



ADAMAWA STATE
OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENTS
P.M.B. 2107, YOLA
aud-gen-localgovts@yahoo.com

Ref: LGA/OFF. 13/VOL. 11/535

Date: December 23, 2020



His Excellency
The Governor,
Adamawa State,
Adamawa State Government House.

Dear Sir,

**NOTIFICATION OF SUBMISSION OF REPORT OF THE AUDITOR GENERAL FOR
LOCAL GOVERNMENTS FOR THE YEARS ENDED 31ST DECEMBER 2018 AND 2019
TO THE ADAMAWA STATE HOUSE OF ASSEMBLY**

Your Excellency, it is with great pleasure that I notify you that pursuant to the provisions of Sections 14, 15 and 16 of the Adamawa State Local Government Audit Law, No. 11 of 2017 (as amended), I have submitted to the Honourable Speaker, Adamawa State House of Assembly, my report on the results of my examination of the individual and consolidated accounts of the 21 Local Government Councils for the years ended 31st December 2018 and 31st December, 2019 for tabling in the Honourable House of Assembly.

Also forwarded, Your Excellency, are the Audited and Management Reports of each of the 21 local governments.

Yours faithfully,

Sini Zira Kwabe
Auditor General for Local Governments

So
pk file this copy
Sini Zira Kwabe
23/12/20



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OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENTS
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Ref: LGA/OFF. 13/VOL. 11/534

Date: December 23, 2020

The Honourable Speaker,
State House of Assembly,
Yola,
Adamawa State.



Dear Sir,

SUBMISSION OF REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS FOR THE YEARS ENDED 31ST DECEMBER 2018 AND 2019
Pursuant to the provisions of Sections 14, 15 and 16 of the Adamawa State Local Government Audit Law, No. 11 of 2017 (as amended), I have the honour to submit my report on the results of my examination of the individual and consolidated accounts of the 21 Local Government Councils for the years ended 31st December 2018 and 31st December, 2019 for tabling in the Honourable House of Assembly.

Also forwarded are Audited and Management Reports of each of the 21 local governments.

Yours faithfully,

Sini Zira Kwabe

Auditor General for Local Governments

So
pls file this copy
Sini Zira Kwabe,
23/12/20



THE REPORT

Of The

AUDITOR GENERAL (LOCAL GOVERNMENTS) ADAMAWA STATE

On The

**AUDITED FINANCIAL STATEMENTS OF
21 LOCAL GOVERNMENTS**

**FOR THE YEAR ENDED
31ST DECEMBER, 2019**

THE REPORT

OF

AUDITOR GENERAL
(LOCAL GOVERNMENTS)
ADAMAWA STATE

ON THE

AUDITED FINACIAL STATEMENTS OF
21 LOCAL GOVERNMENTS

For the year ended
31st December, 2019



**His Excellency
Rt Hon. Ahmadu Umaru Fintiri
Executive Governor,
Adamawa State**



**His Excellency
Chief Crowther Seth
Deputy Governor,
Adamawa State**



Rt. Hon. Aminu Iya Abbas
Speaker Adamawa State
House of Assembly, Yola



Hon. Muhammad Mutawalle
Chairman, House Committee on Public Accounts
(ADSHA)



Hon. Umar Nashon
Chairman, House Committee on LG & Chieftaincy Affairs
(ADSHA)



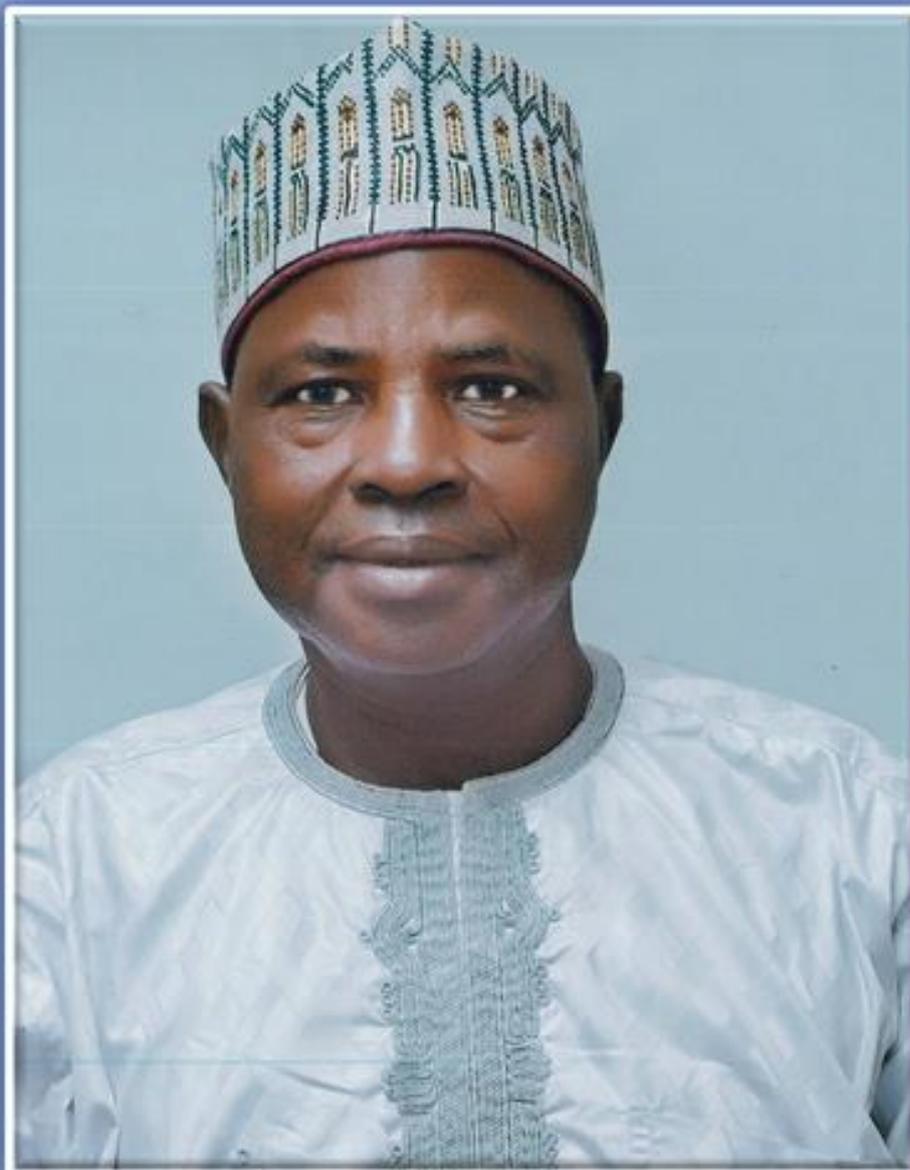
**Malam Bashir Ahmad
Secretary to the State Government
Adamawa State**



**Hon. Jingi Rufa'i
ALGON Chairman,
Adamawa Chapter
&
Executive Chairman,
Mubi South Local Government.**



**Hon. Mohammed Umar
Honourable Commissioner,
Ministry for Local Government and Chieftaincy Affairs**



**Sini Zira Kwabe
Auditor General (Local Governments)
Adamawa State**



**Kennedy B. Dauda mni
Permanent Secretary,
Ministry for Local Governments & Chieftaincy Affairs
Adamawa State**

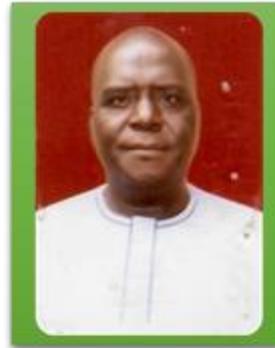
HONOURABLE CHAIRMEN OF 21 LOCAL GOVERNMENTS OF ADAMAWA STATE



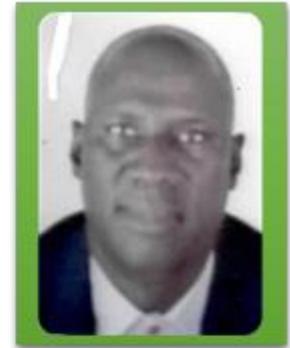
Chief Elkanah K. Fwa
Executive Chairman
Demsa L.G.A



Musa J. Usman Gurin
Executive Chairman
Fufore L.G.A



Rev. Habila M. Istifanus
Executive Chairman
Ganye L.G.A



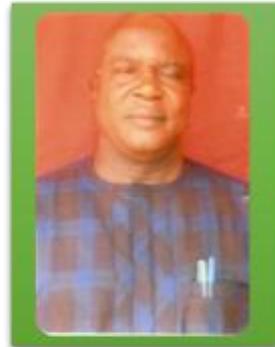
Judah Amisa
Executive Chairman
Girei L.G.A



Engr, Dimas A. Shekel
Executive Chairman
Gombi L.G.A



Barr. K.D Shallum
Executive Chairman
Guyuk L.G.A



James Tartius Pukuma
Executive Chairman
Hong L.G.A



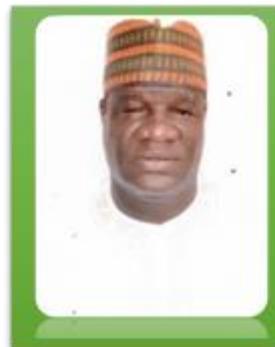
Abdulkarim A. Bakala
Executive Chairman
Jada L.G.A



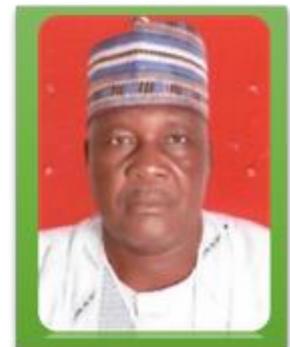
Burto P. William
Executive Chairman
Lamurde L.G.A



Aiyen M. Tsukom
Executive Chairman
Madagali L.G.A



Hon. Idi Aliyu Aminu
Executive Chairman
Maiha L.G.A



Gershow H. Kasuwa
Executive Chairman
Mayo-Belwa L.G.A

Honourable Chairmen of 21 Local Governments of Adamawa State (Cont'd)



Michael A. Shehu
Executive Chairman
Michika L.G.A



Suleiman Yahya
Executive Chairman
Mubi-North L.G.A



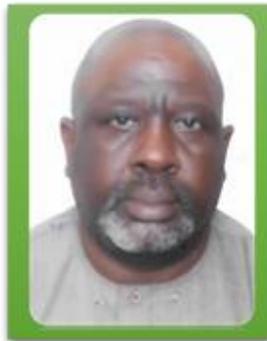
Jingi Rufa'1
Executive Chairman
Mubi-South L.G.A



Innocent Koto Dedan
Executive Chairman
Numan L.G.A



Danjuma Chiroma
Executive Chairman
Shelleng L.G.A



Gidado Abdulsalam
Executive Chairman
Song L.G.A



Kefas Calvin
Executive Chairman
Toungo L.G.A



Ibrahim Bappa
Executive Chairman
Yola North L.G.A



Salihu Usman Malkohi
Executive Chairman
Yola South L.G.A

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STATEMENT OF RESPONSIBILITY FOR FINANCIAL STATEMENTS

The Financial Statements that are consolidated as set out in pages 19 to 23 for the year ended 31st December, 2019 have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended, International Public Sector Accounting Standards - IPSAS - Cash Basis, Adamawa State Local Government Audit Law, No. 11 of 2017 (as amended), section 126 of Adamawa State Local Government Law No: 5 of 1999 and section 150 (1) of Local Government Law No: 20 of 1976 and Financial Memoranda (FM) as well as Generally Accepted Accounting Practice. IPSAS one (1) - provides for the fair presentation of Statement of Financial Position, Statement of Financial Performance, Statement of Cash Flows and Notes to the Financial Statements. Statements of Consolidated Revenue Fund and Capital Development Fund are provided as additional presentation.

In fulfilling the accounting and reporting responsibilities of the Treasurers, the Treasurers 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 18 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 represent a fair presentation of each of the respective Local Governments and of the Financial Performance and Cash flows and their operations for the year ended 31st December, 2019.

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 21 Local governments and proffer his opinion.

**SINI ZIRA KWABE****Ag. AUDITOR GENERAL FOR LOCAL GOVERNMENTS
ADAMAWA STATE**



ADAMAWA STATE
OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENTS
P.M.B. 2107, YOLA
aud-gen-localgovts@yahoo.com

Ref: LGA/OFF. 13/VOL. 11/520

Date: October 12th, 2020

AUDIT CERTIFICATE

REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT ON THE ACCOUNTS OF THE 21 LOCAL GOVERNMENT COUNCILS TO THE HONOURABLE MEMBERS OF ADAMAWA STATE HOUSE OF ASSEMBLY FOR THE YEAR ENDED 31ST DECEMBER 2019

The Auditor General audited the books of accounts and reviewed the audited financial statements of each of the 21 Local Governments Councils ("Councils") of Adamawa State and consolidated the audited financial statements for the year ended 31st December, 2019 set out in pages **19 to 23** in accordance with Adamawa State Local Government Audit Law, No. 11 of 2017 (as amended), section 126 of Adamawa State Local Government Law No: 5 of 1999 and section 150 (1) of Local Government Law No: 20 of 1976. The Consolidated Financial Statements comprise of the Consolidated Statement of Cash Flows, Consolidated Statement of Financial Position, Consolidated Statement of Income and Expenditure, and Notes to the Consolidated Financial Statements set out in pages **24 to 32**. The individual and consolidated financial statements of the 21 local governments are prepared in compliance with International Public Sector Accounting Standards – Cash Basis. Additional presentation is made in form of Consolidated Statements of Consolidated Revenue Fund and Capital Development Fund. Part II **pages 162 to 211** contains the management report.

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 International Public Sector Accounting Standards (IPSAS) - Cash Basis, Adamawa State Financial Memorandum (FM) and the 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 IPSAS – Cash Basis; 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 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

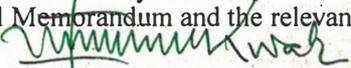
The Auditor General responsible for undertaking regularity and performance audits in compliance with International Standards of Supreme Audit Institutions (ISSAIs) - "INTOSAI Auditing Standards" and the relevant laws stated in paragraph one (1) above on the accounts and financial management of the 21 local government councils and review of their respective audited financial statements. 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 21 local government councils.

During the year, 1 successfully completed reviews of activity-based audit, performance audit, financial statements assessment audit and compliance audit. The Financial statements for each of the 21 local governments show completely and distinctly the financial allocation received from the State – Local Government Joint Accounts and Allocation Committee (SLJAAC).

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, 2019, and of its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards –Cash Basis, Financial Memorandum and the relevant laws.

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
YOLA
ADAMAWA STATE


SINI ZIRA KWABE
AUDITOR GENERAL (LGs)
ADAMAWA STATE

STATEMENT OF ACCOUNTING POLICIES

The following are the summaries of the significant accounting policies adopted by Local Government Councils of Adamawa State in the preparation of the accounts.

a. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Generally Accepted Accounting Principles (GAAP) and also comply with Cash Basis International Public Sector Accounting Standards (IPSAS). 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

Revenue from Federation Account Allocation Committee (FAAC), Independent Revenue, Capital Receipts and Other Revenues were recognized in the year they were actually received.

c. Recurrent Expenditure

They were considered in the financial statements in the year that payments were made.

d. Capital Expenditure

- a.) Expenditure of capital in nature were written off in the same year they were charged to the account.

**CONSOLIDATED STATEMENT OF CASHFLOW FOR THE YEAR
ENDED 31ST DECEMBER 2019**

	2019	2018
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	40,684,041,389.36	41,208,679,128.12
Independent Revenue	1,474,833,652.03	1,538,001,174.53
Total Receipts	42,158,875,041.39	42,746,680,302.65
Payments		
Personnel Cost	(7,002,638,482.16)	(8,263,192,774.80)
Social Benefits	-	(10,455,520.00)
Overhead Cost	(8,193,292,017.00)	(8,987,899,221.29)
Loans and Advances	-	(805,649.14)
Grants and Contributions	(20,138,596,169.12)	(20,107,539,050.24)
Subsidies	(373,467,786.25)	(126,226,124.10)
Transfers to other funds	-	-
Total Payments	(35,707,994,454.54)	(37,496,118,339.58)
Net Cash flow from Operating Activities	6,450,880,586.86	5,250,561,963.08
Investing Activities		
Purchase of Fixed Assets	(65,599,710.61)	(1,800,016,939.66)
Construction/Provision of Fixed Assets	(1,060,643,115.15)	(2,583,885,109.49)
Rehabilitation/Repairs of Fixed Assets	(38,642,761.50)	(365,288,666.86)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	(60,386,663.33)
Net Cash Flow from Investing Activities	(1,164,885,587.26)	(4,809,577,379.33)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(5,158,390,315.47)	(499,254,438.97)
Net Cash Flow from Financing Activities	(5,158,390,315.47)	(499,254,438.97)
Net Surplus/(Deficit) for the Year	127,604,684.14	(58,269,855.23)
Add: Opening Balance	11,043,268.16	69,313,123.39
Closing Cash Balance	138,647,952.30	11,043,268.16

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31ST
DECEMBER, 2019**

	NOTES	2019	2018
		₦	₦
ASSETS			
Cash and Bank Balances	16	138,647,952.30	11,043,268.16
TOTAL ASSETS		138,647,952.30	11,043,268.16
LIABILITIES			
Public Funds	24	138,647,952.30	11,043,268.16
TOTAL LIABILITIES		138,647,952.30	11,043,268.16

**CONSOLIDATED STATEMENT OF INCOME AND EXPENDITURE FOR
THE YEAR ENDED 31ST DECEMBER 2019**

	NOTES	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
		₦	₦	₦	₦	₦
OPENING BALANCE		70,992.90	70,992.90	11,043,268.16		69,313,123.39
Add: Revenue						
REVENUE						
Statutory Revenue	1	46,827,344,761.92	46,827,344,761.92	40,684,041,389.36	(6,143,303,372.56)	41,208,679,128.12
Independent Revenue	2	2,556,696,960.71	2,556,696,960.71	1,474,833,652.03	(1,081,863,308.67)	1,538,001,174.53
TOTAL REVENUE		50,179,152,847.54	50,179,152,847.54	42,158,875,041.39	(8,020,277,806.15)	42,746,680,302.65
EXPENDITURE						
Personnel Cost	5	12,706,798,057.22	9,815,133,438.27	7,002,638,482.16	2,812,494,956.11	8,263,192,774.80
Social Benefits	7	52,000,000.00	-	-	-	10,455,520.00
Overhead Cost	8	8,288,344,757.01	10,116,590,132.70	8,193,292,017.00	1,923,298,115.69	8,987,899,221.29
Loans and Advances	9	33,200,000.00	10,200,000.00	-	10,200,000.00	805,649.14
Grants and Contributions	10	5,687,310,346.07	20,907,355,089.82	20,138,596,169.12	768,758,920.70	20,107,539,050.24
Subsidies	11	154,285,005.83	410,266,396.61	373,467,786.25	36,798,610.36	126,226,124.10
Public Debt Charges	12	2,635,774,970.00	6,102,578,243.10	5,158,390,315.47	944,187,927.63	499,254,438.97
TOTAL OPERATING EXPENDITURE		29,582,363,136.13	47,362,123,300.50	40,866,384,770.00	6,495,738,530.50	37,995,372,778.55
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		20,596,860,704.31	2,817,100,539.94	1,303,533,539.55	(14,505,044,061.38)	4,820,620,647.49
CAPITAL EXPENDITURE						
Purchase of Fixed Assets		5,564,788,372.19	353,129,120.03	65,599,710.61	287,529,409.42	1,800,016,939.66
Construction/Provision of Fixed Assets		10,467,382,511.75	1,531,802,364.91	1,060,643,115.15	471,159,249.76	2,583,885,109.49
Rehabilitation/Repairs of Fixed Assets		2,040,353,728.37	383,660,383.68	38,642,761.50	345,017,622.18	365,288,666.86
Preservation of the Environment		702,658,610.39	235,234,764.02	-	235,234,764.02	-
Acquisition of Non Tangible Assets		1,821,677,481.61	313,273,907.30	-	313,273,907.30	60,386,663.33
TOTAL CAPITAL EXPENDITURE	15	20,596,860,704.31	2,817,100,539.94	1,164,885,587.26	1,652,214,952.68	4,809,577,379.33
SURPLUS/(DEFICIT)		-	0.00	138,647,952.30		11,043,268.16

**STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR
ENDED 31ST DECEMBER 2019**

	NOTES	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
		₦	₦	₦	₦	₦
OPENING BALANCE		70,992.90	70,992.90	-	-	69,313,123.39
Add: Revenue						
REVENUE						
Statutory Revenue	1	46,827,344,761.92	46,827,344,761.92	40,684,041,389.36	(6,143,303,372.56)	41,208,679,128.12
Independent Revenue	2	2,556,696,960.71	2,556,696,960.71	1,474,833,652.03	(1,081,863,308.67)	1,538,001,174.53
TOTAL REVENUE		49,384,112,715.53	49,384,112,715.53	42,158,875,041.39	(7,225,166,681.24)	42,815,993,426.04
EXPENDITURE						
Personnel Cost	5	12,706,798,057.22	9,815,133,438.27	7,002,638,482.16	2,812,494,956.11	8,263,192,774.80
Government Contribution to Pension	6	24,650,000.00	-	-	-	-
Social Benefits	7	52,000,000.00	-	-	-	10,455,520.00
Overhead Cost	8	8,288,344,757.01	10,116,590,132.70	8,193,292,017.00	1,923,298,115.69	8,987,899,221.29
Loans and Advances	9	33,200,000.00	10,200,000.00	-	10,200,000.00	805,649.14
Grants and Contributions	10	5,687,310,346.07	20,907,355,089.82	20,138,596,169.12	768,758,920.70	20,107,539,050.24
Subsidies	11	154,285,005.83	410,266,396.61	373,467,786.25	36,798,610.36	126,226,124.10
Public Debt Charges	12	2,635,774,970.00	6,102,578,243.10	5,158,390,315.47	944,187,927.63	499,254,438.97
TOTAL OPERATING EXPENDITURE		29,582,363,136.13	47,362,123,300.50	40,866,384,770.00	6,495,738,530.50	37,995,372,778.55
BALANCE FOR THE PERIOD BEFORE TRANSFERS				1,292,490,271.39		4,820,620,647.49
TRANSFERS						
Transfer to Capital Development Fund				(1,292,490,271.39)		(4,820,620,647.49)
Transfer from Capital Development Fund		-	-	-	-	-
TRANSFERS TOTAL		-	-	(1,292,490,271.39)	-	(4,820,620,647.49)
CLOSING BALANCE		-	-	-	-	-

**STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR
ENDED 31ST DECEMBER 2019**

	NOTES	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
		₦	₦	₦	₦	₦
OPENING BALANCE		-	-	11,043,268.16	-	-
Add: Revenue (Capital Receipts)						
Transfer from Consolidated Revenue Fund				1,292,490,271.39		4,820,620,647.49
Capital Receipts and Other Revenue Sources	3	795,111,124.91	795,111,124.91	-	(795,111,124.91)	-
CAPITAL RECEIPTS SUB-TOTAL		795,111,124.91	795,111,124.91	1,292,490,271.39	(795,111,124.91)	4,820,620,647.49
Transfer to Consolidated Revenue Fund		-	-	-	-	-
TOTAL CAPITAL REVENUE AVAILABLE		795,111,124.91	795,111,124.91	1,303,533,539.55		4,820,620,647.49
CAPITAL EXPENDITURE	15					
Purchase of Fixed Assets - General		5,564,788,372.19	353,129,120.03	65,599,710.61	287,529,409.42	1,800,016,939.66
Construction/Provision of Fixed Assets - General		10,467,382,511.75	1,531,802,364.91	1,060,643,115.15	471,159,249.76	2,583,885,109.49
Rehabilitation/Repairs of Fixed Assets - General		2,040,353,728.37	383,660,383.68	38,642,761.50	345,017,622.18	365,288,666.86
Preservation of the Environment - General		702,658,610.39	235,234,764.02	-	235,234,764.02	-
Acquisition of Non Tangible Assets		1,821,677,481.61	313,273,907.30	-	313,273,907.30	60,386,663.33
TOTAL CAPITAL EXPENDITURE		20,596,860,704.31	2,817,100,539.94	1,164,885,587.26	1,652,214,952.68	4,809,577,379.33
CLOSING BALANCE		-	-	138,647,952.30		11,043,268.16

NOTES TO THE FINANCIAL STATEMENTS

Note 1 - Statutory Revenue	ACTUAL 2019	ACTUAL 2018
Demsa	2,020,871,711.02	2,045,976,932.84
Fufore	2,399,817,168.29	2,435,017,261.22
Ganye	2,071,813,242.34	2,100,052,539.39
Girei	1,834,926,059.14	1,858,397,565.78
Gombi	1,833,533,896.03	1,855,484,627.75
Guyuk	1,960,186,166.17	1,983,507,491.25
Hong	2,090,977,412.87	2,119,397,672.78
Jada	2,168,116,888.54	2,199,144,681.39
Lamurde	1,730,297,741.91	1,751,855,365.68
Madagali	1,771,222,197.55	1,792,155,308.18
Maiha	1,722,017,395.90	1,743,443,943.93
Mayo Belwa	1,975,416,359.89	2,001,453,955.23
Michika	1,928,853,931.56	1,953,157,923.47
Mubi North	1,855,008,634.44	1,877,252,220.56
Mubi South	1,736,078,903.32	1,756,379,434.48
Numan	1,635,953,149.92	1,656,375,156.15
Shelleng	1,857,687,055.14	1,880,198,925.35
Song	2,274,845,504.32	2,307,225,688.36
Toungo	1,890,803,326.65	1,923,118,372.50
Yola North	1,963,092,751.06	1,984,673,535.69
Yola South	1,962,521,893.30	1,984,410,526.15
	40,684,041,389.36	41,208,679,128.12

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Note 2 - Independent Revenue	ACTUAL 2019	ACTUAL 2018
Demsa	72,234,135.40	90,926,215.20
Fufore	81,838,087.43	99,401,540.04
Ganye	107,814,738.63	52,776,185.60
Girei	54,485,100.00	87,767,478.49
Gombi	48,700,800.00	49,947,346.94
Guyuk	71,275,700.00	60,619,195.00
Hong	40,475,000.00	34,883,322.76
Jada	50,988,800.00	38,262,110.80
Lamurde	30,938,500.00	35,653,998.21
Madagali	57,379,300.00	52,965,400.00
Maiha	76,348,400.00	88,110,873.58
Mayo Belwa	96,790,900.00	121,833,449.12
Michika	29,866,400.00	24,741,527.80
Mubi North	48,011,900.00	40,350,208.80
Mubi South	146,358,400.00	161,216,153.34
Numan	41,886,000.00	34,899,168.84
Shelleng	52,877,860.02	49,041,700.00
Song	69,166,030.56	72,809,400.00
Toungo	48,037,900.00	50,955,300.00
Yola North	135,372,400.00	164,570,900.00
Yola South	113,987,300.00	126,269,700.00
	1,474,833,652.03	1,538,001,174.53

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Note 5 - Personnel Cost		
	ACTUAL 2019	ACTUAL 2018
Demsa	294,953,861.81	342,593,144.24
Fufore	386,642,536.69	446,390,995.80
Ganye	372,743,134.56	430,531,164.70
Girei	335,246,408.38	403,245,718.69
Gombi	331,572,901.70	392,899,905.00
Guyuk	246,591,077.92	316,295,888.00
Hong	215,155,366.11	266,671,988.61
Jada	436,099,006.77	503,989,010.91
Lamura	333,612,463.13	391,061,794.36
Madagali	347,925,788.49	342,447,260.75
Maiha	258,073,345.87	317,016,439.54
Mayo Belwa	371,498,845.35	452,142,475.40
Michika	391,802,942.59	492,836,819.78
Mubi North	358,344,847.53	419,751,267.95
Mubi South	328,785,943.50	386,952,351.17
Numan	305,393,170.72	360,997,342.90
Shelleng	389,921,608.16	445,695,253.62
Song	320,084,607.30	385,019,529.23
Toungo	373,009,738.44	423,938,966.23
Yola North	279,968,657.97	348,598,574.84
Yola South	325,212,229.17	394,116,883.07
	7,002,638,482.16	8,263,192,774.80
Note 7 - Social Benefits		
	ACTUAL 2019	ACTUAL 2018
Shelleng	-	10,455,520.00
	-	10,455,520.00

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Note 8 - Overhead Cost		
	ACTUAL 2019	ACTUAL 2018
Demsa	424,673,043.61	448,447,566.81
Fufore	570,651,786.54	652,349,175.32
Ganye	560,348,775.04	562,358,114.37
Girei	319,002,820.03	327,996,815.21
Gombi	376,972,917.57	385,291,685.01
Guyuk	376,260,192.33	588,179,614.19
Hong	319,869,489.11	371,163,155.93
Jada	385,069,432.95	476,602,935.46
Lamurde	293,725,551.53	457,845,779.79
Madagali	291,980,160.40	405,759,676.87
Maiha	410,056,154.53	441,475,847.93
Mayo Belwa	296,433,475.04	166,356,006.72
Michika	270,053,043.14	211,971,698.76
Mubi North	377,222,773.16	377,562,116.10
Mubi South	467,905,129.49	310,398,977.38
Numan	322,136,383.31	352,462,309.35
Shelleng	443,690,348.07	491,855,618.96
Song	510,370,413.99	711,828,802.80
Toungo	455,476,160.55	578,501,098.24
Yola North	365,660,975.33	391,734,938.60
Yola South	355,732,991.28	277,757,287.49
	8,193,292,017.00	8,987,899,221.29
Note 9 - Loans and Advances		
	ACTUAL 2019	ACTUAL 2018
Jada	-	805,649.14
	-	805,649.14

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Note 10 - Grants and Contributions		
	ACTUAL 2019	ACTUAL 2018
Demsa	1,082,621,396.77	1,059,074,558.03
Fufore	995,275,593.70	1,085,158,137.64
Ganye	909,279,828.94	907,089,183.33
Girei	960,931,842.55	981,349,646.82
Gombi	872,928,933.93	946,803,143.73
Guyuk	885,631,355.90	834,817,209.23
Hong	1,314,905,269.95	1,329,420,011.42
Jada	1,012,899,120.23	1,052,284,268.88
Lamurde	721,681,672.76	719,252,040.35
Madagali	963,249,013.52	953,810,184.86
Maiha	691,998,234.83	720,263,619.05
Mayo Belwa	1,249,239,813.80	1,212,606,373.37
Michika	1,160,699,385.90	1,179,881,666.17
Mubi North	868,611,521.30	906,659,259.83
Mubi South	766,345,189.29	789,350,308.49
Numan	797,542,574.14	793,603,313.52
Shelleng	828,490,208.19	775,685,111.46
Song	917,384,917.22	949,288,799.57
Toungo	659,052,916.04	675,406,922.06
Yola North	1,281,197,045.25	1,100,527,215.57
Yola South	1,198,630,334.89	1,135,208,076.86
	20,138,596,169.12	20,107,539,050.24

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Note 11 - Subsidies	ACTUAL 2019	ACTUAL 2018
Demsa	17,120,131.39	6,622,210.70
Fufore	35,177,159.25	9,949,784.72
Ganye	20,888,882.58	8,046,633.51
Girei	14,365,404.92	4,877,704.19
Gombi	16,777,604.16	5,669,884.53
Guyuk	23,749,125.13	8,551,604.43
Hong	14,670,555.37	5,205,526.43
Jada	20,568,002.50	6,381,916.73
Lamurde	19,695,334.13	6,539,728.66
Madagali	12,614,290.09	4,451,081.50
Maiha	21,800,108.71	7,173,536.49
Mayo Belwa	10,342,214.29	2,781,836.78
Michika	7,438,568.02	2,457,006.20
Mubi North	16,411,902.69	5,602,950.44
Mubi South	16,630,854.87	5,711,993.28
Numan	14,287,185.90	5,027,065.78
Shelleng	14,765,550.19	6,692,106.56
Song	31,682,429.49	9,826,173.17
Toungo	26,040,434.90	8,583,782.85
Yola North	8,210,820.76	3,017,216.19
Yola South	10,231,226.92	3,056,380.96
	373,467,786.25	126,226,124.10

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Note 12 - Public Debt Charges	ACTUAL 2019	ACTUAL 2018
Demsa	222,154,664.01	19,694,621.40
Fufore	450,624,117.97	29,590,910.36
Ganye	180,415,508.14	23,930,890.74
Girei	168,089,787.96	14,551,415.10
Gombi	251,962,947.89	16,862,379.40
Guyuk	399,551,987.35	25,432,686.96
Hong	220,319,428.19	15,481,366.72
Jada	348,322,888.72	18,979,981.11
Lamurde	366,280,537.52	19,449,317.75
Madagali	146,438,852.74	13,237,628.48
Maiha	343,506,158.96	145,678,041.90
Mayo Belwa	86,467,110.34	8,273,252.65
Michika	97,618,015.68	7,307,198.34
Mubi North	246,470,629.38	16,663,315.74
Mubi South	196,632,948.59	16,987,611.89
Numan	214,562,063.07	14,950,620.23
Shelleng	166,159,979.80	19,902,493.47
Song	475,800,316.87	29,223,286.49
Toungo	391,069,975.27	25,528,386.38
Yola North	72,308,442.57	8,636,415.96
Yola South	113,633,954.44	8,892,617.90
	5,158,390,315.47	499,254,438.97

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Note 15 - Capital Expenditure	ACTUAL 2019	ACTUAL 2018
Demsa	51,171,344.22	261,517,523.75
Fufore	37,380,877.52	337,351,218.63
Ganye	119,039,675.01	226,323,536.17
Girei	86,542,546.44	221,186,194.66
Gombi	30,709,423.98	158,446,278.74
Guyuk	95,563,832.83	286,825,265.59
Hong	46,048,905.84	167,129,885.38
Jada	12,471,263.78	181,674,979.12
Lamurde	21,367,021.00	194,613,768.75
Madagali	58,166,901.92	125,648,066.74
Maiha	68,367,112.62	200,695,120.62
Mayo Belwa	57,886,593.09	281,634,410.85
Michika	29,814,360.33	83,950,561.89
Mubi North	32,404,894.86	191,087,623.96
Mubi South	91,674,744.03	405,856,910.49
Numan	23,899,068.13	164,804,544.87
Shelleng	55,745,301.97	177,064,547.68
Song	59,041,004.48	293,007,328.29
Toungo	32,326,835.41	262,135,560.21
Yola North	86,217,484.65	296,354,196.49
Yola South	69,046,395.15	292,269,856.47
	1,164,885,587.26	4,809,577,379.33

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Note 16 - Cash and Bank Balances		
	ACTUAL 2019	ACTUAL 2018
Demsa	416,804.73	5,400.13
Fufore	5,092,683.64	(810,500.40)
Ganye	16,996,179.21	84,002.51
Girei	5,430,616.63	198,267.77
Gombi	1,340,058.73	30,091.92
Guyuk	4,122,915.66	8,620.94
Hong	618,737.35	135,339.06
Jada	3,906,977.33	231,003.73
Lamurde	4,893,188.81	19,526.98
Madagali	9,626,486.35	1,399,995.96
Maiha	5,408,823.48	844,143.10
Mayo Belwa	358,667.69	19,459.71
Michika	1,312,258.10	18,242.20
Mubi North	4,330,277.65	776,312.13
Mubi South	17,185,455.50	2,722,961.95
Numan	53,718.96	35,014.31
Shelleng	14,695,804.75	2,903,885.97
Song	31,490,042.54	1,842,197.01
Toungo	1,874,451.94	9,285.91
Yola North	5,470,358.57	568,634.04
Yola South	4,023,444.68	1,383.23
	138,647,952.30	11,043,268.16

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Note 24 - Public Funds	ACTUAL 2019	ACTUAL 2018
Demsa	416,804.73	5,400.13
Fufore	5,092,683.64	(810,500.40)
Ganye	16,996,179.21	84,002.51
Girei	5,430,616.63	198,267.77
Gombi	1,340,058.73	30,091.92
Guyuk	4,122,915.66	8,620.94
Hong	618,737.35	135,339.06
Jada	3,906,977.33	231,003.73
Lamurde	4,893,188.81	19,526.98
Madagali	9,626,486.35	1,399,995.96
Maiha	5,408,823.48	844,143.10
Mayo Belwa	358,667.69	19,459.71
Michika	1,312,258.10	18,242.20
Mubi North	4,330,277.65	776,312.13
Mubi South	17,185,455.50	2,722,961.95
Numan	53,718.96	35,014.31
Shelleng	14,695,804.75	2,903,885.97
Song	31,490,042.54	1,842,197.01
Toungo	1,874,451.94	9,285.91
Yola North	5,470,358.57	568,634.04
Yola South	4,023,444.68	1,383.23
	138,647,952.30	11,043,268.16

SCHEDULE OF DETAILED STATUTORY REVENUE BY LOCAL GOVERNMENT FOR THE YEAR 2019

LG NAME/DESCRIPTION	STATUTORY ALLOCATION	EXCESS PETROLEUM PROFIT TAX (PPT REVENUE)	EXCHANGE DIFFERENCE	TOTAL STATUTORY REVENUE
DEMSA	1,557,658,322.53	414,489,293.08	48,724,095.41	2,020,871,711.02
FUFORE	1,902,909,222.41	437,384,281.93	59,523,663.95	2,399,817,168.29
GANYE	1,620,327,748.03	400,801,077.40	50,684,416.91	2,071,813,242.34
GIREI	1,418,620,290.01	371,930,831.85	44,374,937.28	1,834,926,059.14
GOMBI	1,403,775,612.85	385,847,692.57	43,910,590.61	1,833,533,896.03
GUYUK	1,500,838,415.43	412,401,001.85	46,946,748.89	1,960,186,166.17
HONG	1,634,772,876.22	405,068,271.11	51,136,265.54	2,090,977,412.87
JADA	1,710,108,800.18	404,515,288.87	53,492,799.49	2,168,116,888.54
YOLANORTH	1,486,854,515.79	429,728,907.64	46,509,327.63	1,963,092,751.06
LAMURDE	1,331,282,683.99	357,372,071.40	41,642,986.52	1,730,297,741.91
MADAGALI	1,352,880,880.89	376,022,731.02	42,318,585.64	1,771,222,197.55
MAIHA	1,324,557,476.18	356,027,299.89	41,432,619.83	1,722,017,395.90
MAYO/BELWA	1,535,852,870.02	391,521,476.61	48,042,013.26	1,975,416,359.89
MICHIKA	1,488,918,399.25	393,361,645.66	46,573,886.65	1,928,853,931.56
MUBI NORTH	1,420,786,400.23	389,779,540.22	44,442,693.99	1,855,008,634.44
MUBI SOUTH	1,323,640,097.51	371,034,882.06	41,403,923.75	1,736,078,903.32
NUMAN	1,257,930,651.49	338,673,989.08	39,348,509.35	1,635,953,149.92
SHELLENG	1,425,028,339.00	388,083,332.85	44,575,383.29	1,857,687,055.14
SONG	1,793,708,689.06	425,028,982.08	56,107,833.18	2,274,845,504.32
TOUNGO	1,536,815,277.72	305,915,931.22	48,072,117.71	1,890,803,326.65
YOLASOUTH	1,489,289,950.48	426,646,433.91	46,585,508.91	1,962,521,893.30
TOTAL	31,516,557,519.27	8,181,634,962.30	985,848,907.79	40,684,041,389.36

SCHEDULE OF DETAILED CASH AND BANK BALANCES BY LOCAL GOVERNMENT

DEMSA		2019	2018
		₦	₦
	CASH AND BANK BALANCES		
	Cash Account	0.00	-
	First Bank Account	4,016.13	5,400.13
	UBA Bank Account	69,069.87	
	First Bank Account (Revenue)	343,718.73	
		416,804.73	5,400.13
FUFORE			
		2019	2018
		₦	₦
	CASH AND BANK BALANCES		
	Cash Account	11,440.00	
	First Bank: Main	918,316.00	26,276.87
	First Bank: Revenue	3,153.87	
	UBA Bank Account	4,159,773.77	(836,777.27)
		5,092,683.64	(810,500.40)
GANYE			
		2019	2018
		₦	₦
	CASH AND BANK BALANCES		
	Cash Account	5,000.00	-
	First Bank (Main)	2,168,225.27	9,817.10
	First Bank (Revenue)	176,410.12	74,185.41
	UBA (Main)	14,646,543.82	
		16,996,179.21	84,002.51
GIREI			
		2019	2018
		₦	₦
	CASH AND BANK BALANCES		
	Cash Account	4,155.00	348,890.00
	UBA Bank Account- Main	5,146,893.50	12,200.75
	First Bank Account: Main	279,618.13	
	Girei Microfinance Bank Account: Revenue	(50.00)	(162,822.98)
		5,430,616.63	198,267.77

SCHEDULE OF DETAILED CASH AND BANK BALANCES BY LOCAL GOVERNMENT CONT'D

GOMBI		2019	2018
	CASH AND BANK BALANCES	₦	₦
	Cash Account	-	-
	First Bank Account Revenue	7,838.68	1,172.11
	UBA Bank Account	1,292,440.94	20,752.81
	First Bank Account Main	39,779.11	8,167.00
		1,340,058.73	30,091.92
GUYUK		2019	2018
	CASH AND BANK BALANCES	₦	₦
	Cash Account (Main)	3,450.00	-
	Cash Account (Revenue)	63,240.00	-
	Union Bank Account (Main)	4,049,326.00	64.38
	Union Bank Account (Revenue)	6,899.66	8,556.56
		4,122,915.66	8,620.94
HONG		2019	2018
	CASH AND BANK BALANCES	₦	₦
	Cash Account (REV)	9,695.00	-
	Cash Account (MAIN)	36,110.00	-
	UNITY (REVENUE)	270,768.79	-
	UNITY (MAIN)	3,139.42	-
	FIRST BANK (MAIN)	5,960.27	135,339.06
	UBA (MAIN)	293,063.87	-
		618,737.35	135,339.06
JADA		2019	2018
	CASH AND BANK BALANCES	₦	₦
	Cash Account (Revenue)	120.00	-
	Cash Account (Main)	640.00	-
	First Bank Account	469,415.98	-
	Standard Microfinance Bank	366,860.00	4,358.73
	UBA (MAIN)	3,069,941.35	226,645.00
		3,906,977.33	231,003.73

