



FUNAKAYE LOCAL GOVERNMENT COUNCIL
GOMBE STATE

AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER 2023

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

EXECUTIVE COUNCIL

Adamu Ibrahim Cheldu
Yahaya Mu'azu Aliji
Abubakar Hadiza
Muhammad Sulaiman
Muhammad Hamid A.
Adu Bappa
Tafida Baba A.
Bello Umar
Usman Idris
Yusuf Yahaya A.
Ahmed Babayo
Muhammad Usam

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

HEADS OF DEPARTMENT

Alh Saidu Abubakar
Alh Mohammed Jika Abubakar
Alh Mohammed Ajiya Yerima
Mrs Esther G. Tinja
Alh Idi Adamu Umar
Alh Buba Ardo Zongo
Alh Salisu Bello Tongo

Secretary
Deputy Secretary
Treasurer
HOD PHC
HOD ANR
HOD ESD
HOD Works

BANKERS

UBA Plc
GT Bank Plc

AUDITOR

Messrs Felix Mcdubus & Co.
(Chartered Accountants)
No. 12 Old Airport Road,
Jos,
Plateau State.
Email: fimaconsultants@gmail.com.

FUNAKAYE LOCAL GOVERNMENT

GOMBE STATE OF NIGERIA

Email: funakayelgagombe@gmail.com

Funakaye Local Government Secretariat,
Along Gombe Potiskum Federal High Way,
PMB 003 Bajoga, 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 Funakaye 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.

FUNAKAYE

..... M. S. 8/10/2024

Treasurer

..... S. 3/10/2024

Executive Chairman



JOS
NO. 4 NEW ZARIA TERRACE
OFF TAFAWA BALEWA STREET
P.O. BOX 823
JOS, PLATEAU STATE
234-455885;08034756863
e-mail: anowee-elcon@yahoo.com
PARTNERS
O.F.MCDUBUS, T.T. DOGBE
F.E. BINI, C.O. OSAKWE
S.O. IDOMEH, I.O. UKOLOBI.

REPORT OF THE AUDITORS TO THE COUNCIL MEMBERS OF FUNAKAYE LOCAL GOVERNMENT COUNCIL

We have audited the financial statement and schedules of Funakaye Local Government Council for the year ended 31st December, 2023 set out on pages 4-15 which have been prepared based on the accounting policies set out on page 4.

Respective Responsibilities of the Council and Auditors

In accordance with the Nigerian Constitution and the Financial Memoranda, the 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 31st December, 2023 and of its Financial performance for the year ended on the date.



Engagement Partner: Felix McDubus FCA
FRC/ICAN/2015/00000008667
Felix McDubus & Co.
(Chartered Accountants)

Jos, Nigeria,

Date: 4th October, 2023.

GOMBE STATE GOVERNMENT OF NIGERIA
FUNAKAYE LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2023

FINAL BUDGET 2023	NOTES	2023 ₦	2022 ₦
Operating Activities			
Receipts			
3,660,000,000.00	Statutory Revenue 1	3,429,747,219.42	2,722,174,149.52
-	Independent Revenue:	-	-
500,000.00	Personal Taxes 2A	-	-
5,100,000.00	Licences - General 2B	4,530,820.00	1,406,185.00
-	Mining Rents 2C	-	47,700.00
9,520,000.00	Fees - General 2D	15,666,240.00	6,297,350.00
-	Fines - General 2E	-	-
1,000,000.00	Sales - General 2F	-	200,000.00
48,000,000.00	Earnings -General 2G	26,536,940.00	5,551,950.00
-	Rent on Government Buildings - General 2H	-	1,000,000.00
136,000,000.00	Rent on Land & Others - General 2I	2,212,000.00	277,200.00
-	Repayments - General 2J	300,000.00	-
200,000.00	Investment Income 2K	-	-
-	Interest Earned 2L	-	-
-	Re-Imbursement General 2M	-	-
-	Rates 2N	55,300,000.00	59,065,000.00
-	Miscellaneous 2O	-	-
3,860,320,000.00	Total Receipts	3,534,293,219.42	2,796,019,534.52
Payments			
(743,000,000.00)	Salaries and Allowances 5	(738,659,628.83)	(711,823,350.36)
-	Social Contributions 6	-	-
-	Social Benefits 7	-	-
(816,000,000.00)	Overhead Cost 8	(698,746,211.08)	(513,869,851.85)
-	Loans and Advances 9	-	-
(1,049,500,000.00)	Grants and Contributions 10	(895,219,637.51)	(854,745,716.29)
(91,500,000.00)	Subsidies 11	(37,264,991.53)	(25,241,446.08)
(232,000,000.00)	Transfers - Payments 13A	(224,778,786.15)	-
-	Transfers - Payments to Individuals 13B	-	-
-	Loss on Foreign Exchange 14	-	-
(2,932,000,000.00)	Total Payments	(2,594,669,255.10)	(2,105,680,364.58)
928,320,000.00	Net Cash flow from Operating Activities	939,623,964.32	690,339,169.94
Investing Activities			
(125,000,000.00)	Purchase of Fixed Assets 15A	(28,037,922.86)	(110,951,636.38)
(1,429,000,000.00)	Construction/Provision of Fixed Assets 15B	(484,665,052.72)	(301,952,081.90)
(187,500,000.00)	Rehabilitation/Repairs of Fixed Assets 15C	(76,354,664.59)	(31,524,200.00)
(13,500,000.00)	Preservation of the Environment 15D	(2,998,000.00)	(10,661,000.00)
(25,000,000.00)	Acquisition of Non Tangible Assets 15E	-	-
(1,780,000,000.00)	Net Cash Flow from Investing Activities	(592,055,640.17)	(455,088,918.28)
Financing Activities			
20,000,000.00	Proceeds from Aids and Grants 3	-	-
20,000,000.00	Proceeds from Loans/Borrowings 4A	38,000,000.00	55,400,000.00
868,180,000.00	Proceeds from Other Capital Receipts 4B	71,852,777.61	-
(56,500,000.00)	Repayment of Loans 12	(37,494,766.56)	(174,408,988.79)
851,680,000.00	Net Cash Flow from Financing Activities	72,358,011.05	(119,008,988.79)
-	Net Surplus/(Deficit) for the Year	419,926,335.20	116,241,262.87
-	Add: Opening Balance	871,513,547.80	755,272,284.93
-	Closing Cash Balance	1,291,439,883.00	871,513,547.80

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

	NOTES	2023 ₦	2022 ₦
ASSETS			
Cash and Bank Balances	16	1,291,439,883	871,513,548
TOTAL ASSETS		1,291,439,883	871,513,548
LIABILITIES			
Accumulated Surplus/(Deficit)	25	1,291,439,883	871,513,548
TOTAL LIABILITIES		1,291,439,883	871,513,548

