



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

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

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## CORPORATE INFORMATION

### COUNCIL MEMBERS

#### NAMES

#### DESIGNATION

- 1 HON. YOHANNA NAHARI - CARETAKER CHAIRMAN
2. ALH. SAIDU MANZO FILIYA – SECRETARY

### MANAGEMENT AND HEADS OF DEPARTMENT

- 1 IDI GARBA - TREASURER
2. ABABI SALEH - HOD AGRIC DEPARTMENT
3. JONATHAN MANU UMARU - HOD WORKS DEPARTMENT
4. RAUZEN J. MADI - HOD ESD DEPARTMENT
5. YULUM SALISU - HOD PHC DEPARTMENT

### BANKERS

FIRST BANK NIGERIA PLC  
FEDILITY BANK PLC (CLOSED)  
GUARANTEE TRUST BANK PLC

### AUDITORS

DANIEL M. DATONG & Co.  
(CHARTERED ACCOUNTANTS)

REGISTERED OFFICE: SUIT 25 CHOICE PLAZAZARAMAGANDA RAYFIELD ROAD JOS.  
OPPERATIONAL OFFICE: KERAWE PLAZA RUKUBA ROAD NEAR ECWA CENTRAL  
CHURCH, JOS PLATEAU STATE.

Secret

# SHONGOM LOCAL GOVERNMENT

GOMBE STATE OF NIGERIA

Email. shongomlga1996@gmail.com

Ref. No.:.....

Date:.....



Shongom Local Government Secretariat  
P.M.B 001 Boh,  
Gombe, Gombe State.

Telephone No.:.....

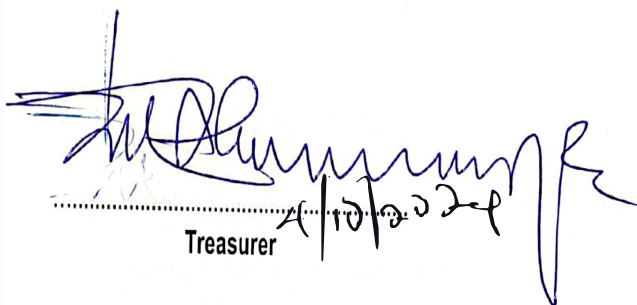
## STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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 Shongom 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

  
Executive Chairman

Secret



# DANIEL M. DATONG & CO.

(CHARTERED ACCOUNTANTS)

BN:358179

REGISTERED ADDRESS: Built 26 Choice Plaza, Rayfield Zarmaganda Road, Jos Plateau State Nigeria  
OPERATIONAL ADDRESS: Near ECWA Central Church Rukuba Road, Jos Plateau State  
Phone No: 07011117003, 08006602887, 07039388984, 08082793119

Our Ref: \_\_\_\_\_

Your Ref: \_\_\_\_\_

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

## INDEPENDENT AUDITORS REPORT TO THE COUNCIL MEMBERS OF SHONGOM LOCAL GOVERNMENT COUNCIL, GOMBE STATE NIGERIA.

We have carried out audit of the financial statement and schedules of Shongom Local Government Council (LGC) for the year ended 31<sup>st</sup> December 2023 set out on pages 6-15 which have been prepared based on the accounting policies set out on page 9.

### 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 this Financial Statements. It is our responsibility as Auditors to form an independent opinion based on our audit on those statements, and to report our opinion to you.

### Basis of Opinion

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

We planned and performed our audit so as to obtain the information and explanation in order to provide sufficient evidence to give reasonable assurance that the accounts are free from material mis-statement whether caused by fraud, error or irregularity. In forming our opinion, we also evaluated the adequacy of the presentation of information in the financial statements. The Financial Statement of the Local Government disclosed completely the financial allocations 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 accounts and the financial statements are in agreement with the books. The financial statements are drawn up in the International Public Sector Accounting Standards (IPSAS)- Cash Basis and Generally Accepted Accounting Standards issued in Nigeria by the Financial Reporting Council of Nigeria (FRCN) and Financial Regulations, give a true and fair view of the state of financial affairs of the Local Government Council as the year ended 31<sup>st</sup> December 2023 and of its financial performance for the aforesaid date.

JOS, NIGERIA.

SIGN \_\_\_\_\_

FOR: DANIEL M. DATONG & Co.  
(CHARTERED ACCOUNTANTS)

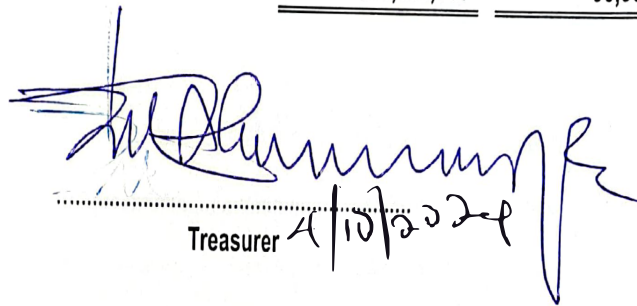
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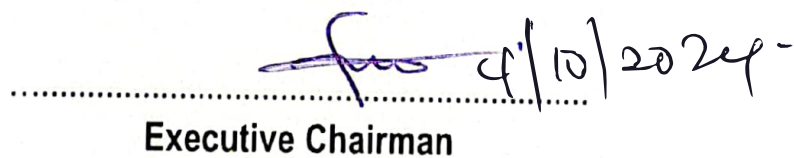


GOMBE STATE GOVERNMENT OF NIGERIA				
SHONGOM LOCAL GOVERNMENT COUNCIL				
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2023				
FINAL BUDGET 2023	NOTES	2023 ₦	2022 ₦	
<b>Operating Activities</b>				
<b>Receipts</b>				
4,059,700,000.00	Statutory Revenue	1	2,803,949,121.89	2,188,644,057.34
-	<b>Independent Revenue:</b>		-	-
-	Personal Taxes	2A	-	-
8,064,000.00	Licences - General	2B	9,499,290.00	2,266,700.00
-	Mining Rents	2C	-	-
9,340,000.00	Fees - General	2D	3,160,150.00	490,400.00
-	Fines - General	2E	-	-
7,600,000.00	Sales - General	2F	1,967,000.00	-
8,200,000.00	Earnings -General	2G	474,500.00	12,198,859.39
2,000,000.00	Rent on Government Buildings - General	2H	6,000.00	-
6,000,000.00	Rent on Land & Others - General	2I	175,000.00	200,000.00
-	Repayments - General	2J	-	-
-	Investment Income	2K	-	-
-	Interest Earned	2L	-	-
-	Re-Imbursement General	2M	-	-
-	Rates	2N	105,000.00	-
-	Miscellaneous	2O	-	-
<b>4,100,904,000.00</b>	<b>Total Receipts</b>		<b>2,819,336,061.89</b>	<b>2,203,800,016.73</b>
<b>Payments</b>				
(428,755,000.00)	Salaries and Allowances	5	(417,224,676.57)	(838,796,436.74)
-	Social Contributions	6	-	-
-	Social Benefits	7	-	-
(906,045,000.00)	Overhead Cost	8	(489,910,201.89)	(446,421,456.19)
-	Loans and Advances	9	-	-
(2,287,000,000.00)	Grants and Contributions	10	(1,178,621,764.37)	(769,396,536.87)
(57,500,000.00)	Subsidies	11	(14,966,000.00)	(11,937,580.00)
(145,000,000.00)	Transfers - Payments	13A	(143,695,776.58)	-
-	Transfers - Payments to Individuals	13B	-	-
-	Loss on Foreign Exchange	14	-	-
<b>(3,824,300,000.00)</b>	<b>Total Payments</b>		<b>(2,244,418,419.42)</b>	<b>(2,066,552,009.80)</b>
<b>276,604,000.00</b>	<b>Net Cash flow from Operating Activities</b>		<b>574,917,642.47</b>	<b>137,248,006.93</b>
<b>Investing Activities</b>				
(169,060,000.00)	Purchase of Fixed Assets	15A	(9,242,163.00)	(97,120,727.27)
(302,440,000.00)	Construction/Provision of Fixed Assets	15B	(26,772,098.61)	(40,000,000.00)
(135,390,000.00)	Rehabilitation/Repairs of Fixed Assets	15C	(45,629,298.20)	-
(2,000,000.00)	Preservation of the Environment	15D	-	-
(87,500,000.00)	Acquisition of Non Tangible Assets	15E	(5,000,000.00)	-
<b>(696,390,000.00)</b>	<b>Net Cash Flow from Investing Activities</b>		<b>(86,643,559.81)</b>	<b>(137,120,727.27)</b>
<b>Financing Activities</b>				
40,000,000.00	Proceeds from Aids and Grants	3	-	-
380,000,000.00	Proceeds from Loans/Borrowings	4A	-	-
69,786,000.00	Proceeds from Other Capital Receipts	4B	25,763,098.61	-
(70,000,000.00)	Repayment of Loans	12	(37,494,766.56)	(58,891,153.56)
<b>419,786,000.00</b>	<b>Net Cash Flow from Financing Activities</b>		<b>(11,731,667.95)</b>	<b>(58,891,153.56)</b>
-	<b>Net Surplus/(Deficit) for the Year</b>		<b>476,542,414.71</b>	<b>(58,763,873.90)</b>
-	Add: Opening Balance		93,955,926.46	152,719,800.36
-	<b>Closing Cash Balance</b>		<b>570,498,341.17</b>	<b>93,955,926.46</b>

