



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

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

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**GOMBE STATE GOVERNMENT OF NIGERIA  
BILLIRI LOCAL GOVERNMENT COUNCIL  
CORPORATE INFORMATION**

**EXECUTIVE COUNCIL**

Bltrus Margaret  
Lasobok Phanuel Nicodemus  
Hassan Ibrahim  
Ambrose Nokey Tilmah  
Tenabu Bedan  
Bikos Ezekiel  
Musa Umar Adamu  
Ajliya Abubakar  
Adamu Abubakar  
Hassam Samaila  
Samaila Kauchi Amos  
Kwitong Ishaya Boyi

Chairman  
Vice Chairman  
Councilor  
Councilor  
Councilor  
Councilor  
Councilor  
Councilor  
Councilor  
Councilor  
Councilor

**HEADS OF DEPARTMENTS**

Haj. Hauwa Ibrahim  
Gladys Garba  
Nerus Ibrahim  
Pual Peter  
Phanuel Danborbo  
Jonathan Yakubu Molmela  
Hassan Seviel

Secretary  
Deputy Secretary(DS)  
Treasurer  
HOD Agric Department  
HOD PHC Department  
HOD Works Department  
HOD ESD Department

**BANKERS**

Fidelity Bank Plc  
GT Bank Plc  
TMF Bank Plc  
Unity Bank Plc  
Zenith Bank Plc

**AUDITORS**

Anowu Nelson & Co.  
Certified National Accountants  
No. 12 Old Airport Road,  
Jos, Plateau State.  
Email: anowunelson07@gmail.com

**SECRET**

# BILLIRI LOCAL GOVERNMENT

## GOMBE STATE OF NIGERIA

Email: billirilgogombe@gmail.com

Billiri Local Government Secretariat,  
Gujuba Road, P.M.B 001, 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 Billiri Local Government Council as at 31st December, 2023 and its operations for the year ended on that date.

The responsibility for the preparation of the Financial Statements rests entirely with the Treasury Department of the Local Government Council.

.....  4/10/2024  
Treasurer

.....  4/10/2024  
Executive Chairman



**ANOWU NELSON & CO.**  
**Certified National Accountants**

**PARTNERS:**

I.N. Anowu, E. Gunde,  
Y. V. PAM, M. Musa

No. 12 Old Airport Road,  
Opp. Nasco Group Headquarter,  
Jos, Plateau State,  
Tel: 08034756863, 08026745465.  
E-mail: anowunelson07@gmail.com  
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**REPORT OF THE AUDITORS TO THE COUNCIL MEMBERS OF  
BILLIRI LOCAL GOVERNMENT COUNCIL, GOMBE STATE.**

We have audited the financial statement and schedules of Billiri Local Government Council for the year ended 31<sup>st</sup> December, 2023 set out on pages 4-17 which have been prepared based on the accounting policies set out on page 7.

**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**

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

The planned and performed our audit so as to obtain the information and explanation in forming our opinion, we also evaluated the adequacy of the presentation of information in the financial statements. The Financial Statement of the Local Government disclose completely the financial allocation received from the State-Local Government Joint Accounts and Allocation committee (SLJAAC) for the year 2023.

**Opinion**

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



*Anowu Nelson*

Engagement Partner: Anowu Nelson FCNA  
FRC/2022/ ANAN/004/059540  
Anowu Nelson & CO  
(Certified National Accountants)

Jos, Nigeria.

Date: 4<sup>th</sup> October, 2024

**ABUJA**

No. 6 Agbo Street,  
Area 11, Garki - Abuja  
Tel: 080909401166

**GOMBE:**

Adjacent Internal Hotel •  
By Gombe V.I.O Office  
Beside Gombe Media Corporation  
Tel: 08036493005

**ASABA:**

13T Kent Ugabagu Close  
of Hospital Road, Asaba  
Tel: 07056336622

GOMBE STATE GOVERNMENT OF NIGERIA				
BILLIRI LOCAL GOVERNMENT COUNCIL				
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2023				
FINAL BUDGET 2023	NOTES	2023 ₦	2022 ₦	
<b>Operating Activities</b>				
<b>Receipts</b>				
3,020,720,000.00	Statutory Revenue	1	3,231,947,596.00	2,569,131,926.80
-	<b>Independent Revenue:</b>		-	-
-	Personal Taxes	2A	-	-
22,144,000.00	Licences - General	2B	11,062,610.00	7,911,590.00
800,000.00	Mining Rents	2C	261,250.00	10,000.00
20,510,000.00	Fees - General	2D	4,433,200.00	2,581,200.00
12,000,000.00	Fines - General	2E	-	-
3,948,000.00	Sales - General	2F	335,400.00	1,225,000.00
12,608,000.00	Earnings -General	2G	497,800.00	751,500.00
-	Rent on Government Buildings - General	2H	-	-
230,000.00	Rent on Land & Others - General	2I	90,500.00	304,400.00
-	Repayments - General	2J	-	-
4,500,000.00	Investment Income	2K	-	-
300,000.00	Interest Earned	2L	-	-
-	Re-Imbursement General	2M	-	-
-	Rates	2N	-	-
-	Miscellaneous	2O	-	-
<b>3,097,760,000.00</b>	<b>Total Receipts</b>		<b>3,248,628,356.00</b>	<b>2,581,915,616.80</b>
<b>Payments</b>				
(645,000,000.00)	Salaries and Allowances	5	(636,257,618.91)	(589,400,752.14)
-	Social Contributions	6	-	-
-	Social Benefits	7	-	-
(682,620,000.00)	Overhead Cost	8	(548,135,398.70)	(594,380,344.75)
-	Loans and Advances	9	-	-
(1,387,500,000.00)	Grants and Contributions	10	(1,361,839,923.27)	(1,053,875,534.81)
(40,200,000.00)	Subsidies	11	(21,891,991.53)	(8,017,454.55)
(170,000,000.00)	Transfers - Payments	13A	(168,627,497.00)	-
-	Transfers - Payments to Individuals	13B	-	-
-	Loss on Foreign Exchange	14	-	-
<b>(2,925,320,000.00)</b>	<b>Total Payments</b>		<b>(2,736,752,429.42)</b>	<b>(2,245,674,086.25)</b>
<b>172,440,000.00</b>	<b>Net Cash flow from Operating Activities</b>		<b>511,875,926.58</b>	<b>336,241,530.55</b>
<b>Investing Activities</b>				
(150,000,000.00)	Purchase of Fixed Assets	15A	(515,000.00)	(26,323,818.18)
(337,500,000.00)	Construction/Provision of Fixed Assets	15B	(52,848,098.20)	(77,153,864.45)
(157,500,000.00)	Rehabilitation/Repairs of Fixed Assets	15C	(63,361,145.17)	(3,317,300.00)
-	Preservation of the Environment	15D	-	-
(20,000,000.00)	Acquisition of Non Tangible Assets	15E	-	-
<b>(665,000,000.00)</b>	<b>Net Cash Flow from Investing Activities</b>		<b>(116,724,243.37)</b>	<b>(106,794,982.63)</b>
<b>Financing Activities</b>				
40,000,000.00	Proceeds from Aids and Grants	3	-	-
150,000,000.00	Proceeds from Loans/Borrowings	4A	-	27,700,000.00
342,560,000.00	Proceeds from Other Capital Receipts	4B	30,699,198.46	-
(40,000,000.00)	Repayment of Loans	12	(37,494,766.56)	(58,891,153.56)
<b>492,560,000.00</b>	<b>Net Cash Flow from Financing Activities</b>		<b>(6,795,568.10)</b>	<b>(31,191,153.56)</b>
-	<b>Net Surplus/(Deficit) for the Year</b>		<b>388,356,115.11</b>	<b>198,255,394.36</b>
-	Add: Opening Balance		353,076,698.93	154,821,304.57
-	<b>Closing Cash Balance</b>		<b>741,432,814.04</b>	<b>353,076,698.93</b>

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

	NOTES	2023 ₦	2022 ₦
<b>ASSETS</b>			
Cash and Bank Balances	16	741,432,814	353,076,699
<b>TOTAL ASSETS</b>		<b>741,432,814</b>	<b>353,076,699</b>
<b>LIABILITIES</b>			
Accumulated Surplus/(Deficit)	25	741,432,814	353,076,699
<b>TOTAL LIABILITIES</b>		<b>741,432,814</b>	<b>353,076,699</b>