.....  3/10/2024
Treasurer

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

Funakaye Local Government Council

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

	NOTES	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
REVENUE						
Statutory Revenue	1	3,660,000,000.00	3,660,000,000.00	3,429,747,219.42	(230,252,780.58)	2,722,174,149.52
Independent Revenue:		-	-	-	-	-
Personal Taxes	2A	500,000.00	500,000.00	-	(500,000.00)	-
Licences - General	2B	5,100,000.00	5,100,000.00	4,530,820.00	(569,180.00)	1,406,185.00
Mining Rents	2C	-	-	-	-	47,700.00
Fees - General	2D	9,520,000.00	9,520,000.00	15,666,240.00	6,146,240.00	6,297,350.00
Fines - General	2E	-	-	-	-	-
Sales - General	2F	1,000,000.00	1,000,000.00	-	(1,000,000.00)	200,000.00
Earnings - General	2G	48,000,000.00	48,000,000.00	26,536,940.00	(21,463,060.00)	5,551,950.00
Rent on Government Buildings - General	2H	-	-	-	-	1,000,000.00
Rent on Land & Others - General	2I	136,000,000.00	136,000,000.00	2,212,000.00	(133,788,000.00)	277,200.00
Repayments - General	2J	-	-	300,000.00	300,000.00	-
Investment Income	2K	200,000.00	200,000.00	-	(200,000.00)	-
Interest Earned	2L	-	-	-	-	-
Re-Imbursement General	2M	-	-	-	-	-
Rates	2N	-	-	55,300,000.00	55,300,000.00	59,065,000.00
Miscellaneous	2O	-	-	-	-	-
Aids and Grants	3	20,000,000.00	20,000,000.00	-	(20,000,000.00)	-
Loans and Other Capital Receipts	4	888,180,000.00	888,180,000.00	109,852,777.61	(778,327,222.39)	55,400,000.00
TOTAL REVENUE		4,768,500,000.00	4,768,500,000.00	3,644,145,997.03	(1,124,354,002.97)	2,851,419,534.52
EXPENDITURE						
Salaries and Allowances	5	858,500,000.00	743,000,000.00	738,659,628.83	4,340,371.17	711,823,350.36
Social Contributions	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	-
Overhead Cost	8	725,000,000.00	816,000,000.00	698,746,211.08	117,253,788.92	513,869,851.85
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	1,230,000,000.00	1,049,500,000.00	895,219,637.51	154,280,362.49	854,745,716.29
Subsidies	11	85,000,000.00	91,500,000.00	37,264,991.53	54,235,008.47	25,241,446.08
Public Debt Charges	12	90,000,000.00	56,500,000.00	37,494,766.56	19,005,233.44	174,408,988.79
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,988,500,000.00	2,756,500,000.00	2,407,385,235.51	349,114,764.49	2,280,089,353.37
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		1,780,000,000.00	2,012,000,000.00	1,236,760,761.52	(1,473,468,767.46)	571,330,181.15
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	120,000,000.00	125,000,000.00	28,037,922.86	96,962,077.14	110,951,636.38
Construction/Provision of Fixed Assets	15B	1,415,000,000.00	1,429,000,000.00	484,665,052.72	944,334,947.28	301,952,081.90
Rehabilitation/Repairs of Fixed Assets	15C	210,000,000.00	187,500,000.00	76,354,664.59	111,145,335.41	31,524,200.00
Preservation of the Environment	15D	10,000,000.00	13,500,000.00	2,998,000.00	10,502,000.00	10,661,000.00
Acquisition of Non Tangible Assets	15E	25,000,000.00	25,000,000.00	-	25,000,000.00	-
TOTAL CAPITAL EXPENDITURE		1,780,000,000.00	1,780,000,000.00	592,055,640.17	1,187,944,359.83	455,088,918.28
TRANSFERS						
Transfers - Payments	13A	-	232,000,000.00	224,778,786.15	7,221,213.85	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	232,000,000.00	224,778,786.15	7,221,213.85	-
SURPLUS/(DEFICIT)		-	-	419,926,335.20	(2,668,634,341.14)	116,241,262.87

FUNAKAYE LOCAL GOVERNMENT

GOMBE STATE OF NIGERIA

Email: funakayelgagombe@gmail.com

Funakaye Local Government Secretariat,
Along Gombe Potiskum Federal High Way,
PMB 003 Bajoga, Gombe State.



Ref. No.: _____

Date: _____

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The following are the summaries of the significant accounting policies adopted by Funakaye 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.

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Treasurer

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2023	ACTUAL 2022
	₦	₦
Note 1: Government Share of FAAC (Statutory Revenue)		
Note 1: Local Government Share of FAAC	3,429,747,219	2,722,174,150
Note 1: Government Share of FAAC (Statutory Revenue) Total	3,429,747,219	2,722,174,150
Note 2: Independent Revenue		
Note 2A: Personal Taxes	-	-
Note 2B: Licences - General	4,530,820	1,406,185
Note 2C: Mining Rents	-	47,700
Note 2D: Fees - General	15,666,240	6,297,350
Note 2E: Fines - General	-	-
Note 2F: Sales - General	-	200,000
Note 2G: Earnings -General	26,536,940	5,551,950
Note 2H: Rent on Government Buildings - General	-	1,000,000
Note 2I: Rent on Land & Others - General	2,212,000	277,200
Note 2J: Repayments - General	300,000	-
Note 2K: Investment Income	-	-
Note 2L: Interest Earned	-	-
Note 2M: Re-Imbursement General	-	-
Note 2N: Rates	55,300,000	59,065,000
Note 2: Independent Revenue Total	104,546,000	73,845,385
Note 3: Aids and Grants		
Note 3A: Domestic Aids	-	-
Note 3B: Foreign Aids	-	-
Note 3C: Domestic Grants	-	-
Note 3D: Foreign Grants	-	-
Note 3: Aids and Grants Total	-	-
Note 4: Loans and Other Capital Receipts		
Note 4A: Loans/ Borrowings Receipt	38,000,000	55,400,000
Note 4B: Other Capital Receipts	71,852,778	-
Note 4C: Transfers	-	-
Note 4: Loans and Other Capital Receipts Total	109,852,778	55,400,000
Note 5: Salaries and Allowances		
Note 5A: Salaries and Allowances	738,659,629	711,823,350
Note 5: Salaries and Allowances Total	738,659,629	711,823,350
Note 6: Social Contribution		
Note 6: Social Contribution	-	-
Note 6: Social Contribution Total	-	-
Note 7: Social Benefits		
Note 7: Social Benefits	-	-
Note 7: Social Benefits Total	-	-

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2023	ACTUAL 2022
	₦	₦
Note 8: Overhead Cost		
Note 8A: Travel and Transport - General	70,100,833	36,530,137
Note 8B: Utilities - General	16,000,000	13,408,182
Note 8C: Materials and Supplies - General	99,408,218	54,281,636
Note 8D: Maintenance Services General	15,802,150	8,299,800
Note 8E: Training General	4,492,909	6,738,727
Note 8F: Other Services - General	211,573,017	145,176,174
Note 8G: Consulting & Professional Services - General	8,239,274	5,650,909
Note 8H: Fuel and Lubricants - General	11,221,600	51,200
Note 8I: Financial Charges General	1,066,593	1,023,100
Note 8J: Miscellaneous Expenses - General	260,841,617	242,709,986
Note 8: Overhead Cost Total	698,746,211	513,869,852
Note 9: Loans and Advances		
Note 9: Staff Loans and Advances - General	-	-
Note 9: Loans and Advances Total	-	-
Note 10: Grants and Contributions		
Note 10A: Local Grants and Contributions	895,219,638	854,745,716
Note 10B: Foreign Grants and Contribution	-	-
Note 10: Grants and Contributions Total	895,219,638	854,745,716
Note 11: Subsidies General		
Note 11A: Subsidy to Government Owned Companies & Parastatals	37,264,992	25,241,446
Note 11B: Subsidy to Private Companies	-	-
Note 11: Subsidies General Total	37,264,992	25,241,446
Note 12: Public Debt Charges		
Note 12: Loans Repayment	37,494,767	174,408,989
Note 12: Public Debt Charges Total	37,494,767	174,408,989
Note 13: Transfers -Payment		
Note 13A: Transfer to Fund Recurrent Expenditure-Payment	224,778,786	-
Note 13B: Transfers-Payments to Individuals	-	-
Note 13: Transfers -Payment Total	224,778,786	-
Note 15: Capital Expenditure		
Note 15A: Purchase of Fixed Assets - General	28,037,923	110,951,636
Note 15B: Construction/Provision of Fixed Assets - General	484,665,053	301,952,082
Note 15C: Rehabilitation/Repairs of Fixed Assets - General	76,354,665	31,524,200
Note 15D: Preservation of the Environment - Gnenral	2,998,000	10,661,000
Note 15E: Acquisition of Non Tangible Assets	-	-
Note 15: Capital Expenditure Total	592,055,640	455,088,918
Note 16: Cash and Bank Balances Held By Treasurer		
Note 16: Cash and Bank Balances Held By Treasurer	1,291,439,883	871,513,548

