

THE REPORT

OF

AUDITOR GENERAL
(LOCAL GOVERNMENTS)
GOMBE STATE

ON THE

Audited Financial Statements of
the 11 local Government Councils

FOR THE YEAR ENDED
31st December, 2024

SECRET

OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

TELEGRAM: _____
TELEPHONE: _____



Ref: No _____

P.M.B: _____

Gombe,
Gombe State

Date: _____



AGLG/OFF/S/68/V.I/106

24th Sept, 2025.

His Excellency,
The Executive Governor,
Gombe State.

**FORWARDING OF REPORT OF THE AUDITOR GENERAL FOR LOCAL
GOVERNMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024**

I have the honour to submit to **His Excellency** One (1) copy of annual report on the account's of the Eleven (11) Local Government Councils of the State for the **Financial Year Ended 31st December 2024**.

His Excellency, may wish to know that the same has been forwarded to the **Gombe State House of Assembly** for their necessary action.

I appreciate the immeasurable support and attention your government is continuously giving to this Office, to effectively discharge its mandate.

Submitted for your information and record, please.

Muhammad Babbayo Abdulummini FCNA
Auditor General

SECRET

OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

TELEGRAM: _____
TELEPHONE: _____



Ref: No _____
P.M.B: _____
Gombe,
Gombe State
Date: _____

AGLG/OFF/S/68/V.I/106

24th Sept, 2025.

The Clerk,
Gombe State House of Assembly,
Gombe,
Gombe State.

OFFICE OF THE CLERK
GOMBE STATE HOUSE OF ASSEMBLY
RECEIVED
SIGN...
DATE... 26/09/2025

**FORWARDING OF REPORT OF THE AUDITOR GENERAL FOR LOCAL
GOVERNMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024**

I have the honour to submit to **The Honourable House** Thirty (30) copies of annual report on the account's of the Eleven (11) Local Government Councils of the State for the **Financial Year Ended 31st December, 2024.**

The Honourable House may wish to know that the same has been forwarded to **His Excellency, the Executive Governor of Gombe State** for his necessary action.

I appreciate the immeasurable support and cooperation the Gombe State House of Assembly is continuously giving to this Office, to effectively discharge its mandate.

Submitted for your information and record, please.


Muhammad Babbayo Abdulmumini FCNA
Auditor General



His Excellency

MUHAMMADU INUWA YAHAYA

THE EXECUTIVE GOVERNOR GOMBE STATE



His Excellency
MR. MANASSAH DANIEL JATAU Ph.D.
DEPUTY GOVERNOR GOMBE STATE

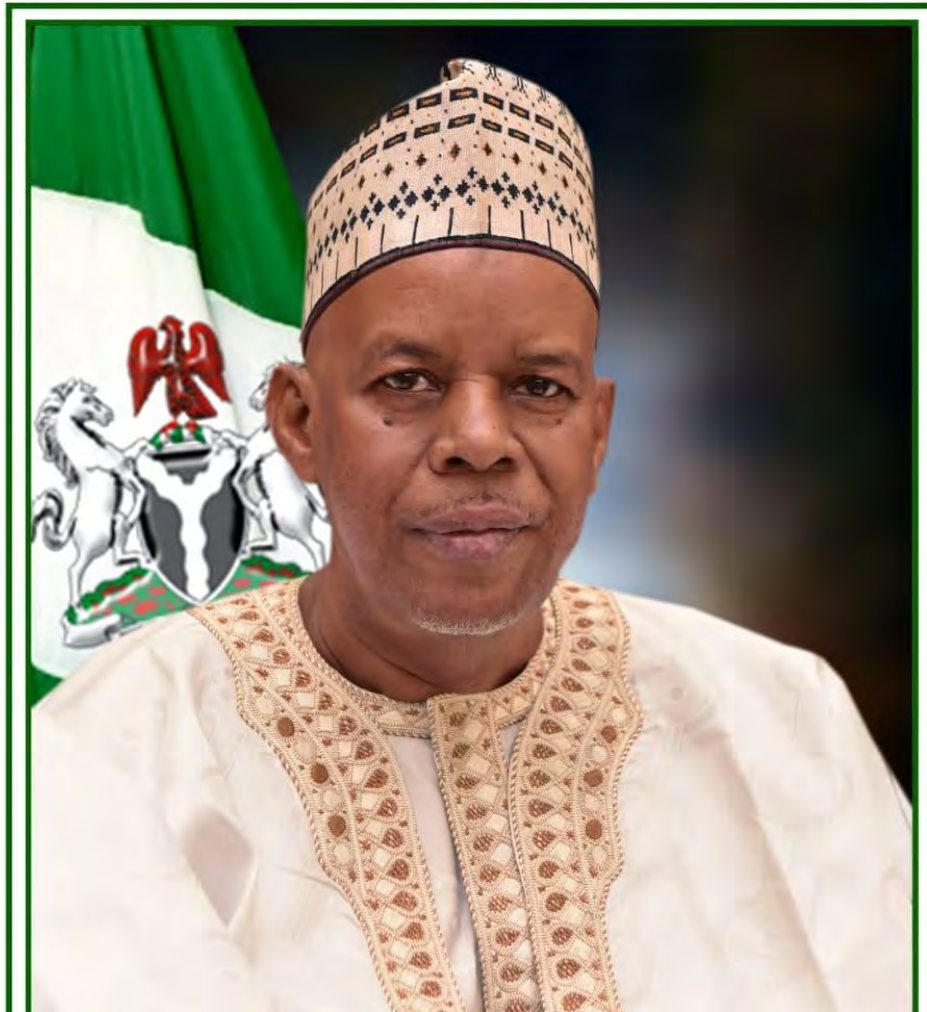


RT. HON. ABUBAKAR MUHAMMAD LUGGEREWO

(Sarkin Arewan Akko)
Honourable Speaker
Gombe State House of Assembly



HON. NIMROD MALON YARI
Chairman, Public Accounts Committee
Gombe state.



HON. ABDULKADIR MOHAMMED
(Wazirin Akko)
Honourable Commissioner
Ministry for Local Government & Community Development
Gombe State



MUHAMMAD BAPPAYO ABDULMUMINI FCNA
AUDITOR GENERAL FOR LOCAL GOVERNMENTS
GOMBE STATE

TABLE OF CONTENTS

TABLE OF CONTENTS	8
LIST OF TABLES.....	10
LIST OF FIGURES.....	11
INTRODUCTION	12
SUBMISSION OF REPORT.....	13
ACKNOWLEDGEMENT	14
STATEMENT OF RESPONSIBILITY FOR FINANCIAL STATEMENTS	15
AUDIT CERTIFICATE	16
STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES	17
2024 BUDGET PERFORMANCE HIGHLIGHTS AND ANALYSIS.....	18
 PART I:	 46
CONSOLIDATED FINANCIAL STATEMENTS	46
CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31 ST DECEMBER 2024.....	47
CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 ST DECEMBER, 2024.....	48
CONSOLIDATED STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 ST DECEMBER 2024	49
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31 ST DECEMBER 2024	50
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31 ST DECEMBER 2024	51
NOTES TO THE FINANCIAL STATEMENTS.....	52
SUMMARY OF TOTAL REVENUE	57
DETAIL TOTAL REVENUE BY ECONOMIC LINE ITEMS.....	58
SUMMARY OF TOTAL EXPENDITURE.....	61
DETAIL TOTAL EXPENDITURE BY ECONOMIC LINE ITEMS	62

PART II:	66
SCHEDULE TO THE REVIEWED ACCOUNTS	66
AKKO LOCAL GOVERNMENT COUNCIL,	67
BALANGA LOCAL GOVERNMENT COUNCIL,	74
BILLIRI LOCAL GOVERNMENT COUNCIL,	81
DUKKU LOCAL GOVERNMENT COUNCIL,	88
FUNAKAYE LOCAL GOVERNMENT COUNCIL,	95
GOMBE LOCAL GOVERNMENT COUNCIL,	102
KALTUNGO LOCAL GOVERNMENT COUNCIL,	109
KWAMI LOCAL GOVERNMENT COUNCIL,	116
NAFADA LOCAL GOVERNMENT COUNCIL,	123
SHONGOM LOCAL GOVERNMENT COUNCIL,	130
YAMALTU DEBA LOCAL GOVERNMENT COUNCIL,	137
 PART III:	 144
MANAGEMENTS REPORTS	144
AKKO LOCAL GOVERNMENT COUNCIL	145
BALANGA LOCAL GOVERNMENT COUNCIL	151
BILLIRI LOCAL GOVERNMENT COUNCIL	154
DUKKU LOCAL GOVERNMENT COUNCIL	159
FUNAKAYE LOCAL GOVERNMENT COUNCIL	164
GOMBE LOCAL GOVERNMENT COUNCIL	169
KALTUNGO LOCAL GOVERNMENT COUNCIL	174
KWAMI LOCAL GOVERNMENT COUNCIL	180
NAFADA LOCAL GOVERNMENT COUNCIL	185
SHONGOM LOCAL GOVERNMENT COUNCIL	190
YAMALTU DEBA LOCAL GOVERNMENT COUNCIL	196

LIST OF TABLES

Table 1: Total Revenue Budget Performance	19
Table 2: Budget Performance of Statutory Revenue Sources.....	21
Table 3: Composition of Statutory Revenue Sources (Actual).....	23
Table 4: Budget Performance of Independent Revenue Sources.....	25
Table 5: Composition of Independent Revenue Sources (Actual).....	28
Table 6: Total Expenditure Budget Performance	30
Table 7: Budget Performance of Recurrent Expenditure.....	32
Table 8: Composition of Recurrent Expenditure (Actual).....	34
Table 9: Capital Expenditure Budget Performance	36
Table 10: Composition of Capital Expenditure (Actual).....	39
Table 11: Year-on-Year Total Revenue Comparison	41
Table 12: Year-on-Year Total Expenditure Comparison.....	43

LIST OF FIGURES

Figure 1: Total Revenue Budget Performance.....	19
Figure 2: Budget Performance of Statutory Revenue Sources	21
Figure 3: Composition of Statutory Revenue Sources (Actual)	23
Figure 4: Budget Performance of Independent Revenue Sources	25
Figure 5: Composition of Independent Revenue Sources (Actual)	28
Figure 6: Total Expenditure Budget Performance	31
Figure 7: Budget Performance of Recurrent Expenditure	33
Figure 8: Composition of Recurrent Expenditure (Actual)	35
Figure 9: Capital Expenditure Budget Performance.....	37
Figure 10: Composition of Capital Expenditure (Actual).....	39
Figure 11: Year-on-Year Total Revenue Comparison.....	42
Figure 12: Year-on-Year Total Expenditure Comparison	44

INTRODUCTION

The audit of the financial statements for the year ended 31st December, 2024 of all the eleven Local Government Councils was adequately conducted and discussed with the respective Local Government Councils. Final copy of the Consolidated Audited Financial Statements was produced as enshrined in the 1999 Constitution as (amended) section 125 (3) connected to section 316 of the same constitution, section 64 (1) of the Gombe State Local Government Councils (Amendment) Law 1, 2011 and section 51(1) of Gombe State, State and Local Government Audit Law of 2021 which I am gladly presenting to the Honorable House. Also included are various disclosures in the accounts as required by the Cash Basis International Public Sector Accounting Standards (Cash Basis IPSAS), Financial Memoranda and the relevant laws for your consideration and necessary action.

Section 54(1) of the Audit Law requires each Local Government Chairman to submit annual accounts within six months after the end of the financial year. These accounts, as outlined in Section 54(2), must include the Consolidated Statements of Financial Performance, Financial Position, Cash Flow, and accompanying Notes. Audits were conducted based on these submissions and further supported by physical inspection and verification exercises.

For ease of reference, the reports of the annual accounts and its disclosures/observations are harmonized and summarized by Local Government.

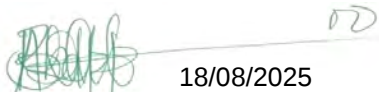
SUBMISSION OF REPORT

In the discharge of my statutory responsibility and in compliance to the provision of section 125 and 316 of 1999 Constitution, section 64(1) of the Gombe State Local Government Councils (Amendment) Law 1, 2011 as well as section 51(1) of Gombe State, State and Local Government Audit Law of 2021, I hereby submit to the Honourable House of Assembly, Gombe State my Annual Report on the Accounts of the eleven (11) Local Government Councils of Gombe State for the financial year ended 31st December, 2024. Evidence of submission is attached as appendix to this report.

ACKNOWLEDGEMENT

My sincere gratitude goes to organizations and individuals who contributed in one way or the other in making this report a reality. I wish to acknowledge with gratitude the cooperation accorded to my office by the Honorable Chairmen of the Eleven Local Government Councils and their management team, particularly the Local Government Secretaries, treasurers and staff of the Finance department of each and every Local Government Council of the State. I must continue to extend my profound appreciation for the cooperation rendered by all the staff of the Office of the Auditor General for Local Governments who by their loyalty, dedication, and untiring efforts, made the production of this report possible. It is my prayer that this spirit of teamwork will continue to the betterment of the service and the general, public interest. I hope that the government will continue to recognize and appreciate the statutory role of this office in ensuring accountability and probity. I equally wish to acknowledge and appreciate the support and cooperation accorded to me by the Ministry for Local Governments and Community Development and the State Accountant General in the production of this report.

At this juncture, I wish to specially thank **HIS EXCELLENCY, THE EXECUTIVE GOVERNOR OF GOMBE STATE, ALHAJI MUHAMMDADU INUWA YAHAYA**, for his keen interest in ensuring prudence and transparency in public finance management at the grass root, and also the Honorable House of Assembly for their support and enforcement of relevant laws for accountability.



18/08/2025

Muhammad Bappayo Abdulmumini FCNA**(Auditor General for Local Governments Gombe State)**

Office of the Auditor General for Local Governments, Gombe State.

SECRET

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTSTELEGRAM: _____
TELEPHONE: _____Ref: No _____
P.M.B: _____
Gombe, _____
Gombe State _____
Date: _____

STATEMENT OF RESPONSIBILITY FOR FINANCIAL STATEMENTS

The Financial Statements presented on pages 41 to 43 for the year ending 31st December 2024 have been prepared in line with the provisions of the Finance [Control and Management] Act of 1958 (as amended), the Cash Basis International Public Sector Accounting Standards (Cash Basis IPSAS), the Financial Memoranda (FM), and Generally Accepted Accounting Practices. These frameworks provides for the fair presentation of the Statement of Cash Flows, Statement of Financial Position, Statements of Financial Performance, and Notes to the Financial Statements.

In fulfilling the 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 pages 15 were 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, the Financial Statements of the individual local governments used in the consolidation fairly reflect the financial position of each of the respective Local Governments as at 31st December 2024, and its financial operations for the year then ended.

The responsibility for the preparation of the Financial Statements of each local government rests entirely with the Treasury Department of the respective local governments. The Auditor General for Local Governments is responsible for the Consolidation of the Financial Statements of the 11 Local governments and proffer his opinion.


18/08/2025

SECRET

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS

TELEGRAM:

TELEPHONE: _____



Ref: No _____

P.M.B: _____

Gombe,
Gombe State

Date: _____

18th August 2025

AUDIT CERTIFICATE

REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS ON THE ACCOUNTS OF THE 11 LOCAL GOVERNMENT COUNCILS TO THE HONOURABLE MEMBERS OF GOMBE STATE HOUSE OF ASSEMBLY FOR THE YEAR ENDED 31ST DECEMBER 2024

The Auditor General audited the books of accounts and reviewed the audited financial statements of each of the 11 Local Government Councils of Gombe State and consolidated the audited financial statements for the year ended 31st December, 2024 set out in pages 47 to 56 in accordance with section 125(2) and 316 of the 1999 Constitution of the FRN (as amended) and section 51(1) of the Gombe State, State and Local Government Audit Law of 2021. The Consolidated Financial Statements comprise of the Consolidated Statement of Cash Flows, Consolidated Statement of Assets and Liabilities, Consolidated Statement of Income and Expenditure, Statement of Consolidated Revenue Fund, Statement of Capital Development Fund and Notes to the Consolidated Financial Statements. The individual and consolidated financial statements of the 11 local governments are prepared in compliance with Cash Basis International Public Sector Accounting Standards (Cash Basis IPSAS). Part III from pages 144 contains the domestic reports for each of the 11 Local Government Councils.

Responsibility of the Local Government Councils

Each Local Government Council is responsible for the preparation and fair presentation of its financial statements in accordance with Cash Basis IPSAS, Gombe State Financial Memoranda (FM) and the relevant laws. This responsibility includes maintaining internal control relevant to the preparation of financial statements that are free of material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies that are consistent with Cash Basis IPSAS; and making accounting estimates that are reasonable in the circumstances.

Responsibility of External Auditors

The responsibility of the External Auditors is to express an opinion on the financial statements of each local government council based on their audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs) and International Standards on Auditing (Adapted as Nigerian Standards on Auditing) relevant to public sector. Those standards require that the external auditors plan and perform the audit to obtain reasonable, but not absolute, assurance whether the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the Council's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Councils and the overall presentation of the financial statements.

Responsibility of Auditor General

The Auditor General is responsible for undertaking compliance and performance audits in compliance with International Standards of Supreme Audit Institutions (ISSAIs) – "INTOSAI Auditing Standards" and the relevant laws stated in paragraph one (1) above on the accounts of the 11 Local Government Councils and review their respective audited financial statements. During the year, I successfully completed reviews of activity-based audit, performance audit, and compliance audit. The Financial Statements for each of the 11 local governments disclose completely the financial allocation received from the State – Local Government Joint Accounts and Allocation Committee (SLJAAC) for the year 2024.

Having complied with ISSAIs, the relevant laws and applied the Generally Accepted Auditing Standards, the audit provides a reasonable basis for the opinion of the Auditor General on the consolidated financial statements of the 11 Local Government Councils.

Opinion

In my opinion, the individual financial statements give a true and fair view of the financial position of each Council as of December 31, 2024, and of its financial performance and its cash flows for the year then ended in accordance with Cash Basis IPSAS, Financial Memoranda and the relevant laws.

18/08/25

Muhammad Bappayo Abdulmumini FCNA

FRC/2022/PRO/ANAN/002/957066

AUDITOR GENERAL FOR LOCAL GOVERNMENTS
GOMBE STATE

SECRET
**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS**

TELEGRAM: _____
TELEPHONE: _____



Ref: No _____
P.M.B: _____
Gombe,
Gombe State
Date: _____

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The following are the summaries of the significant accounting policies adopted by Local Government Councils 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 the Cash Basis IPSAS, *Financial Reporting under the Cash Basis of Accounting* 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.

A handwritten signature in blue ink, appearing to be 'R. B. O. O.', written over a horizontal line.

18/08/2025

2024 BUDGET PERFORMANCE HIGHLIGHTS AND ANALYSIS**INTRODUCTION**

The analysis of the 2024 budget performance of the 11 Local Government Councils in Gombe State provides an objective assessment of the councils' fiscal operations during the year under review. It examines both revenue and expenditure outcomes against approved budgetary provisions, identifying areas of strength as well as structural weaknesses that continue to shape the financial health of the councils. This exercise is central to the constitutional mandate of the Auditor General for Local Governments, which includes evaluating budget credibility, ensuring accountability in the use of public resources, and providing insights to guide future fiscal planning.

The review highlights the councils' heavy reliance on statutory allocations, modest progress in internally generated revenue, and a sustained variance in capital expenditure performance. It also assesses the composition of both recurrent and capital spending to determine whether budgetary priorities are aligned with the developmental needs of the local communities. Particular attention is given to the sustainability of revenue sources, the efficiency of expenditure patterns, and the extent to which fiscal operations reflect transparency and accountability.

By presenting these findings, the analysis not only evaluates compliance with budgetary provisions but also underscores the broader implications for service delivery, infrastructure development, and financial sustainability at the grassroots level. It is intended to serve as a critical tool for policymakers, council administrators, and oversight institutions in identifying gaps, strengthening financial management practices, and ensuring that the resources of the 11 Local Government Councils are directed towards achieving tangible improvements in the welfare of the people of Gombe State.

Table 1: Total Revenue Budget Performance

Description	Actual 2024	Final Budget 2024	Budget Performance
Revenue	₦	₦	%
Statutory Revenue	54,592,535,462.82	49,975,269,047.00	109.24%
Independent Revenue	584,723,581.33	951,399,047.00	61.46%
Capital Receipts	1,213,773,561.08	16,475,270,016.69	7.37%
Total Revenue	56,391,032,605.23	67,401,938,110.69	83.66%

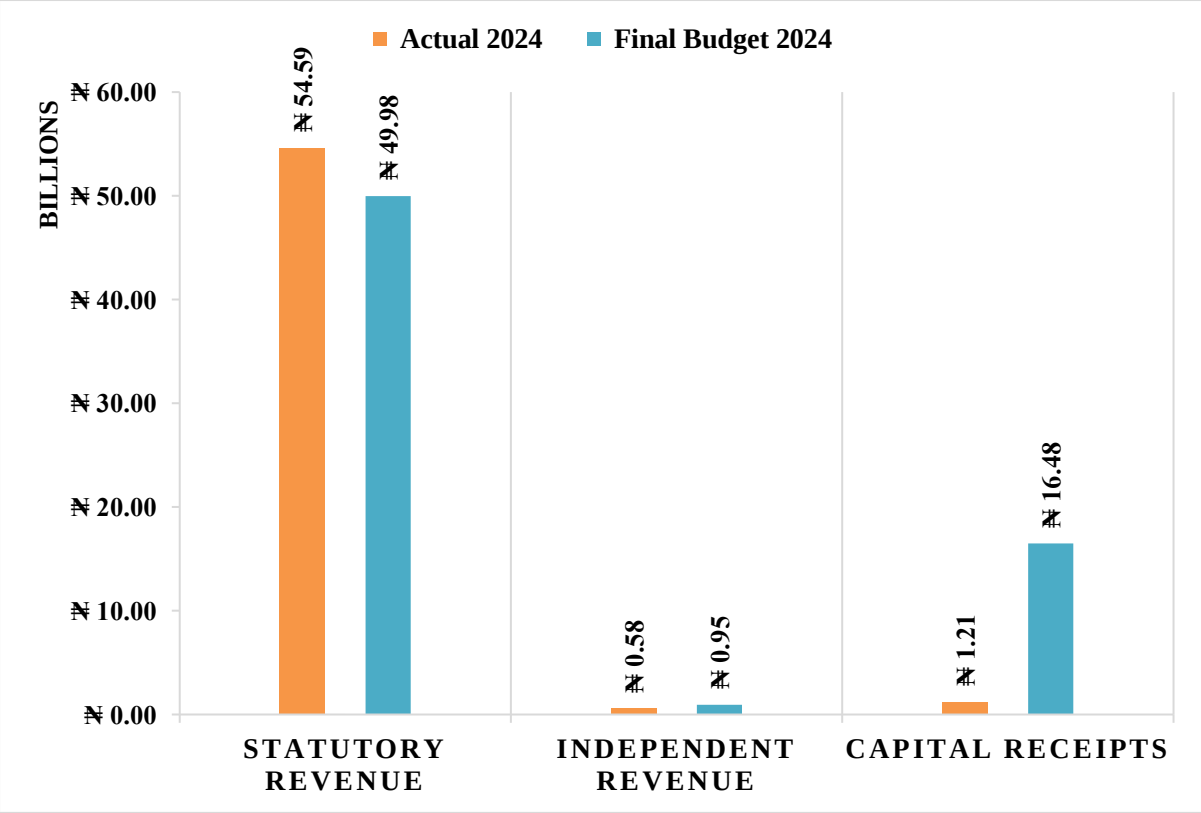


Figure 1: Total Revenue Budget Performance

The revenue performance for 2024 reflects a mixed outcome across the three main categories, statutory revenue, independent revenue, and capital receipts showing areas of both strength and significant weaknesses in the fiscal operations.

Statutory Revenue stood out as the strongest performer, with ₦54.59 billion collected against a budget of ₦49.98 billion, representing 109.24% performance. This indicates that inflows from the Federation Account, VAT, and other statutory transfers exceeded expectations. The overperformance here demonstrates the councils’ reliance on centrally allocated resources, which provided stability and buoyancy to their overall revenue profile. However, while this outcome is favorable in the short term, it also underscores a structural risk,

as the councils remain heavily dependent on allocations outside their direct control. Any future fluctuations in statutory disbursements could expose the councils to fiscal vulnerabilities.

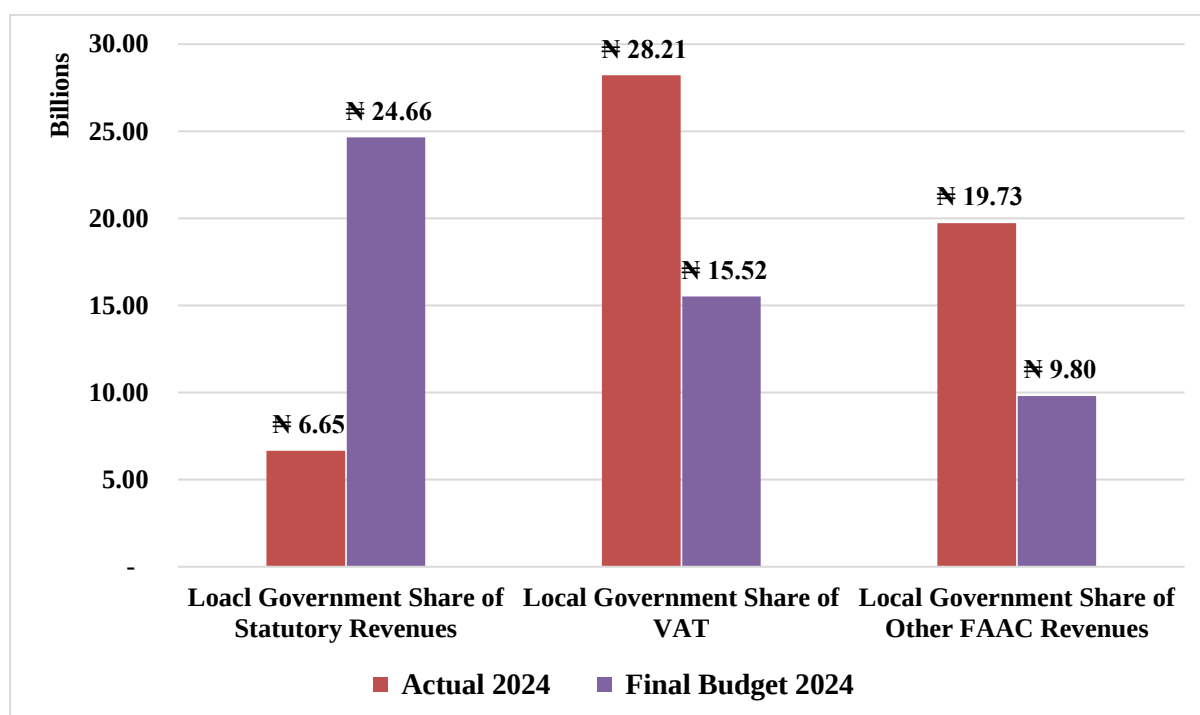
Independent Revenue generated ₦584.72 million against a budget of ₦951.40 million, yielding a performance of 61.46%. This underperformance highlights persistent challenges in mobilizing internally generated funds such as taxes, fees, rates, licenses, and fines. Weak compliance, poor enforcement mechanisms, and inadequate revenue collection infrastructure likely contributed to the shortfall. The relatively low level of achievement in this category suggests limited fiscal autonomy, leaving the councils overly reliant on statutory transfers. This calls for urgent reforms in local revenue administration, including broadening the tax base, deploying digital collection systems, and strengthening enforcement mechanisms to reduce leakages.

Capital Receipts performed the weakest, with ₦1.21 billion realized against a budget of ₦16.48 billion, achieving only 7.37% of the target. This sharp underperformance reveals serious constraints in accessing anticipated capital inflows such as loans, grants, and other forms of external financing. The inability to mobilize capital receipts undermines the councils' capacity to finance large-scale infrastructure and development projects, which depend heavily on such funding. This points to shortcomings in project planning, grant negotiation, or creditworthiness that must be urgently addressed if the councils are to deliver meaningful capital development.

Total Revenue for the year amounted to ₦56.39 billion out of a budgeted ₦67.40 billion, reflecting an overall performance of 83.66%. While this outcome appears moderate, it is heavily skewed by the overperformance of statutory revenue, which masked the weaknesses in both independent revenue and capital receipts. The heavy tilt toward statutory inflows underscores a fragile fiscal structure, where local economic initiatives and external project funding remain underdeveloped.

Table 2: Budget Performance of Statutory Revenue Sources

Description	Actual 2024	Final Budget 2024	Budget Performance
	₦	₦	%
Local Government Share of Statutory Revenues	6,650,182,547.93	24,657,000,000.00	26.97%
Local Government Share of VAT	28,211,941,214.17	15,515,000,000.00	181.84%
Local Government Share of Other FAAC Revenues	19,730,411,700.72	9,803,269,047.00	201.26%
Total Statutory Revenue	54,592,535,462.82	49,975,269,047.00	109.24%

**Figure 2: Budget Performance of Statutory Revenue Sources**

The statutory revenue performance of the 11 Local Government Councils during 2024 presents a mixed picture of significant overperformance in some areas and deep underperformance in others. This imbalance reveals structural vulnerabilities in the composition of statutory revenues, where the councils' fiscal position is heavily influenced by a few sources.

The **Local Government's share of statutory revenues** amounted to ₦6.65 billion against a budgeted ₦24.66 billion, representing only 26.97% performance. This massive shortfall indicates that the councils received far less than anticipated from their share of general statutory allocations. Such underperformance may have stemmed from federal disbursement constraints, misaligned projections at the budget planning stage, or deductions at source that eroded net receipts. The

councils overestimation of this revenue line exposes a weakness in revenue forecasting and emphasizes the need for more realistic and evidence-based projections when preparing budgets. The inability to realize this large portion of statutory revenue created a fiscal gap that had to be compensated for by other sources.

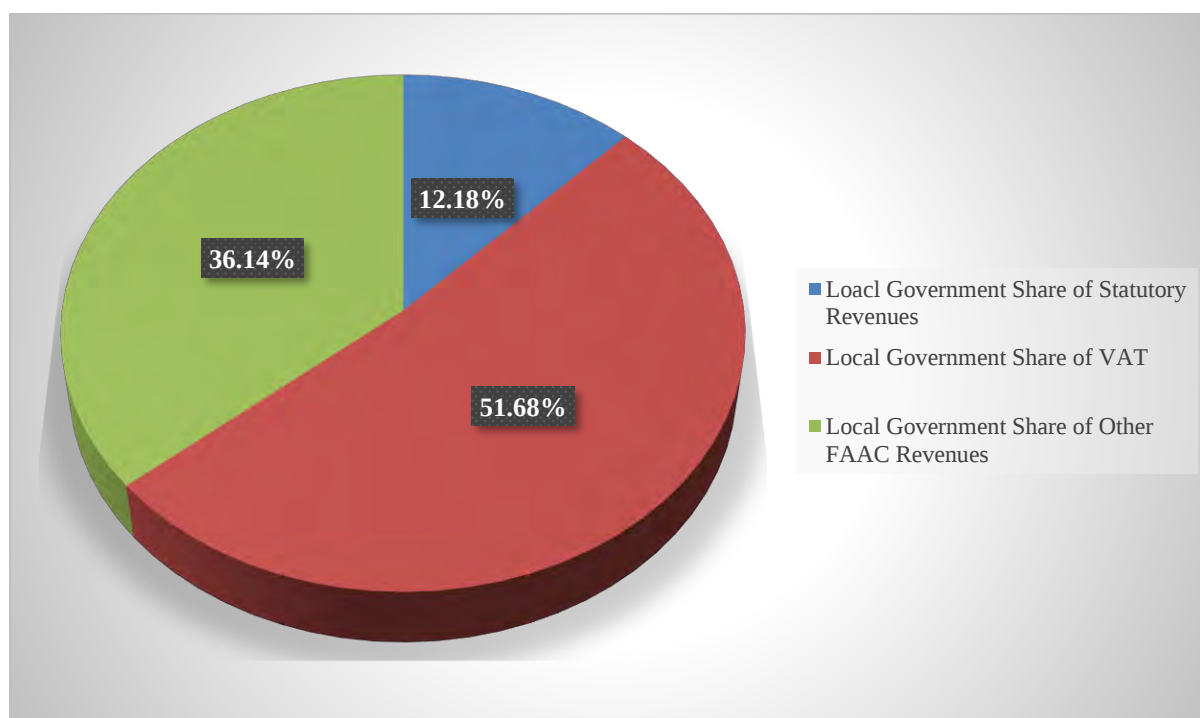
Conversely, the **Local Government's share of VAT** was exceptionally strong, generating ₦28.21 billion against a budgeted ₦15.52 billion, representing 181.84% performance. This windfall from VAT highlights the stability and growth potential of consumption-based taxes as a reliable source of income. The overperformance may be attributed to improved federal VAT collections and broader consumption patterns nationwide. However, the councils must avoid complacency, as VAT inflows are highly sensitive to national economic cycles. Overreliance on VAT may therefore expose the councils to volatility if consumer spending contracts in future years.

The most striking performance was recorded in the **Local Government's share of Other FAAC revenues**, which amounted to ₦19.73 billion compared to the ₦9.80 billion budgeted, translating into 201.26% performance. This remarkable outcome suggests significant unanticipated inflows, possibly from exchange gain distributions, solid mineral revenues, or other special FAAC interventions. While this result provided critical fiscal relief, it also raises questions about the predictability of such inflows. Basing budgets on highly variable components of FAAC can undermine budget credibility, and councils must exercise caution in projecting such revenues.

Looking forward, it is essential for the councils to improve revenue forecasting by adopting conservative estimates and factoring in the volatility of statutory transfers. Strengthening financial planning and building greater reliance on predictable sources like VAT, while working to enhance independent revenues, will reduce exposure to the risks posed by unpredictable statutory inflows.

Table 3: Composition of Statutory Revenue Sources (Actual)

Description	Actual 2024	% of Total Statutory Revenue
Revenue	₦	
Local Government Share of Statutory Revenues	6,650,182,547.93	12.18%
Local Government Share of VAT	28,211,941,214.17	51.68%
Local Government Share of Other FAAC Revenues	19,730,411,700.72	36.14%
Total Statutory Revenue	54,592,535,462.82	

**Figure 3: Composition of Statutory Revenue Sources (Actual)**

The actual performance of statutory revenue sources for the 11 Local Government Councils in Gombe State highlights the relative weight of each statutory stream in shaping the councils' fiscal position during 2024. The distribution reveals a heavy dependence on a few lines of revenue, which while beneficial in the short term, signals structural risks for long-term fiscal sustainability.

The **Local Government's share of statutory revenues** contributed ₦6.65 billion, representing only 12.18% of total statutory revenue. This modest share underscores the underwhelming role of general statutory allocations compared to other components. Given that statutory allocations are traditionally a key source of funding for local governments, the relatively low contribution reflects serious

shortfalls against expectations. Such a low performance diminishes the predictability of statutory allocations as a dependable revenue stream and suggests that the councils may need to re-evaluate how they project and rely on this line in their budgets.

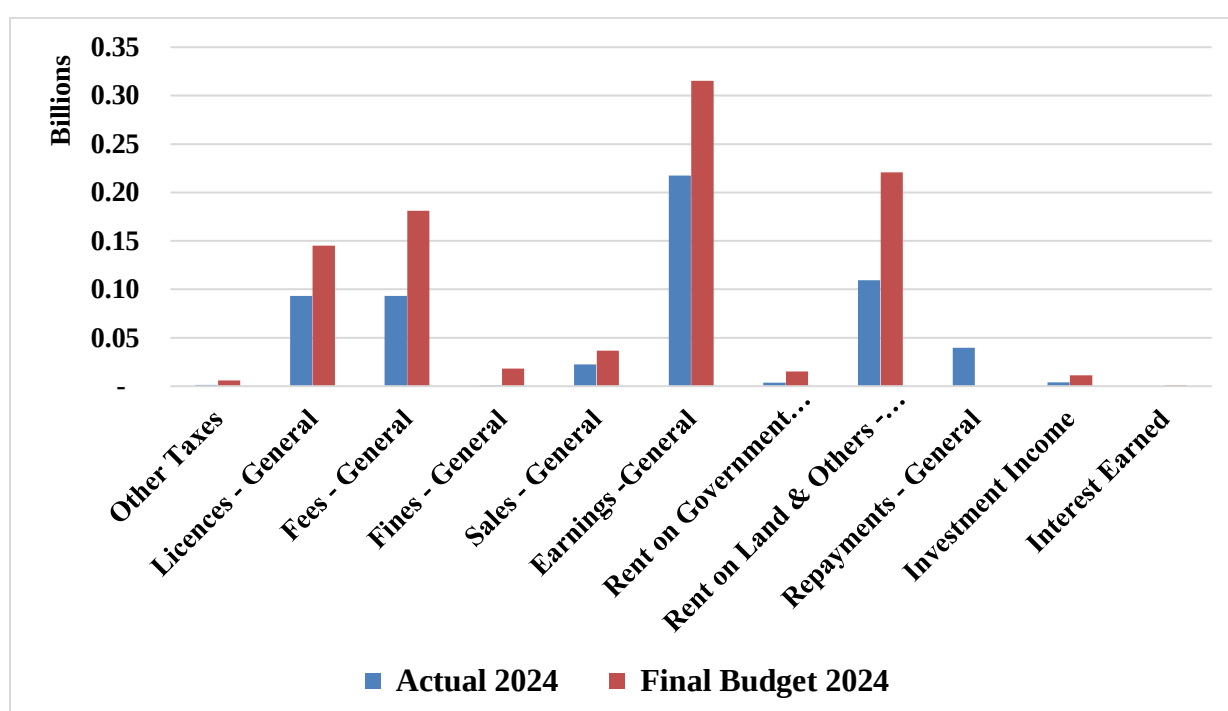
By far the most dominant contributor was the **Local Government's share of VAT**, which provided ₦28.21 billion, accounting for 51.68% of total statutory revenue. This shows that more than half of the councils' statutory revenue was derived from VAT, underscoring its critical role in sustaining the councils' finances. While the strong performance of VAT provided stability during the fiscal year, this level of concentration is concerning. A single revenue source accounting for over half of statutory income leaves the councils highly exposed to fluctuations in consumption patterns, tax administration policies, and national economic performance. Any downturn in VAT receipts could have a disproportionate impact on local government finances.

The **Local Government's share of Other FAAC revenues** contributed ₦19.73 billion, or 36.14% of total statutory revenue. This significant share reflects the importance of supplementary FAAC inflows such as exchange gains, excess revenue distributions, or sector-specific revenues like minerals. While the strong inflow was a welcome boost, the unpredictability of such revenues makes them an unstable foundation for budget planning. The councils benefitted in 2024 from these inflows, but overreliance on such unpredictable sources risks undermining budget credibility in subsequent years.

Overall, the structure of statutory revenues in 2024 was heavily skewed, with VAT and Other FAAC revenues jointly accounting for nearly 88% of total statutory inflows, while general statutory allocations contributed just 12%. This imbalance highlights a narrow and vulnerable statutory revenue base. To strengthen fiscal resilience, the councils must adopt more conservative forecasting for statutory allocations and prioritize the development of independent revenue streams that they can directly influence and control.

Table 4: Budget Performance of Independent Revenue Sources

Description	Actual 2024	Final Budget 2024	Budget Performance
	₦	₦	%
Other Taxes	1,443,400.00	5,910,000.00	24.42%
Licences - General	93,195,253.70	145,073,250.00	64.24%
Fees - General	93,061,286.23	181,208,850.00	51.36%
Fines - General	591,500.00	18,200,000.00	3.25%
Sales - General	22,336,796.32	36,818,000.00	60.67%
Earnings -General	217,418,425.93	315,343,047.00	68.95%
Rent on Government Buildings - General	3,576,370.61	15,100,000.00	23.68%
Rent on Land & Others - General	109,501,400.00	220,940,900.00	49.56%
Repayments - General	39,609,314.88	500,000.00	7921.86%
Investment Income	3,989,833.66	11,305,000.00	35.29%
Interest Earned	-	1,000,000.00	0.00%
Total Independent Revenue	584,723,581.33	951,399,047.00	61.46%

**Figure 4: Budget Performance of Independent Revenue Sources**

The independent revenue performance of the 11 Local Government for 2024 reflects both structural weaknesses and isolated overperformances. With ₦584.72 million realized against a budget of ₦951.40 million, the overall performance stood at 61.46%, highlighting the councils' limited ability to mobilize revenues under their direct control. A line-by-line review shows critical deficiencies in key categories, which collectively underline the councils' overreliance on statutory transfers.

Other Taxes recorded collections of nearly a quarter of the budgeted amount achieving 24.42%. Despite being a potentially sustainable revenue stream for local governments. The low collections suggests either poor enforcement, weak administrative structures for other taxes taxation, or outright neglect of this line.

Licenses contributed ₦93.20 million against a budget of ₦145.07 million, achieving 64.24%. While not on target, this performance demonstrates some progress in revenue mobilization through permits and business licenses (Licenses). However, the councils could further enhance this by expanding the licensing base, strengthening enforcement, and ensuring compliance through digital systems and improved public awareness.

Fees generated ₦93.06 million out of a budgeted ₦181.21 million, achieving 51.36%. This underperformance indicates that the councils did not fully leverage service-related charges such as administrative fees, permits, or user charges. Fees represent a vital area for growth since they are tied directly to services rendered, and enhancing collection efficiency could significantly improve revenue outcomes.

Fines performance was very low, with only ₦0.59 million collected against a ₦18.20 million budget, representing just 3.25%. Such weak performance suggests ineffective enforcement of local bylaws and penalties. Strengthening local enforcement institutions and plugging leakages in fine collection are critical to improving this category.

Sales amounted to ₦22.34 million, 60.67% of the ₦36.82 million budget. This reflects moderate performance, likely from sales of government materials or services. While encouraging, there is scope for improvement, especially if councils modernize their sales processes and ensure proper valuation of assets and goods sold.

Earnings performed relatively better, with ₦217.42 million realized against ₦315.34 million budgeted, yielding 68.95%. This was the highest contributor to

independent revenue, showing the councils' capacity to generate income from service-related operations. However, despite this strong showing, gaps still exist in ensuring efficiency and transparency in collection processes.

Rent on Government Buildings realized ₦3.58 million against ₦15.10 million budgeted, achieving only 23.68%. Similarly, **Rent on Land and Others** generated ₦109.50 million, 49.56% of the ₦220.94 million budget. These shortfalls suggest weak asset management practices, including underutilization or poor tracking of government-owned properties. Establishing robust property registers, conducting periodic valuation and enforcing lease agreements could help maximize revenue in these categories.

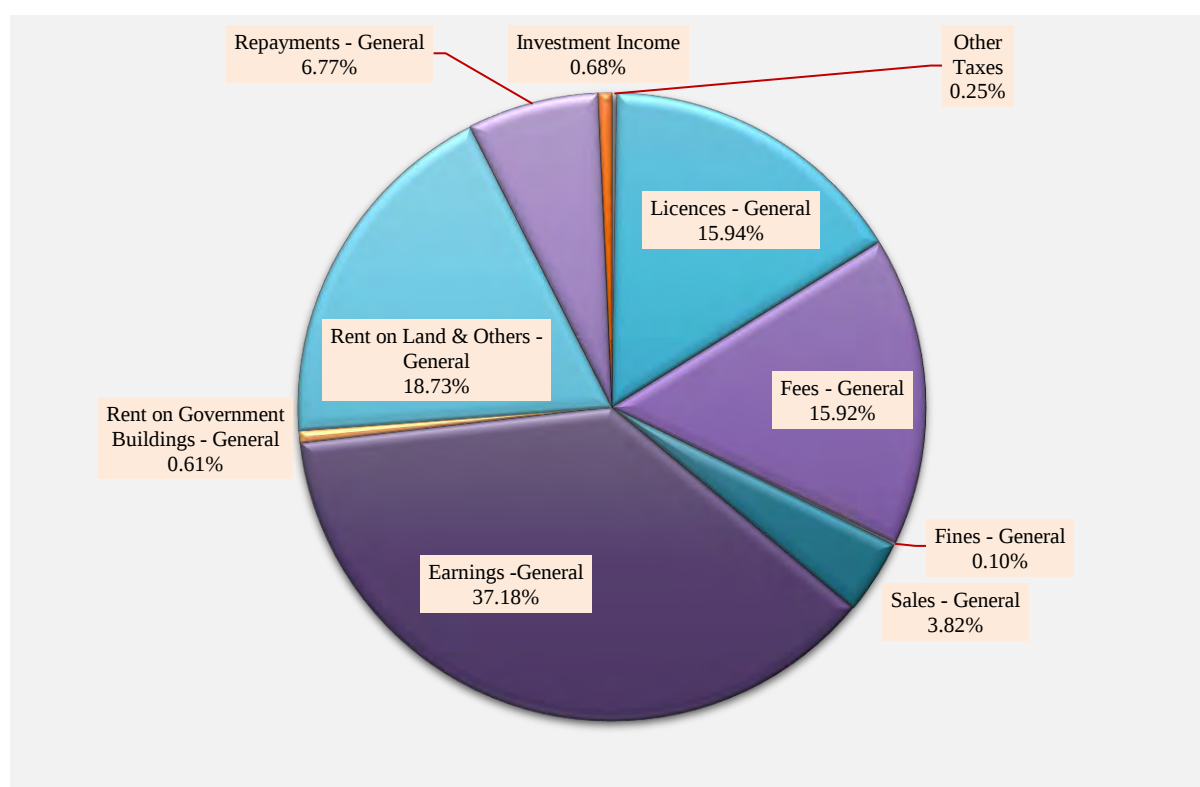
The most striking performance came from **Repayments**, which generated ₦39.61 million against a budget of ₦0.50 million, achieving an extraordinary 7,921.86%. This overperformance likely reflects one-off recoveries, possibly of loans, advances, or arrears. While this boost was welcome, it cannot be relied upon as a sustainable revenue source, and its exceptional variance highlights deficiencies in revenue forecasting.

Other lines such as **Investment Income** achieved ₦3.99 million out of ₦11.31 million budgeted (35.29%), showing underperformance that may point to limited or poorly managed investments. **Interest Earned**, recorded zero collections, despite being budgeted for. This blanket underperformance raises concerns about either overambitious projections or neglect in pursuing these revenue streams.

In summary, the councils' independent revenue performance was undermined by weaknesses in core lines like personal taxes, rents and fines, even as categories like earnings and licenses showed relative resilience. To strengthen fiscal autonomy, the councils must institutionalize reforms in tax enforcement, property management, and fee collection systems while adopting conservative and realistic forecasting methods to avoid credibility gaps in their budgeting.

Table 5: Composition of Independent Revenue Sources (Actual)

Description	Actual 2024	% of Total Independent Revenue
Other Taxes	1,443,400.00	0.25%
Licences - General	93,195,253.70	15.94%
Fees - General	93,061,286.23	15.92%
Fines - General	591,500.00	0.10%
Sales - General	22,336,796.32	3.82%
Earnings -General	217,418,425.93	37.18%
Rent on Government Buildings - General	3,576,370.61	0.61%
Rent on Land & Others - General	109,501,400.00	18.73%
Repayments - General	39,609,314.88	6.77%
Investment Income	3,989,833.66	0.68%
Total Independent Revenue	584,723,581.33	

**Figure 5: Composition of Independent Revenue Sources (Actual)**

The composition of independent revenue for the 11 Local Government Councils during 2024 underscores the councils' narrow and uneven internal revenue base. The structure is heavily reliant on a few categories earnings, rents, licenses, and fees while critical lines such as personal taxes, fines, and investment income

contributed almost insignificantly. This profile highlights both opportunities and vulnerabilities in the councils' fiscal autonomy.

Earnings provided the largest share, contributing ₦217.42 million or 37.18% of total independent revenue. This dominance suggests that service-related operations and charges are the backbone of the councils' IGR. While this demonstrates some resilience, the councils' overdependence on this line underscores the vulnerability of their revenue structure. Diversification efforts are necessary to reduce the risk of disruption should earnings fluctuate.

Rent on Land and Others contributed ₦109.50 million, or 18.73% of total collections. This highlights the fiscal importance of land-related charges in local revenue mobilization. However, the level of contribution remains below potential, given the land and property resources available to local governments. A stronger framework for valuation, collection, and enforcement could significantly expand this revenue source.

Licenses and Fees contributed almost equally, ₦93.20 million (15.94%) and ₦93.06 million (15.92%) respectively. Together, they accounted for nearly one-third of independent revenue, showing the importance of regulatory charges and service fees to the councils' finances. Yet, the absolute figures point to underutilization, as improved enforcement mechanisms and digitalized systems could yield far higher revenues.

Repayments yielded ₦39.61 million, representing 6.77% of the total. This outcome reflects significant recoveries during the year, though such inflows are typically irregular and not sustainable as a long-term source. They should be treated as exceptional rather than predictable income, and best applied towards one-off developmental initiatives.

Other categories performed marginally. **Sales** brought in ₦22.34 million (3.82%), reflecting limited activity in government goods and services transactions.

Investment Income generated ₦3.99 million (0.68%), indicating that the

councils are not leveraging financial or commercial investments as potential revenue streams. **Rent on Government Buildings** contributed ₦3.58 million (0.61%), pointing to weak asset management practices and possible leakages in property revenue.

At the lowest end, **Other Taxes** contributed ₦1.44 million (0.25%), while **Fines** yielded only ₦0.59 million (0.10%). The negligible performance of these categories underscores major inefficiencies in tax administration and enforcement of local laws. These are traditionally sustainable revenue sources for local governments and their underperformance reflects both administrative weaknesses and missed opportunities for fiscal self-reliance.

Overall, the composition of independent revenue in 2024 demonstrates that the councils rely on just a few categories such as earnings, rents, licenses, and fees while critical sources such as taxes, fines, and investments remain dormant. This concentration makes the councils’ revenue base fragile and dependent on a narrow set of activities. To achieve fiscal resilience, it is imperative that councils expand and modernize tax administration, strengthen enforcement mechanisms for fines and charges, and explore innovative uses of government assets and investments to diversify their independent revenue portfolio.

Table 6: Total Expenditure Budget Performance

Description	Actual 2024	Final Budget 2024	Budget Performance
Expenditure	₦	₦	%
Recurrent Expenditure	43,837,531,825.93	56,069,711,037.70	78.18%
Capital Expenditure	8,041,482,992.04	32,163,133,527.48	25.00%
Total Expenditure	51,879,014,817.97	88,232,844,565.18	58.80%

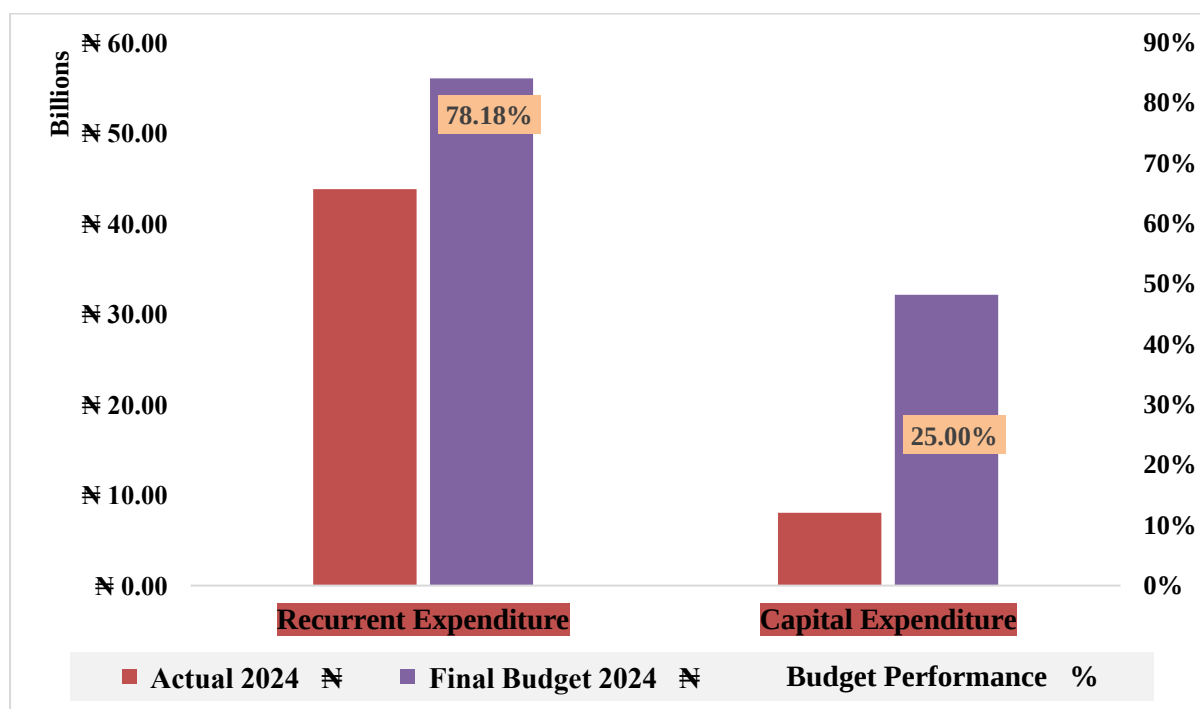


Figure 6: Total Expenditure Budget Performance

The expenditure performance of the 11 Local Government Councils for 2024 reflects a significant shortfall in budget execution, with total expenditure amounting to ₦51.88 billion against a final budget of ₦88.23 billion, translating to 58.80% performance. This outcome demonstrates that the councils were unable to fully implement their planned expenditure program, raising questions about their absorptive capacity, prioritization of spending, and effectiveness in executing both recurrent and capital budgets.

Recurrent Expenditure amounted to ₦43.84 billion, representing 78.18% of the budgeted ₦56.07 billion. This relatively strong performance indicates that the councils prioritized meeting their operational obligations, such as personnel costs, overheads, and debt servicing. It reflects a commitment to ensuring that day-to-day governance and administrative functions were not disrupted. However, the shortfall in execution suggests possible delays in cash flow or cost-saving measures in certain recurrent areas. While this may appear prudent in controlling costs, excessive restraint in recurrent spending could also hinder service delivery if critical operational needs are not fully met.

Capital Expenditure, in contrast, severely underperformed. The councils spent only ₦8.04 billion out of the ₦32.16 billion budgeted, representing just 25% performance. This glaring gap highlights systemic weaknesses in implementing capital projects, including possible issues with procurement processes, delays in accessing capital receipts, or inadequate project planning and execution. The councils' inability to deliver on their capital budgets has serious implications for infrastructure development, economic growth, and the delivery of long-term public goods. This pattern reflects a broader trend where recurrent obligations are consistently prioritized over developmental investments.

Taken together, the total expenditure performance underscores a structural imbalance in budget implementation. While recurrent commitments were substantially met, capital investment was sacrificed, limiting the councils' capacity to drive sustainable development. This imbalance undermines the councils' mandate to provide both immediate service and long-term improvements in the welfare of their citizens.

To address these weaknesses, the councils must strengthen capital project planning, streamline procurement processes, and ensure timely release of funds for developmental initiatives. At the same time, budget forecasts should be made more realistic, aligning expenditure plans with actual revenue capacity. Without corrective action, the persistent underperformance in capital expenditure will continue to constrain growth and perpetuate dependence on recurrent-driven governance.

Table 7: Budget Performance of Recurrent Expenditure

Description	Actual 2024	Final Budget 2024	Budget Performance
	₦	₦	%
Personnel Cost	20,213,792,473.04	21,966,363,839.00	92.02%
Overhead and Other Recurrent Cost	23,219,235,065.01	33,146,601,711.90	70.05%
Public Debt Charges	404,504,287.88	956,745,486.80	42.28%
Total Recurrent Expenditure	43,837,531,825.93	56,069,711,037.70	78.18%

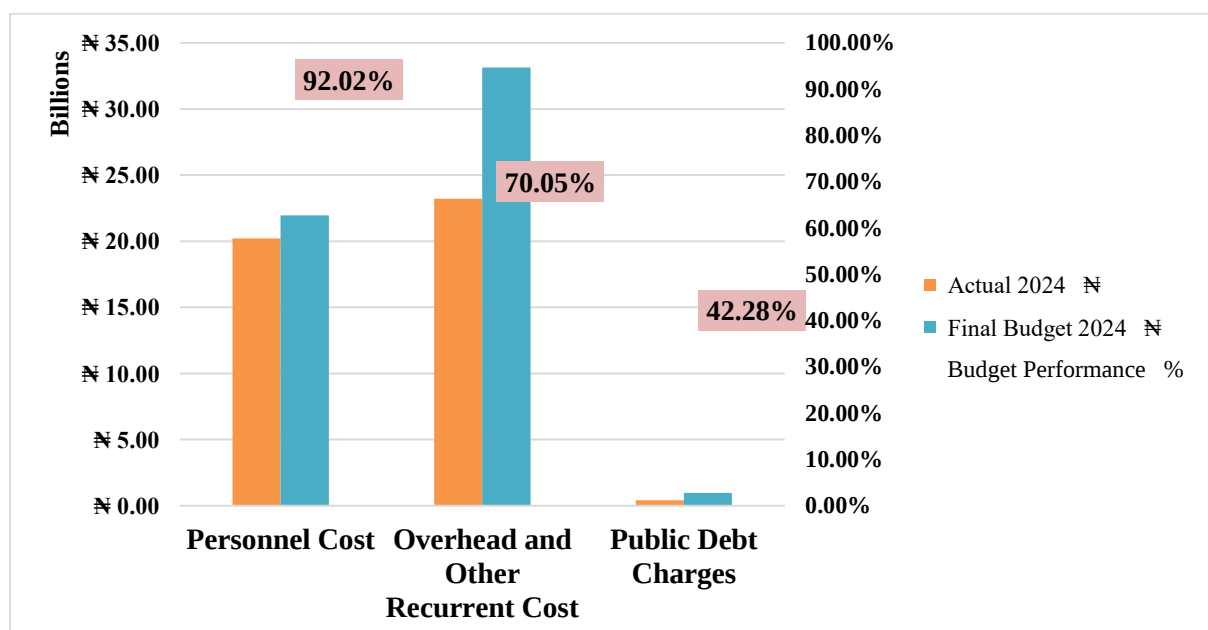


Figure 7: Budget Performance of Recurrent Expenditure

The recurrent expenditure performance of the 11 Local Government Councils for 2024 reflects a prioritization of day-to-day operational obligations but also reveals uneven performance across its key components. With ₦43.84 billion spent out of a ₦56.07 billion budget, the councils achieved 78.18% performance overall. This outcome demonstrates a partial fulfillment of recurrent obligations, but one that is marked by strong focus on personnel costs, moderate execution of overheads, and weak performance in debt servicing.

Personnel Costs consumed ₦20.21 billion, representing 92.02% of the ₦21.97 billion budget. This high rate of performance highlights the councils' strong commitment to meeting payroll obligations for staff and ensuring continuity in government operations. Salaries and wages were evidently treated as a first-line charge, reflecting both fiscal discipline and political sensitivity around staff welfare. However, the large share allocated to personnel reduces fiscal flexibility, as resources are tied down to recurrent commitments rather than development-oriented spending. While this demonstrates prioritization of the workforce, it also risks crowding out more strategic expenditures unless accompanied by productivity gains and efficient workforce management.

Overhead and Other Recurrent Costs accounted for ₦23.22 billion out of ₦33.15 billion budgeted, yielding 70.05% performance. This indicates that operational and administrative costs, such as utilities, supplies, and routine maintenance, were not fully met. The underperformance could be attributed to cost-control measures, or deliberate prioritization of personnel costs over overhead costs. While restraint in overhead spending may appear fiscally prudent, inadequate provision of operational funds can compromise service delivery, as departments may lack the resources to perform their functions effectively. The councils must therefore strike a balance between fiscal discipline and the need to fund critical operational inputs.

Public Debt Charges were the weakest-performing component, with only ₦404.50 million spent out of a budgeted ₦956.75 million, achieving 42.28%. This suggests a likely lower-than-expected debt burden in 2024. The reduced expenditure on debt charges provides temporary fiscal relief for the councils.

Table 8: Composition of Recurrent Expenditure (Actual)

Description	Actual 2024	% of Total Recurrent Expenditure
	₦	%
Personnel Cost	20,213,792,473.04	46.11%
Overhead and Other Recurrent Cost	23,219,235,065.01	52.97%
Public Debt Charges	404,504,287.88	0.92%
Total Recurrent Expenditure	43,837,531,825.93	

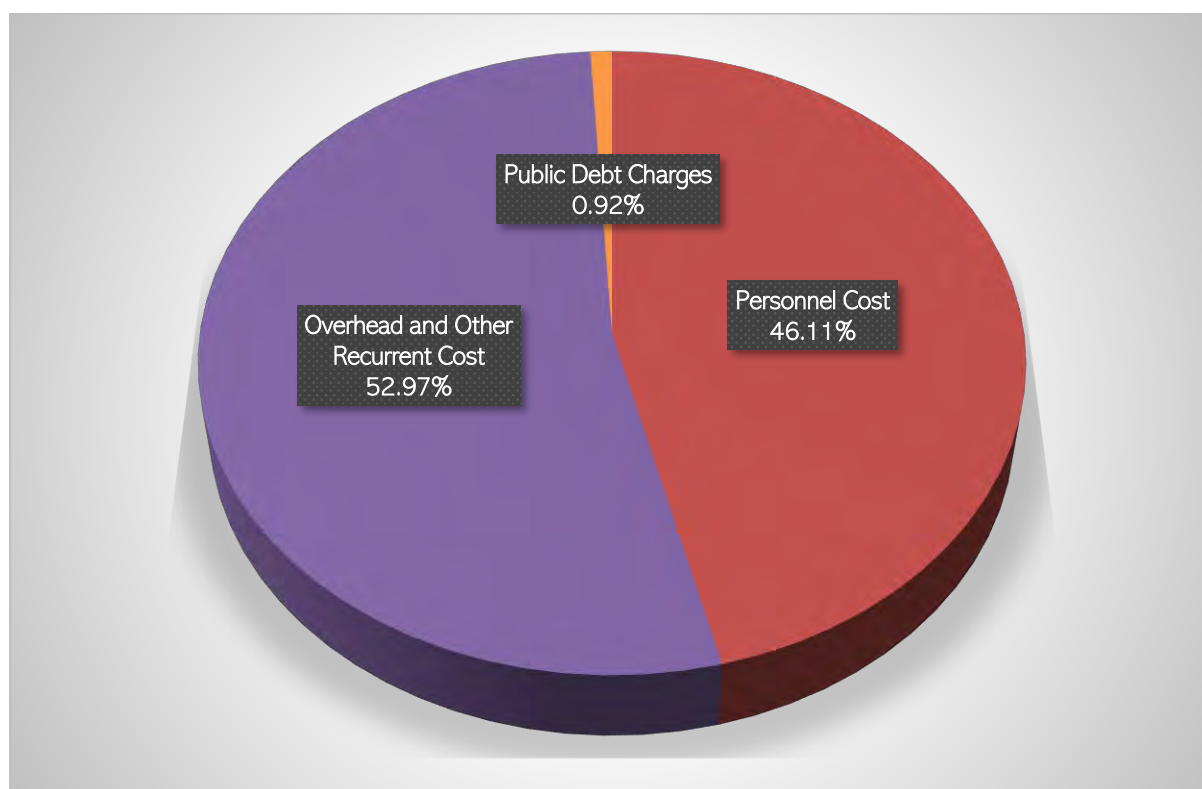


Figure 8: Composition of Recurrent Expenditure (Actual)

The actual composition of recurrent expenditure for the 11 Local Government Councils in the State during 2024 reflects the councils' spending priorities and reveals the underlying structure of their fiscal commitments. With total recurrent spending of ₦43.84 billion, the distribution across personnel, overhead, and debt charges shows a system heavily weighted towards operational costs, with very limited contribution of debt obligations to total expenditure.

Personnel Costs accounted for ₦20.21 billion, representing 46.11% of total recurrent expenditure. This significant share confirms that nearly half of the councils' recurrent resources were devoted to salaries, wages, and related staff benefits. While prioritizing personnel spending is crucial for maintaining staff morale and ensuring continuity of governance, it raises concerns about sustainability. A recurrent structure where almost half of resources are tied to payroll leaves little fiscal space for developmental initiatives. The challenge lies in balancing this necessary obligation with the need to enhance efficiency and

productivity among staff, ensuring that the wage bill translates into improved service delivery.

Overhead and Other Recurrent Costs consumed ₦23.22 billion, accounting for 52.97% of total recurrent expenditure. This makes it the largest component of recurrent spending. The heavy allocation to overheads suggests that substantial resources were devoted to operational inputs such as utilities, office supplies, maintenance, and administrative activities. While these are necessary for keeping government operations functional, the dominance of overhead spending raises concerns about efficiency and value for money. Without proper expenditure controls, overhead costs can easily become inflated or prone to leakages, diverting resources from more impactful uses. It is therefore important for the councils to strengthen expenditure controls, adopt cost-saving measures, and ensure that overhead spending directly supports effective service delivery.