SCHEDULE OF DETAILED CASH AND BANK BALANCES BY LOCAL GOVERNMENT CONT'D

LAMURDE		2019	2018
	CASH AND BANK BALANCES	₦	₦
	Cash Account (MAIN)	22,715.00	-
	Cash Account (REV)	16,125.00	
	Union Bank Account (REV)	45,071.98	
	Union Bank Account (MAIN)	942,560.15	19,526.98
	UBA Account (Main)	2,531,985.05	
	Union Bank (Project Account)	1,334,731.63	
		4,893,188.81	19,526.98
MADAGALI		2019	2018
	CASH AND BANK BALANCES	₦	₦
	Cash Account	2,100.00	-
	First Bank Account Revenue	179,854.16	1,399,995.96
	UBA Bank Main	9,444,532.19	
		9,626,486.35	1,399,995.96
MAIHA		2019	2018
	CASH AND BANK BALANCES	₦	₦
	Cash Account	93,040.00	-
	First Bank Account	6,027.03	844,143.10
	UBA Bank Account	5,309,756.45	-
		5,408,823.48	844,143.10
MAYO BELWA		2019	2018
	CASH AND BANK BALANCES	₦	₦
	Cash Account Main	-	-
	Cash Account Revenue	-	
	First Bank Account Main	17,895.71	19,459.71
	First Bank Account Revenue	21,054.47	
	UBA Main	230,584.57	
	MFB LTD Revenue	89,132.94	
		358,667.69	19,459.71

SCHEDULE OF DETAILED CASH AND BANK BALANCES BY LOCAL GOVERNMENT CONT'D

MICHIKA		2019	2018
CASH AND BANK BALANCES		₦	₦
	Cash Account		-
	First Bank Account	16,690.74	18,242.20
	UBA	1,295,567.36	-
		1,312,258.10	18,242.20
MUBI NORTH		2019	2018
CASH AND BANK BALANCES		₦	₦
	Cash Account	-	-
	First Bank	411,201.39	772,218.86
	Unity Bank	1,282,025.27	4,093.27
	UBA	2,637,050.99	
		4,330,277.65	776,312.13
MUBI SOUTH		2019	2018
CASH AND BANK BALANCES		₦	₦
	Cash Account (REVENUE)	840.00	-
	Cash Account (MAIN)	680.00	
	FIRST Bank Account (REVENUE)	27,077.17	1,409,023.55
	FIDELITY Bank Account (MAIN)	803,917.12	1,313,938.40
	POLARIS BANK (MAIN)	1,897.47	
	UNITY BANK (MAIN)	42,985.56	
	UBA BANK (MAIN)	16,308,058.18	
		17,185,455.50	2,722,961.95
NUMAN		2019	2018
CASH AND BANK BALANCES		₦	₦
	Cash Account	13,850.00	-
	First Bank Account (Revenue)	11,014.10	35,014.31
	First Bank Account (Project)	22,831.99	-
	UBA Bank (Main)	6,022.87	-
		53,718.96	35,014.31

SCHEDULE OF DETAILED CASH AND BANK BALANCES BY LOCAL GOVERNMENT CONT'D

SHELLENGG		2019	2018
CASH AND BANK BALANCES		₦	₦
	Cash Account	-	439,655.00
	First Bank Account	14,695,804.75	2,464,230.97
		14,695,804.75	2,903,885.97
SONG		2019	2018
CASH AND BANK BALANCES		₦	₦
	Cash Account	875.00	-
	First Bank Account Main	95,664.88	1,842,197.01
	Micro-Finance Bank Revenue	10,750.00	
	UBA Account Main	31,382,752.66	
		31,490,042.54	1,842,197.01
TOUNGO		2019	2018
CASH AND BANK BALANCES		₦	₦
	Cash Account Revenue	6,110.00	-
	Bonghe Microfinance Bank		9,275.28
	First Bank Account	155.62	10.63
	UBA Bank Account	1,868,186.32	
		1,874,451.94	9,285.91
YOLA NORTH		2019	2018
CASH AND BANK BALANCES		₦	₦
	Cash Account Revenue	189,060.00	285,000.00
	Cash Account Main	201,730.00	
	UBA Bank Account Main	5,018,577.44	9,220.38
	UBA Bank Account Main	1,818.09	91,453.12
	Sterling Bank (Revenue Account)	59,173.04	182,960.54
		5,470,358.57	568,634.04
YOLA SOUTH		2019	2018
CASH AND BANK BALANCES		₦	₦
	Cash Account (Revenue)	3,271,480.00	-
	Cash Account (Main)	226,823.00	-
	Ummah MFB Account (Revenue)	(80,655.06)	
	Fidelity Bank Account (Main)	453.28	1,031.78
	Fidelity Bank Account (Revenue)	84,620.45	351.45
	UBA Bank Account (Main)	520,723.01	-
		4,023,444.68	1,383.23

SUMMARY OF TOTAL REVENUE BY ECONOMIC LINE ITEMS

DESCRIPTION	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
	₦	₦	₦	₦	₦
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
Local Government Share of FAAC	36,423,407,213.78	36,423,407,213.78	31,516,557,519.27	(4,906,849,694.51)	32,545,965,851.79
Allocation from State Government	534,385,623.68	534,385,623.68	-	(534,385,623.68)	-
Excess Petroleum Profit Tax (PPT Revenue)	-	-	-	-	144,368,404.55
Exchange Difference	-	-	985,848,907.79	985,848,907.79	869,805,437.68
Refund from Paris Club	-	-	-	-	-
Recovered Excess Bank Charges	-	-	-	-	16,244,887.30
Equalisation	-	-	-	-	-
Budget Augmentation	-	-	-	-	-
Refund From Federal Government	-	-	-	-	-
Stabilization Fund Receipts	942,618,818.53	942,618,818.53	-	(942,618,818.53)	-
Local Government Share of VAT	8,761,920,019.52	8,761,920,019.52	8,181,634,962.30	(580,285,057.22)	7,632,294,546.79
Local Government Share of Excess Crude Account	165,013,086.40	165,013,086.40	-	(165,013,086.40)	-
STATUTORY REVENUE TOTAL	46,827,344,761.92	46,827,344,761.92	40,684,041,389.36	(6,143,303,372.56)	41,208,679,128.12
INDEPENDENT REVENUE					
Personal Taxes	481,240,973.41	481,240,973.41	245,659,252.03	(235,581,721.37)	441,002,265.78
Licences - General	641,155,307.72	641,155,307.72	407,147,700.00	(234,007,607.72)	374,603,826.45
Fees - General	682,986,837.85	682,986,837.85	455,907,600.00	(227,079,237.85)	226,038,416.91
Fines - General	12,845,587.10	12,845,587.10	6,538,000.00	(6,307,587.10)	120,747,600.00
Sales - General	151,736,428.45	151,736,428.45	94,924,700.00	(56,811,728.45)	125,597,225.64
Earnings - General	362,865,517.12	362,865,517.12	151,611,200.00	(211,254,317.12)	91,201,826.75
Rent on Government Buildings - General	53,365,465.21	53,365,465.21	24,621,000.00	(28,744,465.21)	-
Rent on Land & Others - General	49,565,479.80	49,565,479.80	31,858,700.00	(17,706,779.80)	1,724,700.00
Repayments - General	4,345,000.00	4,345,000.00	1,112,000.00	(3,233,000.00)	128,600.00
Investment Income	17,476,482.00	17,476,482.00	3,300,400.00	(14,176,082.00)	-
Interest Earned	23,033,210.00	23,033,210.00	6,838,800.00	(16,194,410.00)	818,100.00
Rates	33,264,038.86	33,264,038.86	29,961,700.00	(3,302,338.86)	81,562,700.00
Miscellaneous	42,816,633.20	42,816,633.20	15,352,600.00	(27,464,033.20)	74,575,913.00
INDEPENDENT REVENUE TOTAL	2,556,696,960.71	2,556,696,960.71	1,474,833,652.03	(1,081,863,308.67)	1,538,001,174.53
OTHER REVENUE SOURCES AND CAPITAL RECEIPTS					
Domestic Aids	16,852,567.95	16,852,567.95	-	(16,852,567.95)	-
Foreign Aids	30,000,000.00	30,000,000.00	-	(30,000,000.00)	-
Domestic Grants	190,237,032.96	190,237,032.96	-	(190,237,032.96)	-
Foreign Grants	30,000,000.00	30,000,000.00	-	(30,000,000.00)	-
Other Capital Receipts	-	-	-	-	-
Domestic Loans/ Borrowings Receipt	526,809,524.00	526,809,524.00	-	(526,809,524.00)	-
International Loans/ Borrowings Receipt	-	-	-	-	-
Debt Forgiveness	-	-	-	-	-
Extraordinary Items	1,212,000.00	1,212,000.00	-	(1,212,000.00)	-
OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	795,111,124.91	795,111,124.91	-	(795,111,124.91)	-
TOTAL REVENUE	50,179,152,847.54	50,179,152,847.54	42,158,875,041.39	(8,020,277,806.15)	42,746,680,302.65

DETAILED TOTAL REVENUE BY ECONOMIC LINE ITEMS

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
		₦	₦	₦	₦	₦
1	REVENUE					
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
110101	LOCAL GOVERNMENT SHARE OF FAAC			-	-	-
11010101	Local Government Share of FAAC	36,423,407,213.78	36,423,407,213.78	31,516,557,519.27	(4,906,849,694.51)	32,545,965,851.79
11010104	Allocation from State Government	534,385,623.68	534,385,623.68	-	(534,385,623.68)	-
11010105	Excess Petroleum Profit Tax (PPT Revenue)	-	-	-	-	144,368,404.55
11010106	Exchange Difference	-	-	985,848,907.79	985,848,907.79	869,805,437.68
11010107	Refund from Paris Club	-	-	-	-	-
11010108	Recovered Excess Bank Charges	-	-	-	-	16,244,887.30
11010109	Equalisation	-	-	-	-	-
11010110	Budget Augmentation	-	-	-	-	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	942,618,818.53	942,618,818.53	-	(942,618,818.53)	-
110102	GOVERNMENT SHARE OF VAT	-	-	-	-	-
11010201	Local Government Share of VAT	8,761,920,019.52	8,761,920,019.52	8,181,634,962.30	(580,285,057.22)	7,632,294,546.79
110103	GOVERNMENT SHARE OF EXCESS CRUDE	-	-	-	-	-
11010303	Local Government Share of Excess Crude Account	165,013,086.40	165,013,086.40	-	(165,013,086.40)	-
	STATUTORY REVENUE TOTAL	46,827,344,761.92	46,827,344,761.92	40,684,041,389.36	(6,143,303,372.56)	41,208,679,128.12
12	INDEPENDENT REVENUE	-	-			
1201	TAX REVENUE	-	-			
120101	PERSONAL TAXES	-	-	-	-	-
12010101	Community Development/Poll Tax	181,207,658.86	181,207,658.86	92,511,752.03	(88,695,906.83)	157,185,100.00
12010104	Arrears: Community or Poll Tax	9,815,095.71	9,815,095.71	7,136,500.00	(2,678,595.71)	34,669,400.00
12010105	Dev. Tax or Levy	38,160,900.06	38,160,900.06	20,710,300.00	(17,450,600.06)	32,326,100.00
12010106	Arrears: Dev. Tax or Levy	8,410,300.00	8,410,300.00	7,570,100.00	(840,200.00)	8,329,100.00
12010107	Cattle Tax (Where Applicable)	72,489,210.00	72,489,210.00	50,591,800.00	(21,897,410.00)	87,237,900.00
12010108	Arrears: Cattle Tax (Where Applicable)	21,945,954.04	21,945,954.04	13,542,800.00	(8,403,154.04)	14,086,400.00
12010109	Other Special Service Taxes (E.G. Electricity, Water,	14,851,708.34	14,851,708.34	22,461,500.00	7,609,791.66	34,891,325.03
12010110	Arrears: Other Special Service Taxes (E.G. Electricity, Water, or Night Guard Rate)	2,863,700.00	2,863,700.00	1,545,400.00	(1,318,300.00)	10,857,344.12
12010111	Produce Sales Tax	101,992,805.40	101,992,805.40	21,041,300.00	(80,951,505.40)	36,255,368.84
12010112	Entertainment Tax	29,503,641.00	29,503,641.00	8,547,800.00	(20,955,841.00)	25,164,227.79
	PERSONAL TAXES TOTAL	481,240,973.41	481,240,973.41	245,659,252.03	(235,581,721.37)	441,002,265.78
1202	NON-TAX REVENUE	-	-			
120201	LICENCES - GENERAL	-	-	-	-	-
12020102	Goldsmiths & Gold Dealer Licenses	8,016,949.21	8,016,949.21	9,227,500.00	1,210,550.79	8,419,800.00
12020105	Radio/Television Station Licenses	11,259,786.00	11,259,786.00	4,008,900.00	(7,250,886.00)	7,097,800.00
12020107	Boats & Canoe (Small Craft) License	11,973,382.40	11,973,382.40	5,171,300.00	(6,802,082.40)	11,378,498.21
12020109	Registration of Voluntary Organizations	21,474,491.32	21,474,491.32	17,871,300.00	(3,603,191.32)	10,041,400.00
12020110	Inland Water-Way License	15,778,562.25	15,778,562.25	11,253,400.00	(4,525,162.25)	8,702,200.00
12020111	Bake House License	27,853,938.00	27,853,938.00	16,759,800.00	(11,094,138.00)	14,253,900.00
12020112	Bicycles License & Hire Permits	7,519,812.35	7,519,812.35	4,479,900.00	(3,039,912.35)	5,217,862.14
12020113	Brickmaking, Etc License	10,543,052.00	10,543,052.00	8,851,500.00	(1,691,552.00)	8,541,000.00

DETAILED TOTAL REVENUE BY ECONOMIC LINE ITEMS CONT'D

12020114	Cart Licenses	7,849,719.94	7,849,719.94	5,682,500.00	(2,167,219.94)	2,853,400.00
12020115	Dane Gun Licenses	10,948,682.71	10,948,682.71	6,652,800.00	(4,295,882.71)	6,851,000.00
12020116	Cattle Dealer Licenses	32,510,296.00	32,510,296.00	26,736,400.00	(5,773,896.00)	16,371,900.00
12020117	Dried Fish & Meat Licenses	11,413,717.82	11,413,717.82	12,677,800.00	1,264,082.18	7,719,200.00
12020118	Pet (Dog) Licenses	8,407,627.50	8,407,627.50	3,390,700.00	(5,016,927.50)	3,825,300.00
12020119	Fishing Permits	12,676,337.74	12,676,337.74	24,074,600.00	11,398,262.26	17,730,100.00
12020120	Hawker'S Permits	23,305,170.78	23,305,170.78	15,347,300.00	(7,957,870.78)	14,545,800.00
12020121	Hunting Permits	8,230,788.19	8,230,788.19	14,326,500.00	6,095,711.81	4,275,900.00
12020122	Produce Buying Licenses	88,454,629.27	88,454,629.27	25,522,700.00	(62,931,929.27)	68,034,400.00
12020123	Animal Health Certificate Licenses	48,935,175.00	48,935,175.00	19,408,400.00	(29,526,775.00)	6,302,900.00
12020124	Abattoir/Slaughter Licenses	72,655,711.29	72,655,711.29	34,565,200.00	(38,090,511.29)	19,495,500.00
12020125	Renewal of Fisher Licenses	5,734,939.13	5,734,939.13	10,813,300.00	5,078,360.87	2,828,200.00
12020126	Hiring Services	38,073,465.00	38,073,465.00	17,068,800.00	(21,004,665.00)	26,471,100.00
12020127	Borehole Drilling Licenses	22,490,984.00	22,490,984.00	10,804,300.00	(11,686,684.00)	13,582,600.00
12020129	Cinematograph Licenses	3,844,995.00	3,844,995.00	4,999,800.00	1,154,805.00	1,593,700.00
12020130	Liquor Licenses	20,338,258.00	20,338,258.00	23,682,000.00	3,343,742.00	18,311,400.00
12020136	Trade Permit Licenses	73,884,973.93	73,884,973.93	47,514,900.00	(26,370,073.93)	38,274,400.00
12020137	Motor Cycle Licence	5,523,715.50	5,523,715.50	8,937,500.00	3,413,784.50	1,492,866.10
12020138	Hackney Permit Licence	1,445,786.50	1,445,786.50	1,854,200.00	408,413.50	306,500.00
12020139	Buki Cigarettes Licence	769,017.00	769,017.00	923,600.00	154,583.00	386,200.00
12020140	Auctioneer Licence	950,500.00	950,500.00	2,513,200.00	1,562,700.00	1,154,600.00
12020141	Registration of Septic Tank Dislodging	1,114,696.40	1,114,696.40	3,888,400.00	2,773,703.60	730,400.00
12020142	Pit Sawing Licence	27,176,147.50	27,176,147.50	8,139,200.00	(19,036,947.50)	27,814,000.00
	LICENCES TOTAL	641,155,307.72	641,155,307.72	407,147,700.00	(234,007,607.72)	374,603,826.45
120204	FEES - GENERAL	-	-	-	-	-
12020404	Trade Union Fees	6,239,160.00	6,239,160.00	26,212,700.00	19,973,540.00	6,711,600.00
12020417	Contractor Registration Fees	31,424,366.01	31,424,366.01	13,123,100.00	(18,301,266.01)	62,251,730.20
12020418	Marriage/ Divorce Fees	6,828,720.00	6,828,720.00	2,647,700.00	(4,181,020.00)	7,378,600.00
12020419	Attestation of Bachelorhood & Spinsterhood Fees	6,434,826.00	6,434,826.00	2,891,100.00	(3,543,726.00)	1,457,400.00
12020425	Disinfection of Produce Fees	11,604,362.29	11,604,362.29	6,397,300.00	(5,207,062.29)	8,155,100.00
12020426	Court Summons Fees	44,653,648.25	44,653,648.25	23,699,500.00	(20,954,148.25)	3,691,800.00
12020427	Tender Fees	5,078,970.00	5,078,970.00	13,108,200.00	8,029,230.00	3,672,900.00
12020436	Bill Board Advertisement Fees	11,995,770.00	11,995,770.00	15,434,000.00	3,438,230.00	6,037,800.00
12020440	Medical Consultancy Fees	-	-	398,200.00	398,200.00	-
12020441	Laboratory Fees	50,007,846.61	50,007,846.61	28,446,000.00	(21,561,846.61)	13,136,000.00
12020442	Association Fees	5,609,581.76	5,609,581.76	5,751,200.00	141,618.24	3,095,800.00
12020443	Birth & Death Registration Fees	8,732,841.82	8,732,841.82	11,841,400.00	3,108,558.18	9,960,500.00
12020444	Burial Fees	2,779,260.00	2,779,260.00	2,297,100.00	(482,160.00)	723,900.00
12020445	Change of Ownership Fees	58,366,115.00	58,366,115.00	26,937,000.00	(31,429,115.00)	44,021,200.00
12020446	Agricultural/Vetinary Services Fees	623,312.50	623,312.50	15,131,000.00	14,507,687.50	306,700.00
12020448	Development Levies	18,044,049.75	18,044,049.75	17,984,400.00	(59,649.75)	4,771,000.00
12020449	Business/Trade Operating Fees	372,558,587.54	372,558,587.54	195,500,700.00	(177,057,887.54)	27,249,194.97
12020450	Inspection Fees	5,616,625.00	5,616,625.00	2,696,400.00	(2,920,225.00)	1,275,500.00
12020451	Timber & Forest Fees	9,275,500.12	9,275,500.12	11,612,100.00	2,336,599.88	4,208,891.73
12020453	Applications Fees	3,489,146.00	3,489,146.00	13,049,300.00	9,560,154.00	554,600.00
12020454	Parking Fees	2,893,537.00	2,893,537.00	1,406,900.00	(1,486,637.00)	1,145,700.00
12020455	Learning Driving Test Fees	5,983,726.00	5,983,726.00	9,484,300.00	3,500,574.00	4,136,000.00
12020456	Wharf Landing Fees	632,790.00	632,790.00	134,400.00	(498,390.00)	902,400.00
12020457	Entertainment, Drumming and Temporary Both Permit Fees	4,342,198.00	4,342,198.00	2,185,100.00	(2,157,098.00)	1,509,600.00
12020458	Control of Noise Permit Fees	185,500.00	185,500.00	41,300.00	(144,200.00)	264,800.00
12020459	Naming of Street Registration Fees	693,480.00	693,480.00	577,100.00	(116,380.00)	760,600.00
12020460	Tent At Sea Beech Permit Fees	63,250.00	63,250.00	20,800.00	(42,450.00)	237,900.00
12020461	Beggars Minstrel Fees	69,575.00	69,575.00	-	(69,575.00)	34,300.00
12020462	Open Air Preaching Permit Fees	109,250.00	109,250.00	30,000.00	(79,250.00)	53,900.00
12020463	Dislodging of Septic Tank Charges	614,800.00	614,800.00	13,900.00	(600,900.00)	899,600.00
12020464	Night Soil Disposal/Depot Fees	5,361,100.00	5,361,100.00	4,423,800.00	(937,300.00)	2,259,700.00
12020465	Registration of Night Soil Contractors Fees	608,000.00	608,000.00	13,300.00	(594,700.00)	2,365,800.00
12020466	Vault Fees	462,000.00	462,000.00	-	(462,000.00)	988,500.00
12020467	Sand Dredging Fees	1,604,943.20	1,604,943.20	2,418,300.00	813,356.80	1,819,400.00
	FEES TOTAL	682,986,837.85	682,986,837.85	455,907,600.00	(227,079,237.85)	226,038,416.91
120205	FINES - GENERAL	-	-	-	-	-
12020501	Towing of Vehicle Fines and Fees	11,583,559.10	11,583,559.10	5,876,600.00	(5,706,959.10)	53,352,200.00
12020502	Fines on Overdue Lost Library Books	350,188.00	350,188.00	332,800.00	(17,388.00)	2,026,400.00
12020503	Impounding of Animals Fines	911,840.00	911,840.00	328,600.00	(583,240.00)	65,369,000.00
	FINES TOTAL	12,845,587.10	12,845,587.10	6,538,000.00	(6,307,587.10)	120,747,600.00

DETAILED TOTAL REVENUE BY ECONOMIC LINE ITEMS CONT'D

120206 SALES - GENERAL	-	-	-	-	-
12020601 Sales of Journal & Publications	2,937,610.00	2,937,610.00	1,323,200.00	(1,614,410.00)	6,292,300.00
12020602 Sales of Books	2,415,000.00	2,415,000.00	1,087,800.00	- 1,327,200.00	-
12020603 Sales of ID Cards	4,512,273.00	4,512,273.00	1,376,100.00	(3,136,173.00)	4,173,500.00
12020604 Sales of Stores/Scraps/Unservicable Items	34,780,440.45	34,780,440.45	27,656,200.00	(7,124,240.45)	56,136,625.64
12020605 Sales of Vaccines	20,654,451.00	20,654,451.00	2,396,500.00	(18,257,951.00)	535,400.00
12020607 Sales of Consultancy Registration Forms	6,643,560.00	6,643,560.00	3,761,500.00	(2,882,060.00)	2,376,600.00
12020608 Sales of Improved Seeds/Chemical	13,315,687.00	13,315,687.00	14,289,500.00	973,813.00	14,495,800.00
12020609 Proceeds from Sales of Farm Produce	11,925,826.00	11,925,826.00	16,169,200.00	4,243,374.00	6,546,000.00
12020610 Proceeds from Sales of Goods By Public Auctions	6,868,857.00	6,868,857.00	3,546,500.00	(3,322,357.00)	8,228,900.00
12020611 Proceeds from Sales of Govt. Vehicles	4,265,275.00	4,265,275.00	6,408,900.00	2,143,625.00	8,245,200.00
12020612 Proceeds from Sales of Drugs and Medications	9,754,781.00	9,754,781.00	4,148,100.00	(5,606,681.00)	9,471,100.00
12020614 Sales of Govt. Buildings	11,562,668.00	11,562,668.00	9,851,800.00	(1,710,868.00)	4,578,200.00
12020615 Sales of Uniforms	22,100,000.00	22,100,000.00	2,909,400.00	(19,190,600.00)	4,517,600.00
SALES TOTAL	151,736,428.45	151,736,428.45	94,924,700.00	(56,811,728.45)	125,597,225.64
120207 EARNINGS -GENERAL	-	-	-	-	-
12020701 Earnings from Consultancy Services	6,591,350.60	6,591,350.60	16,077,600.00	9,486,249.40	2,081,200.00
12020702 Earnings from Laboratory Services	6,075,870.00	6,075,870.00	2,889,600.00	(3,186,270.00)	1,235,200.00
12020703 Earnings from Hire of Plants & Equipment	87,817,226.00	87,817,226.00	30,637,700.00	(57,179,526.00)	7,995,500.00
12020704 Earnings from the Use of Govt. Vehicles	9,388,590.00	9,388,590.00	6,648,000.00	(2,740,590.00)	-
12020705 Earnings from the Use of Govt. Halls	4,964,000.00	4,964,000.00	4,201,000.00	(763,000.00)	-
12020706 Earnings from Toll Gates	100,000.00	100,000.00	219,800.00	119,800.00	-
12020707 Earnings from Medical Services	9,795,095.00	9,795,095.00	3,411,500.00	(6,383,595.00)	4,979,800.00
12020708 Earnings from Agricultural Produce	37,170,765.00	37,170,765.00	30,459,500.00	(6,711,265.00)	20,939,740.00
12020709 Earnings from Tourism/Culture/Arts Centres	2,056,750.00	2,056,750.00	-	(2,056,750.00)	-
12020710 Earnings from Guest Houses	19,751,483.00	19,751,483.00	11,249,200.00	(8,502,283.00)	22,232,800.00
12020711 Earnings from Commercial Activities	124,807,650.20	124,807,650.20	39,296,100.00	(85,511,550.20)	30,660,586.75
12020712 Earnings from Environmental Sanitation Services	54,346,737.32	54,346,737.32	6,521,200.00	(47,825,537.32)	1,077,000.00
EARNINGS TOTAL	362,865,517.12	362,865,517.12	151,611,200.00	(211,254,317.12)	91,201,826.75
120208 RENT ON GOVERNMENT BUILDINGS - GENERAL	-	-	-	-	-
12020801 Rent on Govt. Quarters	19,011,230.00	19,011,230.00	4,797,100.00	(14,214,130.00)	-
12020802 Rent on Govt. offices	11,231,185.00	11,231,185.00	2,711,400.00	(8,519,785.00)	-
12020803 Rent on Govt Buildings	20,371,550.21	20,371,550.21	16,166,700.00	(4,204,850.21)	-
12020804 Rent on Conference Centres	2,151,500.00	2,151,500.00	945,800.00	(1,205,700.00)	-
12020805 Rent on Building At Aerodromes	600,000.00	600,000.00	-	(600,000.00)	-
RENT ON GOVERNMENT BUILDINGS TOTAL	53,365,465.21	53,365,465.21	24,621,000.00	(28,744,465.21)	-
120209 RENT ON LAND & OTHERS - GENERAL	-	-	-	-	-
12020901 Rent on Govt. Land	10,274,950.00	10,274,950.00	9,516,800.00	(758,150.00)	-
12020903 Rents & Premium on the Allocation of Land	5,094,720.00	5,094,720.00	2,318,600.00	(2,776,120.00)	1,321,700.00
12020904 Rents of Plots & Sites Services Programme	7,020,900.00	7,020,900.00	6,841,500.00	(179,400.00)	-
12020905 Lease Rental	3,753,720.00	3,753,720.00	823,800.00	(2,929,920.00)	-
12020906 Rents on Govt. Properties	23,421,189.80	23,421,189.80	12,358,000.00	(11,063,189.80)	403,000.00
RENT ON LAND & OTHERS TOTAL	49,565,479.80	49,565,479.80	31,858,700.00	(17,706,779.80)	1,724,700.00
120210 REPAYMENTS - GENERAL	-	-	-	-	-
12021002 Motor Vehicle Advances	1,750,000.00	1,750,000.00	320,600.00	(1,429,400.00)	128,600.00
12021003 Bicycle Advances (Principal)	-	-	-	-	-
12021004 Motor Vehicle Refurbishing Loan	1,250,000.00	1,250,000.00	782,000.00	(468,000.00)	-
12021005 House Refurbishing Loan	550,000.00	550,000.00	-	(550,000.00)	-
12021006 Refunds	795,000.00	795,000.00	9,400.00	(785,600.00)	-
REPAYMENTS TOTAL	4,345,000.00	4,345,000.00	1,112,000.00	(3,233,000.00)	128,600.00

DETAILED TOTAL REVENUE BY ECONOMIC LINE ITEMS CONT'D

120211	INVESTMENT INCOME	-	-	-	-	-
12021101	Operating Surplus	-	-	-	-	-
12021102	Dividend Received	7,926,430.00	7,926,430.00	782,700.00	(7,143,730.00)	-
12021103	Other Investment Income	9,550,052.00	9,550,052.00	2,517,700.00	(7,032,352.00)	-
	INVESTMENT INCOME TOTAL	17,476,482.00	17,476,482.00	3,300,400.00	(14,176,082.00)	-
120212	INTEREST EARNED	-	-	-	-	-
12021201	Motor Vehicle Advances	7,565,000.00	7,565,000.00	5,604,900.00	(1,960,100.00)	818,100.00
12021202	Bicycle Advances (Interest)	687,240.00	687,240.00	-	(687,240.00)	-
12021203	Refurbishing Loan	4,094,530.00	4,094,530.00	-	(4,094,530.00)	-
12021204	Furniture Loan	830,800.00	830,800.00	-	(830,800.00)	-
12021205	Interest on Housing Loan	1,682,200.00	1,682,200.00	119,400.00	(1,562,800.00)	-
12021206	Interest on Loans to States	81,235.00	81,235.00	-	(81,235.00)	-
12021207	Interest on Loans to Lgas	2,641,080.00	2,641,080.00	141,000.00	(2,500,080.00)	-
12021208	Interest on Loans to Government Owned Companies	1,671,000.00	1,671,000.00	169,700.00	(1,501,300.00)	-
12021209	Interest on Debenture Loans	60,060.00	60,060.00	-	(60,060.00)	-
12021210	Bank Interest	3,720,065.00	3,720,065.00	803,800.00	(2,916,265.00)	-
12021211	Gains on Foreign Exchange	-	-	-	-	-
	INTEREST EARNED TOTAL	23,033,210.00	23,033,210.00	6,838,800.00	(16,194,410.00)	818,100.00
120214	RATES	-	-	-	-	-
12021401	Tenement Rate	8,335,825.00	8,335,825.00	7,897,500.00	(438,325.00)	46,979,900.00
12021402	Penalty For Tenement Rate	2,096,415.33	2,096,415.33	461,400.00	(1,635,015.33)	2,065,600.00
12021403	Arreas of Tenement Rate	1,832,983.10	1,832,983.10	560,200.00	(1,272,783.10)	5,243,100.00
12021404	Ground Rent	4,482,809.40	4,482,809.40	7,548,800.00	3,065,990.60	16,212,900.00
12021405	Federal Government Grant in Lieu of Tenement Rate	9,654,406.03	9,654,406.03	13,295,100.00	3,640,693.98	3,115,800.00
12021406	State Government Grant in Lieu of Tenement Rate	6,861,600.00	6,861,600.00	198,700.00	(6,662,900.00)	7,945,400.00
	RATES TOTAL	33,264,038.86	33,264,038.86	29,961,700.00	(3,302,338.86)	81,562,700.00
120215	MISCELLANEOUS	-	-	-	-	-
12021501	Mortuary Hearse and Cementry Earnings	263,750.00	263,750.00	50,100.00	(213,650.00)	7,308,800.00
12021502	Recovery of Losses and Overpayments	4,340,014.50	4,340,014.50	583,800.00	(3,756,214.50)	6,111,713.00
12021503	Payment in Lieu of Registration Notices	2,375,125.00	2,375,125.00	32,900.00	(2,342,225.00)	4,094,000.00
12021504	Unclaimed Deposit	3,279,463.20	3,279,463.20	-	(3,279,463.20)	1,354,400.00
12021505	Indigene Certificate	32,558,280.50	32,558,280.50	14,685,800.00	(17,872,480.50)	55,707,000.00
	MISCELLANEOUS TOTAL	42,816,633.20	42,816,633.20	15,352,600.00	(27,464,033.20)	74,575,913.00
13	AID AND GRANTS	-	-	-	-	-
1301	AID	-	-	-	-	-
130101	DOMESTIC AIDS	-	-	-	-	-
13010101	Current Domestic Aids	16,500,000.00	16,500,000.00	-	(16,500,000.00)	-
13010102	Capital Domestic Aids	352,567.95	352,567.95	-	(352,567.95)	-
	DOMESTIC AIDS TOTAL	16,852,567.95	16,852,567.95	-	(16,852,567.95)	-
130102	FOREIGN AIDS	-	-	-	-	-
13010201	Current Foreign Aids	15,000,000.00	15,000,000.00	-	(15,000,000.00)	-
13010202	Capital Foreign Aids	15,000,000.00	15,000,000.00	-	(15,000,000.00)	-
	FOREIGN AIDS TOTAL	30,000,000.00	30,000,000.00	-	(30,000,000.00)	-
130203	DOMESTIC GRANTS	-	-	-	-	-
13020301	Current Domestic Grants	190,027,032.96	190,027,032.96	-	(190,027,032.96)	-
13020302	Capital Domestic Grants	210,000.00	210,000.00	-	(210,000.00)	-
	DOMESTIC GRANTS TOTAL	190,237,032.96	190,237,032.96	-	(190,237,032.96)	-
130204	FOREIGN GRANTS	-	-	-	-	-
13020401	Current Foreign Grants	10,000,000.00	10,000,000.00	-	(10,000,000.00)	-
13020402	Capital Foreign Grants	20,000,000.00	20,000,000.00	-	(20,000,000.00)	-
	FOREIGN GRANTS TOTAL	30,000,000.00	30,000,000.00	-	(30,000,000.00)	-

DETAILED TOTAL REVENUE BY ECONOMIC LINE ITEMS CONT'D

14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-			
1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF	-	-			
140101	TRANSFER FROM CONSOLIDATED REVENUE	-	-	-	-	-
14010101	Transfer from CRF to CDF	-	-	-	-	-
	TRANSFER TO CDF TOTAL	-	-	-	-	-
1402	OTHER CAPITAL RECEIPTS	-	-			
140202	OTHER CAPITAL RECEIPTS	-	-	-	-	-
14020201	Other Capital Receipts to CDF	-	-	-	-	-
14020202	Sale of Fixed Assets	-	-	-	-	-
	OTHER CAPITAL RECEIPTS TOTAL	-	-	-	-	-
1403	LOANS/ BORROWINGS RECEIPT	-	-			
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	-	-	-	-	-
14030301	Domestic Loans/ Borrowings from Financial Institutions	87,801,587.00	87,801,587.00	-	(87,801,587.00)	-
14030302	Domestic Loans/ Borrowings from Other Government	438,420,937.00	438,420,937.00	-	(438,420,937.00)	-
14030303	Domestic Loans/ Borrowings from Other Entities/	587,000.00	587,000.00	-	(587,000.00)	-
	DOMESTIC LOANS/ BORROWINGS TOTAL	526,809,524.00	526,809,524.00	-	(526,809,524.00)	-
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	-	-	-	-	-
14030201	International Loans/ Borrowings from Financial	-	-	-	-	-
14030202	International Loans/ Borrowings from Other	-	-	-	-	-
14030203	International Loans/ Borrowings from Other Entities/	-	-	-	-	-
	INTERNATIONAL LOANS/ BORROWINGS TOTAL	-	-	-	-	-
1404	DEBT FORGIVENESS	-	-			
140401	FOREIGN DEBT FORGIVENESS	-	-	-	-	-
14040101	Foreign Debt Forgiveness	-	-	-	-	-
140402	DOMESTIC DEBT FORGIVENESS	-	-	-	-	-
14040201	Domestic Debt Forgiveness	-	-	-	-	-
	DEBT FORGIVENESS TOTAL	-	-	-	-	-
1407	EXTRAORDINARY ITEMS	-	-			
140701	EXTRAORDINARY ITEMS	-	-	-	-	-
14070101	Extraordinary Items	1,212,000.00	1,212,000.00	-	(1,212,000.00)	-
14070102	Unspecified Revenue	-	-	-	-	-
	EXTRAORDINARY ITEMS TOTAL	1,212,000.00	1,212,000.00	-	(1,212,000.00)	-

SUMMARY OF TOTAL EXPENDITURE BY ECONOMIC LINE ITEMS

DESCRIPTION	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
	₦	₦	₦	₦	₦
Personnel Cost					
Salary (Excluding CRF Charges Salaries/Allowance)	7,625,444,864.05	7,502,256,169.74	6,947,048,797.78	555,207,371.96	6,730,711,961.06
Overtime payments	17,000,000.00	-	-	-	-
Consolidated Revenue Charges -	1,151,819,732.16	458,225,469.53	55,589,684.38	402,635,785.15	917,744,832.95
Salary Arrears	476,190,476.20	198,095,238.10	-	198,095,238.10	-
Allowances	3,414,842,984.81	1,656,556,560.89	-	1,656,556,560.89	614,735,980.80
Social Contributions	21,500,000.00	-	-	-	-
Personnel Cost Total	12,706,798,057.22	9,815,133,438.27	7,002,638,482.16	2,812,494,956.11	8,263,192,774.80
Government Contribution to Pension	24,650,000.00	-	-	-	-
Social Benefits	52,000,000.00	-	-	-	10,455,520.00
Overhead Cost					
Travels and Transport - General	1,176,260,265.01	789,733,171.04	535,445,852.70	254,287,318.34	763,142,712.20
Utilities - General	244,906,601.11	220,780,625.77	138,909,506.61	81,871,119.16	278,665,040.73
Materials and Supplies - General	910,712,099.86	2,008,352,241.72	1,649,258,644.27	359,093,597.45	1,826,596,913.94
Maintenance Services - General	962,513,008.29	607,340,624.91	423,759,574.26	183,581,050.64	145,940,956.03
Training - General	905,847,899.36	627,078,443.36	522,161,336.93	104,917,106.43	2,565,648,742.00
Other Services - General	1,127,405,304.97	2,955,978,074.34	2,804,026,433.74	151,951,640.59	1,440,673,055.93
Consulting and Professional Services	1,334,531,774.43	1,008,583,953.41	808,291,274.86	200,292,678.55	1,273,049,971.57
Fuel and Lubricants	323,440,144.81	114,184,888.81	55,271,499.58	58,913,389.23	35,807,383.53
Financial Charges	295,854,138.54	1,132,435,769.08	875,646,159.99	256,789,609.09	576,697.79
Miscellaneous Expenses	1,006,873,520.62	652,122,340.26	380,521,734.06	271,600,606.21	657,797,747.59
Overhead Cost Total	8,288,344,757.01	10,116,590,132.70	8,193,292,017.00	1,923,298,115.69	8,987,899,221.29
Loans and Advances					
Staff Loans and Advances	33,200,000.00	10,200,000.00	-	10,200,000.00	805,649.14
Loans and Advances Total	33,200,000.00	10,200,000.00	-	10,200,000.00	805,649.14
Grants and Contributions					
Local Grants and Contributions	5,686,360,346.07	20,907,355,089.82	20,138,596,169.12	768,758,920.70	20,107,539,050.24
Foreign Grants and Contributions	950,000.00	-	-	950,000.00	-
Grants and Contributions Total	5,687,310,346.07	20,907,355,089.82	20,138,596,169.12	769,708,920.70	20,107,539,050.24
Subsidies					
Subsidy to Government Owned Companies & Parastatals	154,165,005.83	410,266,396.61	373,467,786.25	36,798,610.36	126,226,124.10
Subsidy to Private Companies	120,000.00	-	-	120,000.00	-
Subsidies Total	154,285,005.83	410,266,396.61	373,467,786.25	36,918,610.36	126,226,124.10
Public Debt Charges					
Foreign Interest/Discount - Treasury Bill	106,098,461.34	215,399,822.88	-	106,098,461.34	-
Domestic Interest/Discount	580,151,002.35	1,482,015.12	-	1,482,015.12	499,209,438.97
Interest - Internal Public Debt	1,949,525,506.31	5,885,696,405.11	5,158,390,315.47	727,306,089.64	45,000.00
Public Debt Charges Total	2,635,774,970.00	6,102,578,243.10	5,158,390,315.47	834,886,566.09	499,254,438.97

**SUMMARY OF TOTAL EXPENDITURE BY ECONOMIC LINE
ITEMS CONT'D**

Transfers					
Transfers to Other Funds	-	-	-	-	-
Transfers - Payments to Individuals	-	-	-	-	-
Transfers - Total	-	-	-	-	-
Capital Expenditure					
Purchase of Fixed Assets	5,564,788,372.19	353,129,120.03	65,599,710.61	287,529,409.42	1,800,016,939.66
Construction/Provision of Fixed Assets	10,467,382,511.75	1,531,802,364.91	1,060,643,115.15	471,159,249.76	2,583,885,109.49
Rehabilitation/Repairs of Fixed Assets	2,040,353,728.37	383,660,383.68	38,642,761.50	345,017,622.18	365,288,666.86
Preservation of the Environment	702,658,610.39	235,234,764.02	-	235,234,764.02	-
Acquisition of Non Tangible Assets	1,821,677,481.61	313,273,907.30	-	313,273,907.30	60,386,663.33
Capital Expenditure Total	20,596,860,704.31	2,817,100,539.94	1,164,885,587.26	1,652,214,952.68	4,809,577,379.33
TOTAL EXPENDITURE	50,179,223,840.44	50,179,223,840.44	42,031,270,357.26	8,039,722,121.64	42,804,950,157.88