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

	NOTES	2023 ₦	2022 ₦
<b>ASSETS</b>			
Cash and Bank Balances	16	570,498,341	93,955,926
<b>TOTAL ASSETS</b>		<b>570,498,341</b>	<b>93,955,926</b>
<b>LIABILITIES</b>			
Accumulated Surplus/(Deficit)	25	570,498,341	93,955,926
<b>TOTAL LIABILITIES</b>		<b>570,498,341</b>	<b>93,955,926</b>
		<u>570,498,341</u>	<u>93,955</u>

  
 Treasurer 4/10/2024

  
 Executive Chairman



# Shongom Local Government Council

GOMBE STATE GOVERNMENT OF NIGERIA  
SHONGOM 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	4,059,700,000.00	4,059,700,000.00	2,803,949,121.89	(1,255,750,878.11)	2,188,644,057.34
<b>Independent Revenue:</b>						
Personal Taxes	2A	-	-	-	-	-
Licences - General	2B	8,064,000.00	8,064,000.00	9,499,290.00	1,435,290.00	2,266,700.00
Mining Rents	2C	-	-	-	-	-
Fees - General	2D	9,340,000.00	9,340,000.00	3,160,150.00	(6,179,850.00)	490,400.00
Fines - General	2E	-	-	-	-	-
Sales - General	2F	7,600,000.00	7,600,000.00	1,967,000.00	(5,633,000.00)	-
Earnings - General	2G	8,200,000.00	8,200,000.00	474,500.00	(7,725,500.00)	12,198,859.39
Rent on Government Buildings - General	2H	2,000,000.00	2,000,000.00	6,000.00	(1,994,000.00)	-
Rent on Land & Others - General	2I	6,000,000.00	6,000,000.00	175,000.00	(5,825,000.00)	200,000.00
Repayments - General	2J	-	-	-	-	-
Investment Income	2K	-	-	-	-	-
Interest Earned	2L	-	-	-	-	-
Re-Imbursement General	2M	-	-	-	-	-
Rates	2N	-	-	105,000.00	105,000.00	-
Miscellaneous	2O	-	-	-	-	-
Aids and Grants	3	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
Loans and Other Capital Receipts	4	449,786,000.00	449,786,000.00	25,763,098.61	(424,022,901.39)	-
<b>TOTAL REVENUE</b>		<b>4,590,690,000.00</b>	<b>4,590,690,000.00</b>	<b>2,845,099,160.50</b>	<b>(1,745,590,839.50)</b>	<b>2,203,800,016.73</b>
<b>EXPENDITURE</b>						
Salaries and Allowances	5	1,308,000,000.00	428,755,000.00	417,224,676.57	11,530,323.43	838,796,436.74
Social Contributions	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	-
Overhead Cost	8	915,800,000.00	906,045,000.00	489,910,201.89	416,134,798.11	446,421,456.19
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	1,549,000,000.00	2,287,000,000.00	1,178,621,764.37	1,108,378,235.63	769,396,536.87
Subsidies	11	51,500,000.00	57,500,000.00	14,966,000.00	42,534,000.00	11,937,580.00
Public Debt Charges	12	70,000,000.00	70,000,000.00	37,494,766.56	32,505,233.44	58,891,153.56
Loss on Foreign Exchange	14	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>		<b>3,894,300,000.00</b>	<b>3,749,300,000.00</b>	<b>2,138,217,409.39</b>	<b>1,611,082,590.61</b>	<b>2,125,443,163.36</b>
<b>BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE</b>		<b>696,390,000.00</b>	<b>841,390,000.00</b>	<b>706,881,751.10</b>	<b>(3,356,673,430.11)</b>	<b>78,356,853.37</b>
<b>CAPITAL EXPENDITURE</b>						
Purchase of Fixed Assets	15A	169,000,000.00	169,060,000.00	9,242,163.00	159,817,837.00	97,120,727.27
Construction/Provision of Fixed Assets	15B	346,500,000.00	302,440,000.00	26,772,098.61	275,667,901.39	40,000,000.00
Rehabilitation/Repairs of Fixed Assets	15C	97,390,000.00	135,390,000.00	45,629,298.20	89,760,701.80	-
Preservation of the Environment	15D	2,000,000.00	2,000,000.00	-	2,000,000.00	-
Acquisition of Non Tangible Assets	15E	81,500,000.00	87,500,000.00	5,000,000.00	82,500,000.00	-
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>696,390,000.00</b>	<b>696,390,000.00</b>	<b>86,643,559.81</b>	<b>609,746,440.19</b>	<b>137,120,727.27</b>
<b>TRANSFERS</b>						
Transfers - Payments	13A	-	145,000,000.00	143,695,776.58	1,304,223.42	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
<b>TRANSFERS TOTAL</b>		<b>-</b>	<b>145,000,000.00</b>	<b>143,695,776.58</b>	<b>1,304,223.42</b>	<b>-</b>
<b>SURPLUS/(DEFICIT)</b>		<b>-</b>	<b>-</b>	<b>476,542,414.71</b>	<b>(3,967,724,093.72)</b>	<b>(58,763,873.90)</b>



**Secret**

# SHONGOM LOCAL GOVERNMENT

**GOMBE STATE OF NIGERIA**

Email: shongomlga1996@gmail.com

Ref. No.:.....

Date:.....



**Shongom Local Government Secretariat**  
P.M.B 001 Boh,  
Gombe, Gombe State.

Telephone No.:.....

## STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The following are the summaries of the significant accounting policies adopted by Shongom 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

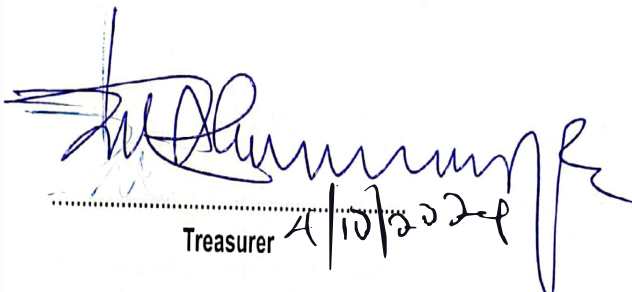
These are Recurrent Cash Outflows made during the financial year and shall be categorised by Economic classification in the Cash Flow Statement.

