	103,858,188.14	4,907,596.13	108,765,784.27
OCTOBER	95,739,537.51	-	95,739,537.51	111,938,130.36	4,907,596.13	116,845,726.49
NOVEMBER	74,031,015.68	-	74,031,015.68	98,721,847.85	4,907,596.13	103,629,443.98
DECEMBER	87,743,352.53	-	87,743,352.53	157,173,515.01	4,907,596.13	162,081,111.14
TOTAL	1,163,176,819.50	37,494,766.56	1,200,671,586.06	1,364,881,333.00	58,891,153.56	1,423,772,486.56

Note 1: LOCAL GOVERNMENT SHARE OF VAT

MONTH	2023	2022
	₦	₦
JANUARY	92,769,120.91	76,737,205.68
FEBRUARY	91,016,106.13	72,315,068.75
MARCH	86,285,706.74	70,299,325.32
APRIL	78,255,755.68	77,830,748.41
MAY	77,972,795.22	74,591,365.60
JUNE	95,909,547.67	76,251,988.77
JULY	104,279,429.95	81,311,251.75
AUGUST	110,342,079.41	68,788,223.43
SEPTEMBER	138,049,780.60	85,265,567.55
OCTOBER	114,277,856.12	72,333,080.79
NOVEMBER	129,712,002.70	89,453,264.65
DECEMBER	136,435,171.81	80,162,296.25
TOTAL	1,255,305,352.92	925,339,386.94

Note 1: LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES

MONTH	2023	2022
	₦	₦
JANUARY	9,918,257.49	1,234,559.96
FEBRUARY	35,807,464.47	27,651,618.94
MARCH	32,426,314.21	23,118,262.38
APRIL	6,007,542.03	-
MAY	92,422,114.09	7,635,136.79
JUNE	39,679,855.90	37,362,030.96
JULY	83,001,325.94	-
AUGUST	84,861,947.50	-
SEPTEMBER	109,963,447.03	5,285,419.03
OCTOBER	47,447,370.41	19,165,395.83
NOVEMBER	69,227,325.94	33,445,946.39
DECEMBER	93,134,731.64	6,134,616.35
TOTAL	703,897,696.65	161,032,986.65

GOMBE STATE GOVERNMENT OF NIGERIA
KWAMI 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	2,100,000,000.00	2,100,000,000.00	1,200,671,586.06	(899,328,413.94)	1,540,311,779.64
11010102	N/A	-	-	-	-	-
11010103	N/A	-	-	-	-	-
11010104	FAAC Special Allocations	123,000,000.00	123,000,000.00	-	(123,000,000.00)	44,493,693.57
11010105	Receipt of Share of State IGR	50,000,000.00	50,000,000.00	-	(50,000,000.00)	-
11010106	Excess Petroleum Profit Tax (PPT Revenue)	700,000.00	700,000.00	3,835,222.19	3,135,222.19	-
11010107	Exchange Difference	24,300,000.00	24,300,000.00	427,172,908.54	402,872,908.54	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	11,240,000.00	11,240,000.00	-	(11,240,000.00)	-
11010110	Budget Augmentation	3,000,000.00	3,000,000.00	-	(3,000,000.00)	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	-	-	-	-	-
11010113	Equalisation Fund	18,000,000.00	18,000,000.00	43,683,988.30	25,683,988.30	-
11010114	Goods Value Consideration	-	-	-	-	-
11010115	Non Oil Revenue	-	-	102,032,932.35	102,032,932.35	-
11010116	Electronic Money Transfer Levy	-	-	101,022,543.26	101,022,543.26	-
11010117	Other FAAC Transfers	-	-	-	-	-
11010201	Local Government Share of VAT	1,100,000,000.00	1,100,000,000.00	1,255,305,352.92	155,305,352.92	925,339,386.94
11010303	Local Government Share of Excess Crude Account	11,340,000.00	11,340,000.00	26,150,102.02	14,810,102.02	-
	STATUTORY REVENUE TOTAL	3,441,580,000.00	3,441,580,000.00	3,159,874,635.62	(281,705,364.38)	2,510,144,860.15
	INDEPENDENT REVENUE					
120101	Personal Taxes	1,680,000.00	1,680,000.00	-	(1,680,000.00)	-
120201	Licences - General	16,198,078.00	16,198,078.00	3,267,500.00	(12,930,578.00)	2,351,530.00
120202	Mining Rents	700,000.00	700,000.00	9,629,700.00	8,929,700.00	7,197,955.00
120204	Fees - General	13,321,800.00	13,321,800.00	2,178,700.00	(11,143,100.00)	3,407,110.00
120205	Fines - General	2,500,000.00	2,500,000.00	-	(2,500,000.00)	-
120206	Sales - General	1,500,000.00	1,500,000.00	200,700.00	(1,299,300.00)	600,000.00
120207	Earnings - General	14,168,000.00	14,168,000.00	7,000,898.38	(7,167,101.62)	5,786,995.00
120208	Rent on Government Buildings - General	2,000,000.00	2,000,000.00	46,800.00	(1,953,200.00)	140,000.00
120209	Rent on Land & Others - General	1,850,000.00	1,850,000.00	497,700.00	(1,352,300.00)	462,200.00
120210	Repayments - General	500,000.00	500,000.00	316,700.00	(183,300.00)	946,696.82
120211	Investment Income	4,000,000.00	4,000,000.00	4,557.03	(3,995,442.97)	2,845.62
120212	Interest Earned	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	10,000.00	10,000.00	30,000.00
	INDEPENDENT REVENUE TOTAL	58,417,878.00	58,417,878.00	23,153,255.41	(35,264,622.59)	20,925,332.44
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS					
130101	Domestic Aids	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-
130203	Domestic Grants	-	-	-	-	-
130204	Foreign Grants	100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
140202	Other Capital Receipts	634,402,122.00	634,402,122.00	50,390,440.18	(584,011,681.82)	-
140301	Domestic Loans/ Borrowings Receipt	20,000,000.00	20,000,000.00	-	(20,000,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	754,402,122.00	754,402,122.00	50,390,440.18	(704,011,681.82)	-
	TOTAL REVENUE	4,254,400,000.00	4,254,400,000.00	3,233,418,331.21	(1,020,981,668.79)	2,531,070,192.59