DETAILED EXPENDITURE BY ECONOMIC LINE ITEMS

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
		₦	₦	₦	₦	₦
2	EXPENDITURE					
21	Personnel cost					
2101	Salaries and Wages					
210101	Salaries and Wages					
21010101	Salary (Excluding CRF Charges Salaries/Allowances)	7,625,444,864.05	7,502,256,169.74	6,947,048,797.78	555,207,371.96	6,730,711,961.06
21010102	Overtime Payments	17,000,000.00	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowance	1,151,819,732.16	458,225,469.53	55,589,684.38	402,635,785.15	917,744,832.95
21010130	Salary Arrears	476,190,476.20	198,095,238.10	-	198,095,238.10	-
	TOTAL	9,270,455,072.41	8,158,576,877.37	7,002,638,482.16	1,155,938,395.21	7,648,456,794.01
ECONOMIC CODE	DESCRIPTION					
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	-	-			
210201	Allowances	3,298,522,025.53	1,540,235,601.62	-	1,540,235,601.62	593,024,135.80
21020101	Housing/Rent Allowance	116,320,959.28	116,320,959.28	-	116,320,959.28	21,711,845.00
21020102	Transport Allowance	-	-	-	-	-
21020103	Meal Allowance	-	-	-	-	-
21020104	Utility Allowance	-	-	-	-	-
21020105	Entertainment Allowance	-	-	-	-	-
21020106	Leave Allowance	-	-	-	-	-
21020107	Domestic Servant Allowance	-	-	-	-	-
21020108	Furniture Allowance	-	-	-	-	-
21020109	Hazard Allowance	-	-	-	-	-
21020110	Constituency Allowance	-	-	-	-	-
21020111	Consolidated	-	-	-	-	-
21020112	Specialist Allowance	-	-	-	-	-
21020113	Personal Assistant Allowance	-	-	-	-	-
21020114	Vehicle Maintenance Allowance	-	-	-	-	-
21020115	Call Duty Allowance	-	-	-	-	-
21020117	Hardship Allowance	-	-	-	-	-
21020118	Journal Allowance	-	-	-	-	-
21020119	Medical Allowance	-	-	-	-	-
21020120	Outfit Allowance	-	-	-	-	-
21020121	Security Allowance	-	-	-	-	-
21020122	Torch Light Allowance	-	-	-	-	-
21020123	Special Assistant Allowance	-	-	-	-	-
21020124	Other Allowances and Benefits	-	-	-	-	-
21020125	DDP	-	-	-	-	-
	TOTAL	3,414,842,984.81	1,656,556,560.89	-	1,656,556,560.89	614,735,980.80
ECONOMIC CODE	DESCRIPTION					
210202	SOCIAL CONTRIBUTION	-	-	-	-	-
21020201	NHIS Contribution (Employer's Contribution)	-	-	-	-	-
21020202	Contributory Pension (Employer's Contribution)	24,650,000.00	-	-	-	-
21020203	Group Live Insurance	-	-	-	-	-
21020204	Employee Compensation Fund	-	-	-	-	-
21020205	Housing Fund Contribution	21,500,000.00	-	-	-	-
	TOTAL	46,150,000.00	-	-	-	-
22	OTHER RECURRENT COSTS					
2201	SOCIAL BENEFITS					
ECONOMIC CODE	DESCRIPTION					
220101	Social Benefits	-	-	-	-	-
22010101	Gratuity	12,000,000.00	-	-	-	-
22010102	Pension	15,000,000.00	-	-	-	10,455,520.00
22010103	Death Benefits	25,000,000.00	-	-	-	-
	TOTAL	52,000,000.00	-	-	-	10,455,520.00

DETAILED EXPENDITURE BY ECONOMIC LINE ITEMS CONT'D

2202	OVERHEAD COST	-	-			
ECONOMIC CODE	DESCRIPTION					
220201	TRAVEL AND TRANSPORT - GENERAL	-	-			
22020101	Local travels and transport: training	417,290,293.55	174,087,683.77	134,067,395.73	40,020,288.04	151,557,265.28
22020102	Local travels and transport: others	208,463,642.66	155,864,148.90	128,455,679.50	27,408,469.40	125,961,105.53
22020103	International travels & transport: training	94,271,869.80	66,319,857.83	44,379,286.19	21,940,571.64	132,447,602.14
22020104	International travels: others	29,463,675.39	62,014,919.90	29,779,787.44	32,235,132.46	76,699,957.89
22020105	Hotel Accommodation - Local	105,612,450.27	38,612,113.27	27,903,696.16	10,708,417.12	13,851,519.20
22020106	Hotel Accommodation - International	67,757,667.73	35,839,534.73	8,647,794.74	27,191,739.99	-
22020107	Hotel Accommodation - Local Training	123,041,081.32	62,493,686.08	22,333,254.84	40,160,431.24	7,013,534.10
22020108	Hotel Accommodation - International Training	54,045,429.48	26,540,429.48	8,721,431.60	17,818,997.88	-
22020109	Per Diems/Estacodes	76,314,154.80	167,960,797.08	131,157,526.51	36,803,270.57	255,611,728.05
	TOTAL	1,176,260,265.01	789,733,171.04	535,445,852.70	254,287,318.34	763,142,712.20
ECONOMIC CODE	DESCRIPTION					
220202	UTILITIES - GENERAL	-	-			
22020201	Electricity Charges	79,621,274.35	129,003,884.35	109,219,124.29	19,784,760.06	201,724,110.19
22020202	Telephone Charges	20,767,466.62	8,896,466.62	3,417,411.13	5,479,055.49	6,379,168.07
22020203	Internet Access Charges	29,014,435.12	15,996,655.12	7,694,768.18	8,301,886.94	10,772,561.67
22020204	Satellite Broadcasting Access Charges	14,624,777.84	11,284,777.84	2,849,235.59	8,435,542.25	7,557,680.35
22020205	Water Rates	21,773,417.48	15,460,987.48	5,883,800.05	9,577,187.43	19,212,111.33
22020206	Sewerage Charges	16,463,540.00	3,494,240.00	905,752.47	2,588,487.53	1,175,617.07
22020207	Leased Communication Lines	6,374,017.04	2,878,387.04	1,470,589.63	1,407,797.41	1,767,825.23
22020208	Software Charges/License Renewal	8,514,381.52	7,144,381.52	728,897.57	6,415,483.95	662,906.01
22020209	Interactive Learning	4,684,489.17	7,366,589.17	838,339.36	6,528,249.81	7,945,413.34
22020210	Multiyear Traffic Order	5,230,000.00	1,867,900.00	117,898.14	1,750,001.86	1,358,254.09
22020211	Other Utility Charges	37,838,801.96	17,386,356.63	5,783,690.20	11,602,666.42	20,109,393.39
	TOTAL	244,906,601.11	220,780,625.77	138,909,506.61	81,871,119.16	278,665,040.73
ECONOMIC CODE	DESCRIPTION					
220203	MATERIALS AND SUPPLIES - GENERAL	-	-			
22020301	Office Stationaries/Computer Consumables	315,177,792.91	70,466,145.03	49,600,827.74	20,865,317.29	87,303,154.66
22020302	Books	51,331,419.36	12,478,249.31	6,694,780.39	5,783,468.91	515,152,885.68
22020303	Newspapers	56,629,094.81	16,178,343.00	9,618,225.93	6,560,117.08	5,156,628.12
22020304	Magazines and Periodicals	26,175,890.28	8,016,631.50	5,359,026.62	2,657,604.89	5,506,502.76
22020305	Printing of Non Security Documents	31,520,918.42	464,824,407.09	413,333,754.08	51,490,653.01	24,519,053.66
22020306	Printing of Security Documents	52,762,225.91	54,867,641.52	37,342,889.35	17,524,752.17	49,458,869.26
22020307	Drugs/Laboratory/Medical Supplies	41,309,314.51	50,319,513.25	36,592,541.56	13,726,971.69	526,495,548.22
22020308	Field and Camping Materials Supplies	14,613,956.16	34,186,756.16	28,011,664.32	6,175,091.84	2,065,414.30
22020309	Uniforms and Other Clothing	13,205,000.00	2,628,000.00	947,013.31	1,680,986.69	4,425,408.13
22020310	Teachind Aids/Instructional Materials	87,964,274.89	842,566,029.08	691,862,808.66	150,703,220.43	194,554,283.40
22020311	Food stuff/Catering Materials Supplies	21,899,612.00	95,272,712.00	73,379,859.69	21,892,852.31	1,041,811.26
22020312	Chemicals and Reagents Materials Supplies	28,255,027.73	136,920,918.62	112,757,280.97	24,163,637.65	280,946,441.19
22020313	Other Materials and Supplies	169,867,572.88	219,626,895.15	183,757,971.65	35,868,923.50	129,970,913.30
	TOTAL	910,712,099.86	2,008,352,241.72	1,649,258,644.27	359,093,597.45	1,826,596,913.94
ECONOMIC CODE	DESCRIPTION					
220204	MAINTENANCE SERVICES GENERAL	-	-			
22020401	Maintenance of Motor Vehicles/Transport	313,566,896.00	181,904,568.49	144,549,760.03	37,354,808.47	106,980,803.74
22020402	Maintenance of Office Furniture	117,918,112.52	31,762,474.16	18,889,907.51	12,872,566.65	11,941,289.31
22020403	Maintenance of Office Building/Residential Qtrs	86,622,508.10	47,441,401.87	25,599,367.81	21,842,034.07	5,377,223.69
22020404	Maintenance of Office/IT Equipment	64,355,950.84	26,618,853.90	19,351,659.20	7,267,194.70	3,956,885.74
22020405	Maintenance of Plant and Generators	77,205,469.85	27,892,923.53	15,043,342.71	12,849,580.82	1,849,306.53
22020406	Other Maintenance Services	96,060,088.96	151,787,182.66	132,089,665.80	19,697,516.86	8,848,735.32
22020407	Maintenance of Air Conditioners	20,112,376.86	5,856,610.10	2,522,067.53	3,334,542.57	79,166.77
22020408	Maintenance of Boats	5,037,500.00	266,780.00	65,238.94	201,541.06	201,601.68
22020409	Maintenance of Railway Equipments	7,400,000.00	50,000.00	-	50,000.00	-
22020410	Maintenance of Street Lights	17,769,777.50	7,416,240.00	1,688,678.23	5,727,561.77	688,977.38
22020411	Maintenance of Communication Equipments	3,366,106.00	3,433,106.00	1,698,737.94	1,734,368.06	40,007.77
22020412	Maintenance of Market/Public Places	37,420,612.50	18,396,509.53	7,777,834.61	10,618,674.92	1,926,932.22
22020413	Minor Road Maintenance	115,677,609.16	104,513,974.66	54,483,313.95	50,030,660.71	4,050,025.89
	TOTAL	962,513,008.29	607,340,624.91	423,759,574.26	183,581,050.64	145,940,956.03

DETAILED EXPENDITURE BY ECONOMIC LINE ITEMS CONT'D

ECONOMIC CODE	DESCRIPTION					
220205	TRAINING GENERAL	-	-	-	-	-
22020501	Local Training	349,853,448.32	178,789,473.62	149,463,179.12	29,326,294.50	1,619,097,105.18
22020502	International Training	103,885,796.08	39,676,155.73	18,328,202.93	21,347,952.79	122,937,853.87
22020503	Other Trainings	48,880,450.00	28,757,791.17	6,899,287.93	21,858,503.23	30,763,371.16
22020504	Seminars/Workshops and Conference	403,228,204.96	379,855,022.85	347,470,666.95	32,384,355.90	792,850,411.79
	TOTAL	905,847,899.36	627,078,443.36	522,161,336.93	104,917,106.43	2,565,648,742.00
220206	OTHER SERVICE - GENERAL	-	-	-	-	-
22020601	Security Services	601,282,474.55	1,862,435,193.78	1,772,264,506.71	90,170,687.07	1,264,741,888.57
22020602	Office Rent	75,358,908.69	6,557,957.95	3,711,777.53	2,846,180.42	-
22020603	Residential Rent	9,112,830.85	5,689,592.79	110,639.36	5,578,953.43	-
22020604	Security Vote (Including Operations)	127,526,256.20	980,684,048.19	965,567,579.91	15,116,468.29	-
22020605	Cleaning and Fumigation Services	197,543,732.74	66,738,880.62	46,213,893.60	20,524,987.02	85,704,739.82
22020606	Land Uses Charges	15,328,738.36	3,988,417.21	1,067,762.36	2,920,654.85	-
22020607	Rescue Service	101,252,363.58	29,883,983.79	15,090,274.28	14,793,709.51	90,226,427.54
	TOTAL	1,127,405,304.97	2,955,978,074.34	2,804,026,433.74	151,951,640.59	1,440,673,055.93
220207	CONSULTING & PROFESSIONAL SERVICE - GENERAL	-	-	-	-	-
22020701	Financial Consulting	491,815,141.27	391,406,503.73	372,196,937.92	19,209,565.81	631,832,886.27
22020702	Information Technology Consulting	121,699,672.62	32,704,836.47	12,678,799.24	20,026,037.23	40,000.00
22020703	Legal Services	183,346,820.11	36,106,305.54	16,098,803.60	20,007,501.94	-
22020704	Engineering Services	43,750,613.10	56,915,013.10	29,550,297.19	27,364,715.91	-
22020705	Architectural Services	35,061,376.05	49,736,376.05	27,705,037.53	22,031,338.52	384,220,697.48
22020706	Surveying Services	90,447,054.35	35,385,687.62	11,637,888.38	23,747,799.24	-
22020707	Agricultural Consulting	170,477,220.52	42,482,923.31	19,858,252.64	22,624,670.67	-
22020708	Medical Consulting	36,282,571.50	21,017,352.37	9,506,004.85	11,511,347.52	66,871,768.57
22020709	Other Consultancy Services	105,211,601.17	125,662,175.18	110,391,282.44	15,270,892.74	41,543,780.03
22020710	Auditing	56,439,703.75	217,166,780.04	198,667,971.08	18,498,808.97	148,540,839.23
	TOTAL	1,334,531,774.43	1,008,583,953.41	808,291,274.86	200,292,678.55	1,273,049,971.57
220208	FUEL AND LUBRICANTS - GENERAL	-	-	-	-	-
22020801	Motor Vehicle Fuel Cost	152,651,417.57	53,730,129.57	34,234,488.16	19,495,641.41	21,686,961.36
22020802	Other Transport Equipments Fuel Cost	84,127,190.51	29,337,897.71	7,364,804.31	21,973,093.40	6,859,564.21
22020803	Plant/Generator Fuel Cost	61,476,861.53	25,842,861.53	12,849,953.44	12,992,908.10	7,106,655.71
22020804	Aircraft Fuel Cost	21,989,675.20	1,014,000.00	121,967.23	892,032.77	129,982.00
22020805	Boat Fuel Cost	220,000.00	1,100,000.00	111,803.30	988,196.70	6,458.73
22020806	Cooking Gas/Fuel Cost	2,975,000.00	3,160,000.00	588,483.15	2,571,516.85	17,761.51
	TOTAL	323,440,144.81	114,184,888.81	55,271,499.58	58,913,389.23	35,807,383.53
220209	FINANCIAL CHARGES GENERAL	-	-	-	-	-
22020901	Bank charges (Other Than Interest)	217,606,447.42	1,123,438,089.43	871,244,419.92	252,193,669.51	576,697.79
22020902	Insurance Premium	56,050,000.00	1,150,000.00	548,526.94	601,473.06	-
22020903	Loss on Foreign Exchange	870,091.12	370,091.12	214,426.39	155,664.73	-
22020904	Other CRF Bank Charges	11,277,600.00	7,477,588.52	3,638,786.74	3,838,801.78	-
22020905	Admin Charges (JAAC)	10,050,000.00	-	-	-	-
	TOTAL	295,854,138.54	1,132,435,769.08	875,646,159.99	256,789,609.09	576,697.79

DETAILED EXPENDITURE BY ECONOMIC LINE ITEMS CONT'D

ECONOMIC CODE	DESCRIPTION					
220210	MISCELLANEOUS EXPENSES - GENERAL	-	-	-	-	-
22021001	Refreshment and Meals	208,198,194.79	51,657,010.17	29,035,732.59	22,621,277.58	163,256,556.76
22021002	Honorarium and Sitting Allowance	108,753,437.44	54,678,370.87	36,894,663.66	17,783,707.22	206,642,441.99
22021003	Publicity and Advertisements	37,956,373.75	16,671,213.88	4,057,753.54	12,613,460.33	70,992,016.30
22021004	Medical Expenses - local	99,625,593.94	55,909,144.41	24,969,765.80	30,939,378.61	25,635,880.41
22021006	Postage and Courier Services	12,093,326.45	7,039,593.07	3,836,066.30	3,203,526.77	11,515,904.80
22021007	Welfare Packages	37,412,880.68	18,419,520.24	11,724,689.22	6,694,831.02	10,235,365.98
22021008	Subscription to Professional Bodies	14,173,436.48	13,573,436.48	4,311,906.44	9,261,530.04	2,685,454.54
22021009	Sporting Activities	57,838,955.82	38,105,902.63	16,529,814.26	21,576,088.37	59,915,980.01
22021010	Direct Teaching and Laboratory Cost	26,105,727.98	6,566,029.75	2,333,796.50	4,232,233.24	3,009,413.40
22021014	Annual Budget Expenses and Administration	35,234,387.50	20,266,071.46	7,496,559.92	12,769,511.54	2,056,996.24
22021019	Medical Expenses - International	22,842,000.00	12,285,226.71	5,290,504.25	6,994,722.46	-
22021020	Foreign Scholarship Scheme	13,422,057.04	158,301,797.76	139,881,341.81	18,420,455.95	11,819,829.02
22021021	Special Days/Celebrations	96,128,445.46	56,367,321.16	26,778,236.34	29,589,084.81	47,396,702.33
22021022	Youth Corpers Allowance	45,009,880.54	24,243,445.08	8,689,879.57	15,553,565.51	1,041,130.83
22021023	Development Plan Preparation Expenses	20,245,068.65	14,958,094.66	3,505,291.93	11,452,802.73	1,007,144.10
22021024	Final Account Preparation Expenses	29,113,750.00	15,554,347.44	4,182,893.51	11,371,453.93	-
22021025	Other Miscellaneous Expenses	90,824,015.56	56,281,627.28	37,795,487.72	18,486,139.56	27,068,470.74
22021026	Monitoring and Evaluation	20,115,641.00	15,915,461.81	4,184,866.92	11,730,594.89	-
22021027	Daily Rate Allowances	31,780,347.55	15,328,725.40	9,022,483.77	6,306,241.63	13,518,460.15
	TOTAL	1,006,873,520.62	652,122,340.26	380,521,734.06	271,600,606.21	657,797,747.59
2203	LOANS AND ADVANCES	-	-	-	-	-
ECONOMIC CODE	DESCRIPTION					
220301	STAFF LOANS AND ADVANCES - GENERAL	-	-	-	-	-
22030101	Motor Cycle Advances	22,100,000.00	-	-	-	-
22030102	Bicycle Advances	-	-	-	-	-
22030103	Refurbishing Advances	8,600,000.00	8,600,000.00	-	8,600,000.00	-
22030104	Correspondence Advances	-	-	-	-	-
22030105	Spectacle Advances	100,000.00	100,000.00	-	100,000.00	-
22030106	Motor Vehicle Advances	-	-	-	-	805,649.14
22030107	Furnishing Advances	1,500,000.00	1,500,000.00	-	1,500,000.00	-
22030108	Housing Loans	900,000.00	-	-	-	-
	TOTAL	33,200,000.00	10,200,000.00	-	10,200,000.00	805,649.14
2204	GRANTS AND CONTRIBUTIONS - GENERAL	-	-	-	-	-
ECONOMIC CODE	DESCRIPTION					
220401	LOCAL GRANTS AND CONTRIBUTIONS	-	-	-	-	-
22040101	Grants to Other Government - Current	195,063,494.05	5,262,500.00	-	5,262,500.00	7,577,000.00
22040102	Grants to Other Government - Capital	114,711,825.40	26,744,299.84	-	26,744,299.84	-
22040103	Grants to Local government - Current	122,504,423.56	1,840,000.00	-	1,840,000.00	-
22040104	Grants to Local Government - Capital	97,591,641.91	-	-	-	-
22040105	Grants to Government Owned Companies -	165,550.00	-	-	-	-
22040106	Grant to Government Owned Companies - Capital	-	-	-	-	-
22040107	Grants to Private Companies - Current	-	-	-	-	-
22040108	Grants to Private Companies - Capital	-	-	-	-	-
22040109	Grants to Communities/NGO's	120,322,394.16	-	-	-	-
22040110	Contribution to State University	270,718,682.87	1,618,748,608.75	1,588,092,190.96	30,656,417.79	1,610,653,755.06
22040111	Grants/Allocation to Development Areas	4,166,773,102.28	417,730,375.02	384,158,403.25	33,571,971.77	393,071,127.78
22040112	Contribution to Traditional Councils	417,546,010.34	1,731,437,698.76	1,655,111,627.92	76,326,070.84	2,254,914,925.18
22040113	Contribution to Ministry for Local Government	38,903,476.16	434,654,523.71	410,069,915.78	24,584,607.93	470,206,149.19
22040114	Contribution to Ecological Funds	-	-	-	-	-
22040115	Contribution to Local Government Education	73,106,669.04	10,217,703,066.20	9,919,641,134.35	298,061,931.85	9,828,712,713.53
22040116	Contribution to Primary Health Care Development Agency	48,926,398.88	4,293,644,855.45	4,189,586,734.58	104,058,120.87	3,852,110,482.35
22040117	Contribution to Local government Staff Pension	19,000,000.00	1,672,236,217.26	1,579,018,285.79	93,217,931.47	1,247,125,485.24
22040118	Contribution to Local Government Service	1,026,677.45	376,988,060.36	322,679,130.13	54,308,930.23	322,130,757.00
22040119	Contribution to Auditor General Local Government	-	110,364,884.48	90,238,746.37	20,126,138.11	121,036,654.90
	TOTAL	5,686,360,346.07	20,907,355,089.82	20,138,596,169.12	768,758,920.70	20,107,539,050.24

DETAILED EXPENDITURE BY ECONOMIC LINE ITEMS CONT'D

ECONOMIC CODE	DESCRIPTION					
220402	FOREIGN GRANTS AND CONTRIBUTION	-	-	-	-	-
22040201	Grants to Foreign Government	450,000.00	-	-	450,000.00	-
22040202	Grants to Foreign International Organizations	500,000.00	-	-	500,000.00	-
	TOTAL	950,000.00	-	-	950,000.00	-
2205	SUBSIDIES GENERAL	-	-			
ECONOMIC CODE	DESCRIPTION					
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	-	-	-	-	-
22050101	Subsidy to Government Owned Companies	5,243,829.58	5,000,000.00	-	5,000,000.00	-
22050102	Meals subsidy to Government Schools	24,619,543.33	500,000.00	-	500,000.00	-
22050104	Petroleum Subsidy	950,000.00	950,000.00	-	950,000.00	-
22050106	Agricultural Inputs Subsidy	28,501,190.48	2,801,190.48	-	2,801,190.48	31,648,450.05
22050108	Religious Pilgrimage Subsidy	94,850,442.44	401,015,206.13	373,467,786.25	27,547,419.88	94,577,674.06
	TOTAL	154,165,005.83	410,266,396.61	373,467,786.25	36,798,610.36	126,226,124.10
ECONOMIC CODE	DESCRIPTION					
220502	SUBSIDY TO PRIVATE COMPANIES	-	-	-	-	-
22050201	Subsidy to Private Companies	120,000.00	-	-	120,000.00	-
	TOTAL	120,000.00	-	-	120,000.00	-
2206	PUBLIC DEBT CHARGES	-	-			
ECONOMIC CODE	DESCRIPTION					
220601	FOREIGN INTEREST / DISCOUNT - TREASURY	-	-	-	-	-
22060101	Foreign Interest/Discount - Treasury Bill	1,250,000.00	-	-	1,250,000.00	-
22060102	Foreign Interest/Discount - Short term Borrowings	104,848,461.34	215,399,822.88	-	104,848,461.34	-
	TOTAL	106,098,461.34	215,399,822.88	-	106,098,461.34	-
ECONOMIC CODE	DESCRIPTION					
220602	DOMESTIC INTEREST / DISCOUNT	-	-	-	-	-
22060201	Domestic Interest/Discount - Treasury Bill	7,994,000.00	1,482,015.12	-	1,482,015.12	499,209,438.97
22060202	Domestic Interest/Discount - Short term Borrowings	431,174,987.23	-	-	-	-
22060203	Settlement of Liabilities	140,982,015.12	-	-	-	-
	TOTAL	580,151,002.35	1,482,015.12	-	1,482,015.12	499,209,438.97
ECONOMIC CODE	DESCRIPTION					
220603	INSURANCE PREMIUM	-	-	-	-	-
22060301	Interest - Internal Public Debt	1,949,525,506.31	5,885,696,405.11	5,158,390,315.47	727,306,089.64	45,000.00
	TOTAL	1,949,525,506.31	5,885,696,405.11	5,158,390,315.47	727,306,089.64	45,000.00
ECONOMIC CODE	DESCRIPTION					
2207	TRANSFERS	-	-			
220701	TRANSFERS TO OTHER FUNDS	-	-	-	-	-
22070101	Transfer to CDF	-	-	-	-	-
22070102	Transfer to Sovereign Wealth Fund	-	-	-	-	-
22070103	Transfer to Sinking Fund	-	-	-	-	-
	TOTAL	-	-	-	-	-

DETAILED EXPENDITURE BY ECONOMIC LINE ITEMS CONT'D

ECONOMIC CODE	DESCRIPTION					
220702	TRANSFERS-PAYMENTS TO INDIVIDUALS	-	-	-	-	-
22070201	Transfers payments to individuals	-	-	-	-	-
22070202	Transfers payments to unemployed	-	-	-	-	-
22070203	Transfer payments to aged/vulnerable group	-	-	-	-	-
	TOTAL	-	-	-	-	-
ECONOMIC CODE	CAPITAL EXPENDITURE GENERAL	-	-	-	-	-
23	DESCRIPTION					
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	-	-
23010101	Purchase/Acquisition of Land	432,064,000.00	155,243,549.56	65,599,710.61	89,643,838.95	172,679,064.76
23010102	Purchase of Office Building	263,180,000.00	-	-	-	60,235,766.56
23010103	Purchase of Residential Buildings	149,227,978.27	-	-	-	-
23010104	Purchase of Motor Cycles	149,853,138.05	-	-	-	315,354.40
23010105	Purchase of Motor Vehicles	509,594,685.91	-	-	-	127,493,788.49
23010106	Purchase of Vans	189,891,327.37	-	-	-	308,774.03
23010107	Purchase of Trucks	432,864,766.10	-	-	-	55,591,104.53
23010108	Purchase of Buses	373,382,978.27	-	-	-	-
23010109	Purchase of Sea Boats	29,129,000.00	632,500.00	-	632,500.00	-
23010110	Purchase of Ships	67,313,808.36	-	-	-	-
23010112	Purchase of Office Furniture and Fittings	195,392,969.49	5,000,000.00	-	5,000,000.00	281,366,925.29
23010113	Purchase of Computers	199,610,741.31	101,796,878.80	-	101,796,878.80	113,547,654.94
23010114	Purchase of Computer Printers	184,268,807.05	-	-	-	2,339,101.07
23010115	Purchase of Photocopying Machines	57,980,093.74	-	-	-	1,027,436.85
23010116	Purchase of Typewriters	8,510,771.20	-	-	-	207,138.05
23010117	Purchase of Shredding Machines	31,026,595.65	-	-	-	37,292,750.49
23010118	Purchase of Scanners	21,970,000.00	-	-	-	36,637.62
23010119	Purchase of Power Generating Set	162,517,660.42	5,252,000.00	-	5,252,000.00	6,901,337.25
23010120	Purchase of Canteen/ Kitchen Equipment	17,375,385.60	500,000.00	-	500,000.00	56,273,102.75
23010121	Purchase of Residential Furniture	80,580,230.08	-	-	-	220,649,663.77
23010122	Purchase of Health/Medical Equipment	138,180,000.00	20,000,000.00	-	20,000,000.00	213,025,077.03
23010123	Purchase of Fire Fighting Equipment	137,507,711.98	-	-	-	921,843.99
23010124	Purchase of Teaching/Learning Aid Equipment	90,100,000.00	-	-	-	162,811,239.77
23010125	Purchase of Library Books & Equipment	39,702,000.00	-	-	-	-
23010126	Purchase of Sporting/Gaming Equipment	25,012,600.00	-	-	-	299,476.60
23010127	Purchase of Agricultural Equipment/irrigation	414,300,806.75	53,684,022.39	-	53,684,022.39	58,012,754.76
23010128	Purchase of Security Equipment	85,300,000.00	-	-	-	176,202,560.05
23010129	Purchase of Industrial Equipment	146,029,122.49	1,020,169.27	-	1,020,169.27	-
23010130	Purchase of Recreational Facilities	54,430,230.08	-	-	-	-
23010131	Purchase of Air Navigational Equipment	9,885,000.00	-	-	-	-
23010132	Purchase of Defense Equipment	68,070,000.00	10,000,000.00	-	10,000,000.00	-
23010133	Purchase of Surveying Equipment	94,544,325.33	-	-	-	-
23010134	Purchase of Diving Equipment	18,110,000.00	-	-	-	-
23010135	Kitting of Armed Forces Personnel	-	-	-	-	-
23010136	Baam Salatuting and Ceremonials	50,000,000.00	-	-	-	-
23010137	Purchase of Ship Spare/maintenance	65,127,500.00	-	-	-	-
23010138	Purchase of Aero Spares/Maintenance	5,000,000.00	-	-	-	-
23010139	Purchase of fertilizer	567,754,138.69	-	-	-	50,921,104.73
	PURCHASE OF FIXED ASSETS -TOTAL	5,564,788,372.19	353,129,120.03	65,599,710.61	287,529,409.42	1,800,016,939.66
230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL	-	-	-	-	-
23020101	Construction/Provision of Office Buildings	1,347,704,449.59	4,967,454.56	-	4,967,454.56	118,398,986.78
23020102	Construction/Provision of Residential Buildings	557,146,990.21	27,194,142.57	-	27,194,142.57	-
23020103	Construction/Provision of Electricity	542,689,919.75	42,330,189.99	-	42,330,189.99	749,014.97
23020104	Construction/Provision of Housing	387,996,888.08	18,000,000.00	-	18,000,000.00	-
23020105	Construction/Provision of Water Facilities	741,688,226.71	29,476,856.49	-	29,476,856.49	371,745,877.93

DETAILED EXPENDITURE BY ECONOMIC LINE ITEMS CONT'D

23020106	Construction/Provision of Hospital/Health Centers	433,630,239.30	-	-	-	6,379,770.96
23020107	Construction/Provision of Public Schools	562,074,790.39	8,800,000.00	-	8,800,000.00	310,488,067.14
23020110	Construction/Provision of Fire Fighting Stations	6,325,000.00	-	-	-	-
23020111	Construction/Provision of Libraries	11,474,837.39	-	-	-	-
23020112	Construction/Provision of Sporting Facilities	124,250,000.00	85,000,000.00	-	85,000,000.00	-
23020113	Construction/Provision of Agricultural Facilities	1,712,689,348.20	-	-	-	8,122,575.48
23020114	Construction/Provision of Roads	1,987,854,643.44	1,263,673,721.30	1,060,643,115.15	203,030,606.15	339,410,831.12
23020115	Construction/Provision of Rail- ways	123,272,375.25	-	-	-	1,291,487.35
23020116	Construction/Provision of Water -Ways	209,733,617.00	27,500,000.00	-	27,500,000.00	6,000,000.00
23020117	Construction/Provision of Airport/Aerodromes	-	-	-	-	18,146,179.92
23020118	Construction/Provision of Infrastructure	403,819,512.32	2,100,000.00	-	2,100,000.00	350,748,348.70
23020119	Construction/Provision of Recreational Facilities	111,225,000.00	8,560,000.00	-	8,560,000.00	-
23020122	Construction of Boundary Pillars/Right Ways	16,050,000.00	-	-	-	462,270.96
23020123	Construction of Traffic Lights/Street Lights	72,007,092.87	-	-	-	1,031,028,940.24
23020124	Construction of Markets/Parks	947,809,581.25	5,500,000.00	-	5,500,000.00	20,815,507.94
23020125	Construction of Power generating Plants	97,920,000.00	-	-	-	-
23020126	Construction/Provision of Cemeteries	25,225,000.00	4,200,000.00	-	4,200,000.00	-
23020127	Construction/Provision of ICT Infrastructures	44,795,000.00	4,500,000.00	-	4,500,000.00	97,250.00
	CONSTRUCTION/PROVISION OF FIXED ASSETS - TOTAL	10,467,382,511.75	1,531,802,364.91	1,060,643,115.15	471,159,249.76	2,583,885,109.49
	230301 REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	-	-
23030101	Rehabilitation/Repairs - Residential Building	302,837,678.98	118,074,238.11	38,642,761.50	79,431,476.61	140,925,544.94
23030102	Rehabilitation/Repairs - Electricity	123,438,194.32	8,000,000.00	-	8,000,000.00	-
23030103	Rehabilitation/Repairs - Housing	101,250,000.00	6,600,000.00	-	6,600,000.00	49,073,265.38
23030104	Rehabilitation/Repairs - Water Facilities	96,782,966.31	5,700,000.00	-	5,700,000.00	169,563.61
23030105	Rehabilitation/Repairs - Hospital/Health Centers	168,852,755.06	24,475,000.00	-	24,475,000.00	-
23030106	Rehabilitation/Repairs - Public Schools	147,234,104.22	5,600,000.00	-	5,600,000.00	-
23030109	Rehabilitation/Repairs - Fire Fighting Stations	3,686,500.00	346,500.00	-	346,500.00	-
23030110	Rehabilitation/Repairs - Libraries	5,800,000.00	1,725,000.00	-	1,725,000.00	-
23030111	Rehabilitation/Repairs - Sporting Facilities	11,112,500.00	-	-	-	6,005,098.22
23030112	Rehabilitation/Repairs - Agricultural Facilities	102,700,000.00	35,350,000.00	-	35,350,000.00	-
23030113	Rehabilitation/Repairs - Roads	262,590,689.43	48,291,527.13	-	48,291,527.13	-
23030115	Rehabilitation/Repairs - Water Ways	93,280,460.25	18,300,000.00	-	18,300,000.00	92,108,222.23
23030118	Rehabilitation/Repairs - Recreational Facilities	11,258,193.00	2,553,000.00	-	2,553,000.00	76,945,649.85
23030121	Rehabilitation/Repairs - Office Buildings	280,333,443.87	50,743,071.06	-	50,743,071.06	61,322.63
23030122	Rehabilitation/Repairs - Boundaries	36,131,625.21	-	-	-	-
23030123	Rehabilitation/Repairs - Traffic/Street Lights	35,102,047.38	25,762,047.38	-	25,762,047.38	-
23030124	Rehabilitation/Repairs - Markets/parks	164,417,570.33	23,640,000.00	-	23,640,000.00	-
23030125	Rehabilitation/Repairs - Power Generating Plants	65,565,000.00	5,000,000.00	-	5,000,000.00	-
23030126	Rehabilitation/Repairs of Cemeteries	19,475,000.00	2,000,000.00	-	2,000,000.00	-
23030127	Rehabilitation/Repairs -ICT Infrastructures	8,505,000.00	1,500,000.00	-	1,500,000.00	-
	REHABILITATION/REPAIRS OF FIXED ASSETS - TOTAL	2,040,353,728.37	383,660,383.68	38,642,761.50	345,017,622.18	365,288,666.86
	230401 PRESERVATION OF THE ENVIRONMENT - GENERAL	-	-	-	-	-
23040101	Tree Planting	157,882,438.48	41,935,002.00	-	41,935,002.00	-
23040102	Erosion & Flood Control	318,804,325.56	152,271,762.02	-	152,271,762.02	-
23040103	Wild life Conservation	63,873,000.00	10,273,000.00	-	10,273,000.00	-
23040104	Industrial Pollution Preservation & Control	52,814,000.00	2,000,000.00	-	2,000,000.00	-
23040105	Water Pollution Prevention & Control	109,284,846.35	28,755,000.00	-	28,755,000.00	-
	PRESERVATION OF THE ENVIRONMENT -	702,658,610.39	235,234,764.02	-	235,234,764.02	-

DETAILED EXPENDITURE BY ECONOMIC LINE ITEMS CONT'D

230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	-	-	-
23050101	Research and Development	695,189,579.75	77,000,000.00	-	77,000,000.00	60,386,663.33
23050102	Computer Software Acquisition	451,457,554.59	89,000,000.00	-	89,000,000.00	-
23050103	Monitoring and Evaluation	326,955,982.06	50,000,000.00	-	50,000,000.00	-
23050104	Anniversaries/Celebration	198,285,763.46	15,572,791.30	-	15,572,791.30	-
23050107	Margin For Increase In Costs	2,400,000.00	-	-	-	-
23050128	Repayment of Capital Loan	147,388,601.75	81,701,116.00	-	81,701,116.00	-
	ACQUISITION OF NON TANGIBLE ASSETS -	1,821,677,481.61	313,273,907.30	-	313,273,907.30	60,386,663.33
	CAPITAL EXPENDITURE TOTAL	20,596,860,704.31	2,817,100,539.94	1,164,885,587.26	1,652,214,952.68	4,809,577,379.33

SCHEDULE TO THE REVIEWED ACCOUNTS

OF THE

**21 LOCAL GOVERNMENT AREAS OF ADAMAWA
STATE**

FOR THE YEAR ENDED

31ST DECEMBER, 2019

DEMSA LOCAL GOVERNMENT COUNCIL,**ADAMAWA STATE****CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2019**

	2019	2018
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	2,020,871,711.02	2,045,976,932.84
Independent Revenue	72,234,135.40	90,926,215.20
Total Receipts	2,093,105,846.42	2,136,903,148.04
Payments		
Personnel Cost	(294,953,861.81)	(342,593,144.24)
Social Benefits	-	-
Overhead Cost	(424,673,043.61)	(448,447,566.81)
Loans and Advances	-	-
Grants and Contributions	(1,082,621,396.77)	(1,059,074,558.03)
Subsidies	(17,120,131.39)	(6,622,210.70)
Transfers to other funds	-	-
Total Payments	(1,819,368,433.58)	(1,856,737,479.78)
Net Cash flow from Operating Activities	273,737,412.84	280,165,668.25
Investing Activities		
Purchase of Fixed Assets	(5,108,567.19)	(135,089,408.08)
Construction/Provision of Fixed Assets	(44,258,094.12)	(95,059,278.24)
Rehabilitation/Repairs of Fixed Assets	(1,804,682.91)	(31,368,837.43)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(51,171,344.22)	(261,517,523.75)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(222,154,664.01)	(19,694,621.40)
Net Cash Flow from Financing Activities	(222,154,664.01)	(19,694,621.40)
Net Surplus/(Deficit) for the Year	411,404.60	(1,046,476.90)
Add: Opening Balance	5,400.13	1,051,877.03
Closing Cash Balance	416,804.73	5,400.13

**DEMSA LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2019

	NOTES	2019	2018
		₦	₦
ASSETS			
Cash and Bank Balances	21	416,804.73	5,400.13
TOTAL ASSETS		416,804.73	5,400.13
LIABILITIES			
Public Funds	29	416,804.73	5,400.13
TOTAL LIABILITIES		416,804.73	5,400.13

**DEMSA LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2019**

	NOTES	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
		₦	₦	₦	₦	₦
OPENING BALANCE				5,400.13		1,051,877.03
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,337,633,943.50	2,337,633,943.50	2,020,871,711.02	(316,762,232.48)	2,045,976,932.84
Independent Revenue	2	116,506,670.00	116,506,670.00	72,234,135.40	(44,272,534.60)	90,926,215.20
Capital Receipts and Other Revenue Sources	3	5,000,000.00	5,000,000.00	-	(5,000,000.00)	-
TOTAL REVENUE		2,459,140,613.50	2,459,140,613.50	2,093,105,846.42	(366,034,767.08)	2,136,903,148.04
EXPENDITURE						
Personnel Cost	10	671,730,800.00	563,730,800.00	294,953,861.81	268,776,938.19	342,593,144.24
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	548,785,397.05	473,785,397.05	424,673,043.61	49,112,353.44	448,447,566.81
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	237,730,894.35	1,084,797,994.35	1,082,621,396.77	2,176,597.58	1,059,074,558.03
Subsidies	16	-	18,000,000.00	17,120,131.39	879,868.61	6,622,210.70
Public Debt Charges	17	233,763,394.35	257,763,396.35	222,154,664.01	35,608,732.34	19,694,621.40
TOTAL OPERATING EXPENDITURE		1,692,010,485.76	2,398,077,587.76	2,041,523,097.60	356,554,490.16	1,876,432,101.18
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		767,130,127.75	61,063,025.75	51,588,148.95		261,522,923.88
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	246,567,100.00	5,599,998.00	5,108,567.19	491,430.81	135,089,408.08
Construction/Provision of Fixed Assets	20B	397,051,434.75	52,051,434.75	44,258,094.12	7,793,340.62	95,059,278.24
Rehabilitation/Repairs of Fixed Assets	20C	28,411,593.00	3,411,593.00	1,804,682.91	1,606,910.09	31,368,837.43
Acquisition of Non Tangible Assets	20E	85,000,000.00	-	-	-	-
TOTAL CAPITAL EXPENDITURE		767,130,127.75	61,063,025.75	51,171,344.22	9,891,681.52	261,517,523.75
SURPLUS/(DEFICIT)		-	(0.00)	416,804.73		5,400.13

DEMSA LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
			₦	₦	₦	₦	₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		1,838,555,821.03	1,838,555,821.03	1,557,658,322.53	(280,897,498.50)	1,608,535,276.49
	Allocation from State Government		-	-	-	-	-
	Excess Petroleum Profit Tax (PPT Revenue)			-	-	-	7,135,190.68
	Exchange Difference			-	48,724,095.41	48,724,095.41	42,988,822.03
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges			-	-	-	802,879.03
	Equalisation		-	-	-	-	-
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government			-	-	-	-
	Stabilization Fund Receipts		49,136,223.58	49,136,223.58	-	(49,136,223.58)	-
	Local Government Share of VAT		441,786,375.95	441,786,375.95	414,489,293.08	(27,297,082.87)	386,514,764.61
	Local Government Share of Excess Crude Account		8,155,522.95	8,155,522.95	-	(8,155,522.95)	-
	STATUTORY REVENUE TOTAL		2,337,633,943.50	2,337,633,943.50	2,020,871,711.02	(316,762,232.48)	2,045,976,932.84
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	4,645,000.00	4,645,000.00	755,935.40	(3,889,064.60)	32,866,215.20
	Licences - General	2B	46,061,240.00	46,061,240.00	7,408,800.00	(38,652,440.00)	26,292,900.00
	Fees - General	2E	32,480,910.00	32,480,910.00	56,202,200.00	23,721,290.00	12,050,900.00
	Fines - General	2F	-	-	-	-	8,764,300.00
	Sales - General	2G	5,845,000.00	5,845,000.00	1,380,300.00	(4,464,700.00)	9,860,000.00
	Earnings - General	2H	15,815,000.00	15,815,000.00	4,681,500.00	(11,133,500.00)	182,000.00
	Rent on Government Buildings - General	2I	1,496,000.00	1,496,000.00	406,200.00	(1,089,800.00)	-
	Rent on Land & Others - General	2J	3,767,720.00	3,767,720.00	689,900.00	(3,077,820.00)	-
	Repayments - General	2K	550,000.00	550,000.00	-	(550,000.00)	-
	Investment Income	2L	-	-	-	-	-
	Interest Eamed	2M	1,845,800.00	1,845,800.00	-	(1,845,800.00)	-
	Rates	2O	-	-	-	-	485,300.00
	Miscellaneous	2P	4,000,000.00	4,000,000.00	709,300.00	(3,290,700.00)	424,600.00
	INDEPENDENT REVENUE TOTAL		116,506,670.00	116,506,670.00	72,234,135.40	(44,272,534.60)	90,926,215.20
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	5,000,000.00	5,000,000.00	-	(5,000,000.00)	-
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		5,000,000.00	5,000,000.00	-	(5,000,000.00)	-
	TOTAL REVENUE		2,459,140,613.50	2,459,140,613.50	2,093,105,846.42	(366,034,767.08)	2,136,903,148.04