### 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

**Secret**

## 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	2,803,949,122	2,188,644,057
<b>Note 1: Government Share of FAAC (Statutory Revenue) Total</b>	<b>2,803,949,122</b>	<b>2,188,644,057</b>
<b>Note 2: Independent Revenue</b>		
Note 2A: Personal Taxes	-	-
Note 2B: Licences - General	9,499,290	2,266,700
Note 2C: Mining Rents	-	-
Note 2D: Fees - General	3,160,150	490,400
Note 2E: Fines - General	-	-
Note 2F: Sales - General	1,967,000	-
Note 2G: Earnings -General	474,500	12,198,859
Note 2H: Rent on Government Buildings - General	6,000	-
Note 2I: Rent on Land & Others - General	175,000	200,000
Note 2J: Repayments - General	-	-
Note 2K: Investment Income	-	-
Note 2L: Interest Earned	-	-
Note 2M: Re-Imbursement General	-	-
Note 2N: Rates	105,000	-
<b>Note 2: Independent Revenue Total</b>	<b>15,386,940</b>	<b>15,155,959</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	-	-
Note 4B: Other Capital Receipts	25,763,099	-
Note 4C: Transfers	-	-
<b>Note 4: Loans and Other Capital Receipts Total</b>	<b>25,763,099</b>	<b>-</b>
<b>Note 5: Salaries and Allowances</b>		
Note 5A: Salaries and Allowances	417,224,677	838,796,437
<b>Note 5: Salaries and Allowances Total</b>	<b>417,224,677</b>	<b>838,796,437</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	48,007,683	34,755,800
Note 8B: Utilities - General	9,916,579	17,217,500
Note 8C: Materials and Supplies - General	31,035,864	61,817,986
Note 8D: Maintenance Services General	13,150,500	14,905,500
Note 8E: Training General	38,106,327	8,446,182
Note 8F: Other Services - General	187,360,546	152,335,857
Note 8G: Consulting & Professional Services - General	8,414,421	10,895,833
Note 8H: Fuel and Lubricants - General	-	-
Note 8I: Financial Charges General	1,525,990	699
Note 8J: Miscellaneous Expenses - General	152,392,292	146,046,100
<b>Note 8: Overhead Cost Total</b>	<b>489,910,202</b>	<b>446,421,456</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	1,178,621,764	769,396,537
Note 10B: Foreign Grants and Contribution	-	-
<b>Note 10: Grants and Contributions Total</b>	<b>1,178,621,764</b>	<b>769,396,537</b>
<b>Note 11: Subsidies General</b>		
Note 11A: Subsidy to Government Owned Companies & Parastatals	14,966,000	11,937,580
Note 11B: Subsidy to Private Companies	-	-
<b>Note 11: Subsidies General Total</b>	<b>14,966,000</b>	<b>11,937,580</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	143,695,777	-
Note 13B: Transfers-Payments to Individuals	-	-
<b>Note 13: Transfers -Payment Total</b>	<b>143,695,777</b>	<b>-</b>
<b>Note 15: Capital Expenditure</b>		
Note 15A: Purchase of Fixed Assets - General	9,242,163	97,120,727
Note 15B: Construction/Provision of Fixed Assets - General	26,772,099	40,000,000
Note 15C: Rehabilitation/Repairs of Fixed Assets - General	45,629,298	-
Note 15D: Preservation of the Environment - Gnenral	-	-
Note 15E: Acquisition of Non Tangible Assets	5,000,000	-
<b>Note 15: Capital Expenditure Total</b>	<b>86,643,560</b>	<b>137,120,727</b>
<b>Note 16: Cash and Bank Balances Held By Treasurer</b>		
Note 16: Cash and Bank Balances Held By Treasurer	570,498,341	93,955,926

## NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2023	ACTUAL 2022
	₦	₦
<b>Note 16: Cash and Bank Balances Held By Treasurer Total</b>	<b>570,498,341</b>	<b>93,955,926</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)	570,498,341	93,955,926
<b>Note 25: Accumulated Surplus/(Deficit) Total</b>	<b>570,498,341</b>	<b>93,955,926</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	136,102,484.94	4,907,596.13	141,010,081.07	103,042,910.89	4,907,596.13	107,950,507.02
FEBRUARY	76,524,292.84	4,907,596.13	81,431,888.97	48,333,435.48	4,907,596.13	53,241,031.61
MARCH	72,594,164.95	4,907,596.13	77,501,761.08	66,766,407.43	4,907,596.13	71,674,003.56
APRIL	100,735,052.51	4,907,596.13	105,642,648.64	101,984,406.56	4,907,596.13	106,892,002.69
MAY	70,135,160.78	4,907,596.13	75,042,756.91	89,392,079.55	4,907,596.13	94,299,675.68
JUNE	108,595,257.83	4,907,596.13	113,502,853.96	75,418,953.75	4,907,596.13	80,326,549.88
JULY	63,633,460.71	-	63,633,460.71	122,084,460.89	4,907,596.13	126,992,057.02
AUGUST	82,622,483.78	-	82,622,483.78	159,927,631.09	4,907,596.13	164,835,227.22
SEPTEMBER	67,031,592.08	8,049,189.78	75,080,781.86	89,132,983.09	4,907,596.13	94,040,579.22
OCTOBER	82,777,884.81	-	82,777,884.81	96,119,026.08	4,907,596.13	101,026,622.21
NOVEMBER	64,008,361.10	-	64,008,361.10	84,692,023.83	4,907,596.13	89,599,619.96
DECEMBER	75,864,259.61	-	75,864,259.61	135,230,239.26	4,907,596.13	140,137,835.39
<b>TOTAL</b>	<b>1,000,624,455.93</b>	<b>37,494,766.56</b>	<b>1,038,119,222.49</b>	<b>1,172,124,557.90</b>	<b>58,891,153.56</b>	<b>1,231,015,711.46</b>

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

MONTH	2023	2022
	₦	₦
JANUARY	85,108,368.18	70,582,748.97
FEBRUARY	83,370,728.95	66,467,443.21
MARCH	78,921,986.19	64,859,917.48
APRIL	71,599,374.66	71,118,232.65
MAY	71,314,142.97	69,122,834.41
JUNE	87,646,829.32	69,732,904.59
JULY	95,306,806.98	74,946,030.01
AUGUST	101,411,419.26	62,970,124.60
SEPTEMBER	127,477,334.74	78,196,269.97
OCTOBER	104,995,200.78	66,095,891.55
NOVEMBER	119,090,125.90	82,449,118.30
DECEMBER	125,412,330.64	73,501,115.08
<b>TOTAL</b>	<b>1,151,654,648.57</b>	<b>850,042,630.80</b>

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

MONTH	2023	2022
	₦	₦
JANUARY	9,119,767.34	1,067,419.64
FEBRUARY	31,257,945.40	16,870,261.89
MARCH	28,308,657.24	12,988,407.19
APRIL	5,531,761.63	-
MAY	81,952,816.66	6,601,457.35
JUNE	34,629,045.02	24,167,803.13
JULY	72,020,312.70	-
AUGUST	73,660,445.30	-
SEPTEMBER	95,391,627.49	4,569,855.04
OCTOBER	41,269,645.10	11,750,340.95
NOVEMBER	60,231,809.87	24,023,270.91
DECEMBER	80,801,417.08	5,546,898.98
<b>TOTAL</b>	<b>614,175,250.83</b>	<b>107,585,715.07</b>

