THE REPORT

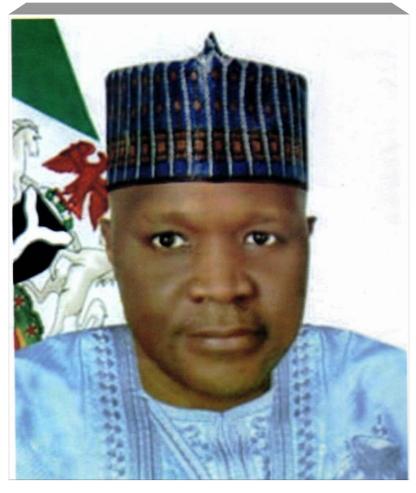
OF

AUDITOR GENERAL (LOCAL GOVERNMENTS) GOMBE STATE

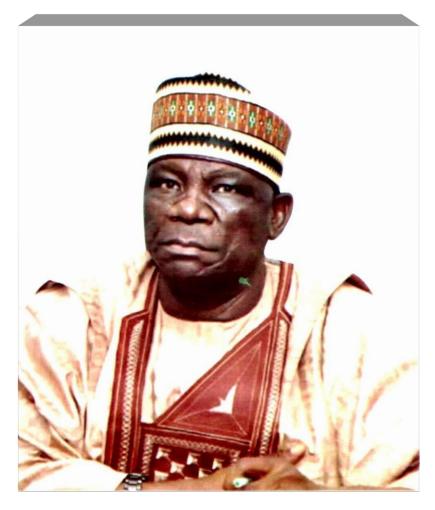
ON THE

Audited Financial Statements of the 11 local Government Councils

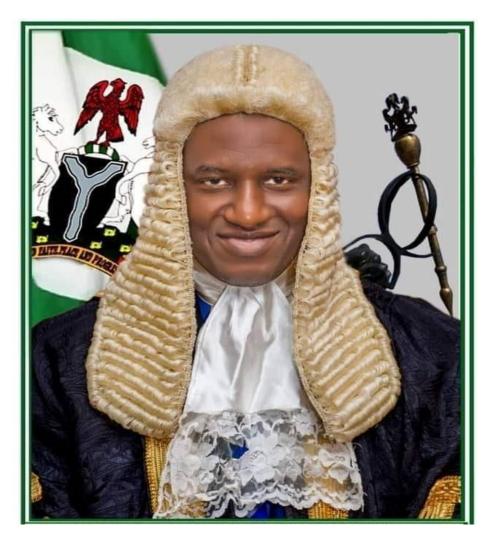
FOR THE YEAR ENDED 31st December, 2024



His Excellency
MUHAMMADU INUWA YAHAYA
THE EXECUTIVE GOVERNOR GOMBE STATE



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

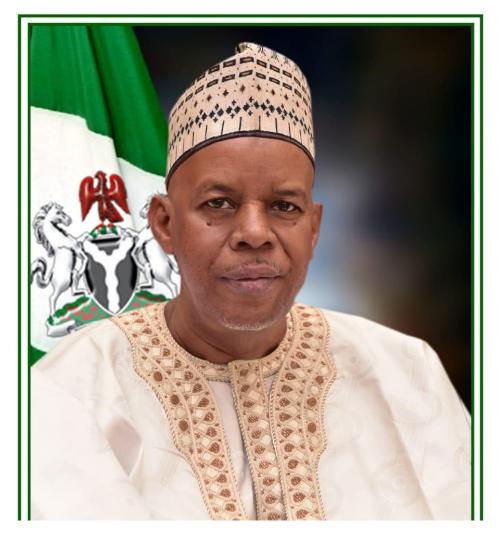


RT. HON. ABUBAKAR MUHAMMAD LUGGEREWO

(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

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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.

OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

ELEGRAM: ELEPHONE:	Ref: No
	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

2024

SECRET

OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

ELEGRAM:		P.M.B:	
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ELEPHONE:		Gombe,	
		Gombe State	
			19th August 2025

The state of the s Date:

Ref: No -

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

OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS

Gombe, Gombe State
1

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.

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	Ħ	#	%
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%

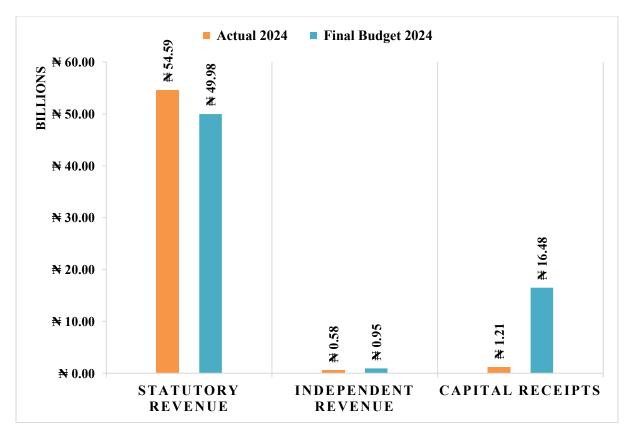


Figure 1: Total Revenue Budget Performance

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 N54.59 billion collected against a budget of N49.98 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 N56.39 billion out of a budgeted N67.40 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.

Description Actual 2024 Final Budget 2024 **Budget Performance** Ħ Ħ Load 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% 201.26% Local Government Share of Other FAAC Revenues 19,730,411,700.72 9,803,269,047.00 **Total Statutory Revenue** 49,975,269,047.00 109.24% 54,592,535,462.82

Table 2: Budget Performance of Statutory Revenue Sources

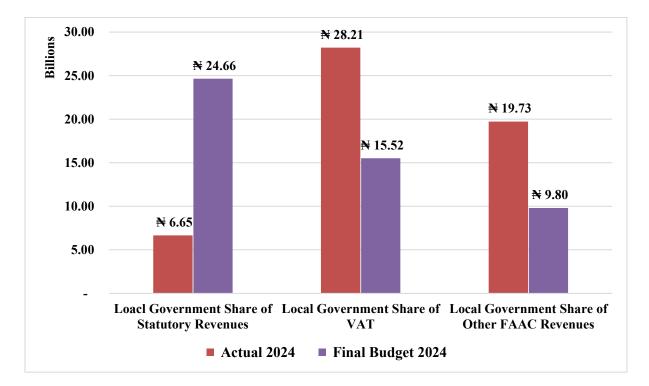


Figure 2: Budget Performance of Statutory Revenue Sources

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: Comp	position of	f Statutory	Revenue	Sources	(Actual)

Description	Actual 2024	% of Total Statutory Revenue
Revenue	Ħ	
Loacl 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	

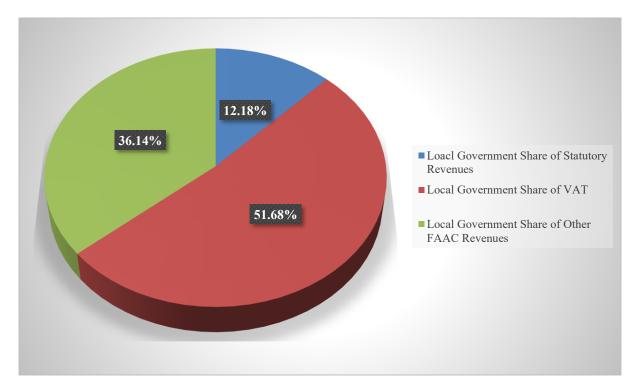


Figure 3: Composition of Statutory Revenue Sources (Actual)

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 N6.65 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	Description Actual 2024 Final Budget 2024		Budget Performance
	N	*	%
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%

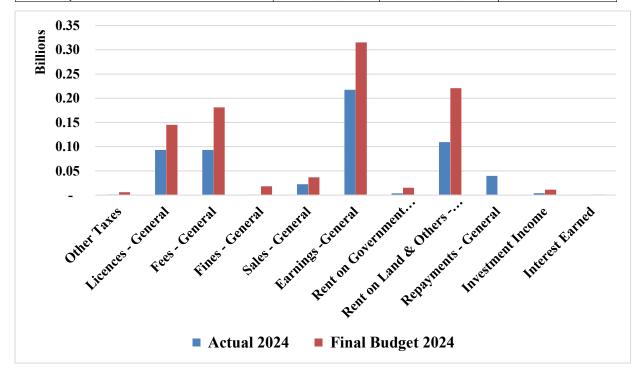


Figure 4: Budget Performance of Independent Revenue Sources

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 $\aleph 93.20$ million against a budget of $\aleph 145.07$ 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 N93.06 million out of a budgeted N181.21 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 $\Re 0.59$ 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 $\aleph 22.34$ million, 60.67% of the $\aleph 36.82$ 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 N217.42 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 N39.61 million against a budget of N0.50 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	

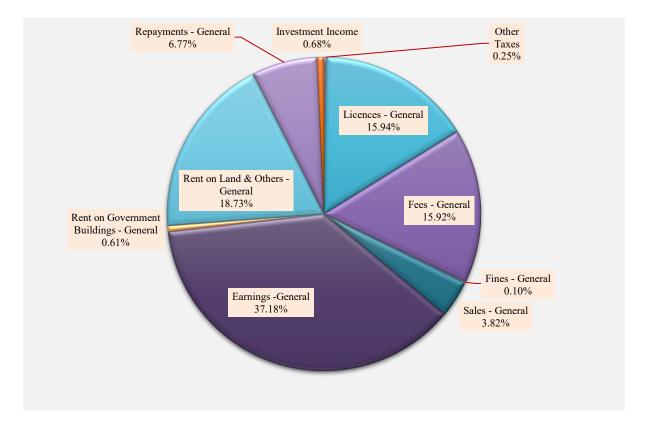


Figure 5: Composition of Independent Revenue Sources (Actual)

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 \text{N}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 onethird 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 \aleph 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 \aleph 22.34 million (3.82%), reflecting limited activity in government goods and services transactions. **Investment Income** generated $\aleph 3.99$ million (0.68%), indicating that the councils are not leveraging financial or commercial investments as potential revenue streams. **Rent on Government Buildings** contributed $\aleph 3.58$ million (0.61%), pointing to weak asset management practices and possible leakages in property revenue.

At the lowest end, **Other Taxes** contributed $\aleph1.44$ million (0.25%), while **Fines** yielded only $\aleph0.59$ 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	Ħ	Ħ	%
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%

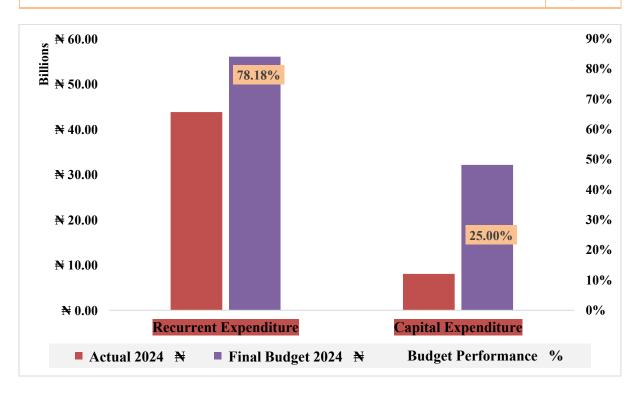


Figure 6: Total Expenditure Budget Performance

The expenditure performance of the 11 Local Government Councils for 2024 reflects a significant shortfall in budget execution, with total expenditure amounting to N51.88 billion against a final budget of N88.23 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
	N	Ħ	%
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%

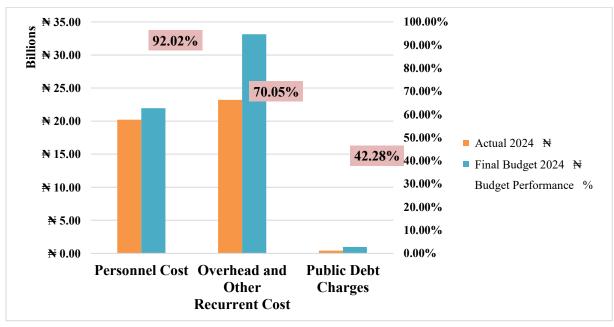


Figure 7: Budget Performance of Recurrent Expenditure

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 N43.84 billion spent out of a N56.07 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	
	Ħ	%	
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		

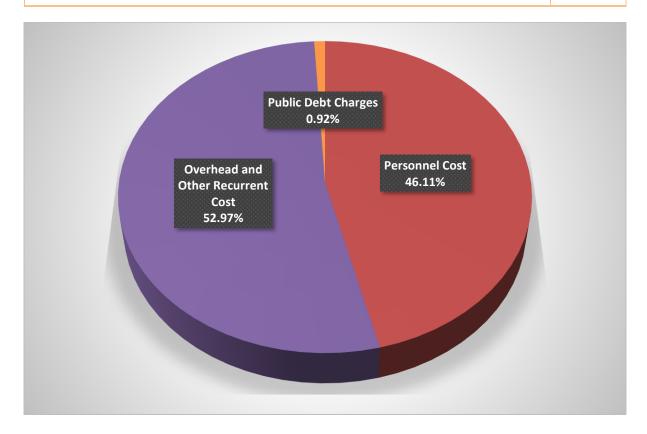


Figure 8: Composition of Recurrent Expenditure (Actual)

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 N43.84 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 N20.21 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 \$\frac{1}{2}3.22\$ 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 N404.50 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
	N	×	0/
			%
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%

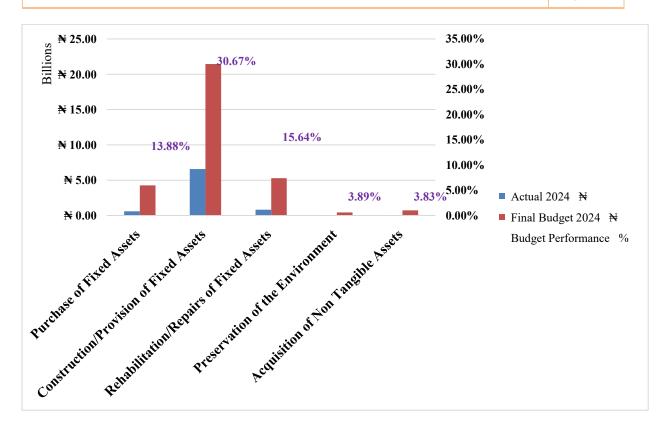


Figure 9: Capital Expenditure Budget Performance

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 N592.52 million against N4.27 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 N6.58 billion spent out of N21.44 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.

Description Actual 2024 % of Total Capital **Expenditure** Ħ % Purchase of Fixed Assets 592,519,170.88 7.37% 6,576,213,919.59 81.78% Construction/Provision of Fixed Assets 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% 8.041.482.992.04

Table 10: Composition of Capital Expenditure (Actual)

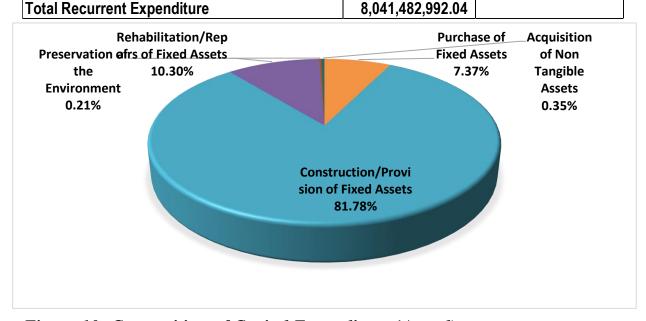


Figure 10: Composition of Capital Expenditure (Actual)

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 N8.04 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 N828.11 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 N592.52 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 N27.95 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 %
	Ħ	Ħ	%
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%

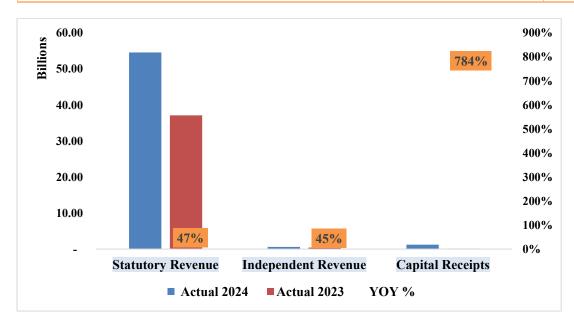


Figure 11: Year-on-Year Total Revenue Comparison

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 N584.72 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 %
	Ħ	Ħ	%
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%

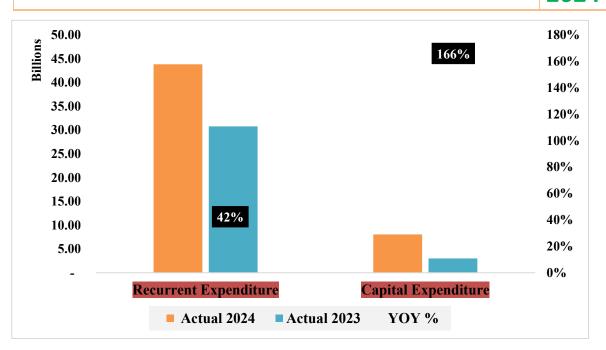


Figure 12: Year-on-Year Total Expenditure Comparison

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 N30.78 billion in 2023 to N43.84 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

NAL BUDGET 2024		NOTES	2024	2023
			Ħ	Ħ
	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	21	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	20	_	_
1,084,534,047.00	Independent Revenue Sub-total	20	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
70,107,003,034.00	Total Necelpts		33,177,239,044.13	37,317,213,320.33
	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)	(0,000,010,101.00)
(15,909,901,711.90)	Grants and Contrbutions	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)
(1,079,170,000.00)	Transfers - Payments to Individuals	13B	(1,079,030,040.90)	(1,000,010,007.99)
-			-	-
55,112,965,550.90)	Loss on Foreign Exchange	14	(43,433,027,538.05)	(20 222 500 554 42
(35,112,965,550.90)	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
	Increating Asticities			
(4 270 407 647 00)	Investing Activities Purchase of Fixed Assets	15.0	(502 510 170 88)	(108 036 818 00
(4,270,407,647.00)	Purchase of Fixed Assets	15A	(592,519,170.88)	
(21,438,609,646.48)	Purchase of Fixed Assets Construction/Provision of Fixed Assets	15B	(6,576,213,919.59)	(1,794,476,130.49)
(21,438,609,646.48) (5,294,015,337.00)	Purchase of Fixed Assets Construction/Provision of Fixed Assets Rehabilitation/Repairs of Fixed Assets	15B 15C	(6,576,213,919.59) (828,109,901.57)	(1,794,476,130.49) (1,060,579,137.11)
(21,438,609,646.48) (5,294,015,337.00) (429,440,000.00)	Purchase of Fixed Assets Construction/Provision of Fixed Assets Rehabilitation/Repairs of Fixed Assets Preservation of the Environment	15B 15C 15D	(6,576,213,919.59) (828,109,901.57) (16,690,000.00)	(1,794,476,130.49 (1,060,579,137.11 (9,248,000.00
(21,438,609,646.48) (5,294,015,337.00) (429,440,000.00) (730,660,897.00)	Purchase of Fixed Assets Construction/Provision of Fixed Assets Rehabilitation/Repairs of Fixed Assets Preservation of the Environment Acquisition of Non Tangible Assets	15B 15C	(6,576,213,919.59) (828,109,901.57) (16,690,000.00) (27,950,000.00)	(1,794,476,130.49) (1,060,579,137.11) (9,248,000.00) (30,388,389.83)
(21,438,609,646.48) (5,294,015,337.00) (429,440,000.00)	Purchase of Fixed Assets Construction/Provision of Fixed Assets Rehabilitation/Repairs of Fixed Assets Preservation of the Environment	15B 15C 15D	(6,576,213,919.59) (828,109,901.57) (16,690,000.00)	(1,794,476,130.49) (1,060,579,137.11) (9,248,000.00) (30,388,389.83)
(21,438,609,646.48) (5,294,015,337.00) (429,440,000.00) (730,660,897.00)	Purchase of Fixed Assets Construction/Provision of Fixed Assets Rehabilitation/Repairs of Fixed Assets Preservation of the Environment Acquisition of Non Tangible Assets Net Cash Flow from Investing Activities	15B 15C 15D	(6,576,213,919.59) (828,109,901.57) (16,690,000.00) (27,950,000.00)	(1,794,476,130.49) (1,060,579,137.11) (9,248,000.00) (30,388,389.83)
(21,438,609,646.48) (5,294,015,337.00) (429,440,000.00) (730,660,897.00) (32,163,133,527.48)	Purchase of Fixed Assets Construction/Provision of Fixed Assets Rehabilitation/Repairs of Fixed Assets Preservation of the Environment Acquisition of Non Tangible Assets Net Cash Flow from Investing Activities Financing Activities	15B 15C 15D 15E	(6,576,213,919.59) (828,109,901.57) (16,690,000.00) (27,950,000.00)	(1,794,476,130.49) (1,060,579,137.11) (9,248,000.00) (30,388,389.83)
(21,438,609,646.48) (5,294,015,337.00) (429,440,000.00) (730,660,897.00) (32,163,133,527.48) 410,000,000.00	Purchase of Fixed Assets Construction/Provision of Fixed Assets Rehabilitation/Repairs of Fixed Assets Preservation of the Environment Acquisition of Non Tangible Assets Net Cash Flow from Investing Activities Financing Activities Proceeds from Aids and Grants	15B 15C 15D 15E	(6,576,213,919.59) (828,109,901.57) (16,690,000.00) (27,950,000.00)	(1,794,476,130.49) (1,060,579,137.11) (9,248,000.00) (30,388,389.83) (3,022,728,475.65)
(21,438,609,646.48) (5,294,015,337.00) (429,440,000.00) (730,660,897.00) (32,163,133,527.48) 410,000,000.00 15,141,270,016.69	Purchase of Fixed Assets Construction/Provision of Fixed Assets Rehabilitation/Repairs of Fixed Assets Preservation of the Environment Acquisition of Non Tangible Assets Net Cash Flow from Investing Activities Financing Activities Proceeds from Aids and Grants Proceeds from Loans/Borrowings	15B 15C 15D 15E	(6,576,213,919.59) (828,109,901.57) (16,690,000.00) (27,950,000.00) (8,041,482,992.04)	(1,794,476,130.49) (1,060,579,137.11) (9,248,000.00) (30,388,389.83) (3,022,728,475.65)
(21,438,609,646.48) (5,294,015,337.00) (429,440,000.00) (730,660,897.00) (32,163,133,527.48) 410,000,000.00 15,141,270,016.69 1,064,500,000.00	Purchase of Fixed Assets Construction/Provision of Fixed Assets Rehabilitation/Repairs of Fixed Assets Preservation of the Environment Acquisition of Non Tangible Assets Net Cash Flow from Investing Activities Financing Activities Proceeds from Aids and Grants Proceeds from Loans/Borrowings Proceeds from Other Capital Receipts	15B 15C 15D 15E 3 4A 4B	(6,576,213,919.59) (828,109,901.57) (16,690,000.00) (27,950,000.00) (8,041,482,992.04)	(1,794,476,130.49) (1,060,579,137.11) (9,248,000.00) (30,388,389.83) (3,022,728,475.65) 73,000,000.00 64,327,100.00
(21,438,609,646.48) (5,294,015,337.00) (429,440,000.00) (730,660,897.00) (32,163,133,527.48) 410,000,000.00 15,141,270,016.69 1,064,500,000.00 (956,745,486.80)	Purchase of Fixed Assets Construction/Provision of Fixed Assets Rehabilitation/Repairs of Fixed Assets Preservation of the Environment Acquisition of Non Tangible Assets Net Cash Flow from Investing Activities Financing Activities Proceeds from Aids and Grants Proceeds from Loans/Borrowings Proceeds from Other Capital Receipts Repayment of Loans	15B 15C 15D 15E 3 4A	(6,576,213,919.59) (828,109,901.57) (16,690,000.00) (27,950,000.00) (8,041,482,992.04) - - 1,213,773,561.08 (404,504,287.88)	(1,794,476,130.49) (1,060,579,137.11) (9,248,000.00) (30,388,389.83) (3,022,728,475.65) 73,000,000.00 64,327,100.00 (450,442,432.16)
(21,438,609,646.48) (5,294,015,337.00) (429,440,000.00) (730,660,897.00) (32,163,133,527.48) 410,000,000.00 15,141,270,016.69 1,064,500,000.00	Purchase of Fixed Assets Construction/Provision of Fixed Assets Rehabilitation/Repairs of Fixed Assets Preservation of the Environment Acquisition of Non Tangible Assets Net Cash Flow from Investing Activities Financing Activities Proceeds from Aids and Grants Proceeds from Loans/Borrowings Proceeds from Other Capital Receipts	15B 15C 15D 15E 3 4A 4B	(6,576,213,919.59) (828,109,901.57) (16,690,000.00) (27,950,000.00) (8,041,482,992.04)	(1,794,476,130.49) (1,060,579,137.11) (9,248,000.00) (30,388,389.83) (3,022,728,475.65) 73,000,000.00 64,327,100.00 (450,442,432.16)
(21,438,609,646.48) (5,294,015,337.00) (429,440,000.00) (730,660,897.00) (32,163,133,527.48) 410,000,000.00 15,141,270,016.69 1,064,500,000.00 (956,745,486.80) 15,659,024,529.89	Purchase of Fixed Assets Construction/Provision of Fixed Assets Rehabilitation/Repairs of Fixed Assets Preservation of the Environment Acquisition of Non Tangible Assets Net Cash Flow from Investing Activities Financing Activities Proceeds from Aids and Grants Proceeds from Loans/Borrowings Proceeds from Other Capital Receipts Repayment of Loans Net Cash Flow from Financing Activities	15B 15C 15D 15E 3 4A 4B	(6,576,213,919.59) (828,109,901.57) (16,690,000.00) (27,950,000.00) (8,041,482,992.04) - - 1,213,773,561.08 (404,504,287.88) 809,269,273.20	(1,794,476,130.49) (1,060,579,137.11) (9,248,000.00) (30,388,389.83) (3,022,728,475.65) - 73,000,000.00 64,327,100.00 (450,442,432.16) (313,115,332.16)
(21,438,609,646.48) (5,294,015,337.00) (429,440,000.00) (730,660,897.00) (32,163,133,527.48) 410,000,000.00 15,141,270,016.69 1,064,500,000.00 (956,745,486.80)	Purchase of Fixed Assets Construction/Provision of Fixed Assets Rehabilitation/Repairs of Fixed Assets Preservation of the Environment Acquisition of Non Tangible Assets Net Cash Flow from Investing Activities Financing Activities Proceeds from Aids and Grants Proceeds from Loans/Borrowings Proceeds from Other Capital Receipts Repayment of Loans	15B 15C 15D 15E 3 4A 4B	(6,576,213,919.59) (828,109,901.57) (16,690,000.00) (27,950,000.00) (8,041,482,992.04) - - 1,213,773,561.08 (404,504,287.88)	

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
		N	*
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



CONSOLIDATED STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED $31^{\rm ST}$ 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	Ħ	N	Ħ
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
ndependent 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
icences - 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	21	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	20,000,000.00	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	000,000.00	1,000,000.00	1,000,000.00	3,303,003.00	(1,000,000.00)	4,007.00
Re-Imbursement General	20	1,000,000.00		1,000,000.00	1,000,000.00		(1,000,000.00)	
Sub-total Independent Revenue	20	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		551,555,047.00	133,133,000.00	1,004,334,047.00	1,004,334,047.00	304,723,301.33	(455,010,405.01)	402,010,042.41
	3	410,000,000.00		410,000,000.00	410,000,000.00		(410,000,000,00)	
Aids and Grants	4A		-			-	(410,000,000.00)	73,000,000.00
Loans/Borrowings Receipt		15,141,270,016.69	440 500 000 00	15,141,270,016.69	15,141,270,016.69	4 040 770 504 00	(15,141,270,016.69)	
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 TOTAL REVENUE		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
IOIAL 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 Contrbutions	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
ON THE EXICENSIONS								
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			_	-				
Fransfers - Payments	13A	-			1,679,170,000.00	1,679,056,046.98	113,953.02	1,805,610,567.99
Fransfers - Payments to Individuals	13B				.,010,110,000.00	.,010,000,010.00	110,000.02	1,000,010,001.33
TRANSFERS TOTAL	130	-	-	-	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 $31^{\rm ST}$ 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
×			Ħ	N	N	N	×	Ħ
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)
01,114,000,400.00	Independent Revenue:		04,002,000,402.02	00,000,200,041.00	00,000,200,041.00	13,100,000,000.00	40,010,200,041.00	(14,450,100,004.10)
	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	50,100,200.10	100,400,200.00	100,400,200.00	20,000,000.00	140,010,200.00	(12,212,000.00)
-	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	30,300,000.00	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	21	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		2J			17,700,000.00	2,600,000.00		(14,123,629.39)
	Repayments - General		3,576,370.61	17,700,000.00			15,100,000.00	
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	20				-	-	-
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 Contrbutions	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)
12,001,010,012.01	0. 2.010 2/1202		20,000,111,000.02	10,111,202,000.00	11,000,002,000.00	0,000,100,000	0,1 00,001,000.00	(21,222,000,000,000)
	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		2,021,100,100.00		_			
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
N			Ħ	Ħ	×	Ħ	Ħ	Ħ
-	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

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DESCRIPTION	ACTUAL 2024	ACTUAL 2023
DECOMI HOR	N	N N
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 37,114,599,483.98
Note 1: Government Share of FAAC (Statutory Revenue) Total	54,592,535,462.82	37,114,399,463.96
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

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

DESCRIPTION	ACTUAL 2024	ACTUAL 2023	
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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	4 400 440 040 40	4 700 004 400 07	
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	
Nata 44. Culturidia a Camanal			
Note 11: Subsidies General	FF 404 700 04	0.00	
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	92,374,712.04	37,494,766.56	
FUNAKAYE	198,445,280.09	47,494,766.56	
GOMBE	9,402,372.84	37,494,766.56	
KALTUNGO	9,402,372.04	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	
Mole 12. Fublic Debt Charges Total	404,304,207.00	430,442,432.10	

DESCRIPTION	ACTUAL 2024	ACTUAL 2023	
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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	
	0,011,102,002.01	0,0==,1=0,110100	
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	
1700 171 HITOURIUM 1700	0.00	0.00	

DESCRIPTION	ACTUAL 2024	ACTUAL 2023	
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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

		SUMIN	IARY OF	TOTAL	ILE VEIVE			
ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		Ħ	#	*	*	Ħ	Ħ	#
	GOVERNMENT SHARE OF FAAC (STATUTORY REV							
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
		,,,	,,,	•••••••••••••••••••••••••••••••••••••••		V 1,002,000, 102.02	(1.1,100,100,001110)	***************************************
	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

THE PART OF ALL PART						OWIIC L			
Company Comp		DESCRIPTION				FINAL BUDGET 2024	ACTUAL 2024		ACTUAL 2023
1111-0000-0000-0000-0000-0000-0000-000						¥	N		N
1986 1987									
Proceedings									
1999			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
1992 Part 1995 Part 1995									14,114,493,284.12
1986 The Part of Market 1985				,				,	
1982 1982									
The property of the property 1,122-100000 2,121-100000 2,121-100000 2,221-100000 4,241-1000000 4,241-100000 4,241-100000 4,241-100000 4,241-1000000 4,241-1000000 4,241-1000000 4,241-1000000 4,241-1000000 4,241-1000000 4,241-1000000 4,241-1000000 4,241-1000000 4,241-1000000 4,241-1000000 4,241-1000000 4,241-1000000 4,241-10000000 4,241-10000000 4,241-100000000000000000000000000000000000									
1996 Seen Comp PT	110102 - SHARE	COF VAT TOTAL	13,313,000,000.00	14,300,000,000.00	30,013,000,000.00	30,013,000,000.00	20,211,341,214.17	(1,003,030,703.03)	14,293,140,707.21
Description of the of ACC Control of the of ACC Control of C	110103 - OTHER	RFAAC							
1992 1992	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
Indication Ind			-	-	-	-		-	468,558,518.49
1999 See March Section									
1000000000000000000000000000000000000			4,344,214,123.00	10,450,000,000.00	14,794,214,123.00	14,794,214,123.00			
			-	-	-	-			1,133,440,004.01
	11010308		562,619,918.00	170,000,000.00	732,619,918.00		-	(732,619,918.00)	-
1993-01997 AMERICAN AMERICA			3,299,010,000.00	1,218,000,000.00	4,517,010,000.00	4,517,010,000.00			513,527,068.27
19. ADGPSWINT SMALE OF FACE (STATUTORY REPOWL) Tool 19. ADGPSWINT SMALE OF FACE (STATUTORY REPOWL) Tool 19. ADGPSWINT SMALE OF FACE (STATUTORY REPOWL) Tool 19. ADGPSWINT SMALE OF FACE (STATUTORY REPOWL) TO THE PROPERTY OF THE PROPERTY			-	-	-	-			1,149,300,804.62
1. AM PROVIDE	110103 - OTHER	RFAAC 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
1. AM PROVIDE	1101 - GOVERNI	MENT 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
1981 - TAM REPORT 10 10 10 10 10 10 10 1	TIOT - GOVERN	MENT STARE OF TARG (STATOTORY REVERSE) TOLL	45,510,205,041.00	13,100,000,000.00	03,000,203,047.00	03,000,203,047.00	04,032,000,402.02	(14,430,730,004.10)	07,114,000,400.00
1998-1-1999	12 - INDEPENDE	NT REVENUE							
1995 1995									
Section Sect								******	
2009000 September Septem			810 000 00	-	840 000 00	810,000,00			-
				-					2,298,700.00
1999 1999				-					317,300.00
Text	12010321	Other Service Taxes	900,000.00		1,400,000.00	1,400,000.00	380,000.00	(1,020,000.00)	1,854,700.00
	120103 - OTHER	R 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
								//	
1989 CARPORT CARPOR	1201 - TAX REVI	ENUE I OTAI	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
1989 CARPORT CARPOR	1202 - NON-TAY	(REVENUE							
1500100 1500000 1500000 1500000 1500000 1500000 1500000 1500000 1500000 1500000 1500000 1500000 1500000 1500000 15000000 15000000 15000000 15000000 15000000 15000000 15000000 15000000 15000000 15000000 15000000 150000000 15000000 15000000 15000000 15000000 15000000 150000000 15000000 15000000 15000000 15000000 15000000 15000000 15000000 15000000 15000000 150000000 15000000 15000000 1500000000 150000000 150000000 150000000 150000000 150000000 150000000 150000000 150000000 150000000 150000000 150000000 150000000 150000000 1500000000 150000000 150000000 1500000000 1500000000 1500000000 1500000000 150000000 1500000000 150000000000			1						
	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
1200111 Best Nate Levroes									8,400.00
1999 1999									4,248,660.00
1200113 Sex Marker, et. Lucrones 3555,000.00 2.70,000.00 5655,000.00 1.115,000.00 2.470,000.00 2.470,000.00 2.00,000.00 5655,000.00 1.115,000.00 2.470,000.00 2.00,000.00 2.00,000.00 1.00,000.00									252 700 00
1200114 Carl Lences					5,655,000.00				
1200115 Date Can Lacenses				-					2,493,500.00
12001171 Puel Puel Na Meet Lances 1585,000.00 360,000.00 2,005,000.00 2,005,000.00 4,190,000.00 2,005,000.00 2,005,000.00 4,190,000.00 2,005,000.00				590,000.00					1,659,750.00
1/2001161 Perf (Cog) Leones									13,651,650.00
1200119 Feining Fermits							466,100.00		441,900.00
12001101 Hawker's Permits							382 800 00		74,000.00
12007121 Hunforg Fermits									9,227,800.00
12001212 Produce Buying Lamones 29,970,000 - 29,970,000 29,970,000 28,971,124,98 (2,912,127,51) 37,715,935 (2,021,127,51) 37,715,935 (2,021,127,51) 37,715,935 (2,021,127,51) 37,715,935 (2,021,127,51) 37,715,935 (2,021,127,51) 37,715,935 (2,021,127,51) 37,715,935 (2,021,127,51) 37,715,935 (2,021,127,51) 37,715,935 (2,021,127,127,127,127,127,127,127,127,127,1				-					408,600.00
12001162				-	29,670,000.00				37,215,363.00
12021192 Derenkin Printing Lisennes 3,800,000 - 3,800,000 2211,000 11,587,900 20,847,710 20,8									2,212,200.00
12021192 Pool Betting and Casino Liberoses 2,580,000.00 35,550,000 327,550,00 372,750,00 372,750,00 372,750,00 372,750,00 372,750,00 372,750,00 372,750,00 372,750,000 372				60,000.00					
12001973 Trainer Feet Teleprotes 2,650,000 2,250,000 2,235,000 2,241,900 718,750 718,7			3,000,000.00	-	3,000,000.00	3,000,000.00			582,400.00
1202013 Trade Permits Lances			2.650.000.00	-	2.650.000.00	2.650.000.00			718,750.00
1202105 Bicycle Lucence & Hire Permits 380,000.00 - 380,000.00 357,600.00 (22,400.00) 334,400 (202016)		Trade Permits Licences	4,780,460.00	3,050,000.00	7,830,460.00		10,276,805.37	2,446,345.37	5,655,700.00
1202016 Animal Heath Certificate Liomnoes 2,270,000,00 10,000,000 2,380,000,00 7,700,00 (2,72,300,00) 74,000 1202016 1202				10,000.00					4,389,400.00
122201-1 Luor Leonos 93/11/5000 55,000,000 10,421/15000 224/15833 (8,795/161) 923/167				40,000,00					354,400.00
120201- TERES - GENERAL									
1202041 Courticouts Summans Fees									92,907,890.93
12020410 CourtCourt Summons Fees			,		,,	,,		(12,212,000,007)	,,
12020402 Medical Service Feest aboratory Fees 2,105,000.00 - 2,105,000.00 2,105,000.00 71,775.00 (2,033,225.00) 240,000 210,0004 210,000 210,0004 210,000 210,0004 210,000 210,0004 210,000 210,0004 210,000 210,0004 210,000 210,0004 210,000 210,0004 210,000 210,0004 210,000 210,0004 210,000 210,0004 210,000 210,0004 210,000 210,0004 210,000 210,000 210,0004 210,000 210,		GENERAL							
12020444 Trade Union Fees (Trade Tees Fees 1,040,000,00 20,000,000 1,060,000,000 418,500,000 641,500,000 12,200,010 1		M F 10 : F 4 1 . F		-			74 775 00	(0.000.005.00)	-
12020414 Registration of AccessPermit of Minerals, Mining & Allied Fees				20,000,00					240,000.00
12020417 Contractors Registration Fees									32,373,750.00
12020418					9,560.000.00				2,227,500.00
12020422 Indigene Letter	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
12020424 Businest/Trade Operating Fees 21,450,000.00 20,350,000.00 41,800,000.00 41,800,000.00 42,856,965.17 (18,941,948.83) 26,466.390 12020425 Disinfection of Produce Fungation Service/Spraying of Produce Fees 1,500,000.00 1,500,000.00 1,500,000.00 1,700,000 1									-
10202425 Disinfection of Produce Feumigation Services Spraying of Produce Fees 1,500,000.00 - 1,500,000.00 1,500,000.00 1,500,000.00 1,200,000									26,914,050.00
12020426				20,350,000.00					26,466,390.00 170,100.00
12020428 International/Domestic Landing and Parking				1.200.000.00					1,260,100.00
12020434 Bilboard/Advertsement Fees 8,104,000.00 26,000.00 3,836,000.00 337,000.00 (8,027,000.00) 323,300 12020436 Survey/Planning/Approval Fees 2,850,000.00 150,000.00 3,000,000.00 2,000.00 2,000.00 2,000.00 12020441 Birth and Death Registration Fees 1,760,000.00 1,760,000.00 1,760,000.00 164,100.00 1,155,000.00 12020442 ICT Charges -			1,310,000.00	20,070,000.00					9,210,470.00
12020441 Birth and Death Registration Fees 1,760,000.00 - 1,760,000.00 1,760,000.00 164,100.00 (1,958,900.00) 135,500	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
12020442 ICT Charges 613,426.42 613,426.42 612,426.42 612,426.42 612,426.42 612,426.42 612,426.43 612,426.43 612,426.44 613,426.44 613,426.44 612,426.44 612,426.44 612,441.00.00 777,709.00.00) 3.087,700 777,000.00 10,515,000.00 10,515,000.00 15,500.00 4,926,500.00 1,149,500 12020445 Lbrary Usage Charge				150,000.00					1,356,360.00
12020443 ProofChange 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 12020444 Agriculture/Veterinary Service Fees 5,080,000.00 - 5,080,000.00 153,500.00 (4,926,500.00) 1,149,500			1,760,000.00	-	1,760,000.00				135,500.00
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			10.385 000 00		10.515.000.00				3.087.700.00
12020445 Lbrary Usage Charge				-					1,149,500.00
12020446 Inspection Fees	12020445	Library Usage Charge	-	-	-	-	-	-	160,000.00
1202048 SchoolTutionExamination Fees 1,250,000.00 - 1,250,000.00 1,250,000.00 1,250,000.00 1,281,500.00 31,500.00 780,000 12020449 Application Fees	12020446	Inspection Fees						-	260,000.00
102020494 Application Fees - -				3,780,000.00					352,250.00
12020454 Administrative Charges/Processing Fees			1,250,000.00	-	1,250,000.00				780,000.00 243,000.00
12020466 Right of Occupancy Fees 13,651,850.00 - 13,651,850.00 2,528,500.00 (11,223,350.00) 2,604,600 (20,204,600) (20,204,			<u> </u>	-	-				5,000.00
12020489 Maintenance Fees			13,651,850.00		13,651,850.00				2,604,600.00
Registration of Community Development Associations and Community 1,229,000.00 800,000.00 2,029,000.00 1,067,994.60 (961,005.40) 215,000 120204-4 Based Organizations (CDAs & CBOs) 181,208,850.00 53,350,000.00 234,558,850.00 234,558,850.00 33,061,286.23 (141,497,563.77) 111,293,870 120205-FINES - GENERAL 120205	12020489		-	-	-	-	101,500.00	101,500.00	98,000.00
12020494 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 120204 FEES - GENERAL Total 181,208,850.00 53,350,000.00 234,558,850.00 93,061,286.23 (141,497,563.77) 111,293,870 120205 - FINES - GENERAL 12020501 Court Fines 42,000.00 42,000.00 42,000.00 120205 Penalties (General) 1,700,000.00 - 1,700,000.00 1,700,000.00 549,500.00 (1,150,500.00) 332,100 12020556 Fines and Donations 1,300,000.00 - 1,300,000.00 1,300,000.00 - (1,300,000.00) (1,300,000.00) - (1,30	12020492		5,240,000.00	5,320,000.00	10,560,000.00	10,560,000.00	30,500.00	(10,529,500.00)	-
120204 - FEES - GENERAL Total 181,208,850.00 53,350,000.00 234,558,850.00 234,558,850.00 93,061,286.23 (141,497,63.77) 111,293,870 1120205 - FINES - GENERAL	12020404		4 000 000 00	000 000 00	0.000.000.00	0.000.000.00	4.007.004.00	1004 005 40	045 000 00
120205 - FINES - GENERAL 120205-1 Court Fines 42,000.00 42,000.00 - 12020503 Penalities (General) 1,700,000.00 - 1,700,000.00 1,700,000.00 549,500.00 (1,150,500.00) 332,100 12020526 Fines and Donations 1,300,000.00 -									215,000.00 111,293,870.00
12020501 Court Fines - - - 42,000.00 42,000.00 42,000.00 12000503 Penalties (General) 1,700,000.00 - 1,700,000.00 549,500.00 (1,150,500.00) 332,100 12020526 Fines and Donations 1,300,000.00 - 1,300,000.00 1,300,000.00 - (1,300,000.00)			101,200,000.00	55,550,000.00	204,000,000.00	204,000,000.00	30,001,200.23	(171,401,000.11)	111,233,010.00
12020503 Penalties (General) 1,700,000.00 - 1,700,000.00 1,700,000.00 549,500.00 (1,150,500.00) 12020526 Fines and Donations 1,300,000.00 - 1,300,000.00									
12020526 Fines and Donations 1,300,000.00 - 1,300,000.00 - (1,300,000.00)				-					
				-					332,100.00
12020535 Dislodging of Effluent/Pollution Fine 15.200.000.00 - 15.200.000.00 - (15.200.000.00		Fines and Donations Dislodging of Effluent/Pollution Fine	1,300,000.00 15,200,000.00	-	1,300,000.00 15,200,000.00	1,300,000.00 15,200,000.00		(1,300,000.00)	-
12/20/3-5	112020033								

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
120206 - SALES	- GENERAL	N N	PA PA	P4	**	**		P4
12020601	Sales of Journal and Publications	-	-	-	-	1,042,424.91	1,042,424.91	227,000.00
12020604	Sales of Stores/Sccraps/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 Autions	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	6,050,000.00 250.000.00	F 000 000 00	6,050,000.00	6,050,000.00 5,250,000.00	741,650.00	(5,308,350.00)	-
12020613	Proceeds From Sales of Scraps		5,000,000.00	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	307,500.00		-
12020615 12020616	Sales of Uniforms Other Sales	-	500,000.00	500.000.00	500,000.00	307,500.00	307,500.00 (500,000.00)	-
12020619	Sales of Government Properties	1,600,000.00	300,000.00	1,600,000.00	1,600,000.00	2,770,000.00	1,170,000.00	-
12020629	Sales of Practical Guide Book	18,000.00	500,000.00	518,000.00	518,000.00	2,770,000.00	(518,000.00)	-
	- 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
120200 - SALLS	- GENERAL TOTAL	30,010,000.00	11,340,000.00	40,330,000.00	40,550,000.00	22,330,790.32	(20,021,203.00)	3,102,300.00
120207 - EARNI	NGS-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 Labouratory 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 FromTourism/ 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 - EARNI	NGS -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 (L DN GOVERNMENT BUILDINGS - GENERAL							
12020801	Rent on Govt. Quaters	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
	ON LAND & OTHERS - GENERAL	440 400 000 00	4 400 000 00	4.47.500.000.00	447 500 000 00	F0.004.F00.00	(07 505 500 00)	F 007 0F0 00
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 & Premiun 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 12020905	Rents on Plots and Sites Services Program Lease Rental	5,900,000.00 12,116,900.00	9,900,000.00 5,000,000.00	15,800,000.00 17,116,900.00	15,800,000.00 17,116,900.00	1,970,000.00	(13,830,000.00) (17,116,900.00)	915,000.00 200,000.00
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	1,300,000.00	700,000.00	2,000,000.00	2,000,000.00	3,400.00	3,400.00	2,000,200.00
12020908	Tenament 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	04,000,000.00	-	04,000,000.00	-	902,700.00	902,700.00	4,318,400.00
	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
							1	
	MENTS - 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 - REPA	/MENTS - GENERAL Total	500,000.00		500,000.00	500,000.00	39,609,314.88	39,109,314.88	27,316,967.89
120211 - INVEST	I IMENT INCOME							
120211 - INVES	Operating Surplus	<u> </u>				_		3,557.03
12021101	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)	1,000.00
	TMENT 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 - INTERI								
	Interest on Bank Deposit	1,000,000.00	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)	=
120212 - INTERI	EST 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 GE	DANTE	-						
13 - AID AND GI 1302 - GRANTS								
130202 - GRANTS	I SN GRANTS	1					+	
	Current Foreign Grants	310,000,000.00		310,000,000.00	310,000,000.00	-	(310,000,000.00)	
13020201	Capital Foreign Grants	100,000,000.00	-	100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
	GN 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	DESCRIPTION	ORIGINAL BUDGET	SUPPLEMENTARY	REVISED BUDGET	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON	ACTUAL 2023
CODE		2024	BUDGET 2024	2024			FINAL BUDGET 2024	
		Ħ	Ħ	#	Ħ	Ħ	Ħ	Ħ
14 - CAPITAL D	EVELOPMENTFUND (CDF) RECEIPTS							
1402 - OTHER C	CAPITAL RECEIPTS							
140201 - OTHER	R 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	R 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 C	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/ I	BORROWINGS RECEIPT							
140301 - DOME	STIC 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 - DOME	STIC 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/ I	 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
4407 EVEDAO	 RDINARY ITEMS							
	AORDINARY ITEMS	_						
						118.365.60	118.365.60	
14070101	Extraordinary Items Unspecified Revenue	-	-	-	-	70.747.207.52	70.747.207.52	4,981,000.00
14070102	Recoveries (Stolen & Other Funds)		-	-	-	10,141,201.32	10,141,201.32	803,200.00
	ACRDINARY ITEMS Total		-	-	-	70.865.573.12	70.865.573.12	5,784,200.00
14V/VI - EAIKA	NOTE OF THE PROPERTY OF THE PR		•	•	•	10,000,013.12	10,000,013.12	3,704,200.00
1407 - EXTRAO	L RDINARY ITEMS Total					70,865,573.12	70,865,573.12	5,784,200.00