DEMSA LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
	EXPENDITURES						
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/Allowances)	10A	253,059,662.89	293,059,662.89	292,890,052.29	169,610.60	282,979,188.00
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/Allowances	10A	32,091,674.92	32,091,674.92	2,063,809.52	30,027,865.40	40,796,043.84
	Salary Arrears	10A	238,095,238.10	198,095,238.10	-	198,095,238.10	-
	Allowances	10B	148,484,224.09	40,484,224.09	-	40,484,224.09	18,817,912.40
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		671,730,800.00	563,730,800.00	294,953,861.81	268,776,938.19	342,593,144.24
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	43,841,250.00	20,841,250.00	18,531,792.79	2,309,457.21	33,368,545.51
	Utilities - General	13B	13,038,992.00	6,038,992.00	2,182,632.41	3,856,359.59	7,527,164.96
	Materials and Supplies - General	13C	53,483,500.00	79,483,500.00	78,269,371.44	1,214,128.56	95,619,399.02
	Maintenance Services - General	13D	60,342,667.55	73,342,667.55	42,133,454.96	31,209,212.59	6,445,499.94
	Training - General	13E	87,205,637.50	28,205,637.50	26,990,751.48	1,214,886.02	142,094,569.65
	Other Services - General	13F	51,789,825.00	135,789,825.00	135,523,675.38	266,149.62	74,205,289.01
	Consulting and Professional Services	13G	115,975,350.00	40,975,350.00	39,582,322.43	1,393,027.57	66,082,880.38
	Fuel and Lubricants	13H	41,412,950.00	11,412,950.00	6,932,226.57	4,480,723.43	1,254,527.49
	Financial Charges	13I	48,607,600.00	61,607,600.00	61,009,120.49	598,479.51	18,817.91
	Miscellaneous Expenses	13J	33,087,625.00	16,087,625.00	13,517,695.66	2,569,929.34	21,830,872.93
	Overhead Cost Total		548,785,397.05	473,785,397.05	424,673,043.61	49,112,353.44	448,447,566.81
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	237,730,894.35	1,084,797,994.35	1,082,621,396.77	2,176,597.58	1,059,074,558.03
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		237,730,894.35	1,084,797,994.35	1,082,621,396.77	2,176,597.58	1,059,074,558.03
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	-	18,000,000.00	17,120,131.39	879,868.61	6,622,210.70
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		-	18,000,000.00	17,120,131.39	879,868.61	6,622,210.70
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	-	-	-	19,694,621.40
	Interest - Internal Public Debt	17C	233,763,394.35	257,763,396.35	222,154,664.01	35,608,732.34	-
	Public Debt Charges Total		233,763,394.35	257,763,396.35	222,154,664.01	35,608,732.34	19,694,621.40
18	Transfers						
	Transfers to Other Funds	18A	-	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-	-
	Transfers - Total		-	-	-	-	-
19	Below the Line Payments	19					
	BTL Payments Total		-	-	-	-	-
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	246,567,100.00	5,599,998.00	5,108,567.19	491,430.81	135,089,408.08
	Construction/Provision of Fixed Assets	20B	397,051,434.75	52,051,434.75	44,258,094.12	7,793,340.62	95,059,278.24
	Rehabilitation/Repairs of Fixed Assets	20C	28,411,593.00	3,411,593.00	1,804,682.91	1,606,910.09	31,368,837.43
	Preservation of the Environment	20D	10,100,000.00	-	-	-	-
	Acquisition of Non Tangible Assets	20E	85,000,000.00	-	-	-	-
	Capital Expenditure Total		767,130,127.75	61,063,025.75	51,171,344.22	9,891,681.52	261,517,523.75
	TOTAL EXPENDITURE		2,459,140,613.50	2,459,140,613.50	2,092,694,441.82	366,446,171.68	2,137,949,624.94

**FUFURE LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2019

	2019	2018
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	2,399,817,168.29	2,435,017,261.22
Independent Revenue	81,838,087.43	99,401,540.04
Total Receipts	2,481,655,255.72	2,534,418,801.26
Payments		
Personnel Cost	(386,642,536.69)	(446,390,995.80)
Social Benefits	-	-
Overhead Cost	(570,651,786.54)	(652,349,175.32)
Loans and Advances	-	-
Grants and Contributions	(995,275,593.70)	(1,085,158,137.64)
Subsidies	(35,177,159.25)	(9,949,784.72)
Transfers to Other Funds	-	-
Total Payments	(1,987,747,076.19)	(2,193,848,093.49)
Net Cash flow from Operating Activities	493,908,179.53	340,570,707.78
Investing Activities		
Purchase of Fixed Assets	(1,219,673.71)	(110,180,094.79)
Construction/Provision of Fixed Assets	(32,998,183.33)	(151,976,834.61)
Rehabilitation/Repairs of Fixed Assets	(3,163,020.48)	(19,337,870.01)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	(55,856,419.21)
Net Cash Flow from Investing Activities	(37,380,877.52)	(337,351,218.63)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(450,624,117.97)	(29,590,910.36)
Net Cash Flow from Financing Activities	(450,624,117.97)	(29,590,910.36)
Net Surplus/(Deficit) for the Year	5,903,184.04	(26,371,421.21)
Add: Opening Balance	(810,500.40)	25,560,920.81
Closing Cash Balance	5,092,683.64	(810,500.40)

**FUFORE LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2019

	NOTES	2019	2018
		₦	₦
ASSETS			
Cash and Bank Balances	21	5,092,683.64	(810,500.40)
TOTAL ASSETS		5,092,683.64	(810,500.40)
LIABILITIES			
Public Funds	29	5,092,683.64	(810,500.40)
TOTAL LIABILITIES		5,092,683.64	(810,500.40)

**FUFURE LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2019**

	NOTES	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
		₦	₦	₦	₦	₦
OPENING BALANCE				(810,500.40)		25,560,920.81
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,873,060,114.16	2,873,060,114.16	2,399,817,168.29	473,242,945.87	2,435,017,261.22
Independent Revenue	2	102,475,844.98	102,475,844.98	81,838,087.43	20,637,757.55	99,401,540.04
Capital Receipts and Other Revenue Sources	3	-	-	-	-	-
TOTAL REVENUE		2,975,535,959.14	2,975,535,959.14	2,481,655,255.72	493,880,703.43	2,534,418,801.26
EXPENDITURE						
Personnel Cost	10	639,396,273.39	639,396,273.39	386,642,536.69	252,753,736.70	446,390,995.80
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	424,600,952.81	677,478,786.20	570,651,786.54	106,826,999.66	652,349,175.32
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	419,714,335.88	1,030,008,609.96	995,275,593.70	34,733,016.25	1,085,158,137.64
Subsidies	16	15,000,000.00	35,200,000.00	35,177,159.25	22,840.75	9,949,784.72
Public Debt Charges	17	225,447,103.07	450,703,410.80	450,624,117.97	79,292.83	29,590,910.36
Below the Line Payments	19	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		1,724,158,665.14	2,832,787,080.34	2,438,371,194.16	394,415,886.18	2,223,439,003.85
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		1,251,377,294.00	142,748,878.80	42,473,561.16	100,275,317.64	336,540,718.23
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	224,200,000.00	103,348,878.80	1,219,673.71	102,129,205.10	110,180,094.79
Construction/Provision of Fixed Assets	20B	718,073,883.18	36,000,000.00	32,998,183.33	3,001,816.67	151,976,834.61
Rehabilitation/Repairs of Fixed Assets	20C	121,400,000.00	3,400,000.00	3,163,020.48	236,979.52	19,337,870.01
Preservation of the Environment	20D	25,000,000.00	-	-	-	-
Acquisition of Non Tangible Assets	20E	162,703,410.82	-	-	-	55,856,419.21
TOTAL CAPITAL EXPENDITURE		1,251,377,294.00	142,748,878.80	37,380,877.52	105,368,001.28	337,351,218.63
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	-	5,092,683.64		(810,500.40)

FUFURE LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		2,086,526,616.40	2,086,526,616.40	1,902,909,222.41	(183,617,393.99)	1,965,062,920.40
	Allocation from State Government		250,496,781.19	250,496,781.19	-	(250,496,781.19)	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	8,716,687.06
	Exchange Difference		-	-	59,523,663.95	59,523,663.95	52,517,182.16
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	980,835.52
	Equalisation		-	-	-	-	-
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		60,027,139.21	60,027,139.21	-	(60,027,139.21)	-
	Local Government Share of VAT		466,046,404.05	466,046,404.05	437,384,281.93	(28,662,122.12)	407,739,636.09
	Local Government Share of Excess Crude Account		9,963,173.31	9,963,173.31	-	(9,963,173.31)	-
	STATUTORY REVENUE TOTAL		2,873,060,114.16	2,873,060,114.16	2,399,817,168.29	(473,242,945.87)	2,435,017,261.22
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	14,420,229.35	14,420,229.35	4,504,987.43	(9,915,241.92)	29,820,500.00
	Licences - General	2B	60,682,720.50	60,682,720.50	41,388,200.00	(19,294,520.50)	23,856,400.00
	Fees - General	2E	891,078.50	891,078.50	34,401,100.00	33,510,021.50	10,934,100.00
	Fines - General	2F	-	-	-	-	7,952,100.00
	Sales - General	2G	17,250,000.00	17,250,000.00	489,000.00	(16,761,000.00)	8,946,140.04
	Earnings - General	2H	8,404,558.80	8,404,558.80	475,600.00	(7,928,958.80)	2,982,000.00
	Rent on Government Buildings - General	2I	313,995.00	313,995.00	498,100.00	184,105.00	-
	Rent on Land & Others - General	2J	-	-	-	-	-
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	259,515.33	259,515.33	81,100.00	(178,415.33)	7,952,100.00
	Miscellaneous	2P	253,747.50	253,747.50	-	(253,747.50)	6,958,200.00
	INDEPENDENT REVENUE TOTAL		102,475,844.98	102,475,844.98	81,838,087.43	(20,637,757.55)	99,401,540.04
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	-	-	-	-	-
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		-	-	-	-	-
	TOTAL REVENUE		2,975,535,959.14	2,975,535,959.14	2,481,655,255.72	(493,880,703.43)	2,534,418,801.26

FUFURE LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
	EXPENDITURES						
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/Allowances)	10A	386,359,376.27	386,359,376.27	384,578,727.17	1,780,649.10	355,726,112.73
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/Allowances	10A	59,114,093.88	59,114,093.88	2,063,809.52	57,050,284.36	44,065,111.16
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	193,922,803.24	193,922,803.24	-	193,922,803.24	46,599,771.91
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		639,396,273.39	639,396,273.39	386,642,536.69	252,753,736.70	446,390,995.80
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	112,375,000.00	77,375,000.00	41,206,247.34	36,168,752.66	31,286,690.94
	Utilities - General	13B	4,688,050.00	4,688,050.00	803,142.80	3,884,907.20	18,639,908.77
	Materials and Supplies - General	13C	23,069,235.30	143,069,235.30	128,329,248.75	14,739,986.55	137,069,704.08
	Maintenance Services - General	13D	47,818,566.75	18,818,566.75	18,109,883.92	708,682.83	5,914,456.92
	Training - General	13E	37,140,000.00	37,140,000.00	33,478,243.50	3,661,756.50	205,983,856.56
	Other Services - General	13F	58,485,500.00	169,508,403.24	162,988,390.28	6,520,012.96	111,492,473.52
	Consulting and Professional Services	13G	47,975,000.00	60,874,900.00	58,377,257.47	2,497,642.53	99,288,661.09
	Fuel and Lubricants	13H	12,000,000.00	3,000,000.00	2,055,804.36	944,195.64	3,106,651.46
	Financial Charges	13I	15,765,800.76	121,720,830.91	95,341,538.02	26,379,292.89	46,599.77
	Miscellaneous Expenses	13J	65,283,800.00	41,283,800.00	29,962,030.11	11,321,769.89	39,520,172.22
	Overhead Cost Total		424,600,952.81	677,478,786.20	570,651,786.54	106,826,999.66	652,349,175.32
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	419,714,335.88	1,030,008,609.96	995,275,593.70	34,733,016.25	1,085,158,137.64
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		419,714,335.88	1,030,008,609.96	995,275,593.70	34,733,016.25	1,085,158,137.64
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatal	16A	15,000,000.00	35,200,000.00	35,177,159.25	22,840.75	9,949,784.72
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		15,000,000.00	35,200,000.00	35,177,159.25	22,840.75	9,949,784.72
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	-	-	-	29,590,910.36
	Interest - Internal Public Debt	17C	225,447,103.07	450,703,410.80	450,624,117.97	79,292.83	-
	Public Debt Charges Total		225,447,103.07	450,703,410.80	450,624,117.97	79,292.83	29,590,910.36
18	Transfers						
	Transfers to Other Funds	18A	-	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-	-
	Transfers - Total		-	-	-	-	-
19	Below the Line Payments	19					
	BTL Payments Total		-	-	-	-	-
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	224,200,000.00	103,348,878.80	1,219,673.71	102,129,205.10	110,180,094.79
	Construction/Provision of Fixed Assets	20B	718,073,883.18	36,000,000.00	32,998,183.33	3,001,816.67	151,976,834.61
	Rehabilitation/Repairs of Fixed Assets	20C	121,400,000.00	3,400,000.00	3,163,020.48	236,979.52	19,337,870.01
	Preservation of the Environment	20D	25,000,000.00	-	-	-	-
	Acquisition of Non Tangible Assets	20E	162,703,410.82	-	-	-	55,856,419.21
	Capital Expenditure Total		1,251,377,294.00	142,748,878.80	37,380,877.52	105,368,001.28	337,351,218.63
	TOTAL EXPENDITURE		2,975,535,959.14	2,975,535,959.14	2,475,752,071.68	499,783,887.47	2,560,790,222.47

GANYE LOCAL GOVERNMENT COUNCIL,**ADAMAWA STATE****CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2019**

	2019 ₦	2018 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,071,813,242.34	2,100,052,539.39
Independent Revenue	107,814,738.63	52,776,185.60
Total Receipts	2,179,627,980.97	2,152,828,724.99
Payments		
Personnel Cost	(372,743,134.56)	(430,531,164.70)
Social Benefits	-	-
Overhead Cost	(560,348,775.04)	(562,358,114.37)
Loans and Advances	-	-
Grants and Contributions	(909,279,828.94)	(907,089,183.33)
Subsidies	(20,888,882.58)	(8,046,633.51)
Transfers to Other Funds	-	-
Total Payments	(1,863,260,621.11)	(1,908,025,095.91)
Net Cash flow from Operating Activities	316,367,359.86	244,803,629.08
Investing Activities		
Purchase of Fixed Assets	(849,084.04)	(87,777,157.30)
Construction/Provision of Fixed Assets	(115,988,633.02)	(122,907,371.86)
Rehabilitation/Repairs of Fixed Assets	(2,201,957.95)	(15,639,007.01)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(119,039,675.01)	(226,323,536.17)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(180,415,508.14)	(23,930,890.74)
Net Cash Flow from Financing Activities	(180,415,508.14)	(23,930,890.74)
Net Surplus/(Deficit) for the Year	16,912,176.70	(5,450,797.83)
Add: Opening Balance	84,002.51	5,534,800.34
Closing Cash Balance	16,996,179.21	84,002.51

**GANYE LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2019

	NOTES	2019	2018
		₦	₦
ASSETS			
Cash and Bank Balances	21	16,996,179.21	84,002.51
TOTAL ASSETS		16,996,179.21	84,002.51
LIABILITIES			
Public Funds	29	16,996,179.21	84,002.51
TOTAL LIABILITIES		16,996,179.21	84,002.51

**GANYE LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2019**

	NOTES	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
		₦	₦	₦	₦	₦
OPENING BALANCE				84,002.51		5,534,800.34
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,531,725,485.99	2,531,725,485.99	2,071,813,242.34	(459,912,243.65)	2,100,052,539.39
Independent Revenue	2	304,320,806.25	304,320,806.25	107,814,738.63	(196,506,067.63)	52,776,185.60
Capital Receipts and Other Revenue Sources	3	-	-	-	-	-
TOTAL REVENUE		2,836,046,292.24	2,836,046,292.24	2,179,627,980.97	(656,418,311.28)	2,152,828,724.99
EXPENDITURE						
Personnel Cost	10	842,395,121.08	612,652,711.32	372,743,134.56	239,909,576.76	430,531,164.70
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	385,700,272.01	659,526,025.21	560,348,775.04	99,177,250.17	562,358,114.37
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	270,940,544.02	915,940,544.02	909,279,828.94	6,660,715.08	907,089,183.33
Subsidies	16	-	24,358,110.06	20,888,882.58	3,469,227.48	8,046,633.51
Public Debt Charges	17	132,320,045.76	332,320,047.76	180,415,508.14	151,904,539.62	23,930,890.74
TOTAL OPERATING EXPENDITURE		1,631,355,982.87	2,544,797,438.37	2,043,676,129.25	501,121,309.12	1,931,955,986.65
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		1,204,690,309.37	291,248,853.87	136,035,854.22	(1,157,539,620.39)	226,407,538.68
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	179,112,626.86	34,754,516.80	849,084.04	33,905,432.76	87,777,157.30
Construction/Provision of Fixed Assets	20B	845,311,419.47	227,853,825.23	115,988,633.02	111,865,192.21	122,907,371.86
Rehabilitation/Repairs of Fixed Assets	20C	69,440,511.84	10,640,511.84	2,201,957.95	8,438,553.89	15,639,007.01
Preservation of the Environment	20D	18,000,000.00	18,000,000.00	-	18,000,000.00	-
Acquisition of Non Tangible Assets	20E	92,825,751.20	-	-	-	-
TOTAL CAPITAL EXPENDITURE		1,204,690,309.37	291,248,853.87	119,039,675.01	172,209,178.86	226,323,536.17
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		(0.00)	0.00	16,996,179.21		84,002.51

GANYE LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		1,912,526,624.18	1,912,526,624.18	1,620,327,748.03	(292,198,876.15)	1,673,251,639.70
	Allocation from State Government		132,320,045.76	132,320,045.76	-	(132,320,045.76)	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	7,422,261.53
	Exchange Difference		-	-	50,684,416.91	50,684,416.91	44,718,395.65
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	835,181.36
	Equalisation		-	-	-	-	-
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		51,113,126.23	51,113,126.23	-	(51,113,126.23)	-
	Local Government Share of VAT		427,282,044.89	427,282,044.89	400,801,077.40	(26,480,967.49)	373,825,061.15
	Local Government Share of Excess Crude Account		8,483,644.93	8,483,644.93	-	(8,483,644.93)	-
	STATUTORY REVENUE TOTAL		2,531,725,485.99	2,531,725,485.99	2,071,813,242.34	(459,912,243.65)	2,100,052,539.39
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	48,053,524.00	48,053,524.00	23,641,138.62	(24,412,385.38)	15,832,900.00
	Licences - General	2B	18,321,600.25	18,321,600.25	12,062,300.00	(6,259,300.25)	12,666,400.00
	Fees - General	2E	207,964,980.00	207,964,980.00	68,627,600.00	(139,337,380.00)	5,805,400.00
	Fines - General	2F	-	-	-	-	4,222,200.00
	Sales - General	2G	8,500,650.00	8,500,650.00	659,100.00	(7,841,550.00)	4,749,585.60
	Earnings - General	2H	16,860,000.00	16,860,000.00	1,318,400.00	(15,541,600.00)	1,583,300.00
	Rent on Government Buildings - General	2I	1,650,000.00	1,650,000.00	625,000.00	(1,025,000.00)	-
	Rent on Land & Others - General	2J	930,000.00	930,000.00	840,300.00	(89,700.00)	-
	Repayments - General	2K	1,500,000.00	1,500,000.00	-	(1,500,000.00)	-
	Investment Income	2L	540,052.00	540,052.00	40,900.00	(499,152.00)	-
	Interest Eamed	2M	-	-	-	-	-
	Rates	2O	-	-	-	-	4,222,000.00
	Miscellaneous	2P	-	-	-	-	3,694,400.00
	INDEPENDENT REVENUE TOTAL		304,320,806.25	304,320,806.25	107,814,738.63	(196,506,067.63)	52,776,185.60
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	-	-	-	-	-
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		-	-	-	-	-
	TOTAL REVENUE		2,836,046,292.24	2,836,046,292.24	2,179,627,980.97	(656,418,311.28)	2,152,828,724.99

GANYE LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
	EXPENDITURES						
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/Allowances)	10A	576,547,814.92	556,547,814.92	370,679,325.04	185,868,489.88	358,738,983.89
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/Allowances	10A	56,104,896.40	56,104,896.40	2,063,809.52	54,041,086.88	40,746,668.64
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	209,742,409.76	-	-	-	31,045,512.17
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		842,395,121.08	612,652,711.32	372,743,134.56	239,909,576.76	430,531,164.70
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	36,200,000.00	76,200,000.00	69,932,315.43	6,267,684.57	45,999,317.95
	Utilities - General	13B	5,000,000.00	5,000,000.00	1,304,238.37	3,695,761.63	12,418,204.87
	Materials and Supplies - General	13C	34,150,000.00	99,150,000.00	95,510,617.25	3,639,382.75	118,095,564.78
	Maintenance Services - General	13D	25,280,000.00	25,280,000.00	12,023,668.27	13,256,331.73	8,922,567.15
	Training - General	13E	78,700,000.00	88,700,000.00	75,386,443.57	13,313,556.43	174,831,925.12
	Other Services - General	13F	31,600,000.00	135,425,751.20	131,435,595.20	3,990,156.00	90,166,681.91
	Consulting and Professional Services	13G	139,570,272.01	113,570,272.01	79,103,651.38	34,466,620.63	80,297,161.23
	Fuel and Lubricants	13H	2,500,000.00	2,500,002.00	815,148.98	1,684,853.02	2,069,700.81
	Financial Charges	13I	-	80,000,000.00	74,439,402.67	5,560,597.33	31,045.51
	Miscellaneous Expenses	13J	32,700,000.00	33,700,000.00	20,397,693.90	13,302,306.10	29,525,945.04
	Overhead Cost Total		385,700,272.01	659,526,025.21	560,348,775.04	99,177,250.17	562,358,114.37
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	270,940,544.02	915,940,544.02	909,279,828.94	6,660,715.08	907,089,183.33
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		270,940,544.02	915,940,544.02	909,279,828.94	6,660,715.08	907,089,183.33
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	-	24,358,110.06	20,888,882.58	3,469,227.48	8,046,633.51
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		-	24,358,110.06	20,888,882.58	3,469,227.48	8,046,633.51
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	-	-	-	23,930,890.74
	Interest - Internal Public Debt	17C	132,320,045.76	332,320,047.76	180,415,508.14	151,904,539.62	-
	Public Debt Charges Total		132,320,045.76	332,320,047.76	180,415,508.14	151,904,539.62	23,930,890.74
18	Transfers						
	Transfers to Other Funds	18A	-	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-	-
	Transfers - Total		-	-	-	-	-
19	Below the Line Payments	19					
	BTL Payments Total		-	-	-	-	-
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	179,112,626.86	34,754,516.80	849,084.04	33,905,432.76	87,777,157.30
	Construction/Provision of Fixed Assets	20B	845,311,419.47	227,853,825.23	115,988,633.02	111,865,192.21	122,907,371.86
	Rehabilitation/Repairs of Fixed Assets	20C	69,440,511.84	10,640,511.84	2,201,957.95	8,438,553.89	15,639,007.01
	Preservation of the Environment	20D	18,000,000.00	18,000,000.00	-	18,000,000.00	-
	Acquisition of Non Tangible Assets	20E	92,825,751.20	-	-	-	-
	Capital Expenditure Total		1,204,690,309.37	291,248,853.87	119,039,675.01	172,209,178.86	226,323,536.17
	TOTAL EXPENDITURE		2,836,046,292.24	2,836,046,292.24	2,162,715,804.27	673,330,487.98	2,158,279,522.82

**GIREI LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2019

	2019	2018
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	1,834,926,059.14	1,858,397,565.78
Independent Revenue	54,485,100.00	87,767,478.49
Total Receipts	1,889,411,159.14	1,946,165,044.27
Payments		
Personnel Cost	(335,246,408.38)	(403,245,718.69)
Social Benefits	-	-
Overhead Cost	(319,002,820.03)	(327,996,815.21)
Loans and Advances	-	-
Grants and Contributions	(960,931,842.55)	(981,349,646.82)
Subsidies	(14,365,404.92)	(4,877,704.19)
Transfers to Other Funds	-	-
Total Payments	(1,629,546,475.88)	(1,717,469,884.91)
Net Cash flow from Operating Activities	259,864,683.26	228,695,159.36
Investing Activities		
Purchase of Fixed Assets	(3,983,919.99)	(49,444,881.76)
Construction/Provision of Fixed Assets	(81,044,327.28)	(85,315,617.79)
Rehabilitation/Repairs of Fixed Assets	(1,514,299.17)	(86,425,695.11)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(86,542,546.44)	(221,186,194.66)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(168,089,787.96)	(14,551,415.10)
Net Cash Flow from Financing Activities	(168,089,787.96)	(14,551,415.10)
Net Surplus/(Deficit) for the Year	5,232,348.86	(7,042,450.40)
Add: Opening Balance	198,267.77	7,240,718.17
Closing Cash Balance	5,430,616.63	198,267.77

**GIREI LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2019

	NOTES	2019	2018
		₦	₦
ASSETS			
Cash and Bank Balances	21	5,430,616.63	198,267.77
TOTAL ASSETS		5,430,616.63	198,267.77
LIABILITIES			
Public Funds	29	5,430,616.63	198,267.77
TOTAL LIABILITIES		5,430,616.63	198,267.77

**GIREI LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2019**

	NOTES	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
		₦	₦	₦	₦	₦
OPENING BALANCE				198,267.77		7,240,718.17
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,123,312,640.88	2,123,312,640.88	1,834,926,059.14	(288,386,581.74)	1,858,397,565.78
Independent Revenue	2	107,523,950.00	107,523,950.00	54,485,100.00	(53,038,850.00)	87,767,478.49
Capital Receipts and Other Revenue Sources	3	1,917,500.00	1,917,500.00	-	(1,917,500.00)	-
TOTAL REVENUE		2,232,754,090.88	2,232,754,090.88	1,889,411,159.14	(343,342,931.74)	1,946,165,044.27
EXPENDITURE						
Personnel Cost	10	620,038,722.37	620,038,722.37	335,246,408.38	16,870,042.54	403,245,718.69
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	532,718,269.11	532,718,269.11	319,002,820.03	106,715,449.08	327,996,815.21
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	315,363,976.18	315,363,976.18	960,931,842.55	29,354,405.08	981,349,646.82
Subsidies	16	-	-	14,365,404.92	634,595.08	4,877,704.19
Public Debt Charges	17	79,371,679.35	79,371,679.35	168,089,787.96	71,911,891.39	14,551,415.10
Below the Line Payments	19	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		1,547,492,647.02	1,547,492,647.02	1,797,636,263.84	225,486,383.18	1,732,021,300.01
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		685,261,443.86	685,261,443.86	91,973,163.07	(568,829,314.92)	221,384,462.43
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	151,630,000.00	151,630,000.00	3,983,919.99	6,016,080.01	49,444,881.76
Construction/Provision of Fixed Assets	20B	405,269,396.48	405,269,396.48	81,044,327.28	225,069.20	85,315,617.79
Rehabilitation/Repairs of Fixed Assets	20C	40,687,047.38	40,687,047.38	1,514,299.17	39,172,748.21	86,425,695.11
Preservation of the Environment	20D	7,675,000.00	7,675,000.00	-	7,675,000.00	-
Acquisition of Non Tangible Assets	20E	80,000,000.00	80,000,000.00	-	70,000,000.00	-
TOTAL CAPITAL EXPENDITURE		685,261,443.86	685,261,443.86	86,542,546.44	123,088,897.42	221,186,194.66
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		0.00	0.00	5,430,616.63		198,267.77

GIREI LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		1,674,444,616.32	1,674,444,616.32	1,418,620,290.01	(255,824,326.31)	1,464,955,919.79
	Allocation from State Government		-	-	-	-	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	6,498,296.91
	Exchange Difference		-	-	44,374,937.28	44,374,937.28	39,151,599.71
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	731,213.30
	Equalisation		-	-	-	-	-
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		44,750,278.47	44,750,278.47	-	(44,750,278.47)	-
	Local Government Share of VAT		396,690,192.73	396,690,192.73	371,930,831.85	(24,759,360.88)	347,060,536.07
	Local Government Share of Excess Crude Account		7,427,553.37	7,427,553.37	-	(7,427,553.37)	-
	STATUTORY REVENUE TOTAL		2,123,312,640.88	2,123,312,640.88	1,834,926,059.14	(288,386,581.74)	1,858,397,565.78
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	12,206,000.00	12,206,000.00	61,500.00	(12,144,500.00)	3,568,478.49
	Licences - General	2B	39,535,050.00	39,535,050.00	47,076,900.00	7,541,850.00	27,370,400.00
	Fees - General	2E	26,766,900.00	26,766,900.00	7,057,100.00	(19,709,800.00)	22,668,600.00
	Fines - General	2F	-	-	-	-	7,704,700.00
	Sales - General	2G	-	-	-	-	-
	Earnings - General	2H	8,847,500.00	8,847,500.00	57,000.00	(8,790,500.00)	22,903,000.00
	Rent on Government Buildings - General	2I	1,747,500.00	1,747,500.00	21,300.00	(1,726,200.00)	-
	Rent on Land & Others - General	2J	4,440,000.00	4,440,000.00	146,500.00	(4,293,500.00)	-
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	5,586,000.00	5,586,000.00	22,500.00	(5,563,500.00)	-
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	8,395,000.00	8,395,000.00	42,300.00	(8,352,700.00)	3,552,300.00
	INDEPENDENT REVENUE TOTAL		107,523,950.00	107,523,950.00	54,485,100.00	(53,038,850.00)	87,767,478.49
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	1,917,500.00	1,917,500.00	-	(1,917,500.00)	-
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		1,917,500.00	1,917,500.00	-	(1,917,500.00)	-
	TOTAL REVENUE		2,232,754,090.88	2,232,754,090.88	1,889,411,159.14	(343,342,931.74)	1,946,165,044.27

GIREI LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
			₦	₦	₦	₦	₦
	EXPENDITURES						
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/Allowances)	10A	373,283,048.92	335,283,048.92	333,182,598.86	2,100,450.06	329,907,397.60
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/Allowances	10A	56,833,402.00	16,833,402.00	2,063,809.52	14,769,592.48	40,762,061.83
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	189,922,271.45	-	-	-	32,576,259.26
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		620,038,722.37	352,116,450.92	335,246,408.38	16,870,042.54	403,245,718.69
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	42,102,147.40	52,102,147.40	16,028,124.76	36,074,022.64	17,216,741.23
	Utilities - General	13B	7,425,000.00	7,425,000.00	1,674,513.65	5,750,486.35	25,000.00
	Materials and Supplies - General	13C	54,246,626.24	52,246,626.24	29,360,064.34	22,886,561.90	73,080,573.40
	Maintenance Services - General	13D	27,197,000.00	40,197,000.00	38,839,597.55	1,357,402.45	7,813,913.66
	Training - General	13E	24,139,500.00	35,139,500.00	24,981,806.57	10,157,693.43	101,522,200.00
	Other Services - General	13F	83,809,785.54	134,309,785.54	133,225,415.18	1,084,370.36	54,657,193.10
	Consulting and Professional Services	13G	282,798,209.94	56,298,209.94	43,090,630.80	13,207,579.13	48,674,492.10
	Fuel and Lubricants	13H	-	-	-	-	-
	Financial Charges	13I	-	14,500,000.00	14,176,706.17	323,293.83	57,575.42
	Miscellaneous Expenses	13J	11,000,000.00	33,500,000.00	17,625,961.02	15,874,038.98	24,949,126.28
	Overhead Cost Total		532,718,269.11	425,718,269.12	319,002,820.03	106,715,449.08	327,996,815.21
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	315,363,976.18	990,286,247.63	960,931,842.55	29,354,405.08	981,349,646.82
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		315,363,976.18	990,286,247.63	960,931,842.55	29,354,405.08	981,349,646.82
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	-	15,000,000.00	14,365,404.92	634,595.08	4,877,704.19
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		-	15,000,000.00	14,365,404.92	634,595.08	4,877,704.19
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	-	-	-	14,506,415.10
	Interest - Internal Public Debt	17C	79,371,679.35	240,001,679.35	168,089,787.96	71,911,891.39	45,000.00
	Public Debt Charges Total		79,371,679.35	240,001,679.35	168,089,787.96	71,911,891.39	14,551,415.10
18	Transfers						
	Transfers to Other Funds	18A	-	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-	-
	Transfers - Total		-	-	-	-	-
19	Below the Line Payments	19					
	BTL Payments Total		-	-	-	-	-
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	151,630,000.00	10,000,000.00	3,983,919.99	6,016,080.01	49,444,881.76
	Construction/Provision of Fixed Assets	20B	405,269,396.48	81,269,396.48	81,044,327.28	225,069.20	85,315,617.79
	Rehabilitation/Repairs of Fixed Assets	20C	40,687,047.38	40,687,047.38	1,514,299.17	39,172,748.21	86,425,695.11
	Preservation of the Environment	20D	7,675,000.00	7,675,000.00	-	7,675,000.00	-
	Acquisition of Non Tangible Assets	20E	80,000,000.00	70,000,000.00	-	70,000,000.00	-
	Capital Expenditure Total		685,261,443.86	209,631,443.86	86,542,546.44	123,088,897.42	221,186,194.66
	TOTAL EXPENDITURE		2,232,754,090.88	2,232,754,090.88	1,884,178,810.28	348,575,280.59	1,953,207,494.67

**GOMBI LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2019

	2019	2018
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	1,833,533,896.03	1,855,484,627.75
Independent Revenue	48,700,800.00	49,947,346.94
Total Receipts	1,882,234,696.03	1,905,431,974.69
Payments		
Personnel Cost	(331,572,901.70)	(392,899,905.00)
Social Benefits	-	-
Overhead Cost	(376,972,917.57)	(385,291,685.01)
Loans and Advances	-	-
Grants and Contributions	(872,928,933.93)	(946,803,143.73)
Subsidies	(16,777,604.16)	(5,669,884.53)
Transfers to Other Funds	-	-
Total Payments	(1,598,252,357.35)	(1,730,664,618.27)
Net Cash flow from Operating Activities	283,982,338.68	174,767,356.42
Investing Activities		
Purchase of Fixed Assets	(681,970.23)	(60,822,599.33)
Construction/Provision of Fixed Assets	(28,258,877.64)	(86,603,994.75)
Rehabilitation/Repairs of Fixed Assets	(1,768,576.12)	(11,019,684.66)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(30,709,423.98)	(158,446,278.74)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(251,962,947.89)	(16,862,379.40)
Net Cash Flow from Financing Activities	(251,962,947.89)	(16,862,379.40)
Net Surplus/(Deficit) for the Year	1,309,966.81	(541,301.72)
Add: Opening Balance	30,091.92	571,393.64
Closing Cash Balance	1,340,058.73	30,091.92

**GOMBI LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2019

	NOTES	2019	2018
		₦	₦
ASSETS			
Cash and Bank Balances	21	1,340,058.73	30,091.92
TOTAL ASSETS		1,340,058.73	30,091.92
LIABILITIES			
Public Funds	29	1,340,058.73	30,091.92
TOTAL LIABILITIES		1,340,058.73	30,091.92

**GOMBI LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2019**

	NOTES	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
		₦	₦	₦	₦	₦
OPENING BALANCE		70,992.90	70,992.90	30,091.92		571,393.64
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,169,991,898.42	2,169,991,898.42	1,833,533,896.03	(336,458,002.39)	1,855,484,627.75
Independent Revenue	2	50,734,700.00	50,734,700.00	48,700,800.00	(2,033,900.00)	49,947,346.94
Capital Receipts and Other Revenue Sources	3	529,109,524.00	529,109,524.00	-	(529,109,524.00)	-
TOTAL REVENUE		2,749,836,122.42	2,749,836,122.42	1,882,234,696.03	(867,601,426.39)	1,905,431,974.69
EXPENDITURE						
Personnel Cost	10	525,719,083.87	540,224,365.06	331,572,901.70	208,651,463.36	392,899,905.00
Social Benefits	12	52,000,000.00	-	-	-	-
Overhead Cost	13	273,400,000.00	614,430,000.00	376,972,917.57	237,457,082.43	385,291,685.01
Loans and Advances	14	21,000,000.00	-	-	-	-
Grants and Contributions	15	248,176,289.13	1,170,348,517.69	872,928,933.93	297,419,583.76	946,803,143.73
Subsidies	16	12,620,000.00	20,000,000.00	16,777,604.16	3,222,395.84	5,669,884.53
Public Debt Charges	17	167,847,144.57	259,904,232.57	251,962,947.89	7,941,284.68	16,862,379.40
Below the Line Payments	19		-	-	-	-
TOTAL OPERATING EXPENDITURE		1,325,412,517.57	2,604,907,115.32	1,850,215,305.24	754,691,810.08	1,747,526,997.67
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		1,424,494,597.75	145,000,000.00	32,049,482.71	(1,622,293,236.46)	158,476,370.66
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	281,620,418.00	20,000,000.00	681,970.23	19,318,029.77	60,822,599.33
Construction/Provision of Fixed Assets	20B	815,474,179.75	46,000,000.00	28,258,877.64	17,741,122.36	86,603,994.75
Rehabilitation/Repairs of Fixed Assets	20C	226,400,000.00	23,000,000.00	1,768,576.12	21,231,423.88	11,019,684.66
Preservation of the Environment	20D	21,000,000.00	21,000,000.00	-	21,000,000.00	-
Acquisition of Non Tangible Assets	20E	80,000,000.00	35,000,000.00	-	35,000,000.00	-
TOTAL CAPITAL EXPENDITURE		1,424,494,597.75	145,000,000.00	30,709,423.98	114,290,576.02	158,446,278.74
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		0.00	0.00	1,340,058.73		30,091.92

GOMBI LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		1,656,922,951.02	1,656,922,951.02	1,403,775,612.85	(253,147,338.17)	1,449,626,378.85
	Allocation from State Government		50,000,000.00	50,000,000.00	-	(50,000,000.00)	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	6,430,297.65
	Exchange Difference		-	-	43,910,590.61	43,910,590.61	38,741,910.86
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	723,561.76
	Equalisation		-	-	-	-	-
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		44,282,004.12	44,282,004.12	-	(44,282,004.12)	-
	Local Government Share of VAT		411,437,113.06	411,437,113.06	385,847,692.57	(25,589,420.49)	359,962,478.62
	Local Government Share of Excess Crude Account		7,349,830.21	7,349,830.21	-	(7,349,830.21)	-
	STATUTORY REVENUE TOTAL		2,169,991,898.42	2,169,991,898.42	1,833,533,896.03	(336,458,002.39)	1,855,484,627.75
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	2,820,500.00	2,820,500.00	38,121,700.00	35,301,200.00	14,983,946.94
	Licences - General	2B	20,836,000.00	20,836,000.00	4,595,400.00	(16,240,600.00)	11,987,400.00
	Fees - General	2E	8,306,500.00	8,306,500.00	1,835,600.00	(6,470,900.00)	6,992,800.00
	Fines - General	2F	655,000.00	655,000.00	144,700.00	(510,300.00)	3,995,800.00
	Sales - General	2G	2,117,500.00	2,117,500.00	468,000.00	(1,649,500.00)	4,495,300.00
	Earnings - General	2H	6,115,000.00	6,115,000.00	1,351,200.00	(4,763,800.00)	7,492,100.00
	Rent on Government Buildings - General	2I	5,000,000.00	5,000,000.00	1,104,900.00	(3,895,100.00)	-
	Rent on Land & Others - General	2J	904,200.00	904,200.00	199,800.00	(704,400.00)	-
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	300,000.00	300,000.00	66,300.00	(233,700.00)	-
	Interest Earned	2M	370,000.00	370,000.00	81,800.00	(288,200.00)	-
	Rates	2O	2,280,000.00	2,280,000.00	503,800.00	(1,776,200.00)	-
	Miscellaneous	2P	1,030,000.00	1,030,000.00	227,600.00	(802,400.00)	-
	INDEPENDENT REVENUE TOTAL		50,734,700.00	50,734,700.00	48,700,800.00	(2,033,900.00)	49,947,346.94
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	2,300,000.00	2,300,000.00	-	(2,300,000.00)	-
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	526,809,524.00	526,809,524.00	-	(526,809,524.00)	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		529,109,524.00	529,109,524.00	-	(529,109,524.00)	-
	TOTAL REVENUE		2,749,836,122.42	2,749,836,122.42	1,882,234,696.03	(867,601,426.39)	1,905,431,974.69

