



**GOMBE LOCAL GOVERNMENT COUNCIL**  
**GOMBE STATE**

**AUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31ST DECEMBER 2023**

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**CORPORATE INFORMATION**  
**COUNCIL MEMBERS**

Barr. Sani A.A Haruna	Chairman
	Vice Chairman
Hon. Salisu Sandu Abdullahi	Councilor
Hon. Muhammed Umar	Councilor
Hon. Safiyam Mohammed	Councilor
Hon. Bashir Alkasim	Councilor
Hon. Umar Musa	Councilor
Hon. Musa Garba	Councilor
Hon. Musa Usman Doma	Councilor
Hon. Murtala Garba	Councilor
Hon. Shagari Danladi	Councilor
Hon. Kanimatu Nasiru	Councilor
Hon. Abdulraman Sheriff	Councilor

**MANAGEMENT AND HEADS OF DEPARTMENT**

Alh. Aliyu Mohammed Dawaki	Secretary
Adamu Mohammed Makama	Deputy Secretary
Salah Abdullahi	Treasurer
Usman Saidu	HOD Agric Department
Aishatu Umar	HOD PHC Department
Haruna Turaki	HOD Works Department
Yakubu Aliyu	HOD ESD Department
Hafsat Bello	HOD Wash

**BANKERS**

ACCESS BANK PLC  
POLARIS BANK PLC  
FIDELITY BANK PLC  
GUARANTEE TRUST BANK PLC

**AUDITORS**

BAYAOS L.Y CO.  
(CERTIFIED NATIONAL ACCOUNTANT)  
PLOT NO. 1 ADJACENT WATER RESERVOIR TUNFURE GOMBE, GOMBE STATE.



# GOMBE LOCAL GOVERNMENT

## GOMBE STATE OF NIGERIA

Gombe Local Government Secretariat, Opp. Nigeria Prison Yard, P.M.B. 7, Gombe, Gombe State.

Tel: +234 (0) 803 608 2390, (0) 802 615 1530, Email: gmbelga0@gmail.com

Our Ref: \_\_\_\_\_ Your Ref: \_\_\_\_\_ Date: \_\_\_\_\_

### STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements set out in pages 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.

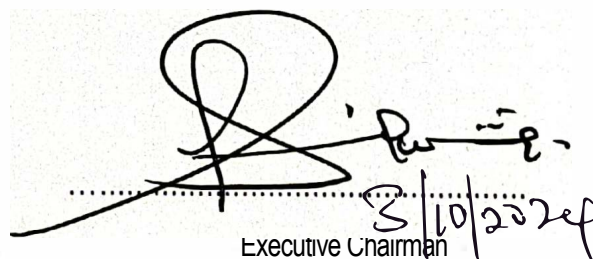
To fulfil accounting and reporting responsibilities, the Management ensured the establishment and maintenance of a system of internal controls designed to provide reasonable assurance that the financial statements are free from material misstatement, whether due to fraud or error. The accounting estimates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

 3/10/2024

Executive Chairman

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

We have audited the Financial Statements and Schedules of Gombe Local Government Council for the year ended 31<sup>st</sup> December 2023 set out on pages 4 – 15 which have been prepared base on the accounting policies set out on page 4.

**Respective Responsibilities of the Council and Auditors**

In accordance with the Nigerian Constitution and the Financial Memoranda, the Local Government Council is responsible for the preparation of the Financial Statements. It is our responsibility to form an independent opinion base on our audit of the Financial Statements and to report our opinion thereon.

**Basis of Opinion**

We conducted our audit in accordance with International Auditing Standards, this standard requires that we comply with ethical requirements. The audit includes examination of evidences on a test basis, which we considered relevant to the amount of disclosure in the Financial Statements.

We planned and performed our audit so as to obtain the information and explanations in order to provide sufficient evidence to give reasonable assurance that the accounts are free from material mis-statements whether caused by fraud, error or irregularities. In forming our opinion, we also evaluated the adequacy of the presentation of information in the Financial Statements. The Financial Statements of the Local Government disclose completely the financial allocation received from the State – Local Government Joint Accounts and Allocation Committee (SJ-JAAC) for year 2023.

**Opinion**

In our opinion, the Local Government Council kept proper books of account and the Financial Statement are in agreement with the books. The Financial Statements drawn up are 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), the Statements gives a true and fair view of the state of financial affairs and performance of the Local Government Council for the year ended.

SIGN: .....

BAYOS LIMBA YAKUBU TCNA, MBF

(CERTIFIED NATIONAL ACCOUNTANT)

MANAGING PARTNER

FRC/2020/00000013749




OR: BAYOS L.Y. & CO



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

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

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

 4/10/2024  
 .....  
 Treasurer

 3/10/2024  
 .....  
 Executive Chairman



# Gombe Local Government Council

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





# GOMBE LOCAL GOVERNMENT

## GOMBE STATE OF NIGERIA

Gombe Local Government Secretariat, Opp. Nigeria Prison Yard, P.M.B. 7, Gombe, Gombe State.

Tel: +234 (0) 803 608 2390, (0) 802 615 1530, Email: gmbelga0@gmail.com

**Our Ref:** \_\_\_\_\_ **Your Ref:** \_\_\_\_\_ **Date:** \_\_\_\_\_

### STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

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

#### a. Statement of Compliance and Basis of Preparation

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

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

#### b. Revenue

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

#### c. Recurrent Expenditure


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

#### d. Capital Expenditure

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

#### e. Cash Balances

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

 4/10/2024

Treasurer

## NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2023	ACTUAL 2022
	₦	₦
<b>Note 1: Government Share of FAAC (Statutory Revenue)</b>		
Note 1: Local Government Share of FAAC	3,686,229,528	2,879,397,308
<b>Note 1: Government Share of FAAC (Statutory Revenue) Total</b>	<b>3,686,229,528</b>	<b>2,879,397,308</b>
<b>Note 2: Independent Revenue</b>		
Note 2A: Personal Taxes	-	-
Note 2B: Licences - General	17,342,103	9,520,573
Note 2C: Mining Rents	232,200	-
Note 2D: Fees - General	18,272,000	11,722,900
Note 2E: Fines - General	-	-
Note 2F: Sales - General	316,800	600,000
Note 2G: Earnings -General	18,699,100	27,405,400
Note 2H: Rent on Government Buildings - General	800,000	-
Note 2I: Rent on Land & Others - General	1,996,850	-
Note 2J: Repayments - General	15,557,251	-
Note 2K: Investment Income	-	-
Note 2L: Interest Earned	-	-
Note 2M: Re-Imbursement General	-	-
Note 2N: Rates	-	-
<b>Note 2: Independent Revenue Total</b>	<b>73,216,304</b>	<b>49,248,873</b>
<b>Note 3: Aids and Grants</b>		
Note 3A: Domestic Aids	-	-
Note 3B: Foreign Aids	-	-
Note 3C: Domestic Grants	-	-
Note 3D: Foreign Grants	-	-
<b>Note 3: Aids and Grants Total</b>	<b>-</b>	<b>-</b>
<b>Note 4: Loans and Other Capital Receipts</b>		
Note 4A: Loans/ Borrowings Receipt	10,000,000	224,083,865
Note 4B: Other Capital Receipts	64,411,238	-
Note 4C: Transfers	-	-
<b>Note 4: Loans and Other Capital Receipts Total</b>	<b>74,411,238</b>	<b>224,083,865</b>
<b>Note 5: Salaries and Allowances</b>		
Note 5A: Salaries and Allowances	866,317,965	966,511,737
<b>Note 5: Salaries and Allowances Total</b>	<b>866,317,965</b>	<b>966,511,737</b>
<b>Note 6: Social Contribution</b>		
Note 6: Social Contribution	-	-
<b>Note 6: Social Contribution Total</b>	<b>-</b>	<b>-</b>
<b>Note 7: Social Benefits</b>		
Note 7: Social Benefits	-	-
<b>Note 7: Social Benefits Total</b>	<b>-</b>	<b>-</b>

## NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2023	ACTUAL 2022
	₦	₦
<b>Note 8: Overhead Cost</b>		
Note 8A: Travel and Transport - General	38,397,909	39,000,609
Note 8B: Utilities - General	-	-
Note 8C: Materials and Supplies - General	37,422,727	40,764,045
Note 8D: Maintenance Services General	385,000	12,302,820
Note 8E: Training General	14,769,271	9,774,000
Note 8F: Other Services - General	195,010,000	159,846,419
Note 8G: Consulting & Professional Services - General	12,535,500	38,170,454
Note 8H: Fuel and Lubricants - General	8,980,000	-
Note 8I: Financial Charges General	1,465,877	556,624
Note 8J: Miscellaneous Expenses - General	236,144,851	269,809,408
<b>Note 8: Overhead Cost Total</b>	<b>545,111,135</b>	<b>570,224,379</b>
<b>Note 9: Loans and Advances</b>		
Note 9: Staff Loans and Advances - General	-	-
<b>Note 9: Loans and Advances Total</b>	<b>-</b>	<b>-</b>
<b>Note 10: Grants and Contributions</b>		
Note 10A: Local Grants and Contributions	1,480,834,531	1,376,635,515
Note 10B: Foreign Grants and Contribution	-	-
<b>Note 10: Grants and Contributions Total</b>	<b>1,480,834,531</b>	<b>1,376,635,515</b>
<b>Note 11: Subsidies General</b>		
Note 11A: Subsidy to Government Owned Companies & Parastatals	8,324,284	17,978,390
Note 11B: Subsidy to Private Companies	-	-
<b>Note 11: Subsidies General Total</b>	<b>8,324,284</b>	<b>17,978,390</b>
<b>Note 12: Public Debt Charges</b>		
Note 12: Loans Repayment	37,494,767	224,265,018
<b>Note 12: Public Debt Charges Total</b>	<b>37,494,767</b>	<b>224,265,018</b>
<b>Note 13: Transfers -Payment</b>		
Note 13A: Transfer to Fund Recurrent Expenditure-Payment	193,514,508	-
Note 13B: Transfers-Payments to Individuals	-	-
<b>Note 13: Transfers -Payment Total</b>	<b>193,514,508</b>	<b>-</b>
<b>Note 15: Capital Expenditure</b>		
Note 15A: Purchase of Fixed Assets - General	31,360,636	13,161,909
Note 15B: Construction/Provision of Fixed Assets - General	68,062,520	-
Note 15C: Rehabilitation/Repairs of Fixed Assets - General	72,427,032	-
Note 15D: Preservation of the Environment - Gnenral	-	-
Note 15E: Acquisition of Non Tangible Assets	1,270,000	-
<b>Note 15: Capital Expenditure Total</b>	<b>173,120,189</b>	<b>13,161,909</b>
<b>Note 16: Cash and Bank Balances Held By Treasurer</b>		
Note 16: Cash and Bank Balances Held By Treasurer	577,827,855	48,688,163

## NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2023	ACTUAL 2022
	₦	₦
<b>Note 16: Cash and Bank Balances Held By Treasurer Total</b>	<b>577,827,855</b>	<b>48,688,163</b>
<b>Note 17: Advances and Imprests</b>		
Note 17: Advances and Imprests	-	-
<b>Note 17: Advances and Imprests Total</b>	<b>-</b>	<b>-</b>
<b>Note 18: Investments</b>		
Note 18: Investments	-	-
<b>Note 18: Investments Total</b>	<b>-</b>	<b>-</b>
<b>Note 19: Loans Granted</b>		
Note 19: Loans Granted	-	-
<b>Note 19: Loans Granted Total</b>	<b>-</b>	<b>-</b>
<b>Note 20: Deposits - General</b>		
Note 20: Deposits - General	-	-
<b>Note 20: Deposits - General Total</b>	<b>-</b>	<b>-</b>
<b>Note 21: Loans and Debts</b>		
Note 21: Domestic Loan Stock	-	-
<b>Note 21: Loans and Debts Total</b>	<b>-</b>	<b>-</b>
<b>Note : Other Public Funds</b>		
Note : Other Public Funds	-	-
<b>Note : Other Public Funds Total</b>	<b>-</b>	<b>-</b>
<b>Note 22: Unremitted Deductions</b>		
Note 22A: Unremitted Taxes	-	-
<b>Note 22: Unremitted Deductions Total</b>	<b>-</b>	<b>-</b>
<b>Note 23: Current Portion of Long-Term Borrowings</b>		
Note 23: Current Portion of Long-Term Borrowings	-	-
<b>Note 23: Current Portion of Long-Term Borrowings Total</b>	<b>-</b>	<b>-</b>
<b>Note 24: Long-Term Borrowings</b>		
Note 24: Long-Term Borrowings	-	-
<b>Note 24: Long-Term Borrowings Total</b>	<b>-</b>	<b>-</b>
<b>Note 25: Accumulated Surplus/(Deficit)</b>		
Note 25: Accumulated Surplus/(Deficit)	577,827,855	48,688,163
<b>Note 25: Accumulated Surplus/(Deficit) Total</b>	<b>577,827,855</b>	<b>48,688,163</b>