Public Debt Charges were minimal at ₦404.50 million, representing only 0.92% of total recurrent expenditure. This small share indicates that debt servicing placed very little pressure on the councils’ finances in 2024. While this appears to be a positive outcome, it could also mask underlying risks if debt obligations were deferred rather than fully settled. It is essential to establish whether this low share reflects genuine debt sustainability or simply postponement of repayments. Prudent debt management remains critical to preventing the accumulation of arrears that could threaten future budgets.

Table 9: Capital Expenditure Budget Performance

Description	Actual 2024	Final Budget 2024	Budget Performance
	₦	₦	%
Purchase of Fixed Assets	592,519,170.88	4,270,407,647.00	13.88%
Construction/Provision of Fixed Assets	6,576,213,919.59	21,438,609,646.48	30.67%
Rehabilitation/Repairs of Fixed Assets	828,109,901.57	5,294,015,337.00	15.64%
Preservation of the Environment	16,690,000.00	429,440,000.00	3.89%
Acquisition of Non Tangible Assets	27,950,000.00	730,660,897.00	3.83%
Total Recurrent Expenditure	8,041,482,992.04	32,163,133,527.48	25.00%

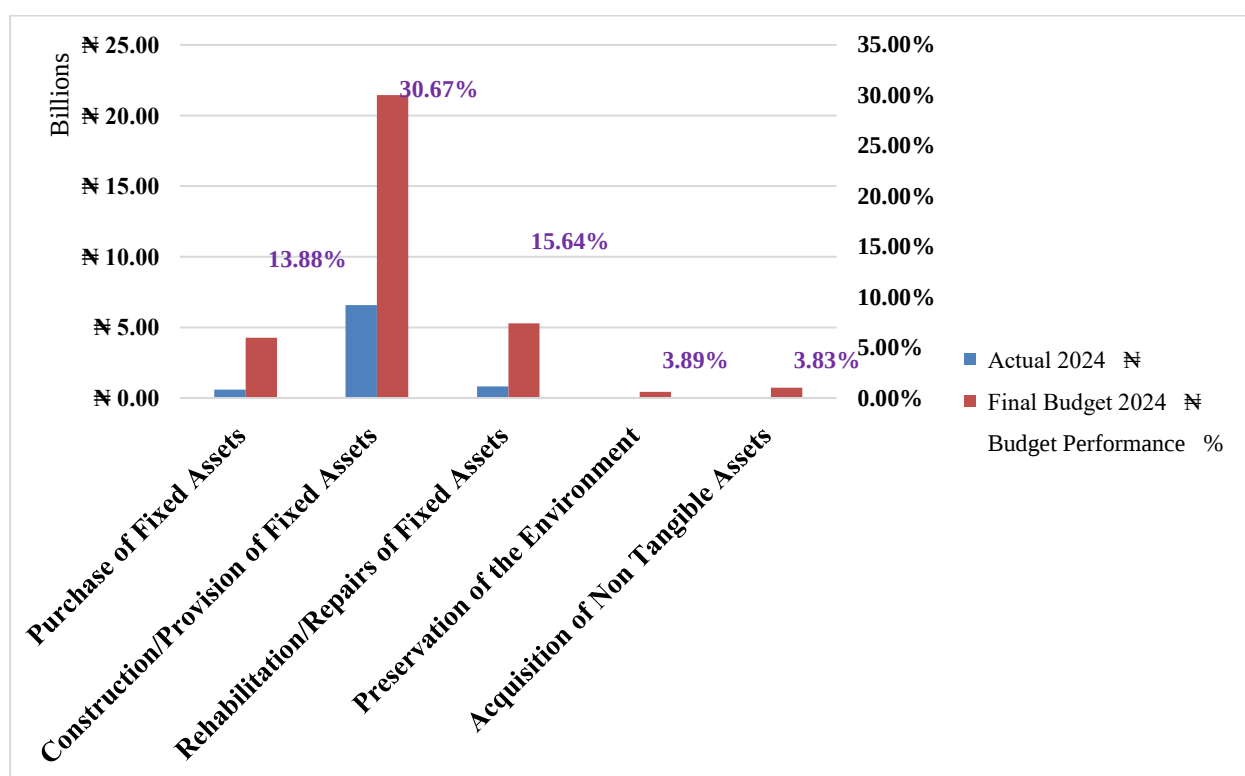


Figure 9: Capital Expenditure Budget Performance

The capital expenditure performance of the 11 Local Government Councils during 2024 reveals a significant under-execution of developmental spending, with only ₦8.04 billion expended against a budget of ₦32.16 billion, yielding an overall performance of 25%. This shortfall reflects structural challenges in capital budget implementation, including challenges in project planning, procurement, and financing. A closer look at the line items reveals that most categories performed below expectations, undermining the councils' ability to deliver on critical infrastructure and service delivery mandates.

Purchase of Fixed Assets recorded actual spending of ₦592.52 million against ₦4.27 billion budgeted, representing just 13.88% performance. This indicates that plans to acquire new assets such as vehicles, equipment, and office infrastructure were largely unfulfilled. Such underperformance suggests either funding constraints or poor procurement execution, which deprived the councils of assets necessary for improving administrative efficiency and service delivery.

Construction and Provision of Fixed Assets the largest component of the capital budget saw ₦6.58 billion spent out of ₦21.44 billion, achieving 30.67% performance. While this represents the strongest showing among the capital lines, it is still significantly below target. This suggests that while some infrastructure projects were undertaken, the scale fell far short of what was envisaged. The shortfall likely limited the councils' ability to expand facilities such as schools, health centers, markets, and rural roads, which are critical for local development.

Rehabilitation and Repairs of Fixed Assets amounted to ₦828.11 million against ₦5.29 billion budgeted, translating into 15.64% performance. This weak outturn indicates that many existing public facilities, including roads, offices, and community infrastructure, may not have any significant demand for maintenance and repairs.

Preservation of the Environment performed particularly poorly, with only ₦16.69 million spent against ₦429.44 million budgeted, representing 3.89%. This relatively low performance suggests a likely inadequate prioritization of environmental management activities such as waste disposal, sanitation projects, and erosion control. In a state where environmental degradation and sanitation challenges directly affect the quality of life, this situation may influence public health and sustainable development outcomes.

Similarly, **Acquisition of Non-Tangible Assets** budgeted at ₦730.66 million recorded just ₦27.95 million in actual spending, or 3.83%. This underperformance suggests limited investments in intellectual property, software systems, and other non-physical assets that could have enhanced administrative efficiency and modernization. In an era where digital transformation is key to improving governance, such low execution reflects missed opportunities for reform.

In aggregate, the councils' capital expenditure pattern demonstrates a worrying imbalance in fiscal priorities. Recurrent obligations were substantially funded,

while capital projects received limited attention, undermining the councils' developmental role. The inability to implement the capital budget at even a modest level raises serious concerns about the councils' absorptive capacity and project management systems.

To address these weaknesses, it is imperative that the councils strengthen project planning, align capital budgets with realistic funding expectations, and streamline procurement processes to reduce delays. Greater emphasis must also be placed on environmental preservation and modernization through intangible asset acquisition. Without deliberate action, the persistent underperformance in capital expenditure will continue to stifle economic growth and limit improvements in the welfare of the citizens.

Table 10: Composition of Capital Expenditure (Actual)

Description	Actual 2024	% of Total Capital Expenditure
	₦	%
Purchase of Fixed Assets	592,519,170.88	7.37%
Construction/Provision of Fixed Assets	6,576,213,919.59	81.78%
Rehabilitation/Repairs of Fixed Assets	828,109,901.57	10.30%
Preservation of the Environment	16,690,000.00	0.21%
Acquisition of Non Tangible Assets	27,950,000.00	0.35%
Total Recurrent Expenditure	8,041,482,992.04	

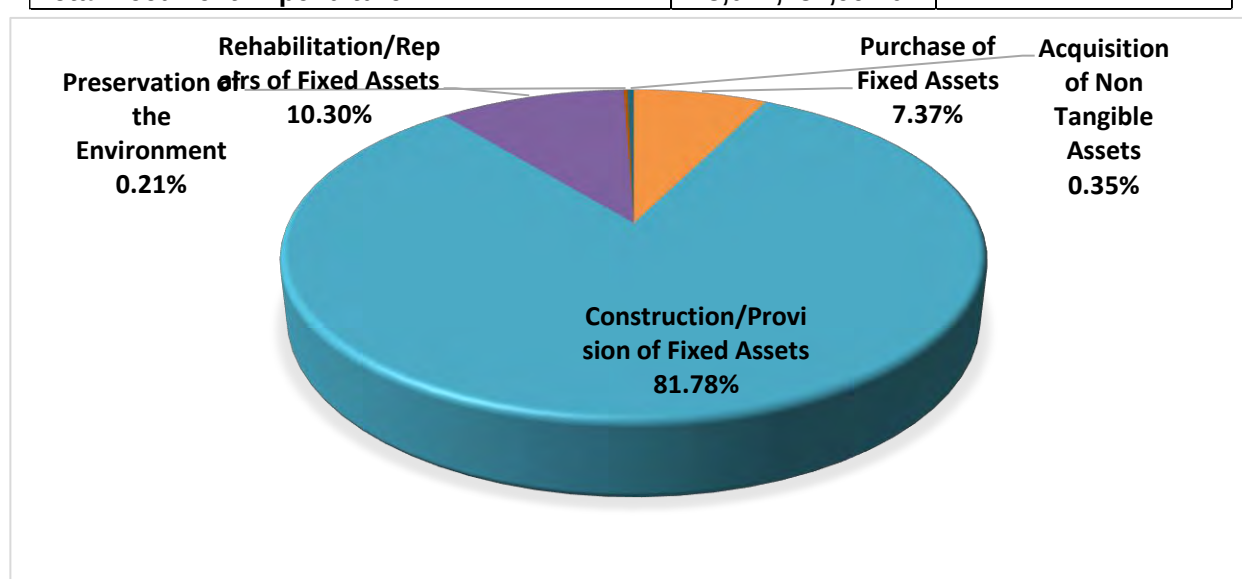


Figure 10: Composition of Capital Expenditure (Actual)

The composition of actual capital expenditure for the 11 Local Government Councils in the State during 2024 highlights the structural orientation of developmental spending. Out of the ₦8.04 billion expended, the pattern reveals a heavy concentration on construction-related projects, with marginal allocations to other capital lines such as asset acquisition, repairs, environmental management, and intangible investments. This imbalance raises important concerns about the councils' strategic approach to capital development.

Construction and Provision of Fixed Assets dominated the capital budget, absorbing ₦6.58 billion, which accounted for 81.78% of total capital expenditure. This overwhelming concentration reflects a strong focus on new infrastructure projects such as roads, markets, schools, or health centers. While such projects are critical for improving local service delivery and expanding facilities, the disproportionate emphasis on new construction risks creating sustainability challenges. Without complementary investments in maintenance, asset replacement, and environmental management, newly constructed infrastructure may quickly deteriorate, undermining the value of these investments.

Rehabilitation and Repairs of Fixed Assets received ₦828.11 million, representing 10.30% of capital spending. This indicates that some attention was given to maintaining and restoring existing public facilities, though at a relatively low level compared to new construction. Given the importance of keeping assets functional and cost-effective over their lifecycle, the low share devoted to repairs signals a reactive rather than proactive maintenance culture. Neglecting timely rehabilitation leads to asset decay and higher long-term replacement costs, which strain already limited resources.

Purchase of Fixed Assets accounted for ₦592.52 million, or 7.37% of capital expenditure. This relatively small share suggests that acquisition of essential equipment, vehicles, and administrative infrastructure was not prioritized. Yet, such assets are vital to supporting service delivery, mobility, and efficiency of

local government operations. Underinvestment in this category may constrain the councils’ operational capacity even as new infrastructure is added.

Preservation of the Environment attracted only ₦16.69 million, a negligible 0.21% of capital expenditure. This level of spending indicates a limited attention to environmental initiatives such as waste management systems, erosion control, and sanitation infrastructure. Given the environmental challenges affecting communities in Gombe State, this oversight undermines the councils’ ability to safeguard public health and ensure sustainable living conditions for residents.

Finally, **Acquisition of Non-Tangible Assets** amounted to just ₦27.95 million, or 0.35% of capital expenditure. This demonstrates that very little was invested in software systems, digital platforms, or intellectual assets that could modernize governance and improve efficiency. In the context of a global shift toward digital public administration, the councils’ inattention to this area reflects a missed opportunity to strengthen transparency, accountability, and service delivery.

In conclusion, the composition of capital expenditure in 2024 shows an overwhelming bias toward new construction, with minimal investments in asset replacement, maintenance, environmental sustainability, and digital transformation.

Table 11: Year-on-Year Total Revenue Comparison

Description	Actual 2024	Actual 2023	YOY %
	₦	₦	%
Statutory Revenue	54,592,535,462.82	37,114,599,483.98	47%
Independent Revenue	584,723,581.33	402,616,042.41	45%
Capital Receipts	1,213,773,561.08	137,327,100.00	784%
Total Current Year Receipts	56,391,032,605.23	37,654,542,626.39	50%

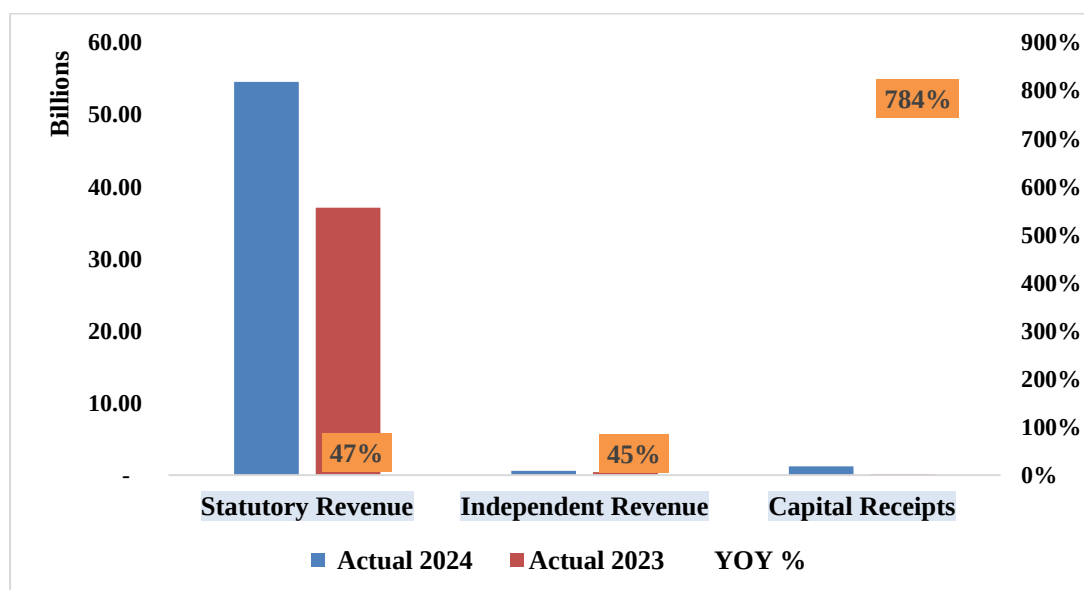


Figure 11: Year-on-Year Total Revenue Comparison

The year-on-year comparison of total revenue for the 11 Local Government Councils in Gombe State reveals a remarkable 50% increase in overall receipts, rising from ₦37.65 billion in 2023 to ₦56.39 billion in 2024. This expansion reflects stronger inflows across all major revenue categories, though the drivers of growth varied in magnitude and sustainability. The pattern points to a more buoyant fiscal environment in 2024, but one that is also reliant on exceptional and potentially unstable inflows.

Statutory Revenue grew significantly from ₦37.11 billion in 2023 to ₦54.59 billion in 2024, marking a 47% increase. This robust growth demonstrates the councils' continued dependence on federally distributed allocations as their primary funding source. The increase likely reflects improved national oil receipts, exchange gain distributions, and higher Value Added Tax (VAT) inflows during the year. While positive, the councils' heavy reliance on statutory revenue exposes them to risks from macroeconomic volatility and policy shifts at the federal level, making diversification imperative.

Independent Revenue also recorded strong growth, rising by 45% from ₦402.62 million in 2023 to ₦584.72 million in 2024. This increase, though modest in absolute terms, indicates some progress in strengthening the councils' internally

generated revenue (IGR) base. However, the quantum of independent revenue remains insignificant compared to statutory inflows, contributing just about 1% of total receipts. This underscores the ongoing challenge in fiscal autonomy and highlights the urgent need for the councils to deepen efforts in mobilizing sustainable internal revenue sources such as personal taxes, fees, and land-based charges.

The most dramatic increase was observed in **Capital Receipts**, which surged from ₦137.33 million in 2023 to ₦1.21 billion in 2024, representing an extraordinary 784% growth. While this sharp increase provided additional fiscal space, capital receipts are often irregular and dependent on external financing arrangements such as grants, loans, or asset sales. The volatility associated with this category means that the councils cannot rely on it as a stable revenue source. Instead, such windfalls should be strategically channeled into capital projects that deliver long-term value, rather than being absorbed into recurrent spending.

Overall, the year-on-year analysis demonstrates that the councils achieved significant revenue expansion in 2024, primarily driven by statutory allocations. However, the persistent weakness in independent revenue underscores the fragility of the fiscal structure. For long-term fiscal sustainability, the councils must reduce their dependence on volatile statutory and capital inflows by strengthening IGR systems, modernizing tax administration, and leveraging property and service-related revenue sources. Without this shift, future revenues will remain highly vulnerable to external shocks beyond the councils’ control.

Table 12: Year-on-Year Total Expenditure Comparison

Description	Actual 2024	Actual 2023	YOY %
	₦	₦	%
Recurrent Expenditure	43,837,531,825.93	30,783,041,983.58	42%
Capital Expenditure	8,041,482,992.04	3,022,728,475.65	166%
Total Expenditure	51,879,014,817.97	33,805,770,459.23	53%

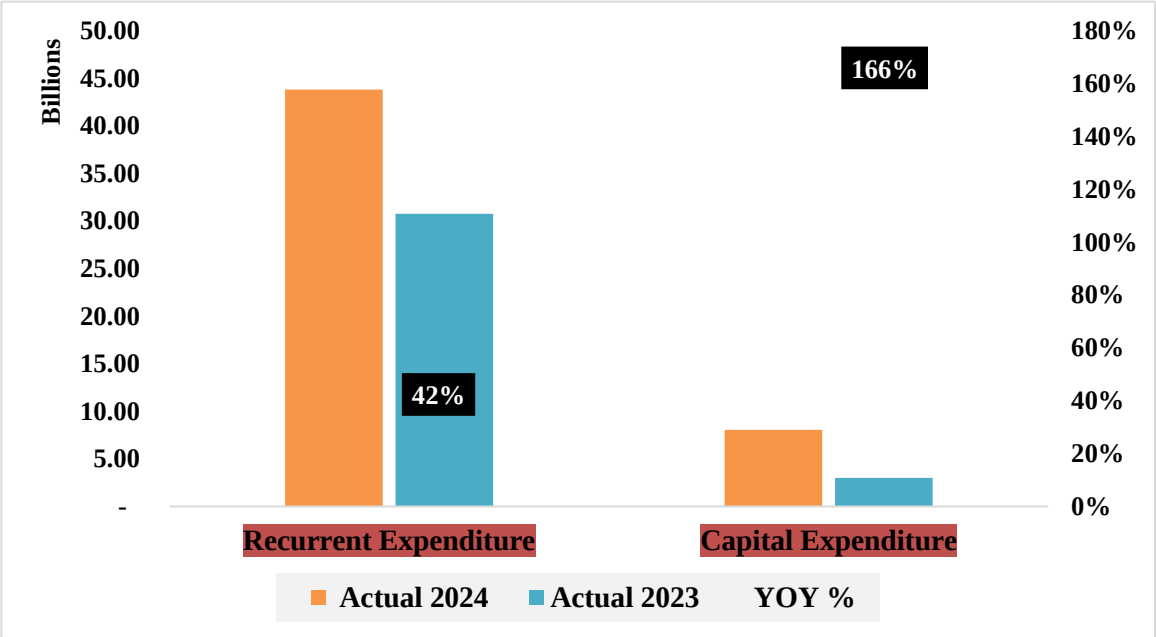


Figure 12: Year-on-Year Total Expenditure Comparison

The expenditure profile of the 11 Local Government Councils recorded significant growth in 2024 compared to 2023, with total expenditure rising from ₦33.81 billion to ₦51.88 billion, a 53% increase. This sharp rise in expenditure mirrored the councils’ expanded revenue base during the year, but the distribution between recurrent and capital outlays provides key insights into spending priorities and structural fiscal challenges.

Recurrent Expenditure grew from ₦30.78 billion in 2023 to ₦43.84 billion in 2024, representing a 42% increase. This rise reflects the councils’ continued prioritization of operational obligations such as personnel costs, overheads, and debt servicing. While the increase in recurrent spending ensured stability in governance and administrative operations, it also underscores the persistent dominance of consumption-driven expenditure in the councils’ budgets. The upward trend in recurrent costs raises questions about sustainability, as growth in salaries and overheads could outpace revenue growth in future years, further constraining fiscal flexibility.

Capital Expenditure rose more dramatically, increasing from ₦3.02 billion in 2023 to ₦8.04 billion in 2024, representing 166% growth. This remarkable

increase indicates renewed efforts by the councils to expand developmental spending, particularly on infrastructure and fixed assets. However, despite the impressive year-on-year growth rate, the absolute level of capital spending remains low relative to recurrent expenditure, with capital outlays accounting for less than one-fifth of total expenditure in 2024. This imbalance shows that while there was an attempt to boost developmental investments, the councils' expenditure profile remains skewed towards recurrent commitments, limiting long-term developmental impact.

In conclusion, the year-on-year expenditure comparison suggests that while the councils have increased both recurrent and capital spending in response to higher revenues, the fiscal structure remains consumption-heavy. The challenge going forward is to sustain the momentum in capital expenditure growth and gradually rebalance the budget towards development-oriented spending, while maintaining prudent controls on the recurrent side.

PART I:

CONSOLIDATED FINANCIAL STATEMENTS

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2024 IN RESPECT OF 11 LOCAL GOVERNMENT COUNCILS OF GOMBE STATE

FINAL BUDGET 2024		NOTES	2024 ₦	2023 ₦
	Operating Activities			
	Receipts			
69,083,269,047.00	Statutory Revenue	1	54,592,535,462.82	37,114,599,483.98
	Independent Revenue:			
-	Personal Taxes	2A	-	-
6,410,000.00	Other Taxes	2B	1,443,400.00	4,470,700.00
165,468,250.00	Licences - General	2C	93,195,253.70	92,907,890.93
-	Mining Rents	2D	-	-
-	Royalties	2E	-	-
234,558,850.00	Fees - General	2F	93,061,286.23	111,293,870.00
18,200,000.00	Fines - General	2G	591,500.00	332,100.00
48,358,000.00	Sales - General	2H	22,336,796.32	5,162,900.00
332,693,047.00	Earnings -General	2I	217,418,425.93	82,255,006.56
17,700,000.00	Rent on Government Buildings - General	2J	3,576,370.61	3,440,200.00
247,540,900.00	Rent on Land & Others - General	2K	109,501,400.00	75,431,850.00
500,000.00	Repayments - General	2L	39,609,314.88	27,316,967.89
12,105,000.00	Investment Income	2M	3,989,833.66	4,557.03
1,000,000.00	Interest Earned	2N	-	-
-	Re-Imbursement General	2O	-	-
1,084,534,047.00	Independent Revenue Sub-total		584,723,581.33	402,616,042.41
70,167,803,094.00	Total Receipts		55,177,259,044.15	37,517,215,526.39
	Payments			
(20,545,053,839.00)	Salaries and Allowances	5	(19,101,176,436.61)	(8,047,446,628.95)
(290,400,000.00)	Social Contributions	6	(213,047,344.91)	-
(1,130,910,000.00)	Social Benefits	7	(899,568,691.52)	-
(15,296,860,000.00)	Overhead Cost	8	(10,207,732,535.73)	(6,005,570,794.38)
(70,000.00)	Loans and Advances	9	(70,000.00)	-
(15,909,901,711.90)	Grants and Contributions	10	(11,158,468,374.97)	(14,410,205,601.26)
(260,600,000.00)	Subsidies	11	(173,908,107.34)	(63,765,958.84)
(1,679,170,000.00)	Transfers - Payments	13A	(1,679,056,046.98)	(1,805,610,567.99)
-	Transfers - Payments to Individuals	13B	-	-
-	Loss on Foreign Exchange	14	-	-
(55,112,965,550.90)	Total Payments		(43,433,027,538.05)	(30,332,599,551.42)
15,054,837,543.10	Net Cash flow from Operating Activities		11,744,231,506.10	7,184,615,974.97
	Investing Activities			
(4,270,407,647.00)	Purchase of Fixed Assets	15A	(592,519,170.88)	(128,036,818.22)
(21,438,609,646.48)	Construction/Provision of Fixed Assets	15B	(6,576,213,919.59)	(1,794,476,130.49)
(5,294,015,337.00)	Rehabilitation/Repairs of Fixed Assets	15C	(828,109,901.57)	(1,060,579,137.11)
(429,440,000.00)	Preservation of the Environment	15D	(16,690,000.00)	(9,248,000.00)
(730,660,897.00)	Acquisition of Non Tangible Assets	15E	(27,950,000.00)	(30,388,389.83)
(32,163,133,527.48)	Net Cash Flow from Investing Activities		(8,041,482,992.04)	(3,022,728,475.65)
	Financing Activities			
410,000,000.00	Proceeds from Aids and Grants	3	-	-
15,141,270,016.69	Proceeds from Loans/Borrowings	4A	-	73,000,000.00
1,064,500,000.00	Proceeds from Other Capital Receipts	4B	1,213,773,561.08	64,327,100.00
(956,745,486.80)	Repayment of Loans	12	(404,504,287.88)	(450,442,432.16)
15,659,024,529.89	Net Cash Flow from Financing Activities		809,269,273.20	(313,115,332.16)
(1,449,271,454.49)	Net Surplus/(Deficit) for the Year		4,512,017,787.26	3,848,772,167.16
-	Add: Opening Balance		7,870,328,668.72	4,021,556,501.56
(1,449,271,454.49)	Closing Cash Balance		12,382,346,455.98	7,870,328,668.72

18/08/2025

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2024
IN RESPECT OF 11 LOCAL GOVERNMENT COUNCILS OF GOMBE STATE**

	NOTES	2024	2023
		₦	₦
ASSETS			
Cash and Bank Balances	16	12,382,346,456	7,870,328,669
TOTAL ASSETS		12,382,346,456	7,870,328,669
LIABILITIES			
Accumulated Surplus/(Deficit)	25	12,382,346,456	7,870,328,669
TOTAL LIABILITIES		12,382,346,456	7,870,328,669



18/08/2025

**CONSOLIDATED STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR
ENDED 31ST DECEMBER 2024
IN RESPECT OF 11 LOCAL GOVERNMENT COUNCILS OF GOMBE STATE**

	NOTES	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		N	N	N	N	N	N	N
REVENUE								
Statutory Revenue	1	49,975,269,047.00	19,108,000,000.00	69,083,269,047.00	69,083,269,047.00	54,592,535,462.82	(14,490,733,584.18)	37,114,599,483.98
Sub-total Statutory Revenue		49,975,269,047.00	19,108,000,000.00	69,083,269,047.00	69,083,269,047.00	54,592,535,462.82	(14,490,733,584.18)	37,114,599,483.98
Independent Revenue:								
Personal Taxes	2A	-	-	-	-	-	-	-
Other Taxes	2B	5,910,000.00	500,000.00	6,410,000.00	6,410,000.00	1,443,400.00	(4,966,600.00)	4,470,700.00
Licences - General	2C	145,073,250.00	20,395,000.00	165,468,250.00	165,468,250.00	93,195,253.70	(72,272,996.30)	92,907,890.93
Mining Rents	2D	-	-	-	-	-	-	-
Royalties	2E	-	-	-	-	-	-	-
Fees - General	2F	181,208,850.00	53,350,000.00	234,558,850.00	234,558,850.00	93,061,286.23	(141,497,563.77)	111,293,870.00
Fines - General	2G	18,200,000.00	-	18,200,000.00	18,200,000.00	591,500.00	(17,608,500.00)	332,100.00
Sales - General	2H	36,818,000.00	11,540,000.00	48,358,000.00	48,358,000.00	22,336,796.32	(26,021,203.68)	5,162,900.00
Earnings - General	2I	315,343,047.00	17,350,000.00	332,693,047.00	332,693,047.00	217,418,425.93	(115,274,621.07)	82,255,006.56
Rent on Government Buildings - General	2J	15,100,000.00	2,600,000.00	17,700,000.00	17,700,000.00	3,576,370.61	(14,123,629.39)	3,440,200.00
Rent on Land & Others - General	2K	220,940,900.00	26,600,000.00	247,540,900.00	247,540,900.00	109,501,400.00	(138,039,500.00)	75,431,850.00
Repayments - General	2L	500,000.00	-	500,000.00	500,000.00	39,609,314.88	39,109,314.88	27,316,967.89
Investment Income	2M	11,305,000.00	800,000.00	12,105,000.00	12,105,000.00	3,989,833.66	(8,115,166.34)	4,557.03
Interest Earned	2N	1,000,000.00	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
Re-Imbursement General	2O	-	-	-	-	-	-	-
Sub-total Independent Revenue		951,399,047.00	133,135,000.00	1,084,534,047.00	1,084,534,047.00	584,723,581.33	(499,810,465.67)	402,616,042.41
Capital Receipts								
Aids and Grants	3	410,000,000.00	-	410,000,000.00	410,000,000.00	-	(410,000,000.00)	-
Loans/Borrowings Receipt	4A	15,141,270,016.69	-	15,141,270,016.69	15,141,270,016.69	-	(15,141,270,016.69)	73,000,000.00
Other Capital Receipts	4B	924,000,000.00	140,500,000.00	1,064,500,000.00	1,064,500,000.00	1,213,773,561.08	149,273,561.08	64,327,100.00
Sub-total Capital Receipts		16,475,270,016.69	140,500,000.00	16,615,770,016.69	16,615,770,016.69	1,213,773,561.08	(15,401,996,455.61)	137,327,100.00
TOTAL REVENUE		67,401,938,110.69	19,381,635,000.00	86,783,573,110.69	86,783,573,110.69	56,391,032,605.23	(30,392,540,505.46)	37,654,542,626.39
EXPENDITURE								
Salaries and Allowances	5	11,338,553,839.00	1,366,800,000.00	12,705,353,839.00	20,545,053,839.00	19,101,176,436.61	1,443,877,402.39	8,047,446,628.95
Social Contributions	6	281,000,000.00	20,000,000.00	301,000,000.00	290,400,000.00	213,047,344.91	77,352,655.09	-
Social Benefits	7	377,000,000.00	54,500,000.00	431,500,000.00	1,130,910,000.00	899,568,691.52	231,341,308.48	-
Overhead Cost	8	9,244,960,000.00	4,683,700,000.00	13,928,660,000.00	15,296,860,000.00	10,207,732,535.73	5,089,127,464.27	6,005,570,794.38
Loans and Advances	9	-	-	-	70,000.00	70,000.00	-	-
Grants and Contributions	10	20,684,201,711.90	4,408,000,000.00	25,092,201,711.90	15,909,901,711.90	11,158,468,374.97	4,751,433,336.93	14,410,205,601.26
Subsidies	11	148,890,000.00	170,000,000.00	318,890,000.00	260,600,000.00	173,908,107.34	86,691,892.66	63,765,958.84
Public Debt Charges	12	3,142,105,486.80	150,000,000.00	3,292,105,486.80	956,745,486.80	404,504,287.88	552,241,198.92	450,442,432.16
Loss on Foreign Exchange	14	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		45,216,711,037.70	10,853,000,000.00	56,069,711,037.70	54,390,541,037.70	42,158,475,778.96	12,232,065,258.74	28,977,431,415.59
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		22,185,227,072.99	8,528,635,000.00	30,713,862,072.99	32,393,032,072.99	14,232,556,826.28	(42,624,605,764.20)	8,677,111,210.81
CAPITAL EXPENDITURE								
Purchase of Fixed Assets	15A	4,227,627,647.00	90,000,000.00	4,317,627,647.00	4,270,407,647.00	592,519,170.88	3,677,888,476.12	128,036,818.22
Construction/Provision of Fixed Assets	15B	12,441,159,646.48	8,715,000,000.00	21,156,159,646.48	21,438,609,646.48	6,576,213,919.59	14,862,395,726.89	1,794,476,130.49
Rehabilitation/Repairs of Fixed Assets	15C	3,267,385,337.00	2,265,000,000.00	5,532,385,337.00	5,294,015,337.00	828,109,901.57	4,465,905,435.43	1,060,579,137.11
Preservation of the Environment	15D	398,000,000.00	30,000,000.00	428,000,000.00	429,440,000.00	16,690,000.00	412,750,000.00	9,248,000.00
Acquisition of Non Tangible Assets	15E	661,460,897.00	67,500,000.00	728,960,897.00	730,660,897.00	27,950,000.00	702,710,897.00	30,388,389.83
TOTAL CAPITAL EXPENDITURE		20,995,633,527.48	11,167,500,000.00	32,163,133,527.48	32,163,133,527.48	8,041,482,992.04	24,121,650,535.44	3,022,728,475.65
TRANSFERS								
Transfers - Payments	13A	-	-	-	1,679,170,000.00	1,679,056,046.98	113,953.02	1,805,610,567.99
Transfers - Payments to Individuals	13B	-	-	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	1,679,170,000.00	1,679,056,046.98	113,953.02	1,805,610,567.99
SURPLUS/(DEFICIT)		1,189,593,545.51	(2,638,865,000.00)	(1,449,271,454.49)	(1,449,271,454.49)	4,512,017,787.26	(66,746,370,252.66)	3,848,772,167.16

 18/08/2025

**STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST
DECEMBER 2024
IN RESPECT OF 11 LOCAL GOVERNMENT COUNCILS OF GOMBE STATE**

ACTUAL 2023		NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
N			N	N	N	N	N	N
4,021,556,501.56	OPENING BALANCE		7,870,328,668.72					
	REVENUE							
37,114,599,483.98	Statutory Revenue	1	54,592,535,462.82	69,083,269,047.00	69,083,269,047.00	19,108,000,000.00	49,975,269,047.00	(14,490,733,584.18)
37,114,599,483.98	Sub-total Statutory Revenue		54,592,535,462.82	69,083,269,047.00	69,083,269,047.00	19,108,000,000.00	49,975,269,047.00	(14,490,733,584.18)
	Independent Revenue:							
-	Personal Taxes	2A	-	-	-	-	-	-
4,470,700.00	Licences - General	2B	1,443,400.00	6,410,000.00	6,410,000.00	500,000.00	5,910,000.00	(4,966,600.00)
92,907,890.93	Mining Rents	2C	93,195,253.70	165,468,250.00	165,468,250.00	20,395,000.00	145,073,250.00	(72,272,996.30)
-	Fees - General	2D	-	-	-	-	-	-
-	Fines - General	2E	-	-	-	-	-	-
111,293,870.00	Sales - General	2F	93,061,286.23	234,558,850.00	234,558,850.00	53,350,000.00	181,208,850.00	(141,497,563.77)
332,100.00	Earnings - General	2G	591,500.00	18,200,000.00	18,200,000.00	-	18,200,000.00	(17,608,500.00)
5,162,900.00	Rent on Government Buildings - General	2H	22,336,796.32	48,358,000.00	48,358,000.00	11,540,000.00	36,818,000.00	(26,021,203.68)
82,255,006.56	Rent on Land & Others - General	2I	217,418,425.93	332,693,047.00	332,693,047.00	17,350,000.00	315,343,047.00	(115,274,621.07)
3,440,200.00	Repayments - General	2J	3,576,370.61	17,700,000.00	17,700,000.00	2,600,000.00	15,100,000.00	(14,123,629.39)
75,431,850.00	Investment Income	2K	109,501,400.00	247,540,900.00	247,540,900.00	26,600,000.00	220,940,900.00	(138,039,500.00)
27,316,967.89	Interest Earned	2L	39,609,314.88	500,000.00	500,000.00	-	500,000.00	39,109,314.88
4,557.03	Re-Imbursement General	2M	3,989,833.66	12,105,000.00	12,105,000.00	800,000.00	11,305,000.00	(8,115,166.34)
-	Rates	2N	-	1,000,000.00	1,000,000.00	-	1,000,000.00	(1,000,000.00)
-	Miscellaneous	2O	-	-	-	-	-	-
402,616,042.41	Sub-total Independent Revenue		584,723,581.33	1,084,534,047.00	1,084,534,047.00	133,135,000.00	951,399,047.00	(499,810,465.67)
41,538,772,027.95	TOTAL RECURRENT REVENUE		63,047,587,712.87	70,167,803,094.00	70,167,803,094.00	19,241,135,000.00	50,926,668,094.00	(14,990,544,049.85)
	EXPENDITURE							
8,047,446,628.95	Salaries and Allowances	5	19,101,176,436.61	20,545,053,839.00	12,705,353,839.00	1,366,800,000.00	11,338,553,839.00	1,443,877,402.39
-	Social Contributions	6	213,047,344.91	290,400,000.00	301,000,000.00	20,000,000.00	281,000,000.00	77,352,655.09
-	Social Benefits	7	899,568,691.52	1,130,910,000.00	431,500,000.00	54,500,000.00	377,000,000.00	231,341,308.48
6,005,570,794.38	Overhead Cost	8	10,207,732,535.73	15,296,860,000.00	13,928,660,000.00	4,683,700,000.00	9,244,960,000.00	5,089,127,464.27
-	Loans and Advances	9	70,000.00	70,000.00	-	-	-	-
14,410,205,601.26	Grants and Contributions	10	11,158,468,374.97	15,909,901,711.90	25,092,201,711.90	4,408,000,000.00	20,684,201,711.90	4,751,433,336.93
63,765,958.84	Subsidies	11	173,908,107.34	260,600,000.00	318,890,000.00	170,000,000.00	148,890,000.00	86,691,892.66
450,442,432.16	Public Debt Charges	12	404,504,287.88	956,745,486.80	3,292,105,486.80	150,000,000.00	3,142,105,486.80	552,241,198.92
-	Loss on Foreign Exchange	14	-	-	-	-	-	-
28,977,431,415.59	TOTAL OPERATING EXPENDITURE		42,158,475,778.96	54,390,541,037.70	56,069,711,037.70	10,853,000,000.00	45,216,711,037.70	12,232,065,258.74
12,561,340,612.37	OPERATING BALANCE		20,889,111,933.92	15,777,262,056.30	14,098,092,056.30	8,388,135,000.00	5,709,957,056.30	(27,222,609,308.59)
	TRANSFERS							
1,805,610,567.99	Transfers - Payments	13A	1,679,056,046.98	1,679,170,000.00	-	-	-	113,953.02
-	Transfers - Payments to Individuals	13B	-	-	-	-	-	-
2,885,401,375.65	Transfer to Capital Development Fund		6,827,709,430.96					
	Transfer from Capital Development Fund							
4,691,011,943.64	TRANSFERS TOTAL		8,506,765,477.94	1,679,170,000.00	-	-	-	113,953.02
7,870,328,668.72	CLOSING BALANCE		12,382,346,455.98					



18/08/2025

**STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST
DECEMBER 2024
IN RESPECT OF 11 LOCAL GOVERNMENT COUNCILS OF GOMBE STATE**

ACTUAL 2023		NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
₦			₦	₦	₦	₦	₦	₦
-	OPENING BALANCE		-					
	REVENUE							
	Capital Receipts							
2,885,401,375.65	Transfer from Consolidated Revenue Fund		6,827,709,430.96	-			-	-
-	Aids and Grants	3	-	410,000,000.00	410,000,000.00	-	410,000,000.00	(410,000,000.00)
73,000,000.00	Loans/Borrowings Receipt	4A	-	15,141,270,016.69	15,141,270,016.69	-	15,141,270,016.69	(15,141,270,016.69)
64,327,100.00	Other Capital Receipts	4B	1,213,773,561.08	1,064,500,000.00	1,064,500,000.00	140,500,000.00	924,000,000.00	149,273,561.08
3,022,728,475.65	Sub-total Capital Receipts		8,041,482,992.04	16,615,770,016.69	16,615,770,016.69	140,500,000.00	16,475,270,016.69	(15,401,996,455.61)
-	Transfer to Consolidated Revenue Fund		-	-			-	-
3,022,728,475.65	TOTAL CAPITAL REVENUE AVAILABLE		8,041,482,992.04	16,615,770,016.69	16,615,770,016.69	140,500,000.00	16,475,270,016.69	(15,401,996,455.61)
	CAPITAL EXPENDITURE							
128,036,818.22	Purchase of Fixed Assets	15A	592,519,170.88	4,270,407,647.00	4,317,627,647.00	90,000,000.00	4,227,627,647.00	3,677,888,476.12
1,794,476,130.49	Construction/Provision of Fixed Assets	15B	6,576,213,919.59	21,438,609,646.48	21,156,159,646.48	8,715,000,000.00	12,441,159,646.48	14,862,395,726.89
1,060,579,137.11	Rehabilitation/Repairs of Fixed Assets	15C	828,109,901.57	5,294,015,337.00	5,532,385,337.00	2,265,000,000.00	3,267,385,337.00	4,465,905,435.43
9,248,000.00	Preservation of the Environment	15D	16,690,000.00	429,440,000.00	428,000,000.00	30,000,000.00	398,000,000.00	412,750,000.00
30,388,389.83	Acquisition of Non Tangible Assets	15E	27,950,000.00	730,660,897.00	728,960,897.00	67,500,000.00	661,460,897.00	702,710,897.00
3,022,728,475.65	TOTAL CAPITAL EXPENDITURE		8,041,482,992.04	32,163,133,527.48	32,163,133,527.48	11,167,500,000.00	20,995,633,527.48	24,121,650,535.44
-	CLOSING BALANCE		-					



18/08/2025

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2024	ACTUAL 2023
	₦	₦
Note 1: Government Share of FAAC (Statutory Revenue)		
AKKO	6,287,363,096.91	4,304,370,565.13
BALANGA	4,858,599,617.33	3,292,074,623.20
BILLIRI	4,823,711,999.89	3,262,646,794.46
DUKKU	5,047,589,077.27	3,467,952,580.20
FUNAKAYE	5,117,837,636.55	3,500,817,797.03
GOMBE	5,479,041,768.43	3,746,140,765.55
KALTUNGO	4,363,683,289.13	2,921,536,687.19
KWAMI	4,725,750,484.18	3,210,265,075.80
NAFADA	4,264,162,214.56	2,881,961,734.55
SHONGOM	4,225,348,238.14	2,829,712,220.50
YAMALTU/DEBA	5,399,448,040.43	3,697,120,640.37
Note 1: Government Share of FAAC (Statutory Revenue) Total	54,592,535,462.82	37,114,599,483.98
Note 2: Independent Revenue		
AKKO	37,852,827.35	52,740,777.93
BALANGA	29,411,407.13	20,591,127.55
BILLIRI	16,793,069.00	16,680,760.00
DUKKU	20,464,300.00	24,979,100.00
FUNAKAYE	145,513,193.00	104,546,000.00
GOMBE	105,429,198.79	73,216,304.01
KALTUNGO	59,527,816.64	29,252,368.18
KWAMI	43,121,212.68	23,153,255.41
NAFADA	12,964,910.00	5,373,457.05
SHONGOM	84,467,046.74	15,386,940.00
YAMALTU/DEBA	29,178,600.00	36,695,952.28
Note 2: Independent Revenue Total	584,723,581.33	402,616,042.41
Note 3: Aids and Grants		
Note 3: Aids and Grants Total	0.00	0.00
Note 4: Loans and Other Capital Receipts		
AKKO	122,879,944.36	0.00
BALANGA	107,941,356.03	0.00
BILLIRI	122,108,544.36	0.00
DUKKU	145,383,240.21	502,000.00
FUNAKAYE	102,617,944.36	38,782,200.00
GOMBE	102,079,944.36	14,500,000.00
KALTUNGO	102,079,944.36	25,000,000.00
KWAMI	102,079,944.36	0.00
NAFADA	102,198,309.96	0.00
SHONGOM	102,079,944.36	0.00
YAMALTU/DEBA	102,324,444.36	58,542,900.00
Note 4: Loans and Other Capital Receipts Total	1,213,773,561.08	137,327,100.00

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Note 5: Salaries and Allowances		
AKKO	2,658,730,251.79	1,253,556,265.80
BALANGA	1,145,063,224.08	780,287,726.15
BILLIRI	1,272,312,255.47	636,257,618.91
DUKKU	1,680,742,927.05	698,448,365.66
FUNAKAYE	1,663,981,889.33	738,659,628.83
GOMBE	2,891,365,250.36	866,317,964.73
KALTUNGO	1,756,895,131.73	509,847,917.24
KWAMI	1,533,499,469.98	803,777,425.72
NAFADA	888,301,368.35	562,615,720.64
SHONGOM	1,629,802,712.65	417,224,676.57
YAMALTU/DEBA	1,980,481,955.82	780,453,318.70
Note 5: Salaries and Allowances Total	19,101,176,436.61	8,047,446,628.95
Note 6: Social Contribution		
AKKO	113,586,332.14	0.00
KALTUNGO	65,305,862.76	0.00
NAFADA	9,000,000.00	0.00
SHONGOM	25,155,150.01	0.00
Note 6: Social Contribution Total	213,047,344.91	0.00
Note 7: Social Benefits		
AKKO	15,459,704.80	0.00
FUNAKAYE	23,106,156.00	0.00
GOMBE	168,705,392.90	0.00
NAFADA	345,176,600.62	0.00
YAMALTU/DEBA	347,120,837.20	0.00
Note 7: Social Benefits Total	899,568,691.52	0.00
Note 8: Overhead Cost		
AKKO	1,005,518,794.70	695,396,544.50
BALANGA	728,636,376.73	513,526,497.42
BILLIRI	979,010,544.51	539,599,580.54
DUKKU	983,463,618.41	580,615,626.43
FUNAKAYE	833,206,405.68	695,403,302.00
GOMBE	679,959,566.37	536,127,591.73
KALTUNGO	929,193,255.46	478,239,457.46
KWAMI	842,901,308.25	485,415,828.24
NAFADA	862,763,804.86	419,931,148.81
SHONGOM	1,374,464,538.37	482,422,020.04
YAMALTU/DEBA	988,614,322.39	578,893,197.20
Note 8: Overhead Cost Total	10,207,732,535.73	6,005,570,794.38

NOTES TO THE FINANCIAL STATEMENTS CONT'D

DESCRIPTION	ACTUAL 2024	ACTUAL 2023
	₦	₦
Note 9: Loans and Advances		
NAFADA	70,000.00	0.00
Note 9: Loans and Advances Total	70,000.00	0.00
Note 10: Grants and Contributions		
AKKO	1,160,149,649.48	1,786,304,409.07
BALANGA	1,595,893,479.06	1,363,207,862.14
BILLIRI	1,473,328,091.11	1,385,682,732.96
DUKKU	856,452,150.70	1,274,856,764.31
FUNAKAYE	1,038,427,196.33	934,777,538.12
GOMBE	771,543,381.28	1,489,819,075.43
KALTUNGO	818,380,861.06	1,274,734,638.77
KWAMI	1,170,470,831.54	1,336,959,220.91
NAFADA	864,437,329.38	897,624,599.44
SHONGOM	694,471,758.53	1,189,397,946.22
YAMALTU/DEBA	714,913,646.50	1,476,840,813.89
Note 10: Grants and Contributions Total	11,158,468,374.97	14,410,205,601.26
Note 11: Subsidies General		
AKKO	55,404,790.01	0.00
BALANGA	9,986,363.64	0.00
BILLIRI	24,006,363.64	6,585,000.00
DUKKU	0.00	7,037,961.32
FUNAKAYE	0.00	1,050,000.00
GOMBE	28,263,862.18	8,324,283.88
KALTUNGO	12,268,181.31	1,200,000.00
KWAMI	0.00	440,000.00
NAFADA	11,155,702.39	0.00
SHONGOM	29,142,844.17	11,678,000.00
YAMALTU/DEBA	3,680,000.00	27,450,713.64
Note 11: Subsidies General Total	173,908,107.34	63,765,958.84
Note 12: Public Debt Charges		
AKKO	0.00	37,494,766.56
BALANGA	0.00	37,494,766.56
BILLIRI	92,374,712.64	37,494,766.56
DUKKU	0.00	37,494,766.56
FUNAKAYE	198,445,280.09	47,494,766.56
GOMBE	9,402,372.84	37,494,766.56
KALTUNGO	0.00	65,494,766.56
KWAMI	57,590,612.70	37,494,766.56
NAFADA	9,524,034.66	37,494,766.56
SHONGOM	37,167,274.95	37,494,766.56
YAMALTU/DEBA	0.00	37,494,766.56
Note 12: Public Debt Charges Total	404,504,287.88	450,442,432.16

NOTES TO THE FINANCIAL STATEMENTS CONT'D

DESCRIPTION	ACTUAL 2024	ACTUAL 2023
	₦	₦
Note 13: Transfers -Payment		
AKKO	216,800,591.73	226,854,007.52
BALANGA	157,447,634.52	168,350,102.60
BILLIRI	158,467,584.91	168,627,497.00
DUKKU	172,671,816.95	181,182,752.84
FUNAKAYE	167,956,973.72	65,030,775.54
GOMBE	182,894,820.20	193,514,508.10
KALTUNGO	143,389,268.27	152,576,198.43
KWAMI	124,441,695.80	164,969,181.00
NAFADA	113,449,503.13	149,172,728.30
SHONGOM	107,594,388.38	143,737,012.74
YAMALTU/DEBA	133,941,769.37	191,595,803.92
Note 13: Transfers -Payment Total	1,679,056,046.98	1,805,610,567.99
Note 15: Capital Expenditure		
AKKO	255,664,267.84	130,409,671.56
BALANGA	250,541,259.07	153,772,316.07
BILLIRI	115,307,045.60	116,724,243.37
DUKKU	1,356,082,516.04	453,625,490.53
FUNAKAYE	2,229,722,097.86	592,055,640.17
GOMBE	142,274,128.25	173,120,188.63
KALTUNGO	158,471,880.18	95,501,861.35
KWAMI	1,226,980,542.54	110,552,570.92
NAFADA	939,424,077.65	952,391,560.12
SHONGOM	124,579,954.27	86,643,559.81
YAMALTU/DEBA	1,242,435,222.74	157,931,373.12
Note 15: Capital Expenditure Total	8,041,482,992.04	3,022,728,475.65
Note 16: Cash and Bank Balances Held By Treasurer		
AKKO	1,366,066,315.86	399,284,829.73
BALANGA	1,598,368,822.34	489,984,778.95
BILLIRI	1,589,239,829.41	741,432,814.04
DUKKU	563,370,027.74	399,346,439.41
FUNAKAYE	652,310,668.51	1,441,187,893.15
GOMBE	1,389,968,990.93	577,826,854.49
KALTUNGO	1,120,843,203.35	479,456,593.99
KWAMI	850,044,502.38	934,977,321.97
NAFADA	1,380,643,853.37	1,044,620,839.89
SHONGOM	959,973,712.92	570,457,105.01
YAMALTU/DEBA	911,516,529.17	791,753,198.39
Note 16: Cash and Bank Balances Held By Treasurer Total	12,382,346,455.98	7,870,328,669.02
Note 17: Advances and Imprests		
Note 17: Advances and Imprests Total	0.00	0.00
Note 18: Investments		
Note 18: Investments Total	0.00	0.00

NOTES TO THE FINANCIAL STATEMENTS CONT'D

DESCRIPTION	ACTUAL 2024	ACTUAL 2023
	₦	₦
Note 19: Loans Granted		
Note 19: Loans Granted Total	0.00	0.00
Note 20: Deposits - General		
Note 20: Deposits - General Total	0.00	0.00
Note 21: Loans and Debts		
Note 21: Loans and Debts Total	0.00	0.00
Note 22: Unremitted Deductions		
Note 22: Unremitted Deductions Total	0.00	0.00
Note 23: Current Portion of Long-Term Borrowings		
Note 23: Current Portion of Long-Term Borrowings Total	0.00	0.00
Note 24: Long-Term Borrowings		
Note 24: Long-Term Borrowings Total	0.00	0.00
Note 25: Accumulated Surplus/(Deficit)		
AKKO	1,366,066,315.86	399,284,829.73
BALANGA	1,598,368,822.34	489,984,778.95
BILLIRI	1,589,239,829.41	741,432,814.04
DUKKU	563,370,027.74	399,346,439.41
FUNAKAYE	652,310,668.51	1,441,187,893.61
GOMBE	1,389,968,990.93	577,826,853.73
KALTUNGO	1,120,843,203.35	479,456,593.99
KWAMI	850,044,502.38	934,977,321.97
NAFADA	1,380,643,853.37	1,044,620,839.89
SHONGOM	959,973,712.92	570,457,105.01
YAMALTU/DEBA	911,516,529.17	791,753,198.39
Note 25: Accumulated Surplus/(Deficit) Total	12,382,346,455.98	7,870,328,668.72

SUMMARY OF TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)							
110101	Statutory Allocation	24,657,000,000.00	(11,300,000,000.00)	13,357,000,000.00	13,357,000,000.00	6,650,182,547.93	(6,706,817,452.07)	14,114,493,284.12
110102	Share of VAT	15,515,000,000.00	14,500,000,000.00	30,015,000,000.00	30,015,000,000.00	28,211,941,214.17	(1,803,058,785.83)	14,295,148,787.21
110103	Other FAAC	9,803,269,047.00	15,908,000,000.00	25,711,269,047.00	25,711,269,047.00	19,730,411,700.72	(5,980,857,346.28)	8,704,957,412.66
	STATUTORY REVENUE TOTAL	49,975,269,047.00	19,108,000,000.00	69,083,269,047.00	69,083,269,047.00	54,592,535,462.82	(14,490,733,584.18)	37,114,599,483.98
	INDEPENDENT REVENUE							
120101	Personal Taxes	-	-	-	-	-	-	-
120103	Other Taxes	5,910,000.00	500,000.00	6,410,000.00	6,410,000.00	1,443,400.00	(4,966,600.00)	4,470,700.00
120201	Licences - General	145,073,250.00	20,395,000.00	165,468,250.00	165,468,250.00	93,195,253.70	(72,272,996.30)	92,907,890.93
120202	Mining Rents	-	-	-	-	-	-	-
120203	Royalties	-	-	-	-	-	-	-
120204	Fees - General	181,208,850.00	53,350,000.00	234,558,850.00	234,558,850.00	93,061,286.23	(141,497,563.77)	111,293,870.00
120205	Fines - General	18,200,000.00	-	18,200,000.00	18,200,000.00	591,500.00	(17,608,500.00)	332,100.00
120206	Sales - General	36,818,000.00	11,540,000.00	48,358,000.00	48,358,000.00	22,336,796.32	(26,021,203.68)	5,162,900.00
120207	Earnings - General	315,343,047.00	17,350,000.00	332,693,047.00	332,693,047.00	217,418,425.93	(115,274,621.07)	82,255,006.56
120208	Rent on Government Buildings - General	15,100,000.00	2,600,000.00	17,700,000.00	17,700,000.00	3,576,370.61	(14,123,629.39)	3,440,200.00
120209	Rent on Land & Others - General	220,940,900.00	26,600,000.00	247,540,900.00	247,540,900.00	109,501,400.00	(138,039,500.00)	75,431,850.00
120210	Repayments - General	500,000.00	-	500,000.00	500,000.00	39,609,314.88	39,109,314.88	27,316,967.89
120211	Investment Income	11,305,000.00	800,000.00	12,105,000.00	12,105,000.00	3,989,833.66	(8,115,166.34)	4,557.03
120212	Interest Earned	1,000,000.00	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
120213	Re-Imbursement General	-	-	-	-	-	-	-
	INDEPENDENT REVENUE TOTAL	951,399,047.00	133,135,000.00	1,084,534,047.00	1,084,534,047.00	584,723,581.33	(499,810,465.67)	402,616,042.41
	CAPITAL RECEIPTS AND OTHER REVENUE SOURCES							
130101	Domestic Aids	-	-	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-	-	-
130201	Domestic Grants	-	-	-	-	-	-	-
130202	Foreign Grants	410,000,000.00	-	410,000,000.00	410,000,000.00	-	(410,000,000.00)	-
140201	Other Capital Receipts	924,000,000.00	140,500,000.00	1,064,500,000.00	1,064,500,000.00	1,142,907,987.96	78,407,987.96	58,542,900.00
140301	Domestic Loans/ Borrowings Receipt	15,141,270,016.69	-	15,141,270,016.69	15,141,270,016.69	-	(15,141,270,016.69)	73,000,000.00
140302	International Loans/ Borrowings Receipt	-	-	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	70,865,573.12	70,865,573.12	5,784,200.00
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	16,475,270,016.69	140,500,000.00	16,615,770,016.69	16,615,770,016.69	1,213,773,561.08	(15,401,996,455.61)	137,327,100.00
	TOTAL REVENUE	67,401,938,110.69	19,381,635,000.00	86,783,573,110.69	86,783,573,110.69	56,391,032,605.23	(30,392,540,505.46)	37,654,542,626.39

DETAIL TOTAL REVENUE BY ECONOMIC LINE ITEMS

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		N	N	N	N	N	N	N
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
110101 - STATUTORY ALLOCATION								
11010101	Statutory Allocation	24,657,000,000.00	(11,300,000,000.00)	13,357,000,000.00	13,357,000,000.00	6,650,182,547.93	(6,706,817,452.07)	14,114,493,284.12
110101 - STATUTORY ALLOCATION Total		24,657,000,000.00	(11,300,000,000.00)	13,357,000,000.00	13,357,000,000.00	6,650,182,547.93	(6,706,817,452.07)	14,114,493,284.12
110102 - SHARE OF VAT								
11010201	Share of VAT	15,515,000,000.00	14,500,000,000.00	30,015,000,000.00	30,015,000,000.00	28,211,941,214.17	(1,803,058,785.83)	14,295,148,787.21
110102 - SHARE OF VAT Total		15,515,000,000.00	14,500,000,000.00	30,015,000,000.00	30,015,000,000.00	28,211,941,214.17	(1,803,058,785.83)	14,295,148,787.21
110103 - OTHER FAAC								
11010301	Excess Crude /PPT	1,102,740,000.00	1,210,000,000.00	2,312,740,000.00	2,312,740,000.00	-	(2,312,740,000.00)	352,492,440.10
11010302	Ecological Fund from FAAC	-	-	-	-	-	-	468,558,518.49
11010303	Budget Augmentation	494,685,006.00	2,860,000,000.00	3,354,685,006.00	3,354,685,006.00	-	(3,354,685,006.00)	-
11010304	Exchange Rate Gain	4,344,214,123.00	10,450,000,000.00	14,794,214,123.00	14,794,214,123.00	15,531,613,564.36	737,399,441.36	5,021,630,576.37
11010306	Non Oil Excess Revenue	-	-	-	-	1,397,986,574.25	1,397,986,574.25	1,199,448,004.81
11010307	Share of Solid Minerals	-	-	-	-	36,884,965.84	36,884,965.84	-
11010308	Stabilization Fund	562,619,918.00	170,000,000.00	732,619,918.00	732,619,918.00	-	(732,619,918.00)	-
11010309	Other Recurrent Receipts	3,299,010,000.00	1,218,000,000.00	4,517,010,000.00	4,517,010,000.00	1,841,549,189.07	(2,675,460,810.93)	513,527,068.27
11010317	Electronic Money Transfers Levy	-	-	-	-	922,377,407.20	922,377,407.20	1,149,300,804.62
110103 - OTHER FAAC Total		9,803,269,047.00	15,908,000,000.00	25,711,269,047.00	25,711,269,047.00	19,730,411,700.72	(5,980,857,346.28)	8,704,957,412.66
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total		49,975,269,047.00	19,108,000,000.00	69,083,269,047.00	69,083,269,047.00	54,592,535,462.82	(14,490,733,584.18)	37,114,599,483.98
12 - INDEPENDENT REVENUE								
1201 - TAX REVENUE								
120103 - OTHER TAXES								
12010302	Pools Betting Tax (Current)	-	-	-	-	93,400.00	93,400.00	-
12010313	Stamp Duty Tax	810,000.00	-	810,000.00	810,000.00	122,000.00	(688,000.00)	-
12010315	Development Levy	500,000.00	-	500,000.00	500,000.00	440,000.00	(60,000.00)	2,298,700.00
12010320	Livestock Tax	3,700,000.00	-	3,700,000.00	3,700,000.00	408,000.00	(3,292,000.00)	317,300.00
12010321	Other Service Taxes	900,000.00	500,000.00	1,400,000.00	1,400,000.00	380,000.00	(1,020,000.00)	1,854,700.00
120103 - OTHER TAXES Total		5,910,000.00	500,000.00	6,410,000.00	6,410,000.00	1,443,400.00	(4,966,600.00)	4,470,700.00
1201 - TAX REVENUE Total		5,910,000.00	500,000.00	6,410,000.00	6,410,000.00	1,443,400.00	(4,966,600.00)	4,470,700.00
1202 - NON-TAX REVENUE								
120201 - LICENCES - GENERAL								
12020105	Radio/Television Station Licences	2,250,000.00	-	2,250,000.00	2,250,000.00	389,400.00	(1,860,600.00)	150,000.00
12020107	Boats and Canoe(Small Craft) Licences	11,000.00	5,000.00	16,000.00	16,000.00	8,000.00	(8,000.00)	8,400.00
12020109	Registration of Voluntary Organisations	2,076,540.00	800,000.00	2,876,540.00	2,876,540.00	1,668,529.47	(1,208,010.53)	4,248,660.00
12020110	Inland Water-Way Licences	615,000.00	10,000.00	625,000.00	625,000.00	11,000.00	(614,000.00)	-
12020111	Bake House Licences	7,720,000.00	1,500,000.00	9,220,000.00	9,220,000.00	338,900.00	(8,881,100.00)	252,700.00
12020113	Brick Making, etc. Licences	3,535,000.00	2,120,000.00	5,655,000.00	5,655,000.00	1,118,000.00	(4,537,000.00)	2,470,990.00
12020114	Cart Licences	500,000.00	-	500,000.00	500,000.00	58,000.00	(442,000.00)	2,493,500.00
12020115	Dane Gun Licences	4,778,000.00	590,000.00	5,368,000.00	5,368,000.00	164,000.00	(5,204,000.00)	1,659,750.00
12020116	Cattle Dealer Licences	21,210,000.00	150,000.00	21,360,000.00	21,360,000.00	14,418,328.69	(6,941,671.31)	13,651,650.00
12020117	Dried Fish & Meat Licences	1,665,000.00	360,000.00	2,025,000.00	2,025,000.00	466,100.00	(1,558,900.00)	441,900.00
12020118	Pet (Dog) Licences	1,750,000.00	450,000.00	2,200,000.00	2,200,000.00	-	(2,200,000.00)	680,000.00
12020119	Fishing Permits	2,140,000.00	30,000.00	2,170,000.00	2,170,000.00	382,800.00	(1,787,200.00)	74,000.00
12020120	Hawker's Permits	3,530,000.00	700,000.00	4,230,000.00	4,230,000.00	10,329,500.00	6,099,500.00	9,227,800.00
12020121	Hunting Permits	2,640,100.00	-	2,640,100.00	2,640,100.00	223,600.00	(2,416,500.00)	408,600.00
12020122	Produce Buying Licences	29,670,000.00	-	29,670,000.00	29,670,000.00	26,857,124.89	(2,812,875.11)	37,215,363.00
12020124	Abattoir/Slaughter Licences	15,225,000.00	10,000,000.00	25,225,000.00	25,225,000.00	14,203,800.00	(11,021,200.00)	2,212,200.00
12020126	Hiring Services	14,131,000.00	60,000.00	14,191,000.00	14,191,000.00	2,116,000.00	(12,075,000.00)	2,966,300.00
12020128	Borehole Drilling Licences	3,800,000.00	-	3,800,000.00	3,800,000.00	2,212,100.00	(1,587,900.00)	2,048,277.93
12020129	Pool Betting and Casino Licences/Gaming	-	-	-	-	872,750.00	872,750.00	582,400.00
12020130	Cinematograph Licences	2,650,000.00	-	2,650,000.00	2,650,000.00	230,500.00	(2,419,500.00)	718,750.00
12020137	Trade Permits Licences	4,780,460.00	3,050,000.00	7,830,460.00	7,830,460.00	10,276,805.37	2,446,345.37	5,655,700.00
12020138	Forest Licences Roller Saws,Saw Mill Hammer/Licences	7,775,000.00	10,000.00	7,785,000.00	7,785,000.00	4,243,076.89	(3,541,923.11)	4,389,400.00
12020159	Bicycle Licence & Hire Permits	380,000.00	-	380,000.00	380,000.00	357,600.00	(22,400.00)	354,400.00
12020160	Animal Health Certificate Licences	2,370,000.00	10,000.00	2,380,000.00	2,380,000.00	7,700.00	(2,372,300.00)	74,000.00
12020161	Liquor Licences	9,871,150.00	550,000.00	10,421,150.00	10,421,150.00	2,241,638.39	(8,179,511.61)	923,150.00
120201 - LICENCES - GENERAL Total		145,073,250.00	20,395,000.00	165,468,250.00	165,468,250.00	93,195,253.70	(72,272,996.30)	92,907,890.93
120204 - FEES - GENERAL								
12020401	Court/Court Summons Fees	-	-	-	-	109,200.00	109,200.00	-
12020402	Medical Service Fees/Laboratory Fees	2,105,000.00	-	2,105,000.00	2,105,000.00	71,775.00	(2,033,225.00)	240,000.00
12020404	Trade Union Fees /Trade Test Fees	1,040,000.00	20,000.00	1,060,000.00	1,060,000.00	418,500.00	(641,500.00)	12,400.00
12020414	Registration of Access/Permit of Minerals, Mining & Allied Fees	41,800,000.00	200,000.00	42,000,000.00	42,000,000.00	12,135,217.00	(29,864,783.00)	32,373,750.00
12020417	Contractors Registration Fees	8,860,000.00	700,000.00	9,560,000.00	9,560,000.00	852,600.00	(8,707,400.00)	2,227,500.00
12020418	Marriage/Divorce Fees	640,000.00	250,000.00	890,000.00	890,000.00	4,000.00	(886,000.00)	1,648,700.00
12020421	MOT Testing, Training, Workshops Inspection Fees	40,000.00	20,000.00	60,000.00	60,000.00	25,000.00	(35,000.00)	-
12020422	Indigene Letter	38,000,000.00	100,000.00	38,100,000.00	38,100,000.00	23,827,300.45	(14,272,699.55)	26,914,050.00
12020424	Business/Trade Operating Fees	21,450,000.00	20,350,000.00	41,800,000.00	41,800,000.00	22,858,065.17	(18,941,934.83)	26,466,390.00
12020425	Disinfection of Produce /Fumigation Service/Spraying of Produce Fees	1,500,000.00	-	1,500,000.00	1,500,000.00	474,000.00	(1,026,000.00)	170,100.00
12020426	Tender Fees/Bill of Interest/Non-Refundable Tender Fees	4,394,000.00	1,200,000.00	5,594,000.00	5,594,000.00	3,588,600.00	(2,005,400.00)	1,260,100.00
12020428	International/Domestic Landing and Parking	1,310,000.00	20,070,000.00	21,380,000.00	21,380,000.00	13,106,807.58	(8,273,192.42)	9,210,470.00
12020434	Billboard/Advertisement Fees	8,104,000.00	260,000.00	8,364,000.00	8,364,000.00	337,000.00	(8,027,000.00)	323,500.00
12020436	Survey/Planning/Approval Fees	2,850,000.00	150,000.00	3,000,000.00	3,000,000.00	20,000.00	(2,980,000.00)	1,356,360.00
12020441	Birth and Death Registration Fees	1,760,000.00	-	1,760,000.00	1,760,000.00	164,100.00	(1,595,900.00)	135,500.00
12020442	ICT Charges	-	-	-	-	613,426.42	613,426.42	-
12020443	Proof/Change of Ownership Certificate Fees	10,385,000.00	130,000.00	10,515,000.00	10,515,000.00	2,744,100.00	(7,770,900.00)	3,087,700.00
12020444	Agriculture/Veterinary Service Fees	5,080,000.00	-	5,080,000.00	5,080,000.00	153,500.00	(4,926,500.00)	1,149,500.00
12020445	Library Usage Charge	-	-	-	-	-	-	160,000.00
12020446	Inspection Fees	-	-	-	-	-	-	260,000.00
12020447	Timber, Forest and Charcoal Fees	10,520,000.00	3,780,000.00	14,300,000.00	14,300,000.00	6,548,100.00	(7,751,900.00)	352,250.00
12020448	School/Tuition/Examination Fees	1,250,000.00	-	1,250,000.00	1,250,000.00	1,281,500.00	31,500.00	780,000.00
12020449	Application Fees	-	-	-	-	-	-	243,000.00
12020454	Administrative Charges/Processing Fees	-	-	-	-	-	-	5,000.00
12020466	Right of Occupancy Fees	13,651,850.00	-	13,651,850.00	13,651,850.00	2,528,500.00	(11,123,350.00)	2,604,600.00
12020489	Maintenance Fees	-	-	-	-	101,500.00	101,500.00	98,000.00
12020492	Other Fees	5,240,000.00	5,320,000.00	10,560,000.00	10,560,000.00	30,500.00	(10,529,500.00)	-
12020494	Registration of Community Development Associations and Community Based Organizations (CDAs & CBOs)	1,229,000.00	800,000.00	2,029,000.00	2,029,000.00	1,067,994.60	(961,005.40)	215,000.00
120204 - FEES - GENERAL Total		181,208,850.00	53,350,000.00	234,558,850.00	234,558,850.00	93,061,286.23	(141,497,563.77)	111,293,870.00
120205 - FINES - GENERAL								