.....   
Treasurer

.....   
Executive Chairman



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

	NOTES	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
<b>REVENUE</b>						
Statutory Revenue	1	3,020,720,000.00	3,020,720,000.00	3,231,947,596.00	211,227,596.00	2,569,131,926.80
<b>Independent Revenue:</b>		-	-	-	-	-
Personal Taxes	2A	-	-	-	-	-
Licences - General	2B	22,144,000.00	22,144,000.00	11,062,610.00	(11,081,390.00)	7,911,590.00
Mining Rents	2C	800,000.00	800,000.00	261,250.00	(538,750.00)	10,000.00
Fees - General	2D	20,510,000.00	20,510,000.00	4,433,200.00	(16,076,800.00)	2,581,200.00
Fines - General	2E	12,000,000.00	12,000,000.00	-	(12,000,000.00)	-
Sales - General	2F	3,948,000.00	3,948,000.00	335,400.00	(3,612,600.00)	1,225,000.00
Earnings - General	2G	12,608,000.00	12,608,000.00	497,800.00	(12,110,200.00)	751,500.00
Rent on Government Buildings - General	2H	-	-	-	-	-
Rent on Land & Others - General	2I	230,000.00	230,000.00	90,500.00	(139,500.00)	304,400.00
Repayments - General	2J	-	-	-	-	-
Investment Income	2K	4,500,000.00	4,500,000.00	-	(4,500,000.00)	-
Interest Earned	2L	300,000.00	300,000.00	-	(300,000.00)	-
Re-Imbursement General	2M	-	-	-	-	-
Rates	2N	-	-	-	-	-
Miscellaneous	2O	-	-	-	-	-
Aids and Grants	3	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
Loans and Other Capital Receipts	4	492,560,000.00	492,560,000.00	30,699,198.46	(461,860,801.54)	27,700,000.00
<b>TOTAL REVENUE</b>		<b>3,630,320,000.00</b>	<b>3,630,320,000.00</b>	<b>3,279,327,554.46</b>	<b>(350,992,445.54)</b>	<b>2,609,615,616.80</b>
<b>EXPENDITURE</b>						
Salaries and Allowances	5	753,000,000.00	645,000,000.00	636,257,618.91	8,742,381.09	589,400,752.14
Social Contributions	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	-
Overhead Cost	8	906,620,000.00	682,620,000.00	548,135,398.70	134,484,601.30	594,380,344.75
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	1,072,000,000.00	1,387,500,000.00	1,361,839,923.27	25,660,076.73	1,053,875,534.81
Subsidies	11	113,700,000.00	40,200,000.00	21,891,991.53	18,308,008.47	8,017,454.55
Public Debt Charges	12	120,000,000.00	40,000,000.00	37,494,766.56	2,505,233.44	58,891,153.56
Loss on Foreign Exchange	14	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>		<b>2,965,320,000.00</b>	<b>2,795,320,000.00</b>	<b>2,605,619,698.97</b>	<b>189,700,301.03</b>	<b>2,304,565,239.81</b>
<b>BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE</b>		<b>665,000,000.00</b>	<b>835,000,000.00</b>	<b>673,707,855.48</b>	<b>(540,692,746.57)</b>	<b>305,050,376.99</b>
<b>CAPITAL EXPENDITURE</b>						
Purchase of Fixed Assets	15A	150,000,000.00	150,000,000.00	515,000.00	149,485,000.00	26,323,818.18
Construction/Provision of Fixed Assets	15B	405,000,000.00	337,500,000.00	52,848,098.20	284,651,901.80	77,153,864.45
Rehabilitation/Repairs of Fixed Assets	15C	90,000,000.00	157,500,000.00	63,361,145.17	94,138,854.83	3,317,300.00
Preservation of the Environment	15D	-	-	-	-	-
Acquisition of Non Tangible Assets	15E	20,000,000.00	20,000,000.00	-	20,000,000.00	-
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>665,000,000.00</b>	<b>665,000,000.00</b>	<b>116,724,243.37</b>	<b>548,275,756.63</b>	<b>106,794,982.63</b>
<b>TRANSFERS</b>						
Transfers - Payments	13A	-	170,000,000.00	168,627,497.00	1,372,503.00	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
<b>TRANSFERS TOTAL</b>		<b>-</b>	<b>170,000,000.00</b>	<b>168,627,497.00</b>	<b>1,372,503.00</b>	<b>-</b>
<b>SURPLUS/(DEFICIT)</b>		<b>-</b>	<b>-</b>	<b>388,356,115.11</b>	<b>(1,090,341,006.20)</b>	<b>198,255,394.36</b>



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# BILLIRI LOCAL GOVERNMENT

## GOMBE STATE OF NIGERIA

Email: billirilgogombe@gmail.com

Billiri Local Government Secretariat,  
Gujuba Road, P.M.B 001, Gombe State.

Ref. No.: \_\_\_\_\_



Date: \_\_\_\_\_

### STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

#### b. Revenue

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

#### c. Recurrent Expenditure

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

#### d. Capital Expenditure

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

#### e. Cash Balances

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

.....   
Treasurer

# NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2023	ACTUAL 2022
	₦	₦
<b>Note 1: Government Share of FAAC (Statutory Revenue)</b>		
Note 1: Local Government Share of FAAC	3,231,947,596	2,569,131,927
<b>Note 1: Government Share of FAAC (Statutory Revenue) Total</b>	<b>3,231,947,596</b>	<b>2,569,131,927</b>
<b>Note 2: Independent Revenue</b>		
Note 2A: Personal Taxes	-	-
Note 2B: Licences - General	11,062,610	7,911,590
Note 2C: Mining Rents	261,250	10,000
Note 2D: Fees - General	4,433,200	2,581,200
Note 2E: Fines - General	-	-
Note 2F: Sales - General	335,400	1,225,000
Note 2G: Earnings -General	497,800	751,500
Note 2H: Rent on Government Buildings - General	-	-
Note 2I: Rent on Land & Others - General	90,500	304,400
Note 2J: Repayments - General	-	-
Note 2K: Investment Income	-	-
Note 2L: Interest Earned	-	-
Note 2M: Re-Imbursement General	-	-
Note 2N: Rates	-	-
<b>Note 2: Independent Revenue Total</b>	<b>16,680,760</b>	<b>12,783,690</b>
<b>Note 3: Aids and Grants</b>		
Note 3A: Domestic Aids	-	-
Note 3B: Foreign Aids	-	-
Note 3C: Domestic Grants	-	-
Note 3D: Foreign Grants	-	-
<b>Note 3: Aids and Grants Total</b>	<b>-</b>	<b>-</b>
<b>Note 4: Loans and Other Capital Receipts</b>		
Note 4A: Loans/ Borrowings Receipt	-	27,700,000
Note 4B: Other Capital Receipts	30,699,198	-
Note 4C: Transfers	-	-
<b>Note 4: Loans and Other Capital Receipts Total</b>	<b>30,699,198</b>	<b>27,700,000</b>
<b>Note 5: Salaries and Allowances</b>		
Note 5A: Salaries and Allowances	636,257,619	589,400,752
<b>Note 5: Salaries and Allowances Total</b>	<b>636,257,619</b>	<b>589,400,752</b>
<b>Note 6: Social Contribution</b>		
Note 6: Social Contribution	-	-
<b>Note 6: Social Contribution Total</b>	<b>-</b>	<b>-</b>
<b>Note 7: Social Benefits</b>		
Note 7: Social Benefits	-	-
<b>Note 7: Social Benefits Total</b>	<b>-</b>	<b>-</b>

# NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2023	ACTUAL 2022
	₦	₦
<b>Note 8: Overhead Cost</b>		
Note 8A: Travel and Transport - General	25,035,818	14,619,500
Note 8B: Utilities - General	-	167,500
Note 8C: Materials and Supplies - General	31,600,768	30,864,065
Note 8D: Maintenance Services General	10,763,462	8,845,800
Note 8E: Training General	20,538,545	9,370,818
Note 8F: Other Services - General	224,928,250	291,719,408
Note 8G: Consulting & Professional Services - General	4,563,637	69,416,709
Note 8H: Fuel and Lubricants - General	9,352,090	-
Note 8I: Financial Charges General	541,398	489,726
Note 8J: Miscellaneous Expenses - General	220,811,430	168,886,818
<b>Note 8: Overhead Cost Total</b>	<b>548,135,399</b>	<b>594,380,345</b>
<b>Note 9: Loans and Advances</b>		
Note 9: Staff Loans and Advances - General	-	-
<b>Note 9: Loans and Advances Total</b>	<b>-</b>	<b>-</b>
<b>Note 10: Grants and Contributions</b>		
Note 10A: Local Grants and Contributions	1,361,839,923	1,053,875,535
Note 10B: Foreign Grants and Contribution	-	-
<b>Note 10: Grants and Contributions Total</b>	<b>1,361,839,923</b>	<b>1,053,875,535</b>
<b>Note 11: Subsidies General</b>		
Note 11A: Subsidy to Government Owned Companies & Parastatals	21,891,992	8,017,455
Note 11B: Subsidy to Private Companies	-	-
<b>Note 11: Subsidies General Total</b>	<b>21,891,992</b>	<b>8,017,455</b>
<b>Note 12: Public Debt Charges</b>		
Note 12: Loans Repayment	37,494,767	58,891,154
<b>Note 12: Public Debt Charges Total</b>	<b>37,494,767</b>	<b>58,891,154</b>
<b>Note 13: Transfers -Payment</b>		
Note 13A: Transfer to Fund Recurrent Expenditure-Payment	168,627,497	-
Note 13B: Transfers-Payments to Individuals	-	-
<b>Note 13: Transfers -Payment Total</b>	<b>168,627,497</b>	<b>-</b>
<b>Note 15: Capital Expenditure</b>		
Note 15A: Purchase of Fixed Assets - General	515,000	26,323,818
Note 15B: Construction/Provision of Fixed Assets - General	52,848,098	77,153,864
Note 15C: Rehabilitation/Repairs of Fixed Assets - General	63,361,145	3,317,300
Note 15D: Preservation of the Environment - Gnenral	-	-
Note 15E: Acquisition of Non Tangible Assets	-	-
<b>Note 15: Capital Expenditure Total</b>	<b>116,724,243</b>	<b>106,794,983</b>
<b>Note 16: Cash and Bank Balances Held By Treasurer</b>		
Note 16: Cash and Bank Balances Held By Treasurer	741,432,814	353,076,699

# NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2023	ACTUAL 2022
	₦	₦
<b>Note 16: Cash and Bank Balances Held By Treasurer Total</b>	<b>741,432,814</b>	<b>353,076,699</b>
<b>Note 17: Advances and Imprests</b>		
Note 17: Advances and Imprests	-	-
<b>Note 17: Advances and Imprests Total</b>	<b>-</b>	<b>-</b>
<b>Note 18: Investments</b>		
Note 18: Investments	-	-
<b>Note 18: Investments Total</b>	<b>-</b>	<b>-</b>
<b>Note 19: Loans Granted</b>		
Note 19: Loans Granted	-	-
<b>Note 19: Loans Granted Total</b>	<b>-</b>	<b>-</b>
<b>Note 20: Deposits - General</b>		
Note 20: Deposits - General	-	-
<b>Note 20: Deposits - General Total</b>	<b>-</b>	<b>-</b>
<b>Note 21: Loans and Debts</b>		
Note 21: Domestic Loan Stock	-	-
<b>Note 21: Loans and Debts Total</b>	<b>-</b>	<b>-</b>
<b>Note : Other Public Funds</b>		
Note : Other Public Funds	-	-
<b>Note : Other Public Funds Total</b>	<b>-</b>	<b>-</b>
<b>Note 22: Unremitted Deductions</b>		
Note 22A: Unremitted Taxes	-	-
<b>Note 22: Unremitted Deductions Total</b>	<b>-</b>	<b>-</b>
<b>Note 23: Current Portion of Long-Term Borrowings</b>		
Note 23: Current Portion of Long-Term Borrowings	-	-
<b>Note 23: Current Portion of Long-Term Borrowings Total</b>	<b>-</b>	<b>-</b>
<b>Note 24: Long-Term Borrowings</b>		
Note 24: Long-Term Borrowings	-	-
<b>Note 24: Long-Term Borrowings Total</b>	<b>-</b>	<b>-</b>
<b>Note 25: Accumulated Surplus/(Deficit)</b>		
Note 25: Accumulated Surplus/(Deficit)	741,432,814	353,076,699
<b>Note 25: Accumulated Surplus/(Deficit) Total</b>	<b>741,432,814</b>	<b>353,076,699</b>

**Note 1: LOCAL GOVERNMENT SHARE OF STATUTORY ALLOCATION**

MONTH	2023			2022		
	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL
	₦	₦	₦	₦	₦	₦
JANUARY	163,119,402.23	4,907,596.13	168,026,998.36	123,725,757.80	4,907,596.13	128,633,353.93
FEBRUARY	92,126,288.04	4,907,596.13	97,033,884.17	58,534,185.21	4,907,596.13	63,441,781.34
MARCH	87,443,164.77	4,907,596.13	92,350,760.90	80,498,834.30	4,907,596.13	85,406,430.43
APRIL	120,975,723.81	4,907,596.13	125,883,319.94	122,464,448.65	4,907,596.13	127,372,044.78
MAY	84,513,026.12	4,907,596.13	89,420,622.25	107,459,486.64	4,907,596.13	112,367,082.77
JUNE	130,341,910.23	4,907,596.13	135,249,506.36	90,809,170.81	4,907,596.13	95,716,766.94
JULY	75,825,354.59	-	75,825,354.59	146,415,585.84	4,907,596.13	151,323,181.97
AUGUST	98,452,591.76	-	98,452,591.76	191,509,342.60	4,907,596.13	196,416,938.73
SEPTEMBER	81,416,742.83	8,049,189.78	89,465,932.61	107,150,748.42	4,907,596.13	112,058,344.55
OCTOBER	98,637,766.95	-	98,637,766.95	115,475,286.82	4,907,596.13	120,382,882.95
NOVEMBER	76,272,084.26	-	76,272,084.26	101,858,920.72	4,907,596.13	106,766,516.85
DECEMBER	90,399,521.28	-	90,399,521.28	162,080,038.07	4,907,596.13	166,987,634.20
<b>TOTAL</b>	<b>1,199,523,576.87</b>	<b>37,494,766.56</b>	<b>1,237,018,343.43</b>	<b>1,407,981,805.88</b>	<b>58,891,153.56</b>	<b>1,466,872,959.44</b>

**Note 1: LOCAL GOVERNMENT SHARE OF VAT**

MONTH	2023	2022
	₦	₦
JANUARY	93,967,108.78	77,699,639.11
FEBRUARY	92,211,689.57	73,229,519.94
MARCH	87,437,244.75	71,149,939.46
APRIL	79,296,679.99	78,880,451.06
MAY	79,014,074.70	75,446,534.05
JUNE	97,201,670.87	77,271,442.61
JULY	105,682,567.99	82,306,644.60
AUGUST	111,738,655.30	69,698,057.24
SEPTEMBER	139,703,098.80	86,371,063.72
OCTOBER	115,729,476.99	73,308,451.92
NOVEMBER	131,373,050.91	90,548,572.48
DECEMBER	138,158,922.79	81,203,971.21
<b>TOTAL</b>	<b>1,271,514,241.45</b>	<b>937,114,287.40</b>

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

MONTH	2023	2022
	₦	₦
JANUARY	10,043,125.31	1,271,932.59
FEBRUARY	36,795,495.68	28,488,689.37
MARCH	33,321,317.61	23,818,098.94
APRIL	6,081,944.52	-
MAY	94,560,423.21	7,866,267.83
JUNE	40,777,495.96	37,861,544.05
JULY	85,431,437.48	-
AUGUST	87,338,263.79	-
SEPTEMBER	113,190,577.97	5,445,419.36
OCTOBER	48,804,451.31	25,524,891.67
NOVEMBER	71,204,396.37	28,626,024.97
DECEMBER	95,866,081.88	6,241,811.20
<b>TOTAL</b>	<b>723,415,011.11</b>	<b>165,144,679.96</b>