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2023	ACTUAL 2022
	₦	₦
Note 16: Cash and Bank Balances Held By Treasurer Total	1,291,439,883	871,513,548
Note 17: Advances and Imprests		
Note 17: Advances and Imprests	-	-
Note 17: Advances and Imprests Total	-	-
Note 18: Investments		
Note 18: Investments	-	-
Note 18: Investments Total	-	-
Note 19: Loans Granted		
Note 19: Loans Granted	-	-
Note 19: Loans Granted Total	-	-
Note 20: Deposits - General		
Note 20: Deposits - General	-	-
Note 20: Deposits - General Total	-	-
Note 21: Loans and Debts		
Note 21: Domestic Loan Stock	-	-
Note 21: Loans and Debts Total	-	-
Note : Other Public Funds		
Note : Other Public Funds	-	-
Note : Other Public Funds Total	-	-
Note 22: Unremitted Deductions		
Note 22A: Unremitted Taxes	-	-
Note 22: Unremitted Deductions Total	-	-
Note 23: Current Portion of Long-Term Borrowings		
Note 23: Current Portion of Long-Term Borrowings	-	-
Note 23: Current Portion of Long-Term Borrowings Total	-	-
Note 24: Long-Term Borrowings		
Note 24: Long-Term Borrowings	-	-
Note 24: Long-Term Borrowings Total	-	-
Note 25: Accumulated Surplus/(Deficit)		
Note 25: Accumulated Surplus/(Deficit)	1,291,439,883	871,513,548
Note 25: Accumulated Surplus/(Deficit) Total	1,291,439,883	871,513,548

Note 1: LOCAL GOVERNMENT SHARE OF STATUTORY ALLOCATION

MONTH	2023			2022		
	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL
	₦	₦	₦	₦	₦	₦
JANUARY	173,170,626.51	4,907,596.13	178,078,222.64	131,420,489.61	4,907,596.13	136,328,085.74
FEBRUARY	97,930,767.93	4,907,596.13	102,838,364.06	62,329,215.65	4,907,596.13	67,236,811.78
MARCH	92,967,504.42	4,907,596.13	97,875,100.55	85,607,770.34	4,907,596.13	90,515,366.47
APRIL	128,505,951.06	4,907,596.13	133,413,547.19	130,083,730.09	4,907,596.13	134,991,326.22
MAY	89,862,087.51	4,907,596.13	94,769,683.64	114,181,184.70	4,907,596.13	119,088,780.83
JUNE	138,432,414.35	4,907,596.13	143,340,010.48	96,534,861.92	4,907,596.13	101,442,458.05
JULY	80,361,159.27	-	80,361,159.27	155,467,602.81	4,907,596.13	160,375,198.94
AUGUST	104,341,937.47	-	104,341,937.47	203,258,827.64	4,907,596.13	208,166,423.77
SEPTEMBER	86,768,514.65	8,049,189.78	94,817,704.43	113,853,978.05	4,907,596.13	118,761,574.18
OCTOBER	104,538,189.67	-	104,538,189.67	122,676,482.87	4,907,596.13	127,584,079.00
NOVEMBER	80,834,611.91	-	80,834,611.91	108,245,597.96	4,907,596.13	113,153,194.09
DECEMBER	95,807,139.53	-	95,807,139.53	172,069,088.52	4,907,596.13	176,976,684.65
TOTAL	1,273,520,904.28	37,494,766.56	1,311,015,670.84	1,495,728,830.17	58,891,153.56	1,554,619,983.73

Note 1: LOCAL GOVERNMENT SHARE OF VAT

MONTH	2023	2022
	₦	₦
JANUARY	99,906,825.76	82,471,458.84
FEBRUARY	98,139,485.22	77,763,440.03
MARCH	93,146,659.68	75,367,350.50
APRIL	84,457,663.61	84,084,958.40
MAY	84,176,819.31	79,686,525.69
JUNE	103,608,118.15	82,325,973.99
JULY	112,639,435.40	87,241,879.68
AUGUST	118,662,987.09	74,209,083.98
SEPTEMBER	147,900,378.94	91,852,199.63
OCTOBER	122,926,726.07	78,144,417.80
NOVEMBER	139,608,657.02	95,979,193.79
DECEMBER	146,705,414.13	86,368,676.60
TOTAL	1,351,879,170.36	995,495,158.93

Note 1: LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES

MONTH	2023	2022
	₦	₦
JANUARY	456,910,308.47	1,348,018.45
FEBRUARY	333,006,817.12	30,192,857.21
MARCH	314,399,850.94	25,242,876.25
APRIL	347,920,403.62	-
MAY	399,818,856.67	8,336,820.91
JUNE	423,700,753.14	40,338,168.73
JULY	363,912,214.56	-
AUGUST	410,363,675.16	-
SEPTEMBER	390,308,308.57	5,771,159.46
OCTOBER	383,735,324.46	23,866,007.61
NOVEMBER	376,740,716.82	30,338,408.10
DECEMBER	439,925,806.15	6,624,690.13
TOTAL	4,640,743,035.69	172,059,006.85

Funakaye Local Government Council

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

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
11010101	Statutory Allocation	1,500,000,000.00	1,500,000,000.00	1,311,015,670.84	(188,984,329.16)	1,678,094,238.93
11010102	N/A	-	-	-	-	-
11010103	N/A	-	-	-	-	-
11010104	FAAC Special Allocations	220,000,000.00	220,000,000.00	-	(220,000,000.00)	-
11010105	Receipt of Share of State IGR	20,000,000.00	20,000,000.00	-	(20,000,000.00)	-
11010106	Excess Petroleum Profit Tax (PPT Revenue)	200,000,000.00	200,000,000.00	4,187,686.66	(195,812,313.34)	-
11010107	Exchange Difference	30,000,000.00	30,000,000.00	466,430,940.62	436,430,940.62	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	5,000,000.00	5,000,000.00	-	(5,000,000.00)	-
11010110	Budget Augmentation	10,000,000.00	10,000,000.00	-	(10,000,000.00)	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	-	-	-	-	-
11010113	Equalisation Fund	5,000,000.00	5,000,000.00	47,698,632.91	42,698,632.91	48,584,751.66
11010114	Goods Value Consideration	-	-	-	-	-
11010115	Non Oil Revenue	-	-	111,409,959.89	111,409,959.89	-
11010116	Electronic Money Transfer Levy	-	-	108,571,810.21	108,571,810.21	-
11010117	Other FAAC Transfers	-	-	-	-	-
11010201	Local Government Share of VAT	1,500,000,000.00	1,500,000,000.00	1,351,879,170.36	(148,120,829.64)	995,495,158.93
11010303	Local Government Share of Excess Crude Account	170,000,000.00	170,000,000.00	28,553,347.93	(141,446,652.07)	-
	STATUTORY REVENUE TOTAL	3,660,000,000.00	3,660,000,000.00	3,429,747,219.42	(230,252,780.58)	2,722,174,149.52
	INDEPENDENT REVENUE					
120101	Personal Taxes	500,000.00	500,000.00	-	(500,000.00)	-
120201	Licences - General	5,100,000.00	5,100,000.00	4,530,820.00	(569,180.00)	1,406,185.00
120202	Mining Rents	-	-	-	-	47,700.00
120204	Fees - General	9,520,000.00	9,520,000.00	15,666,240.00	6,146,240.00	6,297,350.00
120205	Fines - General	-	-	-	-	-
120206	Sales - General	1,000,000.00	1,000,000.00	-	(1,000,000.00)	200,000.00
120207	Earnings - General	48,000,000.00	48,000,000.00	26,536,940.00	(21,463,060.00)	5,551,950.00
120208	Rent on Government Buildings - General	-	-	-	-	1,000,000.00
120209	Rent on Land & Others - General	136,000,000.00	136,000,000.00	2,212,000.00	(133,788,000.00)	277,200.00
120210	Repayments - General	-	-	300,000.00	300,000.00	-
120211	Investment Income	200,000.00	200,000.00	-	(200,000.00)	-
120212	Interest Earned	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	55,300,000.00	55,300,000.00	59,065,000.00
	INDEPENDENT REVENUE TOTAL	200,320,000.00	200,320,000.00	104,546,000.00	(95,774,000.00)	73,845,385.00
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS					
130101	Domestic Aids	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-
130203	Domestic Grants	-	-	-	-	-
130204	Foreign Grants	20,000,000.00	20,000,000.00	-	(20,000,000.00)	-
140202	Other Capital Receipts	866,480,000.00	866,480,000.00	71,070,577.61	(795,409,422.39)	-
140301	Domestic Loans/ Borrowings Receipt	20,000,000.00	20,000,000.00	38,000,000.00	18,000,000.00	55,400,000.00
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	1,700,000.00	1,700,000.00	782,200.00	(917,800.00)	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	908,180,000.00	908,180,000.00	109,852,777.61	(798,327,222.39)	55,400,000.00
	TOTAL REVENUE	4,768,500,000.00	4,768,500,000.00	3,644,145,997.03	(1,124,354,002.97)	2,851,419,534.52

