



AKKO LOCAL GOVERNMENT COUNCIL
GOMBE STATE

AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER 2023

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CORPORATE INFORMATION

COUNCIL MEMBERS

MUH'D DANLADI ADAMU
HABIBU HASSAN ADAMU
IDRIS ADAM
KAWUJI M. TUKUR
HASSAN YAHAYA
SANI ABUBAKAR
AISHATU MUH'D BUBA
BELLO ADAMU LAMBI
MUHAMMAD YAUTA
ABDULLAHI M. PANDA
USMAN MOHAMMED
SALEH ABDULLAHI
HASSAN SHUAIBU M.

CHAIRMAN
DEPUTY CHAIRMAN
COUNCILOR
"
"
"
"
"
"
"
"
"

MANAGEMENT AND HEADS OF DEPARTMENT

ALH. ADAMU ABDULLAHI
ALH. USMAN MAGAJI
ALH. BALA B. MUSA
ALH. AHMED ABUBAKAR GALE
ALH. MOHAMMED ABUBAKAR NGARI
ALH. SALLAU ABUBAKAR
ALH.SAIDU I. TAFIDA

- Ag. Secretary
- Head PMD
-Head Agric. & Nat. Res.
-Head PHC
-Head Works & Housing
-Head ESD
-TREASURER

BANKERS

UNITED BANK OF AFRICA PLC
KUMO, GOMBE STATE
ZENITH BANK GOMBE
GUARANTY TRUST BANK PLC
FIDELITY BANK OF NIG. PLC

AUDITORS

UMARU B. KINAFI & CO
CERTIFIED NATIONAL ACCOUNTANT
NO. 02 BUBA SHONGO, NEAR ALHERI PRI. SCHOOL
GOMBE, GOMBE STATE

SECRET

AKKO LOCAL GOVERNMENT

GOMBE STATE OF NIGERIA

Email: akkolga1976@gmail.com

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



Ref. No.: _____

Date: _____


STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements set out in pages 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 Akko 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.


3/10/2024

Treasurer


4/10/2024

Executive Chairman

SECRET



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

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

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

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

Respective Responsibilities of the Council and Auditors

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

Basis of Opinion

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

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

Opinion

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

SIGNATURE UMARU B. KINAFU & CO.
UMARU BUBA KINAFU FCNA, FCTI, CPA(IRELAND)
MANAGING PARTNER
FRC/2012/ANAN/00000000120.

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




SEPTEMBER 2024

GOMBE STATE GOVERNMENT OF NIGERIA AKKO LOCAL GOVERNMENT COUNCIL CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2023				
FINAL BUDGET 2023	NOTES	2023 ₦	2022 ₦	
Operating Activities				
Receipts				
4,460,460,000.00	Statutory Revenue	1	4,262,370,780.79	3,335,364,688.49
-	Independent Revenue:		-	-
1,750,000.00	Personal Taxes	2A	2,172,000.00	-
22,477,000.00	Licences - General	2B	8,077,777.93	7,881,000.00
30,000,000.00	Mining Rents	2C	21,890,600.00	33,327,700.00
11,478,000.00	Fees - General	2D	10,691,200.00	2,331,700.00
200,000.00	Fines - General	2E	332,100.00	40,000.00
2,950,000.00	Sales - General	2F	180,000.00	1,670,000.00
43,947,047.00	Earnings -General	2G	8,548,900.00	15,654,140.00
-	Rent on Government Buildings - General	2H	-	-
3,000,000.00	Rent on Land & Others - General	2I	128,200.00	25,000.00
-	Repayments - General	2J	-	-
505,000.00	Investment Income	2K	-	-
-	Interest Earned	2L	-	-
-	Re-Imbursement General	2M	-	-
-	Rates	2N	720,000.00	300,000.00
-	Miscellaneous	2O	-	-
4,576,767,047.00	Total Receipts		4,315,111,558.72	3,396,594,228.49
Payments				
(1,264,253,500.00)	Salaries and Allowances	5	(1,253,556,265.80)	(1,152,788,353.33)
-	Social Contributions	6	-	-
(98,000,000.00)	Social Benefits	7	-	-
(1,120,550,000.00)	Overhead Cost	8	(704,382,362.40)	(566,740,057.72)
-	Loans and Advances	9	-	-
(1,912,196,500.00)	Grants and Contributions	10	(1,768,882,591.17)	(1,540,028,585.01)
(14,000,000.00)	Subsidies	11	(8,436,000.00)	(14,581,454.50)
(228,000,000.00)	Transfers - Payments	13A	(226,854,007.52)	-
-	Transfers - Payments to Individuals	13B	-	-
-	Loss on Foreign Exchange	14	-	-
(4,637,000,000.00)	Total Payments		(3,962,111,226.88)	(3,274,138,450.57)
(60,232,953.00)	Net Cash flow from Operating Activities		353,000,331.84	122,455,777.92
Investing Activities				
(126,600,000.00)	Purchase of Fixed Assets	15A	(5,027,273.00)	(89,958,818.18)
(557,500,000.00)	Construction/Provision of Fixed Assets	15B	(44,503,098.20)	-
(178,800,000.00)	Rehabilitation/Repairs of Fixed Assets	15C	(80,859,300.36)	-
-	Preservation of the Environment	15D	-	-
(29,100,000.00)	Acquisition of Non Tangible Assets	15E	(20,000.00)	(3,082,849.25)
(892,000,000.00)	Net Cash Flow from Investing Activities		(130,409,671.56)	(93,041,667.43)
Financing Activities				
40,000,000.00	Proceeds from Aids and Grants	3	-	-
800,000,000.00	Proceeds from Loans/Borrowings	4A	-	-
152,232,953.00	Proceeds from Other Capital Receipts	4B	41,999,784.34	-
(40,000,000.00)	Repayment of Loans	12	(37,494,766.56)	(58,891,153.56)
952,232,953.00	Net Cash Flow from Financing Activities		4,505,017.78	(58,891,153.56)
-	Net Surplus/(Deficit) for the Year		227,095,678.06	(29,477,043.07)
-	Add: Opening Balance		172,189,151.67	201,666,194.73
-	Closing Cash Balance		399,284,829.73	172,189,151.67

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

	NOTES	2023 ₦	2022 ₦
ASSETS			
Cash and Bank Balances	16	399,284,830	172,189,152
TOTAL ASSETS		399,284,830	172,189,152
LIABILITIES			
Accumulated Surplus/(Deficit)	25	399,284,830	172,189,152
TOTAL LIABILITIES		399,284,830	172,189,152

