



YAMALTU/DEBA LOCAL GOVERNMENT COUNCIL
GOMBE STATE

AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER 2023

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CORPORATE INFORMATION
COUNCIL MEMBERS

Abubakar Hassan Difa	Chairman
Mohammed Abubakar Say	Vice Chairman
Shitu Abdullahi	Councilor
Idris Isah	Councilor
Samaila Y. Ayuba	Councilor
Bashir Ali	Councilor
Lawan Umar	Councilor
Umar Mohammed	Councilor
Hauwa Garba	Councilor
Musa Ibrahim	Councilor
Babawuro Jauro Bello	Councilor
Saidu Garba Babaji	Councilor
Mohammed Aliyu	Councilor

MANAGEMENT AND HEADS OF DEPARTMENT

Ibrahim Aliyu	Secretary
Musa Abubakar	Deputy Secretary
Shehu Ahmadu Difa	Treasurer
Samaila Umar	HOD Agric Department
Hadiza Usman Shinga	HOD PHC Department
Sulaiman Hassan	HOD Works Department
Al-Hussain Ibrahim	HOD ESD Department

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.

SECRET

YAMALTU-DEBA LOCAL GOVERNMENT

GOMBE STATE OF NIGERIA



Telephone No:.....

Ref No: _____

Yamaltu-Deba Local Government Secretariat,
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Gombe, Gombe State
email: yamaltudebalga@yahoo.com

Date: _____

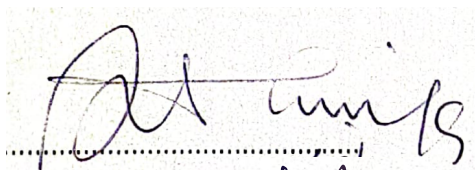
STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

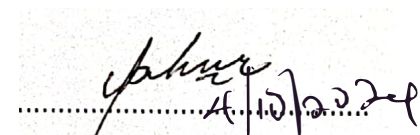
The Financial Statements set out in pages 4 to 6 for the year ended 31st December, 2023 have been prepared in accordance with the provisions of the Finance [Control and Management] Act 1958 as amended, International Public Sector Accounting Standards – IPSAS – Cash Basis, and Financial Memoranda (FM) 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 Yamaltu/Deba 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.


Treasurer 4/10/2024


Executive Chairman

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

We have audited the Financial Statements and Schedules of Yamaltu Deba Local Government Council for the year ended 31st 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:

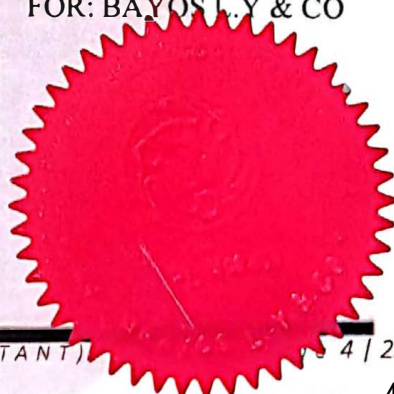
BAYOS LIMBA YAKUBU TCNA, MBF
(CERTIFIED NATIONAL ACCOUNTANT)

MANAGING PARTNER

FRC/2020/00000013749



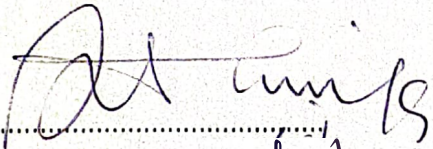
FOR: BAYOS L.Y. & CO

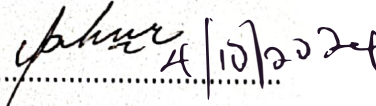


GOMBE STATE GOVERNMENT OF NIGERIA				
YAMALTU/DEBA LOCAL GOVERNMENT COUNCIL				
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2023				
FINAL BUDGET 2023	NOTES	2023 ₦	2022 ₦	
Operating Activities				
Receipts				
3,496,830,000.00	Statutory Revenue	1	3,637,656,903.13	2,846,151,613.03
-	Independent Revenue:		-	-
20,000.00	Personal Taxes	2A	-	-
8,471,600.00	Licences - General	2B	14,433,450.00	10,151,700.00
5,000,000.00	Mining Rents	2C	-	-
23,670,000.00	Fees - General	2D	7,883,330.00	5,970,150.00
-	Fines - General	2E	-	-
350,000.00	Sales - General	2F	831,300.00	2,350,700.00
10,700,000.00	Earnings -General	2G	7,844,600.00	6,037,220.00
2,000,000.00	Rent on Government Buildings - General	2H	-	1,812,000.00
11,200,000.00	Rent on Land & Others - General	2I	1,145,000.00	4,422,180.00
-	Repayments - General	2J	111,072.28	-
-	Investment Income	2K	-	-
-	Interest Earned	2L	-	-
-	Re-Imbursement General	2M	-	-
6,000,000.00	Rates	2N	4,447,200.00	2,128,320.00
-	Miscellaneous	2O	-	-
3,564,241,600.00	Total Receipts		3,674,352,855.41	2,879,023,883.03
Payments				
(957,566,825.00)	Salaries and Allowances	5	(780,453,318.70)	(803,766,794.22)
-	Social Contributions	6	-	-
(1,000,000.00)	Social Benefits	7	-	-
(673,750,000.00)	Overhead Cost	8	(587,679,014.62)	(661,645,734.53)
-	Loans and Advances	9	-	-
(1,611,000,000.00)	Grants and Contributions	10	(1,436,235,606.64)	(1,303,368,355.68)
(122,500,000.00)	Subsidies	11	(59,270,103.47)	(53,968,843.83)
(200,000,000.00)	Transfers - Payments	13A	(191,595,803.92)	-
-	Transfers - Payments to Individuals	13B	-	-
-	Loss on Foreign Exchange	14	-	-
(3,565,816,825.00)	Total Payments		(3,055,233,847.35)	(2,822,749,728.26)
(1,575,225.00)	Net Cash flow from Operating Activities		619,119,008.06	56,274,154.77
Investing Activities				
(237,867,644.00)	Purchase of Fixed Assets	15A	(29,756,449.83)	(41,107,227.28)
(516,900,000.00)	Construction/Provision of Fixed Assets	15B	(57,647,923.29)	(65,497,507.56)
(260,600,000.00)	Rehabilitation/Repairs of Fixed Assets	15C	(66,637,000.00)	(750,000.00)
(7,500,000.00)	Preservation of the Environment	15D	(3,890,000.00)	(630,000.00)
(25,000,000.00)	Acquisition of Non Tangible Assets	15E	-	-
(1,047,867,644.00)	Net Cash Flow from Investing Activities		(157,931,373.12)	(107,984,734.84)
Financing Activities				
40,000,000.00	Proceeds from Aids and Grants	3	-	-
900,000,000.00	Proceeds from Loans/Borrowings	4A	-	128,897,387.04
197,442,869.00	Proceeds from Other Capital Receipts	4B	118,006,637.24	-
(88,000,000.00)	Repayment of Loans	12	(37,494,766.56)	(187,788,540.60)
1,049,442,869.00	Net Cash Flow from Financing Activities		80,511,870.68	(58,891,153.56)
-	Net Surplus/(Deficit) for the Year		541,699,505.62	(110,601,733.63)
-	Add: Opening Balance		250,053,692.78	360,655,426.41
-	Closing Cash Balance		791,753,198.39	250,053,692.78