Funakaye Local Government Council

GOMBE STATE GOVERNMENT OF NIGERIA FUNAKAYE LOCAL GOVERNMENT COUNCIL DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
Economic Code	DESCRIPTION	Sum of CY APPROVED B	Sum of CY FINAL BUDGET	Sum of ACTUAL CY	Sum of VARIANCE CY	Sum of ACTUAL PY
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)						
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)						
110101 - LOCAL GOVERNMENT SHARE OF FAAC						
11010101	Statutory Allocation	1,500,000,000.00	1,500,000,000.00	1,311,015,670.84	(188,984,329.16)	1,678,094,238.93
11010104	FAAC Special Allocations	220,000,000.00	220,000,000.00	-	(220,000,000.00)	-
11010105	Receipt of Share of State IGR	20,000,000.00	20,000,000.00	-	(20,000,000.00)	-
11010106	Excess Petroleum Profit Tax (PPT Revenue)	200,000,000.00	200,000,000.00	4,187,686.66	(195,812,313.34)	-
11010107	Exchange Difference	30,000,000.00	30,000,000.00	466,430,940.62	436,430,940.62	-
11010109	Recovered Excess Bank Charges	5,000,000.00	5,000,000.00	-	(5,000,000.00)	-
11010110	Budget Augmentation	10,000,000.00	10,000,000.00	-	(10,000,000.00)	-
11010113	Equalisation Fund	5,000,000.00	5,000,000.00	47,698,632.91	42,698,632.91	48,584,751.66
11010115	Non Oil Revenue	-	-	111,409,959.89	111,409,959.89	-
11010116	Electronic Money Transfer Levy	-	-	108,571,810.21	108,571,810.21	-
11010201	Local Government Share of VAT	1,500,000,000.00	1,500,000,000.00	1,351,879,170.36	(148,120,829.64)	995,495,158.93
11010303	Local Government Share of Excess Crude Account	170,000,000.00	170,000,000.00	28,553,347.93	(141,446,652.07)	-
110101 - LOCAL GOVERNMENT SHARE OF FAAC Total		3,660,000,000.00	3,660,000,000.00	3,429,747,219.42	(230,252,780.58)	2,722,174,149.52
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total		3,660,000,000.00	3,660,000,000.00	3,429,747,219.42	(230,252,780.58)	2,722,174,149.52
12 - INDEPENDENT REVENUE						
1201 - TAX REVENUE						
120101 - PERSONAL TAXES						
12010104	Stamp Duty	500,000.00	500,000.00	-	(500,000.00)	-
120101 - PERSONAL TAXES Total		500,000.00	500,000.00	-	(500,000.00)	-
1201 - TAX REVENUE Total		500,000.00	500,000.00	-	(500,000.00)	-
1202 - NON-TAX REVENUE						
120201 - LICENCES - GENERAL						
12020102	Goldsmiths & Gold Dealer Licences	-	-	1,386,000.00	1,386,000.00	-
12020105	Radio/Television Station Licences	100,000.00	100,000.00	-	(100,000.00)	-
12020107	Boats & Canoe (Small Craft) Licence	50,000.00	50,000.00	-	(50,000.00)	-
12020109	Registration of Voluntary Organizations	100,000.00	100,000.00	209,360.00	109,360.00	14,000.00
12020110	Inland Water-Way Licence	150,000.00	150,000.00	-	(150,000.00)	-
12020111	Bake House Licence	70,000.00	70,000.00	-	(70,000.00)	-
12020112	Bicycles Licence & Hire Permits	-	-	-	-	20,000.00
12020113	Brickmaking, Etc Licence	-	-	-	-	-
12020116	Cattle Dealer Licences	100,000.00	100,000.00	700,000.00	600,000.00	612,650.00
12020117	Dried Fish & Meat Licences	-	-	-	-	-
12020119	Fishing Permits	30,000.00	30,000.00	74,000.00	44,000.00	-
12020120	Hawker's Permits	100,000.00	100,000.00	5,000.00	(95,000.00)	-
12020122	Produce Buying Licences	550,000.00	550,000.00	23,000.00	(527,000.00)	-
12020124	Abattoir/Slaughter Licences	250,000.00	250,000.00	55,000.00	(195,000.00)	40,000.00
12020126	Hiring Services	1,500,000.00	1,500,000.00	669,360.00	(830,640.00)	-
12020128	Borehole Drilling Licences	100,000.00	100,000.00	-	(100,000.00)	-
12020130	Cinematograph Licences	200,000.00	200,000.00	-	(200,000.00)	-
12020137	Trade Permit Licences	1,500,000.00	1,500,000.00	1,133,000.00	(367,000.00)	719,535.00
12020138	Forestry/Timber Licence	300,000.00	300,000.00	276,100.00	(23,900.00)	-
120201 - LICENCES - GENERAL Total		5,100,000.00	5,100,000.00	4,530,820.00	(569,180.00)	1,406,185.00
120202 - MINING RENTS						
12020201	Mining Fees	-	-	-	-	47,700.00
120202 - MINING RENTS Total		-	-	-	-	47,700.00
120204 - FEES - GENERAL						
12020404	Trade Union Fees	-	-	-	-	-
12020417	Contractor Registration Fees	200,000.00	200,000.00	780,000.00	580,000.00	-
12020425	Disinfection of Produce Fees	500,000.00	500,000.00	10,000.00	(490,000.00)	-
12020427	Tender Fees	-	-	-	-	-
12020436	Bill Board Advertisement Fees	100,000.00	100,000.00	200,000.00	100,000.00	-
12020442	Association Fees	120,000.00	120,000.00	37,000.00	(83,000.00)	148,500.00
12020443	Birth & Death Registration Fees	-	-	-	-	-
12020445	Change of Ownership Fees	500,000.00	500,000.00	580,100.00	80,100.00	-
12020446	Agricultural/Vetinary Services Fees	-	-	286,000.00	286,000.00	-
12020449	Business/Trade Operating Fees	3,000,000.00	3,000,000.00	2,729,160.00	(270,840.00)	3,823,600.00
12020450	Inspection Fees	300,000.00	300,000.00	260,000.00	(40,000.00)	-
12020451	Timber & Forest Fees	300,000.00	300,000.00	8,000.00	(292,000.00)	-
12020453	Applications Fees	-	-	240,000.00	240,000.00	-
12020454	Parking Fees	1,000,000.00	1,000,000.00	6,065,620.00	5,065,620.00	71,000.00
12020458	Unity/Staff/Other School Fees/Levies	-	-	690,000.00	690,000.00	-
12020459	Right of Occupancy Fees	1,000,000.00	1,000,000.00	1,362,000.00	362,000.00	145,000.00
12020460	Building Plan Approval Fees	500,000.00	500,000.00	1,356,360.00	856,360.00	556,500.00
12020463	Hospital Service Registration Fees	-	-	420,000.00	420,000.00	-