Kwami Local Government Council

GOMBE STATE GOVERNMENT OF NIGERIA KWAMI 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	2,100,000,000.00	2,100,000,000.00	1,200,671,586.06	(899,328,413.94)	1,540,311,779.64
11010104	FAAC Special Allocations	123,000,000.00	123,000,000.00	-	(123,000,000.00)	44,493,693.57
11010105	Receipt of Share of State IGR	50,000,000.00	50,000,000.00	-	(50,000,000.00)	-
11010106	Excess Petroleum Profit Tax (PPT Revenue)	700,000.00	700,000.00	3,835,222.19	3,135,222.19	-
11010107	Exchange Difference	24,300,000.00	24,300,000.00	427,172,908.54	402,872,908.54	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	11,240,000.00	11,240,000.00	-	(11,240,000.00)	-
11010110	Budget Augmentation	3,000,000.00	3,000,000.00	-	(3,000,000.00)	-
11010113	Equalisation Fund	18,000,000.00	18,000,000.00	43,683,988.30	25,683,988.30	-
11010115	Non Oil Revenue	-	-	102,032,932.35	102,032,932.35	-
11010116	Electronic Money Transfer Levy	-	-	101,022,543.26	101,022,543.26	-
11010201	Local Government Share of VAT	1,100,000,000.00	1,100,000,000.00	1,255,305,352.92	155,305,352.92	925,339,386.94
11010303	Local Government Share of Excess Crude Account	11,340,000.00	11,340,000.00	26,150,102.02	14,810,102.02	-
110101 - LOCAL GOVERNMENT SHARE OF FAAC Total		3,441,580,000.00	3,441,580,000.00	3,159,874,635.62	(281,705,364.38)	2,510,144,860.15
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total						
		3,441,580,000.00	3,441,580,000.00	3,159,874,635.62	(281,705,364.38)	2,510,144,860.15
12 - INDEPENDENT REVENUE						
1201 - TAX REVENUE						
120101 - PERSONAL TAXES						
12010104	Stamp Duty	630,000.00	630,000.00	-	(630,000.00)	-
12010108	Livestock Tax	950,000.00	950,000.00	-	(950,000.00)	-
12010109	Other Service Taxes	100,000.00	100,000.00	-	(100,000.00)	-
120101 - PERSONAL TAXES Total		1,680,000.00	1,680,000.00	-	(1,680,000.00)	-
1201 - TAX REVENUE Total						
		1,680,000.00	1,680,000.00	-	(1,680,000.00)	-
1202 - NON-TAX REVENUE						
120201 - LICENCES - GENERAL						
12020109	Registration of Voluntary Organizations	200,000.00	200,000.00	-	(200,000.00)	-
12020115	Dane Gun Licences	937,000.00	937,000.00	-	(937,000.00)	-
12020116	Cattle Dealer Licences	50,000.00	50,000.00	1,738,400.00	1,688,400.00	1,829,610.00
12020117	Dried Fish & Meat Licences	30,000.00	30,000.00	-	(30,000.00)	-
12020118	Pet (Dog) Licences	910,000.00	910,000.00	-	(910,000.00)	-
12020119	Fishing Permits	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
12020120	Hawker's Permits	200,000.00	200,000.00	-	(200,000.00)	-
12020121	Hunting Permits	3,000,000.00	3,000,000.00	-	(3,000,000.00)	-
12020122	Produce Buying Licences	800,000.00	800,000.00	373,300.00	(426,700.00)	221,920.00
12020124	Abattoir/Slaughter Licences	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
12020125	Renewal of Fisher Licences	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
12020126	Hiring Services	200,000.00	200,000.00	-	(200,000.00)	-
12020128	Borehole Drilling Licences	1,883,200.00	1,883,200.00	16,700.00	(1,866,500.00)	50,000.00
12020129	Pool Betting & Casino Licenses/Gaming	-	-	83,600.00	83,600.00	250,000.00
12020138	Forestry/Timber Licence	3,987,878.00	3,987,878.00	1,055,500.00	(2,932,378.00)	-
120201 - LICENCES - GENERAL Total		16,198,078.00	16,198,078.00	3,267,500.00	(12,930,578.00)	2,351,530.00
120202 - MINING RENTS						
12020201	Mining Fees	700,000.00	700,000.00	9,629,700.00	8,929,700.00	7,197,955.00
120202 - MINING RENTS Total		700,000.00	700,000.00	9,629,700.00	8,929,700.00	7,197,955.00
120204 - FEES - GENERAL						
12020404	Trade Union Fees	780,000.00	780,000.00	7,400.00	(772,600.00)	22,190.00
12020417	Contractor Registration Fees	800,000.00	800,000.00	-	(800,000.00)	-
12020418	Marriage/ Divorce Fees	-	-	542,200.00	542,200.00	1,620,820.00
12020427	Tender Fees	7,500,000.00	7,500,000.00	150,800.00	(7,349,200.00)	110,000.00
12020448	Development Levies	-	-	242,000.00	242,000.00	-
12020449	Business/Trade Operating Fees	-	-	616,300.00	616,300.00	1,618,100.00
12020451	Timber & Forest Fees	1,631,800.00	1,631,800.00	12,000.00	(1,619,800.00)	36,000.00
12020460	Building Plan Approval Fees	2,500,000.00	2,500,000.00	-	(2,500,000.00)	-
12020466	Indigenship Registration Fees	110,000.00	110,000.00	608,000.00	498,000.00	-
120204 - FEES - GENERAL Total		13,321,800.00	13,321,800.00	2,178,700.00	(11,143,100.00)	3,407,110.00
120205 - FINES - GENERAL						
12020501	Fines/Penalties	500,000.00	500,000.00	-	(500,000.00)	-
12020503	Dislodging of Effluent/Pollution Fine	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
120205 - FINES - GENERAL Total		2,500,000.00	2,500,000.00	-	(2,500,000.00)	-
120206 - SALES - GENERAL						
12020611	Proceeds From Sales of Govt. Vehicles	-	-	200,700.00	200,700.00	600,000.00
12020616	Sales of Forms	1,500,000.00	1,500,000.00	-	(1,500,000.00)	-