GOMBI LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
	EXPENDITURES						
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/Allowances)	10A	291,390,963.06	483,390,963.06	329,509,092.18	153,881,870.88	335,400,185.79
	Overtime payments	10A	17,000,000.00	-	-	-	-
	Consolidated Revenue Charges - Salaries/Allowances	10A	56,833,402.00	56,833,402.00	2,063,809.52	54,769,592.48	40,762,462.82
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	138,994,718.81	-	-	-	16,737,256.39
	Social Contributions	10C	21,500,000.00	-	-	-	-
	Personnel Cost Total		525,719,083.87	540,224,365.06	331,572,901.70	208,651,463.36	392,899,905.00
11	Government Contribution to Pension	11	24,650,000.00	-	-	-	-
12	Social Benefits	12	52,000,000.00	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	102,000,000.00	88,000,000.00	33,203,202.56	54,796,797.44	28,986,890.85
	Utilities - General	13B	21,500,000.00	26,700,000.00	4,364,592.50	22,335,407.50	6,694,902.56
	Materials and Supplies - General	13C	29,500,000.00	152,100,000.00	76,185,091.55	75,914,908.45	82,014,526.69
	Maintenance Services - General	13D	40,400,000.00	36,500,000.00	14,575,753.89	21,924,246.11	5,601,987.29
	Training - General	13E	9,500,000.00	23,000,000.00	18,491,821.44	4,508,178.56	121,826,425.74
	Other Services - General	13F	4,750,000.00	130,250,000.00	121,883,906.56	8,366,093.44	63,533,982.77
	Consulting and Professional Services	13G	6,500,000.00	38,000,000.00	28,301,322.26	9,698,677.74	56,579,640.61
	Fuel and Lubricants	13H	5,100,000.00	6,000,000.00	1,351,761.50	4,648,238.50	1,115,817.09
	Financial Charges	13I	400,000.00	60,230,000.00	59,859,643.60	370,356.40	16,737.26
	Miscellaneous Expenses	13J	53,750,000.00	53,650,000.00	18,755,821.69	34,894,178.31	18,920,774.15
	Overhead Cost Total		273,400,000.00	614,430,000.00	376,972,917.57	237,457,082.43	385,291,685.01
14	Loans and Advances						
	Staff Loans and Advances	14A	21,000,000.00	-	-	-	-
	Loans and Advances Total		21,000,000.00	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	247,226,289.13	1,170,348,517.69	872,928,933.93	297,419,583.76	946,803,143.73
	Foreign Grants and Contributions	15B	950,000.00	-	-	-	-
	Grants and Contributions Total		248,176,289.13	1,170,348,517.69	872,928,933.93	297,419,583.76	946,803,143.73
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	12,500,000.00	20,000,000.00	16,777,604.16	3,222,395.84	5,669,884.53
	Subsidy to Private Companies	16B	120,000.00	-	-	-	-
	Subsidies Total		12,620,000.00	20,000,000.00	16,777,604.16	3,222,395.84	5,669,884.53
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	2,350,000.00	-	-	-	-
	Domestic Interest/Discount	17B	56,994,000.00	-	-	-	16,862,379.40
	Interest - Internal Public Debt	17C	108,503,144.57	259,904,232.57	251,962,947.89	7,941,284.68	-
	Public Debt Charges Total		167,847,144.57	259,904,232.57	251,962,947.89	7,941,284.68	16,862,379.40
18	Transfers						
	Transfers to Other Funds	18A	-	-	-	-	-
	Transfers - Payments to Individuals	18B	7,200,000.00	-	-	-	-
	Transfers - Total		7,200,000.00	-	-	-	-
19	Below the Line Payments	19					
	BTL Payments Total		40,398,912.00	-	-	-	-
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	281,620,418.00	20,000,000.00	681,970.23	19,318,029.77	60,822,599.33
	Construction/Provision of Fixed Assets	20B	815,474,179.75	46,000,000.00	28,258,877.64	17,741,122.36	86,603,994.75
	Rehabilitation/Repairs of Fixed Assets	20C	226,400,000.00	23,000,000.00	1,768,576.12	21,231,423.88	11,019,684.66
	Preservation of the Environment	20D	21,000,000.00	21,000,000.00	-	21,000,000.00	-
	Acquisition of Non Tangible Assets	20E	80,000,000.00	35,000,000.00	-	35,000,000.00	-
	Capital Expenditure Total		1,424,494,597.75	145,000,000.00	30,709,423.98	114,290,576.02	158,446,278.74
	TOTAL EXPENDITURE		2,749,907,115.32	2,749,907,115.32	1,880,924,729.22	868,982,386.10	1,905,973,276.41

GUYUK LOCAL GOVERNMENT COUNCIL,**ADAMAWA STATE****CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2019**

	2019	2018
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	1,960,186,166.17	1,983,507,491.25
Independent Revenue	71,275,700.00	60,619,195.00
Total Receipts	2,031,461,866.17	2,044,126,686.25
Payments		
Personnel Cost	(246,591,077.92)	(316,295,888.00)
Social Benefits	-	-
Overhead Cost	(376,260,192.33)	(588,179,614.19)
Loans and Advances	-	-
Grants and Contributions	(885,631,355.90)	(834,817,209.23)
Subsidies	(23,749,125.13)	(8,551,604.43)
Transfers to Other Funds	-	-
Total Payments	(1,532,231,751.27)	(1,747,844,315.84)
Net Cash flow from Operating Activities	499,230,114.90	296,282,370.41
Investing Activities		
Purchase of Fixed Assets	(965,346.19)	(110,604,465.58)
Construction/Provision of Fixed Assets	(92,095,022.19)	(156,340,517.84)
Rehabilitation/Repairs of Fixed Assets	(2,503,464.45)	(19,880,282.17)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(95,563,832.83)	(286,825,265.59)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(399,551,987.35)	(25,432,686.96)
Net Cash Flow from Financing Activities	(399,551,987.35)	(25,432,686.96)
Net Surplus/(Deficit) for the Year	4,114,294.72	(15,975,582.14)
Add: Opening Balance	8,620.94	15,984,203.08
Closing Cash Balance	4,122,915.66	8,620.94

**GUYUK LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2019

	NOTES	2019	2018
		₦	₦
ASSETS			
Cash and Bank Balances	21	4,122,915.66	8,620.94
TOTAL ASSETS		4,122,915.66	8,620.94
LIABILITIES			
Public Funds	29	4,122,915.66	8,620.94
TOTAL LIABILITIES		4,122,915.66	8,620.94

**GUYUK LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2019**

	NOTES	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
		₦	₦	₦	₦	₦
OPENING BALANCE				8,620.94		15,984,203.08
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,166,264,847.08	2,166,264,847.08	1,960,186,166.17	(206,078,680.91)	1,983,507,491.25
Independent Revenue	2	113,161,940.00	113,161,940.00	71,275,700.00	(41,886,240.00)	60,619,195.00
Capital Receipts and Other Revenue Sources	3	52,610,000.00	52,610,000.00	-	(52,610,000.00)	-
TOTAL REVENUE		2,332,036,787.08	2,332,036,787.08	2,031,461,866.17	(300,574,920.91)	2,044,126,686.25
EXPENDITURE						
Personnel Cost	10	360,826,919.85	248,037,717.53	246,591,077.92	1,446,639.61	316,295,888.00
Overhead Cost	13	331,000,000.00	589,085,000.00	376,260,192.33	212,824,807.68	588,179,614.19
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	337,203,678.71	935,297,165.06	885,631,355.90	49,665,809.16	834,817,209.23
Subsidies	16	-	24,650,000.00	23,749,125.13	900,874.87	8,551,604.43
Public Debt Charges	17	126,601,839.35	435,565,000.00	399,551,987.35	36,013,012.65	25,432,686.96
TOTAL OPERATING EXPENDITURE		1,155,632,437.92	2,232,634,882.59	1,931,783,738.62	300,851,143.97	1,773,277,002.80
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		1,176,404,349.17	99,401,904.49	99,686,748.49	(601,426,064.88)	286,833,886.53
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	266,321,438.70	1,950,000.00	965,346.19	984,653.81	110,604,465.58
Construction/Provision of Fixed Assets	20B	579,271,584.09	93,451,904.49	92,095,022.19	1,356,882.29	156,340,517.84
Rehabilitation/Repairs of Fixed Assets	20C	185,746,209.71	4,000,000.00	2,503,464.45	1,496,535.55	19,880,282.17
Preservation of the Environment	20D	23,600,000.00	-	-	-	-
Acquisition of Non Tangible Assets	20E	121,465,116.66	-	-	-	-
TOTAL CAPITAL EXPENDITURE		1,176,404,349.17	99,401,904.49	95,563,832.83	3,838,071.66	286,825,265.59
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	0.00	4,122,915.66		8,620.94

GUYUK LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
			₦	₦	₦	₦	₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		1,671,489,398.80	1,671,489,398.80	1,500,838,415.43	(170,650,983.37)	1,549,859,491.52
	Allocation from State Government		-	-	-	-	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	6,874,914.81
	Exchange Difference		-	-	46,946,748.89	46,946,748.89	41,420,685.50
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	773,591.79
	Equalisation		-	-	-	-	-
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		47,343,843.53	47,343,843.53	-	(47,343,843.53)	-
	Local Government Share of VAT		439,573,577.12	439,573,577.12	412,401,001.85	(27,172,575.27)	384,578,807.63
	Local Government Share of Excess Crude Account		7,858,027.63	7,858,027.63	-	(7,858,027.63)	-
	STATUTORY REVENUE TOTAL		2,166,264,847.08	2,166,264,847.08	1,960,186,166.17	(206,078,680.91)	1,983,507,491.25
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	12,781,140.00	12,781,140.00	17,816,400.00	5,035,260.00	21,293,195.00
	Licences - General	2B	17,771,000.00	17,771,000.00	13,457,200.00	(4,313,800.00)	17,034,600.00
	Fees - General	2E	10,405,800.00	10,405,800.00	12,967,300.00	2,561,500.00	7,807,400.00
	Fines - General	2F	500,000.00	500,000.00	-	(500,000.00)	5,678,200.00
	Sales - General	2G	2,880,000.00	2,880,000.00	88,600.00	(2,791,400.00)	6,387,900.00
	Earnings - General	2H	35,071,000.00	35,071,000.00	5,397,300.00	(29,673,700.00)	-
	Rent on Government Buildings - General	2I	5,522,000.00	5,522,000.00	158,700.00	(5,363,300.00)	-
	Rent on Land & Others - General	2J	2,110,000.00	2,110,000.00	56,400.00	(2,053,600.00)	403,000.00
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	1,400,000.00	1,400,000.00	-	(1,400,000.00)	-
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	19,301,000.00	19,301,000.00	21,184,400.00	1,883,400.00	1,074,600.00
	Miscellaneous	2P	5,420,000.00	5,420,000.00	149,400.00	(5,270,600.00)	940,300.00
	INDEPENDENT REVENUE TOTAL		113,161,940.00	113,161,940.00	71,275,700.00	(41,886,240.00)	60,619,195.00
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	52,610,000.00	52,610,000.00	-	(52,610,000.00)	-
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		52,610,000.00	52,610,000.00	-	(52,610,000.00)	-
	TOTAL REVENUE		2,332,036,787.08	2,332,036,787.08	2,031,461,866.17	(300,574,920.91)	2,044,126,686.25

GUYUK LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
	EXPENDITURES						
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/Allowances)	10A	214,623,432.05	244,623,432.05	244,527,268.40	96,163.65	246,994,300.77
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/Allowances	10A	53,414,285.48	3,414,285.48	2,063,809.52	1,350,475.96	40,746,668.64
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	92,789,202.32	-	-	-	28,554,918.59
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		360,826,919.85	248,037,717.53	246,591,077.92	1,446,639.61	316,295,888.00
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	57,000,000.00	54,785,000.00	22,620,572.64	32,164,427.36	45,926,782.61
	Utilities - General	13B	8,000,000.00	-	-	-	11,421,967.44
	Materials and Supplies - General	13C	56,000,000.00	128,300,000.00	85,513,000.02	42,786,999.98	124,470,980.19
	Maintenance Services - General	13D	42,000,000.00	16,000,000.00	9,087,222.37	6,912,777.63	8,890,658.19
	Training - General	13E	34,000,000.00	34,000,000.00	26,121,008.31	7,878,991.69	184,624,338.53
	Other Services - General	13F	32,000,000.00	155,000,000.00	138,495,707.02	16,504,292.98	95,825,141.65
	Consulting and Professional Services	13G	19,000,000.00	68,000,000.00	59,761,745.25	8,238,254.75	85,336,253.76
	Fuel and Lubricants	13H	40,000,000.00	15,000,000.00	11,346,054.57	3,653,945.43	1,903,661.24
	Financial Charges	13I	5,000,000.00	80,000,000.00	1,434,510.81	78,565,489.19	28,554.92
	Miscellaneous Expenses	13J	38,000,000.00	38,000,000.00	21,880,371.33	16,119,628.67	29,751,275.66
	Overhead Cost Total		331,000,000.00	589,085,000.00	376,260,192.33	212,824,807.68	588,179,614.19
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	337,203,678.71	935,297,165.06	885,631,355.90	49,665,809.16	834,817,209.23
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		337,203,678.71	935,297,165.06	885,631,355.90	49,665,809.16	834,817,209.23
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatal	16A	-	24,650,000.00	23,749,125.13	900,874.87	8,551,604.43
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		-	24,650,000.00	23,749,125.13	900,874.87	8,551,604.43
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	10,000,000.00	-	-	-	25,432,686.96
	Interest - Internal Public Debt	17C	116,601,839.35	435,565,000.00	399,551,987.35	36,013,012.65	-
	Public Debt Charges Total		126,601,839.35	435,565,000.00	399,551,987.35	36,013,012.65	25,432,686.96
18	Transfers						
	Transfers to Other Funds	18A	-	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-	-
	Transfers - Total		-	-	-	-	-
19	Below the Line Payments	19					
	BTL Payments Total		-	-	-	-	-
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	266,321,438.70	1,950,000.00	965,346.19	984,653.81	110,604,465.58
	Construction/Provision of Fixed Assets	20B	579,271,584.09	93,451,904.49	92,095,022.19	1,356,882.29	156,340,517.84
	Rehabilitation/Repairs of Fixed Assets	20C	185,746,209.71	4,000,000.00	2,503,464.45	1,496,535.55	19,880,282.17
	Preservation of the Environment	20D	23,600,000.00	-	-	-	-
	Acquisition of Non Tangible Assets	20E	121,465,116.66	-	-	-	-
	Capital Expenditure Total		1,176,404,349.17	99,401,904.49	95,563,832.83	3,838,071.66	286,825,265.59
	TOTAL EXPENDITURE		2,332,036,787.08	2,332,036,787.08	2,027,347,571.45	304,689,215.63	2,060,102,268.39

HONG LOCAL GOVERNMENT COUNCIL,**ADAMAWA STATE****CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2019**

	2019	2018
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	2,090,977,412.87	2,119,397,672.78
Independent Revenue	40,475,000.00	34,883,322.76
Total Receipts	2,131,452,412.87	2,154,280,995.54
Payments		
Personnel Cost	(215,155,366.11)	(266,671,988.61)
Social Benefits	-	-
Overhead Cost	(319,869,489.11)	(371,163,155.93)
Loans and Advances	-	-
Grants and Contributions	(1,314,905,269.95)	(1,329,420,011.42)
Subsidies	(14,670,555.37)	(5,205,526.43)
Transfers to Other Funds	-	-
Total Payments	(1,864,600,680.54)	(1,972,460,682.39)
Net Cash flow from Operating Activities	266,851,732.33	181,820,313.16
Investing Activities		
Purchase of Fixed Assets	(24,496,323.64)	(60,982,772.09)
Construction/Provision of Fixed Assets	(20,006,116.24)	(94,454,913.43)
Rehabilitation/Repairs of Fixed Assets	(1,546,465.97)	(11,692,199.86)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(46,048,905.84)	(167,129,885.38)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(220,319,428.19)	(15,481,366.72)
Net Cash Flow from Financing Activities	(220,319,428.19)	(15,481,366.72)
Net Surplus/(Deficit) for the Year	483,398.29	(790,938.94)
Add: Opening Balance	135,339.06	926,278.00
Closing Cash Balance	618,737.35	135,339.06

HONG LOCAL GOVERNMENT COUNCIL
ADAMAWA STATE
STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2019

	NOTES	2019	2018
		₦	₦
ASSETS			
Cash and Bank Balances	21	618,737.35	135,339.06
TOTAL ASSETS		618,737.35	135,339.06
LIABILITIES			
Public Funds	29	618,737.35	135,339.06
TOTAL LIABILITIES		618,737.35	135,339.06

**HONG LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2019**

	NOTES	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
		₦	₦	₦	₦	₦
OPENING BALANCE				135,339.06		926,278.00
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,351,508,417.39	2,351,508,417.39	2,090,977,412.87	(260,531,004.52)	2,119,397,672.78
Independent Revenue	2	43,839,568.14	43,839,568.14	40,475,000.00	(3,364,568.14)	34,883,322.76
Capital Receipts and Other Revenue Sources	3	489,250.00	489,250.00	-	(489,250.00)	-
TOTAL REVENUE		2,395,837,235.53	2,395,837,235.53	2,131,452,412.87	(264,384,822.66)	2,154,280,995.54
EXPENDITURE						
Personnel Cost	10	511,643,158.27	368,754,085.86	215,155,366.11	153,598,719.75	266,671,988.61
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	592,350,000.00	397,939,072.41	319,869,489.11	78,069,583.30	371,163,155.93
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	235,150,841.74	1,342,584,458.74	1,314,905,269.95	27,679,188.78	1,329,420,011.42
Subsidies	16	15,000,000.00	15,000,000.00	14,670,555.37	329,444.63	5,205,526.43
Public Debt Charges	17	73,059,618.52	223,059,618.52	220,319,428.19	2,740,190.32	15,481,366.72
TOTAL OPERATING EXPENDITURE		1,427,203,618.53	2,347,337,235.53	2,084,920,108.74	262,417,126.79	1,987,942,049.10
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		968,633,617.00	48,500,000.00	46,667,643.19	(526,801,949.45)	167,265,224.44
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	179,500,000.00	25,000,000.00	24,496,323.64	503,676.36	60,982,772.09
Construction/Provision of Fixed Assets	20B	511,133,617.00	21,500,000.00	20,006,116.24	1,493,883.76	94,454,913.43
Rehabilitation/Repairs of Fixed Assets	20C	114,000,000.00	2,000,000.00	1,546,465.97	453,534.03	11,692,199.86
Preservation of the Environment	20D	24,000,000.00	-	-	-	-
Acquisition of Non Tangible Assets	20E	140,000,000.00	-	-	-	-
TOTAL CAPITAL EXPENDITURE		968,633,617.00	48,500,000.00	46,048,905.84	2,451,094.16	167,129,885.38
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	0.00	618,737.35		135,339.06

HONG LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
			₦	₦	₦	₦	₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		1,889,576,688.42	1,889,576,688.42	1,634,772,876.22	(254,803,812.20)	1,688,168,581.30
	Allocation from State Government		51,568,796.73	51,568,796.73	-	(51,568,796.73)	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	7,488,430.55
	Exchange Difference		-	-	51,136,265.54	51,136,265.54	45,117,057.51
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	842,626.94
	Equalisation		-	-	-	-	-
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	-	-	-
	Local Government Share of VAT		401,803,656.12	401,803,656.12	405,068,271.11	3,264,614.99	377,780,976.48
	Local Government Share of Excess Crude Account		8,559,276.12	8,559,276.12	-	(8,559,276.12)	-
	STATUTORY REVENUE TOTAL		2,351,508,417.39	2,351,508,417.39	2,090,977,412.87	(260,531,004.52)	2,119,397,672.78
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	3,342,992.84	3,342,992.84	6,533,700.00	3,190,707.16	-
	Licences - General	2B	20,742,469.27	20,742,469.27	19,987,700.00	(754,769.27)	148,266.10
	Fees - General	2E	5,859,550.00	5,859,550.00	5,715,700.00	(143,850.00)	28,316,816.91
	Fines - General	2F	264,000.00	264,000.00	16,800.00	(247,200.00)	-
	Sales - General	2G	1,556,500.00	1,556,500.00	3,738,900.00	2,182,400.00	-
	Earnings - General	2H	3,475,500.00	3,475,500.00	1,287,700.00	(2,187,800.00)	2,892,426.75
	Rent on Government Buildings - General	2I	2,265,500.00	2,265,500.00	1,015,400.00	(1,250,100.00)	-
	Rent on Land & Others - General	2J	1,815,000.00	1,815,000.00	596,600.00	(1,218,400.00)	-
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	528,000.00	528,000.00	173,600.00	(354,400.00)	-
	Interest Eamed	2M	1,690,500.00	1,690,500.00	472,600.00	(1,217,900.00)	-
	Rates	2O	2,078,806.03	2,078,806.03	716,700.00	(1,362,106.03)	585,000.00
	Miscellaneous	2P	220,750.00	220,750.00	219,600.00	(1,150.00)	2,940,813.00
	INDEPENDENT REVENUE TOTAL		43,839,568.14	43,839,568.14	40,475,000.00	(3,364,568.14)	34,883,322.76
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	489,250.00	489,250.00	-	(489,250.00)	-
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		489,250.00	489,250.00	-	(489,250.00)	-
	TOTAL REVENUE		2,395,837,235.53	2,395,837,235.53	2,131,452,412.87	(264,384,822.66)	2,154,280,995.54

HONG LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
			₦	₦	₦	₦	₦
	EXPENDITURES						
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/Allowances)	10A	309,108,392.26	309,108,392.26	213,091,556.59	96,016,835.67	214,263,135.19
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/Allowances	10A	59,645,693.60	59,645,693.60	2,063,809.52	57,581,884.08	44,298,850.99
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	142,889,072.41	-	-	-	8,110,002.43
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		511,643,158.27	368,754,085.86	215,155,366.11	153,598,719.75	266,671,988.61
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	75,500,000.00	21,000,000.00	17,416,731.30	3,583,268.70	31,631,464.87
	Utilities - General	13B	3,000,000.00	2,000,000.00	383,349.44	1,616,650.56	200,000.00
	Materials and Supplies - General	13C	43,750,000.00	68,750,000.00	54,034,809.71	14,715,190.29	75,642,876.97
	Maintenance Services - General	13D	53,450,000.00	17,350,000.00	9,630,302.15	7,719,697.85	9,852,324.42
	Training - General	13E	61,500,000.00	20,500,000.00	18,220,426.96	2,279,573.04	109,870,093.92
	Other Services - General	13F	206,000,000.00	149,389,072.41	140,398,153.35	8,990,919.06	58,330,610.57
	Consulting and Professional Services	13G	84,000,000.00	52,500,000.00	42,401,739.15	10,098,260.85	51,985,822.36
	Fuel and Lubricants	13H	7,500,000.00	2,500,000.00	653,810.39	1,846,189.61	-
	Financial Charges	13I	15,000,000.00	37,000,000.00	21,043,071.98	15,956,928.02	4,550.00
	Miscellaneous Expenses	13J	42,650,000.00	26,950,000.00	15,687,094.70	11,262,905.30	33,645,412.82
	Overhead Cost Total		592,350,000.00	397,939,072.41	319,869,489.11	78,069,583.30	371,163,155.93
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	235,150,841.74	1,342,584,458.74	1,314,905,269.95	27,679,188.78	1,329,420,011.42
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		235,150,841.74	1,342,584,458.74	1,314,905,269.95	27,679,188.78	1,329,420,011.42
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatal	16A	15,000,000.00	15,000,000.00	14,670,555.37	329,444.63	5,205,526.43
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		15,000,000.00	15,000,000.00	14,670,555.37	329,444.63	5,205,526.43
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	-	-	-	15,481,366.72
	Interest - Internal Public Debt	17C	73,059,618.52	223,059,618.52	220,319,428.19	2,740,190.32	-
	Public Debt Charges Total		73,059,618.52	223,059,618.52	220,319,428.19	2,740,190.32	15,481,366.72
18	Transfers						
	Transfers to Other Funds	18A	-	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-	-
	Transfers - Total		-	-	-	-	-
19	Below the Line Payments	19					
	BTL Payments Total		-	-	-	-	-
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	179,500,000.00	25,000,000.00	24,496,323.64	503,676.36	60,982,772.09
	Construction/Provision of Fixed Assets	20B	511,133,617.00	21,500,000.00	20,006,116.24	1,493,883.76	94,454,913.43
	Rehabilitation/Repairs of Fixed Assets	20C	114,000,000.00	2,000,000.00	1,546,465.97	453,534.03	11,692,199.86
	Preservation of the Environment	20D	24,000,000.00	-	-	-	-
	Acquisition of Non Tangible Assets	20E	140,000,000.00	-	-	-	-
	Capital Expenditure Total		968,633,617.00	48,500,000.00	46,048,905.84	2,451,094.16	167,129,885.38
	TOTAL EXPENDITURE		2,395,837,235.53	2,395,837,235.53	2,130,969,014.58	264,868,220.95	2,155,071,934.48

JADA LOCAL GOVERNMENT COUNCIL,**ADAMAWA STATE****CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2019**

	2019	2018
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	2,168,116,888.54	2,199,144,681.39
Independent Revenue	50,988,800.00	38,262,110.80
Total Receipts	2,219,105,688.54	2,237,406,792.19
Payments		
Personnel Cost	(436,099,006.77)	(503,989,010.91)
Overhead Cost	(385,069,432.95)	(476,602,935.46)
Loans and Advances	-	(805,649.14)
Grants and Contributions	(1,012,899,120.23)	(1,052,284,268.88)
Subsidies	(20,568,002.50)	(6,381,916.73)
Transfers to other funds	-	-
Total Payments	(1,854,635,562.44)	(2,040,063,781.12)
Net Cash flow from Operating Activities	364,470,126.10	197,343,011.08
Investing Activities		
Purchase of Fixed Assets	(3,665,684.00)	(71,791,578.55)
Construction/Provision of Fixed Assets	(6,819,905.95)	(97,479,848.17)
Rehabilitation/Repairs of Fixed Assets	(1,985,673.84)	(12,403,552.40)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(12,471,263.78)	(181,674,979.12)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(348,322,888.72)	(18,979,981.11)
Net Cash Flow from Financing Activities	(348,322,888.72)	(18,979,981.11)
Net Surplus/(Deficit) for the Year	3,675,973.60	(3,311,949.15)
Add: Opening Balance	231,003.73	3,542,952.88
Closing Cash Balance	3,906,977.33	231,003.73

**JADA LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**
STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2019

	NOTES	2019	2018
		₦	₦
ASSETS			
Cash and Bank Balances	21	3,906,977.33	231,003.73
TOTAL ASSETS		3,906,977.33	231,003.73
LIABILITIES			
Public Funds	29	3,906,977.33	231,003.73
TOTAL LIABILITIES		3,906,977.33	231,003.73

**JADA LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2019**

	NOTES	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
		₦	₦	₦	₦	₦
OPENING BALANCE				231,003.73		3,542,952.88
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,339,523,411.06	2,339,523,411.06	2,168,116,888.54	(171,406,522.52)	2,199,144,681.39
Independent Revenue	2	59,068,000.38	59,068,000.38	50,988,800.00	(8,079,200.38)	38,262,110.80
Capital Receipts and Other Revenue	3	-	-	-	-	-
TOTAL REVENUE		2,398,591,411.44	2,398,591,411.44	2,219,105,688.54	(179,485,722.90)	2,237,406,792.19
EXPENDITURE						
Personnel Cost	10	660,853,428.61	460,853,428.61	436,099,006.77	24,754,421.84	503,989,010.91
Overhead Cost	13	498,991,453.40	524,886,641.72	385,069,432.95	139,817,208.77	476,602,935.46
Loans and Advances	14	-	-	-	-	805,649.14
Grants and Contributions	15	301,352,341.11	1,019,506,341.11	1,012,899,120.23	6,607,220.88	1,052,284,268.88
Subsidies	16	-	21,000,000.00	20,568,002.50	431,997.50	6,381,916.73
Public Debt Charges	17	119,929,570.57	356,000,000.00	348,322,888.72	7,677,111.28	18,979,981.11
TOTAL OPERATING EXPENDITURE		1,581,126,793.69	2,382,246,411.44	2,202,958,451.16	179,287,960.28	2,059,043,762.22
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		817,464,617.75	16,345,000.00	16,378,241.11	(358,773,683.18)	181,905,982.85
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	303,770,000.00	4,000,000.00	3,665,684.00	334,316.00	71,791,578.55
Construction/Provision of Fixed Assets	20B	305,609,574.75	7,000,000.00	6,819,905.95	180,094.05	97,479,848.17
Rehabilitation/Repairs of Fixed Assets	20C	126,085,043.00	5,345,000.00	1,985,673.84	3,359,326.16	12,403,552.40
Preservation of the Environment	20D	22,000,000.00	-	-	-	-
Acquisition of Non Tangible Assets	20E	60,000,000.00	-	-	-	-
TOTAL CAPITAL EXPENDITURE		817,464,617.75	16,345,000.00	12,471,263.78	3,873,736.22	181,674,979.12
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		(0.00)	(0.00)	3,906,977.33		231,003.73

JADA LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY	1					
	Local Government Share of FAAC		1,845,406,726.84	1,845,406,726.84	1,710,108,800.18	(135,297,926.66)	1,765,965,161.90
	Allocation from State Government		-	-	-	-	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	7,833,523.04
	Exchange Difference		-	-	53,492,799.49	53,492,799.49	47,196,205.82
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	881,458.07
	Equalisation		-	-	-	-	-
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		53,945,263.25	53,945,263.25	-	(53,945,263.25)	-
	Local Government Share of VAT		431,217,704.13	431,217,704.13	404,515,288.87	(26,702,415.26)	377,268,332.57
	Local Government Share of Excess Crude		8,953,716.83	8,953,716.83	-	(8,953,716.83)	-
	STATUTORY REVENUE TOTAL		2,339,523,411.06	2,339,523,411.06	2,168,116,888.54	(171,406,522.52)	2,199,144,681.39
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	36,440,000.00	36,440,000.00	8,202,200.00	(28,237,800.00)	11,478,310.80
	Licences - General	2B	7,291,000.00	7,291,000.00	14,832,600.00	7,541,600.00	9,182,900.00
	Fees - General	2E	12,407,000.00	12,407,000.00	17,871,100.00	5,464,100.00	4,209,000.00
	Fines - General	2F	55,000.00	55,000.00	99,300.00	44,300.00	3,061,000.00
	Sales - General	2G	650,000.00	650,000.00	1,831,400.00	1,181,400.00	3,443,600.00
	Earnings - General	2H	415,000.38	415,000.38	4,105,300.00	3,690,299.62	1,147,900.00
	Rent on Government Buildings - General	2I	-	-	-	-	-
	Rent on Land & Others - General	2J	-	-	-	-	-
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	1,800,000.00	1,800,000.00	3,615,000.00	1,815,000.00	3,061,000.00
	Miscellaneous	2P	10,000.00	10,000.00	431,900.00	421,900.00	2,678,400.00
	INDEPENDENT REVENUE TOTAL		59,068,000.38	59,068,000.38	50,988,800.00	(8,079,200.38)	38,262,110.80
3	OTHER REVENUE SOURCES AND CAPITAL						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	-	-	-	-	-
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		-	-	-	-	-
	TOTAL REVENUE		2,398,591,411.44	2,398,591,411.44	2,219,105,688.54	(179,485,722.90)	2,237,406,792.19

JADA LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL EXPENDITURE

NOTES	ECONOMIC CODE	DESCRIPTION	FDN	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
				₦	₦	₦	₦	₦
	2	EXPENDITURES						
10	21	Personnel Cost	10					
	21010101	Salary (Excluding CRF Charges Salaries/Allowances)	10A	399,381,131.83	434,381,131.83	434,035,197.25	345,934.58	432,273,793.82
	21010102	Overtime payments	10A	-	-	-	-	-
	21010103	Consolidated Revenue Charges - Salaries/Allowances	10A	59,645,693.60	24,645,693.60	2,063,809.52	22,581,884.08	42,507,167.21
	21010130	Salary Arrears	10A	-	-	-	-	-
	210201	Allowances	10B	201,826,603.18	1,826,603.18	-	1,826,603.18	29,208,049.88
	210202	Social Contributions	10C	-	-	-	-	-
		Personnel Cost Total		660,853,428.61	460,853,428.61	436,099,006.77	24,754,421.84	503,989,010.91
11	21020202	Government Contribution to Pension	11	-	-	-	-	-
12	220101	Social Benefits	12	-	-	-	-	-
13	2202	Overhead Cost						
	220201	Travels and Transport - General	13A	85,367,500.36	48,367,500.36	27,811,369.95	20,556,130.41	43,729,740.29
	220202	Utilities - General	13B	9,840,000.00	9,840,000.00	4,074,526.95	5,765,473.05	19,515,338.90
	220203	Materials and Supplies - General	13C	68,827,870.00	126,827,870.00	93,954,552.50	32,873,317.50	94,733,439.30
	220204	Maintenance Services - General	13D	46,324,629.00	31,324,629.00	12,843,873.51	18,480,755.49	12,841,852.66
	220205	Training - General	13E	48,046,000.00	26,046,000.00	25,220,170.04	825,829.96	139,880,234.77
	220206	Other Services - General	13F	58,247,254.04	140,247,254.04	131,593,833.92	8,653,420.12	71,512,671.11
	220207	Consulting and Professional Services	13G	72,200,000.00	65,300,000.00	43,401,159.25	21,898,840.75	63,684,992.73
	220208	Fuel and Lubricants	13H	29,871,200.00	12,922,720.00	5,422,158.87	7,500,561.13	3,252,556.48
	220209	Financial Charges	13I	33,500,000.00	2,998,480.00	2,708,652.70	289,827.30	48,788.35
	220210	Miscellaneous Expenses	13J	46,767,000.00	61,012,188.32	38,039,135.24	22,973,053.08	27,403,320.86
		Overhead Cost Total		498,991,453.40	524,886,641.72	385,069,432.95	139,817,208.77	476,602,935.46
14	2203	Loans and Advances						
	220301	Staff Loans and Advances	14A	-	-	-	-	805,649.14
		Loans and Advances Total		-	-	-	-	805,649.14
15	2204	Grants and Contributions						
	220401	Local Grants and Contributions	15A	301,352,341.11	1,019,506,341.11	1,012,899,120.23	6,607,220.88	1,052,284,268.88
	220402	Foreign Grants and Contributions	15B	-	-	-	-	-
		Grants and Contributions Total		301,352,341.11	1,019,506,341.11	1,012,899,120.23	6,607,220.88	1,052,284,268.88
16	2205	Subsidies						
	220501	Subsidy to Government Owned Companies & Parastatal	16A	-	21,000,000.00	20,568,002.50	431,997.50	6,381,916.73
	220502	Subsidy to Private Companies	16B	-	-	-	-	-
		Subsidies Total		-	21,000,000.00	20,568,002.50	431,997.50	6,381,916.73
17	2206	Public Debt Charges						
	220601	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	220602	Domestic Interest/Discount	17B	-	-	-	-	18,979,981.11
	220603	Interest - Internal Public Debt	17C	119,929,570.57	356,000,000.00	348,322,888.72	7,677,111.28	-
		Public Debt Charges Total		119,929,570.57	356,000,000.00	348,322,888.72	7,677,111.28	18,979,981.11
18	2207	Transfers						
	220701	Transfers to Other Funds	18A	-	-	-	-	-
	220702	Transfers - Payments to Individuals	18B	-	-	-	-	-
		Transfers - Total		-	-	-	-	-
19	220801	Below the Line Payments	19					
		BTL Payments Total		-	-	-	-	-
20	23	Capital Expenditure						
	230101	Purchase of Fixed Assets	20A	303,770,000.00	4,000,000.00	3,665,684.00	334,316.00	71,791,578.55
	230201	Construction/Provision of Fixed Assets	20B	305,609,574.75	7,000,000.00	6,819,905.95	180,094.05	97,479,848.17
	230301	Rehabilitation/Repairs of Fixed Assets	20C	126,085,043.00	5,345,000.00	1,985,673.84	3,359,326.16	12,403,552.40
	230401	Preservation of the Environment	20D	22,000,000.00	-	-	-	-
	230501	Acquisition of Non Tangible Assets	20E	60,000,000.00	-	-	-	-
		Capital Expenditure Total		817,464,617.75	16,345,000.00	12,471,263.78	3,873,736.22	181,674,979.12
		TOTAL EXPENDITURE		2,398,591,411.44	2,398,591,411.44	2,215,429,714.94	183,161,696.50	2,240,718,741.34

LAMURDE LOCAL GOVERNMENT COUNCIL,**ADAMAWA STATE****CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2019**

	2019	2018
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	1,730,297,741.91	1,751,855,365.68
Independent Revenue	30,938,500.00	35,653,998.21
Total Receipts	1,761,236,241.91	1,787,509,363.89
Payments		
Personnel Cost	(333,612,463.13)	(391,061,794.36)
Social Benefits	-	-
Overhead Cost	(293,725,551.53)	(457,845,779.79)
Loans and Advances	-	-
Grants and Contributions	(721,681,672.76)	(719,252,040.35)
Subsidies	(19,695,334.13)	(6,539,728.66)
Transfers to Other Funds	-	-
Total Payments	(1,368,715,021.56)	(1,574,699,343.17)
Net Cash flow from Operating Activities	392,521,220.35	212,810,020.72
Investing Activities		
Purchase of Fixed Assets	(1,887,569.10)	(76,165,420.71)
Construction/Provision of Fixed Assets	(17,403,309.37)	(105,738,080.81)
Rehabilitation/Repairs of Fixed Assets	(2,076,142.53)	(12,710,267.23)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(21,367,021.00)	(194,613,768.75)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(366,280,537.52)	(19,449,317.75)
Net Cash Flow from Financing Activities	(366,280,537.52)	(19,449,317.75)
Net Surplus/(Deficit) for the Year	4,873,661.83	(1,253,065.78)
Add: Opening Balance	19,526.98	1,272,592.76
Closing Cash Balance	4,893,188.81	19,526.98

**LAMURDE LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2019

	NOTES	2019	2018
		₦	₦
ASSETS			
Cash and Bank Balances	21	4,893,188.81	19,526.98
TOTAL ASSETS		4,893,188.81	19,526.98
LIABILITIES			
Public Funds	29	4,893,188.81	19,526.98
TOTAL LIABILITIES		4,893,188.81	19,526.98

**LAMURDE LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2019**

	NOTES	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
		₦	₦	₦	₦	₦
OPENING BALANCE				19,526.98		1,272,592.76
Add: Revenue						
REVENUE						
Statutory Revenue	1	1,951,586,360.88	1,951,586,360.88	1,730,297,741.91	(221,288,618.97)	1,751,855,365.68
Independent Revenue	2	19,971,435.69	19,971,435.69	30,938,500.00	10,967,064.31	35,653,998.21
Capital Receipts and Other Revenue Sources	3	-	-	-	-	-
TOTAL REVENUE		1,971,557,796.57	1,971,557,796.57	1,761,236,241.91	(210,321,554.66)	1,787,509,363.89
EXPENDITURE						
Personnel Cost	10	489,409,977.85	389,473,684.39	333,612,463.13	55,861,221.26	391,061,794.36
Overhead Cost	13	330,326,773.61	416,089,182.63	293,725,551.53	122,363,631.10	457,845,779.79
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	195,158,636.09	741,994,929.55	721,681,672.76	20,313,256.79	719,252,040.35
Subsidies	16	5,000,000.00	25,000,000.00	19,695,334.13	5,304,665.87	6,539,728.66
Public Debt Charges	17	97,579,318.03	370,000,000.00	366,280,537.52	3,719,462.48	19,449,317.75
TOTAL OPERATING EXPENDITURE		1,117,474,705.59	1,942,557,796.57	1,734,995,559.08	207,562,237.49	1,594,148,660.92
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		854,083,090.98	29,000,000.00	26,260,209.81	(417,883,792.15)	194,633,295.73
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	160,322,100.96	1,900,000.00	1,887,569.10	12,430.90	76,165,420.71
Construction/Provision of Fixed Assets	20B	511,930,297.72	24,100,000.00	17,403,309.37	6,696,690.63	105,738,080.81
Rehabilitation/Repairs of Fixed Assets	20C	61,830,692.31	3,000,000.00	2,076,142.53	923,857.47	12,710,267.23
Preservation of the Environment	20D	45,000,000.00	-	-	-	-
Acquisition of Non Tangible Assets	20E	75,000,000.00	-	-	-	-
TOTAL CAPITAL EXPENDITURE		854,083,090.98	29,000,000.00	21,367,021.00	7,632,979.00	194,613,768.75
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		0.00	0.00	4,893,188.81		19,526.98

LAMURDE LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		1,521,357,140.86	1,521,357,140.86	1,331,282,683.99	(190,074,456.87)	1,374,765,652.55
	Allocation from State Government		-	-	-	-	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	6,098,228.13
	Exchange Difference		-	-	41,642,986.52	41,642,986.52	36,741,224.65
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	686,196.04
	Equalisation		-	-	-	-	-
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		41,995,219.76	41,995,219.76	-	(41,995,219.76)	-
	Local Government Share of VAT		381,263,725.51	381,263,725.51	357,372,071.40	(23,891,654.11)	333,564,064.31
	Local Government Share of Excess Crude Account		6,970,274.75	6,970,274.75	-	(6,970,274.75)	-
	STATUTORY REVENUE TOTAL		1,951,586,360.88	1,951,586,360.88	1,730,297,741.91	(221,288,618.97)	1,751,855,365.68
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	729,623.25	729,623.25	1,905,300.00	1,175,676.75	10,696,200.00
	Licences - General	2B	5,700,692.44	5,700,692.44	11,450,200.00	5,749,507.56	8,556,998.21
	Fees - General	2E	683,000.00	683,000.00	12,208,300.00	11,525,300.00	3,921,900.00
	Fines - General	2F	208,120.00	208,120.00	-	(208,120.00)	2,852,300.00
	Sales - General	2G	-	-	-	-	3,208,900.00
	Earnings - General	2H	12,650,000.00	12,650,000.00	4,851,700.00	(7,798,300.00)	1,069,600.00
	Rent on Government Buildings - General	2I	-	-	-	-	-
	Rent on Land & Others - General	2J	-	-	-	-	-
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Eamed	2M	-	-	-	-	-
	Rates	2O	-	-	-	-	2,852,300.00
	Miscellaneous	2P	-	-	523,000.00	523,000.00	2,495,800.00
	INDEPENDENT REVENUE TOTAL		19,971,435.69	19,971,435.69	30,938,500.00	10,967,064.31	35,653,998.21
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	-	-	-	-	-
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		-	-	-	-	-
	TOTAL REVENUE		1,971,557,796.57	1,971,557,796.57	1,761,236,241.91	(210,321,554.66)	1,787,509,363.89