Funakaye Local Government Council

DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
12020466	Indigenship Registration Fees	2,000,000.00	2,000,000.00	642,000.00	(1,358,000.00)	1,552,750.00
12020478	Workshop Fees	-	-	-	-	-
120204 - FEES - GENERAL Total		9,520,000.00	9,520,000.00	15,666,240.00	6,146,240.00	6,297,350.00
120206 - SALES - GENERAL						
12020620	Sales of Other Government Properties	1,000,000.00	1,000,000.00	-	(1,000,000.00)	200,000.00
120206 - SALES - GENERAL Total		1,000,000.00	1,000,000.00	-	(1,000,000.00)	200,000.00
120207 - EARNINGS -GENERAL						
12020704	Earnings From the Use of Govt. Vehicles	1,000,000.00	1,000,000.00	-	(1,000,000.00)	1,070,000.00
12020706	Earnings From Toll Gates	-	-	-	-	3,811,950.00
12020708	Earnings From Agricultural Produce	2,000,000.00	2,000,000.00	12,836,240.00	10,836,240.00	384,500.00
12020711	Earnings From Commercial Activities	45,000,000.00	45,000,000.00	13,700,700.00	(31,299,300.00)	285,500.00
120207 - EARNINGS -GENERAL Total		48,000,000.00	48,000,000.00	26,536,940.00	(21,463,060.00)	5,551,950.00
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL						
12020803	Rent on Govt. Buildings	-	-	-	-	1,000,000.00
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL Total		-	-	-	-	1,000,000.00
120209 - RENT ON LAND & OTHERS - GENERAL						
12020901	Rent on Govt. Land	135,000,000.00	135,000,000.00	1,262,000.00	(133,738,000.00)	100,000.00
12020903	Rents & Premium on the Allocation of Land	1,000,000.00	1,000,000.00	950,000.00	(50,000.00)	-
12020904	Rents of Plots & Sites Services Programme	-	-	-	-	177,200.00
120209 - RENT ON LAND & OTHERS - GENERAL Total		136,000,000.00	136,000,000.00	2,212,000.00	(133,788,000.00)	277,200.00
120210 - REPAYMENTS - GENERAL						
12021006	Refunds	-	-	300,000.00	300,000.00	-
120210 - REPAYMENTS - GENERAL Total		-	-	300,000.00	300,000.00	-
120211 - INVESTMENT INCOME						
12021103	Other Investment Income	200,000.00	200,000.00	-	(200,000.00)	-
120211 - INVESTMENT INCOME Total		200,000.00	200,000.00	-	(200,000.00)	-
120214 - RATES						
12021401	Tenement Rate	-	-	55,000,000.00	55,000,000.00	59,065,000.00
12021404	Ground Rent	-	-	300,000.00	300,000.00	-
120214 - RATES Total		-	-	55,300,000.00	55,300,000.00	59,065,000.00
1202 - NON-TAX REVENUE Total		199,820,000.00	199,820,000.00	104,546,000.00	(95,274,000.00)	73,845,385.00
13 - AID AND GRANTS						
1302 - GRANTS						
130204 - FOREIGN GRANTS						
13020401	Foreign Grants	20,000,000.00	20,000,000.00	-	(20,000,000.00)	-
130204 - FOREIGN GRANTS Total		20,000,000.00	20,000,000.00	-	(20,000,000.00)	-
1302 - GRANTS Total		20,000,000.00	20,000,000.00	-	(20,000,000.00)	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS						
1402 - OTHER CAPITAL RECEIPTS						
140202 - OTHER CAPITAL RECEIPTS						
14020201	Other Capital Receipts	866,480,000.00	866,480,000.00	-	(866,480,000.00)	-
14020203	Ecological Fund Receipts	-	-	71,070,577.61	71,070,577.61	-
140202 - OTHER CAPITAL RECEIPTS Total		866,480,000.00	866,480,000.00	71,070,577.61	(795,409,422.39)	-
1402 - OTHER CAPITAL RECEIPTS Total		866,480,000.00	866,480,000.00	71,070,577.61	(795,409,422.39)	-
1403 - LOANS/ BORROWINGS RECEIPT						
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT						
14030101	Domestic Loans/ Borrowings from Financial Institutions	20,000,000.00	20,000,000.00	38,000,000.00	18,000,000.00	-
14030102	Domestic Loans/ Borrowings from Other Government Entities	-	-	-	-	55,400,000.00
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total		20,000,000.00	20,000,000.00	38,000,000.00	18,000,000.00	55,400,000.00
1403 - LOANS/ BORROWINGS RECEIPT Total		20,000,000.00	20,000,000.00	38,000,000.00	18,000,000.00	55,400,000.00
1407 - EXTRAORDINARY ITEMS						
140701 - EXTRAORDINARY ITEMS						
14070102	Unspecified Revenue	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
14070103	Recoveries (Stolen & Other Funds)	700,000.00	700,000.00	782,200.00	82,200.00	-
140701 - EXTRAORDINARY ITEMS Total		1,700,000.00	1,700,000.00	782,200.00	(917,800.00)	-
1407 - EXTRAORDINARY ITEMS Total		1,700,000.00	1,700,000.00	782,200.00	(917,800.00)	-

Funakaye Local Government Council

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

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
2	EXPENDITURES					
21	Personnel Cost					
21010101	Salary (Excluding CRF Charges Salaries/Allowances)	762,000,000.00	739,000,000.00	736,609,917.54	2,390,082.46	708,280,350.36
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	40,000,000.00	1,500,000.00	649,711.29	850,288.71	-
210201	Allowances	56,500,000.00	2,500,000.00	1,400,000.00	1,100,000.00	3,543,000.00
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	-	-	-	-	-
	Personnel Cost Total	858,500,000.00	743,000,000.00	738,659,628.83	4,340,371.17	711,823,350.36
2202	Overhead Cost					
220201	Travels and Transport - General	18,000,000.00	73,500,000.00	70,100,833.49	3,399,166.51	36,530,136.89
220202	Utilities - General	1,000,000.00	19,000,000.00	16,000,000.00	3,000,000.00	13,408,181.83
220203	Materials and Supplies - General	102,000,000.00	131,000,000.00	99,408,217.91	31,591,782.09	54,281,636.36
220204	Maintenance Services - General	18,000,000.00	28,000,000.00	15,802,150.00	12,197,850.00	8,299,800.00
220205	Training - General	10,000,000.00	10,000,000.00	4,492,909.08	5,507,090.92	6,738,726.62
220206	Other Services - General	229,000,000.00	221,000,000.00	211,573,016.50	9,426,983.50	145,176,174.30
220207	Consulting and Professional Services	20,000,000.00	15,000,000.00	8,239,273.82	6,760,726.18	5,650,909.04
220208	Fuel and Lubricants	1,500,000.00	28,500,000.00	11,221,600.00	17,278,400.00	51,200.00
220209	Financial Charges	5,000,000.00	2,000,000.00	1,066,593.33	933,406.67	1,023,100.45
220210	Miscellaneous Expenses	320,500,000.00	288,000,000.00	260,841,616.95	27,158,383.05	242,709,986.36
	Overhead Cost Total	725,000,000.00	816,000,000.00	698,746,211.08	117,253,788.92	513,869,851.85
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	1,230,000,000.00	1,049,500,000.00	895,219,637.51	154,280,362.49	854,745,716.29
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	1,230,000,000.00	1,049,500,000.00	895,219,637.51	154,280,362.49	854,745,716.29
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	85,000,000.00	91,500,000.00	37,264,991.53	54,235,008.47	25,241,446.08
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	85,000,000.00	91,500,000.00	37,264,991.53	54,235,008.47	25,241,446.08
2206	Public Debt Charges					
2206	Loans Repayment	90,000,000.00	56,500,000.00	37,494,766.56	19,005,233.44	174,408,988.79
	Public Debt Charges Total	90,000,000.00	56,500,000.00	37,494,766.56	19,005,233.44	174,408,988.79
2207	Transfers - Payment					
2207	Transfers - Payment	-	232,000,000.00	224,778,786.15	7,221,213.85	-
	Transfers Payment - Total	-	232,000,000.00	224,778,786.15	7,221,213.85	-
23	Capital Expenditure					
230101	Purchase of Fixed Assets	120,000,000.00	125,000,000.00	28,037,922.86	96,962,077.14	110,951,636.38
230201	Construction/Provision of Fixed Assets	1,415,000,000.00	1,429,000,000.00	484,665,052.72	944,334,947.28	301,952,081.90
230301	Rehabilitation/Repairs of Fixed Assets	210,000,000.00	187,500,000.00	76,354,664.59	111,145,335.41	31,524,200.00
230401	Preservation of the Environment	10,000,000.00	13,500,000.00	2,998,000.00	10,502,000.00	10,661,000.00
230501	Acquisition of Non Tangible Assets	25,000,000.00	25,000,000.00	-	25,000,000.00	-
	Capital Expenditure Total	1,780,000,000.00	1,780,000,000.00	592,055,640.17	1,187,944,359.83	455,088,918.28
	TOTAL EXPENDITURE	4,768,500,000.00	4,768,500,000.00	3,224,219,661.83	1,544,280,338.17	2,735,178,271.65