Kwami Local Government Council

DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
120206 - SALES - GENERAL Total		1,500,000.00	1,500,000.00	200,700.00	(1,299,300.00)	600,000.00
120207 - EARNINGS -GENERAL						
12020704	Earnings From the Use of Govt. Vehicles	2,800,000.00	2,800,000.00	-	(2,800,000.00)	-
12020708	Earnings From Agricultural Produce	10,568,000.00	10,568,000.00	278,200.00	(10,289,800.00)	-
12020710	Earnings From Hire of Aircraft	-	-	154,600.00	154,600.00	-
12020711	Earnings From Commercial Activities	800,000.00	800,000.00	6,568,098.38	5,768,098.38	5,786,995.00
120207 - EARNINGS -GENERAL Total		14,168,000.00	14,168,000.00	7,000,898.38	(7,167,101.62)	5,786,995.00
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL						
12020801	Rent on Govt. Quarters	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
12020803	Rent on Govt. Buildings	-	-	46,800.00	46,800.00	140,000.00
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL Total		2,000,000.00	2,000,000.00	46,800.00	(1,953,200.00)	140,000.00
120209 - RENT ON LAND & OTHERS - GENERAL						
12020901	Rent on Govt. Land	300,000.00	300,000.00	415,700.00	115,700.00	217,200.00
12020903	Rents & Premium on the Allocation of Land	550,000.00	550,000.00	82,000.00	(468,000.00)	245,000.00
12020904	Rents of Plots & Sites Services Programme	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
120209 - RENT ON LAND & OTHERS - GENERAL Total		1,850,000.00	1,850,000.00	497,700.00	(1,352,300.00)	462,200.00
120210 - REPAYMENTS - GENERAL						
12021002	Motor Vehicle Advances	-	-	53,000.00	53,000.00	158,515.00
12021006	Refunds	500,000.00	500,000.00	263,700.00	(236,300.00)	788,181.82
120210 - REPAYMENTS - GENERAL Total		500,000.00	500,000.00	316,700.00	(183,300.00)	946,696.82
120211 - INVESTMENT INCOME						
12021101	Operating Surplus	-	-	3,557.03	3,557.03	-
12021102	Dividend Received	4,000,000.00	4,000,000.00	1,000.00	(3,999,000.00)	2,845.62
120211 - INVESTMENT INCOME Total		4,000,000.00	4,000,000.00	4,557.03	(3,995,442.97)	2,845.62
120214 - RATES						
12021401	Tenement Rate	-	-	10,000.00	10,000.00	30,000.00
120214 - RATES Total		-	-	10,000.00	10,000.00	30,000.00
1202 - NON-TAX REVENUE Total		56,737,878.00	56,737,878.00	23,153,255.41	(33,584,622.59)	20,925,332.44
13 - AID AND GRANTS						
1302 - GRANTS						
130204 - FOREIGN GRANTS						
13020401	Foreign Grants	100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
130204 - FOREIGN GRANTS Total		100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
1302 - GRANTS Total		100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS						
1402 - OTHER CAPITAL RECEIPTS						
140202 - OTHER CAPITAL RECEIPTS						
14020201	Other Capital Receipts	634,402,122.00	634,402,122.00	-	(634,402,122.00)	-
14020203	Ecological Fund Receipts	-	-	50,390,440.18	50,390,440.18	-
140202 - OTHER CAPITAL RECEIPTS Total		634,402,122.00	634,402,122.00	50,390,440.18	(584,011,681.82)	-
1402 - OTHER CAPITAL RECEIPTS Total		634,402,122.00	634,402,122.00	50,390,440.18	(584,011,681.82)	-
1403 - LOANS/ BORROWINGS RECEIPT						
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT						
14030301	Domestic Loans/ Borrowings from Financial Institutions	20,000,000.00	20,000,000.00	-	(20,000,000.00)	-
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total		20,000,000.00	20,000,000.00	-	(20,000,000.00)	-
1403 - LOANS/ BORROWINGS RECEIPT Total		20,000,000.00	20,000,000.00	-	(20,000,000.00)	-