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

	NOTES	2023 ₦	2022 ₦
ASSETS			
Cash and Bank Balances	16	791,753,198	250,053,693
TOTAL ASSETS		791,753,198	250,053,693
LIABILITIES			
Accumulated Surplus/(Deficit)		791,753,198	250,053,693
TOTAL LIABILITIES		791,753,198	250,053,693


 Treasurer 4/10/2024-


 Executive Chairman

Yamaltu/Deba Local Government Council

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

	NOTES	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
REVENUE						
Statutory Revenue	1	3,496,830,000.00	3,496,830,000.00	3,637,656,903.13	140,826,903.13	2,846,151,613.03
Independent Revenue:		-	-	-	-	-
Personal Taxes	2A	20,000.00	20,000.00	-	(20,000.00)	-
Licences - General	2B	8,471,600.00	8,471,600.00	14,433,450.00	5,961,850.00	10,151,700.00
Mining Rents	2C	5,000,000.00	5,000,000.00	-	(5,000,000.00)	-
Fees - General	2D	23,670,000.00	23,670,000.00	7,883,330.00	(15,786,670.00)	5,970,150.00
Fines - General	2E	-	-	-	-	-
Sales - General	2F	350,000.00	350,000.00	831,300.00	481,300.00	2,350,700.00
Earnings - General	2G	10,700,000.00	10,700,000.00	7,844,600.00	(2,855,400.00)	6,037,220.00
Rent on Government Buildings - General	2H	2,000,000.00	2,000,000.00	-	(2,000,000.00)	1,812,000.00
Rent on Land & Others - General	2I	11,200,000.00	11,200,000.00	1,145,000.00	(10,055,000.00)	4,422,180.00
Repayments - General	2J	-	-	111,072.28	111,072.28	-
Investment Income	2K	-	-	-	-	-
Interest Earned	2L	-	-	-	-	-
Re-Imbursement General	2M	-	-	-	-	-
Rates	2N	6,000,000.00	6,000,000.00	4,447,200.00	(1,552,800.00)	2,128,320.00
Miscellaneous	2O	-	-	-	-	-
Aids and Grants	3	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
Loans and Other Capital Receipts	4	1,097,442,869.00	1,097,442,869.00	118,006,637.24	(979,436,231.76)	128,897,387.04
TOTAL REVENUE		4,701,684,469.00	4,701,684,469.00	3,792,359,492.65	(909,324,976.35)	3,007,921,270.07
EXPENDITURE						
Salaries and Allowances	5	966,566,825.00	957,566,825.00	780,453,318.70	177,113,506.30	803,766,794.22
Social Contributions	6	-	-	-	-	-
Social Benefits	7	32,000,000.00	1,000,000.00	-	1,000,000.00	-
Overhead Cost	8	828,250,000.00	673,750,000.00	587,679,014.62	86,070,985.38	661,645,734.53
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	1,631,000,000.00	1,611,000,000.00	1,436,235,606.64	174,764,393.36	1,303,368,355.68
Subsidies	11	108,000,000.00	122,500,000.00	59,270,103.47	63,229,896.53	53,968,843.83
Public Debt Charges	12	88,000,000.00	88,000,000.00	37,494,766.56	50,505,233.44	187,788,540.60
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		3,653,816,825.00	3,453,816,825.00	2,901,132,809.99	552,684,015.01	3,010,538,268.86
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		1,047,867,644.00	1,247,867,644.00	891,226,682.66	(1,462,008,991.36)	(2,616,998.79)
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	217,867,644.00	237,867,644.00	29,756,449.83	208,111,194.17	41,107,227.28
Construction/Provision of Fixed Assets	15B	632,000,000.00	516,900,000.00	57,647,923.29	459,252,076.71	65,497,507.56
Rehabilitation/Repairs of Fixed Assets	15C	170,000,000.00	260,600,000.00	66,637,000.00	193,963,000.00	750,000.00
Preservation of the Environment	15D	3,000,000.00	7,500,000.00	3,890,000.00	3,610,000.00	630,000.00
Acquisition of Non Tangible Assets	15E	25,000,000.00	25,000,000.00	-	25,000,000.00	-
TOTAL CAPITAL EXPENDITURE		1,047,867,644.00	1,047,867,644.00	157,931,373.12	889,936,270.88	107,984,734.84
TRANSFERS						
Transfers - Payments	13A	-	200,000,000.00	191,595,803.92	8,404,196.08	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	200,000,000.00	191,595,803.92	8,404,196.08	-
SURPLUS/(DEFICIT)		-	-	541,699,505.62	(2,360,349,458.31)	(110,601,733.63)

SECRET

YAMALTU-DEBA LOCAL GOVERNMENT

GOMBE STATE OF NIGERIA



Yamaltu-Deba Local Government Secretariat,
Along Kurl Road,
P.M.B 001 Deba,
Gombe, Gombe State
email: yamaltudebalga@yahoo.com

Telephone No:.....

Ref No: _____

Date: _____

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

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

a. Statement of Compliance and Basis of Preparation

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

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

b. Revenue

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

c. Recurrent Expenditure

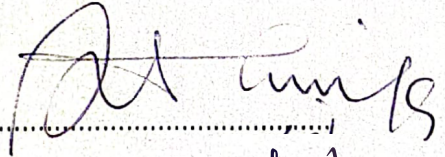
These are Recurrent Cash Outflows made during the financial year and shall be categorised by Economic classification in the Cash Flow Statement.

d. Capital Expenditure

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

e. Cash Balances

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


Treasurer 4/10/2024

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2023	ACTUAL 2022
	₦	₦
Note 1: Government Share of FAAC (Statutory Revenue)		
Note 1: Local Government Share of FAAC	3,637,656,903	2,846,151,613
Note 1: Government Share of FAAC (Statutory Revenue) Total	3,637,656,903	2,846,151,613
Note 2: Independent Revenue		
Note 2A: Personal Taxes	-	-
Note 2B: Licences - General	14,433,450	10,151,700
Note 2C: Mining Rents	-	-
Note 2D: Fees - General	7,883,330	5,970,150
Note 2E: Fines - General	-	-
Note 2F: Sales - General	831,300	2,350,700
Note 2G: Earnings -General	7,844,600	6,037,220
Note 2H: Rent on Government Buildings - General	-	1,812,000
Note 2I: Rent on Land & Others - General	1,145,000	4,422,180
Note 2J: Repayments - General	111,072	-
Note 2K: Investment Income	-	-
Note 2L: Interest Earned	-	-
Note 2M: Re-Imbursement General	-	-
Note 2N: Rates	4,447,200	2,128,320
Note 2: Independent Revenue Total	36,695,952	32,872,270
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	-	128,897,387
Note 4B: Other Capital Receipts	118,006,637	-
Note 4C: Transfers	-	-
Note 4: Loans and Other Capital Receipts Total	118,006,637	128,897,387
Note 5: Salaries and Allowances		
Note 5A: Salaries and Allowances	780,453,319	803,766,794
Note 5: Salaries and Allowances Total	780,453,319	803,766,794
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	78,872,513	26,109,734
Note 8B: Utilities - General	-	622,000
Note 8C: Materials and Supplies - General	25,233,727	54,427,073
Note 8D: Maintenance Services General	20,085,000	29,993,600
Note 8E: Training General	8,985,817	8,901,000
Note 8F: Other Services - General	190,998,600	182,668,927
Note 8G: Consulting & Professional Services - General	8,532,669	62,800,455
Note 8H: Fuel and Lubricants - General	493,000	-
Note 8I: Financial Charges General	1,796,436	962,975
Note 8J: Miscellaneous Expenses - General	252,681,252	295,159,972
Note 8: Overhead Cost Total	587,679,015	661,645,735
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	1,436,235,607	1,303,368,356
Note 10B: Foreign Grants and Contribution	-	-
Note 10: Grants and Contributions Total	1,436,235,607	1,303,368,356
Note 11: Subsidies General		
Note 11A: Subsidy to Government Owned Companies & Parastatals	59,270,103	53,968,844
Note 11B: Subsidy to Private Companies	-	-
Note 11: Subsidies General Total	59,270,103	53,968,844
Note 12: Public Debt Charges		
Note 12: Loans Repayment	37,494,767	187,788,541
Note 12: Public Debt Charges Total	37,494,767	187,788,541
Note 13: Transfers -Payment		
Note 13A: Transfer to Fund Recurrent Expenditure-Payment	191,595,804	-
Note 13B: Transfers-Payments to Individuals	-	-
Note 13: Transfers -Payment Total	191,595,804	-
Note 15: Capital Expenditure		
Note 15A: Purchase of Fixed Assets - General	29,756,450	41,107,227
Note 15B: Construction/Provision of Fixed Assets - General	57,647,923	65,497,508
Note 15C: Rehabilitation/Repairs of Fixed Assets - General	66,637,000	750,000
Note 15D: Preservation of the Environment - Gnenral	3,890,000	630,000
Note 15E: Acquisition of Non Tangible Assets	-	-
Note 15: Capital Expenditure Total	157,931,373	107,984,735
Note 16: Cash and Bank Balances Held By Treasurer		
Note 16: Cash and Bank Balances Held By Treasurer	791,753,198	250,053,693