Funakaye Local Government Council

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

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
21 - PERSONNEL COST						
2101 - SALARY						
210101 - SALARIES AND WAGES						
21010101	Salary (Excluding CRF Charges Salaries/Allowances)	762,000,000.00	739,000,000.00	736,609,917.54	2,390,082.46	708,280,350.36
21010103	Consolidated Revenue Charges - Salaries/Allowances	40,000,000.00	1,500,000.00	649,711.29	850,288.71	0.00
210101 - SALARIES AND WAGES Total		802,000,000.00	740,500,000.00	737,259,628.83	3,240,371.17	708,280,350.36
2101 - SALARY Total		802,000,000.00	740,500,000.00	737,259,628.83	3,240,371.17	708,280,350.36
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS						
210201 - ALLOWANCES						
21020101	Non Regular Allowances	56,500,000.00	2,500,000.00	1,400,000.00	1,100,000.00	3,543,000.00
210201 - ALLOWANCES Total		56,500,000.00	2,500,000.00	1,400,000.00	1,100,000.00	3,543,000.00
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS Total		56,500,000.00	2,500,000.00	1,400,000.00	1,100,000.00	3,543,000.00
21 - PERSONNEL COST Total		858,500,000.00	743,000,000.00	738,659,628.83	4,340,371.17	711,823,350.36
22 - OTHER RECURRENT COSTS						
2202 - OVERHEAD COST						
220201 - TRAVEL AND TRANSPORT - GENERAL						
22020101	Local Travel & Transport: Training	16,000,000.00	23,500,000.00	22,826,300.03	673,699.97	19,201,963.69
22020102	Local Travel & Transport: Others	2,000,000.00	44,000,000.00	43,234,533.46	765,466.54	17,328,173.20
22020103	International Travel & Transport: Training	0.00	1,000,000.00	500,000.00	500,000.00	0.00
22020104	International Travel & Transport: Others	0.00	5,000,000.00	3,540,000.00	1,460,000.00	0.00
220201 - TRAVEL AND TRANSPORT - GENERAL Total		18,000,000.00	73,500,000.00	70,100,833.49	3,399,166.51	36,530,136.89
220202 - UTILITIES - GENERAL						
22020201	Electricity Charges	0.00	0.00	0.00	0.00	0.00
22020205	Water Rates	0.00	18,000,000.00	16,000,000.00	2,000,000.00	12,788,181.83
22020210	Software Charges/License Renewal	1,000,000.00	1,000,000.00	0.00	1,000,000.00	620,000.00
220202 - UTILITIES - GENERAL Total		1,000,000.00	19,000,000.00	16,000,000.00	3,000,000.00	13,408,181.83
220203 - MATERIALS AND SUPPLIES - GENERAL						
22020301	Office Stationeries/Computer Consumables	6,000,000.00	21,000,000.00	19,148,500.01	1,851,499.99	8,059,636.36
22020304	Magazines and Periodicals	2,000,000.00	2,000,000.00	100,000.00	1,900,000.00	498,000.00
22020305	Printing of Non Security Documents	6,000,000.00	6,000,000.00	2,057,620.00	3,942,380.00	3,360,000.00
22020306	Printing of Security Documents	4,000,000.00	11,000,000.00	9,595,800.00	1,404,200.00	4,940,000.00
22020307	Drugs/Laboratory/Medical Supplies	50,000,000.00	50,000,000.00	33,277,797.90	16,722,202.10	19,023,000.00
22020310	Teaching Aids/Instructional Materials	10,000,000.00	10,000,000.00	8,866,000.00	1,134,000.00	10,237,000.00
22020311	Food stuff/Catering Materials Supplies	20,000,000.00	27,000,000.00	25,490,500.00	1,509,500.00	7,874,000.00
22020312	Production, Publication and Circulation of Annual Financial Statements	2,000,000.00	2,000,000.00	0.00	2,000,000.00	290,000.00
22020313	Production of Reports to Public Accounts Committee (PAC)	2,000,000.00	2,000,000.00	872,000.00	1,128,000.00	0.00
220203 - MATERIALS AND SUPPLIES - GENERAL Total		102,000,000.00	131,000,000.00	99,408,217.91	31,591,782.09	54,281,636.36
220204 - MAINTENANCE SERVICES GENERAL						
22020401	Maintenance of Motor Vehicles/Transport Equipment	5,000,000.00	5,000,000.00	1,849,000.00	3,151,000.00	1,495,000.00
22020402	Maintenance of Office Furniture	1,000,000.00	1,000,000.00	120,000.00	880,000.00	20,000.00
22020403	Maintenance of Office Building/Residential Qtrs	3,000,000.00	3,000,000.00	1,101,550.00	1,898,450.00	1,600,000.00
22020405	Maintenance of Plant and Generators	2,000,000.00	2,000,000.00	108,600.00	1,891,400.00	0.00
22020406	Other Maintenance Services	2,000,000.00	2,000,000.00	496,000.00	1,504,000.00	677,800.00
22020411	Maintenance of Communication Equipment	0.00	0.00	0.00	0.00	0.00
22020412	Maintenance of Market/Public Places	3,000,000.00	3,000,000.00	1,530,000.00	1,470,000.00	35,000.00
22020413	Minor Road Maintenance	2,000,000.00	12,000,000.00	10,597,000.00	1,403,000.00	4,472,000.00
220204 - MAINTENANCE SERVICES GENERAL Total		18,000,000.00	28,000,000.00	15,802,150.00	12,197,850.00	8,299,800.00
220205 - TRAINING GENERAL						
22020503	Cont. to Local Govt. Service Comm. Training Fund	10,000,000.00	10,000,000.00	4,492,909.08	5,507,090.92	6,738,726.62
220205 - TRAINING GENERAL Total		10,000,000.00	10,000,000.00	4,492,909.08	5,507,090.92	6,738,726.62
220206 - OTHER SERVICES - GENERAL						
22020601	Security Services	200,000,000.00	80,000,000.00	77,584,816.50	2,415,183.50	133,923,974.30
22020603	Residential Rent	7,000,000.00	7,000,000.00	7,000,000.00	0.00	3,000,000.00
22020604	Security Vote (Including Operations)	0.00	112,000,000.00	110,000,000.00	2,000,000.00	0.00
22020605	Cleaning and Fumigation Services	12,000,000.00	12,000,000.00	8,553,200.00	3,446,800.00	7,221,200.00
22020607	Rescue Service	10,000,000.00	10,000,000.00	8,435,000.00	1,565,000.00	1,031,000.00
220206 - OTHER SERVICES - GENERAL Total		229,000,000.00	221,000,000.00	211,573,016.50	9,426,983.50	145,176,174.30
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL						
22020701	Financial Consulting	1,000,000.00	1,000,000.00	462,818.82	537,181.18	520,000.00
22020702	Information Technology Consulting	0.00	0.00	0.00	0.00	0.00
22020705	Architectural Services	0.00	0.00	0.00	0.00	0.00
22020706	Surveying Services	1,000,000.00	1,000,000.00	381,000.00	619,000.00	0.00
22020707	Agricultural Consulting	2,000,000.00	2,000,000.00	1,400,000.00	600,000.00	980,000.00
22020708	Medical Consulting	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00