Kwami Local Government Council

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

Kwami Local Government Council

GOMBE STATE GOVERNMENT OF NIGERIA KWAMI 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)	804,500,000.00	760,500,000.00	758,767,714.23	1,732,285.77	692,039,475.64
21010103	Consolidated Revenue Charges - Salaries/Allowances	50,000,000.00	45,000,000.00	44,224,711.49	775,288.51	0.00
210101 - SALARIES AND WAGES Total		854,500,000.00	805,500,000.00	802,992,425.72	2,507,574.28	692,039,475.64
2101 - SALARY Total		854,500,000.00	805,500,000.00	802,992,425.72	2,507,574.28	692,039,475.64
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS						
210201 - ALLOWANCES						
21020101	Non Regular Allowances	14,500,000.00	2,500,000.00	785,000.00	1,715,000.00	7,090,000.00
210201 - ALLOWANCES Total		14,500,000.00	2,500,000.00	785,000.00	1,715,000.00	7,090,000.00
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS Total		14,500,000.00	2,500,000.00	785,000.00	1,715,000.00	7,090,000.00
21 - PERSONNEL COST Total		869,000,000.00	808,000,000.00	803,777,425.72	4,222,574.28	699,129,475.64
22 - OTHER RECURRENT COSTS						
2202 - OVERHEAD COST						
220201 - TRAVEL AND TRANSPORT - GENERAL						
22020101	Local Travel & Transport: Training	17,700,000.00	9,700,000.00	9,028,909.10	671,090.90	19,971,863.69
22020102	Local Travel & Transport: Others	11,000,000.00	11,150,000.00	11,130,000.00	20,000.00	18,501,454.55
220201 - TRAVEL AND TRANSPORT - GENERAL Total		28,700,000.00	20,850,000.00	20,158,909.10	691,090.90	38,473,318.24
220202 - UTILITIES - GENERAL						
22020201	Electricity Charges	1,500,000.00	500,000.00	280,000.00	220,000.00	219,444.68
22020205	Water Rates	500,000.00	500,000.00	0.00	500,000.00	50,000.00
22020206	Sewage Charges	500,000.00	500,000.00	0.00	500,000.00	0.00
22020210	Software Charges/License Renewal	500,000.00	500,000.00	0.00	500,000.00	0.00
220202 - UTILITIES - GENERAL Total		3,000,000.00	2,000,000.00	280,000.00	1,720,000.00	269,444.68
220203 - MATERIALS AND SUPPLIES - GENERAL						
22020301	Office Stationeries/Computer Consumables	7,500,000.00	12,500,000.00	11,804,045.45	695,954.55	2,941,545.45
22020303	Newspapers	1,000,000.00	100,000.00	0.00	100,000.00	30,000.00
22020305	Printing of Non Security Documents	5,000,000.00	7,000,000.00	6,405,759.09	594,240.91	5,817,636.36
22020306	Printing of Security Documents	3,000,000.00	1,000,000.00	400,000.00	600,000.00	775,000.00
22020307	Drugs/Laboratory/Medical Supplies	30,000,000.00	5,000,000.00	4,450,000.00	550,000.00	8,605,000.00
22020309	Uniforms and Other Clothing	1,000,000.00	1,000,000.00	0.00	1,000,000.00	300,000.00
22020310	Teaching Aids/Instructional Materials	4,500,000.00	1,000,000.00	435,000.00	565,000.00	417,375.00