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2023	ACTUAL 2022
	₦	₦
Note 16: Cash and Bank Balances Held By Treasurer Total	791,753,198	250,053,693
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)	791,753,198	250,053,693
Note 25: Accumulated Surplus/(Deficit) Total	791,753,198	250,053,693

Note 1: LOCAL GOVERNMENT SHARE OF STATUTORY ALLOCATION

MONTH	2023			2022		
	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL
	₦	₦	₦	₦	₦	₦
JANUARY	187,548,295.89	4,907,596.13	192,455,892.02	142,427,338.82	4,907,596.13	147,334,934.95
FEBRUARY	106,233,725.90	4,907,596.13	111,141,322.03	67,757,777.53	4,907,596.13	72,665,373.66
MARCH	100,869,738.71	4,907,596.13	105,777,334.84	92,915,794.83	4,907,596.13	97,823,390.96
APRIL	139,277,486.42	4,907,596.13	144,185,082.55	140,982,652.08	4,907,596.13	145,890,248.21
MAY	97,513,596.82	4,907,596.13	102,421,192.95	123,796,167.90	4,907,596.13	128,703,764.03
JUNE	150,005,391.93	4,907,596.13	154,912,988.06	104,725,117.31	4,907,596.13	109,632,713.44
JULY	86,849,353.96	-	86,849,353.96	168,415,966.47	4,907,596.13	173,323,562.60
AUGUST	112,766,290.86	-	112,766,290.86	220,065,756.48	4,907,596.13	224,973,352.61
SEPTEMBER	94,423,901.05	8,049,189.78	102,473,090.83	123,442,543.25	4,907,596.13	128,350,139.38
OCTOBER	112,978,388.06	-	112,978,388.06	132,977,358.96	4,907,596.13	137,884,955.09
NOVEMBER	87,361,032.19	-	87,361,032.19	117,381,354.09	4,907,596.13	122,288,950.22
DECEMBER	103,542,410.90	-	103,542,410.90	186,357,821.99	4,907,596.13	191,265,418.12
TOTAL	1,379,369,612.70	37,494,766.56	1,416,864,379.26	1,621,245,649.71	58,891,153.56	1,680,136,803.27

Note 1: LOCAL GOVERNMENT SHARE OF VAT

MONTH	2023	2022
	₦	₦
JANUARY	103,259,826.88	85,165,175.89
FEBRUARY	101,485,756.68	80,322,861.50
MARCH	96,369,654.10	77,748,100.96
APRIL	87,371,065.70	87,022,929.86
MAY	87,091,215.48	82,080,023.02
JUNE	107,224,590.95	85,179,283.23
JULY	116,566,623.22	90,027,845.55
AUGUST	122,571,808.39	76,755,582.03
SEPTEMBER	152,527,786.20	94,946,329.35
OCTOBER	126,989,610.60	80,874,345.69
NOVEMBER	144,257,699.49	99,044,807.76
DECEMBER	151,529,952.93	89,284,179.65
TOTAL	1,397,245,590.61	1,028,451,464.48

Note 1: LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES

MONTH	2023	2022
	₦	₦
JANUARY	11,011,717.33	1,456,854.69
FEBRUARY	41,875,422.07	21,735,974.67
MARCH	37,917,826.09	17,280,934.15
APRIL	6,659,080.12	-
MAY	106,464,990.05	9,009,918.68
JUNE	46,415,980.37	26,736,236.25
JULY	97,620,753.98	-
AUGUST	99,776,439.35	-
SEPTEMBER	129,362,058.35	6,237,111.00
OCTOBER	55,677,901.95	22,387,970.38
NOVEMBER	81,211,392.18	25,787,868.76
DECEMBER	109,553,371.42	6,930,476.71
TOTAL	823,546,933.26	137,563,345.29

Yamaltu/Deba Local Government Council

GOMBE STATE GOVERNMENT OF NIGERIA YAMALTU/DEBA LOCAL GOVERNMENT COUNCIL SUMMARY OF TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
11010101	Statutory Allocation	1,950,000,000.00	1,950,000,000.00	1,416,864,379.26	(533,135,620.74)	1,817,700,148.58
11010102	N/A	-	-	-	-	-
11010103	N/A	-	-	-	-	-
11010104	FAAC Special Allocations	125,000,000.00	125,000,000.00	-	(125,000,000.00)	-
11010105	Receipt of Share of State IGR	50,000,000.00	50,000,000.00	-	(50,000,000.00)	-
11010106	Excess Petroleum Profit Tax (PPT Revenue)	830,000.00	830,000.00	4,525,791.87	3,695,791.87	-
11010107	Exchange Difference	20,000,000.00	20,000,000.00	504,089,615.28	484,089,615.28	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	10,000,000.00	10,000,000.00	-	(10,000,000.00)	-
11010110	Budget Augmentation	-	-	-	-	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	-	-	-	-	-
11010113	Equalisation Fund	21,000,000.00	21,000,000.00	51,549,722.41	30,549,722.41	-
11010114	Goods Value Consideration	-	-	-	-	-
11010115	Non Oil Revenue	-	-	120,404,970.87	120,404,970.87	-
11010116	Electronic Money Transfer Levy	-	-	112,118,146.33	112,118,146.33	-
11010117	Other FAAC Transfers	-	-	-	-	-
11010201	Local Government Share of VAT	1,300,000,000.00	1,300,000,000.00	1,397,245,590.61	97,245,590.61	1,028,451,464.45
11010303	Local Government Share of Excess Crude Account	20,000,000.00	20,000,000.00	30,858,686.50	10,858,686.50	-
	STATUTORY REVENUE TOTAL	3,496,830,000.00	3,496,830,000.00	3,637,656,903.13	140,826,903.13	2,846,151,613.03
	INDEPENDENT REVENUE					
120101	Personal Taxes	20,000.00	20,000.00	-	(20,000.00)	-
120201	Licences - General	8,471,600.00	8,471,600.00	14,433,450.00	5,961,850.00	10,151,700.00
120202	Mining Rents	5,000,000.00	5,000,000.00	-	(5,000,000.00)	-
120204	Fees - General	23,670,000.00	23,670,000.00	7,883,330.00	(15,786,670.00)	5,970,150.00
120205	Fines - General	-	-	-	-	-
120206	Sales - General	350,000.00	350,000.00	831,300.00	481,300.00	2,350,700.00
120207	Earnings - General	10,700,000.00	10,700,000.00	7,844,600.00	(2,855,400.00)	6,037,220.00
120208	Rent on Government Buildings - General	2,000,000.00	2,000,000.00	-	(2,000,000.00)	1,812,000.00
120209	Rent on Land & Others - General	11,200,000.00	11,200,000.00	1,145,000.00	(10,055,000.00)	4,422,180.00
120210	Repayments - General	-	-	111,072.28	111,072.28	-
120211	Investment Income	-	-	-	-	-
120212	Interest Earned	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	6,000,000.00	6,000,000.00	4,447,200.00	(1,552,800.00)	2,128,320.00
	INDEPENDENT REVENUE TOTAL	67,411,600.00	67,411,600.00	36,695,952.28	(30,715,647.72)	32,872,270.00
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS					
130101	Domestic Aids	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-
130203	Domestic Grants	-	-	-	-	-
130204	Foreign Grants	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
140202	Other Capital Receipts	197,442,869.00	197,442,869.00	118,006,637.24	(79,436,231.76)	-
140301	Domestic Loans/ Borrowings Receipt	900,000,000.00	900,000,000.00	-	(900,000,000.00)	128,897,387.04
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	1,137,442,869.00	1,137,442,869.00	118,006,637.24	(1,019,436,231.76)	128,897,387.04
	TOTAL REVENUE	4,701,684,469.00	4,701,684,469.00	3,792,359,492.65	(909,324,976.35)	3,007,921,270.07