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		N	N	N	N	N	N	N
120206 - SALES - GENERAL								
12020601	Sales of Journal and Publications	-	-	-	-	1,042,424.91	1,042,424.91	227,000.00
12020604	Sales of Stores/Scraps/Unserviceable Items	5,600,000.00	5,000,000.00	10,600,000.00	10,600,000.00	1,759,522.65	(8,840,477.35)	321,000.00
12020605	Sales of Vaccines	650,000.00	500,000.00	1,150,000.00	1,150,000.00	60,700.00	(1,089,300.00)	15,000.00
12020606	Sales of Forms	4,200,000.00	-	4,200,000.00	4,200,000.00	166,300.00	(4,033,700.00)	30,000.00
12020607	Sales of Registration Forms	-	-	-	-	-	-	316,800.00
12020608	Sales of Improved Seeds/Chemicals	-	-	-	-	-	-	14,000.00
12020609	Sales of Farm Produce	7,170,000.00	-	7,170,000.00	7,170,000.00	15,130,898.77	7,960,898.77	1,681,500.00
12020610	Proceeds From Sales of Goods By Public Auctions	3,180,000.00	40,000.00	3,220,000.00	3,220,000.00	10,000.00	(3,210,000.00)	1,251,200.00
12020611	Proceeds From Sales of Govt. Vehicles	3,000,000.00	-	3,000,000.00	3,000,000.00	347,800.00	(2,652,200.00)	1,306,400.00
12020612	Proceeds From Sales of Drugs and Medications	6,050,000.00	-	6,050,000.00	6,050,000.00	741,650.00	(5,308,350.00)	-
12020613	Proceeds From Sales of Scraps	250,000.00	5,000,000.00	5,250,000.00	5,250,000.00	-	(5,250,000.00)	-
12020614	Sales of Govt. Buildings	5,100,000.00	-	5,100,000.00	5,100,000.00	-	(5,100,000.00)	-
12020615	Sales of Uniforms	-	-	-	-	307,500.00	307,500.00	-
12020616	Other Sales	-	500,000.00	500,000.00	500,000.00	-	(500,000.00)	-
12020629	Sales of Government Properties	1,600,000.00	-	1,600,000.00	1,600,000.00	2,770,000.00	1,170,000.00	-
12020647	Sales of Practical Guide Book	18,000.00	500,000.00	518,000.00	518,000.00	-	(518,000.00)	-
120206 - SALES - GENERAL Total		36,818,000.00	11,540,000.00	48,358,000.00	48,358,000.00	22,336,796.32	(26,021,203.68)	5,162,900.00
120207 - EARNINGS - GENERAL								
12020701	Earnings From Consultancy Services	20,000.00	-	20,000.00	20,000.00	375,600.00	355,600.00	2,450,000.00
12020702	Earnings From Laboratory Services	285,000.00	-	285,000.00	285,000.00	-	(285,000.00)	-
12020703	Earnings From Hire of Plants and Equipments	3,100,000.00	-	3,100,000.00	3,100,000.00	202,800.00	(2,897,200.00)	20,000.00
12020704	Earnings From the use of Government Vehicles	14,168,000.00	200,000.00	14,368,000.00	14,368,000.00	628,000.00	(13,740,000.00)	33,000.00
12020705	Earnings From The use of Government Halls	500,000.00	100,000.00	600,000.00	600,000.00	648,500.00	48,500.00	3,036,700.00
12020706	Earnings From Tolls of Expressway	-	-	-	-	-	-	35,000.00
12020707	Earnings From Medical Services	2,750,000.00	650,000.00	3,400,000.00	3,400,000.00	632,900.00	(2,767,100.00)	1,030,200.00
12020708	Earnings From Agricultural Produce	57,900,000.00	15,300,000.00	73,200,000.00	73,200,000.00	35,499,020.42	(37,700,979.58)	17,352,740.00
12020709	Earnings From Tourist/ Cultural/Arts Centres	4,000,000.00	-	4,000,000.00	4,000,000.00	733,000.00	(3,267,000.00)	5,000.00
12020710	Earnings From Guest Houses	-	-	-	-	1,216,100.00	1,216,100.00	-
12020722	Earnings From Commercial Activities	232,317,047.00	600,000.00	232,917,047.00	232,917,047.00	176,763,632.11	(56,153,414.89)	57,986,766.56
12020724	Other Earnings	303,000.00	500,000.00	803,000.00	803,000.00	-	(803,000.00)	305,600.00
12020758	Hiring of Gowns	-	-	-	-	718,873.40	718,873.40	-
120207 - EARNINGS - GENERAL Total		315,343,047.00	17,350,000.00	332,693,047.00	332,693,047.00	217,418,425.93	(115,274,621.07)	82,255,006.56
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL								
12020801	Rent on Govt. Quarters	5,100,000.00	2,000,000.00	7,100,000.00	7,100,000.00	40,000.00	(7,060,000.00)	14,000.00
12020802	Rent on Govt. Offices	2,000,000.00	-	2,000,000.00	2,000,000.00	950,770.61	(1,049,229.39)	6,000.00
12020803	Rent on Govt. Buildings	6,600,000.00	600,000.00	7,200,000.00	7,200,000.00	2,460,600.00	(4,739,400.00)	3,420,200.00
12020805	Rent on Buildings at Aerodromes	-	-	-	-	125,000.00	125,000.00	-
12020807	Rent On Other Government Buildings	1,400,000.00	-	1,400,000.00	1,400,000.00	-	(1,400,000.00)	-
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL Total		15,100,000.00	2,600,000.00	17,700,000.00	17,700,000.00	3,576,370.61	(14,123,629.39)	3,440,200.00
120209 - RENT ON LAND & OTHERS - GENERAL								
12020901	Rent on Government Land	143,400,000.00	4,100,000.00	147,500,000.00	147,500,000.00	59,994,500.00	(87,505,500.00)	5,627,350.00
12020903	Rent & Premium on the allocation of land	23,124,000.00	6,900,000.00	30,024,000.00	30,024,000.00	5,081,300.00	(24,942,700.00)	1,063,000.00
12020904	Rents on Plots and Sites Services Program	5,900,000.00	9,900,000.00	15,800,000.00	15,800,000.00	1,970,000.00	(13,830,000.00)	915,000.00
12020905	Lease Rental	12,116,900.00	5,000,000.00	17,116,900.00	17,116,900.00	-	(17,116,900.00)	200,000.00
12020906	Rent on Govt. Properties	1,900,000.00	700,000.00	2,600,000.00	2,600,000.00	638,200.00	(1,961,800.00)	2,880,200.00
12020907	Rent on Industrial Estates	-	-	-	-	3,400.00	3,400.00	-
12020908	Tenement Rates	34,500,000.00	-	34,500,000.00	34,500,000.00	40,911,300.00	6,411,300.00	60,427,900.00
12020910	Ground Rent	-	-	-	-	902,700.00	902,700.00	4,318,400.00
120209 - RENT ON LAND & OTHERS - GENERAL Total		220,940,900.00	26,600,000.00	247,540,900.00	247,540,900.00	109,501,400.00	(138,039,500.00)	75,431,850.00
120210 - REPAYMENTS - GENERAL								
12021002	Motor Vehicles Advances	-	-	-	-	50,000.00	50,000.00	53,000.00
12021006	General Refunds	500,000.00	-	500,000.00	500,000.00	39,559,314.88	39,059,314.88	27,263,967.89
120210 - REPAYMENTS - GENERAL Total		500,000.00	-	500,000.00	500,000.00	39,609,314.88	39,109,314.88	27,316,967.89
120211 - INVESTMENT INCOME								
12021101	Operating Surplus	-	-	-	-	-	-	3,557.03
12021102	Dividend Received	7,405,000.00	800,000.00	8,205,000.00	8,205,000.00	224,014.05	(7,980,985.95)	1,000.00
12021103	Other Investment Income	3,900,000.00	-	3,900,000.00	3,900,000.00	3,765,819.61	(134,180.39)	-
120211 - INVESTMENT INCOME Total		11,305,000.00	800,000.00	12,105,000.00	12,105,000.00	3,989,833.66	(8,115,166.34)	4,557.03
120212 - INTEREST EARNED								
12021210	Interest on Bank Deposit	1,000,000.00	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
120212 - INTEREST EARNED Total		1,000,000.00	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
1202 - NON-TAX REVENUE Total		945,489,047.00	132,635,000.00	1,078,124,047.00	1,078,124,047.00	583,280,181.33	(494,843,865.67)	398,145,342.41
13 - AID AND GRANTS								
1302 - GRANTS								
130202 - FOREIGN GRANTS								
13020201	Current Foreign Grants	310,000,000.00	-	310,000,000.00	310,000,000.00	-	(310,000,000.00)	-
13020202	Capital Foreign Grants	100,000,000.00	-	100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
130202 - FOREIGN GRANTS Total		410,000,000.00	-	410,000,000.00	410,000,000.00	-	(410,000,000.00)	-
1302 - GRANTS Total		410,000,000.00	-	410,000,000.00	410,000,000.00	-	(410,000,000.00)	-

DETAIL TOTAL REVENUE BY ECONOMIC LINE ITEMS CONT'D

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS								
1402 - OTHER CAPITAL RECEIPTS								
140201 - OTHER CAPITAL RECEIPTS								
14020101	Other Capital Receipts to CDF	152,000,000.00	40,500,000.00	192,500,000.00	192,500,000.00	20,028,600.00	(172,471,400.00)	58,542,900.00
14020103	Receipt of Share of State IGR	772,000,000.00	100,000,000.00	872,000,000.00	872,000,000.00	1,122,879,387.96	250,879,387.96	-
140201 - OTHER CAPITAL RECEIPTS Total		924,000,000.00	140,500,000.00	1,064,500,000.00	1,064,500,000.00	1,142,907,987.96	78,407,987.96	58,542,900.00
1402 - OTHER CAPITAL RECEIPTS Total		924,000,000.00	140,500,000.00	1,064,500,000.00	1,064,500,000.00	1,142,907,987.96	78,407,987.96	58,542,900.00
1403 - LOANS/ BORROWINGS RECEIPT								
140301 - DOMESTIC LOANS/ BORROWINGS RECEIPT								
14030101	Domestic Loans/Borrowings from Financial Institutions	15,141,270,016.69	-	15,141,270,016.69	15,141,270,016.69	-	(15,141,270,016.69)	38,000,000.00
14030102	Domestic Loans/Borrowings from Government Entities	-	-	-	-	-	-	35,000,000.00
140301 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total		15,141,270,016.69	-	15,141,270,016.69	15,141,270,016.69	-	(15,141,270,016.69)	73,000,000.00
1403 - LOANS/ BORROWINGS RECEIPT Total		15,141,270,016.69	-	15,141,270,016.69	15,141,270,016.69	-	(15,141,270,016.69)	73,000,000.00
1407 - EXTRAORDINARY ITEMS								
140701 - EXTRAORDINARY ITEMS								
14070101	Extraordinary Items	-	-	-	-	118,365.60	118,365.60	-
14070102	Unspecified Revenue	-	-	-	-	70,747,207.52	70,747,207.52	4,981,000.00
14070103	Recoveries (Stolen & Other Funds)	-	-	-	-	-	-	803,200.00
140701 - EXTRAORDINARY ITEMS Total		-	-	-	-	70,865,573.12	70,865,573.12	5,784,200.00
1407 - EXTRAORDINARY ITEMS Total		-	-	-	-	70,865,573.12	70,865,573.12	5,784,200.00

SUMMARY OF TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		N	N	N	N	N	N	N
2	EXPENDITURES							
21	Personnel Cost							
21010101	Basic Salary	-	-	-	-	-	-	-
21010102	Overtime Payments	-	-	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	915,130,501.00	(450,000,000.00)	465,130,501.00	512,810,501.00	471,984,572.75	40,825,928.25	128,169,402.23
21010104	Consolidated Salaries	10,067,023,338.00	1,796,000,000.00	11,863,023,338.00	19,734,853,338.00	18,462,875,313.66	1,271,978,024.34	7,914,862,226.72
210201	Allowances	356,400,000.00	20,800,000.00	377,200,000.00	297,390,000.00	166,316,550.20	131,073,449.80	4,415,000.00
210202	Social Contributions	281,000,000.00	20,000,000.00	301,000,000.00	290,400,000.00	213,047,344.91	77,352,655.09	-
210301	Social Benefits	377,000,000.00	54,500,000.00	431,500,000.00	1,130,910,000.00	899,568,691.52	231,341,308.48	-
	Personnel Cost Total	11,996,553,839.00	1,441,300,000.00	13,437,853,839.00	21,966,363,839.00	20,213,792,473.04	1,752,571,365.96	8,047,446,628.95
2202	Overhead Cost							
220201	Travels and Transport - General	355,500,000.00	665,700,000.00	1,021,200,000.00	1,796,030,000.00	1,585,505,448.43	210,524,551.57	486,089,686.24
220202	Utilities - General	126,800,000.00	41,000,000.00	167,800,000.00	193,660,000.00	119,829,244.37	73,830,755.63	52,248,072.42
220203	Materials and Supplies - General	1,097,100,000.00	966,000,000.00	2,063,100,000.00	2,119,440,000.00	1,295,105,061.97	824,334,938.03	459,581,708.78
220204	Maintenance Services - General	473,200,000.00	415,500,000.00	888,700,000.00	1,248,030,000.00	855,099,978.65	392,930,021.35	204,520,100.20
220205	Training - General	45,000,000.00	5,000,000.00	50,000,000.00	61,720,000.00	41,308,985.54	20,411,014.46	159,514,569.74
220206	Other Services - General	3,548,620,000.00	934,500,000.00	4,483,120,000.00	4,375,640,000.00	3,090,766,877.48	1,284,873,122.52	2,407,284,056.71
220207	Consulting and Professional Services	683,700,000.00	151,000,000.00	834,700,000.00	491,940,000.00	244,289,689.99	247,650,310.01	28,719,552.65
220208	Fuel and Lubricants	122,550,000.00	6,500,000.00	129,050,000.00	170,570,000.00	127,425,950.00	43,144,050.00	98,570,481.00
220209	Financial Charges	73,000,000.00	78,000,000.00	151,000,000.00	139,740,000.00	41,531,105.46	98,208,894.54	13,450,823.66
220210	Miscellaneous Expenses	2,719,490,000.00	1,420,500,000.00	4,139,990,000.00	4,700,090,000.00	2,806,870,193.84	1,893,219,806.16	2,095,591,742.97
	Overhead Cost Total	9,244,960,000.00	4,683,700,000.00	13,928,660,000.00	15,296,860,000.00	10,207,732,535.73	5,089,127,464.27	6,005,570,794.38
2203	Loans and Advances							
220301	Staff Loans and Advances - General	-	-	-	70,000.00	70,000.00	-	-
	Loans and Advances Total	-	-	-	70,000.00	70,000.00	-	-
2204	Grants and Contributions							
220401	Local Grants and Contributions	20,654,201,711.90	4,407,000,000.00	25,061,201,711.90	15,888,901,711.90	11,147,468,374.97	4,741,433,336.93	14,410,205,601.26
220402	Foreign Grants and Contributions	30,000,000.00	1,000,000.00	31,000,000.00	21,000,000.00	11,000,000.00	10,000,000.00	-
	Grants and Contributions Total	20,684,201,711.90	4,408,000,000.00	25,092,201,711.90	15,909,901,711.90	11,158,468,374.97	4,751,433,336.93	14,410,205,601.26
2205	Subsidies							
220501	Subsidy to Government Owned Companies & Parastatals	148,890,000.00	170,000,000.00	318,890,000.00	260,600,000.00	173,908,107.34	86,691,892.66	63,765,958.84
220502	Subsidy to Private Companies	-	-	-	-	-	-	-
	Subsidies Total	148,890,000.00	170,000,000.00	318,890,000.00	260,600,000.00	173,908,107.34	86,691,892.66	63,765,958.84
2206	Public Debt Charges							
2206	Loans Repayment	3,142,105,486.80	150,000,000.00	3,292,105,486.80	956,745,486.80	404,504,287.88	552,241,198.92	450,442,432.16
	Public Debt Charges Total	3,142,105,486.80	150,000,000.00	3,292,105,486.80	956,745,486.80	404,504,287.88	552,241,198.92	450,442,432.16
2207	Transfer to Fund Recurrent Expenditure-Payment							
2207	Transfers - Payment	-	-	-	1,679,170,000.00	1,679,056,046.98	113,953.02	1,805,610,567.99
	Transfers Payment - Total	-	-	-	1,679,170,000.00	1,679,056,046.98	113,953.02	1,805,610,567.99
2208	Transfers-Payments to Individuals							
2208	Transfers - Payment	-	-	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-	-	-
23	Capital Expenditure							
230101	Purchase of Fixed Assets	4,227,627,647.00	90,000,000.00	4,317,627,647.00	4,270,407,647.00	592,519,170.88	3,677,888,476.12	128,036,818.22
230201	Construction/Provision of Fixed Assets	12,441,159,646.48	8,715,000,000.00	21,156,159,646.48	21,438,609,646.48	6,576,213,919.59	14,862,395,726.89	1,794,476,130.49
230301	Rehabilitation/Repairs of Fixed Assets	3,267,385,337.00	2,265,000,000.00	5,532,385,337.00	5,294,015,337.00	828,109,901.57	4,465,905,435.43	1,060,579,137.11
230401	Preservation of the Environment	398,000,000.00	30,000,000.00	428,000,000.00	429,440,000.00	16,690,000.00	412,750,000.00	9,248,000.00
230501	Acquisition of Non Tangible Assets	661,460,897.00	67,500,000.00	728,960,897.00	730,660,897.00	27,950,000.00	702,710,897.00	30,388,389.83
	Capital Expenditure Total	20,995,633,527.48	11,167,500,000.00	32,163,133,527.48	32,163,133,527.48	8,041,482,992.04	24,121,650,535.44	3,022,728,475.65
	TOTAL EXPENDITURE	66,212,344,565.18	22,020,500,000.00	88,232,844,565.18	88,232,844,565.18	51,879,014,817.97	36,353,829,747.21	33,805,770,459.23

DETAIL TOTAL EXPENDITURE BY ECONOMIC LINE ITEMS

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		N	N	N	N	N	N	N
21 - PERSONNEL COST								
2101 - SALARY								
210101 - SALARIES AND WAGES								
21010103	Consolidated Revenue Fund Charges - Statutory office Holder's Salaries and Allowances	915,130,501.00	(450,000,000.00)	465,130,501.00	512,810,501.00	471,984,572.75	40,825,928.25	128,169,402.23
21010104	Consolidated Salaries	10,067,023,338.00	1,796,000,000.00	11,863,023,338.00	19,734,853,338.00	18,462,875,313.66	1,271,978,024.34	7,914,862,226.72
210101 - SALARIES AND WAGES Total		10,982,153,839.00	1,346,000,000.00	12,328,153,839.00	20,247,663,839.00	18,934,859,886.41	1,312,803,952.59	8,043,031,628.95
2101 - SALARY Total		10,982,153,839.00	1,346,000,000.00	12,328,153,839.00	20,247,663,839.00	18,934,859,886.41	1,312,803,952.59	8,043,031,628.95
2102 - ALLOWANCES AND SOCIAL CONTRIBUTION								
210201 - ALLOWANCES								
21020117	Other Allowances	356,400,000.00	20,800,000.00	377,200,000.00	297,390,000.00	166,316,550.20	131,073,449.80	4,415,000.00
210201 - ALLOWANCES Total		356,400,000.00	20,800,000.00	377,200,000.00	297,390,000.00	166,316,550.20	131,073,449.80	4,415,000.00
210202 - SOCIAL CONTRIBUTIONS								
21020205	Housing Fund Contributoin	0.00	-	-	9,000,000.00	9,000,000.00	0.00	0.00
21020207	Gombe Health Equity Fund	281,000,000.00	20,000,000.00	301,000,000.00	281,400,000.00	204,047,344.91	77,352,655.09	0.00
210202 - SOCIAL CONTRIBUTIONS Total		281,000,000.00	20,000,000.00	301,000,000.00	290,400,000.00	213,047,344.91	77,352,655.09	0.00
2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total		637,400,000.00	40,800,000.00	678,200,000.00	587,790,000.00	379,363,895.11	208,426,104.89	4,415,000.00
2103 - SOCIAL BENEFITS								
210301 - SOCIAL BENEFITS								
21030101	Gratuity CRFC	0.00	-	-	301,840,000.00	301,836,296.25	3,703.75	0.00
21030102	Pension CRFC	0.00	-	-	13,721,048.37	13,721,048.37	8,951.63	0.00
21030103	Death Benefit	5,000,000.00	-	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
21030105	Severance Gratuity	372,000,000.00	54,500,000.00	426,500,000.00	810,340,000.00	584,011,346.90	226,328,653.10	0.00
210301 - SOCIAL BENEFITS Total		377,000,000.00	54,500,000.00	431,500,000.00	1,130,910,000.00	899,568,691.52	231,341,308.48	0.00
2103 - SOCIAL BENEFITS Total		377,000,000.00	54,500,000.00	431,500,000.00	1,130,910,000.00	899,568,691.52	231,341,308.48	0.00
21 - PERSONNEL COST Total		11,996,553,839.00	1,441,300,000.00	13,437,853,839.00	21,966,363,839.00	20,213,792,473.04	1,752,571,365.96	8,047,446,628.95
22 - OTHER RECURRENT COSTS								
2202 - OVERHEAD COST								
220201 - TRAVEL & TRANSPORT - GENERAL								
22020101	Local Travel and Transport - Training	246,700,000.00	556,700,000.00	803,400,000.00	1,432,850,000.00	1,269,604,768.98	163,245,231.02	233,085,749.67
22020102	Local Travel and Transport - Others	108,800,000.00	109,000,000.00	217,800,000.00	363,180,000.00	315,900,679.45	47,279,320.55	248,813,936.57
22020103	International Transport and Travels - Training	0.00	-	-	0.00	0.00	0.00	500,000.00
22020104	International Transport and Travels - Others	0.00	-	-	0.00	0.00	0.00	3,690,000.00
220201 - TRAVEL & TRANSPORT - GENERAL Total		355,500,000.00	665,700,000.00	1,021,200,000.00	1,796,030,000.00	1,585,505,448.43	210,524,551.57	486,089,686.24
220202 - UTILITIES - GENERAL								
22020201	Electricity Charges	39,000,000.00	16,000,000.00	55,000,000.00	60,120,000.00	33,391,493.88	26,728,506.12	2,256,493.42
22020205	Water Rates	85,300,000.00	20,000,000.00	105,300,000.00	126,040,000.00	86,407,750.49	39,632,249.51	49,991,579.00
22020206	Sewerage Charges	500,000.00	5,000,000.00	5,500,000.00	5,500,000.00	0.00	5,500,000.00	0.00
22020208	Software Charges/Licenses Renewal	2,000,000.00	-	2,000,000.00	2,000,000.00	30,000.00	1,970,000.00	0.00
220202 - UTILITIES - GENERAL Total		126,800,000.00	41,000,000.00	167,800,000.00	193,660,000.00	119,829,244.37	73,830,755.63	52,248,072.42
220203 - MATERIALS & SUPPLIES - GENERAL								
22020301	Office Stationaries/Computer Consumables	70,400,000.00	160,000,000.00	230,400,000.00	293,200,000.00	192,398,360.48	100,801,639.52	105,740,265.81
22020302	Books/Materials	0.00	-	-	4,900,000.00	4,900,000.00	0.00	0.00
22020303	Newspapers	500,000.00	-	500,000.00	500,000.00	105,000.00	395,000.00	0.00
22020304	Magazines & Periodicals	1,500,000.00	-	1,500,000.00	1,500,000.00	0.00	1,500,000.00	100,000.00
22020305	Printing of Non security Documents	64,700,000.00	129,000,000.00	193,700,000.00	234,610,000.00	180,942,771.30	53,667,228.70	55,181,697.27
22020306	Printing of Security Documents	49,000,000.00	104,000,000.00	153,000,000.00	190,310,000.00	145,059,681.81	45,250,318.19	37,372,800.00
22020307	Drugs & Medical Supplies	438,500,000.00	380,000,000.00	818,500,000.00	789,790,000.00	521,684,581.28	268,105,418.72	124,896,391.10
22020309	Uniform and Other Clothing (Service Wide)	1,000,000.00	-	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020310	Teaching Aids/Materials Supplies	28,000,000.00	46,000,000.00	74,000,000.00	75,880,000.00	54,239,000.00	21,641,000.00	9,961,000.00
22020311	Food Stuff/Catering Materials Supplies	105,000,000.00	3,500,000.00	108,500,000.00	127,100,000.00	49,436,545.54	77,663,454.46	101,536,827.30
22020313	Accessories/Materials/Supplies General	172,000,000.00	28,000,000.00	200,000,000.00	182,400,000.00	93,411,472.70	88,988,527.30	19,823,727.30
22020314	Printing/Publications General	34,000,000.00	99,500,000.00	133,500,000.00	139,750,000.00	31,599,818.17	108,150,181.83	4,969,000.00
22020315	Supplies of COVID-19 PPE	132,500,000.00	16,000,000.00	148,500,000.00	78,500,000.00	21,327,921.69	57,172,078.31	0.00
220203 - MATERIALS & SUPPLIES - GENERAL Total		1,097,100,000.00	966,000,000.00	2,063,100,000.00	2,119,440,000.00	1,295,105,061.97	824,334,938.03	459,581,708.78
220204 - MAINTENANCE SERVICES - GENERAL								
22020401	Maintenance of Motor Vehicles/Transport Equipment	37,500,000.00	50,000,000.00	87,500,000.00	263,290,000.00	234,939,088.04	28,350,911.96	17,191,700.00
22020402	Maintenance of Office Furniture	33,000,000.00	22,500,000.00	55,500,000.00	65,380,000.00	29,601,427.27	35,778,572.73	3,565,750.00
22020404	Maintenance of Office/IT Equipments	4,500,000.00	500,000.00	5,000,000.00	5,000,000.00	2,609,000.00	2,391,000.00	2,607,000.00
22020405	Maintenance of Plants and Generators	46,000,000.00	9,000,000.00	55,000,000.00	56,020,000.00	15,182,900.00	40,837,100.00	28,618,400.00
22020406	Other Maintenance Services	116,700,000.00	151,500,000.00	268,200,000.00	317,330,000.00	169,305,232.67	148,024,767.33	5,433,000.00
22020408	Maintenance of Sea Boats	0.00	-	-	0.00	0.00	0.00	130,000.00
22020410	Maintenance of Street Lightings	0.00	-	-	340,000.00	333,000.00	7,000.00	474,400.00
22020411	Maintenance of Communication Equipments	3,500,000.00	5,000,000.00	8,500,000.00	8,500,000.00	5,137,727.27	3,362,272.73	0.00
22020412	Maintenance of Markets/Public Places	77,000,000.00	75,000,000.00	152,000,000.00	180,330,000.00	118,446,606.92	61,883,393.08	23,688,562.00
22020413	Minor Road Maintenance	94,000,000.00	57,000,000.00	151,000,000.00	203,590,000.00	174,928,276.00	28,661,724.00	105,870,784.45
22020414	Maintenance of Office/Residential Buildings	61,000,000.00	45,000,000.00	106,000,000.00	148,250,000.00	104,616,720.48	43,633,279.52	16,940,503.75
220204 - MAINTENANCE SERVICES - GENERAL Total		473,200,000.00	415,500,000.00	888,700,000.00	1,248,030,000.00	855,099,978.65	392,930,021.35	204,520,100.20
220205 - TRAINING - GENERAL								
22020501	Local Training	44,000,000.00	5,000,000.00	49,000,000.00	60,720,000.00	41,308,985.54	19,411,014.46	159,514,569.74
22020502	International Training	1,000,000.00	-	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
220205 - TRAINING - GENERAL Total		45,000,000.00	5,000,000.00	50,000,000.00	61,720,000.00	41,308,985.54	20,411,014.46	159,514,569.74

DETAIL TOTAL EXPENDITURE BY ECONOMIC LINE ITEMS CONT'D

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		N	N	N	N	N	N	N
220206 - OTHER SERVICES - GENERAL								
22020601	Security Services	2,455,400,000.00	416,000,000.00	2,871,400,000.00	2,885,050,000.00	2,501,711,618.81	383,338,381.19	680,197,997.13
22020602	Office Rent	18,500,000.00	20,000,000.00	38,500,000.00	2,327,000,000.00	36,403,000.00	36,403,000.00	500,000.00
22020603	Residential Rent	89,500,000.00	20,500,000.00	110,000,000.00	118,400,000.00	76,602,000.00	41,798,000.00	52,249,000.00
22020604	Anti-Banditry	0.00	-	-	0.00	0.00	0.00	1,296,240,000.00
22020605	Cleaning and Fumigation Services	83,500,000.00	76,000,000.00	159,500,000.00	195,500,000.00	149,285,752.16	46,214,247.84	44,138,450.00
22020614	Other Services General	497,970,000.00	93,000,000.00	590,970,000.00	338,970,000.00	75,623,255.19	263,346,744.81	0.00
22020621	Youth Programmes	21,000,000.00	-	21,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22020629	Pilgrims Camping Expenses	0.00	-	-	10,500,000.00	10,500,000.00	0.00	2,930,000.00
22020630	Disease Control Programmes	8,000,000.00	5,000,000.00	13,000,000.00	16,000,000.00	5,500,000.00	10,500,000.00	15,768,000.00
22020646	Audit Fees and Expenses	105,500,000.00	37,000,000.00	142,500,000.00	198,630,000.00	154,211,752.28	44,418,247.72	36,165,910.37
22020652	Rescue Services	189,750,000.00	238,000,000.00	427,750,000.00	427,940,000.00	30,815,818.18	397,124,181.82	82,931,600.00
22020657	Celebration of Workers & Other Days	79,500,000.00	29,000,000.00	108,500,000.00	142,920,000.00	84,189,680.86	58,730,319.14	196,163,099.21
220206 - OTHER SERVICES - GENERAL Total		3,548,620,000.00	934,500,000.00	4,483,120,000.00	4,375,640,000.00	3,090,766,877.48	1,284,873,122.52	2,407,284,056.71
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL								
22020701	Financial Consulting	87,500,000.00	32,000,000.00	119,500,000.00	224,340,000.00	179,245,352.16	45,094,647.84	10,709,429.28
22020702	Information Technology Consulting	5,000,000.00	2,000,000.00	7,000,000.00	16,688,962.83	5,511,037.17	11,177,925.66	0.00
22020703	Legal Services	22,000,000.00	-	22,000,000.00	22,000,000.00	260,000.00	21,740,000.00	1,170,000.00
22020704	Engineering Services	4,500,000.00	-	4,500,000.00	7,000,000.00	4,500,000.00	2,500,000.00	0.00
22020705	Architectural Services	13,500,000.00	-	13,500,000.00	13,500,000.00	0.00	13,500,000.00	0.00
22020706	Surveying Services	4,000,000.00	-	4,000,000.00	4,000,000.00	650,000.00	3,350,000.00	1,847,000.00
22020707	Agricultural Services	108,500,000.00	39,000,000.00	147,500,000.00	117,700,000.00	27,141,000.00	90,559,000.00	3,006,818.18
22020708	Medical Consulting	7,000,000.00	-	7,000,000.00	10,000,000.00	7,060,000.00	2,940,000.00	170,000.00
22020709	Consultancy Services	360,000,000.00	60,000,000.00	420,000,000.00	7,000,000.00	0.00	7,000,000.00	0.00
22020712	Other Consultancy Services	71,700,000.00	18,000,000.00	89,700,000.00	64,200,000.00	8,744,375.00	55,455,625.00	11,816,305.19
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total		683,700,000.00	151,000,000.00	834,700,000.00	491,940,000.00	244,289,689.99	247,650,310.01	28,719,552.65
220208 - FUEL & LUBRICANTS - GENERAL								
22020801	Motor Vehicle Fuel Cost	28,050,000.00	6,500,000.00	34,550,000.00	35,180,000.00	9,103,450.00	26,076,550.00	44,171,600.00
22020802	Other Transport Equipment Fuel Cost	1,500,000.00	-	1,500,000.00	1,500,000.00	0.00	1,500,000.00	24,281,930.00
22020803	Plant/Generator fuel Cost	93,000,000.00	-	93,000,000.00	133,890,000.00	118,322,500.00	15,567,500.00	30,116,951.00
220208 - FUEL & LUBRICANTS - GENERAL Total		122,550,000.00	6,500,000.00	129,050,000.00	170,570,000.00	127,425,950.00	43,144,050.00	98,570,481.00
220209 - FINANCIAL CHARGES - GENERAL								
22020901	Bank Charges (Other Than Interest)	70,000,000.00	76,000,000.00	146,000,000.00	134,010,000.00	39,804,847.76	94,205,152.24	12,977,379.79
22020904	Other CRF Bank Charges	3,000,000.00	2,000,000.00	5,000,000.00	5,730,000.00	1,726,257.70	4,003,742.30	473,443.87
220209 - FINANCIAL CHARGES - GENERAL Total		73,000,000.00	78,000,000.00	151,000,000.00	139,740,000.00	41,531,105.46	98,208,894.54	13,450,823.66
220210 - MISCELLANEOUS EXPENSES GENERAL								
22021001	Entertainment & Hospitality	335,000,000.00	95,000,000.00	430,000,000.00	450,300,000.00	320,722,673.56	129,577,326.44	234,256,895.27
22021002	Honourarium & sitting Allowance	492,000,000.00	11,000,000.00	503,000,000.00	447,310,000.00	200,458,249.00	246,851,751.00	95,448,445.46
22021003	Publicity & Advertisements/Awareness	33,500,000.00	90,000,000.00	123,500,000.00	124,120,000.00	48,913,231.51	75,206,768.49	20,977,363.64
22021004	Medical Expenses Locally and Internationally	86,000,000.00	80,000,000.00	166,000,000.00	131,590,000.00	54,673,000.00	76,917,000.00	88,478,931.35
22021006	Postage & Courier Services	2,250,000.00	11,000,000.00	13,250,000.00	13,440,000.00	1,292,450.00	12,147,550.00	0.00
22021007	Welfare Packages	655,000,000.00	190,500,000.00	845,500,000.00	951,020,000.00	736,865,543.81	214,154,456.19	352,029,058.36
22021008	Subscription to Professional Bodies	0.00	-	-	0.00	0.00	0.00	1,255,000.00
22021009	Sporting Services	24,500,000.00	15,000,000.00	39,500,000.00	50,020,000.00	31,301,183.26	18,718,816.74	8,494,000.00
22021010	Direct Teaching and Laboratory Cost	0.00	-	-	100,000.00	100,000.00	0.00	0.00
22021014	Annual Budget Expenses and Administration	111,000,000.00	286,500,000.00	397,500,000.00	378,090,000.00	131,618,475.17	246,471,524.83	141,703,604.21
22021016	Monitoring & Evaluation	2,000,000.00	1,000,000.00	3,000,000.00	3,000,000.00	500,000.00	2,500,000.00	31,952,727.30
22021021	Gender & Social Inclusion Related Matters	13,000,000.00	13,000,000.00	26,000,000.00	86,450,000.00	76,881,690.11	9,568,309.89	922,313,105.74
22021023	Contingencies	59,500,000.00	13,000,000.00	72,500,000.00	72,680,000.00	23,407,375.45	49,272,624.55	1,790,000.00
22021029	COVID-19 Task Force	20,000,000.00	-	20,000,000.00	5,480,000.00	480,000.00	5,000,000.00	2,900,000.00
22021030	WASH Activities	29,880,000.00	34,000,000.00	63,880,000.00	43,880,000.00	13,845,000.00	30,035,000.00	0.00
22021032	NYSC Expenses	2,500,000.00	-	2,500,000.00	3,000,000.00	2,124,150.00	875,850.00	23,461,200.00
22021036	Religious Intervention	283,000,000.00	72,000,000.00	355,000,000.00	323,850,000.00	94,238,000.00	229,612,000.00	0.00
22021038	Other Miscellaneous	570,360,000.00	508,500,000.00	1,078,860,000.00	1,615,680,000.00	1,069,369,171.97	546,310,828.03	145,145,411.44
22021046	Casual Workers Security(Metro Guard)	0.00	-	-	80,000.00	80,000.00	0.00	25,386,000.20
220210 - MISCELLANEOUS EXPENSES GENERAL Total		2,719,490,000.00	1,420,500,000.00	4,139,990,000.00	4,700,090,000.00	2,806,870,193.84	1,893,219,806.16	2,095,591,742.97
2202 - OVERHEAD COST Total		9,244,960,000.00	4,683,700,000.00	13,928,660,000.00	15,296,860,000.00	10,207,732,535.73	5,089,127,464.27	6,005,570,794.38
2203 - LOANS AND ADVANCES								
220301 - STAFF LOANS & ADVANCES								
22030107	Furnishing Advances	0.00	-	-	70,000.00	70,000.00	0.00	0.00
220301 - STAFF LOANS & ADVANCES Total		0.00	-	-	70,000.00	70,000.00	0.00	0.00
2203 - LOANS AND ADVANCES Total		0.00	-	-	70,000.00	70,000.00	0.00	0.00
2204 - GRANTS AND CONTRIBUTIONS GENERAL								
220401 - LOCAL GRANTS AND CONTRIBUTIONS								
22040101	Grant To State Governments -Current	15,000,000.00	-	15,000,000.00	83,420,000.00	78,614,774.60	4,805,225.40	10,000.00
22040102	Grant To State Governments -Capital	0.00	-	-	7,290,000.00	7,280,110.36	9,889.64	0.00
22040103	Grant To Local Governments -Current	240,000,000.00	30,000,000.00	270,000,000.00	225,500,000.00	44,994,483.51	180,505,516.49	0.00
22040104	Grant To Local Governments Capital	60,000,000.00	20,000,000.00	80,000,000.00	121,210,000.00	100,360,043.52	20,849,956.48	0.00
22040105	Grant To Government Owned Companies -Current	5,000,000.00	-	5,000,000.00	5,000,000.00	43,750.00	4,956,250.00	0.00
22040109	Grant to Communities/NGOs/Unions	689,000,000.00	110,000,000.00	799,000,000.00	417,830,000.00	162,199,705.86	255,630,294.14	4,689,000.00
22040110	Contribution to Higher Institutions	9,880,765,373.90	2,250,000,000.00	12,130,765,373.90	4,542,655,373.90	2,874,784,693.53	1,667,970,680.37	1,694,141,574.66
22040111	Contribution to LGA Pension Board	5,738,480,443.00	710,000,000.00	6,448,480,443.00	6,523,110,443.00	5,457,620,399.52	1,065,490,043.48	3,346,841,374.47
22040112	Contribution to Gombe Health Equity Fund	538,814,343.00	80,000,000.00	618,814,343.00	649,184,343.00	481,836,945.36	167,347,397.64	0.00
22040114	Contribution to Local Government Service Commission	121,500,000.00	47,000,000.00	168,500,000.00	171,790,000.00	105,663,843.40	66,126,156.60	100,941,061.85
22040115	Contribution to local Govt. Education Authority	2,208,141,552.00	455,000,000.00	2,663,141,552.00	1,316,931,552.00	658,034,574.92	658,896,977.08	8,508,330,038.98
22040116	Contribution to Auditor General to Local Government	280,000,000.00	185,000,000.00	465,000,000.00	431,140,000.00	195,248,422.13	235,891,577.87	10,890,910.00
22040117	Contribution to Traditional Councils	485,000,000.00	35,000,000.00	520,000,000.00	547,060,000.00	356,383,061.86	190,676,938.14	345,131,969.64
22040118	Contributions for Ministry for LGA Bureau	193,000,000.00	240,000,000.00	433,000,000.00	516,590,000.00	437,480,058.73	79,109,941.27	22,235,415.97
22040119	Contribution to Agric Activities	156,500,000.00	125,000,000.00	281,500,000.00	254,190,000.00	144,472,899.98	109,717,100.02	133,056,364.42
22040120	Contribution to Primary Health Care	43,000,000.00	120,000,000.00	163,000,000.00	76,000,000.00	42,450,607.69	33,549,392.31	43,797,891.27
220401 - LOCAL GRANTS AND CONTRIBUTIONS Total		20,654,201,711.90	4,407,000,000.00	25,061,201,711.90	15,888,901,711.90	11,147,468,374.97	4,741,433,336.93	14,410,205,601.26

DETAIL TOTAL EXPENDITURE BY ECONOMIC LINE ITEMS CONT'D

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		N	N	N	N	N	N	N
220402 - FOREIGN GRANTS AND CONTRIBUTIONS								
22040202	Grant to other Organisations	30,000,000.00	1,000,000.00	31,000,000.00	21,000,000.00	11,000,000.00	10,000,000.00	0.00
220402 - FOREIGN GRANTS AND CONTRIBUTIONS Total		30,000,000.00	1,000,000.00	31,000,000.00	21,000,000.00	11,000,000.00	10,000,000.00	0.00
2204 - GRANTS AND CONTRIBUTIONS GENERAL Total		20,684,201,711.90	4,408,000,000.00	25,092,201,711.90	15,909,901,711.90	11,158,468,374.97	4,751,433,336.93	14,410,205,601.26
2205 - SUBSIDIES GENERAL								
220501 - SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS								
22050101	Subsidy to Government Owned Companies	3,000,000.00	-	3,000,000.00	3,000,000.00	0.00	3,000,000.00	2,755,000.00
22050102	Meal Subsidy to Government Schools	19,500,000.00	35,000,000.00	54,500,000.00	54,500,000.00	6,850,000.00	47,650,000.00	0.00
22050103	Health Subsidies	126,390,000.00	135,000,000.00	261,390,000.00	203,100,000.00	167,058,107.34	36,041,892.66	36,222,245.20
22050104	Education Subsidy	0.00	-	-	0.00	0.00	0.00	24,788,713.64
220501 - SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS Total		148,890,000.00	170,000,000.00	318,890,000.00	260,600,000.00	173,908,107.34	86,691,892.66	63,765,958.84
2205 - SUBSIDIES GENERAL Total		148,890,000.00	170,000,000.00	318,890,000.00	260,600,000.00	173,908,107.34	86,691,892.66	63,765,958.84
2206 - PUBLIC DEBT CHARGES								
220602 - LOANS REPAYMENT								
22060201	Domestic Interest/Discount - Short Term Borrowings	0.00	-	-	7,030,000.00	7,024,034.66	5,965.34	10,000,000.00
220602 - LOANS REPAYMENT Total		0.00	-	-	7,030,000.00	7,024,034.66	5,965.34	10,000,000.00
220604 - DOMESTIC PRINCIPAL								
22060401	Domestic Principal - Short Term Borrowings	1,363,315,432.00	110,000,000.00	1,473,315,432.00	454,925,432.00	106,660,260.49	348,265,171.51	440,442,432.16
22060402	Domestic Principal - Long Term Borrowings	1,778,790,054.80	40,000,000.00	1,818,790,054.80	494,790,054.80	290,819,992.73	203,970,062.07	0.00
220604 - DOMESTIC PRINCIPAL Total		3,142,105,486.80	150,000,000.00	3,292,105,486.80	949,715,486.80	397,480,253.22	552,235,233.58	440,442,432.16
2206 - PUBLIC DEBT CHARGES Total		3,142,105,486.80	150,000,000.00	3,292,105,486.80	956,745,486.80	404,504,287.88	552,241,198.92	450,442,432.16
2207 - TRANSFERS-PAYMENT								
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT								
22070102	Payment to Other Agency to Fund Recurrent Expenditure	0.00	-	-	0.00	0.00	0.00	1,805,610,567.99
22070105	Other Transfers/Payments	0.00	-	-	1,679,170,000.00	1,679,056,046.98	113,953.02	0.00
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT Total		0.00	-	-	1,679,170,000.00	1,679,056,046.98	113,953.02	1,805,610,567.99
2207 - TRANSFERS-PAYMENT Total		0.00	-	-	1,679,170,000.00	1,679,056,046.98	113,953.02	1,805,610,567.99
22 - OTHER RECURRENT COSTS Total		33,220,157,198.70	9,411,700,000.00	42,631,857,198.70	34,103,347,198.70	23,623,739,352.89	10,479,607,845.81	22,735,595,354.63
23 - CAPITAL EXPENDITURE								
2301 - FIXED ASSETS PURCHASED								
230101 - PURCHASE OF FIXED ASSETS - GENERAL								
23010101	Purchase/Acquisition of Land	478,000,000.00	190,000,000.00	668,000,000.00	629,250,000.00	142,595,449.82	486,654,550.18	58,344,346.50
23010102	Purchase of office Building	0.00	-	-	0.00	0.00	0.00	58,000.00
23010103	Purchase of Residential Building	0.00	-	-	0.00	0.00	0.00	0.00
23010104	Purchase of Motor Cycles	6,000,000.00	-	6,000,000.00	14,800,000.00	11,380,000.00	3,420,000.00	0.00
23010105	Purchase of Motor Vehicles	2,432,000,000.00	(400,000,000.00)	2,032,000,000.00	1,971,000,000.00	78,400,222.00	1,892,599,778.00	4,300,000.00
23010106	Purchase of Vans	189,000,000.00	40,000,000.00	229,000,000.00	229,000,000.00	16,560,000.00	212,440,000.00	0.00
23010107	Purchase of Trucks	15,000,000.00	120,000,000.00	135,000,000.00	135,000,000.00	8,920,000.00	126,080,000.00	0.00
23010108	Purchase of Buses	5,000,000.00	-	5,000,000.00	5,000,000.00	0.00	5,000,000.00	2,500,000.00
23010109	Purchase of Sea Boats	0.00	-	-	0.00	0.00	0.00	1,825,000.00
23010112	Purchase of Office Furniture and Fittings	411,627,647.00	-	411,627,647.00	417,747,647.00	72,549,417.27	345,198,229.73	26,353,163.00
23010113	Purchase of Computers	31,000,000.00	-	31,000,000.00	35,400,000.00	20,123,454.54	15,276,545.46	25,536,908.72
23010114	Purchase of Computer Printers	10,000,000.00	-	10,000,000.00	10,000,000.00	0.00	10,000,000.00	1,577,000.00
23010115	Purchase of Photocopying Machines	2,000,000.00	-	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
23010119	Purchase of Power Generating Set	17,000,000.00	-	17,000,000.00	17,000,000.00	0.00	17,000,000.00	500,000.00
23010121	Purchase of Residential Furniture	40,000,000.00	-	40,000,000.00	44,830,000.00	4,825,000.00	40,005,000.00	0.00
23010122	Purchase of Health/Medical Equipment	160,000,000.00	10,000,000.00	170,000,000.00	188,000,000.00	77,441,568.18	110,558,431.82	1,883,400.00
23010123	Purchase of Fire Fighting Equipment	0.00	30,000,000.00	30,000,000.00	30,000,000.00	2,000,000.00	28,000,000.00	0.00
23010124	Purchase of Teaching/Learning Equipments	42,000,000.00	20,000,000.00	62,000,000.00	71,850,000.00	32,335,000.00	39,515,000.00	820,000.00
23010125	Purchase of Library Books & Equipment	5,000,000.00	-	5,000,000.00	5,330,000.00	5,325,000.00	5,000.00	0.00
23010126	Purchase of Sporting/Gamming Equipment	5,000,000.00	-	5,000,000.00	5,000,000.00	0.00	5,000,000.00	2,935,000.00
23010127	Purchase Agricultural Equipment	141,000,000.00	50,000,000.00	191,000,000.00	191,000,000.00	56,504,400.00	134,495,600.00	420,000.00
23010128	Purchase of Security Equipment	10,000,000.00	-	10,000,000.00	10,000,000.00	0.00	10,000,000.00	984,000.00
23010139	Purchase of Office Equipment	500,000.00	-	500,000.00	700,000.00	595,000.00	105,000.00	0.00
23010140	Purchase of ICT Facility	41,500,000.00	-	41,500,000.00	41,500,000.00	24,756,090.89	16,743,909.11	0.00
23010141	Purchase of Water Supply Equipment/Facilities	10,000,000.00	-	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
23010142	Purchase of General Items	176,000,000.00	30,000,000.00	206,000,000.00	206,000,000.00	38,208,568.18	167,791,431.82	0.00
230101 - PURCHASE OF FIXED ASSETS - GENERAL Total		4,227,627,647.00	90,000,000.00	4,317,627,647.00	4,270,407,647.00	582,519,170.88	3,677,888,476.12	128,036,818.22
2301 - FIXED ASSETS PURCHASED Total		4,227,627,647.00	90,000,000.00	4,317,627,647.00	4,270,407,647.00	582,519,170.88	3,677,888,476.12	128,036,818.22
2302 - CONSTRUCTION / PROVISION								
230201 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL								
23020101	Construction/Provision of office Buildings	2,055,000,000.00	200,000,000.00	2,255,000,000.00	2,075,000,000.00	42,784,577.00	2,032,215,423.00	6,977,700.00
23020102	Construction/Provision of Residential Buildings	690,000,000.00	150,000,000.00	840,000,000.00	735,200,000.00	55,240,500.00	679,959,500.00	0.00
23020103	Construction/Provision of Electricity	635,000,000.00	350,000,000.00	985,000,000.00	985,000,000.00	204,136,484.18	780,863,515.82	54,959,415.57
23020104	Construction/Provision of Housing	150,000,000.00	40,000,000.00	190,000,000.00	190,000,000.00	18,798,620.00	171,201,380.00	0.00
23020105	Construction/Provision of Water Facilities	1,345,000,000.00	340,000,000.00	1,685,000,000.00	1,436,570,000.00	264,014,815.60	1,172,555,184.40	21,240,800.00
23020106	Construction/Provision of Hospitals/Health Centres	349,000,000.00	(55,000,000.00)	294,000,000.00	294,060,000.00	14,097,000.00	279,963,000.00	8,000,000.00
23020107	Construction/Provision of Public Schools	134,000,000.00	-	134,000,000.00	217,840,000.00	86,831,577.52	131,008,422.48	0.00
23020108	Construction/Provision of Police Stations/Baracks	20,000,000.00	-	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
23020112	Construction/Provision of Sporting Facilities	20,000,000.00	-	20,000,000.00	20,000,000.00	5,000,000.00	15,000,000.00	1,650,000.00
23020113	Construction/Provision of Agricultural Facilities	127,500,000.00	140,000,000.00	267,500,000.00	270,500,000.00	16,450,000.00	254,050,000.00	1,762,000.00
23020114	Construction/Provision of Roads	2,653,783,879.00	2,500,000,000.00	5,153,783,879.00	5,550,783,879.00	1,696,822,903.96	3,853,960,975.04	1,236,519,430.81
23020115	Construction/Provision of Rail-Ways	0.00	-	-	0.00	0.00	0.00	1,190,000.00
23020116	Construction/ Provision of Water Ways	547,000,000.00	20,000,000.00	567,000,000.00	567,000,000.00	53,426,000.00	513,574,000.00	440,984,190.46
23020118	Construction/ Provision of Infrastructure	121,500,000.00	10,000,000.00	131,500,000.00	152,710,000.00	97,658,036.50	55,051,963.50	16,211,593.65
23020119	Construction/ Provision of Recreational Facilities	10,000,000.00	-	10,000,000.00	24,800,000.00	14,795,000.00	10,005,000.00	0.00
23020122	Construction of Boundary Pillers/Right of Ways	0.00	-	-	0.00	0.00	0.00	530,000.00
23020123	Construction of Traffic Light/Streets Lights	2,500,000,000.00	4,800,000,000.00	7,300,000,000.00	7,691,770,000.00	3,936,057,304.83	3,755,712,695.17	0.00
23020124	Construction of Markets/Parks	957,875,767.48	220,000,000.00	1,177,875,767.48	1,081,875,767.48	70,101,100.00	1,011,774,667.48	4,451,000.00
23020126	Construction/Provision of Cemeteries	125,500,000.00	-	125,500,000.00	125,500,000.00	0.00	125,500,000.00	0.00
230201 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL Total		12,441,159,646.48	8,715,000,000.00	21,156,159,646.48	21,438,609,646.48	6,576,213,919.59	14,862,395,726.89	1,794,476,130.49

DETAIL TOTAL EXPENDITURE BY ECONOMIC LINE ITEMS CONT'D

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
2302 - CONSTRUCTION / PROVISION Total		12,441,159,646.48	8,715,000,000.00	21,156,159,646.48	21,438,609,646.48	6,576,213,919.59	14,862,395,726.89	1,794,476,130.49
2303 - REHABILITATION / REPAIRS								
230301 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL								
23030101	Rehabilitation/Repairs of Residential Building	501,000,000.00	70,000,000.00	571,000,000.00	525,720,000.00	131,651,729.44	394,068,270.56	11,592,000.00
23030102	Rehabilitation/Repairs - Electricity	230,000,000.00	100,000,000.00	330,000,000.00	330,000,000.00	102,401,252.38	227,598,747.62	30,168,800.00
23030103	Rehabilitation/Repairs - Housing	20,000,000.00	20,000,000.00	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00
23030104	Rehabilitation/Repairs - Water Facilities	163,000,000.00	-	163,000,000.00	113,660,000.00	3,963,000.00	109,697,000.00	344,871,990.42
23030105	Rehabilitation/Repairs - Hospital/Health Centres	377,000,000.00	45,000,000.00	422,000,000.00	422,000,000.00	77,350,000.00	344,650,000.00	5,993,000.00
23030106	Rehabilitation/Repairs - Public Schools	335,000,000.00	-	335,000,000.00	289,760,000.00	9,756,680.00	280,003,320.00	0.00
23030111	Rehabilitation/Repairs - Sporting Facilities	0.00	-	-	0.00	0.00	0.00	8,650,000.00
23030112	Rehabilitation/Repairs - Agricultural Facilities	22,000,000.00	60,000,000.00	82,000,000.00	82,000,000.00	6,300,000.00	75,700,000.00	4,319,300.00
23030113	Rehabilitation/Repairs - Roads	280,000,000.00	250,000,000.00	530,000,000.00	530,490,000.00	251,315,000.00	279,175,000.00	628,844,546.69
23030115	Rehabilitation/Repairs Water Ways	30,000,000.00	-	30,000,000.00	30,000,000.00	150,000.00	29,850,000.00	4,498,000.00
23030121	Rehabilitation/Repairs of office Building	1,117,385,337.00	1,690,000,000.00	2,807,385,337.00	2,709,885,337.00	150,693,739.75	2,559,191,597.25	11,958,500.00
23030122	Rehabilitation/Repairs of Boundaries	0.00	-	-	0.00	0.00	0.00	2,060,000.00
23030124	Rehabilitation/Repairs - Market/Parks	95,000,000.00	30,000,000.00	125,000,000.00	123,500,000.00	5,000,000.00	118,500,000.00	7,583,000.00
23030125	Rehabilitation/Repairs - Power Generating Plants	5,000,000.00	-	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
23030126	Rehabilitation/Repairs of Cementries	0.00	-	-	0.00	0.00	0.00	0.00
23030127	Rehabilitation/Repairs - ICT Infrastructure	2,000,000.00	-	2,000,000.00	2,000,000.00	800,000.00	1,200,000.00	40,000.00
23030128	Rehabilitation/Repairs Water Facilities	90,000,000.00	-	90,000,000.00	90,000,000.00	88,728,500.00	1,271,500.00	0.00
230301 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL Total		3,267,385,337.00	2,265,000,000.00	5,532,385,337.00	5,294,015,337.00	828,109,901.57	4,465,905,435.43	1,060,579,137.11
2303 - REHABILITATION / REPAIRS Total		3,267,385,337.00	2,265,000,000.00	5,532,385,337.00	5,294,015,337.00	828,109,901.57	4,465,905,435.43	1,060,579,137.11
2304 - PRESERVATION OF THE ENVIRONMENT								
230401 - PRESERVATION OF THE ENVIRONMENT - GENERAL								
23040101	Tree Planting	14,000,000.00	10,000,000.00	24,000,000.00	24,000,000.00	1,500,000.00	22,500,000.00	1,150,000.00
23040102	Erosion & Flood Control	321,000,000.00	20,000,000.00	341,000,000.00	342,440,000.00	15,190,000.00	327,250,000.00	7,198,000.00
23040103	Wild life Conservation	32,000,000.00	-	32,000,000.00	32,000,000.00	0.00	32,000,000.00	0.00
23040104	Industrial Pollution Preservation & Control	4,000,000.00	-	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00
23040105	Water Pollution Preservation & Control	17,000,000.00	-	17,000,000.00	17,000,000.00	0.00	17,000,000.00	900,000.00
23040106	Environmental Sanitation	10,000,000.00	-	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
230401 - PRESERVATION OF THE ENVIRONMENT - GENERAL Total		398,000,000.00	30,000,000.00	428,000,000.00	429,440,000.00	16,690,000.00	412,750,000.00	9,248,000.00
2304 - PRESERVATION OF THE ENVIRONMENT Total		398,000,000.00	30,000,000.00	428,000,000.00	429,440,000.00	16,690,000.00	412,750,000.00	9,248,000.00
2305 - OTHER CAPITAL PROJECTS								
230501 - ACQUISITION OF NON TANGIBLE ASSETS								
23050101	Research and Development	100,260,897.00	-	100,260,897.00	100,260,897.00	0.00	100,260,897.00	0.00
23050102	Computer Software Acquisition	180,000,000.00	500,000.00	180,500,000.00	179,700,000.00	5,000,000.00	174,700,000.00	50,000.00
23050103	Monitoring and Evaluation	0.00	20,000,000.00	20,000,000.00	20,500,000.00	500,000.00	20,000,000.00	12,510,000.00
23050107	Margin for Increase in Costs	0.00	-	-	0.00	0.00	0.00	0.00
23050108	Other Non Tangible Assets	98,000,000.00	-	98,000,000.00	98,000,000.00	0.00	98,000,000.00	0.00
23050111	Agricultural Inputs	17,200,000.00	32,000,000.00	49,200,000.00	51,200,000.00	4,250,000.00	46,950,000.00	17,828,389.83
23050113	Investment	266,000,000.00	15,000,000.00	281,000,000.00	281,000,000.00	18,200,000.00	262,800,000.00	0.00
230501 - ACQUISITION OF NON TANGIBLE ASSETS Total		661,460,897.00	67,500,000.00	728,960,897.00	730,660,897.00	27,950,000.00	702,710,897.00	30,388,389.83
2305 - OTHER CAPITAL PROJECTS Total		661,460,897.00	67,500,000.00	728,960,897.00	730,660,897.00	27,950,000.00	702,710,897.00	30,388,389.83
23 - CAPITAL EXPENDITURE Total		20,995,633,527.48	11,167,500,000.00	32,163,133,527.48	32,163,133,527.48	8,041,482,992.04	24,121,650,535.44	3,022,728,475.65

PART II:

SCHEDULE TO THE REVIEWED ACCOUNTS

OF THE

11 LOCAL GOVERNMENT COUNCILS OF GOMBE STATE FOR THE YEAR ENDED 31ST DECEMBER, 2024

**AKKO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2024

FINAL BUDGET 2024	NOTE:	2024 ₦	2023 ₦	
Operating Activities				
Receipts				
7,316,680,000.00	Statutory Revenue	1	6,287,363,096.91	4,304,370,565.13
Independent Revenue:				
-	Personal Taxes	2A	-	-
1,750,000.00	Other Taxes	2B	1,438,400.00	2,172,000.00
24,557,000.00	Licences - General	2C	10,015,189.00	8,077,777.93
-	Mining Rents	2D	-	-
-	Royalties	2E	-	-
42,728,000.00	Fees - General	2F	9,876,598.00	32,070,300.00
200,000.00	Fines - General	2G	591,500.00	332,100.00
2,990,000.00	Sales - General	2H	1,029,600.00	407,000.00
44,097,047.00	Earnings -General	2I	11,570,200.00	8,833,400.00
-	Rent on Government Buildings - General	2J	40,000.00	-
3,000,000.00	Rent on Land & Others - General	2K	646,500.00	848,200.00
-	Repayments - General	2L	2,078,040.35	-
1,005,000.00	Investment Income	2M	566,800.00	-
-	Interest Earned	2N	-	-
-	Re-Imbursement General	2O	-	-
120,327,047.00	Independent Revenue Sub-total		37,852,827.35	52,740,777.93
7,437,007,047.00	Total Receipts		6,325,215,924.26	4,357,111,343.06
Payments				
(2,764,710,000.00)	Salaries and Allowances	5	(2,658,730,251.79)	(1,253,556,265.80)
(150,000,000.00)	Social Contributions	6	(113,586,332.14)	-
(200,000,000.00)	Social Benefits	7	(15,459,704.80)	-
(1,679,630,000.00)	Overhead Cost	8	(1,005,518,794.70)	(695,396,544.50)
-	Loans and Advances	9	-	-
(1,638,030,000.00)	Grants and Contributions	10	(1,160,149,649.48)	(1,786,304,409.07)
(55,410,000.00)	Subsidies	11	(55,404,790.01)	-
(216,810,000.00)	Transfers - Payments	13A	(216,800,591.73)	(226,854,007.52)
-	Transfers - Payments to Individuals	13B	-	-
-	Loss on Foreign Exchange	14	-	-
(6,704,590,000.00)	Total Payments		(5,225,650,114.65)	(3,962,111,226.88)
732,417,047.00	Net Cash flow from Operating Activities		1,099,565,809.61	395,000,116.18
Investing Activities				
(275,000,000.00)	Purchase of Fixed Assets	15A	(72,225,680.00)	(5,027,273.00)
(641,500,000.00)	Construction/Provision of Fixed Assets	15B	(73,227,049.05)	(44,503,098.20)
(590,000,000.00)	Rehabilitation/Repairs of Fixed Assets	15C	(110,211,538.79)	(80,859,300.36)
(53,000,000.00)	Preservation of the Environment	15D	-	-
(30,000,000.00)	Acquisition of Non Tangible Assets	15E	-	(20,000.00)
(1,589,500,000.00)	Net Cash Flow from Investing Activities		(255,664,267.84)	(130,409,671.56)
Financing Activities				
-	Proceeds from Aids and Grants	3	-	-
678,223,631.31	Proceeds from Loans/Borrowings	4A	-	-
50,000,000.00	Proceeds from Other Capital Receipts	4B	122,879,944.36	-
(149,110,000.00)	Repayment of Loans	12	-	(37,494,766.56)
579,113,631.31	Net Cash Flow from Financing Activities		122,879,944.36	(37,494,766.56)
(277,969,321.69)	Net Surplus/(Deficit) for the Year		966,781,486.13	227,095,678.06
-	Add: Opening Balance		399,284,829.73	172,189,151.67
(277,969,321.69)	Closing Cash Balance		1,366,066,315.86	399,284,829.73

**AKKO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2024**

	NOTES	2024 ₦	2023 ₦
ASSETS			
Cash and Bank Balances	16	1,366,066,316	399,284,830
TOTAL ASSETS		1,366,066,316	399,284,830
LIABILITIES			
Accumulated Surplus/(Deficit)	25	1,366,066,316	399,284,830
TOTAL LIABILITIES		1,366,066,316	399,284,830

**AKKO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST
DECEMBER, 2024**

NOTES	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023	
	₦	₦	₦	₦	₦	₦	₦	
REVENUE								
Statutory Revenue	1	6,766,680,000.00	550,000,000.00	7,316,680,000.00	7,316,680,000.00	6,287,363,096.91	(1,029,316,903.09)	4,304,370,565.13
Sub-total Statutory Revenue		6,766,680,000.00	550,000,000.00	7,316,680,000.00	7,316,680,000.00	6,287,363,096.91	(1,029,316,903.09)	4,304,370,565.13
Independent Revenue:								
Personal Taxes	2A	-	-	-	-	-	-	-
Other Taxes	2B	1,750,000.00	-	1,750,000.00	1,750,000.00	1,438,400.00	(311,600.00)	2,172,000.00
Licences - General	2C	22,577,000.00	1,980,000.00	24,557,000.00	24,557,000.00	10,015,189.00	(14,541,811.00)	8,077,777.93
Mining Rents	2D	-	-	-	-	-	-	-
Royalties	2E	-	-	-	-	-	-	-
Fees - General	2F	41,478,000.00	1,250,000.00	42,728,000.00	42,728,000.00	9,876,598.00	(32,851,402.00)	32,070,300.00
Fines - General	2G	200,000.00	-	200,000.00	200,000.00	591,500.00	391,500.00	332,100.00
Sales - General	2H	2,950,000.00	40,000.00	2,990,000.00	2,990,000.00	1,029,600.00	(1,960,400.00)	407,000.00
Earnings -General	2I	43,947,047.00	150,000.00	44,097,047.00	44,097,047.00	11,570,200.00	(32,526,847.00)	8,833,400.00
Rent on Government Buildings - General	2J	-	-	-	-	40,000.00	40,000.00	-
Rent on Land & Others - General	2K	3,000,000.00	-	3,000,000.00	3,000,000.00	646,500.00	(2,353,500.00)	848,200.00
Repayments - General	2L	-	-	-	-	2,078,040.35	2,078,040.35	-
Investment Income	2M	505,000.00	500,000.00	1,005,000.00	1,005,000.00	566,800.00	(438,200.00)	-
Interest Earned	2N	-	-	-	-	-	-	-
Re-Imbursement General	2O	-	-	-	-	-	-	-
Sub-total Independent Revenue		116,407,047.00	3,920,000.00	120,327,047.00	120,327,047.00	37,852,827.35	(82,474,219.65)	52,740,777.93
Capital Receipts								
Aids and Grants	3	-	-	-	-	-	-	-
Loans/Borrowings Receipt	4A	678,223,631.31	-	678,223,631.31	678,223,631.31	-	(678,223,631.31)	-
Other Capital Receipts	4B	50,000,000.00	-	50,000,000.00	50,000,000.00	122,879,944.36	72,879,944.36	-
Sub-total Capital Receipts		728,223,631.31	-	728,223,631.31	728,223,631.31	122,879,944.36	(605,343,686.95)	-
TOTAL REVENUE		7,611,310,678.31	553,920,000.00	8,165,230,678.31	8,165,230,678.31	6,448,095,868.62	(1,717,134,809.69)	4,357,111,343.06
EXPENDITURE								
Salaries and Allowances	5	1,596,000,000.00	20,000,000.00	1,616,000,000.00	2,764,710,000.00	2,658,730,251.79	105,979,748.21	1,253,556,265.80
Social Contributions	6	150,000,000.00	-	150,000,000.00	150,000,000.00	113,586,332.14	36,413,667.86	-
Social Benefits	7	200,000,000.00	-	200,000,000.00	200,000,000.00	15,459,704.80	184,540,295.20	-
Overhead Cost	8	1,024,700,000.00	526,000,000.00	1,550,700,000.00	1,679,630,000.00	1,005,518,794.70	674,111,205.30	695,396,544.50
Loans and Advances	9	-	-	-	-	-	-	-
Grants and Contributions	10	2,767,000,000.00	335,000,000.00	3,102,000,000.00	1,638,030,000.00	1,160,149,649.48	477,880,350.52	1,786,304,409.07
Subsidies	11	15,000,000.00	-	15,000,000.00	55,410,000.00	55,404,790.01	5,209.99	-
Public Debt Charges	12	200,000,000.00	20,000,000.00	220,000,000.00	149,110,000.00	-	149,110,000.00	37,494,766.56
Loss on Foreign Exchange	14	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		5,952,700,000.00	901,000,000.00	6,853,700,000.00	6,636,890,000.00	5,008,849,522.92	1,628,040,477.08	3,772,751,985.93
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE								
		1,658,610,678.31	(347,080,000.00)	1,311,530,678.31	1,528,340,678.31	1,439,246,345.70	(3,345,175,286.77)	584,359,357.14
CAPITAL EXPENDITURE								
Purchase of Fixed Assets	15A	595,000,000.00	(320,000,000.00)	275,000,000.00	275,000,000.00	72,225,680.00	202,774,320.00	5,027,273.00
Construction/Provision of Fixed Assets	15B	921,500,000.00	(280,000,000.00)	641,500,000.00	641,500,000.00	73,227,049.05	568,272,950.95	44,503,098.20
Rehabilitation/Repairs of Fixed Assets	15C	530,000,000.00	60,000,000.00	590,000,000.00	590,000,000.00	110,211,538.79	479,788,461.21	80,859,300.36
Preservation of the Environment	15D	43,000,000.00	10,000,000.00	53,000,000.00	53,000,000.00	-	53,000,000.00	-
Acquisition of Non Tangible Assets	15E	10,000,000.00	20,000,000.00	30,000,000.00	30,000,000.00	-	30,000,000.00	20,000.00
TOTAL CAPITAL EXPENDITURE		2,099,500,000.00	(510,000,000.00)	1,589,500,000.00	1,589,500,000.00	255,664,267.84	1,333,835,732.16	130,409,671.56
TRANSFERS								
Transfers - Payments	13A	-	-	-	216,810,000.00	216,800,591.73	9,408.27	226,854,007.52
Transfers - Payments to Individuals	13B	-	-	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	216,810,000.00	216,800,591.73	9,408.27	226,854,007.52
SURPLUS/(DEFICIT)								
		(440,889,321.69)	162,920,000.00	(277,969,321.69)	(277,969,321.69)	966,781,486.13	(4,679,020,427.20)	227,095,678.06

**AKKO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED AS AT 31ST DECEMBER, 2024

ACTUAL 2023	NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
₦		₦	₦	₦	₦	₦	₦
172,189,151.67	OPENING BALANCE	399,284,829.73					
REVENUE							
4,304,370,565.13	Statutory Revenue	1	6,287,363,096.91	7,316,680,000.00	7,316,680,000.00	550,000,000.00	6,766,680,000.00 (1,029,316,903.09)
4,304,370,565.13	Sub-total Statutory Revenue		6,287,363,096.91	7,316,680,000.00	7,316,680,000.00	550,000,000.00	6,766,680,000.00 (1,029,316,903.09)
Independent Revenue:							
-	Personal Taxes	2A	-	-	-	-	-
2,172,000.00	Licences - General	2B	1,438,400.00	1,750,000.00	1,750,000.00	-	1,750,000.00 (311,600.00)
8,077,777.93	Mining Rents	2C	10,015,189.00	24,557,000.00	24,557,000.00	1,980,000.00	22,577,000.00 (14,541,811.00)
-	Fees - General	2D	-	-	-	-	-
-	Fines - General	2E	-	-	-	-	-
32,070,300.00	Sales - General	2F	9,876,598.00	42,728,000.00	42,728,000.00	1,250,000.00	41,478,000.00 (32,851,402.00)
332,100.00	Earnings -General	2G	591,500.00	200,000.00	200,000.00	-	200,000.00 391,500.00
407,000.00	Rent on Government Buildings - General	2H	1,029,600.00	2,990,000.00	2,990,000.00	40,000.00	2,950,000.00 (1,960,400.00)
8,833,400.00	Rent on Land & Others - General	2I	11,570,200.00	44,097,047.00	44,097,047.00	150,000.00	43,947,047.00 (32,526,847.00)
-	Repayments - General	2J	40,000.00	-	-	-	- 40,000.00
848,200.00	Investment Income	2K	646,500.00	3,000,000.00	3,000,000.00	-	3,000,000.00 (2,353,500.00)
-	Interest Earned	2L	2,078,040.35	-	-	-	- 2,078,040.35
-	Re-Imbursement General	2M	566,800.00	1,005,000.00	1,005,000.00	500,000.00	505,000.00 (438,200.00)
-	Rates	2N	-	-	-	-	-
-	Miscellaneous	2O	-	-	-	-	-
52,740,777.93	Sub-total Independent Revenue		37,852,827.35	120,327,047.00	120,327,047.00	3,920,000.00	116,407,047.00 (82,474,219.65)
4,529,300,494.73	TOTAL RECURRENT REVENUE		6,724,500,753.99	7,437,007,047.00	7,437,007,047.00	553,920,000.00	6,883,087,047.00 (1,111,791,122.74)
EXPENDITURE							
1,253,556,265.80	Salaries and Allowances	5	2,658,730,251.79	2,764,710,000.00	1,616,000,000.00	20,000,000.00	1,596,000,000.00 105,979,748.21
-	Social Contributions	6	113,586,332.14	150,000,000.00	150,000,000.00	-	150,000,000.00 36,413,667.86
-	Social Benefits	7	15,459,704.80	200,000,000.00	200,000,000.00	-	200,000,000.00 184,540,295.20
695,396,544.50	Overhead Cost	8	1,005,518,794.70	1,679,630,000.00	1,550,700,000.00	526,000,000.00	1,024,700,000.00 674,111,205.30
-	Loans and Advances	9	-	-	-	-	-
1,786,304,409.07	Grants and Contributions	10	1,160,149,649.48	1,638,030,000.00	3,102,000,000.00	335,000,000.00	2,767,000,000.00 477,880,350.52
-	Subsidies	11	55,404,790.01	55,410,000.00	15,000,000.00	-	15,000,000.00 5,209.99
37,494,766.56	Public Debt Charges	12	-	149,110,000.00	220,000,000.00	20,000,000.00	200,000,000.00 149,110,000.00
-	Loss on Foreign Exchange	14	-	-	-	-	-
3,772,751,985.93	TOTAL OPERATING EXPENDITURE		5,008,849,522.92	6,636,890,000.00	6,853,700,000.00	901,000,000.00	5,952,700,000.00 1,628,040,477.08
756,548,508.80	OPERATING BALANCE		1,715,651,231.07	800,117,047.00	583,307,047.00	(347,080,000.00)	930,387,047.00 (2,739,831,599.82)
TRANSFERS							
226,854,007.52	Transfers - Payments	13A	216,800,591.73	216,810,000.00	-	-	- 9,408.27
-	Transfers - Payments to Individuals	13B	-	-	-	-	-
130,409,671.56	Transfer to Capital Development Fund		132,784,323.48	-	-	-	-
-	Transfer from Capital Development Fund		-	-	-	-	-
357,263,679.08	TRANSFERS TOTAL		349,584,915.21	216,810,000.00	-	-	- 9,408.27
399,284,829.73	CLOSING BALANCE		1,366,066,315.86				

**AKKO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL REVENUE**

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		N	N	N	N	N	N	N
	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)							
110101	Statutory Allocation	3,000,000,000.00	(2,000,000,000.00)	1,000,000,000.00	1,000,000,000.00	797,378,348.79	(202,621,651.21)	1,692,373,294.68
110102	Share of VAT	2,500,000,000.00	1,300,000,000.00	3,800,000,000.00	3,800,000,000.00	3,132,685,047.15	(667,314,952.85)	1,592,824,795.53
110103	Other FAAC	1,266,680,000.00	1,250,000,000.00	2,516,680,000.00	2,516,680,000.00	2,357,299,700.97	(159,380,299.03)	1,019,172,474.92
	STATUTORY REVENUE TOTAL	6,766,680,000.00	550,000,000.00	7,316,680,000.00	7,316,680,000.00	6,287,363,096.91	(1,029,316,903.09)	4,304,370,565.13
	INDEPENDENT REVENUE							
120101	Personal Taxes	-	-	-	-	-	-	-
120103	Other Taxes	1,750,000.00	-	1,750,000.00	1,750,000.00	1,438,400.00	(311,600.00)	2,172,000.00
120201	Licences - General	22,577,000.00	1,980,000.00	24,557,000.00	24,557,000.00	10,015,189.00	(14,541,811.00)	8,077,777.93
120202	Mining Rents	-	-	-	-	-	-	-
120203	Royalties	-	-	-	-	-	-	-
120204	Fees - General	41,478,000.00	1,250,000.00	42,728,000.00	42,728,000.00	9,876,598.00	(32,851,402.00)	32,070,300.00
120205	Fines - General	200,000.00	-	200,000.00	200,000.00	591,500.00	391,500.00	332,100.00
120206	Sales - General	2,950,000.00	40,000.00	2,990,000.00	2,990,000.00	1,029,600.00	(1,960,400.00)	407,000.00
120207	Earnings - General	43,947,047.00	150,000.00	44,097,047.00	44,097,047.00	11,570,200.00	(32,526,847.00)	8,833,400.00
120208	Rent on Government Buildings - General	-	-	-	-	40,000.00	40,000.00	-
120209	Rent on Land & Others - General	3,000,000.00	-	3,000,000.00	3,000,000.00	646,500.00	(2,353,500.00)	848,200.00
120210	Repayments - General	-	-	-	-	2,078,040.35	2,078,040.35	-
120211	Investment Income	505,000.00	500,000.00	1,005,000.00	1,005,000.00	566,800.00	(438,200.00)	-
120212	Interest Earned	-	-	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-	-	-
	INDEPENDENT REVENUE TOTAL	116,407,047.00	3,920,000.00	120,327,047.00	120,327,047.00	37,852,827.35	(82,474,219.65)	52,740,777.93
	CAPITAL RECEIPTS AND OTHER REVENUE SOURCES							
130101	Domestic Aids	-	-	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-	-	-
130201	Domestic Grants	-	-	-	-	-	-	-
130202	Foreign Grants	-	-	-	-	-	-	-
140201	Other Capital Receipts	50,000,000.00	-	50,000,000.00	50,000,000.00	102,079,944.36	52,079,944.36	-
140301	Domestic Loans/ Borrowings Receipt	678,223,631.31	-	678,223,631.31	678,223,631.31	-	(678,223,631.31)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	20,800,000.00	20,800,000.00	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	728,223,631.31	-	728,223,631.31	728,223,631.31	122,879,944.36	(605,343,686.95)	-
	TOTAL REVENUE	7,611,310,678.31	553,920,000.00	8,165,230,678.31	8,165,230,678.31	6,448,095,868.62	(1,717,134,809.69)	4,357,111,343.06

AKKO LOCAL GOVERNMENT COUNCIL, GOMBE STATE SUMMARY OF TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
2	EXPENDITURES							
21	Personnel Cost							
21010101	Basic Salary	-	-	-	-	-	-	-
21010102	Overtime Payments	-	-	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	50,000,000.00	-	50,000,000.00	50,000,000.00	42,865,000.00	7,135,000.00	10,004,711.29
21010104	Consolidated Salaries	1,485,000,000.00	20,000,000.00	1,505,000,000.00	2,653,710,000.00	2,588,522,347.70	65,187,652.30	1,242,876,554.51
210201	Allowances	61,000,000.00	-	61,000,000.00	61,000,000.00	27,342,904.09	33,657,095.91	675,000.00
210202	Social Contributions	150,000,000.00	-	150,000,000.00	150,000,000.00	113,586,332.14	36,413,667.86	-
210301	Social Benefits	200,000,000.00	-	200,000,000.00	200,000,000.00	15,459,704.80	184,540,295.20	-
	Personnel Cost Total	1,946,000,000.00	20,000,000.00	1,966,000,000.00	3,114,710,000.00	2,787,776,288.73	326,933,711.27	1,253,556,265.80
2202	Overhead Cost							
220201	Travels and Transport - General	30,000,000.00	57,000,000.00	87,000,000.00	90,660,000.00	74,640,206.71	16,019,793.29	51,243,878.46
220202	Utilities - General	41,000,000.00	-	41,000,000.00	41,000,000.00	19,000,000.00	22,000,000.00	22,000,000.00
220203	Materials and Supplies - General	116,200,000.00	75,000,000.00	191,200,000.00	218,420,000.00	126,410,919.27	92,009,080.73	77,682,326.36
220204	Maintenance Services - General	41,500,000.00	56,000,000.00	97,500,000.00	101,750,000.00	60,202,610.09	41,547,389.91	39,321,000.00
220205	Training - General	-	-	-	-	-	-	18,832,007.30
220206	Other Services - General	376,000,000.00	53,000,000.00	429,000,000.00	430,500,000.00	281,869,230.38	148,630,769.62	234,233,285.04
220207	Consulting and Professional Services	72,500,000.00	25,000,000.00	97,500,000.00	97,800,000.00	24,968,000.00	72,832,000.00	1,386,235.50
220208	Fuel and Lubricants	7,500,000.00	-	7,500,000.00	7,500,000.00	-	7,500,000.00	23,984,200.00
220209	Financial Charges	5,000,000.00	40,000,000.00	45,000,000.00	45,000,000.00	3,380,111.57	41,619,888.43	1,105,496.54
220210	Miscellaneous Expenses	335,000,000.00	220,000,000.00	555,000,000.00	647,000,000.00	415,047,716.68	231,952,283.32	225,608,115.30
	Overhead Cost Total	1,024,700,000.00	526,000,000.00	1,550,700,000.00	1,679,630,000.00	1,005,518,794.70	674,111,205.30	695,396,544.50
2203	Loans and Advances							
220301	Staff Loans and Advances - General	-	-	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-	-	-
2204	Grants and Contributions							
220401	Local Grants and Contributions	2,767,000,000.00	335,000,000.00	3,102,000,000.00	1,638,030,000.00	1,160,149,649.48	477,880,350.52	1,786,304,409.07
220402	Foreign Grants and Contributions	-	-	-	-	-	-	-
	Grants and Contributions Total	2,767,000,000.00	335,000,000.00	3,102,000,000.00	1,638,030,000.00	1,160,149,649.48	477,880,350.52	1,786,304,409.07
2205	Subsidies							
220501	Subsidy to Government Owned Companies & Parastatals	15,000,000.00	-	15,000,000.00	55,410,000.00	55,404,790.01	5,209.99	-
220502	Subsidy to Private Companies	-	-	-	-	-	-	-
	Subsidies Total	15,000,000.00	-	15,000,000.00	55,410,000.00	55,404,790.01	5,209.99	-
2206	Public Debt Charges							
2206	Loans Repayment	200,000,000.00	20,000,000.00	220,000,000.00	149,110,000.00	-	149,110,000.00	37,494,766.56
	Public Debt Charges Total	200,000,000.00	20,000,000.00	220,000,000.00	149,110,000.00	-	149,110,000.00	37,494,766.56
2207	Transfer to Fund Recurrent Expenditure- Payment							
2207	Transfers - Payment	-	-	-	216,810,000.00	216,800,591.73	9,408.27	226,854,007.52
	Transfers Payment - Total	-	-	-	216,810,000.00	216,800,591.73	9,408.27	226,854,007.52
2208	Transfers-Payments to Individuals							
2208	Transfers - Payment	-	-	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-	-	-
23	Capital Expenditure							
230101	Purchase of Fixed Assets	595,000,000.00	(320,000,000.00)	275,000,000.00	275,000,000.00	72,225,680.00	202,774,320.00	5,027,273.00
230201	Construction/Provision of Fixed Assets	921,500,000.00	(280,000,000.00)	641,500,000.00	641,500,000.00	73,227,049.05	568,272,950.95	44,503,098.20
230301	Rehabilitation/Repairs of Fixed Assets	530,000,000.00	60,000,000.00	590,000,000.00	590,000,000.00	110,211,538.79	479,788,461.21	80,859,300.36
230401	Preservation of the Environment	43,000,000.00	10,000,000.00	53,000,000.00	53,000,000.00	-	53,000,000.00	-
230501	Acquisition of Non Tangible Assets	10,000,000.00	20,000,000.00	30,000,000.00	30,000,000.00	-	30,000,000.00	20,000.00
	Capital Expenditure Total	2,099,500,000.00	(510,000,000.00)	1,589,500,000.00	1,589,500,000.00	255,664,267.84	1,333,835,732.16	130,409,671.56
	TOTAL EXPENDITURE	8,052,200,000.00	391,000,000.00	8,443,200,000.00	8,443,200,000.00	5,481,314,382.49	2,961,885,617.51	4,130,015,665.00

**BALANGA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2024

FINAL BUDGET 2024	NOTE:	2024 ₦	2023 ₦
Operating Activities			
Receipts			
4,831,000,000.00	1	4,858,599,617.33	3,292,074,623.20
Independent Revenue:			
-	2A	-	-
1,500,000.00	2B	5,000.00	-
17,970,000.00	2C	21,874,099.55	12,767,690.00
-	2D	-	-
-	2E	-	-
9,130,000.00	2F	6,891,807.58	1,539,650.00
-	2G	-	-
500,000.00	2H	72,000.00	-
9,150,000.00	2I	30,000.00	156,100.00
2,000,000.00	2J	-	-
500,000.00	2K	475,000.00	1,110,000.00
-	2L	63,500.00	5,017,687.55
3,000,000.00	2M	-	-
-	2N	-	-
-	2O	-	-
43,750,000.00		29,411,407.13	20,591,127.55
4,874,750,000.00		4,888,011,024.46	3,312,665,750.75
Payments			
(1,390,500,000.00)	5	(1,145,063,224.08)	(780,287,726.15)
-	6	-	-
(5,000,000.00)	7	-	-
(1,074,740,000.00)	8	(728,636,376.73)	(513,526,497.42)
-	9	-	-
(2,420,600,000.00)	10	(1,595,893,479.06)	(1,363,207,862.14)
(16,500,000.00)	11	(9,986,363.64)	-
(157,500,000.00)	13A	(157,447,634.52)	(168,350,102.60)
-	13B	-	-
-	14	-	-
(5,064,840,000.00)		(3,637,027,078.03)	(2,825,372,188.31)
(190,090,000.00)		1,250,983,946.43	487,293,562.44
Investing Activities			
(496,000,000.00)	15A	(48,108,090.89)	(13,442,636.36)
(1,770,000,000.00)	15B	(140,471,268.18)	(51,967,183.10)
(325,000,000.00)	15C	(46,961,900.00)	(87,662,496.61)
(40,000,000.00)	15D	(10,000,000.00)	(650,000.00)
(60,000,000.00)	15E	(5,000,000.00)	(50,000.00)
(2,691,000,000.00)		(250,541,259.07)	(153,772,316.07)
Financing Activities			
70,000,000.00	3	-	-
2,680,000,000.00	4A	-	-
150,000,000.00	4B	107,941,356.03	-
(1,000,000.00)	12	-	(37,494,766.56)
2,899,000,000.00		107,941,356.03	(37,494,766.56)
17,910,000.00		1,108,384,043.39	296,026,479.81
-		489,984,778.95	193,958,299.14
17,910,000.00		1,598,368,822.34	489,984,778.95

**BALANGA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2024**

	NOTES	2024 ₦	2023 ₦
ASSETS			
Cash and Bank Balances	16	1,598,368,822	489,984,779
TOTAL ASSETS		1,598,368,822	489,984,779
LIABILITIES			
Accumulated Surplus/(Deficit)	25	1,598,368,822	489,984,779
TOTAL LIABILITIES		1,598,368,822	489,984,779

**BALANGA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST
DECEMBER, 2024**

NOTES	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
	₦	₦	₦	₦	₦	₦	₦
REVENUE							
Statutory Revenue	1	4,401,000,000.00	430,000,000.00	4,831,000,000.00	4,858,599,617.33	27,599,617.33	3,292,074,623.20
Sub-total Statutory Revenue		4,401,000,000.00	430,000,000.00	4,831,000,000.00	4,858,599,617.33	27,599,617.33	3,292,074,623.20
Independent Revenue:							
Personal Taxes	2A	-	-	-	-	-	-
Other Taxes	2B	1,500,000.00	-	1,500,000.00	1,500,000.00	(1,495,000.00)	-
Licences - General	2C	17,970,000.00	-	17,970,000.00	21,874,099.55	3,904,099.55	12,767,690.00
Mining Rents	2D	-	-	-	-	-	-
Royalties	2E	-	-	-	-	-	-
Fees - General	2F	9,010,000.00	120,000.00	9,130,000.00	6,891,807.58	(2,238,192.42)	1,539,650.00
Fines - General	2G	-	-	-	-	-	-
Sales - General	2H	-	500,000.00	500,000.00	72,000.00	(428,000.00)	-
Earnings - General	2I	8,850,000.00	300,000.00	9,150,000.00	30,000.00	(9,120,000.00)	156,100.00
Rent on Government Buildings - General	2J	2,000,000.00	-	2,000,000.00	-	(2,000,000.00)	-
Rent on Land & Others - General	2K	500,000.00	-	500,000.00	475,000.00	(25,000.00)	1,110,000.00
Repayments - General	2L	-	-	-	63,500.00	63,500.00	5,017,687.55
Investment Income	2M	3,000,000.00	-	3,000,000.00	-	(3,000,000.00)	-
Interest Earned	2N	-	-	-	-	-	-
Re-Imbursement General	2O	-	-	-	-	-	-
Sub-total Independent Revenue		42,830,000.00	920,000.00	43,750,000.00	29,411,407.13	(14,338,592.87)	20,591,127.55
Capital Receipts							
Aids and Grants	3	70,000,000.00	-	70,000,000.00	-	(70,000,000.00)	-
Loans/Borrowings Receipt	4A	2,680,000,000.00	-	2,680,000,000.00	-	(2,680,000,000.00)	-
Other Capital Receipts	4B	150,000,000.00	-	150,000,000.00	107,941,356.03	(42,058,643.97)	-
Sub-total Capital Receipts		2,900,000,000.00	-	2,900,000,000.00	107,941,356.03	(2,792,058,643.97)	-
TOTAL REVENUE		7,343,830,000.00	430,920,000.00	7,774,750,000.00	4,995,952,380.49	(2,778,797,619.51)	3,312,665,750.75
EXPENDITURE							
Salaries and Allowances	5	1,006,000,000.00	155,000,000.00	1,161,000,000.00	1,145,063,224.08	245,436,775.92	780,287,726.15
Social Contributions	6	-	-	-	-	-	-
Social Benefits	7	5,000,000.00	-	5,000,000.00	-	5,000,000.00	-
Overhead Cost	8	757,140,000.00	476,500,000.00	1,233,640,000.00	728,636,376.73	346,103,623.27	513,526,497.42
Loans and Advances	9	-	-	-	-	-	-
Grants and Contributions	10	1,944,700,000.00	530,000,000.00	2,474,700,000.00	1,595,893,479.06	824,706,520.94	1,363,207,862.14
Subsidies	11	10,500,000.00	5,000,000.00	15,500,000.00	9,986,363.64	6,513,636.36	-
Public Debt Charges	12	156,000,000.00	20,000,000.00	176,000,000.00	1,000,000.00	1,000,000.00	37,494,766.56
Loss on Foreign Exchange	14	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		3,879,340,000.00	1,186,500,000.00	5,065,840,000.00	3,479,579,443.51	1,428,760,556.49	2,694,516,852.27
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		3,464,490,000.00	(755,580,000.00)	2,708,910,000.00	1,516,372,936.98	(4,207,558,176.00)	618,148,898.48
CAPITAL EXPENDITURE							
Purchase of Fixed Assets	15A	496,000,000.00	-	496,000,000.00	48,108,090.89	447,891,909.11	13,442,636.36
Construction/Provision of Fixed Assets	15B	770,000,000.00	1,000,000,000.00	1,770,000,000.00	140,471,268.18	1,629,528,731.82	51,967,183.10
Rehabilitation/Repairs of Fixed Assets	15C	125,000,000.00	200,000,000.00	325,000,000.00	46,961,900.00	278,038,100.00	87,662,496.61
Preservation of the Environment	15D	40,000,000.00	-	40,000,000.00	10,000,000.00	30,000,000.00	650,000.00
Acquisition of Non Tangible Assets	15E	60,000,000.00	-	60,000,000.00	5,000,000.00	55,000,000.00	50,000.00
TOTAL CAPITAL EXPENDITURE		1,491,000,000.00	1,200,000,000.00	2,691,000,000.00	250,541,259.07	2,440,458,740.93	153,772,316.07
TRANSFERS							
Transfers - Payments	13A	-	-	-	157,447,634.52	52,365.48	168,350,102.60
Transfers - Payments to Individuals	13B	-	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	157,447,634.52	52,365.48	168,350,102.60
SURPLUS/(DEFICIT)		1,973,490,000.00	(1,955,580,000.00)	17,910,000.00	1,108,384,043.39	(6,648,069,282.41)	296,026,479.81

**BALANGA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR
ENDED AS AT 31ST DECEMBER, 2024**

ACTUAL 2023		NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
₦			₦	₦	₦	₦	₦	₦
193,958,299.14	OPENING BALANCE		489,984,778.95					
	REVENUE							
3,292,074,623.20	Statutory Revenue	1	4,858,599,617.33	4,831,000,000.00	4,831,000,000.00	430,000,000.00	4,401,000,000.00	27,599,617.33
3,292,074,623.20	Sub-total Statutory Revenue		4,858,599,617.33	4,831,000,000.00	4,831,000,000.00	430,000,000.00	4,401,000,000.00	27,599,617.33
	Independent Revenue:							
	- Personal Taxes	2A	-	-	-	-	-	-
	- Licences - General	2B	5,000.00	1,500,000.00	1,500,000.00	-	1,500,000.00	(1,495,000.00)
12,767,690.00	Mining Rents	2C	21,874,099.55	17,970,000.00	17,970,000.00	-	17,970,000.00	3,904,099.55
	- Fees - General	2D	-	-	-	-	-	-
	- Fines - General	2E	-	-	-	-	-	-
1,539,650.00	Sales - General	2F	6,891,807.58	9,130,000.00	9,130,000.00	120,000.00	9,010,000.00	(2,238,192.42)
	- Earnings -General	2G	-	-	-	-	-	-
	- Rent on Government Buildings - General	2H	72,000.00	500,000.00	500,000.00	500,000.00	-	(428,000.00)
156,100.00	Rent on Land & Others - General	2I	30,000.00	9,150,000.00	9,150,000.00	300,000.00	8,850,000.00	(9,120,000.00)
	- Repayments - General	2J	-	2,000,000.00	2,000,000.00	-	2,000,000.00	(2,000,000.00)
1,110,000.00	Investment Income	2K	475,000.00	500,000.00	500,000.00	-	500,000.00	(25,000.00)
5,017,687.55	Interest Earned	2L	63,500.00	-	-	-	-	63,500.00
	- Re-Imbursement General	2M	-	3,000,000.00	3,000,000.00	-	3,000,000.00	(3,000,000.00)
	- Rates	2N	-	-	-	-	-	-
	- Miscellaneous	2O	-	-	-	-	-	-
20,591,127.55	Sub-total Independent Revenue		29,411,407.13	43,750,000.00	43,750,000.00	920,000.00	42,830,000.00	(14,338,592.87)
3,506,624,049.89	TOTAL RECURRENT REVENUE		5,377,995,803.41	4,874,750,000.00	4,874,750,000.00	430,920,000.00	4,443,830,000.00	13,261,024.46
	EXPENDITURE							
780,287,726.15	Salaries and Allowances	5	1,145,063,224.08	1,390,500,000.00	1,161,000,000.00	155,000,000.00	1,006,000,000.00	245,436,775.92
	- Social Contributions	6	-	-	-	-	-	-
	- Social Benefits	7	-	5,000,000.00	5,000,000.00	-	5,000,000.00	5,000,000.00
513,526,497.42	Overhead Cost	8	728,636,376.73	1,074,740,000.00	1,233,640,000.00	476,500,000.00	757,140,000.00	346,103,623.27
	- Loans and Advances	9	-	-	-	-	-	-
1,363,207,862.14	Grants and Contributions	10	1,595,893,479.06	2,420,600,000.00	2,474,700,000.00	530,000,000.00	1,944,700,000.00	824,706,520.94
	- Subsidies	11	9,986,363.64	16,500,000.00	15,500,000.00	5,000,000.00	10,500,000.00	6,513,636.36
37,494,766.56	Public Debt Charges	12	-	1,000,000.00	176,000,000.00	20,000,000.00	156,000,000.00	1,000,000.00
	- Loss on Foreign Exchange	14	-	-	-	-	-	-
2,694,516,852.27	TOTAL OPERATING EXPENDITURE		3,479,579,443.51	4,908,340,000.00	5,065,840,000.00	1,186,500,000.00	3,879,340,000.00	1,428,760,556.49
812,107,197.62	OPERATING BALANCE		1,898,416,359.90	(33,590,000.00)	(191,090,000.00)	(755,580,000.00)	564,490,000.00	(1,415,499,532.03)
	TRANSFERS							
168,350,102.60	Transfers - Payments	13A	157,447,634.52	157,500,000.00	-	-	-	52,365.48
	- Transfers - Payments to Individuals	13B	-	-	-	-	-	-
153,772,316.07	Transfer to Capital Development Fund		142,599,903.04	-	-	-	-	-
	Transfer from Capital Development Fund		-	-	-	-	-	-
322,122,418.67	TRANSFERS TOTAL		300,047,537.56	157,500,000.00	-	-	-	52,365.48
489,984,778.95	CLOSING BALANCE		1,598,368,822.34					

**BALANGA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR
ENDED AS AT 31ST DECEMBER, 2024**

ACTUAL 2023	NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
₦		₦	₦	₦	₦	₦	₦
-	OPENING BALANCE	-					
	REVENUE						
	Capital Receipts						
153,772,316.07	Transfer from Consolidated Revenue Fund	142,599,903.04	-			-	-
	- Aids and Grants	3	70,000,000.00	70,000,000.00	-	70,000,000.00	(70,000,000.00)
	- Loans/Borrowings Receipt	4A	2,680,000,000.00	2,680,000,000.00	-	2,680,000,000.00	(2,680,000,000.00)
	- Other Capital Receipts	4B	107,941,356.03	150,000,000.00	-	150,000,000.00	(42,058,643.97)
153,772,316.07	Sub-total Capital Receipts	250,541,259.07	2,900,000,000.00	2,900,000,000.00	-	2,900,000,000.00	(2,792,058,643.97)
	- Transfer to Consolidated Revenue Fund	-	-			-	-
153,772,316.07	TOTAL CAPITAL REVENUE AVAILABLE	250,541,259.07	2,900,000,000.00	2,900,000,000.00	-	2,900,000,000.00	(2,792,058,643.97)
	CAPITAL EXPENDITURE						
13,442,636.36	Purchase of Fixed Assets	15A	48,108,090.89	496,000,000.00	-	496,000,000.00	447,891,909.11
51,967,183.10	Construction/Provision of Fixed Assets	15B	140,471,268.18	1,770,000,000.00	1,000,000,000.00	770,000,000.00	1,629,528,731.82
87,662,496.61	Rehabilitation/Repairs of Fixed Assets	15C	46,961,900.00	325,000,000.00	200,000,000.00	125,000,000.00	278,038,100.00
650,000.00	Preservation of the Environment	15D	10,000,000.00	40,000,000.00	-	40,000,000.00	30,000,000.00
50,000.00	Acquisition of Non Tangible Assets	15E	5,000,000.00	60,000,000.00	-	60,000,000.00	55,000,000.00
153,772,316.07	TOTAL CAPITAL EXPENDITURE	250,541,259.07	2,691,000,000.00	2,691,000,000.00	1,200,000,000.00	1,491,000,000.00	2,440,458,740.93
	- CLOSING BALANCE	-					

**BALANGA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL REVENUE**

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)							
110101	Statutory Allocation	1,947,000,000.00	(1,200,000,000.00)	747,000,000.00	747,000,000.00	579,082,067.43	(167,917,932.57)	1,229,056,479.67
110102	Share of VAT	1,600,000,000.00	900,000,000.00	2,500,000,000.00	2,500,000,000.00	2,558,118,985.89	58,118,985.89	1,296,149,573.78
110103	Other FAAC	854,000,000.00	730,000,000.00	1,584,000,000.00	1,584,000,000.00	1,721,398,564.01	137,398,564.01	766,868,569.75
	STATUTORY REVENUE TOTAL	4,401,000,000.00	430,000,000.00	4,831,000,000.00	4,831,000,000.00	4,858,599,617.33	27,599,617.33	3,292,074,623.20
	INDEPENDENT REVENUE							
120101	Personal Taxes	-	-	-	-	-	-	-
120103	Other Taxes	1,500,000.00	-	1,500,000.00	1,500,000.00	5,000.00	(1,495,000.00)	-
120201	Licences - General	17,970,000.00	-	17,970,000.00	17,970,000.00	21,874,099.55	3,904,099.55	12,767,690.00
120202	Mining Rents	-	-	-	-	-	-	-
120203	Royalties	-	-	-	-	-	-	-
120204	Fees - General	9,010,000.00	120,000.00	9,130,000.00	9,130,000.00	6,891,807.58	(2,238,192.42)	1,539,650.00
120205	Fines - General	-	-	-	-	-	-	-
120206	Sales - General	-	500,000.00	500,000.00	500,000.00	72,000.00	(428,000.00)	-
120207	Earnings -General	8,850,000.00	300,000.00	9,150,000.00	9,150,000.00	30,000.00	(9,120,000.00)	156,100.00
120208	Rent on Government Buildings - General	2,000,000.00	-	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
120209	Rent on Land & Others - General	500,000.00	-	500,000.00	500,000.00	475,000.00	(25,000.00)	1,110,000.00
120210	Repayments - General	-	-	-	-	63,500.00	63,500.00	5,017,687.55
120211	Investment Income	3,000,000.00	-	3,000,000.00	3,000,000.00	-	(3,000,000.00)	-
120212	Interest Earned	-	-	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-	-	-
	INDEPENDENT REVENUE TOTAL	42,830,000.00	920,000.00	43,750,000.00	43,750,000.00	29,411,407.13	(14,338,592.87)	20,591,127.55
	CAPITAL RECEIPTS AND OTHER REVENUE SOURCES							
130101	Domestic Aids	-	-	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-	-	-
130201	Domestic Grants	-	-	-	-	-	-	-
130202	Foreign Grants	70,000,000.00	-	70,000,000.00	70,000,000.00	-	(70,000,000.00)	-
140201	Other Capital Receipts	150,000,000.00	-	150,000,000.00	150,000,000.00	102,079,944.36	(47,920,055.64)	-
140301	Domestic Loans/ Borrowings Receipt	2,680,000,000.00	-	2,680,000,000.00	2,680,000,000.00	-	(2,680,000,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	5,861,411.67	5,861,411.67	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	2,900,000,000.00	-	2,900,000,000.00	2,900,000,000.00	107,941,356.03	(2,792,058,643.97)	-
	TOTAL REVENUE	7,343,830,000.00	430,920,000.00	7,774,750,000.00	7,774,750,000.00	4,995,952,380.49	(2,778,797,619.51)	3,312,665,750.75

**BALANGA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL EXPENDITURE**

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
2	EXPENDITURES							
21	Personnel Cost							
21010101	Basic Salary	-	-	-	-	-	-	-
21010102	Overtime Payments	-	-	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	25,000,000.00	-	25,000,000.00	59,600,000.00	59,506,185.62	93,814.38	4,045,000.00
21010104	Consolidated Salaries	951,000,000.00	150,000,000.00	1,101,000,000.00	1,295,900,000.00	1,050,993,171.10	244,906,828.90	776,242,726.15
210201	Allowances	30,000,000.00	5,000,000.00	35,000,000.00	35,000,000.00	34,563,867.36	436,132.64	-
210202	Social Contributions	-	-	-	-	-	-	-
210301	Social Benefits	5,000,000.00	-	5,000,000.00	5,000,000.00	-	5,000,000.00	-
	Personnel Cost Total	1,011,000,000.00	155,000,000.00	1,166,000,000.00	1,395,500,000.00	1,145,063,224.08	250,436,775.92	780,287,726.15
2202	Overhead Cost							
220201	Travels and Transport - General	18,400,000.00	49,000,000.00	67,400,000.00	82,300,000.00	72,193,244.70	10,106,755.30	10,189,000.00
220202	Utilities - General	15,000,000.00	30,000,000.00	45,000,000.00	45,000,000.00	18,000,000.00	27,000,000.00	1,000,000.00
220203	Materials and Supplies - General	109,500,000.00	105,000,000.00	214,500,000.00	197,300,000.00	138,528,792.76	58,771,207.24	47,668,284.22
220204	Maintenance Services - General	20,500,000.00	39,000,000.00	59,500,000.00	59,500,000.00	12,938,400.00	46,561,600.00	18,308,053.75
220205	Training - General	-	-	-	-	-	-	25,642,226.46
220206	Other Services - General	260,500,000.00	125,000,000.00	385,500,000.00	371,600,000.00	298,006,872.92	73,593,127.08	218,894,080.98
220207	Consulting and Professional Services	142,500,000.00	62,000,000.00	204,500,000.00	27,000,000.00	6,763,000.00	20,237,000.00	200,000.00
220208	Fuel and Lubricants	5,000,000.00	1,500,000.00	6,500,000.00	6,500,000.00	-	6,500,000.00	12,088,000.00
220209	Financial Charges	5,000,000.00	-	5,000,000.00	5,000,000.00	2,499,319.58	2,500,680.42	1,456,053.25
220210	Miscellaneous Expenses	180,740,000.00	65,000,000.00	245,740,000.00	280,540,000.00	179,706,746.77	100,833,253.23	178,080,798.76
	Overhead Cost Total	757,140,000.00	476,500,000.00	1,233,640,000.00	1,074,740,000.00	728,636,376.73	346,103,623.27	513,526,497.42
2203	Loans and Advances							
220301	Staff Loans and Advances - General	-	-	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-	-	-
2204	Grants and Contributions							
220401	Local Grants and Contributions	1,944,700,000.00	530,000,000.00	2,474,700,000.00	2,420,600,000.00	1,595,893,479.06	824,706,520.94	1,363,207,862.14
220402	Foreign Grants and Contributions	-	-	-	-	-	-	-
	Grants and Contributions Total	1,944,700,000.00	530,000,000.00	2,474,700,000.00	2,420,600,000.00	1,595,893,479.06	824,706,520.94	1,363,207,862.14
2205	Subsidies							
220501	Subsidy to Government Owned Companies & Parastatals	10,500,000.00	5,000,000.00	15,500,000.00	16,500,000.00	9,986,363.64	6,513,636.36	-
220502	Subsidy to Private Companies	-	-	-	-	-	-	-
	Subsidies Total	10,500,000.00	5,000,000.00	15,500,000.00	16,500,000.00	9,986,363.64	6,513,636.36	-
2206	Public Debt Charges							
2206	Loans Repayment	156,000,000.00	20,000,000.00	176,000,000.00	1,000,000.00	-	1,000,000.00	37,494,766.56
	Public Debt Charges Total	156,000,000.00	20,000,000.00	176,000,000.00	1,000,000.00	-	1,000,000.00	37,494,766.56
2207	Transfer to Fund Recurrent Expenditure-Payment							
2207	Transfers - Payment	-	-	-	157,500,000.00	157,447,634.52	52,365.48	168,350,102.60
	Transfers Payment - Total	-	-	-	157,500,000.00	157,447,634.52	52,365.48	168,350,102.60
2208	Transfers-Payments to Individuals							
2208	Transfers - Payment	-	-	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-	-	-
23	Capital Expenditure							
230101	Purchase of Fixed Assets	496,000,000.00	-	496,000,000.00	496,000,000.00	48,108,090.89	447,891,909.11	13,442,636.36
230201	Construction/Provision of Fixed Assets	770,000,000.00	1,000,000,000.00	1,770,000,000.00	1,770,000,000.00	140,471,268.18	1,629,528,731.82	51,967,183.10
230301	Rehabilitation/Repairs of Fixed Assets	125,000,000.00	200,000,000.00	325,000,000.00	325,000,000.00	46,961,900.00	278,038,100.00	87,662,496.61
230401	Preservation of the Environment	40,000,000.00	-	40,000,000.00	40,000,000.00	10,000,000.00	30,000,000.00	650,000.00
230501	Acquisition of Non Tangible Assets	60,000,000.00	-	60,000,000.00	60,000,000.00	5,000,000.00	55,000,000.00	50,000.00
	Capital Expenditure Total	1,491,000,000.00	1,200,000,000.00	2,691,000,000.00	2,691,000,000.00	250,541,259.07	2,440,458,740.93	153,772,316.07
	TOTAL EXPENDITURE	5,370,340,000.00	2,386,500,000.00	7,756,840,000.00	7,756,840,000.00	3,887,568,337.10	3,869,271,662.90	3,016,639,270.94

**BILLIRI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2024

FINAL BUDGET 2024		NOTE:	2024	2023
			₦	₦
	Operating Activities			
	Receipts			
6,105,644,123.00	Statutory Revenue	1	4,823,711,999.89	3,262,646,794.46
	Independent Revenue:			
-	Personal Taxes	2A	-	-
-	Other Taxes	2B	-	-
32,052,150.00	Licences - General	2C	7,638,881.00	11,062,610.00
-	Mining Rents	2D	-	-
-	Royalties	2E	-	-
23,201,850.00	Fees - General	2F	4,393,390.00	4,694,450.00
12,000,000.00	Fines - General	2G	-	-
6,098,000.00	Sales - General	2H	3,328,650.00	335,400.00
16,358,000.00	Earnings -General	2I	843,148.00	497,800.00
-	Rent on Government Buildings - General	2J	-	-
1,500,000.00	Rent on Land & Others - General	2K	124,000.00	90,500.00
-	Repayments - General	2L	-	-
4,500,000.00	Investment Income	2M	465,000.00	-
-	Interest Earned	2N	-	-
-	Re-Imbursement General	2O	-	-
95,710,000.00	Independent Revenue Sub-total		16,793,069.00	16,680,760.00
6,201,354,123.00	Total Receipts		4,840,505,068.89	3,279,327,554.46
	Payments			
(1,336,640,000.00)	Salaries and Allowances	5	(1,272,312,255.47)	(636,257,618.91)
-	Social Contributions	6	-	-
-	Social Benefits	7	-	-
(1,744,000,000.00)	Overhead Cost	8	(979,010,544.51)	(539,599,580.54)
-	Loans and Advances	9	-	-
(1,552,679,300.00)	Grants and Contributions	10	(1,473,328,091.11)	(1,385,682,732.96)
(57,200,000.00)	Subsidies	11	(24,006,363.64)	(6,585,000.00)
(158,470,000.00)	Transfers - Payments	13A	(158,467,584.91)	(168,627,497.00)
-	Transfers - Payments to Individuals	13B	-	-
-	Loss on Foreign Exchange	14	-	-
(4,848,989,300.00)	Total Payments		(3,907,124,839.64)	(2,736,752,429.42)
1,352,364,823.00	Net Cash flow from Operating Activities		933,380,229.25	542,575,125.04
	Investing Activities			
(375,000,000.00)	Purchase of Fixed Assets	15A	(20,375,500.00)	(515,000.00)
(2,235,000,000.00)	Construction/Provision of Fixed Assets	15B	(54,666,545.60)	(52,848,098.20)
(200,000,000.00)	Rehabilitation/Repairs of Fixed Assets	15C	(40,265,000.00)	(63,361,145.17)
(150,000,000.00)	Preservation of the Environment	15D	-	-
(105,000,000.00)	Acquisition of Non Tangible Assets	15E	-	-
(3,065,000,000.00)	Net Cash Flow from Investing Activities		(115,307,045.60)	(116,724,243.37)
	Financing Activities			
40,000,000.00	Proceeds from Aids and Grants	3	-	-
1,399,462,440.00	Proceeds from Loans/Borrowings	4A	-	-
27,000,000.00	Proceeds from Other Capital Receipts	4B	122,108,544.36	-
(93,000,000.00)	Repayment of Loans	12	(92,374,712.64)	(37,494,766.56)
1,373,462,440.00	Net Cash Flow from Financing Activities		29,733,831.72	(37,494,766.56)
(339,172,737.00)	Net Surplus/(Deficit) for the Year		847,807,015.37	388,356,115.11
-	Add: Opening Balance		741,432,814.04	353,076,698.93
(339,172,737.00)	Closing Cash Balance		1,589,239,829.41	741,432,814.04

**BILLIRI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER,
2022**

	NOTES	2024 ₦	2023 ₦
ASSETS			
Cash and Bank Balances	16	1,589,239,829	741,432,814
TOTAL ASSETS		1,589,239,829	741,432,814
LIABILITIES			
Accumulated Surplus/(Deficit)	25	1,589,239,829	741,432,814
TOTAL LIABILITIES		1,589,239,829	741,432,814

**BILLIRI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

**STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER,
2024**

	NOTES	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
REVENUE								
Statutory Revenue	1	4,605,644,123.00	1,500,000,000.00	6,105,644,123.00	6,105,644,123.00	4,823,711,999.89	(1,281,932,123.11)	3,262,646,794.46
Sub-total Statutory Revenue		4,605,644,123.00	1,500,000,000.00	6,105,644,123.00	6,105,644,123.00	4,823,711,999.89	(1,281,932,123.11)	3,262,646,794.46
Independent Revenue:								
Personal Taxes	2A	-	-	-	-	-	-	-
Other Taxes	2B	-	-	-	-	-	-	-
Licences - General	2C	28,502,150.00	3,550,000.00	32,052,150.00	32,052,150.00	7,638,881.00	(24,413,269.00)	11,062,610.00
Mining Rents	2D	-	-	-	-	-	-	-
Royalties	2E	-	-	-	-	-	-	-
Fees - General	2F	23,201,850.00	-	23,201,850.00	23,201,850.00	4,393,390.00	(18,808,460.00)	4,694,450.00
Fines - General	2G	12,000,000.00	-	12,000,000.00	12,000,000.00	-	(12,000,000.00)	-
Sales - General	2H	5,098,000.00	1,000,000.00	6,098,000.00	6,098,000.00	3,328,650.00	(2,769,350.00)	335,400.00
Earnings -General	2I	15,258,000.00	1,100,000.00	16,358,000.00	16,358,000.00	843,148.00	(15,514,852.00)	497,800.00
Rent on Government Buildings - General	2J	-	-	-	-	-	-	-
Rent on Land & Others - General	2K	300,000.00	1,200,000.00	1,500,000.00	1,500,000.00	124,000.00	(1,376,000.00)	90,500.00
Repayments - General	2L	-	-	-	-	-	-	-
Investment Income	2M	4,500,000.00	-	4,500,000.00	4,500,000.00	465,000.00	(4,035,000.00)	-
Interest Earned	2N	-	-	-	-	-	-	-
Re-Imbursement General	2O	-	-	-	-	-	-	-
Sub-total Independent Revenue		88,860,000.00	6,850,000.00	95,710,000.00	95,710,000.00	16,793,069.00	(78,916,931.00)	16,680,760.00
Capital Receipts								
Aids and Grants	3	40,000,000.00	-	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
Loans/Borrowings Receipt	4A	1,399,462,440.00	-	1,399,462,440.00	1,399,462,440.00	-	(1,399,462,440.00)	-
Other Capital Receipts	4B	27,000,000.00	-	27,000,000.00	27,000,000.00	122,108,544.36	95,108,544.36	-
Sub-total Capital Receipts		1,466,462,440.00	-	1,466,462,440.00	1,466,462,440.00	122,108,544.36	(1,344,353,895.64)	-
TOTAL REVENUE		6,160,966,563.00	1,506,850,000.00	7,667,816,563.00	7,667,816,563.00	4,962,613,613.25	(2,705,202,949.75)	3,279,327,554.46
EXPENDITURE								
Salaries and Allowances	5	800,000,000.00	230,000,000.00	1,030,000,000.00	1,336,640,000.00	1,272,312,255.47	64,327,744.53	636,257,618.91
Social Contributions	6	-	-	-	-	-	-	-
Social Benefits	7	-	-	-	-	-	-	-
Overhead Cost	8	1,024,020,000.00	437,000,000.00	1,461,020,000.00	1,744,000,000.00	979,010,544.51	764,989,455.49	539,599,580.54
Loans and Advances	9	-	-	-	-	-	-	-
Grants and Contributions	10	1,406,769,300.00	445,000,000.00	1,851,769,300.00	1,552,679,300.00	1,473,328,091.11	79,351,208.89	1,385,682,732.96
Subsidies	11	62,200,000.00	135,000,000.00	197,200,000.00	57,200,000.00	24,006,363.64	33,193,636.36	6,585,000.00
Public Debt Charges	12	362,000,000.00	40,000,000.00	402,000,000.00	93,000,000.00	92,374,712.64	625,287.36	37,494,766.56
Loss on Foreign Exchange	14	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		3,654,989,300.00	1,287,000,000.00	4,941,989,300.00	4,783,519,300.00	3,841,031,967.37	942,487,332.63	2,605,619,698.97
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		2,505,977,263.00	219,850,000.00	2,725,827,263.00	2,884,297,263.00	1,121,581,645.88	(3,647,690,282.38)	673,707,855.48
CAPITAL EXPENDITURE								
Purchase of Fixed Assets	15A	375,000,000.00	-	375,000,000.00	375,000,000.00	20,375,500.00	354,624,500.00	515,000.00
Construction/Provision of Fixed Assets	15B	1,045,000,000.00	1,190,000,000.00	2,235,000,000.00	2,235,000,000.00	54,666,545.60	2,180,333,454.40	52,848,098.20
Rehabilitation/Repairs of Fixed Assets	15C	190,000,000.00	10,000,000.00	200,000,000.00	200,000,000.00	40,265,000.00	159,735,000.00	63,361,145.17
Preservation of the Environment	15D	150,000,000.00	-	150,000,000.00	150,000,000.00	-	150,000,000.00	-
Acquisition of Non Tangible Assets	15E	105,000,000.00	-	105,000,000.00	105,000,000.00	-	105,000,000.00	-
TOTAL CAPITAL EXPENDITURE		1,865,000,000.00	1,200,000,000.00	3,065,000,000.00	3,065,000,000.00	115,307,045.60	2,949,692,954.40	116,724,243.37
TRANSFERS								
Transfers - Payments	13A	-	-	-	158,470,000.00	158,467,584.91	2,415.09	168,627,497.00
Transfers - Payments to Individuals	13B	-	-	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	158,470,000.00	158,467,584.91	2,415.09	168,627,497.00
SURPLUS/(DEFICIT)		640,977,263.00	(980,150,000.00)	(339,172,737.00)	(339,172,737.00)	847,807,015.37	(6,597,385,651.87)	388,356,115.11

**BILLIRI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR
ENDED AS AT 31ST DECEMBER, 2024**

ACTUAL 2023	NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
₦		₦	₦	₦	₦	₦	₦
353,076,698.93	OPENING BALANCE	741,432,814.04					
	REVENUE						
3,262,646,794.46	Statutory Revenue	4,823,711,999.89	6,105,644,123.00	6,105,644,123.00	1,500,000,000.00	4,605,644,123.00	(1,281,932,123.11)
3,262,646,794.46	Sub-total Statutory Revenue	4,823,711,999.89	6,105,644,123.00	6,105,644,123.00	1,500,000,000.00	4,605,644,123.00	(1,281,932,123.11)
	Independent Revenue:						
	- Personal Taxes	2A	-	-	-	-	-
	- Licences - General	2B	-	-	-	-	-
11,062,610.00	Mining Rents	2C	7,638,881.00	32,052,150.00	32,052,150.00	28,502,150.00	(24,413,269.00)
	- Fees - General	2D	-	-	-	-	-
	- Fines - General	2E	-	-	-	-	-
4,694,450.00	Sales - General	2F	4,393,390.00	23,201,850.00	23,201,850.00	23,201,850.00	(18,808,460.00)
	- Earnings -General	2G	-	12,000,000.00	12,000,000.00	12,000,000.00	(12,000,000.00)
335,400.00	Rent on Government Buildings - General	2H	3,328,650.00	6,098,000.00	6,098,000.00	5,098,000.00	(2,769,350.00)
497,800.00	Rent on Land & Others - General	2I	843,148.00	16,358,000.00	16,358,000.00	15,258,000.00	(15,514,852.00)
	- Repayments - General	2J	-	-	-	-	-
90,500.00	Investment Income	2K	124,000.00	1,500,000.00	1,500,000.00	300,000.00	(1,376,000.00)
	- Interest Earned	2L	-	-	-	-	-
	- Re-Imbursement General	2M	465,000.00	4,500,000.00	4,500,000.00	4,500,000.00	(4,035,000.00)
	- Rates	2N	-	-	-	-	-
	- Miscellaneous	2O	-	-	-	-	-
16,680,760.00	Sub-total Independent Revenue	16,793,069.00	95,710,000.00	95,710,000.00	6,850,000.00	88,860,000.00	(78,916,931.00)
3,632,404,253.39	TOTAL RECURRENT REVENUE	5,581,937,882.93	6,201,354,123.00	6,201,354,123.00	1,506,850,000.00	4,694,504,123.00	(1,360,849,054.11)
	EXPENDITURE						
636,257,618.91	Salaries and Allowances	5	1,272,312,255.47	1,336,640,000.00	1,030,000,000.00	800,000,000.00	64,327,744.53
	- Social Contributions	6	-	-	-	-	-
	- Social Benefits	7	-	-	-	-	-
539,599,580.54	Overhead Cost	8	979,010,544.51	1,744,000,000.00	1,461,020,000.00	1,024,020,000.00	764,989,455.49
	- Loans and Advances	9	-	-	-	-	-
1,385,682,732.96	Grants and Contributions	10	1,473,328,091.11	1,552,679,300.00	1,851,769,300.00	1,406,769,300.00	79,351,208.89
6,585,000.00	Subsidies	11	24,006,363.64	57,200,000.00	197,200,000.00	62,200,000.00	33,193,636.36
37,494,766.56	Public Debt Charges	12	92,374,712.64	93,000,000.00	402,000,000.00	362,000,000.00	625,287.36
	- Loss on Foreign Exchange	14	-	-	-	-	-
2,605,619,698.97	TOTAL OPERATING EXPENDITURE	3,841,031,967.37	4,783,519,300.00	4,941,989,300.00	1,287,000,000.00	3,654,989,300.00	942,487,332.63
1,026,784,554.41	OPERATING BALANCE	1,740,905,915.56	1,417,834,823.00	1,259,364,823.00	219,850,000.00	1,039,514,823.00	(2,303,336,386.74)
	TRANSFERS						
168,627,497.00	Transfers - Payments	13A	158,467,584.91	158,470,000.00	-	-	2,415.09
	- Transfers - Payments to Individuals	13B	-	-	-	-	-
116,724,243.37	Transfer to Capital Development Fund		(6,801,498.76)		-	-	
	Transfer from Capital Development Fund				-	-	
285,351,740.37	TRANSFERS TOTAL	151,666,086.15	158,470,000.00	-	-	-	2,415.09
741,432,814.04	CLOSING BALANCE	1,589,239,829.41					

**BILLIRI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR
ENDED AS AT 31ST DECEMBER, 2024**

ACTUAL 2023	NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
₦		₦	₦	₦	₦	₦	₦
-	OPENING BALANCE	-					
	REVENUE						
	Capital Receipts						
116,724,243.37	Transfer from Consolidated Revenue Fund	(6,801,498.76)	-	-	-	-	-
-	Aids and Grants	3	40,000,000.00	40,000,000.00	-	40,000,000.00	(40,000,000.00)
-	Loans/Borrowings Receipt	4A	1,399,462,440.00	1,399,462,440.00	-	1,399,462,440.00	(1,399,462,440.00)
-	Other Capital Receipts	4B	122,108,544.36	27,000,000.00	-	27,000,000.00	95,108,544.36
116,724,243.37	Sub-total Capital Receipts	115,307,045.60	1,466,462,440.00	1,466,462,440.00	-	1,466,462,440.00	(1,344,353,895.64)
-	Transfer to Consolidated Revenue Fund	-	-	-	-	-	-
116,724,243.37	TOTAL CAPITAL REVENUE AVAILABLE	115,307,045.60	1,466,462,440.00	1,466,462,440.00	-	1,466,462,440.00	(1,344,353,895.64)
	CAPITAL EXPENDITURE						
515,000.00	Purchase of Fixed Assets	15A	20,375,500.00	375,000,000.00	-	375,000,000.00	354,624,500.00
52,848,098.20	Construction/Provision of Fixed Assets	15B	54,666,545.60	2,235,000,000.00	1,190,000,000.00	1,045,000,000.00	2,180,333,454.40
63,361,145.17	Rehabilitation/Repairs of Fixed Assets	15C	40,265,000.00	200,000,000.00	10,000,000.00	190,000,000.00	159,735,000.00
-	Preservation of the Environment	15D	-	150,000,000.00	-	150,000,000.00	150,000,000.00
-	Acquisition of Non Tangible Assets	15E	-	105,000,000.00	-	105,000,000.00	105,000,000.00
116,724,243.37	TOTAL CAPITAL EXPENDITURE	115,307,045.60	3,065,000,000.00	3,065,000,000.00	1,200,000,000.00	1,865,000,000.00	2,949,692,954.40
-	CLOSING BALANCE	-					