22020311	Food stuff/Catering Materials Supplies	3,000,000.00	3,000,000.00	400,000.00	2,600,000.00	588,000.00
22020312	Production, Publication and Circulation of Annual Financial Statements	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020313	Production of Reports to Public Accounts Committee (PAC)	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020314	Other Materials and Supplies	0.00	600,000.00	550,000.00	50,000.00	0.00
220203 - MATERIALS AND SUPPLIES - GENERAL Total		57,000,000.00	33,200,000.00	24,444,804.54	8,755,195.46	19,474,556.81
220204 - MAINTENANCE SERVICES GENERAL						
22020401	Maintenance of Motor Vehicles/Transport Equipment	5,000,000.00	1,000,000.00	397,000.00	603,000.00	815,200.00
22020402	Maintenance of Office Furniture	8,000,000.00	1,000,000.00	136,750.00	863,250.00	400,000.00
22020403	Maintenance of Office Building/Residential Qtrs	6,000,000.00	6,000,000.00	5,850,900.00	149,100.00	1,217,700.00
22020404	Maintenance of Office/IT Equipment	5,000,000.00	500,000.00	0.00	500,000.00	0.00
22020405	Maintenance of Plant and Generators	3,000,000.00	3,000,000.00	0.00	3,000,000.00	605,500.00
22020406	Other Maintenance Services	14,000,000.00	1,000,000.00	0.00	1,000,000.00	2,854,800.00
22020411	Maintenance of Communication Equipment	500,000.00	500,000.00	0.00	500,000.00	0.00
22020412	Maintenance of Market/Public Places	10,000,000.00	5,000,000.00	3,857,000.00	1,143,000.00	5,230,000.00
22020413	Minor Road Maintenance	5,000,000.00	3,500,000.00	2,184,000.00	1,316,000.00	2,415,000.00
220204 - MAINTENANCE SERVICES GENERAL Total		56,500,000.00	21,500,000.00	12,425,650.00	9,074,350.00	13,538,200.00
220205 - TRAINING GENERAL						
22020501	Local Training	1,000,000.00	23,000,000.00	21,052,727.19	1,947,272.81	1,650,000.00
22020502	International Training	1,000,000.00	1,000,000.00	0.00	1,000,000.00	10,000.00
22020503	Cont. to Local Govt. Service Comm. Training Fund	12,000,000.00	9,500,000.00	8,985,818.03	514,181.97	8,985,818.16
220205 - TRAINING GENERAL Total		14,000,000.00	33,500,000.00	30,038,545.22	3,461,454.78	10,645,818.16
220206 - OTHER SERVICES - GENERAL						
22020601	Security Services	218,000,000.00	46,000,000.00	44,050,000.10	1,949,999.90	162,862,857.14
22020602	Office Rent	500,000.00	500,000.00	100,000.00	400,000.00	0.00
22020603	Residential Rent	4,000,000.00	4,000,000.00	3,350,000.00	650,000.00	4,139,000.00
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	3,500,000.00	3,500,000.00	96,000.00	3,404,000.00	579,500.00
22020607	Rescue Service	2,000,000.00	14,000,000.00	13,000,000.00	1,000,000.00	0.00
220206 - OTHER SERVICES - GENERAL Total		234,000,000.00	189,000,000.00	180,596,000.10	8,403,999.90	167,581,357.14
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL						
22020701	Financial Consulting	1,000,000.00	1,000,000.00	0.00	1,000,000.00	555,454.57