Yamaltu/Deba Local Government Council

GOMBE STATE GOVERNMENT OF NIGERIA YAMALTU/DEBA LOCAL GOVERNMENT COUNCIL DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
Economic Code	DESCRIPTION	Sum of CY APPROVED B	Sum of CY FINAL BUDGET	Sum of ACTUAL CY	Sum of VARIANCE CY	Sum of ACTUAL PY
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)						
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)						
110101 - LOCAL GOVERNMENT SHARE OF FAAC						
11010101	Statutory Allocation	1,950,000,000.00	1,950,000,000.00	1,416,864,379.26	(533,135,620.74)	1,817,700,148.58
11010104	FAAC Special Allocations	125,000,000.00	125,000,000.00	-	(125,000,000.00)	-
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)	830,000.00	830,000.00	4,525,791.87	3,695,791.87	-
11010107	Exchange Difference	20,000,000.00	20,000,000.00	504,089,615.28	484,089,615.28	-
11010109	Recovered Excess Bank Charges	10,000,000.00	10,000,000.00	-	(10,000,000.00)	-
11010113	Equalisation Fund	21,000,000.00	21,000,000.00	51,549,722.41	30,549,722.41	-
11010115	Non Oil Revenue	-	-	120,404,970.87	120,404,970.87	-
11010116	Electronic Money Transfer Levy	-	-	112,118,146.33	112,118,146.33	-
11010201	Local Government Share of VAT	1,300,000,000.00	1,300,000,000.00	1,397,245,590.61	97,245,590.61	1,028,451,464.45
11010303	Local Government Share of Excess Crude Account	20,000,000.00	20,000,000.00	30,858,686.50	10,858,686.50	-
110101 - LOCAL GOVERNMENT SHARE OF FAAC Total		3,496,830,000.00	3,496,830,000.00	3,637,656,903.13	140,826,903.13	2,846,151,613.03
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total						
		3,496,830,000.00	3,496,830,000.00	3,637,656,903.13	140,826,903.13	2,846,151,613.03
12 - INDEPENDENT REVENUE						
1201 - TAX REVENUE						
120101 - PERSONAL TAXES						
12010104	Stamp Duty	20,000.00	20,000.00	-	(20,000.00)	-
120101 - PERSONAL TAXES Total		20,000.00	20,000.00	-	(20,000.00)	-
1201 - TAX REVENUE Total						
		20,000.00	20,000.00	-	(20,000.00)	-
1202 - NON-TAX REVENUE						
120201 - LICENCES - GENERAL						
12020107	Boats & Canoe (Small Craft) Licence	10,000.00	10,000.00	-	(10,000.00)	-
12020109	Registration of Voluntary Organizations	150,000.00	150,000.00	21,300.00	(128,700.00)	62,700.00
12020110	Inland Water-Way Licence	6,000.00	6,000.00	-	(6,000.00)	-
12020111	Bake House Licence	300,000.00	300,000.00	12,300.00	(287,700.00)	-
12020113	Brickmaking, Etc Licence	300,000.00	300,000.00	169,000.00	(131,000.00)	8,810.00
12020114	Cart Licences	-	-	787,600.00	787,600.00	2,311,850.00
12020115	Dane Gun Licences	450,000.00	450,000.00	160,600.00	(289,400.00)	474,400.00
12020116	Cattle Dealer Licences	250,000.00	250,000.00	1,160,700.00	910,700.00	477,350.00
12020117	Dried Fish & Meat Licences	300,000.00	300,000.00	74,500.00	(225,500.00)	220,000.00
12020118	Pet (Dog) Licences	-	-	154,000.00	154,000.00	454,700.00
12020119	Fishing Permits	150,000.00	150,000.00	-	(150,000.00)	-
12020120	Hawker's Permits	300,000.00	300,000.00	5,544,100.00	5,244,100.00	2,148,550.00
12020121	Hunting Permits	300,000.00	300,000.00	261,600.00	(38,400.00)	45,600.00
12020122	Produce Buying Licences	500,000.00	500,000.00	4,613,150.00	4,113,150.00	1,370,200.00
12020123	Animal Health Certificate Licences	100,000.00	100,000.00	-	(100,000.00)	-
12020124	Abattoir/Slaughter Licences	750,000.00	750,000.00	98,900.00	(651,100.00)	209,250.00
12020125	Renewal of Fisher Licences	5,000.00	5,000.00	266,700.00	261,700.00	787,840.00
12020126	Hiring Services	3,500,000.00	3,500,000.00	201,500.00	(3,298,500.00)	545,000.00
12020128	Borehole Drilling Licences	100,000.00	100,000.00	350,500.00	250,500.00	1,035,450.00
12020130	Cinematograph Licences	350,000.00	350,000.00	52,650.00	(297,350.00)	-
12020131	Liquor Licences	-	-	45,000.00	45,000.00	-
12020137	Trade Permit Licences	450,600.00	450,600.00	459,350.00	8,750.00	-
12020138	Forestry/Timber Licence	200,000.00	200,000.00	-	(200,000.00)	-
120201 - LICENCES - GENERAL Total		8,471,600.00	8,471,600.00	14,433,450.00	5,961,850.00	10,151,700.00
120202 - MINING RENTS						
12020201	Mining Fees	5,000,000.00	5,000,000.00	-	(5,000,000.00)	-
120202 - MINING RENTS Total		5,000,000.00	5,000,000.00	-	(5,000,000.00)	-
120204 - FEES - GENERAL						
12020417	Contractor Registration Fees	100,000.00	100,000.00	-	(100,000.00)	-
12020427	Tender Fees	200,000.00	200,000.00	-	(200,000.00)	-
12020436	Bill Board Advertisement Fees	50,000.00	50,000.00	-	(50,000.00)	-
12020442	Association Fees	150,000.00	150,000.00	71,400.00	(78,600.00)	2,000.00
12020445	Change of Ownership Fees	4,000,000.00	4,000,000.00	-	(4,000,000.00)	-
12020446	Agricultural/Vetinary Services Fees	1,500,000.00	1,500,000.00	-	(1,500,000.00)	-
12020449	Business/Trade Operating Fees	2,500,000.00	2,500,000.00	2,559,630.00	59,630.00	1,042,050.00
12020451	Timber & Forest Fees	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
12020459	Right of Occupancy Fees	3,000,000.00	3,000,000.00	570,400.00	(2,429,600.00)	1,109,000.00
12020460	Building Plan Approval Fees	100,000.00	100,000.00	-	(100,000.00)	-
12020463	Hospital Service Registration Fees	50,000.00	50,000.00	-	(50,000.00)	-
12020465	Sports/Recreational Facilities Fees	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
12020466	Indigenship Registration Fees	10,000,000.00	10,000,000.00	4,681,900.00	(5,318,100.00)	3,817,100.00
12020478	Workshop Fees	20,000.00	20,000.00	-	(20,000.00)	-
120204 - FEES - GENERAL Total		23,670,000.00	23,670,000.00	7,883,330.00	(15,786,670.00)	5,970,150.00