LAMURDE LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL EXPENDITURE

NOTES	ECONOMIC CODE	DESCRIPTION	FDN	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
				₦	₦	₦	₦	₦
	2	EXPENDITURES						
10	21	Personnel Cost	10					
	21010101	Salary (Excluding CRF Charges Salaries/Allowances)	10A	300,883,282.39	385,883,282.39	331,548,653.61	54,334,628.78	330,158,625.36
	21010102	Overtime payments	10A	-	-	-	-	-
	21010103	Consolidated Revenue Charges - Salaries/Allowances	10A	56,590,402.00	3,590,402.00	2,063,809.52	1,526,592.48	40,778,257.00
	21010130	Salary Arrears	10A	-	-	-	-	-
	210201	Allowances	10B	131,936,293.46	-	-	-	20,124,912.00
	210202	Social Contributions	10C	-	-	-	-	-
		Personnel Cost Total		489,409,977.85	389,473,684.39	333,612,463.13	55,861,221.26	391,061,794.36
11	21020202	Government Contribution to Pension	11	-	-	-	-	-
12	220101	Social Benefits	12	-	-	-	-	-
13	2202	Overhead Cost						
	220201	Travels and Transport - General	13A	58,443,000.00	21,572,380.00	16,464,857.72	5,107,522.28	33,980,517.19
	220202	Utilities - General	13B	3,430,800.00	3,430,800.00	378,248.41	3,052,551.59	8,582,938.28
	220203	Materials and Supplies - General	13C	44,715,558.56	96,147,558.56	84,375,404.40	11,772,154.16	94,788,080.86
	220204	Maintenance Services - General	13D	23,483,000.00	12,799,742.31	5,283,572.89	7,516,169.42	7,005,773.19
	220205	Training - General	13E	24,024,000.00	24,024,000.00	17,873,524.06	6,150,475.94	140,734,224.43
	220206	Other Services - General	13F	45,131,114.29	124,131,114.29	123,017,587.50	1,113,526.78	78,132,838.76
	220207	Consulting and Professional Services	13G	60,102,489.26	72,402,489.26	34,772,941.31	37,629,547.95	69,580,525.96
	220208	Fuel and Lubricants	13H	27,102,625.00	2,102,625.00	1,171,132.40	931,492.60	1,430,489.71
	220209	Financial Charges	13I	20,856,000.00	37,340,286.71	587,403.14	36,752,883.57	21,457.35
	220210	Miscellaneous Expenses	13J	23,038,186.50	22,138,186.50	9,800,879.69	12,337,306.81	23,588,934.07
		Overhead Cost Total		330,326,773.61	416,089,182.63	293,725,551.53	122,363,631.10	457,845,779.79
14	2203	Loans and Advances						
	220301	Staff Loans and Advances	14A	-	-	-	-	-
		Loans and Advances Total		-	-	-	-	-
15	2204	Grants and Contributions						
	220401	Local Grants and Contributions	15A	195,158,636.09	741,994,929.55	721,681,672.76	20,313,256.79	719,252,040.35
	220402	Foreign Grants and Contributions	15B	-	-	-	-	-
		Grants and Contributions Total		195,158,636.09	741,994,929.55	721,681,672.76	20,313,256.79	719,252,040.35
16	2205	Subsidies						
	220501	Subsidy to Government Owned Companies & Parastatals	16A	5,000,000.00	25,000,000.00	19,695,334.13	5,304,665.87	6,539,728.66
	220502	Subsidy to Private Companies	16B	-	-	-	-	-
		Subsidies Total		5,000,000.00	25,000,000.00	19,695,334.13	5,304,665.87	6,539,728.66
17	2206	Public Debt Charges						
	220601	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	220602	Domestic Interest/Discount	17B	-	-	-	-	19,449,317.75
	220603	Interest - Internal Public Debt	17C	97,579,318.03	370,000,000.00	366,280,537.52	3,719,462.48	-
		Public Debt Charges Total		97,579,318.03	370,000,000.00	366,280,537.52	3,719,462.48	19,449,317.75
18	2207	Transfers						
	220701	Transfers to Other Funds	18A	-	-	-	-	-
	220702	Transfers - Payments to Individuals	18B	-	-	-	-	-
		Transfers - Total		-	-	-	-	-
19	220801	Below the Line Payments	19					
		BTL Payments Total		-	-	-	-	-
20	23	Capital Expenditure						
	230101	Purchase of Fixed Assets	20A	160,322,100.96	1,900,000.00	1,887,569.10	12,430.90	76,165,420.71
	230201	Construction/Provision of Fixed Assets	20B	511,930,297.72	24,100,000.00	17,403,309.37	6,696,690.63	105,738,080.81
	230301	Rehabilitation/Repairs of Fixed Assets	20C	61,830,692.31	3,000,000.00	2,076,142.53	923,857.47	12,710,267.23
	230401	Preservation of the Environment	20D	45,000,000.00	-	-	-	-
	230501	Acquisition of Non Tangible Assets	20E	75,000,000.00	-	-	-	-
		Capital Expenditure Total		854,083,090.98	29,000,000.00	21,367,021.00	7,632,979.00	194,613,768.75
		TOTAL EXPENDITURE		1,971,557,796.57	1,971,557,796.57	1,756,362,580.08	215,195,216.49	1,788,762,429.67

MADAGALI LOCAL GOVERNMENT COUNCIL,**ADAMAWA STATE****CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2019**

	2019	2018
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	1,771,222,197.55	1,792,155,308.18
Independent Revenue	57,379,300.00	52,965,400.00
Total Receipts	1,828,601,497.55	1,845,120,708.18
Payments		
Personnel Cost	(347,925,788.49)	(342,447,260.75)
Social Benefits	-	-
Overhead Cost	(291,980,160.40)	(405,759,676.87)
Loans and Advances	-	-
Grants and Contributions	(963,249,013.52)	(953,810,184.86)
Subsidies	(12,614,290.09)	(4,451,081.50)
Transfers to Other Funds	-	-
Total Payments	(1,615,769,252.50)	(1,706,468,203.98)
Net Cash flow from Operating Activities	212,832,245.05	138,652,504.20
Investing Activities		
Purchase of Fixed Assets	(512,741.28)	(49,009,653.62)
Construction/Provision of Fixed Assets	(56,324,451.58)	(67,987,528.93)
Rehabilitation/Repairs of Fixed Assets	(1,329,709.06)	(8,650,884.20)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(58,166,901.92)	(125,648,066.74)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(146,438,852.74)	(13,237,628.48)
Net Cash Flow from Financing Activities	(146,438,852.74)	(13,237,628.48)
Net Surplus/(Deficit) for the Year	8,226,490.39	(233,191.02)
Add: Opening Balance	1,399,995.96	1,633,186.98
Closing Cash Balance	9,626,486.35	1,399,995.96

**MADAGALI LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**
STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2019

	NOTES	2019	2018
		₦	₦
ASSETS			
Cash and Bank Balances	21	9,626,486.35	1,399,995.96
TOTAL ASSETS		9,626,486.35	1,399,995.96
LIABILITIES			
Public Funds	29	9,626,486.35	1,399,995.96
TOTAL LIABILITIES		9,626,486.35	1,399,995.96

**MADAGALI LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2019**

	NOTES	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
		₦	₦	₦	₦	₦
OPENING BALANCE				1,399,995.96		1,633,186.98
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,047,636,470.66	2,047,636,470.66	1,771,222,197.55	(276,414,273.11)	1,792,155,308.18
Independent Revenue	2	151,630,975.80	151,630,975.80	57,379,300.00	(94,251,675.80)	52,965,400.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	-
TOTAL REVENUE		2,199,267,446.46	2,199,267,446.46	1,828,601,497.55	(370,665,948.91)	1,845,120,708.18
EXPENDITURE						
Personnel Cost	10	443,832,959.97	464,432,959.97	347,925,788.49	116,507,171.48	342,447,260.75
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	348,292,440.00	323,182,604.60	291,980,160.40	31,202,444.20	405,759,676.87
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	226,013,647.07	1,150,770,058.36	963,249,013.52	187,521,044.84	953,810,184.86
Subsidies	16	-	12,700,000.00	12,614,290.09	85,709.91	4,451,081.50
Public Debt Charges	17	102,381,823.53	189,581,823.53	146,438,852.74	43,142,970.79	13,237,628.48
TOTAL OPERATING EXPENDITURE		1,120,520,870.56	2,140,667,446.46	1,762,208,105.24	378,459,341.22	1,719,705,832.46
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		1,078,746,575.89	58,600,000.00	67,793,388.27	(749,125,290.13)	127,048,062.70
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	543,313,160.59	600,000.00	512,741.28	87,258.72	49,009,653.62
Construction/Provision of Fixed Assets	20B	344,207,195.55	56,500,000.00	56,324,451.58	175,548.42	67,987,528.93
Rehabilitation/Repairs of Fixed Assets	20C	76,490,487.90	1,500,000.00	1,329,709.06	170,290.94	8,650,884.20
Preservation of the Environment	20D	22,947,146.37	-	-	-	-
Acquisition of Non Tangible Assets	20E	91,788,585.48	-	-	-	-
TOTAL CAPITAL EXPENDITURE		1,078,746,575.89	58,600,000.00	58,166,901.92	433,098.08	125,648,066.74
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		0.00	0.00	9,626,486.35		1,399,995.96

MADAGALI LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
			₦	₦	₦	₦	₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		1,596,850,209.55	1,596,850,209.55	1,352,880,880.89	(243,969,328.66)	1,397,069,299.69
	Allocation from State Government		-	-	-	-	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	6,197,163.33
	Exchange Difference		-	-	42,318,585.64	42,318,585.64	37,337,299.50
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	697,328.60
	Equalisation		-	-	-	-	-
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		42,676,533.32	42,676,533.32	-	(42,676,533.32)	-
	Local Government Share of VAT		401,026,370.10	401,026,370.10	376,022,731.02	(25,003,639.08)	350,854,217.06
	Local Government Share of Excess Crude Account		7,083,357.69	7,083,357.69	-	(7,083,357.69)	-
	STATUTORY REVENUE TOTAL		2,047,636,470.66	2,047,636,470.66	1,771,222,197.55	(276,414,273.11)	1,792,155,308.18
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	32,103,162.48	32,103,162.48	3,287,700.00	(28,815,462.48)	15,865,800.00
	Licences - General	2B	22,213,036.86	22,213,036.86	18,812,700.00	(3,400,336.86)	12,700,400.00
	Fees - General	2E	48,956,440.10	48,956,440.10	9,131,800.00	(39,824,640.10)	5,889,000.00
	Fines - General	2F	-	-	-	-	4,230,900.00
	Sales - General	2G	1,550,000.00	1,550,000.00	1,530,000.00	(20,000.00)	4,759,800.00
	Earnings - General	2H	22,250,000.00	22,250,000.00	12,455,000.00	(9,795,000.00)	1,586,600.00
	Rent on Government Buildings - General	2I	1,988,074.86	1,988,074.86	1,689,900.00	(298,174.86)	-
	Rent on Land & Others - General	2J	250,000.00	250,000.00	2,040,200.00	1,790,200.00	-
	Repayments - General	2K	920,000.00	920,000.00	782,000.00	(138,000.00)	-
	Investment Income	2L	11,850,000.00	11,850,000.00	2,226,800.00	(9,623,200.00)	-
	Interest Eamed	2M	9,500,261.50	9,500,261.50	4,675,200.00	(4,825,061.50)	-
	Rates	2O	-	-	-	-	4,230,900.00
	Miscellaneous	2P	50,000.00	50,000.00	748,000.00	698,000.00	3,702,000.00
	INDEPENDENT REVENUE TOTAL		151,630,975.80	151,630,975.80	57,379,300.00	(94,251,675.80)	52,965,400.00
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	-	-	-	-	-
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		-	-	-	-	-
	TOTAL REVENUE		2,199,267,446.46	2,199,267,446.46	1,828,601,497.55	(370,665,948.91)	1,845,120,708.18

MADAGALI LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL EXPENDITURE

NOTES	ECONOMIC CODE	DESCRIPTION	FDN	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
				₦	₦	₦	₦	₦
	2	EXPENDITURES						
10	21	Personnel Cost	10					
	21010101	Salary (Excluding CRF Charges Salaries/Allowances)	10A	276,303,181.89	345,903,181.89	345,796,776.37	106,405.52	204,933,028.37
	21010102	Overtime payments	10A	-	-	-	-	-
	21010103	Consolidated Revenue Charges - Salaries/Allowances	10A	51,208,818.80	2,208,818.80	2,129,012.12	79,806.68	40,777,856.01
	21010130	Salary Arrears	10A	-	-	-	-	-
	210201	Allowances	10B	116,320,959.28	116,320,959.28	-	116,320,959.28	96,736,376.38
	210202	Social Contributions	10C	-	-	-	-	-
		Personnel Cost Total		443,832,959.97	464,432,959.97	347,925,788.49	116,507,171.48	342,447,260.75
11	21020202	Government Contribution to Pension	11	-	-	-	-	-
12	220101	Social Benefits	12	-	-	-	-	-
13	2202	Overhead Cost						
	220201	Travels and Transport - General	13A	66,250,000.00	18,612,500.00	18,244,665.99	367,834.01	33,528,611.13
	220202	Utilities - General	13B	14,750,000.00	2,400,000.00	2,225,854.92	174,145.08	7,778,821.17
	220203	Materials and Supplies - General	13C	40,250,000.00	57,500,000.00	41,147,148.42	16,352,851.58	80,102,777.18
	220204	Maintenance Services - General	13D	92,995,244.00	16,298,573.20	15,998,994.46	299,578.74	6,480,355.50
	220205	Training - General	13E	32,899,048.80	16,099,048.80	16,013,193.86	85,854.94	118,212,475.50
	220206	Other Services - General	13F	33,920,000.00	129,799,040.72	129,593,565.51	205,475.21	73,281,035.20
	220207	Consulting and Professional Services	13G	17,750,000.00	23,125,000.00	22,966,034.54	158,965.46	65,259,794.12
	220208	Fuel and Lubricants	13H	18,490,488.00	2,900,000.00	2,790,314.83	109,685.17	1,296,470.19
	220209	Financial Charges	13I	-	45,134,782.68	32,445,122.31	12,689,660.37	19,237.38
	220210	Miscellaneous Expenses	13J	30,987,659.20	11,313,659.20	10,555,265.56	758,393.64	19,800,099.51
		Overhead Cost Total		348,292,440.00	323,182,604.60	291,980,160.40	31,202,444.20	405,759,676.87
14	2203	Loans and Advances						
	220301	Staff Loans and Advances	14A	-	-	-	-	-
		Loans and Advances Total		-	-	-	-	-
15	2204	Grants and Contributions						
	220401	Local Grants and Contributions	15A	226,013,647.07	1,150,770,058.36	963,249,013.52	187,521,044.84	953,810,184.86
	220402	Foreign Grants and Contributions	15B	-	-	-	-	-
		Grants and Contributions Total		226,013,647.07	1,150,770,058.36	963,249,013.52	187,521,044.84	953,810,184.86
16	2205	Subsidies						
	220501	Subsidy to Government Owned Companies & Parastatals	16A	-	12,700,000.00	12,614,290.09	85,709.91	4,451,081.50
	220502	Subsidy to Private Companies	16B	-	-	-	-	-
		Subsidies Total		-	12,700,000.00	12,614,290.09	85,709.91	4,451,081.50
17	2206	Public Debt Charges						
	220601	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	220602	Domestic Interest/Discount	17B	-	-	-	-	13,237,628.48
	220603	Interest - Internal Public Debt	17C	102,381,823.53	189,581,823.53	146,438,852.74	43,142,970.79	-
		Public Debt Charges Total		102,381,823.53	189,581,823.53	146,438,852.74	43,142,970.79	13,237,628.48
18	2207	Transfers						
	220701	Transfers to Other Funds	18A	-	-	-	-	-
	220702	Transfers - Payments to Individuals	18B	-	-	-	-	-
		Transfers - Total		-	-	-	-	-
19	220801	Below the Line Payments	19					
		BTL Payments Total		-	-	-	-	-
20	23	Capital Expenditure						
	230101	Purchase of Fixed Assets	20A	543,313,160.59	600,000.00	512,741.28	87,258.72	49,009,653.62
	230201	Construction/Provision of Fixed Assets	20B	344,207,195.55	56,500,000.00	56,324,451.58	175,548.42	67,987,528.93
	230301	Rehabilitation/Repairs of Fixed Assets	20C	76,490,487.90	1,500,000.00	1,329,709.06	170,290.94	8,650,884.20
	230401	Preservation of the Environment	20D	22,947,146.37	-	-	-	-
	230501	Acquisition of Non Tangible Assets	20E	91,788,585.48	-	-	-	-
		Capital Expenditure Total		1,078,746,575.89	58,600,000.00	58,166,901.92	433,098.08	125,648,066.74
		TOTAL EXPENDITURE		2,199,267,446.46	2,199,267,446.46	1,820,375,007.16	378,892,439.30	1,845,353,899.20

**MAIHA LOCAL GOVERNMENT COUNCIL
ADAMAWA STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2019

	2019	2018
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	1,722,017,395.90	1,743,443,943.93
Independent Revenue	76,348,400.00	88,110,873.58
Total Receipts	1,798,365,795.90	1,831,554,817.52
Payments		
Personnel Cost	(258,073,345.87)	(317,016,439.54)
Social Benefits	-	-
Overhead Cost	(410,056,154.53)	(441,475,847.93)
Loans and Advances	-	-
Grants and Contributions	(691,998,234.83)	(720,263,619.05)
Subsidies	(21,800,108.71)	(7,173,536.49)
Transfers to Other Funds	-	-
Total Payments	(1,381,927,843.94)	(1,485,929,443.02)
Net Cash flow from Operating Activities	416,437,951.96	345,625,374.50
Investing Activities		
Purchase of Fixed Assets	(15,886,123.25)	(77,181,665.80)
Construction/Provision of Fixed Assets	(50,182,976.43)	(109,571,352.54)
Rehabilitation/Repairs of Fixed Assets	(2,298,012.95)	(13,942,102.28)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(68,367,112.62)	(200,695,120.62)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(343,506,158.96)	(145,678,041.90)
Net Cash Flow from Financing Activities	(343,506,158.96)	(145,678,041.90)
Net Surplus/(Deficit) for the Year	4,564,680.38	(747,788.02)
Add: Opening Balance	844,143.10	1,591,931.12
Closing Cash Balance	5,408,823.48	844,143.10

**MAIHA LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2019

	NOTES	2019	2018
		₦	₦
ASSETS			
Cash and Bank Balances	21	5,408,823.48	844,143.10
TOTAL ASSETS		5,408,823.48	844,143.10
LIABILITIES			
Public Funds	29	5,408,823.48	844,143.10
TOTAL LIABILITIES		5,408,823.48	844,143.10

**MAIHA LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2019**

	NOTES	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
		₦	₦	₦	₦	₦
OPENING BALANCE				844,143.10		1,591,931.12
Add: Revenue						
REVENUE						
Statutory Revenue	1	1,991,976,068.00	1,991,976,068.00	1,722,017,395.90	(269,958,672.10)	1,743,443,943.93
Independent Revenue	2	155,813,311.35	155,813,311.35	76,348,400.00	(79,464,911.35)	88,110,873.58
Capital Receipts and Other Revenue	3	-	-	-	-	-
TOTAL REVENUE		2,147,789,379.35	2,147,789,379.35	1,798,365,795.90	(349,423,583.45)	1,831,554,817.52
EXPENDITURE						
Personnel Cost	10	446,733,250.97	426,418,250.97	258,073,345.87	168,344,905.10	317,016,439.54
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	564,157,668.70	480,472,670.70	410,056,154.53	70,416,516.17	441,475,847.93
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	264,920,608.74	708,575,453.01	691,998,234.83	16,577,218.18	720,263,619.05
Subsidies	16	8,572,485.00	26,572,485.00	21,800,108.71	4,772,376.29	7,173,536.49
Public Debt Charges	17	99,598,803.40	410,136,519.67	343,506,158.96	66,630,360.71	145,678,041.90
TOTAL OPERATING EXPENDITURE		1,383,982,816.81	2,052,175,379.35	1,725,434,002.90	326,741,376.45	1,631,607,484.92
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		763,806,562.54	95,614,000.00	73,775,936.10	(676,164,959.91)	201,539,263.72
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	331,651,718.27	16,114,000.00	15,886,123.25	227,876.75	77,181,665.80
Construction/Provision of Fixed Assets	20B	253,976,293.87	60,000,000.00	50,182,976.43	9,817,023.57	109,571,352.54
Rehabilitation/Repairs of Fixed Assets	20C	64,174,550.40	16,500,000.00	2,298,012.95	14,201,987.05	13,942,102.28
Preservation of the Environment	20D	57,004,000.00	-	-	-	-
Acquisition of Non Tangible Assets	20E	57,000,000.00	3,000,000.00	-	3,000,000.00	-
TOTAL CAPITAL EXPENDITURE		763,806,562.54	95,614,000.00	68,367,112.62	27,246,887.38	200,695,120.62
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SUPLUS/(DEFICIT)		0.00	0.00	5,408,823.48		844,143.10

MAIHA LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		1,563,419,154.86	1,563,419,154.86	1,324,557,476.18	(238,861,678.68)	1,367,820,782.90
	Allocation from State Government		-	-	-	-	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	6,067,421.86
	Exchange Difference		-	-	41,432,619.83	41,432,619.83	36,555,619.90
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	682,729.58
	Equalisation		-	-	-	-	-
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		41,783,073.55	41,783,073.55	-	(41,783,073.55)	-
	Local Government Share of VAT		379,838,776.42	379,838,776.42	356,027,299.89	(23,811,476.53)	332,317,389.69
	Local Government Share of Excess Crude Account		6,935,063.19	6,935,063.19	-	(6,935,063.19)	-
	STATUTORY REVENUE TOTAL		1,991,976,068.00	1,991,976,068.00	1,722,017,395.90	(269,958,672.10)	1,743,443,943.93
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	11,850,000.00	11,850,000.00	1,751,900.00	(10,098,100.00)	26,433,073.58
	Licences - General	2B	68,072,726.00	68,072,726.00	30,988,400.00	(37,084,326.00)	21,146,600.00
	Fees - General	2E	47,910,420.00	47,910,420.00	21,210,600.00	(26,699,820.00)	9,692,200.00
	Fines - General	2F	-	-	-	-	7,048,900.00
	Sales - General	2G	7,628,690.00	7,628,690.00	15,127,800.00	7,499,110.00	7,930,000.00
	Earnings - General	2H	16,750,000.00	16,750,000.00	6,483,700.00	(10,266,300.00)	1,321,700.00
	Rent on Government Buildings - General	2I	3,591,475.35	3,591,475.35	-	(3,591,475.35)	-
	Rent on Land & Others - General	2J	-	-	-	-	1,321,700.00
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	-	-	7,048,900.00
	Miscellaneous	2P	10,000.00	10,000.00	786,000.00	776,000.00	6,167,800.00
	INDEPENDENT REVENUE TOTAL		155,813,311.35	155,813,311.35	76,348,400.00	(79,464,911.35)	88,110,873.58
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	-	-	-	-	-
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		-	-	-	-	-
	TOTAL REVENUE		2,147,789,379.35	2,147,789,379.35	1,798,365,795.90	(349,423,583.45)	1,831,554,817.52

MAIHA LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE

NOTES	ECONOMIC CODE	DESCRIPTION	FDN	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
				₦	₦	₦	₦	₦
	2	EXPENDITURES						
10	21	Personnel Cost	10					
	21010101	Salary (Excluding CRF Charges Salaries/Allowances)	10A	258,996,220.92	258,996,220.92	256,009,536.35	2,986,684.57	253,902,175.20
	21010102	Overtime payments	10A	-	-	-	-	-
	21010103	Consolidated Revenue Charges - Salaries/Allowances	10A	56,833,402.00	36,518,402.00	2,063,809.52	34,454,592.48	40,793,650.19
	21010130	Salary Arrears	10A	-	-	-	-	-
	210201	Allowances	10B	130,903,628.05	130,903,628.05	-	130,903,628.05	22,320,614.15
	210202	Social Contributions	10C	-	-	-	-	-
		Personnel Cost Total		446,733,250.97	426,418,250.97	258,073,345.87	168,344,905.10	317,016,439.54
11	21020202	Government Contribution to Pension	11	-	-	-	-	-
12	220101	Social Benefits	12	-	-	-	-	-
13	2202	Overhead Cost						
	220201	Travels and Transport - General	13A	69,105,244.76	34,105,244.76	22,675,637.86	11,429,606.90	37,437,301.42
	220202	Utilities - General	13B	7,500,924.38	7,500,924.38	1,114,239.82	6,386,684.56	8,928,245.66
	220203	Materials and Supplies - General	13C	75,009,244.14	152,624,244.14	147,498,953.79	5,125,290.35	89,032,033.72
	220204	Maintenance Services - General	13D	67,508,320.02	19,208,320.02	13,029,963.19	6,178,356.83	7,240,251.79
	220205	Training - General	13E	67,508,319.32	33,508,319.32	27,322,342.02	6,185,977.30	130,970,664.80
	220206	Other Services - General	13F	31,075,258.44	128,075,258.44	124,969,062.65	3,106,195.79	80,383,179.14
	220207	Consulting and Professional Services	13G	27,852,137.14	42,852,137.14	38,455,662.37	4,396,474.77	61,615,549.20
	220208	Fuel and Lubricants	13H	32,146,819.04	15,146,819.04	3,918,170.67	11,228,648.37	1,488,040.94
	220209	Financial Charges	13I	23,572,485.05	1,572,487.05	559,615.80	1,012,871.25	22,320.61
	220210	Miscellaneous Expenses	13J	162,878,916.41	45,878,916.41	30,512,506.36	15,366,410.05	24,358,260.63
		Overhead Cost Total		564,157,668.70	480,472,670.70	410,056,154.53	70,416,516.17	441,475,847.93
14	2203	Loans and Advances						
	220301	Staff Loans and Advances	14A	-	-	-	-	-
		Loans and Advances Total		-	-	-	-	-
15	2204	Grants and Contributions						
	220401	Local Grants and Contributions	15A	264,920,608.74	708,575,453.01	691,998,234.83	16,577,218.18	720,263,619.05
	220402	Foreign Grants and Contributions	15B	-	-	-	-	-
		Grants and Contributions Total		264,920,608.74	708,575,453.01	691,998,234.83	16,577,218.18	720,263,619.05
16	2205	Subsidies						
	220501	Subsidy to Government Owned Companies & Parastatal	16A	8,572,485.00	26,572,485.00	21,800,108.71	4,772,376.29	7,173,536.49
	220502	Subsidy to Private Companies	16B	-	-	-	-	-
		Subsidies Total		8,572,485.00	26,572,485.00	21,800,108.71	4,772,376.29	7,173,536.49
17	2206	Public Debt Charges						
	220601	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	220602	Domestic Interest/Discount	17B	-	-	-	-	145,678,041.90
	220603	Interest - Internal Public Debt	17C	99,598,803.40	410,136,519.67	343,506,158.96	66,630,360.71	-
		Public Debt Charges Total		99,598,803.40	410,136,519.67	343,506,158.96	66,630,360.71	145,678,041.90
18	2207	Transfers						
	220701	Transfers to Other Funds	18A	-	-	-	-	-
	220702	Transfers - Payments to Individuals	18B	-	-	-	-	-
		Transfers - Total		-	-	-	-	-
19	220801	Below the Line Payments	19					
		BTL Payments Total		-	-	-	-	-
20	23	Capital Expenditure						
	230101	Purchase of Fixed Assets	20A	331,651,718.27	16,114,000.00	15,886,123.25	227,876.75	77,181,665.80
	230201	Construction/Provision of Fixed Assets	20B	253,976,293.87	60,000,000.00	50,182,976.43	9,817,023.57	109,571,352.54
	230301	Rehabilitation/Repairs of Fixed Assets	20C	64,174,550.40	16,500,000.00	2,298,012.95	14,201,987.05	13,942,102.28
	230401	Preservation of the Environment	20D	57,004,000.00	-	-	-	-
	230501	Acquisition of Non Tangible Assets	20E	57,000,000.00	3,000,000.00	-	3,000,000.00	-
		Capital Expenditure Total		763,806,562.54	95,614,000.00	68,367,112.62	27,246,887.38	200,695,120.62
		TOTAL EXPENDITURE		2,147,789,379.35	2,147,789,379.35	1,793,801,115.52	353,988,263.83	1,832,302,605.54

MAYO BELWA LOCAL GOVERNMENT COUNCIL,**ADAMAWA STATE****CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2019**

	2019	2018
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	1,975,416,359.89	2,001,453,955.23
Independent Revenue	96,790,900.00	121,833,449.12
Total Receipts	2,072,207,259.89	2,123,287,404.35
Payments		
Personnel Cost	(371,498,845.35)	(452,142,475.40)
Social Benefits	-	-
Overhead Cost	(296,433,475.04)	(166,356,006.72)
Loans and Advances	-	-
Grants and Contributions	(1,249,239,813.80)	(1,212,606,373.37)
Subsidies	(10,342,214.29)	(2,781,836.78)
Transfers to Other Funds	-	-
Total Payments	(1,927,514,348.48)	(1,833,886,692.27)
Net Cash flow from Operating Activities	144,692,911.41	289,400,712.07
Investing Activities		
Purchase of Fixed Assets	(420,386.73)	(141,343,928.25)
Construction/Provision of Fixed Assets	(56,376,003.43)	(116,418,679.63)
Rehabilitation/Repairs of Fixed Assets	(1,090,202.93)	(23,871,802.97)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(57,886,593.09)	(281,634,410.85)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(86,467,110.34)	(8,273,252.65)
Net Cash Flow from Financing Activities	(86,467,110.34)	(8,273,252.65)
Net Surplus/(Deficit) for the Year	339,207.98	(506,951.42)
Add: Opening Balance	19,459.71	526,411.13
Closing Cash Balance	358,667.69	19,459.71

**MAYO BELWA LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE
STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2019**

	NOTES	2019	2018
		₦	₦
ASSETS			
Cash and Bank Balances	21	358,667.69	19,459.71
TOTAL ASSETS		358,667.69	19,459.71
LIABILITIES			
Public Funds	29	358,667.69	19,459.71
TOTAL LIABILITIES		358,667.69	19,459.71

**MAYO BELWA LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2019**

	NOTES	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
		₦	₦	₦	₦	₦
OPENING BALANCE				19,459.71		526,411.13
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,286,757,026.73	2,286,757,026.73	1,975,416,359.89	(311,340,666.84)	2,001,453,955.23
Independent Revenue	2	205,937,851.05	205,937,851.05	96,790,900.00	(109,146,951.05)	121,833,449.12
Capital Receipts and Other Revenue Sources	3	-	-	-	-	-
TOTAL REVENUE		2,492,694,877.77	2,492,694,877.77	2,072,207,259.89	(420,487,617.88)	2,123,287,404.35
EXPENDITURE						
Personnel Cost	10	591,683,297.19	544,683,297.19	371,498,845.35	173,184,451.84	452,142,475.40
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	490,324,192.85	357,892,378.64	296,433,475.04	61,458,903.60	166,356,006.72
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	286,469,487.78	1,254,032,082.92	1,249,239,813.80	4,792,269.12	1,212,606,373.37
Subsidies	16	57,179,543.33	10,560,000.00	10,342,214.29	217,785.71	2,781,836.78
Public Debt Charges	17	124,634,743.89	267,286,105.43	86,467,110.34	180,818,995.09	8,273,252.65
TOTAL OPERATING EXPENDITURE		1,550,291,265.03	2,434,453,864.17	2,013,981,458.82	420,472,405.35	1,842,159,944.92
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		942,403,612.74	58,241,013.60	58,245,260.78	(840,960,023.24)	281,653,870.56
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	298,589,234.76	589,234.76	420,386.73	168,848.03	141,343,928.25
Construction/Provision of Fixed Assets	20B	393,501,782.84	56,501,778.84	56,376,003.43	125,775.41	116,418,679.63
Rehabilitation/Repairs of Fixed Assets	20C	120,287,595.14	1,150,000.00	1,090,202.93	59,797.07	23,871,802.97
Preservation of the Environment	20D	53,500,000.00	-	-	-	-
Acquisition of Non Tangible Assets	20E	76,525,000.00	-	-	-	-
TOTAL CAPITAL EXPENDITURE		942,403,612.74	58,241,013.60	57,886,593.09	354,420.51	281,634,410.85
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SUPLUS/(DEFICIT)		0.00	(0.00)	358,667.69		19,459.71

MAYO BELWA LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
			₦	₦	₦	₦	₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		1,812,818,121.74	1,812,818,121.74	1,535,852,870.02	(276,965,251.72)	1,586,017,604.32
	Allocation from State Government		-	-	-	-	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	7,035,306.09
	Exchange Difference		-	-	48,042,013.26	48,042,013.26	42,387,027.19
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	791,639.63
	Equalisation		-	-	-	-	-
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		48,448,372.08	48,448,372.08	-	(48,448,372.08)	-
	Local Government Share of VAT		417,449,178.04	417,449,178.04	391,521,476.61	(25,927,701.43)	365,222,377.99
	Local Government Share of Excess Crude Account		8,041,354.86	8,041,354.86	-	(8,041,354.86)	-
	STATUTORY REVENUE TOTAL		2,286,757,026.73	2,286,757,026.73	1,975,416,359.89	(311,340,666.84)	2,001,453,955.23
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	141,560,140.40	141,560,140.40	35,692,100.00	(105,868,040.40)	41,989,449.12
	Licences - General	2B	19,326,656.00	19,326,656.00	18,281,000.00	(1,045,656.00)	33,591,600.00
	Fees - General	2E	21,744,421.00	21,744,421.00	20,666,600.00	(1,077,821.00)	15,396,200.00
	Fines - General	2F	4,291,786.00	4,291,786.00	4,079,000.00	(212,786.00)	11,197,200.00
	Sales - General	2G	5,736,244.45	5,736,244.45	5,451,900.00	(284,344.45)	10,575,000.00
	Earnings - General	2H	6,538,363.20	6,538,363.20	6,214,200.00	(324,163.20)	7,155,600.00
	Rent on Government Buildings - General	2I	2,700,000.00	2,700,000.00	2,566,100.00	(133,900.00)	-
	Rent on Land & Others - General	2J	-	-	-	-	-
	Repayments - General	2K	-	-	-	-	128,600.00
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	1,520,240.00	1,520,240.00	1,444,900.00	(75,340.00)	818,100.00
	Rates	2O	1,700,000.00	1,700,000.00	1,615,800.00	(84,200.00)	654,500.00
	Miscellaneous	2P	820,000.00	820,000.00	779,300.00	(40,700.00)	327,200.00
	INDEPENDENT REVENUE TOTAL		205,937,851.05	205,937,851.05	96,790,900.00	(109,146,951.05)	121,833,449.12
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	-	-	-	-	-
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		-	-	-	-	-
	TOTAL REVENUE		2,492,694,877.77	2,492,694,877.77	2,072,207,259.89		2,123,287,404.35

MAYO BELWA LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE

NOTES	ECONOMIC CODE	DESCRIPTION	FDN	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
				₦	₦	₦	₦	₦
	2	EXPENDITURES						
10	21	Personnel Cost	10					
	21010101	Salary (Excluding CRF Charges Salaries/Allowances)	10A	362,196,721.28	371,196,721.28	369,435,035.83	1,761,685.45	368,178,499.93
	21010102	Overtime payments	10A	-	-	-	-	-
	21010103	Consolidated Revenue Charges - Salaries/Allowances	10A	59,645,693.60	3,645,693.60	2,063,809.52	1,581,884.08	44,298,850.99
	21010130	Salary Arrears	10A	-	-	-	-	-
	210201	Allowances	10B	169,840,882.31	169,840,882.31	-	169,840,882.31	39,665,124.48
	210202	Social Contributions	10C	-	-	-	-	-
		Personnel Cost Total		591,683,297.19	544,683,297.19	371,498,845.35	173,184,451.84	452,142,475.40
11	21020202	Government Contribution to Pension	11	-	-	-	-	-
12	220101	Social Benefits	12	-	-	-	-	-
13	2202	Overhead Cost						
	220201	Travels and Transport - General	13A	23,152,245.51	13,092,245.51	11,920,198.78	1,172,046.73	45,063,621.52
	220202	Utilities - General	13B	20,010,206.08	6,630,206.08	4,931,061.72	1,699,144.36	4,451,246.25
	220203	Materials and Supplies - General	13C	58,695,122.25	60,895,122.25	44,731,631.46	16,163,490.79	13,348,139.15
	220204	Maintenance Services - General	13D	27,546,402.55	14,846,402.55	7,681,936.84	7,164,465.71	1,947,671.47
	220205	Training - General	13E	47,578,392.99	21,578,392.99	19,851,123.50	1,727,269.49	19,113,489.50
	220206	Other Services - General	13F	49,117,437.72	127,256,871.51	125,835,856.90	1,421,014.61	31,171,917.00
	220207	Consulting and Professional Services	13G	113,674,196.46	31,242,946.46	27,490,886.05	3,752,060.41	27,759,881.94
	220208	Fuel and Lubricants	13H	20,083,859.01	4,883,859.01	4,399,548.72	484,310.29	2,644,341.63
	220209	Financial Charges	13I	60,982,357.50	51,382,357.50	30,214,246.45	21,168,111.05	39,665.12
	220210	Miscellaneous Expenses	13J	69,483,972.78	26,083,974.78	19,376,984.62	6,706,990.16	20,816,033.12
		Overhead Cost Total		490,324,192.85	357,892,378.64	296,433,475.04	61,458,903.60	166,356,006.72
14	2203	Loans and Advances						
	220301	Staff Loans and Advances	14A	-	-	-	-	-
		Loans and Advances Total		-	-	-	-	-
15	2204	Grants and Contributions						
	220401	Local Grants and Contributions	15A	286,469,487.78	1,254,032,082.92	1,249,239,813.80	4,792,269.12	1,212,606,373.37
	220402	Foreign Grants and Contributions	15B	-	-	-	-	-
		Grants and Contributions Total		286,469,487.78	1,254,032,082.92	1,249,239,813.80	4,792,269.12	1,212,606,373.37
16	2205	Subsidies						
	220501	Subsidy to Government Owned Companies & Parastatal	16A	57,179,543.33	10,560,000.00	10,342,214.29	217,785.71	2,781,836.78
	220502	Subsidy to Private Companies	16B	-	-	-	-	-
		Subsidies Total		57,179,543.33	10,560,000.00	10,342,214.29	217,785.71	2,781,836.78
17	2206	Public Debt Charges						
	220601	Foreign Interest/Discount - Treasury Bill	17A	-	111,651,361.54	-	111,651,361.54	-
	220602	Domestic Interest/Discount	17B	-	-	-	-	8,273,252.65
	220603	Interest - Internal Public Debt	17C	124,634,743.89	155,634,743.89	86,467,110.34	69,167,633.55	-
		Public Debt Charges Total		124,634,743.89	267,286,105.43	86,467,110.34	180,818,995.09	8,273,252.65
18	2207	Transfers						
	220701	Transfers to Other Funds	18A	-	-	-	-	-
	220702	Transfers - Payments to Individuals	18B	-	-	-	-	-
		Transfers - Total		-	-	-	-	-
19	220801	Below the Line Payments	19					
		BTL Payments Total		-	-	-	-	-
20	23	Capital Expenditure						
	230101	Purchase of Fixed Assets	20A	298,589,234.76	589,234.76	420,386.73	168,848.03	141,343,928.25
	230201	Construction/Provision of Fixed Assets	20B	393,501,782.84	56,501,778.84	56,376,003.43	125,775.41	116,418,679.63
	230301	Rehabilitation/Repairs of Fixed Assets	20C	120,287,595.14	1,150,000.00	1,090,202.93	59,797.07	23,871,802.97
	230401	Preservation of the Environment	20D	53,500,000.00	-	-	-	-
	230501	Acquisition of Non Tangible Assets	20E	76,525,000.00	-	-	-	-
		Capital Expenditure Total		942,403,612.74	58,241,013.60	57,886,593.09	354,420.51	281,634,410.85
		TOTAL EXPENDITURE		2,492,694,877.77	2,492,694,877.77	2,071,868,051.91	420,826,825.86	2,123,794,355.77

**MICHIKA LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2019

	2019	2018
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	1,928,853,931.56	1,953,157,923.47
Independent Revenue	29,866,400.00	24,741,527.80
Total Receipts	1,958,720,331.56	1,977,899,451.27
Payments		
Personnel Cost	(391,802,942.59)	(492,836,819.78)
Social Benefits	-	-
Overhead Cost	(270,053,043.14)	(211,971,698.76)
Loans and Advances	-	-
Grants and Contributions	(1,160,699,385.90)	(1,179,881,666.17)
Subsidies	(7,438,568.02)	(2,457,006.20)
Transfers to Other Funds	-	-
Total Payments	(1,829,993,939.66)	(1,887,147,190.91)
Net Cash flow from Operating Activities	128,726,391.90	90,752,260.36
Investing Activities		
Purchase of Fixed Assets	(302,360.33)	(35,173,286.17)
Construction/Provision of Fixed Assets	(28,727,878.88)	(44,001,969.73)
Rehabilitation/Repairs of Fixed Assets	(784,121.12)	(4,775,305.99)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(29,814,360.33)	(83,950,561.89)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(97,618,015.68)	(7,307,198.34)
Net Cash Flow from Financing Activities	(97,618,015.68)	(7,307,198.34)
Net Surplus/(Deficit) for the Year	1,294,015.90	(505,499.86)
Add: Opening Balance	18,242.20	523,742.06
Closing Cash Balance	1,312,258.10	18,242.20

**MICHIKA LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2019

	NOTES	2019	2018
		₦	₦
ASSETS			
Cash and Bank Balances	21	1,312,258.10	18,242.20
TOTAL ASSETS		1,312,258.10	18,242.20
LIABILITIES			
Public Funds	29	1,312,258.10	18,242.20
TOTAL LIABILITIES		1,312,258.10	18,242.20

**MICHIKA LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2019**

	NOTES	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
		₦	₦	₦	₦	₦
OPENING BALANCE				18,242.20		523,742.06
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,131,582,313.77	2,131,582,313.77	1,928,853,931.56	(202,728,382.21)	1,953,157,923.47
Independent Revenue	2	32,463,490.50	32,463,490.50	29,866,400.00	(2,597,090.50)	24,741,527.80
Capital Receipts and Other Revenue Sources	3	15,000,000.00	15,000,000.00	-	(15,000,000.00)	-
TOTAL REVENUE		2,179,045,804.27	2,179,045,804.27	1,958,720,331.56	(220,325,472.71)	1,977,899,451.27
EXPENDITURE						
Personnel Cost	10	649,402,790.36	579,402,792.36	391,802,942.59	187,599,849.77	492,836,819.78
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	198,982,102.95	296,082,395.20	270,053,043.14	26,029,352.06	211,971,698.76
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	257,904,580.43	1,163,779,484.99	1,160,699,385.90	3,080,099.09	1,179,881,666.17
Subsidies	16	-	8,000,000.00	7,438,568.02	561,431.98	2,457,006.20
Public Debt Charges	17	108,952,290.21	100,952,292.21	97,618,015.68	3,334,276.54	7,307,198.34
TOTAL OPERATING EXPENDITURE		1,215,241,763.95	2,148,216,964.76	1,927,611,955.33	220,605,009.43	1,894,454,389.25
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		963,804,040.32	30,828,839.51	31,126,618.43	(440,930,482.14)	83,968,804.09
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	270,194,904.56	1,000,000.00	302,360.33	697,639.67	35,173,286.17
Construction/Provision of Fixed Assets	20B	516,934,699.63	28,834,403.37	28,727,878.88	106,524.50	44,001,969.73
Rehabilitation/Repairs of Fixed Assets	20C	75,674,436.13	994,436.13	784,121.12	210,315.01	4,775,305.99
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	101,000,000.00	-	-	-	-
TOTAL CAPITAL EXPENDITURE		963,804,040.32	30,828,839.50	29,814,360.33	1,014,479.18	83,950,561.89
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SUPLUS/(DEFICIT)		0.00	0.00	1,312,258.10		18,242.20