Funakaye Local Government Council

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
22020709	Auditing of Accounts	15,000,000.00	5,000,000.00	2,450,000.00	2,550,000.00	4,150,909.04
22020710	Other Consultancy Services	0.00	5,000,000.00	3,545,455.00	1,454,545.00	0.00
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total		20,000,000.00	15,000,000.00	8,239,273.82	6,760,726.18	5,650,909.04
220208 - FUEL AND LUBRICANTS - GENERAL						
22020801	Motor Vehicle Fuel Cost	1,500,000.00	1,500,000.00	483,000.00	1,017,000.00	51,200.00
22020802	Other Transport Equipments Fuel Cost	0.00	12,000,000.00	10,024,000.00	1,976,000.00	0.00
22020803	Plant/Generator Fuel Cost	0.00	15,000,000.00	714,600.00	14,285,400.00	0.00
220208 - FUEL AND LUBRICANTS - GENERAL Total		1,500,000.00	28,500,000.00	11,221,600.00	17,278,400.00	51,200.00
220209 - FINANCIAL CHARGES GENERAL						
22020901	Bank Charges (Other than Interest)	5,000,000.00	2,000,000.00	1,066,593.33	933,406.67	1,023,100.45
220209 - FINANCIAL CHARGES GENERAL Total		5,000,000.00	2,000,000.00	1,066,593.33	933,406.67	1,023,100.45
220210 - MISCELLANEOUS EXPENSES - GENERAL						
22021001	Refreshment and Meals	20,000,000.00	35,000,000.00	32,257,094.64	2,742,905.36	16,957,700.00
22021002	Honorarium and Sitting Allowance	60,000,000.00	30,000,000.00	27,320,000.00	2,680,000.00	33,476,000.00
22021003	Publicity and Advertisements	3,000,000.00	3,000,000.00	1,020,000.00	1,980,000.00	0.00
22021004	Medical Expenses - Local	10,000,000.00	6,000,000.00	5,150,500.00	849,500.00	6,375,000.00
22021007	Welfare Packages	50,000,000.00	67,500,000.00	66,441,727.30	1,058,272.70	41,292,000.00
22021009	Sporting Activities	5,000,000.00	5,000,000.00	2,392,000.00	2,608,000.00	5,930,000.00
22021014	Annual Budget Expenses and Administration	7,000,000.00	20,000,000.00	18,952,195.01	1,047,804.99	5,325,000.00
22021020	Election-Logistic Support	19,000,000.00	12,500,000.00	11,500,000.00	1,000,000.00	0.00
22021021	Special Days/Celebrations	3,000,000.00	14,000,000.00	12,980,000.00	1,020,000.00	2,000,000.00
22021022	Youth Corpers Allowance	2,000,000.00	4,000,000.00	3,350,000.00	650,000.00	2,840,000.00
22021023	Other Miscellaneous Expenses	36,500,000.00	18,500,000.00	16,721,100.00	1,778,900.00	29,146,650.00
22021024	Monitoring and Evaluation	0.00	2,500,000.00	1,898,000.00	602,000.00	0.00
22021025	Daily Rate Allowances	0.00	5,000,000.00	3,471,000.00	1,529,000.00	0.00
22021041	Contingency	5,000,000.00	1,500,000.00	500,000.00	1,000,000.00	7,422,000.00
22021047	Covid-19 Logistics and Intervention Fund	15,000,000.00	2,000,000.00	0.00	2,000,000.00	15,755,636.36
22021048	Development Facilitators & Logistics	85,000,000.00	55,000,000.00	51,068,000.00	3,932,000.00	76,190,000.00
22021049	Disease Control	0.00	6,500,000.00	5,820,000.00	680,000.00	0.00
220210 - MISCELLANEOUS EXPENSES - GENERAL Total		320,500,000.00	288,000,000.00	260,841,616.95	27,158,383.05	242,709,986.36
2202 - OVERHEAD COST Total		725,000,000.00	816,000,000.00	698,746,211.08	117,253,788.92	513,869,851.85
2204 - GRANTS AND CONTRIBUTIONS - GENERAL						
220401 - LOCAL GRANTS AND CONTRIBUTIONS						
22040101	Grant to Other Governments - Current	30,000,000.00	2,000,000.00	0.00	2,000,000.00	1,677,818.18
22040109	Grants to Communities/NGOs	23,000,000.00	3,000,000.00	0.00	3,000,000.00	7,236,000.00
22040110	Grants to Academic Institutions	800,000,000.00	175,000,000.00	168,840,907.30	6,159,092.70	706,055,585.23
22040111	Contribution to Traditional Councils	50,000,000.00	50,000,000.00	22,673,818.18	27,326,181.82	18,748,818.18
22040112	Contribution to Min. for LG/Bureau for Adm. Expenses	12,000,000.00	14,500,000.00	13,440,934.08	1,059,065.92	16,833,345.90
22040116	Contribution to Local Government Education Authority	0.00	485,000,000.00	478,683,550.59	6,316,449.41	0.00
22040117	Contribution to Primary Health Care Development Agency	10,000,000.00	10,000,000.00	400,000.00	9,600,000.00	0.00
22040118	Contribution to Local government Staff Pension Board	235,000,000.00	235,000,000.00	207,436,336.46	27,563,663.54	103,960,148.80
22040119	Contribution to Auditor General for Local Governments	70,000,000.00	70,000,000.00	0.00	70,000,000.00	234,000.00
22040120	Contribution to Local Government Service Commission	0.00	5,000,000.00	3,744,090.90	1,255,909.10	0.00
220401 - LOCAL GRANTS AND CONTRIBUTIONS Total		1,230,000,000.00	1,049,500,000.00	895,219,637.51	154,280,362.49	854,745,716.29
2204 - GRANTS AND CONTRIBUTIONS - GENERAL Total		1,230,000,000.00	1,049,500,000.00	895,219,637.51	154,280,362.49	854,745,716.29
2205 - SUBSIDIES GENERAL						
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS						
22050105	Education Subsidy	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00
22050106	Agricultural Inputs Subsidy	30,000,000.00	36,500,000.00	35,064,991.53	1,435,008.47	23,641,446.08
22050107	Health Subsidy	5,000,000.00	5,000,000.00	1,050,000.00	3,950,000.00	0.00
22050108	Religious Pilgrimage Subsidy	10,000,000.00	10,000,000.00	1,150,000.00	8,850,000.00	1,600,000.00
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS Total		85,000,000.00	91,500,000.00	37,264,991.53	54,235,008.47	25,241,446.08
2205 - SUBSIDIES GENERAL Total		85,000,000.00	91,500,000.00	37,264,991.53	54,235,008.47	25,241,446.08
2206 - PUBLIC DEBT CHARGES						
220601 - LOANS REPAYMENT						
22060101	Internal Loans	70,000,000.00	40,000,000.00	37,494,766.56	2,505,233.44	174,408,988.79
22060106	Other Funds	20,000,000.00	16,500,000.00	0.00	16,500,000.00	0.00
220601 - LOANS REPAYMENT Total		90,000,000.00	56,500,000.00	37,494,766.56	19,005,233.44	174,408,988.79
2206 - PUBLIC DEBT CHARGES Total		90,000,000.00	56,500,000.00	37,494,766.56	19,005,233.44	174,408,988.79
2207 - TRANSFERS-PAYMENT						
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT						
22070106	Settlement of Liabilities	0.00	12,000,000.00	10,000,000.00	2,000,000.00	0.00
22070107	Transfer to Other Local Government Council	0.00	40,000,000.00	36,000,000.00	4,000,000.00	0.00
22070108	Transfer to Joint Account	0.00	180,000,000.00	178,778,786.15	1,221,213.85	0.00
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT Total		0.00	232,000,000.00	224,778,786.15	7,221,213.85	0.00