# Shongom Local Government Council

## GOMBE STATE GOVERNMENT OF NIGERIA SHONGOM 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	2,000,000,000.00	2,000,000,000.00	1,038,119,222.49	(961,880,777.51)	1,338,601,426.53
11010102	N/A	-	-	-	-	-
11010103	N/A	-	-	-	-	-
11010104	FAAC Special Allocations	340,000,000.00	340,000,000.00	-	(340,000,000.00)	-
11010105	Receipt of Share of State IGR	70,000,000.00	70,000,000.00	-	(70,000,000.00)	-
11010106	Excess Petroleum Profit Tax (PPT Revenue)	700,000.00	700,000.00	3,315,992.42	2,615,992.42	-
11010107	Exchange Difference	35,000,000.00	35,000,000.00	369,340,303.24	334,340,303.24	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	25,000,000.00	25,000,000.00	-	(25,000,000.00)	-
11010110	Budget Augmentation	56,000,000.00	56,000,000.00	-	(56,000,000.00)	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
11010113	Equalisation Fund	16,000,000.00	16,000,000.00	37,769,851.89	21,769,851.89	-
11010114	Goods Value Consideration	-	-	-	-	-
11010115	Non Oil Revenue	-	-	88,219,251.31	88,219,251.31	-
11010116	Electronic Money Transfer Levy	-	-	92,920,069.34	92,920,069.34	-
11010117	Other FAAC Transfers	-	-	-	-	-
11010201	Local Government Share of VAT	1,500,000,000.00	1,500,000,000.00	1,151,654,648.57	(348,345,351.43)	850,042,630.81
11010303	Local Government Share of Excess Crude Account	15,000,000.00	15,000,000.00	22,609,782.63	7,609,782.63	-
	<b>STATUTORY REVENUE TOTAL</b>	<b>4,059,700,000.00</b>	<b>4,059,700,000.00</b>	<b>2,803,949,121.89</b>	<b>(1,255,750,878.11)</b>	<b>2,188,644,057.34</b>
	<b>INDEPENDENT REVENUE</b>					
120101	Personal Taxes	-	-	-	-	-
120201	Licences - General	8,064,000.00	8,064,000.00	9,499,290.00	1,435,290.00	2,266,700.00
120202	Mining Rents	-	-	-	-	-
120204	Fees - General	9,340,000.00	9,340,000.00	3,160,150.00	(6,179,850.00)	490,400.00
120205	Fines - General	-	-	-	-	-
120206	Sales - General	7,600,000.00	7,600,000.00	1,967,000.00	(5,633,000.00)	-
120207	Earnings - General	8,200,000.00	8,200,000.00	474,500.00	(7,725,500.00)	12,198,859.39
120208	Rent on Government Buildings - General	2,000,000.00	2,000,000.00	6,000.00	(1,994,000.00)	-
120209	Rent on Land & Others - General	6,000,000.00	6,000,000.00	175,000.00	(5,825,000.00)	200,000.00
120210	Repayments - General	-	-	-	-	-
120211	Investment Income	-	-	-	-	-
120212	Interest Earned	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	105,000.00	105,000.00	-
	<b>INDEPENDENT REVENUE TOTAL</b>	<b>41,204,000.00</b>	<b>41,204,000.00</b>	<b>15,386,940.00</b>	<b>(25,817,060.00)</b>	<b>15,155,959.39</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	69,786,000.00	69,786,000.00	25,763,098.61	(44,022,901.39)	-
140301	Domestic Loans/ Borrowings Receipt	380,000,000.00	380,000,000.00	-	(380,000,000.00)	-
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>489,786,000.00</b>	<b>489,786,000.00</b>	<b>25,763,098.61</b>	<b>(464,022,901.39)</b>	<b>-</b>
	<b>TOTAL REVENUE</b>	<b>4,590,690,000.00</b>	<b>4,590,690,000.00</b>	<b>2,845,099,160.50</b>	<b>(1,745,590,839.50)</b>	<b>2,203,800,016.73</b>

# Shongom Local Government Council

## GOMBE STATE GOVERNMENT OF NIGERIA SHONGOM 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	2,000,000,000.00	2,000,000,000.00	1,038,119,222.49	(961,880,777.51)	1,338,601,426.53
11010104	FAAC Special Allocations	340,000,000.00	340,000,000.00	-	(340,000,000.00)	-
11010105	Receipt of Share of State IGR	70,000,000.00	70,000,000.00	-	(70,000,000.00)	-
11010106	Excess Petroleum Profit Tax (PPT Revenue)	700,000.00	700,000.00	3,315,992.42	2,615,992.42	-
11010107	Exchange Difference	35,000,000.00	35,000,000.00	369,340,303.24	334,340,303.24	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	25,000,000.00	25,000,000.00	-	(25,000,000.00)	-
11010110	Budget Augmentation	56,000,000.00	56,000,000.00	-	(56,000,000.00)	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
11010113	Equalisation Fund	16,000,000.00	16,000,000.00	37,769,851.89	21,769,851.89	-
11010115	Non Oil Revenue	-	-	88,219,251.31	88,219,251.31	-
11010116	Electronic Money Transfer Levy	-	-	92,920,069.34	92,920,069.34	-
11010201	Local Government Share of VAT	1,500,000,000.00	1,500,000,000.00	1,151,654,648.57	(348,345,351.43)	850,042,630.81
11010303	Local Government Share of Excess Crude Account	15,000,000.00	15,000,000.00	22,609,782.63	7,609,782.63	-
<b>110101 - LOCAL GOVERNMENT SHARE OF FAAC Total</b>		<b>4,059,700,000.00</b>	<b>4,059,700,000.00</b>	<b>2,803,949,121.89</b>	<b>(1,255,750,878.11)</b>	<b>2,188,644,057.34</b>
<b>1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total</b>		<b>4,059,700,000.00</b>	<b>4,059,700,000.00</b>	<b>2,803,949,121.89</b>	<b>(1,255,750,878.11)</b>	<b>2,188,644,057.34</b>
<b>12 - INDEPENDENT REVENUE</b>						
<b>1202 - NON-TAX REVENUE</b>						
<b>120201 - LICENCES - GENERAL</b>						
12020109	Registration of Voluntary Organizations	380,000.00	380,000.00	10,000.00	(370,000.00)	-
12020112	Bicycles Licence & Hire Permits	-	-	51,300.00	51,300.00	-
12020113	Brickmaking, Etc Licence	330,000.00	330,000.00	1,750,590.00	1,420,590.00	-
12020114	Cart Licences	-	-	119,000.00	119,000.00	-
12020115	Dane Gun Licences	300,000.00	300,000.00	1,267,750.00	967,750.00	-
12020116	Cattle Dealer Licences	500,000.00	500,000.00	568,050.00	68,050.00	-
12020117	Dried Fish & Meat Licences	150,000.00	150,000.00	5,000.00	(145,000.00)	-
12020118	Pet (Dog) Licences	320,000.00	320,000.00	106,000.00	(214,000.00)	-
12020119	Fishing Permits	200,000.00	200,000.00	-	(200,000.00)	-
12020120	Hawker's Permits	410,000.00	410,000.00	1,195,000.00	785,000.00	225,000.00
12020121	Hunting Permits	670,000.00	670,000.00	-	(670,000.00)	-
12020122	Produce Buying Licences	660,000.00	660,000.00	3,008,500.00	2,348,500.00	2,041,700.00
12020124	Abattoir/Slaughter Licences	1,000,000.00	1,000,000.00	700,000.00	(300,000.00)	-
12020126	Hiring Services	600,000.00	600,000.00	-	(600,000.00)	-
12020131	Liquor Licences	240,000.00	240,000.00	513,250.00	273,250.00	-
12020137	Trade Permit Licences	984,000.00	984,000.00	191,250.00	(792,750.00)	-
12020138	Forestry/Timber Licence	1,320,000.00	1,320,000.00	13,600.00	(1,306,400.00)	-
<b>120201 - LICENCES - GENERAL Total</b>		<b>8,064,000.00</b>	<b>8,064,000.00</b>	<b>9,499,290.00</b>	<b>1,435,290.00</b>	<b>2,266,700.00</b>
<b>120204 - FEES - GENERAL</b>						
12020417	Contractor Registration Fees	250,000.00	250,000.00	-	(250,000.00)	-
12020418	Marriage/ Divorce Fees	280,000.00	280,000.00	-	(280,000.00)	4,000.00
12020427	Tender Fees	200,000.00	200,000.00	-	(200,000.00)	-
12020436	Bill Board Advertisement Fees	1,530,000.00	1,530,000.00	30,000.00	(1,500,000.00)	-
12020442	Association Fees	320,000.00	320,000.00	74,100.00	(245,900.00)	-
12020443	Birth & Death Registration Fees	200,000.00	200,000.00	-	(200,000.00)	-
12020445	Change of Ownership Fees	200,000.00	200,000.00	5,000.00	(195,000.00)	-
12020449	Business/Trade Operating Fees	120,000.00	120,000.00	952,500.00	832,500.00	-
12020451	Timber & Forest Fees	320,000.00	320,000.00	17,950.00	(302,050.00)	-
12020454	Parking Fees	100,000.00	100,000.00	594,000.00	494,000.00	5,000.00
12020457	Affiliation Charges	-	-	5,000.00	5,000.00	-
12020459	Right of Occupancy Fees	270,000.00	270,000.00	136,000.00	(134,000.00)	22,000.00
12020460	Building Plan Approval Fees	250,000.00	250,000.00	-	(250,000.00)	-
12020461	Title Transfer Fees	500,000.00	500,000.00	-	(500,000.00)	-
12020463	Hospital Service Registration Fees	300,000.00	300,000.00	-	(300,000.00)	-
12020466	Indigenship Registration Fees	4,500,000.00	4,500,000.00	1,345,600.00	(3,154,400.00)	459,400.00
<b>120204 - FEES - GENERAL Total</b>		<b>9,340,000.00</b>	<b>9,340,000.00</b>	<b>3,160,150.00</b>	<b>(6,179,850.00)</b>	<b>490,400.00</b>
<b>120206 - SALES - GENERAL</b>						
12020604	Sales of Stores/Scraps/Unservicable Items	2,600,000.00	2,600,000.00	321,000.00	(2,279,000.00)	-
12020609	Proceeds From Sales of Farm Produce	2,550,000.00	2,550,000.00	1,646,000.00	(904,000.00)	-
12020611	Proceeds From Sales of Govt. Vehicles	2,450,000.00	2,450,000.00	-	(2,450,000.00)	-
<b>120206 - SALES - GENERAL Total</b>		<b>7,600,000.00</b>	<b>7,600,000.00</b>	<b>1,967,000.00</b>	<b>(5,633,000.00)</b>	<b>-</b>
<b>120207 - EARNINGS -GENERAL</b>						
12020704	Earnings From the Use of Govt. Vehicles	2,500,000.00	2,500,000.00	-	(2,500,000.00)	6,000.00
12020708	Earnings From Agricultural Produce	2,700,000.00	2,700,000.00	250,000.00	(2,450,000.00)	-
12020710	Earnings From Hire of Aircraft	-	-	7,000.00	7,000.00	-