 3/10/2024

Treasurer

 4/10/2024

Executive Chairman

GOMBE STATE GOVERNMENT OF NIGERIA
AKKO 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	4,460,460,000.00	4,460,460,000.00	4,262,370,780.79	(198,089,219.21)	3,335,364,688.49
Independent Revenue:		-	-	-	-	-
Personal Taxes	2A	1,750,000.00	1,750,000.00	2,172,000.00	422,000.00	-
Licences - General	2B	22,477,000.00	22,477,000.00	8,077,777.93	(14,399,222.07)	7,881,000.00
Mining Rents	2C	30,000,000.00	30,000,000.00	21,890,600.00	(8,109,400.00)	33,327,700.00
Fees - General	2D	11,478,000.00	11,478,000.00	10,691,200.00	(786,800.00)	2,331,700.00
Fines - General	2E	200,000.00	200,000.00	332,100.00	132,100.00	40,000.00
Sales - General	2F	2,950,000.00	2,950,000.00	180,000.00	(2,770,000.00)	1,670,000.00
Earnings - General	2G	43,947,047.00	43,947,047.00	8,548,900.00	(35,398,147.00)	15,654,140.00
Rent on Government Buildings - General	2H	-	-	-	-	-
Rent on Land & Others - General	2I	3,000,000.00	3,000,000.00	128,200.00	(2,871,800.00)	25,000.00
Repayments - General	2J	-	-	-	-	-
Investment Income	2K	505,000.00	505,000.00	-	(505,000.00)	-
Interest Earned	2L	-	-	-	-	-
Re-Imbursement General	2M	-	-	-	-	-
Rates	2N	-	-	720,000.00	720,000.00	300,000.00
Miscellaneous	2O	-	-	-	-	-
Aids and Grants	3	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
Loans and Other Capital Receipts	4	952,232,953.00	952,232,953.00	41,999,784.34	(910,233,168.66)	-
TOTAL REVENUE		5,569,000,000.00	5,569,000,000.00	4,357,111,343.06	(1,211,888,656.94)	3,396,594,228.49
EXPENDITURE						
Salaries and Allowances	5	1,346,000,000.00	1,264,253,500.00	1,253,556,265.80	10,697,234.20	1,152,788,353.33
Social Contributions	6	-	-	-	-	-
Social Benefits	7	50,000,000.00	98,000,000.00	-	98,000,000.00	-
Overhead Cost	8	955,000,000.00	1,120,550,000.00	704,382,362.40	416,167,637.60	566,740,057.72
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	2,090,000,000.00	1,912,196,500.00	1,768,882,591.17	143,313,908.83	1,540,028,585.01
Subsidies	11	76,000,000.00	14,000,000.00	8,436,000.00	5,564,000.00	14,581,454.50
Public Debt Charges	12	160,000,000.00	40,000,000.00	37,494,766.56	2,505,233.44	58,891,153.56
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		4,677,000,000.00	4,449,000,000.00	3,772,751,985.93	676,248,014.07	3,333,029,604.13
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		892,000,000.00	1,120,000,000.00	584,359,357.14	(1,888,136,671.01)	63,564,624.36
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	127,000,000.00	126,600,000.00	5,027,273.00	121,572,727.00	89,958,818.18
Construction/Provision of Fixed Assets	15B	598,000,000.00	557,500,000.00	44,503,098.20	512,996,901.80	-
Rehabilitation/Repairs of Fixed Assets	15C	138,000,000.00	178,800,000.00	80,859,300.36	97,940,699.64	-
Preservation of the Environment	15D	-	-	-	-	-
Acquisition of Non Tangible Assets	15E	29,000,000.00	29,100,000.00	20,000.00	29,080,000.00	3,082,849.25
TOTAL CAPITAL EXPENDITURE		892,000,000.00	892,000,000.00	130,409,671.56	761,590,328.44	93,041,667.43
TRANSFERS						
Transfers - Payments	13A	-	228,000,000.00	226,854,007.52	1,145,992.48	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	228,000,000.00	226,854,007.52	1,145,992.48	-
SURPLUS/(DEFICIT)		-	-	227,095,678.06	(2,650,872,991.94)	(29,477,043.07)

AKKO LOCAL GOVERNMENT

GOMBE STATE OF NIGERIA

Email: akkolga1976@gmail.com

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



Ref. No.: _____

Date: _____

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

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

a. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with 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.

 3/10/2024

Treasurer

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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	4,262,370,781	3,335,364,688
Note 1: Government Share of FAAC (Statutory Revenue) Total	4,262,370,781	3,335,364,688
Note 2: Independent Revenue		
Note 2A: Personal Taxes	2,172,000	-
Note 2B: Licences - General	8,077,778	7,881,000
Note 2C: Mining Rents	21,890,600	33,327,700
Note 2D: Fees - General	10,691,200	2,331,700
Note 2E: Fines - General	332,100	40,000
Note 2F: Sales - General	180,000	1,670,000
Note 2G: Earnings -General	8,548,900	15,654,140
Note 2H: Rent on Government Buildings - General	-	-
Note 2I: Rent on Land & Others - General	128,200	25,000
Note 2J: Repayments - General	-	-
Note 2K: Investment Income	-	-
Note 2L: Interest Earned	-	-
Note 2M: Re-Imbursement General	-	-
Note 2N: Rates	720,000	300,000
Note 2: Independent Revenue Total	52,740,778	61,229,540
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	41,999,784	-
Note 4C: Transfers	-	-
Note 4: Loans and Other Capital Receipts Total	41,999,784	-
Note 5: Salaries and Allowances		
Note 5A: Salaries and Allowances	1,253,556,266	1,152,788,353
Note 5: Salaries and Allowances Total	1,253,556,266	1,152,788,353
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	51,243,878	28,574,546
Note 8B: Utilities - General	22,000,000	-
Note 8C: Materials and Supplies - General	77,682,326	46,415,380
Note 8D: Maintenance Services General	39,321,000	35,539,939
Note 8E: Training General	27,817,825	10,335,818
Note 8F: Other Services - General	219,905,285	201,864,857
Note 8G: Consulting & Professional Services - General	1,386,236	13,116,955
Note 8H: Fuel and Lubricants - General	23,984,200	535,000
Note 8I: Financial Charges General	1,105,497	539,209
Note 8J: Miscellaneous Expenses - General	239,936,115	229,818,354
Note 8: Overhead Cost Total	704,382,362	566,740,058
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	1,768,882,591	1,540,028,585
Note 10B: Foreign Grants and Contribution	-	-
Note 10: Grants and Contributions Total	1,768,882,591	1,540,028,585
Note 11: Subsidies General		
Note 11A: Subsidy to Government Owned Companies & Parastatals	8,436,000	14,581,455
Note 11B: Subsidy to Private Companies	-	-
Note 11: Subsidies General Total	8,436,000	14,581,455
Note 12: Public Debt Charges		
Note 12: Loans Repayment	37,494,767	58,891,154
Note 12: Public Debt Charges Total	37,494,767	58,891,154
Note 13: Transfers -Payment		
Note 13A: Transfer to Fund Recurrent Expenditure-Payment	226,854,008	-
Note 13B: Transfers-Payments to Individuals	-	-
Note 13: Transfers -Payment Total	226,854,008	-
Note 15: Capital Expenditure		
Note 15A: Purchase of Fixed Assets - General	5,027,273	89,958,818
Note 15B: Construction/Provision of Fixed Assets - General	44,503,098	-
Note 15C: Rehabilitation/Repairs of Fixed Assets - General	80,859,300	-
Note 15D: Preservation of the Environment - Gnenral	-	-
Note 15E: Acquisition of Non Tangible Assets	20,000	3,082,849
Note 15: Capital Expenditure Total	130,409,672	93,041,667
Note 16: Cash and Bank Balances Held By Treasurer		
Note 16: Cash and Bank Balances Held By Treasurer	399,284,830	172,189,152