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

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>					
11010101	Statutory Allocation	1,500,000,000.00	1,500,000,000.00	1,237,018,343.43	(262,981,656.57)	1,632,017,639.39
11010102	N/A	-	-	-	-	-
11010103	N/A	-	-	-	-	-
11010104	FAAC Special Allocations	111,000,000.00	111,000,000.00	-	(111,000,000.00)	-
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)	720,000.00	720,000.00	3,951,322.12	3,231,322.12	-
11010107	Exchange Difference	5,000,000.00	5,000,000.00	440,104,296.48	435,104,296.48	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	12,000,000.00	12,000,000.00	-	(12,000,000.00)	-
11010110	Budget Augmentation	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	50,000,000.00	50,000,000.00	-	(50,000,000.00)	-
11010113	Equalisation Fund	80,000,000.00	80,000,000.00	45,006,390.98	(34,993,609.02)	-
11010114	Goods Value Consideration	-	-	-	-	-
11010115	Non Oil Revenue	-	-	105,121,675.58	105,121,675.58	-
11010116	Electronic Money Transfer Levy	-	-	102,289,607.46	102,289,607.46	-
11010117	Other FAAC Transfers	-	-	-	-	-
11010201	Local Government Share of VAT	1,200,000,000.00	1,200,000,000.00	1,271,514,241.45	71,514,241.45	937,114,287.41
11010303	Local Government Share of Excess Crude Account	10,000,000.00	10,000,000.00	26,941,718.50	16,941,718.50	-
	<b>STATUTORY REVENUE TOTAL</b>	<b>3,020,720,000.00</b>	<b>3,020,720,000.00</b>	<b>3,231,947,596.00</b>	<b>211,227,596.00</b>	<b>2,569,131,926.80</b>
	<b>INDEPENDENT REVENUE</b>					
120101	Personal Taxes	-	-	-	-	-
120201	Licences - General	22,144,000.00	22,144,000.00	11,062,610.00	(11,081,390.00)	7,911,590.00
120202	Mining Rents	800,000.00	800,000.00	261,250.00	(538,750.00)	10,000.00
120204	Fees - General	20,510,000.00	20,510,000.00	4,433,200.00	(16,076,800.00)	2,581,200.00
120205	Fines - General	12,000,000.00	12,000,000.00	-	(12,000,000.00)	-
120206	Sales - General	3,948,000.00	3,948,000.00	335,400.00	(3,612,600.00)	1,225,000.00
120207	Earnings - General	12,608,000.00	12,608,000.00	497,800.00	(12,110,200.00)	751,500.00
120208	Rent on Government Buildings - General	-	-	-	-	-
120209	Rent on Land & Others - General	230,000.00	230,000.00	90,500.00	(139,500.00)	304,400.00
120210	Repayments - General	-	-	-	-	-
120211	Investment Income	4,500,000.00	4,500,000.00	-	(4,500,000.00)	-
120212	Interest Earned	300,000.00	300,000.00	-	(300,000.00)	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	-	-	-
	<b>INDEPENDENT REVENUE TOTAL</b>	<b>77,040,000.00</b>	<b>77,040,000.00</b>	<b>16,680,760.00</b>	<b>(60,359,240.00)</b>	<b>12,783,690.00</b>
	<b>OTHER REVENUE SOURCES AND CAPITAL RECEIPTS</b>					
130101	Domestic Aids	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-
130203	Domestic Grants	-	-	-	-	-
130204	Foreign Grants	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
140202	Other Capital Receipts	342,560,000.00	342,560,000.00	30,699,198.46	(311,860,801.54)	-
140301	Domestic Loans/ Borrowings Receipt	150,000,000.00	150,000,000.00	-	(150,000,000.00)	27,700,000.00
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-
	<b>OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL</b>	<b>532,560,000.00</b>	<b>532,560,000.00</b>	<b>30,699,198.46</b>	<b>(501,860,801.54)</b>	<b>27,700,000.00</b>
	<b>TOTAL REVENUE</b>	<b>3,630,320,000.00</b>	<b>3,630,320,000.00</b>	<b>3,279,327,554.46</b>	<b>(350,992,445.54)</b>	<b>2,609,615,616.80</b>

# Billiri Local Government Council

## GOMBE STATE GOVERNMENT OF NIGERIA BILLIRI LOCAL GOVERNMENT COUNCIL DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
Economic Code	DESCRIPTION	Sum of CY APPROVED B	Sum of CY FINAL BUDGET	Sum of ACTUAL CY	Sum of VARIANCE CY	Sum of ACTUAL PY
<b>11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>						
<b>1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>						
<b>110101 - LOCAL GOVERNMENT SHARE OF FAAC</b>						
11010101	Statutory Allocation	1,500,000,000.00	1,500,000,000.00	1,237,018,343.43	(262,981,656.57)	1,632,017,639.39
11010104	FAAC Special Allocations	111,000,000.00	111,000,000.00	-	(111,000,000.00)	-
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)	720,000.00	720,000.00	3,951,322.12	3,231,322.12	-
11010107	Exchange Difference	5,000,000.00	5,000,000.00	440,104,296.48	435,104,296.48	-
11010109	Recovered Excess Bank Charges	12,000,000.00	12,000,000.00	-	(12,000,000.00)	-
11010110	Budget Augmentation	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
11010112	Stabilization Fund Receipts	50,000,000.00	50,000,000.00	-	(50,000,000.00)	-
11010113	Equalisation Fund	80,000,000.00	80,000,000.00	45,006,390.98	(34,993,609.02)	-
11010115	Non Oil Revenue	-	-	105,121,675.58	105,121,675.58	-
11010116	Electronic Money Transfer Levy	-	-	102,289,607.46	102,289,607.46	-
11010201	Local Government Share of VAT	1,200,000,000.00	1,200,000,000.00	1,271,514,241.45	71,514,241.45	937,114,287.41
11010303	Local Government Share of Excess Crude Account	10,000,000.00	10,000,000.00	26,941,718.50	16,941,718.50	-
<b>110101 - LOCAL GOVERNMENT SHARE OF FAAC Total</b>		<b>3,020,720,000.00</b>	<b>3,020,720,000.00</b>	<b>3,231,947,596.00</b>	<b>211,227,596.00</b>	<b>2,569,131,926.80</b>
<b>1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total</b>		<b>3,020,720,000.00</b>	<b>3,020,720,000.00</b>	<b>3,231,947,596.00</b>	<b>211,227,596.00</b>	<b>2,569,131,926.80</b>
<b>12 - INDEPENDENT REVENUE</b>						
<b>1202 - NON-TAX REVENUE</b>						
<b>120201 - LICENCES - GENERAL</b>						
12020109	Registration of Voluntary Organizations	-	-	59,000.00	59,000.00	215,500.00
12020111	Bake House Licence	300,000.00	300,000.00	5,000.00	(295,000.00)	-
12020112	Bicycles Licence & Hire Permits	60,000.00	60,000.00	-	(60,000.00)	-
12020113	Brickmaking, Etc Licence	505,000.00	505,000.00	-	(505,000.00)	-
12020115	Dane Gun Licences	38,000.00	38,000.00	-	(38,000.00)	-
12020117	Dried Fish & Meat Licences	150,000.00	150,000.00	5,700.00	(144,300.00)	21,000.00
12020118	Pet (Dog) Licences	300,000.00	300,000.00	-	(300,000.00)	-
12020119	Fishing Permits	100,000.00	100,000.00	-	(100,000.00)	-
12020120	Hawker's Permits	650,000.00	650,000.00	907,600.00	257,600.00	3,315,100.00
12020121	Hunting Permits	118,000.00	118,000.00	-	(118,000.00)	-
12020122	Produce Buying Licences	12,000,000.00	12,000,000.00	9,220,910.00	(2,779,090.00)	4,221,990.00
12020123	Animal Health Certificate Licences	40,000.00	40,000.00	20,000.00	(20,000.00)	-
12020124	Abattoir/Slaughter Licences	1,250,000.00	1,250,000.00	1,400.00	(1,248,600.00)	5,000.00
12020126	Hiring Services	-	-	195,000.00	195,000.00	-
12020128	Borehole Drilling Licences	50,000.00	50,000.00	31,200.00	(18,800.00)	114,000.00
12020129	Pool Betting & Casino Licenses/Gaming	-	-	172,100.00	172,100.00	-
12020130	Cinematograph Licences	200,000.00	200,000.00	-	(200,000.00)	-
12020131	Liquor Licences	6,108,000.00	6,108,000.00	162,500.00	(5,945,500.00)	-
12020137	Trade Permit Licences	25,000.00	25,000.00	71,200.00	46,200.00	19,000.00
12020138	Forestry/Timber Licence	250,000.00	250,000.00	211,000.00	(39,000.00)	-
<b>120201 - LICENCES - GENERAL Total</b>		<b>22,144,000.00</b>	<b>22,144,000.00</b>	<b>11,062,610.00</b>	<b>(11,081,390.00)</b>	<b>7,911,590.00</b>
<b>120202 - MINING RENTS</b>						
12020201	Mining Fees	800,000.00	800,000.00	261,250.00	(538,750.00)	10,000.00
<b>120202 - MINING RENTS Total</b>		<b>800,000.00</b>	<b>800,000.00</b>	<b>261,250.00</b>	<b>(538,750.00)</b>	<b>10,000.00</b>
<b>120204 - FEES - GENERAL</b>						
12020404	Trade Union Fees	-	-	5,000.00	5,000.00	-
12020427	Tender Fees	30,000.00	30,000.00	871,100.00	841,100.00	6,000.00
12020436	Bill Board Advertisement Fees	2,500,000.00	2,500,000.00	5,500.00	(2,494,500.00)	20,000.00
12020442	Association Fees	100,000.00	100,000.00	32,500.00	(67,500.00)	118,700.00
12020446	Agricultural/Vetinary Services Fees	230,000.00	230,000.00	-	(230,000.00)	-
12020449	Business/Trade Operating Fees	6,870,000.00	6,870,000.00	255,600.00	(6,614,400.00)	933,500.00
12020450	Inspection Fees	1,660,000.00	1,660,000.00	-	(1,660,000.00)	-
12020459	Right of Occupancy Fees	2,000,000.00	2,000,000.00	42,000.00	(1,958,000.00)	-
12020463	Hospital Service Registration Fees	500,000.00	500,000.00	-	(500,000.00)	-
12020465	Sports/Recreational Facilities Fees	2,590,000.00	2,590,000.00	-	(2,590,000.00)	-
12020466	Indigenship Registration Fees	4,000,000.00	4,000,000.00	3,221,500.00	(778,500.00)	1,503,000.00
12020478	Workshop Fees	30,000.00	30,000.00	-	(30,000.00)	-
<b>120204 - FEES - GENERAL Total</b>		<b>20,510,000.00</b>	<b>20,510,000.00</b>	<b>4,433,200.00</b>	<b>(16,076,800.00)</b>	<b>2,581,200.00</b>
<b>120205 - FINES - GENERAL</b>						
12020503	Dislodging of Effluent/Pollution Fine	12,000,000.00	12,000,000.00	-	(12,000,000.00)	-
<b>120205 - FINES - GENERAL Total</b>		<b>12,000,000.00</b>	<b>12,000,000.00</b>	<b>-</b>	<b>(12,000,000.00)</b>	<b>-</b>
<b>120206 - SALES - GENERAL</b>						
12020602	Sales of Books	18,000.00	18,000.00	-	(18,000.00)	-
12020605	Sales of Vaccines	150,000.00	150,000.00	-	(150,000.00)	-
12020610	Proceeds From Sales of Goods By Public Auctions	80,000.00	80,000.00	335,400.00	255,400.00	1,225,000.00
12020612	Proceeds From Sales of Drugs and Medications	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
12020614	Proceeds From Sales of Govt. Building	600,000.00	600,000.00	-	(600,000.00)	-



DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
12020620	Sales of Other Government Properties	2,100,000.00	2,100,000.00	-	(2,100,000.00)	-
<b>120206 - SALES - GENERAL Total</b>		<b>3,948,000.00</b>	<b>3,948,000.00</b>	<b>335,400.00</b>	<b>(3,612,600.00)</b>	<b>1,225,000.00</b>
<b>120207 - EARNINGS -GENERAL</b>						
12020701	Earnings From Consultancy Services	80,000.00	80,000.00	-	(80,000.00)	-
12020702	Earnings From Laboratory Services	30,000.00	30,000.00	-	(30,000.00)	-
12020707	Earnings From Medical Services	1,600,000.00	1,600,000.00	-	(1,600,000.00)	-
12020708	Earnings From Agricultural Produce	3,882,000.00	3,882,000.00	-	(3,882,000.00)	-
12020711	Earnings From Commercial Activities	6,263,000.00	6,263,000.00	497,800.00	(5,765,200.00)	751,500.00
12020714	Earnings From ICT Services	303,000.00	303,000.00	-	(303,000.00)	-
12020715	Maintenance/Repairs Fees	450,000.00	450,000.00	-	(450,000.00)	-
<b>120207 - EARNINGS -GENERAL Total</b>		<b>12,608,000.00</b>	<b>12,608,000.00</b>	<b>497,800.00</b>	<b>(12,110,200.00)</b>	<b>751,500.00</b>
<b>120209 - RENT ON LAND &amp; OTHERS - GENERAL</b>						
12020901	Rent on Govt. Land	70,000.00	70,000.00	8,400.00	(61,600.00)	4,400.00
12020906	Rents on Govt. Properties	160,000.00	160,000.00	82,100.00	(77,900.00)	300,000.00
<b>120209 - RENT ON LAND &amp; OTHERS - GENERAL Total</b>		<b>230,000.00</b>	<b>230,000.00</b>	<b>90,500.00</b>	<b>(139,500.00)</b>	<b>304,400.00</b>
<b>120211 - INVESTMENT INCOME</b>						
12021102	Dividend Received	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
12021103	Other Investment Income	2,500,000.00	2,500,000.00	-	(2,500,000.00)	-
<b>120211 - INVESTMENT INCOME Total</b>		<b>4,500,000.00</b>	<b>4,500,000.00</b>	<b>-</b>	<b>(4,500,000.00)</b>	<b>-</b>
<b>120212 - INTEREST EARNED</b>						
12021203	Refurbishing Loan	300,000.00	300,000.00	-	(300,000.00)	-
<b>120212 - INTEREST EARNED Total</b>		<b>300,000.00</b>	<b>300,000.00</b>	<b>-</b>	<b>(300,000.00)</b>	<b>-</b>
<b>1202 - NON-TAX REVENUE Total</b>		<b>77,040,000.00</b>	<b>77,040,000.00</b>	<b>16,680,760.00</b>	<b>(60,359,240.00)</b>	<b>12,783,690.00</b>
<b>13 - AID AND GRANTS</b>						
<b>1302 - GRANTS</b>						
<b>130204 - FOREIGN GRANTS</b>						
13020401	Foreign Grants	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
<b>130204 - FOREIGN GRANTS Total</b>		<b>40,000,000.00</b>	<b>40,000,000.00</b>	<b>-</b>	<b>(40,000,000.00)</b>	<b>-</b>
<b>1302 - GRANTS Total</b>		<b>40,000,000.00</b>	<b>40,000,000.00</b>	<b>-</b>	<b>(40,000,000.00)</b>	<b>-</b>
<b>14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS</b>						
<b>1402 - OTHER CAPITAL RECEIPTS</b>						
<b>140202 - OTHER CAPITAL RECEIPTS</b>						
14020201	Other Capital Receipts	342,560,000.00	342,560,000.00	-	(342,560,000.00)	-
14020203	Ecological Fund Receipts	-	-	30,699,198.46	30,699,198.46	-
<b>140202 - OTHER CAPITAL RECEIPTS Total</b>		<b>342,560,000.00</b>	<b>342,560,000.00</b>	<b>30,699,198.46</b>	<b>(311,860,801.54)</b>	<b>-</b>
<b>1402 - OTHER CAPITAL RECEIPTS Total</b>		<b>342,560,000.00</b>	<b>342,560,000.00</b>	<b>30,699,198.46</b>	<b>(311,860,801.54)</b>	<b>-</b>
<b>1403 - LOANS/ BORROWINGS RECEIPT</b>						
<b>140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT</b>						
14030101	Domestic Loans/ Borrowings from Financial Institutions	150,000,000.00	150,000,000.00	-	(150,000,000.00)	-
14030102	Domestic Loans/ Borrowings from Other Government Entities	-	-	-	-	27,700,000.00
<b>140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total</b>		<b>150,000,000.00</b>	<b>150,000,000.00</b>	<b>-</b>	<b>(150,000,000.00)</b>	<b>27,700,000.00</b>
<b>1403 - LOANS/ BORROWINGS RECEIPT Total</b>		<b>150,000,000.00</b>	<b>150,000,000.00</b>	<b>-</b>	<b>(150,000,000.00)</b>	<b>27,700,000.00</b>