Yamaltu/Deba Local Government Council

DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
120206 - SALES - GENERAL						
12020605	Sales of Vaccines	100,000.00	100,000.00	-	(100,000.00)	-
12020609	Proceeds From Sales of Farm Produce	100,000.00	100,000.00	35,500.00	(64,500.00)	-
12020610	Proceeds From Sales of Goods By Public Auctions	100,000.00	100,000.00	795,800.00	695,800.00	2,350,700.00
12020612	Proceeds From Sales of Drugs and Medications	50,000.00	50,000.00	-	(50,000.00)	-
120206 - SALES - GENERAL Total		350,000.00	350,000.00	831,300.00	481,300.00	2,350,700.00
120207 - EARNINGS -GENERAL						
12020702	Earnings From Laboratory Services	200,000.00	200,000.00	-	(200,000.00)	-
12020703	Earnings From Hire of Plants & Equipment	350,000.00	350,000.00	-	(350,000.00)	-
12020707	Earnings From Medical Services	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
12020708	Earnings From Agricultural Produce	2,000,000.00	2,000,000.00	747,150.00	(1,252,850.00)	530,000.00
12020711	Earnings From Commercial Activities	7,000,000.00	7,000,000.00	7,057,450.00	57,450.00	5,507,220.00
12020714	Earnings From ICT Services	150,000.00	150,000.00	-	(150,000.00)	-
12020715	Maintenance/Repairs Fees	-	-	40,000.00	40,000.00	-
120207 - EARNINGS -GENERAL Total		10,700,000.00	10,700,000.00	7,844,600.00	(2,855,400.00)	6,037,220.00
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL						
12020801	Rent on Govt. Quarters	2,000,000.00	2,000,000.00	-	(2,000,000.00)	1,052,000.00
12020802	Rent on Govt. offices	-	-	-	-	760,000.00
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL Total		2,000,000.00	2,000,000.00	-	(2,000,000.00)	1,812,000.00
120209 - RENT ON LAND & OTHERS - GENERAL						
12020901	Rent on Govt. Land	200,000.00	200,000.00	30,000.00	(170,000.00)	-
12020904	Rents of Plots & Sites Services Programme	2,500,000.00	2,500,000.00	915,000.00	(1,585,000.00)	4,422,180.00
12020905	Lease Rental	8,000,000.00	8,000,000.00	200,000.00	(7,800,000.00)	-
12020906	Rents on Govt. Properties	500,000.00	500,000.00	-	(500,000.00)	-
120209 - RENT ON LAND & OTHERS - GENERAL Total		11,200,000.00	11,200,000.00	1,145,000.00	(10,055,000.00)	4,422,180.00
120210 - REPAYMENTS - GENERAL						
12021006	Refunds	-	-	111,072.28	111,072.28	-
120210 - REPAYMENTS - GENERAL Total		-	-	111,072.28	111,072.28	-
120214 - RATES						
12021401	Tenement Rate	6,000,000.00	6,000,000.00	698,800.00	(5,301,200.00)	2,128,320.00
12021404	Ground Rent	-	-	3,748,400.00	3,748,400.00	-
120214 - RATES Total		6,000,000.00	6,000,000.00	4,447,200.00	(1,552,800.00)	2,128,320.00
1202 - NON-TAX REVENUE Total		67,391,600.00	67,391,600.00	36,695,952.28	(30,695,647.72)	32,872,270.00
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	197,442,869.00	197,442,869.00	58,542,900.00	(138,899,969.00)	-
14020203	Ecological Fund Receipts	-	-	59,463,737.24	59,463,737.24	-
140202 - OTHER CAPITAL RECEIPTS Total		197,442,869.00	197,442,869.00	118,006,637.24	(79,436,231.76)	-
1402 - OTHER CAPITAL RECEIPTS Total		197,442,869.00	197,442,869.00	118,006,637.24	(79,436,231.76)	-
1403 - LOANS/ BORROWINGS RECEIPT						
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT						
14030101	Domestic Loans/ Borrowings from Financial Institutions	900,000,000.00	900,000,000.00	-	(900,000,000.00)	128,897,387.04
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total		900,000,000.00	900,000,000.00	-	(900,000,000.00)	128,897,387.04
1403 - LOANS/ BORROWINGS RECEIPT Total		900,000,000.00	900,000,000.00	-	(900,000,000.00)	128,897,387.04