# Shongom Local Government Council

## DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
12020711	Earnings From Commercial Activities	3,000,000.00	3,000,000.00	217,500.00	(2,782,500.00)	12,192,859.39
<b>120207 - EARNINGS - GENERAL Total</b>		<b>8,200,000.00</b>	<b>8,200,000.00</b>	<b>474,500.00</b>	<b>(7,725,500.00)</b>	<b>12,198,859.39</b>
<b>120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL</b>						
12020802	Rent on Govt. offices	2,000,000.00	2,000,000.00	6,000.00	(1,994,000.00)	-
<b>120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL Total</b>		<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>6,000.00</b>	<b>(1,994,000.00)</b>	<b>-</b>
<b>120209 - RENT ON LAND &amp; OTHERS - GENERAL</b>						
12020901	Rent on Govt. Land	3,500,000.00	3,500,000.00	175,000.00	(3,325,000.00)	-
12020904	Rents of Plots & Sites Services Programme	-	-	-	-	200,000.00
12020905	Lease Rental	2,500,000.00	2,500,000.00	-	(2,500,000.00)	-
<b>120209 - RENT ON LAND &amp; OTHERS - GENERAL Total</b>		<b>6,000,000.00</b>	<b>6,000,000.00</b>	<b>175,000.00</b>	<b>(5,825,000.00)</b>	<b>200,000.00</b>
<b>120214 - RATES</b>						
12021401	Tenement Rate	-	-	100,000.00	100,000.00	-
12021404	Ground Rent	-	-	5,000.00	5,000.00	-
<b>120214 - RATES Total</b>		<b>-</b>	<b>-</b>	<b>105,000.00</b>	<b>105,000.00</b>	<b>-</b>
<b>1202 - NON-TAX REVENUE Total</b>		<b>41,204,000.00</b>	<b>41,204,000.00</b>	<b>15,386,940.00</b>	<b>(25,817,060.00)</b>	<b>15,155,959.39</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	69,786,000.00	69,786,000.00	-	(69,786,000.00)	-
14020203	Ecological Fund Receipts	-	-	25,763,098.61	25,763,098.61	-
<b>140202 - OTHER CAPITAL RECEIPTS Total</b>		<b>69,786,000.00</b>	<b>69,786,000.00</b>	<b>25,763,098.61</b>	<b>(44,022,901.39)</b>	<b>-</b>
<b>1402 - OTHER CAPITAL RECEIPTS Total</b>		<b>69,786,000.00</b>	<b>69,786,000.00</b>	<b>25,763,098.61</b>	<b>(44,022,901.39)</b>	<b>-</b>
<b>1403 - LOANS/ BORROWINGS RECEIPT</b>						
<b>140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT</b>						
140303101	Domestic Loans/ Borrowings from Financial Institutions	380,000,000.00	380,000,000.00	-	(380,000,000.00)	-
<b>140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total</b>		<b>380,000,000.00</b>	<b>380,000,000.00</b>	<b>-</b>	<b>(380,000,000.00)</b>	<b>-</b>
<b>1403 - LOANS/ BORROWINGS RECEIPT Total</b>		<b>380,000,000.00</b>	<b>380,000,000.00</b>	<b>-</b>	<b>(380,000,000.00)</b>	<b>-</b>