Kwami Local Government Council

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
22020703	Legal Services	2,000,000.00	2,000,000.00	120,000.00	1,880,000.00	0.00
22020706	Surveying Services	0.00	600,000.00	566,000.00	34,000.00	0.00
22020707	Agricultural Consulting	500,000.00	500,000.00	0.00	500,000.00	0.00
22020709	Auditing of Accounts	5,000,000.00	4,000,000.00	3,615,455.00	384,545.00	3,545,454.50
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total		8,500,000.00	8,100,000.00	4,301,455.00	3,798,545.00	4,100,909.07
220208 - FUEL AND LUBRICANTS - GENERAL						
22020801	Motor Vehicle Fuel Cost	3,000,000.00	5,500,000.00	5,183,800.00	316,200.00	0.00
22020803	Plant/Generator Fuel Cost	2,000,000.00	2,000,000.00	0.00	2,000,000.00	772,375.00
220208 - FUEL AND LUBRICANTS - GENERAL Total		5,000,000.00	7,500,000.00	5,183,800.00	2,316,200.00	772,375.00
220209 - FINANCIAL CHARGES GENERAL						
22020901	Bank Charges (Other than Interest)	5,000,000.00	1,500,000.00	992,416.21	507,583.79	543,026.61
22020904	Other CRF Bank Charges	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
220209 - FINANCIAL CHARGES GENERAL Total		6,000,000.00	2,500,000.00	992,416.21	1,507,583.79	543,026.61
220210 - MISCELLANEOUS EXPENSES - GENERAL						
22021001	Refreshment and Meals	30,000,000.00	9,000,000.00	7,459,250.10	1,540,749.90	10,362,000.00
22021002	Honorarium and Sitting Allowance	30,000,000.00	3,000,000.00	1,595,000.00	1,405,000.00	26,318,500.00
22021003	Publicity and Advertisements	2,000,000.00	6,000,000.00	5,465,000.00	535,000.00	75,000.00
22021004	Medical Expenses - Local	5,000,000.00	4,150,000.00	3,273,270.10	876,729.90	1,837,700.00
22021006	Postage and Courier Services	200,000.00	200,000.00	0.00	200,000.00	0.00
22021007	Welfare Packages	4,000,000.00	24,000,000.00	21,692,408.25	2,307,591.75	32,096,363.64
22021008	Subscription to Professional Bodies	0.00	700,000.00	555,000.00	145,000.00	0.00
22021009	Sporting Activities	1,000,000.00	1,000,000.00	0.00	1,000,000.00	900,000.00
22021014	Annual Budget Expenses and Administration	5,000,000.00	13,000,000.00	12,805,319.24	194,680.76	5,180,000.00
22021018	Gender/Youth Empowerment	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22021020	Election-Logistic Support	10,000,000.00	10,000,000.00	8,340,000.00	1,660,000.00	4,100,000.00
22021021	Special Days/Celebrations	4,000,000.00	13,000,000.00	12,740,000.00	260,000.00	8,900,000.00
22021022	Youth Corpers Allowance	0.00	300,000.00	285,000.00	15,000.00	0.00
22021023	Other Miscellaneous Expenses	3,000,000.00	28,000,000.00	27,140,000.00	860,000.00	6,467,000.00
22021024	Monitoring and Evaluation	0.00	12,000,000.00	10,587,727.30	1,412,272.70	0.00
22021025	Daily Rate Allowances	0.00	13,000,000.00	11,265,000.20	1,734,999.80	0.00
22021037	Margin for Increase in Costs	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22021041	Contingency	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22021042	Recurrent Adjustment	3,000,000.00	3,000,000.00	0.00	3,000,000.00	450,000.00