MICHIKA LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
			₦	₦	₦	₦	₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		1,657,419,807.91	1,657,419,807.91	1,488,918,399.25	(168,501,408.66)	1,537,550,138.15
	Allocation from State Government		-	-	-	-	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	6,820,312.59
	Exchange Difference		-	-	46,573,886.65	46,573,886.65	41,091,712.52
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	767,447.74
	Equalisation		-	-	-	-	-
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		46,967,827.41	46,967,827.41	-	(46,967,827.41)	-
	Local Government Share of VAT		419,399,061.16	419,399,061.16	393,361,645.66	(26,037,415.50)	366,928,312.48
	Local Government Share of Excess Crude Account		7,795,617.29	7,795,617.29	-	(7,795,617.29)	-
	STATUTORY REVENUE TOTAL		2,131,582,313.77	2,131,582,313.77	1,928,853,931.56	(202,728,382.21)	1,953,157,923.47
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	4,681,470.60	4,681,470.60	2,945,900.00	(1,735,570.60)	4,102,027.80
	Licences - General	2B	15,773,819.10	15,773,819.10	9,925,500.00	(5,848,319.10)	3,281,400.00
	Fees - General	2E	766,126.20	766,126.20	282,400.00	(483,726.20)	1,504,000.00
	Fines - General	2F	-	-	-	-	1,093,700.00
	Sales - General	2G	-	-	-	-	3,765,800.00
	Earnings - General	2H	6,994,074.60	6,994,074.60	13,839,800.00	6,845,725.40	8,943,900.00
	Rent on Government Buildings - General	2I	-	-	-	-	-
	Rent on Land & Others - General	2J	4,248,000.00	4,248,000.00	2,872,800.00	(1,375,200.00)	-
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	-	-	1,093,700.00
	Miscellaneous	2P	-	-	-	-	957,000.00
	INDEPENDENT REVENUE TOTAL		32,463,490.50	32,463,490.50	29,866,400.00	(2,597,090.50)	24,741,527.80
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	Domestic Aids	3A	5,000,000.00	5,000,000.00	-	(5,000,000.00)	-
	Foreign Aids	3B	10,000,000.00	10,000,000.00	-	(10,000,000.00)	-
	Domestic Grants	3C	-	-	-	-	-
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		15,000,000.00	15,000,000.00	-	(15,000,000.00)	-
	TOTAL REVENUE		2,179,045,804.27	2,179,045,804.27	1,958,720,331.56	(220,325,472.71)	1,977,899,451.27

MICHIKA LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL EXPENDITURE

NOTES	ECONOMIC CODE	DESCRIPTION	FDN	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
				₦	₦	₦	₦	₦
	2	EXPENDITURES						
10	21	Personnel Cost	10					
	21010101	Salary (Excluding CRF Charges Salaries/Allowances)	10A	413,740,806.77	378,740,806.77	377,554,651.21	1,186,155.56	382,874,237.92
	21010102	Overtime payments	10A	-	-	-	-	-
	21010103	Consolidated Revenue Charges - Salaries/Allowances	10A	52,685,829.28	17,685,829.28	14,248,291.38	3,437,537.90	81,612,035.93
	21010130	Salary Arrears	10A	-	-	-	-	-
	210201	Allowances	10B	182,976,154.31	182,976,156.31	-	182,976,156.31	28,350,545.93
	210202	Social Contributions	10C	-	-	-	-	-
		Personnel Cost Total		649,402,790.36	579,402,792.36	391,802,942.59	187,599,849.77	492,836,819.78
11	21020202	Government Contribution to Pension	11	-	-	-	-	-
12	220101	Social Benefits	12	-	-	-	-	-
13	2202	Overhead Cost						
	220201	Travels and Transport - General	13A	48,982,102.95	23,108,008.97	22,071,997.20	1,036,011.77	26,626,319.43
	220202	Utilities - General	13B	11,500,000.00	7,500,000.00	4,046,722.85	3,453,277.15	11,340,218.37
	220203	Materials and Supplies - General	13C	8,000,000.00	34,999,994.00	32,038,459.36	2,961,534.64	40,463,207.81
	220204	Maintenance Services - General	13D	3,000,000.00	3,000,000.00	1,671,291.06	1,328,708.94	5,240,592.57
	220205	Training - General	13E	19,000,000.00	14,000,000.00	11,381,570.09	2,618,429.91	58,397,580.36
	220206	Other Services - General	13F	30,000,000.00	130,000,000.00	128,086,794.04	1,913,205.96	27,532,022.74
	220207	Consulting and Professional Services	13G	25,000,000.00	19,974,390.23	14,524,605.99	5,449,784.24	24,518,405.49
	220208	Fuel and Lubricants	13H	6,000,000.00	6,000,000.00	2,300,196.03	3,699,803.97	1,890,036.40
	220209	Financial Charges	13I	10,000,000.00	30,000,002.00	29,069,207.30	930,794.70	28,350,555.55
	220210	Miscellaneous Expenses	13J	37,500,000.00	27,500,000.00	24,862,199.23	2,637,800.77	15,934,965.04
		Overhead Cost Total		198,982,102.95	296,082,395.20	270,053,043.14	26,029,352.06	211,971,698.76
14	2203	Loans and Advances						
	220301	Staff Loans and Advances	14A	-	-	-	-	-
		Loans and Advances Total		-	-	-	-	-
15	2204	Grants and Contributions						
	220401	Local Grants and Contributions	15A	257,904,580.43	1,163,779,484.99	1,160,699,385.90	3,080,099.09	1,179,881,666.17
	220402	Foreign Grants and Contributions	15B	-	-	-	-	-
		Grants and Contributions Total		257,904,580.43	1,163,779,484.99	1,160,699,385.90	3,080,099.09	1,179,881,666.17
16	2205	Subsidies						
	220501	Subsidy to Government Owned Companies & Parastatal	16A	-	8,000,000.00	7,438,568.02	561,431.98	2,457,006.20
	220502	Subsidy to Private Companies	16B	-	-	-	-	-
		Subsidies Total		-	8,000,000.00	7,438,568.02	561,431.98	2,457,006.20
17	2206	Public Debt Charges						
	220601	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	220602	Domestic Interest/Discount	17B	-	-	-	-	7,307,198.34
	220603	Interest - Internal Public Debt	17C	108,952,290.21	100,952,292.21	97,618,015.68	3,334,276.54	-
		Public Debt Charges Total		108,952,290.21	100,952,292.21	97,618,015.68	3,334,276.54	7,307,198.34
18	2207	Transfers						
	220701	Transfers to Other Funds	18A	-	-	-	-	-
	220702	Transfers - Payments to Individuals	18B	-	-	-	-	-
		Transfers - Total		-	-	-	-	-
19	220801	Below the Line Payments	19					
		BTL Payments Total		-	-	-	-	-
20	23	Capital Expenditure						
	230101	Purchase of Fixed Assets	20A	270,194,904.56	1,000,000.00	302,360.33	697,639.67	35,173,286.17
	230201	Construction/Provision of Fixed Assets	20B	516,934,699.63	28,834,403.37	28,727,878.88	106,524.50	44,001,969.73
	230301	Rehabilitation/Repairs of Fixed Assets	20C	75,674,436.13	994,436.13	784,121.12	210,315.01	4,775,305.99
	230401	Preservation of the Environment	20D	-	-	-	-	-
	230501	Acquisition of Non Tangible Assets	20E	101,000,000.00	-	-	-	-
		Capital Expenditure Total		963,804,040.32	30,828,839.50	29,814,360.33	1,014,479.18	83,950,561.89
		TOTAL EXPENDITURE		2,179,045,804.27	2,179,045,804.27	1,957,426,315.66	221,619,488.61	1,978,404,951.13

**MUBI NORTH LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2019

	2019	2018
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	1,855,008,634.44	1,877,252,220.56
Independent Revenue	48,011,900.00	40,350,208.80
Total Receipts	1,903,020,534.44	1,917,602,429.36
Payments		
Personnel Cost	(358,344,847.53)	(419,751,267.95)
Social Benefits	-	-
Overhead Cost	(377,222,773.16)	(377,562,116.10)
Loans and Advances	-	-
Grants and Contributions	(868,611,521.30)	(906,659,259.83)
Subsidies	(16,411,902.69)	(5,602,950.44)
Transfers to Other Funds	-	-
Total Payments	(1,620,591,044.69)	(1,709,575,594.33)
Net Cash flow from Operating Activities	282,429,489.75	208,026,835.03
Investing Activities		
Purchase of Fixed Assets	(667,105.32)	(60,424,757.23)
Construction/Provision of Fixed Assets	(30,005,763.08)	(119,773,271.59)
Rehabilitation/Repairs of Fixed Assets	(1,732,026.46)	(10,889,595.14)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(32,404,894.86)	(191,087,623.96)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(246,470,629.38)	(16,663,315.74)
Net Cash Flow from Financing Activities	(246,470,629.38)	(16,663,315.74)
Net Surplus/(Deficit) for the Year	3,553,965.52	275,895.33
Add: Opening Balance	776,312.13	500,416.80
Closing Cash Balance	4,330,277.65	776,312.13

**MUBI NORTH LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2019

	NOTES	2019	2018
		₦	₦
ASSETS			
Cash and Bank Balances	21	4,330,277.65	776,312.13
TOTAL ASSETS		4,330,277.65	776,312.13
LIABILITIES			
Public Funds	29	4,330,277.65	776,312.13
TOTAL LIABILITIES		4,330,277.65	776,312.13

**MUBI NORTH LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2019**

	NOTES	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
		₦	₦	₦	₦	₦
OPENING BALANCE				776,312.13		500,416.80
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,144,862,235.13	2,144,862,235.13	1,855,008,634.44	(289,853,600.69)	1,877,252,220.56
Independent Revenue	2	30,280,000.00	30,280,000.00	48,011,900.00	17,731,900.00	40,350,208.80
Capital Receipts and Other Revenue Sources	3	110,000,000.00	110,000,000.00	-	(110,000,000.00)	-
TOTAL REVENUE		2,285,142,235.13	2,285,142,235.13	1,903,020,534.44	(382,121,700.69)	1,917,602,429.36
EXPENDITURE						
Personnel Cost	10	516,074,222.44	516,074,222.44	358,344,847.53	157,729,374.91	419,751,267.95
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	249,070,000.00	509,570,000.00	377,222,773.16	132,347,226.83	377,562,116.10
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	260,014,223.51	891,014,223.51	868,611,521.30	22,402,702.21	906,659,259.83
Subsidies	16	7,450,000.00	27,450,000.00	16,411,902.69	11,038,097.31	5,602,950.44
Public Debt Charges	17	82,482,015.12	263,594,008.21	246,470,629.38	17,123,378.83	16,663,315.74
TOTAL OPERATING EXPENDITURE		1,115,090,461.07	2,207,702,454.16	1,867,061,674.06	340,640,780.10	1,726,238,910.06
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		1,170,051,774.06	77,439,780.97	36,735,172.51	(722,762,480.79)	191,863,936.09
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	83,837,485.29	11,349,485.29	667,105.32	10,682,379.97	60,424,757.23
Construction/Provision of Fixed Assets	20B	892,647,045.68	37,255,795.68	30,005,763.08	7,250,032.61	119,773,271.59
Rehabilitation/Repairs of Fixed Assets	20C	59,193,493.09	9,069,500.00	1,732,026.46	7,337,473.54	10,889,595.14
Preservation of the Environment	20D	65,015,000.00	19,765,000.00	-	19,765,000.00	-
Acquisition of Non Tangible Assets	20E	69,358,750.00	-	-	-	-
TOTAL CAPITAL EXPENDITURE		1,170,051,774.06	77,439,780.97	32,404,894.86	45,034,886.12	191,087,623.96
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		(0.00)	(0.00)	4,330,277.65		776,312.13

MUBI NORTH LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
			₦	₦	₦	₦	₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		1,677,001,348.00	1,677,001,348.00	1,420,786,400.23	(256,214,947.77)	1,467,192,780.40
	Allocation from State Government		-	-	-	-	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	6,508,219.24
	Exchange Difference		-	-	44,442,693.99	44,442,693.99	39,211,380.78
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	732,329.80
	Equalisation		-	-	-	-	-
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		44,818,608.23	44,818,608.23	-	(44,818,608.23)	-
	Local Government Share of VAT		415,603,384.32	415,603,384.32	389,779,540.22	(25,823,844.10)	363,607,510.34
	Local Government Share of Excess Crude Account		7,438,894.59	7,438,894.59	-	(7,438,894.59)	-
	STATUTORY REVENUE TOTAL		2,144,862,235.13	2,144,862,235.13	1,855,008,634.44	(289,853,600.69)	1,877,252,220.56
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	350,000.00	350,000.00	7,000,000.00	6,650,000.00	12,963,900.00
	Licences - General	2B	6,550,000.00	6,550,000.00	8,827,500.00	2,277,500.00	10,369,208.80
	Fees - General	2E	5,760,000.00	5,760,000.00	7,875,000.00	2,115,000.00	4,752,600.00
	Fines - General	2F	-	-	-	-	4,055,600.00
	Sales - General	2G	11,520,000.00	11,520,000.00	15,565,900.00	4,045,900.00	3,888,400.00
	Earnings - General	2H	1,100,000.00	1,100,000.00	1,895,100.00	795,100.00	4,320,500.00
	Rent on Government Buildings - General	2I	300,000.00	300,000.00	1,324,000.00	1,024,000.00	-
	Rent on Land & Others - General	2J	500,000.00	500,000.00	1,154,900.00	654,900.00	-
	Repayments - General	2K	100,000.00	100,000.00	-	(100,000.00)	-
	Investment Income	2L	500,000.00	500,000.00	645,700.00	145,700.00	-
	Interest Eamed	2M	-	-	-	-	-
	Rates	2O	1,500,000.00	1,500,000.00	2,206,700.00	706,700.00	-
	Miscellaneous	2P	2,100,000.00	2,100,000.00	1,517,100.00	(582,900.00)	-
	INDEPENDENT REVENUE TOTAL		30,280,000.00	30,280,000.00	48,011,900.00	17,731,900.00	40,350,208.80
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	20,000,000.00	20,000,000.00	-	(20,000,000.00)	-
	Domestic Grants	3C	60,000,000.00	60,000,000.00	-	(60,000,000.00)	-
	Foreign Grants	3D	30,000,000.00	30,000,000.00	-	(30,000,000.00)	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		110,000,000.00	110,000,000.00	-	(110,000,000.00)	-
	TOTAL REVENUE		2,285,142,235.13	2,285,142,235.13	1,903,020,534.44	(382,121,700.69)	1,917,602,429.36

MUBI NORTH LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL EXPENDITURE

NOTES	ECONOMIC CODE	DESCRIPTION	FDN	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
				₦	₦	₦	₦	₦
	2	EXPENDITURES						
10	21	Personnel Cost	10					
	21010101	Salary (Excluding CRF Charges Salaries/Allowances)	10A	335,555,343.69	358,281,036.01	356,281,038.01	1,999,998.00	358,905,232.69
	21010102	Overtime payments	10A	-	-	-	-	-
	21010103	Consolidated Revenue Charges - Salaries/Allowances	10A	35,990,853.28	13,265,158.96	2,063,809.52	11,201,349.44	42,538,354.58
	21010130	Salary Arrears	10A	-	-	-	-	-
	210201	Allowances	10B	144,528,025.47	144,528,027.47	-	144,528,027.47	18,307,680.68
	210202	Social Contributions	10C	-	-	-	-	-
		Personnel Cost Total		516,074,222.44	516,074,222.44	358,344,847.53	157,729,374.91	419,751,267.95
11	21020202	Government Contribution to Pension	11	-	-	-	-	-
12	220101	Social Benefits	12	-	-	-	-	-
13	2202	Overhead Cost						
	220201	Travels and Transport - General	13A	54,425,000.00	39,025,000.00	26,155,697.14	12,869,302.85	29,823,368.87
	220202	Utilities - General	13B	5,225,000.00	5,225,000.00	1,459,698.11	3,765,301.89	7,323,072.27
	220203	Materials and Supplies - General	13C	16,120,000.00	91,520,000.00	70,880,382.47	20,639,617.53	81,458,865.13
	220204	Maintenance Services - General	13D	22,075,000.00	22,075,000.00	8,954,860.77	13,120,139.23	5,771,589.52
	220205	Training - General	13E	26,500,000.00	31,500,000.00	21,868,624.28	9,631,375.72	105,700,986.41
	220206	Other Services - General	13F	13,500,000.00	144,000,000.00	124,867,089.78	19,132,910.22	62,783,951.76
	220207	Consulting and Professional Services	13G	50,750,000.00	57,750,000.00	40,556,542.18	17,193,457.82	55,911,706.96
	220208	Fuel and Lubricants	13H	13,000,000.00	9,000,000.00	3,676,222.84	5,323,777.16	2,479,771.30
	220209	Financial Charges	13I	700,000.00	62,700,000.00	57,944,334.62	4,755,665.38	37,196.57
	220210	Miscellaneous Expenses	13J	46,775,000.00	46,775,000.00	20,859,320.97	25,915,679.03	26,271,607.31
		Overhead Cost Total		249,070,000.00	509,570,000.00	377,222,773.16	132,347,226.83	377,562,116.10
14	2203	Loans and Advances						
	220301	Staff Loans and Advances	14A	-	-	-	-	-
		Loans and Advances Total		-	-	-	-	-
15	2204	Grants and Contributions						
	220401	Local Grants and Contributions	15A	260,014,223.51	891,014,223.51	868,611,521.30	22,402,702.21	906,659,259.83
	220402	Foreign Grants and Contributions	15B	-	-	-	-	-
		Grants and Contributions Total		260,014,223.51	891,014,223.51	868,611,521.30	22,402,702.21	906,659,259.83
16	2205	Subsidies						
	220501	Subsidy to Government Owned Companies & Parastatals	16A	7,450,000.00	27,450,000.00	16,411,902.69	11,038,097.31	5,602,950.44
	220502	Subsidy to Private Companies	16B	-	-	-	-	-
		Subsidies Total		7,450,000.00	27,450,000.00	16,411,902.69	11,038,097.31	5,602,950.44
17	2206	Public Debt Charges						
	220601	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	220602	Domestic Interest/Discount	17B	82,482,015.12	1,482,015.12	-	1,482,015.12	16,663,315.74
	220603	Interest - Internal Public Debt	17C	-	262,111,993.09	246,470,629.38	15,641,363.71	-
		Public Debt Charges Total		82,482,015.12	263,594,008.21	246,470,629.38	17,123,378.83	16,663,315.74
18	2207	Transfers						
	220701	Transfers to Other Funds	18A	-	-	-	-	-
	220702	Transfers - Payments to Individuals	18B	-	-	-	-	-
		Transfers - Total		-	-	-	-	-
19	220801	Below the Line Payments	19					
		BTL Payments Total		-	-	-	-	-
20	23	Capital Expenditure						
	230101	Purchase of Fixed Assets	20A	83,837,485.29	11,349,485.29	667,105.32	10,682,379.97	60,424,757.23
	230201	Construction/Provision of Fixed Assets	20B	892,647,045.68	37,255,795.68	30,005,763.08	7,250,032.61	119,773,271.59
	230301	Rehabilitation/Repairs of Fixed Assets	20C	59,193,493.09	9,069,500.00	1,732,026.46	7,337,473.54	10,889,595.14
	230401	Preservation of the Environment	20D	65,015,000.00	19,765,000.00	-	19,765,000.00	-
	230501	Acquisition of Non Tangible Assets	20E	69,358,750.00	-	-	-	-
		Capital Expenditure Total		1,170,051,774.06	77,439,780.97	32,404,894.86	45,034,886.12	191,087,623.96
		TOTAL EXPENDITURE		2,285,142,235.13	2,285,142,235.13	1,899,466,568.92	385,675,666.21	1,917,326,534.03

**MUBI SOUTH LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2019

	2019	2018
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	1,736,078,903.32	1,756,379,434.48
Independent Revenue	146,358,400.00	161,216,153.34
Total Receipts	1,882,437,303.32	1,917,595,587.82
Payments		
Personnel Cost	(328,785,943.50)	(386,952,351.17)
Social Benefits	-	-
Overhead Cost	(467,905,129.49)	(310,398,977.38)
Loans and Advances	-	-
Grants and Contributions	(766,345,189.29)	(789,350,308.49)
Subsidies	(16,630,854.87)	(5,711,993.28)
Transfers to Other Funds	-	-
Total Payments	(1,579,667,117.16)	(1,492,413,630.33)
Net Cash flow from Operating Activities	302,770,186.16	425,181,957.49
Investing Activities		
Purchase of Fixed Assets	(676,005.21)	(200,108,702.38)
Construction/Provision of Fixed Assets	(89,245,631.97)	(194,646,683.13)
Rehabilitation/Repairs of Fixed Assets	(1,753,106.85)	(11,101,524.98)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(91,674,744.03)	(405,856,910.49)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(196,632,948.59)	(16,987,611.89)
Net Cash Flow from Financing Activities	(196,632,948.59)	(16,987,611.89)
Net Surplus/(Deficit) for the Year	14,462,493.55	2,337,435.12
Add: Opening Balance	2,722,961.95	385,526.83
Closing Cash Balance	17,185,455.50	2,722,961.95

**MUBI SOUTH LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2019

	NOTES	2019	2018
		₦	₦
ASSETS			
Cash and Bank Balances	21	17,185,455.50	2,722,961.95
TOTAL ASSETS		17,185,455.50	2,722,961.95
LIABILITIES			
Public Funds	29	17,185,455.50	2,722,961.95
TOTAL LIABILITIES		17,185,455.50	2,722,961.95

**MUBI SOUTH LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2019**

	NOTES	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
		₦	₦	₦	₦	₦
OPENING BALANCE				2,722,961.95		385,526.83
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,074,969,226.70	2,074,969,226.70	1,736,078,903.32	(338,890,323.38)	1,756,379,434.48
Independent Revenue	2	410,928,666.20	410,928,666.20	146,358,400.00	(264,570,266.20)	161,216,153.34
Capital Receipts and Other Revenue Sources	3	-	-	-	-	-
TOTAL REVENUE		2,485,897,892.90	2,485,897,892.90	1,882,437,303.32	(603,460,589.58)	1,917,595,587.82
EXPENDITURE						
Personnel Cost	10	891,714,478.06	588,293,160.76	328,785,943.50	259,507,217.26	386,952,351.17
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	368,029,546.81	491,035,604.36	467,905,129.49	23,130,474.87	310,398,977.38
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	248,589,789.29	766,346,040.79	766,345,189.29	851.50	789,350,308.49
Subsidies	16	10,000,000.00	16,630,862.00	16,630,854.87	7.13	5,711,993.28
Public Debt Charges	17	103,748,461.34	353,748,461.34	196,632,948.59	157,115,512.75	16,987,611.89
TOTAL OPERATING EXPENDITURE		1,622,082,275.50	2,216,054,129.24	1,776,300,065.74	439,754,063.50	1,509,401,242.21
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		863,815,617.40	269,843,763.66	108,860,199.53	(1,043,214,653.08)	408,579,872.44
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	229,598,954.23	677,000.00	676,005.21	994.79	200,108,702.38
Construction/Provision of Fixed Assets	20B	460,237,339.68	112,805,707.04	89,245,631.97	23,560,075.07	194,646,683.13
Rehabilitation/Repairs of Fixed Assets	20C	31,411,535.53	33,793,266.66	1,753,106.85	32,040,159.82	11,101,524.98
Preservation of the Environment	20D	11,500,000.00	11,500,002.00	-	11,500,002.00	-
Acquisition of Non Tangible Assets	20E	131,067,787.95	111,067,787.95	-	111,067,787.95	-
TOTAL CAPITAL EXPENDITURE		863,815,617.40	269,843,763.66	91,674,744.03	178,169,019.63	405,856,910.49
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		(0.00)	(0.00)	17,185,455.50		2,722,961.95

MUBI SOUTH LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
			₦	₦	₦	₦	₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		1,562,336,342.36	1,562,336,342.36	1,323,640,097.51	(238,696,244.85)	1,366,873,440.38
	Allocation from State Government		-	-	-	-	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	6,063,219.61
	Exchange Difference		-	-	41,403,923.75	41,403,923.75	36,530,301.76
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	682,256.75
	Equalisation		-	-	-	-	-
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		41,754,134.92	41,754,134.92	-	(41,754,134.92)	-
	Local Government Share of VAT		463,948,489.41	463,948,489.41	371,034,882.06	(92,913,607.35)	346,230,215.98
	Local Government Share of Excess Crude Account		6,930,260.01	6,930,260.01	-	(6,930,260.01)	-
	STATUTORY REVENUE TOTAL		2,074,969,226.70	2,074,969,226.70	1,736,078,903.32	(338,890,323.38)	1,756,379,434.48
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	83,333,409.00	83,333,409.00	25,062,700.00	(58,270,709.00)	46,117,200.00
	Licences - General	2B	93,196,450.95	93,196,450.95	31,451,100.00	(61,745,350.95)	36,893,753.34
	Fees - General	2E	119,692,414.25	119,692,414.25	45,353,400.00	(74,339,014.25)	16,909,400.00
	Fines - General	2F	-	-	-	-	12,297,900.00
	Sales - General	2G	65,394,474.00	65,394,474.00	22,619,500.00	(42,774,974.00)	13,835,100.00
	Earnings - General	2H	30,334,140.00	30,334,140.00	14,388,500.00	(15,945,640.00)	12,104,100.00
	Rent on Government Buildings - General	2I	6,095,000.00	6,095,000.00	2,745,300.00	(3,349,700.00)	-
	Rent on Land & Others - General	2J	7,300,000.00	7,300,000.00	3,567,200.00	(3,732,800.00)	-
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	1,610,000.00	1,610,000.00	-	(1,610,000.00)	-
	Interest Earned	2M	1,425,045.00	1,425,045.00	23,100.00	(1,401,945.00)	-
	Rates	2O	-	-	-	-	12,298,000.00
	Miscellaneous	2P	2,547,733.00	2,547,733.00	1,147,600.00	(1,400,133.00)	10,760,700.00
	INDEPENDENT REVENUE TOTAL		410,928,666.20	410,928,666.20	146,358,400.00	(264,570,266.20)	161,216,153.34
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	-	-	-	-	-
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		-	-	-	-	-
	TOTAL REVENUE		2,485,897,892.90	2,485,897,892.90	1,882,437,303.32	(603,460,589.58)	1,917,595,587.82

MUBI SOUTH LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL EXPENDITURE

NOTES	ECONOMIC CODE	DESCRIPTION	FDN	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
	2	EXPENDITURES						
10	21	Personnel Cost	10					
	21010101	Salary (Excluding CRF Charges Salaries/Allowances)	10A	570,227,534.04	332,227,460.05	326,722,133.98	5,505,326.07	320,337,843.31
	21010102	Overtime payments	10A	-	-	-	-	-
	21010103	Consolidated Revenue Charges - Salaries/Allowances	10A	56,833,402.00	7,212,158.69	2,063,809.52	5,148,349.17	40,777,856.01
	21010130	Salary Arrears	10A	-	-	-	-	-
	210201	Allowances	10B	264,653,542.02	248,853,542.02	-	248,853,542.02	25,836,651.85
	210202	Social Contributions	10C	-	-	-	-	-
		Personnel Cost Total		891,714,478.06	588,293,160.76	328,785,943.50	259,507,217.26	386,952,351.17
11	21020202	Government Contribution to Pension	11	-	-	-	-	-
12	220101	Social Benefits	12	-	-	-	-	-
13	2202	Overhead Cost						
	220201	Travels and Transport - General	13A	69,000,000.00	42,173,150.00	38,179,921.09	3,993,228.91	35,185,563.73
	220202	Utilities - General	13B	14,320,524.53	21,744,343.40	20,324,886.57	1,419,456.83	10,334,660.74
	220203	Materials and Supplies - General	13C	73,500,000.00	102,620,370.00	99,759,527.46	2,860,842.54	84,717,815.33
	220204	Maintenance Services - General	13D	21,562,827.83	31,635,668.44	30,275,368.80	1,360,299.64	5,117,827.29
	220205	Training - General	13E	53,700,000.00	52,694,860.00	39,204,319.97	13,490,540.03	28,214,549.91
	220206	Other Services - General	13F	32,410,262.27	126,979,962.27	126,979,742.77	219.50	64,005,833.06
	220207	Consulting and Professional Services	13G	58,000,000.00	37,625,748.75	37,624,918.38	830.37	56,999,842.82
	220208	Fuel and Lubricants	13H	2,189,751.97	411,751.97	410,678.37	1,073.60	3,444,886.91
	220209	Financial Charges	13I	13,500,000.00	61,800,000.00	61,797,211.92	2,788.08	25,836.65
	220210	Miscellaneous Expenses	13J	29,846,180.20	13,349,749.52	13,348,554.16	1,195.36	22,352,160.95
		Overhead Cost Total		368,029,546.81	491,035,604.36	467,905,129.49	23,130,474.87	310,398,977.38
14	2203	Loans and Advances						
	220301	Staff Loans and Advances	14A	-	-	-	-	-
		Loans and Advances Total		-	-	-	-	-
15	2204	Grants and Contributions						
	220401	Local Grants and Contributions	15A	248,589,789.29	766,346,040.79	766,345,189.29	851.50	789,350,308.49
	220402	Foreign Grants and Contributions	15B	-	-	-	-	-
		Grants and Contributions Total		248,589,789.29	766,346,040.79	766,345,189.29	851.50	789,350,308.49
16	2205	Subsidies						
	220501	Subsidy to Government Owned Companies & Parastatals	16A	10,000,000.00	16,630,862.00	16,630,854.87	7.13	5,711,993.28
	220502	Subsidy to Private Companies	16B	-	-	-	-	-
		Subsidies Total		10,000,000.00	16,630,862.00	16,630,854.87	7.13	5,711,993.28
17	2206	Public Debt Charges						
	220601	Foreign Interest/Discount - Treasury Bill	17A	103,748,461.34	103,748,461.34	-	103,748,461.34	-
	220602	Domestic Interest/Discount	17B	-	-	-	-	16,987,611.89
	220603	Interest - Internal Public Debt	17C	-	250,000,000.00	196,632,948.59	53,367,051.41	-
		Public Debt Charges Total		103,748,461.34	353,748,461.34	196,632,948.59	157,115,512.75	16,987,611.89
18	2207	Transfers						
	220701	Transfers to Other Funds	18A	-	-	-	-	-
	220702	Transfers - Payments to Individuals	18B	-	-	-	-	-
		Transfers - Total		-	-	-	-	-
19	220801	Below the Line Payments	19					
		BTL Payments Total		-	-	-	-	-
20	23	Capital Expenditure						
	230101	Purchase of Fixed Assets	20A	229,598,954.23	677,000.00	676,005.21	994.79	200,108,702.38
	230201	Construction/Provision of Fixed Assets	20B	460,237,339.68	112,805,707.04	89,245,631.97	23,560,075.07	194,646,683.13
	230301	Rehabilitation/Repairs of Fixed Assets	20C	31,411,535.53	33,793,266.66	1,753,106.85	32,040,159.82	11,101,524.98
	230401	Preservation of the Environment	20D	11,500,000.00	11,500,002.00	-	11,500,002.00	-
	230501	Acquisition of Non Tangible Assets	20E	131,067,787.95	111,067,787.95	-	111,067,787.95	-
		Capital Expenditure Total		863,815,617.40	269,843,763.66	91,674,744.03	178,169,019.63	405,856,910.49
		TOTAL EXPENDITURE		2,485,897,892.90	2,485,897,892.90	1,867,974,809.77	617,923,083.13	1,915,258,152.70

NUMAN LOCAL GOVERNMENT COUNCIL,**ADAMAWA STATE****CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2019**

	2019	2018
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	1,635,953,149.92	1,656,375,156.15
Independent Revenue	41,886,000.00	34,899,168.84
Total Receipts	1,677,839,149.92	1,691,274,324.99
Payments		
Personnel Cost	(305,393,170.72)	(360,997,342.90)
Social Benefits	-	-
Overhead Cost	(322,136,383.31)	(352,462,309.35)
Loans and Advances	-	-
Grants and Contributions	(797,542,574.14)	(793,603,313.52)
Subsidies	(14,287,185.90)	(5,027,065.78)
Transfers to Other Funds	-	-
Total Payments	(1,439,359,314.07)	(1,512,090,031.55)
Net Cash flow from Operating Activities	238,479,835.85	179,184,293.43
Investing Activities		
Purchase of Fixed Assets	(580,740.57)	(58,803,428.39)
Construction/Provision of Fixed Assets	(21,812,273.69)	(91,700,535.90)
Rehabilitation/Repairs of Fixed Assets	(1,506,053.88)	(9,770,336.47)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	(4,530,244.11)
Net Cash Flow from Investing Activities	(23,899,068.13)	(164,804,544.87)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(214,562,063.07)	(14,950,620.23)
Net Cash Flow from Financing Activities	(214,562,063.07)	(14,950,620.23)
Net Surplus/(Deficit) for the Year	18,704.65	(570,871.67)
Add: Opening Balance	35,014.31	605,885.98
Closing Cash Balance	53,718.96	35,014.31

**NUMAN LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**
STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2019

	NOTES	2019	2018
		₦	₦
ASSETS			
Cash and Bank Balances	21	53,718.96	35,014.31
TOTAL ASSETS		53,718.96	35,014.31
LIABILITIES			
Public Funds	29	53,718.96	35,014.31
TOTAL LIABILITIES		53,718.96	35,014.31

**NUMAN LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2019**

	NOTES	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
		₦	₦	₦	₦	₦
OPENING BALANCE				35,014.31		605,885.98
Add: Revenue						
REVENUE						
Statutory Revenue	1	1,892,495,696.58	1,892,495,696.58	1,635,953,149.92	(256,542,546.66)	1,656,375,156.15
Independent Revenue	2	46,612,635.00	46,612,635.00	41,886,000.00	(4,726,635.00)	34,899,168.84
Capital Receipts and Other Revenue Sources	3	9,026,682.96	9,026,682.96	-	(9,026,682.96)	-
TOTAL REVENUE		1,948,135,014.54	1,948,135,014.54	1,677,839,149.92	(270,295,864.62)	1,691,274,324.99
EXPENDITURE						
Personnel Cost	10	628,648,086.19	442,339,161.77	305,393,170.72	136,945,991.05	360,997,342.90
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	369,040,143.84	345,264,863.84	322,136,383.31	23,128,480.53	352,462,309.35
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	221,810,507.28	799,283,748.58	797,542,574.14	1,741,174.44	793,603,313.52
Subsidies	16	4,066,321.55	14,924,939.55	14,287,185.90	637,753.65	5,027,065.78
Public Debt Charges	17	97,406,750.73	219,616,481.11	214,562,063.07	5,054,418.04	14,950,620.23
TOTAL OPERATING EXPENDITURE		1,320,971,809.59	1,821,429,194.85	1,653,921,377.14	167,507,817.71	1,527,040,651.79
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		627,163,204.95	126,705,819.69	23,952,787.09	(437,803,682.34)	164,839,559.18
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	70,362,601.69	750,000.00	580,740.57	169,259.43	58,803,428.39
Construction/Provision of Fixed Assets	20B	370,751,811.41	42,865,000.00	21,812,273.69	21,052,726.32	91,700,535.90
Rehabilitation/Repairs of Fixed Assets	20C	82,140,819.69	74,140,819.69	1,506,053.88	72,634,765.81	9,770,336.47
Preservation of the Environment	20D	8,950,000.00	8,950,000.00	-	8,950,000.00	-
Acquisition of Non Tangible Assets	20E	94,957,972.16	-	-	-	4,530,244.11
TOTAL CAPITAL EXPENDITURE		627,163,204.95	126,705,819.69	23,899,068.13	102,806,751.56	164,804,544.87
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	0.00	53,718.96		35,014.31

NUMAN LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
			₦	₦	₦	₦	₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		1,484,777,308.84	1,484,777,308.84	1,257,930,651.49	(226,846,657.35)	1,299,017,768.02
	Allocation from State Government		-	-	-	-	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	5,762,223.39
	Exchange Difference		-	-	39,348,509.35	39,348,509.35	34,716,829.02
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	648,387.48
	Equalisation		-	-	-	-	-
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		39,681,335.57	39,681,335.57	-	(39,681,335.57)	-
	Local Government Share of VAT		361,450,830.84	361,450,830.84	338,673,989.08	(22,776,841.76)	316,229,948.24
	Local Government Share of Excess Crude Account		6,586,221.33	6,586,221.33	-	(6,586,221.33)	-
	STATUTORY REVENUE TOTAL		1,892,495,696.58	1,892,495,696.58	1,635,953,149.92	(256,542,546.66)	1,656,375,156.15
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	1,751,920.50	1,751,920.50	438,300.00	(1,313,620.50)	17,024,068.84
	Licences - General	2B	12,915,280.00	12,915,280.00	4,296,100.00	(8,619,180.00)	6,809,600.00
	Mining Rents	2C	-	-	-	-	-
	Royalties	2D	-	-	-	-	-
	Fees - General	2E	6,677,205.00	6,677,205.00	31,985,000.00	25,307,795.00	3,121,000.00
	Fines - General	2F	514,090.00	514,090.00	-	(514,090.00)	2,269,900.00
	Sales - General	2G	3,237,010.00	3,237,010.00	800,400.00	(2,436,610.00)	2,553,600.00
	Earnings - General	2H	12,650,816.00	12,650,816.00	2,714,600.00	(9,936,216.00)	851,200.00
	Rent on Government Buildings - General	2I	543,000.00	543,000.00	235,600.00	(307,400.00)	-
	Rent on Land & Others - General	2J	337,189.80	337,189.80	400,000.00	62,810.20	-
	Repayments - General	2K	785,000.00	785,000.00	-	(785,000.00)	-
	Investment Income	2L	157,200.00	157,200.00	-	(157,200.00)	-
	Interest Earned	2M	124,403.50	124,403.50	-	(124,403.50)	-
	Re-Imbursement General	2N	-	-	-	-	-
	Rates	2O	2,592,717.50	2,592,717.50	-	(2,592,717.50)	2,269,800.00
	Miscellaneous	2P	4,326,802.70	4,326,802.70	1,016,000.00	(3,310,802.70)	-
	INDEPENDENT REVENUE TOTAL		46,612,635.00	46,612,635.00	41,886,000.00	(4,726,635.00)	34,899,168.84
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	8,364,682.96	8,364,682.96	-	(8,364,682.96)	-
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	662,000.00	662,000.00	-	(662,000.00)	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		9,026,682.96	9,026,682.96	-	(9,026,682.96)	-
	TOTAL REVENUE		1,948,135,014.54	1,948,135,014.54	1,677,839,149.92	(270,295,864.62)	1,691,274,324.99

NUMAN LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE

NOTES	ECONOMIC CODE	DESCRIPTION	FDN	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
				₦	₦	₦	₦	₦
	2	EXPENDITURES						
10	21	Personnel Cost	10					
	21010101	Salary (Excluding CRF Charges Salaries/Allowances)	10A	386,597,262.11	310,928,337.69	303,329,361.20	7,598,976.49	300,292,568.06
	21010102	Overtime payments	10A	-	-	-	-	-
	21010103	Consolidated Revenue Charges - Salaries/Allowances	10A	56,833,402.00	10,073,402.00	2,063,809.52	8,009,592.48	40,777,856.01
	21010130	Salary Arrears	10A	-	-	-	-	-
	210201	Allowances	10B	185,217,422.08	121,337,422.08	-	121,337,422.08	19,926,918.83
	210202	Social Contributions	10C	-	-	-	-	-
		Personnel Cost Total		628,648,086.19	442,339,161.77	305,393,170.72	136,945,991.05	360,997,342.90
11	21020202	Government Contribution to Pension	11	-	-	-	-	-
12	220101	Social Benefits	12	-	-	-	-	-
13	2202	Overhead Cost						
	220201	Travels and Transport - General	13A	60,506,127.94	22,887,285.94	13,092,005.64	9,795,280.30	29,092,015.20
	220202	Utilities - General	13B	34,472,688.51	16,234,608.51	10,470,421.84	5,764,186.67	7,970,767.53
	220203	Materials and Supplies - General	13C	42,363,156.83	69,838,612.83	68,060,956.79	1,777,656.04	73,903,215.13
	220204	Maintenance Services - General	13D	59,256,100.58	13,557,889.58	10,950,799.71	2,607,089.87	5,645,164.45
	220205	Training - General	13E	61,209,647.80	15,161,014.80	14,812,072.64	348,942.16	109,365,958.34
	220206	Other Services - General	13F	23,000,000.00	121,678,000.00	120,886,963.53	791,036.47	56,330,866.82
	220207	Consulting and Professional Services	13G	34,880,119.62	24,865,829.62	24,287,633.00	578,196.62	50,164,967.80
	220208	Fuel and Lubricants	13H	3,057,271.43	143,271.43	114,793.18	28,478.25	1,328,461.26
	220209	Financial Charges	13I	7,000,000.00	52,390,000.00	51,176,377.33	1,213,622.67	19,926.92
	220210	Miscellaneous Expenses	13J	43,295,031.13	8,508,351.13	8,284,359.66	223,991.47	18,640,965.90
		Overhead Cost Total		369,040,143.84	345,264,863.84	322,136,383.31	23,128,480.53	352,462,309.35
14	2203	Loans and Advances						
	220301	Staff Loans and Advances	14A	-	-	-	-	-
		Loans and Advances Total		-	-	-	-	-
15	2204	Grants and Contributions						
	220401	Local Grants and Contributions	15A	221,810,507.28	799,283,748.58	797,542,574.14	1,741,174.44	793,603,313.52
	220402	Foreign Grants and Contributions	15B	-	-	-	-	-
		Grants and Contributions Total		221,810,507.28	799,283,748.58	797,542,574.14	1,741,174.44	793,603,313.52
16	2205	Subsidies						
	220501	Subsidy to Government Owned Companies & Parastatals	16A	4,066,321.55	14,924,939.55	14,287,185.90	637,753.65	5,027,065.78
	220502	Subsidy to Private Companies	16B	-	-	-	-	-
		Subsidies Total		4,066,321.55	14,924,939.55	14,287,185.90	637,753.65	5,027,065.78
17	2206	Public Debt Charges						
	220601	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	220602	Domestic Interest/Discount	17B	-	-	-	-	14,950,620.23
	220603	Interest - Internal Public Debt	17C	97,406,750.73	219,616,481.11	214,562,063.07	5,054,418.04	-
		Public Debt Charges Total		97,406,750.73	219,616,481.11	214,562,063.07	5,054,418.04	14,950,620.23
18	2207	Transfers						
	220701	Transfers to Other Funds	18A	-	-	-	-	-
	220702	Transfers - Payments to Individuals	18B	-	-	-	-	-
		Transfers - Total		-	-	-	-	-
19	220801	Below the Line Payments	19					
		BTL Payments Total		-	-	-	-	-
20	23	Capital Expenditure						
	230101	Purchase of Fixed Assets	20A	70,362,601.69	750,000.00	580,740.57	169,259.43	58,803,428.39
	230201	Construction/Provision of Fixed Assets	20B	370,751,811.41	42,865,000.00	21,812,273.69	21,052,726.32	91,700,535.90
	230301	Rehabilitation/Repairs of Fixed Assets	20C	82,140,819.69	74,140,819.69	1,506,053.88	72,634,765.81	9,770,336.47
	230401	Preservation of the Environment	20D	8,950,000.00	8,950,000.00	-	8,950,000.00	-
	230501	Acquisition of Non Tangible Assets	20E	94,957,972.16	-	-	-	4,530,244.11
		Capital Expenditure Total		627,163,204.95	126,705,819.69	23,899,068.13	102,806,751.56	164,804,544.87
		TOTAL EXPENDITURE		1,948,135,014.54	1,948,135,014.54	1,677,820,445.27	270,314,569.27	1,691,845,196.66