SUMMARY OF TOTAL EXPENDITURE

ECONOMIC	DESCRIPTION	ORIGINAL BUDGET	SUPPLEMENTARY	REVISED BUDGET	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
CODE	DESCRIPTION	2024	BUDGET 2024	2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		Ħ	Ħ	Ħ	Ħ	Ħ	Ħ	Ħ
2	EXPENDITURES							
	Personnel Cost							
	Basic Salary	-	-	-	-	-	-	
	Overtime Payments	045 420 504 00	(450,000,000,00)	405 400 504 00		474 004 570 75	40.000.000.00	400 400 400 0
	Consolidated Revenue Charges - Salaries/Allowances Consolidated Salaries	915,130,501.00 10,067,023,338.00	(450,000,000.00) 1,796,000,000.00	465,130,501.00 11,863,023,338.00	512,810,501.00 19,734,853,338.00	471,984,572.75 18,462,875,313.66	40,825,928.25 1,271,978,024.34	128,169,402.23 7,914,862,226.72
	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
	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	4,415,000.00
	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	
210001	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
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , , ,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	., ., . ,	7 - 7 - 7	.,.,.,.,.
2202	Overhead Cost							
	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
	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
	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
	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
	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
	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
	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 Contrbutions							
220401	Local Grants and Contrbutions	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 Contrbutions	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 Contrbutions 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							
	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							
	Transfers - Payment	-	-	-	-	-	-	
	Transfers Payment - Total				-			
22	Capital Expenditure							
	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
	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
	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	1.060.579.137.1
	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
	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				CINCIVII				
CODE	DESCRIPTION		SUPPLEMENTARY			ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		2024	BUDGET 2024	2024	2024			
		×	Ħ	Ħ	Ħ	Ħ	×	Ħ
21 - PERSONN	IEL COST							
2101 - SALAR	Υ							
210101 - SALA	ARIES 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	128,169,402.2
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	7,914,862,226.7
210101 - SALA	ARIES 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	8,043,031,628.9
		,,,	1,010,000,000	,,,,		,,,	.,,,	0,010,000,000
2101 - SALAR	Y 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	8,043,031,628.9
2.0. 0.12.11	1 1000	10,002,100,000.00	1,0 10,000,000.00	12,020,100,000.00	20,211,000,000.00	10,000,000,000,111	1,012,000,002.00	0,010,001,020.0
2102 - ALLOW	VANCES AND SOCIAL CONTRIBUTION							
210201 - ALLO								
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	4,415,000.0
	DWANCES 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	4,415,000.0
210201 - ALLC	JWANCES Total	330,400,000.00	20,000,000.00	377,200,000.00	291,390,000.00	100,310,330.20	131,073,449.00	4,413,000.0
210202 600	AL CONTRIBUTIONS							
21020213001	Housing Fund Contribution	0.00			9,000,000.00	9,000,000.00	0.00	0.0
				204 000 000 00			0.00	0.0
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	0.0
210202 - SOC	AL 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	0.0
2102 - ALLOW	ANCES 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	4,415,000.0
2103 - SOCIAI								
210301 - SOC								
21030101	Gratuity CRFC	0.00	-	-	301,840,000.00	301,836,296.25	3,703.75	0.0
21030102	Pension CRFC	0.00	-	-	13,730,000.00	13,721,048.37	8,951.63	0.0
21030103	Death Benefit	5,000,000.00	-	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.0
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 - SOC	AL 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
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	77	,, .,	,,	. ,. ,	
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
		,,	- 1,000,000	101,000,000	1,120,210,200	,,		
21 - PERSONN	IEL 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
ZI-FERSON	LE COOT TOTAL	11,330,333,033.00	1,441,300,000.00	13,437,033,039.00	21,300,303,033.00	20,213,132,413.04	1,732,371,303.30	0,047,440,020.30
22 OTUED D	ECURRENT COSTS							
2202 - OVERH								
	/EL& TRANSPORT - GENERAL							
		040 700 000 00	FFC 700 000 00	000 400 000 00	4 400 050 000 00	4 000 004 700 00	400 045 004 00	000 005 740 05
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
	International Transport and Travels - Others VEL& TRANSPORT - GENERAL Total	0.00 355,500,000.00	665,700,000.00	1,021,200,000.00	0.00 1,796,030,000.00	0.00 1,585,505,448.43	0.00 210,524,551.57	3,690,000.00 486,089,686.2 4
220201 - TRA	EL& TRANSPORT - GENERAL Total		665,700,000.00	1,021,200,000.00				
220201 - TRAV	EL& TRANSPORT - GENERAL Total TITES - GENERAL	355,500,000.00			1,796,030,000.00	1,585,505,448.43	210,524,551.57	486,089,686.24
220201 - TRAV 220202 - UTIL 22020201	/EL& TRANSPORT - GENERAL Total	355,500,000.00 39,000,000.00	16,000,000.00	55,000,000.00	1,796,030,000.00 60,120,000.00	1,585,505,448.43 33,391,493.88	210,524,551.57 26,728,506.12	486,089,686.24 2,256,493.42
220201 - TRAV 220202 - UTIL 22020201 22020205	EL& TRANSPORT - GENERAL Total TIES - GENERAL Electricity Charges Water Rates	355,500,000.00 39,000,000.00 85,300,000.00	16,000,000.00	55,000,000.00 105,300,000.00	1,796,030,000.00 60,120,000.00 126,040,000.00	1,585,505,448.43 33,391,493.88 86,407,750.49	210,524,551.57 26,728,506.12 39,632,249.51	2,256,493.42 49,991,579.00
220201 - TRAV 220202 - UTIL 22020201 22020205 22020206	/EL& TRANSPORT - GENERAL Total	355,500,000.00 39,000,000.00	16,000,000.00	55,000,000.00	1,796,030,000.00 60,120,000.00	1,585,505,448.43 33,391,493.88	210,524,551.57 26,728,506.12	486,089,686.24 2,256,493.42
220201 - TRAV 220202 - UTIL 22020201 22020205	EL& TRANSPORT - GENERAL Total TIES - GENERAL Electricity Charges Water Rates	355,500,000.00 39,000,000.00 85,300,000.00	16,000,000.00 20,000,000.00 5,000,000.00	55,000,000.00 105,300,000.00	1,796,030,000.00 60,120,000.00 126,040,000.00	1,585,505,448.43 33,391,493.88 86,407,750.49	210,524,551.57 26,728,506.12 39,632,249.51	2,256,493.42 49,991,579.00 0.00
220201 - TRAN 220202 - UTIL 22020201 22020205 22020206 22020208	/EL& TRANSPORT - GENERAL Total	355,500,000.00 39,000,000.00 85,300,000.00 500,000.00	16,000,000.00	55,000,000.00 105,300,000.00 5,500,000.00	60,120,000.00 126,040,000.00 5,500,000.00	1,585,505,448.43 33,391,493.88 86,407,750.49 0.00	210,524,551.57 26,728,506.12 39,632,249.51 5,500,000.00	2,256,493.42 49,991,579.00
220201 - TRAN 220202 - UTIL 22020201 22020205 22020206 22020208	FL& TRANSPORT - GENERAL Total TIES - GENERAL Electricity Charges Water Rates Sewerage Charges Software Charges/Licenses Renewal	355,500,000.00 39,000,000.00 85,300,000.00 500,000.00 2,000,000.00	16,000,000.00 20,000,000.00 5,000,000.00	55,000,000.00 105,300,000.00 5,500,000.00 2,000,000.00	60,120,000.00 126,040,000.00 5,500,000.00 2,000,000.00	33,391,493.88 86,407,750.49 0.00 30,000.00	210,524,551.57 26,728,506.12 39,632,249.51 5,500,000.00 1,970,000.00	2,256,493.42 49,991,579.00 0.00
220201 - TRAN 220202 - UTIL 22020201 22020205 22020206 22020208 220202 - UTIL	FL& TRANSPORT - GENERAL Total TIES - GENERAL Electricity Charges Water Rates Sewerage Charges Software Charges/Licenses Renewal	355,500,000.00 39,000,000.00 85,300,000.00 500,000.00 2,000,000.00	16,000,000.00 20,000,000.00 5,000,000.00	55,000,000.00 105,300,000.00 5,500,000.00 2,000,000.00	60,120,000.00 126,040,000.00 5,500,000.00 2,000,000.00	33,391,493.88 86,407,750.49 0.00 30,000.00	210,524,551.57 26,728,506.12 39,632,249.51 5,500,000.00 1,970,000.00	2,256,493.42 49,991,579.00 0.00
220201 - TRAN 220202 - UTIL 22020201 22020205 22020206 22020208 220202 - UTIL 220203 - MATI	/EL& TRANSPORT - GENERAL Total TIES - GENERAL Electricity Charges Water Rates Sewerage Charges Software Charges/Licenses Renewal TIES - GENERAL Total ERIALS & SUPPLIES - GENERAL	355,500,000.00 39,000,000.00 85,300,000.00 500,000.00 2,000,000.00 126,800,000.00	16,000,000.00 20,000,000.00 5,000,000.00 41,000,000.00	55,000,000.00 105,300,000.00 5,500,000.00 2,000,000.00 167,800,000.00	1,796,030,000.00 60,120,000.00 126,040,000.00 5,500,000.00 2,000,000.00 193,660,000.00	1,585,505,448.43 33,391,493.88 86,407,750.49 0.00 30,000.00 119,829,244.37	210,524,551.57 26,728,506.12 39,632,249.51 5,500,000.00 1,970,000.00 73,830,755.63	2,256,493.42 49,991,579.00 0.00 52,248,072.42
220201 - TRA\ 220202 - UTIL\ 22020201 22020205 22020206 22020208 220202 - UTIL\ 220203 - MATI\ 22020301	EL& TRANSPORT - GENERAL Total TIES - GENERAL Electricity Charges Water Rates Sewerage Charges Software Charges/Licenses Renewal TIES - GENERAL Total ERIALS & SUPPLIES - GENERAL Office Stationaries/Computer Consumables	355,500,000.00 39,000,000.00 85,300,000.00 2,000,000.00 126,800,000.00 70,400,000.00	16,000,000.00 20,000,000.00 5,000,000.00	55,000,000.00 105,300,000.00 5,500,000.00 2,000,000.00	1,796,030,000.00 60,120,000.00 126,040,000.00 5,500,000.00 2,000,000.00 193,660,000.00 293,200,000.00	1,585,505,448.43 33,391,493.88 86,407,750.49 0.00 30,000.00 119,829,244.37	210,524,551.57 26,728,506.12 39,632,249.51 5,500,000.00 1,970,000.00 73,830,755.63	2,256,493.4; 49,991,579.0; 0.0; 0.0; 52,248,072.4; 105,740,265.8
220201 - TRAN 220202 - UTIL 22020201 22020205 22020206 22020208 220202 - UTIL 220203 - MATI	FLE TRANSPORT - GENERAL Total	355,500,000.00 39,000,000.00 85,300,000.00 500,000.00 2,000,000.00 126,800,000.00	16,000,000.00 20,000,000.00 5,000,000.00 41,000,000.00	55,000,000.00 105,300,000.00 5,500,000.00 2,000,000.00 167,800,000.00	1,796,030,000.00 60,120,000.00 126,040,000.00 5,500,000.00 2,000,000.00 193,660,000.00	1,585,505,448.43 33,391,493.88 86,407,750.49 0.00 30,000.00 119,829,244.37	210,524,551.57 26,728,506.12 39,632,249.51 5,500,000.00 1,970,000.00 73,830,755.63	486,089,686.24 2,256,493.44 49,991,579.01 0.01 52,248,072.45 105,740,265.8 0.01
220201 - TRA\\ 220202 - UTIL\\ 22020205\\ 22020206\\ 22020208\\ 220202 - UTIL\\ 220203 - MATI\\ 22020302\\ 22020302\\ 22020303	TEL& TRANSPORT - GENERAL Total TIES - GENERAL Electricity Charges Water Rates Soewerage Charges Software ChargesLicenses Renewal TIES - GENERAL Total ERIALS & SUPPLIES - GENERAL Office Stationaries/Computer Consumables Books/Materials Newspapers	355,500,000.00 39,000,000.00 85,300,000.00 2,000,000.00 126,800,000.00 70,400,000.00 500,000.00	16,000,000.00 20,000,000.00 5,000,000.00 41,000,000.00	55,000,000.00 105,300,000.00 5,500,000.00 2,000,000.00 167,800,000.00 230,400,000.00	1,796,030,000.00 60,120,000.00 126,040,000.00 5,500,000.00 2,000,000.00 193,660,000.00 293,200,000.00 4,900,000.00	1,585,505,448.43 33,391,493.88 86,407,750.49 0.00 30,000.00 119,829,244.37 192,398,360.48 4,900,000.00	210,524,551.57 26,728,506.12 39,632,249.51 5,500,000.00 1,970,000.00 73,830,755.63 100,801,639.52 0.00 395,000.00	486,089,686.24 2,256,493.44 49,991,579.00 0.00 52,248,072.4; 105,740,265.8* 0.00
220201 - TRA\ 220202 - UTIL\ 22020205 22020206 22020208 2202020 - UTIL\ 220203 - MATI 22020301 22020302 22020303 22020304	EL& TRANSPORT - GENERAL Total TIES - GENERAL Electricity Charges Water Rates Sewerage Charges Software Charges/Licenses Renewal TIES - GENERAL Total ERALS & SUPPLIES - GENERAL Office Stationaries/Computer Consumables Books/Materials Newspapers Magazines & Periodicals	355,500,000.00 39,000,000.00 85,300,000.00 2,000,000.00 126,800,000.00 70,400,000.00 500,000.00 1,500,000.00	16,000,000.00 20,000,000.00 5,000,000.00 41,000,000.00	55,000,000.00 105,300,000.00 5,500,000.00 2,000,000.00 167,800,000.00 230,400,000.00 500,000.00 1,500,000.00	1,796,030,000.00 60,120,000.00 126,040,000.00 5,500,000.00 2,000,000.00 193,660,000.00 4,900,000.00 5,000,000.00 1,500,000.00	1,585,505,448.43 33,391,493.88 86,407,750.49 0.00 30,000.00 119,829,244.37 192,398,360.48 4,900,000.00 105,000.00	210,524,551.57 26,728,506.12 39,632,249.51 5,970,000.00 1,970,000.00 73,830,755.63 100,801,639.52 0.00 395,000.00 1,570,000.00	486,089,686.2 2,256,493.4 49,991,579.0 0.0 52,248,072.4 105,740,265.8 0.0 0.0 100,000.0
220201 - TRA\ 220202 - UTILI 22020205 22020206 22020208 220202 - UTILI 220203 - MATI 22020301 22020302 22020303 22020304 22020305	### TELL TRANSPORT - GENERAL Total	355,500,000.00 39,000,000.00 85,300,000.00 2,000,000.00 126,800,000.00 70,400,000.00 500,000.00 1,500,000.00 64,700,000.00	16,000,000.00 20,000,000.00 5,000,000.00 41,000,000.00	55,000,000,00 105,300,000,00 5,500,000,00 2,000,000,00 167,800,000,00 230,400,000,00 500,000,00 15,000,000,00	1,796,030,000.00 60,120,000.00 126,040,000.00 5,500,000.00 2,000,000.00 193,660,000.00 293,200,000.00 4,900,000.00 1,500,000.00 234,610,000.00	1,585,505,448.43 33,391,493.88 86,407,750.49 0.00 30,000.00 119,829,244.37 192,398,360.48 4,900,000.00 105,000.00 180,942,771.30	210,524,551.57 26,728,506.12 39,632,249.51 5,500,000.00 1,970,000.00 73,830,755.63 100,801,639.52 0.00 395,000.00 1,500,000.00 53,667,228.70	486,089,686.2* 2,256,493.4* 49,991,579.00 0.00 0.00 52,248,072.4* 105,740,265.8 0.00 0.00 55,181,697.2
220201 - TRA\ 220202 - UTIL\ 22020201 22020205 22020206 22020208 220202 - UTIL\ 220203 - MATI 22020301 22020302 22020303 22020304 22020305 22020306	### TELL TRANSPORT - GENERAL Total ITIES - GENERAL Electricity Charges Water Rates Soewerage Charges Software Charges Licenses Renewal TIES - GENERAL Total ERIALS & SUPPLIES - GENERAL Office Stationaries/Computer Consumables Books/Materials Newspapers Magazines & Periodicals Printing of Non security Documents Printing of Non security Documents	355,500,000.00 39,000,000.00 85,300,000.00 2,000,000.00 126,800,000.00 70,400,000.00 500,000.00 1,500,000.00 49,000,000.00	16,000,000.00 20,000,000.00 5,000,000.00 41,000,000.00 160,000,000.00 129,000,000.00 104,000,000.00	55,000,000,00 105,300,000,00 5,500,000,00 2,000,000,00 167,800,000,00 230,400,000,00 500,000,00 1,500,000,00 153,000,000,00	1,796,030,000.00 60,120,000.00 126,040,000.00 2,000,000.00 2,000,000.00 293,200,000.00 4,900,000.00 500,000.00 1,500,000.00 1,500,000.00 193,610,000.00	1,585,505,448.43 33,391,493.88 86,407,750.49 03,000.00 119,829,244.37 192,398,360.48 4,500,000.00 105,000.00 180,942,771.30 145,059,681.81	210,524,551.57 26,728,506.12 39,632,249.51 5,500,000.00 1,970,000.00 73,830,755.63 100,801,639.52 0,00 395,000.00 1,500,000.00 395,000.00 1,500,000.00 4,500,000.00 1,500,0	486,089,686.2 2,256,493.4; 49,991,579.0 0.0; 52,248,072.4; 105,740,265.8 0.0; 100,000.0 55,181,697.2; 37,372,280.0
220201 - TRA\ 220202 - UTIL\ 22020205 22020206 22020208 22020208 220202 - UTIL\ 220203 - MATI 22020301 22020301 22020303 22020304 22020306 22020307	### TELLE TRANSPORT - GENERAL Total	355,500,000.00 39,000,000.00 85,300,000.00 500,000.00 126,800,000.00 70,400,000.00 500,000.00 150,000.00 64,700,000.00 49,000,000.00 438,500,000.00	16,000,000.00 20,000,000.00 5,000,000.00 - 41,000,000.00 - 160,000,000.00	55,000,000.00 105,300,000.00 5,500,000.00 2,000,000.00 167,800,000.00 230,400,000.00 500,000.00 1,500,000.00 15,700,000.00 183,700,000.00 818,500,000.00	1,796,030,000.00 60,120,000.00 126,040,000.00 5,500,000.00 2,000,000.00 193,660,000.00 293,200,000.00 4,900,000.00 1,500,000.00 234,610,000.00	1,585,505,448.43 33,391,493,88 86,407,750,49 0.00 30,000,00 119,829,244.37 192,398,360.48 4,900,000,00 105,000,00 180,942,771.30 180,942,771.30	210,524,551.57 26,728,506.12 39,632,249.51 5,500,000.00 1,970,000.00 73,830,755.63 100,801,639.52 0.00 395,000.00 1,500,000.00 53,667,228.70	486,089,686.2* 2,256,493.4* 49,991,579.0! 0.0! 0.0! 52,248,072.4; 105,740,265.8 0.0! 0.00 100,000.0! 55,181,897.2 37,772,893.91.11
20201 - TRA\ 20202 - UTIL 2020205 2020206 2020206 2020208 20202 - UTIL 2020301 2020303 2020303 2020303 2020303 2020303 2020303 2020303 2020303 20203030 20203030 20203030 20203030	### TELL TRANSPORT - GENERAL Total TIES - GENERAL	355,500,000.00 39,000,000.00 85,300,000.00 50,000.00 126,800,000.00 70,400,000.00 500,000.00 1,500,000.00 64,700,000.00 49,000,000.00 1,000,000.00 1,000,000.00 1,000,000.00 1,000,000.00 1,000,000.00 1,000,000.00	16,000,000.00 20,000,000.00 5,000,000.00 41,000,000.00 160,000,000.00 129,000,000.00 104,000,000.00 380,000,000.00	55,000,000.00 105,300,000.00 5,500,000.00 2,000,000.00 167,800,000.00 230,400,000.00 500,000.00 1,500,000.00 153,000,000.00 153,000,000.00 11,500,000.00	1,796,030,000.00 60,120,000.00 126,040,000.00 5,500,000.00 2,000,000.00 193,660,000.00 293,200,000.00 1,500,000.00 1,500,000.00 234,610,000.00 190,310,000.00 789,790,000.00 1,000,000.00	1,585,505,448.43 33,391,493.88 86,407,750.49 0.00 30,000.00 119,829,244.37 192,398,360.48 4,900,000 105,000.00 180,942,771.30 145,059,681.81 521,684,5612.8	210,524,551.57 26,728,506.12 39,632,249.51 5,500,000.00 1,970,000.00 73,830,755.63 100,801,639.52 0.00 395,000.00 1,500,000.00 55,667,228.70 45,250,318.19 268,105,418.72 1,000,000.00	486,089,686.2* 2,256,493.4* 49,991,579.0* 0,00 52,248,072.4* 105,740,265.8 0,00 0,00 100,000 55,181,697.2 37,372,800.0* 124,896,391.1* 0,00
202001 - TRA\ 20202 - UTIL 2020201 2020205 2020206 2020208 2020208 20202 - UTIL 20203 - MATI 20203301 20203034 20203036 20203037 20203030 202030309 202020309	### TELL TRANSPORT - GENERAL Total ITIES - GENERAL Electricity Charges Water Rates Sewerage Charges Software Charges Licenses Renewal TIES - GENERAL Total ERIALS & SUPPLIES - GENERAL Office Stationaries/Computer Consumables Books/Materials Newspapers Magazines & Periodicals Printing of Non security Documents Printing of Security Documents Drugs & Medical Supplies Uniform and Other Clothing (Service Wide) Teaching Ads/Materials Supplies Uniform and Other Clothing (Service Wide) Teaching Ads/Materials Supplies Uniform and Other Clothing (Service Wide) Teaching Ads/Materials Supplies Uniform and Other Clothing (Service Wide) Teaching Ads/Materials Supplies Uniform and Other Clothing (Service Wide) Teaching Ads/Materials Supplies Uniform and Other Clothing (Service Wide) Teaching Ads/Materials Supplies Uniform and Other Clothing (Service Wide) Teaching Ads/Materials Supplies Uniform and Other Clothing (Service Wide)	355,500,000.00 39,000,000.00 85,300,000.00 2,000,000.00 2,000,000.00 70,400,000.00 500,000.00 1,500,000.00 49,000,000.00 438,500,000.00 1,000,000.00 28,000,000.00	16,000,000,00 20,000,000,00 5,000,000,00 41,000,000,00 160,000,000,00 129,000,000,00 104,000,000,00 46,000,000,00	55,000,000,00 105,300,000,00 5,500,000,00 2,000,000,00 167,800,000,00 230,400,000,00 500,000,00 1,500,000,00 153,000,000,00 163,000,000,00 100,000,000,00 74,000,000,00	1,796,030,000.00 60,120,000.00 126,040,000.00 2,000,000.00 2,000,000.00 293,200,000.00 4,900,000.00 500,000.00 1,500,000.00 1,500,000.00 190,310,000.00 789,790,000.00 1,000,000.00 75,880,000.00	1,585,505,448.43 33,391,493.88 86,407,750.49 03,000.00 119,829,244.37 192,398,360.48 4,500,000.00 0,00 155,000.00 145,059,681.81 521,684,581.28 0,00 54,239,000.00	210,524,551.57 26,728,506.12 39,632,249.51 5,500,000.00 1,970,000.00 73,830,755.63 100,801,639.52 0.00 395,000.00 1,500	486,089,686.2* 2,256,493,4* 49,991,579,00 0,00 52,248,072.4; 105,740,265.8 0,00 100,000,00 55,181,697.2 37,372,890,00 124,896,391,11 0,00 9,961,000,00
202021 - TRA\ 202022 - UTIL 2020201 22020201 22020206 22020208 220202 - UTIL 2020301 22020301 22020301 22020301 22020301 22020301 22020301 22020301 22020301	### TELLE TRANSPORT - GENERAL Total	355,500,000.00 39,000,000.00 500,000.00 2,000,000.00 70,400,000.00 500,000.00 1,500,000.00 49,000,000.00 49,000,000.00 1,000,000.00 28,000,000.00 1500,000.00 1,000,000.00 1,000,000.00 1500,000.00 1500,000.00 1500,000.00 1500,000.00 1500,000.00 1500,000.00 1500,000.00	16,000,000.00 20,000,000.00 5,000,000.00 41,000,000.00 160,000,000.00 129,000,000.00 360,000,000.00 3,500,000.00 3,500,000.00	55,000,000.00 105,300,000.00 5,500,000.00 2,000,000.00 167,800,000.00 230,400,000.00 500,000.00 1,500,000.00 153,000,000.00 143,000,000.00 1,000,000.00 1,000,000.00 1,000,000.00 1,000,000.00 1,000,000.00 1,000,000.00	1,796,030,000.00 60,120,000.00 126,040,000.00 2,000,000.00 193,660,000.00 4,900,000.00 5,000,000.00 1,500,000.00 190,310,000.00 789,790,000.00 1,000,000.00 789,790,000.00 1,000,000.00 789,790,000.00 1,790,000.00 1,790,000.00 1,790,000.00 1,790,000.00 1,790,000.00 1,790,000.00	1,585,505,448.43 33,391,493,88 86,407,750,49 0.00 30,000,00 119,829,244.37 192,398,360.48 4,900,000,00 105,000,00 180,942,771,30 145,059,681,81 521,684,569,681,81 54,289,000,00 54,239,000,00	210,524,551.57 26,728.506.12 39,632,249.51 5,500,000.00 1,970,000.00 73,830,755.63 100,801,639.52 0.00 395,000.00 1,500,000.00 53,667,228.70 45,250,318.19 288,105,418.72 1,000,000.00 21,641,000.00 21,641,000.00 21,641,000.00	486,089,686.2* 2,256,493.4; 49,991,5790 0.00 0.00 52,248,072.4; 105,740,265.8 0.00 100,000 155,181,697.2 37,372,800,00 124,896,391.11 0,9961,000.01 101,536,827.31
202031 - TRAV 20202 - UTIL 2020201 2020205 2020206 2020208 2020209 2020203 - MATI 2020303 2020303 2020303 20203030 20203030 20203030 20203030 202020301 202020301 202020301 202020301	### TELLE TRANSPORT - GENERAL Total TIES - GENERAL Electricity Charges	355,500,000.00 39,000,000.00 85,300,000.00 2,000,000.00 126,800,000.00 70,400,000.00 500,000.00 49,000,000.00 49,000,000.00 438,500,000.00 28,000,000.00 15,000,000.00 10,000,000.00 10,000,000.00 10,000,000.00 105,000,000.00 172,000,000.00	16,000,000,00 20,000,000,00 5,000,000,00 41,000,000,00 160,000,000,00 129,000,000,00 104,000,000,00 380,000,000,00 3,500,000,00 3,5000,000,00	55,000,000.00 105,300,000.00 5,500,000.00 2,000,000.00 167,800,000.00 230,400,000.00 1500,000.00 1500,000.00 153,000,000.00 153,000,000.00 168,500,000.00 74,000,000.00 108,500,000.00 108,500,000.00 108,500,000.00	1,796,030,000.00 60,120,000.00 126,040,000.00 2,000,000.00 2,000,000.00 193,660,000.00 4,900,000.00 1,500,000.00 234,610,000.00 190,310,000.00 75,880,000.00 127,100,000.00 182,400,000.00	1,585,505,448.43 33,391,493.88 86,407,750.49 0.00 30,000.00 119,829,244.37 192,398,360.48 4,900,000 105,000.00 105,000.00 145,059,681.81 521,684,581.28 0.00 54,239,000.00 54,239,000.00 54,236,454.54 93,411,472.70	210,524,551.57 26,728,506.12 39,632,249,51 5,500,000.00 1,970,000.00 73,830,755.63 100,801,639.52 0,00 395,000.00 1,500,000.00 53,667,228.70 45,250,318.19 268,105,418.72 1,000,000.00 21,641,000.00 21,641,000.00 21,641,000.00 21,641,000.00 21,641,000.00 21,645,545.46 89,988,527.30	486,089,686.2* 2,256,493.4; 49,991,579.0) 0,00 0,00 52,248,072.4; 105,740,265.8 0,00 0,00 101,000.00 124,896,391.11 0,00 9,961,000.0 110,536,827.3 119,823,727.3
202021 - TRA\ 202022 - UTIL 2020201 22020206 22020206 22020208 220202 - UTIL 2020301 22020301 22020301 22020301 22020306 22020307 22020301 22020301 22020301 22020301 22020301	ITLE TRANSPORT - GENERAL Total TITES - GENERAL Electricity Charges Water Rates Sewerage Charges Software ChargesLicenses Renewal TITES - GENERAL Software ChargesLicenses Renewal TITES - GENERAL Total ERALS & SUPPLIES - GENERAL Office Stationaries/Computer Consumables Books/Materials Newspapers Magazines & Periodicals Printing of Non security Documents Printing of Security Documents Drugs & Medical Supplies Uniform and Other Clothing (Service Wide) Taeching Aid-Statferials Supplies Food Shiff/Catering Materials Supplies Accessories/Materials/Supplies General Printing/Publications General	355,500,000.00 39,000,000.00 85,300,000.00 500,000.00 126,800,000.00 70,400,000.00 500,000.00 43,000,000.00 43,000,000.00 1,000,000.00 28,000,000.00 105,000,000.00 105,000,000.00 31,000,000.00 34,000,000.00 34,000,000.00 34,000,000.00 34,000,000.00	16,000,000,00 20,000,000,00 5,000,000,00 41,000,000,00 160,000,000,00 129,000,000,00 46,000,000,00 46,000,000,00 20,000,000,00 99,500,000,00	55,000,000,00 105,300,000,00 5,500,000,00 2,000,000,00 167,800,000,00 230,400,000,00 500,000,00 1,500,000,00 153,000,000,00 163,000,000,00 100,000,00 100,000,00 100,000,00 100,000,00 100,000,00 133,500,000,00 133,500,000,00 133,500,000,00 133,500,000,00	1,796,030,000.00 60,120,000.00 126,040,000.00 5,500,000.00 2,000,000.00 193,660,000.00 4,900,000.00 1,500,000	1,585,505,448.43 33,391,493,88 86,407,750.49 0,00 30,000.00 119,829,244.37 192,398,360.48 4,900,000.00 105,000.00 0,00 189,942,771.30 145,059,861.28 0,00 49,436,454.54 93,411,472.70 31,599,818.17	210,524,551.57 26,728,506.12 26,728,506.12 39,632,249.51 5,500,000.00 1,970,000.00 73,830,755.63 100,801,639.52 0,00 395,000.00 1,500,000.00 53,667,228.70 43,250,318.72 1,000,000.00 21,641,000.00 77,663,545.46 80,852,730 108,150,181.83	486,089,686.2* 2,256,493,4* 49,991,579,00 0,00 52,248,072.4; 105,740,265.8 0,00 100,000,00 124,896,391,11 0,00 198,10,000,00 114,896,391,11 0,00 198,10,000,00 115,38,827,3 19,823,727,31
202021 - TRAV 20202 - UTIL 2020201 22020201 22020206 22020208 220202 - MATI 2020301 22020301 22020301 22020301 22020301 22020301 22020301 22020301 22020301	### TRANSPORT - GENERAL Total TIES - GENERAL	355,500,000.00 39,000,000.00 5500,000.00 2,000,000.00 70,400,000.00 500,000.00 1,500,000.00 49,000,000.00 28,000,000.00 1,000,000.00 28,000,000.00 122,000,000.00 132,500,000.00 312,500,000.00 32,500,000.00	16,000,000.00 20,000,000.00 5,000,000.00 41,000,000.00 160,000,000.00 129,000,000.00 46,000,000.00 28,000,000.00 28,000,000.00 16,000,000.00 16,000,000.00 16,000,000.00	55,000,000.00 105,300,000.00 2,000,000.00 167,800,000.00 230,400,000.00 230,400,000.00 150,000,000 150,000,000 150,000,000 1,000,000,000 1,000,000,000 1,000,000	1,796,030,000.00 60,120,000.00 126,040,000.00 2,000,000.00 2,000,000.00 4,900,000.00 4,900,000.00 1,500,000.00	1,585,505,448.43 33,391,493,88 86,407,750,49 0,00 30,000,00 119,829,244.37 192,398,360.48 4,900,000,00 105,000,00 140,942,771,30 145,095,681,81 521,684,591,28 0,00 54,239,000,00 49,436,454,54 93,411,472,70 31,599,818,17 21,327,921,69	210,524,551.57 26,728,506.12 39,632,249,51 5,500,000.00 1,970,000.00 73,830,755.63 100,801,639.52 0.00 395,000.00 1,500,000.00 53,667,228.70 45,250,318.19 268,105,418.72 1,000,000.00 21,641,000.00	486,089,686.2* 2,256,493.4; 49,991,5790 0.00 0.00 52,248,072.4; 105,740,265.8 0.00 100,000 110,000 124,898,391.11 0.01 19,961,000.01 101,538,827.3; 19,823,727.3; 4,969,000.00
202021 - TRA\ 202022 - UTIL 2020201 2020201 2020206 2020206 2020208 202020 - MATI 2020301 2020303 2020303 20203030 20203030 20203030 20203031 20203031 20203031 20203031	ITLE TRANSPORT - GENERAL Total TITES - GENERAL Electricity Charges Water Rates Sewerage Charges Software ChargesLicenses Renewal TITES - GENERAL Software ChargesLicenses Renewal TITES - GENERAL Total ERALS & SUPPLIES - GENERAL Office Stationaries/Computer Consumables Books/Materials Newspapers Magazines & Periodicals Printing of Non security Documents Printing of Security Documents Drugs & Medical Supplies Uniform and Other Clothing (Service Wide) Taeching Aid-Statferials Supplies Food Shiff/Catering Materials Supplies Accessories/Materials/Supplies General Printing/Publications General	355,500,000.00 39,000,000.00 85,300,000.00 500,000.00 126,800,000.00 70,400,000.00 500,000.00 43,000,000.00 43,000,000.00 1,000,000.00 28,000,000.00 105,000,000.00 105,000,000.00 31,000,000.00 34,000,000.00 34,000,000.00 34,000,000.00 34,000,000.00	16,000,000,00 20,000,000,00 5,000,000,00 41,000,000,00 160,000,000,00 129,000,000,00 46,000,000,00 46,000,000,00 20,000,000,00 99,500,000,00	55,000,000,00 105,300,000,00 5,500,000,00 2,000,000,00 167,800,000,00 230,400,000,00 500,000,00 1,500,000,00 153,000,000,00 163,000,000,00 100,000,00 100,000,00 100,000,00 100,000,00 100,000,00 133,500,000,00 133,500,000,00 133,500,000,00 133,500,000,00	1,796,030,000.00 60,120,000.00 126,040,000.00 5,500,000.00 2,000,000.00 193,660,000.00 4,900,000.00 1,500,000	1,585,505,448.43 33,391,493,88 86,407,750.49 0,00 30,000.00 119,829,244.37 192,398,360.48 4,900,000.00 105,000.00 0,00 189,942,771.30 145,059,861.28 0,00 49,436,454.54 93,411,472.70 31,599,818.17	210,524,551.57 26,728,506.12 26,728,506.12 39,632,249.51 5,500,000.00 1,970,000.00 73,830,755.63 100,801,639.52 0,00 395,000.00 1,500,000.00 53,667,228.70 43,250,318.72 1,000,000.00 21,641,000.00 77,663,545.46 80,852,730 108,150,181.83	486,089,686.2* 2,256,493.4; 49,991,579.0) 0,00 0,00 52,248,072.4; 105,740,265.8 0,00 0,00 101,000.00 124,896,391.11 0,00 9,961,000.0 110,536,827.3 119,823,727.3
202021 - TRA\ 202022 - UTIL 2020201 2020206 2020206 2020208 2020208 202020 - MATI 2020301 2020303 2020303 20203030 20203031 20203031 20203031 20203031 20203031 20203031 20203031 20203031 20203031 20203031 20203031 20203031	EL& TRANSPORT - GENERAL Total TIES - GENERAL Electricity Charges Water Rates Sewerage Charges Software Charges/Licenses Renewal TIES - GENERAL Total ERIALS & SUPPLIES - GENERAL Office Stationaries/Computer Consumables Books/Materials Newspapers Magazines & Periodicals Printing of Non security Documents Printing of Security Documents Drugs & Medical Supplies Uniform and Other Clothing (Service Wide) Teaching Aid-Materials Supplies Accessories/Materials Supplies Food StuffiCatering Materials Supplies Accessories/Materials Supplies General Printing Publications General Supplies of COVID-19 PPE ERIALS & SUPPLIES - GENERAL Total	355,500,000.00 39,000,000.00 5500,000.00 2,000,000.00 70,400,000.00 500,000.00 1,500,000.00 49,000,000.00 28,000,000.00 1,000,000.00 28,000,000.00 122,000,000.00 132,500,000.00 312,500,000.00 32,500,000.00	16,000,000.00 20,000,000.00 5,000,000.00 41,000,000.00 160,000,000.00 129,000,000.00 46,000,000.00 28,000,000.00 28,000,000.00 16,000,000.00 16,000,000.00 16,000,000.00	55,000,000.00 105,300,000.00 2,000,000.00 167,800,000.00 230,400,000.00 230,400,000.00 150,000,000 150,000,000 150,000,000 1,000,000,000 1,000,000,000 1,000,000	1,796,030,000.00 60,120,000.00 126,040,000.00 2,000,000.00 2,000,000.00 4,900,000.00 4,900,000.00 1,500,000.00	1,585,505,448.43 33,391,493,88 86,407,750,49 0,00 30,000,00 119,829,244.37 192,398,360.48 4,900,000,00 105,000,00 140,942,771,30 145,095,681,81 521,684,591,28 0,00 54,239,000,00 49,436,454,54 93,411,472,70 31,599,818,17 21,327,921,69	210,524,551.57 26,728,506.12 39,632,249,51 5,500,000.00 1,970,000.00 73,830,755.63 100,801,639.52 0.00 395,000.00 1,500,000.00 53,667,228.70 45,250,318.19 268,105,418.72 1,000,000.00 21,641,000.00	486,089,686.2* 2,256,493.4; 49,991,5790 0.00 0.00 52,248,072.4; 105,740,265.8 0.00 100,000 110,000 124,898,391.11 0.01 19,961,000.01 101,538,827.3; 19,823,727.3; 4,969,000.00
202021 - TRA\ 202022 - UTIL 2020201 2020205 2020205 2020205 2020208 202020 - MATI 2020301 2020303 2020306 2020306 2020308 2020301	EL& TRANSPORT - GENERAL Total TIES - GENERAL Electricity Charges Water Rates Sewerage Charges Software ChargesLicenses Renewal TIES - GENERAL Total ERIALS & SUPPLIES - GENERAL Office Stationaries/Computer Consumables Books/Materials Newspapers Magazines & Periodicals Printing of Non security Documents Printing of Security Documents Printing of Security Documents Uniform and Other Clothing (Service Wide) Teaching Adds/Materials Supplies Accessories/MaterialsSupplies General Printing/Publications General Supplies of COVID-19 PPE ERIALS & SUPPLIES - GENERAL Total	355,500,000.00 39,000,000.00 \$500,000.00 2,000,000.00 70,400,000.00 500,000.00 1,500,000.00 49,000,000.00 28,000,000.00 1,000,000.00 28,000,000.00 172,000,000.00 172,000,000.00 34,000,000.00 172,000,000.00 172,000,000.00 132,500,000.00 1,097,100,000.00	16,000,000.00 20,000,000.00 5,000,000.00 41,000,000.00 160,000,000.00 129,000,000.00 38,000,000.00 28,000,000.00 28,000,000.00 95,000,000.00 966,000,000.00	55,000,000.00 105,300,000.00 5,500,000.00 167,800,000.00 2,000,000.00 167,800,000.00 230,400,000.00 1,500,000.00 153,000,000.00 153,000,000.00 163,000,000.00 163,000,000.00 174,000,000.00 200,000,000.00 133,500,000.00 2148,500,000.00 2,063,100,000.00 2,063,100,000.00	1,796,030,000.00 60,120,000.00 126,040,000.00 2,000,000.00 2,000,000.00 193,660,000.00 4,900,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,000,00	1,585,505,448.43 33,391,493,88 86,407,750,49 0,00 30,000,00 119,829,244.37 192,398,360.48 4,900,000,00 105,000,00 180,942,771,30 145,095,681,81 521,884,581,28 0,00 49,436,454,54 93,411,472,70 31,599,818,17 21,327,921,69 1,295,105,061,97	210,524,551.57 26,728,506.12 39,632,249,51 5,500,000.00 1,970,000.00 73,839,755.63 100,801,639.52 0.00 395,000.00 1,500,000.00 53,667,228.70 45,250,318.19 1,000,000.00 21,641,000.00 21,641,000.00 21,641,000.00 21,641,000.00 35,053,454.66 89,988,527.30 108,150,181.83 57,172,078.31 824,334,938.03	486,089,686.2* 2,256,493.4; 49,991,5790 0.00 0.00 52,248,072.4; 105,740,265.8 0.00 0.00 100,000 124,896,391.11 0,9961,000.01 101,536,827.31 19,823,727.34 4,969,000.01 459,581,708.76
202021 - TRA\ 20202 - UTIL 2020201 2020205 2020206 2020208 2020209 2020209 2020201 2020201 2020201 2020201 2020201 2020201 2020301 202020302 2020303 202020304 202020306 202020301 20202031	ITLES - GENERAL Electricity Charges Water Ratles Soewerage Charges Software Charges Licenses Renewal TIES - GENERAL Electricity Charges Software Charges Licenses Renewal TIES - GENERAL Total ERIALS & SUPPLIES - GENERAL Office Stationaries/Computer Consumables Books/Materials Newspapers Magazines & Periodicals Printing of Non security Documents Printing of Non security Documents Printing of Security Documents Drugs & Medical Supplies Drugs & Medical Supplies Drugs & Medical Supplies Food Stuffic Catering Materials Supplies Accessories/Materials Supplies Accessories/Materials Supplies Prod Stuffic Catering Materials Supplies Accessories/Materials Supplies Prod Stuffic Catering Materials Supplies Accessories/Materials Supplies Accessories/Materials Supplies General Printing Publications General Supplies of COVID-19 ERIALS & SUPPLIES - GENERAL Maintenance of Motor Vehicles/Transport Equipment	355,500,000.00 39,000,000.00 85,300,000.00 2,000,000.00 2,000,000.00 70,400,000.00 500,000.00 1,500,000.00 49,000,000.00 49,000,000.00 28,000,000.00 172,000,000.00 172,000,000.00 132,500,000.00 132,500,000.00 1,097,100,000.00	16,000,000,00 20,000,000,00 5,000,000,00 41,000,000,00 160,000,000,00 129,000,000,00 46,000,000,00 28,000,000,00 99,500,000,00 966,000,000,00	55,000,000.00 105,300,000.00 5,500,000.00 2,000,000.00 167,800,000.00 230,400,000.00 230,400,000.00 1,500,000.00 1,500,000.00 153,000,000.00 153,000,000.00 140,000,000.00 133,500,000.00 143,500,000.00 20,000,000.00 133,500,000.00 20,000,000.00 20,000,000.00 20,000,000.00 20,000,000.00 20,000,000.00 20,000,000.00 20,000,000.00 20,000,000.00 20,000,000.00 20,000,000.00 20,000,000.00	1,796,030,000.00 60,120,000.00 126,040,000.00 2,000,000.00 2,000,000.00 2,000,000.00 4,900,000.00 1,500,000.	1,585,505,448.43 33,391,493.88 86,407,750,49 0.00 30,000.00 119,829,244.37 192,398,360.48 4,900,000 105,000.00 105,000.00 145,059,681.81 521,684,561.28 0.00 54,239,000.00 49,46,454.54 93,411,472.70 31,599,818.17 21,327,921,69 1,295,105,061.97	210,524,551.57 26,728,506.12 39,632,244,511 5,500,000.00 1,970,000.00 1,970,000.00 395,007,265,00 395,000,00 35,607,228,70 45,250,318.19 268,105,418.72 1,000,000.00 21,641,000.00 21,641,000.00 21,641,000.00 21,641,000.00 35,007,228,70 45,250,318.19 268,105,418.72 1,000,300,300 35,007,228,70 45,250,318.19 268,105,418.73 57,172,078.31 57,172,078.31 524,334,938.03	486,089,686.2 2,256,493.4 49,991,579.0 0.0 0.0 52,248,072.4 105,740,265.8 0.0 0.0 10,000.0 55,181,697.2 37,372,800.0 124,896,391.1 0,0 9,961,000.0 101,536,827.3 4,969,000.0 459,581,708.7
20201 - TRA\ 20202 - UTIL 2020201 2020201 2020206 2020206 2020208 2020208 202020 - MATI 2020303 2020303 20203031 2020301	ITLE TRANSPORT - GENERAL Total TITES - GENERAL Electricity Charges Water Rates Sewerage Charges Software Charges/Licenses Renewal TIES - GENERAL Total ERIALS & SUPPLIES - GENERAL Office Stationaries/Computer Consumables Books/Materials Newspapers Magazines & Periodicals Printing of Non security Documents Printing of Non security Documents Printing of Security Documents Printing of Non the Clothing (Service Wide) Teaching Aid-Materials Supplies Accessories/Materials/Supplies General Printing/Publications General Supplies of COVID-19 PPE ERIALS & SUPPLIES - GENERAL Maintenance of Motor Vehicles/Transport Equipment Maintenance of Office Funiture	355,500,000.00 39,000,000.00 500,000.00 2,000,000.00 70,400,000.00 500,000.00 64,700,000.00 49,000,000.00 1,000,000.00 128,000,000.00 128,000,000.00 128,000,000.00 128,000,000.00 132,500,000.00 132,500,000.00 132,500,000.00 33,000,000.00 33,000,000.00 33,000,000.00	16,000,000,00 20,000,000,00 5,000,000,00 41,000,000,00 160,000,000,00 129,000,000,00 380,000,000,00 46,000,000,00 3,500,000,00 16,000,000,00 16,000,000,00 16,000,000,00 16,000,000,00 20,000,000,00 16,000,000,00 20,000,000,00 20,000,000,00 20,000,00	55,000,000,00 105,300,000,00 5,500,000,00 2,000,000,00 167,800,000,00 230,400,000,00 500,000,00 1,500,000,00 153,000,000,00 163,000,000,00 100,000,00 100,000,00 100,000,00 101,300,000,00 103,500,000,00 104,500,000,00 105,500,000,00 106,500,000,00 107,500,000,00 108,500,000,00 109,500,00 109,500,00 1	1,796,030,000.00 60,120,000.00 126,040,000.00 2,000,000.00 2,000,000.00 4,900,000.00 4,900,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,500,000.00 127,100,000.00 128,461,000.00 127,100,000.00 139,750,000.00 78,500,000.00 78,500,000.00 2,119,440,000.00 263,290,000.00 66,580,000.00	1,585,505,448.43 33,391,493,88 86,407,750,49 0,00 30,000,00 119,829,244.37 192,398,360,48 4,900,000,00 105,000,00 105,000,00 180,942,771,30 149,596,581,81 521,684,591,28 0,00 44,346,545,49 93,411,472,70 21,327,921,69 1,295,105,061,97	210,524,551.57 26,728,506.12 26,728,506.12 39,632,249.51 5,500,000.00 1,970,000.00 73,830,755.63 100,801,639.52 0.00 395,000.00 1,500,000.00 53,667,228.70 42,505,318.19 268,105,418.72 1,000,000.00 77,663,545.46 88,985,123.83 57,172,078.31 524,334,938.03	486,089,686.2 2,256,493.4 49,991,579.0 0.0 52,248,072.4 105,740,265.8 0.0 0.0 100,000.0 55,181,697.2 37,372,800.0 101,536,827.3 19,823,727.3 4,969,000.0 459,581,708.7
20201 - TRA\ 20202 - UTIL 2020201 2020205 2020205 2020206 2020208 202020 - UTIL 2020301	ITIES - GENERAL Electricity Charges Water Rates Sewerage Charges Software ChargesLicenses Renewal TIES - GENERAL Software ChargesLicenses Renewal TIES - GENERAL Total ERIALS & SUPPLIES - GENERAL Office Stationaries/Computer Consumables Books/Materials Newspapers Magazines & Periodicals Printing of Non security Documents Printing of Security Documents Printing of Security Documents Printing of Security Documents Uniform and Other Clothing (Service Wide) Teaching Aktis/Materials Supplies Good Stuff/Catering/ Materials Supplies Accessories/Materials/Supplies General Printing/Publications General Supplies of COUID-19 PPE ERIALS & SUPPLIES - GENERAL Maintenance of Motor Vehicles/Transport Equipment Maintenance of Office Funiture Maintenance of Office In Equipments	355,500,000.00 39,000,000.00 85,300,000.00 500,000.00 2,000,000.00 126,800,000.00 70,400,000.00 500,000.00 1,500,000.00 49,000,000.00 1,000,000.00 28,000,000.00 172,000,000.00 172,000,000.00 172,000,000.00 172,000,000.00 172,000,000.00 172,000,000.00 34,000,000.00 172,000,000.00 172,000,000.00 37,500,000.00 4,500,000.00 4,500,000.00 4,500,000.00	16,000,000,00 20,000,000,00 5,000,000,00 41,000,000,00 160,000,000,00 1140,000,000,00 104,000,000,00 104,000,000,00 105,000,000,00 105,000,000,00 105,000,000,00 105,000,000,00 105,000,000,00 105,000,000,00 105,000,000,00	55,000,000.00 105,300,000.00 15,500,000.00 2,000,000.00 167,800,000.00 230,400,000.00 150,000,000 150,000,000 153,000,000 153,000,000 150,000,000 150,000,000 150,000,000 200,000,000 200,000,000 200,000,0	1,796,030,000.00 60,120,000.00 126,040,000.00 2,000,000.00 2,000,000.00 193,660,000.00 4,900,000.00 1,500,000.00 234,610,000.00 190,310,000.00 17,000,000 127,100,000.00 127,100,000.00 127,100,000.00 127,100,000.00 127,100,000.00 127,100,000.00 127,100,000.00 127,100,000.00 127,100,000.00 139,750,000.00 2,119,440,000.00 65,380,000.00 5,000,000.00 5,000,000.00	1,585,505,448.43 33,391,493,88 86,407,750,49 0.00 30,000,00 119,829,244.37 192,398,360,48 4,900,000,00 105,000,00 105,000,00 105,000,00 105,000,00 149,595,681,81 521,684,581,28 0.00 54,239,000,00 49,436,454,54 93,411,472,70 31,599,818,17 21,327,921,69 1,295,105,061,97	210,524,551.57 26,728,506.12 39,632,249,511 5,500,000.00 1,970,000.00 1,970,000.00 73,830,755.63 100,801,639.52 0.00 395,000.00 395,000.00 1,500,000.00 53,667,228.70 45,250,318.19 1,000,000.00 21,641,000.00 21,	486,089,686.2 2,256,493.4 49,991,579.0 0.0 0.0 52,248,072.4 105,740,265.8 0.0 0.0 10,000.0 55,181,697.2 37,372,800.0 124,896,391.1 101,536,827.3 4,969,000.0 459,581,708.7 17,191,700.0 3,565,750.0 3,565,750.0
20201 - TRA\ 20202 - UTIL 2020201 2020206 2020206 2020208 2020208 2020203 2020203 2020303	ITLE TRANSPORT - GENERAL Total TITES - GENERAL Electricity Charges Water Rates Sewerage Charges Software ChargesLicenses Renewal TITES - GENERAL Software ChargesLicenses Renewal TITES - GENERAL Total ERIALS & SUPPLIES - GENERAL Office Stationaries/Computer Consumables Books/Materials Newspapers Magazines & Periodicals Printing of Non security Documents Printing of Non security Documents Printing of Security Documents Drugs & Medical Supplies Uniform and Other Clothing (Service Wide) Teaching Aid-Materials Supplies Food Suffi/Catering Materials Supplies Food Suffi/Catering Materials Supplies Printing/Publications General Printing/Publications General Printing/Publications General Printing/Publications General Printing/Publications General ERIALS & SUPPLIES - GENERAL Total IETENANCE SERVICES - GENERAL Maintenance of Motor Vehicles/Transport Equipment Maintenance of Office Funiture Maintenance of Plants and Generators	355,500,000.00 39,000,000.00 85,300,000.00 500,000.00 126,800,000.00 70,400,000.00 500,000.00 1,500,000.00 43,000,000.00 105,000,000.00 125,000,000.00 132,500,000.00 132,500,000.00 132,500,000.00 132,500,000.00 132,500,000.00 1,007,100,000.00 37,500,000.00 33,000,000.00 4,500,000.00 46,000,000.00	16,000,000,00 20,000,000,00 5,000,000,00 41,000,000,00 160,000,000,00 1129,000,000,00 104,000,000,00 380,000,000,00 28,000,000,00 16,000,000,00 99,500,000,00 50,000,000,00 50,000,000,00 50,000,00	55,000,000.00 105,300,000.00 5,500,000.00 1,500,000.00 167,800,000.00 2,000,000.00 167,800,000.00 230,400,000.00 1,500,000.00 1,500,000.00 153,000,000.00 153,000,000.00 140,500,000.00 140,500,000.00 140,500,000.00 140,500,000.00 140,500,000.00 155,500,000.00 5,500,000.00 5,500,000.00	1,796,030,000.00 60,120,000.00 126,040,000.00 5,500,000.00 2,000,000.00 193,660,000.00 4,900,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,500,000.00 127,100,000.00 127,100,000.00 127,100,000.00 139,750,000.00 139,750,000.00 24,119,440,000.00 263,290,000.00 5,380,000.00 5,500,000.00 5,500,000.00 5,500,000.00 5,500,000.00 5,500,000.00 5,500,000.00 5,500,000.00 5,500,000.00 5,500,000.00 5,500,000.00 5,500,000.00 5,500,000.00 5,500,000.00 5,500,000.00	1,585,505,448.43 33,391,493,88 86,407,750,49 .000 30,000,000 119,829,244.37 192,398,360.48 4,900,000,00 105,000,00 105,000,00 189,942,7713,0 145,095,86128 0,00 49,436,454,54 93,411,472.70 21,327,921,59 1,295,105,061,97 234,939,088,04 29,601,427,27 2,609,000,00 15,182,900,00	210,524,551.57 26,728,506.12 26,728,506.12 39,632,249.51 5,500,000.00 1,970,000.00 73,830,755.63 100,801,639.52 0,00 395,000.00 1,500,000.00 55,667,228.70 1,000,000.00 77,663,545.46 80,567,287.30 1,000,000.00 77,663,545.46 80,567,287.30 8	486,089,686.2 2,256,493.4 49,991,579.0 0.0 52,248,072.4 105,740,265.8 0.0 100,000.0 100,000.0 124,896,391.1 0.0 19,510,000.0 198,37,273.2 198,23,727.3 4,969,000.0 459,581,708.7 17,191,700.0 2,867,000.0 2,867,000.0 2,8678,400.0
20201 - TRA\ 20202 - UTIL 2020201 2020205 2020206 2020206 2020208 2020203 2020203 2020301 2020303 2020303 2020301 2020301 2020305 2020301	ITIES - GENERAL Electricity Charges Water Rates Sewerage Charges Software Charges/Lorenses Renewal TIES - GENERAL Software Charges/Lorenses Renewal TIES - GENERAL Total ERIALS & SUPPLIES - GENERAL Office Stationaries/Computer Consumables Books/Materials Newspapers Magazines & Periodicals Printing of Non security Documents Printing Adds/Materials Supplies Accessories/Materials Supplies Accessories/Materials Supplies General Printing/Publications General Supplies of COVID-19 PPE ERIALS & SUPPLIES - GENERAL Maintenance of Motor Vehicles/Transport Equipment Maintenance of Office Furliture Maintenance of Office Furliture Maintenance of Office Furliture Maintenance of Office Furliture Maintenance of Pants and Generators Office Maintenance Services	355,500,000.00 39,000,000.00 85,300,000.00 500,000.00 126,800,000.00 70,400,000.00 500,000.00 49,000,000.00 1,000,000.00 122,000,000.00 132,500,000.00 132,500,000.00 132,500,000.00 132,500,000.00 132,500,000.00 132,500,000.00 132,500,000.00 14,000,000.00 132,500,000.00 14,000,000.00 14,000,000.00 14,000,000.00 14,500,000.00 116,700,000.00	16,000,000,00 20,000,000,00 5,000,000,00 41,000,000,00 160,000,000,00 1140,000,000,00 104,000,000,00 104,000,000,00 105,000,000,00 105,000,000,00 105,000,000,00 105,000,000,00 105,000,000,00 105,000,000,00 105,000,000,00	55,000,000.00 105,300,000.00 15,500,000.00 2,000,000.00 167,800,000.00 230,400,000.00 150,000,000 150,000,000 153,000,000 153,000,000 150,000,000 150,000,000 150,000,000 200,000,000 200,000,000 200,000,0	1,796,030,000.00 60,120,000.00 126,040,000.00 2,000,000.00 2,000,000.00 193,660,000.00 4,900,000.00 1,500,000.00 234,610,000.00 190,310,000.00 17,000,000 127,100,000.00 127,100,000.00 127,100,000.00 127,100,000.00 127,100,000.00 127,100,000.00 127,100,000.00 127,100,000.00 127,100,000.00 139,750,000.00 2,119,440,000.00 65,380,000.00 5,000,000.00 5,000,000.00	1,585,505,448.43 33,391,493,88 86,407,750,9 0,00 30,000,00 119,829,244.37 192,398,360,48 4,900,000,00 165,000,00 149,829,247,771,30 145,056,661,81 521,684,581,28 0,00 49,436,454,54 93,411,472,70 21,327,921,69 1,295,105,061,97 234,939,088,04 234,939,088,04 24,939,088,04 25,699,000,00 16,182,900,000 169,305,232,67	210,524,551.57 26,728,506.12 26,728,506.12 39,632,249.51 5,500,000.00 1,970,000.00 73,830,755.63 100,801,639.52 0.00 395,000.00 1,500,000.00 53,667,228.70 45,000,000.00 53,667,228.70 41,000,000.00 77,633,44,646 88,988,527.30 109,150,148,72 1,000,000.00 77,633,44,938.03 57,172,078.31 824,334,938.03	486,089,686.2 2,256,493.4 49,991,579.0 0.0 52,248,072.4 105,740,265.8 0.0 0.0 10,000.0 55,181,697.2 37,372,800.0 101,536,827.3 19,823,727.3 4,969,000.0 459,881,708.7 17,191,700.7 2,607,000.0 2,618,400.0 2,618
220201 - TRA\ 220202 - UTIL 22020201 22020206 22020206 22020208 220202 - UTIL 220203 - MATI 220204 -	ITLE TRANSPORT - GENERAL Total TITES - GENERAL Electricity Charges Water Rates Sewerage Charges Software ChargesLicenses Renewal TITES - GENERAL Software ChargesLicenses Renewal TITES - GENERAL Total ERIALS & SUPPLIES - GENERAL Office Stationaries/Computer Consumables Books/Materials Newspapers Magazines & Periodicals Printing of Non security Documents Printing of Non security Documents Printing of Security Documents Drugs & Medical Supplies Uniform and Other Clothing (Service Wide) Teaching Aid-Materials Supplies Food Suffi/Catering Materials Supplies Food Suffi/Catering Materials Supplies Printing/Publications General Printing/Publications General Printing/Publications General Printing/Publications General Printing/Publications General ERIALS & SUPPLIES - GENERAL Total IETENANCE SERVICES - GENERAL Maintenance of Motor Vehicles/Transport Equipment Maintenance of Office Funiture Maintenance of Plants and Generators	355,500,000.00 39,000,000.00 85,300,000.00 500,000.00 126,800,000.00 70,400,000.00 500,000.00 1,500,000.00 43,000,000.00 105,000,000.00 125,000,000.00 132,500,000.00 132,500,000.00 132,500,000.00 132,500,000.00 132,500,000.00 1,007,100,000.00 37,500,000.00 33,000,000.00 4,500,000.00 46,000,000.00	16,000,000,00 20,000,000,00 5,000,000,00 41,000,000,00 160,000,000,00 1129,000,000,00 104,000,000,00 380,000,000,00 28,000,000,00 16,000,000,00 99,500,000,00 50,000,000,00 50,000,000,00 50,000,00	55,000,000.00 105,300,000.00 5,500,000.00 1,500,000.00 167,800,000.00 2,000,000.00 167,800,000.00 230,400,000.00 1,500,000.00 1,500,000.00 153,000,000.00 153,000,000.00 140,500,000.00 140,500,000.00 140,500,000.00 140,500,000.00 140,500,000.00 155,500,000.00 5,500,000.00 5,500,000.00	1,796,030,000.00 60,120,000.00 126,040,000.00 5,500,000.00 2,000,000.00 293,200,000.00 4,900,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,27,100,000.00 127,100,000.00 127,100,000.00 127,100,000.00 127,100,000.00 127,100,000.00 5,500,000.00 2,119,440,000.00 5,500,000.00 5,000,000.00 5,000,000.00 5,000,000.00 5,000,000.00 0,000.00	1,585,505,448.43 33,391,493.88 86,407,750,49 0.00 30,000,00 119,829,244.37 192,398,360.48 4,900,000,00 105,000,00 105,000,00 105,000,00 149,829,241,37 145,099,681.81 521,684,581.28 93,411,472.70 31,599,818.17 21,327,921.69 1,295,105,061.97 244,939,088.04 29,601,427,27 2,609,000,00 15,182,900,00 169,305,232,67	210,524,551.57 26,728.506.12 39,632.244,511 5,500,000.00 1,970,000.00 1,970,000.00 395,000.00 395,000.00 395,000.00 1,500,000.00 5,667,228.70 45,250,318.19 1,000,000.00 21,641,000.00 21,641,000.00 21,641,000.00 21,641,000.00 35,67,728,727,33 824,334,938.93 824,334,938.93 28,350,911,96 35,778,572,73 2,391,000.00 40,837,100.00 40,837,100.00 148,024,767,33	486,089,686.2 2,256,493.4 49,991,579.0 0.0 52,248,072.4 105,740,265.8 0.0 100,000.0 100,000.0 124,896,391.1 0.0 19,510,000.0 198,37,273.2800.0 198,37,273.4 198,23,727.3 198,23,727.3 198,23,727.3 198,23,727.3 17,191,700.0 2,607,000.0 28,618,400.0 28,618,400.0
220201 - TRA\ 220202 - UTIL 22020201 22020205 22020206 22020208 22020208 2202020 - UTIL 220203 - MATI 220203 - MATI 2020305 22020301 22020301 22020301 22020311 22020311 22020315 22020315 22020315 22020315 22020316 22020316 22020317 22020318	ITIES - GENERAL Electricity Charges Water Rates Sewerage Charges Software Charges/Lorenses Renewal TIES - GENERAL Software Charges/Lorenses Renewal TIES - GENERAL Total ERIALS & SUPPLIES - GENERAL Office Stationaries/Computer Consumables Books/Materials Newspapers Magazines & Periodicals Printing of Non security Documents Printing Adds/Materials Supplies Accessories/Materials Supplies Accessories/Materials Supplies General Printing/Publications General Supplies of COVID-19 PPE ERIALS & SUPPLIES - GENERAL Maintenance of Motor Vehicles/Transport Equipment Maintenance of Office Furliture Maintenance of Office Furliture Maintenance of Office Furliture Maintenance of Office Furliture Maintenance of Pants and Generators Office Maintenance Services	355,500,000.00 39,000,000.00 85,300,000.00 500,000.00 126,800,000.00 70,400,000.00 500,000.00 49,000,000.00 1,000,000.00 122,000,000.00 132,500,000.00 132,500,000.00 132,500,000.00 132,500,000.00 132,500,000.00 132,500,000.00 132,500,000.00 14,000,000.00 132,500,000.00 14,000,000.00 14,000,000.00 14,000,000.00 14,500,000.00 116,700,000.00	16,000,000,00 20,000,000,00 5,000,000,00 41,000,000,00 160,000,000,00 1129,000,000,00 104,000,000,00 380,000,000,00 28,000,000,00 16,000,000,00 99,500,000,00 50,000,000,00 50,000,000,00 50,000,00	55,000,000.00 105,300,000.00 5,500,000.00 1,500,000.00 167,800,000.00 2,000,000.00 167,800,000.00 230,400,000.00 1,500,000.00 1,500,000.00 153,000,000.00 153,000,000.00 140,500,000.00 140,500,000.00 140,500,000.00 140,500,000.00 140,500,000.00 155,500,000.00 5,500,000.00 5,500,000.00	1,796,030,000.00 60,120,000.00 126,040,000.00 2,000,000.00 2,000,000.00 4,900,000.00 4,900,000.00 1,500,000.00 1,500,000.00 1,700,000.00 1,700,000.00 1,700,000.00 1,700,000.00 1,700,000.00 1,700,000.00 1,700,000.00 1,700,000.00 1,700,000.00 1,700,000.00 1,700,000.00 1,700,000.00 1,700,000.00 1,700,000.00 1,700,000.00 1,700,000.00 1,700,000.00 2,119,440,000.00 5,000,000.00 5,000,000.00 5,000,000.00 317,330,000.00	1,585,505,448.43 33,391,493,88 86,407,750,9 0,00 30,000,00 119,829,244.37 192,398,360,48 4,900,000,00 165,000,00 149,829,247,771,30 145,056,661,81 521,684,581,28 0,00 49,436,454,54 93,411,472,70 21,327,921,69 1,295,105,061,97 234,939,088,04 234,939,088,04 24,939,088,04 25,699,000,00 16,182,900,000 169,305,232,67	210,524,551.57 26,728,506.12 26,728,506.12 39,632,249.51 5,500,000.00 1,970,000.00 73,830,755.63 100,801,639.52 0.00 395,000.00 1,500,000.00 53,667,228.70 45,000,000.00 53,667,228.70 41,000,000.00 77,633,44,646 88,988,527.30 109,150,148,72 1,000,000.00 77,633,44,938.03 57,172,078.31 824,334,938.03	486,089,686.2 2,256,493.4 49,991,579.0 0.0 52,248,072.4 105,740,265.8 0.0 0.0 10,000.0 55,181,697.2 37,372,800.0 101,536,827.3 19,823,727.3 4,969,000.0 459,881,708.7 17,191,700.7 2,607,000.0 2,618,400.0 2,618
220201 - TRA\ 220202 - UTIL 22020205 22020205 22020206 22020208 22020209 22020301 22020301 220203030 220203030 220203030 22020301 22020305 22020301 22020305 22020305 22020305 22020305 22020307 22020305 22020306 22020301 22020301 22020301 22020301 22020301 22020301 22020301 22020301 22020301 22020301 22020301 22020301 22020301 22020301 22020301 22020301 22020301 22020404 22020404 22020406 22020406	ITLES - GENERAL TITES - GENERAL Electricity Charges Water Rates Sewerage Charges Software ChargesLicenses Renewal TITES - GENERAL TITES - GENERAL Software ChargesLicenses Renewal TITES - GENERAL Office Stationaries/Computer Consumables Books/Materials Newspapers Magazines & Periodicals Printing of Non security Documents Printing of Security Documents Printing of Security Documents Drugs & Medical Supplies Uniform and Other Clothing (Service Wide) Teaching Ais/Materials Supplies Food SuffiCatering Materials Supplies Food SuffiCatering Materials Supplies Accessories/Materials Supplies General Printing Printing Computations General Supplies of COVID-19 PPE ERIALS & SUPPLIES - GENERAL Maintenance of Motor Vehicles/Transport Equipment Maintenance of Office IT Equipments Maintenance of Office Funiture Maintenance of Plants and Generators Other Maintenance Services Maintenance of Street Lightings	355,500,000.00 39,000,000.00 85,300,000.00 500,000.00 2,000,000.00 70,400,000.00 500,000.00 1,500,000.00 43,000,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,500,000.00 128,000,000.00 128,000,000.00 128,000,000.00 132,500,000.00 1,097,100,000.00 33,000,000.00 4,500,000.00 4,500,000.00 116,700,000.00 0,000 0,000	16,000,000,00 20,000,000,00 5,000,000,00 41,000,000,00 160,000,000,00 129,000,000,00 46,000,000,00 28,000,000,00 160,000,000,00 160,000,000,00 160,000,000,00 160,000,000,00 160,000,000,00 160,000,000,00 160,000,000,00 160,000,000,00 160,000,000,00 160,000,000,00 160,000,000,00 160,000,000,00	55,000,000.00 105,300,000.00 5,500,000.00 2,000,000.00 167,800,000.00 230,400,000.00 230,400,000.00 1500,000.00 1500,000.00 153,000,000.00 153,000,000.00 153,000,000.00 140,500,000.00 140,500,000.00 143,500,000.00 200,000,000.00 143,500,000.00 50,000,000.00 55,500,000.00 55,500,000.00 268,200,000.00	1,796,030,000.00 60,120,000.00 126,040,000.00 2,000,000.00 2,000,000.00 293,200,000.00 4,900,000.00 500,000.00 1500,000.00 1500,000.00 1500,000.00 1500,000.00 1500,000.00 127,100,000.00 127,100,000.00 139,750,000.00 231,19,440,000.00 56,020,000.00 56,020,000.00 56,000,000.00 05,000,000.00 00.00	1,585,505,448.43 33,391,493,88 86,407,750,49 0.00 30,000,00 119,829,244.37 192,398,360.48 4,900,000,00 105,000,00 189,942,771,30 145,059,614,512,80 0,00 49,436,454,54 93,411,472,70 21,327,921,59 1,295,105,061,97 234,939,088,04 29,601,427,27 2,699,000,00 15,182,900,00 15,182,900,00 33,000,00 333,000,00	210,524,551.57 26,728,506.12 26,728,506.12 39,632,249.51 5,500,000.00 1,970,000.00 73,830,755.63 100,801,639.52 0,00 395,000.00 1,500,000.00 53,667,228.70 4,526,034.18.72 1,000,000.00 27,643,545.46 88,988,527.30 1,500,000.00 37,663,545.46 88,988,527.30 1,500,000.00 1,500,000.	486,089,686.2 2,256,493.4 49,991,579.0 0.0 52,248,072.4 105,740,265.8 0.0 0.0 55,181,697.2 37,372,800.0 12,48,96,391.1 0,59,961,000.0 459,581,708.7 4,969,000.0 459,581,708.7 17,191,700.0 2,667,000.0 28,618,400.0 5,433,000.0 5,433,000.0 130,000.0
220201 - TRA\ 220202 - UTIL 22020201 22020201 22020206 22020208 2202020 - UTIL 220203 - MATI 220203 - MATI 22020301 22020301 22020301 22020301 22020301 22020301 22020301 22020301 22020305 22020306 22020306 22020306 22020307 22020308 22020310 22020311 22020311 22020315 22020315 22020315 22020315 22020316 22020404 22020406 22020406 22020406 22020408 220204010 220204011	ITLES - GENERAL Electricity Charges Water Rates Software Charges (Larges Charges) Software Charges (Larges Charges) Software Charges (Larges Charges) Software Charges (Larges) Computer Consumables Books/Materials Newspapers Magazines & Periodicals Printing of Non security Documents Printing of Security Documents Printing of Security Documents Printing of Security Documents Drugs & Medical Supplies Uniform and Other Clothing (Service Wide) Teaching Aids/Materials Supplies Good Stuff/Claring/ Materials Supplies Accessories/Materials/Supplies General Printing/Publications General Supplies of COUID-19 PPE ERIALS & SUPPLIES - GENERAL Maintenance of Motor Vehicles/Transport Equipment Maintenance of Motor Vehicles/Transport Equipment Maintenance of Plants and Generators Other Maintenance of Plants and Generators Other Maintenance of Plants and Generators Other Maintenance Services Maintenance of Sea Boals	355,500,000.00 39,000,000.00 85,300,000.00 500,000.00 2,000,000.00 70,400,000.00 500,000.00 1,500,000.00 49,000,000.00 1,000,000.00 28,000,000.00 172,000,000.00 172,000,000.00 172,000,000.00 172,000,000.00 34,000,000.00 172,000,000.00 37,500,000.00 4,500,000.00 4,500,000.00 1,097,100,000.00 4,500,000.00 4,500,000.00 11,600,000.00	16,000,000,00 20,000,000,00 5,000,000,00 41,000,000,00 160,000,000,00 1129,000,000,00 104,000,000,00 380,000,000,00 28,000,000,00 16,000,000,00 99,500,000,00 50,000,000,00 50,000,000,00 50,000,00	55,000,000.00 105,300,000.00 5,500,000.00 2,000,000.00 167,800,000.00 230,400,000.00 230,400,000.00 1500,000.00 1500,000.00 153,000,000.00 153,000,000.00 153,000,000.00 140,500,000.00 140,500,000.00 140,500,000.00 140,500,000.00 155,500,000.00 55,500,000.00 55,500,000.00	1,796,030,000.00 60,120,000.00 126,040,000.00 5,500,000.00 2,000,000.00 293,200,000.00 4,900,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,27,100,000.00 127,100,000.00 127,100,000.00 127,100,000.00 127,100,000.00 127,100,000.00 5,500,000.00 2,119,440,000.00 5,500,000.00 5,000,000.00 5,000,000.00 5,000,000.00 5,000,000.00 0,000.00	1,585,505,448.43 33,391,493.88 86,407,750,49 0.00 30,000,00 119,829,244.37 192,398,360.48 4,900,000,00 105,000,00 105,000,00 105,000,00 149,829,241,37 145,099,681.81 521,684,581.28 93,411,472.70 31,599,818.17 21,327,921.69 1,295,105,061.97 244,939,088.04 29,601,427,27 2,609,000,00 15,182,900,00 169,305,232,67	210,524,551.57 26,728.506.12 39,632.244,511 5,500,000.00 1,970,000.00 1,970,000.00 395,000.00 395,000.00 395,000.00 1,500,000.00 5,667,228.70 45,250,318.19 1,000,000.00 21,641,000.00 21,641,000.00 21,641,000.00 21,641,000.00 35,67,728,727,33 824,334,938.93 824,334,938.93 28,350,911,96 35,778,572,73 2,391,000.00 40,837,100.00 40,837,100.00 148,024,767,33	486,089,686.2 2,256,4934 49,991,579.0 0.0 52,248,072.4 105,740,265.8 0.0 0.0 100,000.0 55,181,697.2 37,372,800.0 101,536,827.3 19,823,727.3 4,969,000.0 459,581,708.7 17,191,700.0 28,618,400.0 543,000.0 130,000.0 474,400.0
220201 - TRA\ 220202 - UTIL 22020205 22020205 22020206 22020208 2202020 - UTIL 22020309 22020301 22020301 22020302 22020301 22020401 22020401 22020406 22020401	ITLES - GENERAL Electricity Charges Water Rates Sewerage Charges Software ChargesLicenses Renewal TIES - GENERAL TIES - GENERAL Software ChargesLicenses Renewal TIES - GENERAL Total Clifice Stationaries/Computer Consumables Books/Materials Newspapers Magazines & Periodicals Printing of Non security Documents Printing of Security Documents Printing of Security Documents Printing of Security Documents Uniform and Other Clothing (Service Wide) Teaching Akds/Materials Supplies Good Stuff/Catering/ Materials Supplies Accessories/Materials/Supplies General Printing/Publications General Supplies of COUID-19 PPE ERIALS & SUPPLIES - GENERAL Maintenance of Motro Vehicles/Transport Equipment Maintenance of Plants and Generators Other Maintenance of Plants and Generators Other Maintenance of Sea Boats Maintenance of Street Lightings Maintenance of Street Lightings Maintenance of Marter/Ste/Diolo Places Maintenance of Street Lightings Maintenance of Street Lightings Maintenance of Marter/Ste/Diolo Places	355,500,000.00 39,000,000.00 85,300,000.00 500,000.00 2,000,000.00 70,400,000.00 500,000.00 1,500,000.00 49,000,000.00 1,000,000.00 1,000,000.00 172,000,000.00 172,000,000.00 172,000,000.00 172,000,000.00 1,097,100,000.00 46,000,000.00 116,700,000.00 116,700,000.00 116,700,000.00 77,000,000.00 77,000,000.00	16,000,000,00 20,000,000,00 5,000,000,00 41,000,000,00 160,000,000,00 1129,000,000,00 104,000,000,00 104,000,000,00 104,000,000,00 104,000,000,00 105,000,000,00	55,000,000.00 105,300,000.00 15,500,000.00 167,800,000.00 167,800,000.00 167,800,000.00 1500,000.00	1,796,030,000.00 60,120,000.00 126,040,000.00 5,500,000.00 2,000,000.00 293,200,000.00 4,900,000.00 1,500,000.00 234,610,000.00 1,500,000.00 1,000,000.00 1,000,000.00 78,790,000.00 127,100,000.00 127,100,000.00 127,100,000.00 127,100,000.00 127,100,000.00 127,100,000.00 127,100,000.00 139,750,000.00 120,100,000.00 131,730,000.00 56,020,000.00 317,330,000.00 340,000.00 8,500,000.00 8,500,000.00 180,330,000.00	1,585,505,448.43 33,391,493.88 86,407,750,49 0.00 30,000,00 119,829,244.37 192,398,360.48 4,900,000,00 105,000,000 105,000 105,000 1	210,524,551.57 26,728.506.12 39,632.244,511 5,500,000.00 1,970,000.00 1,970,000.00 35,607,228.70 45,250,318.19 1,000,000.00 21,641,000.00 21,641,000.00 21,641,000.00 21,641,000.00 35,667,228.70 45,250,318.19 1,000,000.00 21,641,000.00 21,6	486,089,686.2 2,256,493.4 49,991,579.6 0.0 0.0 52,248,072.4 105,740,265.8 0.0 10,000.1 100,000.1 124,896,391.1 0.0 9,961,000.0 101,536,827.3 19,823,727.3 4,969,000.1 459,581,708.7 17,191,700.0 2,867,700.0 28,618,400.0 5,433,000.0 474,400.0 23,888,662.7 23,888,662.6
202021 - TRA\ 202022 - UTIL 2020205 22020205 22020205 22020208 22020208 22020209 22020209 22020301 22020303 22020303 22020303 22020301 22020305 22020305 22020305 22020305 22020306 22020306 22020306 22020307 22020308 22020309 22020309 22020309 22020301 22020311	ITLES - GENERAL TIES - GENERAL Electricity Charges Water Rates Sewerage Charges Software Charges/Licenses Renewal TIES - GENERAL TIES - GENERAL Software Charges/Licenses Renewal TIES - GENERAL Total ERIALS & SUPPLIES - GENERAL Office Stelionaries/Computer Consumables Books/Materials Newspapers Magazines & Periodicals Printing of Non security Documents Printing of Non security Documents Printing of Non security Documents Drugs & Medical Supplies Uniform and Other Clothing (Service Wide) Taeching Aid-Materials Supplies Accessories/Materials/Supplies General Printing/Publications General Supplies of COVID-19 PPE ERIALS & SUPPLIES - GENERAL TENANCE SERVICES - GENERAL Maintenance of Motor Vehicles/Transport Equipment Maintenance of Office Funiture Maintenance of Office Funiture Maintenance of Office Funiture Maintenance of Plants and Generators Other Maintenance Services Maintenance of Communication Equipments Maintenance of Markets/Public Places Minor Road Maintenance	355,500,000.00 39,000,000.00 85,300,000.00 500,000.00 2,000,000.00 70,400,000.00 1500,000.00 430,000.00 1,500,000.00 438,500,000.00 128,000,000.00 128,000,000.00 128,000,000.00 132,500,000.00 132,500,000.00 132,500,000.00 11,097,100,000.00 45,000,000.00 116,700,000.00 33,000,000.00 116,700,000.00 116,700,000.00 116,700,000.00 91,000.00 91,000.00 91,000.00 91,000.00 91,000.00 91,000.00 91,000.00 91,000.00 91,000.00 91,000.00 91,000.00 91,000.00	16,000,000,00 20,000,000,00 5,000,000,00 41,000,000,00 160,000,000,00 1129,000,000,00 104,000,000,00 104,000,000,00 104,000,000,00 105,000,000,00	55,000,000.00 105,300,000.00 105,300,000.00 167,800,000.00 167,800,000.00 2,000,000.00 167,800,000.00 230,400,000.00 1500,000.00 1500,000.00 150,000.00 150,000.00 140,800,000.00 148,800,000.00 148,800,000.00 148,800,000.00 155,000,000.00	1,796,030,000.00 60,120,000.00 126,040,000.00 2,000,000.00 2,000,000.00 293,200,000.00 4,900,000.00 500,000.00 1500,000.00 1500,000.00 1500,000.00 1500,000.00 1500,000.00 1500,000.00 1500,000.00 127,100,000.00 127,100,000.00 139,759,000.00 78,850,000.00 2,119,440,000.00 56,020,000.00 56,000,000.00 56,000,000.00 317,330,000.00 317,330,000.00 340,000.00 350,000.00 340,000.00	1,585,505,448.43 33,391,493,88 86,407,750,49 0,00 30,000,00 119,829,244.37 192,398,360,48 4,900,000,00 165,500,00 0,00 189,942,771,30 145,059,681,81 521,684,561,28 0,00 49,436,454,54 93,411,472,70 21,327,921,59 1,295,105,661,97 24,930,980,000 15,182,900,00	210,524,551.57 26,728,506.12 26,728,506.12 39,632,249.51 5,500,000.00 1,970,000.00 1,970,000.00 395,000.00 1,500,000.00 1,500,000.00 53,667,228.70 45,265,318.19 268,105,418.72 1,000,000.00 27,643,545,46 88,988,527.30 108,150,183,183 57,172,078,31 824,334,938.03 28,360,911,96 35,778,572,73 2,391,000.00 148,024,767,33 0,00 7,000,00 3,362,272,73 3,3862,272,73 3,388,339,30 28,261,724,00 3,3862,272,73	486,089,686.2 2,256,493.4 49,991,579.0 0.0 52,248,072.4 105,740,265.8 105,740,265.8 100,000.0 100,000.0 124,896,391.1 0.0 9,961,000.0 101,536,827.3 19,823,727.3 4,969,000.0 10,581,708.7 17,191,700.0 2,667,000.0 28,618,400.0 54,33,000.6 130,000.0 474,400.0 0.0 23,688,562.1
202021 - TRAV 202022 - UTIL 20202021 22020205 22020206 22020208 22020208 22020209 22020303 - MATI 22020302 22020303 220203031 22020305 22020301 22020404 22020406 22020408 22020408 22020401 22020401 22020410 22020411	ITLES - GENERAL Electricity Charges Water Rates Sewerage Charges Software ChargesLicenses Renewal TIES - GENERAL Sewerage ChargesLicenses Renewal TIES - GENERAL Glies Stationaries/Computer Consumables Books/Materials Newspapers Books/Materials Newspapers Magazines & Periodicals Printing of Non security Documents Printing of Non security Documents Printing of Security Documents Printing of Security Documents Uniform and Other Clothing (Service Wide) Teaching Alds/Materials Supplies God Stuff/Catering Materials Supplies Food Stuff/Catering Materials Supplies Tenting/Publications General Printing/Publications General Printing/Publications General Supplies of COVID-19 PPE ERIALS & SUPPLIES - GENERAL Total TENANCE SERVICES - GENERAL Maintenance of Office Funiture Maintenance of Office I'T Equipments Maintenance of Office I'T Equipments Maintenance of Communications Maintenance of Communication Equipments Maintenance of Communication Equipments Maintenance of Communication Equipments Maintenance of Officer Officer Education Equipments Maintenance of Officer Officer Education Educa	355,500,000.00 39,000,000.00 \$500,000.00 2,000,000.00 2,000,000.00 70,400,000.00 500,000.00 1,500,000.00 49,000,000.00 1,000,000.00 122,000,000.00 1,000,000.00 1,000,000.00 34,000,000.00 172,000,000.00 34,000,000.00 172,000,000.00 37,500,000.00 4,500,000.00 116,700,000.00 3,500,000.00 7,000,000.00 7,000,000.00 7,000,000.00 94,000,000.00 7,000,000.00 61,000,000.00 61,000,000.00	16,000,000,00 20,000,000,00 5,000,000,00 41,000,000,00 160,000,000,00 129,000,000,00 38,000,000,00 28,000,000,00 28,000,000,00 99,500,000,00 50,000,000,00 50,000,000,00 151,500,000,00 57,000,000,00 57,000,000,00 57,000,000,00	55,000,000 00 105,300,000 00 5,500,000 00 167,800,000 00 167,800,000 00 167,800,000 00 1500,000 00 1500,000 00 1500,000 00 153,000,000 00 150,000,000 00 160,000,000 00 20,000,000 00	1,796,030,000.00 60,120,000.00 126,040,000.00 2,000,000.00 2,000,000.00 4,900,000.00 234,610,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,500,000.00 234,610,000.00 78,9790,000.00 127,100,000.00 127,100,000.00 1282,400,000.00 127,100,000.00 127,100,000.00 127,100,000.00 127,100,000.00 139,750,000.00 2,119,440,000.00 5,000,000.00 5,000,000.00 5,000,000.00 340,000.00 340,000.00 180,330,000.00 180,330,000.00 180,350,000.00 180,350,000.00 180,350,000.00 180,350,000.00 180,350,000.00 180,350,000.00 180,350,000.00 180,350,000.00 180,350,000.00 180,350,000.00 180,350,000.00 182,550,000.00 182,550,000.00 182,550,000.00 182,550,000.00 182,550,000.00 182,550,000.00 182,550,000.00 182,550,000.00 182,550,000.00 182,550,000.00	1,585,505,448.43 33,391,493,88 86,407,750,49 0.00 30,000,00 119,829,244.37 192,398,360.48 4,900,000,00 180,942,771,30 145,059,681,81 521,684,564,54 93,411,472,70 31,599,818,17 21,327,921,69 1,295,105,061,97 23,939,080,00 15,137,921,69 1,295,105,061,97 1,295,105,105,105 1,295,105	210,524,551.57 26,728,506.12 39,632,249,51 5,500,000.00 1,970,000.00 73,830,755.63 100,801,639,52 0.00 395,000.00 1,500,000.00 53,667,228.70 45,250,318.19 288,105,418.72 1,000,000.00 21,641,000.00	486,089,686.2 2,256,4934 49,991,579.0 0.0 52,248,072.4 105,740,265.8 0.0 0.0 10,000.0 55,181,697.2 37,372,800.0 124,896,391.1 0.0 19,823,727.3 4,969,000.0 2,5618,400.0 2,667,000.0 2,6618,400.0 130,000.0 474,400.0 23,688,562.0 105,870,784.4 16,940,503.7
202021 - TRAV 202022 - UTIL 20202021 22020205 22020206 22020208 22020208 22020209 22020303 - MATI 22020302 22020303 220203031 22020305 22020301 22020404 22020406 22020408 22020408 22020401 22020401 22020410 22020411	ITLES - GENERAL TIES - GENERAL Electricity Charges Water Rates Sewerage Charges Software Charges/Licenses Renewal TIES - GENERAL TIES - GENERAL Software Charges/Licenses Renewal TIES - GENERAL Total ERIALS & SUPPLIES - GENERAL Office Stelionaries/Computer Consumables Books/Materials Newspapers Magazines & Periodicals Printing of Non security Documents Printing of Non security Documents Printing of Non security Documents Drugs & Medical Supplies Uniform and Other Clothing (Service Wide) Taeching Aid-Materials Supplies Accessories/Materials/Supplies General Printing/Publications General Supplies of COVID-19 PPE ERIALS & SUPPLIES - GENERAL TENANCE SERVICES - GENERAL Maintenance of Motor Vehicles/Transport Equipment Maintenance of Office Funiture Maintenance of Office Funiture Maintenance of Office Funiture Maintenance of Plants and Generators Other Maintenance Services Maintenance of Communication Equipments Maintenance of Markets/Public Places Minor Road Maintenance	355,500,000.00 39,000,000.00 85,300,000.00 500,000.00 2,000,000.00 70,400,000.00 1500,000.00 430,000.00 1,500,000.00 438,500,000.00 128,000,000.00 128,000,000.00 128,000,000.00 132,500,000.00 132,500,000.00 132,500,000.00 11,097,100,000.00 45,000,000.00 116,700,000.00 33,000,000.00 116,700,000.00 116,700,000.00 116,700,000.00 91,000.00 91,000.00 91,000.00 91,000.00 91,000.00 91,000.00 91,000.00 91,000.00 91,000.00 91,000.00 91,000.00 91,000.00	16,000,000,00 20,000,000,00 5,000,000,00 41,000,000,00 160,000,000,00 1129,000,000,00 104,000,000,00 104,000,000,00 104,000,000,00 105,000,000,00	55,000,000.00 105,300,000.00 105,300,000.00 167,800,000.00 167,800,000.00 2,000,000.00 167,800,000.00 230,400,000.00 1500,000.00 1500,000.00 150,000.00 150,000.00 140,800,000.00 148,500,000.00 148,500,000.00 148,500,000.00 155,000,000.00	1,796,030,000.00 60,120,000.00 126,040,000.00 2,000,000.00 2,000,000.00 293,200,000.00 4,900,000.00 500,000.00 1500,000.00 1500,000.00 1500,000.00 1500,000.00 1500,000.00 1500,000.00 1500,000.00 127,100,000.00 127,100,000.00 139,759,000.00 78,850,000.00 2,119,440,000.00 56,020,000.00 56,000,000.00 56,000,000.00 317,330,000.00 317,330,000.00 340,000.00 350,000.00 340,000.00	1,585,505,448.43 33,391,493,88 86,407,750,49 0,00 30,000,00 119,829,244.37 192,398,360,48 4,900,000,00 165,500,00 0,00 189,942,771,30 145,059,681,81 521,684,561,28 0,00 49,436,454,54 93,411,472,70 21,327,921,59 1,295,105,661,97 24,930,980,000 15,182,900,00	210,524,551.57 26,728,506.12 26,728,506.12 39,632,249.51 5,500,000.00 1,970,000.00 1,970,000.00 395,000.00 1,500,000.00 1,500,000.00 53,667,228.70 45,265,318.19 268,105,418.72 1,000,000.00 27,643,545,46 88,988,527.30 108,150,183,183 57,172,078,31 824,334,938.03 28,360,911,96 35,778,572,73 2,391,000.00 148,024,767,33 0,00 7,000,00 3,362,272,73 3,3862,272,73 3,388,339,30 28,261,724,00 3,3862,272,73	486,089,686.2 2,256,4934 49,991,579.0 0.0 52,248,072.4 105,740,265.8 0.0 0.0 10,000.0 55,181,697.2 37,372,800.0 124,896,391.1 0.0 19,823,727.3 4,969,000.0 2,5618,400.0 2,667,000.0 2,6618,400.0 130,000.0 474,400.0 23,688,562.0 105,870,784.4 16,940,503.7
220201 - TRA\ 220202 - UTIL 22020201 22020201 22020205 22020205 22020205 22020205 22020205 22020301 22020302 22020303 22020303 22020301 22020305 22020305 22020305 22020305 22020306 22020307 22020306 22020307 22020308 22020308 22020308 22020309 22020308 22020308 22020308 22020308 22020308 22020308 22020308 22020308 22020308 22020308 22020308 22020408 22020408 22020401 22020401 22020401 22020401 22020401 22020401 22020401 22020401	ITIES - GENERAL Electricity Charges Water Rates Sewerage Charges Software Charges/Licenses Renewal TIES - GENERAL ERIALS & SUPPLIES - GENERAL Office Stationaries/Computer Consumables Books/Materials Newspapers Magazines & Periodicals Printing of Non security Documents Printing and Other Clothing (Service Wide) Teaching Adds/Materials Supplies Food Stuff/Catering Materials Supplies Accessories/Materials Supplies General Printing/Publications General Supplies of COVID-19 PPE ERIALS & SUPPLIES - GENERAL Maintenance of Office Funiture Maintenance of Office Funiture Maintenance of Office Funiture Maintenance of Office Funiture Maintenance of Sea Boats Maintenance of Sea Boats Maintenance of Communication Equipments Maintenance of Markets/Public Piaces Maintenance of Markets/Public Piaces Maintenance of Markets/Public Piaces Maintenance of Office/Residential Buildings TENANCE SERVICES - GENERAL Total	355,500,000.00 39,000,000.00 \$500,000.00 2,000,000.00 2,000,000.00 70,400,000.00 500,000.00 1,500,000.00 49,000,000.00 1,000,000.00 122,000,000.00 1,000,000.00 1,000,000.00 34,000,000.00 172,000,000.00 34,000,000.00 172,000,000.00 37,500,000.00 4,500,000.00 116,700,000.00 3,500,000.00 7,000,000.00 7,000,000.00 7,000,000.00 94,000,000.00 7,000,000.00 61,000,000.00 61,000,000.00	16,000,000,00 20,000,000,00 5,000,000,00 41,000,000,00 160,000,000,00 129,000,000,00 38,000,000,00 28,000,000,00 28,000,000,00 99,500,000,00 50,000,000,00 50,000,000,00 151,500,000,00 57,000,000,00 57,000,000,00 57,000,000,00	55,000,000 00 105,300,000 00 5,500,000 00 167,800,000 00 167,800,000 00 167,800,000 00 1500,000 00 1500,000 00 1500,000 00 153,000,000 00 150,000,000 00 160,000,000 00 20,000,000 00	1,796,030,000.00 60,120,000.00 126,040,000.00 2,000,000.00 2,000,000.00 4,900,000.00 234,610,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,500,000.00 234,610,000.00 78,9790,000.00 127,100,000.00 127,100,000.00 1282,400,000.00 127,100,000.00 127,100,000.00 127,100,000.00 127,100,000.00 139,750,000.00 2,119,440,000.00 5,000,000.00 5,000,000.00 5,000,000.00 340,000.00 340,000.00 180,330,000.00 180,330,000.00 180,350,000.00 180,350,000.00 180,350,000.00 180,350,000.00 180,350,000.00 180,350,000.00 180,350,000.00 180,350,000.00 180,350,000.00 180,350,000.00 180,350,000.00 182,550,000.00 182,550,000.00 182,550,000.00 182,550,000.00 182,550,000.00 182,550,000.00 182,550,000.00 182,550,000.00 182,550,000.00 182,550,000.00	1,585,505,448.43 33,391,493,88 86,407,750,49 0.00 30,000,00 119,829,244.37 192,398,360.48 4,900,000,00 180,942,771,30 145,059,681,81 521,684,564,54 93,411,472,70 31,599,818,17 21,327,921,69 1,295,105,061,97 23,939,080,00 15,137,921,69 1,295,105,061,97 1,295,105,105,105 1,295,105	210,524,551.57 26,728,506.12 39,632,249,51 5,500,000.00 1,970,000.00 73,830,755.63 100,801,639,52 0.00 395,000.00 1,500,000.00 53,667,228.70 45,250,318.19 288,105,418.72 1,000,000.00 21,641,000.00	486,089,686.2 2,256,493.4 49,991,579.0 0.0 52,248,072.4 105,740,265.8 0.0 0.0 100,000 55,181,697.2 124,896,391.1 0.0 101,536,827.3 4,969,000.6 459,581,708.1 17,191,700.0 28,618,400.0 543,300.0 130,000.0 474,400.0 23,688,562.0 105,870,784.4 16,940,503.7
220201 - TRA\ 220202 - UTIL 22020201 22020205 22020205 22020205 22020205 22020208 22020209 22020303 - MATI 22020301 22020303 220203030 220203030 220203030 220203031 22020305 22020305 22020305 22020306 22020307 22020308 22020308 22020309 22020311 22020315 22020315 22020315 22020315 22020316 22020316 22020317 22020318 22020318 22020318 22020318 22020404 22020406 22020406 22020408 220204011 220204012 22020411 22020411 22020413 22020411	ITLES - GENERAL Electricity Charges Water Rates Sewerage Charges Software ChargesLicenses Renewal TIES - GENERAL Sewerage Charges Software ChargesLicenses Renewal TIES - GENERAL Total ERIALS & SUPPLIES - GENERAL Office Stationaries/Computer Consumables Books/Materials Newspapers Magazines & Periodicals Printing of Non security Documents Printing of Security Documents Printing of Security Documents Printing of Security Documents Drugs & Medical Supplies Uniform and Other Clothing (Service Wide) Teaching Adds/Materials Supplies Good Stufficatering Materials Supplies Accessories/Materials Supplies General Printing/Publications General Printing/Publications General Supplies of COVID-19 PPE ERIALS & SUPPLIES - GENERAL Total LITENANCE SERVICES - GENERAL Maintenance of Office Funiture Minor GENERAL NING - GENERAL	355,500,000.00 39,000,000.00 85,300,000.00 2,000,000.00 126,800,000.00 70,400,000.00 500,000.00 1,500,000.00 49,000,000.00 105,000,000 112,000,000.00 122,000,000.00 132,500,000.00 132,500,000.00 1,097,100,000.00 4,500,000.00 116,700,000.00 33,000,000.00 4,500,000.00 116,700,000.00 3,500,000.00 77,000,000.00 94,000,000.00 77,000,000.00 94,000,000.00 17,000,000.00	16,000,000,00 20,000,000,00 5,000,000,00 41,000,000,00 160,000,000,00 1129,000,000,00 104,000,000,00 104,000,000,00 104,000,000,00 105,000,000,00	55,000,000 00 105,300,000 00 155,300,000 00 2,000,000 00 167,800,000 00 230,400,000 00 157,800,000 00 150,000,000 00 153,000,000 00 153,000,000 00 153,000,000 00 200,000 00 200,0	1,796,030,000.00 160,120,000.00 120,000.00 150,000.000 193,660,000.00 293,200,000.00 4,900,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,500,000.00 234,610,000.00 1,500,000.00 127,100,000.00 127,100,000.00 139,750,000.00 2,119,440,000.00 5,000,000.00 5,000,000.00 5,000,000.00 5,000,000.00 340,000.00 340,000.00 180,330,000.00 148,250,000.00 148,250,000.00 148,250,000.00 148,250,000.00	1,585,505,448.43 33,391,493,88 86,407,750,49 0.00 30,000,00 119,829,244.37 192,398,360.48 4,900,000,00 105,000,00 180,942,771,30 145,095,681,81 521,684,591,28 20,390,000,00 54,239,000,00 54,239,000,00 54,239,000,00 15,127,27,27 2,609,000,00 15,182,900,00	210,524,551.57 26,728,506.12 39,632,249,511 5,500,000.00 1,970,000.00 1,970,000.00 1,970,000.00 395,000.00 395,000.00 1,500,000.00 53,667,228,70 45,250,318.19 1,000,000.00 21,641,000.	486,089,686.2 2 256,493.4 49,991,579.0 0.0 52,248,072.4 105,740,265.6 0.0 0.0 100,000.1 55,181,697.2 37,372,800.0 124,896,390.1 19,823,727.4 4,969,000.1 459,581,708.1 17,191,700.1 13,585,750.1 2,607,000.1 23,688,562.1 105,870,784.4 16,940,530.1 204,520,100.3
20201 - TRA\ 20020 - UTIL 200202 - UTIL 20020201 20020205 20020206 20020208 2002020 - UTIL 20020301	ITLES - GENERAL Electricity Charges Water Rates Sewerage Charges Software ChargesLicenses Renewal TIES - GENERAL Software ChargesLicenses Renewal TIES - GENERAL Office Stationaries/Computer Consumables Books/Materials Newspapers Magazines & Periodicals Printing of Non security Documents Printing of Non security Documents Printing of Sociarity Documents Drugs & Medical Supplies Uniform and Other Clothing (Service Wide) Taeching Ais/Materials Supplies Junior and Other Clothing (Service Wide) Taeching Ais/Materials Supplies Food Suffi/Catering Materials Supplies Accessories/Materials/Supplies General Printing Printi	355,500,000.00 39,000,000.00 85,300,000.00 500,000.00 2,000,000.00 70,400,000.00 500,000.00 43,000,000.00 43,000,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,500,000.00 132,500,000.00 132,500,000.00 1,007,100,000.00 4,500,000.00 4,500,000.00 116,700,000.00 37,500,000.00 116,700,000.00 77,000.00 94,000,000.00 77,000,000.00 94,000,000.00 473,200,000.00 473,200,000.00 444,000,000.00	16,000,000,00 20,000,000,00 5,000,000,00 41,000,000,00 160,000,000,00 129,000,000,00 38,000,000,00 28,000,000,00 28,000,000,00 99,500,000,00 50,000,000,00 50,000,000,00 151,500,000,00 57,000,000,00 57,000,000,00 57,000,000,00	55,000,000,00 105,300,000,00 105,300,000,00 167,800,000,00 167,800,000,00 157,800,000,00 150,000,000 150,000,000 150,000,000 150,000,000 151,000,000,00 151,000,000,00 151,000,000,00 151,000,000,00 151,000,000,00 151,000,000,00 151,000,000,00 151,000,000,00 151,000,000,00 151,000,000,00	1,796,030,000.00 60,120,000.00 126,040,000.00 2,000,000.00 2,000,000.00 4,900,000.00 5,500,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,500,000.00 127,100,000.00 127,100,000.00 139,750,000.00 234,510,000.00 24,900,000.00 127,100,000.00 139,750,000.00 24,900,000.00 25,800,000.00 26,380,000.00 56,000,000.00 317,330,000.00 340,000.00 340,000.00 38,500,000.00 180,330,000.00 180,330,000.00 180,330,000.00 180,330,000.00 1810,330,000.00 184,250,000.00 10,248,030,000.00	1,585,505,448.43 33,391,493,88 86,407,750,49 0,00 30,000,00 119,829,244.37 192,398,360.48 4,900,000,00 105,000,00 105,000,00 189,942,7713,0 145,095,861,861,28 0,00 49,436,454,54 93,411,472.70 2,690,000,00 12,925,105,061,97 234,939,088,04 29,601,427,27 2,699,000,00 15,182,900,00 15,182,900,00 15,182,900,00 15,182,900,00 15,182,900,00 15,182,900,00 15,182,900,00 15,182,900,00 15,182,900,00 15,182,900,00 15,182,900,00 15,182,900,00 15,182,900,00 15,182,900,00 16,100,000,000,000,000,000,000,000,000,0	210,524,551.57 26,728,506.12 26,728,506.12 39,632,249.51 5,500,000.00 1,970,000.00 73,830,755.63 100,801,639.52 0,00 395,000.00 1,500,000.00 53,667,228.70 1,000,000.00 74,526,0318.19 268,105,418.72 1,000,000.00 77,663,545.46 88,988,527.30 108,150,181.83 57,172,078.31 824,334,938.03 824,374,572.73 2,381,000.00 148,024,767.33 0,000 7,000.00 3,362,272.73 2,381,000.00 148,024,767.33 0,000 7,000.00 3,362,272.73 2,381,000.00 148,024,767.33 0,000 7,000.00 3,362,272.73 2,381,000.00 148,024,767.33 0,000 7,000.00 3,688,332,795.2 392,930,021.35	486,089,686.2 2,256,493.4 49,991,579.0 0.0 52,248,072.4 105,740,265.8 100,000.1 100,000.1 124,896,391.1 0.0 124,896,391.1 0.0 49,961,000.1 17,191,700.0 3,565,750.0 2,607,000.0 28,618,400.0 5433,000.0 474,400.0 23,688,562.1 105,870,784.4 16,940,503.7 204,520,100.2
202021 - TRA\ 202022 - UTIL 2020201 22020201 22020205 22020205 22020206 22020208 2202020301 22020401 22020404 22020408 22020408 22020401 22020401 22020411	ITLES - GENERAL Electricity Charges Water Rates Sewerage Charges Software ChargesLicenses Renewal TIES - GENERAL Sewerage Charges Software ChargesLicenses Renewal TIES - GENERAL Total ERIALS & SUPPLIES - GENERAL Office Stationaries/Computer Consumables Books/Materials Newspapers Magazines & Periodicals Printing of Non security Documents Printing of Security Documents Printing of Security Documents Printing of Security Documents Drugs & Medical Supplies Uniform and Other Clothing (Service Wide) Teaching Adds/Materials Supplies Good Stufficatering Materials Supplies Accessories/Materials Supplies General Printing/Publications General Printing/Publications General Supplies of COVID-19 PPE ERIALS & SUPPLIES - GENERAL Total LITENANCE SERVICES - GENERAL Maintenance of Office Funiture Minor GENERAL NING - GENERAL	355,500,000.00 39,000,000.00 85,300,000.00 2,000,000.00 126,800,000.00 70,400,000.00 500,000.00 1,500,000.00 49,000,000.00 105,000,000 112,000,000.00 122,000,000.00 132,500,000.00 132,500,000.00 1,097,100,000.00 4,500,000.00 116,700,000.00 33,000,000.00 4,500,000.00 116,700,000.00 3,500,000.00 77,000,000.00 94,000,000.00 77,000,000.00 94,000,000.00 17,000,000.00	16,000,000,00 20,000,000,00 5,000,000,00 41,000,000,00 160,000,000,00 1129,000,000,00 104,000,000,00 104,000,000,00 104,000,000,00 105,000,000,00	55,000,000 00 105,300,000 00 155,300,000 00 2,000,000 00 167,800,000 00 230,400,000 00 157,800,000 00 150,000,000 00 153,000,000 00 153,000,000 00 153,000,000 00 200,000 00 200,0	1,796,030,000.00 160,120,000.00 120,000.00 150,000.000 193,660,000.00 293,200,000.00 4,900,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,500,000.00 1,500,000.00 234,610,000.00 1,500,000.00 127,100,000.00 127,100,000.00 139,750,000.00 2,119,440,000.00 5,000,000.00 5,000,000.00 5,000,000.00 5,000,000.00 340,000.00 340,000.00 180,330,000.00 148,250,000.00 148,250,000.00 148,250,000.00 148,250,000.00	1,585,505,448.43 33,391,493,88 86,407,750,49 0.00 30,000,00 119,829,244.37 192,398,360.48 4,900,000,00 105,000,00 180,942,771,30 145,095,681,81 521,684,591,28 20,390,000,00 54,239,000,00 54,239,000,00 54,239,000,00 15,127,27,27 2,609,000,00 15,182,900,00	210,524,551.57 26,728,506.12 39,632,249,511 5,500,000.00 1,970,000.00 1,970,000.00 1,970,000.00 395,000.00 395,000.00 1,500,000.00 53,667,228,70 45,250,318.19 1,000,000.00 21,641,000.	486,089,686.2 2,256,493.4 49,991,579.0 0.0 52,248,072.4 105,740,265.8 0.0 100,000.0 55,181,697.0 124,896,391.1 0.0 101,536,827.3 19,823,727.3 4,969,000.0 459,581,708.7 17,191,700.0 2,8618,400.0 2,8618,400.0 5,433,000.0 130,000.0 474,400.0 474,400.0