# Shongom Local Government Council

## GOMBE STATE GOVERNMENT OF NIGERIA SHONGOM 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)	888,000,000.00	416,755,000.00	410,939,676.57	5,815,323.43	828,138,436.74
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	400,000,000.00	10,000,000.00	6,285,000.00	3,715,000.00	-
210201	Allowances	20,000,000.00	2,000,000.00	-	2,000,000.00	10,658,000.00
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	-	-	-	-	-
	<b>Personnel Cost Total</b>	<b>1,308,000,000.00</b>	<b>428,755,000.00</b>	<b>417,224,676.57</b>	<b>11,530,323.43</b>	<b>838,796,436.74</b>
<b>2202</b>	<b>Overhead Cost</b>					
220201	Travels and Transport - General	22,200,000.00	51,200,000.00	48,007,683.40	3,192,316.60	34,755,800.00
220202	Utilities - General	21,000,000.00	14,000,000.00	9,916,579.00	4,083,421.00	17,217,500.00
220203	Materials and Supplies - General	72,300,000.00	44,300,000.00	31,035,863.73	13,264,136.27	61,817,985.64
220204	Maintenance Services - General	56,500,000.00	36,525,000.00	13,150,500.00	23,374,500.00	14,905,500.00
220205	Training - General	38,000,000.00	46,000,000.00	38,106,327.33	7,893,672.67	8,446,181.80
220206	Other Services - General	288,500,000.00	389,000,000.00	187,360,545.96	201,639,454.04	152,335,857.14
220207	Consulting and Professional Services	22,000,000.00	18,980,000.00	8,414,420.50	10,565,579.50	10,895,833.02
220208	Fuel and Lubricants	10,000,000.00	950,000.00	-	950,000.00	-
220209	Financial Charges	10,000,000.00	7,390,000.00	1,525,989.71	5,864,010.29	698.59
220210	Miscellaneous Expenses	375,300,000.00	297,700,000.00	152,392,292.26	145,307,707.74	146,046,100.00
	<b>Overhead Cost Total</b>	<b>915,800,000.00</b>	<b>906,045,000.00</b>	<b>489,910,201.89</b>	<b>416,134,798.11</b>	<b>446,421,456.19</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	1,549,000,000.00	2,287,000,000.00	1,178,621,764.37	1,108,378,235.63	769,396,536.87
220402	Foreign Grants and Contributions	-	-	-	-	-
	<b>Grants and Contributions Total</b>	<b>1,549,000,000.00</b>	<b>2,287,000,000.00</b>	<b>1,178,621,764.37</b>	<b>1,108,378,235.63</b>	<b>769,396,536.87</b>
<b>2205</b>	<b>Subsidies</b>					
220501	Subsidy to Government Owned Companies & Parastatals	51,500,000.00	57,500,000.00	14,966,000.00	42,534,000.00	11,937,580.00
220502	Subsidy to Private Companies	-	-	-	-	-
	<b>Subsidies Total</b>	<b>51,500,000.00</b>	<b>57,500,000.00</b>	<b>14,966,000.00</b>	<b>42,534,000.00</b>	<b>11,937,580.00</b>
<b>2206</b>	<b>Public Debt Charges</b>					
2206	Loans Repayment	70,000,000.00	70,000,000.00	37,494,766.56	32,505,233.44	58,891,153.56
	<b>Public Debt Charges Total</b>	<b>70,000,000.00</b>	<b>70,000,000.00</b>	<b>37,494,766.56</b>	<b>32,505,233.44</b>	<b>58,891,153.56</b>
<b>2207</b>	<b>Transfers - Payment</b>					
2207	Transfers - Payment	-	145,000,000.00	143,695,776.58	1,304,223.42	-
	<b>Transfers Payment - Total</b>	<b>-</b>	<b>145,000,000.00</b>	<b>143,695,776.58</b>	<b>1,304,223.42</b>	<b>-</b>
<b>23</b>	<b>Capital Expenditure</b>					
230101	Purchase of Fixed Assets	169,000,000.00	169,060,000.00	9,242,163.00	159,817,837.00	97,120,727.27
230201	Construction/Provision of Fixed Assets	346,500,000.00	302,440,000.00	26,772,098.61	275,667,901.39	40,000,000.00
230301	Rehabilitation/Repairs of Fixed Assets	97,390,000.00	135,390,000.00	45,629,298.20	89,760,701.80	-
230401	Preservation of the Environment	2,000,000.00	2,000,000.00	-	2,000,000.00	-
230501	Acquisition of Non Tangible Assets	81,500,000.00	87,500,000.00	5,000,000.00	82,500,000.00	-
	<b>Capital Expenditure Total</b>	<b>696,390,000.00</b>	<b>696,390,000.00</b>	<b>86,643,559.81</b>	<b>609,746,440.19</b>	<b>137,120,727.27</b>
	<b>TOTAL EXPENDITURE</b>	<b>4,590,690,000.00</b>	<b>4,590,690,000.00</b>	<b>2,368,556,745.79</b>	<b>2,222,133,254.21</b>	<b>2,262,563,890.63</b>

# Shongom Local Government Council

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

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
<b>21 - PERSONNEL COST</b>						
<b>2101 - SALARY</b>						
<b>210101 - SALARIES AND WAGES</b>						
21010101	Salary (Excluding CRF Charges Salaries/Allowances)	888,000,000.00	416,755,000.00	410,939,676.57	5,815,323.43	828,138,436.74
21010103	Consolidated Revenue Charges - Salaries/Allowances	400,000,000.00	10,000,000.00	6,285,000.00	3,715,000.00	0.00
<b>210101 - SALARIES AND WAGES Total</b>		<b>1,288,000,000.00</b>	<b>426,755,000.00</b>	<b>417,224,676.57</b>	<b>9,530,323.43</b>	<b>828,138,436.74</b>
<b>2101 - SALARY Total</b>		<b>1,288,000,000.00</b>	<b>426,755,000.00</b>	<b>417,224,676.57</b>	<b>9,530,323.43</b>	<b>828,138,436.74</b>
<b>2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>						
<b>210201 - ALLOWANCES</b>						
21020101	Non Regular Allowances	20,000,000.00	2,000,000.00	0.00	2,000,000.00	10,658,000.00
<b>210201 - ALLOWANCES Total</b>		<b>20,000,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>10,658,000.00</b>
<b>2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS Total</b>		<b>20,000,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>10,658,000.00</b>
<b>21 - PERSONNEL COST Total</b>		<b>1,308,000,000.00</b>	<b>428,755,000.00</b>	<b>417,224,676.57</b>	<b>11,530,323.43</b>	<b>838,796,436.74</b>
<b>22 - OTHER RECURRENT COSTS</b>						
<b>2202 - OVERHEAD COST</b>						
<b>220201 - TRAVEL AND TRANSPORT - GENERAL</b>						
22020101	Local Travel & Transport: Training	5,000,000.00	14,000,000.00	13,633,661.00	366,339.00	28,904,500.00
22020102	Local Travel & Transport: Others	17,200,000.00	37,200,000.00	34,374,022.40	2,825,977.60	5,851,300.00
<b>220201 - TRAVEL AND TRANSPORT - GENERAL Total</b>		<b>22,200,000.00</b>	<b>51,200,000.00</b>	<b>48,007,683.40</b>	<b>3,192,316.60</b>	<b>34,755,800.00</b>
<b>220202 - UTILITIES - GENERAL</b>						
22020201	Electricity Charges	8,000,000.00	1,000,000.00	0.00	1,000,000.00	670,000.00
22020205	Water Rates	13,000,000.00	13,000,000.00	9,916,579.00	3,083,421.00	16,547,500.00
<b>220202 - UTILITIES - GENERAL Total</b>		<b>21,000,000.00</b>	<b>14,000,000.00</b>	<b>9,916,579.00</b>	<b>4,083,421.00</b>	<b>17,217,500.00</b>
<b>220203 - MATERIALS AND SUPPLIES - GENERAL</b>						
22020301	Office Stationaries/Computer Consumables	5,000,000.00	12,000,000.00	11,160,363.73	839,636.27	4,125,576.55
22020305	Printing of Non Security Documents	3,500,000.00	3,500,000.00	621,500.00	2,878,500.00	2,206,409.09
22020306	Printing of Security Documents	5,000,000.00	5,000,000.00	2,465,000.00	2,535,000.00	3,930,000.00
22020307	Drugs/Laboratory/Medical Supplies	40,000,000.00	5,000,000.00	2,720,000.00	2,280,000.00	34,373,000.00
22020310	Teaching Aids/Instructional Materials	800,000.00	800,000.00	0.00	800,000.00	15,738,000.00
22020311	Food stuff/Catering Materials Supplies	13,000,000.00	13,000,000.00	13,000,000.00	0.00	40,000.00
22020312	Production, Publication and Circulation of Annual Financial Statements	5,000,000.00	5,000,000.00	1,069,000.00	3,931,000.00	1,405,000.00
<b>220203 - MATERIALS AND SUPPLIES - GENERAL Total</b>		<b>72,300,000.00</b>	<b>44,300,000.00</b>	<b>31,035,863.73</b>	<b>13,264,136.27</b>	<b>61,817,985.64</b>
<b>220204 - MAINTENANCE SERVICES GENERAL</b>						
22020401	Maintenance of Motor Vehicles/Transport Equipment	5,000,000.00	5,000,000.00	388,500.00	4,611,500.00	4,000,000.00
22020402	Maintenance of Office Furniture	5,000,000.00	5,000,000.00	150,000.00	4,850,000.00	1,695,000.00
22020403	Maintenance of Office Building/Residential Qtrs	0.00	3,000,000.00	2,484,000.00	516,000.00	0.00
22020404	Maintenance of Office/IT Equipment	0.00	25,000.00	20,000.00	5,000.00	0.00
22020405	Maintenance of Plant and Generators	10,000,000.00	10,000,000.00	1,030,000.00	8,970,000.00	2,340,000.00
22020406	Other Maintenance Services	16,500,000.00	3,500,000.00	1,528,000.00	1,972,000.00	6,500,500.00
22020412	Maintenance of Market/Public Places	15,000,000.00	5,000,000.00	3,510,000.00	1,490,000.00	0.00
22020413	Minor Road Maintenance	5,000,000.00	5,000,000.00	4,040,000.00	960,000.00	370,000.00
<b>220204 - MAINTENANCE SERVICES GENERAL Total</b>		<b>56,500,000.00</b>	<b>36,525,000.00</b>	<b>13,150,500.00</b>	<b>23,374,500.00</b>	<b>14,905,500.00</b>
<b>220205 - TRAINING GENERAL</b>						
22020501	Local Training	23,000,000.00	31,000,000.00	30,618,145.48	381,854.52	685,000.00
22020503	Cont. to Local Govt. Service Comm. Training Fund	15,000,000.00	15,000,000.00	7,488,181.85	7,511,818.15	7,761,181.80
<b>220205 - TRAINING GENERAL Total</b>		<b>38,000,000.00</b>	<b>46,000,000.00</b>	<b>38,106,327.33</b>	<b>7,893,672.67</b>	<b>8,446,181.80</b>
<b>220206 - OTHER SERVICES - GENERAL</b>						
22020601	Security Services	250,000,000.00	250,000,000.00	60,915,545.96	189,084,454.04	136,739,857.14
22020602	Office Rent	0.00	500,000.00	400,000.00	100,000.00	0.00
22020603	Residential Rent	15,000,000.00	15,000,000.00	5,976,000.00	9,024,000.00	15,385,000.00
22020604	Security Vote (Including Operations)	12,000,000.00	122,000,000.00	120,000,000.00	2,000,000.00	0.00
22020605	Cleaning and Fumigation Services	11,500,000.00	1,500,000.00	69,000.00	1,431,000.00	211,000.00
<b>220206 - OTHER SERVICES - GENERAL Total</b>		<b>288,500,000.00</b>	<b>389,000,000.00</b>	<b>187,360,545.96</b>	<b>201,639,454.04</b>	<b>152,335,857.14</b>
<b>220207 - CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>						
22020701	Financial Consulting	5,000,000.00	3,000,000.00	2,201,965.50	798,034.50	7,339,378.52
22020707	Agricultural Consulting	0.00	9,500,000.00	898,818.18	8,601,181.82	0.00
22020708	Medical Consulting	0.00	80,000.00	70,000.00	10,000.00	0.00
22020709	Auditing of Accounts	17,000,000.00	6,000,000.00	4,875,455.00	1,124,545.00	3,556,454.50
22020710	Other Consultancy Services	0.00	400,000.00	368,181.82	31,818.18	0.00
<b>220207 - CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL Total</b>		<b>22,000,000.00</b>	<b>18,980,000.00</b>	<b>8,414,420.50</b>	<b>10,565,579.50</b>	<b>10,895,833.02</b>
<b>220208 - FUEL AND LUBRICANTS - GENERAL</b>						
22020801	Motor Vehicle Fuel Cost	10,000,000.00	950,000.00	0.00	950,000.00	0.00
<b>220208 - FUEL AND LUBRICANTS - GENERAL Total</b>		<b>10,000,000.00</b>	<b>950,000.00</b>	<b>0.00</b>	<b>950,000.00</b>	<b>0.00</b>