Yamaltu/Deba Local Government Council

GOMBE STATE GOVERNMENT OF NIGERIA YAMALTU/DEBA 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)	915,566,825.00	915,566,825.00	778,553,318.70	137,013,506.30	736,140,827.46
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	40,000,000.00	40,000,000.00	1,180,000.00	38,820,000.00	-
210201	Allowances	11,000,000.00	2,000,000.00	720,000.00	1,280,000.00	67,625,966.76
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	32,000,000.00	1,000,000.00	-	1,000,000.00	-
	Personnel Cost Total	998,566,825.00	958,566,825.00	780,453,318.70	178,113,506.30	803,766,794.22
2202	Overhead Cost					
220201	Travels and Transport - General	23,500,000.00	81,500,000.00	78,872,513.11	2,627,486.89	26,109,733.69
220202	Utilities - General	1,000,000.00	1,000,000.00	-	1,000,000.00	622,000.00
220203	Materials and Supplies - General	79,000,000.00	63,300,000.00	25,233,727.28	38,066,272.72	54,427,072.72
220204	Maintenance Services - General	63,000,000.00	26,300,000.00	20,085,000.00	6,215,000.00	29,993,600.00
220205	Training - General	10,000,000.00	9,500,000.00	8,985,817.42	514,182.58	8,900,999.98
220206	Other Services - General	202,250,000.00	196,250,000.00	190,998,600.00	5,251,400.00	182,668,927.14
220207	Consulting and Professional Services	20,000,000.00	9,500,000.00	8,532,668.82	967,331.18	62,800,454.50
220208	Fuel and Lubricants	-	600,000.00	493,000.00	107,000.00	-
220209	Financial Charges	5,000,000.00	2,500,000.00	1,796,435.55	703,564.45	962,974.85
220210	Miscellaneous Expenses	424,500,000.00	283,300,000.00	252,681,252.44	30,618,747.56	295,159,971.65
	Overhead Cost Total	828,250,000.00	673,750,000.00	587,679,014.62	86,070,985.38	661,645,734.53
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	1,631,000,000.00	1,611,000,000.00	1,436,235,606.64	174,764,393.36	1,303,368,355.68
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	1,631,000,000.00	1,611,000,000.00	1,436,235,606.64	174,764,393.36	1,303,368,355.68
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	108,000,000.00	122,500,000.00	59,270,103.47	63,229,896.53	53,968,843.83
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	108,000,000.00	122,500,000.00	59,270,103.47	63,229,896.53	53,968,843.83
2206	Public Debt Charges					
2206	Loans Repayment	88,000,000.00	88,000,000.00	37,494,766.56	50,505,233.44	187,788,540.60
	Public Debt Charges Total	88,000,000.00	88,000,000.00	37,494,766.56	50,505,233.44	187,788,540.60
2207	Transfers - Payment					
2207	Transfers - Payment	-	200,000,000.00	191,595,803.92	8,404,196.08	-
	Transfers Payment - Total	-	200,000,000.00	191,595,803.92	8,404,196.08	-
23	Capital Expenditure					
230101	Purchase of Fixed Assets	217,867,644.00	237,867,644.00	29,756,449.83	208,111,194.17	41,107,227.28
230201	Construction/Provision of Fixed Assets	632,000,000.00	516,900,000.00	57,647,923.29	459,252,076.71	65,497,507.56
230301	Rehabilitation/Repairs of Fixed Assets	170,000,000.00	260,600,000.00	66,637,000.00	193,963,000.00	750,000.00
230401	Preservation of the Environment	3,000,000.00	7,500,000.00	3,890,000.00	3,610,000.00	630,000.00
230501	Acquisition of Non Tangible Assets	25,000,000.00	25,000,000.00	-	25,000,000.00	-
	Capital Expenditure Total	1,047,867,644.00	1,047,867,644.00	157,931,373.12	889,936,270.88	107,984,734.84
	TOTAL EXPENDITURE	4,701,684,469.00	4,701,684,469.00	3,250,659,987.03	1,451,024,481.97	3,118,523,003.70

Yamaltu/Deba Local Government Council

GOMBE STATE GOVERNMENT OF NIGERIA YAMALTU/DEBA 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)	915,566,825.00	915,566,825.00	778,553,318.70	137,013,506.30	736,140,827.46
21010103	Consolidated Revenue Charges - Salaries/Allowances	40,000,000.00	40,000,000.00	1,180,000.00	38,820,000.00	0.00
210101 - SALARIES AND WAGES Total		955,566,825.00	955,566,825.00	779,733,318.70	175,833,506.30	736,140,827.46
2101 - SALARY Total		955,566,825.00	955,566,825.00	779,733,318.70	175,833,506.30	736,140,827.46
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS						
210201 - ALLOWANCES						
21020101	Non Regular Allowances	11,000,000.00	2,000,000.00	720,000.00	1,280,000.00	67,625,966.76
210201 - ALLOWANCES Total		11,000,000.00	2,000,000.00	720,000.00	1,280,000.00	67,625,966.76
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS Total		11,000,000.00	2,000,000.00	720,000.00	1,280,000.00	67,625,966.76
2103 - SOCIAL BENEFITS						
210301 - SOCIAL BENEFITS						
21030104	Severance Gratuity	32,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
210301 - SOCIAL BENEFITS Total		32,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
2103 - SOCIAL BENEFITS Total		32,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
21 - PERSONNEL COST Total		998,566,825.00	958,566,825.00	780,453,318.70	178,113,506.30	803,766,794.22
22 - OTHER RECURRENT COSTS						
2202 - OVERHEAD COST						
220201 - TRAVEL AND TRANSPORT - GENERAL						
22020101	Local Travel & Transport: Training	22,500,000.00	53,500,000.00	52,250,363.49	1,249,636.51	20,123,733.69
22020102	Local Travel & Transport: Others	1,000,000.00	28,000,000.00	26,622,149.62	1,377,850.38	5,986,000.00
220201 - TRAVEL AND TRANSPORT - GENERAL Total		23,500,000.00	81,500,000.00	78,872,513.11	2,627,486.89	26,109,733.69
220202 - UTILITIES - GENERAL						
22020201	Electricity Charges	1,000,000.00	1,000,000.00	0.00	1,000,000.00	622,000.00
220202 - UTILITIES - GENERAL Total		1,000,000.00	1,000,000.00	0.00	1,000,000.00	622,000.00
220203 - MATERIALS AND SUPPLIES - GENERAL						
22020301	Office Stationeries/Computer Consumables	5,000,000.00	10,000,000.00	9,330,727.28	669,272.72	1,591,136.36
22020305	Printing of Non Security Documents	6,000,000.00	7,800,000.00	7,378,000.00	422,000.00	6,206,636.36
22020306	Printing of Security Documents	2,000,000.00	2,000,000.00	1,640,000.00	360,000.00	1,337,500.00
22020307	Drugs/Laboratory/Medical Supplies	40,000,000.00	40,000,000.00	5,600,000.00	34,400,000.00	40,768,800.00
22020311	Food stuff/Catering Materials Supplies	20,000,000.00	2,000,000.00	835,000.00	1,165,000.00	3,275,000.00
22020312	Production, Publication and Circulation of Annual Financial Statements	2,000,000.00	500,000.00	0.00	500,000.00	0.00
22020314	Other Materials and Supplies	4,000,000.00	1,000,000.00	450,000.00	550,000.00	1,248,000.00
220203 - MATERIALS AND SUPPLIES - GENERAL Total		79,000,000.00	63,300,000.00	25,233,727.28	38,066,272.72	54,427,072.72
220204 - MAINTENANCE SERVICES GENERAL						
22020401	Maintenance of Motor Vehicles/Transport Equipment	1,000,000.00	300,000.00	200,000.00	100,000.00	490,500.00
22020402	Maintenance of Office Furniture	1,000,000.00	500,000.00	0.00	500,000.00	0.00
22020403	Maintenance of Office Building/Residential Qtrs	5,000,000.00	1,500,000.00	485,000.00	1,015,000.00	1,560,700.00
22020404	Maintenance of Office/IT Equipment	0.00	1,000,000.00	50,000.00	950,000.00	0.00
22020405	Maintenance of Plant and Generators	10,000,000.00	1,500,000.00	450,000.00	1,050,000.00	783,000.00
22020406	Other Maintenance Services	20,000,000.00	1,000,000.00	150,000.00	850,000.00	3,339,000.00
22020412	Maintenance of Market/Public Places	6,000,000.00	1,500,000.00	500,000.00	1,000,000.00	5,653,000.00
22020413	Minor Road Maintenance	20,000,000.00	19,000,000.00	18,250,000.00	750,000.00	18,167,400.00
220204 - MAINTENANCE SERVICES GENERAL Total		63,000,000.00	26,300,000.00	20,085,000.00	6,215,000.00	29,993,600.00
220205 - TRAINING GENERAL						
22020503	Cont. to Local Govt. Service Comm. Training Fund	10,000,000.00	9,500,000.00	8,985,817.42	514,182.58	8,900,999.98
220205 - TRAINING GENERAL Total		10,000,000.00	9,500,000.00	8,985,817.42	514,182.58	8,900,999.98
220206 - OTHER SERVICES - GENERAL						
22020601	Security Services	180,000,000.00	61,000,000.00	60,083,000.00	917,000.00	170,406,427.14
22020603	Residential Rent	10,000,000.00	8,000,000.00	7,848,000.00	152,000.00	9,628,000.00
22020604	Security Vote (Including Operations)	6,000,000.00	102,000,000.00	100,000,000.00	2,000,000.00	0.00
22020605	Cleaning and Fumigation Services	6,000,000.00	15,500,000.00	14,360,000.00	1,140,000.00	2,444,500.00
22020607	Rescue Service	250,000.00	9,750,000.00	8,707,600.00	1,042,400.00	190,000.00
220206 - OTHER SERVICES - GENERAL Total		202,250,000.00	196,250,000.00	190,998,600.00	5,251,400.00	182,668,927.14
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL						
22020707	Agricultural Consulting	0.00	500,000.00	400,000.00	100,000.00	0.00
22020709	Auditing of Accounts	10,000,000.00	6,500,000.00	5,975,455.00	524,545.00	5,165,454.50
22020710	Other Consultancy Services	10,000,000.00	2,500,000.00	2,157,213.82	342,786.18	57,635,000.00
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total		20,000,000.00	9,500,000.00	8,532,668.82	967,331.18	62,800,454.50