DETAIL TOTAL EXPENDITURE BY ECONOMIC LINE ITEMS CONT'D

	DETAIL TOTAL EXPENDI							
ECONOMIC	DESCRIPTION	ORIGINAL BUDGET		REVISED BUDGET	FINAL BUDGET	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
CODE		2024	BUDGET 2024 ₩	2024 ₩	2024 **	Ħ	×	N
220206 - OTH	I Er Services - General	**	**	**	**	**	PA .	m m
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	38,730,000.00	2,327,000.00	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 - OTHE	ER 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
	ALL TIME & PROFESSIONAL SERVICES OF HERAL							
	SULTING & PROFESSIONAL SERVICES - GENERAL	07 500 000 00	20.000.000.00	440 500 000 00	004 240 000 00	179,245,352.16	45 004 047 04	10,709,429.28
22020701 22020702	Financial Consulting Information Technology Consulting	87,500,000.00 5,000,000.00	32,000,000.00 2,000,000.00	119,500,000.00 7,000,000.00	224,340,000.00 22,200,000.00	16,688,962.83	45,094,647.84 5,511,037.17	0.00
22020702	Legal Services	22,000,000.00	2,000,000.00	22,000,000.00	22,000,000.00	260,000.00	21,740,000.00	1,170,000.00
22020703	Engineering Services	4,500,000.00		4,500,000.00	7,000,000.00	4,500,000.00	2,500,000.00	0.00
22020704	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 - CON	SULTING & 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
	& LUBRICANTS - GENERAL							
	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
	NCIAL CHARGES - GENERAL	70 000 000 00	70.000.000.00	440,000,000,00	404 040 000 00	00 004 047 70	04 005 450 04	40.077.070.70
22020901	Bank Charges (Other Than Interest)	70,000,000.00	76,000,000.00	146,000,000.00 5,000,000.00	134,010,000.00 5,730,000.00	39,804,847.76 1,726,257.70	94,205,152.24	12,977,379.79
22020904	Other CRF Bank Charges NCIAL CHARGES - GENERAL Total	3,000,000.00 73,000,000.00	2,000,000.00 78,000,000.00	151,000,000.00	139,740,000.00	41,531,105.46	4,003,742.30 98,208,894.54	473,443.87 13,450,823.66
220209 - FINA	NCIAL CHARGES - GENERAL TOTAL	73,000,000.00	70,000,000.00	151,000,000.00	139,740,000.00	41,331,103.40	90,200,094.34	13,430,023.00
220210 - MISC	ELLANEOUS 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
22021001	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	24 000 000 00	20,000,000.00	5,480,000.00	480,000.00	5,000,000.00 30,035,000.00	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 2,124,150.00		0.00
22021032 22021036	NYSC Expenses Religious Intervention	2,500,000.00 283,000,000.00	72,000,000.00	2,500,000.00 355,000,000.00	3,000,000.00 323,850,000.00	94,238,000.00	875,850.00 229,612,000.00	23,461,200.00 0.00
22021036	Other Miscelleneous	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
22021036	Casual Workers Security(Metro Guard)	0.00	-	1,010,000,000.00	80,000.00	80,000.00	0.00	25,386,000.20
	ELLANEOUS 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
		2,0,400,000.00	.,,,	.,	.,. 00,000,000.00	_,000,010,100.04	.,000,210,000.10	2,000,001,172.01
2202 - OVERH	EAD 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 - STAF	F LOANS & ADVANCES							
22030107	Furnishing Advances	0.00	•	•	70,000.00	70,000.00	0.00	0.00
	F 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
	S AND CONTRIBUTIONS GENERAL							
	AL GRANTS AND CONTRIBUTIONS	45 000 000		45 000 000	00 100 000 -	70.0111	4.00=.00=.:-	
	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	0.00 240,000,000.00	20 000 000 00	970 000 000 00	7,290,000.00	7,280,110.36	9,889.64	0.00
22040103	Grant To Local Governments -Current Grant To Local Governments Capital		30,000,000.00	270,000,000.00	225,500,000.00 121,210,000.00	44,994,483.51 100,360,043.52	180,505,516.49	0.00
22040104 22040105	Grant To Government Owned Companies - Current	60,000,000.00 5,000,000.00	20,000,000.00	80,000,000.00 5,000,000.00	5,000,000.00	43,750.00	20,849,956.48 4,956,250.00	0.00
22040105	Grant to Communities/NGO's/Unions	689,000,000.00	110,000,000.00	799,000,000.00	417,830,000.00	162,199,705.86	4,956,250.00	4,689,000.00
22040109	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	1,667,870,680.37	1,694,141,574.66
22040110	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
22040111	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 Governmet 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	222,375,415.97
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	Contibution 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 - LOCA	AL 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