22021047	Covid-19 Logistics and Intervention Fund	15,000,000.00	2,000,000.00	600,000.00	1,400,000.00	15,000,000.00
22021048	Development Facilitators & Logistics	87,000,000.00	92,000,000.00	91,207,090.91	792,909.09	104,660,000.00
22021049	Disease Control	0.00	900,000.00	870,000.00	30,000.00	0.00
220210 - MISCELLANEOUS EXPENSES - GENERAL Total		205,200,000.00	241,250,000.00	215,880,066.10	25,369,933.90	216,346,563.64
2202 - OVERHEAD COST Total		617,900,000.00	559,400,000.00	494,301,646.27	65,098,353.73	471,745,569.35
2204 - GRANTS AND CONTRIBUTIONS - GENERAL						
220401 - LOCAL GRANTS AND CONTRIBUTIONS						
22040101	Grant to Other Governments - Current	25,000,000.00	2,000,000.00	0.00	2,000,000.00	20,000,000.00
22040105	Grants to Government Owned Companies - Current	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22040109	Grants to Communities/NGOs	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00
22040110	Grants to Academic Institutions	851,000,000.00	204,000,000.00	202,609,077.96	1,390,922.04	802,499,582.17
22040111	Contribution to Traditional Councils	60,000,000.00	60,000,000.00	48,000,000.00	12,000,000.00	48,500,000.00
22040112	Contribution to Min. for LG/Bureau for Adm. Expenses	15,000,000.00	18,000,000.00	17,711,704.79	288,295.21	19,580,682.65
22040115	Grants/Allocation to Development Areas	20,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22040116	Contribution to Local Government Education Authority	0.00	725,000,000.00	723,384,399.77	1,615,600.23	0.00
22040118	Contribution to Local government Staff Pension Board	325,000,000.00	325,000,000.00	317,303,228.83	7,696,771.17	130,661,465.21
22040119	Contribution to Auditor General for Local Governments	30,000,000.00	4,000,000.00	1,250,000.00	2,750,000.00	120,000.00
220401 - LOCAL GRANTS AND CONTRIBUTIONS Total		1,333,500,000.00	1,347,500,000.00	1,310,258,411.35	37,241,588.65	1,021,361,730.03
2204 - GRANTS AND CONTRIBUTIONS - GENERAL Total		1,333,500,000.00	1,347,500,000.00	1,310,258,411.35	37,241,588.65	1,021,361,730.03
2205 - SUBSIDIES GENERAL						
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS						
22050106	Agricultural Inputs Subsidy	30,500,000.00	30,500,000.00	17,714,991.53	12,785,008.47	0.00
22050107	Health Subsidy	0.00	500,000.00	440,000.00	60,000.00	0.00
22050108	Religious Pilgrimage Subsidy	10,000,000.00	10,000,000.00	100,000.00	9,900,000.00	75,000.00
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS Total		40,500,000.00	41,000,000.00	18,254,991.53	22,745,008.47	75,000.00
2205 - SUBSIDIES GENERAL Total		40,500,000.00	41,000,000.00	18,254,991.53	22,745,008.47	75,000.00
2206 - PUBLIC DEBT CHARGES						
220601 - LOANS REPAYMENT						
22060101	Internal Loans	100,000,000.00	40,000,000.00	37,494,766.56	2,505,233.44	60,691,153.56
220601 - LOANS REPAYMENT Total		100,000,000.00	40,000,000.00	37,494,766.56	2,505,233.44	60,691,153.56
2206 - PUBLIC DEBT CHARGES Total		100,000,000.00	40,000,000.00	37,494,766.56	2,505,233.44	60,691,153.56
2207 - TRANSFERS-PAYMENT						
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT						