Yamaltu/Deba Local Government Council

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
220208 - FUEL AND LUBRICANTS - GENERAL						
22020803	Plant/Generator Fuel Cost	0.00	600,000.00	493,000.00	107,000.00	0.00
220208 - FUEL AND LUBRICANTS - GENERAL Total		0.00	600,000.00	493,000.00	107,000.00	0.00
220209 - FINANCIAL CHARGES GENERAL						
22020901	Bank Charges (Other than Interest)	5,000,000.00	2,500,000.00	1,796,435.55	703,564.45	962,974.85
220209 - FINANCIAL CHARGES GENERAL Total		5,000,000.00	2,500,000.00	1,796,435.55	703,564.45	962,974.85
220210 - MISCELLANEOUS EXPENSES - GENERAL						
22021001	Refreshment and Meals	100,000,000.00	50,000,000.00	47,608,243.00	2,391,757.00	64,857,831.82
22021002	Honorarium and Sitting Allowance	60,000,000.00	42,000,000.00	39,755,000.00	2,245,000.00	42,207,000.00
22021003	Publicity and Advertisements	6,000,000.00	3,000,000.00	2,430,000.00	570,000.00	4,282,000.00
22021004	Medical Expenses - Local	10,000,000.00	21,000,000.00	20,000,000.00	1,000,000.00	2,507,000.00
22021007	Welfare Packages	35,000,000.00	33,000,000.00	32,933,009.45	66,990.55	30,875,440.00
22021009	Sporting Activities	1,000,000.00	1,000,000.00	960,000.00	40,000.00	505,000.00
22021014	Annual Budget Expenses and Administration	15,000,000.00	13,500,000.00	12,722,727.26	777,272.74	12,396,000.00
22021018	Gender/Youth Empowerment	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22021020	Election-Logistic Support	15,000,000.00	2,300,000.00	20,000.00	2,280,000.00	0.00
22021021	Special Days/Celebrations	2,000,000.00	37,000,000.00	32,181,272.73	4,818,727.27	1,026,000.00
22021022	Youth Corpsers Allowance	0.00	2,500,000.00	1,930,000.00	570,000.00	0.00
22021023	Other Miscellaneous Expenses	37,500,000.00	6,500,000.00	4,563,000.00	1,937,000.00	46,406,989.83
22021024	Monitoring and Evaluation	0.00	2,500,000.00	1,177,000.00	1,323,000.00	0.00
22021025	Daily Rate Allowances	31,000,000.00	3,000,000.00	1,505,000.00	1,495,000.00	0.00
22021042	Recurrent Adjustment	6,000,000.00	1,000,000.00	0.00	1,000,000.00	220,000.00
22021047	Covid-19 Logistics and Intervention Fund	20,000,000.00	2,000,000.00	0.00	2,000,000.00	18,521,710.00
22021048	Development Facilitators & Logistics	85,000,000.00	60,000,000.00	53,343,000.00	6,657,000.00	71,355,000.00
22021049	Disease Control	0.00	2,000,000.00	1,553,000.00	447,000.00	0.00
220210 - MISCELLANEOUS EXPENSES - GENERAL Total		424,500,000.00	283,300,000.00	252,681,252.44	30,618,747.56	295,159,971.65
2202 - OVERHEAD COST Total		828,250,000.00	673,750,000.00	587,679,014.62	86,070,985.38	661,645,734.53
2204 - GRANTS AND CONTRIBUTIONS - GENERAL						
220401 - LOCAL GRANTS AND CONTRIBUTIONS						
22040101	Grant to Other Governments - Current	16,000,000.00	2,000,000.00	10,000.00	1,990,000.00	10,000,000.00
22040103	Grant to Local Governments -Current	2,000,000.00	2,000,000.00	0.00	2,000,000.00	200,000.00
22040110	Grants to Academic Institutions	990,000,000.00	249,000,000.00	152,424,808.46	96,575,191.54	975,398,852.82
22040111	Contribution to Traditional Councils	80,000,000.00	30,000,000.00	27,168,000.00	2,832,000.00	36,121,818.18
22040112	Contribution to Min. for LG/Bureau for Adm. Expenses	18,000,000.00	23,000,000.00	22,018,437.73	981,562.27	16,369,462.27
22040115	Grants/Allocation to Development Areas	20,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22040116	Contribution to Local Government Education Authority	0.00	900,000,000.00	842,137,244.67	57,862,755.33	0.00
22040117	Contribution to Primary Health Care Development Agency	15,000,000.00	3,000,000.00	770,000.00	2,230,000.00	320,000.00
22040118	Contribution to Local government Staff Pension Board	440,000,000.00	395,000,000.00	391,657,115.78	3,342,884.22	264,658,222.41
22040119	Contribution to Auditor General for Local Governments	50,000,000.00	5,000,000.00	50,000.00	4,950,000.00	300,000.00
220401 - LOCAL GRANTS AND CONTRIBUTIONS Total		1,631,000,000.00	1,611,000,000.00	1,436,235,606.64	174,764,393.36	1,303,368,355.68
2204 - GRANTS AND CONTRIBUTIONS - GENERAL Total		1,631,000,000.00	1,611,000,000.00	1,436,235,606.64	174,764,393.36	1,303,368,355.68
2205 - SUBSIDIES GENERAL						
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS						
22050102	Meals subsidy to Government Schools	2,000,000.00	2,000,000.00	0.00	2,000,000.00	770,000.00
22050105	Education Subsidy	0.00	37,000,000.00	24,280,713.64	12,719,286.36	0.00
22050106	Agricultural Inputs Subsidy	50,000,000.00	34,000,000.00	31,619,389.83	2,380,610.17	28,848,843.83
22050107	Health Subsidy	11,000,000.00	4,500,000.00	3,170,000.00	1,330,000.00	0.00
22050108	Religious Pilgrimage Subsidy	45,000,000.00	45,000,000.00	200,000.00	44,800,000.00	24,350,000.00
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS Total		108,000,000.00	122,500,000.00	59,270,103.47	63,229,896.53	53,968,843.83
2205 - SUBSIDIES GENERAL Total		108,000,000.00	122,500,000.00	59,270,103.47	63,229,896.53	53,968,843.83
2206 - PUBLIC DEBT CHARGES						
220601 - LOANS REPAYMENT						
22060101	Internal Loans	70,000,000.00	70,000,000.00	37,494,766.56	32,505,233.44	187,788,540.60
22060106	Other Funds	18,000,000.00	18,000,000.00	0.00	18,000,000.00	0.00
220601 - LOANS REPAYMENT Total		88,000,000.00	88,000,000.00	37,494,766.56	50,505,233.44	187,788,540.60
2206 - PUBLIC DEBT CHARGES Total		88,000,000.00	88,000,000.00	37,494,766.56	50,505,233.44	187,788,540.60
2207 - TRANSFERS-PAYMENT						
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT						
22070108	Transfer to Joint Account	0.00	200,000,000.00	191,595,803.92	8,404,196.08	0.00
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT Total		0.00	200,000,000.00	191,595,803.92	8,404,196.08	0.00
2207 - TRANSFERS-PAYMENT Total		0.00	200,000,000.00	191,595,803.92	8,404,196.08	0.00
22 - OTHER RECURRENT COSTS Total		2,655,250,000.00	2,695,250,000.00	2,312,275,295.21	382,974,704.79	2,206,771,474.64
23 - CAPITAL EXPENDITURE						
2301 - PURCHASE OF FIXED ASSETS - GENERAL						