	DETAIL TOTAL EXPENDIT	IUKLD	1 LCON			EM2 CO	עדואע	
ECONOMIC	DESCRIPTION	ORIGINAL BUDGET	SUPPLEMENTARY	REVISED BUDGET	FINAL BUDGET	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
CODE		2024	BUDGET 2024	2024	2024			
		Ħ	Ħ	×	N	Ħ	N	×
	EIGN GRANTS AND CONTRIBUTIONS	20 000 000 00	4 000 000 00	24 000 000 00	04 000 000 00	44 000 000 00	40,000,000,00	0.0
	Grant to other Organisations EIGN GRANTS AND CONTRIBUTIONS Total	30,000,000.00 30,000,000.00	1,000,000.00 1,000,000.00	31,000,000.00 31,000,000.00	21,000,000.00 21,000,000.00	11,000,000.00 11,000,000.00	10,000,000.00 10,000,000.00	0.0
220402 - FURI	EIGN 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	0.0
2204 - GRANT	S 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	14,410,205,601.2
2201 010111		20,00 1,20 1,1 1 1.00	1,100,000,000.00	20,002,201,11100	,,,,	11,100,100,01101	1,1 0 1, 100,000,00	, ,
2205 - SUBSID	DIES GENERAL							
	SIDY 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	2,755,000.0
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	0.0
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	36,222,245.2
22050104	Education Subsidy	0.00	-	-	0.00	0.00	0.00	24,788,713.6
220501 - SUBS	SIDY 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	63,765,958.8
2205 - SUBSID	DIES 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	63,765,958.8
	DEBT CHARGES							
	NS REPAYMENT	0.00			7.000.000.00	7.004.004.00	5.005.04	40.000.000.0
	Domestic Interest/Discount - Short Term Borrowings	0.00	-	-	7,030,000.00	7,024,034.66	5,965.34	10,000,000.0
220602 - LUAI	NS REPAYMENT Total	0.00		•	7,030,000.00	7,024,034.66	5,965.34	10,000,000.0
220604 DOM	L ESTIC PRINCIPAL							
220604 - DOM 22060401		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	440,442,432.1
	Domestic Principal - Short Term Borrowings				494,790,054.80		203.970.062.07	
22060402	Domestic Principal - Long Term Borrowings ESTIC PRINCIPAL Total	1,778,790,054.80 3,142,105,486.80	40,000,000.00 150,000,000.00	1,818,790,054.80 3,292,105,486.80	949,715,486.80	290,819,992.73 397,480,253.22	552,235,233.58	440,442,432.1
220004 - DUM	LOTIO FRANCIFAL IUIAI	3,144,103,400.80	130,000,000.00	3,232,103,400.80	545,115,400.8U	371,400,233.22	JJZ,233,233.38	440,442,432.1
2206 - PURI IC	L 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	450,442,432.1
LLUJ-1 UDLIC		5,. 12,100,400.00	.50,000,000.00	J,202, 100,400.00	220,170,400.00	.57,007,201.00	502,E71,130.3Z	.00,772,702.1
2207 - TRANS	FERS-PAYMENT							
	NSFER TO FUND RECURRENT EXPENDITURE-PAYMENT							
22070102	Payment to Other Agency to Fund Recurrent Expenditure	0.00	-	-	0.00	0.00	0.00	1,805,610,567.9
22070105	Other Transfers/Payments	0.00	-	-	1,679,170,000.00	1,679,056,046.98	113,953.02	0.0
220701 - TRAI	NSFER TO FUND RECURRENT EXPENDITURE-PAYMENT Total	0.00			1,679,170,000.00	1,679,056,046.98	113,953.02	1,805,610,567.9
2207 - TRANS	FERS-PAYMENT Total	0.00			1,679,170,000.00	1,679,056,046.98	113,953.02	1,805,610,567.9
22 - OTHER R	ECURRENT 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	22,735,595,354.6
	EXPENDITURE							
	ASSETS PURCHASED							
	CHASE 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	58,344,346.5
23010102	Purchase of office Building	0.00	-	-	0.00	0.00	0.00	58,000.0
23010103	Purchase of Resdential Building	0.00	-	-	0.00	0.00	0.00	0.0
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	0.0
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	4,300,000.0
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	0.0
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	0.0
23010108	Purchase of Buses	5,000,000.00	-	5,000,000.00	5,000,000.00	0.00	5,000,000.00	2,500,000.0
23010109	Purchase of Sea Boats	0.00		-	0.00	0.00	0.00	1,825,000.0
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	26,353,163.0
23010113	Purchase of Computers	31,000,000.00		31,000,000.00	35,400,000.00	20,123,454.54	15,276,545.46	25,536,908.7
23010114	Purchase of Computer Printers	10,000,000.00	-	10,000,000.00	10,000,000.00	0.00	10,000,000.00	1,577,000.0
23010115	Purchase of Photocopying Machines	2,000,000.00	-	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.0
23010119	Purchase of Power Generating Set	17,000,000.00	-	17,000,000.00	17,000,000.00	0.00	17,000,000.00	500,000.0
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	0.0
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	1,883,400.0
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	0.0
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	820,000.0
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	0.0
23010126	Purchase of Sporting/Gamming Equipment	5,000,000.00	F0 000 000 00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	2,935,000.0
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	420,000.0
23010128	Purchase of Security Equipment	10,000,000.00	-	10,000,000.00	10,000,000.00	0.00	10,000,000.00	984,000.0
23010139	Purchase of Office Equipment Purchase of ICT Facility	500,000.00	-	500,000.00	700,000.00	595,000.00	105,000.00	0.0
23010140 23010141	IEDICIASE OF A FACILITY			44 500 000 00	44 EUU UUU UU	24 255 000 00		
23010141		41,500,000.00	-	41,500,000.00	41,500,000.00	24,756,090.89	16,743,909.11	
22010142	Purchase of Water Supply Equipment/Facilities	10,000,000.00	30 000 000 00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.0
23010142 230101 - PUR	Purchase of Water Supply Equipment/Facilities Purchase of General Items	10,000,000.00 176,000,000.00	30,000,000.00	10,000,000.00 206,000,000.00	10,000,000.00 206,000,000.00	0.00 38,208,568.18	10,000,000.00 167,791,431.82	0.0 0.0
	Purchase of Water Supply Equipment/Facilities	10,000,000.00	30,000,000.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.0 0.0 128,036,818.2
230101 - PUR	Purchase of Water Supply Equipment/Facilities Purchase of General Items CHASE OF FIXED ASSETS - GENERAL Total	10,000,000.00 176,000,000.00 4,227,627,647.00	90,000,000.00	10,000,000.00 206,000,000.00 4,317,627,647.00	10,000,000.00 206,000,000.00 4,270,407,647.00	0.00 38,208,568.18 592,519,170.88	10,000,000.00 167,791,431.82 3,677,888,476.12	0.0 0.0 128,036,818.2
230101 - PUR	Purchase of Water Supply Equipment/Facilities Purchase of General Items	10,000,000.00 176,000,000.00		10,000,000.00 206,000,000.00	10,000,000.00 206,000,000.00	0.00 38,208,568.18	10,000,000.00 167,791,431.82	0.0
230101 - PUR(Purchase of Water Supply Equipment/Facilities Purchase of General Items CHASE OF FIXED ASSETS - GENERAL Total	10,000,000.00 176,000,000.00 4,227,627,647.00	90,000,000.00	10,000,000.00 206,000,000.00 4,317,627,647.00	10,000,000.00 206,000,000.00 4,270,407,647.00	0.00 38,208,568.18 592,519,170.88	10,000,000.00 167,791,431.82 3,677,888,476.12	0.0 0.0 128,036,818.2
230101 - PURO 2301 - FIXED A 2302 - CONST	Purchase of Water Supply Equipment/Facilities Purchase of General Items HASE OF FIXED ASSETS - GENERAL Total ASSETS PURCHASED Total	10,000,000.00 176,000,000.00 4,227,627,647.00	90,000,000.00	10,000,000.00 206,000,000.00 4,317,627,647.00	10,000,000.00 206,000,000.00 4,270,407,647.00	0.00 38,208,568.18 592,519,170.88	10,000,000.00 167,791,431.82 3,677,888,476.12	0.0 0.0 128,036,818.2
230101 - PURO 2301 - FIXED A 2302 - CONST	Purchase of Water Supply Equipment/Facilities Purchase of General Items HASE OF FIXED ASSETS - GENERAL Total SSETS PURCHASED Total RUCTION / PROVISION	10,000,000.00 176,000,000.00 4,227,627,647.00	90,000,000.00	10,000,000.00 206,000,000.00 4,317,627,647.00 4,317,627,647.00	10,000,000.00 206,000,000.00 4,270,407,647.00	0.00 38,208,568.18 592,519,170.88	10,000,000.00 167,791,431.82 3,677,888,476.12	0.0 0.0 128,036,818.2
2301 - FIXED A 2301 - FIXED A 2302 - CONST 230201 - CON 23020101 23020102	Purchase of Water Supply Equipment/Facilities Purchase of General Items CHASE OF FIXED ASSETS - GENERAL Total ASSETS PURCHASED Total RUCTION / PROVISION STRUCTION / PROVISION OF FIXED ASSETS - GENERAL	10,000,000.00 176,000,000.00 4,227,627,647.00 4,227,627,647.00	90,000,000.00 90,000,000.00 200,000,000.00 150,000,000.00	10,000,000.00 206,000,000.00 4,317,627,647.00 4,317,627,647.00	10,000,000.00 206,000,000.00 4,270,407,647.00 4,270,407,647.00 2,075,000,000.00 735,200,000.00	0.00 38,208,568.18 592,519,170.88 592,519,170.88	10,000,000.00 167,791,431.82 3,677,888,476.12 3,677,888,476.12 2,032,215,423.00 679,959,500.00	0.0 0.0 128,036,818.2 128,036,818.2 6,977,700.0
230101 - PURO 2301 - FIXED A 2302 - CONST 230201 - CON 23020101 23020102 23020103	Purchase of Water Supply Equipment/Facilities Purchase of General Items HASE OF FIXED ASSETS - GENERAL Total ASSETS PURCHASED Total RUCTION / PROVISION STRUCTION / PROVISION OF FIXED ASSETS - GENERAL Construction/Provision of office Buildings Construction/Provision of Essedential Buildings Construction/Provision of Essedential Buildings	10,000,000.00 176,000,000.00 4,227,627,647.00 4,227,627,647.00	90,000,000.00 90,000,000.00 200,000,000.00 150,000,000.00 350,000,000.00	10,000,000.00 206,000,000.00 4,317,627,647.00 4,317,627,647.00 2,255,000,000.00 840,000,000.00 985,000,000.00	10,000,000.00 206,000,000.00 4,270,407,647.00 4,270,407,647.00 2,075,000,000.00 735,200,000.00 985,000,000.00	0.00 38,208,568.18 592,519,170.88 592,519,170.88 42,784,577.00	10,000,000.00 167,791,431.82 3,677,888,476.12 3,677,888,476.12 2,032,215,423.00	0.0 0.0 128,036,818.2 128,036,818.2 6,977,700.0
2301 - FIXED A 2301 - FIXED A 2302 - CONST 230201 - CON 23020101 23020102	Purchase of Water Supply Equipment/Facilities Purchase of General Hems HASE OF FIXED ASSETS - GENERAL Total ASSETS PURCHASED Total RUCTION / PROVISION STRUCTION / PROVISION OF FIXED ASSETS - GENERAL Construction/Provision of office Buildings Construction/Provision of Resdential Buildings Construction/Provision of Electricity Construction/Provision of Housing	10,000,000.00 176,000,000.00 4,227,627,647.00 4,227,627,647.00 2,055,000,000.00 690,000,000.00	90,000,000.00 90,000,000.00 200,000,000.00 150,000,000.00	10,000,000.00 206,000,000.00 4,317,627,647.00 4,317,627,647.00 2,255,000,000.00 840,000,000.00	10,000,000.00 206,000,000.00 4,270,407,647.00 4,270,407,647.00 2,075,000,000.00 735,200,000.00	0.00 38,208,568.18 592,519,170.88 592,519,170.88 42,784,577.00 55,240,500.00	10,000,000.00 167,791,431.82 3,677,888,476.12 3,677,888,476.12 2,032,215,423.00 679,959,500.00	0.0 0.0 128,036,818.2 128,036,818.2
2301 - PUR(2301 - FIXED A 2302 - CONST 230201 - CON: 23020101 23020102 23020103 23020104 23020105	Purchase of Water Supply Equipment/Facilities Purchase of General Items HASE OF FIXED ASSETS - GENERAL Total ASSETS PURCHASED Total RUCTION / PROVISION STRUCTION / PROVISION OF FIXED ASSETS - GENERAL Construction/Provision of office Buildings Construction/Provision of Essedential Buildings Construction/Provision of Essedential Buildings	10,000,000.00 176,000,000.00 4,227,627,647.00 4,227,627,647.00 2,055,000,000.00 690,000,000.00 635,000,000.00 150,000,000.00 1,345,000,000.00	90,000,000.00 90,000,000.00 200,000,000.00 150,000,000.00 40,000,000.00 340,000,000.00	10,000,000.00 206,000,000.00 4,317,627,647.00 4,317,627,647.00 2,255,000,000.00 840,000,000.00 985,000,000.00 1,685,000,000.00	10,000,000.00 206,000,000.00 4,270,407,647.00 4,270,407,647.00 2,075,000,000.00 735,200,000.00 985,000,000.00 190,000,000.00 1,436,570,000.00	0.00 38,208,568.18 592,519,170.88 592,519,170.88 592,519,170.88 42,784,577.00 55,240,500.00 204,136,484.18 18,798,620.00 264,014,815.60	10,000,000,00 167,791,431,82 3,677,888,476.12 3,677,888,476.12 2,032,215,423.00 679,959,500.00 780,863,515,82 171,201,380.00 1,172,555,184.40	0.0 0.1 128,036,818.2 128,036,818.2 128,036,818.2 6,977,700.0 0.0 54,959,415.5 0.0 21,240,800.0
2301 - PUR(2301 - FIXED A 2302 - CONST 230201 - CON 23020101 23020102 23020103 23020104 23020105 23020106	Purchase of Water Supply Equipment/Facilities Purchase of General Items CHASE OF FIXED ASSETS - GENERAL Total ASSETS PURCHASED Total RUCTION / PROVISION STRUCTION / PROVISION OF FIXED ASSETS - GENERAL Construction/Provision of office Buildings Construction/Provision of Geselential Buildings Construction/Provision of Housing	10,000,000.00 176,000,000.00 4,227,627,647.00 4,227,627,647.00 2,055,000,000.00 690,000,000.00 150,000,000.00 1345,000,000.00 349,000,000.00	90,000,000.00 90,000,000.00 200,000,000.00 150,000,000.00 40,000,000.00	10,000,000.00 206,000,000.00 4,317,627,647.00 4,317,627,647.00 2,255,000,000.00 985,000,000.00 190,000,000.00 190,000,000.00 294,000,000.00	10,000,000.00 26,000,000.00 4,270,407,647.00 4,270,407,647.00 2,075,000,000 985,000,000.00 190,000,000.00 191,000,000.00 294,060,000.00 294,060,000.00	0.00 38,208,568.18 592,519,170.88 592,519,170.88 42,784,577.00 204,136,484.18 18,796,620.00 264,014,014,014,015,016,016,016,016,016,016,016,016,016,016	10,000,000,00 167,791,431,82 3,677,888,476.12 3,677,888,476.12 2,032,215,423,00 679,959,500,00 780,863,515,82 171,201,380,00 1,172,555,184,40 279,963,000,00	0.0 0.1 128,036,818.2 128,036,818.2 128,036,818.2 6,977,700.0 0.0 54,959,415.5 0.0 21,240,800.000.0
2301 - FIXED / 2301 - FIXED / 2302 - CONST 230201 - CON 23020101 23020102 23020104 23020105 23020106 23020107	Purchase of Water Supply Equipment/Facilities Purchase of General Items HASE OF FIXED ASSETS - GENERAL Total ASSETS PURCHASED Total RUCTION / PROVISION STRUCTION / PROVISION OF FIXED ASSETS - GENERAL Construction/Provision of flose Buildings Construction/Provision of Resdential Buildings Construction/Provision of Resdential Buildings Construction/Provision of Water Facilities Construction/Provision of Water Facilities Construction/Provision of Water Facilities Construction/Provision of Hospitals/Health Centres Construction/Provision of Public Schools	10,000,000.00 176,000,000.00 4,227,627,647.00 4,227,627,647.00 2,055,000,000.00 690,000,000.00 150,000,000.00 1,345,000,000.00 134,000,000.00 134,000,000.00	90,000,000.00 90,000,000.00 200,000,000.00 150,000,000.00 40,000,000.00 340,000,000.00	10,000,000,00 260,000,000,00 4,317,627,647.00 4,317,627,647.00 2,255,000,000,00 840,000,000,00 190,000,000,00 1685,000,000,00 24,000,000,00 134,000,000,00	10,000,000.00 20,000,000.00 4,270,407,647.00 4,270,407,647.00 2,075,000,000.00 735,200,000.00 190,000,000.00 1,336,770,000.00 217,840,000.00 217,840,000.00	0.00 38,208,568,18 592,519,170.88 592,519,170.88 42,784,577.00 204,138,484.18 18,798,620.00 264,014,815.60 14,097,000.00 86,831,577.52	10,000,000,00 167,791,431.82 3,677,888,476.12 3,677,888,476.12 2,032,215,423.00 679,959,500.00 769,663,515.82 171,201,380.00 1,172,555,184.40 279,963,000.00	0.0 0.1 128,036,818.2 128,036,818.2 128,036,818.2 6,977,700.0 0.0 54,959,415.5 0.0 21,240,800.0 8,000,000.0
2301 - FIXED A 2301 - FIXED A 2302 - CONST 230201 - CON 23020101 23020102 23020103 23020104 23020105 23020106 23020107 23020107	Purchase of Water Supply Equipment/Facilities Purchase of General Items CHASE OF FIXED ASSETS - GENERAL Total ASSETS PURCHASED Total RUCTION / PROVISION STRUCTION / PROVISION OF FIXED ASSETS - GENERAL Construction/Provision of office Buildings Construction/Provision of Geselential Buildings Construction/Provision of Housing	10,000,000.00 176,000,000.00 4,227,627,647.00 4,227,627,647.00 2,055,000,000.00 690,000,000.00 635,000,000.00 150,000,000.00 134,000,000.00 20,000,000.00 20,000,000.00	90,000,000.00 90,000,000.00 200,000,000.00 150,000,000.00 40,000,000.00 340,000,000.00	10,000,000.00 200,000.00 4,317,627,647.00 4,317,627,647.00 2,255,000,000.00 840,000,000.00 985,000,000.00 190,000,000.00 19,000,000.00 294,000,000.00 134,000,000.00 294,000,000.00	10,000,000.00 26,000,000.00 4,270,407,647.00 4,270,407,647.00 2,075,000,000.00 735,200,000.00 985,000,000.00 1,436,700,000.00 217,840,000.00 2,000,000.00 20,000,000.00	0.00 38,208,568.18 592,519,170.88 592,519,170.88 42,784,577.00 55,240,500.00 204,136,484.18 18,796,620.00 264,014,815.60 14,097,000.00 86,831,577.52	10,000,000.00 167,791.431.82 3,677,888,476.12 3,677,888,476.12 2,032,215,423.00 679,959,500.00 780,963,515.82 171,201,380.00 1,172,555,184.40 279,963,000.00 131,008,422.48 20,000,000.00	0.0 0.0 128,036,818.2 128,036,818.2 128,036,818.2 6,977,700.0 0.0 54,959,415.5 0.0 21,240,800.0 8,000,000.0 0.0
2301 - FIXED / 2301 - FIXED / 2302 - CONST 230201 - CON 23020101 23020102 23020103 23020104 23020105 23020106 23020107	Purchase of Water Supply Equipment/Facilities Purchase of General Items HASE OF FIXED ASSETS - GENERAL Total ASSETS PURCHASED Total RUCTION / PROVISION STRUCTION / PROVISION OF FIXED ASSETS - GENERAL Construction/Provision of flose Buildings Construction/Provision of Resdential Buildings Construction/Provision of Resdential Buildings Construction/Provision of Water Facilities Construction/Provision of Water Facilities Construction/Provision of Water Facilities Construction/Provision of Hospitals/Health Centres Construction/Provision of Public Schools	10,000,000.00 176,000,000.00 4,227,627,647.00 4,227,627,647.00 2,055,000,000.00 690,000,000.00 150,000,000.00 1,345,000,000.00 134,000,000.00 134,000,000.00	90,000,000.00 90,000,000.00 200,000,000.00 150,000,000.00 40,000,000.00 340,000,000.00	10,000,000,00 260,000,000,00 4,317,627,647.00 4,317,627,647.00 2,255,000,000,00 840,000,000,00 190,000,000,00 1685,000,000,00 24,000,000,00 134,000,000,00	10,000,000.00 20,000,000.00 4,270,407,647.00 4,270,407,647.00 2,075,000,000.00 735,200,000.00 190,000,000.00 1,336,770,000.00 217,840,000.00 217,840,000.00	0.00 38,208,568,18 592,519,170.88 592,519,170.88 42,784,577.00 204,138,484.18 18,798,620.00 264,014,815.60 14,097,000.00 86,831,577.52	10,000,000,00 167,791,431.82 3,677,888,476.12 3,677,888,476.12 2,032,215,423.00 679,959,500.00 769,663,515.82 171,201,380.00 1,172,555,184.40 279,963,000.00	0.0 0.1 128,036,818.2 128,036,818.2 128,036,818.2 6,977,700.0 0.0 54,959,415.5 0.0 21,240,800.0 8,000,000.0
2301 - FIXED A 2301 - FIXED A 2302 - CONST 230201 - CON 23020101 23020102 23020103 23020104 23020105 23020106 23020107 23020107	Purchase of Water Supply Equipment/Facilities Purchase of General Items HASE OF FIXED ASSETS - GENERAL Total	10,000,000.00 176,000,000.00 4,227,627,647.00 4,227,627,647.00 2,055,000,000.00 690,000,000.00 635,000,000.00 150,000,000.00 134,000,000.00 20,000,000.00 20,000,000.00	90,000,000.00 90,000,000.00 200,000,000.00 150,000,000.00 40,000,000.00 40,000,000.00 (55,000,000.00 - 140,000,000.00	10,000,000.00 200,000.00 4,317,627,647.00 4,317,627,647.00 2,255,000,000.00 840,000,000.00 985,000,000.00 190,000,000.00 19,000,000.00 294,000,000.00 134,000,000.00 294,000,000.00	10,000,000.00 26,000,000.00 4,270,407,647.00 4,270,407,647.00 2,075,000,000.00 735,200,000.00 985,000,000.00 1,436,700,000.00 217,840,000.00 2,000,000.00 20,000,000.00	0.00 38.208,568.18 592,519,170.88 592,519,170.88 592,519,170.88 42,784,577.00 55,240,500.00 204,136,484.18 18,796,620.00 264,014,815.60 14,097,000.00 0.00 5,000,000.00 16,650,000.00 16,650,000.00	10,000,000,00 167,791,431.82 3,677,888,476.12 3,677,888,476.12 2,032,215,423.00 679,939,500,00 780,863,515.82 171,201,380.00 1,172,555,184.40 279,963,000,00 131,008,422.48 20,000,000,00 15,000,000,00 15,000,000,00	0.0 0.1 128,036,818.1 128,036,818.1 128,036,818.1 6,977,700.0 0.0 54,959,415.5 0.0 21,240,800.0 8,000,000.0 0.0 1,650,000.0 1,762,000.0
2301 - FIXED A 2301 - FIXED A 2302 - CONST 230201 - CON 23020101 23020103 23020104 23020105 23020106 23020107 23020107 23020108 23020112	Purchase of Water Supply Equipment/Facilities Purchase of General Items HASE OF FIXED ASSETS - GENERAL Total SSETS PURCHASED Total RUCTION / PROVISION STRUCTION / PROVISION OF FIXED ASSETS - GENERAL Construction/Provision of office Buildings Construction/Provision of Beachenial Buildings Construction/Provision of Housing Construction/Provision of Public Schools Construction/Provision of Public Schools Construction/Provision of Police Stations/Baracks Construction/Provision of Sporting Facilities	10,000,000.00 176,000,000.00 4,227,627,647.00 4,227,627,647.00 2,055,000,000.00 690,000,000.00 150,000,000.00 134,000,000.00 20,000,000.00 20,000,000.00	90,000,000.00 90,000,000.00 200,000,000.00 150,000,000.00 40,000,000.00 (55,000,000.00 -	10,000,000.00 205,000,000.00 4,317,627,647.00 4,317,627,647.00 2,255,000,000.00 840,000,000.00 190,000,000.00 190,000,000.00 294,000,000.00 134,000,000.00 20,000,000.00 20,000,000.00	10,000,000.00 26,000,000.00 4,270,407,647.00 4,270,407,647.00 2,075,000,000.00 985,000,000.00 190,000,000.00 294,060,000.00 217,840,000.00 20,000,000.00 20,000,000.00 20,000,000.00	0.00 38,208,568.18 592,519,170.88 592,519,170.88 592,519,170.88 42,784,577.00 55,240,500.00 204,136,484.18 18,798,620.00 264,014,815.60 14,097,000.00 86,831,577.52 0.00 5,000,000.00	10,000,000.00 167,791.431.82 3,677,888,476.12 3,677,888,476.12 2,032,215,423.00 679,959,500.00 760,863,515.82 171,201,380.00 1172,255,184.40 279,963,000.00 13,000,402.48 10,000,000.00	0.1 0.1 128,036,818.1 128,036,818.1 128,036,818.1 6,977,700.1 0.1 54,959,415.1 0.0 21,240,000.0 8,000,000.1 0.1 1,650,000.1
230101 - PUR(2301 - FIXED) 2302 - CONST 230201 - CON 23020101 23020102 23020103 23020105 23020106 23020107 23020108 23020107 23020108 23020102 23020103	Purchase of Water Supply Equipment/Facilities Purchase of General Items HASE OF FIXED ASSETS - GENERAL Total	10,000,000.00 176,000,000.00 4,227,627,647.00 4,227,627,647.00 2,055,000,000.00 690,000,000.00 150,000,000.00 1345,000,000.00 20,000,000.00 20,000,000.00 127,500,000.00 127,500,000.00	90,000,000.00 90,000,000.00 200,000,000.00 150,000,000.00 40,000,000.00 40,000,000.00 (55,000,000.00 - 140,000,000.00	10,000,000,00 260,000,000,00 4,317,627,647.00 4,317,627,647.00 2,255,000,000,00 840,000,000,00 190,000,000,00 190,000,000,00 294,000,000,00 294,000,000,00 20,000,000,00 20,000,000,00 20,000,00	10,000,000.00 20,000,000.00 4,270,407,647.00 4,270,407,647.00 2,075,000,000.00 735,200,000.00 190,000,000.00 1,436,570,000.00 20,000,000.00 20,000,000.00 20,000,000.00 277,640,000.00 277,000,000.00 277,000,000.00	0.00 38.208,568.18 592,519,170.88 592,519,170.88 592,519,170.88 42,784,577.00 55,240,500.00 204,136,484.18 18,796,620.00 264,014,815.60 14,097,000.00 0.00 5,000,000.00 16,650,000.00 16,650,000.00	10,000,000,00 167,791,431.82 3,677,888,476.12 3,677,888,476.12 2,032,215,423.00 679,939,500,00 780,863,515.82 171,201,380.00 1,172,555,184.40 279,963,000,00 131,008,422.48 20,000,000,00 15,000,000,00 15,000,000,00	0.1 0.1 128,036,818.1 128,036,818.1 128,036,818.1 6,977,700.1 0.1 54,959,415.1 0.2 1,240,800.1 8,000,000.1 0.1 1,765,000.0 1,765,000.0 1,236,519,430.1
230101 - PURED J 2302 - CONST 23020 - CONST 2302010 - CON 23020101 23020102 23020104 23020106 23020106 23020107 23020108 230201012 230201112 230201114	Purchase of Water Supply Equipment/Facilities Purchase of General Items HASE OF FIXED ASSETS - GENERAL Total SSETS PURCHASED Total RUCTION / PROVISION STRUCTION / PROVISION OF FIXED ASSETS - GENERAL Construction/Provision of fire Buildings Construction/Provision of Resdential Buildings Construction/Provision of Electricity Construction/Provision of Water Facilities Construction/Provision of Hospitals/Health Centres Construction/Provision of Hospitals/Health Centres Construction/Provision of Police Stations/Baracks Construction/Provision of Sporting Facilities Construction/Provision of Sporting Facilities Construction/Provision of Sporting Facilities Construction/Provision of Agricultural Facilities	10,000,000.00 176,000,000.00 4,227,627,647.00 4,227,627,647.00 2,055,000,000.00 690,000,000.00 150,000,000.00 14,000,000.00 20,000,000.00 20,000,000.00 20,000,000.00 217,500,000.00 22,653,783,879.00	90,000,000.00 90,000,000.00 200,000,000.00 150,000,000.00 40,000,000.00 40,000,000.00 (55,000,000.00 - 140,000,000.00	10,000,000,00 260,000,000,00 4,317,627,647.00 4,317,627,647.00 2,255,000,000,00 840,000,000,00 190,000,000,00 190,000,000,00 294,000,000,00 294,000,000,00 20,000,000,00 20,000,000,00 20,000,00	10,000,000.00 26,000,000.00 4,270,407,647.00 4,270,407,647.00 2,075,000,000.00 735,200,000.00 85,000,000.00 149,000,000.00 24,060,000.00 217,840,000.00 217,840,000.00 20,000,000.00 270,500,000.00 270,500,000.00 5,550,783,879.00	0.00 38,208,568.18 592,519,170.88 592,519,170.88 592,519,170.88 42,784,577.00 55,240,500.00 204,136,484.18 18,798,620,00 264,014,815.60 14,097,000.00 5,000,000.00 16,645,000.00 1,696,822,903.96	10,000,000,00 167,791,431.82 3,677,888,476.12 3,677,888,476.12 2,032,215,423.00 679,959,500.00 780,963,515.82 171,201,380.00 1,172,555,184.40 279,963,000.00 11,100,000,00 15,000,000.00 254,050,000.00 3,653,960,975.04	0.0 0.1 128,036,818.1 128,036,818.1 128,036,818.1 6,977,700.1 0.0 54,959,415.1 0.0 21,240,800.1 0.0 0.0 0.1 1,650,000.1 1,752,000.1
2301- FIXED / 2302- CONST 23020- CONST 230201- CON 23020101 23020103 23020103 23020103 23020103 23020106 23020106 23020107 23020108 23020101 23020113 23020115 23020115 23020115 23020115	Purchase of Water Supply Equipment/Facilities Purchase of General Hems HASE OF FIXED ASSETS - GENERAL Total ASSETS PURCHASED Total RUCTION / PROVISION STRUCTION / PROVISION STRUCTION / PROVISION STRUCTION / PROVISION STRUCTION / PROVISION Construction/Provision of flice Buildings Construction/Provision of Resdential Buildings Construction/Provision of Resdential Buildings Construction/Provision of Hesterity Construction/Provision of Housing Construction/Provision of Water Facilities Construction/Provision of Water Facilities Construction/Provision of Police Stations/Bracks Construction/Provision of Sporting Facilities Construction/Provision of Sporting Facilities Construction/Provision of Roads Construction/Provision of Roads Construction/Provision of Roads Construction/Provision of Roads Construction/Provision of Rail-Ways Construction/Provision of Pail-Ways Construction/Provision of Pail-Ways	10,000,000,00 176,000,000,00 4,227,627,647.00 4,227,627,647.00 2,055,000,000,00 690,000,000,00 1345,000,000,00 20,000,000,00 20,000,000,00 127,500,000,00 127,500,000,00 2,653,783,879,00 547,000,000,00	90,000,000.00 90,000,000.00 200,000,000.00 150,000,000.00 40,000,000.00 (55,000,000.00 - 140,000,000.00 2,500,000.00 2,500,000.00 -	10,000,000,00 260,000,000,00 4,317,627,647.00 4,317,627,647.00 2,255,000,000,00 840,000,000,00 985,000,000,00 190,000,000,00 294,000,000,00 294,000,000,00 20,000,000,00 20,000,000,00 20,000,00	10,000,000.00 26,000,000.00 4,270,407,647.00 4,270,407,647.00 2,075,000,000.00 395,000,000.00 190,000,000.00 294,660,000.00 21,7440,000.00 20,000,000.00 20,000,000.00 21,000,000.00 20,000,000.00 21,000,000.00 20,000,000.00 20,000,000.00 20,000,000.00 20,000,000.00 20,000,000.00 20,000,000.00 20,000,000.00 20,000,000.00 20,000,000.00 20,000,000.00 20,000,000.00 20,000,000.00	0.00 38,208,568.18 592,519,170.88 592,519,170.88 592,519,170.88 42,784,577.00 204,136,484.18 18,796,620.00 264,014,815.60 14,097,000.00 66,831,577.52 5,000,000.00 16,450,000.00 1,696,822,903,96	10,000,000,00 167,791,431.82 3,677,888,476.12 3,677,888,476.12 2,032,215,423.00 679,959,500.00 780,863,515.82 171,221,380.00 279,963,000.00 131,008,422.48 20,000,000.00 15,000,000.00 254,050,000.00 3,853,960,975.04	0.0 0.1 128,036,818.1 128,036,818.1 128,036,818.1 6,977,700.1 0.0 21,240,800.1 8,000,000.1 1,762,000.1 1,762,000.1 1,190,000.1 40,934,190.4
2301- FIXED / 2302 - CONST 230201- CON 230201- CON 23020102 23020103 23020103 23020104 23020105 23020106 23020107 23020108 23020113 23020114 23020115 23020115 23020115 23020118	Purchase of Water Supply Equipment/Facilities Purchase of General Items HASE OF FIXED ASSETS - GENERAL Total	10,000,000,00 176,000,000,00 4,227,627,647.00 4,227,627,647.00 2,055,000,000,00 690,000,000,00 150,000,000,00 140,000,000,00 20,000,000,00 20,000,000,00 20,000,000,00 20,000,000,00 20,537,83,879.00 0,00 547,000,000,00 121,500,000,00 121,500,000,00	90,000,000.00 90,000,000.00 200,000,000.00 150,000,000.00 40,000,000.00 40,000,000.00 155,000,000.00 140,000,000.00 2,500,000.00 20,000,000.00 20,000,000.00	10,000,000.00 206,000,000.00 4,317,627,647.00 4,317,627,647.00 2,255,000,000.00 840,000,000.00 985,000,000.00 190,000,000.00 294,000,000.00 294,000,000.00 20,000,000.00 20,000,000.00 213,000,000.00 5,153,783,879.00 567,000,000.00 131,500,000.00	10,000,000.00 20,000,000.00 4,270,407,647.00 4,270,407,647.00 2,075,000,000.00 735,200,000.00 1,436,570,000.00 2,000,000.00 20,000,000.00 20,000,000.00 277,640,000.00 270,500,000.00 270,500,000.00 5550,783,879.00 6567,000,000.00	0.00 38,208,568.18 592,519,170.88 592,519,170.88 592,519,170.88 42,784,577.00 55,240,500.00 204,136,484.18 18,798,620.00 264,014,815.60 14,097,000.00 66,831,577,52 0.00 5,000,000.00 16,6450,000.00 16,6450,000.00 16,6450,000.00 17,656,000.00 97,6558,036,50	10,000,000,00 167,791,431.82 3,677,888,476.12 2,032,215,423.00 679,959,500.00 780,863,515.82 271,201,380.00 1,172,555,184.40 279,963,000.00 131,008,422.48 20,000,000.00 254,059,000.00 254,059,000.00 3,853,960,975.04 0,00 513,574,000.00 513,574,000.00	0.1 0.1 128,036,818.1 128,036,818.1 128,036,818.1 6,977,700.1 0.1 54,959,415.5 0.1 21,240,800.1 8,000,000.1 1,765,000.1 1,765,000.1 1,236,519,430.1 1,190,000.1 440,984,190
2301- FIXED / 2302- CONST 23020- CONST 230201- CON 23020101 23020103 23020103 23020103 23020103 23020106 23020106 23020107 23020108 23020101 23020113 23020115 23020115 23020115 23020115	Purchase of Water Supply Equipment/Facilities Purchase of General Hems HASE OF FIXED ASSETS - GENERAL Total ASSETS PURCHASED Total RUCTION / PROVISION STRUCTION / PROVISION STRUCTION / PROVISION STRUCTION / PROVISION STRUCTION / PROVISION Construction/Provision of flice Buildings Construction/Provision of Resdential Buildings Construction/Provision of Resdential Buildings Construction/Provision of Hesterity Construction/Provision of Housing Construction/Provision of Water Facilities Construction/Provision of Water Facilities Construction/Provision of Police Stations/Bracks Construction/Provision of Sporting Facilities Construction/Provision of Sporting Facilities Construction/Provision of Roads Construction/Provision of Roads Construction/Provision of Roads Construction/Provision of Roads Construction/Provision of Rail-Ways Construction/Provision of Pail-Ways Construction/Provision of Pail-Ways	10,000,000,00 176,000,000,00 4,227,627,647.00 4,227,627,647.00 2,055,000,000,00 690,000,000,00 1345,000,000,00 20,000,000,00 20,000,000,00 127,500,000,00 127,500,000,00 2,653,783,879,00 547,000,000,00	90,000,000.00 90,000,000.00 200,000,000.00 150,000,000.00 40,000,000.00 40,000,000.00 155,000,000.00 140,000,000.00 2,500,000.00 20,000,000.00 20,000,000.00	10,000,000,00 260,000,000,00 4,317,627,647.00 4,317,627,647.00 2,255,000,000,00 840,000,000,00 985,000,000,00 190,000,000,00 294,000,000,00 294,000,000,00 20,000,000,00 20,000,000,00 20,000,00	10,000,000.00 20,000,000.00 4,270,407,647.00 4,270,407,647.00 2,075,000,000.00 735,200,000.00 180,000,000.00 143,060,000.00 20,000,000.00 217,840,000.00 20,000,000.00 270,500,000.00 270,500,000.00 5,550,783,879.00 567,000,000.00 152,710,000.00 152,710,000.00 152,710,000.00 152,710,000.00 152,710,000.00 152,710,000.00 152,710,000.00 152,710,000.00 152,710,000.00	0.00 38.208,568.18 592,519,170.88 592,519,170.88 592,519,170.88 42,784,577.00 55,240,500.00 204,136,484.18 18,796,520.00 264,014,815,60 14,097,000.00 16,650,000.00 1,696,000.00 1,696,000.00 1,696,000.00 53,426,000.00	10,000,000,00 167,791,431.82 3,677,888,476.12 2,032,215,423.00 679,959,500.00 780,963,515.82 171,201,380.00 1,172,555,184.40 279,963,000.00 15,000,000.00 15,000,000.00 3,653,969,975.04 0,000,000.00 15,000,000.00 15,000,000.00 15,051,741,000.00 55,051,963,50 15,051,000.00 15,051,000.00 15,051,000.00 15,051,000.00 15,051,000.00 15,051,000.00 15,051,000.00 15,051,000.00 15,051,000.00 15,051,000.00 15,051,000.00 15,051,000.00 15,051,000.00 15,051,000.00 15,051,000.00 15,051,000.00	0.1 0.1 128,036,818.1 128,036,818.1 128,036,818.1 128,036,818.1 0.0 0.0 0.0 0.0 1,762,000.0 1,762,000.0 1,190,000.0 40,984,190.0 16,211,593.1
2301- FIXED J 2302 - CONST 23020 - CONST 230201 - CON 23020101 23020102 23020103 23020104 23020105 23020106 23020107 23020108 23020112 23020114 23020115 23020115 23020116 23020116 23020118 23020118	Purchase of Water Supply Equipment/Facilities Purchase of General Items HASE OF FIXED ASSETS - GENERAL Total SSETS PURCHASED Total RUCTION / PROVISION STRUCTION / PROVISION OF FIXED ASSETS - GENERAL Construction/Provision of office Buildings Construction/Provision of Electricity Construction/Provision of Electricity Construction/Provision of Housing Construction/Provision of Apsilable/Health Centres Construction/Provision of Apsilable/Health Centres Construction/Provision of Agricultural Facilities Construction/Provision of Agricultural Facilities Construction/Provision of Rail-Ways Construction/Provision of Nater Ways Construction/Provision of Water Ways Construction/Provision of Nater Ways Construction/Provision of Provision of Infrastrature Construction/Provision of Provision of Infrastrature Construction/Provision of Provision of Infrastrature Construction/Provision of Provision of Infrastrature	10,000,000.00 176,000,000.00 4,227,627,647.00 4,227,627,647.00 2,055,000,000.00 635,000,000.00 150,000,000.00 134,000,000.00 20,000,000.00 127,500,000.00 2,653,783,879.00 547,000,000.00 121,500,000.00 121,500,000.00 121,500,000.00 121,500,000.00 121,500,000.00 121,500,000.00 121,500,000.00	90,000,000.00 90,000,000.00 200,000,000.00 150,000,000.00 40,000,000.00 40,000,000.00 155,000,000.00 140,000,000.00 2,500,000.00 20,000,000.00 20,000,000.00	10,000,000.00 206,000,000.00 4,317,627,647.00 4,317,627,647.00 2,255,000,000.00 840,000,000.00 985,000,000.00 190,000,000.00 294,000,000.00 294,000,000.00 20,000,000.00 20,000,000.00 213,000,000.00 5,153,783,879.00 567,000,000.00 131,500,000.00	10,000,000.00 26,000,000.00 4,270,407,647.00 4,270,407,647.00 2,075,000,000.00 735,200,000.00 985,000,000.00 1,436,570,000.00 20,000,000.00 21,7840,000.00 20,000,000.00 20,000,000.00 20,000,000.00 21,550,733,879.00 5,550,733,879.00 667,000,000.00 24,800,000.00 24,800,000.00 24,800,000.00 24,800,000.00 24,800,000.00 24,800,000.00 24,800,000.00 24,800,000.00 24,800,000.00	0.00 38,208,568,18 592,519,170,88 592,519,170,88 592,519,170,88 42,784,577,00 55,240,500,00 204,136,484,18 14,097,000,00 264,014,815,60 14,097,000,00 5,000,000,00 16,645,000,000 5,000,000,00 16,968,036,50 16,968,036,50 14,785,000,00 14,785,000,00	10,000,000,00 167,791,431.82 3,677,888,476.12 3,677,888,476.12 2,032,215,423.00 679,959,500.00 780,863,515.82 171,201,380.00 131,008,422.48 20,000,000.00 15,000,000.00 254,050,000.00 513,574,000.00 513,574,000.00 515,051,963.50 10,005,000.00	0. 0. 128,036,818. 128,036,818. 128,036,818. 128,036,818. 6,977,700. 0. 54,959,415. 0. 21,240,800. 0. 0. 1,762,000. 1,762,000. 1,762,000. 1,190,000. 40,984,190. 40,984,190. 16,211,593. 0. 53,000.
2301- FIXED J 2302- CONST 23020- CONST 230201- CON 23020101 23020103 23020103 23020103 23020103 23020106 23020106 23020107 23020108 23020112 23020113 23020115 23020115 23020115 23020119 23020119 23020119 23020119 23020119	Purchase of Water Supply Equipment/Facilities Purchase of General Hums HASE OF FIXED ASSETS - GENERAL Total ASSETS PURCHASED Total RUCTION / PROVISION STRUCTION / PROVISION STRUCTION / PROVISION OF FIXED ASSETS - GENERAL Construction/Provision of fifice Buildings Construction/Provision of Resdential Buildings Construction/Provision of Resdential Buildings Construction/Provision of Housing Construction/Provision of Housing Construction/Provision of Housing Construction/Provision of Housing Construction/Provision of Hospitals/Health Centres Construction/Provision of Police Stations/Bracks Construction/Provision of Sporting Facilities Construction/Provision of Sporting Facilities Construction/Provision of Roads Construction/Provision of Roads Construction/Provision of Real-Ways Construction/Provision of Infastrature Construction/ Provision of Infastrature Construction/ Provision of Infastrature Construction/ Provision of Infastrature Construction of Boundary Pilers/Right of Ways	10,000,000.00 176,000,000.00 4,227,627,647.00 4,227,627,647.00 2,055,000,000.00 690,000,000.00 1345,000,000.00 20,000,000.00 20,000,000.00 127,500,000.00 2,653,783,879.00 547,000,000.00 121,500,000.00 121,500,000.00 00 00	90,000,000.00 90,000,000.00 200,000,000.00 150,000,000.00 40,000,000.00 40,000,000.00	10,000,000,00 260,000,000,00 4,317,627,647.00 4,317,627,647.00 2,255,000,000,00 840,000,000,00 190,000,000,00 190,000,000,00 29,000,000,00 20,000,000,00 20,000,000,00 20,000,00	10,000,000.00 20,000,000.00 4,270,407,647.00 4,270,407,647.00 2,075,000,000.00 735,200,000.00 985,000,000.00 190,000,000.00 217,840,000.00 20,000,000.00 217,840,000.00 20,000,000.00 5,550,783,879.00 657,000,000.00 152,710,000.00 24,800,000.00 567,000,000.00 24,800,000.00 00 00 00 00 00 00 00 00 00 00 00	0.00 38.208,568.18 592,519,170.88 592,519,170.88 592,519,170.88 42,784,577.00 55,240,500.00 204,136,484.18 18,796,620.00 264,014,815.60 14,097,000.00 16,650,000.00 1,666,000.00 1,666,000.00 5,3426,000.00 53,426,000.00 97,658,036.50 14,795,000.00 0.00	10,000,000,00 167,791,431.82 3,677,888,476.12 2,032,215,423.00 679,999,500.00 780,863,515.82 271,201,380.00 1,172,555,184.40 279,963,000.00 131,008,422.48 20,000,000.00 254,059,000,00 254,059,000,00 513,574,000,00 513,574,000,00 55,051,963,50 10,005,000,00 0,00	0.1 0.1 128,036,818.1 128,036,818.1 128,036,818.1 6,977,700.1 0.1 54,959,415.1 0.1 1,762,000.1 1,762,000.1 1,762,000.1 1,236,519,430.1 1,190,000.1 40,984,190 16,211,593.1 0.1
2301- FIXED / 2302- CONST 23020- CONST 23020	Purchase of Water Supply Equipment/Facilities Purchase of General Items HASE OF FIXED ASSETS - GENERAL Total ASSETS PURCHASED Total RUCTION / PROVISION STUDIES OF TIXED ASSETS - GENERAL CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL CONSTRUCTION / Provision of Residential Buildings Construction/Provision of Electricity Construction/Provision of Housing Construction/Provision of Housing Construction/Provision of Hospitals/Health Centres Construction/Provision of Hospitals/Health Centres Construction/Provision of Sporting Facilities Construction/Provision of Sporting Facilities Construction/Provision of Rail-Ways Construction/Provision of Rail-Ways Construction/Provision of Recreational Facilities Construction/Provision of Recreational Facilities Construction/ Provision of Recreational Facilities Construction/ Provision of Recreational Facilities Construction of Provision of Recreational Facilities Construction of Traffic Light/Streets Lights	10,000,000,000 176,000,000,00 4,227,627,647.00 4,227,627,647.00 2,055,000,000,00 690,000,000,00 150,000,000,00 1345,000,000,00 20,000,000,00 20,000,000,00 127,500,000,00 26,553,783,879.00 0,00 121,500,000,00 121,500,000,00 121,500,000,00 20,000,000,00 20,000,000,00 20,000,00	90,000,000.00 90,000,000.00 200,000,000.00 150,000,000.00 40,000,000.00 40,000,000.00 155,000,000.00 20,000,000.00 20,000,000.00 10,000,000.00 40,000,000.00 20,000,000.00 40,000,000.00 40,000,000.00 40,000,000.00 40,000,000.00 40,000,000.00 40,000,000.00 40,000,000.00 40,000,000.00 40,000,000.00 40,000,000.00 40,000,000.00 40,000,000.00	10,000,000.00 200,000.00 4,317,627,647.00 4,317,627,647.00 2,255,000,000.00 840,000,000.00 985,000,000.00 190,000,000.00 294,000,000.00 294,000,000.00 20,000,000.00 20,000,000.00 5,153,783,879.00 567,000,000.00 131,500,000.00 131,500,000.00 131,500,000.00 -7,300,000,000.00	10,000,000.00 26,000,000.00 4,270,407,647.00 4,270,407,647.00 2,075,000,000.00 735,200,000.00 190,000,000.00 1,305,700,000.00 20,000,000.00 217,840,000.00 20,000,000.00 217,840,000.00 5,550,763,879.00 557,000,000.00 152,710,000.00 24,800,000.00 152,710,000.00 24,800,000.00 7,691,770,000.00 7,691,770,000.00	0.00 38,208,568.18 592,519,170.88 592,519,170.88 592,519,170.88 42,784,577.00 55,240,500.00 204,136,484.18 18,798,620.00 264,014,815.60 14,097,000.00 16,645,000.00 1,696,822,903,96 0.00 97,658,036.50 14,795,000.00 3,936,057,304.83	10,000,000,00 167,791,431.82 3,677,888,476.12 2,032,215,423.00 679,959,500.00 780,863,515.82 171,201,380.00 1,172,555,184.40 279,963,000.00 15,000,000.00 15,000,000.00 3,853,960,975.04 0,00 0,00 5,051,963.50 10,005,000.00 3,755,712,695.17	0.1 0.1 128,036,818.1 128,036,818.1 128,036,818.1 128,036,818.1 0.0 154,959,415.1 0.0 121,240,800.1 0.0 0.0 1,762,000.1 1,762,000.1 1,136,519,430.1

DETAIL TOTAL EXPENDITURE BY ECONOMIC LINE ITEMS CONT'D

2006 2004		DETAIL TOTAL EXPEN	DITUKE	DIEC	OLIONII	CLIME	T T TOTALY	COLL	'D
N	ECONOMIC	DESCRIPTION					ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
12,441,588,644,8	CODE						₩	₩.	M
3031	2302 - CONST	I RUCTION / PROVISION Total							
2001 Pendeliktor/Repairs - Pendeliktor/R	2002 001101	TO TO THE PROPERTY OF THE PROP	12,771,100,010.10	0,1 10,000,000.00	21,100,100,010.10	21,100,000,010.10	0,010,210,010.00	14,002,000,120,00	1,101,110,100.10
2001 Pendeliktor/Repairs - Pendeliktor/R	2303 - REHAB	ILITATION / REPAIRS							
	23030101		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
20,000,000 20,000,000 40,000,000 40,000,000 0 40,000,000 0 40,000,000 0 40,000,000 0 40,000,000 0 40,000,000 0 40,000,000 0 40,000,000 0 40,000,000 38,650,000	23030102	·	, ,			, ,		, ,	30,168,800.00
	23030103			, ,					0.00
3000105	23030104			-					344,871,990.42
3300000 330011 Rebalitedin/Repairs - Pacific Educing 330000000 330000000 220000000 3300000000	23030105		377,000,000.00	45,000,000.00					5,993,000.00
Package Pack	23030106	·	335,000,000.00		335,000,000.00	289,760,000.00	9,756,680.00	280,003,320.00	0.00
Substitution Paper	23030111				-				8,650,000.00
Rechalterin Registre - Roads 28,000,000.00 28,000,000.00 530,000.000 28,515,000.00 27,550,000 28,551,000.00 28	23030112		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
Section Company Comp	23030113								628,844,546.69
11/13/85/337/00 16/80/000/00000 2.807/385/337/00 2.708.853337/00 10.808/37/87 2.529.919/15/725 11/15/85/337/00 2.600/000000 2.807/385/337/00 2.708/385/337/00 0.00	23030115	·	30,000,000.00	-					4,498,000.00
1001122 Rehabilistion/Reguis of Deurotaries 9.000 0.00	23030121		1,117,385,337.00	1,690,000,000.00			150,693,739.75	2,559,191,597.25	11,958,500.00
1301125 Rehabiliston Reguis - Power Generating Plants 5,000,000.00 - 5,000,000.00 0.00 5,000,000.00 0.00	23030122				-				2,060,000.00
1301125 Rehabitation/Regists / Camerities 0.00 5,000,000.00 5,000,000.00 0.00 5,000,000.00 0	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
3001125 Rehabilistion Regards Camerities 2,000,000,000 2,000,000,000 2,000,000,000 1,200,000,000 1,200,000,000 1,200,000,000 3,000,000,000 3,000,000,000 3,000,000,000 3,000,000,000 1,200,000,000 1,200,000,000 3,000,000,000	23030125		5,000,000.00	-	5,000,000.00		0.00	5,000,000.00	0.00
200000000 2,000,00000 2,000,00000 2,000,00000 2,000,00000 2,000,00000 2,000,00000 2,000,00000 2,000,00000 2,000,00000 3,000,00000 3,000,00000 3,000,00000 3,000,00000 3,000,00000 3,000,00000 3,000,00000 3,000,00000 3,000,00000 3,000,00000 3,000,00000 3,000,00000 3,000,000000 3,000,000000 3,000,00000	23030126	1	0.00	-			0.00		0.00
30301128	23030127		2,000,000.00		2,000,000.00	2,000,000.00	800,000.00	1,200,000.00	40,000.00
3267.385.337.00	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
304-PRESERVATION OF THE ENVIRONMENT - GENERAL	230301 - REH		3,267,385,337.00	2,265,000,000.00				4,465,905,435.43	1,060,579,137.11
304-PRESERVATION OF THE ENVIRONMENT - GENERAL									
304011 Tree Planting 14,000,000.00 10,000,000.00 24,000,000.00 24,000,000.00 1,500,000.00 21,500,000.00 0,00 32,000,000.00 0,00 0,00 32,000,000.00 0,00 32,000,000.00 0,00 32,000,000.00 0,00 32,000,000.00 0,00 32,000,000.00	2303 - REHAB	ILITATION / 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
304011 Tree Planting 14,000,000.00 10,000,000.00 24,000,000.00 24,000,000.00 1,500,000.00 21,500,000.00 0,00 32,000,000.00 0,00 0,00 32,000,000.00 0,00 32,000,000.00 0,00 32,000,000.00 0,00 32,000,000.00 0,00 32,000,000.00	2204 DDECE	DIATION OF THE ENVIRONMENT							
3040101 Tree Planting									
3040102 Erosin & Fibod Control 321,000,000.00 20,000,000.00 341,000,000.00 342,440,000.00 15,190,000.00 37,250,000.00 7,198,000.10 30,000,000.00 32,000,000.00 32,000,000.00 32,000,000.00 428,000,000.00 428,000,000 428,000,000.00 42			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
3040103 Wild life Conservation 32,000,000.00 - 32,000,000.00 32,000,000.00 0.00 32,000,000.00 0.01			, ,		, ,	, ,		, ,	
1000,000.00 10				20,000,000.00	, ,				
3040105 Water Pollution Preservation & Control 17,000,000.00 - 17,000,000.00 17,000,000.00 0.00 17,000,000.00 0.00 17,000,000.00 0.00 17,000,000.00 0.00 10,000,000.00 0.00 10,000,000.00 0.00 10,000,000.00 0.00 10,000,000.00 0.00 10,000,000.00 0.00 10,000,000.00 0.00 10,000,000.00 0.00 10,000,000.00 0.00 10,000,000.00 0.00 10,000,000.00 0.00 10,000,000.00 0.00 10,000,000.00 0.00 10,000,000.00 0.00 10,000,000.00 0.00 10,000,000.00 0.00 10,000,000.00 10				-					
3040106 Environmental Sanitation 10,000,000.00 - 10,000,000.00 10,000,000.00 0.00 10,000,000.00 0.00 30401 - 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 30,000,000.00 428,000,000.00 429,440,000.00 16,690,000.00 412,750,000.00 9,248,000.00 30,000,000.00 428,000,000.00 429,440,000.00 16,690,000.00 412,750,000.00 9,248,000.00 429,440,000				-					
398,000,000.00 30,000,000.00 429,440,000.00 16,690,000.00 412,750,000.00 9,248,000.00 30,000,000.00 429,440,000.00 16,690,000.00 412,750,000.00 9,248,000.00 30,000,000.00 428,000,000.00 429,440,000.00 16,690,000.00 412,750,000.00 9,248,000.00 30,000,000.00 428,000,000.00 429,440,000.00 16,690,000.00 412,750,000.00 9,248,000.00 30,000,000.00 429,440,000.00 16,690,000.00 412,750,000.00 9,248,000.00 30,000,000.00 429,440,000.00 16,690,000.00 412,750,000.00 9,248,000.00 3050 - ACQUISITION OF NON TANGIBLE ASSETS 100,260,897.00 - 100,260,897.00				-	, ,	, ,			
304 - 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 9,248,000.01 305.0 OTHER CAPITAL PROJECTS 30501 - ACQUISITION OF NON TANGIBLE ASSETS 1021 561,460,897.00 - 100,2				20 000 000 00					
305 - OTHER CAPITAL PROJECTS 30501 - ACQUISITION OF NON TANGIBLE ASSETS 3050101 Research and Development 100,260,897.00 - 100,260,897.00 100,260,897.00 100,260,897.00 0.00 100,260,897.00 0.00 100,260,897.00 0.00 100,260,897.00 0.00 100,260,897.00 0.00 100,260,897.00 0.00 100,260,897.00 0.00 100,260,897.00 0.00 100,260,897.00 0.00 100,260,897.00 0.00 100,260,897.00 0.00 100,260,897.00 0.00 100,260,897.00 100,	230401 - PKE	DERVATION OF THE ENVIRONMENT - GENERAL TOTAL	390,000,000.00	30,000,000.00	420,000,000.00	429,440,000.00	10,090,000.00	412,730,000.00	9,240,000.00
30501 - ACQUISITION OF NON TANGIBLE ASSETS 100,260,897.00 - 100,260,897.00 100,260,897.00 0.00 100,260,897.00 0.01	2304 - PRESE	RVATION 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
30501 - ACQUISITION OF NON TANGIBLE ASSETS 100,260,897.00 - 100,260,897.00 100,260,897.00 0.00 100,260,897.00 0.01		ALDIAL DRAUGATA							
3050101 Research and Development 100,260,897.00 - 100,260,897.00 0.00 100,260,897.00 0.01 3050102 Computer Software Acquisition 180,000,000.00 500,000.00 180,500,000.00 179,700,000.00 5,000,000.00 174,700,000.00 500,000.00 500,000.00 179,700,000.00 500,000.00 179,700,000.00 500,000.00 179,700,000.00									
3050102 Computer Software Acquisition 180,000,000.00 500,000.00 179,700,000.00 5,000,000.00 174,700,000.00 5,000,000.00 174,700,000.00 5,000,000.00 174,700,000.00 5,000,000.00 174,700,000.00 5,000,000.00 174,700,00		1	400 000 007 00		400 000 007 00	400 000 007 00	2.00	400 000 007 00	
3050103 Monitoring and Evaluation 0.00 20,000,000.00 20,000,000.00 20,000,000.00 20,000,000.00 12,510,000.00 3050107 Margin for Increase in Costs 0.00 - - 0.00 0				-	, ,	, ,			0.00
3050107 Margin for Increase in Costs 0.00 - - 0.00									
3050108 Other Non Tangble Assets 98,000,000.00 - 98,000,000.00 98,000,000.00 0.00 98,000,000.00 0.01				20,000,000.00	20,000,000.00		,		
Agricultural Inputs 17,200,000.00 32,000,000.00 49,200,000.00 51,200,000.00 42,50,000.00 46,950,000.00 17,828,389.1		· ·		-					0.00
3050113				20,000,000,00					0.00
30501 - 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 30,388,389.1 305 - 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 30,388,389.1									
305 - 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 30,388,389.1			, ,					, ,	0.00
	23U5U1 - ACQ	DISTRUM OF NUN TANGIBLE ASSETS TOTAL	661,460,897.00	67,500,000.00	/28,960,89/.00	/30,660,897.00	27,950,000.00	/02,/10,89/.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	30 388 380 83
3 - 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 3,022,728,475.1	EOVO - VIIIEN	SATURD AND TO THE	001,700,037.00	01,000,000.00	120,000,001.00	100,000,001.00	21,330,000.00	102,110,031.00	00,000,003.00
	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

Table Tabl	FINAL BUDGET 2024		NOTE	2024	2023
Receipts	202.			×	N
National Revenue		Operating Activities			
Independent Revenue:		•			
Personal Taxes	7,316,680,000.00		1	6,287,363,096.91	4,304,370,565.13
1,755,000.00			2.4		
24,557,000,000 Cences - General	- 1 750 000 00			1 439 400 00	- 2 172 000 00
Mining Rents					
A2,728,000	-			-	-
A2,728,000.00 Fees - General 2F 9,876,598.00 33,2070,300.00 20,990,000.00 Fines - General 2G 591,500.00 33,2100.00 2,990,000.00 Sales - General 2H 1,029,600.00 407,000.00 44,097,047.00 Earnings - General 2H 1,029,600.00 407,000.00 33,000,000.00 Renton Government Buildings - General 2J 40,000.00 - 40,0	_	•		_	_
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 3,000,000,00 Rent on Government Buildings - General 2K 646,500,00 848,200,00 Rent on Land & Others - General 2K 646,500,00 848,200,00 Rent on Land & Others - General 2K 646,500,00 848,200,00 Repayments - General 2L 2,078,404,035 -	42,728,000.00			9,876,598.00	32,070,300.00
A40,097,047,00 Earnings -General 21 11,570,200.00 8,833,400.00 Rent on Government Buildings - General 2K 40,000.00 848,200.00 Rent on Land & Others - General 2K 266,500.00 848,200.00 Repayments - General 2K 266,500.00 Repayments - General 2K 266,800.00 Repayments - General 2K 266,800.00 Repayments - General 2K 266,800.00 Repayments - Repayments - Repayment General 2V Repayments - Rembursement General 2V Repayments Receipts Rece	200,000.00	Fines - General	2G	591,500.00	332,100.00
Rent on Government Buildings - General 2J 40,000.00 - Repayments - General 2K 646,500.00 848,200.00 - Repayments - General 2L 2,078,040.35 - Repayments - General 2N 566,800.00 Repayments - General 2N 566,800.00 Re-Imbursement General 2N 7,437,007,047.00 Re-Imbursement General 2N 7,437,007,047.00 Re-Imbursement General 2N 7,437,007,047.00 Re-Imbursement General 2N 7,437,007,047.00		Sales - General			
Renton Land & Others - General 2K 646,500.00 848,200.00 1,005,000.00 Investment Income 2M 566,800.00 -	44,097,047.00				8,833,400.00
Repayments - General 2L 2,078,040,35 -	-				-
1,005,000.00	3,000,000.00				848,200.00
Interest Earned Re-Imbursement General R	1 005 000 00				-
Re-Imbursement General 120,327,047.00 Total Receipts Total Revenue Sub-total Total Receipts Total Payments Tota	1,005,000.00			500,800.00	-
	-			-	-
Payments Capta	120 327 047 00		20 -	37.852.827.35	52 740 777 93
Payments C2,764,710,000.000 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) - (16,79630,000.00) Overhead Cost 8 (1,005,518,794.70) (695,396,544.50) - (200,000,000.00) Corans and Advances 9 - (1,638,030,000.00) Grants and Contrbutions 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) - (6,704,590,000.00) Total Payments 14 - (5,225,650,114.65) (3,962,111,226.88) (6,704,590,000.00) Total Payments 14 (5,225,650,114.65) (3,962,111,226.88) (275,000,000.00) Purchase of Fixed Assets 15A (72,225,680.00) (5,027,273.00) (641,500,000.00) Rehabilitation/Repairs of Fixed Assets 15B (73,227,049.05) (44,503,098.20) (590,000,000.00) Preservation of the Environment 15D (30,000,000.00) Preservation of the Environment 15D (30,000,000.00) Preservation of the Environment 15D (30,000,000.00) Preceds from Loans/Borrowings 4A - (255,664,267.84) (130,409,671.56) (149,110,000.00) Proceeds from Loans/Borrowings 4A 122,879,944.36 (37,494,766.56) (149,110,000.00) Repayment Loans Re			-		
Care		•	_		
(150,000,000,000) Social Contributions 6 (113,586,332.14) - (200,000,000,00) Ocarle Benefits 7 (15,459,704.80) - (1,679,630,000,00) Overhead Cost 8 (1,005,518,794.70) (695,396,544.50) (1,638,030,000,00) Grants and Contributions 10 (1,160,149,649.48) (1,786,304,409.07) (55,410,000,00) Grants and Contributions 13 (216,800,591.73) (226,854,007.52) (216,810,000,00) Transfers - Payments to Individuals 13B - - - Loss on Foreign Exchange 14 - - (6,704,590,000,00) Total Payments 15 (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 10,000,000,000 Investing Activities 15A (72,225,680.00) (5,027,273.00) (590,000,000,000 Rehabilitation/Repairs of Fixed Assets 15C (110,211,538.79) (80,859,300.36) (53,000,000,000 Preservation of the Environment 15D - -		•			
(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) (1,638,030,000.00) Grants and Advances 9 - - (16,38,030,000.00) Subsidies 10 (1,160,149,649.48) (1,786,304,409.07) (55,410,000.00) Transfers - Payments 13A (216,800,591.73) (226,854,007.52) Transfers - Payments 13B - (226,854,007.52) - Transfers - Payments 14 - - - Loss on Foreign Exchange 14 - - - (6,704,590,000.00) Total Payments 15 (25,225,650,114.65) (3,962,111,226.88) Investing Activities 150 (72,225,680.00) (3,962,111,226.88) Investing Activities 15A (72,225,680.00) (5,027,273.00) (641,500,000.00) Purchase of Fixed Assets 15B (73,227,049.05) (44,503,098.20) (590,000,000.00) Rehabilitation/Repairs of Fixed Assets 1					(1,253,556,265.80)
(1,679,630,000.00) Overhead Cost Loans and Advances 8 (1,005,518,794.70) (695,396,544.50) - Coans and Advances 9 - Coans and Advances - Coans and Advances - Coans and Advances 9 - Coans and Advances - Coans and Advances 10 (1,160,149,649.48) (1,786,304,409.07) (255,410,000.00) (216,810,000.00) Transfers - Payments 13A (216,800,591.73) (226,854,007.52) - Transfers - Payments to Individuals 13B - Coans on Foreign Exchange 14 - Coans on Foreign Exchange - Coans on Foreign Exchange 14 - Coans on Foreign Exchange - Coans on Foreign Exchange 14 - Coans on Foreign Exchange - Coans on Foreign Exchange 14 - Coans on Foreign Exchange - Coans on Foreign Exchange 14 - Coans on Foreign Exchange - Coans on Foreign Exchange 15 (5,225,650,114.65) (3,962,111,226.88) 8 (3,962,111,226.88) 8 15 (72,225,680,061 395,000,116.18 8 15 (47,225,680,001 (5,027,273.00) (641,500,000.00) (641,500,000.00) Construction/Provision of Fixed Assets 15B (73,227,049.05) (44,503,098.20) (69,000,000.00) (641,500,000.00)	,				-
- Loans and Advances (1,638,030,000.00) Grants and Contrbutions 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) (6,704,590,000.00) Total Payments 14 - - (6,704,590,000.00) Total Payments 14 - (6,704,590,000.00) Total Payments 15 (5,225,650,114.65) (3,962,111,226.88)					(005,000,544,50)
(1,638,030,000.00) Grants and Contrbutions 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) Net Cash flow from Operating Activities 1,099,565,809.61 395,000,116.18 1 Investing Activities Investing Activities 15A (72,225,680.00) (5,027,273.00) (641,500,000.000) Construction/Provision of Fixed Assets 15B (73,227,049.05) (44,503,098.20) (53,000,000.00) Rehabilitation/Repairs of Fixed Assets 15C (110,211,538.79) (80,859,300.36) (53,000,000.00) Receptation of the Environment 15D - - - (30,000,000.00) Net Cash Flow from Investing Activities 15E - (20,000.00) (1,589,500,000.00) Net Cash Flow from Signard Grants 3 - - - 678,223,631.31	(1,679,630,000.00)			(1,005,518,794.70)	(695,396,544.50)
(55,410,000.00) Subsidies 11 (55,404,790.01) - (216,810,000.00) 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) Investing Activities 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) (59,000,000.00) Rehabilitation/Repairs of Fixed Assets 15C (110,211,538.79) (80,859,300.36) (53,000,000.00) Preservation of the Environment 15D - - (20,000.00) (1,589,500,000.00) Net Cash Flow from Investing Activities 3 - - - Financing Activities 3 - - - - - 678,223,631.31 Proceeds from Aids and Grants 3 - - -	(1 639 030 000 00)			(1 160 140 640 49)	(1 796 204 400 07)
(216,810,000.00) Transfers - Payments 13A (216,800,591.73) (226,854,007.52) Transfers - Payments 13B - - Loss on Foreign Exchange 14 - - (6,704,590,000.00) Total Payments (5,225,650,114.65) (3,962,111,226.88) Investing Activities 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 3 - - Financing Activities 3 - - Financing Activities 3 - - 678,223,631.31 Proceeds from Coans/Borrowings 4					(1,760,304,409.07)
- Transfers - Payments to Individuals Loss on Foreign Exchange 14					(226 854 007 52)
Coss on Foreign Exchange	-			-	-
T32,417,047.00 Net Cash flow from Operating Activities 1,099,565,809.61 395,000,116.18	-		14	-	-
Investing Activities 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 15D (110,211,538.79) (80,859,300.36) (53,000,000.00) Preservation of the Environment 15D -	(6,704,590,000.00)	Total Payments	_	(5,225,650,114.65)	(3,962,111,226.88)
Investing Activities 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 15D (110,211,538.79) (80,859,300.36) (53,000,000.00) Preservation of the Environment 15D -			-		
(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 966,781,486.13 399,284,829.73 172,189,151.67 <th>732,417,047.00</th> <th>Net Cash flow from Operating Activities</th> <th>-</th> <th>1,099,565,809.61</th> <th>395,000,116.18</th>	732,417,047.00	Net Cash flow from Operating Activities	-	1,099,565,809.61	395,000,116.18
(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 966,781,486.13 399,284,829.73 172,189,151.67 <td></td> <td>Investing Activities</td> <td></td> <td></td> <td></td>		Investing Activities			
(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 - - 50,000,000.00 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	(275 000 000 00)		15A	(72 225 680 00)	(5 027 273 00)
(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 - - - - Financing Activities 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					
(53,000,000.00) Preservation of the Environment (30,000,000.00) 15D (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					
(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 -				-	-
Financing Activities - Proceeds from Aids and Grants 3	(30,000,000.00)	Acquisition of Non Tangible Assets	15E _	-	
- Proceeds from Aids and Grants 3	(1,589,500,000.00)	Net Cash Flow from Investing Activities	_	(255,664,267.84)	(130,409,671.56)
- 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			•		
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	-			-	-
(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				122 870 044 36	-
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				122,079,944.30	(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		• • •	_	122,879.944.36	
- Add: Opening Balance 399,284,829.73 172,189,151.67			-	<u> </u>	, , , , , , , , , , , , , , , ,
	(277,969,321.69)	Net Surplus/(Deficit) for the Year		966,781,486.13	227,095,678.06
(277,969,321.69) Closing Cash Balance 1,366,066,315.86 399,284,829.73	<u>-</u>		_		
	(277,969,321.69)	Closing Cash Balance	-	1,366,066,315.86	399,284,829.73

2024

AKKO LOCAL GOVERNMENT COUNCIL, GOMBE STATE

STATEMENT OF FINANCIAL POSITION AS AT $31^{\rm ST}$ DECEMBER, 2024

	NOTES	2024	2023
ASSETS		Ħ	×
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
		Ħ	Ħ	Ħ	Ħ	Ħ	Ħ	Ħ
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:							<u>.</u>	
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	21	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	2 000 000 00	-	2 000 000 00	2 000 000 00	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 2M	-	500.000.00	1 005 000 00	1 005 000 00	2,078,040.35	2,078,040.35	-
Investment Income Interest Earned	2N	505,000.00	500,000.00	1,005,000.00	1,005,000.00	566,800.00	(438,200.00)	-
Re-Imbursement General	2N 20	-	-	-	-	-	-	-
Sub-total Independent Revenue	20	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		110,407,047.00	3,520,000.00	120,321,041.00	120,321,041.00	31,032,021.33	(02,474,219.03)	32,140,111.93
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	70	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	<u>-</u>
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 Contrbutions	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
VALUAL LAI LADITUNE								
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
TDANCEEDO								
TRANSFERS Transfers Payments	13A		-	-	216,810,000.00	216 000 504 72	0.400.07	226 854 007 52
Transfers - Payments Transfers - Payments to Individuals	13A 13B	-	-	-	210,010,000.00	216,800,591.73	9,408.27	226,854,007.52
Transfers - Payments to Individuals TRANSFERS TOTAL	ISD		•		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
				=, 5 = 1100)			, ., , , 121 120	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,

AKKO LOCAL GOVERNMENT COUNCIL, GOMBE STATE

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED AS AT $31^{\rm ST}$ DECEMBER, 2024

ACTUAL 2023		NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
Ħ			Ħ	Ħ	N	Ħ	Ħ	Ħ
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
	Rent on Government Buildings - General	1 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		21	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		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	-	1,000,000.00	1,000,000.00	-	-	(100,200.00)
_	Miscellaneous	20		_	_	_	_	_
52 740 777 93	Sub-total Independent Revenue	20	37,852,827.35	120,327,047.00	120,327,047.00	3,920,000.00	116,407,047.00	(82,474,219.65)
	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)
4,020,000,404.10	_ TOTAL NEGOTIVENT NEVEROL		0,124,000,100.00	1,401,001,041.00	1,401,001,041.00	000,020,000.00	0,000,001,041.00	(1,111,101,122,14)
	EXPENDITURE							
1,253,556,265.80		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 Contrbutions	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	-	-	-	-	-	-
	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							
	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	l			-	-		
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 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
Ħ	OPENING BALANCE		Ħ	Ħ	Ħ	Ħ	Ħ	Ħ
-	OPENING BALANCE		-					
	REVENUE							
	Capital Receipts							
130,409,671.56	Transfer from Consolidated Revenue Fund		132,784,323.48	-			-	-
-	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	122,879,944.36	50,000,000.00	50,000,000.00		50,000,000.00	72,879,944.36
130,409,671.56	Sub-total Capital Receipts		255,664,267.84	728,223,631.31	728,223,631.31		728,223,631.31	(605,343,686.95)
-	Transfer to Consolidated Revenue Fund		-	-			-	-
130,409,671.56	Total capital revenue available		255,664,267.84	728,223,631.31	728,223,631.31	-	728,223,631.31	(605,343,686.95)
	- Capital expenditure							
5.027.273.00	Purchase of Fixed Assets	15A	72,225,680.00	275,000,000.00	275,000,000.00	(320,000,000.00)	595,000,000.00	202,774,320.00
-,- ,	Construction/Provision of Fixed Assets	15A	73.227.049.05	641,500,000.00	641,500,000.00	(280,000,000.00)	921.500.000.00	568.272.950.95
,,	Rehabilitation/Repairs of Fixed Assets	15C	110,211,538.79	590,000,000.00	590,000,000.00	60,000,000.00	530,000,000.00	479,788,461.21
	Preservation of the Environment	15D	110,211,000.75	53,000,000.00	53,000,000.00	10,000,000.00	43,000,000.00	53,000,000.00
20,000.00	Acquisition of Non Tangible Assets	15E	_	30,000,000.00	30,000,000.00	20,000,000.00	10,000,000.00	30,000,000.00
130,409,671.56	TOTAL CAPITAL EXPENDITURE	. , _	255,664,267.84	1,589,500,000.00	1,589,500,000.00	(510,000,000.00)	2,099,500,000.00	1,333,835,732.16
	-							
	CLOSING BALANCE							