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
22070107	Transfer to Other Local Government Council	0.00	0.00	0.00	0.00	47,205,000.00
22070108	Transfer to Joint Account	0.00	165,000,000.00	164,210,894.16	789,105.84	0.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT Total	0.00	165,000,000.00	164,210,894.16	789,105.84	47,205,000.00
2207	TRANSFERS-PAYMENT Total	0.00	165,000,000.00	164,210,894.16	789,105.84	47,205,000.00
22	OTHER RECURRENT COSTS Total	2,091,900,000.00	2,152,900,000.00	2,024,520,709.87	128,379,290.13	1,601,078,452.94
23	CAPITAL EXPENDITURE					
2301	PURCHASE OF FIXED ASSETS - GENERAL					
230101	PURCHASE OF FIXED ASSETS - GENERAL					
23010101	Purchase/Acquisition of Land	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
23010105	Purchase of Motor Vehicles	30,000,000.00	30,000,000.00	1,000,000.00	29,000,000.00	26,323,818.18
23010106	Purchase of Vans	140,000,000.00	140,000,000.00	0.00	140,000,000.00	0.00
23010112	Purchase of Office Furniture and Fittings	10,000,000.00	10,000,000.00	78,000.00	9,922,000.00	0.00
23010113	Purchase of Computers	2,000,000.00	2,000,000.00	946,363.64	1,053,636.36	57,635,000.00
23010122	Purchase of Health/Medical Equipment	30,000,000.00	30,000,000.00	550,000.00	29,450,000.00	28,180,000.00
23010124	Purchase of Teaching/Learning Aid Equipment	45,000,000.00	45,000,000.00	0.00	45,000,000.00	0.00
23010127	Purchase of Agricultural Equipment/Irrigation	8,000,000.00	8,000,000.00	0.00	8,000,000.00	450,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL Total	275,000,000.00	275,000,000.00	2,574,363.64	272,425,636.36	112,588,818.18
2301	PURCHASE OF FIXED ASSETS - GENERAL Total	275,000,000.00	275,000,000.00	2,574,363.64	272,425,636.36	112,588,818.18
2302	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL					
230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL					
23020103	Construction/Provision of Electricity	90,000,000.00	90,000,000.00	0.00	90,000,000.00	480,000.00
23020104	Construction/Provision of Housing	70,000,000.00	70,000,000.00	0.00	70,000,000.00	0.00
23020105	Construction/Provision of Water Facilities	45,000,000.00	45,000,000.00	10,000.00	44,990,000.00	0.00
23020114	Construction/Provision of Roads	445,000,000.00	445,000,000.00	0.00	445,000,000.00	12,732,602.02
23020116	Construction/Provision of Water -Ways	50,000,000.00	50,000,000.00	37,348,098.20	12,651,901.80	0.00
23020118	Construction/Provision of Infrastructure	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
23020119	Construction/Provision of Recreational Facilities	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
23020122	Construction of Boundary Pillars/Right Ways	0.00	35,000.00	30,000.00	5,000.00	0.00
23020123	Construction of Traffic Lights/Street Lights	100,000,000.00	30,445,000.00	0.00	30,445,000.00	0.00
23020124	Construction of Markets/Parks	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00
23020126	Construction/Provision of Cemeteries	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
23020127	Construction/Provision of ICT Infrastructures	20,000,000.00	20,000,000.00	2,300,000.00	17,700,000.00	0.00
230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total	962,000,000.00	892,480,000.00	39,688,098.20	852,791,901.80	13,212,602.02
2302	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total	962,000,000.00	892,480,000.00	39,688,098.20	852,791,901.80	13,212,602.02
2303	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL					
230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL					
23030102	Rehabilitation/Repairs - Electricity	0.00	1,500,000.00	1,053,000.00	447,000.00	0.00
23030104	Rehabilitation/Repairs - Water Facilities	0.00	300,000.00	264,100.00	35,900.00	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	67,000,000.00	66,263,009.08	736,990.92	0.00
23030121	Rehabilitation/Repairs - Office Buildings	50,000,000.00	50,000,000.00	0.00	50,000,000.00	44,493,693.57
23030122	Rehabilitation/Repairs - Boundaries	0.00	265,000.00	260,000.00	5,000.00	0.00
23030124	Rehabilitation/Repairs - Markets/parks	0.00	455,000.00	450,000.00	5,000.00	0.00
230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total	55,000,000.00	124,520,000.00	68,290,109.08	56,229,890.92	44,493,693.57
2303	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total	55,000,000.00	124,520,000.00	68,290,109.08	56,229,890.92	44,493,693.57
2304	PRESERVATION OF THE ENVIRONMENT - GNEENRAL					
230401	PRESERVATION OF THE ENVIRONMENT - GNEENRAL					
23040101	Tree Planting	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
230401	PRESERVATION OF THE ENVIRONMENT - GNEENRAL Total	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT - GNEENRAL Total	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
2305	ACQUISITION OF NON TANGIBLE ASSETS					
230501	ACQUISITION OF NON TANGIBLE ASSETS					
23050102	Computer Software Acquisition	500,000.00	500,000.00	0.00	500,000.00	3,082,849.25
230501	ACQUISITION OF NON TANGIBLE ASSETS Total	500,000.00	500,000.00	0.00	500,000.00	3,082,849.25
2305	ACQUISITION OF NON TANGIBLE ASSETS Total	500,000.00	500,000.00	0.00	500,000.00	3,082,849.25
23	CAPITAL EXPENDITURE Total	1,293,500,000.00	1,293,500,000.00	110,552,570.92	1,182,947,429.08	173,377,963.02