# Shongom Local Government Council

## DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
<b>220209 - FINANCIAL CHARGES GENERAL</b>						
22020901	Bank Charges (Other than Interest)	10,000,000.00	7,390,000.00	1,525,989.71	5,864,010.29	698.59
<b>220209 - FINANCIAL CHARGES GENERAL Total</b>		<b>10,000,000.00</b>	<b>7,390,000.00</b>	<b>1,525,989.71</b>	<b>5,864,010.29</b>	<b>698.59</b>
<b>220210 - MISCELLANEOUS EXPENSES - GENERAL</b>						
22021001	Refreshment and Meals	20,000,000.00	8,000,000.00	6,782,272.30	1,217,727.70	54,600.00
22021002	Honorarium and Sitting Allowance	60,000,000.00	5,000,000.00	2,714,000.00	2,286,000.00	45,740,000.00
22021003	Publicity and Advertisements	2,500,000.00	2,500,000.00	710,000.00	1,790,000.00	1,405,000.00
22021004	Medical Expenses - Local	5,000,000.00	5,000,000.00	4,000,000.00	1,000,000.00	2,352,000.00
22021006	Postage and Courier Services	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22021007	Welfare Packages	80,000,000.00	80,000,000.00	32,179,053.36	47,820,946.64	21,596,000.00
22021009	Sporting Activities	5,000,000.00	5,000,000.00	3,892,000.00	1,108,000.00	10,407,000.00
22021014	Annual Budget Expenses and Administration	5,000,000.00	8,000,000.00	7,881,090.00	118,910.00	5,320,000.00
22021020	Election-Logistic Support	30,000,000.00	5,000,000.00	3,140,000.00	1,860,000.00	2,000,000.00
22021021	Special Days/Celebrations	2,000,000.00	17,000,000.00	14,834,000.00	2,166,000.00	0.00
22021022	Youth Corpers Allowance	0.00	2,500,000.00	2,315,000.00	185,000.00	0.00
22021023	Other Miscellaneous Expenses	18,800,000.00	5,800,000.00	4,060,000.00	1,740,000.00	26,951,500.00
22021024	Monitoring and Evaluation	0.00	6,000,000.00	5,200,000.00	800,000.00	0.00
22021025	Daily Rate Allowances	0.00	600,000.00	545,000.00	55,000.00	0.00
22021041	Contingency	5,000,000.00	5,000,000.00	0.00	5,000,000.00	105,000.00
22021042	Recurrent Adjustment	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00
22021047	Covid-19 Logistics and Intervention Fund	25,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00
22021048	Development Facilitators & Logistics	75,000,000.00	75,000,000.00	63,989,876.60	11,010,123.40	30,115,000.00
22021049	Disease Control	0.00	300,000.00	150,000.00	150,000.00	0.00
<b>220210 - MISCELLANEOUS EXPENSES - GENERAL Total</b>		<b>375,300,000.00</b>	<b>297,700,000.00</b>	<b>152,392,292.26</b>	<b>145,307,707.74</b>	<b>146,046,100.00</b>
<b>2202 - OVERHEAD COST Total</b>		<b>915,800,000.00</b>	<b>906,045,000.00</b>	<b>489,910,201.89</b>	<b>416,134,798.11</b>	<b>446,421,456.19</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	10,000,000.00	0.00	10,000,000.00	27,322,727.27
22040109	Grants to Communities/NGOs	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22040110	Grants to Academic Institutions	680,000,000.00	680,000,000.00	168,840,898.30	511,159,101.70	586,758,222.58
22040111	Contribution to Traditional Councils	60,000,000.00	60,000,000.00	38,515,200.00	21,484,800.00	31,365,935.75
22040112	Contribution to Min. for LG/Bureau for Adm. Expenses	15,000,000.00	23,000,000.00	22,047,295.93	952,704.07	14,152,591.22
22040115	Grants/Allocation to Development Areas	490,000,000.00	490,000,000.00	0.00	490,000,000.00	0.00
22040116	Contribution to Local Government Education Authority	0.00	730,000,000.00	728,195,253.83	1,804,746.17	0.00
22040117	Contribution to Primary Health Care Development Agency	13,000,000.00	13,000,000.00	12,636,366.31	363,633.69	0.00
22040118	Contribution to Local government Staff Pension Board	250,000,000.00	250,000,000.00	208,386,750.00	41,613,250.00	103,997,060.05
22040119	Contribution to Auditor General for Local Governments	30,000,000.00	30,000,000.00	0.00	30,000,000.00	5,800,000.00
<b>220401 - LOCAL GRANTS AND CONTRIBUTIONS Total</b>		<b>1,549,000,000.00</b>	<b>2,287,000,000.00</b>	<b>1,178,621,764.37</b>	<b>1,108,378,235.63</b>	<b>769,396,536.87</b>
<b>2204 - GRANTS AND CONTRIBUTIONS - GENERAL Total</b>		<b>1,549,000,000.00</b>	<b>2,287,000,000.00</b>	<b>1,178,621,764.37</b>	<b>1,108,378,235.63</b>	<b>769,396,536.87</b>
<b>2205 - SUBSIDIES GENERAL</b>						
<b>220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp; PARASTATALS</b>						
22050102	Meals subsidy to Government Schools	8,000,000.00	8,000,000.00	0.00	8,000,000.00	788,100.00
22050105	Education Subsidy	0.00	100,000.00	8,000.00	92,000.00	0.00
22050106	Agricultural Inputs Subsidy	25,000,000.00	24,900,000.00	3,288,000.00	21,612,000.00	7,999,480.00
22050107	Health Subsidy	6,500,000.00	12,500,000.00	11,670,000.00	830,000.00	3,150,000.00
22050108	Religious Pilgrimage Subsidy	12,000,000.00	12,000,000.00	0.00	12,000,000.00	0.00
<b>220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp; PARASTATALS Total</b>		<b>51,500,000.00</b>	<b>57,500,000.00</b>	<b>14,966,000.00</b>	<b>42,534,000.00</b>	<b>11,937,580.00</b>
<b>2205 - SUBSIDIES GENERAL Total</b>		<b>51,500,000.00</b>	<b>57,500,000.00</b>	<b>14,966,000.00</b>	<b>42,534,000.00</b>	<b>11,937,580.00</b>
<b>2206 - PUBLIC DEBT CHARGES</b>						
<b>220601 - LOANS REPAYMENT</b>						
22060101	Internal Loans	50,000,000.00	50,000,000.00	37,494,766.56	12,505,233.44	58,891,153.56
22060106	Other Funds	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
<b>220601 - LOANS REPAYMENT Total</b>		<b>70,000,000.00</b>	<b>70,000,000.00</b>	<b>37,494,766.56</b>	<b>32,505,233.44</b>	<b>58,891,153.56</b>
<b>2206 - PUBLIC DEBT CHARGES Total</b>		<b>70,000,000.00</b>	<b>70,000,000.00</b>	<b>37,494,766.56</b>	<b>32,505,233.44</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	145,000,000.00	143,695,776.58	1,304,223.42	0.00
<b>220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT Total</b>		<b>0.00</b>	<b>145,000,000.00</b>	<b>143,695,776.58</b>	<b>1,304,223.42</b>	<b>0.00</b>
<b>2207 - TRANSFERS-PAYMENT Total</b>		<b>0.00</b>	<b>145,000,000.00</b>	<b>143,695,776.58</b>	<b>1,304,223.42</b>	<b>0.00</b>
<b>22 - OTHER RECURRENT COSTS Total</b>		<b>2,586,300,000.00</b>	<b>3,465,545,000.00</b>	<b>1,864,688,509.41</b>	<b>1,600,856,490.59</b>	<b>1,286,646,726.62</b>
<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	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00