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2023	ACTUAL 2022
	₹	₹
Note 16: Cash and Bank Balances Held By Treasurer Total	399,284,830	172,189,152
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)	399,284,830	172,189,152
Note 25: Accumulated Surplus/(Deficit) Total	399,284,830	172,189,152

Note 1: LOCAL GOVERNMENT SHARE OF STATUTORY ALLOCATION

MONTH	2023			2022		
	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL
	₦	₦	₦	₦	₦	₦
JANUARY	224,971,294.76	4,907,596.13	229,878,890.89	171,076,579.16	4,907,596.13	175,984,175.29
FEBRUARY	127,845,127.49	4,907,596.13	132,752,723.62	81,887,540.81	4,907,596.13	86,795,136.94
MARCH	121,438,114.36	4,907,596.13	126,345,710.49	111,937,528.13	4,907,596.13	116,845,124.26
APRIL	167,314,238.77	4,907,596.13	172,221,834.90	169,350,973.46	4,907,596.13	174,258,569.59
MAY	117,429,371.54	4,907,596.13	122,336,967.67	148,822,581.83	4,907,596.13	153,730,177.96
JUNE	180,128,182.76	4,907,596.13	185,035,778.89	126,043,170.35	4,907,596.13	130,950,766.48
JULY	103,737,188.58	-	103,737,188.58	202,118,688.80	4,907,596.13	207,026,284.93
AUGUST	134,693,667.22	-	134,693,667.22	263,811,767.24	4,907,596.13	268,719,363.37
SEPTEMBER	114,349,767.31	8,049,189.78	122,398,957.09	148,400,194.96	4,907,596.13	153,307,791.09
OCTOBER	134,947,006.67	-	134,947,006.67	159,789,053.14	4,907,596.13	164,696,649.27
NOVEMBER	104,348,362.51	-	104,348,362.51	141,160,409.12	4,907,596.13	146,068,005.25
DECEMBER	123,676,206.16	-	123,676,206.16	223,549,333.52	4,907,596.13	228,456,929.65
TOTAL	1,654,878,528.12	37,494,766.56	1,692,373,294.68	1,947,947,820.50	58,891,153.56	2,006,838,974.06

Note 1: LOCAL GOVERNMENT SHARE OF VAT

MONTH	2023	2022
	₦	₦
JANUARY	117,714,952.27	96,778,061.27
FEBRUARY	115,911,869.84	91,356,785.10
MARCH	110,264,307.49	88,011,755.87
APRIL	99,931,035.40	99,688,820.57
MAY	99,655,470.79	92,398,630.97
JUNE	122,815,569.26	97,480,186.63
JULY	133,497,125.31	102,038,424.88
AUGUST	139,423,130.54	87,733,791.50
SEPTEMBER	172,477,004.76	108,285,434.09
OCTOBER	144,505,114.83	92,643,339.63
NOVEMBER	164,300,189.62	112,260,978.20
DECEMBER	172,329,025.41	101,853,206.80
TOTAL	1,592,824,795.53	1,170,529,415.52

Note 1 : LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES

MONTH	2023	2022
	₦	₦
JANUARY	12,518,393.72	1,740,139.71
FEBRUARY	49,669,902.38	30,975,571.67
MARCH	44,970,243.78	26,585,704.80
APRIL	7,556,833.33	-
MAY	124,788,136.80	10,761,895.06
JUNE	55,067,181.31	22,763,446.04
JULY	116,304,515.46	-
AUGUST	118,842,751.60	-
SEPTEMBER	154,148,666.57	7,449,915.64
OCTOBER	66,217,786.34	19,532,760.03
NOVEMBER	96,555,894.12	30,191,090.21
DECEMBER	130,532,385.17	7,995,775.75
TOTAL	977,172,690.58	157,996,298.91