Funakaye Local Government Council

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
2207 - TRANSFERS-PAYMENT Total		0.00	232,000,000.00	224,778,786.15	7,221,213.85	0.00
22 - OTHER RECURRENT COSTS Total		2,130,000,000.00	2,245,500,000.00	1,893,504,392.83	351,995,607.17	1,568,266,003.01
23 - CAPITAL EXPENDITURE						
2301 - PURCHASE OF FIXED ASSETS - GENERAL						
230101 - PURCHASE OF FIXED ASSETS - GENERAL						
23010101	Purchase/Acquisition of Land	40,000,000.00	40,000,000.00	22,205,286.50	17,794,713.50	0.00
23010105	Purchase of Motor Vehicles	0.00	2,000,000.00	1,000,000.00	1,000,000.00	52,647,636.38
23010106	Purchase of Vans	0.00	0.00	0.00	0.00	0.00
23010112	Purchase of Office Furniture and Fittings	0.00	3,000,000.00	1,395,000.00	1,605,000.00	0.00
23010113	Purchase of Computers	5,000,000.00	5,000,000.00	2,937,636.36	2,062,363.64	58,304,000.00
23010119	Purchase of Power Generating Set	5,000,000.00	5,000,000.00	500,000.00	4,500,000.00	0.00
23010124	Purchase of Teaching/Learning Aid Equipment	65,000,000.00	65,000,000.00	0.00	65,000,000.00	0.00
23010127	Purchase of Agricultural Equipment/Irrigation	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
230101 - PURCHASE OF FIXED ASSETS - GENERAL Total		120,000,000.00	125,000,000.00	28,037,922.86	96,962,077.14	110,951,636.38
2301 - PURCHASE OF FIXED ASSETS - GENERAL Total		120,000,000.00	125,000,000.00	28,037,922.86	96,962,077.14	110,951,636.38
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
23020103	Construction/Provision of Electricity	200,000,000.00	200,000,000.00	27,630,000.00	172,370,000.00	3,896,500.00
23020104	Construction/Provision of Housing	30,000,000.00	30,000,000.00	0.00	30,000,000.00	750,000.00
23020105	Construction/Provision of Water Facilities	45,000,000.00	45,000,000.00	5,000,800.00	39,999,200.00	7,002,500.00
23020106	Construction/Provision of Hospital/Health Centers	0.00	9,500,000.00	8,000,000.00	1,500,000.00	0.00
23020114	Construction/Provision of Roads	800,000,000.00	800,000,000.00	394,736,777.45	405,263,222.55	287,273,081.90
23020115	Construction/Provision of Rail- ways	0.00	2,500,000.00	1,190,000.00	1,310,000.00	0.00
23020116	Construction/Provision of Water -Ways	80,000,000.00	80,000,000.00	47,607,475.27	32,392,524.73	3,030,000.00
23020118	Construction/Provision of Infrastructure	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
23020122	Construction of Boundary Pillars/Right Ways	0.00	2,000,000.00	500,000.00	1,500,000.00	0.00
23020123	Construction of Traffic Lights/Street Lights	150,000,000.00	150,000,000.00	0.00	150,000,000.00	0.00
23020124	Construction of Markets/Parks	60,000,000.00	60,000,000.00	0.00	60,000,000.00	0.00
23020126	Construction/Provision of Cemeteries	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
23020127	Construction/Provision of ICT Infrastructures	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		1,415,000,000.00	1,429,000,000.00	484,665,052.72	944,334,947.28	301,952,081.90
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		1,415,000,000.00	1,429,000,000.00	484,665,052.72	944,334,947.28	301,952,081.90
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
23030101	Rehabilitation/Repairs - Residential Building	0.00	2,000,000.00	500,000.00	1,500,000.00	0.00
23030102	Rehabilitation/Repairs - Electricity	0.00	16,000,000.00	14,306,000.00	1,694,000.00	0.00
23030104	Rehabilitation/Repairs - Water Facilities	30,000,000.00	30,000,000.00	14,394,000.00	15,606,000.00	18,945,700.00
23030105	Rehabilitation/Repairs - Hospital/Health Centers	50,000,000.00	10,000,000.00	5,093,000.00	4,907,000.00	0.00
23030106	Rehabilitation/Repairs - Public Schools	50,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
23030112	Rehabilitation/Repairs - Agricultural Facilities	0.00	2,000,000.00	511,300.00	1,488,700.00	0.00
23030113	Rehabilitation/Repairs - Roads	0.00	40,000,000.00	36,472,364.59	3,527,635.41	0.00
23030115	Rehabilitation/Repairs - Water Ways	40,000,000.00	40,000,000.00	3,538,000.00	36,462,000.00	3,579,500.00
23030121	Rehabilitation/Repairs - Office Buildings	40,000,000.00	40,000,000.00	560,000.00	39,440,000.00	8,999,000.00
23030122	Rehabilitation/Repairs - Boundaries	0.00	2,500,000.00	980,000.00	1,520,000.00	0.00
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		210,000,000.00	187,500,000.00	76,354,664.59	111,145,335.41	31,524,200.00
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		210,000,000.00	187,500,000.00	76,354,664.59	111,145,335.41	31,524,200.00
2304 - PRESERVATION OF THE ENVIRONMENT - GNENRAL						
230401 - PRESERVATION OF THE ENVIRONMENT - GNENRAL						
23040101	Tree Planting	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,661,000.00
23040102	Erosion & Flood Control	0.00	3,500,000.00	2,998,000.00	502,000.00	0.00
230401 - PRESERVATION OF THE ENVIRONMENT - GNENRAL Total		10,000,000.00	13,500,000.00	2,998,000.00	10,502,000.00	10,661,000.00
2304 - PRESERVATION OF THE ENVIRONMENT - GNENRAL Total		10,000,000.00	13,500,000.00	2,998,000.00	10,502,000.00	10,661,000.00
2305 - ACQUISITION OF NON TANGIBLE ASSETS						
230501 - ACQUISITION OF NON TANGIBLE ASSETS						
23050101	Research and Development	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
23050102	Computer Software Acquisition	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00
230501 - ACQUISITION OF NON TANGIBLE ASSETS Total		25,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00
2305 - ACQUISITION OF NON TANGIBLE ASSETS Total		25,000,000.00	25,000,000.00	0.00	25,000,000.00	0.00
23 - CAPITAL EXPENDITURE Total		1,780,000,000.00	1,780,000,000.00	592,055,640.17	1,187,944,359.83	455,088,918.28