# Shongom Local Government Council

## DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
23010102	Purchase of Office Building	0.00	60,000.00	58,000.00	2,000.00	0.00
23010105	Purchase of Motor Vehicles	20,000,000.00	20,000,000.00	0.00	20,000,000.00	39,485,727.27
23010106	Purchase of Vans	45,000,000.00	45,000,000.00	0.00	45,000,000.00	0.00
23010108	Purchase of Buses	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
23010112	Purchase of Office Furniture and Fittings	15,000,000.00	15,000,000.00	9,164,163.00	5,835,837.00	0.00
23010113	Purchase of Computers	6,000,000.00	6,000,000.00	0.00	6,000,000.00	57,635,000.00
23010122	Purchase of Health/Medical Equipment	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
23010124	Purchase of Teaching/Learning Aid Equipment	38,000,000.00	38,000,000.00	0.00	38,000,000.00	0.00
23010127	Purchase of Agricultural Equipment/Irrigation	15,000,000.00	15,000,000.00	20,000.00	14,980,000.00	0.00
<b>230101 - PURCHASE OF FIXED ASSETS - GENERAL Total</b>		<b>169,000,000.00</b>	<b>169,060,000.00</b>	<b>9,242,163.00</b>	<b>159,817,837.00</b>	<b>97,120,727.27</b>
<b>2301 - PURCHASE OF FIXED ASSETS - GENERAL Total</b>		<b>169,000,000.00</b>	<b>169,060,000.00</b>	<b>9,242,163.00</b>	<b>159,817,837.00</b>	<b>97,120,727.27</b>
<b>2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL</b>						
<b>230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL</b>						
23020101	Construction/Provision of Office Buildings	60,000,000.00	60,000,000.00	0.00	60,000,000.00	0.00
23020103	Construction/Provision of Electricity	30,000,000.00	30,000,000.00	408,000.00	29,592,000.00	0.00
23020105	Construction/Provision of Water Facilities	35,000,000.00	35,000,000.00	601,000.00	34,399,000.00	0.00
23020106	Construction/Provision of Hospital/Health Centers	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	45,940,000.00	0.00	45,940,000.00	40,000,000.00
23020116	Construction/Provision of Water -Ways	0.00	30,000,000.00	25,763,098.61	4,236,901.39	0.00
23020118	Construction/Provision of Infrastructure	16,000,000.00	16,000,000.00	0.00	16,000,000.00	0.00
23020119	Construction/Provision of Recreational Facilities	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
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	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00
23020126	Construction/Provision of Cemeteries	500,000.00	500,000.00	0.00	500,000.00	0.00
<b>230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total</b>		<b>346,500,000.00</b>	<b>302,440,000.00</b>	<b>26,772,098.61</b>	<b>275,667,901.39</b>	<b>40,000,000.00</b>
<b>2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total</b>		<b>346,500,000.00</b>	<b>302,440,000.00</b>	<b>26,772,098.61</b>	<b>275,667,901.39</b>	<b>40,000,000.00</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	0.00
23030104	Rehabilitation/Repairs - Water Facilities	12,390,000.00	12,390,000.00	3,472,000.00	8,918,000.00	0.00
23030105	Rehabilitation/Repairs - Hospital/Health Centers	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
23030113	Rehabilitation/Repairs - Roads	0.00	38,000,000.00	37,348,098.20	651,901.80	0.00
23030115	Rehabilitation/Repairs - Water Ways	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
23030121	Rehabilitation/Repairs - Office Buildings	10,000,000.00	10,000,000.00	4,809,200.00	5,190,800.00	0.00
<b>230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total</b>		<b>97,390,000.00</b>	<b>135,390,000.00</b>	<b>45,629,298.20</b>	<b>89,760,701.80</b>	<b>0.00</b>
<b>2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total</b>		<b>97,390,000.00</b>	<b>135,390,000.00</b>	<b>45,629,298.20</b>	<b>89,760,701.80</b>	<b>0.00</b>
<b>2304 - PRESERVATION OF THE ENVIRONMENT - GNENRAL</b>						
<b>230401 - PRESERVATION OF THE ENVIRONMENT - GNENRAL</b>						
23040101	Tree Planting	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
<b>230401 - PRESERVATION OF THE ENVIRONMENT - GNENRAL Total</b>		<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
<b>2304 - PRESERVATION OF THE ENVIRONMENT - GNENRAL Total</b>		<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
<b>2305 - ACQUISITION OF NON TANGIBLE ASSETS</b>						
<b>230501 - ACQUISITION OF NON TANGIBLE ASSETS</b>						
23050101	Research and Development	80,000,000.00	80,000,000.00	0.00	80,000,000.00	0.00
23050102	Computer Software Acquisition	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00
23050103	Monitoring and Evaluation	0.00	6,000,000.00	5,000,000.00	1,000,000.00	0.00
<b>230501 - ACQUISITION OF NON TANGIBLE ASSETS Total</b>		<b>81,500,000.00</b>	<b>87,500,000.00</b>	<b>5,000,000.00</b>	<b>82,500,000.00</b>	<b>0.00</b>
<b>2305 - ACQUISITION OF NON TANGIBLE ASSETS Total</b>		<b>81,500,000.00</b>	<b>87,500,000.00</b>	<b>5,000,000.00</b>	<b>82,500,000.00</b>	<b>0.00</b>
<b>23 - CAPITAL EXPENDITURE Total</b>		<b>696,390,000.00</b>	<b>696,390,000.00</b>	<b>86,643,559.81</b>	<b>609,746,440.19</b>	<b>137,120,727.27</b>