AKKO LOCAL GOVERNMENT COUNCIL, GOMBE STATE SUMMARY OF TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET	ACTUAL 2023
OODL		DODOL1 2024	BUDGET 2024	DODOL1 2024	2024		2024	
▼	▼	¥	▼	▼	•	•	•	v
		#	*	#	*	#	#	#
	GOVERNMENT SHARE OF FAAC (STATUTOR	RY 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	DESCRIPTION	ORIGINAL		REVISED BUDGET	FINAL BUDGET	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
CODE -	▼	BUDGET 2024 🔻	BUDGET 2024 🔻	2024 -	2024 -	*	· ·	~
		Ħ	×	N	N	N	Ħ	Ħ
2	EXPENDITURES							
	Personnel Cost							
	Basic Salary Overtime Payments	-	-	-	-	-	-	-
	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
	Consolidated Salaries	1,485,000,000.00	20,000,000.00	1,505,000,000.00			65,187,652.30	1,242,876,554.51
	Allowances	61,000,000.00	20,000,000.00	61,000,000.00	61,000,000.00	27,342,904.09	33,657,095.91	675,000.00
	Social Contributions	150,000,000.00	_	150,000,000.00	150,000,000.00	113,586,332.14	36,413,667.86	-
	Social Benefits	200,000,000.00	-	200,000,000.00	200,000,000.00	15,459,704.80	184,540,295.20	_
210001	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
	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
	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
	Training - General	-	-	-	-	-	-	18,832,007.30
	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
	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
	Fuel and Lubricants	7,500,000.00	-	7,500,000.00	7,500,000.00	-	7,500,000.00	23,984,200.00
	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
2002	I I Adv							
	Loans and Advances							
220301	Staff Loans and Advances - General Loans and Advances Total	-			-	-	-	
	Loans and Advances Total	•			•	•	•	•
2204	Grants and Contrbutions							
	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
	Foreign Grants and Contributions	2,707,000,000.00	303,000,000.00	3,102,000,000.00	1,030,030,000.00	1,100,140,040.40	411,000,000.02	1,700,004,403.07
220402	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
			000,000,000.00	0,102,000,000.00	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,100,110,010110	,000,000.02	.,
2205	Subsidies							
	Subsidy to Government Owned Companies &	45.000.000.00		45.000.000.00	55 440 000 00	55 404 700 04	5 000 00	
220501	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				040045555	040.00224		000 05 1 00= -
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
2200	Transfers Decreases to Individuals							
	Transfers-Payments to Individuals Transfers - Payment							
2200	Transfers Payment - Total		-	-	-			<u>·</u>
	Transiers Fayment - Total	•		-			•	<u> </u>
23	Capital Expenditure							
	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	73,227,049.05	568,272,950.95	44,503,098.20
	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
	Preservation of the Environment	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	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)			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		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		NOTES	2024	2023
2024			N	N
	Operating Activities		•	•
	Receipts			
4,831,000,000.00	Statutory Revenue	1	4,858,599,617.33	3,292,074,623.20
	Independent Revenue:			
-	Personal Taxes	2A	-	-
1,500,000.00	Other Taxes	2B	5,000.00	-
17,970,000.00	Licences - General	2C	21,874,099.55	12,767,690.00
-	Mining Rents	2D 2E	-	-
9,130,000.00	Royalties Fees - General	2F	- 6,891,807.58	1,539,650.00
9,130,000.00	Fines - General	2G	-	1,339,030.00
500,000.00	Sales - General	2H	72,000.00	_
9,150,000.00	Earnings -General	21	30,000.00	156,100.00
2,000,000.00	Rent on Government Buildings - General	2J	-	-
500,000.00	Rent on Land & Others - General	2K	475,000.00	1,110,000.00
· -	Repayments - General	2L	63,500.00	5,017,687.55
3,000,000.00	Investment Income	2M	-	-
-	Interest Earned	2N	-	-
	Re-Imbursement General	20 _	-	-
43,750,000.00		_	29,411,407.13	20,591,127.55
4,874,750,000.00	Total Receipts	_	4,888,011,024.46	3,312,665,750.75
	Daymente			
(1 200 500 000 00)	Payments Salaries and Allowances	5	(1,145,063,224.08)	(780,287,726.15)
(1,390,300,000.00)	Social Contributions	6	(1,143,003,224.00)	(100,201,120.13)
(5,000,000.00)		7	_	_
(1,074,740,000.00)		8	(728,636,376.73)	(513,526,497.42)
-	Loans and Advances	9	-	-
(2,420,600,000.00)	Grants and Contrbutions	10	(1,595,893,479.06)	(1,363,207,862.14)
(16,500,000.00)		11	(9,986,363.64)	-
(157,500,000.00)	Transfers - Payments	13A	(157,447,634.52)	(168,350,102.60)
-	Transfers - Payments to Individuals	13B	-	-
	Loss on Foreign Exchange	14 _	<u>-</u>	<u>-</u>
(5,064,840,000.00)	_ Total Payments	_	(3,637,027,078.03)	(2,825,372,188.31)
(190,090,000.00)	Net Cash flow from Operating Activities	-	1,250,983,946.43	487,293,562.44
	Investing Activities			
(406 000 000 00)	Investing Activities	150	(40 400 000 00)	(12 442 626 26)
	Purchase of Fixed Assets Construction/Provision of Fixed Assets	15A 15B	(48,108,090.89) (140,471,268.18)	(13,442,636.36) (51,967,183.10)
	Rehabilitation/Repairs of Fixed Assets	15C	(46,961,900.00)	(87,662,496.61)
	Preservation of the Environment	15D	(10,000,000.00)	(650,000.00)
, , , ,	Acquisition of Non Tangible Assets	15E	(5,000,000.00)	(50,000.00)
	Net Cash Flow from Investing Activities		(250,541,259.07)	(153,772,316.07)
		_	, , ,	
	Financing Activities			
70,000,000.00	Proceeds from Aids and Grants	3	-	-
2,680,000,000.00	Proceeds from Loans/Borrowings	4A	-	-
150,000,000.00	Proceeds from Other Capital Receipts	4B	107,941,356.03	- (07.404.700.50)
(1,000,000.00)		12 _	107 044 256 02	(37,494,766.56)
2,899,000,000.00	Net Cash Flow from Financing Activities	•	107,941,356.03	(37,494,766.56)
17,910,000.00	Net Surplus/(Deficit) for the Year		1,108,384,043.39	296,026,479.81
,5.10,000.00				
-	Add: Opening Balance		489,984,778.95	193,958,299.14

2024

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
		Ħ	N	Ħ	×	Ħ	Ħ	Ħ
REVENUE								
Statutory Revenue	1	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
Sub-total Statutory Revenue		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:	0.4							
Personal Taxes	2A	1,500,000.00	-	1.500.000.00	1 500 000 00	F 000 00	(4.405.000.00)	=
Other Taxes Licences - General	2B 2C	17,970,000.00	-	17.970.000.00	1,500,000.00 17,970,000.00	5,000.00 21,874,099.55	(1,495,000.00) 3,904,099.55	12,767,690.00
Mining Rents	2D	17,970,000.00	-	17,970,000.00	17,970,000.00	21,074,099.00	3,904,099.55	12,707,090.00
Royalties	2E	_	-	-	-	_	_	_
Fees - General	2F	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
Fines - General	2G	-	· -	-	-	-	-	-
Sales - General	2H	-	500,000.00	500,000.00	500,000.00	72,000.00	(428,000.00)	-
Earnings -General	21	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
Rent on Government Buildings - General	2J	2,000,000.00	-	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
Rent on Land & Others - General	2K	500,000.00	-	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	-	(3,000,000.00)	-
Interest Earned Re-Imbursement General	2N 2O	-	-	-	-	-	-	-
Sub-total Independent Revenue	20	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		42,030,000.00	920,000.00	43,730,000.00	43,730,000.00	23,411,407.13	(14,330,392.01)	20,331,127.33
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	150,000,000.00	-	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	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
EXPENDITURE								
Salaries and Allowances	5	1,006,000,000.00	155,000,000.00	1,161,000,000.00	1,390,500,000.00	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	-	5,000,000.00	-
Overhead Cost	8	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
Loans and Advances	9	-	-	-	-	-	-	-
Grants and Contrbutions	10	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
Subsidies Public Debt Charges	11 12	10,500,000.00	5,000,000.00	15,500,000.00	16,500,000.00	9,986,363.64	6,513,636.36	- 27 404 766 66
Public Debt Charges Loss on Foreign Exchange	14	156,000,000.00	20,000,000.00	176,000,000.00	1,000,000.00	-	1,000,000.00	37,494,766.56
TOTAL OPERATING EXPENDITURE	14	3,879,340,000.00	1,186,500,000.00	5,065,840,000.00	4,908,340,000.00	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	2,866,410,000.00	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	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	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	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	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	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	2,691,000,000.00	250,541,259.07	2,440,458,740.93	153,772,316.07
TRANSFERS			-	-				
Transfers - Payments	13A	-	-	-	157,500,000.00	157,447,634.52	52,365.48	168,350,102.60
Transfers - Payments to Individuals	13B		-	-		-	-	<u>-</u>
TRANSFERS TOTAL		-	•	-	157,500,000.00	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	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
Ħ			Ħ	Ħ	Ħ	Ħ	Ħ	Ħ
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		2F	6,891,807.58	9,130,000.00	9,130,000.00	120,000.00	9,010,000.00	(2,238,192.42)
1,000,000.00	Earnings -General	2G	0,001,001.00	3,100,000.00	3,100,000.00	120,000.00	3,010,000.00	(2,200,102.42)
-			72,000.00	500,000.00	500,000.00	500,000.00	-	(429 000 00)
	Rent on Government Buildings - General			·			0.050.000.00	(428,000.00)
156,100.00		21	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	475.000.00	2,000,000.00	2,000,000.00	-	2,000,000.00	(2,000,000.00)
	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	20		-	-	-	-	<u> </u>
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)
20,031,127.00						020,000.00		
3,506,624,049.89	= -		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
	TOTAL RECURRENT REVENUE							
	TOTAL RECURRENT REVENUE EXPENDITURE			4,874,750,000.00		430,920,000.00	4,443,830,000.00	
	TOTAL RECURRENT REVENUE EXPENDITURE	5						
3,506,624,049.89	TOTAL RECURRENT REVENUE EXPENDITURE	5 6	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
3,506,624,049.89 780,287,726.15	TOTAL RECURRENT REVENUE EXPENDITURE Salaries and Allowances		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
3,506,624,049.89 780,287,726.15	TOTAL RECURRENT REVENUE EXPENDITURE Salaries and Allowances Social Contributions Social Benefits	6	5,377,995,803.41	4,874,750,000.00 1,390,500,000.00	4,874,750,000.00 1,161,000,000.00	430,920,000.00	4,443,830,000.00 1,006,000,000.00	13,261,024.46 245,436,775.92
3,506,624,049.89 780,287,726.15	TOTAL RECURRENT REVENUE EXPENDITURE Salaries and Allowances Social Contributions Social Benefits	6 7	5,377,995,803.41 1,145,063,224.08	4,874,750,000.00 1,390,500,000.00 5,000,000.00	4,874,750,000.00 1,161,000,000.00 5,000,000.00	430,920,000.00 155,000,000.00 -	1,006,000,000.00 5,000,000.00	13,261,024.46 245,436,775.92 5,000,000.00
3,506,624,049.89 780,287,726.15	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances	6 7 8	5,377,995,803.41 1,145,063,224.08	4,874,750,000.00 1,390,500,000.00 5,000,000.00	4,874,750,000.00 1,161,000,000.00 - 5,000,000.00 1,233,640,000.00	430,920,000.00 155,000,000.00 -	4,443,830,000.00 1,006,000,000.00 - 5,000,000.00 757,140,000.00	13,261,024.46 245,436,775.92 5,000,000.00 346,103,623.27
3,506,624,049.89 780,287,726.15 - 513,526,497.42 - 1,363,207,862.14	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions	6 7 8 9 10	5,377,995,803.41 1,145,063,224.08 - 728,636,376.73 - 1,595,893,479.06	4,874,750,000.00 1,390,500,000.00 - 5,000,000.00 1,074,740,000.00 - 2,420,600,000.00	1,161,000,000.00 5,000,000.00 1,233,640,000.00 2,474,700,000.00	430,920,000.00 155,000,000.00 - 476,500,000.00 - 530,000,000.00	1,006,000,000.00 5,000,000.00 757,140,000.00 1,944,700,000.00	13,261,024.46 245,436,775.92 5,000,000.00 346,103,623.27 - 824,706,520.94
3,506,624,049.89 780,287,726.15 - 513,526,497.42 - 1,363,207,862.14	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies	6 7 8 9 10 11	5,377,995,803.41 1,145,063,224.08 - - 728,636,376.73	1,390,500,000.00 5,000,000.00 1,074,740,000.00 - 2,420,600,000.00 16,500,000.00	1,161,000,000.00 5,000,000.00 1,233,640,000.00 - 2,474,700,000.00 15,500,000.00	430,920,000.00 155,000,000.00 - 476,500,000.00 - 530,000,000.00 5,000,000.00	1,006,000,000.00 5,000,000.00 757,140,000.00 1,944,700,000.00 10,500,000.00	13,261,024.46 245,436,775.92 5,000,000.00 346,103,623.27 - 824,706,520.94 6,513,636.36
3,506,624,049.89 780,287,726.15 513,526,497.42 1,363,207,862.14 37,494,766.56	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges	6 7 8 9 10 11	5,377,995,803.41 1,145,063,224.08 - 728,636,376.73 - 1,595,893,479.06	4,874,750,000.00 1,390,500,000.00 - 5,000,000.00 1,074,740,000.00 - 2,420,600,000.00	1,161,000,000.00 5,000,000.00 1,233,640,000.00 2,474,700,000.00	430,920,000.00 155,000,000.00 - 476,500,000.00 - 530,000,000.00	1,006,000,000.00 5,000,000.00 757,140,000.00 1,944,700,000.00	13,261,024.46 245,436,775.92 5,000,000.00 346,103,623.27 - 824,706,520.94
3,506,624,049.89 780,287,726.15 513,526,497.42 1,363,207,862.14 37,494,766.56	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies	6 7 8 9 10 11	5,377,995,803.41 1,145,063,224.08 - 728,636,376.73 - 1,595,893,479.06	1,390,500,000.00 5,000,000.00 1,074,740,000.00 - 2,420,600,000.00 16,500,000.00	1,161,000,000.00 5,000,000.00 1,233,640,000.00 - 2,474,700,000.00 15,500,000.00	430,920,000.00 155,000,000.00 - 476,500,000.00 - 530,000,000.00 5,000,000.00	1,006,000,000.00 5,000,000.00 757,140,000.00 1,944,700,000.00 10,500,000.00	13,261,024.46 245,436,775.92 5,000,000.00 346,103,623.27 - 824,706,520.94 6,513,636.36
3,506,624,049.89 780,287,726.15 513,526,497.42 1,363,207,862.14 37,494,766.56	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange	6 7 8 9 10 11	5,377,995,803.41 1,145,063,224.08 - 728,636,376.73 - 1,595,893,479.06 9,986,363.64	4,874,750,000.00 1,390,500,000.00 5,000,000.00 1,074,740,000.00 - 2,420,600,000.00 16,500,000.00 1,000,000.00	4,874,750,000.00 1,161,000,000.00 5,000,000.00 1,233,640,000.00 2,474,700,000.00 15,500,000.00 176,000,000.00	430,920,000.00 155,000,000.00 - 476,500,000.00 - 530,000,000.00 5,000,000.00 20,000,000.00	1,006,000,000.00 5,000,000.00 757,140,000.00 - 1,944,700,000.00 10,500,000.00 156,000,000.00	13,261,024.46 245,436,775.92 5,000,000.00 346,103,623.27 - 824,706,520.94 6,513,636.36 1,000,000.00
3,506,624,049.89 780,287,726.15 513,526,497.42 1,363,207,862.14 37,494,766.56 2,694,516,852.27	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange	6 7 8 9 10 11	5,377,995,803.41 1,145,063,224.08 - 728,636,376.73 - 1,595,893,479.06 9,986,363.64	4,874,750,000.00 1,390,500,000.00 5,000,000.00 1,074,740,000.00 - 2,420,600,000.00 16,500,000.00 1,000,000.00	4,874,750,000.00 1,161,000,000.00 5,000,000.00 1,233,640,000.00 2,474,700,000.00 15,500,000.00 176,000,000.00	430,920,000.00 155,000,000.00 - 476,500,000.00 - 530,000,000.00 5,000,000.00 20,000,000.00	1,006,000,000.00 5,000,000.00 757,140,000.00 - 1,944,700,000.00 10,500,000.00 156,000,000.00	13,261,024.46 245,436,775.92 5,000,000.00 346,103,623.27 - 824,706,520.94 6,513,636.36 1,000,000.00
3,506,624,049.89 780,287,726.15 513,526,497.42 1,363,207,862.14 37,494,766.56 2,694,516,852.27	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE	6 7 8 9 10 11	5,377,995,803.41 1,145,063,224.08	4,874,750,000.00 1,390,500,000.00 5,000,000.00 1,074,740,000.00 - 2,420,600,000.00 16,500,000.00 1,000,000.00 - 4,908,340,000.00	4,874,750,000.00 1,161,000,000.00 5,000,000.00 1,233,640,000.00 2,474,700,000.00 15,500,000.00 176,000,000.00 5,065,840,000.00	430,920,000.00 155,000,000.00 - 476,500,000.00 - 530,000,000.00 5,000,000.00 20,000,000.00 - 1,186,500,000.00	4,443,830,000.00 1,006,000,000.00 5,000,000.00 757,140,000.00 - 1,944,700,000.00 10,500,000.00 156,000,000.00 - 3,879,340,000.00	13,261,024.46 245,436,775.92 5,000,000.00 346,103,623.27 824,706,520.94 6,513,636.36 1,000,000.00 1,428,760,556.49
3,506,624,049.89 780,287,726.15 513,526,497.42 1,363,207,862.14 37,494,766.56 2,694,516,852.27 812,107,197.62	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE OPERATING BALANCE TRANSFERS	6 7 8 9 10 11 12 14	5,377,995,803.41 1,145,063,224.08	4,874,750,000.00 1,390,500,000.00 5,000,000.00 1,074,740,000.00 2,420,600,000.00 1,000,000.00 - 4,908,340,000.00 (33,590,000.00)	4,874,750,000.00 1,161,000,000.00 5,000,000.00 1,233,640,000.00 2,474,700,000.00 15,500,000.00 176,000,000.00 5,065,840,000.00	430,920,000.00 155,000,000.00 - 476,500,000.00 - 530,000,000.00 5,000,000.00 20,000,000.00 - 1,186,500,000.00	4,443,830,000.00 1,006,000,000.00 5,000,000.00 757,140,000.00 - 1,944,700,000.00 10,500,000.00 156,000,000.00 - 3,879,340,000.00	13,261,024.46 245,436,775.92 5,000,000.00 346,103,623.27 824,706,520.94 6,513,636.36 1,000,000.00 1,428,760,556.49 (1,415,499,532.03)
3,506,624,049.89 780,287,726.15 513,526,497.42 1,363,207,862.14 37,494,766.56 2,694,516,852.27 812,107,197.62	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE OPERATING BALANCE TRANSFERS Transfers - Payments	6 7 8 9 10 11 12 14	5,377,995,803.41 1,145,063,224.08	4,874,750,000.00 1,390,500,000.00 5,000,000.00 1,074,740,000.00 - 2,420,600,000.00 16,500,000.00 1,000,000.00 - 4,908,340,000.00	4,874,750,000.00 1,161,000,000.00 5,000,000.00 1,233,640,000.00 2,474,700,000.00 15,500,000.00 176,000,000.00 5,065,840,000.00	430,920,000.00 155,000,000.00 - 476,500,000.00 - 530,000,000.00 5,000,000.00 20,000,000.00 - 1,186,500,000.00	4,443,830,000.00 1,006,000,000.00 5,000,000.00 757,140,000.00 - 1,944,700,000.00 10,500,000.00 156,000,000.00 - 3,879,340,000.00	13,261,024.46 245,436,775.92 5,000,000.00 346,103,623.27 824,706,520.94 6,513,636.36 1,000,000.00 1,428,760,556.49
3,506,624,049.89 780,287,726.15 513,526,497.42 1,363,207,862.14 37,494,766.56 2,694,516,852.27 812,107,197.62	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE OPERATING BALANCE TRANSFERS Transfers - Payments Transfers - Payments to Individuals	6 7 8 9 10 11 12 14	5,377,995,803.41 1,145,063,224.08	4,874,750,000.00 1,390,500,000.00 5,000,000.00 1,074,740,000.00 2,420,600,000.00 1,000,000.00 - 4,908,340,000.00 (33,590,000.00)	4,874,750,000.00 1,161,000,000.00 5,000,000.00 1,233,640,000.00 2,474,700,000.00 15,500,000.00 176,000,000.00 5,065,840,000.00	430,920,000.00 155,000,000.00 - 476,500,000.00 - 530,000,000.00 5,000,000.00 20,000,000.00 - 1,186,500,000.00	4,443,830,000.00 1,006,000,000.00 5,000,000.00 757,140,000.00 - 1,944,700,000.00 10,500,000.00 156,000,000.00 - 3,879,340,000.00	13,261,024.46 245,436,775.92 5,000,000.00 346,103,623.27 824,706,520.94 6,513,636.36 1,000,000.00 1,428,760,556.49 (1,415,499,532.03)
3,506,624,049.89 780,287,726.15 513,526,497.42 1,363,207,862.14 37,494,766.56 2,694,516,852.27 812,107,197.62	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE OPERATING BALANCE TRANSFERS Transfers - Payments Transfers - Payments to Individuals Transfer to Capital Development Fund	6 7 8 9 10 11 12 14	5,377,995,803.41 1,145,063,224.08	4,874,750,000.00 1,390,500,000.00 5,000,000.00 1,074,740,000.00 2,420,600,000.00 1,000,000.00 - 4,908,340,000.00 (33,590,000.00)	4,874,750,000.00 1,161,000,000.00 5,000,000.00 1,233,640,000.00 2,474,700,000.00 15,500,000.00 176,000,000.00 5,065,840,000.00	430,920,000.00 155,000,000.00 - 476,500,000.00 - 530,000,000.00 5,000,000.00 20,000,000.00 - 1,186,500,000.00	4,443,830,000.00 1,006,000,000.00 5,000,000.00 757,140,000.00 - 1,944,700,000.00 10,500,000.00 156,000,000.00 - 3,879,340,000.00	13,261,024.46 245,436,775.92 5,000,000.00 346,103,623.27 824,706,520.94 6,513,636.36 1,000,000.00 1,428,760,556.49 (1,415,499,532.03)
3,506,624,049.89 780,287,726.15 513,526,497.42 1,363,207,862.14 37,494,766.56 2,694,516,852.27 812,107,197.62 168,350,102.60 153,772,316.07	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE OPERATING BALANCE TRANSFERS Transfers - Payments Transfer - Payments to Individuals Transfer from Capital Development Fund Transfer from Capital Development Fund	6 7 8 9 10 11 12 14	5,377,995,803.41 1,145,063,224.08	4,874,750,000.00 1,390,500,000.00 5,000,000.00 1,074,740,000.00 - 2,420,600,000.00 1,000,000.00 - 4,908,340,000.00 (33,590,000.00) 157,500,000.00	4,874,750,000.00 1,161,000,000.00 5,000,000.00 1,233,640,000.00 2,474,700,000.00 15,500,000.00 176,000,000.00 5,065,840,000.00	430,920,000.00 155,000,000.00 - 476,500,000.00 - 530,000,000.00 5,000,000.00 20,000,000.00 - 1,186,500,000.00	4,443,830,000.00 1,006,000,000.00 5,000,000.00 757,140,000.00 1,944,700,000.00 10,500,000.00 3,879,340,000.00 564,490,000.00	13,261,024.46 245,436,775.92 5,000,000.00 346,103,623.27 824,706,520.94 6,513,636.36 1,000,000.00 1,428,760,556.49 (1,415,499,532.03)
3,506,624,049.89 780,287,726.15 513,526,497.42 1,363,207,862.14 37,494,766.56 2,694,516,852.27 812,107,197.62 168,350,102.60 153,772,316.07	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE OPERATING BALANCE TRANSFERS Transfers - Payments Transfers - Payments to Individuals Transfer to Capital Development Fund	6 7 8 9 10 11 12 14	5,377,995,803.41 1,145,063,224.08	4,874,750,000.00 1,390,500,000.00 5,000,000.00 1,074,740,000.00 2,420,600,000.00 1,000,000.00 - 4,908,340,000.00 (33,590,000.00)	4,874,750,000.00 1,161,000,000.00 5,000,000.00 1,233,640,000.00 2,474,700,000.00 15,500,000.00 176,000,000.00 5,065,840,000.00	430,920,000.00 155,000,000.00 - 476,500,000.00 - 530,000,000.00 5,000,000.00 20,000,000.00 - 1,186,500,000.00	4,443,830,000.00 1,006,000,000.00 5,000,000.00 757,140,000.00 - 1,944,700,000.00 10,500,000.00 156,000,000.00 - 3,879,340,000.00	13,261,024.46 245,436,775.92 5,000,000.00 346,103,623.27 824,706,520.94 6,513,636.36 1,000,000.00 1,428,760,556.49 (1,415,499,532.03)
3,506,624,049.89 780,287,726.15 513,526,497.42 1,363,207,862.14 37,494,766.56 2,694,516,852.27 812,107,197.62 168,350,102.60 153,772,316.07 322,122,418.67	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE OPERATING BALANCE TRANSFERS Transfers - Payments Transfer - Payments to Individuals Transfer from Capital Development Fund Transfer from Capital Development Fund	6 7 8 9 10 11 12 14	5,377,995,803.41 1,145,063,224.08	4,874,750,000.00 1,390,500,000.00 5,000,000.00 1,074,740,000.00 - 2,420,600,000.00 1,000,000.00 - 4,908,340,000.00 (33,590,000.00) 157,500,000.00	4,874,750,000.00 1,161,000,000.00 5,000,000.00 1,233,640,000.00 2,474,700,000.00 15,500,000.00 176,000,000.00 5,065,840,000.00	430,920,000.00 155,000,000.00 - 476,500,000.00 - 530,000,000.00 5,000,000.00 20,000,000.00 - 1,186,500,000.00	4,443,830,000.00 1,006,000,000.00 5,000,000.00 757,140,000.00 1,944,700,000.00 10,500,000.00 3,879,340,000.00 564,490,000.00	13,261,024.46 245,436,775.92 5,000,000.00 346,103,623.27 824,706,520.94 6,513,636.36 1,000,000.00 1,428,760,556.49 (1,415,499,532.03)

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
Ħ			Ħ	Ħ	Ħ	Ħ	Ħ	Ħ
-	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)
- 450 770 040 07	Other Capital Receipts	4B	107,941,356.03	150,000,000.00	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	<u> </u>	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	-	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	1,770,000,000.00	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	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	-	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	-	60,000,000.00	55,000,000.00
153,772,316.07			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	DESCRIPTION	ORIGINAL		REVISED	FINAL BUDGET	ACTUAL 2024	VARIANCE ON	ACTUAL 2023
CODE		BUDGET 2024	SUPPLEMENTARY	BUDGET 2024	2024		FINAL BUDGET	
			BUDGET 2024				2024	
•	▼	•	•	•	▼	•	▼	•
		Ħ	Ħ	Ħ	#	#	*	Ħ
	GOVERNMENT SHARE OF FAAC (STATUTOR	RY 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

	SUIVIIV							
CONOMIC	DESCRIPTION	ORIGINAL		REVISED BUDGET		ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
CODE -	¥	BUDGET 2024 -	BUDGET 2024 💌	2024 💌	2024 🔻	~	v	
		Ħ	Ħ	Ħ	Ħ	Ħ	Ħ	Ħ
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	4,045,000.0
	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	776,242,726.1
	Allowances	30,000,000.00	5,000,000.00	35,000,000.00	35,000,000.00	34,563,867.36	436,132.64	-, , -
	Social Contributions	-	-	-	-	-	-	
	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	780,287,726.1
	1 Croomics Cost Total	1,011,000,000.00	100,000,000.00	1,100,000,000.00	1,000,000,000.00	1,140,000,224.00	200,400,110.02	100,201,120.
2202	Overhead Cost							
	Travels and Transport - General	19 400 000 00	49,000,000.00	67 400 000 00	82,300,000.00	72,193,244.70	10 106 755 20	10 190 000 (
		18,400,000.00	49,000,000.00	67,400,000.00			10,106,755.30	10,189,000.
	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.
	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.
	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.
	Training - General	-	-	-	-	-	-	25,642,226.
	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.
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.
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.
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.
	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.
	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.
		, ,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,200,010,000.00	.,,,	0,000,000	0.10,100,020.2.	0.10,020,.0.1
2203	Loans and Advances							
	Staff Loans and Advances - General				_	_	_	
220301	Loans and Advances Total				-	-	-	
	Loans and Advances Total	-			-	•	•	-
2204	Grants and Contrbutions							
		1 044 700 000 00	E30 000 000 00	0.474.700.000.00	2 420 600 000 00	4 505 002 470 00	004 706 500 04	1 202 207 202
	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.
	Foreign Grants and Contrbutions		-	- 474 700 000 00		4 505 000 470 00		4 000 007 000
	Grants and Contrbutions 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	1,363,207,862.1
2005	0							
	Subsidies							
220501	Subsidy to Government Owned Companies &	10,500,000.00	5,000,000.00	15,500,000.00	16,500,000.00	9,986,363.64	6,513,636.36	
	Parastatais	-,,	.,,	-,,	-,,	-,,	-,,	
	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	-
	Public Debt Charges							
	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.
	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.
2207	Transfer to Fund Recurrent Expenditure-							
	_							
	Payment							
	Payment Transfers - Payment		_	_	157 500 000 00	157 447 634 52	52 365 48	168 350 102 6
2207	Transfers - Payment		-	-	157,500,000.00	157,447,634.52 157,447,634.52	52,365.48 52 365 48	
2207			-	-	157,500,000.00 157,500,000.00	157,447,634.52 157,447,634.52	52,365.48 52,365.48	
2207	Transfers - Payment Transfers Payment - Total	-		-				
2207 2208	Transfers - Payment Transfers Payment - Total Transfers-Payments to Individuals			-				
2207 2208 2208	Transfers - Payment Transfers Payment - Total Transfers-Payments to Individuals Transfers - Payment	-		-	157,500,000.00	157,447,634.52	52,365.48	168,350,102.
2207 2208 2208	Transfers - Payment Transfers Payment - Total Transfers-Payments to Individuals			-				168,350,102.
2207 2208 2208	Transfers - Payment Transfers Payment - Total Transfers-Payments to Individuals Transfers - Payment Transfers Payment - Total	-		-	157,500,000.00	157,447,634.52	52,365.48	168,350,102.
2207 2208 2208 23	Transfers - Payment Transfers Payment - Total Transfers-Payments to Individuals Transfers - Payment Transfers Payment - Total Capital Expenditure	-		-	157,500,000.00	157,447,634.52	52,365.48	168,350,102.
2207 2208 2208 230 230101	Transfers - Payment Transfers Payment - Total Transfers-Payments to Individuals Transfers - Payment Transfers Payment - Total Capital Expenditure Purchase of Fixed Assets	496,000,000.00		496,000,000.00	157,500,000.00 - - - 496,000,000.00	157,447,634.52 - - - 48,108,090.89	52,365.48 - - - 447,891,909.11	168,350,102.
2207 2208 2208 230101 230201	Transfers - Payment Transfers Payment - Total Transfers-Payments to Individuals Transfers - Payment Transfers Payment - Total Capital Expenditure Purchase of Fixed Assets Construction/Provision of Fixed Assets	- - 496,000,000.00 770,000,000.00	- - - 1,000,000,000.00	- - - 496,000,000.00 1,770,000,000.00	157,500,000.00 - - - 496,000,000.00 1,770,000,000.00	157,447,634.52 - - - 48,108,090.89 140,471,268.18	52,365.48 - - - 447,891,909.11 1,629,528,731.82	168,350,102.d
2207 2208 2208 230101 230201	Transfers - Payment Transfers Payment - Total Transfers-Payments to Individuals Transfers - Payment Transfers Payment - Total Capital Expenditure Purchase of Fixed Assets	496,000,000.00		496,000,000.00	157,500,000.00 - - 496,000,000.00 1,770,000,000.00 325,000,000.00	157,447,634.52 - - - 48,108,090.89	52,365.48 	168,350,102.0 - - 13,442,636.0 51,967,183.0 87,662,496.0
2207 2208 2208 230101 230201 230301	Transfers - Payment Transfers Payment - Total Transfers-Payments to Individuals Transfers - Payment Transfers Payment - Total Capital Expenditure Purchase of Fixed Assets Construction/Provision of Fixed Assets	- - 496,000,000.00 770,000,000.00	- - - 1,000,000,000.00	- - - 496,000,000.00 1,770,000,000.00	157,500,000.00 - - - 496,000,000.00 1,770,000,000.00	157,447,634.52 - - - 48,108,090.89 140,471,268.18	52,365.48 - - - 447,891,909.11 1,629,528,731.82	168,350,102.0 - - 13,442,636.3 51,967,183. 87,662,496.0
2208 2208 2208 230101 230201 230301 230401	Transfers - Payment Transfers Payment - Total Transfers-Payments to Individuals Transfers - Payment Transfers - Payment Transfers Payment - Total Capital Expenditure Purchase of Fixed Assets Construction/Provision of Fixed Assets Rehabilitation/Repairs of Fixed Assets Preservation of the Environment	496,000,000.00 770,000,000.00 125,000,000.00 40,000,000.00	- - - 1,000,000,000.00	496,000,000.00 1,770,000,000.00 325,000,000.00 40,000,000.00	496,000,000.00 1,770,000,000.00 325,000,000.00 40,000,000.00	157,447,634.52 - - - 48,108,090.89 140,471,268.18 46,961,900.00	52,365.48 	13,442,636.3 51,967,183.3 87,662,496.6 650,000.0
2207 2208 2208 230101 230201 230301 230401 230501	Transfers - Payment Transfers Payment - Total Transfers Payment sto Individuals Transfers - Payment Transfers - Payment Transfers Payment - Total Capital Expenditure Purchase of Fixed Assets Construction/Provision of Fixed Assets Rehabilitation/Repairs of Fixed Assets	496,000,000.00 770,000,000.00 125,000,000.00	- - - 1,000,000,000.00 200,000,000.00	496,000,000.00 1,770,000,000.00 325,000,000.00	496,000,000.00 1,770,000,000.00 325,000,000.00 40,000,000.00 60,000,000.00	157,447,634.52 	52,365.48 	168,350,102.6 168,350,102.6 168,350,102.6 13,442,636.3 51,967,183.1 87,662,496.6 650,000.0 50,000.0 153,772,316.0

BILLIRI LOCAL GOVERNMENT COUNCIL, GOMBE STATE

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

FINAL BUDGET 2024		NOTE	2024	2023
2024			N	Ħ
	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		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	21	843,148.00	497,800.00
1 500 000 00	Rent on Government Buildings - General Rent on Land & Others - General	2J 2K	124 000 00	-
1,500,000.00		2L	124,000.00	90,500.00
4,500,000.00	Repayments - General Investment Income	2M	465,000.00	-
4,500,000.00	Interest Earned	2N		_
_	Re-Imbursement General	20	_	=
95.710.000.00	Independent Revenue Sub-total		16,793,069.00	16,680,760.00
6,201,354,123.00		=	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)		8	(979,010,544.51)	(539,599,580.54)
-	Loans and Advances	9	-	-
	Grants and Contrbutions	10	(1,473,328,091.11)	(1,385,682,732.96)
(57,200,000.00)		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	-	-
- (4.040.000.200.00)	Loss on Foreign Exchange	14 _	(2.007.424.020.64)	(2.726.752.420.42)
(4,848,989,300.00)	1 Otal 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
1,002,004,020.00	. Het oden new nem operating Activities	-	000,000,220.20	042,010,120.04
	Investing Activities			
(375.000.000.00)	Purchase of Fixed Assets	15A	(20,375,500.00)	(515,000.00)
	Construction/Provision of Fixed Assets	15B	(54,666,545.60)	(52,848,098.20)
	Rehabilitation/Repairs of Fixed Assets	15C	(40,265,000.00)	(63,361,145.17)
	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)		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)
(220 470 727 22)	Not Complete // Deficity for the North		047 007 045 07	200 250 445 44
(339,172,737.00)	Net Surplus/(Deficit) for the Year		847,807,015.37	388,356,115.11
(330 172 727 00)	Add: Opening Balance	-	741,432,814.04 1,589,239,829.41	353,076,698.93
(338,172,737.00)	Closing Cash Balance	-	1,305,235,025.41	741,432,814.04

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

	NOTES	2024	2023
ASSETS		Ħ	Ħ
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
		×	Ħ	Ħ	Ħ	×	Ħ	Ħ
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	- 22 204 050 00	-		- 22 204 050 00	4 202 200 00	(40.000.460.00)	4 604 450 00
Fees - General	2F 2G	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 Sales - General	2G 2H	12,000,000.00 5,098,000.00	1,000,000.00	12,000,000.00 6,098,000.00	12,000,000.00 6,098,000.00	3,328,650.00	(12,000,000.00) (2,769,350.00)	335,400.00
Earnings -General	211	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	10,230,000.00	1,100,000.00	10,000,000.00	10,000,000.00	040,140.00	(10,514,032.00)	-51,000.00
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	20	-	-	-	-	-		<u> </u>
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	4 506 050 000 00	1,466,462,440.00	1,466,462,440.00	122,108,544.36	(1,344,353,895.64)	2 270 227 554 46
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 Contrbutions	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	-	-		-	-		<u> </u>
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
CADITAL EVDENDITUDE								
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	15A 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	40,200,000.00	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	.02	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	40.		-	-	450 470 000 00	450 407 504 51	0.445.60	400 007 407 00
Transfers - Payments	13A	-	-	-	158,470,000.00	158,467,584.91	2,415.09	168,627,497.00
Transfers - Payments to Individuals TRANSFERS TOTAL	13B	<u> </u>	<u>-</u>	<u> </u>	158,470,000.00	150 /67 50/ 04	2,415.09	168 627 407 00
INANGFERG TOTAL			<u> </u>	<u>-</u>	130,410,000.00	158,467,584.91	2,410.09	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

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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
Ħ			Ħ	Ħ	Ħ	Ħ	Ħ	Ħ
-	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		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	<u> </u>	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	_	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	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	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	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
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
Ť	<u> </u>	*	#	*	#	#	#	₩
	GOVERNMENT SHARE OF FAAC (STATUTO)		H	- 17	H	11	М	п
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
	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
110100	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)	
		, ,	,,	.,,. ,	.,, ,	,, ,	() -) -)	-, - ,, -
	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							
	Domestic Aids	-	-	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-	-	•
	Domestic Grants	-	-	-	-	-	-	-
	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	-
	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

CONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024 -	SUPPLEMENTARY BUDGET 2024 -	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		×	Ħ	Ħ	×	×	Ħ	Ħ
2	EXPENDITURES							
	Personnel Cost							
	Basic Salary	-	-	-	-	-	-	
21010102	Overtime Payments	-	-	-	-	-	-	
21010103	Consolidated Revenue Charges - Salaries/Allowances	40,000,000.00	-	40,000,000.00	-	•	-	24,379,771.2
21010104	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	611,877,847.6
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	636,257,618.9
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	25,035,818.1
	Utilities - General	6,900,000.00	-	6,900,000.00	6,900,000.00		6,900,000.00	, ,
	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	31,600,768.1
	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	10,763,462.0
	Training - General	-	-	-	-	-	-	11,552,727.3
	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	242,699,886.8
	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	242,000,000.0
	Fuel and Lubricants	3,000,000.00	13,000,000.00	3,000,000.00	3,000,000.00	0,317,004.03	3,000,000.00	9,352,090.0
	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	541,398.2
						181,475,175.96		
220210	Miscellaneous Expenses	340,720,000.00	97,500,000.00	438,220,000.00	459,090,000.00		277,614,824.04	208,053,429.7
	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	539,599,580.5
0000								
	Loans and Advances							
220301	Staff Loans and Advances - General	-			-	-	-	
	Loans and Advances Total	•			•	-	-	-
	Grants and Contrbutions							
	Local Grants and Contrbutions	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	1,385,682,732.9
220402	Foreign Grants and Contrbutions	-	-	-	-	-	-	
	Grants and Contrbutions 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	1,385,682,732.9
2205	Subsidies							
220501	Subsidy to Government Owned Companies &	62,200,000.00	135,000,000.00	197,200,000.00	57,200,000.00	24,006,363.64	33,193,636.36	6,585,000.0
	Parastatals	02,200,000.00	,,	,200,000.00	0.1200,000.00	2 1,000,000.0	00,100,000.00	0,000,000.0
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	6,585,000.0
	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	37,494,766.5
	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	37,494,766.5
2207	Transfer to Fund Recurrent Expenditure-							
	Payment							
2207	Transfers - Payment	-	-	-	158,470,000.00	158,467,584.91	2,415.09	168,627,497.0
	Transfers Payment - Total			-	158,470,000.00	158,467,584.91	2,415.09	168,627,497.0
	•				, ,	, ,	,	, ,
2208	Transfers-Payments to Individuals							
	Transfers - Payment		_	_	_		_	
2200	Transfers Payment - Total	-					_	
	rianololo i aymont - rotai				-	-	-	
22	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	515,000.0
			1 100 000 000 00					
	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	52,848,098.2
	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	63,361,145.1
	Preservation of the Environment	150,000,000.00	-	150,000,000.00	150,000,000.00	-	150,000,000.00	
	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	116,724,243.3
	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	2,890,971,439.3

DUKKU LOCAL GOVERNMENT COUNCIL, GOMBE STATE

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

FINAL BUDGET 2024		NOTES	2024	2023
			Ħ	Ħ
	Operating Activities			
	Receipts			
5,290,000,000.00	Statutory Revenue	1	5,047,589,077.27	3,467,952,580.20
	Independent Revenue:			
-	Personal Taxes	2A	-	=
•	Other Taxes	2B	2 524 000 00	-
12,800,000.00	Licences - General Mining Rents	2C 2D	3,524,000.00	2,268,400.00
- -	Royalties	2E	-	<u>-</u>
	Fees - General	2F	3,999,600.00	16,133,800.00
	Fines - General	2G	-	-
	Sales - General	2H	-	-
9,000,000.00	Earnings -General	21	10,327,700.00	4,506,900.00
	Rent on Government Buildings - General	2J	1,123,000.00	1,719,000.00
2,000,000.00	Rent on Land & Others - General	2K	1,490,000.00	351,000.00
-	Repayments - General	2L	-	-
400,000.00	Investment Income	2M	=	=
-	Interest Earned Re-Imbursement General	2N 2O	-	-
41,150,000.00	Independent Revenue Sub-total	20 _	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)	Salaries and Allowances	5	(1,680,742,927.05)	(698,448,365.66)
-	Social Contributions	6	-	=
- (4.044.000.000.00)	Social Benefits	7	- (000 400 040 44)	(500.045.000.40)
(1,314,000,000.00)		8	(983,463,618.41)	(580,615,626.43)
(1 003 500 000 00)	Loans and Advances Grants and Contrbutions	9 10	- (856,452,150.70)	(1,274,856,764.31)
(16,000,000.00)		11	(830,432,130.70)	(7,037,961.32)
	Transfers - Payments	13A	(172,671,816.95)	(181,182,752.84)
-	Transfers - Payments to Individuals	13B	-	-
-	Loss on Foreign Exchange	14	-	-
(4,222,000,000.00)	Total Payments	=	(3,693,330,513.11)	(2,742,141,470.56)
		_		
1,109,150,000.00	Net Cash flow from Operating Activities	-	1,374,722,864.16	750,790,209.64
	Investing Activities			
(469 000 000 00)	Purchase of Fixed Assets	15A	(73,736,469.58)	(2,610,727.00)
	Construction/Provision of Fixed Assets	15B	(779,744,582.86)	(25,797,269.94)
	Rehabilitation/Repairs of Fixed Assets	15C	(502,601,463.60)	(417,737,493.59)
-	Preservation of the Environment	15D	-	(1,710,000.00)
(10,000,000.00)	Acquisition of Non Tangible Assets	15E _	=	(5,770,000.00)
(2,474,000,000.00)	Net Cash Flow from Investing Activities	_	(1,356,082,516.04)	(453,625,490.53)
30,000,000.00	Financing Activities	3		
	Proceeds from Aids and Grants Proceeds from Loans/Borrowings	4A	- -	_
180,000,000.00	Proceeds from Other Capital Receipts	4B	145,383,240.21	502,000.00
	Repayment of Loans	12	-	(37,494,766.56)
	Net Cash Flow from Financing Activities		145,383,240.21	(36,992,766.56)
•	_	-	•	· · · · ·
(23,791,981.00)	Net Surplus/(Deficit) for the Year		164,023,588.33	260,171,952.55
-	Add: Opening Balance	-	399,346,439.41	139,174,486.86
(23,791,981.00)			563,370,027.74	399,346,439.41

DUKKU LOCAL GOVERNMENT COUNCIL,

2024

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

	NOTES	2024	2023
		Ħ	#
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
		Ħ	Ħ	Ħ	Ħ	Ħ	Ħ	Ħ
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	21	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 Rent on Land & Others - General	2J 2K	2,500,000.00 1,500,000.00	500,000.00	2,500,000.00 2,000,000.00	2,500,000.00 2,000,000.00	1,123,000.00 1,490,000.00	(1,377,000.00) (510,000.00)	1,719,000.00 351,000.00
Repayments - General	2L	1,300,000.00	300,000.00	2,000,000.00	2,000,000.00	1,490,000.00	(310,000.00)	331,000.00
Investment Income	2M	100,000.00	300,000.00	400,000.00	400,000.00	-	(400,000.00)	-
Interest Earned	2N	-	-	-	-	-	-	-
Re-Imbursement General	20	-	-	-	-	-	-	-
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	400 000 000 00	1,221,058,019.00	1,221,058,019.00	-	(1,221,058,019.00)	-
Other Capital Receipts Sub-total Capital Receipts	4B	80,000,000.00 1,331,058,019.00	100,000,000.00	180,000,000.00 1,431,058,019.00	180,000,000.00 1,431,058,019.00	145,383,240.21 145,383,240.21	(34,616,759.79) (1,285,674,778.79)	502,000.00 502,000.00
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
TOTAL REVENUE		0,041,000,010.00	1,221,130,000.00	0,702,200,013.00	0,702,200,013.00	3,213,430,017.40	(1,040,771,401.02)	0,700,700,000.20
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 10	1,569,000,000.00	225 000 000 00	1 904 000 000 00	1 002 500 000 00	- 056 450 450 70	-	1,274,856,764.31
Grants and Contrbutions Subsidies	11	1,000,000.00	235,000,000.00 15,000,000.00	1,804,000,000.00 16,000,000.00	1,003,500,000.00 16,000,000.00	856,452,150.70	147,047,849.30 16,000,000.00	7,037,961.32
Public Debt Charges	12	390,000,000.00	13,000,000.00	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
DALANCE COD TUE DEDIOD DESCRE								
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	40.		-	-	470 000 000 0	170 071 010 0-	0.400.6=	404 400 770 01
Transfers - Payments Transfers - Payments to Individuals	13A 13B	-	-	-	172,680,000.00	172,671,816.95	8,183.05	181,182,752.84
Transfers - Payments to Individuals TRANSFERS TOTAL	ISD		-	<u> </u>	172,680,000.00	172,671,816.95	8,183.05	181,182,752.84
TO STOLENO POPIAL					112,000,000.00	112,011,010.33	0,100.00	101,102,102.04
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
Ħ			Ħ	Ħ	Ħ	Ħ	Ħ	Ħ
139,174,486.86	OPENING BALANCE		399,346,439.41					
	REVENUE							
3,467,952,580.20	_ Statutory Revenue	1	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:							_
-	Personal Taxes	2A	-	-	-	-	-	-
-	Licences - General	2B	-	500,000.00	500,000.00	-	500,000.00	(500,000.00)
2,268,400.00	Mining Rents	2C	3,524,000.00	12,800,000.00	12,800,000.00	50,000.00	12,750,000.00	(9,276,000.00)
-	Fees - General	2D	-	-	-	-	-	-
-	Fines - General	2E	-	-	-	-	-	-
16,133,800.00	Sales - General	2F	3,999,600.00	9,950,000.00	9,950,000.00	300,000.00	9,650,000.00	(5,950,400.00)
-	Earnings -General	2G	· · ·	1,000,000.00	1,000,000.00	-	1,000,000.00	(1,000,000.00)
-	Rent on Government Buildings - Genera		-	3,000,000.00	3,000,000.00	-	3,000,000.00	(3,000,000.00)
4,506,900.00	•	21	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	1,123,000.00	2,500,000.00	2,500,000.00	_	2,500,000.00	(1,377,000.00)
351,000.00		2K	1,490,000.00	2,000,000.00	2,000,000.00	500,000.00	1,500,000.00	(510,000.00)
-	Interest Earned	2L	-,100,000.00	_,000,000.00	_,000,000.00	-	-	(0.10,000.00)
_	Re-Imbursement General	2M	_	400,000.00	400,000.00	300,000.00	100,000.00	(400,000.00)
_	Rates	2N	_	400,000.00	400,000.00	000,000.00	100,000.00	(400,000.00)
	Miscellaneous	20						
24,979,100.00		20	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	-		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)
0,002,100,107.00	_ TOTAL REGORDER REVENUE		0,401,000,010.00	0,001,100,000.00	0,001,100,000.00	1,121,100,000.00	4,210,000,000.00	(200,030,022.70)
	EXPENDITURE							
698,448,365.66	Salaries and Allowances	5	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
-	Social Contributions	6	1,000,142,321.03	1,7 10,020,000.00	000,000,000.00	00,000,000.00	751,000,000.00	00,011,012.00
-	Social Benefits	7	-	_	-	-	-	-
580,615,626.43	Overhead Cost	8	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
300,013,020.43	Loans and Advances	9	903,403,010.41	1,314,000,000.00	1,243,000,000.00	001,500,000.00	041,300,000.00	330,330,301.39
4 074 056 764 24		9 10	000 400 400 70	1 002 500 000 00	1 004 000 000 00	-	1 500 000 000 00	-
1,274,856,764.31	Grants and Contrbutions	11	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			-	16,000,000.00	16,000,000.00	15,000,000.00	1,000,000.00	16,000,000.00
37,494,766.56	<u> </u>	12	-	90,000,000.00	390,000,000.00	-	390,000,000.00	90,000,000.00
0.500.450.404.00	Loss on Foreign Exchange	14	2 500 050 000 40	- 4400 000 000 00	4 240 000 000 00			
2,398,433,484.28	_ 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
4 022 652 602 70	OPERATING BALANCE		1,946,741,120.52	4 404 920 000 00	4 040 450 000 00	201,650,000.00	047 500 000 00	(881,757,926.57)
1,033,032,002.70	_ OPERATING DALANCE		1,940,741,120.32	1,191,830,000.00	1,019,150,000.00	201,000,000.00	817,500,000.00	(001,131,920.31)
	TDANSEEDS							
101 100 750 01	TRANSFERS	121	170 671 016 05	170 000 000 00				0 402 05
	Transfers - Payments	13A	172,671,816.95	172,680,000.00	-	-	-	8,183.05
	Transfers - Payments to Individuals	13B	-	-	-	-	-	-
453,123,490.53	Transfer to Capital Development Fund		1,210,699,275.83		-	-		
, ,								
-	_ Transfer from Capital Development Fund				-			
-			1,383,371,092.78	172,680,000.00	•	-	-	8,183.05
-	_ Transfer from Capital Development Fund		1,383,371,092.78	172,680,000.00	-	-	-	8,183.05
634,306,243.37	_ Transfer from Capital Development Fund		1,383,371,092.78 563,370,027.74	172,680,000.00	•		-	8,183.05

DUKKU LOCAL GOVERNMENT COUNCIL, GOMBE STATE

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED AS AT $31^{\rm ST}$ DECEMBER, 2024

ACTUAL 2023		NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
Ħ	OPENING BALANCE		Ħ	Ħ	Ħ	Ħ	Ħ	Ħ
•	UPENING 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	(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)
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	(34,616,759.79)
453,625,490.53	Sub-total Capital Receipts		1,356,082,516.04	1,431,058,019.00	1,431,058,019.00	100,000,000.00	1,331,058,019.00	(1,285,674,778.79)
-	Transfer to Consolidated Revenue Fund		-	-			-	-
453,625,490.53	- Total capital revenue available -		1,356,082,516.04	1,431,058,019.00	1,431,058,019.00	100,000,000.00	1,331,058,019.00	(1,285,674,778.79)
	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	395,263,530.42
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	343,255,417.14
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	369,398,536.40
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	10,000,000.00
453,625,490.53	_TOTAL CAPITAL EXPENDITURE		1,356,082,516.04	2,474,000,000.00	2,474,000,000.00	890,000,000.00	1,584,000,000.00	1,117,917,483.96
	-							
	CLOSING BALANCE	,	•					

DUKKU LOCAL GOVERNMENT COUNCIL, GOMBE STATE SUMMARY OF TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET	ACTUAL 2023
****			BUDGET 2024				2024	
▼	▼	•	v	▼	~	▼	¥	v
		Ħ	Ħ	Ħ	Ħ	Ħ	Ħ	Ħ
	GOVERNMENT SHARE OF FAAC (STATUTO)	RY 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	-	-	-	-	ı	•	-
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	-	-	-	-	ī	-	-
120211	Investment Income	100,000.00	300,000.00	400,000.00	400,000.00	•	(400,000.00)	-
120212	Interest Earned	-	-	-	-	ı	-	-
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	DESCRIPTION	ORIGINAL		REVISED BUDGET		ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
CODE	▼	BUDGET 2024 💌	BUDGET 2024 💌	2024 🔻		▼		¥
-	EVENETHER	×	×	Ħ	×	×	Ħ	*
21	EXPENDITURES Personnel Cost							
	Personnel Cost Basic Salary							
	Overtime Payments	-	-	-	-	-	-	-
	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
	Consolidated Salaries	742,000,000.00	65,000,000.00	807,000,000.00		1,618,186,427.05	33,643,572.95	693,328,654.37
	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	090,020,004.01
	Social Contributions	9,000,000.00	3,000,000.00	12,000,000.00	13,000,000.00	11,371,300.00	1,420,300.00	
	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
		,,	,,	,,	.,,,	.,,,	20,011,012.00	,,
	Overhead Cost							
	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
	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
	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
	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
	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
	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
	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
	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
	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
	Loans and Advances							
220301	Staff Loans and Advances - General	-			-	-	-	-
	Loans and Advances Total	•			-	•	-	•
	Grants and Contrbutions							
220401	Local Grants and Contrbutions	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 Contrbutions	-	-	-	-	-	-	-
	Grants and Contrbutions 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
	Subsidies							
	Subsidy to Government Owned Companies &	1,000,000.00	15,000,000.00	16,000,000.00	16,000,000.00	_	16,000,000.00	7,037,961.32
	Parastatals	1,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00		10,000,000.00	1,001,001.02
	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							
	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
	Transfer to Fund Recurrent Expenditure-							
	Payment				4=0.00======			10110
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
***	T (D (())))							
	Transfers-Payments to Individuals							
2208	Transfers - Payment	-	-	-	-	-	-	-
	Transfers Payment - Total	-	-		-	-	-	•
	0 7 15 17							
	Capital Expenditure	040.000.000	450.000.000.00	400 000 000	400 000 000	70 700 100	005 000 500 15	0.0/0.707
	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
	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
	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
	Preservation of the Environment	-	-	-	-	-	- 40.000.555.5	1,710,000.00
	Acquisition of Non Tangible Assets	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			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		NOTES	2024	2023
202.			Ħ	Ħ
	Operating Activities			
	Receipts			
6,945,000,000.00	Statutory Revenue	1	5,117,837,636.55	3,500,817,797.03
	Independent Revenue:			
-	Personal Taxes	2A	-	-
-	Other Taxes	2B	-	4 500 000 00
17,978,000.00		2C 2D	9,325,100.00	4,530,820.00
-	Mining Rents Royalties	2E	-	-
49,720,000.00	Fees - General	2F	30,350,400.00	15,246,240.00
-5,720,000.00	Fines - General	2G	-	-
1,000,000.00	Sales - General	2H	_	-
	Earnings -General	21	44,168,793.00	26,956,940.00
-	Rent on Government Buildings - General	2J	, , =	, , , <u>-</u>
142,000,000.00		2K	61,668,900.00	57,512,000.00
-	Repayments - General	2L	-	300,000.00
200,000.00	Investment Income	2M	=	-
-	Interest Earned	2N	-	-
	Re-Imbursement General	20	=	=
	Independent Revenue Sub-total	=	145,513,193.00	104,546,000.00
7,214,898,000.00	Total Receipts	-	5,263,350,829.55	3,605,363,797.03
	Dovmente			
(1 714 921 204 00)	Payments Salaries and Allowances	5	(1,663,981,889.33)	(738,659,628.83)
(1,114,031,394.00)	Social Contributions	6	(1,003,901,009.33)	(730,039,020.03)
(54,500,000.00)		7	(23,106,156.00)	
(1,396,850,000.00)		8	(833,206,405.68)	(695,403,302.00)
(1,000,000,000.00)	Loans and Advances	9	-	-
(1,634,817,557.00)	Grants and Contributions	10	(1,038,427,196.33)	(934,777,538.12)
(2,000,000.00)		11	-	(1,050,000.00)
(167,960,000.00)	Transfers - Payments	13A	(167,956,973.72)	(65,030,775.54)
=	Transfers - Payments to Individuals	13B	=	=
	Loss on Foreign Exchange	14	-	
(4,970,958,951.00)	Total Payments	_	(3,726,678,621.06)	(2,434,921,244.49)
0.040.000.040.00	Not Ocale flag for an Ocale of the Anti-Way	-	4 500 070 000 40	4 470 440 550 54
2,243,939,049.00	Net Cash flow from Operating Activities	-	1,536,672,208.49	1,170,442,552.54
	Investing Activities			
(333,000,000,00)	Purchase of Fixed Assets	15A	(21,205,278.42)	(28,037,922.86)
	Construction/Provision of Fixed Assets	15B	(2,204,459,819.44)	(484,665,052.72)
	Rehabilitation/Repairs of Fixed Assets	15C	(3,307,000.00)	(76,354,664.59)
	Preservation of the Environment	15D	(750,000.00)	(2,998,000.00)
	Acquisition of Non Tangible Assets	15E	-	-
(4,323,044,776.00)	Net Cash Flow from Investing Activities	_	(2,229,722,097.86)	(592,055,640.17)
	Financing Activities	_		
20,000,000.00	Proceeds from Aids and Grants	3	=	-
1,854,982,845.61	Proceeds from Loans/Borrowings	4A	100 617 044 30	38,000,000.00
22,500,000.00	Proceeds from Other Capital Receipts	4B	102,617,944.36	782,200.00
(305,990,054.80) 1,591,492,790.81	Repayment of Loans Net Cash Flow from Financing Activities	12 _	(198,445,280.09) (95,827,335.73)	(47,494,766.56) (8,712,566,56)
1,331,432,130.01	Net Cash I low Hom Financing Activities	· -	(90,021,333.13)	(8,712,566.56)
(487.612.936.19)	Net Surplus/(Deficit) for the Year		(788,877,225.10)	569,674,345.81
(,0.12,000.10)	Add: Opening Balance		1,441,187,893.61	871,513,547.80
(487,612,936.19)	Closing Cash Balance	-	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
		Ħ	Ħ
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
		Ħ	Ħ	Ħ	Ħ	Ħ	Ħ	Ħ
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:							<u>, , , , , , , , , , , , , , , , , , , </u>	
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	21	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	-	- 000 000 00	-	-	-	(00 004 400 00)	-
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 2M	200,000.00	-	200,000.00	200,000.00	-	(200,000,00)	300,000.00
Investment Income Interest Earned	2N	200,000.00	-	200,000.00	200,000.00	-	(200,000.00)	-
Re-Imbursement General	20	-	-	-	-	-	-	-
Sub-total Independent Revenue	20	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		100,020,000.00	14,010,000.00	200,000,000.00	200,000,000.00	140,010,100.00	(124,004,001.00)	104,040,000.00
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 Contrbutions	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		-	-	-		<u>-</u>	-
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	15A	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	220,000,000.00	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	700,000.00	80,260,897.00	-
TOTAL CAPITAL EXPENDITURE	.02	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		-	<u>-</u>			<u> </u>	<u> </u>
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
Ħ			Ħ	Ħ	Ħ	Ħ	Ħ	Ħ
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	_		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 - Genera		-	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	21	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	20	-	-		_	-	-
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 Contrbutions	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)
	TDANCEEDS							
GE 020 77E F4	TRANSFERS	121	167 056 073 70	167 060 000 00				2.006.00
	Transfers - Payments	13A	167,956,973.72	167,960,000.00	-	-		3,026.28
-	Transfers - Payments Transfers - Payments to Individuals	13A 13B	-	167,960,000.00		-	-	3,026.28
-	Transfers - Payments Transfers - Payments to Individuals Transfer to Capital Development Fund	13B	167,956,973.72 - 2,127,104,153.50	167,960,000.00	-	-	-	3,026.28
553,273,440.17	Transfers - Payments Transfers - Payments to Individuals Transfer to Capital Development Fund Transfer from Capital Development Fund	13B	2,127,104,153.50	-	- - -	- - -	-	<u>-</u>
553,273,440.17	Transfers - Payments Transfers - Payments to Individuals Transfer to Capital Development Fund	13B	-	167,960,000.00 - 167,960,000.00	- - - -	- - - -	-	3,026.28
553,273,440.17	Transfers - Payments Transfers - Payments to Individuals Transfer to Capital Development Fund Transfer from Capital Development Fund	13B	2,127,104,153.50	-	- - - -	- - - -	-	-
553,273,440.17 618,304,215.71	Transfers - Payments Transfers - Payments to Individuals Transfer to Capital Development Fund Transfer from Capital Development Fund	13B	2,127,104,153.50	-	- - - -	- - - -	-	<u>-</u>