## Note 1: LOCAL GOVERNMENT SHARE OF STATUTORY ALLOCATION

MONTH	2023			2022		
	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL
	₦	₦	₦	₦	₦	₦
JANUARY	188,996,967.22	4,907,596.13	193,904,563.35	143,536,371.62	4,907,596.13	148,443,967.75
FEBRUARY	107,070,318.88	4,907,596.13	111,977,915.01	68,304,750.87	4,907,596.13	73,212,347.00
MARCH	101,665,955.39	4,907,596.13	106,573,551.52	93,652,139.88	4,907,596.13	98,559,736.01
APRIL	140,362,809.37	4,907,596.13	145,270,405.50	142,080,810.30	4,907,596.13	146,988,406.43
MAY	98,284,550.85	4,907,596.13	103,192,146.98	124,764,958.47	4,907,596.13	129,672,554.60
JUNE	151,171,466.94	4,907,596.13	156,079,063.07	105,550,354.55	4,907,596.13	110,457,950.68
JULY	87,503,094.25	-	87,503,094.25	169,720,623.21	4,907,596.13	174,628,219.34
AUGUST	113,615,115.45	-	113,615,115.45	221,759,196.17	4,907,596.13	226,666,792.30
SEPTEMBER	95,195,245.74	8,049,189.78	103,244,435.52	124,408,671.99	4,907,596.13	129,316,268.12
OCTOBER	113,828,809.17	-	113,828,809.17	134,015,259.02	4,907,596.13	138,922,855.15
NOVEMBER	88,018,624.02	-	88,018,624.02	118,301,858.49	4,907,596.13	123,209,454.62
DECEMBER	104,321,804.66	-	104,321,804.66	187,797,532.28	4,907,596.13	192,705,128.41
<b>TOTAL</b>	<b>1,390,034,761.93</b>	<b>37,494,766.56</b>	<b>1,427,529,528.49</b>	<b>1,633,892,526.86</b>	<b>58,891,153.56</b>	<b>1,692,783,680.42</b>

## Note 1: LOCAL GOVERNMENT SHARE OF VAT

MONTH	2023	2022
	₦	₦
JANUARY	105,491,311.16	86,957,894.42
FEBRUARY	103,712,762.25	82,026,203.83
MARCH	98,514,616.51	79,332,534.44
APRIL	89,309,988.69	88,978,204.21
MAY	89,030,800.05	83,672,939.78
JUNE	109,631,420.50	87,078,213.32
JULY	119,180,239.38	91,881,957.38
AUGUST	125,173,201.29	78,450,323.60
SEPTEMBER	155,607,411.34	97,005,529.93
OCTOBER	129,693,535.42	82,691,163.20
NOVEMBER	147,351,723.27	101,085,030.57
DECEMBER	154,740,772.76	91,224,500.87
<b>TOTAL</b>	<b>1,427,437,782.63</b>	<b>1,050,384,495.55</b>

## Note 1: LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES

MONTH	2023	2022
	₦	₦
JANUARY	11,244,307.82	1,467,820.86
FEBRUARY	42,272,094.02	24,876,186.13
MARCH	38,274,289.73	21,164,643.83
APRIL	6,797,669.18	-
MAY	107,832,167.42	9,077,738.95
JUNE	46,853,868.90	22,666,676.04
JULY	98,425,983.09	-
AUGUST	100,606,531.15	-
SEPTEMBER	130,422,643.03	6,284,059.54
OCTOBER	56,164,674.47	18,606,986.87
NOVEMBER	81,916,847.03	25,034,672.56
DECEMBER	110,451,140.59	7,050,346.80
<b>TOTAL</b>	<b>831,262,216.43</b>	<b>136,229,131.59</b>

# Gombe Local Government Council

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

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>					
11010101	Statutory Allocation	1,900,000,000.00	1,900,000,000.00	1,427,529,528.49	(472,470,471.51)	1,829,012,812.01
11010102	N/A	-	-	-	-	-
11010103	N/A	-	-	-	-	-
11010104	FAAC Special Allocations	207,000,000.00	207,000,000.00	-	(207,000,000.00)	-
11010105	Receipt of Share of State IGR	100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
11010106	Excess Petroleum Profit Tax (PPT Revenue)	8,000,000.00	8,000,000.00	4,559,858.82	(3,440,141.18)	-
11010107	Exchange Difference	33,000,000.00	33,000,000.00	507,884,044.05	474,884,044.05	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	13,500,000.00	13,500,000.00	-	(13,500,000.00)	-
11010110	Budget Augmentation	30,000,000.00	30,000,000.00	-	(30,000,000.00)	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	-	-	-	-	-
11010113	Equalisation Fund	12,000,000.00	12,000,000.00	51,937,752.13	39,937,752.13	-
11010114	Goods Value Consideration	-	-	-	-	-
11010115	Non Oil Revenue	-	-	121,311,294.02	121,311,294.02	-
11010116	Electronic Money Transfer Levy	-	-	114,478,298.62	114,478,298.62	-
11010117	Other FAAC Transfers	-	-	-	-	-
11010201	Local Government Share of VAT	1,500,000,000.00	1,500,000,000.00	1,427,437,782.63	(72,562,217.37)	1,050,384,495.55
11010303	Local Government Share of Excess Crude Account	30,000,000.00	30,000,000.00	31,090,968.79	1,090,968.79	-
	<b>STATUTORY REVENUE TOTAL</b>	<b>3,833,500,000.00</b>	<b>3,833,500,000.00</b>	<b>3,686,229,527.55</b>	<b>(147,270,472.45)</b>	<b>2,879,397,307.56</b>
	<b>INDEPENDENT REVENUE</b>					
120101	Personal Taxes	-	-	-	-	-
120201	Licences - General	18,000,000.00	18,000,000.00	17,342,103.00	(657,897.00)	9,520,573.16
120202	Mining Rents	-	-	232,200.00	232,200.00	-
120204	Fees - General	19,000,000.00	19,000,000.00	18,272,000.00	(728,000.00)	11,722,900.00
120205	Fines - General	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
120206	Sales - General	12,000,000.00	12,000,000.00	316,800.00	(11,683,200.00)	600,000.00
120207	Earnings - General	100,000,000.00	100,000,000.00	18,699,100.00	(81,300,900.00)	27,405,400.00
120208	Rent on Government Buildings - General	-	-	800,000.00	800,000.00	-
120209	Rent on Land & Others - General	2,000,000.00	2,000,000.00	1,996,850.00	(3,150.00)	-
120210	Repayments - General	-	-	15,557,251.01	15,557,251.01	-
120211	Investment Income	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
120212	Interest Earned	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	-	-	-
	<b>INDEPENDENT REVENUE TOTAL</b>	<b>155,000,000.00</b>	<b>155,000,000.00</b>	<b>73,216,304.01</b>	<b>(81,783,695.99)</b>	<b>49,248,873.16</b>
	<b>OTHER REVENUE SOURCES AND CAPITAL RECEIPTS</b>					
130101	Domestic Aids	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-
130203	Domestic Grants	-	-	-	-	-
130204	Foreign Grants	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
140202	Other Capital Receipts	33,720,000.00	33,720,000.00	59,911,238.00	26,191,238.00	-
140301	Domestic Loans/ Borrowings Receipt	700,000,000.00	700,000,000.00	10,000,000.00	(690,000,000.00)	224,083,864.59
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	60,000,000.00	60,000,000.00	4,500,000.00	(55,500,000.00)	-
	<b>OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL</b>	<b>833,720,000.00</b>	<b>833,720,000.00</b>	<b>74,411,238.00</b>	<b>(759,308,762.00)</b>	<b>224,083,864.59</b>
	<b>TOTAL REVENUE</b>	<b>4,822,220,000.00</b>	<b>4,822,220,000.00</b>	<b>3,833,857,069.56</b>	<b>(988,362,930.44)</b>	<b>3,152,730,045.31</b>