Akko Local Government Council

GOMBE STATE GOVERNMENT OF NIGERIA AKKO 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	2,500,000,000.00	2,500,000,000.00	1,692,373,294.68	(807,626,705.32)	2,164,835,272.97
11010104	FAAC Special Allocations	204,000,000.00	204,000,000.00	-	(204,000,000.00)	-
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)	8,870,000.00	8,870,000.00	5,405,830.94	(3,464,169.06)	-
11010107	Exchange Difference	38,520,000.00	38,520,000.00	602,109,711.78	563,589,711.78	-
11010109	Recovered Excess Bank Charges	9,190,000.00	9,190,000.00	-	(9,190,000.00)	-
11010113	Equalisation Fund	13,200,000.00	13,200,000.00	61,573,552.73	48,373,552.73	-
11010115	Non Oil Revenue	-	-	143,817,686.60	143,817,686.60	-
11010116	Electronic Money Transfer Levy	-	-	127,406,758.35	127,406,758.35	-
11010201	Local Government Share of VAT	1,600,000,000.00	1,600,000,000.00	1,592,824,795.53	(7,175,204.47)	1,170,529,415.52
11010303	Local Government Share of Excess Crude Account	36,680,000.00	36,680,000.00	36,859,150.18	179,150.18	-
110101 - LOCAL GOVERNMENT SHARE OF FAAC Total		4,460,460,000.00	4,460,460,000.00	4,262,370,780.79	(198,089,219.21)	3,335,364,688.49
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total						
		4,460,460,000.00	4,460,460,000.00	4,262,370,780.79	(198,089,219.21)	3,335,364,688.49
12 - INDEPENDENT REVENUE						
1201 - TAX REVENUE						
120101 - PERSONAL TAXES						
12010108	Livestock Tax	1,000,000.00	1,000,000.00	317,300.00	(682,700.00)	-
12010109	Other Service Taxes	750,000.00	750,000.00	1,854,700.00	1,104,700.00	-
120101 - PERSONAL TAXES Total		1,750,000.00	1,750,000.00	2,172,000.00	422,000.00	-
1201 - TAX REVENUE Total						
		1,750,000.00	1,750,000.00	2,172,000.00	422,000.00	-
1202 - NON-TAX REVENUE						
120201 - LICENCES - GENERAL						
12020105	Radio/Television Station Licences	2,250,000.00	2,250,000.00	150,000.00	(2,100,000.00)	-
12020107	Boats & Canoe (Small Craft) Licence	-	-	-	-	30,000.00
12020109	Registration of Voluntary Organizations	356,540.00	356,540.00	469,000.00	112,460.00	167,000.00
12020110	Inland Water-Way Licence	-	-	-	-	23,400.00
12020111	Bake House Licence	2,000,000.00	2,000,000.00	235,400.00	(1,764,600.00)	26,900.00
12020112	Bicycles Licence & Hire Permits	270,000.00	270,000.00	254,500.00	(15,500.00)	265,300.00
12020113	Brickmaking, Etc Licence	450,000.00	450,000.00	551,400.00	101,400.00	149,500.00
12020114	Cart Licences	500,000.00	500,000.00	70,000.00	(430,000.00)	90,000.00
12020115	Dane Gun Licences	280,000.00	280,000.00	60,000.00	(220,000.00)	-
12020116	Cattle Dealer Licences	3,400,000.00	3,400,000.00	700,700.00	(2,699,300.00)	100,200.00
12020117	Dried Fish & Meat Licences	220,000.00	220,000.00	90,000.00	(130,000.00)	15,000.00
12020118	Pet (Dog) Licences	120,000.00	120,000.00	420,000.00	300,000.00	492,200.00
12020119	Fishing Permits	-	-	-	-	1,682,100.00
12020120	Hawker's Permits	250,000.00	250,000.00	76,000.00	(174,000.00)	2,136,800.00
12020121	Hunting Permits	720,000.00	720,000.00	147,000.00	(573,000.00)	60,000.00
12020122	Produce Buying Licences	4,650,000.00	4,650,000.00	523,100.00	(4,126,900.00)	1,298,700.00
12020123	Animal Health Certificate Licences	110,000.00	110,000.00	54,000.00	(56,000.00)	75,800.00
12020124	Abattoir/Slaughter Licences	2,350,000.00	2,350,000.00	110,000.00	(2,240,000.00)	642,000.00
12020125	Renewal of Fisher Licences	-	-	-	-	252,200.00
12020126	Hiring Services	2,210,000.00	2,210,000.00	290,000.00	(1,920,000.00)	30,000.00
12020128	Borehole Drilling Licences	600,000.00	600,000.00	742,477.93	142,477.93	219,800.00
12020129	Pool Betting & Casino Licenses/Gaming	-	-	-	-	85,000.00
12020130	Cinematograph Licences	450,000.00	450,000.00	650,100.00	200,100.00	39,100.00
12020131	Liquor Licences	150,000.00	150,000.00	173,000.00	23,000.00	-
12020137	Trade Permit Licences	740,460.00	740,460.00	929,600.00	189,140.00	-
12020138	Forestry/Timber Licence	400,000.00	400,000.00	1,381,500.00	981,500.00	-
120201 - LICENCES - GENERAL Total		22,477,000.00	22,477,000.00	8,077,777.93	(14,399,222.07)	7,881,000.00
120202 - MINING RENTS						
12020201	Mining Fees	30,000,000.00	30,000,000.00	21,890,600.00	(8,109,400.00)	33,327,700.00
120202 - MINING RENTS Total		30,000,000.00	30,000,000.00	21,890,600.00	(8,109,400.00)	33,327,700.00
120204 - FEES - GENERAL						
12020417	Contractor Registration Fees	650,000.00	650,000.00	1,252,500.00	602,500.00	-
12020425	Disinfection of Produce Fees	500,000.00	500,000.00	160,100.00	(339,900.00)	-
12020426	Court Summons/Oath Fees	-	-	-	-	64,000.00
12020427	Tender Fees	4,000.00	4,000.00	238,200.00	234,200.00	383,000.00
12020436	Bill Board Advertisement Fees	4,000.00	4,000.00	88,000.00	84,000.00	-
12020441	PHC Medical Laboratory Fees	-	-	240,000.00	240,000.00	-
12020443	Birth & Death Registration Fees	850,000.00	850,000.00	93,500.00	(756,500.00)	-
12020445	Change of Ownership Fees	820,000.00	820,000.00	2,417,600.00	1,597,600.00	-
12020446	Agricultural/Vetinary Services Fees	350,000.00	350,000.00	680,500.00	330,500.00	310,000.00
12020449	Business/Trade Operating Fees	2,000,000.00	2,000,000.00	2,240,500.00	240,500.00	1,432,700.00
12020451	Timber & Forest Fees	400,000.00	400,000.00	314,300.00	(85,700.00)	-

DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₪	₪	₪	₪	₪
12020454	Parking Fees	1,200,000.00	1,200,000.00	272,300.00	(927,700.00)	-
12020456	School Tuition/Registration/Examination Fees - Others	-	-	90,000.00	90,000.00	142,000.00
12020459	Right of Occupancy Fees	950,000.00	950,000.00	51,000.00	(899,000.00)	-
12020462	Publication Fees	-	-	227,000.00	227,000.00	-
12020463	Hospital Service Registration Fees	850,000.00	850,000.00	502,500.00	(347,500.00)	-
12020466	Indigenship Registration Fees	2,900,000.00	2,900,000.00	1,823,200.00	(1,076,800.00)	-
120204 - FEES - GENERAL Total		11,478,000.00	11,478,000.00	10,691,200.00	(786,800.00)	2,331,700.00
120205 - FINES - GENERAL						
12020501	Fines/Penalties	200,000.00	200,000.00	332,100.00	132,100.00	40,000.00
120205 - FINES - GENERAL Total		200,000.00	200,000.00	332,100.00	132,100.00	40,000.00
120206 - SALES - GENERAL						
12020605	Sales of Vaccines	250,000.00	250,000.00	15,000.00	(235,000.00)	-
12020610	Proceeds From Sales of Goods By Public Auctions	1,000,000.00	1,000,000.00	120,000.00	(880,000.00)	-
12020611	Proceeds From Sales of Govt. Vehicles	500,000.00	500,000.00	15,000.00	(485,000.00)	-
12020616	Sales of Forms	200,000.00	200,000.00	30,000.00	(170,000.00)	-
12020620	Sales of Other Government Properties	1,000,000.00	1,000,000.00	-	(1,000,000.00)	1,670,000.00
120206 - SALES - GENERAL Total		2,950,000.00	2,950,000.00	180,000.00	(2,770,000.00)	1,670,000.00
120207 - EARNINGS -GENERAL						
12020703	Earnings From Hire of Plants & Equipment	2,050,000.00	2,050,000.00	20,000.00	(2,030,000.00)	2,927,000.00
12020704	Earnings From the Use of Govt. Vehicles	1,180,000.00	1,180,000.00	33,000.00	(1,147,000.00)	-
12020705	Earnings From the Use of Govt. Halls/Others	300,000.00	300,000.00	3,002,300.00	2,702,300.00	-
12020707	Earnings From Medical Services	650,000.00	650,000.00	107,700.00	(542,300.00)	-
12020708	Earnings From Agricultural Produce	16,500,000.00	16,500,000.00	300,000.00	(16,200,000.00)	-
12020710	Earnings From Hire of Aircraft	-	-	137,000.00	137,000.00	-
12020711	Earnings From Commercial Activities	23,267,047.00	23,267,047.00	4,730,900.00	(18,536,147.00)	12,727,140.00
12020713	Earnings From Library Services	-	-	160,000.00	160,000.00	-
12020715	Maintenance/Repairs Fees	-	-	58,000.00	58,000.00	-
120207 - EARNINGS -GENERAL Total		43,947,047.00	43,947,047.00	8,548,900.00	(35,398,147.00)	15,654,140.00
120209 - RENT ON LAND & OTHERS - GENERAL						
12020901	Rent on Govt. Land	1,600,000.00	1,600,000.00	50,200.00	(1,549,800.00)	25,000.00
12020906	Rents on Govt. Properties	1,400,000.00	1,400,000.00	78,000.00	(1,322,000.00)	-
120209 - RENT ON LAND & OTHERS - GENERAL Total		3,000,000.00	3,000,000.00	128,200.00	(2,871,800.00)	25,000.00
120211 - INVESTMENT INCOME						
12021102	Dividend Received	5,000.00	5,000.00	-	(5,000.00)	-
12021103	Other Investment Income	500,000.00	500,000.00	-	(500,000.00)	-
120211 - INVESTMENT INCOME Total		505,000.00	505,000.00	-	(505,000.00)	-
120214 - RATES						
12021401	Tenement Rate	-	-	720,000.00	720,000.00	300,000.00
120214 - RATES Total		-	-	720,000.00	720,000.00	300,000.00
1202 - NON-TAX REVENUE Total		114,557,047.00	114,557,047.00	50,568,777.93	(63,988,269.07)	61,229,540.00
13 - AID AND GRANTS						
1302 - GRANTS						
130204 - FOREIGN GRANTS						
13020401	Foreign Grants	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
130204 - FOREIGN GRANTS Total		40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
1302 - GRANTS Total		40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS						
1402 - OTHER CAPITAL RECEIPTS						
140202 - OTHER CAPITAL RECEIPTS						
14020201	Other Capital Receipts	152,232,953.00	152,232,953.00	-	(152,232,953.00)	-
14020203	Ecological Fund Receipts	-	-	41,999,784.34	41,999,784.34	-
140202 - OTHER CAPITAL RECEIPTS Total		152,232,953.00	152,232,953.00	41,999,784.34	(110,233,168.66)	-
1402 - OTHER CAPITAL RECEIPTS Total		152,232,953.00	152,232,953.00	41,999,784.34	(110,233,168.66)	-
1403 - LOANS/ BORROWINGS RECEIPT						
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT						
14030101	Domestic Loans/ Borrowings from Financial Institutions	800,000,000.00	800,000,000.00	-	(800,000,000.00)	-
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total		800,000,000.00	800,000,000.00	-	(800,000,000.00)	-
1403 - LOANS/ BORROWINGS RECEIPT Total		800,000,000.00	800,000,000.00	-	(800,000,000.00)	-

Akko Local Government Council

GOMBE STATE GOVERNMENT OF NIGERIA AKKO 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)	1,235,000,000.00	1,245,000,000.00	1,242,876,554.51	2,123,445.49	1,144,149,103.33
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	50,000,000.00	15,000,000.00	10,004,711.29	4,995,288.71	-
210201	Allowances	61,000,000.00	4,253,500.00	675,000.00	3,578,500.00	8,639,250.00
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	50,000,000.00	98,000,000.00	-	98,000,000.00	-
	Personnel Cost Total	1,396,000,000.00	1,362,253,500.00	1,253,556,265.80	108,697,234.20	1,152,788,353.33
2202	Overhead Cost					
220201	Travels and Transport - General	28,500,000.00	55,500,000.00	51,243,878.46	4,256,121.54	28,574,545.51
220202	Utilities - General	41,000,000.00	25,000,000.00	22,000,000.00	3,000,000.00	-
220203	Materials and Supplies - General	100,000,000.00	90,100,000.00	77,682,326.36	12,417,673.64	46,415,380.45
220204	Maintenance Services - General	39,500,000.00	64,200,000.00	39,321,000.00	24,879,000.00	35,539,938.90
220205	Training - General	12,000,000.00	32,500,000.00	27,817,825.20	4,682,174.80	10,335,818.17
220206	Other Services - General	294,000,000.00	490,000,000.00	219,905,285.04	270,094,714.96	201,864,857.14
220207	Consulting and Professional Services	28,500,000.00	13,000,000.00	1,386,235.50	11,613,764.50	13,116,954.50
220208	Fuel and Lubricants	7,500,000.00	27,200,000.00	23,984,200.00	3,215,800.00	535,000.00
220209	Financial Charges	5,000,000.00	3,000,000.00	1,105,496.54	1,894,503.46	539,209.17
220210	Miscellaneous Expenses	399,000,000.00	320,050,000.00	239,936,115.30	80,113,884.70	229,818,353.88
	Overhead Cost Total	955,000,000.00	1,120,550,000.00	704,382,362.40	416,167,637.60	566,740,057.72
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	2,090,000,000.00	1,912,196,500.00	1,768,882,591.17	143,313,908.83	1,540,028,585.01
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	2,090,000,000.00	1,912,196,500.00	1,768,882,591.17	143,313,908.83	1,540,028,585.01
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	76,000,000.00	14,000,000.00	8,436,000.00	5,564,000.00	14,581,454.50
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	76,000,000.00	14,000,000.00	8,436,000.00	5,564,000.00	14,581,454.50
2206	Public Debt Charges					
2206	Loans Repayment	160,000,000.00	40,000,000.00	37,494,766.56	2,505,233.44	58,891,153.56
	Public Debt Charges Total	160,000,000.00	40,000,000.00	37,494,766.56	2,505,233.44	58,891,153.56
2207	Transfers - Payment					
2207	Transfers - Payment	-	228,000,000.00	226,854,007.52	1,145,992.48	-
	Transfers Payment - Total	-	228,000,000.00	226,854,007.52	1,145,992.48	-
23	Capital Expenditure					
230101	Purchase of Fixed Assets	127,000,000.00	126,600,000.00	5,027,273.00	121,572,727.00	89,958,818.18
230201	Construction/Provision of Fixed Assets	598,000,000.00	557,500,000.00	44,503,098.20	512,996,901.80	-
230301	Rehabilitation/Repairs of Fixed Assets	138,000,000.00	178,800,000.00	80,859,300.36	97,940,699.64	-
230401	Preservation of the Environment	-	-	-	-	-
230501	Acquisition of Non Tangible Assets	29,000,000.00	29,100,000.00	20,000.00	29,080,000.00	3,082,849.25
	Capital Expenditure Total	892,000,000.00	892,000,000.00	130,409,671.56	761,590,328.44	93,041,667.43
	TOTAL EXPENDITURE	5,569,000,000.00	5,569,000,000.00	4,130,015,665.00	1,438,984,335.00	3,426,071,271.56