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
Ħ	ODENING DALLANGE		Ħ	Ħ	Ħ	Ħ	Ħ	N
-	OPENING BALANCE		<u>-</u>					
	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	(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	(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	80,117,944.36
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	311,794,721.58
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	993,324,059.56
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	661,693,000.00
2,998,000.00	Preservation of the Environment	15D	750,000.00	47,000,000.00	47,000,000.00	· · ·	47,000,000.00	46,250,000.00
-	Acquisition of Non Tangible Assets	15E	-	80,260,897.00	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							
	OLOGINO DALANOL							

FUNAKAYE LOCAL GOVERNMENT COUNCIL, GOMBE STATE SUMMARY OF TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET	ACTUAL 2023
			BUDGET 2024				2024	
•	▼	¥	▼	•	•	▼	▼	v
		Ħ	Ħ	#	₩	Ħ	Ħ	Ħ
	GOVERNMENT SHARE OF FAAC (STATUTO)							
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

CODE -	DESCRIPTION	ORIGINAL BUDGET 2024 -	BUDGET 2024 🔻	REVISED BUDGET 2024	2024 -	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
	EVENINTUES	Ħ	Ħ	Ħ	Ħ	Ħ	N	Ħ
2	2.1.2.1.0.1.20							
	Personnel Cost Basic Salary							
	Overtime Payments	-	-	-	-	-	-	
	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	649,711.2
	Consolidated Salaries	1,011,194,942.00	90,000,000.00	1,101,194,942.00	1,662,184,942.00		48,810,606.42	736,609,917.5
	Allowances	15,000,000.00	300,000.00	15,300,000.00	9,200,000.00	8,667,553.75	532,446.25	1,400,000.0
	Social Contributions	-	-	10,000,000.00	0,200,000.00	0,007,000.70	- 002,440.20	1,400,000.0
	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		82,243,348.67	738,659,628.
2202	Overhead Cost							
	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.
	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
	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.
	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.
	Training - General	-	-	-	-	-		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	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.
	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
	Fuel and Lubricants	1,000,000.00	-	1,000,000.00	1,000,000.00	339,000.00	661,000.00	11,221,600.
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.
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
	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
2203	Loans and Advances							
220301	Staff Loans and Advances - General	·				-		
	Loans and Advances Total	•			•	-	-	
	Grants and Contrbutions							
	Local Grants and Contrbutions	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
	Foreign Grants and Contrbutions		-	-	-	-	-	
	Grants and Contrbutions 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.
	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
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
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
	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
	Transfer to Fund Recurrent Expenditure- Payment							
	Transfers - Payment		-	-	167,960,000.00	167,956,973.72	3,026.28	65,030,775
	Transfers Payment - Total		•	•	167,960,000.00	167,956,973.72	3,026.28	65,030,775
2208	Transfers-Payments to Individuals							
2208	Transfers - Payment	-	-	-		-	-	
	Transfers Payment - Total		•	•	•	-	-	
	Capital Expenditure							
	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
	Construction/Provision of Fixed Assets	2,247,783,879.00	600,000,000.00	2,847,783,879.00	3,197,783,879.00		993,324,059.56	484,665,052
	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
	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
	Acquisition of Non Tangible Assets	80,260,897.00	-	80,260,897.00 4,323,044,776.00	80,260,897.00	2,229,722,097.86	80,260,897.00	#00 CTT C ::
	Capital Expenditure Total	3,503,044,776.00	820,000,000.00	* 222 DAA 776 AA		727 007 06	2,093,322,678.14	592,055,640

GOMBE LOCAL GOVERNMENT COUNCIL, GOMBE STATE

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

FINAL BUDGET 2024		NOTES	2024	2023
			Ħ	Ħ
	Operating Activities			
6,282,000,000.00	Receipts Statutory Revenue	1	5,479,041,768.43	3,746,140,765.55
0,202,000,000.00	Independent Revenue:	'	3,473,041,700.43	3,740,140,703.33
-	Personal Taxes	2A	-	-
-	Other Taxes	2B	-	2,056,700.00
17,250,000.00	Licences - General	2C	25,000.00	17,342,103.00
-	Mining Rents	2D	-	-
-	Royalties	2E	-	-
27,000,000.00 2,000,000.00	Fees - General Fines - General	2F 2G	11,089,775.00	16,447,500.00
12,000,000.00	Sales - General	2H	- -	316,800.00
143,000,000.00		21	94,314,423.79	18,699,100.00
-	Rent on Government Buildings - General	2J	-	800,000.00
2,000,000.00		2K	-	1,996,850.00
-	Repayments - General	2L	-	15,557,251.01
1,000,000.00	Investment Income	2M	-	-
1,000,000.00	Interest Earned	2N	=	=
-	Re-Imbursement General	20 _	-	-
	Independent Revenue Sub-total	-	105,429,198.79	73,216,304.01
6,487,250,000.00	1 Otal Receipts	_	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)
-	Social Contributions	6	-	-
(168,710,000.00)		7	(168,705,392.90)	=
(975,780,000.00)		8	(679,959,566.37)	(536,127,591.73)
-	Loans and Advances	9	-	-
	Grants and Contrbutions	10	(771,543,381.28)	
(28,270,000.00)		11	(28,263,862.18)	(8,324,283.88)
(162,900,000.00)	Transfers - Payments Transfers - Payments to Individuals	13A 13B	(182,894,820.20)	(193,514,508.10)
- -	Loss on Foreign Exchange	14	- -	
(5,512,627,580.90)		• • •	(4,722,732,273.29)	(3,094,103,423.87)
	_ · · · · · · · · · · · · · · · · · · ·	-	(-,,,	(0,000,000,000,000)
974,622,419.10	Net Cash flow from Operating Activities	_	861,738,693.93	725,253,645.69
(054 000 000 00)	Investing Activities	450	(74 004 000 40)	(24 200 020 20)
,	Purchase of Fixed Assets	15A 15B	(74,881,328.18) (21,324,049.07)	(31,360,636.36) (68,062,520.18)
-	Construction/Provision of Fixed Assets Rehabilitation/Repairs of Fixed Assets	15C	(46,068,751.00)	(72,427,032.09)
	Preservation of the Environment	15D	(40,000,731.00)	(12,421,032.03)
-	Acquisition of Non Tangible Assets	15E	_	(1,270,000.00)
(1,177,882,776.48)	Net Cash Flow from Investing Activities	_	(142,274,128.25)	(173,120,188.63)
		_		_
	Financing Activities			
40,000,000.00	Proceeds from Aids and Grants	3	-	-
200,000,000.00	Proceeds from Loans/Borrowings	4A	-	10,000,000.00
160,000,000.00	Proceeds from Other Capital Receipts	4B 12	102,079,944.36	4,500,000.00
(22,000,000.00) 378,000,000.00		_	(9,402,372.84) 92,677,571.52	(37,494,766.56)
373,000,000.00	. Net basin how hom i mancing Activities	· –	92,011,311.3Z	(22,994,766.56)
174,739,642.62	Net Surplus/(Deficit) for the Year		812,142,137.20	529,138,690.50
, ::,::=:3 <u>=</u>	Add: Opening Balance		577,826,853.73	48,688,163.23
174,739,642.62	•	_	1,389,968,990.93	577,826,853.73
		_		

2024

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

	NOTES	2024 N	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

			_	V = 1				
	NOTES	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		Ħ	Ħ	Ħ	Ħ	Ħ	Ħ	×
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:			.,,,	-,,,	-,,,		(**=,****)=*****	2,1 12,1 12,1 22.00
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	21	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	20	-	-	-	-	-	-	_
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			0,200,000.00		200,200,000.00		(00,020,001.21)	
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 Contrbutions	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
CADITAL EVDENDITUDE								
CAPITAL EXPENDITURE	454	050 000 000 00		050 000 000 00	054 000 000 00	74 004 000 40	176 110 071 00	24 200 000 00
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	4 070 000 00
Acquisition of Non Tangible Assets	15E		-	- 4 477 000 770 40	- 4 477 000 770 40	- 440.074.400.05	-	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	-	-	-	102,300,000.00	102,034,020.20	5,175.00	199,914,900.10
TRANSFERS TOTAL	IJD			<u> </u>	182,900,000.00	182,894,820.20	5,179.80	193,514,508.10
INAROI ENO I OTAL			<u> </u>	<u>.</u>	102,300,000.00	102,034,020.20	J,113.0U	133,314,300.10
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
Ħ			Ħ	Ħ	Ħ	Ħ	Ħ	Ħ
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	21	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	20	_	-	-	-	-	-
70.040.004.04	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)
/3,216,304.01	Jub-lulai illuepelluelli Nevellue			200,200,000.00			200,000,000.00	(33,020,001,21)
73,216,304.01 3,868,045,232.79	TOTAL RECURRENT REVENUE							
3,868,045,232.79			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)
	TOTAL RECURRENT REVENUE	5						
3,868,045,232.79	TOTAL RECURRENT REVENUE EXPENDITURE	5 6	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)
3,868,045,232.79	TOTAL RECURRENT REVENUE EXPENDITURE Salaries and Allowances		6,162,297,820.95	6,487,250,000.00	6,487,250,000.00	1,825,250,000.00	1,302,400,000.00	(902,779,032.78)
3,868,045,232.79	EXPENDITURE Salaries and Allowances Social Contributions	6	6,162,297,820.95 2,891,365,250.36	6,487,250,000.00 3,014,730,000.00	6,487,250,000.00 1,528,400,000.00	1,825,250,000.00 226,000,000.00 -	4,662,000,000.00	(902,779,032.78) 123,364,749.64
3,868,045,232.79 866,317,964.73	TOTAL RECURRENT REVENUE EXPENDITURE Salaries and Allowances Social Contributions Social Benefits	6 7	6,162,297,820.95 2,891,365,250.36 - 168,705,392.90	3,014,730,000.00 - 168,710,000.00	1,528,400,000.00 100,000,000.00	1,825,250,000.00	1,302,400,000.00 100,000,000.00	(902,779,032.78) 123,364,749.64 - 4,607.10
3,868,045,232.79 866,317,964.73 - 536,127,591.73	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances	6 7 8 9	2,891,365,250.36 - 168,705,392.90 679,959,566.37	3,014,730,000.00 - 168,710,000.00 975,780,000.00	1,528,400,000.00 - 100,000,000.00 1,093,900,000.00	1,825,250,000.00 226,000,000.00 - - 179,500,000.00	1,302,400,000.00 100,000,000.00 914,400,000.00	123,364,749.64 - 4,607.10 295,820,433.63
3,868,045,232.79 866,317,964.73 - 536,127,591.73 - 1,489,819,075.43	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances	6 7 8	2,891,365,250.36 - 168,705,392.90 679,959,566.37 - 771,543,381.28	3,014,730,000.00 - 168,710,000.00 975,780,000.00 - 1,142,237,580.90	1,528,400,000.00 100,000,000.00 1,093,900,000.00 2,760,327,580.90	1,825,250,000.00 226,000,000.00 -	1,302,400,000.00 100,000,000.00 914,400,000.00 2,100,327,580.90	(902,779,032.78) 123,364,749.64 - 4,607.10 295,820,433.63 - 370,694,199.62
3,868,045,232.79 866,317,964.73 - 536,127,591.73 - 1,489,819,075.43 8,324,283.88	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies	6 7 8 9 10 11	2,891,365,250.36 - 168,705,392.90 679,959,566.37 - 771,543,381.28 28,263,862.18	3,014,730,000.00 	1,528,400,000.00 1,00,000,000.00 1,093,900,000.00 2,760,327,580.90 10,000,000.00	1,825,250,000.00 226,000,000.00 - - 179,500,000.00	1,302,400,000.00 100,000,000.00 914,400,000.00 2,100,327,580.90 10,000,000.00	123,364,749.64 - 4,607.10 295,820,433.63 - 370,694,199.62 6,137.82
3,868,045,232.79 866,317,964.73 - 536,127,591.73 - 1,489,819,075.43	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges	6 7 8 9 10	2,891,365,250.36 - 168,705,392.90 679,959,566.37 - 771,543,381.28	3,014,730,000.00 - 168,710,000.00 975,780,000.00 - 1,142,237,580.90	1,528,400,000.00 100,000,000.00 1,093,900,000.00 2,760,327,580.90	1,825,250,000.00 226,000,000.00 - - 179,500,000.00	1,302,400,000.00 100,000,000.00 914,400,000.00 2,100,327,580.90	(902,779,032.78) 123,364,749.64 - 4,607.10 295,820,433.63 - 370,694,199.62
3,868,045,232.79 866,317,964.73 - 536,127,591.73 - 1,489,819,075.43 8,324,283.88	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange	6 7 8 9 10 11	2,891,365,250.36 - 168,705,392.90 679,959,566.37 - 771,543,381.28 28,263,862.18	3,014,730,000.00 	1,528,400,000.00 1,00,000,000.00 1,093,900,000.00 2,760,327,580.90 10,000,000.00	1,825,250,000.00 226,000,000.00 - - 179,500,000.00	1,302,400,000.00 100,000,000.00 914,400,000.00 2,100,327,580.90 10,000,000.00	123,364,749.64 - 4,607.10 295,820,433.63 - 370,694,199.62 6,137.82
3,868,045,232.79 866,317,964.73 536,127,591.73 1,489,819,075.43 8,324,283.88 37,494,766.56 2,938,083,682.33	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE	6 7 8 9 10 11	2,891,365,250.36 	3,014,730,000.00 168,710,000.00 975,780,000.00 - 1,142,237,580.90 28,270,000.00 22,000,000.00 - 5,351,727,580.90	1,528,400,000.00 100,000,000.00 1,093,900,000.00 - 2,760,327,580.90 10,000,000.00 42,000,000.00 - 5,534,627,580.90	1,825,250,000.00 226,000,000.00 - 179,500,000.00 - 660,000,000.00 - 1,065,500,000.00	1,302,400,000.00 1,302,400,000.00 100,000,000.00 914,400,000.00 - 2,100,327,580.90 10,000,000.00 42,000,000.00 - 4,469,127,580.90	(902,779,032.78) 123,364,749.64 4,607.10 295,820,433.63 - 370,694,199.62 6,137.82 12,597,627.16 - 802,487,754.97
3,868,045,232.79 866,317,964.73 536,127,591.73 1,489,819,075.43 8,324,283.88 37,494,766.56 2,938,083,682.33	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange	6 7 8 9 10 11	2,891,365,250.36 	3,014,730,000.00 	1,528,400,000.00 1,528,400,000.00 - 100,000,000.00 1,093,900,000.00 - 2,760,327,580.90 10,000,000.00 42,000,000.00	1,825,250,000.00 226,000,000.00 - 179,500,000.00 - 660,000,000.00	1,302,400,000.00 100,000,000.00 914,400,000.00 - 2,100,327,580.90 10,000,000.00 42,000,000.00	(902,779,032.78) 123,364,749.64 4,607.10 295,820,433.63 - 370,694,199.62 6,137.82 12,597,627.16
3,868,045,232.79 866,317,964.73 536,127,591.73 1,489,819,075.43 8,324,283.88 37,494,766.56 2,938,083,682.33	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE OPERATING BALANCE	6 7 8 9 10 11	2,891,365,250.36 	3,014,730,000.00 168,710,000.00 975,780,000.00 - 1,142,237,580.90 28,270,000.00 22,000,000.00 - 5,351,727,580.90	1,528,400,000.00 100,000,000.00 1,093,900,000.00 - 2,760,327,580.90 10,000,000.00 42,000,000.00 - 5,534,627,580.90	1,825,250,000.00 226,000,000.00 - 179,500,000.00 - 660,000,000.00 - 1,065,500,000.00	1,302,400,000.00 1,302,400,000.00 100,000,000.00 914,400,000.00 - 2,100,327,580.90 10,000,000.00 42,000,000.00 - 4,469,127,580.90	(902,779,032.78) 123,364,749.64 4,607.10 295,820,433.63 - 370,694,199.62 6,137.82 12,597,627.16 - 802,487,754.97
3,868,045,232.79 866,317,964.73 536,127,591.73 1,489,819,075.43 8,324,283.88 37,494,766.56 2,938,083,682.33 929,961,550.46	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE OPERATING BALANCE TRANSFERS	6 7 8 9 10 11 12 14	6,162,297,820.95 2,891,365,250.36 168,705,392.90 679,959,566.37 771,543,381.28 28,263,862.18 9,402,372.84 4,549,239,825.93 1,613,057,995.02	6,487,250,000.00 3,014,730,000.00 - 168,710,000.00 975,780,000.00 - 1,142,237,580.90 28,270,000.00 22,000,000.00 - 5,351,727,580.90 1,135,522,419.10	1,528,400,000.00 100,000,000.00 1,093,900,000.00 - 2,760,327,580.90 10,000,000.00 42,000,000.00 - 5,534,627,580.90	1,825,250,000.00 226,000,000.00 - 179,500,000.00 - 660,000,000.00 - 1,065,500,000.00	1,302,400,000.00 1,302,400,000.00 100,000,000.00 914,400,000.00 - 2,100,327,580.90 10,000,000.00 42,000,000.00 - 4,469,127,580.90	(902,779,032.78) 123,364,749.64 4,607.10 295,820,433.63 370,694,199.62 6,137.82 12,597,627.16 802,487,754.97 (1,705,266,787.75)
3,868,045,232.79 866,317,964.73 536,127,591.73 1,489,819,075.43 8,324,283.88 37,494,766.56 2,938,083,682.33 929,961,550.46	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE OPERATING BALANCE TRANSFERS Transfers - Payments	6 7 8 9 10 11 12 14	2,891,365,250.36 	3,014,730,000.00 168,710,000.00 975,780,000.00 - 1,142,237,580.90 28,270,000.00 22,000,000.00 - 5,351,727,580.90	1,528,400,000.00 100,000,000.00 1,093,900,000.00 - 2,760,327,580.90 10,000,000.00 42,000,000.00 - 5,534,627,580.90	1,825,250,000.00 226,000,000.00 - 179,500,000.00 - 660,000,000.00 - 1,065,500,000.00	1,302,400,000.00 1,302,400,000.00 100,000,000.00 914,400,000.00 - 2,100,327,580.90 10,000,000.00 42,000,000.00 - 4,469,127,580.90	(902,779,032.78) 123,364,749.64 4,607.10 295,820,433.63 - 370,694,199.62 6,137.82 12,597,627.16 - 802,487,754.97
3,868,045,232.79 866,317,964.73 - 536,127,591.73 - 1,489,819,075.43 8,324,283.88 37,494,766.56 - 2,938,083,682.33 929,961,550.46	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE OPERATING BALANCE TRANSFERS Transfers - Payments Transfers - Payments to Individuals	6 7 8 9 10 11 12 14	6,162,297,820.95 2,891,365,250.36 168,705,392.90 679,959,566.37 771,543,381.28 28,263,862.18 9,402,372.84 4,549,239,825.93 1,613,057,995.02	6,487,250,000.00 3,014,730,000.00 - 168,710,000.00 975,780,000.00 - 1,142,237,580.90 28,270,000.00 22,000,000.00 - 5,351,727,580.90 1,135,522,419.10	1,528,400,000.00 100,000,000.00 1,093,900,000.00 - 2,760,327,580.90 10,000,000.00 42,000,000.00 - 5,534,627,580.90	1,825,250,000.00 226,000,000.00 - 179,500,000.00 - 660,000,000.00 - 1,065,500,000.00	1,302,400,000.00 1,302,400,000.00 100,000,000.00 914,400,000.00 - 2,100,327,580.90 10,000,000.00 42,000,000.00 - 4,469,127,580.90	(902,779,032.78) 123,364,749.64 4,607.10 295,820,433.63 370,694,199.62 6,137.82 12,597,627.16 802,487,754.97 (1,705,266,787.75)
3,868,045,232.79 866,317,964.73 - 536,127,591.73 - 1,489,819,075.43 8,324,283.88 37,494,766.56 - 2,938,083,682.33 929,961,550.46	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE OPERATING BALANCE TRANSFERS Transfers - Payments Transfers - Payments to Individuals Transfer to Capital Development Fund	6 7 8 9 10 11 12 14	6,162,297,820.95 2,891,365,250.36 168,705,392.90 679,959,566.37 771,543,381.28 28,263,862.18 9,402,372.84 4,549,239,825.93 1,613,057,995.02	6,487,250,000.00 3,014,730,000.00 - 168,710,000.00 975,780,000.00 - 1,142,237,580.90 28,270,000.00 22,000,000.00 - 5,351,727,580.90 1,135,522,419.10	1,528,400,000.00 100,000,000.00 1,093,900,000.00 - 2,760,327,580.90 10,000,000.00 42,000,000.00 - 5,534,627,580.90	1,825,250,000.00 226,000,000.00 - 179,500,000.00 - 660,000,000.00 - 1,065,500,000.00	1,302,400,000.00 1,302,400,000.00 100,000,000.00 914,400,000.00 - 2,100,327,580.90 10,000,000.00 42,000,000.00 - 4,469,127,580.90	(902,779,032.78) 123,364,749.64 4,607.10 295,820,433.63 370,694,199.62 6,137.82 12,597,627.16 802,487,754.97 (1,705,266,787.75)
3,868,045,232.79 866,317,964.73 536,127,591.73 1,489,819,075.43 8,324,283.88 37,494,766.56 2,938,083,682.33 929,961,550.46 193,514,508.10 158,620,188.63	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE OPERATING BALANCE TRANSFERS Transfers - Payments Transfer - Payments to Individuals Transfer from Capital Development Fund	6 7 8 9 10 11 12 14	2,891,365,250.36 -168,705,392.90 679,959,566.37 -771,543,381.28 28,263,862.18 9,402,372.84 4,549,239,825.93 1,613,057,995.02 182,894,820.20 -40,194,183.89	6,487,250,000.00 3,014,730,000.00 - 168,710,000.00 975,780,000.00 - 1,142,237,580.90 28,270,000.00 22,000,000.00 - 5,351,727,580.90 1,135,522,419.10 182,900,000.00 -	6,487,250,000.00 1,528,400,000.00 100,000,000.00 1,093,900,000.00 2,760,327,580.90 10,000,000.00 42,000,000.00 5,534,627,580.90 952,622,419.10	1,825,250,000.00 226,000,000.00 - 179,500,000.00 - 660,000,000.00 - 1,065,500,000.00 759,750,000.00	1,302,400,000.00 1,302,400,000.00 100,000,000.00 914,400,000.00 - 2,100,327,580.90 10,000,000.00 42,000,000.00 - 4,469,127,580.90 192,872,419.10	(902,779,032.78) 123,364,749.64 4,607.10 295,820,433.63 370,694,199.62 6,137.82 12,597,627.16 - 802,487,754.97 (1,705,266,787.75) 5,179.80
3,868,045,232.79 866,317,964.73 536,127,591.73 1,489,819,075.43 8,324,283.88 37,494,766.56 2,938,083,682.33 929,961,550.46 193,514,508.10 158,620,188.63	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE OPERATING BALANCE TRANSFERS Transfers - Payments Transfers - Payments to Individuals Transfer to Capital Development Fund	6 7 8 9 10 11 12 14	6,162,297,820.95 2,891,365,250.36 168,705,392.90 679,959,566.37 771,543,381.28 28,263,862.18 9,402,372.84 4,549,239,825.93 1,613,057,995.02	6,487,250,000.00 3,014,730,000.00 - 168,710,000.00 975,780,000.00 - 1,142,237,580.90 28,270,000.00 22,000,000.00 - 5,351,727,580.90 1,135,522,419.10	1,528,400,000.00 100,000,000.00 1,093,900,000.00 - 2,760,327,580.90 10,000,000.00 42,000,000.00 - 5,534,627,580.90	1,825,250,000.00 226,000,000.00 - 179,500,000.00 - 660,000,000.00 - 1,065,500,000.00	1,302,400,000.00 1,302,400,000.00 100,000,000.00 914,400,000.00 - 2,100,327,580.90 10,000,000.00 42,000,000.00 - 4,469,127,580.90	(902,779,032.78) 123,364,749.64 4,607.10 295,820,433.63 370,694,199.62 6,137.82 12,597,627.16 802,487,754.97 (1,705,266,787.75)
3,868,045,232.79 866,317,964.73 536,127,591.73 1,489,819,075.43 8,324,283.88 37,494,766.56 2,938,083,682.33 929,961,550.46 193,514,508.10 158,620,188.63	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE OPERATING BALANCE TRANSFERS Transfers - Payments Transfer - Payments to Individuals Transfer from Capital Development Fund	6 7 8 9 10 11 12 14	2,891,365,250.36 -168,705,392.90 679,959,566.37 -771,543,381.28 28,263,862.18 9,402,372.84 4,549,239,825.93 1,613,057,995.02 182,894,820.20 -40,194,183.89	6,487,250,000.00 3,014,730,000.00 - 168,710,000.00 975,780,000.00 - 1,142,237,580.90 28,270,000.00 22,000,000.00 - 5,351,727,580.90 1,135,522,419.10 182,900,000.00 -	6,487,250,000.00 1,528,400,000.00 100,000,000.00 1,093,900,000.00 2,760,327,580.90 10,000,000.00 42,000,000.00 5,534,627,580.90 952,622,419.10	1,825,250,000.00 226,000,000.00 - 179,500,000.00 - 660,000,000.00 - 1,065,500,000.00 759,750,000.00	1,302,400,000.00 1,302,400,000.00 100,000,000.00 914,400,000.00 - 2,100,327,580.90 10,000,000.00 42,000,000.00 - 4,469,127,580.90 192,872,419.10	(902,779,032.78) 123,364,749.64 4,607.10 295,820,433.63 370,694,199.62 6,137.82 12,597,627.16 - 802,487,754.97 (1,705,266,787.75) 5,179.80
3,868,045,232.79 866,317,964.73 536,127,591.73 1,489,819,075.43 8,324,283.88 37,494,766.56 2,938,083,682.33 929,961,550.46 193,514,508.10 158,620,188.63 352,134,696.73	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE OPERATING BALANCE TRANSFERS Transfers - Payments Transfer - Payments to Individuals Transfer from Capital Development Fund	6 7 8 9 10 11 12 14	2,891,365,250.36 -168,705,392.90 679,959,566.37 -771,543,381.28 28,263,862.18 9,402,372.84 4,549,239,825.93 1,613,057,995.02 182,894,820.20 -40,194,183.89	6,487,250,000.00 3,014,730,000.00 - 168,710,000.00 975,780,000.00 - 1,142,237,580.90 28,270,000.00 22,000,000.00 - 5,351,727,580.90 1,135,522,419.10 182,900,000.00 -	6,487,250,000.00 1,528,400,000.00 100,000,000.00 1,093,900,000.00 2,760,327,580.90 10,000,000.00 42,000,000.00 5,534,627,580.90 952,622,419.10	1,825,250,000.00 226,000,000.00 - 179,500,000.00 - 660,000,000.00 - 1,065,500,000.00 759,750,000.00	1,302,400,000.00 1,302,400,000.00 100,000,000.00 914,400,000.00 - 2,100,327,580.90 10,000,000.00 42,000,000.00 - 4,469,127,580.90 192,872,419.10	(902,779,032.78) 123,364,749.64 4,607.10 295,820,433.63 370,694,199.62 6,137.82 12,597,627.16 - 802,487,754.97 (1,705,266,787.75)

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
Ħ			Ħ	×	Ħ	Ħ	Ħ	Ħ
-	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)
173,120,188.63	Sub-total Capital Receipts	_	142,274,128.25	400,000,000.00	400,000,000.00	<u> </u>	400,000,000.00	(297,920,055.64)
_	Transfer to Consolidated Revenue Fund		-	_			-	_
	_	_						
173,120,188.63	TOTAL CAPITAL REVENUE AVAILABLE		142,274,128.25	400,000,000.00	400,000,000.00	-	400,000,000.00	(297,920,055.64)
	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	-					
173,120,188.63	TOTAL CAPITAL EXPENDITURE	_	142,274,128.25	1,177,882,776.48	1,177,882,776.48	530,000,000.00	647,882,776.48	1,035,608,648.23
	_	-						
	_ CLOSING BALANCE	_	•					

GOMBE LOCAL GOVERNMENT COUNCIL, GOMBE STATE SUMMARY OF TOTAL REVENUE

ECONOMIC	DESCRIPTION	ORIGINAL		REVISED	FINAL BUDGET	ACTUAL 2024	VARIANCE ON	ACTUAL 2023
CODE	BESSIAI TISIA	BUDGET 2024	SUPPLEMENTARY	BUDGET 2024	2024	71010712 2024	FINAL BUDGET	NOTONE 2020
0022		20202.202.	BUDGET 2024				2024	
~	▼	▼	▼	·	~	▼		▼
		Ħ	Ħ	×	Ħ	Ħ	Ħ	Ħ
	GOVERNMENT SHARE OF FAAC (STATUTOR	RY 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)	
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)	
			, ,				, , , , ,	, , ,
	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
	CARITAL RECEIRTS AND OTHER REVENUE							
	CAPITAL RECEIPTS AND OTHER REVENUE							
400404	SOURCES							
130101	Domestic Aids	-	•	-	-	-	-	-
130102	Foreign Aids	•	•	-	-	•	-	-
130201	Domestic Grants	40,000,000,00	•	40,000,000,00	40,000,000,00	•	(40,000,000,00)	-
130202 140201	Foreign Grants	40,000,000.00 160,000,000.00	•	40,000,000.00	40,000,000.00 160,000,000.00	100 070 044 00	(40,000,000.00)	-
140201	Other Capital Receipts Domestic Loans/ Borrowings Receipt	200,000,000.00	•	160,000,000.00 200,000,000.00	200,000,000.00	102,079,944.36	(57,920,055.64)	10,000,000.00
140301		200,000,000.00	•	200,000,000.00	200,000,000.00	•	(200,000,000.00)	10,000,000.00
	International Loans/ Borrowings Receipt Extraordinary Items	•	-	-	-	-	-	4 500 000 00
140701	OTHER REVENUE SOURCES AND CAPITAL	•	-	-	-	-	-	4,500,000.00
		400 000 000 00		400 000 000 00	400 000 000 00	402 070 044 20	(207 020 055 04)	44 500 000 00
	RECEIPTS - TOTAL TOTAL REVENUE	400,000,000.00 5,062,000,000.00	1,825,250,000.00	400,000,000.00 6,887,250,000.00	400,000,000.00 6,887,250,000.00	102,079,944.36 5,686,550,911.58	(297,920,055.64) (1,200,699,088.42)	14,500,000.00 3,833,857,069.56
	IUIAL REVENUE	J,UUZ,UUU,UUU.UU	1,023,230,000.00	0,007,200,000.00	0,007,200,000.00	J,000,00U,911.08	(1,200,099,008.42)	J,0JJ,0J/,U09.30

GOMBE LOCAL GOVERNMENT COUNCIL, GOMBE STATE SUMMARY OF TOTAL EXPENDITURE

CONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024 -	SUPPLEMENTARY BUDGET 2024 -	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		Ħ	Ħ	Ħ	Ħ	Ħ	#	#
2	EXPENDITURES							
	Personnel Cost							
	Basic Salary Overtime Payments	-	-	-	-	-	-	
	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
	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
	Allowances	110,400,000.00	220,000,000.00	110,400,000.00	40,400,000.00	16,508,725.00	23,891,275.00	000,907,904.73
	Social Contributions	110,400,000.00	_	-	- 40,400,000.00	10,300,723.00	20,031,273.00	
	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	866,317,964.7
	Overhead Cost							
	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	38,397,909.0
	Utilities - General	10,000,000.00	2,000,000.00	12,000,000.00	2,000,000.00	-	2,000,000.00	07.400.707.0
	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	37,422,727.2
	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	385,000.0
220203	Training - General Other Services - General	217 000 000 00	4 000 000 00	221 000 000 00	328,210,000.00	269,699,834.54	E0 E10 16E 46	5,784,727.1
	Consulting and Professional Services	317,000,000.00 134,000,000.00	4,000,000.00 17,000,000.00	321,000,000.00 151,000,000.00	70,290,000.00	209,099,034.54	58,510,165.46 50,112,862.11	221,883,454.0 8,990,045.8
	Fuel and Lubricants	6,500,000.00	17,000,000.00	6,500,000.00	6,500,000.00	470,000.00	6,030,000.00	8,980,000.0
	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	1,466,877.5
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	212,816,850.9
	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	536,127,591.7
		,,	.,,	,,,	, ,	, ,	, ,	, , , , , , , , , , , , , , , , , , , ,
2203	Loans and Advances							
220301	Staff Loans and Advances - General	-			-	-		
	Loans and Advances Total	-			-	-		-
0004	0 1 10 11 "							
	Grants and Contrbutions	0.400.007.500.00	000 000 000 00	0.700.007.500.00	4 4 4 0 0 0 7 5 0 0 0 0	774 540 004 00	070 004 400 00	4 400 040 075 4
	Local Grants and Contributions Foreign 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
	Grants and Contrbutions 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	1,489,819,075.4
	Orants and Contributions Total	2,100,327,300.30	000,000,000.00	2,700,327,300.30	1,142,237,300.30	771,040,001.20	370,034,133.02	1,403,013,013.4
2205	Subsidies							
	Subsidy to Government Owned Companies &	40.000.000.00		40 000 000 00	00.070.000.00	00 000 000 40	0.407.00	0.004.000.0
220501	Parastatals	10,000,000.00	-	10,000,000.00	28,270,000.00	28,263,862.18	6,137.82	8,324,283.8
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	8,324,283.8
	Public Debt Charges							
	Loans Repayment	42,000,000.00	-	42,000,000.00	22,000,000.00	9,402,372.84	12,597,627.16	37,494,766.5
	Public Debt Charges Total	42,000,000.00	-	42,000,000.00	22,000,000.00	9,402,372.84	12,597,627.16	37,494,766.5
2207	Transfer to Fund Recurrent Expenditure-							
2201	Payment							
2207	Transfers - Payment	_	_	_	182,900,000.00	182,894,820.20	5,179.80	193,514,508.1
2201	Transfers Payment - Total				182,900,000.00	182,894,820.20	5,179.80	193,514,508.1
	Transiero i ayment - rotai	_	_	_	102,000,000.00	102,004,020.20	0,110.00	100,014,000.1
2208	Transfers-Payments to Individuals							
	Transfers - Payment	-	-	-	-	-	-	
2200	Transfers Payment - Total	-	-	-	-	-		
2200	Transfer aymont Total				l			
23	Capital Expenditure							
23 230101	Capital Expenditure Purchase of Fixed Assets	252,000,000.00	-	252,000,000.00	251,000,000.00	74,881,328.18	176,118,671.82	, ,
23 230101 230201	Capital Expenditure Purchase of Fixed Assets 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	68,062,520.1
23 230101 230201 230301	Capital Expenditure Purchase of Fixed Assets Construction/Provision of Fixed Assets Rehabilitation/Repairs of Fixed Assets	160,882,776.48 225,000,000.00	300,000,000.00 230,000,000.00	460,882,776.48 455,000,000.00	460,882,776.48 456,000,000.00		439,558,727.41 409,931,249.00	68,062,520.1
23 230101 230201 230301 230401	Capital Expenditure Purchase of Fixed Assets Construction/Provision of Fixed Assets Rehabilitation/Repairs of Fixed Assets Preservation of the Environment	160,882,776.48		460,882,776.48	460,882,776.48	21,324,049.07	439,558,727.41	31,360,636.3 68,062,520.1 72,427,032.0
23 230101 230201 230301 230401 230501	Capital Expenditure Purchase of Fixed Assets Construction/Provision of Fixed Assets Rehabilitation/Repairs of Fixed Assets	160,882,776.48 225,000,000.00		460,882,776.48 455,000,000.00	460,882,776.48 456,000,000.00	21,324,049.07	439,558,727.41 409,931,249.00	68,062,520.1

KALTUNGO LOCAL GOVERNMENT COUNCIL, GOMBE STATE

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

AL BUDGET 2024		NOTES	2024	2023
			Ħ	*
	Operating Activities			
5 004 000 000 00	Receipts		4 000 000 000 40	0.004.500.007.40
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	-	<u>-</u>
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	21	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	20	-	-
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 Contrbutions	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	-	(102,010,1001.0)
_	Loss on Foreign Exchange	14	_	_
4,466,056,146.00)	Total Payments		(3,725,432,560.59)	(2,416,598,211.90)
4,400,000,140.00)	Total Laymonto		(0,120,402,000.00)	(2,410,000,211.00)
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
-,,,-	g		(****)	(00,000,000,000
	Financing Activities			
_	Proceeds from Aids and Grants	3	_	_
2,000,000,000.00	Proceeds from Loans/Borrowings	4A	_	25,000,000.00
	-	4A 4B	102,079,944.36	20,000,000.00
		70	102,010,044.00	
55,000,000.00	Proceeds from Other Capital Receipts	10		(65 101 766 56)
55,000,000.00 (488,233.00)	Repayment of Loans	12	102 070 044 26	
55,000,000.00 (488,233.00)		12	102,079,944.36	
55,000,000.00 (488,233.00) 2,054,511,767.00	Repayment of Loans Net Cash Flow from Financing Activities	12		(40,494,766.56)
55,000,000.00 (488,233.00)	Repayment of Loans	12	102,079,944.36 641,386,609.36 479,456,593.99	(65,494,766.56) (40,494,766.56) 398,194,215.56 81,262,378.43

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

	NOTES	2024	2023
		N	Ħ
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
		Ħ	N	N	×	N	N	Ħ
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:		.,,,	,,,	.,,	1,11,11,11111	,,	(777	, , , , , , , , , , , , , , , , , , , ,
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	-	-	-	-	-	(0,011,000.00)	1,020,000.00
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	21	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	000,200.04	(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					-	(3,323,200.00)	5,314,000.00
Investment Income	2M					-		3,314,000.00
Interest Earned	2N	-				-		-
Re-Imbursement General	20	•		-	-	-	-	
Sub-total Independent Revenue	20	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
•		70,994,000.00	3,000,000.00	04,394,000.00	04,354,000.00	39,321,010.04	(23,000,103.30)	29,232,300.10
Capital Receipts	3							
Aids and Grants			-			-	(0.000.000.000.00)	-
Loans/Borrowings Receipt	4A	2,000,000,000.00	-	2,000,000,000.00	2,000,000,000.00	400.070.044.00	(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 Contrbutions	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	200,000,000.00	010,000,000.00	010,000,000.00	010,000,000.00	10,200,000.10	000,110,401.02	00,000,140.01
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	IJE	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					0,000,200.21	-	
TRANSFERS TOTAL	130	-	-	-	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

₩ 81,262,378.43								
81.262.378.43			N	N	N	N	N	Ħ
. , . ,	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:		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		0,000,000,000,000		.,,,	(1,0.10,0.10,0.10,0.10,0.10,0.10,0.10,0.
-	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	-	-	-,,	-	-	(4,0.1,000.00)
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	21	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	000,200.01	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	-	10,22 1,000.00	10,221,000.00	-	10,22 1,000.00	(0,020,200.00
0,014,000.00	Re-Imbursement General	2M	-	_	_	-	-	
-	Rates	2N			_	_		
-	Miscellaneous	20						
29,252,368.18	Sub-total Independent Revenue	20	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)
3,032,031,433.00	TOTAL RECORRENT REVENUE		4,502,007,055.70	3,566,354,000.00	3,566,354,000.00	2,333,000,000.00	3,032,334,000.00	(1,303,302,034.23
	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 Contrbutions	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
.,,								

KALTUNGO LOCAL GOVERNMENT COUNCIL, GOMBE STATE STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED $31^{\rm ST}$ DECEMBER, 2024

ACTUAL 2023		NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINA BUDGET 2024
Ħ			Ħ	Ħ	Ħ	Ħ	Ħ	Ħ
-	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	47,079,944.3
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	(1,952,920,055.6
	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	(1,952,920,055.6
	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	299,856,965.0
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	1,855,079,370.0
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	858,719,431.8
-	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	82,700,000.0
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	3,096,355,766.8
-	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
CODE		2024	BUDGE1 2024 ₩	ZUZ4 N	×	*	B0DGE1 2024 N	×
	GOVERNMENT SHARE OF FAAC (STATUTORY RE							
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
110101	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
110102	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
110103	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
	STATUTORT REVENUE TOTAL	3,334,000,000.00	2,330,000,000.00	3,904,000,000.00	3,904,000,000.00	4,303,003,209.13	(1,340,310,710.07)	2,321,330,007.13
	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	1,020,000.00	-	0,020,000.00	- 0,020,000.00	10,011,000.00	1,001,000.00	0,002,000.00
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	- 0,700,000.00	-	- 0,000,000.00	- 0,000,000.00	-	(0,011,000.00)	1,020,000.00
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

CONOMIC	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		Ħ	Ħ	*	Ħ	Ħ	Ħ	N
2	EXPENDITURES							
	Personnel Cost							
	Basic Salary	-	-	-	-	-	-	
	Overtime Payments	-	-	-	-	-	-	
	Consolidated Revenue Charges - Salaries/Allowances	35,841,000.00	-	35,841,000.00	49,541,000.00	49,520,275.56	20,724.44	13,765,711.2
	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	496,082,205.9
	Allowances	-	-	•	-	-	-	
	Social Contributions	65,000,000.00	-	65,000,000.00	65,400,000.00	65,305,862.76	94,137.24	
	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	509,847,917.2
2202	Overhead Cost							
	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	70,203,836.3
	Utilities - General	2,000,000.00	-	2,000,000.00	2,000,000.00	-	2,000,000.00	,,
	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	20,099,716.5
	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	1,170,000.0
	Training - General	-	-	-	-	-	-	16,619,136.1
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	208,814,454.5
	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	408,181.8
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	1,465,892.8
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	159,458,239.0
	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	478,239,457.4
	Loans and Advances							
220301	Staff Loans and Advances - General	-			-	-	-	
	Loans and Advances Total	•			•	•	•	•
2204	Grants and Contrbutions							
220401	Local Grants and Contrbutions	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	1,274,734,638.7
	Foreign Grants and Contrbutions	-	-	•	-	-	-	
	Grants and Contrbutions 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	1,274,734,638.7
	Subsidies	7,000,000,00	40.000.000.00	47.000.000.00	47.000.000.00	10,000,101,01	5.054.040.00	4 000 000
	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	1,200,000.0
	Subsidy to Private Companies	7,000,000,00	40,000,000,00	47,000,000,00	47,000,000,00	40 000 404 04	-	4 000 000 0
	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	1,200,000.0
	Public Debt Charges							
	Loans Repayment	125,488,233.00	70,000,000.00	195,488,233.00	488,233.00	-	488,233.00	65,494,766.5
	Public Debt Charges Total	125,488,233.00	70,000,000.00	195,488,233.00	488,233.00		488,233.00	65,494,766.5
	Transfer to Fund Recurrent Expenditure-Payment						10 =0 / =0	
	Transfers - Payment	-	-		143,400,000.00	143,389,268.27	10,731.73	152,576,198.4
	Transfers Payment - Total		-	•	143,400,000.00	143,389,268.27	10,731.73	152,576,198.4
	Transfers-Payments to Individuals							
	Transfers - Payment	-	-	1	-	-	-	
	Transfers Payment - Total			-		-		-
23	Capital Expenditure							
	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	10,425,999.6
	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	53,776,716.4
	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	30,999,145.3
	Preservation of the Environment	-					-	50,555,140.0
	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	300,000.0
_50001	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	95,501,861.3

KWAMI LOCAL GOVERNMENT COUNCIL, GOMBE STATE

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

FINAL BUDGET 2024		NOTE	2024	2023
2024			N	N
	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	-	200 700 00
2,000,000.00 17,000,000.00	Sales - General	2H 2I	- 22 050 217 00	200,700.00 7,000,898.38
1,000,000.00	Earnings -General Rent on Government Buildings - General	2J	23,959,317.00 125,000.00	46,800.00
13,200,000.00	Rent on Land & Others - General	25 2K	630,600.00	507,700.00
500,000.00	Repayments - General	2L	030,000.00	316,700.00
2,000,000.00	Investment Income	2M	7,214.05	4,557.03
2,000,000.00	Interest Earned	2N	7,214.05	+,557.05 -
_	Re-Imbursement General	20	_	_
70,680,000.00	Independent Revenue Sub-total		43,121,212.68	23,153,255.41
7,299,624,924.00		_	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)		8	(842,901,308.25)	(485,415,828.24)
-	Loans and Advances	9	-	-
(1,499,463,496.00)	Grants and Contrbutions	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	-	=
- /4 C44 720 00C 00\	Loss on Foreign Exchange	14 _	- (2.074.242.205.57)	(0.704 EC4 CEE 07)
(4,644,730,996.00)	lotal 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
2,001,000,020.00	. Hot Guerrien nom Gpordanig / touvilloo	_	1,001,000,001120	111,000,070,000
	Investing Activities			
(535.800.000.00)	Purchase of Fixed Assets	15A	(63,160,454.54)	(2,574,363.64)
	Construction/Provision of Fixed Assets	15B	(1,161,070,088.00)	(39,688,098.20)
	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)
040 400 000 00	N 40 1 1/2 5 10 5 11 35		(0.4.000.040.55)	000 000 000 0
246,480,986.00	Net Surplus/(Deficit) for the Year		(84,932,819.59)	293,809,337.87
246 400 006 00	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