# Gombe Local Government Council

## GOMBE STATE GOVERNMENT OF NIGERIA GOMBE 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
<b>11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>						
<b>1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>						
<b>110101 - LOCAL GOVERNMENT SHARE OF FAAC</b>						
11010101	Statutory Allocation	1,900,000,000.00	1,900,000,000.00	1,427,529,528.49	(472,470,471.51)	1,829,012,812.01
11010104	FAAC Special Allocations	207,000,000.00	207,000,000.00	-	(207,000,000.00)	-
11010105	Receipt of Share of State IGR	100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
11010106	Excess Petroleum Profit Tax (PPT Revenue)	8,000,000.00	8,000,000.00	4,559,858.82	(3,440,141.18)	-
11010107	Exchange Difference	33,000,000.00	33,000,000.00	507,884,044.05	474,884,044.05	-
11010109	Recovered Excess Bank Charges	13,500,000.00	13,500,000.00	-	(13,500,000.00)	-
11010110	Budget Augmentation	30,000,000.00	30,000,000.00	-	(30,000,000.00)	-
11010113	Equalisation Fund	12,000,000.00	12,000,000.00	51,937,752.13	39,937,752.13	-
11010115	Non Oil Revenue	-	-	121,311,294.02	121,311,294.02	-
11010116	Electronic Money Transfer Levy	-	-	114,478,298.62	114,478,298.62	-
11010201	Local Government Share of VAT	1,500,000,000.00	1,500,000,000.00	1,427,437,782.63	(72,562,217.37)	1,050,384,495.55
11010303	Local Government Share of Excess Crude Account	30,000,000.00	30,000,000.00	31,090,968.79	1,090,968.79	-
<b>110101 - LOCAL GOVERNMENT SHARE OF FAAC Total</b>		<b>3,833,500,000.00</b>	<b>3,833,500,000.00</b>	<b>3,686,229,527.55</b>	<b>(147,270,472.45)</b>	<b>2,879,397,307.56</b>
<b>1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total</b>		<b>3,833,500,000.00</b>	<b>3,833,500,000.00</b>	<b>3,686,229,527.55</b>	<b>(147,270,472.45)</b>	<b>2,879,397,307.56</b>
<b>12 - INDEPENDENT REVENUE</b>						
<b>1202 - NON-TAX REVENUE</b>						
<b>120201 - LICENCES - GENERAL</b>						
12020109	Registration of Voluntary Organizations	500,000.00	500,000.00	-	(500,000.00)	-
12020111	Bake House Licence	4,000,000.00	4,000,000.00	-	(4,000,000.00)	-
12020112	Bicycles Licence & Hire Permits	50,000.00	50,000.00	-	(50,000.00)	-
12020113	Brickmaking, Etc Licence	1,500,000.00	1,500,000.00	-	(1,500,000.00)	-
12020114	Cart Licences	-	-	845,700.00	845,700.00	1,602,000.00
12020115	Dane Gun Licences	300,000.00	300,000.00	-	(300,000.00)	-
12020116	Cattle Dealer Licences	3,450,000.00	3,450,000.00	4,067,000.00	617,000.00	-
12020117	Dried Fish & Meat Licences	500,000.00	500,000.00	-	(500,000.00)	-
12020120	Hawker's Permits	700,000.00	700,000.00	-	(700,000.00)	-
12020122	Produce Buying Licences	1,000,000.00	1,000,000.00	11,645,303.00	10,645,303.00	7,918,573.16
12020123	Animal Health Certificate Licences	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
12020124	Abattoir/Slaughter Licences	1,000,000.00	1,000,000.00	112,900.00	(887,100.00)	-
12020126	Hiring Services	250,000.00	250,000.00	-	(250,000.00)	-
12020130	Cinematograph Licences	500,000.00	500,000.00	-	(500,000.00)	-
12020131	Liquor Licences	500,000.00	500,000.00	-	(500,000.00)	-
12020138	Forestry/Timber Licence	2,750,000.00	2,750,000.00	671,200.00	(2,078,800.00)	-
<b>120201 - LICENCES - GENERAL Total</b>		<b>18,000,000.00</b>	<b>18,000,000.00</b>	<b>17,342,103.00</b>	<b>(657,897.00)</b>	<b>9,520,573.16</b>
<b>120202 - MINING RENTS</b>						
12020201	Mining Fees	-	-	232,200.00	232,200.00	-
<b>120202 - MINING RENTS Total</b>		<b>-</b>	<b>-</b>	<b>232,200.00</b>	<b>232,200.00</b>	<b>-</b>
<b>120204 - FEES - GENERAL</b>						
12020404	Trade Union Fees	400,000.00	400,000.00	-	(400,000.00)	-
12020417	Contractor Registration Fees	3,000,000.00	3,000,000.00	-	(3,000,000.00)	-
12020418	Marriage/ Divorce Fees	-	-	1,084,100.00	1,084,100.00	1,996,700.00
12020425	Disinfection of Produce Fees	500,000.00	500,000.00	-	(500,000.00)	-
12020427	Tender Fees	1,200,000.00	1,200,000.00	-	(1,200,000.00)	-
12020436	Bill Board Advertisement Fees	3,500,000.00	3,500,000.00	-	(3,500,000.00)	-
12020445	Change of Ownership Fees	400,000.00	400,000.00	-	(400,000.00)	-
12020446	Agricultural/Vetinary Services Fees	3,000,000.00	3,000,000.00	-	(3,000,000.00)	-
12020448	Development Levies	-	-	2,056,700.00	2,056,700.00	-
12020449	Business/Trade Operating Fees	2,000,000.00	2,000,000.00	4,755,200.00	2,755,200.00	-
12020454	Parking Fees	-	-	1,502,200.00	1,502,200.00	-
12020459	Right of Occupancy Fees	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
12020461	Title Transfer Fees	200,000.00	200,000.00	-	(200,000.00)	-
12020463	Hospital Service Registration Fees	400,000.00	400,000.00	-	(400,000.00)	-
12020466	Indigenship Registration Fees	3,400,000.00	3,400,000.00	8,873,800.00	5,473,800.00	9,726,200.00
<b>120204 - FEES - GENERAL Total</b>		<b>19,000,000.00</b>	<b>19,000,000.00</b>	<b>18,272,000.00</b>	<b>(728,000.00)</b>	<b>11,722,900.00</b>
<b>120205 - FINES - GENERAL</b>						
12020501	Fines/Penalties	1,300,000.00	1,300,000.00	-	(1,300,000.00)	-
12020503	Dislodging of Effluent/Pollution Fine	700,000.00	700,000.00	-	(700,000.00)	-
<b>120205 - FINES - GENERAL Total</b>		<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>-</b>	<b>(2,000,000.00)</b>	<b>-</b>
<b>120206 - SALES - GENERAL</b>						
12020607	Sales of Consultancy Registration Forms	-	-	316,800.00	316,800.00	600,000.00
12020609	Proceeds From Sales of Farm Produce	4,000,000.00	4,000,000.00	-	(4,000,000.00)	-
12020610	Proceeds From Sales of Goods By Public Auctions	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
12020612	Proceeds From Sales of Drugs and Medications	4,000,000.00	4,000,000.00	-	(4,000,000.00)	-
12020616	Sales of Forms	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-