**BILLIRI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL REVENUE**

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		N	N	N	N	N	N	N
	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)							
110101	Statutory Allocation	2,700,000,000.00	(1,700,000,000.00)	1,000,000,000.00	1,000,000,000.00	582,833,377.96	(417,166,622.04)	1,237,018,343.43
110102	Share of VAT	1,275,000,000.00	1,600,000,000.00	2,875,000,000.00	2,875,000,000.00	2,510,408,139.73	(364,591,860.27)	1,271,514,241.45
110103	Other FAAC	630,644,123.00	1,600,000,000.00	2,230,644,123.00	2,230,644,123.00	1,730,470,482.20	(500,173,640.80)	754,114,209.57
	STATUTORY REVENUE TOTAL	4,605,644,123.00	1,500,000,000.00	6,105,644,123.00	6,105,644,123.00	4,823,711,999.89	(1,281,932,123.11)	3,262,646,794.46
	INDEPENDENT REVENUE							
120101	Personal Taxes	-	-	-	-	-	-	-
120103	Other Taxes	-	-	-	-	-	-	-
120201	Licences - General	28,502,150.00	3,550,000.00	32,052,150.00	32,052,150.00	7,638,881.00	(24,413,269.00)	11,062,610.00
120202	Mining Rents	-	-	-	-	-	-	-
120203	Royalties	-	-	-	-	-	-	-
120204	Fees - General	23,201,850.00	-	23,201,850.00	23,201,850.00	4,393,390.00	(18,808,460.00)	4,694,450.00
120205	Fines - General	12,000,000.00	-	12,000,000.00	12,000,000.00	-	(12,000,000.00)	-
120206	Sales - General	5,098,000.00	1,000,000.00	6,098,000.00	6,098,000.00	3,328,650.00	(2,769,350.00)	335,400.00
120207	Earnings - General	15,258,000.00	1,100,000.00	16,358,000.00	16,358,000.00	843,148.00	(15,514,852.00)	497,800.00
120208	Rent on Government Buildings - General	-	-	-	-	-	-	-
120209	Rent on Land & Others - General	300,000.00	1,200,000.00	1,500,000.00	1,500,000.00	124,000.00	(1,376,000.00)	90,500.00
120210	Repayments - General	-	-	-	-	-	-	-
120211	Investment Income	4,500,000.00	-	4,500,000.00	4,500,000.00	465,000.00	(4,035,000.00)	-
120212	Interest Earned	-	-	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-	-	-
	INDEPENDENT REVENUE TOTAL	88,860,000.00	6,850,000.00	95,710,000.00	95,710,000.00	16,793,069.00	(78,916,931.00)	16,680,760.00
	CAPITAL RECEIPTS AND OTHER REVENUE SOURCES							
130101	Domestic Aids	-	-	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-	-	-
130201	Domestic Grants	-	-	-	-	-	-	-
130202	Foreign Grants	40,000,000.00	-	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
140201	Other Capital Receipts	27,000,000.00	-	27,000,000.00	27,000,000.00	122,108,544.36	95,108,544.36	-
140301	Domestic Loans/ Borrowings Receipt	1,399,462,440.00	-	1,399,462,440.00	1,399,462,440.00	-	(1,399,462,440.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	1,466,462,440.00	-	1,466,462,440.00	1,466,462,440.00	122,108,544.36	(1,344,353,895.64)	-
	TOTAL REVENUE	6,160,966,563.00	1,506,850,000.00	7,667,816,563.00	7,667,816,563.00	4,962,613,613.25	(2,705,202,949.75)	3,279,327,554.46

**BILLIRI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL EXPENDITURE**

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
2	EXPENDITURES							
21	Personnel Cost							
210101	Basic Salary	-	-	-	-	-	-	-
210102	Overtime Payments	-	-	-	-	-	-	-
210103	Consolidated Revenue Charges - Salaries/Allowances	40,000,000.00	-	40,000,000.00	-	-	-	24,379,771.29
210104	Consolidated Salaries	730,000,000.00	230,000,000.00	960,000,000.00	1,336,640,000.00	1,272,312,255.47	64,327,744.53	611,877,847.62
210201	Allowances	30,000,000.00	-	30,000,000.00	-	-	-	-
210202	Social Contributions	-	-	-	-	-	-	-
210301	Social Benefits	-	-	-	-	-	-	-
	Personnel Cost Total	800,000,000.00	230,000,000.00	1,030,000,000.00	1,336,640,000.00	1,272,312,255.47	64,327,744.53	636,257,618.91
2202	Overhead Cost							
220201	Travels and Transport - General	39,800,000.00	47,500,000.00	87,300,000.00	221,940,000.00	208,468,307.99	13,471,692.01	25,035,818.18
220202	Utilities - General	6,900,000.00	-	6,900,000.00	6,900,000.00	-	6,900,000.00	-
220203	Materials and Supplies - General	119,200,000.00	28,000,000.00	147,200,000.00	155,100,000.00	70,013,999.99	85,086,000.01	31,600,768.18
220204	Maintenance Services - General	35,000,000.00	34,000,000.00	69,000,000.00	163,110,000.00	146,433,600.00	16,676,400.00	10,763,462.00
220205	Training - General	-	-	-	-	-	-	11,552,727.30
220206	Other Services - General	457,900,000.00	202,000,000.00	659,900,000.00	682,360,000.00	354,379,024.39	327,980,975.61	242,699,886.82
220207	Consulting and Professional Services	19,500,000.00	13,000,000.00	32,500,000.00	35,500,000.00	8,917,884.09	26,582,115.91	-
220208	Fuel and Lubricants	3,000,000.00	-	3,000,000.00	3,000,000.00	-	3,000,000.00	9,352,090.00
220209	Financial Charges	2,000,000.00	15,000,000.00	17,000,000.00	17,000,000.00	9,322,552.09	7,677,447.91	541,398.29
220210	Miscellaneous Expenses	340,720,000.00	97,500,000.00	438,220,000.00	459,090,000.00	181,475,175.96	277,614,824.04	208,053,429.77
	Overhead Cost Total	1,024,020,000.00	437,000,000.00	1,461,020,000.00	1,744,000,000.00	979,010,544.51	764,989,455.49	539,599,580.54
2203	Loans and Advances							
220301	Staff Loans and Advances - General	-	-	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-	-	-
2204	Grants and Contributions							
220401	Local Grants and Contributions	1,406,769,300.00	445,000,000.00	1,851,769,300.00	1,552,679,300.00	1,473,328,091.11	79,351,208.89	1,385,682,732.96
220402	Foreign Grants and Contributions	-	-	-	-	-	-	-
	Grants and Contributions Total	1,406,769,300.00	445,000,000.00	1,851,769,300.00	1,552,679,300.00	1,473,328,091.11	79,351,208.89	1,385,682,732.96
2205	Subsidies							
220501	Subsidy to Government Owned Companies & Parastatals	62,200,000.00	135,000,000.00	197,200,000.00	57,200,000.00	24,006,363.64	33,193,636.36	6,585,000.00
220502	Subsidy to Private Companies	-	-	-	-	-	-	-
	Subsidies Total	62,200,000.00	135,000,000.00	197,200,000.00	57,200,000.00	24,006,363.64	33,193,636.36	6,585,000.00
2206	Public Debt Charges							
2206	Loans Repayment	362,000,000.00	40,000,000.00	402,000,000.00	93,000,000.00	92,374,712.64	625,287.36	37,494,766.56
	Public Debt Charges Total	362,000,000.00	40,000,000.00	402,000,000.00	93,000,000.00	92,374,712.64	625,287.36	37,494,766.56
2207	Transfer to Fund Recurrent Expenditure- Payment							
2207	Transfers - Payment	-	-	-	158,470,000.00	158,467,584.91	2,415.09	168,627,497.00
	Transfers Payment - Total	-	-	-	158,470,000.00	158,467,584.91	2,415.09	168,627,497.00
2208	Transfers-Payments to Individuals							
2208	Transfers - Payment	-	-	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-	-	-
23	Capital Expenditure							
230101	Purchase of Fixed Assets	375,000,000.00	-	375,000,000.00	375,000,000.00	20,375,500.00	354,624,500.00	515,000.00
230201	Construction/Provision of Fixed Assets	1,045,000,000.00	1,190,000,000.00	2,235,000,000.00	2,235,000,000.00	54,666,545.60	2,180,333,454.40	52,848,098.20
230301	Rehabilitation/Repairs of Fixed Assets	190,000,000.00	10,000,000.00	200,000,000.00	200,000,000.00	40,265,000.00	159,735,000.00	63,361,145.17
230401	Preservation of the Environment	150,000,000.00	-	150,000,000.00	150,000,000.00	-	150,000,000.00	-
230501	Acquisition of Non Tangible Assets	105,000,000.00	-	105,000,000.00	105,000,000.00	-	105,000,000.00	-
	Capital Expenditure Total	1,865,000,000.00	1,200,000,000.00	3,065,000,000.00	3,065,000,000.00	115,307,045.60	2,949,692,954.40	116,724,243.37
	TOTAL EXPENDITURE	5,519,989,300.00	2,487,000,000.00	8,006,989,300.00	8,006,989,300.00	4,114,806,597.88	3,892,182,702.12	2,890,971,439.35

**DUKKU LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2024

FINAL BUDGET 2024	NOTE	2024 ₦	2023 ₦
Operating Activities			
Receipts			
5,290,000,000.00	1	5,047,589,077.27	3,467,952,580.20
Independent Revenue:			
-	2A	-	-
500,000.00	2B	-	-
12,800,000.00	2C	3,524,000.00	2,268,400.00
-	2D	-	-
-	2E	-	-
9,950,000.00	2F	3,999,600.00	16,133,800.00
1,000,000.00	2G	-	-
3,000,000.00	2H	-	-
9,000,000.00	2I	10,327,700.00	4,506,900.00
2,500,000.00	2J	1,123,000.00	1,719,000.00
2,000,000.00	2K	1,490,000.00	351,000.00
-	2L	-	-
400,000.00	2M	-	-
-	2N	-	-
-	2O	-	-
41,150,000.00		20,464,300.00	24,979,100.00
5,331,150,000.00		5,068,053,377.27	3,492,931,680.20
Payments			
(1,715,820,000.00)	5	(1,680,742,927.05)	(698,448,365.66)
-	6	-	-
-	7	-	-
(1,314,000,000.00)	8	(983,463,618.41)	(580,615,626.43)
-	9	-	-
(1,003,500,000.00)	10	(856,452,150.70)	(1,274,856,764.31)
(16,000,000.00)	11	-	(7,037,961.32)
(172,680,000.00)	13A	(172,671,816.95)	(181,182,752.84)
-	13B	-	-
-	14	-	-
(4,222,000,000.00)		(3,693,330,513.11)	(2,742,141,470.56)
1,109,150,000.00		1,374,722,864.16	750,790,209.64
Investing Activities			
(469,000,000.00)	15A	(73,736,469.58)	(2,610,727.00)
(1,123,000,000.00)	15B	(779,744,582.86)	(25,797,269.94)
(872,000,000.00)	15C	(502,601,463.60)	(417,737,493.59)
-	15D	-	(1,710,000.00)
(10,000,000.00)	15E	-	(5,770,000.00)
(2,474,000,000.00)		(1,356,082,516.04)	(453,625,490.53)
Financing Activities			
30,000,000.00	3	-	-
1,221,058,019.00	4A	-	-
180,000,000.00	4B	145,383,240.21	502,000.00
(90,000,000.00)	12	-	(37,494,766.56)
1,341,058,019.00		145,383,240.21	(36,992,766.56)
(23,791,981.00)		164,023,588.33	260,171,952.55
-		399,346,439.41	139,174,486.86
(23,791,981.00)		563,370,027.74	399,346,439.41

DUKKU LOCAL GOVERNMENT COUNCIL,

GOMBE STATE
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2024

	NOTES	2024 ₦	2023 ₦
ASSETS			
Cash and Bank Balances	16	563,370,028	399,346,439
TOTAL ASSETS		563,370,028	399,346,439
LIABILITIES			
Accumulated Surplus/(Deficit)	25	563,370,028	399,346,439
TOTAL LIABILITIES		563,370,028	399,346,439

**DUKKU LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER, 2024

	NOTES	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
REVENUE								
Statutory Revenue	1	4,170,000,000.00	1,120,000,000.00	5,290,000,000.00	5,290,000,000.00	5,047,589,077.27	(242,410,922.73)	3,467,952,580.20
Sub-total Statutory Revenue		4,170,000,000.00	1,120,000,000.00	5,290,000,000.00	5,290,000,000.00	5,047,589,077.27	(242,410,922.73)	3,467,952,580.20
Independent Revenue:								
Personal Taxes	2A	-	-	-	-	-	-	-
Other Taxes	2B	500,000.00	-	500,000.00	500,000.00	-	(500,000.00)	-
Licences - General	2C	12,750,000.00	50,000.00	12,800,000.00	12,800,000.00	3,524,000.00	(9,276,000.00)	2,268,400.00
Mining Rents	2D	-	-	-	-	-	-	-
Royalties	2E	-	-	-	-	-	-	-
Fees - General	2F	9,650,000.00	300,000.00	9,950,000.00	9,950,000.00	3,999,600.00	(5,950,400.00)	16,133,800.00
Fines - General	2G	1,000,000.00	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
Sales - General	2H	3,000,000.00	-	3,000,000.00	3,000,000.00	-	(3,000,000.00)	-
Earnings - General	2I	9,000,000.00	-	9,000,000.00	9,000,000.00	10,327,700.00	1,327,700.00	4,506,900.00
Rent on Government Buildings - General	2J	2,500,000.00	-	2,500,000.00	2,500,000.00	1,123,000.00	(1,377,000.00)	1,719,000.00
Rent on Land & Others - General	2K	1,500,000.00	500,000.00	2,000,000.00	2,000,000.00	1,490,000.00	(510,000.00)	351,000.00
Repayments - General	2L	-	-	-	-	-	-	-
Investment Income	2M	100,000.00	300,000.00	400,000.00	400,000.00	-	(400,000.00)	-
Interest Earned	2N	-	-	-	-	-	-	-
Re-Imbursement General	2O	-	-	-	-	-	-	-
Sub-total Independent Revenue		40,000,000.00	1,150,000.00	41,150,000.00	41,150,000.00	20,464,300.00	(20,685,700.00)	24,979,100.00
Capital Receipts								
Aids and Grants	3	30,000,000.00	-	30,000,000.00	30,000,000.00	-	(30,000,000.00)	-
Loans/Borrowings Receipt	4A	1,221,058,019.00	-	1,221,058,019.00	1,221,058,019.00	-	(1,221,058,019.00)	-
Other Capital Receipts	4B	80,000,000.00	100,000,000.00	180,000,000.00	180,000,000.00	145,383,240.21	(34,616,759.79)	502,000.00
Sub-total Capital Receipts		1,331,058,019.00	100,000,000.00	1,431,058,019.00	1,431,058,019.00	145,383,240.21	(1,285,674,778.79)	502,000.00
TOTAL REVENUE		5,541,058,019.00	1,221,150,000.00	6,762,208,019.00	6,762,208,019.00	5,213,436,617.48	(1,548,771,401.52)	3,493,433,680.20
EXPENDITURE								
Salaries and Allowances	5	791,000,000.00	68,000,000.00	859,000,000.00	1,715,820,000.00	1,680,742,927.05	35,077,072.95	698,448,365.66
Social Contributions	6	-	-	-	-	-	-	-
Social Benefits	7	-	-	-	-	-	-	-
Overhead Cost	8	641,500,000.00	601,500,000.00	1,243,000,000.00	1,314,000,000.00	983,463,618.41	330,536,381.59	580,615,626.43
Loans and Advances	9	-	-	-	-	-	-	-
Grants and Contributions	10	1,569,000,000.00	235,000,000.00	1,804,000,000.00	1,003,500,000.00	856,452,150.70	147,047,849.30	1,274,856,764.31
Subsidies	11	1,000,000.00	15,000,000.00	16,000,000.00	16,000,000.00	-	16,000,000.00	7,037,961.32
Public Debt Charges	12	390,000,000.00	-	390,000,000.00	90,000,000.00	-	90,000,000.00	37,494,766.56
Loss on Foreign Exchange	14	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		3,392,500,000.00	919,500,000.00	4,312,000,000.00	4,139,320,000.00	3,520,658,696.16	618,661,303.84	2,598,453,484.28
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		2,148,558,019.00	301,650,000.00	2,450,208,019.00	2,622,888,019.00	1,692,777,921.32	(2,167,432,705.36)	894,980,195.92
CAPITAL EXPENDITURE								
Purchase of Fixed Assets	15A	319,000,000.00	150,000,000.00	469,000,000.00	469,000,000.00	73,736,469.58	395,263,530.42	2,610,727.00
Construction/Provision of Fixed Assets	15B	633,000,000.00	490,000,000.00	1,123,000,000.00	1,123,000,000.00	779,744,582.86	343,255,417.14	25,797,269.94
Rehabilitation/Repairs of Fixed Assets	15C	622,000,000.00	250,000,000.00	872,000,000.00	872,000,000.00	502,601,463.60	369,398,536.40	417,737,493.59
Preservation of the Environment	15D	-	-	-	-	-	-	1,710,000.00
Acquisition of Non Tangible Assets	15E	10,000,000.00	-	10,000,000.00	10,000,000.00	-	10,000,000.00	5,770,000.00
TOTAL CAPITAL EXPENDITURE		1,584,000,000.00	890,000,000.00	2,474,000,000.00	2,474,000,000.00	1,356,082,516.04	1,117,917,483.96	453,625,490.53
TRANSFERS								
Transfers - Payments	13A	-	-	-	172,680,000.00	172,671,816.95	8,183.05	181,182,752.84
Transfers - Payments to Individuals	13B	-	-	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	172,680,000.00	172,671,816.95	8,183.05	181,182,752.84
SURPLUS/(DEFICIT)		564,558,019.00	(588,350,000.00)	(23,791,981.00)	(23,791,981.00)	164,023,588.33	(3,285,358,372.37)	260,171,952.55

DUKKU LOCAL GOVERNMENT COUNCIL,

GOMBE STATE
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR
ENDED AS AT 31ST DECEMBER, 2024

ACTUAL 2023	NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
₦		₦	₦	₦	₦	₦	₦
139,174,486.86		OPENING BALANCE	399,346,439.41				
		REVENUE					
3,467,952,580.20	1	Statutory Revenue	5,047,589,077.27	5,290,000,000.00	5,290,000,000.00	1,120,000,000.00	4,170,000,000.00 (242,410,922.73)
3,467,952,580.20		Sub-total Statutory Revenue	5,047,589,077.27	5,290,000,000.00	5,290,000,000.00	1,120,000,000.00	4,170,000,000.00 (242,410,922.73)
		Independent Revenue:					
	2A	- Personal Taxes	-	-	-	-	-
	2B	- Licences - General	-	500,000.00	500,000.00	-	500,000.00 (500,000.00)
2,268,400.00	2C	Mining Rents	3,524,000.00	12,800,000.00	12,800,000.00	50,000.00	12,750,000.00 (9,276,000.00)
	2D	- Fees - General	-	-	-	-	-
	2E	- Fines - General	-	-	-	-	-
16,133,800.00	2F	Sales - General	3,999,600.00	9,950,000.00	9,950,000.00	300,000.00	9,650,000.00 (5,950,400.00)
	2G	- Earnings - General	-	1,000,000.00	1,000,000.00	-	1,000,000.00 (1,000,000.00)
	2H	- Rent on Government Buildings - General	-	3,000,000.00	3,000,000.00	-	3,000,000.00 (3,000,000.00)
4,506,900.00	2I	Rent on Land & Others - General	10,327,700.00	9,000,000.00	9,000,000.00	-	9,000,000.00 1,327,700.00
1,719,000.00	2J	Repayments - General	1,123,000.00	2,500,000.00	2,500,000.00	-	2,500,000.00 (1,377,000.00)
351,000.00	2K	Investment Income	1,490,000.00	2,000,000.00	2,000,000.00	500,000.00	1,500,000.00 (510,000.00)
	2L	- Interest Earned	-	-	-	-	-
	2M	- Re-Imbursement General	-	400,000.00	400,000.00	300,000.00	100,000.00 (400,000.00)
	2N	- Rates	-	-	-	-	-
	2O	- Miscellaneous	-	-	-	-	-
24,979,100.00		Sub-total Independent Revenue	20,464,300.00	41,150,000.00	41,150,000.00	1,150,000.00	40,000,000.00 (20,685,700.00)
3,632,106,167.06		TOTAL RECURRENT REVENUE	5,467,399,816.68	5,331,150,000.00	5,331,150,000.00	1,121,150,000.00	4,210,000,000.00 (263,096,622.73)
		EXPENDITURE					
698,448,365.66	5	Salaries and Allowances	1,680,742,927.05	1,715,820,000.00	859,000,000.00	68,000,000.00	791,000,000.00 35,077,072.95
	6	- Social Contributions	-	-	-	-	-
	7	- Social Benefits	-	-	-	-	-
580,615,626.43	8	Overhead Cost	983,463,618.41	1,314,000,000.00	1,243,000,000.00	601,500,000.00	641,500,000.00 330,536,381.59
	9	- Loans and Advances	-	-	-	-	-
1,274,856,764.31	10	Grants and Contributions	856,452,150.70	1,003,500,000.00	1,804,000,000.00	235,000,000.00	1,569,000,000.00 147,047,849.30
7,037,961.32	11	Subsidies	-	16,000,000.00	16,000,000.00	15,000,000.00	1,000,000.00 16,000,000.00
37,494,766.56	12	Public Debt Charges	-	90,000,000.00	390,000,000.00	-	390,000,000.00 90,000,000.00
	14	- Loss on Foreign Exchange	-	-	-	-	-
2,598,453,484.28		TOTAL OPERATING EXPENDITURE	3,520,658,696.16	4,139,320,000.00	4,312,000,000.00	919,500,000.00	3,392,500,000.00 618,661,303.84
1,033,652,682.78		OPERATING BALANCE	1,946,741,120.52	1,191,830,000.00	1,019,150,000.00	201,650,000.00	817,500,000.00 (881,757,926.57)
		TRANSFERS					
181,182,752.84	13A	Transfers - Payments	172,671,816.95	172,680,000.00	-	-	- 8,183.05
	13B	- Transfers - Payments to Individuals	-	-	-	-	-
453,123,490.53		Transfer to Capital Development Fund	1,210,699,275.83	-	-	-	-
		Transfer from Capital Development Fund	-	-	-	-	-
634,306,243.37		TRANSFERS TOTAL	1,383,371,092.78	172,680,000.00	-	-	- 8,183.05
399,346,439.41		CLOSING BALANCE	563,370,027.74				

DUKKU LOCAL GOVERNMENT COUNCIL,
GOMBE STATE

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED AS AT 31ST DECEMBER, 2024

ACTUAL 2023	NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
₦		₦	₦	₦	₦	₦	₦
-	OPENING BALANCE	-					
	REVENUE						
	Capital Receipts						
453,123,490.53	Transfer from Consolidated Revenue Fund	1,210,699,275.83	-			-	-
-	Aids and Grants	3	-	30,000,000.00	30,000,000.00	-	30,000,000.00
-	Loans/Borrowings Receipt	4A	-	1,221,058,019.00	1,221,058,019.00	-	1,221,058,019.00
502,000.00	Other Capital Receipts	4B	145,383,240.21	180,000,000.00	180,000,000.00	100,000,000.00	80,000,000.00
<u>453,625,490.53</u>	Sub-total Capital Receipts	<u>1,356,082,516.04</u>	<u>1,431,058,019.00</u>	<u>1,431,058,019.00</u>	<u>100,000,000.00</u>	<u>1,331,058,019.00</u>	<u>(1,285,674,778.79)</u>
-	Transfer to Consolidated Revenue Fund	-	-			-	-
<u>453,625,490.53</u>	TOTAL CAPITAL REVENUE AVAILABLE	<u>1,356,082,516.04</u>	<u>1,431,058,019.00</u>	<u>1,431,058,019.00</u>	<u>100,000,000.00</u>	<u>1,331,058,019.00</u>	<u>(1,285,674,778.79)</u>
	CAPITAL EXPENDITURE						
2,610,727.00	Purchase of Fixed Assets	15A	73,736,469.58	469,000,000.00	469,000,000.00	150,000,000.00	319,000,000.00
25,797,269.94	Construction/Provision of Fixed Assets	15B	779,744,582.86	1,123,000,000.00	1,123,000,000.00	490,000,000.00	633,000,000.00
417,737,493.59	Rehabilitation/Repairs of Fixed Assets	15C	502,601,463.60	872,000,000.00	872,000,000.00	250,000,000.00	622,000,000.00
1,710,000.00	Preservation of the Environment	15D	-	-	-	-	-
5,770,000.00	Acquisition of Non Tangible Assets	15E	-	10,000,000.00	10,000,000.00	-	10,000,000.00
<u>453,625,490.53</u>	TOTAL CAPITAL EXPENDITURE	<u>1,356,082,516.04</u>	<u>2,474,000,000.00</u>	<u>2,474,000,000.00</u>	<u>890,000,000.00</u>	<u>1,584,000,000.00</u>	<u>1,117,917,483.96</u>
-	CLOSING BALANCE	-					

**DUKKU LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL REVENUE**

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)							
110101	Statutory Allocation	2,000,000,000.00	(1,200,000,000.00)	800,000,000.00	800,000,000.00	635,075,611.89	(164,924,388.11)	1,347,898,406.47
110102	Share of VAT	1,320,000,000.00	1,200,000,000.00	2,520,000,000.00	2,520,000,000.00	2,533,545,951.33	13,545,951.33	1,283,461,371.38
110103	Other FAAC	850,000,000.00	1,120,000,000.00	1,970,000,000.00	1,970,000,000.00	1,878,967,514.05	(91,032,485.95)	836,592,802.35
	STATUTORY REVENUE TOTAL	4,170,000,000.00	1,120,000,000.00	5,290,000,000.00	5,290,000,000.00	5,047,589,077.27	(242,410,922.73)	3,467,952,580.20
	INDEPENDENT REVENUE							
120101	Personal Taxes	-	-	-	-	-	-	-
120103	Other Taxes	500,000.00	-	500,000.00	500,000.00	-	(500,000.00)	-
120201	Licences - General	12,750,000.00	50,000.00	12,800,000.00	12,800,000.00	3,524,000.00	(9,276,000.00)	2,268,400.00
120202	Mining Rents	-	-	-	-	-	-	-
120203	Royalties	-	-	-	-	-	-	-
120204	Fees - General	9,650,000.00	300,000.00	9,950,000.00	9,950,000.00	3,999,600.00	(5,950,400.00)	16,133,800.00
120205	Fines - General	1,000,000.00	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
120206	Sales - General	3,000,000.00	-	3,000,000.00	3,000,000.00	-	(3,000,000.00)	-
120207	Earnings - General	9,000,000.00	-	9,000,000.00	9,000,000.00	10,327,700.00	1,327,700.00	4,506,900.00
120208	Rent on Government Buildings - General	2,500,000.00	-	2,500,000.00	2,500,000.00	1,123,000.00	(1,377,000.00)	1,719,000.00
120209	Rent on Land & Others - General	1,500,000.00	500,000.00	2,000,000.00	2,000,000.00	1,490,000.00	(510,000.00)	351,000.00
120210	Repayments - General	-	-	-	-	-	-	-
120211	Investment Income	100,000.00	300,000.00	400,000.00	400,000.00	-	(400,000.00)	-
120212	Interest Earned	-	-	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-	-	-
	INDEPENDENT REVENUE TOTAL	40,000,000.00	1,150,000.00	41,150,000.00	41,150,000.00	20,464,300.00	(20,685,700.00)	24,979,100.00
	CAPITAL RECEIPTS AND OTHER REVENUE SOURCES							
130101	Domestic Aids	-	-	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-	-	-
130201	Domestic Grants	-	-	-	-	-	-	-
130202	Foreign Grants	30,000,000.00	-	30,000,000.00	30,000,000.00	-	(30,000,000.00)	-
140201	Other Capital Receipts	80,000,000.00	100,000,000.00	180,000,000.00	180,000,000.00	102,079,944.36	(77,920,055.64)	-
140301	Domestic Loans/ Borrowings Receipt	1,221,058,019.00	-	1,221,058,019.00	1,221,058,019.00	-	(1,221,058,019.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	43,303,295.85	43,303,295.85	502,000.00
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	1,331,058,019.00	100,000,000.00	1,431,058,019.00	1,431,058,019.00	145,383,240.21	(1,285,674,778.79)	502,000.00
	TOTAL REVENUE	5,541,058,019.00	1,221,150,000.00	6,762,208,019.00	6,762,208,019.00	5,213,436,617.48	(1,548,771,401.52)	3,493,433,680.20

**DUKKU LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL EXPENDITURE**

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
2	EXPENDITURES							
21	Personnel Cost							
21010101	Basic Salary	-	-	-	-	-	-	-
21010102	Overtime Payments	-	-	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	40,000,000.00	-	40,000,000.00	50,990,000.00	50,985,000.00	5,000.00	5,119,711.29
21010104	Consolidated Salaries	742,000,000.00	65,000,000.00	807,000,000.00	1,651,830,000.00	1,618,186,427.05	33,643,572.95	693,328,654.37
210201	Allowances	9,000,000.00	3,000,000.00	12,000,000.00	13,000,000.00	11,571,500.00	1,428,500.00	-
210202	Social Contributions	-	-	-	-	-	-	-
210301	Social Benefits	-	-	-	-	-	-	-
	Personnel Cost Total	791,000,000.00	68,000,000.00	859,000,000.00	1,715,820,000.00	1,680,742,927.05	35,077,072.95	698,448,365.66
2202	Overhead Cost							
220201	Travels and Transport - General	31,000,000.00	86,000,000.00	117,000,000.00	147,660,000.00	130,320,321.06	17,339,678.94	51,305,480.46
220202	Utilities - General	4,500,000.00	2,000,000.00	6,500,000.00	13,660,000.00	12,658,000.00	1,002,000.00	210,000.00
220203	Materials and Supplies - General	46,500,000.00	128,500,000.00	175,000,000.00	197,840,000.00	158,628,454.54	39,211,545.46	27,866,636.36
220204	Maintenance Services - General	45,500,000.00	30,000,000.00	75,500,000.00	79,620,000.00	29,128,618.17	50,491,381.83	50,390,084.45
220205	Training - General	10,000,000.00	5,000,000.00	15,000,000.00	15,000,000.00	10,485,816.73	4,514,183.27	19,545,872.73
220206	Other Services - General	278,000,000.00	155,000,000.00	433,000,000.00	325,480,000.00	232,902,454.53	92,577,545.47	226,019,772.73
220207	Consulting and Professional Services	14,000,000.00	-	14,000,000.00	57,290,000.00	50,284,727.25	7,005,272.75	1,618,181.82
220208	Fuel and Lubricants	75,000,000.00	-	75,000,000.00	115,890,000.00	115,882,500.00	7,500.00	25,176,951.00
220209	Financial Charges	10,000,000.00	-	10,000,000.00	10,000,000.00	976,712.93	9,023,287.07	1,410,313.60
220210	Miscellaneous Expenses	127,000,000.00	195,000,000.00	322,000,000.00	351,560,000.00	242,196,013.20	109,363,986.80	177,072,333.29
	Overhead Cost Total	641,500,000.00	601,500,000.00	1,243,000,000.00	1,314,000,000.00	983,463,618.41	330,536,381.59	580,615,626.43
2203	Loans and Advances							
220301	Staff Loans and Advances - General	-	-	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-	-	-
2204	Grants and Contributions							
220401	Local Grants and Contributions	1,569,000,000.00	235,000,000.00	1,804,000,000.00	1,003,500,000.00	856,452,150.70	147,047,849.30	1,274,856,764.31
220402	Foreign Grants and Contributions	-	-	-	-	-	-	-
	Grants and Contributions Total	1,569,000,000.00	235,000,000.00	1,804,000,000.00	1,003,500,000.00	856,452,150.70	147,047,849.30	1,274,856,764.31
2205	Subsidies							
220501	Subsidy to Government Owned Companies & Parastatals	1,000,000.00	15,000,000.00	16,000,000.00	16,000,000.00	-	16,000,000.00	7,037,961.32
220502	Subsidy to Private Companies	-	-	-	-	-	-	-
	Subsidies Total	1,000,000.00	15,000,000.00	16,000,000.00	16,000,000.00	-	16,000,000.00	7,037,961.32
2206	Public Debt Charges							
2206	Loans Repayment	390,000,000.00	-	390,000,000.00	90,000,000.00	-	90,000,000.00	37,494,766.56
	Public Debt Charges Total	390,000,000.00	-	390,000,000.00	90,000,000.00	-	90,000,000.00	37,494,766.56
2207	Transfer to Fund Recurrent Expenditure- Payment							
2207	Transfers - Payment	-	-	-	172,680,000.00	172,671,816.95	8,183.05	181,182,752.84
	Transfers Payment - Total	-	-	-	172,680,000.00	172,671,816.95	8,183.05	181,182,752.84
2208	Transfers-Payments to Individuals							
2208	Transfers - Payment	-	-	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-	-	-
23	Capital Expenditure							
230101	Purchase of Fixed Assets	319,000,000.00	150,000,000.00	469,000,000.00	469,000,000.00	73,736,469.58	395,263,530.42	2,610,727.00
230201	Construction/Provision of Fixed Assets	633,000,000.00	490,000,000.00	1,123,000,000.00	1,123,000,000.00	779,744,582.86	343,255,417.14	25,797,269.94
230301	Rehabilitation/Repairs of Fixed Assets	622,000,000.00	250,000,000.00	872,000,000.00	872,000,000.00	502,601,463.60	369,398,536.40	417,737,493.59
230401	Preservation of the Environment	-	-	-	-	-	-	1,710,000.00
230501	Acquisition of Non Tangible Assets	10,000,000.00	-	10,000,000.00	10,000,000.00	-	10,000,000.00	5,770,000.00
	Capital Expenditure Total	1,584,000,000.00	890,000,000.00	2,474,000,000.00	2,474,000,000.00	1,356,082,516.04	1,117,917,483.96	453,625,490.53
	TOTAL EXPENDITURE	4,976,500,000.00	1,809,500,000.00	6,786,000,000.00	6,786,000,000.00	5,049,413,029.15	1,736,586,970.85	3,233,261,727.65

**FUNAKAYE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2024

FINAL BUDGET 2024	NOTE	2024 ₦	2023 ₦
Operating Activities			
Receipts			
6,945,000,000.00	1	5,117,837,636.55	3,500,817,797.03
Independent Revenue:			
-	2A	-	-
-	2B	-	-
17,978,000.00	2C	9,325,100.00	4,530,820.00
-	2D	-	-
-	2E	-	-
49,720,000.00	2F	30,350,400.00	15,246,240.00
-	2G	-	-
1,000,000.00	2H	-	-
59,000,000.00	2I	44,168,793.00	26,956,940.00
-	2J	-	-
142,000,000.00	2K	61,668,900.00	57,512,000.00
-	2L	-	300,000.00
200,000.00	2M	-	-
-	2N	-	-
-	2O	-	-
269,898,000.00		145,513,193.00	104,546,000.00
7,214,898,000.00		5,263,350,829.55	3,605,363,797.03
Payments			
(1,714,831,394.00)	5	(1,663,981,889.33)	(738,659,628.83)
-	6	-	-
(54,500,000.00)	7	(23,106,156.00)	-
(1,396,850,000.00)	8	(833,206,405.68)	(695,403,302.00)
-	9	-	-
(1,634,817,557.00)	10	(1,038,427,196.33)	(934,777,538.12)
(2,000,000.00)	11	-	(1,050,000.00)
(167,960,000.00)	13A	(167,956,973.72)	(65,030,775.54)
-	13B	-	-
-	14	-	-
(4,970,958,951.00)		(3,726,678,621.06)	(2,434,921,244.49)
2,243,939,049.00		1,536,672,208.49	1,170,442,552.54
Investing Activities			
(333,000,000.00)	15A	(21,205,278.42)	(28,037,922.86)
(3,197,783,879.00)	15B	(2,204,459,819.44)	(484,665,052.72)
(665,000,000.00)	15C	(3,307,000.00)	(76,354,664.59)
(47,000,000.00)	15D	(750,000.00)	(2,998,000.00)
(80,260,897.00)	15E	-	-
(4,323,044,776.00)		(2,229,722,097.86)	(592,055,640.17)
Financing Activities			
20,000,000.00	3	-	-
1,854,982,845.61	4A	-	38,000,000.00
22,500,000.00	4B	102,617,944.36	782,200.00
(305,990,054.80)	12	(198,445,280.09)	(47,494,766.56)
1,591,492,790.81		(95,827,335.73)	(8,712,566.56)
(487,612,936.19)		(788,877,225.10)	569,674,345.81
-		1,441,187,893.61	871,513,547.80
(487,612,936.19)		652,310,668.51	1,441,187,893.61

FUNAKAYE LOCAL GOVERNMENT COUNCIL,

GOMBE STATE
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2024

	NOTES	2024 ₦	2023 ₦
ASSETS			
Cash and Bank Balances	16	652,310,669	1,441,187,893
TOTAL ASSETS		652,310,669	1,441,187,893
LIABILITIES			
Accumulated Surplus/(Deficit)	25	652,310,669	1,441,187,894
TOTAL LIABILITIES		652,310,669	1,441,187,894

**FUNAKAYE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER,
2024**

	NOTES	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
REVENUE								
Statutory Revenue	1	4,995,000,000.00	1,950,000,000.00	6,945,000,000.00	6,945,000,000.00	5,117,837,636.55	(1,827,162,363.45)	3,500,817,797.03
Sub-total Statutory Revenue		4,995,000,000.00	1,950,000,000.00	6,945,000,000.00	6,945,000,000.00	5,117,837,636.55	(1,827,162,363.45)	3,500,817,797.03
Independent Revenue:								
Personal Taxes	2A	-	-	-	-	-	-	-
Other Taxes	2B	-	-	-	-	-	-	-
Licences - General	2C	4,958,000.00	13,020,000.00	17,978,000.00	17,978,000.00	9,325,100.00	(8,652,900.00)	4,530,820.00
Mining Rents	2D	-	-	-	-	-	-	-
Royalties	2E	-	-	-	-	-	-	-
Fees - General	2F	9,170,000.00	40,550,000.00	49,720,000.00	49,720,000.00	30,350,400.00	(19,369,600.00)	15,246,240.00
Fines - General	2G	-	-	-	-	-	-	-
Sales - General	2H	1,000,000.00	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
Earnings - General	2I	44,000,000.00	15,000,000.00	59,000,000.00	59,000,000.00	44,168,793.00	(14,831,207.00)	26,956,940.00
Rent on Government Buildings - General	2J	-	-	-	-	-	-	-
Rent on Land & Others - General	2K	136,000,000.00	6,000,000.00	142,000,000.00	142,000,000.00	61,668,900.00	(80,331,100.00)	57,512,000.00
Repayments - General	2L	-	-	-	-	-	-	300,000.00
Investment Income	2M	200,000.00	-	200,000.00	200,000.00	-	(200,000.00)	-
Interest Earned	2N	-	-	-	-	-	-	-
Re-Imbursement General	2O	-	-	-	-	-	-	-
Sub-total Independent Revenue		195,328,000.00	74,570,000.00	269,898,000.00	269,898,000.00	145,513,193.00	(124,384,807.00)	104,546,000.00
Capital Receipts								
Aids and Grants	3	20,000,000.00	-	20,000,000.00	20,000,000.00	-	(20,000,000.00)	-
Loans/Borrowings Receipt	4A	1,854,982,845.61	-	1,854,982,845.61	1,854,982,845.61	-	(1,854,982,845.61)	38,000,000.00
Other Capital Receipts	4B	22,000,000.00	500,000.00	22,500,000.00	22,500,000.00	102,617,944.36	80,117,944.36	782,200.00
Sub-total Capital Receipts		1,896,982,845.61	500,000.00	1,897,482,845.61	1,897,482,845.61	102,617,944.36	(1,794,864,901.25)	38,782,200.00
TOTAL REVENUE		7,087,310,845.61	2,025,070,000.00	9,112,380,845.61	9,112,380,845.61	5,365,968,773.91	(3,746,412,071.70)	3,644,145,997.03
EXPENDITURE								
Salaries and Allowances	5	1,069,641,394.00	90,300,000.00	1,159,941,394.00	1,714,831,394.00	1,663,981,889.33	50,849,504.67	738,659,628.83
Social Contributions	6	-	-	-	-	-	-	-
Social Benefits	7	-	54,500,000.00	54,500,000.00	54,500,000.00	23,106,156.00	31,393,844.00	-
Overhead Cost	8	849,000,000.00	535,700,000.00	1,384,700,000.00	1,396,850,000.00	833,206,405.68	563,643,594.32	695,403,302.00
Loans and Advances	9	-	-	-	-	-	-	-
Grants and Contributions	10	1,827,817,557.00	342,000,000.00	2,169,817,557.00	1,634,817,557.00	1,038,427,196.33	596,390,360.67	934,777,538.12
Subsidies	11	2,000,000.00	-	2,000,000.00	2,000,000.00	-	2,000,000.00	1,050,000.00
Public Debt Charges	12	505,990,054.80	-	505,990,054.80	305,990,054.80	198,445,280.09	107,544,774.71	47,494,766.56
Loss on Foreign Exchange	14	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		4,254,449,005.80	1,022,500,000.00	5,276,949,005.80	5,108,989,005.80	3,757,166,927.43	1,351,822,078.37	2,417,385,235.51
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE								
		2,832,861,839.81	1,002,570,000.00	3,835,431,839.81	4,003,391,839.81	1,608,801,846.48	(5,098,234,150.07)	1,226,760,761.52
CAPITAL EXPENDITURE								
Purchase of Fixed Assets	15A	433,000,000.00	-	433,000,000.00	333,000,000.00	21,205,278.42	311,794,721.58	28,037,922.86
Construction/Provision of Fixed Assets	15B	2,247,783,879.00	600,000,000.00	2,847,783,879.00	3,197,783,879.00	2,204,459,819.44	993,324,059.56	484,665,052.72
Rehabilitation/Repairs of Fixed Assets	15C	695,000,000.00	220,000,000.00	915,000,000.00	665,000,000.00	3,307,000.00	661,693,000.00	76,354,664.59
Preservation of the Environment	15D	47,000,000.00	-	47,000,000.00	47,000,000.00	750,000.00	46,250,000.00	2,998,000.00
Acquisition of Non Tangible Assets	15E	80,260,897.00	-	80,260,897.00	80,260,897.00	-	80,260,897.00	-
TOTAL CAPITAL EXPENDITURE		3,503,044,776.00	820,000,000.00	4,323,044,776.00	4,323,044,776.00	2,229,722,097.86	2,093,322,678.14	592,055,640.17
TRANSFERS								
Transfers - Payments	13A	-	-	-	167,960,000.00	167,956,973.72	3,026.28	65,030,775.54
Transfers - Payments to Individuals	13B	-	-	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	167,960,000.00	167,956,973.72	3,026.28	65,030,775.54
SURPLUS/(DEFICIT)								
		(670,182,936.19)	182,570,000.00	(487,612,936.19)	(487,612,936.19)	(788,877,225.10)	(7,191,559,854.49)	569,674,345.81

**FUNAKAYE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR
ENDED AS AT 31ST DECEMBER, 2024**

ACTUAL 2023	NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
₦		₦	₦	₦	₦	₦	₦
871,513,547.80	OPENING BALANCE	1,441,187,893.61					
	REVENUE						
3,500,817,797.03	Statutory Revenue	1 5,117,837,636.55	6,945,000,000.00	6,945,000,000.00	1,950,000,000.00	4,995,000,000.00	(1,827,162,363.45)
3,500,817,797.03	Sub-total Statutory Revenue	5,117,837,636.55	6,945,000,000.00	6,945,000,000.00	1,950,000,000.00	4,995,000,000.00	(1,827,162,363.45)
	Independent Revenue:						
	- Personal Taxes	2A -	-	-	-	-	-
	- Licences - General	2B -	-	-	-	-	-
4,530,820.00	Mining Rents	2C 9,325,100.00	17,978,000.00	17,978,000.00	13,020,000.00	4,958,000.00	(8,652,900.00)
	- Fees - General	2D -	-	-	-	-	-
	- Fines - General	2E -	-	-	-	-	-
15,246,240.00	Sales - General	2F 30,350,400.00	49,720,000.00	49,720,000.00	40,550,000.00	9,170,000.00	(19,369,600.00)
	- Earnings -General	2G -	-	-	-	-	-
	- Rent on Government Buildings - General	2H -	1,000,000.00	1,000,000.00	-	1,000,000.00	(1,000,000.00)
26,956,940.00	Rent on Land & Others - General	2I 44,168,793.00	59,000,000.00	59,000,000.00	15,000,000.00	44,000,000.00	(14,831,207.00)
	- Repayments - General	2J -	-	-	-	-	-
57,512,000.00	Investment Income	2K 61,668,900.00	142,000,000.00	142,000,000.00	6,000,000.00	136,000,000.00	(80,331,100.00)
300,000.00	Interest Earned	2L -	-	-	-	-	-
	- Re-Imbursement General	2M -	200,000.00	200,000.00	-	200,000.00	(200,000.00)
	- Rates	2N -	-	-	-	-	-
	- Miscellaneous	2O -	-	-	-	-	-
104,546,000.00	Sub-total Independent Revenue	145,513,193.00	269,898,000.00	269,898,000.00	74,570,000.00	195,328,000.00	(124,384,807.00)
4,476,877,344.83	TOTAL RECURRENT REVENUE	6,704,538,723.16	7,214,898,000.00	7,214,898,000.00	2,024,570,000.00	5,190,328,000.00	(1,951,547,170.45)
	EXPENDITURE						
738,659,628.83	Salaries and Allowances	5 1,663,981,889.33	1,714,831,394.00	1,159,941,394.00	90,300,000.00	1,069,641,394.00	50,849,504.67
	- Social Contributions	6 -	-	-	-	-	-
	- Social Benefits	7 23,106,156.00	54,500,000.00	54,500,000.00	54,500,000.00	-	31,393,844.00
695,403,302.00	Overhead Cost	8 833,206,405.68	1,396,850,000.00	1,384,700,000.00	535,700,000.00	849,000,000.00	563,643,594.32
	- Loans and Advances	9 -	-	-	-	-	-
934,777,538.12	Grants and Contributions	10 1,038,427,196.33	1,634,817,557.00	2,169,817,557.00	342,000,000.00	1,827,817,557.00	596,390,360.67
1,050,000.00	Subsidies	11 -	2,000,000.00	2,000,000.00	-	2,000,000.00	2,000,000.00
47,494,766.56	Public Debt Charges	12 198,445,280.09	305,990,054.80	505,990,054.80	-	505,990,054.80	107,544,774.71
	- Loss on Foreign Exchange	14 -	-	-	-	-	-
2,417,385,235.51	TOTAL OPERATING EXPENDITURE	3,757,166,927.43	5,108,989,005.80	5,276,949,005.80	1,022,500,000.00	4,254,449,005.80	1,351,822,078.37
2,059,492,109.32	OPERATING BALANCE	2,947,371,795.73	2,105,908,994.20	1,937,948,994.20	1,002,070,000.00	935,878,994.20	(3,303,369,248.82)
	TRANSFERS						
65,030,775.54	Transfers - Payments	13A 167,956,973.72	167,960,000.00	-	-	-	3,026.28
	- Transfers - Payments to Individuals	13B -	-	-	-	-	-
553,273,440.17	Transfer to Capital Development Fund	2,127,104,153.50	-	-	-	-	-
	Transfer from Capital Development Fund	-	-	-	-	-	-
618,304,215.71	TRANSFERS TOTAL	2,295,061,127.22	167,960,000.00	-	-	-	3,026.28
1,441,187,893.61	CLOSING BALANCE	652,310,668.51					

FUNAKAYE LOCAL GOVERNMENT COUNCIL,

GOMBE STATE
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR
ENDED AS AT 31ST DECEMBER, 2024

ACTUAL 2023	NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
₦		₦	₦	₦	₦	₦	₦
-	OPENING BALANCE	-					
	REVENUE						
	Capital Receipts						
553,273,440.17	Transfer from Consolidated Revenue Fund	2,127,104,153.50	-			-	-
-	Aids and Grants	3	-	20,000,000.00	20,000,000.00	-	20,000,000.00
38,000,000.00	Loans/Borrowings Receipt	4A	-	1,854,982,845.61	1,854,982,845.61	-	1,854,982,845.61
782,200.00	Other Capital Receipts	4B	102,617,944.36	22,500,000.00	22,500,000.00	500,000.00	22,000,000.00
592,055,640.17	Sub-total Capital Receipts		2,229,722,097.86	1,897,482,845.61	1,897,482,845.61	500,000.00	1,896,982,845.61
							(1,794,864,901.25)
-	Transfer to Consolidated Revenue Fund	-	-			-	-
592,055,640.17	TOTAL CAPITAL REVENUE AVAILABLE	2,229,722,097.86	1,897,482,845.61	1,897,482,845.61	500,000.00	1,896,982,845.61	(1,794,864,901.25)
	CAPITAL EXPENDITURE						
28,037,922.86	Purchase of Fixed Assets	15A	21,205,278.42	333,000,000.00	433,000,000.00	-	433,000,000.00
484,665,052.72	Construction/Provision of Fixed Assets	15B	2,204,459,819.44	3,197,783,879.00	2,847,783,879.00	600,000,000.00	2,247,783,879.00
76,354,664.59	Rehabilitation/Repairs of Fixed Assets	15C	3,307,000.00	665,000,000.00	915,000,000.00	220,000,000.00	695,000,000.00
2,998,000.00	Preservation of the Environment	15D	750,000.00	47,000,000.00	47,000,000.00	-	47,000,000.00
-	Acquisition of Non Tangible Assets	15E	-	80,260,897.00	80,260,897.00	-	80,260,897.00
592,055,640.17	TOTAL CAPITAL EXPENDITURE		2,229,722,097.86	4,323,044,776.00	4,323,044,776.00	820,000,000.00	3,503,044,776.00
							2,093,322,678.14
-	CLOSING BALANCE	-					

**FUNAKAYE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL REVENUE**

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)							
110101	Statutory Allocation	2,100,000,000.00	(1,000,000,000.00)	1,100,000,000.00	1,100,000,000.00	617,697,947.68	(482,302,052.32)	1,311,015,670.84
110102	Share of VAT	1,700,000,000.00	1,300,000,000.00	3,000,000,000.00	3,000,000,000.00	2,666,049,586.28	(333,950,413.72)	1,351,879,170.36
110103	Other FAAC	1,195,000,000.00	1,650,000,000.00	2,845,000,000.00	2,845,000,000.00	1,834,090,102.59	(1,010,909,897.41)	837,922,955.83
	STATUTORY REVENUE TOTAL	4,995,000,000.00	1,950,000,000.00	6,945,000,000.00	6,945,000,000.00	5,117,837,636.55	(1,827,162,363.45)	3,500,817,797.03
	INDEPENDENT REVENUE							
120101	Personal Taxes	-	-	-	-	-	-	-
120103	Other Taxes	-	-	-	-	-	-	-
120201	Licences - General	4,958,000.00	13,020,000.00	17,978,000.00	17,978,000.00	9,325,100.00	(8,652,900.00)	4,530,820.00
120202	Mining Rents	-	-	-	-	-	-	-
120203	Royalties	-	-	-	-	-	-	-
120204	Fees - General	9,170,000.00	40,550,000.00	49,720,000.00	49,720,000.00	30,350,400.00	(19,369,600.00)	15,246,240.00
120205	Fines - General	-	-	-	-	-	-	-
120206	Sales - General	1,000,000.00	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
120207	Earnings - General	44,000,000.00	15,000,000.00	59,000,000.00	59,000,000.00	44,168,793.00	(14,831,207.00)	26,956,940.00
120208	Rent on Government Buildings - General	-	-	-	-	-	-	-
120209	Rent on Land & Others - General	136,000,000.00	6,000,000.00	142,000,000.00	142,000,000.00	61,668,900.00	(80,331,100.00)	57,512,000.00
120210	Repayments - General	-	-	-	-	-	-	300,000.00
120211	Investment Income	200,000.00	-	200,000.00	200,000.00	-	(200,000.00)	-
120212	Interest Earned	-	-	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-	-	-
	INDEPENDENT REVENUE TOTAL	195,328,000.00	74,570,000.00	269,898,000.00	269,898,000.00	145,513,193.00	(124,384,807.00)	104,546,000.00
	CAPITAL RECEIPTS AND OTHER REVENUE SOURCES							
130101	Domestic Aids	-	-	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-	-	-
130201	Domestic Grants	-	-	-	-	-	-	-
130202	Foreign Grants	20,000,000.00	-	20,000,000.00	20,000,000.00	-	(20,000,000.00)	-
140201	Other Capital Receipts	22,000,000.00	500,000.00	22,500,000.00	22,500,000.00	102,079,944.36	79,579,944.36	-
140301	Domestic Loans/ Borrowings Receipt	1,854,982,845.61	-	1,854,982,845.61	1,854,982,845.61	-	(1,854,982,845.61)	38,000,000.00
140302	International Loans/ Borrowings Receipt	-	-	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	538,000.00	538,000.00	782,200.00
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	1,896,982,845.61	500,000.00	1,897,482,845.61	1,897,482,845.61	102,617,944.36	(1,794,864,901.25)	38,782,200.00
	TOTAL REVENUE	7,087,310,845.61	2,025,070,000.00	9,112,380,845.61	9,112,380,845.61	5,365,968,773.91	(3,746,412,071.70)	3,644,145,997.03

FUNAKAYE LOCAL GOVERNMENT COUNCIL, GOMBE STATE SUMMARY OF TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
2	EXPENDITURES							
21	Personnel Cost							
21010101	Basic Salary	-	-	-	-	-	-	-
21010102	Overtime Payments	-	-	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	43,446,452.00	-	43,446,452.00	43,446,452.00	41,940,000.00	1,506,452.00	649,711.29
21010104	Consolidated Salaries	1,011,194,942.00	90,000,000.00	1,101,194,942.00	1,662,184,942.00	1,613,374,335.58	48,810,606.42	736,609,917.54
210201	Allowances	15,000,000.00	300,000.00	15,300,000.00	9,200,000.00	8,667,553.75	532,446.25	1,400,000.00
210202	Social Contributions	-	-	-	-	-	-	-
210301	Social Benefits	-	54,500,000.00	54,500,000.00	54,500,000.00	23,106,156.00	31,393,844.00	-
	Personnel Cost Total	1,069,641,394.00	144,800,000.00	1,214,441,394.00	1,769,331,394.00	1,687,088,045.33	82,243,348.67	738,659,628.83
2202	Overhead Cost							
220201	Travels and Transport - General	34,000,000.00	127,700,000.00	161,700,000.00	176,560,000.00	118,270,171.13	58,289,828.87	70,100,833.49
220202	Utilities - General	16,000,000.00	-	16,000,000.00	16,000,000.00	12,387,500.00	3,612,500.00	16,000,000.00
220203	Materials and Supplies - General	115,500,000.00	130,000,000.00	245,500,000.00	248,020,000.00	134,529,818.18	113,490,181.82	99,408,217.91
220204	Maintenance Services - General	30,000,000.00	30,000,000.00	60,000,000.00	70,540,000.00	51,164,397.71	19,375,602.29	15,802,150.00
220205	Training - General	-	-	-	-	-	-	-
220206	Other Services - General	381,500,000.00	45,000,000.00	426,500,000.00	381,800,000.00	239,624,322.61	142,175,677.39	233,973,016.50
220207	Consulting and Professional Services	11,000,000.00	15,000,000.00	26,000,000.00	82,150,000.00	80,853,927.00	1,296,073.00	5,789,273.82
220208	Fuel and Lubricants	1,000,000.00	-	1,000,000.00	1,000,000.00	339,000.00	661,000.00	11,221,600.00
220209	Financial Charges	3,000,000.00	3,000,000.00	6,000,000.00	6,000,000.00	3,875,358.33	2,124,641.67	1,066,593.33
220210	Miscellaneous Expenses	257,000,000.00	185,000,000.00	442,000,000.00	414,780,000.00	192,161,910.72	222,618,089.28	242,041,616.95
	Overhead Cost Total	849,000,000.00	535,700,000.00	1,384,700,000.00	1,396,850,000.00	833,206,405.68	563,643,594.32	695,403,302.00
2203	Loans and Advances							
220301	Staff Loans and Advances - General	-	-	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-	-	-
2204	Grants and Contributions							
220401	Local Grants and Contributions	1,827,817,557.00	342,000,000.00	2,169,817,557.00	1,634,817,557.00	1,038,427,196.33	596,390,360.67	934,777,538.12
220402	Foreign Grants and Contributions	-	-	-	-	-	-	-
	Grants and Contributions Total	1,827,817,557.00	342,000,000.00	2,169,817,557.00	1,634,817,557.00	1,038,427,196.33	596,390,360.67	934,777,538.12
2205	Subsidies							
220501	Subsidy to Government Owned Companies & Parastatals	2,000,000.00	-	2,000,000.00	2,000,000.00	-	2,000,000.00	1,050,000.00
220502	Subsidy to Private Companies	-	-	-	-	-	-	-
	Subsidies Total	2,000,000.00	-	2,000,000.00	2,000,000.00	-	2,000,000.00	1,050,000.00
2206	Public Debt Charges							
2206	Loans Repayment	505,990,054.80	-	505,990,054.80	305,990,054.80	198,445,280.09	107,544,774.71	47,494,766.56
	Public Debt Charges Total	505,990,054.80	-	505,990,054.80	305,990,054.80	198,445,280.09	107,544,774.71	47,494,766.56
2207	Transfer to Fund Recurrent Expenditure- Payment							
2207	Transfers - Payment	-	-	-	167,960,000.00	167,956,973.72	3,026.28	65,030,775.54
	Transfers Payment - Total	-	-	-	167,960,000.00	167,956,973.72	3,026.28	65,030,775.54
2208	Transfers-Payments to Individuals							
2208	Transfers - Payment	-	-	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-	-	-
23	Capital Expenditure							
230101	Purchase of Fixed Assets	433,000,000.00	-	433,000,000.00	333,000,000.00	21,205,278.42	311,794,721.58	28,037,922.86
230201	Construction/Provision of Fixed Assets	2,247,783,879.00	600,000,000.00	2,847,783,879.00	3,197,783,879.00	2,204,459,819.44	993,324,059.56	484,665,052.72
230301	Rehabilitation/Repairs of Fixed Assets	695,000,000.00	220,000,000.00	915,000,000.00	665,000,000.00	3,307,000.00	661,693,000.00	76,354,664.59
230401	Preservation of the Environment	47,000,000.00	-	47,000,000.00	47,000,000.00	750,000.00	46,250,000.00	2,998,000.00
230501	Acquisition of Non Tangible Assets	80,260,897.00	-	80,260,897.00	80,260,897.00	-	80,260,897.00	-
	Capital Expenditure Total	3,503,044,776.00	820,000,000.00	4,323,044,776.00	4,323,044,776.00	2,229,722,097.86	2,093,322,678.14	592,055,640.17
	TOTAL EXPENDITURE	7,757,493,781.80	1,842,500,000.00	9,599,993,781.80	9,599,993,781.80	6,154,845,999.01	3,445,147,782.79	3,074,471,651.22

**GOMBE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2024

FINAL BUDGET 2024	NOTE:	2024 ₦	2023 ₦
Operating Activities			
Receipts			
6,282,000,000.00	1	5,479,041,768.43	3,746,140,765.55
Independent Revenue:			
-	2A	-	-
-	2B	-	2,056,700.00
17,250,000.00	2C	25,000.00	17,342,103.00
-	2D	-	-
-	2E	-	-
27,000,000.00	2F	11,089,775.00	16,447,500.00
2,000,000.00	2G	-	-
12,000,000.00	2H	-	316,800.00
143,000,000.00	2I	94,314,423.79	18,699,100.00
-	2J	-	800,000.00
2,000,000.00	2K	-	1,996,850.00
-	2L	-	15,557,251.01
1,000,000.00	2M	-	-
1,000,000.00	2N	-	-
-	2O	-	-
205,250,000.00		105,429,198.79	73,216,304.01
6,487,250,000.00		5,584,470,967.22	3,819,357,069.56
Payments			
(3,014,730,000.00)	5	(2,891,365,250.36)	(866,317,964.73)
-	6	-	-
(168,710,000.00)	7	(168,705,392.90)	-
(975,780,000.00)	8	(679,959,566.37)	(536,127,591.73)
-	9	-	-
(1,142,237,580.90)	10	(771,543,381.28)	(1,489,819,075.43)
(28,270,000.00)	11	(28,263,862.18)	(8,324,283.88)
(182,900,000.00)	13A	(182,894,820.20)	(193,514,508.10)
-	13B	-	-
-	14	-	-
(5,512,627,580.90)		(4,722,732,273.29)	(3,094,103,423.87)
974,622,419.10		861,738,693.93	725,253,645.69
Investing Activities			
(251,000,000.00)	15A	(74,881,328.18)	(31,360,636.36)
(460,882,776.48)	15B	(21,324,049.07)	(68,062,520.18)
(456,000,000.00)	15C	(46,068,751.00)	(72,427,032.09)
(10,000,000.00)	15D	-	-
-	15E	-	(1,270,000.00)
(1,177,882,776.48)		(142,274,128.25)	(173,120,188.63)
Financing Activities			
40,000,000.00	3	-	-
200,000,000.00	4A	-	10,000,000.00
160,000,000.00	4B	102,079,944.36	4,500,000.00
(22,000,000.00)	12	(9,402,372.84)	(37,494,766.56)
378,000,000.00		92,677,571.52	(22,994,766.56)
174,739,642.62		812,142,137.20	529,138,690.50
-		577,826,853.73	48,688,163.23
174,739,642.62		1,389,968,990.93	577,826,853.73

**GOMBE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2022**

	NOTES	2024 ₦	2023 ₦
ASSETS			
Cash and Bank Balances	16	1,389,968,991	577,826,854
TOTAL ASSETS		1,389,968,991	577,826,854
LIABILITIES			
Accumulated Surplus/(Deficit)	25	1,389,968,991	577,826,854
TOTAL LIABILITIES		1,389,968,991	577,826,854

**GOMBE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER,
2024**

	NOTES	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
REVENUE								
Statutory Revenue	1	4,462,000,000.00	1,820,000,000.00	6,282,000,000.00	6,282,000,000.00	5,479,041,768.43	(802,958,231.57)	3,746,140,765.55
Sub-total Statutory Revenue		4,462,000,000.00	1,820,000,000.00	6,282,000,000.00	6,282,000,000.00	5,479,041,768.43	(802,958,231.57)	3,746,140,765.55
Independent Revenue:								
Personal Taxes	2A	-	-	-	-	-	-	-
Other Taxes	2B	-	-	-	-	-	-	2,056,700.00
Licences - General	2C	17,250,000.00	-	17,250,000.00	17,250,000.00	25,000.00	(17,225,000.00)	17,342,103.00
Mining Rents	2D	-	-	-	-	-	-	-
Royalties	2E	-	-	-	-	-	-	-
Fees - General	2F	21,750,000.00	5,250,000.00	27,000,000.00	27,000,000.00	11,089,775.00	(15,910,225.00)	16,447,500.00
Fines - General	2G	2,000,000.00	-	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
Sales - General	2H	12,000,000.00	-	12,000,000.00	12,000,000.00	-	(12,000,000.00)	316,800.00
Earnings -General	2I	143,000,000.00	-	143,000,000.00	143,000,000.00	94,314,423.79	(48,685,576.21)	18,699,100.00
Rent on Government Buildings - General	2J	-	-	-	-	-	-	800,000.00
Rent on Land & Others - General	2K	2,000,000.00	-	2,000,000.00	2,000,000.00	-	(2,000,000.00)	1,996,850.00
Repayments - General	2L	-	-	-	-	-	-	15,557,251.01
Investment Income	2M	1,000,000.00	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
Interest Earned	2N	1,000,000.00	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
Re-Imbursement General	2O	-	-	-	-	-	-	-
Sub-total Independent Revenue		200,000,000.00	5,250,000.00	205,250,000.00	205,250,000.00	105,429,198.79	(99,820,801.21)	73,216,304.01
Capital Receipts								
Aids and Grants	3	40,000,000.00	-	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
Loans/Borrowings Receipt	4A	200,000,000.00	-	200,000,000.00	200,000,000.00	-	(200,000,000.00)	10,000,000.00
Other Capital Receipts	4B	160,000,000.00	-	160,000,000.00	160,000,000.00	102,079,944.36	(57,920,055.64)	4,500,000.00
Sub-total Capital Receipts		400,000,000.00	-	400,000,000.00	400,000,000.00	102,079,944.36	(297,920,055.64)	14,500,000.00
TOTAL REVENUE		5,062,000,000.00	1,825,250,000.00	6,887,250,000.00	6,887,250,000.00	5,686,550,911.58	(1,200,699,088.42)	3,833,857,069.56
EXPENDITURE								
Salaries and Allowances	5	1,302,400,000.00	226,000,000.00	1,528,400,000.00	3,014,730,000.00	2,891,365,250.36	123,364,749.64	866,317,964.73
Social Contributions	6	-	-	-	-	-	-	-
Social Benefits	7	100,000,000.00	-	100,000,000.00	168,710,000.00	168,705,392.90	4,607.10	-
Overhead Cost	8	914,400,000.00	179,500,000.00	1,093,900,000.00	975,780,000.00	679,959,566.37	295,820,433.63	536,127,591.73
Loans and Advances	9	-	-	-	-	-	-	-
Grants and Contributions	10	2,100,327,580.90	660,000,000.00	2,760,327,580.90	1,142,237,580.90	771,543,381.28	370,694,199.62	1,489,819,075.43
Subsidies	11	10,000,000.00	-	10,000,000.00	28,270,000.00	28,263,862.18	6,137.82	8,324,283.88
Public Debt Charges	12	42,000,000.00	-	42,000,000.00	22,000,000.00	9,402,372.84	12,597,627.16	37,494,766.56
Loss on Foreign Exchange	14	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		4,469,127,580.90	1,065,500,000.00	5,534,627,580.90	5,351,727,580.90	4,549,239,825.93	802,487,754.97	2,938,083,682.33
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE								
		592,872,419.10	759,750,000.00	1,352,622,419.10	1,535,522,419.10	1,137,311,085.65	(2,003,186,843.39)	895,773,387.23
CAPITAL EXPENDITURE								
Purchase of Fixed Assets	15A	252,000,000.00	-	252,000,000.00	251,000,000.00	74,881,328.18	176,118,671.82	31,360,636.36
Construction/Provision of Fixed Assets	15B	160,882,776.48	300,000,000.00	460,882,776.48	460,882,776.48	21,324,049.07	439,558,727.41	68,062,520.18
Rehabilitation/Repairs of Fixed Assets	15C	225,000,000.00	230,000,000.00	455,000,000.00	456,000,000.00	46,068,751.00	409,931,249.00	72,427,032.09
Preservation of the Environment	15D	10,000,000.00	-	10,000,000.00	10,000,000.00	-	10,000,000.00	-
Acquisition of Non Tangible Assets	15E	-	-	-	-	-	-	1,270,000.00
TOTAL CAPITAL EXPENDITURE		647,882,776.48	530,000,000.00	1,177,882,776.48	1,177,882,776.48	142,274,128.25	1,035,608,648.23	173,120,188.63
TRANSFERS								
Transfers - Payments	13A	-	-	-	182,900,000.00	182,894,820.20	5,179.80	193,514,508.10
Transfers - Payments to Individuals	13B	-	-	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	182,900,000.00	182,894,820.20	5,179.80	193,514,508.10
SURPLUS/(DEFICIT)								
		(55,010,357.38)	229,750,000.00	174,739,642.62	174,739,642.62	812,142,137.20	(3,038,800,671.42)	529,138,690.50