Akko Local Government Council

GOMBE STATE GOVERNMENT OF NIGERIA AKKO 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)	1,235,000,000.00	1,245,000,000.00	1,242,876,554.51	2,123,445.49	1,144,149,103.33
21010103	Consolidated Revenue Charges - Salaries/Allowances	50,000,000.00	15,000,000.00	10,004,711.29	4,995,288.71	0.00
210101 - SALARIES AND WAGES Total		1,285,000,000.00	1,260,000,000.00	1,252,881,265.80	7,118,734.20	1,144,149,103.33
2101 - SALARY Total		1,285,000,000.00	1,260,000,000.00	1,252,881,265.80	7,118,734.20	1,144,149,103.33
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS						
210201 - ALLOWANCES						
21020101	Non Regular Allowances	61,000,000.00	4,253,500.00	675,000.00	3,578,500.00	8,639,250.00
210201 - ALLOWANCES Total		61,000,000.00	4,253,500.00	675,000.00	3,578,500.00	8,639,250.00
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS Total		61,000,000.00	4,253,500.00	675,000.00	3,578,500.00	8,639,250.00
2103 - SOCIAL BENEFITS						
210301 - SOCIAL BENEFITS						
21030104	Severance Gratuity	50,000,000.00	98,000,000.00	0.00	98,000,000.00	0.00
210301 - SOCIAL BENEFITS Total		50,000,000.00	98,000,000.00	0.00	98,000,000.00	0.00
2103 - SOCIAL BENEFITS Total		50,000,000.00	98,000,000.00	0.00	98,000,000.00	0.00
21 - PERSONNEL COST Total		1,396,000,000.00	1,362,253,500.00	1,253,556,265.80	108,697,234.20	1,152,788,353.33
22 - OTHER RECURRENT COSTS						
2202 - OVERHEAD COST						
220201 - TRAVEL AND TRANSPORT - GENERAL						
22020101	Local Travel & Transport: Training	23,500,000.00	30,500,000.00	29,287,423.46	1,212,576.54	22,491,363.69
22020102	Local Travel & Transport: Others	5,000,000.00	25,000,000.00	21,956,455.00	3,043,545.00	6,083,181.82
220201 - TRAVEL AND TRANSPORT - GENERAL Total		28,500,000.00	55,500,000.00	51,243,878.46	4,256,121.54	28,574,545.51
220202 - UTILITIES - GENERAL						
22020201	Electricity Charges	5,000,000.00	1,500,000.00	0.00	1,500,000.00	0.00
22020205	Water Rates	36,000,000.00	23,500,000.00	22,000,000.00	1,500,000.00	0.00
220202 - UTILITIES - GENERAL Total		41,000,000.00	25,000,000.00	22,000,000.00	3,000,000.00	0.00
220203 - MATERIALS AND SUPPLIES - GENERAL						
22020301	Office Stationeries/Computer Consumables	5,000,000.00	9,000,000.00	7,422,636.36	1,577,363.64	487,909.09
22020305	Printing of Non Security Documents	2,000,000.00	5,000,000.00	3,097,000.00	1,903,000.00	5,728,971.36
22020306	Printing of Security Documents	10,000,000.00	7,500,000.00	6,477,000.00	1,023,000.00	721,000.00
22020307	Drugs/Laboratory/Medical Supplies	75,000,000.00	33,000,000.00	30,342,090.00	2,657,910.00	36,875,000.00
22020310	Teaching Aids/Instructional Materials	1,000,000.00	800,000.00	200,000.00	600,000.00	0.00
22020311	Food stuff/Catering Materials Supplies	5,000,000.00	28,000,000.00	26,143,600.00	1,856,400.00	2,602,500.00
22020312	Production, Publication and Circulation of Annual Financial Statements	2,000,000.00	800,000.00	0.00	800,000.00	0.00
22020314	Other Materials and Supplies	0.00	6,000,000.00	4,000,000.00	2,000,000.00	0.00
220203 - MATERIALS AND SUPPLIES - GENERAL Total		100,000,000.00	90,100,000.00	77,682,326.36	12,417,673.64	46,415,380.45
220204 - MAINTENANCE SERVICES GENERAL						
22020401	Maintenance of Motor Vehicles/Transport Equipment	5,000,000.00	3,000,000.00	1,932,000.00	1,068,000.00	341,000.00
22020402	Maintenance of Office Furniture	2,000,000.00	1,000,000.00	0.00	1,000,000.00	10,000.00
22020403	Maintenance of Office Building/Residential Qtrs	3,000,000.00	2,000,000.00	1,376,000.00	624,000.00	1,268,450.00
22020404	Maintenance of Office/IT Equipment	0.00	200,000.00	57,000.00	143,000.00	0.00
22020405	Maintenance of Plant and Generators	5,000,000.00	5,000,000.00	0.00	5,000,000.00	10,730,000.00
22020406	Other Maintenance Services	9,000,000.00	9,000,000.00	0.00	9,000,000.00	3,629,500.00
22020411	Maintenance of Communication Equipment	500,000.00	500,000.00	0.00	500,000.00	0.00
22020412	Maintenance of Market/Public Places	5,000,000.00	5,000,000.00	85,000.00	4,915,000.00	2,088,420.00
22020413	Minor Road Maintenance	10,000,000.00	38,500,000.00	35,871,000.00	2,629,000.00	17,472,568.90
220204 - MAINTENANCE SERVICES GENERAL Total		39,500,000.00	64,200,000.00	39,321,000.00	24,879,000.00	35,539,938.90
220205 - TRAINING GENERAL						
22020501	Local Training	0.00	20,500,000.00	18,832,007.30	1,667,992.70	0.00
22020503	Cont. to Local Govt. Service Comm. Training Fund	12,000,000.00	12,000,000.00	8,985,817.90	3,014,182.10	10,335,818.17
220205 - TRAINING GENERAL Total		12,000,000.00	32,500,000.00	27,817,825.20	4,682,174.80	10,335,818.17
220206 - OTHER SERVICES - GENERAL						
22020601	Security Services	250,000,000.00	350,000,000.00	96,932,285.04	253,067,714.96	184,074,857.14
22020602	Office Rent	10,000,000.00	5,000,000.00	0.00	5,000,000.00	1,000,000.00
22020603	Residential Rent	2,000,000.00	2,000,000.00	0.00	2,000,000.00	4,200,000.00
22020604	Security Vote (Including Operations)	6,000,000.00	122,000,000.00	120,000,000.00	2,000,000.00	10,210,000.00
22020605	Cleaning and Fumigation Services	6,000,000.00	6,000,000.00	423,000.00	5,577,000.00	2,030,000.00
22020607	Rescue Service	20,000,000.00	5,000,000.00	2,550,000.00	2,450,000.00	350,000.00
220206 - OTHER SERVICES - GENERAL Total		294,000,000.00	490,000,000.00	219,905,285.04	270,094,714.96	201,864,857.14
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL						