# Gombe Local Government Council

## DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
<b>120206 - SALES - GENERAL Total</b>		<b>12,000,000.00</b>	<b>12,000,000.00</b>	<b>316,800.00</b>	<b>(11,683,200.00)</b>	<b>600,000.00</b>
<b>120207 - EARNINGS -GENERAL</b>						
12020701	Earnings From Consultancy Services	-	-	2,450,000.00	2,450,000.00	-
12020704	Earnings From the Use of Govt. Vehicles	5,000,000.00	5,000,000.00	-	(5,000,000.00)	-
12020705	Earnings From the Use of Govt. Halls/Others	-	-	27,000.00	27,000.00	-
12020708	Earnings From Agricultural Produce	5,000,000.00	5,000,000.00	549,800.00	(4,450,200.00)	1,041,500.00
12020709	Earnings From Tourism/Culture/Arts Centres	4,000,000.00	4,000,000.00	-	(4,000,000.00)	-
12020711	Earnings From Commercial Activities	86,000,000.00	86,000,000.00	15,672,300.00	(70,327,700.00)	26,363,900.00
<b>120207 - EARNINGS -GENERAL Total</b>		<b>100,000,000.00</b>	<b>100,000,000.00</b>	<b>18,699,100.00</b>	<b>(81,300,900.00)</b>	<b>27,405,400.00</b>
<b>120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL</b>						
12020803	Rent on Govt. Buildings	-	-	800,000.00	800,000.00	-
<b>120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL Total</b>		<b>-</b>	<b>-</b>	<b>800,000.00</b>	<b>800,000.00</b>	<b>-</b>
<b>120209 - RENT ON LAND &amp; OTHERS - GENERAL</b>						
12020901	Rent on Govt. Land	-	-	381,850.00	381,850.00	-
12020903	Rents & Premium on the Allocation of Land	1,200,000.00	1,200,000.00	-	(1,200,000.00)	-
12020904	Rents of Plots & Sites Services Programme	800,000.00	800,000.00	-	(800,000.00)	-
12020906	Rents on Govt. Properties	-	-	1,615,000.00	1,615,000.00	-
<b>120209 - RENT ON LAND &amp; OTHERS - GENERAL Total</b>		<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>1,996,850.00</b>	<b>(3,150.00)</b>	<b>-</b>
<b>120210 - REPAYMENTS - GENERAL</b>						
12021006	Refunds	-	-	15,557,251.01	15,557,251.01	-
<b>120210 - REPAYMENTS - GENERAL Total</b>		<b>-</b>	<b>-</b>	<b>15,557,251.01</b>	<b>15,557,251.01</b>	<b>-</b>
<b>120211 - INVESTMENT INCOME</b>						
12021102	Dividend Received	300,000.00	300,000.00	-	(300,000.00)	-
12021103	Other Investment Income	700,000.00	700,000.00	-	(700,000.00)	-
<b>120211 - INVESTMENT INCOME Total</b>		<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>-</b>	<b>(1,000,000.00)</b>	<b>-</b>
<b>120212 - INTEREST EARNED</b>						
12021210	Bank Interest	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
<b>120212 - INTEREST EARNED Total</b>		<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>-</b>	<b>(1,000,000.00)</b>	<b>-</b>
<b>1202 - NON-TAX REVENUE Total</b>		<b>155,000,000.00</b>	<b>155,000,000.00</b>	<b>73,216,304.01</b>	<b>(81,783,695.99)</b>	<b>49,248,873.16</b>
<b>13 - AID AND GRANTS</b>						
<b>1302 - GRANTS</b>						
<b>130204 - FOREIGN GRANTS</b>						
13020401	Foreign Grants	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
<b>130204 - FOREIGN GRANTS Total</b>		<b>40,000,000.00</b>	<b>40,000,000.00</b>	<b>-</b>	<b>(40,000,000.00)</b>	<b>-</b>
<b>1302 - GRANTS Total</b>		<b>40,000,000.00</b>	<b>40,000,000.00</b>	<b>-</b>	<b>(40,000,000.00)</b>	<b>-</b>
<b>14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS</b>						
<b>1402 - OTHER CAPITAL RECEIPTS</b>						
<b>140202 - OTHER CAPITAL RECEIPTS</b>						
14020201	Other Capital Receipts	33,720,000.00	33,720,000.00	-	(33,720,000.00)	-
14020203	Ecological Fund Receipts	-	-	59,911,238.00	59,911,238.00	-
<b>140202 - OTHER CAPITAL RECEIPTS Total</b>		<b>33,720,000.00</b>	<b>33,720,000.00</b>	<b>59,911,238.00</b>	<b>26,191,238.00</b>	<b>-</b>
<b>1402 - OTHER CAPITAL RECEIPTS Total</b>		<b>33,720,000.00</b>	<b>33,720,000.00</b>	<b>59,911,238.00</b>	<b>26,191,238.00</b>	<b>-</b>
<b>1403 - LOANS/ BORROWINGS RECEIPT</b>						
<b>140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT</b>						
14030101	Domestic Loans/ Borrowings from Financial Institutions	700,000,000.00	700,000,000.00	-	(700,000,000.00)	-
14030102	Domestic Loans/ Borrowings from Other Government Entities	-	-	10,000,000.00	10,000,000.00	224,083,864.59
<b>140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total</b>		<b>700,000,000.00</b>	<b>700,000,000.00</b>	<b>10,000,000.00</b>	<b>(690,000,000.00)</b>	<b>224,083,864.59</b>
<b>1403 - LOANS/ BORROWINGS RECEIPT Total</b>		<b>700,000,000.00</b>	<b>700,000,000.00</b>	<b>10,000,000.00</b>	<b>(690,000,000.00)</b>	<b>224,083,864.59</b>
<b>1407 - EXTRAORDINARY ITEMS</b>						
<b>140701 - EXTRAORDINARY ITEMS</b>						
14070102	Unspecified Revenue	60,000,000.00	60,000,000.00	4,500,000.00	(55,500,000.00)	-
<b>140701 - EXTRAORDINARY ITEMS Total</b>		<b>60,000,000.00</b>	<b>60,000,000.00</b>	<b>4,500,000.00</b>	<b>(55,500,000.00)</b>	<b>-</b>
<b>1407 - EXTRAORDINARY ITEMS Total</b>		<b>60,000,000.00</b>	<b>60,000,000.00</b>	<b>4,500,000.00</b>	<b>(55,500,000.00)</b>	<b>-</b>