# Billiri Local Government Council

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

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
<b>2</b>	<b>EXPENDITURES</b>					
<b>21</b>	<b>Personnel Cost</b>					
21010101	Salary (Excluding CRF Charges Salaries/Allowances)	690,000,000.00	615,000,000.00	611,877,847.62	3,122,152.38	578,635,752.14
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	40,000,000.00	27,000,000.00	24,379,771.29	2,620,228.71	-
210201	Allowances	23,000,000.00	3,000,000.00	-	3,000,000.00	10,765,000.00
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	-	-	-	-	-
	<b>Personnel Cost Total</b>	<b>753,000,000.00</b>	<b>645,000,000.00</b>	<b>636,257,618.91</b>	<b>8,742,381.09</b>	<b>589,400,752.14</b>
<b>2202</b>	<b>Overhead Cost</b>					
220201	Travels and Transport - General	39,800,000.00	29,800,000.00	25,035,818.18	4,764,181.82	14,619,500.00
220202	Utilities - General	7,000,000.00	7,000,000.00	-	7,000,000.00	167,500.00
220203	Materials and Supplies - General	112,400,000.00	44,950,000.00	31,600,768.18	13,349,231.82	30,864,065.41
220204	Maintenance Services - General	35,500,000.00	28,500,000.00	10,763,462.00	17,736,538.00	8,845,800.00
220205	Training - General	10,000,000.00	22,500,000.00	20,538,545.46	1,961,454.54	9,370,818.16
220206	Other Services - General	243,000,000.00	249,500,000.00	224,928,250.00	24,571,750.00	291,719,408.36
220207	Consulting and Professional Services	27,000,000.00	25,000,000.00	4,563,636.82	20,436,363.18	69,416,708.95
220208	Fuel and Lubricants	3,000,000.00	12,000,000.00	9,352,090.00	2,647,910.00	-
220209	Financial Charges	2,000,000.00	1,650,000.00	541,398.29	1,108,601.71	489,725.69
220210	Miscellaneous Expenses	426,920,000.00	261,720,000.00	220,811,429.77	40,908,570.23	168,886,818.18
	<b>Overhead Cost Total</b>	<b>906,620,000.00</b>	<b>682,620,000.00</b>	<b>548,135,398.70</b>	<b>134,484,601.30</b>	<b>594,380,344.75</b>
<b>2203</b>	<b>Loans and Advances</b>					
220301	Staff Loans and Advances - General	-	-	-	-	-
	<b>Loans and Advances Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2204</b>	<b>Grants and Contributions</b>					
220401	Local Grants and Contributions	1,072,000,000.00	1,387,500,000.00	1,361,839,923.27	25,660,076.73	1,053,875,534.81
220402	Foreign Grants and Contributions	-	-	-	-	-
	<b>Grants and Contributions Total</b>	<b>1,072,000,000.00</b>	<b>1,387,500,000.00</b>	<b>1,361,839,923.27</b>	<b>25,660,076.73</b>	<b>1,053,875,534.81</b>
<b>2205</b>	<b>Subsidies</b>					
220501	Subsidy to Government Owned Companies & Parastatals	113,700,000.00	40,200,000.00	21,891,991.53	18,308,008.47	8,017,454.55
220502	Subsidy to Private Companies	-	-	-	-	-
	<b>Subsidies Total</b>	<b>113,700,000.00</b>	<b>40,200,000.00</b>	<b>21,891,991.53</b>	<b>18,308,008.47</b>	<b>8,017,454.55</b>
<b>2206</b>	<b>Public Debt Charges</b>					
2206	Loans Repayment	120,000,000.00	40,000,000.00	37,494,766.56	2,505,233.44	58,891,153.56
	<b>Public Debt Charges Total</b>	<b>120,000,000.00</b>	<b>40,000,000.00</b>	<b>37,494,766.56</b>	<b>2,505,233.44</b>	<b>58,891,153.56</b>
<b>2207</b>	<b>Transfers - Payment</b>					
2207	Transfers - Payment	-	170,000,000.00	168,627,497.00	1,372,503.00	-
	<b>Transfers Payment - Total</b>	<b>-</b>	<b>170,000,000.00</b>	<b>168,627,497.00</b>	<b>1,372,503.00</b>	<b>-</b>
<b>23</b>	<b>Capital Expenditure</b>					
230101	Purchase of Fixed Assets	150,000,000.00	150,000,000.00	515,000.00	149,485,000.00	26,323,818.18
230201	Construction/Provision of Fixed Assets	405,000,000.00	337,500,000.00	52,848,098.20	284,651,901.80	77,153,864.45
230301	Rehabilitation/Repairs of Fixed Assets	90,000,000.00	157,500,000.00	63,361,145.17	94,138,854.83	3,317,300.00
230401	Preservation of the Environment	-	-	-	-	-
230501	Acquisition of Non Tangible Assets	20,000,000.00	20,000,000.00	-	20,000,000.00	-
	<b>Capital Expenditure Total</b>	<b>665,000,000.00</b>	<b>665,000,000.00</b>	<b>116,724,243.37</b>	<b>548,275,756.63</b>	<b>106,794,982.63</b>
	<b>TOTAL EXPENDITURE</b>	<b>3,630,320,000.00</b>	<b>3,630,320,000.00</b>	<b>2,890,971,439.35</b>	<b>739,348,560.65</b>	<b>2,411,360,222.44</b>