2024

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
		Ħ	Ħ	Ħ	Ħ	Ħ	Ħ	Ħ
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	- 22.050.247.00	(2,000,000.00)	200,700.00
Earnings -General Rent on Government Buildings - General	2I 2J	17,000,000.00 1,000,000.00	-	17,000,000.00 1,000,000.00	17,000,000.00 1,000,000.00	23,959,317.00 125,000.00	6,959,317.00 (875,000.00)	7,000,898.38 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	20		-	<u> </u>	-	-		<u> </u>
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	•	400 000 000 00		400 000 000 00	100 000 000 00		(400 000 000 00)	
Aids and Grants	3 4A	100,000,000.00	-	100,000,000.00 1,102,580,049.00	100,000,000.00	-	(100,000,000.00)	-
Loans/Borrowings Receipt Other Capital Receipts	4A 4B	1,102,580,049.00 110,000,000.00	40,000,000.00	150,000,000.00	1,102,580,049.00 150,000,000.00	102,079,944.36	(1,102,580,049.00) (47,920,055.64)	-
Sub-total Capital Receipts	40	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)	<u>-</u>
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 Overhead Cost	7 8	-	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	621,100,000.00	393,000,000.00	1,214,100,000.00	1,27 1,940,000.00	042,901,300.25	429,030,091.73	400,410,020.24
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		-	-	-	-	<u>-</u>	-
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	-	-	-		2.750.000.00	-	-
Acquisition of Non Tangible Assets TOTAL CAPITAL EXPENDITURE	15E	56,000,000.00 2,135,992,991.00	1,440,000,000.00	56,000,000.00 3,575,992,991.00	57,200,000.00 3,575,992,991.00	2,750,000.00 1,226,980,542.54	54,450,000.00 2,349,012,448.46	110,552,570.92
TOTAL CAPITAL EXPENDITURE		2,100,002,001.00	1,770,000,000.00	3,313,332,331.00	J,J1 J,JJZ,JJ 1.00	1,220,300,342.34	2,343,012,440.40	110,002,010.02
TRANSFERS			-	-				
Transfers - Payments	13A	-	-	-	124,450,000.00	124,441,695.80	8,304.20	164,969,181.00
Transfers - Payments to Individuals	13B		-	-	-	-	<u>-</u>	
TRANSFERS TOTAL				•	124,450,000.00	124,441,695.80	8,304.20	164,969,181.00
SUDDI US//DEEICITY		(E0 240 044 00)	204 700 000 00	246 400 006 00	246 400 006 00	(04 022 040 50)	(7 224 002 057 02)	202 000 227 07
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
Ħ			Ħ	Ħ	Ħ	Ħ	Ħ	Ħ
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	•		_	2,000,000.00	2,000,000.00	_	2,000,000.00	(2,000,000.00)
7,000,898.38		21	23,959,317.00	17,000,000.00	17,000,000.00	_	17,000,000.00	6,959,317.00
46,800.00		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	704405	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	20	<u> </u>	-		-	<u> </u>	<u>-</u>
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	127 550 707 221
	=							(27,558,787.32)
3,874,586,315.32	=		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)
	TOTAL RECURRENT REVENUE							
3,874,586,315.32	TOTAL RECURRENT REVENUE EXPENDITURE		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)
	TOTAL RECURRENT REVENUE EXPENDITURE Salaries and Allowances	5						
3,874,586,315.32 803,777,425.72	TOTAL RECURRENT REVENUE EXPENDITURE Salaries and Allowances Social Contributions	6	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)
3,874,586,315.32 803,777,425.72	TOTAL RECURRENT REVENUE EXPENDITURE Salaries and Allowances Social Contributions Social Benefits	6	5,703,849,018.83 1,533,499,469.98	7,299,624,924.00 1,748,877,500.00	7,299,624,924.00 1,145,147,500.00	2,882,700,000.00 220,000,000.00 -	4,416,924,924.00 925,147,500.00	215,378,030.02
3,874,586,315.32 803,777,425.72 - 485,415,828.24	TOTAL RECURRENT REVENUE EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost	6 7 8	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)
3,874,586,315.32 803,777,425.72 - 485,415,828.24	TOTAL RECURRENT REVENUE EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances	6 7 8 9	5,703,849,018.83 1,533,499,469.98 - - 842,901,308.25 -	7,299,624,924.00 1,748,877,500.00 - 1,271,940,000.00	7,299,624,924.00 1,145,147,500.00	2,882,700,000.00 220,000,000.00 - - 593,000,000.00	925,147,500.00 - 621,100,000.00	(2,530,753,227.14) 215,378,030.02 - 429,038,691.75
3,874,586,315.32 803,777,425.72 - 485,415,828.24	TOTAL RECURRENT REVENUE EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost	6 7 8	5,703,849,018.83 1,533,499,469.98	7,299,624,924.00 1,748,877,500.00	7,299,624,924.00 1,145,147,500.00	2,882,700,000.00 220,000,000.00 -	4,416,924,924.00 925,147,500.00	215,378,030.02
3,874,586,315.32 803,777,425.72 - 485,415,828.24	TOTAL RECURRENT REVENUE EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions	6 7 8 9	5,703,849,018.83 1,533,499,469.98 - - 842,901,308.25 -	7,299,624,924.00 1,748,877,500.00 - 1,271,940,000.00	7,299,624,924.00 1,145,147,500.00 - - 1,214,100,000.00	2,882,700,000.00 220,000,000.00 - - 593,000,000.00	925,147,500.00 - 621,100,000.00	(2,530,753,227.14) 215,378,030.02 - 429,038,691.75
3,874,586,315.32 803,777,425.72 - 485,415,828.24 - 1,336,959,220.91 440,000.00	TOTAL RECURRENT REVENUE EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions	6 7 8 9 10	5,703,849,018.83 1,533,499,469.98 - - 842,901,308.25 -	7,299,624,924.00 1,748,877,500.00 - 1,271,940,000.00	7,299,624,924.00 1,145,147,500.00 - - 1,214,100,000.00	2,882,700,000.00 220,000,000.00 - - 593,000,000.00	925,147,500.00 - 621,100,000.00	(2,530,753,227.14) 215,378,030.02 - 429,038,691.75
3,874,586,315.32 803,777,425.72 - 485,415,828.24 - 1,336,959,220.91 440,000.00 37,494,766.56	TOTAL RECURRENT REVENUE EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies	6 7 8 9 10 11	5,703,849,018.83 1,533,499,469.98 - 842,901,308.25 - 1,170,470,831.54	7,299,624,924.00 1,748,877,500.00 1,271,940,000.00 1,499,463,496.00	7,299,624,924.00 1,145,147,500.00 1,214,100,000.00 2,135,483,496.00	2,882,700,000.00 220,000,000.00 - - 593,000,000.00	925,147,500.00 	215,378,030.02 - 429,038,691.75 - 328,992,664.46
3,874,586,315.32 803,777,425.72 - 485,415,828.24 - 1,336,959,220.91 440,000.00 37,494,766.56	TOTAL RECURRENT REVENUE EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges	6 7 8 9 10 11	5,703,849,018.83 1,533,499,469.98 - 842,901,308.25 - 1,170,470,831.54	7,299,624,924.00 1,748,877,500.00 1,271,940,000.00 1,499,463,496.00	7,299,624,924.00 1,145,147,500.00 - 1,214,100,000.00 - 2,135,483,496.00 - 335,000,000.00	2,882,700,000.00 220,000,000.00 - - 593,000,000.00	925,147,500.00 	215,378,030.02 - 429,038,691.75 - 328,992,664.46
3,874,586,315.32 803,777,425.72 - 485,415,828.24 - 1,336,959,220.91 440,000.00 37,494,766.56 - 2,664,087,241.43	TOTAL RECURRENT REVENUE EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE	6 7 8 9 10 11	5,703,849,018.83 1,533,499,469.98 842,901,308.25 - 1,170,470,831.54 - 57,590,612.70 - 3,604,462,222.47	7,299,624,924.00 1,748,877,500.00 1,271,940,000.00 1,499,463,496.00 185,000,000.00 4,705,280,996.00	7,299,624,924.00 1,145,147,500.00 - 1,214,100,000.00 - 2,135,483,496.00 - 335,000,000.00 - 4,829,730,996.00	2,882,700,000.00 220,000,000.00 - 593,000,000.00 - 365,000,000.00 - 1,178,000,000.00	4,416,924,924.00 925,147,500.00 621,100,000.00 1,770,483,496.00 335,000,000.00 3,651,730,996.00	215,378,030.02
3,874,586,315.32 803,777,425.72 - 485,415,828.24 - 1,336,959,220.91 440,000.00 37,494,766.56 - 2,664,087,241.43	TOTAL RECURRENT REVENUE EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange	6 7 8 9 10 11	5,703,849,018.83 1,533,499,469.98 - 842,901,308.25 - 1,170,470,831.54 - 57,590,612.70 -	7,299,624,924.00 1,748,877,500.00 1,271,940,000.00 1,499,463,496.00 185,000,000.00 4,705,280,996.00	7,299,624,924.00 1,145,147,500.00 - 1,214,100,000.00 - 2,135,483,496.00 - 335,000,000.00	2,882,700,000.00 220,000,000.00 - 593,000,000.00 - 365,000,000.00	925,147,500.00 - 621,100,000.00 - 1,770,483,496.00 - 335,000,000.00	215,378,030.02 - 429,038,691.75 - 328,992,664.46 - 127,409,387.30
3,874,586,315.32 803,777,425.72 - 485,415,828.24 - 1,336,959,220.91 440,000.00 37,494,766.56 - 2,664,087,241.43	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE OPERATING BALANCE	6 7 8 9 10 11	5,703,849,018.83 1,533,499,469.98 842,901,308.25 - 1,170,470,831.54 - 57,590,612.70 - 3,604,462,222.47	7,299,624,924.00 1,748,877,500.00 1,271,940,000.00 1,499,463,496.00 185,000,000.00 4,705,280,996.00	7,299,624,924.00 1,145,147,500.00 - 1,214,100,000.00 - 2,135,483,496.00 - 335,000,000.00 - 4,829,730,996.00	2,882,700,000.00 220,000,000.00 - 593,000,000.00 - 365,000,000.00 - 1,178,000,000.00	4,416,924,924.00 925,147,500.00 621,100,000.00 1,770,483,496.00 335,000,000.00 3,651,730,996.00	215,378,030.02
3,874,586,315.32 803,777,425.72	TOTAL RECURRENT REVENUE EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE OPERATING BALANCE TRANSFERS	6 7 8 9 10 11 12 14	5,703,849,018.83 1,533,499,469.98	7,299,624,924.00 1,748,877,500.00 1,271,940,000.00 1,499,463,496.00 185,000,000.00 4,705,280,996.00 2,594,343,928.00	7,299,624,924.00 1,145,147,500.00 - 1,214,100,000.00 - 2,135,483,496.00 - 335,000,000.00 - 4,829,730,996.00	2,882,700,000.00 220,000,000.00 - 593,000,000.00 - 365,000,000.00 - 1,178,000,000.00	4,416,924,924.00 925,147,500.00 621,100,000.00 1,770,483,496.00 335,000,000.00 3,651,730,996.00	(2,530,753,227.14) 215,378,030.02 - 429,038,691.75 - 328,992,664.46 - 127,409,387.30 - 1,100,818,773.53 (3,631,572,000.67)
3,874,586,315.32 803,777,425.72 485,415,828.24 1,336,959,220.91 440,000.00 37,494,766.56 2,664,087,241.43 1,210,499,073.89	TOTAL RECURRENT REVENUE EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE OPERATING BALANCE TRANSFERS Transfers - Payments	6 7 8 9 10 11 12 14	5,703,849,018.83 1,533,499,469.98 842,901,308.25 - 1,170,470,831.54 - 57,590,612.70 - 3,604,462,222.47	7,299,624,924.00 1,748,877,500.00 1,271,940,000.00 1,499,463,496.00 185,000,000.00 4,705,280,996.00	7,299,624,924.00 1,145,147,500.00 - 1,214,100,000.00 - 2,135,483,496.00 - 335,000,000.00 - 4,829,730,996.00	2,882,700,000.00 220,000,000.00 - 593,000,000.00 - 365,000,000.00 - 1,178,000,000.00	4,416,924,924.00 925,147,500.00 621,100,000.00 1,770,483,496.00 335,000,000.00 3,651,730,996.00	215,378,030.02
3,874,586,315.32 803,777,425.72 485,415,828.24 1,336,959,220.91 440,000.00 37,494,766.56 2,664,087,241.43 1,210,499,073.89	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE OPERATING BALANCE TRANSFERS Transfers - Payments Transfers - Payments to Individuals	6 7 8 9 10 11 12 14	5,703,849,018.83 1,533,499,469.98 842,901,308.25 1,170,470,831.54 57,590,612.70 3,604,462,222.47 2,099,386,796.36 124,441,695.80 -	7,299,624,924.00 1,748,877,500.00 1,271,940,000.00 1,499,463,496.00 185,000,000.00 4,705,280,996.00 2,594,343,928.00	7,299,624,924.00 1,145,147,500.00 - 1,214,100,000.00 - 2,135,483,496.00 - 335,000,000.00 - 4,829,730,996.00	2,882,700,000.00 220,000,000.00 - 593,000,000.00 - 365,000,000.00 - 1,178,000,000.00	4,416,924,924.00 925,147,500.00 621,100,000.00 1,770,483,496.00 335,000,000.00 3,651,730,996.00	(2,530,753,227.14) 215,378,030.02 - 429,038,691.75 - 328,992,664.46 - 127,409,387.30 - 1,100,818,773.53 (3,631,572,000.67)
3,874,586,315.32 803,777,425.72 485,415,828.24 1,336,959,220.91 440,000.00 37,494,766.56 2,664,087,241.43 1,210,499,073.89	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE OPERATING BALANCE TRANSFERS Transfers - Payments Transfers - Payments to Individuals Transfer to Capital Development Fund	6 7 8 9 10 11 12 14	5,703,849,018.83 1,533,499,469.98	7,299,624,924.00 1,748,877,500.00 1,271,940,000.00 1,499,463,496.00 185,000,000.00 4,705,280,996.00 2,594,343,928.00	7,299,624,924.00 1,145,147,500.00 - 1,214,100,000.00 - 2,135,483,496.00 - 335,000,000.00 - 4,829,730,996.00	2,882,700,000.00 220,000,000.00 - 593,000,000.00 - 365,000,000.00 - 1,178,000,000.00	4,416,924,924.00 925,147,500.00 621,100,000.00 1,770,483,496.00 335,000,000.00 3,651,730,996.00	(2,530,753,227.14) 215,378,030.02 - 429,038,691.75 - 328,992,664.46 - 127,409,387.30 - 1,100,818,773.53 (3,631,572,000.67)
3,874,586,315.32 803,777,425.72 485,415,828.24 1,336,959,220.91 440,000.00 37,494,766.56 2,664,087,241.43 1,210,499,073.89 164,969,181.00 110,552,570.92	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE OPERATING BALANCE TRANSFERS Transfers - Payments Transfers - Payments to Individuals Transfer to Capital Development Fund Transfer from Capital Development Fund	6 7 8 9 10 11 12 14	5,703,849,018.83 1,533,499,469.98 842,901,308.25 1,170,470,831.54 57,590,612.70 3,604,462,222.47 2,099,386,796.36 124,441,695.80 1,124,900,598.18	7,299,624,924.00 1,748,877,500.00 1,271,940,000.00 1,499,463,496.00 185,000,000.00 4,705,280,996.00 2,594,343,928.00 124,450,000.00 -	7,299,624,924.00 1,145,147,500.00 1,214,100,000.00 2,135,483,496.00 335,000,000.00 4,829,730,996.00 2,469,893,928.00	2,882,700,000.00 220,000,000.00 593,000,000.00 365,000,000.00 1,178,000,000.00 1,704,700,000.00	4,416,924,924.00 925,147,500.00 621,100,000.00 1,770,483,496.00 335,000,000.00 765,193,928.00	(2,530,753,227.14) 215,378,030.02 429,038,691.75 - 328,992,664.46 127,409,387.30 - 1,100,818,773.53 (3,631,572,000.67) 8,304.20 -
3,874,586,315.32 803,777,425.72 485,415,828.24 1,336,959,220.91 440,000.00 37,494,766.56 2,664,087,241.43 1,210,499,073.89 164,969,181.00 110,552,570.92	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE OPERATING BALANCE TRANSFERS Transfers - Payments Transfers - Payments to Individuals Transfer to Capital Development Fund	6 7 8 9 10 11 12 14	5,703,849,018.83 1,533,499,469.98 842,901,308.25 1,170,470,831.54 57,590,612.70 3,604,462,222.47 2,099,386,796.36 124,441,695.80 -	7,299,624,924.00 1,748,877,500.00 1,271,940,000.00 1,499,463,496.00 185,000,000.00 4,705,280,996.00 2,594,343,928.00	7,299,624,924.00 1,145,147,500.00 - 1,214,100,000.00 - 2,135,483,496.00 - 335,000,000.00 - 4,829,730,996.00	2,882,700,000.00 220,000,000.00 - 593,000,000.00 - 365,000,000.00 - 1,178,000,000.00	4,416,924,924.00 925,147,500.00 621,100,000.00 1,770,483,496.00 335,000,000.00 3,651,730,996.00	(2,530,753,227.14) 215,378,030.02 429,038,691.75 328,992,664.46 127,409,387.30 - 1,100,818,773.53 (3,631,572,000.67) 8,304.20 -
3,874,586,315.32 803,777,425.72 485,415,828.24 1,336,959,220.91 440,000.00 37,494,766.56 2,664,087,241.43 1,210,499,073.89 164,969,181.00 110,552,570.92	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE OPERATING BALANCE TRANSFERS Transfers - Payments Transfers - Payments to Individuals Transfer to Capital Development Fund Transfer from Capital Development Fund	6 7 8 9 10 11 12 14	5,703,849,018.83 1,533,499,469.98 842,901,308.25 1,170,470,831.54 57,590,612.70 3,604,462,222.47 2,099,386,796.36 124,441,695.80 1,124,900,598.18	7,299,624,924.00 1,748,877,500.00 1,271,940,000.00 1,499,463,496.00 185,000,000.00 4,705,280,996.00 2,594,343,928.00 124,450,000.00 -	7,299,624,924.00 1,145,147,500.00 1,214,100,000.00 2,135,483,496.00 335,000,000.00 4,829,730,996.00 2,469,893,928.00	2,882,700,000.00 220,000,000.00 593,000,000.00 365,000,000.00 1,178,000,000.00 1,704,700,000.00	4,416,924,924.00 925,147,500.00 621,100,000.00 1,770,483,496.00 335,000,000.00 765,193,928.00	(2,530,753,227.14) 215,378,030.02 429,038,691.75 - 328,992,664.46 127,409,387.30 - 1,100,818,773.53 (3,631,572,000.67) 8,304.20 -
3,874,586,315.32 803,777,425.72 485,415,828.24 - 1,336,959,220.91	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE OPERATING BALANCE TRANSFERS Transfers - Payments Transfers - Payments to Individuals Transfer to Capital Development Fund Transfer from Capital Development Fund	6 7 8 9 10 11 12 14	5,703,849,018.83 1,533,499,469.98 842,901,308.25 1,170,470,831.54 57,590,612.70 3,604,462,222.47 2,099,386,796.36 124,441,695.80 1,124,900,598.18	7,299,624,924.00 1,748,877,500.00 1,271,940,000.00 1,499,463,496.00 185,000,000.00 4,705,280,996.00 2,594,343,928.00 124,450,000.00 -	7,299,624,924.00 1,145,147,500.00 1,214,100,000.00 2,135,483,496.00 335,000,000.00 4,829,730,996.00 2,469,893,928.00	2,882,700,000.00 220,000,000.00 593,000,000.00 365,000,000.00 1,178,000,000.00 1,704,700,000.00	4,416,924,924.00 925,147,500.00 621,100,000.00 1,770,483,496.00 335,000,000.00 765,193,928.00	(2,530,753,227.14) 215,378,030.02 429,038,691.75 - 328,992,664.46 127,409,387.30 - 1,100,818,773.53 (3,631,572,000.67) 8,304.20 -

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
Ħ			Ħ	#	Ħ	Ħ	Ħ	Ħ
•	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)
110,552,570.92	Sub-total Capital Receipts		1,226,980,542.54	1,352,580,049.00	1,352,580,049.00	40,000,000.00	1,312,580,049.00	(1,250,500,104.64)
-	Transfer to Consolidated Revenue Fund		-	-			-	-
110,552,570.92	TOTAL CAPITAL REVENUE AVAILABLE		1,226,980,542.54	1,352,580,049.00	1,352,580,049.00	40,000,000.00	1,312,580,049.00	(1,250,500,104.64)
	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
110,552,570.92	TOTAL CAPITAL EXPENDITURE		1,226,980,542.54	3,575,992,991.00	3,575,992,991.00	1,440,000,000.00	2,135,992,991.00	2,349,012,448.46
	<u>-</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
▼	▼	▼	▼	•	▼	~	•	▼
		Ħ	Ħ	Ħ	Ħ	Ħ	Ħ	Ħ
	GOVERNMENT SHARE OF FAAC (STATUTO)							
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)	
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
	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	II.	=	-	=	-	=	ı
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							
	Domestic Aids	=	=	-	-	-	-	=
	Foreign Aids	-	-	-	-	-	-	-
	Domestic Grants	=	-	-	-	-	-	-
	Foreign Grants	100,000,000.00	-	100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
	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)	-
	Domestic Loans/ Borrowings Receipt	1,102,580,049.00	-	1,102,580,049.00	1,102,580,049.00	-	(1,102,580,049.00)	-
	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

CONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024 V		REVISED BUDGET	FINAL BUDGET	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
		N	N	N	N	N	Ħ	Ħ
2	EXPENDITURES							
21	Personnel Cost							
	Basic Salary	-	-	-	-	-	-	
	Overtime Payments	-	-	-	-	-	-	
	Consolidated Revenue Charges - Salaries/Allowance	57,900,000.00	-	57,900,000.00	68,730,000.00	68,722,727.27	7,272.73	44,224,711.49
	Consolidated Salaries	792,747,500.00	220,000,000.00	1,012,747,500.00				758,767,714.23
	Allowances	74,500,000.00	-	74,500,000.00	98,890,000.00	64,977,000.00	33,913,000.00	785,000.00
	Social Contributions	14,000,000.00	_	74,000,000.00	30,030,000.00	04,577,000.00	-	700,000.00
	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	803,777,425.7
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	20,158,909.1
	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	280,000.0
	Materials and Supplies - General	54,000,000.00	78,000,000.00	132,000,000.00		97,774,363.62		24,444,804.5
	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	12,425,650.0
	Training - General	2,000,000.00	- 00,000,000.00	2,000,000.00	8,260,000.00	7,257,259.72	1,002,740.28	21,052,727.1
	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	197,921,455.1
	Consulting and Professional Services	41,500,000.00	210,000,000.00	41,500,000.00	11,500,000.00	420,000.00	11,080,000.00	686,000.0
	Fuel and Lubricants	6,000,000.00	-	6,000,000.00		208,000.00	5,792,000.00	5,183,800.0
	Financial Charges	7,000,000.00	-	7,000,000.00		3,831,519.86	3,898,480.14	992,416.2
			150,000,000.00					202,270,066.1
	Miscellaneous Expenses	186,100,000.00		336,100,000.00	255,520,000.00	128,356,618.10		
	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	485,415,828.2
	Loans and Advances							
	Staff Loans and Advances - General	-			-	-	-	
	Loans and Advances Total	-			-	-	-	-
2204	Grants and Contrbutions							
	Local Grants and Contrbutions	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	1,336,959,220.9
	Foreign Grants and Contrbutions	-	-	-	-	-	-	,,,
	Grants and Contrbutions 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	1,336,959,220.9
	Subsidies							
220501	Subsidy to Government Owned Companies & Parastatals	-	-	-	-	-	-	440,000.0
	Subsidy to Private Companies	-	-	-	-	-	-	
	Subsidies Total			-	-		-	440,000.0
2206	Public Debt Charges							
	Loans Repayment	335,000,000.00	-	335,000,000.00	185,000,000.00	57,590,612.70	127,409,387.30	37,494,766.5
	Public Debt Charges Total	335,000,000.00		335,000,000.00	185,000,000.00	57,590,612.70	127,409,387.30	37,494,766.5
2207	Transfer to Fund Recurrent Expenditure-							
	Payment							
	Transfers - Payment	-	-	-	124,450,000.00	124,441,695.80	8,304.20	164,969,181.0
	Transfers Payment - Total	-	-	-	124,450,000.00	124,441,695.80	8,304.20	164,969,181.0
2208	Transfers-Payments to Individuals							
	Transfers - Payment	-	-	-	-	-	-	
	Transfers Payment - Total							
	Capital Expenditure							
	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	2,574,363.6
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	39,688,098.2
	Rehabilitation/Repairs of Fixed Assets	5,000,000.00	-	5,000,000.00	5,000,000.00	-		68,290,109.0
	Preservation of the Environment	-	-	-	-	-	-	
		56,000,000.00		56,000,000.00	57,200,000.00	2,750,000.00	54,450,000.00	
230501	ACQUISITION OF NON-TRANSPINE ASSETS	00,000.000.00	-	00,000.000.00	J1,Z00.000.00			
	Acquisition of Non Tangible Assets Capital Expenditure Total	2,135,992,991.00	1,440,000,000.00	3,575,992,991.00				110,552,570.92

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

	2024			
FINAL BUDGET				
2024		NOTES	2024	2023
			₩	N
	Operating Activities			
	Receipts			
4,831,000,000.00	Statutory Revenue	1	4,264,162,214.56	2,881,961,734.55
.,,,	Independent Revenue:	•	.,,,	_,001,001,101.00
_	Personal Taxes	2A	_	_
100,000.00	Other Taxes	2B	_	_
4,470,000.00		2C	7,700.00	25,350.00
4,470,000.00	Mining Rents	2D	7,700.00	23,330.00
_	Royalties	2E	-	-
3,350,000.00		2F	4,239,700.00	983,000.00
3,330,000.00	Fines - General	2G	4,239,700.00	983,000.00
- - 250 000 00			-	-
5,250,000.00		2H	-	
6,988,000.00		21	6,974,310.00	2,712,150.00
1,900,000.00	Rent on Government Buildings - General	2J	1,337,600.00	537,800.00
3,192,000.00	Rent on Land & Others - General	2K	405,600.00	414,900.00
-	Repayments - General	2L	-	700,257.05
-	Investment Income	2M	-	-
-	Interest Earned	2N	-	-
	Re-Imbursement General	20 _	-	
	Independent Revenue Sub-total	_	12,964,910.00	5,373,457.05
4,856,250,000.00	_Total Receipts	_	4,277,127,124.56	2,887,335,191.60
	Payments			
(985,080,000.00)	Salaries and Allowances	5	(888,301,368.35)	(562,615,720.64)
	Social Contributions	6	(9,000,000.00)	-
(355,570,000.00)	Social Benefits	7	(345,176,600.62)	-
(1,292,360,000.00)	Overhead Cost	8	(862,763,804.86)	(419,931,148.81)
(70,000.00)	Loans and Advances	9	(70,000.00)	-
(1,242,690,000.00)	Grants and Contrbutions	10	(864,437,329.38)	(897,624,599.44)
(18,000,000.00)	Subsidies	11	(11,155,702.39)	-
(113,450,000.00)	Transfers - Payments	13A	(113,449,503.13)	(149,172,728.30)
-	Transfers - Payments to Individuals	13B	-	-
-	Loss on Foreign Exchange	14	-	-
(4,016,220,000.00)		_	(3,094,354,308.73)	(2,029,344,197.19)
		_		
840,030,000.00	Net Cash flow from Operating Activities	_	1,182,772,815.83	857,990,994.41
		_		
	Investing Activities			
(367,950,000.00)	Purchase of Fixed Assets	15A	(120,154,400.00)	(12,872,036.36)
(2,872,480,000.00)	Construction/Provision of Fixed Assets	15B	(794,305,997.65)	(888,748,071.65)
• • • • • • • • • • • • • • • • • • • •	Rehabilitation/Repairs of Fixed Assets	15C	(23,023,680.00)	(50,621,452.11)
	Preservation of the Environment	15D	(1,440,000.00)	-
	Acquisition of Non Tangible Assets	15E	(500,000.00)	(150,000.00)
•	Net Cash Flow from Investing Activities	_	(939,424,077.65)	(952,391,560.12)
		_	(===, ,====,	(== ,== ,== ,
	Financing Activities			
40,000,000.00	Proceeds from Aids and Grants	3	_	_
1,604,963,031.77	Proceeds from Loans/Borrowings	4A		
100,000,000.00	Proceeds from Other Capital Receipts	4B	102,198,309.96	_
(15,330,000.00)		12	(9,524,034.66)	(37,494,766.56)
1,729,633,031.77	Net Cash Flow from Financing Activities	_	92,674,275.30	(37,494,766.56)
1,123,000,001.11	. Not bash I low from I maricing Activities	· –	32,014,213.30	(31,434,100.30)
(059 226 060 22)	Not Surplus // Deficit) for the Year		336 033 043 40	(121 005 222 27)
(330,330,300.23)	Net Surplus/(Deficit) for the Year		336,023,013.48	(131,895,332.27)
(050 226 060 22)	Add: Opening Balance	_	1,044,620,839.89	1,176,516,172.16
(930,330,900.23)	Closing Cash Balance	_	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
		N	Ħ
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
		*	Ħ	Ħ	Ħ	Ħ	Ħ	Ħ
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 Fees - General	2E 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	3,300,000.00	30,000.00	3,330,000.00	3,330,000.00	4,239,700.00	009,700.00	303,000.00
Sales - General	2H	250,000.00	5,000,000.00	5,250,000.00	5,250,000.00		(5,250,000.00)	-
Earnings -General	21	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	20	-	-	-	-	-	-	<u> </u>
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	4 000 050 000 00	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 Contrbutions	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
CADITAL EVDENDITUDE								
CAPITAL EXPENDITURE Purchase of Fixed Assets	151	274 000 000 00	4E 000 000 00	210 000 000 00	267 050 000 00	120 154 400 00	247 705 600 00	10 070 026 20
	15A	274,000,000.00 2,089,000,000.00	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 Rehabilitation/Repairs of Fixed Assets	15B 15C	103,000,000.00	845,000,000.00	2,934,000,000.00 103,000,000.00	2,872,480,000.00 113,630,000.00	794,305,997.65 23,023,680.00	2,078,174,002.35 90,606,320.00	888,748,071.65 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	30,021,432.11
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	102	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)
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,-	(,,,)	,,10	(-,,,	, , ,

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
Ħ			×	×	Ħ	N	N	N
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			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		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	1,200,700.00	-	-	-	-	-
_	Rent on Government Buildings - General		_	5,250,000.00	5,250,000.00	5,000,000.00	250.000.00	(5,250,000.00)
2,712,150.00		21	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)
	Interest Earned	2L	405,000.00	3,192,000.00	3,192,000.00	900,000.00	2,292,000.00	(2,700,400.00)
700,257.05			-	-	-	-	-	-
-	Re-Imbursement General	2M	-	-	-	-	-	-
-	Rates	2N	-	-	-	-	-	-
	Miscellaneous	20		-	-			- (40.005.000.00)
5,3/3,45/.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)
	TOTAL DECLIDORNE DEVENUE		E 224 747 004 4E					
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)
	TOTAL RECURRENT REVENUE EXPENDITURE		5,321,747,964.45					
4,063,851,363.77	•	5	5,321,747,964.45 888,301,368.35					
4,063,851,363.77	EXPENDITURE	5 6		4,856,250,000.00	4,856,250,000.00	1,806,250,000.00	3,050,000,000.00	(579,122,875.44)
4,063,851,363.77	EXPENDITURE Salaries and Allowances		888,301,368.35	4,856,250,000.00 985,080,000.00	4,856,250,000.00	1,806,250,000.00	3,050,000,000.00	(579,122,875.44)
4,063,851,363.77	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits	6	888,301,368.35 9,000,000.00	985,080,000.00 9,000,000.00	4,856,250,000.00 789,000,000.00	1,806,250,000.00	3,050,000,000.00 679,000,000.00	96,778,631.65
4,063,851,363.77 562,615,720.64 - 419,931,148.81	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits	6 7	888,301,368.35 9,000,000.00 345,176,600.62	985,080,000.00 9,000,000.00 355,570,000.00	789,000,000.00 - 40,000,000.00	1,806,250,000.00 110,000,000.00 -	3,050,000,000.00 679,000,000.00 - 40,000,000.00	96,778,631.65 - 10,393,399.38
4,063,851,363.77 562,615,720.64 - 419,931,148.81	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost	6 7 8	888,301,368.35 9,000,000.00 345,176,600.62 862,763,804.86	985,080,000.00 9,000,000.00 355,570,000.00 1,292,360,000.00	789,000,000.00 - 40,000,000.00	1,806,250,000.00 110,000,000.00 -	3,050,000,000.00 679,000,000.00 - 40,000,000.00	96,778,631.65 - 10,393,399.38
4,063,851,363.77 562,615,720.64 - 419,931,148.81 - 897,624,599.44	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances	6 7 8 9	888,301,368.35 9,000,000.00 345,176,600.62 862,763,804.86 70,000.00 864,437,329.38	985,080,000.00 9,000,000.00 355,570,000.00 1,292,360,000.00 70,000.00 1,242,690,000.00	789,000,000.00 - 40,000,000.00 1,058,750,000.00 - 1,608,000,000.00	1,806,250,000.00 110,000,000.00 - 345,000,000.00	3,050,000,000.00 679,000,000.00 - 40,000,000.00 713,750,000.00 - 1,252,000,000.00	96,778,631.65 - 10,393,399.38 429,596,195.14 - 378,252,670.62
4,063,851,363.77 562,615,720.64 - 419,931,148.81 - 897,624,599.44	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contrbutions Subsidies	6 7 8 9 10 11	888,301,368.35 9,000,000.00 345,176,600.62 862,763,804.86 70,000.00 864,437,329.38 11,155,702.39	985,080,000.00 9,000,000.00 355,570,000.00 70,000.00 1,242,690,000.00 18,000,000.00	789,000,000.00 - 40,000,000.00 1,058,750,000.00	1,806,250,000.00 110,000,000.00 - 345,000,000.00 - 356,000,000.00	3,050,000,000.00 679,000,000.00 - 40,000,000.00 713,750,000.00 - 1,252,000,000.00 10,000,000.00	96,778,631.65 10,393,399.38 429,596,195.14 - 378,252,670.62 6,844,297.61
4,063,851,363.77 562,615,720.64 419,931,148.81 897,624,599.44 37,494,766.56	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges	6 7 8 9 10	888,301,368.35 9,000,000.00 345,176,600.62 862,763,804.86 70,000.00 864,437,329.38	985,080,000.00 9,000,000.00 355,570,000.00 1,292,360,000.00 70,000.00 1,242,690,000.00	789,000,000.00 - 40,000,000.00 1,058,750,000.00 - 1,608,000,000.00 15,000,000.00	1,806,250,000.00 110,000,000.00 - 345,000,000.00 - 356,000,000.00	3,050,000,000.00 679,000,000.00 - 40,000,000.00 713,750,000.00 - 1,252,000,000.00	96,778,631.65 - 10,393,399.38 429,596,195.14 - 378,252,670.62
4,063,851,363.77 562,615,720.64 419,931,148.81 897,624,599.44 37,494,766.56	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contrbutions Subsidies	6 7 8 9 10 11	888,301,368.35 9,000,000.00 345,176,600.62 862,763,804.86 70,000.00 864,437,329.38 11,155,702.39	985,080,000.00 9,000,000.00 355,570,000.00 70,000.00 1,242,690,000.00 18,000,000.00	789,000,000.00 - 40,000,000.00 1,058,750,000.00 - 1,608,000,000.00 15,000,000.00	1,806,250,000.00 110,000,000.00 - 345,000,000.00 - 356,000,000.00	3,050,000,000.00 679,000,000.00 - 40,000,000.00 713,750,000.00 - 1,252,000,000.00 10,000,000.00	96,778,631.65 10,393,399.38 429,596,195.14 - 378,252,670.62 6,844,297.61
4,063,851,363.77 562,615,720.64 419,931,148.81 897,624,599.44 37,494,766.56 1,917,666,235.45	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE	6 7 8 9 10 11	888,301,368.35 9,000,000.00 345,176,600.62 862,763,804.86 70,000.00 864,437,329.38 11,155,702.39 9,524,034.66	985,080,000.00 9,000,000.00 355,570,000.00 1,292,360,000.00 70,000.00 1,242,690,000.00 18,000,000.00 15,330,000.00	4,856,250,000.00 789,000,000.00 40,000,000.00 1,058,750,000.00 - 1,608,000,000.00 15,000,000.00 520,800,000.00 4,031,550,000.00	1,806,250,000.00 110,000,000.00 - 345,000,000.00 - 356,000,000.00 5,000,000.00	3,050,000,000.00 679,000,000.00 -40,000,000.00 713,750,000.00 -1,252,000,000.00 10,000,000.00 520,800,000.00	96,778,631.65 - 10,393,399.38 429,596,195.14 - 378,252,670.62 6,844,297.61 5,805,965.34 - 927,671,159.74
4,063,851,363.77 562,615,720.64 419,931,148.81 897,624,599.44 37,494,766.56 1,917,666,235.45	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange	6 7 8 9 10 11	888,301,368.35 9,000,000.00 345,176,600.62 862,763,804.86 70,000.00 864,437,329.38 11,155,702.39 9,524,034.66	985,080,000.00 9,000,000.00 355,570,000.00 70,000.00 1,292,360,000.00 70,000.00 1,242,690,000.00 18,000,000.00	789,000,000.00 789,000,000.00 - 40,000,000.00 1,058,750,000.00 - 1,608,000,000.00 15,000,000.00 520,800,000.00	1,806,250,000.00 110,000,000.00 - 345,000,000.00 - 356,000,000.00 5,000,000.00	3,050,000,000.00 679,000,000.00 - 40,000,000.00 713,750,000.00 - 1,252,000,000.00 10,000,000.00 520,800,000.00	96,778,631.65 - 10,393,399.38 429,596,195.14 - 378,252,670.62 6,844,297.61 5,805,965.34
4,063,851,363.77 562,615,720.64 419,931,148.81 897,624,599.44 37,494,766.56 1,917,666,235.45	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE OPERATING BALANCE	6 7 8 9 10 11	888,301,368.35 9,000,000.00 345,176,600.62 862,763,804.86 70,000.00 864,437,329.38 11,155,702.39 9,524,034.66	985,080,000.00 9,000,000.00 355,570,000.00 1,292,360,000.00 70,000.00 1,242,690,000.00 18,000,000.00 15,330,000.00	4,856,250,000.00 789,000,000.00 40,000,000.00 1,058,750,000.00 - 1,608,000,000.00 15,000,000.00 520,800,000.00 4,031,550,000.00	1,806,250,000.00 110,000,000.00 - 345,000,000.00 - 356,000,000.00 5,000,000.00	3,050,000,000.00 679,000,000.00 -40,000,000.00 713,750,000.00 -1,252,000,000.00 10,000,000.00 520,800,000.00	96,778,631.65 - 10,393,399.38 429,596,195.14 - 378,252,670.62 6,844,297.61 5,805,965.34 - 927,671,159.74
4,063,851,363.77 562,615,720.64 419,931,148.81 897,624,599.44 37,494,766.56 1,917,666,235.45 2,146,185,128.32	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE OPERATING BALANCE TRANSFERS	6 7 8 9 10 11 12 14	888,301,368.35 9,000,000.00 345,176,600.62 862,763,804.86 70,000.00 864,437,329.38 11,155,702.39 9,524,034.66 	985,080,000.00 9,000,000.00 355,570,000.00 1,292,360,000.00 70,000.00 1,242,690,000.00 18,000,000.00 15,330,000.00 	4,856,250,000.00 789,000,000.00 40,000,000.00 1,058,750,000.00 - 1,608,000,000.00 15,000,000.00 520,800,000.00 4,031,550,000.00	1,806,250,000.00 110,000,000.00 - 345,000,000.00 - 356,000,000.00 5,000,000.00	3,050,000,000.00 679,000,000.00 -40,000,000.00 713,750,000.00 -1,252,000,000.00 10,000,000.00 520,800,000.00	96,778,631.65 - 10,393,399.38 429,596,195.14 - 378,252,670.62 6,844,297.61 5,805,965.34 - 927,671,159.74 (1,506,794,035.18)
4,063,851,363.77 562,615,720.64 419,931,148.81 897,624,599.44 37,494,766.56 1,917,666,235.45 2,146,185,128.32	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE OPERATING BALANCE TRANSFERS Transfers - Payments	6 7 8 9 10 11 12 14	888,301,368.35 9,000,000.00 345,176,600.62 862,763,804.86 70,000.00 864,437,329.38 11,155,702.39 9,524,034.66	985,080,000.00 9,000,000.00 355,570,000.00 1,292,360,000.00 70,000.00 1,242,690,000.00 18,000,000.00 15,330,000.00	4,856,250,000.00 789,000,000.00 40,000,000.00 1,058,750,000.00 - 1,608,000,000.00 15,000,000.00 520,800,000.00 4,031,550,000.00	1,806,250,000.00 110,000,000.00 - 345,000,000.00 - 356,000,000.00 5,000,000.00	3,050,000,000.00 679,000,000.00 -40,000,000.00 713,750,000.00 -1,252,000,000.00 10,000,000.00 520,800,000.00	96,778,631.65 - 10,393,399.38 429,596,195.14 - 378,252,670.62 6,844,297.61 5,805,965.34 - 927,671,159.74
4,063,851,363.77 562,615,720.64 419,931,148.81 897,624,599.44 - 37,494,766.56 1,917,666,235.45 2,146,185,128.32	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE OPERATING BALANCE TRANSFERS Transfers - Payments Transfers - Payments to Individuals	6 7 8 9 10 11 12 14	888,301,368.35 9,000,000.00 345,176,600.62 862,763,804.86 70,000.00 864,437,329.38 11,155,702.39 9,524,034.66 2,990,428,840.26 2,331,319,124.19	985,080,000.00 9,000,000.00 355,570,000.00 1,292,360,000.00 70,000.00 1,242,690,000.00 18,000,000.00 15,330,000.00 	4,856,250,000.00 789,000,000.00 40,000,000.00 1,058,750,000.00 - 1,608,000,000.00 15,000,000.00 520,800,000.00 4,031,550,000.00	1,806,250,000.00 110,000,000.00 - 345,000,000.00 - 356,000,000.00 5,000,000.00	3,050,000,000.00 679,000,000.00 -40,000,000.00 713,750,000.00 -1,252,000,000.00 10,000,000.00 520,800,000.00	96,778,631.65 - 10,393,399.38 429,596,195.14 - 378,252,670.62 6,844,297.61 5,805,965.34 - 927,671,159.74 (1,506,794,035.18)
4,063,851,363.77 562,615,720.64 419,931,148.81 897,624,599.44 - 37,494,766.56 1,917,666,235.45 2,146,185,128.32	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE OPERATING BALANCE TRANSFERS Transfers - Payments Transfers - Payments to Individuals Transfer to Capital Development Fund	6 7 8 9 10 11 12 14	888,301,368.35 9,000,000.00 345,176,600.62 862,763,804.86 70,000.00 864,437,329.38 11,155,702.39 9,524,034.66 	985,080,000.00 9,000,000.00 355,570,000.00 1,292,360,000.00 70,000.00 1,242,690,000.00 18,000,000.00 15,330,000.00 	4,856,250,000.00 789,000,000.00 40,000,000.00 1,058,750,000.00 - 1,608,000,000.00 15,000,000.00 520,800,000.00 4,031,550,000.00	1,806,250,000.00 110,000,000.00 - 345,000,000.00 - 356,000,000.00 5,000,000.00	3,050,000,000.00 679,000,000.00 -40,000,000.00 713,750,000.00 -1,252,000,000.00 10,000,000.00 520,800,000.00	96,778,631.65 - 10,393,399.38 429,596,195.14 - 378,252,670.62 6,844,297.61 5,805,965.34 - 927,671,159.74 (1,506,794,035.18)
4,063,851,363.77 562,615,720.64 419,931,148.81 897,624,599.44 37,494,766.56 1,917,666,235.45 2,146,185,128.32 149,172,728.30 952,391,560.12	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE OPERATING BALANCE TRANSFERS Transfers - Payments Transfers - Payments to Individuals Transfer to Capital Development Fund Transfer from Capital Development Fund	6 7 8 9 10 11 12 14	888,301,368.35 9,000,000.00 345,176,600.62 862,763,804.86 70,000.00 864,437,329.38 11,155,702.39 9,524,034.66 2,990,428,840.26 2,331,319,124.19 113,449,503.13 837,225,767.69	4,856,250,000.00 985,080,000.00 9,000,000.00 355,570,000.00 1,292,360,000.00 70,000.00 18,000,000.00 15,330,000.00 3,918,100,000.00 938,150,000.00	4,856,250,000.00 789,000,000.00 40,000,000.00 1,058,750,000.00 - 1,608,000,000.00 15,000,000.00 520,800,000.00 4,031,550,000.00	1,806,250,000.00 110,000,000.00 - 345,000,000.00 - 356,000,000.00 5,000,000.00	3,050,000,000.00 679,000,000.00 -40,000,000.00 713,750,000.00 -1,252,000,000.00 10,000,000.00 520,800,000.00	96,778,631.65 - 10,393,399.38 429,596,195.14 - 378,252,670.62 6,844,297.61 5,805,965.34 - 927,671,159.74 (1,506,794,035.18)
4,063,851,363.77 562,615,720.64 419,931,148.81 897,624,599.44 37,494,766.56 1,917,666,235.45 2,146,185,128.32 149,172,728.30 952,391,560.12	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE OPERATING BALANCE TRANSFERS Transfers - Payments Transfers - Payments to Individuals Transfer to Capital Development Fund	6 7 8 9 10 11 12 14	888,301,368.35 9,000,000.00 345,176,600.62 862,763,804.86 70,000.00 864,437,329.38 11,155,702.39 9,524,034.66 2,990,428,840.26 2,331,319,124.19	985,080,000.00 9,000,000.00 355,570,000.00 1,292,360,000.00 70,000.00 1,242,690,000.00 18,000,000.00 15,330,000.00 	4,856,250,000.00 789,000,000.00 40,000,000.00 1,058,750,000.00 - 1,608,000,000.00 15,000,000.00 520,800,000.00 4,031,550,000.00	1,806,250,000.00 110,000,000.00 - 345,000,000.00 - 356,000,000.00 5,000,000.00	3,050,000,000.00 679,000,000.00 -40,000,000.00 713,750,000.00 -1,252,000,000.00 10,000,000.00 520,800,000.00	96,778,631.65 10,393,399.38 429,596,195.14 378,252,670.62 6,844,297.61 5,805,965.34 - 927,671,159.74 (1,506,794,035.18)
4,063,851,363.77 562,615,720.64 419,931,148.81 897,624,599.44 37,494,766.56 1,917,666,235.45 2,146,185,128.32 149,172,728.30 952,391,560.12 1,101,564,288.42	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE OPERATING BALANCE TRANSFERS Transfers - Payments Transfers - Payments to Individuals Transfer to Capital Development Fund Transfer from Capital Development Fund	6 7 8 9 10 11 12 14	888,301,368.35 9,000,000.00 345,176,600.62 862,763,804.86 70,000.00 864,437,329.38 11,155,702.39 9,524,034.66 2,990,428,840.26 2,331,319,124.19 113,449,503.13 837,225,767.69	4,856,250,000.00 985,080,000.00 9,000,000.00 355,570,000.00 1,292,360,000.00 70,000.00 18,000,000.00 15,330,000.00 3,918,100,000.00 938,150,000.00	4,856,250,000.00 789,000,000.00 40,000,000.00 1,058,750,000.00 - 1,608,000,000.00 15,000,000.00 520,800,000.00 4,031,550,000.00	1,806,250,000.00 110,000,000.00 - 345,000,000.00 - 356,000,000.00 5,000,000.00	3,050,000,000.00 679,000,000.00 -40,000,000.00 713,750,000.00 -1,252,000,000.00 10,000,000.00 520,800,000.00	96,778,631.65 - 10,393,399.38 429,596,195.14 - 378,252,670.62 6,844,297.61 5,805,965.34 - 927,671,159.74 (1,506,794,035.18)

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
Ħ			Ħ	Ħ	Ħ	Ħ	Ħ	N
-	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	<u>.</u>	1,744,963,031.77	(1,642,764,721.81)
_	Transfer to Consolidated Revenue Fund		_	_			_	
	Transier to consolidated Nevertue 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	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET	ACTUAL 2023
			BUDGET 2024				2024	
▼	·	▼	▼	▼	▼	▼	▼	V
		#	#	#	#	#	#	Ħ
	GOVERNMENT SHARE OF FAAC (STATUTO)	RY 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							
	Personal Taxes		-		-	_	-	
	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
	Mining Rents	-,,	-	-,,	-, 0,000.00	- ,,	.,	20,000,00
	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	-	-	-	-	-	-	
	Foreign Aids	-	-	=	-	-	=	-
	Domestic Grants	-	-	-	-	-	-	-
	Foreign Grants	40,000,000.00	-	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
	Other Capital Receipts	100,000,000.00	-	100,000,000.00	100,000,000.00	102,079,944.36	2,079,944.36	-
	Domestic Loans/ Borrowings Receipt	1,604,963,031.77	-	1,604,963,031.77	1,604,963,031.77	-	(1,604,963,031.77)	-
	International Loans/ Borrowings Receipt	-	-	-	-	-	-	-
	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		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

2 Personnel Cost Pers	ECONOMIC	DESCRIPTION	ORIGINAL	SUPPLEMENTARY	REVISED BUDGET	FINAL BUDGET	ACTUAL 2024	VARIANCE 2024	ACTUAL 2023
2 Proposed Cost 2 2 2 2 2 2 2 2 2	CODE	▼	BUDGET 2024 -	BUDGET 2024 💌	2024 -	2024 -	¥	V	V
2 Personnel Cast	1	EVDENDITUDES	N N	Ħ	N N	N N	N N	N N	Ħ
21910162 Owner-Paremen									
2101013 Oceanie Parametis 2101013 Consente Parametis 2101013 Consented Researce Charges - Salare Richards 2101013 Consented Researce Charges - Salare Richards 2101013 (Accordated Salaries) 2101013 (Accordated Salarie									
2010110 Cornelidade Research Charges - Sateres Pilosonomo 40,000,000.00 - 40,000,000.00 32,400,000.00 82,407,0726 274,800.01 16,165,174.28 270,000.00 270,000.00 82,407,0726 270,000.00 82,407,0726 270,000.00 82,407,0726 270,000.00 82,407,0726 270,000.00 82,407,0726 270,000.00 82,407,0726 270,000.00 82,407,0726 270,000.00 82,407,0726 270,000.00 82,407,0726 270,000.00 82,407,0726 270,000.00 82,407,0726 270,000.00 82,407,0726 270,000.00 82,407,0726 270,000.00 82,407,0726 270,000.00 270,		,	-	-	-	-	-	-	
2701011/Occupations			40 000 000 00		40 000 000 00	32 400 000 00	4 963 992 69	27 436 007 31	18 165 074 20
20000 Absances				110 000 000 00					
210001 Scala Combustories			- 000,000,000.00	110,000,000.00	143,000,000.00			00,042,024.04	
Personnet Cost Total			_	_	_			_	-
Personnel Cost Total 719,000,000 00 110,000,000 00 828,000,000 00 1242,477,988.97 107,172,031.03 522,517,284.57 20,44 200,000 00 13,000,000 00 13,000,000 00 56,300,000 00 33,88,000 00 33,88,000 00 33,88,000 00 22,733,000 00 22,733,000 00 56,300,000 00 56,300,000 00 33,88,000 00 32,89,000 00 33,88,000 00 33,88,000 00 33,88,000 00 32,89,000 00 33,88,000 00 32,89,000 00 33,88,000 00 32,89,000 00 33,88,000 00 32,89,000 00 33,88,000 00 33,88,000 00 33,88,000 00 32,89,000 00 33,88,000 00 32,89,000 00 33,88,000 00 32,89,000 00 33,88,000 00			40 000 000 00	-	40 000 000 00			10 393 399 38	_
2000 Overhead Cost				110.000.000.00					562.615.720.64
22000 Travels and Temport - General 22,000,000.00 33,000,000.00 35,000,000.00 33,000,000.00 33,000,000.00 23,000,000.00 24,0			,,	,,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,= ,=,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,	,,
22000 Travels and Temport - General 22,000,000.00 33,000,000.00 35,000,000.00 33,000,000.00 33,000,000.00 23,000,000.00 24,0									
22/2022 Marinements of Supplies - General	2202	Overhead Cost							
22020 Materias and Supples- General \$6,00,000,000 \$7,500,000,000 \$15,500,000,000 \$5,800,000,000 \$2,800,000,000 \$15,800,000,000 \$3,800,000,000	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
22020 Materias and Supples- General \$6,00,000,000 \$7,500,000,000 \$15,500,000,000 \$5,800,000,000 \$2,800,000,000 \$15,800,000,000 \$3,800,000,000	220202	Utilities - General							2,841,493.42
22020 Mammanos Services - General 5,500,000.00 33,000,000.00 11,000,000.00 299,971,000.00 43,987,000.00 399,991 998,700.00 38,900.00 34,985,000.00 34,985,000.00 34,985,000.00 34,985,000.00 34,985,000.00 32,977,594.89 33,382,405,11 184,116,322,35 22007 75,000.00 32,000.00 32,000.00 34,985,000.00 32,000.00			58,000,000.00	97,500,000.00					37,118,636.39
220205 Training - General 398,500,000 54,500,000 36,300,000 36,450,000 36,800,000 37,800,000	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
22007 Consuling and Publissional Services	220205	Training - General	-	-	-	5,460,000.00	5,450,909.09		9,867,000.00
220208 Fuel and Lubrimans	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
20209 Financial Charges			3,200,000.00	2,000,000.00	5,200,000.00		15,188,053.74	5,211,946.26	3,545,454.55
20210 Miscellaneous Expenses 280.150,000.00 109.500,000.00 339,850,000.00 229.176,822.34 149,293,147.66 133,855,020.85	220208	Fuel and Lubricants	6,000,000.00	Ī	6,000,000.00	6,630,000.00	3,505,000.00	3,125,000.00	2,090,840.00
Overhead Cost Total	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
2203 Loans and Advances	220210	Miscellaneous Expenses	250,150,000.00		359,650,000.00	378,470,000.00	229,176,852.34	149,293,147.66	133,835,020.83
220301 Saft Loans and Advances - General 70,000,00 70,000,00 -		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
220301 Saft Loans and Advances - General 70,000,00 70,000,00 -									
Loans and Advances Total									
2204 Grants and Contributions 1,242,000,000.00 1,597,000,000.00 1,241,690,000.00 864,437,329.38 377,252,670.62 897,624,599,44	220301		-					-	-
220401 local Grants and Contributions		Loans and Advances Total	•			70,000.00	70,000.00	-	•
220401 local Grants and Contributions									
220402 Foreign Grants and Contributions 10,000,000,00 1,000,000,00 1,000,000,00 1,000,000,00 1,000,000,00 1,000,000,00 1,242,690,000,00 664,437,329.38 378,252,670.62 897,624,599.44									
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 10,000,000.00 5,000,000.00 15,000,000.00 18,000,000.00 11,155,702.39 6,844,297.61 22050 2,500,500 2,500,500 20 2,500,500 20 2,500,500 20 2,500,500 20 2,500,500 20 2,500,500 20 2,500,500 20 2,500,500 20 2,500,500 20 2,500,500 20 2,500,500 20 2,500,500 20 2,500,500 20 2,500,500 20 2,500,500 2,500,500 20 2,500,500 20 2,500,500 20 2,500,500 20 2,500,500 20 2,500,500 20 2,500,500 20 2,500,500 20 2,500,500 20 2,500,500 20 2,500,500 20 2,500,500 20 2,500,500 20 2,500,500 20 2,500,500 2,500,500 20 2,							864,437,329.38		897,624,599.44
22052 Subsidies 10,000,000.00 5,000,000.00 15,000,000.00 11,155,702.39 6,844,297.61	220402						-		-
Subsidy to Government Owned Companies & 10,000,000.00 5,000,000.00 15,000,000.00 18,000,000.00 11,155,702.39 6,844,297.61		Grants and Contrbutions 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
Subsidy to Government Owned Companies & 10,000,000.00 5,000,000.00 15,000,000.00 18,000,000.00 11,155,702.39 6,844,297.61	2005	0.1.11							
Parastable 10,000,000.00 10,000,000.00 11,100,000.00	2205								
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	220501		10,000,000.00	5,000,000.00	15,000,000.00	18,000,000.00	11,155,702.39	6,844,297.61	-
Subsidies Total									
2206 Public Debt Charges 520,800,000.00 520,800,000.00 15,330,000.00 9,524,034.66 5,805,965.34 37,494,766.56	220502		40.000.000.00		45.000.000.00	40,000,000,00	- 44 455 700 00	- 0.44.007.04	-
2206 Loans Repayment 520,800,000.00 - 520,800,000.00 9,524,034.66 5,805,965.34 37,494,766.56		Subsidies i otai	10,000,000.00	5,000,000.00	15,000,000.00	10,000,000.00	11,155,702.39	0,044,297.01	•
2206 Loans Repayment 520,800,000.00 - 520,800,000.00 9,524,034.66 5,805,965.34 37,494,766.56	2206	Dublic Dobt Charres							
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			E20 000 000 00		E20 900 000 00	15 220 000 00	0 524 024 66	E 00E 06E 24	27 404 766 66
2207 Transfers Fund Recurrent Expenditure			,,	-	, ,			, ,	
Payment		Public Debt Charges Total	320,000,000.00	•	520,000,000.00	15,550,000.00	9,324,034.00	5,005,965.54	31,494,100.30
Payment	2207	Transfer to Fund Recurrent Evnenditure.							
Transfers - Payment - -									
Transfers Payment - Total			_	_	_	113.450.000.00	113 449 503 13	496.87	1/10 172 728 30
2208 Transfers - Payment to Individuals	2201		_						
Transfers - Payment - - - - - - - - -		Transiers rayment - rotar	-	-	-	113,430,000.00	110,449,000.10	430.07	149,172,720.30
Transfers - Payment - - - - - - - - -	2208	Transfers-Payments to Individuals							
Transfers Payment - Total			_	_	_	_	_	_	_
23 Capital Expenditure 23 (Capital Expenditure) 247,000,000.00 319,000,000.00 367,950,000.00 120,154,400.00 247,795,600.00 12,872,036.36 247,2036.36 <th< td=""><td>2200</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	2200								
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			_	_			_	_	_
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	23	Capital Expenditure							
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 3,528,000,000.00 93,424,077.65 2,588,575,922.35 952,391,560.12			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
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 22,000,000.00 131,000,000.00 500,000.00 131,000,000.00 150,000.00 Capital Expenditure Total 2,616,000,000.00 912,000,000.00 3,528,000,000.00 93,424,077.65 2,588,575,922.35 952,391,560.12									
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 3,528,000,000.00 939,424,077.65 2,588,575,922.35 952,391,560.12				-					
230501 Acquisition of Non Tangible Assets 109,000,000.00 22,000,000.00 131,000,000.00 131,500,000.00 500,000.00 131,000,000.00 150,000.00 150,000.00 150,000.00 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				-					
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			, ,	22,000,000.00					150,000.00
TOTAL EXPENDITURE 5.831.550,000.00 1.728,000,000.00 7.559.550.000.00 4.043.302.421.04 3.516.247.578.96 3.019.230.523.87									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		NOTES	2024	2023
202.			N	N
	Operating Activities			
70440000000	Receipts		1 005 0 10 000 1 1	0.000 740 000 70
7,344,000,000.00	Statutory Revenue	1	4,225,348,238.14	2,829,712,220.50
	Independent Revenue: Personal Taxes	2A		
_	Other Taxes	2B	-	_
9,481,000.00		2C	2,953,466.52	9,499,290.00
-	Mining Rents	2D	-,,	-
_	Royalties	2E	-	-
12,399,000.00	Fees - General	2F	2,134,998.65	3,160,150.00
-	Fines - General	2G	-	-
7,670,000.00		2H	17,845,846.32	1,967,000.00
	Earnings -General	21	20,163,370.50	474,500.00
	Rent on Government Buildings - General	2J	950,770.61	6,000.00
6,000,000.00	Rent on Land & Others - General	2K	-	280,000.00
-	Repayments - General Investment Income	2L 2M	37,467,774.53 2,950,819.61	-
	Interest Earned	2N	2,930,019.01	<u>-</u>
_	Re-Imbursement General	20	_	_
46,250,000.00	Independent Revenue Sub-total		84,467,046.74	15,386,940.00
7,390,250,000.00	Total Receipts	_	4,309,815,284.88	2,845,099,160.50
(4 7 4 7 000 000 00)	Payments	_	(4.000.000.740.05)	(447.004.070.57)
	Salaries and Allowances	5	(1,629,802,712.65)	(417,224,676.57)
(00,000,000.00)	Social Contributions Social Benefits	6 7	(25,155,150.01)	-
(1,866,190,000.00)		8	(1,374,464,538.37)	(482,422,020.04)
(1,000,130,000.00)	Loans and Advances	9	(1,374,404,330.37)	(402,422,020.04)
(1.181.574.079.00)	Grants and Contributions	10	(694,471,758.53)	(1,189,397,946.22)
(36,300,000.00)		11	(29,142,844.17)	(11,678,000.00)
	Transfers - Payments	13A	(107,594,388.38)	(143,737,012.74)
-	Transfers - Payments to Individuals	13B	-	-
	Loss on Foreign Exchange	14 _	-	<u> </u>
(4,974,944,079.00)	Total Payments	_	(3,860,631,392.11)	(2,244,459,655.58)
2 415 305 921 00	Net Cash flow from Operating Activities	-	449,183,892.77	600,639,504.92
2,410,000,321.00	Net Oash now nom Operating Activities	-	443,103,032.77	000,000,004.02
	Investing Activities			
(390,000,000.00)	Purchase of Fixed Assets	15A	(3,391,287.27)	(9,242,163.00)
	Construction/Provision of Fixed Assets	15B	(92,098,667.00)	(26,772,098.61)
	Rehabilitation/Repairs of Fixed Assets	15C	(29,090,000.00)	(45,629,298.20)
,	Preservation of the Environment	15D	-	-
	Acquisition of Non Tangible Assets	15E _	- (40.4.570.054.07)	(5,000,000.00)
(3,545,385,337.00)	Net Cash Flow from Investing Activities	-	(124,579,954.27)	(86,643,559.81)
	Financing Activities			
30,000,000.00	Proceeds from Aids and Grants	3	_	_
1,300,000,000.00	Proceeds from Loans/Borrowings	4A	-	-
70,000,000.00	Proceeds from Other Capital Receipts	4B	102,079,944.36	-
(92,827,199.00)		12 _	(37,167,274.95)	(37,494,766.56)
1,307,172,801.00	Net Cash Flow from Financing Activities	· _	64,912,669.41	(37,494,766.56)
				_
177,093,385.00	Net Surplus/(Deficit) for the Year		389,516,607.91	476,501,178.55
477 002 205 00	Add: Opening Balance	-	570,457,105.01	93,955,926.46
177,093,385.00	Closing Cash Balance	-	959,973,712.92	570,457,105.01