# Gombe Local Government Council

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

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

# Gombe Local Government Council

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

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		N	N	N	N	N
<b>21 - PERSONNEL COST</b>						
<b>2101 - SALARY</b>						
<b>210101 - SALARIES AND WAGES</b>						
21010101	Salary (Excluding CRF Charges Salaries/Allowances)	986,000,000.00	871,000,000.00	865,967,964.73	5,032,035.27	944,434,837.42
21010103	Consolidated Revenue Charges - Salaries/Allowances	40,000,000.00	40,000,000.00	350,000.00	39,650,000.00	0.00
<b>210101 - SALARIES AND WAGES Total</b>		<b>1,026,000,000.00</b>	<b>911,000,000.00</b>	<b>866,317,964.73</b>	<b>44,682,035.27</b>	<b>944,434,837.42</b>
<b>2101 - SALARY Total</b>		<b>1,026,000,000.00</b>	<b>911,000,000.00</b>	<b>866,317,964.73</b>	<b>44,682,035.27</b>	<b>944,434,837.42</b>
<b>2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>						
<b>210201 - ALLOWANCES</b>						
21020101	Non Regular Allowances	105,000,000.00	5,000,000.00	0.00	5,000,000.00	22,076,899.45
<b>210201 - ALLOWANCES Total</b>		<b>105,000,000.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>22,076,899.45</b>
<b>2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS Total</b>		<b>105,000,000.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>22,076,899.45</b>
<b>2103 - SOCIAL BENEFITS</b>						
<b>210301 - SOCIAL BENEFITS</b>						
21030104	Severance Gratuity	100,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
<b>210301 - SOCIAL BENEFITS Total</b>		<b>100,000,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
<b>2103 - SOCIAL BENEFITS Total</b>		<b>100,000,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
<b>21 - PERSONNEL COST Total</b>		<b>1,231,000,000.00</b>	<b>918,000,000.00</b>	<b>866,317,964.73</b>	<b>51,682,035.27</b>	<b>966,511,736.87</b>
<b>22 - OTHER RECURRENT COSTS</b>						
<b>2202 - OVERHEAD COST</b>						
<b>220201 - TRAVEL AND TRANSPORT - GENERAL</b>						
22020101	Local Travel & Transport: Training	16,500,000.00	16,500,000.00	14,791,909.09	1,708,090.91	14,501,154.50
22020102	Local Travel & Transport: Others	4,000,000.00	24,000,000.00	23,456,000.00	544,000.00	24,499,454.55
22020104	International Travel & Transport: Others	0.00	160,000.00	150,000.00	10,000.00	0.00
<b>220201 - TRAVEL AND TRANSPORT - GENERAL Total</b>		<b>20,500,000.00</b>	<b>40,660,000.00</b>	<b>38,397,909.09</b>	<b>2,262,090.91</b>	<b>39,000,609.05</b>
<b>220202 - UTILITIES - GENERAL</b>						
22020201	Electricity Charges	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
<b>220202 - UTILITIES - GENERAL Total</b>		<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
<b>220203 - MATERIALS AND SUPPLIES - GENERAL</b>						
22020301	Office Stationeries/Computer Consumables	4,000,000.00	4,200,000.00	4,189,999.92	10,000.08	1,340,909.09
22020305	Printing of Non Security Documents	7,000,000.00	14,000,000.00	13,651,000.00	349,000.00	9,573,136.36
22020306	Printing of Security Documents	5,000,000.00	11,000,000.00	10,245,000.00	755,000.00	0.00
22020307	Drugs/Laboratory/Medical Supplies	40,000,000.00	2,000,000.00	0.00	2,000,000.00	29,800,000.00
22020310	Teaching Aids/Instructional Materials	2,000,000.00	2,000,000.00	0.00	2,000,000.00	50,000.00
22020311	Food stuff/Catering Materials Supplies	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00
22020312	Production, Publication and Circulation of Annual Financial Statements	1,000,000.00	4,000,000.00	1,264,000.00	2,736,000.00	0.00
22020314	Other Materials and Supplies	0.00	9,000,000.00	8,072,727.30	927,272.70	0.00
<b>220203 - MATERIALS AND SUPPLIES - GENERAL Total</b>		<b>60,500,000.00</b>	<b>47,700,000.00</b>	<b>37,422,727.22</b>	<b>10,277,272.78</b>	<b>40,764,045.45</b>
<b>220204 - MAINTENANCE SERVICES GENERAL</b>						
22020401	Maintenance of Motor Vehicles/Transport Equipment	3,000,000.00	3,000,000.00	0.00	3,000,000.00	100,000.00
22020402	Maintenance of Office Furniture	0.00	20,000.00	15,000.00	5,000.00	0.00
22020403	Maintenance of Office Building/Residential Qtrs	10,000,000.00	1,500,000.00	350,000.00	1,150,000.00	4,645,000.00
22020404	Maintenance of Office/IT Equipment	1,000,000.00	1,000,000.00	0.00	1,000,000.00	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	8,000,000.00	8,000,000.00	0.00	8,000,000.00	2,340,000.00
22020411	Maintenance of Communication Equipment	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020412	Maintenance of Market/Public Places	10,000,000.00	10,000,000.00	0.00	10,000,000.00	5,217,820.00
22020413	Minor Road Maintenance	5,000,000.00	5,000,000.00	20,000.00	4,980,000.00	0.00
<b>220204 - MAINTENANCE SERVICES GENERAL Total</b>		<b>43,000,000.00</b>	<b>34,520,000.00</b>	<b>385,000.00</b>	<b>34,135,000.00</b>	<b>12,302,820.00</b>
<b>220205 - TRAINING GENERAL</b>						
22020501	Local Training	0.00	6,000,000.00	5,784,727.10	215,272.90	0.00
22020503	Cont. to Local Govt. Service Comm. Training Fund	10,000,000.00	10,000,000.00	8,984,544.16	1,015,455.84	9,773,999.98
<b>220205 - TRAINING GENERAL Total</b>		<b>10,000,000.00</b>	<b>16,000,000.00</b>	<b>14,769,271.26</b>	<b>1,230,728.74</b>	<b>9,773,999.98</b>
<b>220206 - OTHER SERVICES - GENERAL</b>						
22020601	Security Services	210,000,000.00	110,000,000.00	60,110,000.00	49,890,000.00	156,246,419.00
22020602	Office Rent	8,000,000.00	8,000,000.00	0.00	8,000,000.00	3,600,000.00
22020603	Residential Rent	10,000,000.00	10,000,000.00	3,400,000.00	6,600,000.00	0.00
22020604	Security Vote (Including Operations)	6,000,000.00	119,000,000.00	118,000,000.00	1,000,000.00	0.00
22020605	Cleaning and Fumigation Services	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
22020607	Rescue Service	11,000,000.00	14,000,000.00	13,500,000.00	500,000.00	0.00
<b>220206 - OTHER SERVICES - GENERAL Total</b>		<b>255,000,000.00</b>	<b>271,000,000.00</b>	<b>195,010,000.00</b>	<b>75,990,000.00</b>	<b>159,846,419.00</b>
<b>220207 - CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>						