Yamaltu/Deba Local Government Council

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
230101 - PURCHASE OF FIXED ASSETS - GENERAL						
23010101	Purchase/Acquisition of Land	50,000,000.00	50,000,000.00	8,913,060.00	41,086,940.00	0.00
23010105	Purchase of Motor Vehicles	60,000,000.00	60,000,000.00	1,300,000.00	58,700,000.00	100,000.00
23010106	Purchase of Vans	40,000,000.00	40,000,000.00	0.00	40,000,000.00	39,485,727.28
23010112	Purchase of Office Furniture and Fittings	10,000,000.00	10,000,000.00	1,565,000.00	8,435,000.00	85,000.00
23010113	Purchase of Computers	1,000,000.00	1,000,000.00	150,000.00	850,000.00	0.00
23010124	Purchase of Teaching/Learning Aid Equipment	45,000,000.00	45,000,000.00	0.00	45,000,000.00	440,000.00
23010127	Purchase of Agricultural Equipment/Irrigation	11,867,644.00	11,867,644.00	0.00	11,867,644.00	996,500.00
23010139	Purchase of Fertilizer	0.00	20,000,000.00	17,828,389.83	2,171,610.17	0.00
230101 - PURCHASE OF FIXED ASSETS - GENERAL Total		217,867,644.00	237,867,644.00	29,756,449.83	208,111,194.17	41,107,227.28
2301 - PURCHASE OF FIXED ASSETS - GENERAL Total		217,867,644.00	237,867,644.00	29,756,449.83	208,111,194.17	41,107,227.28
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
23020101	Construction/Provision of Office Buildings	0.00	3,000,000.00	1,500,000.00	1,500,000.00	0.00
23020102	Construction/Provision of Residential Buildings	190,000,000.00	68,900,000.00	0.00	68,900,000.00	150,000.00
23020103	Construction/Provision of Electricity	50,000,000.00	50,000,000.00	1,600,000.00	48,400,000.00	900,000.00
23020105	Construction/Provision of Water Facilities	45,000,000.00	45,000,000.00	0.00	45,000,000.00	2,991,000.00
23020106	Construction/Provision of Hospital/Health Centers	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
23020113	Construction/Provision of Agricultural Facilities	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
23020114	Construction/Provision of Roads	120,000,000.00	120,000,000.00	14,899,825.09	105,100,174.91	60,441,507.56
23020116	Construction/Provision of Water -Ways	50,000,000.00	50,000,000.00	37,348,098.20	12,651,901.80	0.00
23020118	Construction/Provision of Infrastructure	10,000,000.00	10,000,000.00	0.00	10,000,000.00	515,000.00
23020123	Construction of Traffic Lights/Street Lights	72,000,000.00	72,000,000.00	0.00	72,000,000.00	500,000.00
23020124	Construction of Markets/Parks	70,000,000.00	70,000,000.00	0.00	70,000,000.00	0.00
23020126	Construction/Provision of Cemeteries	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
23020127	Construction/Provision of ICT Infrastructures	0.00	3,000,000.00	2,300,000.00	700,000.00	0.00
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		632,000,000.00	516,900,000.00	57,647,923.29	459,252,076.71	65,497,507.56
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		632,000,000.00	516,900,000.00	57,647,923.29	459,252,076.71	65,497,507.56
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
23030101	Rehabilitation/Repairs - Residential Building	20,000,000.00	20,000,000.00	627,000.00	19,373,000.00	0.00
23030102	Rehabilitation/Repairs - Electricity	0.00	3,000,000.00	2,380,000.00	620,000.00	0.00
23030104	Rehabilitation/Repairs - Water Facilities	0.00	25,000,000.00	1,800,000.00	23,200,000.00	0.00
23030105	Rehabilitation/Repairs - Hospital/Health Centers	0.00	500,000.00	400,000.00	100,000.00	0.00
23030113	Rehabilitation/Repairs - Roads	0.00	61,000,000.00	59,700,000.00	1,300,000.00	0.00
23030115	Rehabilitation/Repairs - Water Ways	0.00	300,000.00	280,000.00	20,000.00	0.00
23030121	Rehabilitation/Repairs - Office Buildings	100,000,000.00	100,000,000.00	0.00	100,000,000.00	750,000.00
23030122	Rehabilitation/Repairs - Boundaries	0.00	800,000.00	700,000.00	100,000.00	0.00
23030124	Rehabilitation/Repairs - Markets/parks	50,000,000.00	50,000,000.00	750,000.00	49,250,000.00	0.00
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		170,000,000.00	260,600,000.00	66,637,000.00	193,963,000.00	750,000.00
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		170,000,000.00	260,600,000.00	66,637,000.00	193,963,000.00	750,000.00
2304 - PRESERVATION OF THE ENVIRONMENT - GNENRAL						
230401 - PRESERVATION OF THE ENVIRONMENT - GNENRAL						
23040101	Tree Planting	3,000,000.00	3,000,000.00	0.00	3,000,000.00	630,000.00
23040102	Erosion & Flood Control	0.00	4,000,000.00	3,440,000.00	560,000.00	0.00
23040105	Water Pollution Prevention & Control	0.00	500,000.00	450,000.00	50,000.00	0.00
230401 - PRESERVATION OF THE ENVIRONMENT - GNENRAL Total		3,000,000.00	7,500,000.00	3,890,000.00	3,610,000.00	630,000.00
2304 - PRESERVATION OF THE ENVIRONMENT - GNENRAL Total		3,000,000.00	7,500,000.00	3,890,000.00	3,610,000.00	630,000.00
2305 - ACQUISITION OF NON TANGIBLE ASSETS						
230501 - ACQUISITION OF NON TANGIBLE ASSETS						
23050101	Research and Development	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
23050102	Computer Software Acquisition	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
230501 - ACQUISITION OF NON TANGIBLE ASSETS Total		25,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00
2305 - ACQUISITION OF NON TANGIBLE ASSETS Total		25,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00
23 - CAPITAL EXPENDITURE Total		1,047,867,644.00	1,047,867,644.00	157,931,373.12	889,936,270.88	107,984,734.84