**GOMBE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR
ENDED AS AT 31ST DECEMBER, 2024**

ACTUAL 2023	NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
₦		₦	₦	₦	₦	₦	₦
48,688,163.23	OPENING BALANCE	577,826,853.73					
	REVENUE						
3,746,140,765.55	Statutory Revenue	1 5,479,041,768.43	6,282,000,000.00	6,282,000,000.00	1,820,000,000.00	4,462,000,000.00	(802,958,231.57)
3,746,140,765.55	Sub-total Statutory Revenue	5,479,041,768.43	6,282,000,000.00	6,282,000,000.00	1,820,000,000.00	4,462,000,000.00	(802,958,231.57)
	Independent Revenue:						
-	Personal Taxes	2A -	-	-	-	-	-
2,056,700.00	Licences - General	2B -	-	-	-	-	-
17,342,103.00	Mining Rents	2C 25,000.00	17,250,000.00	17,250,000.00	-	17,250,000.00	(17,225,000.00)
-	Fees - General	2D -	-	-	-	-	-
-	Fines - General	2E -	-	-	-	-	-
16,447,500.00	Sales - General	2F 11,089,775.00	27,000,000.00	27,000,000.00	5,250,000.00	21,750,000.00	(15,910,225.00)
-	Earnings -General	2G -	2,000,000.00	2,000,000.00	-	2,000,000.00	(2,000,000.00)
316,800.00	Rent on Government Buildings - General	2H -	12,000,000.00	12,000,000.00	-	12,000,000.00	(12,000,000.00)
18,699,100.00	Rent on Land & Others - General	2I 94,314,423.79	143,000,000.00	143,000,000.00	-	143,000,000.00	(48,685,576.21)
800,000.00	Repayments - General	2J -	-	-	-	-	-
1,996,850.00	Investment Income	2K -	2,000,000.00	2,000,000.00	-	2,000,000.00	(2,000,000.00)
15,557,251.01	Interest Earned	2L -	-	-	-	-	-
-	Re-Imbursement General	2M -	1,000,000.00	1,000,000.00	-	1,000,000.00	(1,000,000.00)
-	Rates	2N -	1,000,000.00	1,000,000.00	-	1,000,000.00	(1,000,000.00)
-	Miscellaneous	2O -	-	-	-	-	-
73,216,304.01	Sub-total Independent Revenue	105,429,198.79	205,250,000.00	205,250,000.00	5,250,000.00	200,000,000.00	(99,820,801.21)
3,868,045,232.79	TOTAL RECURRENT REVENUE	6,162,297,820.95	6,487,250,000.00	6,487,250,000.00	1,825,250,000.00	4,662,000,000.00	(902,779,032.78)
	EXPENDITURE						
866,317,964.73	Salaries and Allowances	5 2,891,365,250.36	3,014,730,000.00	1,528,400,000.00	226,000,000.00	1,302,400,000.00	123,364,749.64
-	Social Contributions	6 -	-	-	-	-	-
-	Social Benefits	7 168,705,392.90	168,710,000.00	100,000,000.00	-	100,000,000.00	4,607.10
536,127,591.73	Overhead Cost	8 679,959,566.37	975,780,000.00	1,093,900,000.00	179,500,000.00	914,400,000.00	295,820,433.63
-	Loans and Advances	9 -	-	-	-	-	-
1,489,819,075.43	Grants and Contributions	10 771,543,381.28	1,142,237,580.90	2,760,327,580.90	660,000,000.00	2,100,327,580.90	370,694,199.62
8,324,283.88	Subsidies	11 28,263,862.18	28,270,000.00	10,000,000.00	-	10,000,000.00	6,137.82
37,494,766.56	Public Debt Charges	12 9,402,372.84	22,000,000.00	42,000,000.00	-	42,000,000.00	12,597,627.16
-	Loss on Foreign Exchange	14 -	-	-	-	-	-
2,938,083,682.33	TOTAL OPERATING EXPENDITURE	4,549,239,825.93	5,351,727,580.90	5,534,627,580.90	1,065,500,000.00	4,469,127,580.90	802,487,754.97
929,961,550.46	OPERATING BALANCE	1,613,057,995.02	1,135,522,419.10	952,622,419.10	759,750,000.00	192,872,419.10	(1,705,266,787.75)
	TRANSFERS						
193,514,508.10	Transfers - Payments	13A 182,894,820.20	182,900,000.00	-	-	-	5,179.80
-	Transfers - Payments to Individuals	13B -	-	-	-	-	-
158,620,188.63	Transfer to Capital Development Fund	40,194,183.89	-	-	-	-	-
-	Transfer from Capital Development Fund	-	-	-	-	-	-
352,134,696.73	TRANSFERS TOTAL	223,089,004.09	182,900,000.00	-	-	-	5,179.80
577,826,853.73	CLOSING BALANCE	1,389,968,990.93					

**GOMBE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR
ENDED AS AT 31ST DECEMBER, 2024**

ACTUAL 2023		NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
₦			₦	₦	₦	₦	₦	₦
-	OPENING BALANCE		-					
	REVENUE							
	Capital Receipts							
158,620,188.63	Transfer from Consolidated Revenue Fund		40,194,183.89	-			-	-
-	Aids and Grants	3	-	40,000,000.00	40,000,000.00	-	40,000,000.00	(40,000,000.00)
10,000,000.00	Loans/Borrowings Receipt	4A	-	200,000,000.00	200,000,000.00	-	200,000,000.00	(200,000,000.00)
4,500,000.00	Other Capital Receipts	4B	102,079,944.36	160,000,000.00	160,000,000.00	-	160,000,000.00	(57,920,055.64)
<u>173,120,188.63</u>	<u>Sub-total Capital Receipts</u>		<u>142,274,128.25</u>	<u>400,000,000.00</u>	<u>400,000,000.00</u>	<u>-</u>	<u>400,000,000.00</u>	<u>(297,920,055.64)</u>
-	Transfer to Consolidated Revenue Fund		-	-			-	-
<u>173,120,188.63</u>	<u>TOTAL CAPITAL REVENUE AVAILABLE</u>		<u>142,274,128.25</u>	<u>400,000,000.00</u>	<u>400,000,000.00</u>	<u>-</u>	<u>400,000,000.00</u>	<u>(297,920,055.64)</u>
	CAPITAL EXPENDITURE							
31,360,636.36	Purchase of Fixed Assets	15A	74,881,328.18	251,000,000.00	252,000,000.00	-	252,000,000.00	176,118,671.82
68,062,520.18	Construction/Provision of Fixed Assets	15B	21,324,049.07	460,882,776.48	460,882,776.48	300,000,000.00	160,882,776.48	439,558,727.41
72,427,032.09	Rehabilitation/Repairs of Fixed Assets	15C	46,068,751.00	456,000,000.00	455,000,000.00	230,000,000.00	225,000,000.00	409,931,249.00
-	Preservation of the Environment	15D	-	10,000,000.00	10,000,000.00	-	10,000,000.00	10,000,000.00
1,270,000.00	Acquisition of Non Tangible Assets	15E	-	-	-	-	-	-
<u>173,120,188.63</u>	<u>TOTAL CAPITAL EXPENDITURE</u>		<u>142,274,128.25</u>	<u>1,177,882,776.48</u>	<u>1,177,882,776.48</u>	<u>530,000,000.00</u>	<u>647,882,776.48</u>	<u>1,035,608,648.23</u>
-	CLOSING BALANCE		-					

**GOMBE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL REVENUE**

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		N	N	N	N	N	N	N
	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)							
110101	Statutory Allocation	2,000,000,000.00	(1,000,000,000.00)	1,000,000,000.00	1,000,000,000.00	672,594,599.46	(327,405,400.54)	1,427,529,528.49
110102	Share of VAT	1,700,000,000.00	1,300,000,000.00	3,000,000,000.00	3,000,000,000.00	2,812,382,717.79	(187,617,282.21)	1,427,437,782.63
110103	Other FAAC	762,000,000.00	1,520,000,000.00	2,282,000,000.00	2,282,000,000.00	1,994,064,451.18	(287,935,548.82)	891,173,454.43
	STATUTORY REVENUE TOTAL	4,462,000,000.00	1,820,000,000.00	6,282,000,000.00	6,282,000,000.00	5,479,041,768.43	(802,958,231.57)	3,746,140,765.55
	INDEPENDENT REVENUE							
120101	Personal Taxes	-	-	-	-	-	-	-
120103	Other Taxes	-	-	-	-	-	-	2,056,700.00
120201	Licences - General	17,250,000.00	-	17,250,000.00	17,250,000.00	25,000.00	(17,225,000.00)	17,342,103.00
120202	Mining Rents	-	-	-	-	-	-	-
120203	Royalties	-	-	-	-	-	-	-
120204	Fees - General	21,750,000.00	5,250,000.00	27,000,000.00	27,000,000.00	11,089,775.00	(15,910,225.00)	16,447,500.00
120205	Fines - General	2,000,000.00	-	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
120206	Sales - General	12,000,000.00	-	12,000,000.00	12,000,000.00	-	(12,000,000.00)	316,800.00
120207	Earnings - General	143,000,000.00	-	143,000,000.00	143,000,000.00	94,314,423.79	(48,685,576.21)	18,699,100.00
120208	Rent on Government Buildings - General	-	-	-	-	-	-	800,000.00
120209	Rent on Land & Others - General	2,000,000.00	-	2,000,000.00	2,000,000.00	-	(2,000,000.00)	1,996,850.00
120210	Repayments - General	-	-	-	-	-	-	15,557,251.01
120211	Investment Income	1,000,000.00	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
120212	Interest Earned	1,000,000.00	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
120213	Re-Imbursement General	-	-	-	-	-	-	-
	INDEPENDENT REVENUE TOTAL	200,000,000.00	5,250,000.00	205,250,000.00	205,250,000.00	105,429,198.79	(99,820,801.21)	73,216,304.01
	CAPITAL RECEIPTS AND OTHER REVENUE SOURCES							
130101	Domestic Aids	-	-	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-	-	-
130201	Domestic Grants	-	-	-	-	-	-	-
130202	Foreign Grants	40,000,000.00	-	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
140201	Other Capital Receipts	160,000,000.00	-	160,000,000.00	160,000,000.00	102,079,944.36	(57,920,055.64)	-
140301	Domestic Loans/ Borrowings Receipt	200,000,000.00	-	200,000,000.00	200,000,000.00	-	(200,000,000.00)	10,000,000.00
140302	International Loans/ Borrowings Receipt	-	-	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-	-	4,500,000.00
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	400,000,000.00	-	400,000,000.00	400,000,000.00	102,079,944.36	(297,920,055.64)	14,500,000.00
	TOTAL REVENUE	5,062,000,000.00	1,825,250,000.00	6,887,250,000.00	6,887,250,000.00	5,686,550,911.58	(1,200,699,088.42)	3,833,857,069.56

**GOMBE LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL EXPENDITURE**

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
2	EXPENDITURES							
21	Personnel Cost							
21010101	Basic Salary	-	-	-	-	-	-	-
21010102	Overtime Payments	-	-	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	40,000,000.00	-	40,000,000.00	65,160,000.00	65,157,392.58	2,607.42	350,000.00
21010104	Consolidated Salaries	1,152,000,000.00	226,000,000.00	1,378,000,000.00	2,909,170,000.00	2,809,699,132.78	99,470,867.22	865,967,964.73
210201	Allowances	110,400,000.00	-	110,400,000.00	40,400,000.00	16,508,725.00	23,891,275.00	-
210202	Social Contributions	-	-	-	-	-	-	-
210301	Social Benefits	100,000,000.00	-	100,000,000.00	168,710,000.00	168,705,392.90	4,607.10	-
	Personnel Cost Total	1,402,400,000.00	226,000,000.00	1,628,400,000.00	3,183,440,000.00	3,060,070,643.26	123,369,356.74	866,317,964.73
2202	Overhead Cost							
220201	Travels and Transport - General	35,500,000.00	31,000,000.00	66,500,000.00	118,230,000.00	111,021,739.84	7,208,260.16	38,397,909.09
220202	Utilities - General	10,000,000.00	2,000,000.00	12,000,000.00	2,000,000.00	-	2,000,000.00	-
220203	Materials and Supplies - General	128,000,000.00	31,000,000.00	159,000,000.00	137,500,000.00	78,515,681.80	58,984,318.20	37,422,727.22
220204	Maintenance Services - General	50,000,000.00	18,500,000.00	68,500,000.00	76,670,000.00	50,836,306.02	25,833,693.98	385,000.00
220205	Training - General	-	-	-	-	-	-	5,784,727.10
220206	Other Services - General	317,000,000.00	4,000,000.00	321,000,000.00	328,210,000.00	269,699,834.54	58,510,165.46	221,883,454.00
220207	Consulting and Professional Services	134,000,000.00	17,000,000.00	151,000,000.00	70,290,000.00	20,177,137.89	50,112,862.11	8,990,045.82
220208	Fuel and Lubricants	6,500,000.00	-	6,500,000.00	6,500,000.00	470,000.00	6,030,000.00	8,980,000.00
220209	Financial Charges	10,000,000.00	5,000,000.00	15,000,000.00	3,000,000.00	941,510.79	2,058,489.21	1,466,877.56
220210	Miscellaneous Expenses	223,400,000.00	71,000,000.00	294,400,000.00	233,380,000.00	148,297,355.49	85,082,644.51	212,816,850.94
	Overhead Cost Total	914,400,000.00	179,500,000.00	1,093,900,000.00	975,780,000.00	679,959,566.37	295,820,433.63	536,127,591.73
2203	Loans and Advances							
220301	Staff Loans and Advances - General	-	-	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-	-	-
2204	Grants and Contributions							
220401	Local Grants and Contributions	2,100,327,580.90	660,000,000.00	2,760,327,580.90	1,142,237,580.90	771,543,381.28	370,694,199.62	1,489,819,075.43
220402	Foreign Grants and Contributions	-	-	-	-	-	-	-
	Grants and Contributions Total	2,100,327,580.90	660,000,000.00	2,760,327,580.90	1,142,237,580.90	771,543,381.28	370,694,199.62	1,489,819,075.43
2205	Subsidies							
220501	Subsidy to Government Owned Companies & Parastatals	10,000,000.00	-	10,000,000.00	28,270,000.00	28,263,862.18	6,137.82	8,324,283.88
220502	Subsidy to Private Companies	-	-	-	-	-	-	-
	Subsidies Total	10,000,000.00	-	10,000,000.00	28,270,000.00	28,263,862.18	6,137.82	8,324,283.88
2206	Public Debt Charges							
2206	Loans Repayment	42,000,000.00	-	42,000,000.00	22,000,000.00	9,402,372.84	12,597,627.16	37,494,766.56
	Public Debt Charges Total	42,000,000.00	-	42,000,000.00	22,000,000.00	9,402,372.84	12,597,627.16	37,494,766.56
2207	Transfer to Fund Recurrent Expenditure- Payment							
2207	Transfers - Payment	-	-	-	182,900,000.00	182,894,820.20	5,179.80	193,514,508.10
	Transfers Payment - Total	-	-	-	182,900,000.00	182,894,820.20	5,179.80	193,514,508.10
2208	Transfers-Payments to Individuals							
2208	Transfers - Payment	-	-	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-	-	-
23	Capital Expenditure							
230101	Purchase of Fixed Assets	252,000,000.00	-	252,000,000.00	251,000,000.00	74,881,328.18	176,118,671.82	31,360,636.36
230201	Construction/Provision of Fixed Assets	160,882,776.48	300,000,000.00	460,882,776.48	460,882,776.48	21,324,049.07	439,558,727.41	68,062,520.18
230301	Rehabilitation/Repairs of Fixed Assets	225,000,000.00	230,000,000.00	455,000,000.00	456,000,000.00	46,068,751.00	409,931,249.00	72,427,032.09
230401	Preservation of the Environment	10,000,000.00	-	10,000,000.00	10,000,000.00	-	10,000,000.00	-
230501	Acquisition of Non Tangible Assets	-	-	-	-	-	-	1,270,000.00
	Capital Expenditure Total	647,882,776.48	530,000,000.00	1,177,882,776.48	1,177,882,776.48	142,274,128.25	1,035,608,648.23	173,120,188.63
	TOTAL EXPENDITURE	5,117,010,357.38	1,595,500,000.00	6,712,510,357.38	6,712,510,357.38	4,874,408,774.38	1,838,101,583.00	3,304,718,379.06

**KALTUNGO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2024

FINAL BUDGET 2024		NOTES	2024 ₦	2023 ₦
	Operating Activities			
	Receipts			
5,904,000,000.00	Statutory Revenue	1	4,363,683,289.13	2,921,536,687.19
	Independent Revenue:			
-	Personal Taxes	2A	-	-
400,000.00	Other Taxes	2B	-	-
8,020,000.00	Licences - General	2C	15,971,553.00	9,632,900.00
-	Mining Rents	2D	-	-
-	Royalties	2E	-	-
8,850,000.00	Fees - General	2F	3,335,500.00	1,529,050.00
-	Fines - General	2G	-	-
7,500,000.00	Sales - General	2H	60,700.00	1,104,700.00
7,400,000.00	Earnings -General	2I	859,263.64	4,612,618.18
3,200,000.00	Rent on Government Buildings - General	2J	-	330,600.00
49,224,000.00	Rent on Land & Others - General	2K	39,300,800.00	6,728,500.00
-	Repayments - General	2L	-	5,314,000.00
-	Investment Income	2M	-	-
-	Interest Earned	2N	-	-
-	Re-Imbursement General	2O	-	-
84,594,000.00	Independent Revenue Sub-total		59,527,816.64	29,252,368.18
5,988,594,000.00	Total Receipts		4,423,211,105.77	2,950,789,055.37
	Payments			
(1,952,424,520.00)	Salaries and Allowances	5	(1,756,895,131.73)	(509,847,917.24)
(65,400,000.00)	Social Contributions	6	(65,305,862.76)	-
-	Social Benefits	7	-	-
(1,222,120,000.00)	Overhead Cost	8	(929,193,255.46)	(478,239,457.46)
-	Loans and Advances	9	-	-
(1,064,791,626.00)	Grants and Contributions	10	(818,380,861.06)	(1,274,734,638.77)
(17,920,000.00)	Subsidies	11	(12,268,181.31)	(1,200,000.00)
(143,400,000.00)	Transfers - Payments	13A	(143,389,268.27)	(152,576,198.43)
-	Transfers - Payments to Individuals	13B	-	-
-	Loss on Foreign Exchange	14	-	-
(4,466,056,146.00)	Total Payments		(3,725,432,560.59)	(2,416,598,211.90)
1,522,537,854.00	Net Cash flow from Operating Activities		697,778,545.18	534,190,843.47
	Investing Activities			
(376,657,647.00)	Purchase of Fixed Assets	15A	(76,800,682.00)	(10,425,999.64)
(1,918,970,000.00)	Construction/Provision of Fixed Assets	15B	(63,890,630.00)	(53,776,716.40)
(875,000,000.00)	Rehabilitation/Repairs of Fixed Assets	15C	(16,280,568.18)	(30,999,145.31)
-	Preservation of the Environment	15D	-	-
(84,200,000.00)	Acquisition of Non Tangible Assets	15E	(1,500,000.00)	(300,000.00)
(3,254,827,647.00)	Net Cash Flow from Investing Activities		(158,471,880.18)	(95,501,861.35)
	Financing Activities			
-	Proceeds from Aids and Grants	3	-	-
2,000,000,000.00	Proceeds from Loans/Borrowings	4A	-	25,000,000.00
55,000,000.00	Proceeds from Other Capital Receipts	4B	102,079,944.36	-
(488,233.00)	Repayment of Loans	12	-	(65,494,766.56)
2,054,511,767.00	Net Cash Flow from Financing Activities		102,079,944.36	(40,494,766.56)
322,221,974.00	Net Surplus/(Deficit) for the Year		641,386,609.36	398,194,215.56
-	Add: Opening Balance		479,456,593.99	81,262,378.43
322,221,974.00	Closing Cash Balance		1,120,843,203.35	479,456,593.99

**KALTUNGO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2024**

	NOTES	2024	2023
		₦	₦
ASSETS			
Cash and Bank Balances	16	1,120,843,203	479,456,594
TOTAL ASSETS		1,120,843,203	479,456,594
LIABILITIES			
Accumulated Surplus/(Deficit)	25	1,120,843,203	479,456,594
TOTAL LIABILITIES		1,120,843,203	479,456,594

**KALTUNGO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER,
2024**

	NOTES	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
REVENUE								
Statutory Revenue	1	3,554,000,000.00	2,350,000,000.00	5,904,000,000.00	5,904,000,000.00	4,363,683,289.13	(1,540,316,710.87)	2,921,536,687.19
Sub-total Statutory Revenue		3,554,000,000.00	2,350,000,000.00	5,904,000,000.00	5,904,000,000.00	4,363,683,289.13	(1,540,316,710.87)	2,921,536,687.19
Independent Revenue:								
Personal Taxes	2A	-	-	-	-	-	-	-
Other Taxes	2B	400,000.00	-	400,000.00	400,000.00	-	(400,000.00)	-
Licences - General	2C	7,520,000.00	500,000.00	8,020,000.00	8,020,000.00	15,971,553.00	7,951,553.00	9,632,900.00
Mining Rents	2D	-	-	-	-	-	-	-
Royalties	2E	-	-	-	-	-	-	-
Fees - General	2F	8,750,000.00	100,000.00	8,850,000.00	8,850,000.00	3,335,500.00	(5,514,500.00)	1,529,050.00
Fines - General	2G	-	-	-	-	-	-	-
Sales - General	2H	2,500,000.00	5,000,000.00	7,500,000.00	7,500,000.00	60,700.00	(7,439,300.00)	1,104,700.00
Earnings - General	2I	7,400,000.00	-	7,400,000.00	7,400,000.00	859,263.64	(6,540,736.36)	4,612,618.18
Rent on Government Buildings - General	2J	3,200,000.00	-	3,200,000.00	3,200,000.00	-	(3,200,000.00)	330,600.00
Rent on Land & Others - General	2K	49,224,000.00	-	49,224,000.00	49,224,000.00	39,300,800.00	(9,923,200.00)	6,728,500.00
Repayments - General	2L	-	-	-	-	-	-	5,314,000.00
Investment Income	2M	-	-	-	-	-	-	-
Interest Earned	2N	-	-	-	-	-	-	-
Re-Imbursement General	2O	-	-	-	-	-	-	-
Sub-total Independent Revenue		78,994,000.00	5,600,000.00	84,594,000.00	84,594,000.00	59,527,816.64	(25,066,183.36)	29,252,368.18
Capital Receipts								
Aids and Grants	3	-	-	-	-	-	-	-
Loans/Borrowings Receipt	4A	2,000,000,000.00	-	2,000,000,000.00	2,000,000,000.00	-	(2,000,000,000.00)	25,000,000.00
Other Capital Receipts	4B	55,000,000.00	-	55,000,000.00	55,000,000.00	102,079,944.36	47,079,944.36	-
Sub-total Capital Receipts		2,055,000,000.00	-	2,055,000,000.00	2,055,000,000.00	102,079,944.36	(1,952,920,055.64)	25,000,000.00
TOTAL REVENUE		5,687,994,000.00	2,355,600,000.00	8,043,594,000.00	8,043,594,000.00	4,525,291,050.13	(3,518,302,949.87)	2,975,789,055.37
EXPENDITURE								
Salaries and Allowances	5	742,624,520.00	135,000,000.00	877,624,520.00	1,952,424,520.00	1,756,895,131.73	195,529,388.27	509,847,917.24
Social Contributions	6	65,000,000.00	-	65,000,000.00	65,400,000.00	65,305,862.76	94,137.24	-
Social Benefits	7	-	-	-	-	-	-	-
Overhead Cost	8	688,920,000.00	290,000,000.00	978,920,000.00	1,222,120,000.00	929,193,255.46	292,926,744.54	478,239,457.46
Loans and Advances	9	-	-	-	-	-	-	-
Grants and Contributions	10	1,911,591,626.00	420,000,000.00	2,331,591,626.00	1,064,791,626.00	818,380,861.06	246,410,764.94	1,274,734,638.77
Subsidies	11	7,920,000.00	10,000,000.00	17,920,000.00	17,920,000.00	12,268,181.31	5,651,818.69	1,200,000.00
Public Debt Charges	12	125,488,233.00	70,000,000.00	195,488,233.00	488,233.00	-	488,233.00	65,494,766.56
Loss on Foreign Exchange	14	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		3,541,544,379.00	925,000,000.00	4,466,544,379.00	4,323,144,379.00	3,582,043,292.32	741,101,086.68	2,329,516,780.03
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		2,146,449,621.00	1,430,600,000.00	3,577,049,621.00	3,720,449,621.00	943,247,757.81	(4,259,404,036.55)	646,272,275.34
CAPITAL EXPENDITURE								
Purchase of Fixed Assets	15A	320,627,647.00	55,000,000.00	375,627,647.00	376,657,647.00	76,800,682.00	299,856,965.00	10,425,999.64
Construction/Provision of Fixed Assets	15B	900,000,000.00	1,020,000,000.00	1,920,000,000.00	1,918,970,000.00	63,890,630.00	1,855,079,370.00	53,776,716.40
Rehabilitation/Repairs of Fixed Assets	15C	260,000,000.00	615,000,000.00	875,000,000.00	875,000,000.00	16,280,568.18	858,719,431.82	30,999,145.31
Preservation of the Environment	15D	-	-	-	-	-	-	-
Acquisition of Non Tangible Assets	15E	59,200,000.00	25,000,000.00	84,200,000.00	84,200,000.00	1,500,000.00	82,700,000.00	300,000.00
TOTAL CAPITAL EXPENDITURE		1,539,827,647.00	1,715,000,000.00	3,254,827,647.00	3,254,827,647.00	158,471,880.18	3,096,355,766.82	95,501,861.35
TRANSFERS								
Transfers - Payments	13A	-	-	-	143,400,000.00	143,389,268.27	10,731.73	152,576,198.43
Transfers - Payments to Individuals	13B	-	-	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	143,400,000.00	143,389,268.27	10,731.73	152,576,198.43
SURPLUS/(DEFICIT)		606,621,974.00	(284,400,000.00)	322,221,974.00	322,221,974.00	641,386,609.36	(7,355,770,535.10)	398,194,215.56

**KALTUNGO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED
31ST DECEMBER, 2024**

ACTUAL 2023		NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
₦			₦	₦	₦	₦	₦	₦
81,262,378.43	OPENING BALANCE		479,456,593.99					
	REVENUE							
2,921,536,687.19	Statutory Revenue	1	4,363,683,289.13	5,904,000,000.00	5,904,000,000.00	2,350,000,000.00	3,554,000,000.00	(1,540,316,710.87)
2,921,536,687.19	Sub-total Statutory Revenue		4,363,683,289.13	5,904,000,000.00	5,904,000,000.00	2,350,000,000.00	3,554,000,000.00	(1,540,316,710.87)
	Independent Revenue:							
-	Personal Taxes	2A	-	-	-	-	-	-
-	Licences - General	2B	-	400,000.00	400,000.00	-	400,000.00	(400,000.00)
9,632,900.00	Mining Rents	2C	15,971,553.00	8,020,000.00	8,020,000.00	500,000.00	7,520,000.00	7,951,553.00
-	Fees - General	2D	-	-	-	-	-	-
-	Fines - General	2E	-	-	-	-	-	-
1,529,050.00	Sales - General	2F	3,335,500.00	8,850,000.00	8,850,000.00	100,000.00	8,750,000.00	(5,514,500.00)
-	Earnings - General	2G	-	-	-	-	-	-
1,104,700.00	Rent on Government Buildings - General	2H	60,700.00	7,500,000.00	7,500,000.00	5,000,000.00	2,500,000.00	(7,439,300.00)
4,612,618.18	Rent on Land & Others - General	2I	859,263.64	7,400,000.00	7,400,000.00	-	7,400,000.00	(6,540,736.36)
330,600.00	Repayments - General	2J	-	3,200,000.00	3,200,000.00	-	3,200,000.00	(3,200,000.00)
6,728,500.00	Investment Income	2K	39,300,800.00	49,224,000.00	49,224,000.00	-	49,224,000.00	(9,923,200.00)
5,314,000.00	Interest Earned	2L	-	-	-	-	-	-
-	Re-Imbursement General	2M	-	-	-	-	-	-
-	Rates	2N	-	-	-	-	-	-
-	Miscellaneous	2O	-	-	-	-	-	-
29,252,368.18	Sub-total Independent Revenue		59,527,816.64	84,594,000.00	84,594,000.00	5,600,000.00	78,994,000.00	(25,066,183.36)
3,032,051,433.80	TOTAL RECURRENT REVENUE		4,902,667,699.76	5,988,594,000.00	5,988,594,000.00	2,355,600,000.00	3,632,994,000.00	(1,565,382,894.23)
	EXPENDITURE							
509,847,917.24	Salaries and Allowances	5	1,756,895,131.73	1,952,424,520.00	877,624,520.00	135,000,000.00	742,624,520.00	195,529,388.27
-	Social Contributions	6	65,305,862.76	65,400,000.00	65,000,000.00	-	65,000,000.00	94,137.24
-	Social Benefits	7	-	-	-	-	-	-
478,239,457.46	Overhead Cost	8	929,193,255.46	1,222,120,000.00	978,920,000.00	290,000,000.00	688,920,000.00	292,926,744.54
-	Loans and Advances	9	-	-	-	-	-	-
1,274,734,638.77	Grants and Contributions	10	818,380,861.06	1,064,791,626.00	2,331,591,626.00	420,000,000.00	1,911,591,626.00	246,410,764.94
1,200,000.00	Subsidies	11	12,268,181.31	17,920,000.00	17,920,000.00	10,000,000.00	7,920,000.00	5,651,818.69
65,494,766.56	Public Debt Charges	12	-	488,233.00	195,488,233.00	70,000,000.00	125,488,233.00	488,233.00
-	Loss on Foreign Exchange	14	-	-	-	-	-	-
2,329,516,780.03	TOTAL OPERATING EXPENDITURE		3,582,043,292.32	4,323,144,379.00	4,466,544,379.00	925,000,000.00	3,541,544,379.00	741,101,086.68
702,534,653.77	OPERATING BALANCE		1,320,624,407.44	1,665,449,621.00	1,522,049,621.00	1,430,600,000.00	91,449,621.00	(2,306,483,980.91)
	TRANSFERS							
152,576,198.43	Transfers - Payments	13A	143,389,268.27	143,400,000.00	-	-	-	10,731.73
-	Transfers - Payments to Individuals	13B	-	-	-	-	-	-
70,501,861.35	Transfer to Capital Development Fund		56,391,935.82	-	-	-	-	-
	Transfer from Capital Development Fund		-	-	-	-	-	-
223,078,059.78	TRANSFERS TOTAL		199,781,204.09	143,400,000.00	-	-	-	10,731.73
479,456,593.99	CLOSING BALANCE		1,120,843,203.35					

**KALTUNGO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST
DECEMBER, 2024**

ACTUAL 2023		NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
₦			₦	₦	₦	₦	₦	₦
-	OPENING BALANCE		-					
	REVENUE							
	Capital Receipts							
70,501,861.35	Transfer from Consolidated Revenue Fund		56,391,935.82	-			-	-
-	Aids and Grants	3	-	-	-	-	-	-
25,000,000.00	Loans/Borrowings Receipt	4A	-	2,000,000,000.00	2,000,000,000.00	-	2,000,000,000.00	(2,000,000,000.00)
-	Other Capital Receipts	4B	102,079,944.36	55,000,000.00	55,000,000.00	-	55,000,000.00	47,079,944.36
95,501,861.35	Sub-total Capital Receipts		158,471,880.18	2,055,000,000.00	2,055,000,000.00	-	2,055,000,000.00	(1,952,920,055.64)
-	Transfer to Consolidated Revenue Fund		-	-			-	-
95,501,861.35	TOTAL CAPITAL REVENUE AVAILABLE		158,471,880.18	2,055,000,000.00	2,055,000,000.00	-	2,055,000,000.00	(1,952,920,055.64)
	CAPITAL EXPENDITURE							
10,425,999.64	Purchase of Fixed Assets	15A	76,800,682.00	376,657,647.00	375,627,647.00	55,000,000.00	320,627,647.00	299,856,965.00
53,776,716.40	Construction/Provision of Fixed Assets	15B	63,890,630.00	1,918,970,000.00	1,920,000,000.00	1,020,000,000.00	900,000,000.00	1,855,079,370.00
30,999,145.31	Rehabilitation/Repairs of Fixed Assets	15C	16,280,568.18	875,000,000.00	875,000,000.00	615,000,000.00	260,000,000.00	858,719,431.82
-	Preservation of the Environment	15D	-	-	-	-	-	-
300,000.00	Acquisition of Non Tangible Assets	15E	1,500,000.00	84,200,000.00	84,200,000.00	25,000,000.00	59,200,000.00	82,700,000.00
95,501,861.35	TOTAL CAPITAL EXPENDITURE		158,471,880.18	3,254,827,647.00	3,254,827,647.00	1,715,000,000.00	1,539,827,647.00	3,096,355,766.82
-	CLOSING BALANCE		-					

**KALTUNGO LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL REVENUE**

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)							
110101	Statutory Allocation	1,960,000,000.00	(900,000,000.00)	1,060,000,000.00	1,060,000,000.00	527,376,318.59	(532,623,681.41)	1,119,315,064.40
110102	Share of VAT	120,000,000.00	1,500,000,000.00	1,620,000,000.00	1,620,000,000.00	2,270,414,100.60	650,414,100.60	1,147,594,139.69
110103	Other FAAC	1,474,000,000.00	1,750,000,000.00	3,224,000,000.00	3,224,000,000.00	1,565,892,869.95	(1,658,107,130.06)	654,627,483.10
	STATUTORY REVENUE TOTAL	3,554,000,000.00	2,350,000,000.00	5,904,000,000.00	5,904,000,000.00	4,363,683,289.13	(1,540,316,710.87)	2,921,536,687.19
	INDEPENDENT REVENUE							
120101	Personal Taxes	-	-	-	-	-	-	-
120103	Other Taxes	400,000.00	-	400,000.00	400,000.00	-	(400,000.00)	-
120201	Licences - General	7,520,000.00	500,000.00	8,020,000.00	8,020,000.00	15,971,553.00	7,951,553.00	9,632,900.00
120202	Mining Rents	-	-	-	-	-	-	-
120203	Royalties	-	-	-	-	-	-	-
120204	Fees - General	8,750,000.00	100,000.00	8,850,000.00	8,850,000.00	3,335,500.00	(5,514,500.00)	1,529,050.00
120205	Fines - General	-	-	-	-	-	-	-
120206	Sales - General	2,500,000.00	5,000,000.00	7,500,000.00	7,500,000.00	60,700.00	(7,439,300.00)	1,104,700.00
120207	Earnings - General	7,400,000.00	-	7,400,000.00	7,400,000.00	859,263.64	(6,540,736.36)	4,612,618.18
120208	Rent on Government Buildings - General	3,200,000.00	-	3,200,000.00	3,200,000.00	-	(3,200,000.00)	330,600.00
120209	Rent on Land & Others - General	49,224,000.00	-	49,224,000.00	49,224,000.00	39,300,800.00	(9,923,200.00)	6,728,500.00
120210	Repayments - General	-	-	-	-	-	-	5,314,000.00
120211	Investment Income	-	-	-	-	-	-	-
120212	Interest Earned	-	-	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-	-	-
	INDEPENDENT REVENUE TOTAL	78,994,000.00	5,600,000.00	84,594,000.00	84,594,000.00	59,527,816.64	(25,066,183.36)	29,252,368.18
	CAPITAL RECEIPTS AND OTHER REVENUE SOURCES							
130101	Domestic Aids	-	-	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-	-	-
130201	Domestic Grants	-	-	-	-	-	-	-
130202	Foreign Grants	-	-	-	-	-	-	-
140201	Other Capital Receipts	55,000,000.00	-	55,000,000.00	55,000,000.00	102,079,944.36	47,079,944.36	-
140301	Domestic Loans/ Borrowings Receipt	2,000,000,000.00	-	2,000,000,000.00	2,000,000,000.00	-	(2,000,000,000.00)	25,000,000.00
140302	International Loans/ Borrowings Receipt	-	-	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	2,055,000,000.00	-	2,055,000,000.00	2,055,000,000.00	102,079,944.36	(1,952,920,055.64)	25,000,000.00
	TOTAL REVENUE	5,687,994,000.00	2,355,600,000.00	8,043,594,000.00	8,043,594,000.00	4,525,291,050.13	(3,518,302,949.87)	2,975,789,055.37

KALTUNGO LOCAL GOVERNMENT COUNCIL, GOMBE STATE SUMMARY OF TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
2	EXPENDITURES							
21	Personnel Cost							
21010101	Basic Salary	-	-	-	-	-	-	-
21010102	Overtime Payments	-	-	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	35,841,000.00	-	35,841,000.00	49,541,000.00	49,520,275.56	20,724.44	13,765,711.29
21010104	Consolidated Salaries	706,783,520.00	135,000,000.00	841,783,520.00	1,902,883,520.00	1,707,374,856.17	195,508,663.83	496,082,205.95
210201	Allowances	-	-	-	-	-	-	-
210202	Social Contributions	65,000,000.00	-	65,000,000.00	65,400,000.00	65,305,862.76	94,137.24	-
210301	Social Benefits	-	-	-	-	-	-	-
	Personnel Cost Total	807,624,520.00	135,000,000.00	942,624,520.00	2,017,824,520.00	1,822,200,994.49	195,623,525.51	509,847,917.24
22	Overhead Cost							
220201	Travels and Transport - General	17,000,000.00	32,000,000.00	49,000,000.00	211,700,000.00	190,349,506.83	21,350,493.17	70,203,836.38
220202	Utilities - General	2,000,000.00	-	2,000,000.00	2,000,000.00	-	2,000,000.00	-
220203	Materials and Supplies - General	84,200,000.00	85,000,000.00	169,200,000.00	222,400,000.00	167,455,589.08	54,944,410.92	20,099,716.59
220204	Maintenance Services - General	23,500,000.00	9,000,000.00	32,500,000.00	33,800,000.00	14,130,000.00	19,670,000.00	1,170,000.00
220205	Training - General	-	-	-	-	-	-	16,619,136.18
220206	Other Services - General	243,970,000.00	71,000,000.00	314,970,000.00	374,470,000.00	363,044,583.92	11,425,416.08	208,814,454.55
220207	Consulting and Professional Services	120,000,000.00	2,000,000.00	122,000,000.00	52,000,000.00	16,932,727.26	35,067,272.74	408,181.82
220208	Fuel and Lubricants	2,550,000.00	5,000,000.00	7,550,000.00	7,550,000.00	6,695,000.00	855,000.00	-
220209	Financial Charges	6,000,000.00	-	6,000,000.00	6,000,000.00	4,468,644.17	1,531,355.83	1,465,892.87
220210	Miscellaneous Expenses	189,700,000.00	86,000,000.00	275,700,000.00	312,200,000.00	166,117,204.20	146,082,795.80	159,458,239.07
	Overhead Cost Total	688,920,000.00	290,000,000.00	978,920,000.00	1,222,120,000.00	929,193,255.46	292,926,744.54	478,239,457.46
2203	Loans and Advances							
220301	Staff Loans and Advances - General	-	-	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-	-	-
2204	Grants and Contributions							
220401	Local Grants and Contributions	1,911,591,626.00	420,000,000.00	2,331,591,626.00	1,064,791,626.00	818,380,861.06	246,410,764.94	1,274,734,638.77
220402	Foreign Grants and Contributions	-	-	-	-	-	-	-
	Grants and Contributions Total	1,911,591,626.00	420,000,000.00	2,331,591,626.00	1,064,791,626.00	818,380,861.06	246,410,764.94	1,274,734,638.77
2205	Subsidies							
220501	Subsidy to Government Owned Companies & Parastatals	7,920,000.00	10,000,000.00	17,920,000.00	17,920,000.00	12,268,181.31	5,651,818.69	1,200,000.00
220502	Subsidy to Private Companies	-	-	-	-	-	-	-
	Subsidies Total	7,920,000.00	10,000,000.00	17,920,000.00	17,920,000.00	12,268,181.31	5,651,818.69	1,200,000.00
2206	Public Debt Charges							
2206	Loans Repayment	125,488,233.00	70,000,000.00	195,488,233.00	488,233.00	-	488,233.00	65,494,766.56
	Public Debt Charges Total	125,488,233.00	70,000,000.00	195,488,233.00	488,233.00	-	488,233.00	65,494,766.56
2207	Transfer to Fund Recurrent Expenditure-Payment							
2207	Transfers - Payment	-	-	-	143,400,000.00	143,389,268.27	10,731.73	152,576,198.43
	Transfers Payment - Total	-	-	-	143,400,000.00	143,389,268.27	10,731.73	152,576,198.43
2208	Transfers-Payments to Individuals							
2208	Transfers - Payment	-	-	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-	-	-
23	Capital Expenditure							
230101	Purchase of Fixed Assets	320,627,647.00	55,000,000.00	375,627,647.00	376,657,647.00	76,800,682.00	299,856,965.00	10,425,999.64
230201	Construction/Provision of Fixed Assets	900,000,000.00	1,020,000,000.00	1,920,000,000.00	1,918,970,000.00	63,890,630.00	1,855,079,370.00	53,776,716.40
230301	Rehabilitation/Repairs of Fixed Assets	260,000,000.00	615,000,000.00	875,000,000.00	875,000,000.00	16,280,568.18	858,719,431.82	30,999,145.31
230401	Preservation of the Environment	-	-	-	-	-	-	-
230501	Acquisition of Non Tangible Assets	59,200,000.00	25,000,000.00	84,200,000.00	84,200,000.00	1,500,000.00	82,700,000.00	300,000.00
	Capital Expenditure Total	1,539,827,647.00	1,715,000,000.00	3,254,827,647.00	3,254,827,647.00	158,471,880.18	3,096,355,766.82	95,501,861.35
	TOTAL EXPENDITURE	5,081,372,026.00	2,640,000,000.00	7,721,372,026.00	7,721,372,026.00	3,883,904,440.77	3,837,467,585.23	2,577,594,839.81

**KWAMI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2024

FINAL BUDGET 2024		NOTE ¹	2024 ₦	2023 ₦
	Operating Activities			
	Receipts			
7,228,944,924.00	Statutory Revenue	1	4,725,750,484.18	3,210,265,075.80
	Independent Revenue:			
-	Personal Taxes	2A	-	-
2,150,000.00	Other Taxes	2B	-	242,000.00
10,630,000.00	Licences - General	2C	6,206,664.63	3,267,500.00
-	Mining Rents	2D	-	-
-	Royalties	2E	-	-
19,200,000.00	Fees - General	2F	12,192,417.00	11,566,400.00
3,000,000.00	Fines - General	2G	-	-
2,000,000.00	Sales - General	2H	-	200,700.00
17,000,000.00	Earnings -General	2I	23,959,317.00	7,000,898.38
1,000,000.00	Rent on Government Buildings - General	2J	125,000.00	46,800.00
13,200,000.00	Rent on Land & Others - General	2K	630,600.00	507,700.00
500,000.00	Repayments - General	2L	-	316,700.00
2,000,000.00	Investment Income	2M	7,214.05	4,557.03
-	Interest Earned	2N	-	-
-	Re-Imbursement General	2O	-	-
70,680,000.00	Independent Revenue Sub-total		43,121,212.68	23,153,255.41
7,299,624,924.00	Total Receipts		4,768,871,696.86	3,233,418,331.21
	Payments			
(1,748,877,500.00)	Salaries and Allowances	5	(1,533,499,469.98)	(803,777,425.72)
-	Social Contributions	6	-	-
-	Social Benefits	7	-	-
(1,271,940,000.00)	Overhead Cost	8	(842,901,308.25)	(485,415,828.24)
-	Loans and Advances	9	-	-
(1,499,463,496.00)	Grants and Contributions	10	(1,170,470,831.54)	(1,336,959,220.91)
-	Subsidies	11	-	(440,000.00)
(124,450,000.00)	Transfers - Payments	13A	(124,441,695.80)	(164,969,181.00)
-	Transfers - Payments to Individuals	13B	-	-
-	Loss on Foreign Exchange	14	-	-
(4,644,730,996.00)	Total Payments		(3,671,313,305.57)	(2,791,561,655.87)
2,654,893,928.00	Net Cash flow from Operating Activities		1,097,558,391.29	441,856,675.35
	Investing Activities			
(535,800,000.00)	Purchase of Fixed Assets	15A	(63,160,454.54)	(2,574,363.64)
(2,977,992,991.00)	Construction/Provision of Fixed Assets	15B	(1,161,070,088.00)	(39,688,098.20)
(5,000,000.00)	Rehabilitation/Repairs of Fixed Assets	15C	-	(68,290,109.08)
-	Preservation of the Environment	15D	-	-
(57,200,000.00)	Acquisition of Non Tangible Assets	15E	(2,750,000.00)	-
(3,575,992,991.00)	Net Cash Flow from Investing Activities		(1,226,980,542.54)	(110,552,570.92)
	Financing Activities			
100,000,000.00	Proceeds from Aids and Grants	3	-	-
1,102,580,049.00	Proceeds from Loans/Borrowings	4A	-	-
150,000,000.00	Proceeds from Other Capital Receipts	4B	102,079,944.36	-
(185,000,000.00)	Repayment of Loans	12	(57,590,612.70)	(37,494,766.56)
1,167,580,049.00	Net Cash Flow from Financing Activities		44,489,331.66	(37,494,766.56)
246,480,986.00	Net Surplus/(Deficit) for the Year		(84,932,819.59)	293,809,337.87
-	Add: Opening Balance		934,977,321.97	641,167,984.10
246,480,986.00	Closing Cash Balance		850,044,502.38	934,977,321.97

**KWAMI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2024**

	NOTES	2024 ₦	2023 ₦
ASSETS			
Cash and Bank Balances	16	850,044,502	934,977,322
TOTAL ASSETS		850,044,502	934,977,322
LIABILITIES			
Accumulated Surplus/(Deficit)	25	850,044,502	934,977,322
TOTAL LIABILITIES		850,044,502	934,977,322

**KWAMI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST
DECEMBER, 2024**

	NOTES	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
REVENUE								
Statutory Revenue	1	4,360,944,924.00	2,868,000,000.00	7,228,944,924.00	7,228,944,924.00	4,725,750,484.18	(2,503,194,439.82)	3,210,265,075.80
Sub-total Statutory Revenue		4,360,944,924.00	2,868,000,000.00	7,228,944,924.00	7,228,944,924.00	4,725,750,484.18	(2,503,194,439.82)	3,210,265,075.80
Independent Revenue:								
Personal Taxes	2A	-	-	-	-	-	-	-
Other Taxes	2B	1,650,000.00	500,000.00	2,150,000.00	2,150,000.00	-	(2,150,000.00)	242,000.00
Licences - General	2C	10,630,000.00	-	10,630,000.00	10,630,000.00	6,206,664.63	(4,423,335.37)	3,267,500.00
Mining Rents	2D	-	-	-	-	-	-	-
Royalties	2E	-	-	-	-	-	-	-
Fees - General	2F	16,000,000.00	3,200,000.00	19,200,000.00	19,200,000.00	12,192,417.00	(7,007,583.00)	11,566,400.00
Fines - General	2G	3,000,000.00	-	3,000,000.00	3,000,000.00	-	(3,000,000.00)	-
Sales - General	2H	2,000,000.00	-	2,000,000.00	2,000,000.00	-	(2,000,000.00)	200,700.00
Earnings -General	2I	17,000,000.00	-	17,000,000.00	17,000,000.00	23,959,317.00	6,959,317.00	7,000,898.38
Rent on Government Buildings - General	2J	1,000,000.00	-	1,000,000.00	1,000,000.00	125,000.00	(875,000.00)	46,800.00
Rent on Land & Others - General	2K	2,200,000.00	11,000,000.00	13,200,000.00	13,200,000.00	630,600.00	(12,569,400.00)	507,700.00
Repayments - General	2L	500,000.00	-	500,000.00	500,000.00	-	(500,000.00)	316,700.00
Investment Income	2M	2,000,000.00	-	2,000,000.00	2,000,000.00	7,214.05	(1,992,785.95)	4,557.03
Interest Earned	2N	-	-	-	-	-	-	-
Re-Imbursement General	2O	-	-	-	-	-	-	-
Sub-total Independent Revenue		55,980,000.00	14,700,000.00	70,680,000.00	70,680,000.00	43,121,212.68	(27,558,787.32)	23,153,255.41
Capital Receipts								
Aids and Grants	3	100,000,000.00	-	100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
Loans/Borrowings Receipt	4A	1,102,580,049.00	-	1,102,580,049.00	1,102,580,049.00	-	(1,102,580,049.00)	-
Other Capital Receipts	4B	110,000,000.00	40,000,000.00	150,000,000.00	150,000,000.00	102,079,944.36	(47,920,055.64)	-
Sub-total Capital Receipts		1,312,580,049.00	40,000,000.00	1,352,580,049.00	1,352,580,049.00	102,079,944.36	(1,250,500,104.64)	-
TOTAL REVENUE		5,729,504,973.00	2,922,700,000.00	8,652,204,973.00	8,652,204,973.00	4,870,951,641.22	(3,781,253,331.78)	3,233,418,331.21
EXPENDITURE								
Salaries and Allowances	5	925,147,500.00	220,000,000.00	1,145,147,500.00	1,748,877,500.00	1,533,499,469.98	215,378,030.02	803,777,425.72
Social Contributions	6	-	-	-	-	-	-	-
Social Benefits	7	-	-	-	-	-	-	-
Overhead Cost	8	621,100,000.00	593,000,000.00	1,214,100,000.00	1,271,940,000.00	842,901,308.25	429,038,691.75	485,415,828.24
Loans and Advances	9	-	-	-	-	-	-	-
Grants and Contributions	10	1,770,483,496.00	365,000,000.00	2,135,483,496.00	1,499,463,496.00	1,170,470,831.54	328,992,664.46	1,336,959,220.91
Subsidies	11	-	-	-	-	-	-	440,000.00
Public Debt Charges	12	335,000,000.00	-	335,000,000.00	185,000,000.00	57,590,612.70	127,409,387.30	37,494,766.56
Loss on Foreign Exchange	14	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		3,651,730,996.00	1,178,000,000.00	4,829,730,996.00	4,705,280,996.00	3,604,462,222.47	1,100,818,773.53	2,664,087,241.43
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		2,077,773,977.00	1,744,700,000.00	3,822,473,977.00	3,946,923,977.00	1,266,489,418.75	(4,882,072,105.31)	569,331,089.78
CAPITAL EXPENDITURE								
Purchase of Fixed Assets	15A	392,000,000.00	140,000,000.00	532,000,000.00	535,800,000.00	63,160,454.54	472,639,545.46	2,574,363.64
Construction/Provision of Fixed Assets	15B	1,682,992,991.00	1,300,000,000.00	2,982,992,991.00	2,977,992,991.00	1,161,070,088.00	1,816,922,903.00	39,688,098.20
Rehabilitation/Repairs of Fixed Assets	15C	5,000,000.00	-	5,000,000.00	5,000,000.00	-	5,000,000.00	68,290,109.08
Preservation of the Environment	15D	-	-	-	-	-	-	-
Acquisition of Non Tangible Assets	15E	56,000,000.00	-	56,000,000.00	57,200,000.00	2,750,000.00	54,450,000.00	-
TOTAL CAPITAL EXPENDITURE		2,135,992,991.00	1,440,000,000.00	3,575,992,991.00	3,575,992,991.00	1,226,980,542.54	2,349,012,448.46	110,552,570.92
TRANSFERS								
Transfers - Payments	13A	-	-	-	124,450,000.00	124,441,695.80	8,304.20	164,969,181.00
Transfers - Payments to Individuals	13B	-	-	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	124,450,000.00	124,441,695.80	8,304.20	164,969,181.00
SURPLUS/(DEFICIT)		(58,219,014.00)	304,700,000.00	246,480,986.00	246,480,986.00	(84,932,819.59)	(7,231,092,857.96)	293,809,337.87

**KWAMI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR
ENDED AS AT 31ST DECEMBER, 2024**

ACTUAL 2023	NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
₦		₦	₦	₦	₦	₦	₦
641,167,984.10	OPENING BALANCE	934,977,321.97					
	REVENUE						
3,210,265,075.80	Statutory Revenue	1 4,725,750,484.18	7,228,944,924.00	7,228,944,924.00	2,868,000,000.00	4,360,944,924.00	(2,503,194,439.82)
3,210,265,075.80	Sub-total Statutory Revenue	4,725,750,484.18	7,228,944,924.00	7,228,944,924.00	2,868,000,000.00	4,360,944,924.00	(2,503,194,439.82)
	Independent Revenue:						
-	Personal Taxes	2A -	-	-	-	-	-
242,000.00	Licences - General	2B -	2,150,000.00	2,150,000.00	500,000.00	1,650,000.00	(2,150,000.00)
3,267,500.00	Mining Rents	2C 6,206,664.63	10,630,000.00	10,630,000.00	-	10,630,000.00	(4,423,335.37)
-	Fees - General	2D -	-	-	-	-	-
-	Fines - General	2E -	-	-	-	-	-
11,566,400.00	Sales - General	2F 12,192,417.00	19,200,000.00	19,200,000.00	3,200,000.00	16,000,000.00	(7,007,583.00)
-	Earnings -General	2G -	3,000,000.00	3,000,000.00	-	3,000,000.00	(3,000,000.00)
200,700.00	Rent on Government Buildings - General	2H -	2,000,000.00	2,000,000.00	-	2,000,000.00	(2,000,000.00)
7,000,898.38	Rent on Land & Others - General	2I 23,959,317.00	17,000,000.00	17,000,000.00	-	17,000,000.00	6,959,317.00
46,800.00	Repayments - General	2J 125,000.00	1,000,000.00	1,000,000.00	-	1,000,000.00	(875,000.00)
507,700.00	Investment Income	2K 630,600.00	13,200,000.00	13,200,000.00	11,000,000.00	2,200,000.00	(12,569,400.00)
316,700.00	Interest Earned	2L -	500,000.00	500,000.00	-	500,000.00	(500,000.00)
4,557.03	Re-Imbursement General	2M 7,214.05	2,000,000.00	2,000,000.00	-	2,000,000.00	(1,992,785.95)
-	Rates	2N -	-	-	-	-	-
-	Miscellaneous	2O -	-	-	-	-	-
23,153,255.41	Sub-total Independent Revenue	43,121,212.68	70,680,000.00	70,680,000.00	14,700,000.00	55,980,000.00	(27,558,787.32)
3,874,586,315.32	TOTAL RECURRENT REVENUE	5,703,849,018.83	7,299,624,924.00	7,299,624,924.00	2,882,700,000.00	4,416,924,924.00	(2,530,753,227.14)
	EXPENDITURE						
803,777,425.72	Salaries and Allowances	5 1,533,499,469.98	1,748,877,500.00	1,145,147,500.00	220,000,000.00	925,147,500.00	215,378,030.02
-	Social Contributions	6 -	-	-	-	-	-
-	Social Benefits	7 -	-	-	-	-	-
485,415,828.24	Overhead Cost	8 842,901,308.25	1,271,940,000.00	1,214,100,000.00	593,000,000.00	621,100,000.00	429,038,691.75
-	Loans and Advances	9 -	-	-	-	-	-
1,336,959,220.91	Grants and Contributions	10 1,170,470,831.54	1,499,463,496.00	2,135,483,496.00	365,000,000.00	1,770,483,496.00	328,992,664.46
440,000.00	Subsidies	11 -	-	-	-	-	-
37,494,766.56	Public Debt Charges	12 57,590,612.70	185,000,000.00	335,000,000.00	-	335,000,000.00	127,409,387.30
-	Loss on Foreign Exchange	14 -	-	-	-	-	-
2,664,087,241.43	TOTAL OPERATING EXPENDITURE	3,604,462,222.47	4,705,280,996.00	4,829,730,996.00	1,178,000,000.00	3,651,730,996.00	1,100,818,773.53
1,210,499,073.89	OPERATING BALANCE	2,099,386,796.36	2,594,343,928.00	2,469,893,928.00	1,704,700,000.00	765,193,928.00	(3,631,572,000.67)
	TRANSFERS						
164,969,181.00	Transfers - Payments	13A 124,441,695.80	124,450,000.00	-	-	-	8,304.20
-	Transfers - Payments to Individuals	13B -	-	-	-	-	-
110,552,570.92	Transfer to Capital Development Fund	1,124,900,598.18	-	-	-	-	-
-	Transfer from Capital Development Fund	-	-	-	-	-	-
275,521,751.92	TRANSFERS TOTAL	1,249,342,293.98	124,450,000.00	-	-	-	8,304.20
934,977,321.97	CLOSING BALANCE	850,044,502.38					

**KWAMI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR
ENDED AS AT 31ST DECEMBER, 2024**

ACTUAL 2023		NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
₦			₦	₦	₦	₦	₦	₦
-	OPENING BALANCE		-					
	REVENUE							
	Capital Receipts							
110,552,570.92	Transfer from Consolidated Revenue Fund		1,124,900,598.18	-			-	-
-	Aids and Grants	3	-	100,000,000.00	100,000,000.00	-	100,000,000.00	(100,000,000.00)
-	Loans/Borrowings Receipt	4A	-	1,102,580,049.00	1,102,580,049.00	-	1,102,580,049.00	(1,102,580,049.00)
-	Other Capital Receipts	4B	102,079,944.36	150,000,000.00	150,000,000.00	40,000,000.00	110,000,000.00	(47,920,055.64)
<u>110,552,570.92</u>	Sub-total Capital Receipts		<u>1,226,980,542.54</u>	<u>1,352,580,049.00</u>	<u>1,352,580,049.00</u>	<u>40,000,000.00</u>	<u>1,312,580,049.00</u>	<u>(1,250,500,104.64)</u>
-	Transfer to Consolidated Revenue Fund		-	-			-	-
<u>110,552,570.92</u>	TOTAL CAPITAL REVENUE AVAILABLE		<u>1,226,980,542.54</u>	<u>1,352,580,049.00</u>	<u>1,352,580,049.00</u>	<u>40,000,000.00</u>	<u>1,312,580,049.00</u>	<u>(1,250,500,104.64)</u>
	CAPITAL EXPENDITURE							
2,574,363.64	Purchase of Fixed Assets	15A	63,160,454.54	535,800,000.00	532,000,000.00	140,000,000.00	392,000,000.00	472,639,545.46
39,688,098.20	Construction/Provision of Fixed Assets	15B	1,161,070,088.00	2,977,992,991.00	2,982,992,991.00	1,300,000,000.00	1,682,992,991.00	1,816,922,903.00
68,290,109.08	Rehabilitation/Repairs of Fixed Assets	15C	-	5,000,000.00	5,000,000.00	-	5,000,000.00	5,000,000.00
-	Preservation of the Environment	15D	-	-	-	-	-	-
-	Acquisition of Non Tangible Assets	15E	2,750,000.00	57,200,000.00	56,000,000.00	-	56,000,000.00	54,450,000.00
<u>110,552,570.92</u>	TOTAL CAPITAL EXPENDITURE		<u>1,226,980,542.54</u>	<u>3,575,992,991.00</u>	<u>3,575,992,991.00</u>	<u>1,440,000,000.00</u>	<u>2,135,992,991.00</u>	<u>2,349,012,448.46</u>
-	CLOSING BALANCE		-					

**KWAMI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL REVENUE**

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)							
110101	Statutory Allocation	2,400,000,000.00	(1,500,000,000.00)	900,000,000.00	900,000,000.00	565,708,245.18	(334,291,754.82)	1,200,671,586.06
110102	Share of VAT	1,100,000,000.00	1,800,000,000.00	2,900,000,000.00	2,900,000,000.00	2,479,016,649.79	(420,983,350.21)	1,255,305,352.92
110103	Other FAAC	860,944,924.00	2,568,000,000.00	3,428,944,924.00	3,428,944,924.00	1,681,025,589.21	(1,747,919,334.79)	754,288,136.83
	STATUTORY REVENUE TOTAL	4,360,944,924.00	2,868,000,000.00	7,228,944,924.00	7,228,944,924.00	4,725,750,484.18	(2,503,194,439.82)	3,210,265,075.80
	INDEPENDENT REVENUE							
120101	Personal Taxes	-	-	-	-	-	-	-
120103	Other Taxes	1,650,000.00	500,000.00	2,150,000.00	2,150,000.00	-	(2,150,000.00)	242,000.00
120201	Licences - General	10,630,000.00	-	10,630,000.00	10,630,000.00	6,206,664.63	(4,423,335.37)	3,267,500.00
120202	Mining Rents	-	-	-	-	-	-	-
120203	Royalties	-	-	-	-	-	-	-
120204	Fees - General	16,000,000.00	3,200,000.00	19,200,000.00	19,200,000.00	12,192,417.00	(7,007,583.00)	11,566,400.00
120205	Fines - General	3,000,000.00	-	3,000,000.00	3,000,000.00	-	(3,000,000.00)	-
120206	Sales - General	2,000,000.00	-	2,000,000.00	2,000,000.00	-	(2,000,000.00)	200,700.00
120207	Earnings -General	17,000,000.00	-	17,000,000.00	17,000,000.00	23,959,317.00	6,959,317.00	7,000,898.38
120208	Rent on Government Buildings - General	1,000,000.00	-	1,000,000.00	1,000,000.00	125,000.00	(875,000.00)	46,800.00
120209	Rent on Land & Others - General	2,200,000.00	11,000,000.00	13,200,000.00	13,200,000.00	630,600.00	(12,569,400.00)	507,700.00
120210	Repayments - General	500,000.00	-	500,000.00	500,000.00	-	(500,000.00)	316,700.00
120211	Investment Income	2,000,000.00	-	2,000,000.00	2,000,000.00	7,214.05	(1,992,785.95)	4,557.03
120212	Interest Earned	-	-	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-	-	-
	INDEPENDENT REVENUE TOTAL	55,980,000.00	14,700,000.00	70,680,000.00	70,680,000.00	43,121,212.68	(27,558,787.32)	23,153,255.41
	CAPITAL RECEIPTS AND OTHER REVENUE SOURCES							
130101	Domestic Aids	-	-	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-	-	-
130201	Domestic Grants	-	-	-	-	-	-	-
130202	Foreign Grants	100,000,000.00	-	100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
140201	Other Capital Receipts	110,000,000.00	40,000,000.00	150,000,000.00	150,000,000.00	102,079,944.36	(47,920,055.64)	-
140301	Domestic Loans/ Borrowings Receipt	1,102,580,049.00	-	1,102,580,049.00	1,102,580,049.00	-	(1,102,580,049.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	1,312,580,049.00	40,000,000.00	1,352,580,049.00	1,352,580,049.00	102,079,944.36	(1,250,500,104.64)	-
	TOTAL REVENUE	5,729,504,973.00	2,922,700,000.00	8,652,204,973.00	8,652,204,973.00	4,870,951,641.22	(3,781,253,331.78)	3,233,418,331.21