2024

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

	NOTES	2024 ₩	2023 ₩
ASSETS		•	N
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
		Ħ	Ħ	Ħ	Ħ	Ħ	Ħ	Ħ
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	- 0.000,000,00	2 500 000 00	10 200 000 00	12 200 000 00	0 124 000 65	(10.064.004.35)	2 160 150 00
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 Sales - General	2G 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	21	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	300,000.00	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	300,770.01	(6,000,000.00)	280,000.00
Repayments - General	2L	0,000,000.00	_	-	-	37,467,774.53	37,467,774.53	200,000.00
Investment Income	2M	-	-	_	-	2,950,819.61	2,950,819.61	-
Interest Earned	2N	-	-	-	-	-		-
Re-Imbursement General	20	-	-	-	-	-	-	-
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	<u>-</u>
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)	<u> </u>
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	-	-	-	-	20,100,100.01		-
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 Contrbutions	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	-	-	-	-	-	-	<u>-</u>
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	15A	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	23,030,000.00	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
TD 4 1/05 ED 0								
TRANSFERS	40.		-	-	407.000.000.00	407 504 000 00	F 044 60	440 707 040 7
Transfers - Payments	13A	-	-	-	107,600,000.00	107,594,388.38	5,611.62	143,737,012.74
Transfers - Payments to Individuals	13B	-	<u> </u>	-	407 600 000 00	407 504 200 20	- E 644 CO	142 727 042 74
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
#			Ħ	Ħ	N	Ħ	Ħ	Ħ
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			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	-,000,.00.02	-	-	-,200,000.00	-	(0,021,0001.0)
_	Fines - General	2E	_	_	_	_	_	_
3,160,150.00		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)
0,100,100.00	Earnings -General	2G	2,104,550.00	12,000,000.00	12,000,000.00	2,000,000.00	0,000,000.00	(10,204,001.00)
1,967,000.00	•		17,845,846.32	7,670,000.00	7,670,000.00	-	7,670,000.00	10,175,846.32
	<u> </u>					500,000,00		
474,500.00		21	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		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	20	-		-	-	-	<u> </u>
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)
	TOTAL RECURRENT REVENUE EXPENDITURE		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	
	- Expenditure	5	4,880,272,389.89 1,629,802,712.65	7,390,250,000.00 1,717,280,000.00	7,390,250,000.00 1,178,000,000.00	2,024,250,000.00 (267,500,000.00)		
2,939,055,086.96	- Expenditure	5 6						(3,080,434,715.12)
2,939,055,086.96 417,224,676.57	EXPENDITURE Salaries and Allowances		1,629,802,712.65	1,717,280,000.00	1,178,000,000.00	(267,500,000.00)	1,445,500,000.00	(3,080,434,715.12) 87,477,287.35
2,939,055,086.96 417,224,676.57	EXPENDITURE Salaries and Allowances Social Contributions	6	1,629,802,712.65 25,155,150.01	1,717,280,000.00 66,000,000.00	1,178,000,000.00 86,000,000.00	(267,500,000.00) 20,000,000.00	1,445,500,000.00 66,000,000.00	87,477,287.35 40,844,849.99
2,939,055,086.96 417,224,676.57 - 482,422,020.04	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits	6 7 8	1,629,802,712.65	1,717,280,000.00	1,178,000,000.00	(267,500,000.00)	1,445,500,000.00	(3,080,434,715.12) 87,477,287.35
2,939,055,086.96 417,224,676.57 - 482,422,020.04	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances	6 7 8 9	1,629,802,712.65 25,155,150.01 - 1,374,464,538.37	1,717,280,000.00 66,000,000.00 - 1,866,190,000.00	1,178,000,000.00 86,000,000.00 - 1,268,680,000.00	(267,500,000.00) 20,000,000.00 - 286,000,000.00	1,445,500,000.00 66,000,000.00 - 982,680,000.00	87,477,287.35 40,844,849.99 - 491,725,461.63
2,939,055,086.96 417,224,676.57 - 482,422,020.04 - 1,189,397,946.22	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions	6 7 8 9 10	1,629,802,712.65 25,155,150.01 - 1,374,464,538.37 - 694,471,758.53	1,717,280,000.00 66,000,000.00 - 1,866,190,000.00 - 1,181,574,079.00	1,178,000,000.00 86,000,000.00 - 1,268,680,000.00 - 2,274,994,079.00	(267,500,000.00) 20,000,000.00	1,445,500,000.00 66,000,000.00 - 982,680,000.00 - 1,964,994,079.00	87,477,287.35 40,844,849.99 - 491,725,461.63 - 487,102,320.47
2,939,055,086.96 417,224,676.57 - 482,422,020.04 - 1,189,397,946.22 11,678,000.00	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contrbutions Subsidies	6 7 8 9 10 11	1,629,802,712.65 25,155,150.01 - 1,374,464,538.37 - 694,471,758.53 29,142,844.17	1,717,280,000.00 66,000,000.00 - 1,866,190,000.00 - 1,181,574,079.00 36,300,000.00	1,178,000,000.00 86,000,000.00 - 1,268,680,000.00 - 2,274,994,079.00 17,270,000.00	(267,500,000.00) 20,000,000.00 - 286,000,000.00	1,445,500,000.00 66,000,000.00 - 982,680,000.00 - 1,964,994,079.00 17,270,000.00	87,477,287.35 40,844,849.99 - 491,725,461.63 - 487,102,320.47 7,157,155.83
2,939,055,086.96 417,224,676.57 	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contrbutions Subsidies Public Debt Charges	6 7 8 9 10 11	1,629,802,712.65 25,155,150.01 - 1,374,464,538.37 - 694,471,758.53	1,717,280,000.00 66,000,000.00 - 1,866,190,000.00 - 1,181,574,079.00	1,178,000,000.00 86,000,000.00 - 1,268,680,000.00 - 2,274,994,079.00	(267,500,000.00) 20,000,000.00 - 286,000,000.00	1,445,500,000.00 66,000,000.00 - 982,680,000.00 - 1,964,994,079.00	87,477,287.35 40,844,849.99 - 491,725,461.63 - 487,102,320.47
2,939,055,086.96 417,224,676.57 	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contrbutions Subsidies	6 7 8 9 10 11	1,629,802,712.65 25,155,150.01 - 1,374,464,538.37 - 694,471,758.53 29,142,844.17	1,717,280,000.00 66,000,000.00 - 1,866,190,000.00 - 1,181,574,079.00 36,300,000.00	1,178,000,000.00 86,000,000.00 - 1,268,680,000.00 - 2,274,994,079.00 17,270,000.00	(267,500,000.00) 20,000,000.00 - 286,000,000.00	1,445,500,000.00 66,000,000.00 - 982,680,000.00 - 1,964,994,079.00 17,270,000.00	87,477,287.35 40,844,849.99 - 491,725,461.63 - 487,102,320.47 7,157,155.83
2,939,055,086.96 417,224,676.57 	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE	6 7 8 9 10 11	1,629,802,712.65 25,155,150.01 1,374,464,538.37 694,471,758.53 29,142,844.17 37,167,274.95 3,790,204,278.68	1,717,280,000.00 66,000,000.00 - 1,866,190,000.00 - 1,181,574,079.00 36,300,000.00 92,827,199.00 - 4,960,171,278.00	1,178,000,000.00 86,000,000.00 - 1,268,680,000.00 - 2,274,994,079.00 17,270,000.00 242,827,199.00 - 5,067,771,278.00	(267,500,000.00) 20,000,000.00 - 286,000,000.00 - 310,000,000.00 - - - 348,500,000.00	1,445,500,000.00 66,000,000.00 982,680,000.00 - 1,964,994,079.00 17,270,000.00 242,827,199.00	87,477,287.35 40,844,849.99 491,725,461.63 487,102,320.47 7,157,155.83 55,659,924.05 1,169,966,999.32
2,939,055,086.96 417,224,676.57 	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contrbutions Subsidies Public Debt Charges Loss on Foreign Exchange	6 7 8 9 10 11	1,629,802,712.65 25,155,150.01 - 1,374,464,538.37 - 694,471,758.53 29,142,844.17 37,167,274.95	1,717,280,000.00 66,000,000.00 - 1,866,190,000.00 - 1,181,574,079.00 36,300,000.00 92,827,199.00	1,178,000,000.00 86,000,000.00 - 1,268,680,000.00 - 2,274,994,079.00 17,270,000.00 242,827,199.00	(267,500,000.00) 20,000,000.00 - 286,000,000.00 - 310,000,000.00	1,445,500,000.00 66,000,000.00 - 982,680,000.00 - 1,964,994,079.00 17,270,000.00 242,827,199.00	87,477,287.35 40,844,849.99 - 491,725,461.63 - 487,102,320.47 7,157,155.83 55,659,924.05
2,939,055,086.96 417,224,676.57 	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE	6 7 8 9 10 11	1,629,802,712.65 25,155,150.01 1,374,464,538.37 694,471,758.53 29,142,844.17 37,167,274.95 3,790,204,278.68	1,717,280,000.00 66,000,000.00 - 1,866,190,000.00 - 1,181,574,079.00 36,300,000.00 92,827,199.00 - 4,960,171,278.00	1,178,000,000.00 86,000,000.00 - 1,268,680,000.00 - 2,274,994,079.00 17,270,000.00 242,827,199.00 - 5,067,771,278.00	(267,500,000.00) 20,000,000.00 - 286,000,000.00 - 310,000,000.00 - - - 348,500,000.00	1,445,500,000.00 66,000,000.00 982,680,000.00 - 1,964,994,079.00 17,270,000.00 242,827,199.00	87,477,287.35 40,844,849.99 491,725,461.63 487,102,320.47 7,157,155.83 55,659,924.05 1,169,966,999.32
2,939,055,086.96 417,224,676.57 482,422,020.04 1,189,397,946.22 11,678,000.00 37,494,766.56 2,138,217,409.39 800,837,677.56	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE OPERATING BALANCE TRANSFERS	6 7 8 9 10 11	1,629,802,712.65 25,155,150.01 1,374,464,538.37 694,471,758.53 29,142,844.17 37,167,274.95 3,790,204,278.68	1,717,280,000.00 66,000,000.00 - 1,866,190,000.00 - 1,181,574,079.00 36,300,000.00 92,827,199.00 - 4,960,171,278.00 2,430,078,722.00	1,178,000,000.00 86,000,000.00 - 1,268,680,000.00 - 2,274,994,079.00 17,270,000.00 242,827,199.00 - 5,067,771,278.00	(267,500,000.00) 20,000,000.00 - 286,000,000.00 - 310,000,000.00 - - - 348,500,000.00	1,445,500,000.00 66,000,000.00 982,680,000.00 - 1,964,994,079.00 17,270,000.00 242,827,199.00	87,477,287.35 40,844,849.99 491,725,461.63 487,102,320.47 7,157,155.83 55,659,924.05 1,169,966,999.32 (4,250,401,714.44)
2,939,055,086.96 417,224,676.57 482,422,020.04 1,189,397,946.22 11,678,000.00 37,494,766.56 2,138,217,409.39 800,837,677.56	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE OPERATING BALANCE TRANSFERS Transfers - Payments	6 7 8 9 10 11 12 14	1,629,802,712.65 25,155,150.01 - 1,374,464,538.37 - 694,471,758.53 29,142,844.17 37,167,274.95 - 3,790,204,278.68 1,090,068,111.21	1,717,280,000.00 66,000,000.00 - 1,866,190,000.00 - 1,181,574,079.00 36,300,000.00 92,827,199.00 - 4,960,171,278.00	1,178,000,000.00 86,000,000.00 - 1,268,680,000.00 - 2,274,994,079.00 17,270,000.00 242,827,199.00 - 5,067,771,278.00	(267,500,000.00) 20,000,000.00 - 286,000,000.00 - 310,000,000.00 - - - 348,500,000.00	1,445,500,000.00 66,000,000.00 982,680,000.00 - 1,964,994,079.00 17,270,000.00 242,827,199.00	87,477,287.35 40,844,849.99 491,725,461.63 487,102,320.47 7,157,155.83 55,659,924.05 1,169,966,999.32
2,939,055,086.96 417,224,676.57 482,422,020.04 1,189,397,946.22 11,678,000.00 37,494,766.56 2,138,217,409.39 800,837,677.56	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE OPERATING BALANCE TRANSFERS Transfers - Payments Transfers - Payments to Individuals	6 7 8 9 10 11 12 14	1,629,802,712.65 25,155,150.01 - 1,374,464,538.37 - 694,471,758.53 29,142,844.17 37,167,274.95 - 3,790,204,278.68 1,090,068,111.21	1,717,280,000.00 66,000,000.00 - 1,866,190,000.00 - 1,181,574,079.00 36,300,000.00 92,827,199.00 - 4,960,171,278.00 2,430,078,722.00	1,178,000,000.00 86,000,000.00 - 1,268,680,000.00 - 2,274,994,079.00 17,270,000.00 242,827,199.00 - 5,067,771,278.00	(267,500,000.00) 20,000,000.00 - 286,000,000.00 - 310,000,000.00 - - - 348,500,000.00	1,445,500,000.00 66,000,000.00 982,680,000.00 - 1,964,994,079.00 17,270,000.00 242,827,199.00	87,477,287.35 40,844,849.99 491,725,461.63 487,102,320.47 7,157,155.83 55,659,924.05 1,169,966,999.32 (4,250,401,714.44)
2,939,055,086.96 417,224,676.57 482,422,020.04 1,189,397,946.22 11,678,000.00 37,494,766.56 2,138,217,409.39 800,837,677.56	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contrbutions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE OPERATING BALANCE TRANSFERS Transfers - Payments Transfers - Payments to Individuals Transfer to Capital Development Fund	6 7 8 9 10 11 12 14	1,629,802,712.65 25,155,150.01 - 1,374,464,538.37 - 694,471,758.53 29,142,844.17 37,167,274.95 - 3,790,204,278.68 1,090,068,111.21	1,717,280,000.00 66,000,000.00 - 1,866,190,000.00 - 1,181,574,079.00 36,300,000.00 92,827,199.00 - 4,960,171,278.00 2,430,078,722.00	1,178,000,000.00 86,000,000.00 - 1,268,680,000.00 - 2,274,994,079.00 17,270,000.00 242,827,199.00 - 5,067,771,278.00	(267,500,000.00) 20,000,000.00 - 286,000,000.00 - 310,000,000.00 - - - 348,500,000.00	1,445,500,000.00 66,000,000.00 982,680,000.00 - 1,964,994,079.00 17,270,000.00 242,827,199.00	87,477,287.35 40,844,849.99 491,725,461.63 487,102,320.47 7,157,155.83 55,659,924.05 1,169,966,999.32 (4,250,401,714.44)
2,939,055,086.96 417,224,676.57 482,422,020.04 1,189,397,946.22 11,678,000.00 37,494,766.56 2,138,217,409.39 800,837,677.56 143,737,012.74 86,643,559.81	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE OPERATING BALANCE TRANSFERS Transfers - Payments Transfers - Payments to Individuals	6 7 8 9 10 11 12 14	1,629,802,712.65 25,155,150.01 - 1,374,464,538.37 - 694,471,758.53 29,142,844.17 37,167,274.95 - 3,790,204,278.68 1,090,068,111.21	1,717,280,000.00 66,000,000.00 - 1,866,190,000.00 - 1,181,574,079.00 36,300,000.00 92,827,199.00 - 4,960,171,278.00 2,430,078,722.00	1,178,000,000.00 86,000,000.00 - 1,268,680,000.00 - 2,274,994,079.00 17,270,000.00 242,827,199.00 - 5,067,771,278.00	(267,500,000.00) 20,000,000.00 - 286,000,000.00 - 310,000,000.00 - - - 348,500,000.00	1,445,500,000.00 66,000,000.00 982,680,000.00 - 1,964,994,079.00 17,270,000.00 242,827,199.00	87,477,287.35 40,844,849.99 491,725,461.63 487,102,320.47 7,157,155.83 55,659,924.05 - 1,169,966,999.32 (4,250,401,714.44)
2,939,055,086.96 417,224,676.57 482,422,020.04 1,189,397,946.22 11,678,000.00 37,494,766.56 2,138,217,409.39 800,837,677.56 143,737,012.74 86,643,559.81	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contrbutions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE OPERATING BALANCE TRANSFERS Transfers - Payments Transfers - Payments to Individuals Transfer from Capital Development Fund Transfer from Capital Development Fund	6 7 8 9 10 11 12 14	1,629,802,712.65 25,155,150.01 - 1,374,464,538.37 - 694,471,758.53 29,142,844.17 37,167,274.95 - 3,790,204,278.68 1,090,068,111.21 107,594,388.38 - 22,500,009.91	1,717,280,000.00 66,000,000.00 - 1,866,190,000.00 - 1,181,574,079.00 36,300,000.00 92,827,199.00 - 4,960,171,278.00 2,430,078,722.00	1,178,000,000.00 86,000,000.00 - 1,268,680,000.00 - 2,274,994,079.00 17,270,000.00 242,827,199.00 - 5,067,771,278.00 - 2,322,478,722.00	(267,500,000.00) 20,000,000.00 - 286,000,000.00 - 310,000,000.00 - - - 348,500,000.00 - - - - - - - - - - - - - - - - -	1,445,500,000.00 66,000,000.00 - 982,680,000.00 - 1,964,994,079.00 17,270,000.00 242,827,199.00 - 4,719,271,278.00 - - -	87,477,287.35 40,844,849.99 - 491,725,461.63 - 487,102,320.47 7,157,155.83 55,659,924.05 - 1,169,966,999.32 (4,250,401,714.44) 5,611.62
2,939,055,086.96 417,224,676.57 482,422,020.04 1,189,397,946.22 11,678,000.00 37,494,766.56 2,138,217,409.39 800,837,677.56 143,737,012.74 86,643,559.81 230,380,572.55	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contrbutions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE OPERATING BALANCE TRANSFERS Transfers - Payments Transfers - Payments to Individuals Transfer from Capital Development Fund Transfer from Capital Development Fund	6 7 8 9 10 11 12 14	1,629,802,712.65 25,155,150.01 - 1,374,464,538.37 - 694,471,758.53 29,142,844.17 37,167,274.95 - 3,790,204,278.68 1,090,068,111.21 107,594,388.38 - 22,500,009.91	1,717,280,000.00 66,000,000.00 - 1,866,190,000.00 - 1,181,574,079.00 36,300,000.00 92,827,199.00 - 4,960,171,278.00 2,430,078,722.00	1,178,000,000.00 86,000,000.00 - 1,268,680,000.00 - 2,274,994,079.00 17,270,000.00 242,827,199.00 - 5,067,771,278.00 - 2,322,478,722.00	(267,500,000.00) 20,000,000.00 - 286,000,000.00 - 310,000,000.00 - - - 348,500,000.00 - - - - - - - - - - - - - - - - -	1,445,500,000.00 66,000,000.00 - 982,680,000.00 - 1,964,994,079.00 17,270,000.00 242,827,199.00 - 4,719,271,278.00 - - -	87,477,287.35 40,844,849.99 -491,725,461.63 -487,102,320.47 7,157,155.83 55,659,924.05 - 1,169,966,999.32 (4,250,401,714.44) 5,611.62

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
Ħ	OPENINO DALANOS		Ħ	Ħ	Ħ	Ħ	Ħ	Ħ
-	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	102,079,944.36	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 -	<u>-</u>	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	-	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	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	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	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	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

		ı	I OF I	T	T T			ACTUAL 2022
ECONOMIC CODE	DESCRIPTION	ORIGINAL BUDGET 2024	SUPPLEMENTARY	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET	ACTUAL 2023
0002		5050212021	BUDGET 2024	5050212021	2021		2024	
_	· ·	▼	V		V	▼		v
		*	Ħ	Ħ	Ħ	Ħ	#	*
	GOVERNMENT SHARE OF FAAC (STATUTOR							
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)	
							, , , ,	
	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

CONOMIC CODE _	DESCRIPTION	ORIGINAL BUDGET 2024 🔻	BUDGET 2024 -	REVISED BUDGET 2024	FINAL BUDGET 2024		VARIANCE 2024	ACTUAL 2023
	EVENDITUES	N	Ħ	Ħ	Ħ	N	Ħ	Ħ
2	EXPENDITURES Personnel Cost							
	Basic Salary							
	Overtime Payments	-	-	-	-	-	-	
	Consolidated Revenue Charges - Salaries/Allowance	500,000,000.00	(450,000,000.00)	50,000,000.00	50,000,000.00	47,733,999.03	2,266,000.97	6,285,000.0
	Consolidated Salaries	925,000,000.00	170,000,000.00	1,095,000,000.00	1,634,280,000.00		53,116,286.38	410,939,676.5
	Allowances	20,500,000.00	12,500,000.00	33,000,000.00	33,000,000.00	905,000.00	32,095,000.00	410,500,010.0
	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	
	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	417,224,676.5
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	48,007,683.4
220202	Utilities - General	22,000,000.00	-	22,000,000.00	49,040,000.00	49,030,750.49	9,249.51	9,916,579.0
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	31,035,863.7
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	13,150,500.0
	Training - General	33,000,000.00	-	33,000,000.00	33,000,000.00	18,115,000.00	14,885,000.00	30,618,145.4
	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	207,220,000.9
	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	3,538,965.5
	Fuel and Lubricants	10,000,000.00	-	10,000,000.00	10,000,000.00	326,450.00	9,673,550.00	
	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	1,525,989.7
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	137,408,292.2
	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	482,422,020.0
2203	Loans and Advances							
220301	Staff Loans and Advances - General	-			-	-	-	
	Loans and Advances Total	-			-	-	-	
	Grants and Contrbutions							
	Local Grants and Contrbutions	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	1,189,397,946.2
220402	Foreign Grants and Contrbutions Grants and Contrbutions 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	1,189,397,946.2
		1,000,000,000	,,		.,,,	, ,	,,	.,,,.
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	11,678,000.0
220502	Subsidy to Private Companies	-	-	-	-	-		44.000.000
	Subsidies Total	17,270,000.00	-	17,270,000.00	36,300,000.00	29,142,844.17	7,157,155.83	11,678,000.0
	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.
	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.
2207	Transfer to Fund Recurrent Expenditure-							
2207	Payment Transfers - Payment	-			107,600,000.00	107,594,388.38	5,611.62	143,737,012.
2201	Transfers Payment - Total			•	107,600,000.00	107,594,388.38	5,611.62	143,737,012.
2208	Transfers-Payments to Individuals							
	Transfers - Payment	-	-	_	_	-	-	
2200	Transfers Payment - Total							
23	Capital Expenditure							
	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.
	Construction/Provision of Fixed Assets	1,041,000,000.00	1,000,000,000.00	2,041,000,000.00		92,098,667.00		26,772,098.
	Rehabilitation/Repairs of Fixed Assets	412,385,337.00	600,000,000.00	1,012,385,337.00		29,090,000.00	983,295,337.00	45,629,298.2
	Preservation of the Environment	17,000,000.00	-	17,000,000.00	17,000,000.00	-	17,000,000.00	
	Acquisition of Non Tangible Assets	85,000,000.00	-	85,000,000.00	85,000,000.00	-		5,000,000.0
	Capital Expenditure Total	1,945,385,337.00	1,600,000,000.00	3,545,385,337.00		124,579,954.27		86,643,559.8
	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	2,368,597,981.9

YAMALTU DEBA LOCAL GOVERNMENT COUNCIL, GOMBE STATE

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

FINAL BUDGET 2024		NOTES	2024	2023
			N	Ħ
	Operating Activities			
7,005,000,000.00	Receipts Statutory Revenue	1	5,399,448,040.43	3,697,120,640.37
7,005,000,000.00	Independent Revenue:	'	5,399,446,040.43	3,097,120,040.37
-	Personal Taxes	2A	-	-
10,000.00	Other Taxes	2B	-	-
10,260,100.00	Licences - General	2C	15,653,600.00	14,433,450.00
-	Mining Rents	2D	=	-
-	Royalties	2E	-	-
29,030,000.00	Fees - General	2F	4,557,100.00	7,923,330.00
350,000.00	Fines - General Sales - General	2G 2H	-	831,300.00
	Earnings -General	2H	4,207,900.00	7,804,600.00
5,100,000.00	Rent on Government Buildings - General	2J	-1,201,000.00	-
24,924,900.00	Rent on Land & Others - General	2K	4,760,000.00	5,592,200.00
-	Repayments - General	2L	-	111,072.28
-	Investment Income	2M	-	-
-	Interest Earned	2N	-	-
	Re-Imbursement General	20	-	-
	Independent Revenue Sub-total	_	29,178,600.00	36,695,952.28
7,086,675,000.00	Lotal Receipts	-	5,428,626,640.43	3,733,816,592.65
	Payments			
(2.204.160.425.00)	Salaries and Allowances	5	(1,980,481,955.82)	(780,453,318.70)
-	Social Contributions	6	-	-
(347,130,000.00)	Social Benefits	7	(347,120,837.20)	-
(1,459,250,000.00)	Overhead Cost	8	(988,614,322.39)	(578,893,197.20)
- 	Loans and Advances	9	-	-
	Grants and Contrbutions	10	(714,913,646.50)	(1,476,840,813.89)
(13,000,000.00)		11 13A	(3,680,000.00) (133,941,769.37)	(27,450,713.64)
(133,950,000.00)	Transfers - Payments Transfers - Payments to Individuals	13A 13B	(133,941,769.37)	(191,595,803.92)
_	Loss on Foreign Exchange	14	_	_
(5,687,008,498.00)		-	(4,168,752,531.28)	(3,055,233,847.35)
		_		
1,399,666,502.00	Net Cash flow from Operating Activities	-	1,259,874,109.16	678,582,745.30
	Investing Activities			
(401 000 000 00)	Purchase of Fixed Assets	15A	(18,480,000.00)	(11,928,060.00)
	Construction/Provision of Fixed Assets	15B	(1,190,955,222.74)	(57,647,923.29)
	Rehabilitation/Repairs of Fixed Assets	15C	(10,300,000.00)	(66,637,000.00)
(70,000,000.00)	Preservation of the Environment	15D	(4,500,000.00)	(3,890,000.00)
	Acquisition of Non Tangible Assets	15E _	(18,200,000.00)	(17,828,389.83)
(2,938,500,000.00)	Net Cash Flow from Investing Activities	-	(1,242,435,222.74)	(157,931,373.12)
	Einanaina Activitica			
40,000,000.00	Financing Activities Proceeds from Aids and Grants	3	_	_
1,100,000,000.00	Proceeds from Loans/Borrowings	4A	_	_
100,000,000.00	Proceeds from Other Capital Receipts	4B	102,324,444.36	58,542,900.00
(2,000,000.00)	•	12	-	(37,494,766.56)
1,238,000,000.00	Net Cash Flow from Financing Activities		102,324,444.36	21,048,133.44
(300,833,498.00)	Net Surplus/(Deficit) for the Year		119,763,330.78	541,699,505.62
(200 022 400 00)	Add: Opening Balance	=	791,753,198.39	250,053,692.78
(300,633,498.00)	Closing Cash Balance	-	911,516,529.17	791,753,198.39

2024

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

			DLCL	111111111111111111111111111111111111111	/= 1			
	NOTES	ORIGINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	REVISED BUDGET 2024	FINAL BUDGET 2024	ACTUAL 2024	VARIANCE ON FINAL BUDGET 2024	ACTUAL 2023
		Ħ	Ħ	Ħ	Ħ	Ħ	Ħ	#
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		-		,,	-	(= 1, 11 =,1111111)	-
Sales - General	2H	350,000.00	-	350,000.00	350,000.00	-	(350,000.00)	831,300.00
Earnings -General	21	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	- ,02 ,,000.00	- ,000,000.00	- 1,02 1,000.00	,0,000.00	-	(20,101,000.00)	111,072.28
Investment Income	2M	_	_	_	_	_	_	-
Interest Earned	2N	_	_	_	_	_	_	_
Re-Imbursement General	20	_			_		_	_
Sub-total Independent Revenue	20	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		12,000,000.00	3,073,000.00	01,010,000.00	01,010,000.00	23,110,000.00	(32,730,700.00)	30,033,332.20
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	40	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
TOTAL REVENUE	•	3,017,000,000.00	2,709,073,000.00	0,320,073,000.00	0,320,073,000.00	3,330,331,004.73	(2,193,123,913.21)	3,192,339,492.03
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	301,240,423.00	300,000,000.00	1,301,240,423.00	2,204,100,425.00	1,300,401,333.02	223,070,403.10	700,433,310.70
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	1,021,130,000.00	413,300,000.00	1,441,230,000.00	1,403,200,000.00	300,014,322.33	470,033,077.01	370,033,137.20
Grants and Contrbutions	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	410,000,000.00	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	3,000,000.00	2,000,000.00	37,494,766.56
· ·	14	202,000,000.00	-	202,000,000.00	2,000,000.00	-	2,000,000.00	37,434,700.30
Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE	14	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
TOTAL OPERATING EXPENDITURE		4,465,506,496.00	1,203,300,000.00	5,069,006,496.00	5,555,056,496.00	4,034,010,761.91	1,320,241,730.09	2,901,132,009.99
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
CADITAL EVDENDITUDE								
CAPITAL EXPENDITURE	45.	004 000 000 00	00.000.000.00	404 000 000 00	104 000 000 00	40 400 000 00	000 500 000 00	44 000 000 00
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	-	- -	-	133,930,000.00	100,071,100.01	0,200.00	101,000,000.02
TRANSFERS TOTAL	יטטי				133,950,000.00	133,941,769.37	8,230.63	191,595,803.92
HARIOI ENGIGIAL				<u>-</u>	100,000,000.00	100,071,100.01	0,230.03	101,000,000.02
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

			SAIJI		MIDEIN, 2			
ACTUAL 2023		NOTES	ACTUAL 2024	FINAL BUDGET 2024	REVISED BUDGET 2024	SUPPLEMENTARY BUDGET 2024	ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET 2024
Ħ			Ħ	Ħ	Ħ	Ħ	Ħ	Ħ
250,053,692.78	OPENING BALANCE		791,753,198.39					
	REVENUE							
2 607 120 640 27	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)
	Sub-total Statutory Revenue	ı	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)
3,031,120,040.31	Independent Revenue:		3,355,440,040.43	7,000,000,000.00	7,000,000,000.00	2,700,000,000.00	4,303,000,000.00	(1,000,001,909.01)
_	Personal Taxes	2A	_		_	_		_
	Licences - General	2B		10,000.00	10,000.00	_	10,000.00	(10,000.00)
14,433,450.00		2C	15,653,600.00	10,260,100.00	10,260,100.00	45,000.00	10,215,100.00	5,393,500.00
14,400,400.00	Fees - General	2D	13,033,000.00	10,200,100.00	10,200,100.00	43,000.00	10,213,100.00	3,330,300.00
-	Fines - General	2E	-	-	-	-	-	-
7,923,330.00		2F	4,557,100.00	29,030,000.00	29,030,000.00	30,000.00	29,000,000.00	(24,472,900.00)
7,323,330.00		2G	4,557,100.00	23,030,000.00	29,030,000.00	30,000.00	29,000,000.00	(24,472,300.00)
921 200 00	Earnings -General Rent on Government Buildings - General		-	350,000.00	350,000.00	-	350,000.00	(350,000.00)
831,300.00 7,804,600.00		2H 2I	4,207,900.00	12,000,000.00	12,000,000.00	-	12,000,000.00	(7,792,100.00)
7,004,000.00	Repayments - General	2J	4,207,900.00			2,600,000.00	2,500,000.00	
E E02 200 00	Investment Income	25 2K	4 760 000 00	5,100,000.00	5,100,000.00			(5,100,000.00)
-,,		2K 2L	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			-	-	-	-	-	-
-	Re-Imbursement General	2M	-	-	-	-	-	-
-	Rates	2N	-	-	-	-	-	-
36,695,952.28	_ Miscellaneous _ Sub-total Independent Revenue	20	29,178,600.00	81,675,000.00	81,675,000.00	- 0.075.000.00	72,000,000.00	(50.400.400.00)
	Siin total ingenengent Revenile							
						9,675,000.00		(52,496,400.00)
	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)
3,983,870,285.43	TOTAL RECURRENT REVENUE EXPENDITURE	5						
	TOTAL RECURRENT REVENUE EXPENDITURE	5 6	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)
3,983,870,285.43	TOTAL RECURRENT REVENUE EXPENDITURE Salaries and Allowances	-	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)
3,983,870,285.43	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits	6	6,220,379,838.83 1,980,481,955.82	7,086,675,000.00 2,204,160,425.00	7,086,675,000.00 1,361,240,425.00	2,709,675,000.00	4,377,000,000.00 981,240,425.00	(1,658,048,359.57) 223,678,469.18
780,453,318.70 - 578,893,197.20	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits	6 7	1,980,481,955.82 - 347,120,837.20	7,086,675,000.00 2,204,160,425.00 - 347,130,000.00	7,086,675,000.00 1,361,240,425.00 - 32,000,000.00	2,709,675,000.00 380,000,000.00 -	981,240,425.00 - 32,000,000.00	(1,658,048,359.57) 223,678,469.18 - 9,162.80
3,983,870,285.43 780,453,318.70 - 578,893,197.20	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost	6 7 8	1,980,481,955.82 - 347,120,837.20	7,086,675,000.00 2,204,160,425.00 - 347,130,000.00	7,086,675,000.00 1,361,240,425.00 - 32,000,000.00	2,709,675,000.00 380,000,000.00 -	981,240,425.00 - 32,000,000.00	(1,658,048,359.57) 223,678,469.18 - 9,162.80
3,983,870,285.43 780,453,318.70 - 578,893,197.20	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions	6 7 8 9	1,980,481,955.82 347,120,837.20 988,614,322.39	7,086,675,000.00 2,204,160,425.00 - 347,130,000.00 1,459,250,000.00	7,086,675,000.00 1,361,240,425.00 - 32,000,000.00 1,441,250,000.00	2,709,675,000.00 380,000,000.00 - 413,500,000.00	4,377,000,000.00 981,240,425.00 - 32,000,000.00 1,027,750,000.00	(1,658,048,359.57) 223,678,469.18 - 9,162.80 470,635,677.61
3,983,870,285.43 780,453,318.70 - 578,893,197.20 - 1,476,840,813.89	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies	6 7 8 9	1,980,481,955.82 347,120,837.20 988,614,322.39 - 714,913,646.50	7,086,675,000.00 2,204,160,425.00 - 347,130,000.00 1,459,250,000.00 - 1,529,518,073.00	7,086,675,000.00 1,361,240,425.00 - 32,000,000.00 1,441,250,000.00 - 2,579,518,073.00	2,709,675,000.00 380,000,000.00 - 413,500,000.00	4,377,000,000.00 981,240,425.00 - 32,000,000.00 1,027,750,000.00 - 2,169,518,073.00	(1,658,048,359.57) 223,678,469.18 - 9,162.80 470,635,677.61 - 814,604,426.50
3,983,870,285.43 780,453,318.70 - 578,893,197.20 - 1,476,840,813.89 27,450,713.64 37,494,766.56	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies	6 7 8 9 10 11	1,980,481,955.82 347,120,837.20 988,614,322.39 - 714,913,646.50	7,086,675,000.00 2,204,160,425.00 347,130,000.00 1,459,250,000.00 - 1,529,518,073.00 13,000,000.00	7,086,675,000.00 1,361,240,425.00 - 32,000,000.00 1,441,250,000.00 - 2,579,518,073.00 13,000,000.00	2,709,675,000.00 380,000,000.00 - 413,500,000.00	981,240,425.00 - 32,000,000.00 1,027,750,000.00 - 2,169,518,073.00 13,000,000.00	223,678,469.18 9,162.80 470,635,677.61 - 814,604,426.50 9,320,000.00
3,983,870,285.43 780,453,318.70 - 578,893,197.20 - 1,476,840,813.89 27,450,713.64 37,494,766.56	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges	6 7 8 9 10 11	1,980,481,955.82 347,120,837.20 988,614,322.39 - 714,913,646.50	7,086,675,000.00 2,204,160,425.00 347,130,000.00 1,459,250,000.00 - 1,529,518,073.00 13,000,000.00	7,086,675,000.00 1,361,240,425.00 - 32,000,000.00 1,441,250,000.00 - 2,579,518,073.00 13,000,000.00	2,709,675,000.00 380,000,000.00 - 413,500,000.00	981,240,425.00 - 32,000,000.00 1,027,750,000.00 - 2,169,518,073.00 13,000,000.00	223,678,469.18 9,162.80 470,635,677.61 - 814,604,426.50 9,320,000.00
3,983,870,285.43 780,453,318.70 578,893,197.20 - 1,476,840,813.89 27,450,713.64 37,494,766.56 - 2,901,132,809.99	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE	6 7 8 9 10 11	1,980,481,955.82 347,120,837.20 988,614,322.39 - 714,913,646.50 3,680,000.00 - 4,034,810,761.91	7,086,675,000.00 2,204,160,425.00 347,130,000.00 1,459,250,000.00 - 1,529,518,073.00 13,000,000.00 2,000,000.00 - 5,555,058,498.00	7,086,675,000.00 1,361,240,425.00 32,000,000.00 1,441,250,000.00 - 2,579,518,073.00 13,000,000.00 262,000,000.00 - 5,689,008,498.00	2,709,675,000.00 380,000,000.00 413,500,000.00 - 410,000,000.00 - 1,203,500,000.00	4,377,000,000.00 981,240,425.00 32,000,000.00 1,027,750,000.00 - 2,169,518,073.00 13,000,000.00 262,000,000.00 - 4,485,508,498.00	223,678,469.18 9,162.80 470,635,677.61 814,604,426.50 9,320,000.00 2,000,000.00
3,983,870,285.43 780,453,318.70 578,893,197.20 - 1,476,840,813.89 27,450,713.64 37,494,766.56 - 2,901,132,809.99	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange	6 7 8 9 10 11	1,980,481,955.82 347,120,837.20 988,614,322.39 - 714,913,646.50 3,680,000.00	7,086,675,000.00 2,204,160,425.00 347,130,000.00 1,459,250,000.00 - 1,529,518,073.00 13,000,000.00 2,000,000.00	7,086,675,000.00 1,361,240,425.00 32,000,000.00 1,441,250,000.00 2,579,518,073.00 13,000,000.00 262,000,000.00	2,709,675,000.00 380,000,000.00 - 413,500,000.00 - 410,000,000.00	4,377,000,000.00 981,240,425.00 32,000,000.00 1,027,750,000.00 - 2,169,518,073.00 13,000,000.00 262,000,000.00 - 4,485,508,498.00	223,678,469.18 9,162.80 470,635,677.61 - 814,604,426.50 9,320,000.00 2,000,000.00
3,983,870,285.43 780,453,318.70 578,893,197.20 1,476,840,813.89 27,450,713.64 37,494,766.56 2,901,132,809.99	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE	6 7 8 9 10 11	1,980,481,955.82 347,120,837.20 988,614,322.39 - 714,913,646.50 3,680,000.00 - 4,034,810,761.91	7,086,675,000.00 2,204,160,425.00 347,130,000.00 1,459,250,000.00 - 1,529,518,073.00 13,000,000.00 2,000,000.00 - 5,555,058,498.00	7,086,675,000.00 1,361,240,425.00 32,000,000.00 1,441,250,000.00 - 2,579,518,073.00 13,000,000.00 262,000,000.00 - 5,689,008,498.00	2,709,675,000.00 380,000,000.00 413,500,000.00 - 410,000,000.00 - 1,203,500,000.00	4,377,000,000.00 981,240,425.00 32,000,000.00 1,027,750,000.00 - 2,169,518,073.00 13,000,000.00 262,000,000.00 - 4,485,508,498.00	223,678,469.18 9,162.80 470,635,677.61 814,604,426.50 9,320,000.00 2,000,000.00
3,983,870,285.43 780,453,318.70 578,893,197.20 - 1,476,840,813.89 27,450,713.64 37,494,766.56 - 2,901,132,809.99 1,082,737,475.44	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE TRANSFERS	6 7 8 9 10 11	1,980,481,955.82 347,120,837.20 988,614,322.39 - 714,913,646.50 3,680,000.00 - 4,034,810,761.91 2,185,569,076.92	7,086,675,000.00 2,204,160,425.00 347,130,000.00 1,459,250,000.00 - 1,529,518,073.00 13,000,000.00 2,000,000.00 - 5,555,058,498.00	7,086,675,000.00 1,361,240,425.00 32,000,000.00 1,441,250,000.00 - 2,579,518,073.00 13,000,000.00 262,000,000.00 - 5,689,008,498.00	2,709,675,000.00 380,000,000.00 413,500,000.00 - 410,000,000.00 - 1,203,500,000.00	4,377,000,000.00 981,240,425.00 32,000,000.00 1,027,750,000.00 - 2,169,518,073.00 13,000,000.00 262,000,000.00 - 4,485,508,498.00	223,678,469.18 9,162.80 470,635,677.61 814,604,426.50 9,320,000.00 2,000,000.00
3,983,870,285.43 780,453,318.70 578,893,197.20 1,476,840,813.89 27,450,713.64 37,494,766.56 2,901,132,809.99 1,082,737,475.44	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE OPERATING BALANCE TRANSFERS Transfers - Payments	6 7 8 9 10 11 12 14	1,980,481,955.82 347,120,837.20 988,614,322.39 - 714,913,646.50 3,680,000.00 - 4,034,810,761.91	7,086,675,000.00 2,204,160,425.00 347,130,000.00 1,459,250,000.00 - 1,529,518,073.00 13,000,000.00 2,000,000.00 - 5,555,058,498.00 1,531,616,502.00	7,086,675,000.00 1,361,240,425.00 32,000,000.00 1,441,250,000.00 - 2,579,518,073.00 13,000,000.00 262,000,000.00 - 5,689,008,498.00	2,709,675,000.00 380,000,000.00 413,500,000.00 - 410,000,000.00 - 1,203,500,000.00	4,377,000,000.00 981,240,425.00 32,000,000.00 1,027,750,000.00 - 2,169,518,073.00 13,000,000.00 262,000,000.00 - 4,485,508,498.00	(1,658,048,359.57) 223,678,469.18 9,162.80 470,635,677.61 814,604,426.50 9,320,000.00 2,000,000.00 - 1,520,247,736.09 (3,178,296,095.66)
3,983,870,285.43 780,453,318.70 578,893,197.20 1,476,840,813.89 27,450,713.64 37,494,766.56 2,901,132,809.99 1,082,737,475.44	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE TRANSFERS	6 7 8 9 10 11 12 14	1,980,481,955.82 347,120,837.20 988,614,322.39 - 714,913,646.50 3,680,000.00 - 4,034,810,761.91 2,185,569,076.92	7,086,675,000.00 2,204,160,425.00 347,130,000.00 1,459,250,000.00 - 1,529,518,073.00 13,000,000.00 2,000,000.00 - 5,555,058,498.00 1,531,616,502.00	7,086,675,000.00 1,361,240,425.00 32,000,000.00 1,441,250,000.00 - 2,579,518,073.00 13,000,000.00 262,000,000.00 - 5,689,008,498.00	2,709,675,000.00 380,000,000.00 413,500,000.00 - 410,000,000.00 - 1,203,500,000.00	4,377,000,000.00 981,240,425.00 32,000,000.00 1,027,750,000.00 - 2,169,518,073.00 13,000,000.00 262,000,000.00 - 4,485,508,498.00	(1,658,048,359.57) 223,678,469.18 9,162.80 470,635,677.61 814,604,426.50 9,320,000.00 2,000,000.00 - 1,520,247,736.09 (3,178,296,095.66)
3,983,870,285.43 780,453,318.70 578,893,197.20 1,476,840,813.89 27,450,713.64 37,494,766.56 2,901,132,809.99 1,082,737,475.44	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE OPERATING BALANCE TRANSFERS Transfers - Payments Transfer - Payments to Individuals Transfer to Capital Development Fund	6 7 8 9 10 11 12 14	1,980,481,955.82 347,120,837.20 988,614,322.39 714,913,646.50 3,680,000.00 - 4,034,810,761.91 2,185,569,076.92	7,086,675,000.00 2,204,160,425.00 347,130,000.00 1,459,250,000.00 - 1,529,518,073.00 13,000,000.00 2,000,000.00 - 5,555,058,498.00 1,531,616,502.00	7,086,675,000.00 1,361,240,425.00 32,000,000.00 1,441,250,000.00 - 2,579,518,073.00 13,000,000.00 262,000,000.00 - 5,689,008,498.00	2,709,675,000.00 380,000,000.00 413,500,000.00 - 410,000,000.00 - 1,203,500,000.00	4,377,000,000.00 981,240,425.00 32,000,000.00 1,027,750,000.00 - 2,169,518,073.00 13,000,000.00 262,000,000.00 - 4,485,508,498.00	(1,658,048,359.57) 223,678,469.18 9,162.80 470,635,677.61 814,604,426.50 9,320,000.00 2,000,000.00 - 1,520,247,736.09 (3,178,296,095.66)
3,983,870,285.43 780,453,318.70 578,893,197.20 1,476,840,813.89 27,450,713.64 37,494,766.56 2,901,132,809.99 1,082,737,475.44 191,595,803.92 99,388,473.12	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE OPERATING BALANCE TRANSFERS Transfers - Payments Transfers - Payments to Individuals	6 7 8 9 10 11 12 14	1,980,481,955.82 347,120,837.20 988,614,322.39 714,913,646.50 3,680,000.00 - 4,034,810,761.91 2,185,569,076.92	7,086,675,000.00 2,204,160,425.00 347,130,000.00 1,459,250,000.00 - 1,529,518,073.00 13,000,000.00 2,000,000.00 - 5,555,058,498.00 1,531,616,502.00	7,086,675,000.00 1,361,240,425.00 32,000,000.00 1,441,250,000.00 - 2,579,518,073.00 13,000,000.00 262,000,000.00 - 5,689,008,498.00	2,709,675,000.00 380,000,000.00 413,500,000.00 - 410,000,000.00 - 1,203,500,000.00	4,377,000,000.00 981,240,425.00 32,000,000.00 1,027,750,000.00 - 2,169,518,073.00 13,000,000.00 262,000,000.00 - 4,485,508,498.00	(1,658,048,359.57) 223,678,469.18 9,162.80 470,635,677.61 814,604,426.50 9,320,000.00 2,000,000.00 - 1,520,247,736.09 (3,178,296,095.66)
3,983,870,285.43 780,453,318.70 578,893,197.20 1,476,840,813.89 27,450,713.64 37,494,766.56 2,901,132,809.99 1,082,737,475.44 191,595,803.92 99,388,473.12	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE OPERATING BALANCE TRANSFERS Transfers - Payments Transfer - Payments to Individuals Transfer from Capital Development Fund	6 7 8 9 10 11 12 14	1,980,481,955.82 347,120,837.20 988,614,322.39 714,913,646.50 3,680,000.00 - 4,034,810,761.91 2,185,569,076.92 133,941,769.37 - 1,140,110,778.38	7,086,675,000.00 2,204,160,425.00 347,130,000.00 1,459,250,000.00 1,529,518,073.00 13,000,000.00 2,000,000.00 - 5,555,058,498.00 1,531,616,502.00	7,086,675,000.00 1,361,240,425.00 32,000,000.00 1,441,250,000.00 2,579,518,073.00 13,000,000.00 262,000,000.00 5,689,008,498.00 1,397,666,502.00	2,709,675,000.00 380,000,000.00 - 413,500,000.00 410,000,000.00 1,203,500,000.00	4,377,000,000.00 981,240,425.00 - 32,000,000.00 1,027,750,000.00 - 2,169,518,073.00 13,000,000.00 262,000,000.00 - 4,485,508,498.00 (108,508,498.00)	(1,658,048,359.57) 223,678,469.18 9,162.80 470,635,677.61 814,604,426.50 9,320,000.00 2,000,000.00 - 1,520,247,736.09 (3,178,296,095.66) 8,230.63
3,983,870,285.43 780,453,318.70 578,893,197.20 1,476,840,813.89 27,450,713.64 37,494,766.56 2,901,132,809.99 1,082,737,475.44 191,595,803.92 99,388,473.12 290,984,277.04	EXPENDITURE Salaries and Allowances Social Contributions Social Benefits Overhead Cost Loans and Advances Grants and Contributions Subsidies Public Debt Charges Loss on Foreign Exchange TOTAL OPERATING EXPENDITURE OPERATING BALANCE TRANSFERS Transfers - Payments Transfer - Payments to Individuals Transfer from Capital Development Fund	6 7 8 9 10 11 12 14	1,980,481,955.82 347,120,837.20 988,614,322.39 714,913,646.50 3,680,000.00 - 4,034,810,761.91 2,185,569,076.92 133,941,769.37 - 1,140,110,778.38	7,086,675,000.00 2,204,160,425.00 347,130,000.00 1,459,250,000.00 1,529,518,073.00 13,000,000.00 2,000,000.00 - 5,555,058,498.00 1,531,616,502.00	7,086,675,000.00 1,361,240,425.00 32,000,000.00 1,441,250,000.00 2,579,518,073.00 13,000,000.00 262,000,000.00 5,689,008,498.00 1,397,666,502.00	2,709,675,000.00 380,000,000.00 - 413,500,000.00 410,000,000.00 1,203,500,000.00	4,377,000,000.00 981,240,425.00 - 32,000,000.00 1,027,750,000.00 - 2,169,518,073.00 13,000,000.00 262,000,000.00 - 4,485,508,498.00 (108,508,498.00)	(1,658,048,359.57) 223,678,469.18 9,162.80 470,635,677.61 814,604,426.50 9,320,000.00 2,000,000.00 - 1,520,247,736.09 (3,178,296,095.66) 8,230.63

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
Ħ			Ħ	Ħ	Ħ	Ħ	Ħ	Ħ
-	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	102,324,444.36	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	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	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	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	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	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	DESCRIPTION	ORIGINAL		REVISED	FINAL BUDGET	ACTUAL 2024	VARIANCE ON	ACTUAL 2023
CODE	DEGGINI HON	BUDGET 2024	SUPPLEMENTARY	BUDGET 2024	2024	710107122021	FINAL BUDGET	710107122020
			BUDGET 2024				2024	
	·	•	▼	~	~	▼	▼	▼
		Ħ	Ħ	Ħ	Ħ	Ħ	Ħ	Ħ
	GOVERNMENT SHARE OF FAAC (STATUTO)	RY 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	1	-	-	-	-	-	111,072.28
120211	Investment Income	1	-	-	-	-	-	-
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
		#	#	Ħ	×	×	×	Ħ
2	EXPENDITURES							
	Personnel Cost							
	Basic Salary	-	-	-	-	-	-	-
21010102	Overtime Payments Consolidated Revenue Charges - Salaries/Allowances	40.042.040.00	-	42.042.040.00	40.042.040.00	40 500 000 00	2 252 040 00	1 100 000 00
		42,943,049.00 932,297,376.00	300 000 000 00	42,943,049.00	42,943,049.00	40,590,000.00	2,353,049.00	1,180,000.00
	Consolidated Salaries Allowances	6,000,000.00	380,000,000.00	1,312,297,376.00 6,000,000.00	2,155,217,376.00 6,000,000.00	1,939,011,955.82 880,000.00	216,205,420.18 5,120,000.00	778,553,318.70 720,000.00
	Social Contributions	0,000,000.00	-	6,000,000.00	6,000,000.00	000,000.00	5,120,000.00	720,000.00
	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		2,327,602,793.02	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
	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
	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
	Training - General	-	-	-	-	-	-	-
	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
	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
	Fuel and Lubricants		-		-	-	-	493,000.00
	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
	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							
	Staff Loans and Advances - General				-	-	-	-
	Loans and Advances Total	-			-	-	-	
2204	Grants and Contrbutions							
	Local Grants and Contrbutions	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
	Foreign Grants and Contrbutions	20,000,000.00	-	20,000,000.00	20,000,000.00	11,000,000.00	9,000,000.00	-
	Grants and Contrbutions Total	2,169,518,073.00	410,000,000.00	2,579,518,073.00		714,913,646.50	814,604,426.50	1,476,840,813.89
2205	Subsidies							
	Subsidy to Government Owned Companies &							
220501	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							
	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
	Transfer to Fund Recurrent Expenditure- Payment							
	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							
	Transfers - Payment	-	-	_	-	-	-	-
	Transfers Payment - Total			-				
	•							
	Capital Expenditure	004 000 000	00 000	101 000	101 000	10 100 555	000 700 777 77	44.000
	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
	Construction/Provision of Fixed Assets	950,000,000.00	1,250,000,000.00	2,200,000,000.00		1,190,955,222.74	1,009,044,777.26	57,647,923.29
	Rehabilitation/Repairs of Fixed Assets	100,000,000.00	80,000,000.00 20,000,000.00	180,000,000.00 70,000,000.00	180,000,000.00	10,300,000.00	169,700,000.00 65,500,000.00	66,637,000.00
	Preservation of the Environment Acquisition of Non Tangible Assets	50,000,000.00 87,000,000.00	500,000.00	87,500,000.00	70,000,000.00 87,500,000.00	4,500,000.00 18,200,000.00	69,300,000.00	3,890,000.00 17,828,389.83
	Capital Expenditure Total	1,568,000,000.00	1,370,500,000.00	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		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 **Two Million, One Hundred and Sixty-Two Thousand, Seven Hundred and Forty-Two Naira, Five Kobo** (N2,162,742.05) was expended through some 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 Three Million, Nine Hundred and Fifty-Six Thousand, Three Hundred and Sixty-Three Naira, Sixty-Two Kobo (№3,956,363.62) 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 prepayment audit requirements going forward.

3. Un-Receipted Payment Vouchers

Payment vouchers amounting to One Million, Fifty-Five Thousand, Ninety 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 Three Million, Forty-Four Thousand, Three Hundred and Six Naira, Thirty-Six Kobo (₹3,044,306.36) 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 **One Million, Three Hundred and Seventy-Six Thousand, One Hundred and Seventy-Two Naira, Seventy-Two Kobo**(N1,376,172.72) 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 (N0.50) 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** (N2,480,000.00) 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** (N2,730,000.00) 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 Three Million, Two Hundred and Seventy-Seven Thousand, Six Hundred and Eighty-Seven Naira, Twenty-Three Kobo (₹3,277,687.23) 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 Three Hundred and Fifty-Four Thousand Naira (\times 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 **One Million, Two Hundred and Three Thousand, Ninety Naira, Thirty-One Kobo (N1,203,090.31)** 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 **Three Hundred and Forty-Nine Thousand Naira** (N349,000.00) 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 Two Million, Three Hundred and Seventy-Seven Thousand, Four Hundred and Thirty-Two Naira, Forty-Six Kobo

(№2,377,432.46) 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 Three Million, Five Hundred and Thirty-Nine Thousand, Seven Hundred and Twelve Naira, Eleven Kobo (₹3,539,712.11) 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 **Two Million**, **Eight Hundred and Sixty-One Thousand**, **Five Hundred and Forty-Five Naira**, **Forty-Five Kobo**(₹2,861,545.45) 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 Nine Hundred and Twenty-Six Thousand, Nine Hundred and Nineteen Naira, Seventeen Kobo (№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 **One Million, Seventy-Seven Thousand, Two Hundred and Seventy-Two Naira, Twenty Three Kobo (№1,077,272.23)** 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 **One Million, Twenty-Five Thousand Naira** (**₹1,025,000.00**) 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 **Two Million**, **Sixty-Six Thousand**, **Three Hundred and Sixty-Three Naira**, **Sixty-Two Kobo** (N2,066,363.62) 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 Three Million, Five Hundred and Twenty-Nine Thousand, Nine Hundred and Eighty-Eight Naira, Eighty-Two Kobo (₹3,529,988.82) 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 Four Hundred and Twenty-Three Thousand, Two Hundred and Sixty Naira, Eighty-Seven Kobo (**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 One Million, One Hundred and Forty-Eight Thousand, Seven Hundred and Fifty-Eight Naira, Ninety-Seven Kobo (N1,148,758.97) 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 Two Million, Three Hundred and Thirty-One Thousand, Two Hundred and Twenty-Six Naira, Eighty-Six Kobo (№2,331,226.86) 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 One Million, Six Hundred and Fifty-Two Thousand, Five Hundred Naira (N1,652,500.00). This practice contradicts the provisions of FM 14:10 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 Two Million, Forty-Seven Thousand, Nine Hundred and Ninety-Nine Naira, Ninety-Eight Kobo (\$2,047,999.98). 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 **Seven Hundred and Two** Thousand Naira (₹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 unproduced 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 Two Million, Eight Hundred and Eight Thousand, Six Hundred and Fifty Naira, Ninety Kobo (\$2,808,650.90) 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 Six Hundred and Fifty-Three Thousand, Twenty-Nine Naira, Seventy-Seven Kobo (₹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 and 40:10.

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 Million**, **Nine Hundred and Sixty Thousand**, **Seven Hundred and Ninety-Five Naira**, **Seventy Kobo** (₹1,960,795.70) 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.

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 **Seven Hundred and Ten Thousand Naira** (₹710,000.00) were not produced for my inspection up to the time of writing this report. This contradicts the provision in Chapter 14:3 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 14:8 (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 **Two Million, Six Hundred and Seventeen Thousand One Hundred and Thirteen Naira Forty-Four Kobo (N2,617,113.44)** were paid without obtaining official cash receipts from the organizations concerned. This process contradicts the provision in FM 14:16 and 14:17 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 Hundred and Forty Thousand Nine Hundred and Nine Naira** (N540,909.09). 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 **Eight Hundred and Seventy-Six Thousand Eight Hundred and Eighteen Naira Seventeen Kobo** (₹876,818.17) were not signed by the payees. The payees should be called upon to sign the affected vouchers as required under FM 14:4 (1-6) 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 Two Million, Six Hundred and Seventy Thousand Six Hundred and Twenty-One Naira Twenty-Six **Kobo** (№2,670,621.26) 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. Un-presented Payment Vouchers

It was observed during the audit exercise that the sum of **Two Million, Twenty Thousand Naira** (N2,020,000.00) paid for various purposes was not presented during audit inspection. This contradicts the provision of Section 53 (1) of the Gombe State and Local Government Audit Law 2021 which states: "The Auditor General Officer shall have unrestricted access to such public documents and other information system and assets as he considers necessary in the performance of his function."

Implication

Failure to present payment vouchers for audit inspection hinders transparency, accountability, and proper verification of government expenditure. It creates suspicion of financial irregularities and exposes the Council to possible mismanagement or misappropriation of funds.

Recommendation

Management should ensure that all relevant vouchers are promptly made available during audit inspections. The affected vouchers should be traced and presented immediately to the Auditor for verification.

Management Response

Management noted the observation and will take urgent steps to trace the unpresented vouchers. Going forward, measures will be put in place to ensure full compliance with audit requirements.

2. Unsigned Payment Vouchers

It was observed that payment vouchers totaling **Eight Hundred Thousand Naira** (**№800,000.00**) were not signed by the payees to confirm receipt of the amounts paid. This is contrary to the requirements of Chapter 14 Section 14:4 (1–6) of the Financial Memoranda.

Implication

Unsigned vouchers mean payments cannot be properly acknowledged by beneficiaries. This creates a risk of fraudulent claims, disputes over disbursements, and weakens accountability over public funds.

Recommendation

Management should trace and contact the payees to sign the affected vouchers. In the future, no payment should be processed without the signature or acknowledgment of the payee.

Management Response

Management acknowledged the observation and will ensure that the affected payees are contacted to regularize the vouchers. Going forward, officers will be instructed not to release payments without payee signatures.

3. Payment Vouchers without Internal Audit Check

It was observed that payment vouchers amounting to **Six Hundred and Eighty-Five Thousand Naira** (N685,000.00) were paid without being subjected to prepayment audit checking by the Internal Auditor. This practice contravenes the provisions of Chapter 14 Section 14:10 and Chapter 40 Section 40:10 of the Financial Memoranda.

Implication

Payments made without internal audit checks undermine financial discipline, expose the Council to unauthorized or irregular expenditure, and increase the risk of fraud or mismanagement of public funds.

Recommendation

Management should ensure strict compliance with Financial Memoranda by subjecting all payment vouchers to internal audit checks before approval and disbursement.

Management Response

Management accepted the observation and will direct the Internal Audit Unit to strengthen compliance. Henceforth, no payment voucher will be processed without internal audit verification.

4. Unauthorized Payment Vouchers

It was observed that payment vouchers amounting to **One Million**, **Three Hundred and Eighty-Seven Thousand Naira** (N1,387,000.00) were paid without the authorized signature of the Officer Controlling the Vote (O.C.V). This contravenes the provisions of Chapter 14 Section 14:9 (1−10) of the Financial Memoranda.

Implication

Payments made without O.C.V authorization are irregular, contravene financial rules, and weaken internal control. Such practices encourage unauthorized expenditure and diminish accountability in financial management.

Recommendation

Management should ensure that all payment vouchers are signed and authorized by the O.C.V before disbursement. The attention of the O.C.V should be drawn to promptly authorize expenditures to reflect proper financial control.

Management Response

Management noted the observation and will ensure that all payment vouchers are duly signed by the O.C.V going forward. The affected vouchers will be presented to the O.C.V for proper authorization.

5. Payments Made Without Proper Supporting Documents

It was observed that payment vouchers totaling **Three Hundred and Thirteen Thousand Five Hundred Naira** (N313,500.00) were paid without adequate supporting documents. This practice contravenes Chapter 14 Section 14:4 (8) of the Financial Memoranda.

Implication

Payments made without proper supporting documentation lack audit evidence and create a risk of fraudulent claims, financial mismanagement, and loss of public funds. It also weakens transparency and accountability.

Recommendation

Management should ensure that all vouchers are supported with valid documents such as receipts, invoices, and delivery notes. The affected vouchers should be regularized immediately to ensure compliance.

Management Response

Management acknowledged the issue and will direct responsible officers to obtain and attach the missing documents. In future, no payment will be processed without full supporting documentation.

6. Unjustified Use of Certificate of Honor

Certificates of Honor are to be used for retiring un-receipted petty cash expenses. However, it was observed that Certificates of Honor were used to retire large amounts of expenditure. By regulation, Certificates of Honor should not be accepted where receipts are obtainable. Henceforth, receipts must be provided whenever the expenditure involves tangible amounts, otherwise such payments will be regarded as irregular and liable to sanctions.

Implication

Improper use of Certificates of Honor to retire substantial expenditures undermines financial accountability, conceals possible irregularities, and increases the risk of mismanagement of funds.

Recommendation

Management should discontinue the use of Certificates of Honor for significant transactions. Receipts should always be obtained and attached for all material expenditures. Any future violation may attract appropriate sanctions.

Management Response

Management accepted the observation and will ensure that Certificates of Honor are strictly limited to minor unreceipted petty cash expenses. Officers will be directed to always demand and attach receipts for major expenditures.

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 Three Million, Two Hundred and Ninety Thousand Five Hundred and Sixty-Nine Naira Twenty-Nine Kobo (№3,290,569.29) 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 **Two Million**, Four Hundred and Sixty-Six Thousand One Hundred and Ninety-One Naira Forty-Three Kobo (N2,466,191.43) 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 Two Million, Nine Hundred and Seven Thousand Three Hundred and Seventy-Four Naira Twenty Kobo (\(\frac{\text{N}}{2}\),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** (N980,000.00) 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 **Three Million**, Eight Hundred and Eighty-Four Thousand Two Hundred and Eighty-Nine Naira Eighty-Three Kobo (N3,884,289.83) 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 Six Hundred and Ninety-Five Thousand Naira (N695,000.00) 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

And Sixty-Five Thousand Naira (₹1,465,000.00) 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 **Two** Million, Four Hundred and Eighty-Five Thousand Naira (№2,485,000.00). 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. Un-receipted Payment Vouchers

It was observed that some payment vouchers amounting to **Four Hundred Thousand Naira** (₹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. Payment Vouchers Without Council Extract

It was observed that some payment vouchers amounting to Six Hundred and Ninety-Nine Thousand Five Hundred Naira (₹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.

6. Payment Without Proper Supporting Documents

It was observed that some payment vouchers amounting to **Three Million**, **Forty-Two Thousand Eight Hundred and Eighty-Six Naira Forty-Eight Kobo** (№3,042,886.48) 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 (N400,000.00) 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 Eight Million, Nine Hundred and Seventy-Eight Thousand Four Hundred- and Thirty-One-Naira Two Kobo (N8,978,431.02) 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.