# Billiri Local Government Council

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

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		N	N	N	N	N
<b>21 - PERSONNEL COST</b>						
<b>2101 - SALARY</b>						
<b>210101 - SALARIES AND WAGES</b>						
21010101	Salary (Excluding CRF Charges Salaries/Allowances)	690,000,000.00	615,000,000.00	611,877,847.62	3,122,152.38	578,635,752.14
21010103	Consolidated Revenue Charges - Salaries/Allowances	40,000,000.00	27,000,000.00	24,379,771.29	2,620,228.71	0.00
<b>210101 - SALARIES AND WAGES Total</b>		<b>730,000,000.00</b>	<b>642,000,000.00</b>	<b>636,257,618.91</b>	<b>5,742,381.09</b>	<b>578,635,752.14</b>
<b>2101 - SALARY Total</b>		<b>730,000,000.00</b>	<b>642,000,000.00</b>	<b>636,257,618.91</b>	<b>5,742,381.09</b>	<b>578,635,752.14</b>
<b>2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>						
<b>210201 - ALLOWANCES</b>						
21020101	Non Regular Allowances	23,000,000.00	3,000,000.00	0.00	3,000,000.00	10,765,000.00
<b>210201 - ALLOWANCES Total</b>		<b>23,000,000.00</b>	<b>3,000,000.00</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>10,765,000.00</b>
<b>2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS Total</b>		<b>23,000,000.00</b>	<b>3,000,000.00</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>10,765,000.00</b>
<b>21 - PERSONNEL COST Total</b>		<b>753,000,000.00</b>	<b>645,000,000.00</b>	<b>636,257,618.91</b>	<b>8,742,381.09</b>	<b>589,400,752.14</b>
<b>22 - OTHER RECURRENT COSTS</b>						
<b>2202 - OVERHEAD COST</b>						
<b>220201 - TRAVEL AND TRANSPORT - GENERAL</b>						
22020101	Local Travel & Transport: Training	21,500,000.00	11,500,000.00	9,958,909.09	1,541,090.91	11,993,000.00
22020102	Local Travel & Transport: Others	18,300,000.00	18,300,000.00	15,076,909.09	3,223,090.91	2,626,500.00
<b>220201 - TRAVEL AND TRANSPORT - GENERAL Total</b>		<b>39,800,000.00</b>	<b>29,800,000.00</b>	<b>25,035,818.18</b>	<b>4,764,181.82</b>	<b>14,619,500.00</b>
<b>220202 - UTILITIES - GENERAL</b>						
22020201	Electricity Charges	2,000,000.00	2,000,000.00	0.00	2,000,000.00	167,500.00
22020205	Water Rates	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
<b>220202 - UTILITIES - GENERAL Total</b>		<b>7,000,000.00</b>	<b>7,000,000.00</b>	<b>0.00</b>	<b>7,000,000.00</b>	<b>167,500.00</b>
<b>220203 - MATERIALS AND SUPPLIES - GENERAL</b>						
22020301	Office Stationaries/Computer Consumables	7,400,000.00	19,900,000.00	17,592,950.00	2,307,050.00	2,224,565.41
22020305	Printing of Non Security Documents	11,000,000.00	11,000,000.00	10,342,818.18	657,181.82	339,500.00
22020306	Printing of Security Documents	3,500,000.00	3,500,000.00	3,350,000.00	150,000.00	600,000.00
22020307	Drugs/Laboratory/Medical Supplies	40,000,000.00	5,000,000.00	300,000.00	4,700,000.00	27,700,000.00
22020311	Food stuff/Catering Materials Supplies	50,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
22020312	Production, Publication and Circulation of Annual Financial Statements	500,000.00	500,000.00	0.00	500,000.00	0.00
22020314	Other Materials and Supplies	0.00	50,000.00	15,000.00	35,000.00	0.00
<b>220203 - MATERIALS AND SUPPLIES - GENERAL Total</b>		<b>112,400,000.00</b>	<b>44,950,000.00</b>	<b>31,600,768.18</b>	<b>13,349,231.82</b>	<b>30,864,065.41</b>
<b>220204 - MAINTENANCE SERVICES GENERAL</b>						
22020401	Maintenance of Motor Vehicles/Transport Equipment	5,000,000.00	1,500,000.00	350,000.00	1,150,000.00	300,000.00
22020402	Maintenance of Office Furniture	1,500,000.00	4,000,000.00	3,144,000.00	856,000.00	0.00
22020403	Maintenance of Office Building/Residential Qtrs	5,000,000.00	1,000,000.00	87,000.00	913,000.00	3,923,400.00
22020405	Maintenance of Plant and Generators	2,000,000.00	2,000,000.00	0.00	2,000,000.00	518,800.00
22020406	Other Maintenance Services	7,000,000.00	3,500,000.00	2,679,000.00	821,000.00	3,663,600.00
22020408	Maintenance of Boats	0.00	500,000.00	130,000.00	370,000.00	0.00
22020410	Maintenance of Street Lights	0.00	1,000,000.00	474,400.00	525,600.00	0.00
22020412	Maintenance of Market/Public Places	5,000,000.00	5,000,000.00	3,146,562.00	1,853,438.00	0.00
22020413	Minor Road Maintenance	10,000,000.00	10,000,000.00	752,500.00	9,247,500.00	440,000.00
<b>220204 - MAINTENANCE SERVICES GENERAL Total</b>		<b>35,500,000.00</b>	<b>28,500,000.00</b>	<b>10,763,462.00</b>	<b>17,736,538.00</b>	<b>8,845,800.00</b>
<b>220205 - TRAINING GENERAL</b>						
22020501	Local Training	0.00	12,500,000.00	11,552,727.30	947,272.70	0.00
22020503	Cont. to Local Govt. Service Comm. Training Fund	10,000,000.00	10,000,000.00	8,985,818.16	1,014,181.84	9,370,818.16
<b>220205 - TRAINING GENERAL Total</b>		<b>10,000,000.00</b>	<b>22,500,000.00</b>	<b>20,538,545.46</b>	<b>1,961,454.54</b>	<b>9,370,818.16</b>
<b>220206 - OTHER SERVICES - GENERAL</b>						
22020601	Security Services	200,000,000.00	85,000,000.00	82,750,000.00	2,250,000.00	192,683,408.36
22020603	Residential Rent	10,000,000.00	10,000,000.00	8,900,000.00	1,100,000.00	0.00
22020604	Security Vote (Including Operations)	6,000,000.00	123,000,000.00	120,000,000.00	3,000,000.00	0.00
22020605	Cleaning and Fumigation Services	17,000,000.00	17,000,000.00	278,250.00	16,721,750.00	0.00
22020607	Rescue Service	10,000,000.00	14,500,000.00	13,000,000.00	1,500,000.00	99,036,000.00
<b>220206 - OTHER SERVICES - GENERAL Total</b>		<b>243,000,000.00</b>	<b>249,500,000.00</b>	<b>224,928,250.00</b>	<b>24,571,750.00</b>	<b>291,719,408.36</b>
<b>220207 - CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>						
22020702	Information Technology Consulting	5,000,000.00	5,000,000.00	0.00	5,000,000.00	65,571,254.45
22020704	Engineering Services	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020705	Architectural Services	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020706	Surveying Services	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020707	Agricultural Consulting	5,000,000.00	5,000,000.00	0.00	5,000,000.00	300,000.00
22020708	Medical Consulting	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22020709	Auditing of Accounts	9,000,000.00	7,000,000.00	4,563,636.82	2,436,363.18	3,545,454.50
<b>220207 - CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL Total</b>		<b>27,000,000.00</b>	<b>25,000,000.00</b>	<b>4,563,636.82</b>	<b>20,436,363.18</b>	<b>69,416,708.95</b>

# Billiri Local Government Council

## DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
<b>220208 - FUEL AND LUBRICANTS - GENERAL</b>						
22020801	Motor Vehicle Fuel Cost	3,000,000.00	7,500,000.00	6,176,860.00	1,323,140.00	0.00
22020802	Other Transport Equipments Fuel Cost	0.00	4,500,000.00	3,175,230.00	1,324,770.00	0.00
<b>220208 - FUEL AND LUBRICANTS - GENERAL Total</b>		<b>3,000,000.00</b>	<b>12,000,000.00</b>	<b>9,352,090.00</b>	<b>2,647,910.00</b>	<b>0.00</b>
<b>220209 - FINANCIAL CHARGES GENERAL</b>						
22020901	Bank Charges (Other than Interest)	2,000,000.00	1,650,000.00	541,398.29	1,108,601.71	489,725.69
<b>220209 - FINANCIAL CHARGES GENERAL Total</b>		<b>2,000,000.00</b>	<b>1,650,000.00</b>	<b>541,398.29</b>	<b>1,108,601.71</b>	<b>489,725.69</b>
<b>220210 - MISCELLANEOUS EXPENSES - GENERAL</b>						
22021001	Refreshment and Meals	30,000,000.00	5,000,000.00	2,491,963.00	2,508,037.00	0.00
22021002	Honorarium and Sitting Allowance	60,000,000.00	4,200,000.00	150,000.00	4,050,000.00	14,517,000.00
22021003	Publicity and Advertisements	1,500,000.00	1,500,000.00	300,000.00	1,200,000.00	300,000.00
22021004	Medical Expenses - Local	7,000,000.00	7,000,000.00	5,000,000.00	2,000,000.00	5,000,000.00
22021007	Welfare Packages	150,000,000.00	20,000,000.00	17,825,560.00	2,174,440.00	8,276,181.82
22021008	Subscription to Professional Bodies	0.00	1,000,000.00	700,000.00	300,000.00	0.00
22021009	Sporting Activities	2,500,000.00	2,500,000.00	0.00	2,500,000.00	570,000.00
22021014	Annual Budget Expenses and Administration	5,000,000.00	5,000,000.00	3,509,090.90	1,490,909.10	0.00
22021019	Medical Expenses - International	10,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22021020	Election-Logistic Support	20,000,000.00	17,000,000.00	11,500,000.00	5,500,000.00	500,000.00
22021021	Special Days/Celebrations	5,000,000.00	13,000,000.00	11,808,000.00	1,192,000.00	21,100,000.00
22021022	Youth Corpers Allowance	0.00	100,000.00	35,000.00	65,000.00	0.00
22021023	Other Miscellaneous Expenses	16,520,000.00	16,520,000.00	10,032,815.87	6,487,184.13	17,393,000.00
22021025	Daily Rate Allowances	0.00	2,000,000.00	1,322,000.00	678,000.00	0.00
22021037	Margin for Increase in Costs	900,000.00	900,000.00	0.00	900,000.00	0.00
22021041	Contingency	12,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22021042	Recurrent Adjustment	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00
22021047	Covid-19 Logistics and Intervention Fund	20,000,000.00	2,000,000.00	0.00	2,000,000.00	15,000,000.00
22021048	Development Facilitators & Logistics	85,000,000.00	157,000,000.00	155,187,000.00	1,813,000.00	86,230,636.36
22021049	Disease Control	0.00	1,500,000.00	950,000.00	550,000.00	0.00
<b>220210 - MISCELLANEOUS EXPENSES - GENERAL Total</b>		<b>426,920,000.00</b>	<b>261,720,000.00</b>	<b>220,811,429.77</b>	<b>40,908,570.23</b>	<b>168,886,818.18</b>
<b>2202 - OVERHEAD COST Total</b>						
		<b>906,620,000.00</b>	<b>682,620,000.00</b>	<b>548,135,398.70</b>	<b>134,484,601.30</b>	<b>594,380,344.75</b>
<b>2204 - GRANTS AND CONTRIBUTIONS - GENERAL</b>						
<b>220401 - LOCAL GRANTS AND CONTRIBUTIONS</b>						
22040101	Grant to Other Governments - Current	10,000,000.00	2,000,000.00	0.00	2,000,000.00	54,545,454.54
22040109	Grants to Communities/NGOs	10,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22040110	Grants to Academic Institutions	550,000,000.00	210,000,000.00	202,609,077.96	7,390,922.04	746,693,433.82
22040111	Contribution to Traditional Councils	40,000,000.00	20,000,000.00	17,705,000.00	2,295,000.00	20,800,000.00
22040112	Contribution to Min. for LG/Bureau for Adm. Expenses	12,000,000.00	30,000,000.00	28,119,148.34	1,880,851.66	15,305,900.77
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	666,000,000.00	664,908,328.19	1,091,671.81	0.00
22040117	Contribution to Primary Health Care Development Agency	5,000,000.00	5,000,000.00	200,000.00	4,800,000.00	0.00
22040118	Contribution to Local government Staff Pension Board	425,000,000.00	446,000,000.00	444,752,913.78	1,247,086.22	216,530,745.68
22040119	Contribution to Auditor General for Local Governments	0.00	4,500,000.00	3,545,455.00	954,545.00	0.00
<b>220401 - LOCAL GRANTS AND CONTRIBUTIONS Total</b>		<b>1,072,000,000.00</b>	<b>1,387,500,000.00</b>	<b>1,361,839,923.27</b>	<b>25,660,076.73</b>	<b>1,053,875,534.81</b>
<b>2204 - GRANTS AND CONTRIBUTIONS - GENERAL Total</b>		<b>1,072,000,000.00</b>	<b>1,387,500,000.00</b>	<b>1,361,839,923.27</b>	<b>25,660,076.73</b>	<b>1,053,875,534.81</b>
<b>2205 - SUBSIDIES GENERAL</b>						
<b>220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp; PARASTATALS</b>						
22050101	Subsidy to Government Owned Companies	0.00	3,500,000.00	2,755,000.00	745,000.00	0.00
22050102	Meals subsidy to Government Schools	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00
22050105	Education Subsidy	20,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22050106	Agricultural Inputs Subsidy	31,500,000.00	17,500,000.00	14,856,991.53	2,643,008.47	7,999,454.55
22050107	Health Subsidy	8,200,000.00	8,200,000.00	3,830,000.00	4,370,000.00	18,000.00
22050108	Religious Pilgrimage Subsidy	50,000,000.00	5,000,000.00	450,000.00	4,550,000.00	0.00
<b>220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp; PARASTATALS Total</b>		<b>113,700,000.00</b>	<b>40,200,000.00</b>	<b>21,891,991.53</b>	<b>18,308,008.47</b>	<b>8,017,454.55</b>
<b>2205 - SUBSIDIES GENERAL Total</b>		<b>113,700,000.00</b>	<b>40,200,000.00</b>	<b>21,891,991.53</b>	<b>18,308,008.47</b>	<b>8,017,454.55</b>
<b>2206 - PUBLIC DEBT CHARGES</b>						
<b>220601 - LOANS REPAYMENT</b>						
22060101	Internal Loans	120,000,000.00	40,000,000.00	37,494,766.56	2,505,233.44	58,891,153.56
<b>220601 - LOANS REPAYMENT Total</b>		<b>120,000,000.00</b>	<b>40,000,000.00</b>	<b>37,494,766.56</b>	<b>2,505,233.44</b>	<b>58,891,153.56</b>
<b>2206 - PUBLIC DEBT CHARGES Total</b>		<b>120,000,000.00</b>	<b>40,000,000.00</b>	<b>37,494,766.56</b>	<b>2,505,233.44</b>	<b>58,891,153.56</b>
<b>2207 - TRANSFERS-PAYMENT</b>						
<b>220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>						
22070108	Transfer to Joint Account	0.00	170,000,000.00	168,627,497.00	1,372,503.00	0.00
<b>220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT Total</b>		<b>0.00</b>	<b>170,000,000.00</b>	<b>168,627,497.00</b>	<b>1,372,503.00</b>	<b>0.00</b>
<b>2207 - TRANSFERS-PAYMENT Total</b>		<b>0.00</b>	<b>170,000,000.00</b>	<b>168,627,497.00</b>	<b>1,372,503.00</b>	<b>0.00</b>
<b>22 - OTHER RECURRENT COSTS Total</b>		<b>2,212,320,000.00</b>	<b>2,320,320,000.00</b>	<b>2,137,989,577.07</b>	<b>182,330,422.93</b>	<b>1,715,164,487.67</b>

## DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
<b>23 - CAPITAL EXPENDITURE</b>						
<b>2301 - PURCHASE OF FIXED ASSETS - GENERAL</b>						
<b>230101 - PURCHASE OF FIXED ASSETS - GENERAL</b>						
23010101	Purchase/Acquisition of Land	30,000,000.00	30,000,000.00	515,000.00	29,485,000.00	0.00
23010105	Purchase of Motor Vehicles	25,000,000.00	25,000,000.00	0.00	25,000,000.00	26,323,818.18
23010106	Purchase of Vans	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00
23010112	Purchase of Office Furniture and Fittings	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
23010124	Purchase of Teaching/Learning Aid Equipment	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00
23010127	Purchase of Agricultural Equipment/Irrigation	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
<b>230101 - PURCHASE OF FIXED ASSETS - GENERAL Total</b>		<b>150,000,000.00</b>	<b>150,000,000.00</b>	<b>515,000.00</b>	<b>149,485,000.00</b>	<b>26,323,818.18</b>
<b>2301 - PURCHASE OF FIXED ASSETS - GENERAL Total</b>		<b>150,000,000.00</b>	<b>150,000,000.00</b>	<b>515,000.00</b>	<b>149,485,000.00</b>	<b>26,323,818.18</b>
<b>2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL</b>						
<b>230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL</b>						
23020103	Construction/Provision of Electricity	50,000,000.00	50,000,000.00	0.00	50,000,000.00	28,313,256.80
23020105	Construction/Provision of Water Facilities	35,000,000.00	35,000,000.00	14,800,000.00	20,200,000.00	0.00
23020114	Construction/Provision of Roads	130,000,000.00	55,000,000.00	200,000.00	54,800,000.00	0.00
23020116	Construction/Provision of Water -Ways	30,000,000.00	38,500,000.00	37,348,098.20	1,151,901.80	45,840,607.65
23020123	Construction of Traffic Lights/Street Lights	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00
23020124	Construction of Markets/Parks	90,000,000.00	89,000,000.00	500,000.00	88,500,000.00	3,000,000.00
23020127	Construction/Provision of ICT Infrastructures	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
<b>230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total</b>		<b>405,000,000.00</b>	<b>337,500,000.00</b>	<b>52,848,098.20</b>	<b>284,651,901.80</b>	<b>77,153,864.45</b>
<b>2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total</b>		<b>405,000,000.00</b>	<b>337,500,000.00</b>	<b>52,848,098.20</b>	<b>284,651,901.80</b>	<b>77,153,864.45</b>
<b>2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL</b>						
<b>230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL</b>						
23030101	Rehabilitation/Repairs - Residential Building	40,000,000.00	40,000,000.00	0.00	40,000,000.00	3,017,300.00
23030112	Rehabilitation/Repairs - Agricultural Facilities	0.00	5,500,000.00	3,500,000.00	2,000,000.00	0.00
23030113	Rehabilitation/Repairs - Roads	0.00	62,000,000.00	59,861,145.17	2,138,854.83	0.00
23030115	Rehabilitation/Repairs - Water Ways	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
23030121	Rehabilitation/Repairs - Office Buildings	30,000,000.00	30,000,000.00	0.00	30,000,000.00	300,000.00
<b>230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total</b>		<b>90,000,000.00</b>	<b>157,500,000.00</b>	<b>63,361,145.17</b>	<b>94,138,854.83</b>	<b>3,317,300.00</b>
<b>2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total</b>		<b>90,000,000.00</b>	<b>157,500,000.00</b>	<b>63,361,145.17</b>	<b>94,138,854.83</b>	<b>3,317,300.00</b>
<b>2305 - ACQUISITION OF NON TANGIBLE ASSETS</b>						
<b>230501 - ACQUISITION OF NON TANGIBLE ASSETS</b>						
23050101	Research and Development	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
<b>230501 - ACQUISITION OF NON TANGIBLE ASSETS Total</b>		<b>20,000,000.00</b>	<b>20,000,000.00</b>	<b>0.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
<b>2305 - ACQUISITION OF NON TANGIBLE ASSETS Total</b>		<b>20,000,000.00</b>	<b>20,000,000.00</b>	<b>0.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
<b>23 - CAPITAL EXPENDITURE Total</b>		<b>665,000,000.00</b>	<b>665,000,000.00</b>	<b>116,724,243.37</b>	<b>548,275,756.63</b>	<b>106,794,982.63</b>