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
22020701	Financial Consulting	2,000,000.00	2,000,000.00	518,235.50	1,481,764.50	500,000.00
22020703	Legal Services	10,000,000.00	4,000,000.00	60,000.00	3,940,000.00	8,756,200.00
22020704	Engineering Services	500,000.00	500,000.00	0.00	500,000.00	0.00
22020705	Architectural Services	500,000.00	500,000.00	0.00	500,000.00	0.00
22020706	Surveying Services	500,000.00	500,000.00	500,000.00	0.00	250,000.00
22020707	Agricultural Consulting	0.00	500,000.00	308,000.00	192,000.00	0.00
22020709	Auditing of Accounts	15,000,000.00	5,000,000.00	0.00	5,000,000.00	3,610,754.50
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total		28,500,000.00	13,000,000.00	1,386,235.50	11,613,764.50	13,116,954.50
220208 - FUEL AND LUBRICANTS - GENERAL						
22020801	Motor Vehicle Fuel Cost	2,000,000.00	13,200,000.00	11,992,100.00	1,207,900.00	535,000.00
22020802	Other Transport Equipments Fuel Cost	500,000.00	9,000,000.00	7,994,700.00	1,005,300.00	0.00
22020803	Plant/Generator Fuel Cost	5,000,000.00	5,000,000.00	3,997,400.00	1,002,600.00	0.00
220208 - FUEL AND LUBRICANTS - GENERAL Total		7,500,000.00	27,200,000.00	23,984,200.00	3,215,800.00	535,000.00
220209 - FINANCIAL CHARGES GENERAL						
22020901	Bank Charges (Other than Interest)	5,000,000.00	3,000,000.00	1,105,496.54	1,894,503.46	539,209.17
220209 - FINANCIAL CHARGES GENERAL Total		5,000,000.00	3,000,000.00	1,105,496.54	1,894,503.46	539,209.17
220210 - MISCELLANEOUS EXPENSES - GENERAL						
22021001	Refreshment and Meals	30,000,000.00	13,000,000.00	10,534,272.23	2,465,727.77	30,312,600.00
22021002	Honorarium and Sitting Allowance	60,000,000.00	15,000,000.00	10,590,000.00	4,410,000.00	30,233,800.00
22021003	Publicity and Advertisements	5,000,000.00	5,850,000.00	5,550,000.00	300,000.00	1,016,000.00
22021004	Medical Expenses - Local	5,000,000.00	23,300,000.00	21,250,161.25	2,049,838.75	131,830.00
22021007	Welfare Packages	50,000,000.00	38,000,000.00	34,487,000.00	3,513,000.00	50,009,715.04
22021009	Sporting Activities	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,194,000.00
22021014	Annual Budget Expenses and Administration	5,000,000.00	13,000,000.00	10,718,636.36	2,281,363.64	6,500,000.00
22021020	Election-Logistic Support	50,000,000.00	50,000,000.00	0.00	50,000,000.00	1,500,000.00
22021021	Special Days/Celebrations	10,000,000.00	15,300,000.00	14,328,000.00	972,000.00	4,000,000.00
22021022	Youth Corpsers Allowance	0.00	1,000,000.00	880,000.00	120,000.00	0.00
22021023	Other Miscellaneous Expenses	45,000,000.00	45,000,000.00	44,003,609.10	996,390.90	16,794,143.83
22021024	Monitoring and Evaluation	0.00	3,000,000.00	2,500,000.00	500,000.00	0.00
22021025	Daily Rate Allowances	0.00	600,000.00	493,000.00	107,000.00	0.00
22021041	Contingency	20,000,000.00	5,000,000.00	1,290,000.00	3,710,000.00	966,265.00
22021042	Recurrent Adjustment	18,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22021047	Covid-19 Logistics and Intervention Fund	15,000,000.00	3,000,000.00	0.00	3,000,000.00	15,000,000.00
22021048	Development Facilitators & Logistics	85,000,000.00	85,000,000.00	83,311,436.36	1,688,563.64	72,160,000.00
220210 - MISCELLANEOUS EXPENSES - GENERAL Total		399,000,000.00	320,050,000.00	239,936,115.30	80,113,884.70	229,818,353.88
2202 - OVERHEAD COST Total		955,000,000.00	1,120,550,000.00	704,382,362.40	416,167,637.60	566,740,057.72
2204 - GRANTS AND CONTRIBUTIONS - GENERAL						
220401 - LOCAL GRANTS AND CONTRIBUTIONS						
22040101	Grant to Other Governments - Current	100,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00
22040109	Grants to Communities/NGOs	5,000,000.00	2,000,000.00	0.00	2,000,000.00	780,000.00
22040110	Grants to Academic Institutions	1,300,000,000.00	300,000,000.00	202,609,077.88	97,390,922.12	1,189,382,058.91
22040111	Contribution to Traditional Councils	80,000,000.00	50,000,000.00	44,205,000.00	5,795,000.00	48,000,000.00
22040112	Contribution to Min. for LG/Bureau for Adm. Expenses	15,000,000.00	27,500,000.00	26,706,901.42	793,098.58	19,852,095.22
22040115	Grants/Allocation to Development Areas	30,000,000.00	10,000,000.00	3,560,000.00	6,440,000.00	0.00
22040116	Contribution to Local Government Education Authority	0.00	1,160,396,500.00	1,160,376,539.32	19,960.68	0.00
22040117	Contribution to Primary Health Care Development Agency	0.00	2,300,000.00	2,050,000.00	250,000.00	0.00
22040118	Contribution to Local government Staff Pension Board	490,000,000.00	340,000,000.00	326,875,072.55	13,124,927.45	272,014,430.88
22040119	Contribution to Auditor General for Local Governments	70,000,000.00	10,000,000.00	2,500,000.00	7,500,000.00	0.00
220401 - LOCAL GRANTS AND CONTRIBUTIONS Total		2,090,000,000.00	1,912,196,500.00	1,768,882,591.17	143,313,908.83	1,540,028,585.01
2204 - GRANTS AND CONTRIBUTIONS - GENERAL Total		2,090,000,000.00	1,912,196,500.00	1,768,882,591.17	143,313,908.83	1,540,028,585.01
2205 - SUBSIDIES GENERAL						
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS						
22050106	Agricultural Inputs Subsidy	50,000,000.00	10,000,000.00	8,436,000.00	1,564,000.00	8,351,454.50
22050107	Health Subsidy	6,000,000.00	2,000,000.00	0.00	2,000,000.00	2,160,000.00
22050108	Religious Pilgrimage Subsidy	20,000,000.00	2,000,000.00	0.00	2,000,000.00	4,070,000.00
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS Total		76,000,000.00	14,000,000.00	8,436,000.00	5,564,000.00	14,581,454.50
2205 - SUBSIDIES GENERAL Total		76,000,000.00	14,000,000.00	8,436,000.00	5,564,000.00	14,581,454.50
2206 - PUBLIC DEBT CHARGES						
220601 - LOANS REPAYMENT						
22060101	Internal Loans	160,000,000.00	40,000,000.00	37,494,766.56	2,505,233.44	58,891,153.56
220601 - LOANS REPAYMENT Total		160,000,000.00	40,000,000.00	37,494,766.56	2,505,233.44	58,891,153.56
2206 - PUBLIC DEBT CHARGES Total		160,000,000.00	40,000,000.00	37,494,766.56	2,505,233.44	58,891,153.56
2207 - TRANSFERS-PAYMENT						
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT						
22070108	Transfer to Joint Account	0.00	228,000,000.00	226,854,007.52	1,145,992.48	0.00
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT Total		0.00	228,000,000.00	226,854,007.52	1,145,992.48	0.00