# Gombe Local Government Council

## DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
22020701	Financial Consulting	10,000,000.00	10,000,000.00	6,890,045.82	3,109,954.18	34,625,000.00
22020703	Legal Services	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
22020704	Engineering Services	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020705	Architectural Services	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
22020708	Medical Consulting	0.00	200,000.00	100,000.00	100,000.00	0.00
22020709	Auditing of Accounts	10,000,000.00	10,000,000.00	3,545,454.00	6,454,546.00	3,545,454.00
22020710	Other Consultancy Services	0.00	2,500,000.00	2,000,000.00	500,000.00	0.00
<b>220207 - CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL Total</b>		<b>41,000,000.00</b>	<b>43,700,000.00</b>	<b>12,535,499.82</b>	<b>31,164,500.18</b>	<b>38,170,454.00</b>
<b>220208 - FUEL AND LUBRICANTS - GENERAL</b>						
22020801	Motor Vehicle Fuel Cost	1,000,000.00	9,500,000.00	8,980,000.00	520,000.00	0.00
22020802	Other Transport Equipments Fuel Cost	500,000.00	500,000.00	0.00	500,000.00	0.00
22020803	Plant/Generator Fuel Cost	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
<b>220208 - FUEL AND LUBRICANTS - GENERAL Total</b>		<b>6,500,000.00</b>	<b>15,000,000.00</b>	<b>8,980,000.00</b>	<b>6,020,000.00</b>	<b>0.00</b>
<b>220209 - FINANCIAL CHARGES GENERAL</b>						
22020901	Bank Charges (Other than Interest)	10,000,000.00	10,000,000.00	1,465,876.69	8,534,123.31	556,624.19
<b>220209 - FINANCIAL CHARGES GENERAL Total</b>		<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>1,465,876.69</b>	<b>8,534,123.31</b>	<b>556,624.19</b>
<b>220210 - MISCELLANEOUS EXPENSES - GENERAL</b>						
22021001	Refreshment and Meals	30,000,000.00	30,000,000.00	12,778,000.00	17,222,000.00	3,300,000.00
22021002	Honorarium and Sitting Allowance	60,000,000.00	60,000,000.00	100,000.00	59,900,000.00	158,499,407.76
22021003	Publicity and Advertisements	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22021004	Medical Expenses - Local	0.00	4,000,000.00	3,500,000.00	500,000.00	0.00
22021007	Welfare Packages	40,000,000.00	44,000,000.00	43,711,000.00	289,000.00	23,860,000.00
22021009	Sporting Activities	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22021014	Annual Budget Expenses and Administration	10,000,000.00	24,000,000.00	23,248,050.94	751,949.06	600,000.00
22021020	Election-Logistic Support	60,000,000.00	60,000,000.00	12,500,000.00	47,500,000.00	0.00
22021021	Special Days/Celebrations	2,000,000.00	24,000,000.00	23,328,000.00	672,000.00	5,500,000.00
22021022	Youth Corpsers Allowance	0.00	5,000,000.00	4,460,000.00	540,000.00	0.00
22021023	Other Miscellaneous Expenses	11,320,000.00	11,320,000.00	7,579,800.00	3,740,200.00	1,910,000.00
22021024	Monitoring and Evaluation	0.00	2,500,000.00	2,100,000.00	400,000.00	0.00
22021025	Daily Rate Allowances	0.00	500,000.00	420,000.00	80,000.00	0.00
22021041	Contingency	8,000,000.00	8,000,000.00	0.00	8,000,000.00	380,000.00
22021042	Recurrent Adjustment	11,400,000.00	11,400,000.00	0.00	11,400,000.00	0.00
22021047	Covid-19 Logistics and Intervention Fund	20,000,000.00	20,000,000.00	0.00	20,000,000.00	15,000,000.00
22021048	Development Facilitators & Logistics	85,000,000.00	103,000,000.00	102,420,000.00	580,000.00	60,760,000.00
<b>220210 - MISCELLANEOUS EXPENSES - GENERAL Total</b>		<b>347,720,000.00</b>	<b>417,720,000.00</b>	<b>236,144,850.94</b>	<b>181,575,149.06</b>	<b>269,809,407.76</b>
<b>2202 - OVERHEAD COST Total</b>		<b>804,220,000.00</b>	<b>906,300,000.00</b>	<b>545,111,135.02</b>	<b>361,188,864.98</b>	<b>570,224,379.43</b>
<b>2204 - GRANTS AND CONTRIBUTIONS - GENERAL</b>						
<b>220401 - LOCAL GRANTS AND CONTRIBUTIONS</b>						
22040101	Grant to Other Governments - Current	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
22040109	Grants to Communities/NGOs	5,000,000.00	5,000,000.00	0.00	5,000,000.00	500,000.00
22040110	Grants to Academic Institutions	1,250,000,000.00	350,000,000.00	123,453,242.57	226,546,757.43	1,125,350,218.71
22040111	Contribution to Traditional Councils	30,000,000.00	30,000,000.00	25,335,000.00	4,665,000.00	26,000,000.00
22040112	Contribution to Min. for LG/Bureau for Adm. Expenses	20,000,000.00	20,000,000.00	11,185,421.74	8,814,578.26	16,475,459.76
22040115	Grants/Allocation to Development Areas	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
22040116	Contribution to Local Government Education Authority	0.00	978,000,000.00	977,497,117.24	502,882.76	0.00
22040117	Contribution to Primary Health Care Development Agency	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22040118	Contribution to Local government Staff Pension Board	400,000,000.00	400,000,000.00	343,363,749.72	56,636,250.28	207,764,382.25
22040119	Contribution to Auditor General for Local Governments	30,000,000.00	30,000,000.00	0.00	30,000,000.00	545,454.54
<b>220401 - LOCAL GRANTS AND CONTRIBUTIONS Total</b>		<b>1,810,000,000.00</b>	<b>1,888,000,000.00</b>	<b>1,480,834,531.27</b>	<b>407,165,468.73</b>	<b>1,376,635,515.26</b>
<b>2204 - GRANTS AND CONTRIBUTIONS - GENERAL Total</b>		<b>1,810,000,000.00</b>	<b>1,888,000,000.00</b>	<b>1,480,834,531.27</b>	<b>407,165,468.73</b>	<b>1,376,635,515.26</b>
<b>2205 - SUBSIDIES GENERAL</b>						
<b>220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp; PARASTATALS</b>						
22050106	Agricultural Inputs Subsidy	50,000,000.00	50,000,000.00	0.00	50,000,000.00	17,828,389.83
22050107	Health Subsidy	2,200,000.00	8,700,000.00	8,324,283.88	375,716.12	150,000.00
22050108	Religious Pilgrimage Subsidy	16,000,000.00	16,000,000.00	0.00	16,000,000.00	0.00
<b>220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp; PARASTATALS Total</b>		<b>68,200,000.00</b>	<b>74,700,000.00</b>	<b>8,324,283.88</b>	<b>66,375,716.12</b>	<b>17,978,389.83</b>
<b>2205 - SUBSIDIES GENERAL Total</b>		<b>68,200,000.00</b>	<b>74,700,000.00</b>	<b>8,324,283.88</b>	<b>66,375,716.12</b>	<b>17,978,389.83</b>
<b>2206 - PUBLIC DEBT CHARGES</b>						
<b>220601 - LOANS REPAYMENT</b>						
22060101	Internal Loans	110,000,000.00	91,800,000.00	37,494,766.56	54,305,233.44	224,265,018.15
22060106	Other Funds	59,800,000.00	8,420,000.00	0.00	8,420,000.00	0.00
<b>220601 - LOANS REPAYMENT Total</b>		<b>169,800,000.00</b>	<b>100,220,000.00</b>	<b>37,494,766.56</b>	<b>62,725,233.44</b>	<b>224,265,018.15</b>
<b>2206 - PUBLIC DEBT CHARGES Total</b>		<b>169,800,000.00</b>	<b>100,220,000.00</b>	<b>37,494,766.56</b>	<b>62,725,233.44</b>	<b>224,265,018.15</b>
<b>2207 - TRANSFERS-PAYMENT</b>						
<b>220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>						
22070108	Transfer to Joint Account	0.00	196,000,000.00	193,514,508.10	2,485,491.90	0.00

## DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT Total		0.00	196,000,000.00	193,514,508.10	2,485,491.90	0.00
2207 - TRANSFERS-PAYMENT Total		0.00	196,000,000.00	193,514,508.10	2,485,491.90	0.00
22 - OTHER RECURRENT COSTS Total		2,852,220,000.00	3,165,220,000.00	2,265,279,224.83	899,940,775.17	2,189,103,302.67
23 - CAPITAL EXPENDITURE						
2301 - PURCHASE OF FIXED ASSETS - GENERAL						
230101 - PURCHASE OF FIXED ASSETS - GENERAL						
23010101 Purchase/Acquisition of Land		30,000,000.00	30,000,000.00	23,500,000.00	6,500,000.00	0.00
23010104 Purchase of Motor Cycles		6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00
23010105 Purchase of Motor Vehicles		20,000,000.00	20,000,000.00	1,000,000.00	19,000,000.00	13,161,909.10
23010106 Purchase of Vans		20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
23010112 Purchase of Office Furniture and Fittings		12,000,000.00	12,000,000.00	3,923,000.00	8,077,000.00	0.00
23010113 Purchase of Computers		0.00	3,000,000.00	2,937,636.36	62,363.64	0.00
23010122 Purchase of Health/Medical Equipment		40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00
23010124 Purchase of Teaching/Learning Aid Equipment		50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
23010127 Purchase of Agricultural Equipment/Irrigation		40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00
230101 - PURCHASE OF FIXED ASSETS - GENERAL Total		218,000,000.00	221,000,000.00	31,360,636.36	189,639,363.64	13,161,909.10
2301 - PURCHASE OF FIXED ASSETS - GENERAL Total		218,000,000.00	221,000,000.00	31,360,636.36	189,639,363.64	13,161,909.10
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
23020101 Construction/Provision of Office Buildings		0.00	150,000.00	140,000.00	10,000.00	0.00
23020103 Construction/Provision of Electricity		30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
23020104 Construction/Provision of Housing		100,000,000.00	24,350,000.00	0.00	24,350,000.00	0.00
23020105 Construction/Provision of Water Facilities		60,000,000.00	60,000,000.00	100,000.00	59,900,000.00	0.00
23020114 Construction/Provision of Roads		40,000,000.00	40,000,000.00	28,438,105.68	11,561,894.32	0.00
23020116 Construction/Provision of Water -Ways		46,000,000.00	46,000,000.00	39,384,414.50	6,615,585.50	0.00
23020123 Construction of Traffic Lights/Street Lights		0.00	0.00	0.00	0.00	0.00
23020124 Construction of Markets/Parks		50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
23020126 Construction/Provision of Cemeteries		5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
23020127 Construction/Provision of ICT Infrastructures		40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		371,000,000.00	295,500,000.00	68,062,520.18	227,437,479.82	0.00
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		371,000,000.00	295,500,000.00	68,062,520.18	227,437,479.82	0.00
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
23030105 Rehabilitation/Repairs - Hospital/Health Centers		50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
23030113 Rehabilitation/Repairs - Roads		0.00	71,000,000.00	70,427,032.09	572,967.91	0.00
23030121 Rehabilitation/Repairs - Office Buildings		50,000,000.00	50,000,000.00	2,000,000.00	48,000,000.00	0.00
23030124 Rehabilitation/Repairs - Markets/parks		40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		140,000,000.00	211,000,000.00	72,427,032.09	138,572,967.91	0.00
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		140,000,000.00	211,000,000.00	72,427,032.09	138,572,967.91	0.00
2305 - ACQUISITION OF NON TANGIBLE ASSETS						
230501 - ACQUISITION OF NON TANGIBLE ASSETS						
23050101 Research and Development		10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
23050103 Monitoring and Evaluation		0.00	1,500,000.00	1,270,000.00	230,000.00	0.00
230501 - ACQUISITION OF NON TANGIBLE ASSETS Total		10,000,000.00	11,500,000.00	1,270,000.00	10,230,000.00	0.00
2305 - ACQUISITION OF NON TANGIBLE ASSETS Total		10,000,000.00	11,500,000.00	1,270,000.00	10,230,000.00	0.00
23 - CAPITAL EXPENDITURE Total		739,000,000.00	739,000,000.00	173,120,188.63	565,879,811.37	13,161,909.10