**KWAMI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL EXPENDITURE**

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		N	N	N	N	N	N	N
2	EXPENDITURES							
21	Personnel Cost							
21010101	Basic Salary	-	-	-	-	-	-	-
21010102	Overtime Payments	-	-	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	57,900,000.00	-	57,900,000.00	68,730,000.00	68,722,727.27	7,272.73	44,224,711.49
21010104	Consolidated Salaries	792,747,500.00	220,000,000.00	1,012,747,500.00	1,581,257,500.00	1,399,799,742.71	181,457,757.29	758,767,714.23
210201	Allowances	74,500,000.00	-	74,500,000.00	98,890,000.00	64,977,000.00	33,913,000.00	785,000.00
210202	Social Contributions	-	-	-	-	-	-	-
210301	Social Benefits	-	-	-	-	-	-	-
	Personnel Cost Total	925,147,500.00	220,000,000.00	1,145,147,500.00	1,748,877,500.00	1,533,499,469.98	215,378,030.02	803,777,425.72
2202	Overhead Cost							
220201	Travels and Transport - General	37,000,000.00	90,000,000.00	127,000,000.00	331,460,000.00	318,516,347.86	12,943,652.14	20,158,909.10
220202	Utilities - General	3,000,000.00	5,000,000.00	8,000,000.00	9,170,000.00	3,421,993.88	5,748,006.12	280,000.00
220203	Materials and Supplies - General	54,000,000.00	78,000,000.00	132,000,000.00	134,830,000.00	97,774,363.62	37,055,636.38	24,444,804.54
220204	Maintenance Services - General	53,000,000.00	60,000,000.00	113,000,000.00	126,710,000.00	67,316,478.04	59,393,521.96	12,425,650.00
220205	Training - General	2,000,000.00	-	2,000,000.00	8,260,000.00	7,257,259.72	1,002,740.28	21,052,727.19
220206	Other Services - General	231,500,000.00	210,000,000.00	441,500,000.00	380,760,000.00	215,798,727.17	164,961,272.83	197,921,455.10
220207	Consulting and Professional Services	41,500,000.00	-	41,500,000.00	11,500,000.00	420,000.00	11,080,000.00	686,000.00
220208	Fuel and Lubricants	6,000,000.00	-	6,000,000.00	6,000,000.00	208,000.00	5,792,000.00	5,183,800.00
220209	Financial Charges	7,000,000.00	-	7,000,000.00	7,730,000.00	3,831,519.86	3,898,480.14	992,416.21
220210	Miscellaneous Expenses	186,100,000.00	150,000,000.00	336,100,000.00	255,520,000.00	128,356,618.10	127,163,381.90	202,270,066.10
	Overhead Cost Total	621,100,000.00	593,000,000.00	1,214,100,000.00	1,271,940,000.00	842,901,308.25	429,038,691.75	485,415,828.24
2203	Loans and Advances							
220301	Staff Loans and Advances - General	-	-	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-	-	-
2204	Grants and Contributions							
220401	Local Grants and Contributions	1,770,483,496.00	365,000,000.00	2,135,483,496.00	1,499,463,496.00	1,170,470,831.54	328,992,664.46	1,336,959,220.91
220402	Foreign Grants and Contributions	-	-	-	-	-	-	-
	Grants and Contributions Total	1,770,483,496.00	365,000,000.00	2,135,483,496.00	1,499,463,496.00	1,170,470,831.54	328,992,664.46	1,336,959,220.91
2205	Subsidies							
220501	Subsidy to Government Owned Companies & Parastatals	-	-	-	-	-	-	440,000.00
220502	Subsidy to Private Companies	-	-	-	-	-	-	-
	Subsidies Total	-	-	-	-	-	-	440,000.00
2206	Public Debt Charges							
2206	Loans Repayment	335,000,000.00	-	335,000,000.00	185,000,000.00	57,590,612.70	127,409,387.30	37,494,766.56
	Public Debt Charges Total	335,000,000.00	-	335,000,000.00	185,000,000.00	57,590,612.70	127,409,387.30	37,494,766.56
2207	Transfer to Fund Recurrent Expenditure- Payment							
2207	Transfers - Payment	-	-	-	124,450,000.00	124,441,695.80	8,304.20	164,969,181.00
	Transfers Payment - Total	-	-	-	124,450,000.00	124,441,695.80	8,304.20	164,969,181.00
2208	Transfers-Payments to Individuals							
2208	Transfers - Payment	-	-	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-	-	-
23	Capital Expenditure							
230101	Purchase of Fixed Assets	392,000,000.00	140,000,000.00	532,000,000.00	535,800,000.00	63,160,454.54	472,639,545.46	2,574,363.64
230201	Construction/Provision of Fixed Assets	1,682,992,991.00	1,300,000,000.00	2,982,992,991.00	2,977,992,991.00	1,161,070,088.00	1,816,922,903.00	39,688,098.20
230301	Rehabilitation/Repairs of Fixed Assets	5,000,000.00	-	5,000,000.00	5,000,000.00	-	5,000,000.00	68,290,109.08
230401	Preservation of the Environment	-	-	-	-	-	-	-
230501	Acquisition of Non Tangible Assets	56,000,000.00	-	56,000,000.00	57,200,000.00	2,750,000.00	54,450,000.00	-
	Capital Expenditure Total	2,135,992,991.00	1,440,000,000.00	3,575,992,991.00	3,575,992,991.00	1,226,980,542.54	2,349,012,448.46	110,552,570.92
	TOTAL EXPENDITURE	5,787,723,987.00	2,618,000,000.00	8,405,723,987.00	8,405,723,987.00	4,955,884,460.81	3,449,839,526.19	2,939,608,993.35

**NAFADA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st,
2024**

FINAL BUDGET 2024	NOTE	2024 ₦	2023 ₦
Operating Activities			
Receipts			
4,831,000,000.00	1	4,264,162,214.56	2,881,961,734.55
Independent Revenue:			
-	2A	-	-
100,000.00	2B	-	-
4,470,000.00	2C	7,700.00	25,350.00
-	2D	-	-
-	2E	-	-
3,350,000.00	2F	4,239,700.00	983,000.00
-	2G	-	-
5,250,000.00	2H	-	-
6,988,000.00	2I	6,974,310.00	2,712,150.00
1,900,000.00	2J	1,337,600.00	537,800.00
3,192,000.00	2K	405,600.00	414,900.00
-	2L	-	700,257.05
-	2M	-	-
-	2N	-	-
-	2O	-	-
25,250,000.00		12,964,910.00	5,373,457.05
4,856,250,000.00		4,277,127,124.56	2,887,335,191.60
Payments			
(985,080,000.00)	5	(888,301,368.35)	(562,615,720.64)
(9,000,000.00)	6	(9,000,000.00)	-
(355,570,000.00)	7	(345,176,600.62)	-
(1,292,360,000.00)	8	(862,763,804.86)	(419,931,148.81)
(70,000.00)	9	(70,000.00)	-
(1,242,690,000.00)	10	(864,437,329.38)	(897,624,599.44)
(18,000,000.00)	11	(11,155,702.39)	-
(113,450,000.00)	13A	(113,449,503.13)	(149,172,728.30)
-	13B	-	-
-	14	-	-
(4,016,220,000.00)		(3,094,354,308.73)	(2,029,344,197.19)
840,030,000.00		1,182,772,815.83	857,990,994.41
Investing Activities			
(367,950,000.00)	15A	(120,154,400.00)	(12,872,036.36)
(2,872,480,000.00)	15B	(794,305,997.65)	(888,748,071.65)
(113,630,000.00)	15C	(23,023,680.00)	(50,621,452.11)
(42,440,000.00)	15D	(1,440,000.00)	-
(131,500,000.00)	15E	(500,000.00)	(150,000.00)
(3,528,000,000.00)		(939,424,077.65)	(952,391,560.12)
Financing Activities			
40,000,000.00	3	-	-
1,604,963,031.77	4A	-	-
100,000,000.00	4B	102,198,309.96	-
(15,330,000.00)	12	(9,524,034.66)	(37,494,766.56)
1,729,633,031.77		92,674,275.30	(37,494,766.56)
(958,336,968.23)		336,023,013.48	(131,895,332.27)
-		1,044,620,839.89	1,176,516,172.16
(958,336,968.23)		1,380,643,853.37	1,044,620,839.89

NAFADA LOCAL GOVERNMENT COUNCIL,

GOMBE STATE
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER,
2024

	NOTES	2024	2023
		₦	₦
ASSETS			
Cash and Bank Balances	16	1,380,643,853	1,044,620,840
TOTAL ASSETS		1,380,643,853	1,044,620,840
LIABILITIES			
Accumulated Surplus/(Deficit)	25	1,380,643,853	1,044,620,840
TOTAL LIABILITIES		1,380,643,853	1,044,620,840

**NAFADA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST
DECEMBER, 2024**

	NOTES	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
REVENUE								
Statutory Revenue	1	3,031,000,000.00	1,800,000,000.00	4,831,000,000.00	4,831,000,000.00	4,264,162,214.56	(566,837,785.44)	2,881,961,734.55
Sub-total Statutory Revenue		3,031,000,000.00	1,800,000,000.00	4,831,000,000.00	4,831,000,000.00	4,264,162,214.56	(566,837,785.44)	2,881,961,734.55
Independent Revenue:								
Personal Taxes	2A	-	-	-	-	-	-	-
Other Taxes	2B	100,000.00	-	100,000.00	100,000.00	-	(100,000.00)	-
Licences - General	2C	4,470,000.00	-	4,470,000.00	4,470,000.00	7,700.00	(4,462,300.00)	25,350.00
Mining Rents	2D	-	-	-	-	-	-	-
Royalties	2E	-	-	-	-	-	-	-
Fees - General	2F	3,300,000.00	50,000.00	3,350,000.00	3,350,000.00	4,239,700.00	889,700.00	983,000.00
Fines - General	2G	-	-	-	-	-	-	-
Sales - General	2H	250,000.00	5,000,000.00	5,250,000.00	5,250,000.00	-	(5,250,000.00)	-
Earnings -General	2I	6,688,000.00	300,000.00	6,988,000.00	6,988,000.00	6,974,310.00	(13,690.00)	2,712,150.00
Rent on Government Buildings - General	2J	1,900,000.00	-	1,900,000.00	1,900,000.00	1,337,600.00	(562,400.00)	537,800.00
Rent on Land & Others - General	2K	2,292,000.00	900,000.00	3,192,000.00	3,192,000.00	405,600.00	(2,786,400.00)	414,900.00
Repayments - General	2L	-	-	-	-	-	-	700,257.05
Investment Income	2M	-	-	-	-	-	-	-
Interest Earned	2N	-	-	-	-	-	-	-
Re-Imbursement General	2O	-	-	-	-	-	-	-
Sub-total Independent Revenue		19,000,000.00	6,250,000.00	25,250,000.00	25,250,000.00	12,964,910.00	(12,285,090.00)	5,373,457.05
Capital Receipts								
Aids and Grants	3	40,000,000.00	-	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
Loans/Borrowings Receipt	4A	1,604,963,031.77	-	1,604,963,031.77	1,604,963,031.77	-	(1,604,963,031.77)	-
Other Capital Receipts	4B	100,000,000.00	-	100,000,000.00	100,000,000.00	102,198,309.96	2,198,309.96	-
Sub-total Capital Receipts		1,744,963,031.77	-	1,744,963,031.77	1,744,963,031.77	102,198,309.96	(1,642,764,721.81)	-
TOTAL REVENUE		4,794,963,031.77	1,806,250,000.00	6,601,213,031.77	6,601,213,031.77	4,379,325,434.52	(2,221,887,597.25)	2,887,335,191.60
EXPENDITURE								
Salaries and Allowances	5	679,000,000.00	110,000,000.00	789,000,000.00	985,080,000.00	888,301,368.35	96,778,631.65	562,615,720.64
Social Contributions	6	-	-	-	9,000,000.00	9,000,000.00	-	-
Social Benefits	7	40,000,000.00	-	40,000,000.00	355,570,000.00	345,176,600.62	10,393,399.38	-
Overhead Cost	8	713,750,000.00	345,000,000.00	1,058,750,000.00	1,292,360,000.00	862,763,804.86	429,596,195.14	419,931,148.81
Loans and Advances	9	-	-	-	70,000.00	70,000.00	-	-
Grants and Contributions	10	1,252,000,000.00	356,000,000.00	1,608,000,000.00	1,242,690,000.00	864,437,329.38	378,252,670.62	897,624,599.44
Subsidies	11	10,000,000.00	5,000,000.00	15,000,000.00	18,000,000.00	11,155,702.39	6,844,297.61	-
Public Debt Charges	12	520,800,000.00	-	520,800,000.00	15,330,000.00	9,524,034.66	5,805,965.34	37,494,766.56
Loss on Foreign Exchange	14	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		3,215,550,000.00	816,000,000.00	4,031,550,000.00	3,918,100,000.00	2,990,428,840.26	927,671,159.74	1,917,666,235.45
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		1,579,413,031.77	990,250,000.00	2,569,663,031.77	2,683,113,031.77	1,388,896,594.26	(3,149,558,756.99)	969,668,956.15
CAPITAL EXPENDITURE								
Purchase of Fixed Assets	15A	274,000,000.00	45,000,000.00	319,000,000.00	367,950,000.00	120,154,400.00	247,795,600.00	12,872,036.36
Construction/Provision of Fixed Assets	15B	2,089,000,000.00	845,000,000.00	2,934,000,000.00	2,872,480,000.00	794,305,997.65	2,078,174,002.35	888,748,071.65
Rehabilitation/Repairs of Fixed Assets	15C	103,000,000.00	-	103,000,000.00	113,630,000.00	23,023,680.00	90,606,320.00	50,621,452.11
Preservation of the Environment	15D	41,000,000.00	-	41,000,000.00	42,440,000.00	1,440,000.00	41,000,000.00	-
Acquisition of Non Tangible Assets	15E	109,000,000.00	22,000,000.00	131,000,000.00	131,500,000.00	500,000.00	131,000,000.00	150,000.00
TOTAL CAPITAL EXPENDITURE		2,616,000,000.00	912,000,000.00	3,528,000,000.00	3,528,000,000.00	939,424,077.65	2,588,575,922.35	952,391,560.12
TRANSFERS								
Transfers - Payments	13A	-	-	-	113,450,000.00	113,449,503.13	496.87	149,172,728.30
Transfers - Payments to Individuals	13B	-	-	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	113,450,000.00	113,449,503.13	496.87	149,172,728.30
SURPLUS/(DEFICIT)		(1,036,586,968.23)	78,250,000.00	(958,336,968.23)	(958,336,968.23)	336,023,013.48	(5,738,135,176.21)	(131,895,332.27)

**NAFADA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

**STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR
ENDED AS AT 31ST DECEMBER, 2024**

ACTUAL 2023		NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
₦			₦	₦	₦	₦	₦	₦
1,176,516,172.16	OPENING BALANCE		1,044,620,839.89					
	REVENUE							
2,881,961,734.55	Statutory Revenue	1	4,264,162,214.56	4,831,000,000.00	4,831,000,000.00	1,800,000,000.00	3,031,000,000.00	(566,837,785.44)
2,881,961,734.55	Sub-total Statutory Revenue		4,264,162,214.56	4,831,000,000.00	4,831,000,000.00	1,800,000,000.00	3,031,000,000.00	(566,837,785.44)
	Independent Revenue:							
	- Personal Taxes	2A	-	-	-	-	-	-
	- Licences - General	2B	-	100,000.00	100,000.00	-	100,000.00	(100,000.00)
25,350.00	Mining Rents	2C	7,700.00	4,470,000.00	4,470,000.00	-	4,470,000.00	(4,462,300.00)
	- Fees - General	2D	-	-	-	-	-	-
	- Fines - General	2E	-	-	-	-	-	-
983,000.00	Sales - General	2F	4,239,700.00	3,350,000.00	3,350,000.00	50,000.00	3,300,000.00	889,700.00
	- Earnings -General	2G	-	-	-	-	-	-
	- Rent on Government Buildings - General	2H	-	5,250,000.00	5,250,000.00	5,000,000.00	250,000.00	(5,250,000.00)
2,712,150.00	Rent on Land & Others - General	2I	6,974,310.00	6,988,000.00	6,988,000.00	300,000.00	6,688,000.00	(13,690.00)
537,800.00	Repayments - General	2J	1,337,600.00	1,900,000.00	1,900,000.00	-	1,900,000.00	(562,400.00)
414,900.00	Investment Income	2K	405,600.00	3,192,000.00	3,192,000.00	900,000.00	2,292,000.00	(2,786,400.00)
700,257.05	Interest Earned	2L	-	-	-	-	-	-
	- Re-Imbursement General	2M	-	-	-	-	-	-
	- Rates	2N	-	-	-	-	-	-
	- Miscellaneous	2O	-	-	-	-	-	-
5,373,457.05	Sub-total Independent Revenue		12,964,910.00	25,250,000.00	25,250,000.00	6,250,000.00	19,000,000.00	(12,285,090.00)
4,063,851,363.77	TOTAL RECURRENT REVENUE		5,321,747,964.45	4,856,250,000.00	4,856,250,000.00	1,806,250,000.00	3,050,000,000.00	(579,122,875.44)
	EXPENDITURE							
562,615,720.64	Salaries and Allowances	5	888,301,368.35	985,080,000.00	789,000,000.00	110,000,000.00	679,000,000.00	96,778,631.65
	- Social Contributions	6	9,000,000.00	9,000,000.00	-	-	-	-
	- Social Benefits	7	345,176,600.62	355,570,000.00	40,000,000.00	-	40,000,000.00	10,393,399.38
419,931,148.81	Overhead Cost	8	862,763,804.86	1,292,360,000.00	1,058,750,000.00	345,000,000.00	713,750,000.00	429,596,195.14
	- Loans and Advances	9	70,000.00	70,000.00	-	-	-	-
897,624,599.44	Grants and Contributions	10	864,437,329.38	1,242,690,000.00	1,608,000,000.00	356,000,000.00	1,252,000,000.00	378,252,670.62
	- Subsidies	11	11,155,702.39	18,000,000.00	15,000,000.00	5,000,000.00	10,000,000.00	6,844,297.61
37,494,766.56	Public Debt Charges	12	9,524,034.66	15,330,000.00	520,800,000.00	-	520,800,000.00	5,805,965.34
	- Loss on Foreign Exchange	14	-	-	-	-	-	-
1,917,666,235.45	TOTAL OPERATING EXPENDITURE		2,990,428,840.26	3,918,100,000.00	4,031,550,000.00	816,000,000.00	3,215,550,000.00	927,671,159.74
2,146,185,128.32	OPERATING BALANCE		2,331,319,124.19	938,150,000.00	824,700,000.00	990,250,000.00	(165,550,000.00)	(1,506,794,035.18)
	TRANSFERS							
149,172,728.30	Transfers - Payments	13A	113,449,503.13	113,450,000.00	-	-	-	496.87
	- Transfers - Payments to Individuals	13B	-	-	-	-	-	-
952,391,560.12	Transfer to Capital Development Fund		837,225,767.69	-	-	-	-	-
	Transfer from Capital Development Fund		-	-	-	-	-	-
1,101,564,288.42	TRANSFERS TOTAL		950,675,270.82	113,450,000.00	-	-	-	496.87
1,044,620,839.89	CLOSING BALANCE		1,380,643,853.37					

**NAFADA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR
ENDED AS AT 31ST DECEMBER, 2024**

ACTUAL 2023	NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
₦		₦	₦	₦	₦	₦	₦
-	OPENING BALANCE	-					
	REVENUE						
	Capital Receipts						
952,391,560.12	Transfer from Consolidated Revenue Fund	837,225,767.69	-			-	-
	- Aids and Grants	3	-	40,000,000.00	40,000,000.00	-	40,000,000.00 (40,000,000.00)
	- Loans/Borrowings Receipt	4A	-	1,604,963,031.77	1,604,963,031.77	-	1,604,963,031.77 (1,604,963,031.77)
	- Other Capital Receipts	4B	102,198,309.96	100,000,000.00	100,000,000.00	-	100,000,000.00 2,198,309.96
952,391,560.12	Sub-total Capital Receipts	939,424,077.65	1,744,963,031.77	1,744,963,031.77		1,744,963,031.77	(1,642,764,721.81)
	- Transfer to Consolidated Revenue Fund	-	-			-	-
952,391,560.12	TOTAL CAPITAL REVENUE AVAILABLE	939,424,077.65	1,744,963,031.77	1,744,963,031.77		1,744,963,031.77	(1,642,764,721.81)
	CAPITAL EXPENDITURE						
12,872,036.36	Purchase of Fixed Assets	15A	120,154,400.00	367,950,000.00	319,000,000.00	45,000,000.00	274,000,000.00 247,795,600.00
888,748,071.65	Construction/Provision of Fixed Assets	15B	794,305,997.65	2,872,480,000.00	2,934,000,000.00	845,000,000.00	2,089,000,000.00 2,078,174,002.35
50,621,452.11	Rehabilitation/Repairs of Fixed Assets	15C	23,023,680.00	113,630,000.00	103,000,000.00	-	103,000,000.00 90,606,320.00
	- Preservation of the Environment	15D	1,440,000.00	42,440,000.00	41,000,000.00	-	41,000,000.00 41,000,000.00
150,000.00	Acquisition of Non Tangible Assets	15E	500,000.00	131,500,000.00	131,000,000.00	22,000,000.00	109,000,000.00 131,000,000.00
952,391,560.12	TOTAL CAPITAL EXPENDITURE	939,424,077.65	3,528,000,000.00	3,528,000,000.00	912,000,000.00	2,616,000,000.00	2,588,575,922.35
	- CLOSING BALANCE	-					

**NAFADA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL REVENUE**

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		N	N	N	N	N	N	N
	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)							
110101	Statutory Allocation	1,500,000,000.00	600,000,000.00	2,100,000,000.00	2,100,000,000.00	515,746,323.75	(1,584,253,676.25)	1,094,631,308.32
110102	Share of VAT	1,200,000,000.00	600,000,000.00	1,800,000,000.00	1,800,000,000.00	2,217,132,021.56	417,132,021.56	1,120,082,120.30
110103	Other FAAC	331,000,000.00	600,000,000.00	931,000,000.00	931,000,000.00	1,531,283,869.24	600,283,869.24	667,248,305.93
	STATUTORY REVENUE TOTAL	3,031,000,000.00	1,800,000,000.00	4,831,000,000.00	4,831,000,000.00	4,264,162,214.56	(566,837,785.44)	2,881,961,734.55
	INDEPENDENT REVENUE							
120101	Personal Taxes	-	-	-	-	-	-	-
120103	Other Taxes	100,000.00	-	100,000.00	100,000.00	-	(100,000.00)	-
120201	Licences - General	4,470,000.00	-	4,470,000.00	4,470,000.00	7,700.00	(4,462,300.00)	25,350.00
120202	Mining Rents	-	-	-	-	-	-	-
120203	Royalties	-	-	-	-	-	-	-
120204	Fees - General	3,300,000.00	50,000.00	3,350,000.00	3,350,000.00	4,239,700.00	889,700.00	983,000.00
120205	Fines - General	-	-	-	-	-	-	-
120206	Sales - General	250,000.00	5,000,000.00	5,250,000.00	5,250,000.00	-	(5,250,000.00)	-
120207	Earnings - General	6,688,000.00	300,000.00	6,988,000.00	6,988,000.00	6,974,310.00	(13,690.00)	2,712,150.00
120208	Rent on Government Buildings - General	1,900,000.00	-	1,900,000.00	1,900,000.00	1,337,600.00	(562,400.00)	537,800.00
120209	Rent on Land & Others - General	2,292,000.00	900,000.00	3,192,000.00	3,192,000.00	405,600.00	(2,786,400.00)	414,900.00
120210	Repayments - General	-	-	-	-	-	-	700,257.05
120211	Investment Income	-	-	-	-	-	-	-
120212	Interest Earned	-	-	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-	-	-
	INDEPENDENT REVENUE TOTAL	19,000,000.00	6,250,000.00	25,250,000.00	25,250,000.00	12,964,910.00	(12,285,090.00)	5,373,457.05
	CAPITAL RECEIPTS AND OTHER REVENUE SOURCES							
130101	Domestic Aids	-	-	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-	-	-
130201	Domestic Grants	-	-	-	-	-	-	-
130202	Foreign Grants	40,000,000.00	-	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
140201	Other Capital Receipts	100,000,000.00	-	100,000,000.00	100,000,000.00	102,079,944.36	2,079,944.36	-
140301	Domestic Loans/ Borrowings Receipt	1,604,963,031.77	-	1,604,963,031.77	1,604,963,031.77	-	(1,604,963,031.77)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	118,365.60	118,365.60	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	1,744,963,031.77	-	1,744,963,031.77	1,744,963,031.77	102,198,309.96	(1,642,764,721.81)	-
	TOTAL REVENUE	4,794,963,031.77	1,806,250,000.00	6,601,213,031.77	6,601,213,031.77	4,379,325,434.52	(2,221,887,597.25)	2,887,335,191.60

**NAFADA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL EXPENDITURE**

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
2	EXPENDITURES							
21	Personnel Cost							
21010101	Basic Salary	-	-	-	-	-	-	-
21010102	Overtime Payments	-	-	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowance	40,000,000.00	-	40,000,000.00	32,400,000.00	4,963,992.69	27,436,007.31	18,165,074.29
21010104	Consolidated Salaries	639,000,000.00	110,000,000.00	749,000,000.00	951,780,000.00	882,437,375.66	69,342,624.34	543,615,646.35
210201	Allowances	-	-	-	900,000.00	900,000.00	-	835,000.00
210202	Social Contributions	-	-	-	9,000,000.00	9,000,000.00	-	-
210301	Social Benefits	40,000,000.00	-	40,000,000.00	355,570,000.00	345,176,600.62	10,393,399.38	-
	Personnel Cost Total	719,000,000.00	110,000,000.00	829,000,000.00	1,349,650,000.00	1,242,477,968.97	107,172,031.03	562,615,720.64
2202	Overhead Cost							
220201	Travels and Transport - General	22,000,000.00	13,000,000.00	35,000,000.00	56,300,000.00	33,268,190.09	23,031,809.91	22,573,824.57
220202	Utilities - General	5,400,000.00	-	5,400,000.00	5,890,000.00	3,817,000.00	2,073,000.00	2,841,493.42
220203	Materials and Supplies - General	58,000,000.00	97,500,000.00	155,500,000.00	157,930,000.00	58,962,417.38	98,967,582.62	37,118,636.39
220204	Maintenance Services - General	50,500,000.00	63,500,000.00	114,000,000.00	299,910,000.00	259,571,746.81	40,338,253.19	22,719,200.00
220205	Training - General	-	-	-	5,460,000.00	5,450,909.09	9,090.91	9,867,000.00
220206	Other Services - General	308,500,000.00	54,500,000.00	363,000,000.00	346,360,000.00	252,977,594.89	93,382,405.11	184,716,322.30
220207	Consulting and Professional Services	3,200,000.00	2,000,000.00	5,200,000.00	20,400,000.00	15,188,053.74	5,211,946.26	3,545,454.55
220208	Fuel and Lubricants	6,000,000.00	-	6,000,000.00	6,630,000.00	3,505,000.00	3,125,000.00	2,090,840.00
220209	Financial Charges	10,000,000.00	5,000,000.00	15,000,000.00	15,010,000.00	846,040.52	14,163,959.48	623,356.75
220210	Miscellaneous Expenses	250,150,000.00	109,500,000.00	359,650,000.00	378,470,000.00	229,176,852.34	149,293,147.66	133,835,020.83
	Overhead Cost Total	713,750,000.00	345,000,000.00	1,058,750,000.00	1,292,360,000.00	862,763,804.86	429,596,195.14	419,931,148.81
2203	Loans and Advances							
220301	Staff Loans and Advances - General	-	-	-	70,000.00	70,000.00	-	-
	Loans and Advances Total	-	-	-	70,000.00	70,000.00	-	-
2204	Grants and Contributions							
220401	Local Grants and Contributions	1,242,000,000.00	355,000,000.00	1,597,000,000.00	1,241,690,000.00	864,437,329.38	377,252,670.62	897,624,599.44
220402	Foreign Grants and Contributions	10,000,000.00	1,000,000.00	11,000,000.00	1,000,000.00	-	1,000,000.00	-
	Grants and Contributions Total	1,252,000,000.00	356,000,000.00	1,608,000,000.00	1,242,690,000.00	864,437,329.38	378,252,670.62	897,624,599.44
2205	Subsidies							
220501	Subsidy to Government Owned Companies & Parastatals	10,000,000.00	5,000,000.00	15,000,000.00	18,000,000.00	11,155,702.39	6,844,297.61	-
220502	Subsidy to Private Companies	-	-	-	-	-	-	-
	Subsidies Total	10,000,000.00	5,000,000.00	15,000,000.00	18,000,000.00	11,155,702.39	6,844,297.61	-
2206	Public Debt Charges							
2206	Loans Repayment	520,800,000.00	-	520,800,000.00	15,330,000.00	9,524,034.66	5,805,965.34	37,494,766.56
	Public Debt Charges Total	520,800,000.00	-	520,800,000.00	15,330,000.00	9,524,034.66	5,805,965.34	37,494,766.56
2207	Transfer to Fund Recurrent Expenditure- Payment							
2207	Transfers - Payment	-	-	-	113,450,000.00	113,449,503.13	496.87	149,172,728.30
	Transfers Payment - Total	-	-	-	113,450,000.00	113,449,503.13	496.87	149,172,728.30
2208	Transfers-Payments to Individuals							
2208	Transfers - Payment	-	-	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-	-	-
23	Capital Expenditure							
230101	Purchase of Fixed Assets	274,000,000.00	45,000,000.00	319,000,000.00	367,950,000.00	120,154,400.00	247,795,600.00	12,872,036.36
230201	Construction/Provision of Fixed Assets	2,089,000,000.00	845,000,000.00	2,934,000,000.00	2,872,480,000.00	794,305,997.65	2,078,174,002.35	888,748,071.65
230301	Rehabilitation/Repairs of Fixed Assets	103,000,000.00	-	103,000,000.00	113,630,000.00	23,023,680.00	90,606,320.00	50,621,452.11
230401	Preservation of the Environment	41,000,000.00	-	41,000,000.00	42,440,000.00	1,440,000.00	41,000,000.00	-
230501	Acquisition of Non Tangible Assets	109,000,000.00	22,000,000.00	131,000,000.00	131,500,000.00	500,000.00	131,000,000.00	150,000.00
	Capital Expenditure Total	2,616,000,000.00	912,000,000.00	3,528,000,000.00	3,528,000,000.00	939,424,077.65	2,588,575,922.35	952,391,560.12
	TOTAL EXPENDITURE	5,831,550,000.00	1,728,000,000.00	7,559,550,000.00	7,559,550,000.00	4,043,302,421.04	3,516,247,578.96	3,019,230,523.87

**SHONGOM LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2024

FINAL BUDGET 2024	NOTE	2024 ₦	2023 ₦
Operating Activities			
Receipts			
7,344,000,000.00	1	4,225,348,238.14	2,829,712,220.50
Independent Revenue:			
-	2A	-	-
-	2B	-	-
9,481,000.00	2C	2,953,466.52	9,499,290.00
-	2D	-	-
-	2E	-	-
12,399,000.00	2F	2,134,998.65	3,160,150.00
-	2G	-	-
7,670,000.00	2H	17,845,846.32	1,967,000.00
8,700,000.00	2I	20,163,370.50	474,500.00
2,000,000.00	2J	950,770.61	6,000.00
6,000,000.00	2K	-	280,000.00
-	2L	37,467,774.53	-
-	2M	2,950,819.61	-
-	2N	-	-
-	2O	-	-
46,250,000.00		84,467,046.74	15,386,940.00
7,390,250,000.00		4,309,815,284.88	2,845,099,160.50
Payments			
(1,717,280,000.00)	5	(1,629,802,712.65)	(417,224,676.57)
(66,000,000.00)	6	(25,155,150.01)	-
-	7	-	-
(1,866,190,000.00)	8	(1,374,464,538.37)	(482,422,020.04)
-	9	-	-
(1,181,574,079.00)	10	(694,471,758.53)	(1,189,397,946.22)
(36,300,000.00)	11	(29,142,844.17)	(11,678,000.00)
(107,600,000.00)	13A	(107,594,388.38)	(143,737,012.74)
-	13B	-	-
-	14	-	-
(4,974,944,079.00)		(3,860,631,392.11)	(2,244,459,655.58)
2,415,305,921.00		449,183,892.77	600,639,504.92
Investing Activities			
(390,000,000.00)	15A	(3,391,287.27)	(9,242,163.00)
(2,041,000,000.00)	15B	(92,098,667.00)	(26,772,098.61)
(1,012,385,337.00)	15C	(29,090,000.00)	(45,629,298.20)
(17,000,000.00)	15D	-	-
(85,000,000.00)	15E	-	(5,000,000.00)
(3,545,385,337.00)		(124,579,954.27)	(86,643,559.81)
Financing Activities			
30,000,000.00	3	-	-
1,300,000,000.00	4A	-	-
70,000,000.00	4B	102,079,944.36	-
(92,827,199.00)	12	(37,167,274.95)	(37,494,766.56)
1,307,172,801.00		64,912,669.41	(37,494,766.56)
177,093,385.00		389,516,607.91	476,501,178.55
-		570,457,105.01	93,955,926.46
177,093,385.00		959,973,712.92	570,457,105.01

**SHONGOM LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2024**

	NOTES	2024 ₦	2023 ₦
ASSETS			
Cash and Bank Balances	16	959,973,713	570,457,105
TOTAL ASSETS		959,973,713	570,457,105
LIABILITIES			
Accumulated Surplus/(Deficit)	25	959,973,713	570,457,105
TOTAL LIABILITIES		959,973,713	570,457,105

**SHONGOM LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

**STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST DECEMBER,
2024**

	NOTES	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
REVENUE								
Statutory Revenue	1	5,324,000,000.00	2,020,000,000.00	7,344,000,000.00	7,344,000,000.00	4,225,348,238.14	(3,118,651,761.86)	2,829,712,220.50
Sub-total Statutory Revenue		5,324,000,000.00	2,020,000,000.00	7,344,000,000.00	7,344,000,000.00	4,225,348,238.14	(3,118,651,761.86)	2,829,712,220.50
Independent Revenue:								
Personal Taxes	2A	-	-	-	-	-	-	-
Other Taxes	2B	-	-	-	-	-	-	-
Licences - General	2C	8,231,000.00	1,250,000.00	9,481,000.00	9,481,000.00	2,953,466.52	(6,527,533.48)	9,499,290.00
Mining Rents	2D	-	-	-	-	-	-	-
Royalties	2E	-	-	-	-	-	-	-
Fees - General	2F	9,899,000.00	2,500,000.00	12,399,000.00	12,399,000.00	2,134,998.65	(10,264,001.35)	3,160,150.00
Fines - General	2G	-	-	-	-	-	-	-
Sales - General	2H	7,670,000.00	-	7,670,000.00	7,670,000.00	17,845,846.32	10,175,846.32	1,967,000.00
Earnings -General	2I	8,200,000.00	500,000.00	8,700,000.00	8,700,000.00	20,163,370.50	11,463,370.50	474,500.00
Rent on Government Buildings - General	2J	2,000,000.00	-	2,000,000.00	2,000,000.00	950,770.61	(1,049,229.39)	6,000.00
Rent on Land & Others - General	2K	6,000,000.00	-	6,000,000.00	6,000,000.00	-	(6,000,000.00)	280,000.00
Repayments - General	2L	-	-	-	-	37,467,774.53	37,467,774.53	-
Investment Income	2M	-	-	-	-	2,950,819.61	2,950,819.61	-
Interest Earned	2N	-	-	-	-	-	-	-
Re-Imbursement General	2O	-	-	-	-	-	-	-
Sub-total Independent Revenue		42,000,000.00	4,250,000.00	46,250,000.00	46,250,000.00	84,467,046.74	38,217,046.74	15,386,940.00
Capital Receipts								
Aids and Grants	3	30,000,000.00	-	30,000,000.00	30,000,000.00	-	(30,000,000.00)	-
Loans/Borrowings Receipt	4A	1,300,000,000.00	-	1,300,000,000.00	1,300,000,000.00	-	(1,300,000,000.00)	-
Other Capital Receipts	4B	70,000,000.00	-	70,000,000.00	70,000,000.00	102,079,944.36	32,079,944.36	-
Sub-total Capital Receipts		1,400,000,000.00	-	1,400,000,000.00	1,400,000,000.00	102,079,944.36	(1,297,920,055.64)	-
TOTAL REVENUE		6,766,000,000.00	2,024,250,000.00	8,790,250,000.00	8,790,250,000.00	4,411,895,229.24	(4,378,354,770.76)	2,845,099,160.50
EXPENDITURE								
Salaries and Allowances	5	1,445,500,000.00	(267,500,000.00)	1,178,000,000.00	1,717,280,000.00	1,629,802,712.65	87,477,287.35	417,224,676.57
Social Contributions	6	66,000,000.00	20,000,000.00	86,000,000.00	66,000,000.00	25,155,150.01	40,844,849.99	-
Social Benefits	7	-	-	-	-	-	-	-
Overhead Cost	8	982,680,000.00	286,000,000.00	1,268,680,000.00	1,866,190,000.00	1,374,464,538.37	491,725,461.63	482,422,020.04
Loans and Advances	9	-	-	-	-	-	-	-
Grants and Contributions	10	1,964,994,079.00	310,000,000.00	2,274,994,079.00	1,181,574,079.00	694,471,758.53	487,102,320.47	1,189,397,946.22
Subsidies	11	17,270,000.00	-	17,270,000.00	36,300,000.00	29,142,844.17	7,157,155.83	11,678,000.00
Public Debt Charges	12	242,827,199.00	-	242,827,199.00	92,827,199.00	37,167,274.95	55,659,924.05	37,494,766.56
Loss on Foreign Exchange	14	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		4,719,271,278.00	348,500,000.00	5,067,771,278.00	4,960,171,278.00	3,790,204,278.68	1,169,966,999.32	2,138,217,409.39
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		2,046,728,722.00	1,675,750,000.00	3,722,478,722.00	3,830,078,722.00	621,690,950.56	(5,548,321,770.08)	706,881,751.10
CAPITAL EXPENDITURE								
Purchase of Fixed Assets	15A	390,000,000.00	-	390,000,000.00	390,000,000.00	3,391,287.27	386,608,712.73	9,242,163.00
Construction/Provision of Fixed Assets	15B	1,041,000,000.00	1,000,000,000.00	2,041,000,000.00	2,041,000,000.00	92,098,667.00	1,948,901,333.00	26,772,098.61
Rehabilitation/Repairs of Fixed Assets	15C	412,385,337.00	600,000,000.00	1,012,385,337.00	1,012,385,337.00	29,090,000.00	983,295,337.00	45,629,298.20
Preservation of the Environment	15D	17,000,000.00	-	17,000,000.00	17,000,000.00	-	17,000,000.00	-
Acquisition of Non Tangible Assets	15E	85,000,000.00	-	85,000,000.00	85,000,000.00	-	85,000,000.00	5,000,000.00
TOTAL CAPITAL EXPENDITURE		1,945,385,337.00	1,600,000,000.00	3,545,385,337.00	3,545,385,337.00	124,579,954.27	3,420,805,382.73	86,643,559.81
TRANSFERS								
Transfers - Payments	13A	-	-	-	107,600,000.00	107,594,388.38	5,611.62	143,737,012.74
Transfers - Payments to Individuals	13B	-	-	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	107,600,000.00	107,594,388.38	5,611.62	143,737,012.74
SURPLUS/(DEFICIT)								
		101,343,385.00	75,750,000.00	177,093,385.00	177,093,385.00	389,516,607.91	(8,969,132,764.43)	476,501,178.55

**SHONGOM LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR
ENDED AS AT 31ST DECEMBER, 2024**

ACTUAL 2023	NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
₦		₦	₦	₦	₦	₦	₦
93,955,926.46	OPENING BALANCE	570,457,105.01					
	REVENUE						
2,829,712,220.50	Statutory Revenue	1 4,225,348,238.14	7,344,000,000.00	7,344,000,000.00	2,020,000,000.00	5,324,000,000.00	(3,118,651,761.86)
2,829,712,220.50	Sub-total Statutory Revenue	4,225,348,238.14	7,344,000,000.00	7,344,000,000.00	2,020,000,000.00	5,324,000,000.00	(3,118,651,761.86)
	Independent Revenue:						
	- Personal Taxes	2A -	-	-	-	-	-
	- Licences - General	2B -	-	-	-	-	-
9,499,290.00	Mining Rents	2C 2,953,466.52	9,481,000.00	9,481,000.00	1,250,000.00	8,231,000.00	(6,527,533.48)
	- Fees - General	2D -	-	-	-	-	-
	- Fines - General	2E -	-	-	-	-	-
3,160,150.00	Sales - General	2F 2,134,998.65	12,399,000.00	12,399,000.00	2,500,000.00	9,899,000.00	(10,264,001.35)
	- Earnings -General	2G -	-	-	-	-	-
1,967,000.00	Rent on Government Buildings - General	2H 17,845,846.32	7,670,000.00	7,670,000.00	-	7,670,000.00	10,175,846.32
474,500.00	Rent on Land & Others - General	2I 20,163,370.50	8,700,000.00	8,700,000.00	500,000.00	8,200,000.00	11,463,370.50
6,000.00	Repayments - General	2J 950,770.61	2,000,000.00	2,000,000.00	-	2,000,000.00	(1,049,229.39)
280,000.00	Investment Income	2K -	6,000,000.00	6,000,000.00	-	6,000,000.00	(6,000,000.00)
	- Interest Earned	2L 37,467,774.53	-	-	-	-	37,467,774.53
	- Re-Imbursement General	2M 2,950,819.61	-	-	-	-	2,950,819.61
	- Rates	2N -	-	-	-	-	-
	- Miscellaneous	2O -	-	-	-	-	-
15,386,940.00	Sub-total Independent Revenue	84,467,046.74	46,250,000.00	46,250,000.00	4,250,000.00	42,000,000.00	38,217,046.74
2,939,055,086.96	TOTAL RECURRENT REVENUE	4,880,272,389.89	7,390,250,000.00	7,390,250,000.00	2,024,250,000.00	5,366,000,000.00	(3,080,434,715.12)
	EXPENDITURE						
417,224,676.57	Salaries and Allowances	5 1,629,802,712.65	1,717,280,000.00	1,178,000,000.00	(267,500,000.00)	1,445,500,000.00	87,477,287.35
	- Social Contributions	6 25,155,150.01	66,000,000.00	86,000,000.00	20,000,000.00	66,000,000.00	40,844,849.99
	- Social Benefits	7 -	-	-	-	-	-
482,422,020.04	Overhead Cost	8 1,374,464,538.37	1,866,190,000.00	1,268,680,000.00	286,000,000.00	982,680,000.00	491,725,461.63
	- Loans and Advances	9 -	-	-	-	-	-
1,189,397,946.22	Grants and Contributions	10 694,471,758.53	1,181,574,079.00	2,274,994,079.00	310,000,000.00	1,964,994,079.00	487,102,320.47
11,678,000.00	Subsidies	11 29,142,844.17	36,300,000.00	17,270,000.00	-	17,270,000.00	7,157,155.83
37,494,766.56	Public Debt Charges	12 37,167,274.95	92,827,199.00	242,827,199.00	-	242,827,199.00	55,659,924.05
	- Loss on Foreign Exchange	14 -	-	-	-	-	-
2,138,217,409.39	TOTAL OPERATING EXPENDITURE	3,790,204,278.68	4,960,171,278.00	5,067,771,278.00	348,500,000.00	4,719,271,278.00	1,169,966,999.32
800,837,677.56	OPERATING BALANCE	1,090,068,111.21	2,430,078,722.00	2,322,478,722.00	1,675,750,000.00	646,728,722.00	(4,250,401,714.44)
	TRANSFERS						
143,737,012.74	Transfers - Payments	13A 107,594,388.38	107,600,000.00	-	-	-	5,611.62
	- Transfers - Payments to Individuals	13B -	-	-	-	-	-
86,643,559.81	Transfer to Capital Development Fund	22,500,009.91	-	-	-	-	-
	Transfer from Capital Development Fund	-	-	-	-	-	-
230,380,572.55	TRANSFERS TOTAL	130,094,398.29	107,600,000.00	-	-	-	5,611.62
570,457,105.01	CLOSING BALANCE	959,973,712.92					

**SHONGOM LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR
ENDED AS AT 31ST DECEMBER, 2024**

ACTUAL 2023	NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
₦		₦	₦	₦	₦	₦	₦
-	OPENING BALANCE	-					
	REVENUE						
	Capital Receipts						
86,643,559.81	Transfer from Consolidated Revenue Fund	22,500,009.91	-			-	-
-	Aids and Grants	3	30,000,000.00	30,000,000.00	-	30,000,000.00	(30,000,000.00)
-	Loans/Borrowings Receipt	4A	1,300,000,000.00	1,300,000,000.00	-	1,300,000,000.00	(1,300,000,000.00)
-	Other Capital Receipts	4B	70,000,000.00	70,000,000.00	-	70,000,000.00	32,079,944.36
86,643,559.81	Sub-total Capital Receipts	124,579,954.27	1,400,000,000.00	1,400,000,000.00	-	1,400,000,000.00	(1,297,920,055.64)
-	Transfer to Consolidated Revenue Fund	-	-			-	-
86,643,559.81	TOTAL CAPITAL REVENUE AVAILABLE	124,579,954.27	1,400,000,000.00	1,400,000,000.00	-	1,400,000,000.00	(1,297,920,055.64)
	CAPITAL EXPENDITURE						
9,242,163.00	Purchase of Fixed Assets	15A	3,391,287.27	390,000,000.00		390,000,000.00	386,608,712.73
26,772,098.61	Construction/Provision of Fixed Assets	15B	92,098,667.00	2,041,000,000.00	1,000,000,000.00	1,041,000,000.00	1,948,901,333.00
45,629,298.20	Rehabilitation/Repairs of Fixed Assets	15C	29,090,000.00	1,012,385,337.00	600,000,000.00	412,385,337.00	983,295,337.00
-	Preservation of the Environment	15D	-	17,000,000.00		17,000,000.00	17,000,000.00
5,000,000.00	Acquisition of Non Tangible Assets	15E	-	85,000,000.00		85,000,000.00	85,000,000.00
86,643,559.81	TOTAL CAPITAL EXPENDITURE	124,579,954.27	3,545,385,337.00	3,545,385,337.00	1,600,000,000.00	1,945,385,337.00	3,420,805,382.73
-	CLOSING BALANCE	-					

**SHONGOM LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL REVENUE**

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)							
110101	Statutory Allocation	2,800,000,000.00	(500,000,000.00)	2,300,000,000.00	2,300,000,000.00	489,120,097.85	(1,810,879,902.15)	1,038,119,222.49
110102	Share of VAT	1,500,000,000.00	1,500,000,000.00	3,000,000,000.00	3,000,000,000.00	2,278,278,021.90	(721,721,978.10)	1,151,654,648.57
110103	Other FAAC	1,024,000,000.00	1,020,000,000.00	2,044,000,000.00	2,044,000,000.00	1,457,950,118.39	(586,049,881.61)	639,938,349.44
	STATUTORY REVENUE TOTAL	5,324,000,000.00	2,020,000,000.00	7,344,000,000.00	7,344,000,000.00	4,225,348,238.14	(3,118,651,761.86)	2,829,712,220.50
	INDEPENDENT REVENUE							
120101	Personal Taxes	-	-	-	-	-	-	-
120103	Other Taxes	-	-	-	-	-	-	-
120201	Licences - General	8,231,000.00	1,250,000.00	9,481,000.00	9,481,000.00	2,953,466.52	(6,527,533.48)	9,499,290.00
120202	Mining Rents	-	-	-	-	-	-	-
120203	Royalties	-	-	-	-	-	-	-
120204	Fees - General	9,899,000.00	2,500,000.00	12,399,000.00	12,399,000.00	2,134,998.65	(10,264,001.35)	3,160,150.00
120205	Fines - General	-	-	-	-	-	-	-
120206	Sales - General	7,670,000.00	-	7,670,000.00	7,670,000.00	17,845,846.32	10,175,846.32	1,967,000.00
120207	Earnings - General	8,200,000.00	500,000.00	8,700,000.00	8,700,000.00	20,163,370.50	11,463,370.50	474,500.00
120208	Rent on Government Buildings - General	2,000,000.00	-	2,000,000.00	2,000,000.00	950,770.61	(1,049,229.39)	6,000.00
120209	Rent on Land & Others - General	6,000,000.00	-	6,000,000.00	6,000,000.00	-	(6,000,000.00)	280,000.00
120210	Repayments - General	-	-	-	-	37,467,774.53	37,467,774.53	-
120211	Investment Income	-	-	-	-	2,950,819.61	2,950,819.61	-
120212	Interest Earned	-	-	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-	-	-
	INDEPENDENT REVENUE TOTAL	42,000,000.00	4,250,000.00	46,250,000.00	46,250,000.00	84,467,046.74	38,217,046.74	15,386,940.00
	CAPITAL RECEIPTS AND OTHER REVENUE SOURCES							
130101	Domestic Aids	-	-	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-	-	-
130201	Domestic Grants	-	-	-	-	-	-	-
130202	Foreign Grants	30,000,000.00	-	30,000,000.00	30,000,000.00	-	(30,000,000.00)	-
140201	Other Capital Receipts	70,000,000.00	-	70,000,000.00	70,000,000.00	102,079,944.36	32,079,944.36	-
140301	Domestic Loans/ Borrowings Receipt	1,300,000,000.00	-	1,300,000,000.00	1,300,000,000.00	-	(1,300,000,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	1,400,000,000.00	-	1,400,000,000.00	1,400,000,000.00	102,079,944.36	(1,297,920,055.64)	-
	TOTAL REVENUE	6,766,000,000.00	2,024,250,000.00	8,790,250,000.00	8,790,250,000.00	4,411,895,229.24	(4,378,354,770.76)	2,845,099,160.50

**SHONGOM LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL EXPENDITURE**

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
2	EXPENDITURES							
21	Personnel Cost							
21010101	Basic Salary	-	-	-	-	-	-	-
21010102	Overtime Payments	-	-	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	500,000,000.00	(450,000,000.00)	50,000,000.00	50,000,000.00	47,733,999.03	2,266,000.97	6,285,000.00
21010104	Consolidated Salaries	925,000,000.00	170,000,000.00	1,095,000,000.00	1,634,280,000.00	1,581,163,713.62	53,116,286.38	410,939,676.57
210201	Allowances	20,500,000.00	12,500,000.00	33,000,000.00	33,000,000.00	905,000.00	32,095,000.00	-
210202	Social Contributions	66,000,000.00	20,000,000.00	86,000,000.00	66,000,000.00	25,155,150.01	40,844,849.99	-
210301	Social Benefits	-	-	-	-	-	-	-
	Personnel Cost Total	1,511,500,000.00	(247,500,000.00)	1,264,000,000.00	1,783,280,000.00	1,654,957,862.66	128,322,137.34	417,224,676.57
2202	Overhead Cost							
220201	Travels and Transport - General	24,800,000.00	45,500,000.00	70,300,000.00	142,400,000.00	132,046,739.39	10,353,260.61	48,007,683.40
220202	Utilities - General	22,000,000.00	-	22,000,000.00	49,040,000.00	49,030,750.49	9,249.51	9,916,579.00
220203	Materials and Supplies - General	99,500,000.00	90,000,000.00	189,500,000.00	183,600,000.00	123,248,454.09	60,351,545.91	31,035,863.73
220204	Maintenance Services - General	60,700,000.00	10,500,000.00	71,200,000.00	97,190,000.00	71,610,526.36	25,579,473.64	13,150,500.00
220205	Training - General	33,000,000.00	-	33,000,000.00	33,000,000.00	18,115,000.00	14,885,000.00	30,618,145.48
220206	Other Services - General	368,500,000.00	15,000,000.00	383,500,000.00	391,310,000.00	275,361,213.89	115,948,786.11	207,220,000.96
220207	Consulting and Professional Services	26,500,000.00	15,000,000.00	41,500,000.00	19,510,000.00	11,506,832.76	8,003,167.24	3,538,965.50
220208	Fuel and Lubricants	10,000,000.00	-	10,000,000.00	10,000,000.00	326,450.00	9,673,550.00	-
220209	Financial Charges	10,000,000.00	10,000,000.00	20,000,000.00	20,000,000.00	9,587,411.39	10,412,588.61	1,525,989.71
220210	Miscellaneous Expenses	327,680,000.00	100,000,000.00	427,680,000.00	920,140,000.00	683,631,160.00	236,508,840.00	137,408,292.26
	Overhead Cost Total	982,680,000.00	286,000,000.00	1,268,680,000.00	1,866,190,000.00	1,374,464,538.37	491,725,461.63	482,422,020.04
2203	Loans and Advances							
220301	Staff Loans and Advances - General	-	-	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-	-	-
2204	Grants and Contributions							
220401	Local Grants and Contributions	1,964,994,079.00	310,000,000.00	2,274,994,079.00	1,181,574,079.00	694,471,758.53	487,102,320.47	1,189,397,946.22
220402	Foreign Grants and Contributions	-	-	-	-	-	-	-
	Grants and Contributions Total	1,964,994,079.00	310,000,000.00	2,274,994,079.00	1,181,574,079.00	694,471,758.53	487,102,320.47	1,189,397,946.22
2205	Subsidies							
220501	Subsidy to Government Owned Companies & Parastatals	17,270,000.00	-	17,270,000.00	36,300,000.00	29,142,844.17	7,157,155.83	11,678,000.00
220502	Subsidy to Private Companies	-	-	-	-	-	-	-
	Subsidies Total	17,270,000.00	-	17,270,000.00	36,300,000.00	29,142,844.17	7,157,155.83	11,678,000.00
2206	Public Debt Charges							
2206	Loans Repayment	242,827,199.00	-	242,827,199.00	92,827,199.00	37,167,274.95	55,659,924.05	37,494,766.56
	Public Debt Charges Total	242,827,199.00	-	242,827,199.00	92,827,199.00	37,167,274.95	55,659,924.05	37,494,766.56
2207	Transfer to Fund Recurrent Expenditure- Payment							
2207	Transfers - Payment	-	-	-	107,600,000.00	107,594,388.38	5,611.62	143,737,012.74
	Transfers Payment - Total	-	-	-	107,600,000.00	107,594,388.38	5,611.62	143,737,012.74
2208	Transfers-Payments to Individuals							
2208	Transfers - Payment	-	-	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-	-	-
23	Capital Expenditure							
230101	Purchase of Fixed Assets	390,000,000.00	-	390,000,000.00	390,000,000.00	3,391,287.27	386,608,712.73	9,242,163.00
230201	Construction/Provision of Fixed Assets	1,041,000,000.00	1,000,000,000.00	2,041,000,000.00	2,041,000,000.00	92,098,667.00	1,948,901,333.00	26,772,098.61
230301	Rehabilitation/Repairs of Fixed Assets	412,385,337.00	600,000,000.00	1,012,385,337.00	1,012,385,337.00	29,090,000.00	983,295,337.00	45,629,298.20
230401	Preservation of the Environment	17,000,000.00	-	17,000,000.00	17,000,000.00	-	17,000,000.00	-
230501	Acquisition of Non Tangible Assets	85,000,000.00	-	85,000,000.00	85,000,000.00	-	85,000,000.00	5,000,000.00
	Capital Expenditure Total	1,945,385,337.00	1,600,000,000.00	3,545,385,337.00	3,545,385,337.00	124,579,954.27	3,420,805,382.73	86,643,559.81
	TOTAL EXPENDITURE	6,664,656,615.00	1,948,500,000.00	8,613,156,615.00	8,613,156,615.00	4,022,378,621.33	4,590,777,993.67	2,368,597,981.95

**YAMALTU DEBA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2024

FINAL BUDGET 2024	NOTE:	2024 ₦	2023 ₦
Operating Activities			
Receipts			
7,005,000,000.00	1	5,399,448,040.43	3,697,120,640.37
Independent Revenue:			
-	2A	-	-
10,000.00	2B	-	-
10,260,100.00	2C	15,653,600.00	14,433,450.00
-	2D	-	-
-	2E	-	-
29,030,000.00	2F	4,557,100.00	7,923,330.00
-	2G	-	-
350,000.00	2H	-	831,300.00
12,000,000.00	2I	4,207,900.00	7,804,600.00
5,100,000.00	2J	-	-
24,924,900.00	2K	4,760,000.00	5,592,200.00
-	2L	-	111,072.28
-	2M	-	-
-	2N	-	-
-	2O	-	-
81,675,000.00		29,178,600.00	36,695,952.28
7,086,675,000.00		5,428,626,640.43	3,733,816,592.65
Payments			
(2,204,160,425.00)	5	(1,980,481,955.82)	(780,453,318.70)
-	6	-	-
(347,130,000.00)	7	(347,120,837.20)	-
(1,459,250,000.00)	8	(988,614,322.39)	(578,893,197.20)
-	9	-	-
(1,529,518,073.00)	10	(714,913,646.50)	(1,476,840,813.89)
(13,000,000.00)	11	(3,680,000.00)	(27,450,713.64)
(133,950,000.00)	13A	(133,941,769.37)	(191,595,803.92)
-	13B	-	-
-	14	-	-
(5,687,008,498.00)		(4,168,752,531.28)	(3,055,233,847.35)
1,399,666,502.00		1,259,874,109.16	678,582,745.30
Investing Activities			
(401,000,000.00)	15A	(18,480,000.00)	(11,928,060.00)
(2,200,000,000.00)	15B	(1,190,955,222.74)	(57,647,923.29)
(180,000,000.00)	15C	(10,300,000.00)	(66,637,000.00)
(70,000,000.00)	15D	(4,500,000.00)	(3,890,000.00)
(87,500,000.00)	15E	(18,200,000.00)	(17,828,389.83)
(2,938,500,000.00)		(1,242,435,222.74)	(157,931,373.12)
Financing Activities			
40,000,000.00	3	-	-
1,100,000,000.00	4A	-	-
100,000,000.00	4B	102,324,444.36	58,542,900.00
(2,000,000.00)	12	-	(37,494,766.56)
1,238,000,000.00		102,324,444.36	21,048,133.44
(300,833,498.00)		119,763,330.78	541,699,505.62
-		791,753,198.39	250,053,692.78
(300,833,498.00)		911,516,529.17	791,753,198.39

**YAMALTU DEBA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2024**

	NOTES	2024 ₦	2023 ₦
ASSETS			
Cash and Bank Balances	16	911,516,529	791,753,198
TOTAL ASSETS		911,516,529	791,753,198
LIABILITIES			
Accumulated Surplus/(Deficit)	25	911,516,529	791,753,198
TOTAL LIABILITIES		911,516,529	791,753,198

**YAMALTU DEBA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF INCOME AND EXPENDITURE AS AT 31ST
DECEMBER, 2024**

	NOTES	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
REVENUE								
Statutory Revenue	1	4,305,000,000.00	2,700,000,000.00	7,005,000,000.00	7,005,000,000.00	5,399,448,040.43	(1,605,551,959.57)	3,697,120,640.37
Sub-total Statutory Revenue		4,305,000,000.00	2,700,000,000.00	7,005,000,000.00	7,005,000,000.00	5,399,448,040.43	(1,605,551,959.57)	3,697,120,640.37
Independent Revenue:								
Personal Taxes	2A	-	-	-	-	-	-	-
Other Taxes	2B	10,000.00	-	10,000.00	10,000.00	-	(10,000.00)	-
Licences - General	2C	10,215,100.00	45,000.00	10,260,100.00	10,260,100.00	15,653,600.00	5,393,500.00	14,433,450.00
Mining Rents	2D	-	-	-	-	-	-	-
Royalties	2E	-	-	-	-	-	-	-
Fees - General	2F	29,000,000.00	30,000.00	29,030,000.00	29,030,000.00	4,557,100.00	(24,472,900.00)	7,923,330.00
Fines - General	2G	-	-	-	-	-	-	-
Sales - General	2H	350,000.00	-	350,000.00	350,000.00	-	(350,000.00)	831,300.00
Earnings -General	2I	12,000,000.00	-	12,000,000.00	12,000,000.00	4,207,900.00	(7,792,100.00)	7,804,600.00
Rent on Government Buildings - General	2J	2,500,000.00	2,600,000.00	5,100,000.00	5,100,000.00	-	(5,100,000.00)	-
Rent on Land & Others - General	2K	17,924,900.00	7,000,000.00	24,924,900.00	24,924,900.00	4,760,000.00	(20,164,900.00)	5,592,200.00
Repayments - General	2L	-	-	-	-	-	-	111,072.28
Investment Income	2M	-	-	-	-	-	-	-
Interest Earned	2N	-	-	-	-	-	-	-
Re-Imbursement General	2O	-	-	-	-	-	-	-
Sub-total Independent Revenue		72,000,000.00	9,675,000.00	81,675,000.00	81,675,000.00	29,178,600.00	(52,496,400.00)	36,695,952.28
Capital Receipts								
Aids and Grants	3	40,000,000.00	-	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
Loans/Borrowings Receipt	4A	1,100,000,000.00	-	1,100,000,000.00	1,100,000,000.00	-	(1,100,000,000.00)	-
Other Capital Receipts	4B	100,000,000.00	-	100,000,000.00	100,000,000.00	102,324,444.36	2,324,444.36	58,542,900.00
Sub-total Capital Receipts		1,240,000,000.00	-	1,240,000,000.00	1,240,000,000.00	102,324,444.36	(1,137,675,555.64)	58,542,900.00
TOTAL REVENUE		5,617,000,000.00	2,709,675,000.00	8,326,675,000.00	8,326,675,000.00	5,530,951,084.79	(2,795,723,915.21)	3,792,359,492.65
EXPENDITURE								
Salaries and Allowances	5	981,240,425.00	380,000,000.00	1,361,240,425.00	2,204,160,425.00	1,980,481,955.82	223,678,469.18	780,453,318.70
Social Contributions	6	-	-	-	-	-	-	-
Social Benefits	7	32,000,000.00	-	32,000,000.00	347,130,000.00	347,120,837.20	9,162.80	-
Overhead Cost	8	1,027,750,000.00	413,500,000.00	1,441,250,000.00	1,459,250,000.00	988,614,322.39	470,635,677.61	578,893,197.20
Loans and Advances	9	-	-	-	-	-	-	-
Grants and Contributions	10	2,169,518,073.00	410,000,000.00	2,579,518,073.00	1,529,518,073.00	714,913,646.50	814,604,426.50	1,476,840,813.89
Subsidies	11	13,000,000.00	-	13,000,000.00	13,000,000.00	3,680,000.00	9,320,000.00	27,450,713.64
Public Debt Charges	12	262,000,000.00	-	262,000,000.00	2,000,000.00	-	2,000,000.00	37,494,766.56
Loss on Foreign Exchange	14	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		4,485,508,498.00	1,203,500,000.00	5,689,008,498.00	5,555,058,498.00	4,034,810,761.91	1,520,247,736.09	2,901,132,809.99
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE								
		1,131,491,502.00	1,506,175,000.00	2,637,666,502.00	2,771,616,502.00	1,496,140,322.88	(4,315,971,651.30)	891,226,682.66
CAPITAL EXPENDITURE								
Purchase of Fixed Assets	15A	381,000,000.00	20,000,000.00	401,000,000.00	401,000,000.00	18,480,000.00	382,520,000.00	11,928,060.00
Construction/Provision of Fixed Assets	15B	950,000,000.00	1,250,000,000.00	2,200,000,000.00	2,200,000,000.00	1,190,955,222.74	1,009,044,777.26	57,647,923.29
Rehabilitation/Repairs of Fixed Assets	15C	100,000,000.00	80,000,000.00	180,000,000.00	180,000,000.00	10,300,000.00	169,700,000.00	66,637,000.00
Preservation of the Environment	15D	50,000,000.00	20,000,000.00	70,000,000.00	70,000,000.00	4,500,000.00	65,500,000.00	3,890,000.00
Acquisition of Non Tangible Assets	15E	87,000,000.00	500,000.00	87,500,000.00	87,500,000.00	18,200,000.00	69,300,000.00	17,828,389.83
TOTAL CAPITAL EXPENDITURE		1,568,000,000.00	1,370,500,000.00	2,938,500,000.00	2,938,500,000.00	1,242,435,222.74	1,696,064,777.26	157,931,373.12
TRANSFERS								
Transfers - Payments	13A	-	-	-	133,950,000.00	133,941,769.37	8,230.63	191,595,803.92
Transfers - Payments to Individuals	13B	-	-	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	133,950,000.00	133,941,769.37	8,230.63	191,595,803.92
SURPLUS/(DEFICIT)								
		(436,508,498.00)	135,675,000.00	(300,833,498.00)	(300,833,498.00)	119,763,330.78	(6,012,044,659.19)	541,699,505.62