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
2207 - TRANSFERS-PAYMENT Total		0.00	228,000,000.00	226,854,007.52	1,145,992.48	0.00
22 - OTHER RECURRENT COSTS Total		3,281,000,000.00	3,314,746,500.00	2,746,049,727.64	568,696,772.36	2,180,241,250.79
23 - CAPITAL EXPENDITURE						
2301 - PURCHASE OF FIXED ASSETS - GENERAL						
230101 - PURCHASE OF FIXED ASSETS - GENERAL						
23010105	Purchase of Motor Vehicles	40,000,000.00	40,000,000.00	0.00	40,000,000.00	32,323,818.18
23010106	Purchase of Vans	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
23010112	Purchase of Office Furniture and Fittings	5,000,000.00	4,600,000.00	1,900,000.00	2,700,000.00	0.00
23010113	Purchase of Computers	5,000,000.00	5,000,000.00	2,307,273.00	2,692,727.00	57,635,000.00
23010122	Purchase of Health/Medical Equipment	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00
23010124	Purchase of Teaching/Learning Aid Equipment	36,000,000.00	36,000,000.00	820,000.00	35,180,000.00	0.00
23010127	Purchase of Agricultural Equipment/Irrigation	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
230101 - PURCHASE OF FIXED ASSETS - GENERAL Total		127,000,000.00	126,600,000.00	5,027,273.00	121,572,727.00	89,958,818.18
2301 - PURCHASE OF FIXED ASSETS - GENERAL Total		127,000,000.00	126,600,000.00	5,027,273.00	121,572,727.00	89,958,818.18
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
23020101	Construction/Provision of Office Buildings	0.00	6,000,000.00	4,855,000.00	1,145,000.00	0.00
23020103	Construction/Provision of Electricity	100,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00
23020104	Construction/Provision of Housing	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00
23020105	Construction/Provision of Water Facilities	43,000,000.00	43,000,000.00	0.00	43,000,000.00	0.00
23020106	Construction/Provision of Hospital/Health Centers	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00
23020114	Construction/Provision of Roads	195,000,000.00	195,000,000.00	0.00	195,000,000.00	0.00
23020116	Construction/Provision of Water -Ways	30,000,000.00	40,000,000.00	37,348,098.20	2,651,901.80	0.00
23020118	Construction/Provision of Infrastructure	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
23020123	Construction of Traffic Lights/Street Lights	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00
23020124	Construction of Markets/Parks	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00
23020126	Construction/Provision of Cemeteries	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.00
23020127	Construction/Provision of ICT Infrastructures	0.00	3,500,000.00	2,300,000.00	1,200,000.00	0.00
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		598,000,000.00	557,500,000.00	44,503,098.20	512,996,901.80	0.00
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		598,000,000.00	557,500,000.00	44,503,098.20	512,996,901.80	0.00
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
23030101	Rehabilitation/Repairs - Residential Building	36,000,000.00	36,000,000.00	1,000,000.00	35,000,000.00	0.00
23030102	Rehabilitation/Repairs - Electricity	0.00	6,000,000.00	4,787,000.00	1,213,000.00	0.00
23030104	Rehabilitation/Repairs - Water Facilities	0.00	5,000,000.00	3,000,000.00	2,000,000.00	0.00
23030105	Rehabilitation/Repairs - Hospital/Health Centers	12,000,000.00	5,500,000.00	500,000.00	5,000,000.00	0.00
23030106	Rehabilitation/Repairs - Public Schools	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
23030112	Rehabilitation/Repairs - Agricultural Facilities	0.00	400,000.00	308,000.00	92,000.00	0.00
23030113	Rehabilitation/Repairs - Roads	0.00	75,500,000.00	70,624,300.36	4,875,699.64	0.00
23030121	Rehabilitation/Repairs - Office Buildings	50,000,000.00	10,000,000.00	500,000.00	9,500,000.00	0.00
23030122	Rehabilitation/Repairs - Boundaries	0.00	300,000.00	120,000.00	180,000.00	0.00
23030126	Rehabilitation/Repairs of Cemeteries	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
23030127	Rehabilitation/Repairs -ICT Infrastructures	0.00	100,000.00	20,000.00	80,000.00	0.00
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		138,000,000.00	178,800,000.00	80,859,300.36	97,940,699.64	0.00
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		138,000,000.00	178,800,000.00	80,859,300.36	97,940,699.64	0.00
2305 - ACQUISITION OF NON TANGIBLE ASSETS						
230501 - ACQUISITION OF NON TANGIBLE ASSETS						
23050101	Research and Development	24,000,000.00	24,000,000.00	0.00	24,000,000.00	3,082,849.25
23050102	Computer Software Acquisition	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
23050103	Monitoring and Evaluation	0.00	100,000.00	20,000.00	80,000.00	0.00
230501 - ACQUISITION OF NON TANGIBLE ASSETS Total		29,000,000.00	29,100,000.00	20,000.00	29,080,000.00	3,082,849.25
2305 - ACQUISITION OF NON TANGIBLE ASSETS Total		29,000,000.00	29,100,000.00	20,000.00	29,080,000.00	3,082,849.25
23 - CAPITAL EXPENDITURE Total		892,000,000.00	892,000,000.00	130,409,671.56	761,590,328.44	93,041,667.43