**YAMALTU DEBA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR
ENDED AS AT 31ST DECEMBER, 2024**

ACTUAL 2023		NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
₦			₦	₦	₦	₦	₦	₦
250,053,692.78	OPENING BALANCE		791,753,198.39					
	REVENUE							
3,697,120,640.37	Statutory Revenue	1	5,399,448,040.43	7,005,000,000.00	7,005,000,000.00	2,700,000,000.00	4,305,000,000.00	(1,605,551,959.57)
3,697,120,640.37	Sub-total Statutory Revenue		5,399,448,040.43	7,005,000,000.00	7,005,000,000.00	2,700,000,000.00	4,305,000,000.00	(1,605,551,959.57)
	Independent Revenue:							
	- Personal Taxes	2A	-	-	-	-	-	-
	- Licences - General	2B	-	10,000.00	10,000.00	-	10,000.00	(10,000.00)
14,433,450.00	Mining Rents	2C	15,653,600.00	10,260,100.00	10,260,100.00	45,000.00	10,215,100.00	5,393,500.00
	- Fees - General	2D	-	-	-	-	-	-
	- Fines - General	2E	-	-	-	-	-	-
7,923,330.00	Sales - General	2F	4,557,100.00	29,030,000.00	29,030,000.00	30,000.00	29,000,000.00	(24,472,900.00)
	- Earnings -General	2G	-	-	-	-	-	-
831,300.00	Rent on Government Buildings - General	2H	-	350,000.00	350,000.00	-	350,000.00	(350,000.00)
7,804,600.00	Rent on Land & Others - General	2I	4,207,900.00	12,000,000.00	12,000,000.00	-	12,000,000.00	(7,792,100.00)
	- Repayments - General	2J	-	5,100,000.00	5,100,000.00	2,600,000.00	2,500,000.00	(5,100,000.00)
5,592,200.00	Investment Income	2K	4,760,000.00	24,924,900.00	24,924,900.00	7,000,000.00	17,924,900.00	(20,164,900.00)
111,072.28	Interest Earned	2L	-	-	-	-	-	-
	- Re-Imbursement General	2M	-	-	-	-	-	-
	- Rates	2N	-	-	-	-	-	-
	- Miscellaneous	2O	-	-	-	-	-	-
36,695,952.28	Sub-total Independent Revenue		29,178,600.00	81,675,000.00	81,675,000.00	9,675,000.00	72,000,000.00	(52,496,400.00)
3,983,870,285.43	TOTAL RECURRENT REVENUE		6,220,379,838.83	7,086,675,000.00	7,086,675,000.00	2,709,675,000.00	4,377,000,000.00	(1,658,048,359.57)
	EXPENDITURE							
780,453,318.70	Salaries and Allowances	5	1,980,481,955.82	2,204,160,425.00	1,361,240,425.00	380,000,000.00	981,240,425.00	223,678,469.18
	- Social Contributions	6	-	-	-	-	-	-
	- Social Benefits	7	347,120,837.20	347,130,000.00	32,000,000.00	-	32,000,000.00	9,162.80
578,893,197.20	Overhead Cost	8	988,614,322.39	1,459,250,000.00	1,441,250,000.00	413,500,000.00	1,027,750,000.00	470,635,677.61
	- Loans and Advances	9	-	-	-	-	-	-
1,476,840,813.89	Grants and Contributions	10	714,913,646.50	1,529,518,073.00	2,579,518,073.00	410,000,000.00	2,169,518,073.00	814,604,426.50
27,450,713.64	Subsidies	11	3,680,000.00	13,000,000.00	13,000,000.00	-	13,000,000.00	9,320,000.00
37,494,766.56	Public Debt Charges	12	-	2,000,000.00	262,000,000.00	-	262,000,000.00	2,000,000.00
	- Loss on Foreign Exchange	14	-	-	-	-	-	-
2,901,132,809.99	TOTAL OPERATING EXPENDITURE		4,034,810,761.91	5,555,058,498.00	5,689,008,498.00	1,203,500,000.00	4,485,508,498.00	1,520,247,736.09
1,082,737,475.44	OPERATING BALANCE		2,185,569,076.92	1,531,616,502.00	1,397,666,502.00	1,506,175,000.00	(108,508,498.00)	(3,178,296,095.66)
	TRANSFERS							
191,595,803.92	Transfers - Payments	13A	133,941,769.37	133,950,000.00	-	-	-	8,230.63
	- Transfers - Payments to Individuals	13B	-	-	-	-	-	-
99,388,473.12	Transfer to Capital Development Fund		1,140,110,778.38	-	-	-	-	-
	Transfer from Capital Development Fund		-	-	-	-	-	-
290,984,277.04	TRANSFERS TOTAL		1,274,052,547.75	133,950,000.00	-	-	-	8,230.63
791,753,198.39	CLOSING BALANCE		911,516,529.17					

**YAMALTU DEBA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR
ENDED AS AT 31ST DECEMBER, 2024**

ACTUAL 2023	NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
₦		₦	₦	₦	₦	₦	₦
-	OPENING BALANCE	-					
	REVENUE						
	Capital Receipts						
99,388,473.12	Transfer from Consolidated Revenue Fund	1,140,110,778.38	-			-	-
-	Aids and Grants	3	40,000,000.00	40,000,000.00	-	40,000,000.00	(40,000,000.00)
-	Loans/Borrowings Receipt	4A	1,100,000,000.00	1,100,000,000.00	-	1,100,000,000.00	(1,100,000,000.00)
58,542,900.00	Other Capital Receipts	4B	100,000,000.00	100,000,000.00	-	100,000,000.00	2,324,444.36
157,931,373.12	Sub-total Capital Receipts	1,242,435,222.74	1,240,000,000.00	1,240,000,000.00	-	1,240,000,000.00	(1,137,675,555.64)
-	Transfer to Consolidated Revenue Fund	-	-			-	-
157,931,373.12	TOTAL CAPITAL REVENUE AVAILABLE	1,242,435,222.74	1,240,000,000.00	1,240,000,000.00	-	1,240,000,000.00	(1,137,675,555.64)
	CAPITAL EXPENDITURE						
11,928,060.00	Purchase of Fixed Assets	15A	18,480,000.00	401,000,000.00	20,000,000.00	381,000,000.00	382,520,000.00
57,647,923.29	Construction/Provision of Fixed Assets	15B	1,190,955,222.74	2,200,000,000.00	1,250,000,000.00	950,000,000.00	1,009,044,777.26
66,637,000.00	Rehabilitation/Repairs of Fixed Assets	15C	10,300,000.00	180,000,000.00	80,000,000.00	100,000,000.00	169,700,000.00
3,890,000.00	Preservation of the Environment	15D	4,500,000.00	70,000,000.00	20,000,000.00	50,000,000.00	65,500,000.00
17,828,389.83	Acquisition of Non Tangible Assets	15E	18,200,000.00	87,500,000.00	500,000.00	87,000,000.00	69,300,000.00
157,931,373.12	TOTAL CAPITAL EXPENDITURE	1,242,435,222.74	2,938,500,000.00	2,938,500,000.00	1,370,500,000.00	1,568,000,000.00	1,696,064,777.26
-	CLOSING BALANCE	-					

**YAMALTU DEBA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL REVENUE**

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)							
110101	Statutory Allocation	2,250,000,000.00	(900,000,000.00)	1,350,000,000.00	1,350,000,000.00	667,569,609.34	(682,430,390.66)	1,416,864,379.26
110102	Share of VAT	1,500,000,000.00	1,500,000,000.00	3,000,000,000.00	3,000,000,000.00	2,753,909,992.16	(246,090,007.85)	1,397,245,590.61
110103	Other FAAC	555,000,000.00	2,100,000,000.00	2,655,000,000.00	2,655,000,000.00	1,977,968,438.93	(677,031,561.07)	883,010,670.50
	STATUTORY REVENUE TOTAL	4,305,000,000.00	2,700,000,000.00	7,005,000,000.00	7,005,000,000.00	5,399,448,040.43	(1,605,551,959.57)	3,697,120,640.37
	INDEPENDENT REVENUE							
120101	Personal Taxes	-	-	-	-	-	-	-
120103	Other Taxes	10,000.00	-	10,000.00	10,000.00	-	(10,000.00)	-
120201	Licences - General	10,215,100.00	45,000.00	10,260,100.00	10,260,100.00	15,653,600.00	5,393,500.00	14,433,450.00
120202	Mining Rents	-	-	-	-	-	-	-
120203	Royalties	-	-	-	-	-	-	-
120204	Fees - General	29,000,000.00	30,000.00	29,030,000.00	29,030,000.00	4,557,100.00	(24,472,900.00)	7,923,330.00
120205	Fines - General	-	-	-	-	-	-	-
120206	Sales - General	350,000.00	-	350,000.00	350,000.00	-	(350,000.00)	831,300.00
120207	Earnings - General	12,000,000.00	-	12,000,000.00	12,000,000.00	4,207,900.00	(7,792,100.00)	7,804,600.00
120208	Rent on Government Buildings - General	2,500,000.00	2,600,000.00	5,100,000.00	5,100,000.00	-	(5,100,000.00)	-
120209	Rent on Land & Others - General	17,924,900.00	7,000,000.00	24,924,900.00	24,924,900.00	4,760,000.00	(20,164,900.00)	5,592,200.00
120210	Repayments - General	-	-	-	-	-	-	111,072.28
120211	Investment Income	-	-	-	-	-	-	-
120212	Interest Earned	-	-	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-	-	-
	INDEPENDENT REVENUE TOTAL	72,000,000.00	9,675,000.00	81,675,000.00	81,675,000.00	29,178,600.00	(52,496,400.00)	36,695,952.28
	CAPITAL RECEIPTS AND OTHER REVENUE SOURCES							
130101	Domestic Aids	-	-	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-	-	-
130201	Domestic Grants	-	-	-	-	-	-	-
130202	Foreign Grants	40,000,000.00	-	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
140201	Other Capital Receipts	100,000,000.00	-	100,000,000.00	100,000,000.00	102,079,944.36	2,079,944.36	58,542,900.00
140301	Domestic Loans/ Borrowings Receipt	1,100,000,000.00	-	1,100,000,000.00	1,100,000,000.00	-	(1,100,000,000.00)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	244,500.00	244,500.00	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	1,240,000,000.00	-	1,240,000,000.00	1,240,000,000.00	102,324,444.36	(1,137,675,555.64)	58,542,900.00
	TOTAL REVENUE	5,617,000,000.00	2,709,675,000.00	8,326,675,000.00	8,326,675,000.00	5,530,951,084.79	(2,795,723,915.21)	3,792,359,492.65

**YAMALTU DEBA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
SUMMARY OF TOTAL EXPENDITURE**

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		₦	₦	₦	₦	₦	₦	₦
2	EXPENDITURES							
21	Personnel Cost							
21010101	Basic Salary	-	-	-	-	-	-	-
21010102	Overtime Payments	-	-	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	42,943,049.00	-	42,943,049.00	42,943,049.00	40,590,000.00	2,353,049.00	1,180,000.00
21010104	Consolidated Salaries	932,297,376.00	380,000,000.00	1,312,297,376.00	2,155,217,376.00	1,939,011,955.82	216,205,420.18	778,553,318.70
210201	Allowances	6,000,000.00	-	6,000,000.00	6,000,000.00	880,000.00	5,120,000.00	720,000.00
210202	Social Contributions	-	-	-	-	-	-	-
210301	Social Benefits	32,000,000.00	-	32,000,000.00	347,130,000.00	347,120,837.20	9,162.80	-
	Personnel Cost Total	1,013,240,425.00	380,000,000.00	1,393,240,425.00	2,551,290,425.00	2,327,602,793.02	223,687,631.98	780,453,318.70
2202	Overhead Cost							
220201	Travels and Transport - General	66,000,000.00	87,000,000.00	153,000,000.00	216,820,000.00	196,410,672.83	20,409,327.17	78,872,513.11
220202	Utilities - General	1,000,000.00	2,000,000.00	3,000,000.00	3,000,000.00	1,514,000.00	1,486,000.00	-
220203	Materials and Supplies - General	166,500,000.00	118,000,000.00	284,500,000.00	266,500,000.00	141,036,571.26	125,463,428.74	25,233,727.28
220204	Maintenance Services - General	63,000,000.00	65,000,000.00	128,000,000.00	139,230,000.00	91,767,295.45	47,462,704.55	20,085,000.00
220205	Training - General	-	-	-	-	-	-	-
220206	Other Services - General	325,250,000.00	-	325,250,000.00	362,790,000.00	307,103,018.24	55,686,981.76	230,908,327.73
220207	Consulting and Professional Services	99,000,000.00	-	99,000,000.00	18,500,000.00	8,277,400.00	10,222,600.00	2,557,213.82
220208	Fuel and Lubricants	-	-	-	-	-	-	493,000.00
220209	Financial Charges	5,000,000.00	-	5,000,000.00	5,000,000.00	1,801,924.23	3,198,075.77	1,796,435.55
220210	Miscellaneous Expenses	302,000,000.00	141,500,000.00	443,500,000.00	447,410,000.00	240,703,440.38	206,706,559.62	218,946,979.71
	Overhead Cost Total	1,027,750,000.00	413,500,000.00	1,441,250,000.00	1,459,250,000.00	988,614,322.39	470,635,677.61	578,893,197.20
2203	Loans and Advances							
220301	Staff Loans and Advances - General	-	-	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-	-	-
2204	Grants and Contributions							
220401	Local Grants and Contributions	2,149,518,073.00	410,000,000.00	2,559,518,073.00	1,509,518,073.00	703,913,646.50	805,604,426.50	1,476,840,813.89
220402	Foreign Grants and Contributions	20,000,000.00	-	20,000,000.00	20,000,000.00	11,000,000.00	9,000,000.00	-
	Grants and Contributions Total	2,169,518,073.00	410,000,000.00	2,579,518,073.00	1,529,518,073.00	714,913,646.50	814,604,426.50	1,476,840,813.89
2205	Subsidies							
220501	Subsidy to Government Owned Companies & Parastatals	13,000,000.00	-	13,000,000.00	13,000,000.00	3,680,000.00	9,320,000.00	27,450,713.64
220502	Subsidy to Private Companies	-	-	-	-	-	-	-
	Subsidies Total	13,000,000.00	-	13,000,000.00	13,000,000.00	3,680,000.00	9,320,000.00	27,450,713.64
2206	Public Debt Charges							
2206	Loans Repayment	262,000,000.00	-	262,000,000.00	2,000,000.00	-	2,000,000.00	37,494,766.56
	Public Debt Charges Total	262,000,000.00	-	262,000,000.00	2,000,000.00	-	2,000,000.00	37,494,766.56
2207	Transfer to Fund Recurrent Expenditure- Payment							
2207	Transfers - Payment	-	-	-	133,950,000.00	133,941,769.37	8,230.63	191,595,803.92
	Transfers Payment - Total	-	-	-	133,950,000.00	133,941,769.37	8,230.63	191,595,803.92
2208	Transfers-Payments to Individuals							
2208	Transfers - Payment	-	-	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-	-	-
23	Capital Expenditure							
230101	Purchase of Fixed Assets	381,000,000.00	20,000,000.00	401,000,000.00	401,000,000.00	18,480,000.00	382,520,000.00	11,928,060.00
230201	Construction/Provision of Fixed Assets	950,000,000.00	1,250,000,000.00	2,200,000,000.00	2,200,000,000.00	1,190,955,222.74	1,009,044,777.26	57,647,923.29
230301	Rehabilitation/Repairs of Fixed Assets	100,000,000.00	80,000,000.00	180,000,000.00	180,000,000.00	10,300,000.00	169,700,000.00	66,637,000.00
230401	Preservation of the Environment	50,000,000.00	20,000,000.00	70,000,000.00	70,000,000.00	4,500,000.00	65,500,000.00	3,890,000.00
230501	Acquisition of Non Tangible Assets	87,000,000.00	500,000.00	87,500,000.00	87,500,000.00	18,200,000.00	69,300,000.00	17,828,389.83
	Capital Expenditure Total	1,568,000,000.00	1,370,500,000.00	2,938,500,000.00	2,938,500,000.00	1,242,435,222.74	1,696,064,777.26	157,931,373.12
	TOTAL EXPENDITURE	6,053,508,498.00	2,574,000,000.00	8,627,508,498.00	8,627,508,498.00	5,411,187,754.02	3,216,320,743.98	3,250,659,987.03

PART III:

MANAGEMENTS REPORTS

AKKO LOCAL GOVERNMENT COUNCIL

YEAR 2024 OBSERVATIONS, COMMENTS AND RECOMMENDATIONS FOR IMPROVEMENT.**1. Un-Presented Payment Vouchers**

The sum of Twenty-Five Million, One Hundred and Sixty-Two Thousand, Seven Hundred and Forty-Two Naira, Five Kobo (₦25,162,742.05) was expended through five (5) payment vouchers that were not presented for audit verification. This impeded our ability to obtain critical information relevant to the audit and contravenes Part Two, Section 53(1) of the Gombe State, State and Local Governments Audit Law 2021, which states:

“The Auditor-General and his staff shall have unrestricted access to such public documents, computers, other information systems, and assets as he considers necessary in the performance of his functions.”

Implication

Lack of access to payment vouchers undermines transparency, prevents verification of expenditures, and increases the risk of financial impropriety.

Recommendation

The management should ensure that all payment vouchers are properly maintained and presented for audit verification in line with statutory provisions.

Management Response

Management notes the observation and will take immediate steps to retrieve and submit all outstanding vouchers for audit review.

2. Payments Made Without Pre-Payment Audit of Vouchers

A total of Forty-One Million, Nine Hundred and Fifty-Six Thousand, Three Hundred and Sixty-Three Naira, Sixty-Two Kobo (₦41,956,363.62) was paid through vouchers that bypassed the mandatory pre-payment audit process. This violates Chapters 14:10 and 40:10 of the Model Financial Memoranda, which stipulate that:

“All payment vouchers shall be submitted to the Internal Auditor for pre-payment audit. Such vouchers shall not be paid by the Treasurer until the Internal Auditor has audited them.”

Implication

Failure to subject vouchers to pre-payment audit weakens internal control and increases the risk of unauthorized or fraudulent expenditures.

Recommendation

All payment vouchers must undergo pre-payment audit by the Internal Auditor before approval and disbursement by the Treasurer.

Management Response

Management acknowledges the lapse and will enforce strict compliance with pre-payment audit requirements going forward.

3. Un-Receipted Payment Vouchers

Payment vouchers amounting to Twenty-Seven Million, Fifty-Five Thousand, Ninety Naira, Ninety Kobo (₦27,055,090.90) were processed without the required receipts to substantiate the payments. This contravenes Chapter 14, Section 14:17 of the Model Financial Memoranda, which states:

“An official printed receipt must be obtained and attached to the payment voucher in respect of a payment to government, another local government, or a commercial firm.”

Implication

Absence of official receipts makes it difficult to authenticate payments, leading to potential revenue loss, misappropriation, or audit queries.

Recommendation

Management should ensure that all payments are supported with original official receipts, duly attached to the respective vouchers.

Management Response

Management accepts the observation and will ensure compliance by directing all departments to attach official receipts to vouchers henceforth.

4. Unauthorized Payment Vouchers

Payments totaling Thirty-Five Million, Forty-Four Thousand, Three Hundred and Six Naira, Thirty-Six Kobo (₦35,044,306.36) were made without certification by the officer controlling the vote. This contravenes Chapter 14, Section 14(8) of the Financial Memoranda, which provides that vouchers must be authorized either by:

1. The officer controlling the vote, or
2. The person to whom an Authority to Incur Expenditure (A.I.E) has been issued.

Implication

Payments without proper authorization expose public funds to misuse, fraud, and breaches of financial accountability.

Recommendation

Management should enforce strict adherence to authorization protocols, ensuring that only certified vouchers are processed for payment.

Management Response

Management notes the issue and will ensure that all vouchers are duly certified by the authorized officer before processing.

5. Payment Vouchers Without Proper Documentation

Payment vouchers amounting to Fifty-Five Million, Three Hundred and Seventy-Six Thousand, One Hundred and Seventy-Two Naira, Seventy-Two Kobo (₦55,376,172.72) were processed without adequate supporting documents to validate the transactions. This contravenes Chapter 14, Section 14(4)(8) of the Model Financial Memoranda, as well as Section 603(1) of the Financial Regulations, which require that:

“All documents referred to on a voucher, including original Local Purchase Orders, invoices, and certificates, must be attached. Where such documents were attached to earlier vouchers, the reference number of that voucher must be quoted.”

Implication

Processing payments without supporting documents reduces accountability and creates opportunities for misrepresentation of expenditures.

Recommendation

Management should ensure that all vouchers are supported with relevant documentation such as Local Purchase Orders, invoices, and receipts before approval.

Management Response

Management concurs with the observation and will strengthen control measures to ensure proper documentation of all future vouchers.

6. Bulk Cash Withdrawals for Security Payments

Our audit revealed that bulk cash withdrawals were made for security-related payments. This contravenes current financial management regulations, including the Central Bank of Nigeria (CBN) cashless policy and the Nigerian Financial Intelligence Unit (NFIU) guidelines effective March 1, 2023. It also conflicts with Section 19 of the Money Laundering (Prevention and Prohibition) Act 2022.

Implication

Bulk cash withdrawals increase the risk of cash diversion, money laundering, and non-compliance with national financial policies.

Recommendation

All security-related and other payments should be made through electronic transfer channels to ensure compliance and enhance accountability.

Management Response

Management takes note and will migrate all security payments to electronic platforms in compliance with CBN and NFIU guidelines.

7. Non-Compliance with Stamp Duty Act

Audit inspection revealed that the Local Government failed to comply with the provisions of the Stamp Duties Act, CAP 58 LFN 2004 (as amended). Section 617 of the Financial Regulations requires that:

“All payment vouchers and receipts from suppliers should bear a fifty-kobo (₦0.50) stamp.”

Implication

Failure to comply with the Stamp Duty Act may attract regulatory sanctions and result in avoidable financial liabilities.

Recommendation

Management should ensure that all vouchers and receipts bear the appropriate stamp duty in line with statutory requirements.

Management Response

Management acknowledges the observation and will ensure strict compliance with the Stamp Duty Act going forward.

BALANGA LOCAL GOVERNMENT COUNCIL**YEAR 2024 OBSERVATIONS, COMMENTS AND RECOMMENDATIONS FOR IMPROVEMENT.****1. Unsigned Payment Vouchers**

Payment vouchers amounting to Two Million, Four Hundred and Eighty Thousand Naira (₦2,480,000.00) were not duly signed by the beneficiaries. This practice contravenes the provisions of Financial Memoranda (FM) 14:13.

Implication

Unsigned vouchers invalidate the acknowledgment of payments, weaken the audit trail, and expose the Local Government to the risk of fraudulent or disputed transactions.

Recommendation

Management should ensure that all payees sign payment vouchers as confirmation of receipt. Any unsigned vouchers should be regularized immediately.

Management Response

Management acknowledges the observation and will ensure that all payees provide signatures on the identified vouchers. Measures will also be put in place to prevent recurrence.

2. Unauthorized Payment Vouchers

Payment vouchers totaling Two Million, Seven Hundred and Thirty Thousand Naira (₦2,730,000.00) were not signed by the Officer Controlling Vote (OCV). This violates Financial Memoranda (FM) 14:8.

Implication

Processing payments without authorization from the OCV undermines budgetary controls, creates room for unauthorized expenditure, and increases the risk of financial abuse.

Recommendation

Management should ensure that the affected vouchers are presented to the OCV for due authorization. Going forward, no payment should be processed without the signature of the OCV, in line with approved budgetary provisions.

Management Response

Management accepts the observation and will forward the affected vouchers to the OCV for validation. Measures will also be taken to enforce strict compliance with authorization procedures.

3. Payment Without Internal Audit Check

Payment vouchers amounting to One Million, Five Hundred and Seventy-Five Thousand Naira (₦1,575,000.00) were paid without internal audit checking. This is contrary to the provisions of Financial Memoranda (FM) 14:10 and 40:10.

Implication

Failure to subject vouchers to internal audit checks weakens the internal control process, increases the risk of irregular or unauthorized payments, and contravenes financial regulations.

Recommendation

Management should immediately submit the affected vouchers to the Internal Auditor for retrospective review and ensure that all future vouchers undergo internal audit checks before payment.

Management Response

Management notes the observation and will forward the affected vouchers to the Internal Auditor for review. Compliance with pre-payment audit procedures will be strictly enforced henceforth.

4. Payment Vouchers Without Proper Supporting Documents

Our inspection revealed payment vouchers amounting to One Million, Three Hundred and Ninety Thousand Naira (₦1,390,000.00) processed without relevant supporting documents. This contravenes Financial Memoranda (FM) 14:4(8).

Implication

Payments without supporting documents lack proper accountability, create audit gaps, and expose funds to potential misappropriation.

Recommendation

Management should obtain and attach the relevant supporting documents to the identified vouchers. Going forward, all payment vouchers must be fully supported by invoices, receipts, Local Purchase Orders, or other relevant documentation.

Management Response

Management acknowledges the lapse and will provide the missing supporting documents. Measures will also be put in place to ensure that all future vouchers are properly documented.

BILLIRI LOCAL GOVERNMENT COUNCIL
YEAR 2024 OBSERVATIONS, COMMENTS AND RECOMMENDATIONS FOR
IMPROVEMENT.

1. Outstanding Payment Vouchers

Outstanding payment vouchers amounting to Two Hundred and Nine Million, Two Hundred and Seventy-Seven Thousand, Six Hundred and Eighty-Seven Naira, Twenty-Three Kobo (₦209,277,687.23) were not produced for audit inspection. This violates the provision of Chapter 14:7(2) of the Financial Memoranda (FM).

Implication

Failure to produce outstanding vouchers prevents audit verification, undermines accountability, and creates the risk of misappropriation of public funds.

Recommendation

Management should trace and present the missing payment vouchers for audit inspection within fourteen (14) days. Alternatively, the amount involved should be recovered from the officers who effected the payments within twenty-one (21) days in line with FM 39:3(a)6.

Management Response

Management acknowledges the observation and will take steps to trace and present the vouchers within the specified timeframe or initiate recovery procedures where necessary.

2. Unsigned Payment Vouchers

Payment vouchers amounting to Four Million, Three Hundred and Fifty-Four Thousand Naira (₦4,354,000.00) were not signed by the payees.

Implication

Unsigned vouchers invalidate the authenticity of payments, expose the Local Government to fraudulent claims, and weaken the audit trail.

Recommendation

Management should ensure that payees sign all vouchers to acknowledge receipt of payments. Alternatively, the total amount should be recovered from the officer who effected the payment within twenty-one (21) days, in line with FM 39:3(a)6.

Management Response

Management accepts the observation and will contact the payees to regularize the vouchers. Where signatures cannot be obtained, appropriate recovery measures will be taken.

3. Payment Without Internal Audit Checking

Payment vouchers amounting to Fifty-Two Million, Two Hundred and Three Thousand, Ninety Naira, Thirty-One Kobo (₦52,203,090.31) were paid without internal audit checking. This contravenes Chapters 14:10 and 40:10 of the Financial Memoranda.

Implication

Bypassing internal audit checks weakens internal control, increases the risk of unauthorized or irregular expenditures, and contravenes financial regulations.

Recommendation

Management should ensure that all payment vouchers undergo internal audit checks before approval and payment. The affected vouchers should be retrospectively reviewed by the Internal Auditor.

Management Response

Management acknowledges the observation and will submit the affected vouchers for retrospective audit certification while ensuring strict compliance going forward.

4. Unauthorized Payment

Payment vouchers amounting to Four Million, Three Hundred and Forty-Nine Thousand Naira (₦4,349,000.00) were paid without the authority of the officer controlling the vote. This contravenes FM 14:8.

Implication

Processing payments without proper authorization undermines financial discipline and exposes funds to unauthorized disbursement and fraud.

Recommendation

Management should ensure that all payment vouchers are duly certified by the officer controlling the vote before payment. The irregular vouchers should be forwarded to the officer controlling the vote for proper validation, or the total amount recovered from the responsible officers.

Management Response

Management notes the issue and will ensure compliance with FM 14:8. Corrective actions will be taken regarding the irregular payments already made.

5. Payments Without Council Extract

Payments amounting to Twenty-Two Million, Three Hundred and Seventy-Seven Thousand, Four Hundred and Thirty-Two Naira, Forty-Six Kobo (₦22,377,432.46) made without Council extract. This contravenes Chapter 1, Sections 1:1 and 1:2 of the Financial Memoranda.

Implication

Payments made without Council extract breach governance procedures, diminish transparency, and erode Council's control over financial decisions.

Recommendation

Management should ensure that all payments are supported by duly approved Council extracts in line with the Financial Memoranda.

Management Response

Management accepts the observation and will ensure that all future payments are backed by approved Council extracts.

6. Payment Vouchers Without Supporting Documents

Payment vouchers amounting to Ninety-Three Million, Five Hundred and Thirty-Nine Thousand, Seven Hundred and Twelve Naira, Eleven Kobo (₦93,539,712.11) were processed without supporting documents. This contravenes Chapter 14, Section 14:4(8) of the Financial Memoranda.

Implication

Payments made without proper supporting documents lack accountability, reduce transparency, and heighten the risk of fraudulent transactions.

Recommendation

Management should ensure that all payment vouchers are accompanied by the required supporting documents such as invoices, receipts, and Local Purchase Orders.

Management Response

Management concurs with the observation and will take corrective steps to obtain missing documents and enforce strict compliance in the future.

DUKKU LOCAL GOVERNMENT COUNCIL**YEAR 2024 OBSERVATIONS, COMMENTS AND RECOMMENDATIONS FOR IMPROVEMENT.****1. Un-receipted Payments**

Payment vouchers amounting to Fourteen Million, Eight Hundred and Sixty-One Thousand, Five Hundred and Forty-Five Naira, Forty-Five Kobo (₦14,861,545.45) were paid without obtaining official cash receipts from the beneficiaries. This contravenes FM 14:16.

Implication

Payments without official receipts reduce accountability, prevent proper audit verification, and increase the risk of fraud or misappropriation.

Recommendation

Management should obtain and attach official receipts for the identified payments and ensure that future disbursements are acknowledged with valid receipts.

Management Response

Management acknowledges the observation and will provide the required receipts. Strict measures will also be put in place to ensure compliance with FM 14:16.

2. Unsigned Payment Vouchers

Payment vouchers amounting to Twenty Million, Nine Hundred and Twenty-Six Thousand, Nine Hundred and Nineteen Naira, Seventeen Kobo (₦20,926,919.17) were not signed by the payees to confirm receipt of payment. This violates FM 14:4(1)(6).

Implication

Unsigned vouchers undermine the validity of transactions, weaken the audit trail, and expose the Local Government to fraudulent claims.

Recommendation

Management should ensure that all payees sign the identified vouchers to confirm receipt. Going forward, no voucher should be processed without proper acknowledgment.

Management Response

Management accepts the observation and will take steps to contact the payees to regularize the vouchers. Preventive measures will also be implemented.

3. Payment Vouchers Without Chairman's Approval

Payment vouchers amounting to Twenty-Three Million, Seventy-Seven Thousand, Two Hundred and Seventy-Two Naira, Twenty Kobo (₦23,077,272.23) were processed without the approval of the Executive Chairman. This contravenes Chapter 1, Section 1:10(1–8) of the Financial Memoranda.

Implication

Payments made without the Chairman's approval breach governance procedures, weaken oversight, and may result in unauthorized expenditures.

Recommendation

Management should ensure that all vouchers are duly signed by the Executive Chairman before payment in accordance with the Financial Memoranda.

Management Response

Management notes the issue and will ensure strict compliance by requiring the Chairman's approval on all vouchers going forward.

4. Payments Without Council Extract

Payment vouchers amounting to Six Million, Twenty-Five Thousand Naira (₦6,025,000.00) were processed without attaching Council Extracts. This contravenes Chapter 1, Section 1:1(1–9) of the Financial Memoranda.

Implication

Payments made without Council Extracts reduce transparency, undermine collective decision-making, and create risks of irregular expenditure.

Recommendation

Management should ensure that all payments are supported with duly approved Council Extracts to validate authorization.

Management Response

Management concurs with the observation and will ensure future payments are backed by Council Extracts in line with FM provisions.

5. NATA Forms Without Chairman's Approval

Payment vouchers amounting to Eight Million, Sixty-Six Thousand, Three Hundred and Sixty-Three Naira, Sixty-Two Kobo (₦8,066,363.62) were processed without the approval of the Executive Chairman on the NATA Forms. This contravenes FM 1:10(8).

Implication

Failure to obtain Chairman's approval on NATA Forms undermines financial oversight and increases the risk of irregular or unauthorized payments.

Recommendation

Management should ensure that all NATA Forms are duly approved by the Executive Chairman prior to payment.

Management Response

Management acknowledges the lapse and will ensure that the required approvals are obtained on all NATA Forms before processing payments.

6. Payment Vouchers Without Proper Supporting Documents

Payment vouchers amounting to Four Hundred and Eighty-Nine Million, Five Hundred and Twenty-Nine Thousand, Nine Hundred and Eighty-Eight Naira, Eighty-Two Kobo (₦489,529,988.82) were processed without attaching relevant supporting documents. This contravenes FM 14:4(8).

Implication

Payments without supporting documents lack accountability, hinder audit verification, and create high risks of fraudulent transactions.

Recommendation

Management should provide the missing supporting documents for the identified vouchers and ensure that all future transactions are fully documented with invoices, receipts, and other required evidence.

Management Response

Management accepts the observation and will provide the necessary supporting documents. Compliance procedures will also be strengthened to prevent recurrence.

FUNAKAYE LOCAL GOVERNMENT COUNCIL**YEAR 2024 OBSERVATIONS, COMMENTS AND RECOMMENDATIONS FOR
IMPROVEMENT.****1. Outstanding Payment Vouchers**

Outstanding payment vouchers amounting to Thirty-Nine Million, Four Hundred and Twenty-Three Thousand, Two Hundred and Sixty Naira, Eighty-Seven Kobo (₦39,423,260.87) were not produced for my inspection. This process contradicts the provisions of FM 14:1–14:3 of the Financial Memoranda.

Implication

Failure to produce the payment vouchers for audit inspection weakens accountability and transparency in financial management. It creates suspicion of possible irregularities, concealment of fraudulent transactions, and undermines the effectiveness of audit oversight.

Recommendation

Management should trace and produce the outstanding payment vouchers for verification within the stipulated time frame. Where the vouchers cannot be traced, the total amount involved should be recovered from the officers responsible for effecting the payments.

Management Response

Management acknowledges the observation and will take immediate steps to trace and produce the outstanding payment vouchers. In cases where the vouchers cannot be recovered, recovery of the amounts from the responsible officers will be effected.

2. Un-receipted Payment Voucher

It was observed during the audit inspection that a payment voucher amounting to Thirty-One Million, One Hundred and Forty-Eight Thousand, Seven Hundred and Fifty-Eight Naira, Ninety-Seven Kobo (₦31,148,758.97) was paid without obtaining an official cash receipt from the payee. This process contradicts the provisions of FM 14:16 and 14:17 of the Financial Memoranda.

Implication

Payments made without obtaining official receipts weaken the evidence of financial transactions and create gaps in accountability. This exposes public funds to risks of misappropriation, disputes over payments, and lack of proper audit trail.

Recommendation

Management should obtain the official receipts for the payment made and ensure that all future transactions are acknowledged with duly issued official receipts from beneficiaries.

Management Response

Management accepts the observation and will immediately request official receipts from the payee concerned. Instructions have been issued to ensure that all payments going forward are receipted in accordance with financial regulations.

3. Unsigned Payment Voucher

It was observed during the audit inspection that some payment vouchers amounting to Twelve Million, Three Hundred and Thirty-One Thousand, Two Hundred and Twenty-Six Naira, Eighty-Six Kobo (₦12,331,226.86) were not

signed by the payees to justify receipt of the payment. This practice contradicts the provisions of FM 14:4(6) of the Financial Memoranda.

Implication

Unsigned payment vouchers invalidate the acknowledgment of payments and cast doubt on whether the funds were received by the intended beneficiaries. This creates loopholes for fraudulent claims and mismanagement of funds.

Recommendation

Management should immediately contact the respective payees to sign the outstanding vouchers as evidence of payment. Measures should also be put in place to ensure that no payment is processed without the beneficiary's signature in the future.

Management Response

Management acknowledges the finding and will invite the respective payees to append their signatures on the affected vouchers. Going forward, strict monitoring will be enforced to ensure compliance with the Financial Memoranda.

4. Payment Without Internal Audit Checking

Payment vouchers that were paid without internal audit checking to the tune of Nine Million, Six Hundred and Fifty-Two Thousand, Five Hundred Naira (₦9,652,500.00). This practice contradicts the provisions of FM 14:14 and FM 40:10 of the Model Financial Memoranda, which require that all payment vouchers be submitted to the Internal Auditor for prepayment audit.

Implication

Failure to subject payment vouchers to internal audit checking undermines the system of internal control and exposes public funds to unauthorized, irregular, or fraudulent payments. It reduces the reliability of the payment process and contravenes financial regulations.

Recommendation

Management should immediately submit the affected payment vouchers to the Internal Auditor for retrospective certification. Henceforth, strict compliance should be maintained by ensuring that no payment voucher is processed without prior internal audit check.

Management Response

Management accepts the observation and will forward the affected vouchers to the Internal Auditor for review. Instructions have been given to all departments to comply strictly with prepayment audit requirements.

5. Payment Vouchers Without Proper Supporting Documents

Payment vouchers without proper supporting documents amounting to Forty-Two Million, Forty-Seven Thousand, Nine Hundred and Ninety-Nine Naira, Ninety-Eight Kobo (₦42,047,999.98). This process contradicts the provisions of FM 14:4(8) of the Financial Memoranda.

Implication

Payments made without proper supporting documents weaken financial accountability and create opportunities for fraudulent claims and misapplication of funds. It also prevents the verification of the legitimacy of payments and undermines audit assurance.

Recommendation

Management should ensure that the relevant supporting documents are obtained and attached to the affected vouchers. Moving forward, all payment vouchers must be accompanied by proper documentation, such as invoices, receipts, and other relevant records.

Management Response

Management acknowledges the observation and will make efforts to obtain and attach the missing supporting documents to the affected vouchers. In future, measures will be implemented to ensure that all vouchers are fully supported before approval and payment.

GOMBE LOCAL GOVERNMENT COUNCIL**YEAR 2024 OBSERVATIONS, COMMENTS AND RECOMMENDATIONS FOR
IMPROVEMENT.****1. Un-presented Payment Vouchers**

It was observed that payment vouchers amounting to Twelve Million, Seven Hundred and Two Thousand Naira Only (₦12,702,000.00) were not produced for inspection. This is contrary to the provisions of Financial Memoranda (FM) 14:3.

Implication

The inability to present payment vouchers for audit inspection undermines transparency and accountability in financial management. It raises concerns about the legitimacy of the payments and may conceal fraudulent or unauthorized expenditures.

Recommendation

Management should take immediate steps to trace and produce the affected vouchers for audit verification. Where the vouchers cannot be located, the total sum involved should be recovered from the officers responsible for effecting the payments.

Management Response

Management acknowledges the observation and will trace and present the un-produced payment vouchers as requested. In cases where the vouchers cannot be traced, the officers involved will be surcharged, and details will be made available for audit verification.

2. Unsigned Payment Vouchers

It was observed that payment vouchers amounting to One Hundred and Seventy-Three Million, Eight Hundred and Eight Thousand, Six Hundred and Fifty Naira, Ninety Kobo (₦173,808,650.90) were not signed by the payees.

Implication

Unsigned payment vouchers fail to establish proof of receipt by beneficiaries and cast doubt on whether payments were actually made to the intended persons. This weakens the internal control system and exposes public funds to possible misappropriation.

Recommendation

Management should ensure that the payees concerned are contacted to append their signatures on the affected vouchers to regularize the payments. Going forward, strict measures should be enforced to ensure that no payment voucher is processed without the beneficiary's signature.

Management Response

Management agrees with the observation and will recall the affected payees to sign the payment vouchers. Measures will also be put in place to ensure that no payment is effected without a duly signed voucher in the future.

3. Payment Without Internal Audit Check

It was observed that payment vouchers amounting to One Hundred and Twenty-Seven Million, Six Hundred and Fifty-Three Thousand, Twenty-Nine Naira, Seventy-Seven Kobo (₦127,653,029.77) were paid without prepayment audit checking by the Internal Auditor of the Local Government. This is contrary to Financial Memoranda (FM) 40:10–40:12.

Implication

Failure to subject payment vouchers to internal audit checks undermines internal control procedures and increases the risk of irregular, unauthorized, or fraudulent payments. It reduces confidence in the accuracy and validity of financial transactions.

Recommendation

Management should immediately forward the affected vouchers to the Internal Auditor for retrospective certification. It should also ensure strict adherence to prepayment audit checks for all future transactions.

Management Response

Management acknowledges the audit finding and will submit the affected vouchers to the Internal Auditor for retrospective review. Instructions have also been issued to ensure full compliance with the requirement for prepayment audit checking.

4. Payment Without Proper Supporting Document

It was observed that payment vouchers amounting to One Hundred and Forty-Seven Million, Nine Hundred and Sixty Thousand, Seven Hundred and Ninety-Five Naira, Seventy Kobo (₦147,960,795.70) were processed and paid without attaching relevant supporting documents. This is contrary to Financial Memoranda (FM) 14:4 and 14:16–14:18.

Implication

Payments made without relevant supporting documents cannot be properly validated, thereby weakening financial accountability. This creates opportunities for fraudulent claims and misapplication of public funds and undermines audit assurance.

Recommendation

Management should obtain and attach the required supporting documents to the affected vouchers. Moving forward, it should enforce strict compliance by ensuring that all vouchers are accompanied by adequate supporting documentation before approval and payment.

Management Response

Management accepts the observation and will make efforts to trace and attach the missing supporting documents. Instructions have been given to ensure that all future payment vouchers are fully supported in line with financial regulations.

5. Unaccounted Posting on Departmental Vote Book

It was observed that cases of wrong postings of expenditure to different codes in departmental vote books amounted to Fifty-Six Million, Seven Hundred and Twenty-Five Thousand, Four Hundred and Eighty-Seven Naira, Seventy-Two Kobo (₦56,725,487.72). This is contrary to Financial Memoranda (FM) 13:13(2).

Implication

Wrong postings on vote books distort the accuracy of financial records, making it difficult to track and monitor departmental expenditures. This weakens budgetary control, creates room for manipulation of accounts, and hampers the reliability of financial reporting.

Recommendation

Management should investigate and correct the mispostings in the departmental vote books to ensure accurate financial reporting. Officers responsible for the

errors should be cautioned, and measures should be put in place to prevent recurrence.

Management Response

Management acknowledges the observation and will make the necessary adjustments to correct the errors in the vote books. The officers concerned will be instructed to exercise greater diligence in future postings to ensure accuracy.

KALTUNGO LOCAL GOVERNMENT COUNCIL**YEAR 2024 OBSERVATIONS, COMMENTS AND RECOMMENDATIONS FOR
IMPROVEMENT.****1. Outstanding Payment Vouchers (OS)**

It was observed during the Audit inspection that some payment vouchers amounting to One Million Seven Hundred and Ten Thousand Naira (₦1,710,000.00) were not produced for my inspection up to the time of writing this report. This contradicts the provision in Chapter 14:4 (1) of the Financial Memoranda.

Implication

Failure to produce the payment vouchers for audit inspection creates room for suspicion of financial irregularities, lack of accountability, and possible misappropriation of public funds. It undermines transparency and weakens internal control mechanisms.

Recommendation

Management should ensure that all payment vouchers are promptly produced for audit verification. The affected vouchers should be traced and presented immediately to regularize the records and avoid recurrence.

Management Response

Management noted the observation and will take immediate steps to trace the outstanding vouchers and make them available for audit inspection. Measures will also be put in place to strengthen compliance with Financial Memoranda provisions.

2. Payment Without Internal Audit Checking

It was observed that some payments were allowed to be made without the payment vouchers being pre-payment audited by the internal audit. This contradicts the provisions of FM 14:10 and 40:10 of the Financial Memoranda.

Implication

Payments made without internal audit checks could lead to unauthorized, inaccurate, or fraudulent expenditures. This weakens financial discipline and exposes the Council to the risk of financial losses.

Recommendation

All payment vouchers must be subjected to internal audit checks before final approval and disbursement. Management should enforce strict adherence to Financial Memoranda requirements.

Management Response

Management acknowledged the lapse and will direct that all future payments undergo mandatory pre-payment audit checks. Internal auditors will be reminded of their oversight responsibilities.

3. Unauthorized Payment Vouchers

Unauthorized payment vouchers amounting to Nine Hundred Thousand Naira (₦900,000.00) were observed to have been paid without the signature of the Officer Controlling the Vote (O.C.V). Attention should be drawn to the O.C.V to sign the said payment vouchers to indicate authority over the expenditure. Otherwise, the officer who allowed such payment to be made shall be held responsible as contained in FM 1:10 (a) and (b) of the Financial Memoranda.

Implication

Payments made without the approval of the O.C.V contravene financial regulations and diminish accountability. This may result in unauthorized spending, financial indiscipline, and difficulty in holding officers accountable.

Recommendation

Management should ensure that all payment vouchers are duly authorized by the O.C.V before payment is effected. The O.C.V should be reminded of the importance of promptly signing vouchers.

Management Response

Management noted the observation and has directed that the affected vouchers be presented to the O.C.V for necessary authorization. Going forward, no payment will be processed without O.C.V approval.

4. Un-Receipted Payment Vouchers

It was observed during the audit exercise that payment vouchers amounting to One Hundred and Fifty-Nine Million Six Hundred and Seventeen Thousand One Hundred and Thirteen Naira Forty-Four Kobo (₦159,617,113.44) were paid without obtaining official cash receipts from the organizations concerned. This process contradicts the provision in FM 14:14 of the Financial Memoranda.

Implication

Failure to collect official receipts for payments made may result in difficulties in verifying transactions, concealment of fraudulent practices, and loss of audit trail. It undermines accountability and proper documentation of financial activities.

Recommendation

Management should ensure that all payments are receipted by the beneficiaries and official receipts obtained and attached to the payment vouchers. The affected cases should be regularized immediately.

Management Response

Management agreed with the observation and will ensure that all future payments are acknowledged with official receipts. Efforts will also be made to obtain receipts for past payments where feasible.

5. Payment Vouchers Without Chairman Approvals

It was observed that payment vouchers paid without obtaining Chairman's approval, amounting to Five Million Five Hundred and Forty Thousand Nine Hundred and Nine Naira (₦5,540,909.09). This contradicts the provision of FM 1:10 (5)(a) of the Financial Memoranda.

Implication

Payments made without the Chairman's approval contravene financial regulations and weaken governance structures. This exposes the Council to unauthorized expenditures and weakens oversight functions.

Recommendation

Management should ensure that all vouchers requiring Chairman's approval are duly endorsed before payment. The affected vouchers should be presented to the Chairman for retroactive approval.

Management Response

Management accepted the observation and has directed that henceforth, all payment vouchers requiring Chairman's approval must be signed before disbursement. The affected vouchers will be taken up with the Chairman for necessary action.

6. Unsigned Payment Vouchers

It was observed that payment vouchers amounting to Six Million Eight Hundred and Seventy-Six Thousand Eight Hundred and Eighteen Naira Seventeen Kobo (₦6,876,818.17) were not signed by the payees. The payees should be called upon to sign the affected vouchers as required under FM 14(1) of the Financial Memoranda.

Implication

Unsigned payment vouchers may indicate that payments were not properly acknowledged by beneficiaries, which creates a risk of fraudulent claims, disputes, and weak accountability over funds disbursed.

Recommendation

Management should trace and contact the payees to sign the affected vouchers. Measures should be taken to ensure that no payment voucher is processed without the payee's acknowledgment in future.

Management Response

Management noted the issue and will follow up with the affected payees to regularize the vouchers. Going forward, measures will be enforced to ensure no payment is released without proper acknowledgment.

7. Payment Vouchers Without Proper Supporting Documents

It was observed that payment vouchers amounting to One Hundred and Seventy Million Six Hundred and Seventy Thousand Six Hundred and Twenty-One Naira Twenty-Six Kobo (₦170,670,621.26) were paid without attaching proper supporting documents. This practice contradicts the provision of FM 14:4 (8) of the Financial Memoranda.

Implication

Payments made without adequate supporting documentation lack audit evidence and increase the risk of financial mismanagement, fraud, and improper expenditure of public funds. This undermines transparency and accountability.

Recommendation

Management should ensure that all payment vouchers are accompanied by relevant supporting documents such as invoices, receipts, and delivery notes. The affected vouchers should be regularized immediately.

Management Response

Management acknowledged the observation and has instructed officers responsible for processing vouchers to always attach the required supporting documents. Efforts will also be made to obtain missing documents for the affected payments.

KWAMI LOCAL GOVERNMENT COUNCIL**YEAR 2024 OBSERVATIONS, COMMENTS AND RECOMMENDATIONS FOR IMPROVEMENT.****1. Payment Vouchers Without Proper Supporting Documents**

It was observed that payment vouchers amounting to Eight Hundred and Seventy-Three Million Two Hundred and Ninety Thousand Five Hundred and Sixty-Nine Naira Twenty-Nine Kobo (₦873,290,569.29) were paid without attaching the required supporting documents. This contradicts the provisions of the Financial Memoranda, FM 14:4(8).

Implication

Payments made without proper supporting documents lack adequate audit evidence and may represent irregular or fictitious transactions. This weakens accountability, transparency, and exposes public funds to possible fraud and mismanagement.

Recommendation

Management should ensure that all vouchers are supported with valid documents such as invoices, receipts, delivery notes, and approvals before processing. The affected vouchers should be regularized immediately by attaching the missing documents.

Management Response

Management noted the observation and will direct the responsible officers to obtain the required supporting documents for the affected vouchers. Measures will also be put in place to ensure that no payment is processed in the future without adequate documentation.

2. Un-Receipted Payment Vouchers

It was observed that payment vouchers amounting to Eight Hundred and Thirty-Four Million Four Hundred and Sixty-Six Thousand One Hundred and Ninety-One Naira Forty-Three Kobo (₦834,466,191.43) were paid without obtaining official cash receipts from the organizations. This process contradicts the provision of FM 14:16 of the Financial Memoranda.

Implication

Failure to obtain receipts for payments made deprives the Council of evidence of transactions, undermines accountability, and may lead to fraudulent or unauthorized disbursements being concealed.

Recommendation

Management should insist on collecting official receipts for all payments made. The affected transactions should be regularized by obtaining receipts from the respective organizations.

Management Response

Management acknowledged the observation and will ensure that receipts are obtained for all outstanding payments. Officers will be instructed to strictly comply with Financial Memoranda provisions in all future transactions.

3. Unsigned Payment Vouchers By The Payees

It was observed during the audit exercise that some payment vouchers amounting to Twelve Million Nine Hundred and Seven Thousand Three Hundred and Seventy-Four Naira Twenty Kobo (₦12,907,374.20) were not signed by the payees.

Implication

Unsigned vouchers create uncertainty about whether the payees actually received the payments. This weakens financial accountability, may lead to disputes over disbursements, and exposes the Council to fraudulent claims.

Recommendation

Management should call upon the concerned payees to sign the affected vouchers without further delay. Going forward, no payment should be made unless the payee signs or acknowledges receipt on the voucher.

Management Response

Management accepted the observation and will ensure that the affected payees are contacted to regularize the vouchers. Instructions will also be issued that payments must not be released unless properly acknowledged by payees.

4. Payment Vouchers Made Without Internal Audit Checking

It was observed that some payment vouchers amounting to Nine Hundred and Eighty Thousand Naira (₦980,000.00) were paid without being checked by the Internal Auditor. This contradicts the provisions of FM 14:10 and FM 40:10 of the Financial Memoranda.

Implication

Payments made without internal audit checks bypass critical controls, expose the Council to irregular or unauthorized expenditure, and increase the risk of fraud and financial mismanagement.

Recommendation

Management should ensure that all payment vouchers are subjected to internal audit checking before payment. Any officer responsible for bypassing this procedure should be cautioned in line with financial regulations.

Management Response

Management noted the observation and will enforce strict compliance with internal audit prepayment checks. Henceforth, no payment voucher will be processed without clearance from the Internal Audit Unit.

5. Unauthorized Payments

It was also observed that some payment vouchers amounting to Sixteen Million Eight Hundred and Eighty-Four Thousand Two Hundred and Eighty-Nine Naira Eighty-Three Kobo (₦16,884,289.83) were paid without authorization by the Officer Controlling the Vote Account. This is contrary to the provisions of FM 14:8.

Implication

Payments made without the authorization of the Officer Controlling the Vote are irregular, weaken financial oversight, and may result in unapproved or fraudulent expenditures.

Recommendation

Management should ensure that all payment vouchers are duly authorized by the Officer Controlling the Vote before disbursement. The affected transactions should be regularized, and officers responsible for bypassing procedures should be cautioned.

Management Response

Management acknowledged the observation and will ensure that all future payments are properly authorized by the O.C.V. The affected vouchers will also be reviewed and regularized accordingly.

NAFADA LOCAL GOVERNMENT COUNCIL**YEAR 2024 OBSERVATIONS, COMMENTS AND RECOMMENDATIONS FOR
IMPROVEMENT.****1. Payment Vouchers Without Proper Supporting Documents**

It was observed that payment vouchers amounting to Eight Hundred and Seventy-Three Million Two Hundred and Ninety Thousand Five Hundred and Sixty-Nine Naira Twenty-Nine Kobo (₦873,290,569.29) were paid without attaching the required supporting documents. This contradicts the provisions of the Financial Memoranda, FM 14:4(8).

Implication

Payments made without proper supporting documents lack adequate audit evidence and may represent irregular or fictitious transactions. This weakens accountability, transparency, and exposes public funds to possible fraud and mismanagement.

Recommendation

Management should ensure that all vouchers are supported with valid documents such as invoices, receipts, delivery notes, and approvals before processing. The affected vouchers should be regularized immediately by attaching the missing documents.

Management Response

Management noted the observation and will direct the responsible officers to obtain the required supporting documents for the affected vouchers. Measures will also be put in place to ensure that no payment is processed in the future without adequate documentation.

2. Un-Receipted Payment Vouchers

It was observed that payment vouchers amounting to Eight Hundred and Thirty-Four Million Four Hundred and Sixty-Six Thousand One Hundred and Ninety-One Naira Forty-Three Kobo (₦834,466,191.43) were paid without obtaining official cash receipts from the organizations. This process contradicts the provision of FM 14:16 of the Financial Memoranda.

Implication

Failure to obtain receipts for payments made deprives the Council of evidence of transactions, undermines accountability, and may lead to fraudulent or unauthorized disbursements being concealed.

Recommendation

Management should insist on collecting official receipts for all payments made. The affected transactions should be regularized by obtaining receipts from the respective organizations.

Management Response

Management acknowledged the observation and will ensure that receipts are obtained for all outstanding payments. Officers will be instructed to strictly comply with Financial Memoranda provisions in all future transactions.

3. Unsigned Payment Vouchers By The Payees

It was observed during the audit exercise that some payment vouchers amounting to Twelve Million Nine Hundred and Seven Thousand Three Hundred and Seventy-Four Naira Twenty Kobo (₦12,907,374.20) were not signed by the payees.

Implication

Unsigned vouchers create uncertainty about whether the payees actually received the payments. This weakens financial accountability, may lead to disputes over disbursements, and exposes the Council to fraudulent claims.

Recommendation

Management should call upon the concerned payees to sign the affected vouchers without further delay. Going forward, no payment should be made unless the payee signs or acknowledges receipt on the voucher.

Management Response

Management accepted the observation and will ensure that the affected payees are contacted to regularize the vouchers. Instructions will also be issued that payments must not be released unless properly acknowledged by payees.

4. Payment Vouchers Made Without Internal Audit Checking

It was observed that some payment vouchers amounting to Nine Hundred and Eighty Thousand Naira (₦980,000.00) were paid without being checked by the Internal Auditor. This contradicts the provisions of FM 14:10 and FM 40:10 of the Financial Memoranda.

Implication

Payments made without internal audit checks bypass critical controls, expose the Council to irregular or unauthorized expenditure, and increase the risk of fraud and financial mismanagement.

Recommendation

Management should ensure that all payment vouchers are subjected to internal audit checking before payment. Any officer responsible for bypassing this procedure should be cautioned in line with financial regulations.

Management Response

Management noted the observation and will enforce strict compliance with internal audit prepayment checks. Henceforth, no payment voucher will be processed without clearance from the Internal Audit Unit.

5. Unauthorized Payments

It was also observed that some payment vouchers amounting to Sixteen Million Eight Hundred and Eighty-Four Thousand Two Hundred and Eighty-Nine Naira Eighty-Three Kobo (₦16,884,289.83) were paid without authorization by the Officer Controlling the Vote Account. This is contrary to the provisions of FM 14:8.

Implication

Payments made without the authorization of the Officer Controlling the Vote are irregular, weaken financial oversight, and may result in unapproved or fraudulent expenditures.

Recommendation

Management should ensure that all payment vouchers are duly authorized by the Officer Controlling the Vote before disbursement. The affected transactions should be regularized, and officers responsible for bypassing procedures should be cautioned.

Management Response

Management acknowledged the observation and will ensure that all future payments are properly authorized by the O.C.V. The affected vouchers will also be reviewed and regularized accordingly.

SHONGOM_LOCAL GOVERNMENT COUNCIL**YEAR 2024 OBSERVATIONS, COMMENTS AND RECOMMENDATIONS FOR IMPROVEMENT.****1. Outstanding Payment Vouchers**

It was observed during the audit exercise that some payment vouchers amounting to five million six hundred and ninety-five thousand naira (N5,695,000.00) were not presented for inspection.

Implication

The non-presentation of these payment vouchers makes it difficult to ascertain the authenticity and validity of the payments made. This undermines transparency, weakens internal control measures, and may expose the council to financial misstatements or misappropriation of funds.

Recommendation

Management should ensure that all outstanding payment vouchers are promptly made available for audit verification. Furthermore, measures should be instituted to guarantee that no payment is processed or recognized without complete documentation being properly filed and accessible for inspection.

Management Response

Management acknowledges the observation and will trace and submit the outstanding payment vouchers for audit verification. Measures will also be put in place to ensure prompt documentation and presentation of vouchers in future audits.

2. Payment Without Prepayment Audit by Internal Audit Unit

Some payment vouchers amounting to the sum of seven million four hundred and sixty-five thousand naira (N7,465,000.00) were observed to have been paid without being passed by the Internal Audit Unit. This is contrary to the provision of Financial Memoranda Chapter 14: Section 14:10.

Implication Payments made without prepayment audit approval weaken the system of checks and balances, thereby increasing the risk of errors, fraud, or unauthorized expenditures. This undermines compliance with financial regulations and may lead to accountability lapses.

Recommendation

Management should strictly enforce the requirement that all payment vouchers must pass through the Internal Audit Unit for prepayment audit before approval and disbursement. This will enhance transparency, accountability, and compliance with Financial Memoranda provisions.

Management Response

Management takes note of the observation and will ensure that henceforth no payment voucher is processed without prepayment audit clearance from the Internal Audit Unit. Staff will be sensitized to comply strictly with the provisions of the Financial Memoranda.

3. Unsigned Payment Vouchers by the Payees

It was observed that some payment vouchers were not signed by the payees to confirm receipt of the amounts involved. The total sum affected was twenty-two million four hundred and eighty-five thousand naira (N22,485,000.00). This contravenes the provisions of the Financial Memoranda, FM 14:4 (1–6).

Implication

Unsigned payment vouchers create doubt as to whether the payments were actually made to the intended beneficiaries. This weakens the audit trail, increases the risk of fraudulent practices, and undermines accountability in the disbursement process.

Recommendation

Management should call on the payees to sign the outstanding payment vouchers without delay. In addition, controls should be strengthened to ensure that no payment is finalized without proper acknowledgment by recipients in line with Financial Memoranda provisions.

Management Response

Management accepts the observation and will contact the payees concerned to regularize and sign the outstanding vouchers. Going forward, staff will be reminded and monitored to ensure that all payment vouchers are duly acknowledged by recipients.

4. Unreceipted Payment Vouchers

It was observed that some payment vouchers amounting to six million four hundred thousand naira (₦6,400,000.00) were paid without obtaining official cash receipts from the organizations involved. This contravenes the provisions of the Financial Memoranda, Chapter 14, Section 14:16.

Implication

Failure to obtain official receipts for payments made exposes the council to the risk of duplicate claims, disputes, or denial of transactions. It reduces

transparency and accountability in financial dealings and may result in revenue leakages or loss of funds.

Recommendation

Management should ensure that official receipts are obtained for all payments made to third parties and filed with the relevant payment vouchers. Staff should be reminded that no payment transaction is complete without an official receipt.

Management Response

Management agrees with the observation and will follow up with the respective organizations to obtain outstanding receipts. Going forward, receipt collection and filing will be made a mandatory requirement for every payment transaction.

5. Unauthorized Payment

It was observed that some payment vouchers were not signed by the Officer Controlling the Vote (OCV). This contravenes the provisions of the Financial Memoranda, FM 14:8 (1–2).

Implication

Payments made without the authorization of the OCV contravene financial rules and regulations. This exposes the council to unauthorized or irregular expenditures, weakens financial discipline, and reduces accountability in the management of public funds.

Recommendation

Management should ensure that all payments are properly authorized and signed by the OCV before disbursement. Any staff found bypassing authorization procedures should be cautioned, and appropriate sanctions applied where necessary.

Management Response

Management acknowledges the observation and will ensure that all payments henceforth are properly authorized by the OCV before release. Staff will also be sensitized on the importance of compliance with the Financial Memoranda provisions.

6. Payment Vouchers Without Council Extract

It was observed that some payment vouchers amounting to four million six hundred and ninety-nine thousand five hundred naira (N4,699,500.00) were made without attaching council minutes extract. This is contrary to the provisions of the Financial Memoranda, Chapter 1 Sections 1.1 to 1.7.

Implication

The absence of council extract for such payments raises concerns about the legitimacy of the expenditures, as they may not have received due approval. This weakens accountability, encourages unauthorized spending, and contravenes laid-down procedures.

Recommendation

Management should ensure that all payments requiring council approval are supported with extracts of council minutes before processing. Adequate monitoring should also be instituted to prevent future recurrence.

Management Response

Management accepts the observation and will liaise with the council secretariat to ensure that extracts of council minutes are properly attached to relevant

payment vouchers. Staff will be instructed to comply fully with this requirement in the future.

7. Payment Without Proper Supporting Documents

It was observed that some payment vouchers amounting to one hundred and fifty-eight million forty-two thousand eight hundred and eighty-six naira forty-eight kobo (N158,042,886.48) were paid without attaching proper supporting documents. This contravenes the provisions of the Financial Memoranda, Chapter 14:4 (8).

Implication

Payments made without supporting documents lack adequate audit evidence and cannot be verified for legitimacy. This practice exposes the council to fraudulent transactions, financial misstatements, and non-compliance with established financial regulations.

Recommendation

Management should immediately ensure that the outstanding supporting documents are obtained and filed. In addition, strict controls should be instituted to prevent the processing of any payment without complete supporting documentation.

Management Response

Management acknowledges the observation and will work to provide the required supporting documents for the identified payments. Moving forward, staff will be instructed not to process or release any payment without attaching all necessary supporting documentation.

YAMALTU DEBA LOCAL GOVERNMENT COUNCIL**YEAR 2024 OBSERVATIONS, COMMENTS AND RECOMMENDATIONS FOR IMPROVEMENT.****1. Payment Without Prepayment Audit Checking**

It was observed with dismay that a payment worth the sum of four hundred thousand naira (₦400,000.00) was made without prepayment checking by the Internal Auditor. This practice contradicts the provisions of the Financial Memoranda FM 14:10 and 40:10.

Implication

Failure to subject payments to prepayment audit checking undermines the system of internal controls and reduces the assurance that expenditures are valid, authorized, and in line with budgetary provisions. It increases the risk of financial irregularities, unauthorized payments, and potential loss of public funds.

Recommendation

Management should ensure that no payment is processed or disbursed without undergoing proper prepayment audit checks as stipulated by the Financial Memoranda. Staff should be strictly reminded that all vouchers must pass through the Internal Audit Unit for clearance prior to payment.

Management Response

Management acknowledges the observation and will ensure that future payments are subjected to prepayment audit checking before disbursement. The Internal Audit Unit will also be given strengthened oversight to enforce compliance with Financial Memoranda provisions.

2. Payment Without Proper Supporting Document

Payment vouchers amounting to seven hundred and ninety-eight million nine hundred and seventy-eight thousand four hundred- and thirty-one-naira two kobo (₦798,978,431.02) were observed to have been paid without attaching proper supporting documents. This contravenes the provisions of Financial Memoranda FM 14:4 (8).

Implication

Payments made without proper supporting documents cannot be independently verified for accuracy and legitimacy. This exposes the council to financial impropriety, misstatements, and possible fraud, while also weakening accountability and transparency in financial reporting.

Recommendation

Management should immediately trace and attach all outstanding supporting documents to the affected payment vouchers for proper record-keeping. In addition, clear procedures should be enforced to prevent the processing of any payment voucher without complete supporting documentation in the future.

Management Response

Management takes note of the observation and will make efforts to provide the required supporting documents for the affected transactions. Going forward, all staff responsible for processing vouchers will be instructed and monitored to ensure strict compliance with the Financial Memoranda.