**SHELLENG LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2019

	2019	2018
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	1,857,687,055.14	1,880,198,925.35
Independent Revenue	52,877,860.02	49,041,700.00
Total Receipts	1,910,564,915.16	1,929,240,625.35
Payments		
Personnel Cost	(389,921,608.16)	(445,695,253.62)
Social Benefits	-	(10,455,520.00)
Overhead Cost	(443,690,348.07)	(491,855,618.96)
Loans and Advances	-	-
Grants and Contributions	(828,490,208.19)	(775,685,111.46)
Subsidies	(14,765,550.19)	(6,692,106.56)
Transfers to Other Funds	-	-
Total Payments	(1,676,867,714.61)	(1,730,383,610.61)
Net Cash flow from Operating Activities	233,697,200.55	198,857,014.74
Investing Activities		
Purchase of Fixed Assets	(600,184.95)	(47,417,774.38)
Construction/Provision of Fixed Assets	(53,588,637.37)	(116,470,788.91)
Rehabilitation/Repairs of Fixed Assets	(1,556,479.65)	(13,175,984.39)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(55,745,301.97)	(177,064,547.68)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(166,159,979.80)	(19,902,493.47)
Net Cash Flow from Financing Activities	(166,159,979.80)	(19,902,493.47)
Net Surplus/(Deficit) for the Year	11,791,918.78	1,889,973.59
Add: Opening Balance	2,903,885.97	1,013,912.38
Closing Cash Balance	14,695,804.75	2,903,885.97

**SHELLENG LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2019

	NOTES	2019	2018
		₦	₦
ASSETS			
Cash and Bank Balances	21	14,695,804.75	2,903,885.97
TOTAL ASSETS		14,695,804.75	2,903,885.97
LIABILITIES			
Public Funds	29	14,695,804.75	2,903,885.97
TOTAL LIABILITIES		14,695,804.75	2,903,885.97

**SHELLENG LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2019**

	NOTES	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
		₦	₦	₦	₦	₦
OPENING BALANCE				2,903,885.97		1,013,912.38
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,148,227,819.57	2,148,227,819.57	1,857,687,055.14	(290,540,764.43)	1,880,198,925.35
Independent Revenue	2	85,286,871.00	85,286,871.00	52,877,860.02	(32,409,010.98)	49,041,700.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	-
TOTAL REVENUE		2,233,514,690.57	2,233,514,690.57	1,910,564,915.16	(322,949,775.41)	1,929,240,625.35
EXPENDITURE						
Personnel Cost	10	440,846,921.52	421,827,541.14	389,921,608.16	31,905,932.98	445,695,253.62
Social Benefits	12	-	-	-	-	10,455,520.00
Overhead Cost	13	322,365,969.59	488,657,681.39	443,690,348.07	44,967,333.32	491,855,618.96
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	294,559,656.28	828,490,261.68	828,490,208.19	53.49	775,685,111.46
Subsidies	16	696,655.95	15,000,000.00	14,765,550.19	234,449.81	6,692,106.56
Public Debt Charges	17	111,675,734.53	178,000,000.00	166,159,979.80	11,840,020.20	19,902,493.47
TOTAL OPERATING EXPENDITURE		1,170,144,937.86	1,931,975,484.22	1,843,027,694.41	88,947,789.81	1,750,286,104.08
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		1,063,369,752.70	301,539,206.35	70,441,106.72	(411,897,565.21)	179,968,433.65
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	157,850,032.03	1,000,000.00	600,184.95	399,815.05	47,417,774.38
Construction/Provision of Fixed Assets	20B	547,330,514.32	65,350,000.00	53,588,637.37	11,761,362.63	116,470,788.91
Rehabilitation/Repairs of Fixed Assets	20C	99,658,087.00	17,300,000.00	1,556,479.65	15,743,520.35	13,175,984.39
Preservation of the Environment	20D	164,325,000.00	123,683,087.00	-	123,683,087.00	-
Acquisition of Non Tangible Assets	20E	94,206,119.35	94,206,119.35	-	94,206,119.35	-
TOTAL CAPITAL EXPENDITURE		1,063,369,752.71	301,539,206.35	55,745,301.97	245,793,904.38	177,064,547.68
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		- 0.00	- 0.00	14,695,804.75		2,903,885.97

SHELLENG LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
			₦	₦	₦	₦	₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		1,682,008,249.12	1,682,008,249.12	1,425,028,339.00	(256,979,910.12)	1,471,573,271.32
	Allocation from State Government		-	-	-	-	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	6,527,650.37
	Exchange Difference		-	-	44,575,383.29	44,575,383.29	39,328,451.41
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	734,516.28
	Equalisation		-	-	-	-	-
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		44,952,419.96	44,952,419.96	-	(44,952,419.96)	-
	Local Government Share of VAT		413,806,046.11	413,806,046.11	388,083,332.85	(25,722,713.26)	362,035,035.97
	Local Government Share of Excess Crude Account		7,461,104.37	7,461,104.37	-	(7,461,104.37)	-
	STATUTORY REVENUE TOTAL		2,148,227,819.57	2,148,227,819.57	1,857,687,055.14	(290,540,764.43)	1,880,198,925.35
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	4,515,000.00	4,515,000.00	2,874,060.02	(1,640,939.98)	11,687,200.00
	Licences - General	2B	26,329,375.00	26,329,375.00	15,343,600.00	(10,985,775.00)	12,704,600.00
	Fees - General	2E	5,443,500.00	5,443,500.00	7,254,400.00	1,810,900.00	20,445,500.00
	Fines - General	2F	-	-	-	-	1,257,900.00
	Sales - General	2G	6,748,750.00	6,748,750.00	4,296,500.00	(2,452,250.00)	-
	Earnings - General	2H	39,871,996.00	39,871,996.00	21,595,200.00	(18,276,796.00)	2,232,200.00
	Rent on Government Buildings - General	2I	819,000.00	819,000.00	521,400.00	(297,600.00)	-
	Rent on Land & Others - General	2J	1,559,250.00	1,559,250.00	992,700.00	(566,550.00)	-
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	-	-	669,700.00
	Miscellaneous	2P	-	-	-	-	44,600.00
	INDEPENDENT REVENUE TOTAL		85,286,871.00	85,286,871.00	52,877,860.02	(32,409,010.98)	49,041,700.00
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	-	-	-	-	-
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		-	-	-	-	-
	TOTAL REVENUE		2,233,514,690.57	2,233,514,690.57	1,910,564,915.16	(322,949,775.41)	1,929,240,625.35

SHELLENG LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE

NOTES	ECONOMIC CODE	DESCRIPTION	FDN	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
	2	EXPENDITURES						
10	21	Personnel Cost	10					
	21010101	Salary (Excluding CRF Charges Salaries/Allowances)	10A	287,685,074.20	391,168,218.83	387,857,798.64	3,310,420.19	383,151,380.32
	21010102	Overtime payments	10A	-	-	-	-	-
	21010103	Consolidated Revenue Charges - Salaries/Allowances	10A	27,736,135.20	3,063,810.20	2,063,809.52	1,000,000.68	40,832,028.30
	21010130	Salary Arrears	10A	-	-	-	-	-
	210201	Allowances	10B	125,425,712.12	27,595,512.11	-	27,595,512.11	21,711,845.00
	210202	Social Contributions	10C	-	-	-	-	-
		Personnel Cost Total		440,846,921.52	421,827,541.14	389,921,608.16	31,905,932.98	445,695,253.62
11	21020202	Government Contribution to Pension	11	-	-	-	-	-
12	220101	Social Benefits	12	-	-	-	-	10,455,520.00
13	2202	Overhead Cost						
	220201	Travels and Transport - General	13A	29,297,908.96	21,143,260.96	19,209,706.19	1,933,554.77	22,440,695.27
	220202	Utilities - General	13B	5,322,415.60	8,572,701.40	8,375,544.72	197,156.68	6,108,000.00
	220203	Materials and Supplies - General	13C	31,364,880.41	79,421,169.41	77,058,798.49	2,362,370.92	104,424,692.18
	220204	Maintenance Services - General	13D	27,557,500.00	26,553,953.00	26,111,758.99	442,194.01	4,362,993.20
	220205	Training - General	13E	58,384,352.95	25,775,669.95	24,699,357.86	1,076,312.09	138,542,285.80
	220206	Other Services - General	13F	64,862,081.91	215,720,949.91	181,758,954.06	33,961,995.85	74,988,508.27
	220207	Consulting and Professional Services	13G	55,180,000.00	37,078,680.00	36,819,388.69	259,291.31	66,780,369.54
	220208	Fuel and Lubricants	13H	9,083,180.36	1,830,680.36	1,830,591.49	88.87	20,000.00
	220209	Financial Charges	13I	15,115,000.00	58,214,047.00	55,664,582.39	2,549,464.61	364.99
	220210	Miscellaneous Expenses	13J	26,198,649.40	14,346,569.40	12,161,665.19	2,184,904.21	74,187,709.71
		Overhead Cost Total		322,365,969.59	488,657,681.39	443,690,348.07	44,967,333.32	491,855,618.96
14	2203	Loans and Advances						
	220301	Staff Loans and Advances	14A	-	-	-	-	-
		Loans and Advances Total		-	-	-	-	-
15	2204	Grants and Contributions						
	220401	Local Grants and Contributions	15A	294,559,656.28	828,490,261.68	828,490,208.19	53.49	775,685,111.46
	220402	Foreign Grants and Contributions	15B	-	-	-	-	-
		Grants and Contributions Total		294,559,656.28	828,490,261.68	828,490,208.19	53.49	775,685,111.46
16	2205	Subsidies						
	220501	Subsidy to Government Owned Companies & Parastatal	16A	696,655.95	15,000,000.00	14,765,550.19	234,449.81	6,692,106.56
	220502	Subsidy to Private Companies	16B	-	-	-	-	-
		Subsidies Total		696,655.95	15,000,000.00	14,765,550.19	234,449.81	6,692,106.56
17	2206	Public Debt Charges						
	220601	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	220602	Domestic Interest/Discount	17B	111,675,734.53	-	-	-	19,902,493.47
	220603	Interest - Internal Public Debt	17C	-	178,000,000.00	166,159,979.80	11,840,020.20	-
		Public Debt Charges Total		111,675,734.53	178,000,000.00	166,159,979.80	11,840,020.20	19,902,493.47
18	2207	Transfers						
	220701	Transfers to Other Funds	18A	-	-	-	-	-
	220702	Transfers - Payments to Individuals	18B	-	-	-	-	-
		Transfers - Total		-	-	-	-	-
19	220801	Below the Line Payments	19	-	-	-	-	-
		BTL Payments Total		-	-	-	-	-
20	23	Capital Expenditure						
	230101	Purchase of Fixed Assets	20A	157,850,032.03	1,000,000.00	600,184.95	399,815.05	47,417,774.38
	230201	Construction/Provision of Fixed Assets	20B	547,330,514.32	65,350,000.00	53,588,637.37	11,761,362.63	116,470,788.91
	230301	Rehabilitation/Repairs of Fixed Assets	20C	99,658,087.00	17,300,000.00	1,556,479.65	15,743,520.35	13,175,984.39
	230401	Preservation of the Environment	20D	164,325,000.00	123,683,087.00	-	123,683,087.00	-
	230501	Acquisition of Non Tangible Assets	20E	94,206,119.35	94,206,119.35	-	94,206,119.35	-
		Capital Expenditure Total		1,063,369,752.71	301,539,206.35	55,745,301.97	245,793,904.38	177,064,547.68
		TOTAL EXPENDITURE		2,233,514,690.57	2,233,514,690.57	1,898,772,996.38	334,741,694.19	1,927,350,651.76

**SONG LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2019

	2019	2018
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	2,274,845,504.32	2,307,225,688.36
Independent Revenue	69,166,030.56	72,809,400.00
Total Receipts	2,344,011,534.88	2,380,035,088.36
Payments		
Personnel Cost	(320,084,607.30)	(385,019,529.23)
Overhead Cost	(510,370,413.99)	(711,828,802.80)
Loans and Advances	-	-
Grants and Contributions	(917,384,917.22)	(949,288,799.57)
Subsidies	(31,682,429.49)	(9,826,173.17)
Transfers to Other Funds	-	-
Total Payments	(1,779,522,368.00)	(2,055,963,304.76)
Net Cash flow from Operating Activities	564,489,166.88	324,071,783.60
Investing Activities		
Purchase of Fixed Assets	(1,287,816.39)	(113,409,839.41)
Construction/Provision of Fixed Assets	(54,413,450.93)	(160,499,863.68)
Rehabilitation/Repairs of Fixed Assets	(3,339,737.16)	(19,097,625.20)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(59,041,004.48)	(293,007,328.29)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(475,800,316.87)	(29,223,286.49)
Net Cash Flow from Financing Activities	(475,800,316.87)	(29,223,286.49)
Net Surplus/(Deficit) for the Year	29,647,845.53	1,841,168.82
Add: Opening Balance	1,842,197.01	1,028.19
Closing Cash Balance	31,490,042.54	1,842,197.01

**SONG LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2019

	NOTES	2019	2018
		₦	₦
ASSETS			
Cash and Bank Balances	21	31,490,042.54	1,842,197.01
TOTAL ASSETS		31,490,042.54	1,842,197.01
LIABILITIES			
Public Funds	29	31,490,042.54	1,842,197.01
TOTAL LIABILITIES		31,490,042.54	1,842,197.01

**SONG LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2019**

	NOTES	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
		₦	₦	₦	₦	₦
OPENING BALANCE				1,842,197.01		1,028.19
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,636,102,202.56	2,636,102,202.56	2,274,845,504.32	(361,256,698.24)	2,307,225,688.36
Independent Revenue	2	78,597,762.00	78,597,762.00	69,166,030.56	(9,431,731.44)	72,809,400.00
Capital Receipts and Other Revenue Sources	3	49,550,600.00	49,550,600.00	-	(49,550,600.00)	-
TOTAL REVENUE		2,764,250,564.56	2,764,250,564.56	2,344,011,534.88	(420,239,029.68)	2,380,035,088.36
EXPENDITURE						
Personnel Cost	10	455,488,774.06	478,398,814.06	320,084,607.30	158,314,206.76	385,019,529.23
Overhead Cost	13	422,452,895.23	690,742,855.23	510,370,413.99	180,372,441.24	711,828,802.80
Loans and Advances	14	10,200,000.00	10,200,000.00	-	10,200,000.00	-
Grants and Contributions	15	268,860,220.26	948,560,220.26	917,384,917.22	31,175,303.04	949,288,799.57
Subsidies	16	18,700,000.00	32,000,000.00	31,682,429.49	317,570.51	9,826,173.17
Public Debt Charges	17	131,805,110.13	476,600,000.00	475,800,316.87	799,683.13	29,223,286.49
TOTAL OPERATING EXPENDITURE		1,307,506,999.67	2,636,501,889.55	2,255,322,684.87	381,179,204.68	2,085,186,591.25
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		1,456,743,564.89	127,748,675.02	90,531,047.02	(801,418,234.36)	294,849,525.30
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	825,394,889.87	2,000,000.00	1,287,816.39	712,183.61	113,409,839.41
Construction/Provision of Fixed Assets	20B	493,500,000.00	57,000,000.00	54,413,450.93	2,586,549.07	160,499,863.68
Rehabilitation/Repairs of Fixed Assets	20C	79,500,000.00	53,500,000.00	3,339,737.16	50,160,262.84	19,097,625.20
Preservation of the Environment	20D	15,248,675.02	15,248,675.02	-	15,248,675.02	-
Acquisition of Non Tangible Assets	20E	43,100,000.00	-	-	-	-
TOTAL CAPITAL EXPENDITURE		1,456,743,564.89	127,748,675.02	59,041,004.48	68,707,670.54	293,007,328.29
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		0.00	-	31,490,042.54		1,842,197.01

SONG LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
			₦	₦	₦	₦	₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		2,117,173,903.90	2,117,173,903.90	1,793,708,689.06	(323,465,214.84)	1,852,295,628.96
	Allocation from State Government		-	-	-	-	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	8,216,470.01
	Exchange Difference		-	-	56,107,833.18	56,107,833.18	49,503,424.18
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	924,548.76
	Equalisation		-	-	-	-	-
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		56,582,413.84	56,582,413.84	-	(56,582,413.84)	-
	Local Government Share of VAT		452,954,459.60	452,954,459.60	425,028,982.08	(27,925,477.52)	396,285,616.45
	Local Government Share of Excess Crude Account		9,391,425.22	9,391,425.22	-	(9,391,425.22)	-
	STATUTORY REVENUE TOTAL		2,636,102,202.56	2,636,102,202.56	2,274,845,504.32	(361,256,698.24)	2,307,225,688.36
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	4,047,150.00	4,047,150.00	8,332,030.56	4,284,880.56	21,843,000.00
	Licences - General	2B	15,944,307.00	15,944,307.00	15,267,300.00	(677,007.00)	17,474,300.00
	Fees - General	2E	16,691,415.00	16,691,415.00	17,265,800.00	574,385.00	8,008,900.00
	Fines - General	2F	281,290.00	281,290.00	327,200.00	45,910.00	5,824,700.00
	Sales - General	2G	7,105,000.00	7,105,000.00	7,560,100.00	455,100.00	6,552,900.00
	Earnings - General	2H	20,098,400.00	20,098,400.00	10,940,000.00	(9,158,400.00)	2,184,300.00
	Rent on Government Buildings - General	2I	7,351,000.00	7,351,000.00	7,274,200.00	(76,800.00)	-
	Rent on Land & Others - General	2J	4,450,000.00	4,450,000.00	2,199,400.00	(2,250,600.00)	-
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	782,000.00	782,000.00	-	(782,000.00)	5,824,700.00
	Miscellaneous	2P	1,847,200.00	1,847,200.00	-	(1,847,200.00)	5,096,600.00
	INDEPENDENT REVENUE TOTAL		78,597,762.00	78,597,762.00	69,166,030.56	(9,431,731.44)	72,809,400.00
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	49,000,600.00	49,000,600.00	-	(49,000,600.00)	-
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	550,000.00	550,000.00	-	(550,000.00)	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		49,550,600.00	49,550,600.00	-	(49,550,600.00)	-
	TOTAL REVENUE		2,764,250,564.56	2,764,250,564.56	2,344,011,534.88	(420,239,029.68)	2,380,035,088.36

SONG LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE

NOTES	ECONOMIC CODE	DESCRIPTION	FDN	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
				₦	₦	₦	₦	₦
	2	EXPENDITURES						
10	21	Personnel Cost	10					
	21010101	Salary (Excluding CRF Charges Salaries/Allowances)	10A	262,591,467.61	339,501,507.61	318,020,797.78	21,480,709.83	310,950,408.09
	21010102	Overtime payments	10A	-	-	-	-	-
	21010103	Consolidated Revenue Charges - Salaries/Allowances	10A	63,317,678.24	9,317,678.24	2,063,809.52	7,253,868.72	42,553,747.77
	21010130	Salary Arrears	10A	-	-	-	-	-
	210201	Allowances	10B	129,579,628.21	129,579,628.21	-	129,579,628.21	31,515,373.37
	210202	Social Contributions	10C	-	-	-	-	-
		Personnel Cost Total		455,488,774.06	478,398,814.06	320,084,607.30	158,314,206.76	385,019,529.23
11	21020202	Government Contribution to Pension	11	-	-	-	-	-
12	220101	Social Benefits	12	-	-	-	-	-
13	2202	Overhead Cost						
	220201	Travels and Transport - General	13A	47,050,000.00	28,480,960.00	27,623,740.99	857,219.01	76,907,129.66
	220202	Utilities - General	13B	20,050,000.00	11,029,000.00	8,222,782.20	2,806,217.80	12,606,149.35
	220203	Materials and Supplies - General	13C	36,430,000.00	147,330,000.00	101,807,453.17	45,522,546.83	142,720,400.19
	220204	Maintenance Services - General	13D	64,180,000.00	50,480,000.00	28,529,912.15	21,950,087.85	10,043,028.21
	220205	Training - General	13E	46,600,000.00	47,600,000.00	30,694,261.36	16,905,738.64	211,797,391.94
	220206	Other Services - General	13F	59,100,000.00	141,780,000.00	125,451,287.58	16,328,712.42	110,107,342.25
	220207	Consulting and Professional Services	13G	45,800,000.00	75,500,000.00	53,848,448.04	21,651,551.96	98,055,144.38
	220208	Fuel and Lubricants	13H	13,040,000.00	13,040,000.00	823,924.80	12,216,075.20	2,101,024.89
	220209	Financial Charges	13I	14,272,895.23	119,272,895.23	113,804,405.72	5,468,489.51	31,285.74
	220210	Miscellaneous Expenses	13J	75,930,000.00	56,230,000.00	19,564,197.99	36,665,802.01	47,459,906.19
		Overhead Cost Total		422,452,895.23	690,742,855.23	510,370,413.99	180,372,441.24	711,828,802.80
14	2203	Loans and Advances						
	220301	Staff Loans and Advances	14A	10,200,000.00	10,200,000.00	-	10,200,000.00	-
		Loans and Advances Total		10,200,000.00	10,200,000.00	-	10,200,000.00	-
15	2204	Grants and Contributions						
	220401	Local Grants and Contributions	15A	268,860,220.26	948,560,220.26	917,384,917.22	31,175,303.04	949,288,799.57
	220402	Foreign Grants and Contributions	15B	-	-	-	-	-
		Grants and Contributions Total		268,860,220.26	948,560,220.26	917,384,917.22	31,175,303.04	949,288,799.57
16	2205	Subsidies						
	220501	Subsidy to Government Owned Companies & Parastatals	16A	18,700,000.00	32,000,000.00	31,682,429.49	317,570.51	9,826,173.17
	220502	Subsidy to Private Companies	16B	-	-	-	-	-
		Subsidies Total		18,700,000.00	32,000,000.00	31,682,429.49	317,570.51	9,826,173.17
17	2206	Public Debt Charges						
	220601	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	220602	Domestic Interest/Discount	17B	131,805,110.13	-	-	-	29,223,286.49
	220603	Interest - Internal Public Debt	17C	-	476,600,000.00	475,800,316.87	799,683.13	-
		Public Debt Charges Total		131,805,110.13	476,600,000.00	475,800,316.87	799,683.13	29,223,286.49
18	2207	Transfers						
	220701	Transfers to Other Funds	18A	-	-	-	-	-
	220702	Transfers - Payments to Individuals	18B	-	-	-	-	-
		Transfers - Total		-	-	-	-	-
19	220801	Below the Line Payments	19					
		BTL Payments Total		-	-	-	-	-
20	23	Capital Expenditure						
	230101	Purchase of Fixed Assets	20A	825,394,889.87	2,000,000.00	1,287,816.39	712,183.61	113,409,839.41
	230201	Construction/Provision of Fixed Assets	20B	493,500,000.00	57,000,000.00	54,413,450.93	2,586,549.07	160,499,863.68
	230301	Rehabilitation/Repairs of Fixed Assets	20C	79,500,000.00	53,500,000.00	3,339,737.16	50,160,262.84	19,097,625.20
	230401	Preservation of the Environment	20D	15,248,675.02	15,248,675.02	-	15,248,675.02	-
	230501	Acquisition of Non Tangible Assets	20E	43,100,000.00	-	-	-	-
		Capital Expenditure Total		1,456,743,564.89	127,748,675.02	59,041,004.48	68,707,670.54	293,007,328.29
		TOTAL EXPENDITURE		2,764,250,564.56	2,764,250,564.56	2,314,363,689.35	449,886,875.21	2,378,193,919.54

**TOUNGO LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2019

	2019	2018
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	1,890,803,326.65	1,923,118,372.50
Independent Revenue	48,037,900.00	50,955,300.00
Total Receipts	1,938,841,226.65	1,974,073,672.50
Payments		
Personnel Cost	(373,009,738.44)	(423,938,966.23)
Overhead Cost	(455,476,160.55)	(578,501,098.24)
Loans and Advances	-	-
Grants and Contributions	(659,052,916.04)	(675,406,922.06)
Subsidies	(26,040,434.90)	(8,583,782.85)
Transfers to Other Funds	-	-
Total Payments	(1,513,579,249.93)	(1,686,430,769.37)
Net Cash flow from Operating Activities	425,261,976.72	287,642,903.13
Investing Activities		
Purchase of Fixed Assets	(1,058,482.55)	(92,979,699.39)
Construction/Provision of Fixed Assets	(28,523,354.78)	(152,472,879.08)
Rehabilitation/Repairs of Fixed Assets	(2,744,998.08)	(16,682,981.74)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(32,326,835.41)	(262,135,560.21)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(391,069,975.27)	(25,528,386.38)
Net Cash Flow from Financing Activities	(391,069,975.27)	(25,528,386.38)
Net Surplus/(Deficit) for the Year	1,865,166.03	(21,043.46)
Add: Opening Balance	9,285.91	30,329.37
Closing Cash Balance	1,874,451.94	9,285.91

**TOUNGO LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2019

	NOTES	2019	2018
		₦	₦
ASSETS			
Cash and Bank Balances	21	1,874,451.94	9,285.91
TOTAL ASSETS		1,874,451.94	9,285.91
LIABILITIES			
Public Funds	29	1,874,451.94	9,285.91
TOTAL LIABILITIES		1,874,451.94	9,285.91

**TOUNGO LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2019**

	NOTES	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
		₦	₦	₦	₦	₦
OPENING BALANCE				9,285.91		30,329.37
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,247,218,888.67	2,247,218,888.67	1,890,803,326.65	(356,415,562.02)	1,923,118,372.50
Independent Revenue	2	62,701,500.00	62,701,500.00	48,037,900.00	(14,663,600.00)	50,955,300.00
Capital Receipts and Other Revenue Sources	3	12,407,567.95	12,407,567.95	-	(12,407,567.95)	-
TOTAL REVENUE		2,322,327,956.62	2,322,327,956.62	1,938,841,226.65	(383,486,729.97)	1,974,073,672.50
EXPENDITURE						
Personnel Cost	10	733,649,022.05	411,649,409.19	373,009,738.44	38,639,670.75	423,938,966.23
Overhead Cost	13	410,243,285.77	509,883,285.77	455,476,160.55	54,407,125.22	578,501,098.24
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	242,004,295.66	667,755,295.66	659,052,916.04	8,702,379.62	675,406,922.06
Subsidies	16	-	28,000,000.00	26,040,434.90	1,959,565.10	8,583,782.85
Public Debt Charges	17	187,194,142.57	391,069,975.27	391,069,975.27	-	25,528,386.38
TOTAL OPERATING EXPENDITURE		1,573,090,746.05	2,008,357,965.90	1,904,649,225.21	103,708,740.69	1,711,959,155.75
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		749,237,210.57	313,969,990.72	34,201,287.35	(487,195,470.66)	262,144,846.12
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	221,331,537.10	99,861,537.10	1,058,482.55	98,803,054.55	92,979,699.39
Construction/Provision of Fixed Assets	20B	403,155,673.47	139,858,453.62	28,523,354.78	111,335,098.84	152,472,879.08
Rehabilitation/Repairs of Fixed Assets	20C	101,200,000.00	69,600,000.00	2,744,998.08	66,855,001.92	16,682,981.74
Preservation of the Environment	20D	23,550,000.00	4,650,000.00	-	4,650,000.00	-
Acquisition of Non Tangible Assets	20E	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE		749,237,210.57	313,969,990.72	32,326,835.41	281,643,155.31	262,135,560.21
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		0.00	0.00	1,874,451.94		9,285.91

TOUNGO LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
			₦	₦	₦	₦	₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		1,813,954,083.54	1,813,954,083.54	1,536,815,277.72	(277,138,805.82)	1,587,011,446.67
	Allocation from State Government		50,000,000.00	50,000,000.00	-	(50,000,000.00)	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	7,039,714.60
	Exchange Difference		-	-	48,072,117.71	48,072,117.71	42,413,588.03
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	792,135.70
	Equalisation		-	-	-	-	-
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		48,478,731.12	48,478,731.12	-	(48,478,731.12)	-
	Local Government Share of VAT		326,739,680.22	326,739,680.22	305,915,931.22	(20,823,749.00)	285,861,487.51
	Local Government Share of Excess Crude Account		8,046,393.79	8,046,393.79	-	(8,046,393.79)	-
	STATUTORY REVENUE TOTAL		2,247,218,888.67	2,247,218,888.67	1,890,803,326.65	(356,415,562.02)	1,923,118,372.50
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	4,571,000.00	4,571,000.00	5,862,400.00	1,291,400.00	15,286,700.00
	Licences - General	2B	8,266,500.00	8,266,500.00	10,071,400.00	1,804,900.00	12,229,200.00
	Fees - General	2E	8,101,000.00	8,101,000.00	8,662,100.00	561,100.00	5,605,000.00
	Fines - General	2F	-	-	-	-	4,076,500.00
	Sales - General	2G	1,100,000.00	1,100,000.00	7,323,700.00	6,223,700.00	4,585,900.00
	Earnings - General	2H	34,550,000.00	34,550,000.00	11,678,300.00	(22,871,700.00)	1,528,700.00
	Rent on Government Buildings - General	2I	1,262,000.00	1,262,000.00	1,618,500.00	356,500.00	-
	Rent on Land & Others - General	2J	1,436,000.00	1,436,000.00	1,841,700.00	405,700.00	-
	Repayments - General	2K	490,000.00	490,000.00	330,000.00	(160,000.00)	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	25,000.00	25,000.00	1,000.00	(24,000.00)	-
	Rates	2O	970,000.00	970,000.00	38,200.00	(931,800.00)	4,076,400.00
	Miscellaneous	2P	1,930,000.00	1,930,000.00	610,600.00	(1,319,400.00)	3,566,900.00
	INDEPENDENT REVENUE TOTAL		62,701,500.00	62,701,500.00	48,037,900.00	(14,663,600.00)	50,955,300.00
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	Domestic Aids	3A	11,852,567.95	11,852,567.95	-	(11,852,567.95)	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	555,000.00	555,000.00	-	(555,000.00)	-
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		12,407,567.95	12,407,567.95	-	(12,407,567.95)	-
	TOTAL REVENUE		2,322,327,956.62	2,322,327,956.62	1,938,841,226.65	(383,486,729.97)	1,974,073,672.50

TOUNGO LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE

NOTES	ECONOMIC CODE	DESCRIPTION	FDN	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
				₦	₦	₦	₦	₦
	2	EXPENDITURES						
10	21	Personnel Cost	10					
	21010101	Salary (Excluding CRF Charges Salaries/Allowances)	10A	450,479,822.51	380,479,822.51	370,945,928.92	9,533,893.59	366,455,813.01
	21010102	Overtime payments	10A	-	-	-	-	-
	21010103	Consolidated Revenue Charges - Salaries/Allowances	10A	81,169,586.68	31,169,586.68	2,063,809.52	29,105,777.16	40,730,874.46
	21010130	Salary Arrears	10A	-	-	-	-	-
	210201	Allowances	10B	201,999,612.86	-	-	-	16,752,278.76
	210202	Social Contributions	10C	-	-	-	-	-
		Personnel Cost Total		733,649,022.05	411,649,409.19	373,009,738.44	38,639,670.75	423,938,966.23
11	21020202	Government Contribution to Pension	11	-	-	-	-	-
12	220101	Social Benefits	12	-	-	-	-	-
13	2202	Overhead Cost						
	220201	Travels and Transport - General	13A	41,585,000.00	23,185,000.00	19,169,028.00	4,015,972.00	46,880,042.00
	220202	Utilities - General	13B	16,778,000.00	10,458,000.00	9,356,410.85	1,101,589.15	6,700,911.50
	220203	Materials and Supplies - General	13C	66,911,000.00	116,371,000.00	114,543,970.30	1,827,029.70	122,160,325.51
	220204	Maintenance Services - General	13D	116,465,000.00	28,815,000.00	24,214,155.63	4,600,844.37	7,336,100.72
	220205	Training - General	13E	29,125,000.00	25,455,000.00	24,309,694.30	1,145,305.70	182,154,939.17
	220206	Other Services - General	13F	24,267,285.77	124,967,285.77	122,662,387.41	2,304,898.36	96,185,717.42
	220207	Consulting and Professional Services	13G	19,491,500.00	47,411,500.00	42,885,492.43	4,526,007.57	85,657,361.41
	220208	Fuel and Lubricants	13H	20,062,000.00	1,162,000.00	1,034,277.75	127,722.25	1,116,818.58
	220209	Financial Charges	13I	4,582,000.00	87,572,000.00	81,505,120.88	6,066,879.12	16,412.59
	220210	Miscellaneous Expenses	13J	70,976,500.00	44,486,500.00	15,795,623.01	28,690,876.99	30,292,469.34
		Overhead Cost Total		410,243,285.77	509,883,285.77	455,476,160.55	54,407,125.22	578,501,098.24
14	2203	Loans and Advances						
	220301	Staff Loans and Advances	14A	-	-	-	-	-
		Loans and Advances Total		-	-	-	-	-
15	2204	Grants and Contributions						
	220401	Local Grants and Contributions	15A	242,004,295.66	667,755,295.66	659,052,916.04	8,702,379.62	675,406,922.06
	220402	Foreign Grants and Contributions	15B	-	-	-	-	-
		Grants and Contributions Total		242,004,295.66	667,755,295.66	659,052,916.04	8,702,379.62	675,406,922.06
16	2205	Subsidies						
	220501	Subsidy to Government Owned Companies & Parastatals	16A	-	28,000,000.00	26,040,434.90	1,959,565.10	8,583,782.85
	220502	Subsidy to Private Companies	16B	-	-	-	-	-
		Subsidies Total		-	28,000,000.00	26,040,434.90	1,959,565.10	8,583,782.85
17	2206	Public Debt Charges						
	220601	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	220602	Domestic Interest/Discount	17B	187,194,142.57	-	-	-	25,528,386.38
	220603	Interest - Internal Public Debt	17C	-	391,069,975.27	391,069,975.27	-	-
		Public Debt Charges Total		187,194,142.57	391,069,975.27	391,069,975.27	-	25,528,386.38
18	2207	Transfers						
	220701	Transfers to Other Funds	18A	-	-	-	-	-
	220702	Transfers - Payments to Individuals	18B	-	-	-	-	-
		Transfers - Total		-	-	-	-	-
19	220801	Below the Line Payments	19					
		BTL Payments Total		-	-	-	-	-
20	23	Capital Expenditure						
	230101	Purchase of Fixed Assets	20A	221,331,537.10	99,861,537.10	1,058,482.55	98,803,054.55	92,979,699.39
	230201	Construction/Provision of Fixed Assets	20B	403,155,673.47	139,858,453.62	28,523,354.78	111,335,098.84	152,472,879.08
	230301	Rehabilitation/Repairs of Fixed Assets	20C	101,200,000.00	69,600,000.00	2,744,998.08	66,855,001.92	16,682,981.74
	230401	Preservation of the Environment	20D	23,550,000.00	4,650,000.00	-	4,650,000.00	-
	230501	Acquisition of Non Tangible Assets	20E	-	-	-	-	-
		Capital Expenditure Total		749,237,210.57	313,969,990.72	32,326,835.41	281,643,155.31	262,135,560.21
		TOTAL EXPENDITURE		2,322,327,956.62	2,322,327,956.62	1,936,976,060.62	385,351,896.00	1,974,094,715.96

**YOLA NORTH LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2019

	2019	2018
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	1,963,092,751.06	1,984,673,535.69
Independent Revenue	135,372,400.00	164,570,900.00
Total Receipts	2,098,465,151.06	2,149,244,435.69
Payments		
Personnel Cost	(279,968,657.97)	(348,598,574.84)
Overhead Cost	(365,660,975.33)	(391,734,938.60)
Loans and Advances	-	-
Grants and Contributions	(1,281,197,045.25)	(1,100,527,215.57)
Subsidies	(8,210,820.76)	(3,017,216.19)
Transfers to Other Funds	-	-
Total Payments	(1,935,037,499.31)	(1,843,877,945.19)
Net Cash flow from Operating Activities	163,427,651.75	305,366,490.50
Investing Activities		
Purchase of Fixed Assets	(333,750.59)	(118,034,586.07)
Construction/Provision of Fixed Assets	(85,018,207.53)	(171,793,890.98)
Rehabilitation/Repairs of Fixed Assets	(865,526.53)	(6,525,719.44)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(86,217,484.65)	(296,354,196.49)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(72,308,442.57)	(8,636,415.96)
Net Cash Flow from Financing Activities	(72,308,442.57)	(8,636,415.96)
Net Surplus/(Deficit) for the Year	4,901,724.53	375,878.04
Add: Opening Balance	568,634.04	192,756.00
Closing Cash Balance	5,470,358.57	568,634.04

**YOLA NORTH LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE
STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2019**

	NOTES	2019	2018
		₦	₦
ASSETS			
Cash and Bank Balances	21	5,470,358.57	568,634.04
TOTAL ASSETS		5,470,358.57	568,634.04
LIABILITIES			
Public Funds	29	5,470,358.57	568,634.04
TOTAL LIABILITIES		5,470,358.57	568,634.04

**YOLA NORTH LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2019**

	NOTES	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
		₦	₦	₦	₦	₦
OPENING BALANCE				568,634.04		192,756.00
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,113,605,874.46	2,113,605,874.46	1,963,092,751.06	(150,513,123.40)	1,984,673,535.69
Independent Revenue	2	218,597,925.38	218,597,925.38	135,372,400.00	(83,225,525.38)	164,570,900.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	-
TOTAL REVENUE		2,332,203,799.84	2,332,203,799.84	2,098,465,151.06	(233,738,648.78)	2,149,244,435.69
EXPENDITURE						
Personnel Cost	10	622,994,346.70	290,991,699.87	279,968,657.97	11,023,041.90	348,598,574.84
Overhead Cost	13	364,200,000.00	414,314,630.00	365,660,975.33	48,653,654.67	391,734,938.60
Loans and Advances	14	2,000,000.00	-	-	-	-
Grants and Contributions	15	260,720,379.98	1,281,253,029.98	1,281,197,045.25	55,984.73	1,100,527,215.57
Subsidies	16	-	8,220,000.00	8,210,820.76	9,179.24	3,017,216.19
Public Debt Charges	17	116,610,189.99	123,310,000.00	72,308,442.57	51,001,557.43	8,636,415.96
TOTAL OPERATING EXPENDITURE		1,366,524,916.68	2,118,089,359.85	2,007,345,941.88	110,743,417.97	1,852,514,361.16
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		965,678,883.17	214,114,439.99	91,687,843.22	(344,482,066.75)	296,922,830.53
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	373,490,000.00	333,800.00	333,750.59	49.41	118,034,586.07
Construction/Provision of Fixed Assets	20B	312,543,839.29	212,915,109.99	85,018,207.53	127,896,902.46	171,793,890.98
Rehabilitation/Repairs of Fixed Assets	20C	136,145,043.88	865,530.00	865,526.53	3.47	6,525,719.44
Preservation of the Environment	20D	33,500,000.00	-	-	-	-
Acquisition of Non Tangible Assets	20E	110,000,000.00	-	-	-	-
TOTAL CAPITAL EXPENDITURE		965,678,883.17	214,114,439.99	86,217,484.65	127,896,955.34	296,354,196.49
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	0.00	5,470,358.57		568,634.04

YOLA NORTH LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
			₦	₦	₦	₦	₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		1,600,983,737.82	1,600,983,737.82	1,486,854,515.79	(114,129,222.03)	1,535,418,843.24
	Allocation from State Government		-	-	-	-	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	6,810,858.53
	Exchange Difference		-	-	46,509,327.63	46,509,327.63	41,034,752.73
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	766,383.93
	Equalisation		-	-	-	-	-
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		46,902,722.37	46,902,722.37	-	(46,902,722.37)	-
	Local Government Share of VAT		457,934,602.97	457,934,602.97	429,728,907.64	(28,205,695.33)	400,642,697.26
	Local Government Share of Excess Crude Account		7,784,811.30	7,784,811.30	-	(7,784,811.30)	-
	STATUTORY REVENUE TOTAL		2,113,605,874.46	2,113,605,874.46	1,963,092,751.06	(150,513,123.40)	1,984,673,535.69
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	45,106,424.99	45,106,424.99	43,429,200.00	(1,677,224.99)	49,359,800.00
	Licences - General	2B	77,901,209.35	77,901,209.35	45,988,500.00	(31,912,709.35)	39,849,900.00
	Mining Rents	2C	-	-	-	-	-
	Royalties	2D	-	-	-	-	-
	Fees - General	2E	67,963,646.80	67,963,646.80	41,037,500.00	(26,926,146.80)	18,074,000.00
	Fines - General	2F	6,076,301.10	6,076,301.10	1,871,000.00	(4,205,301.10)	13,086,400.00
	Sales - General	2G	-	-	-	-	14,722,200.00
	Earnings - General	2H	21,550,343.14	21,550,343.14	503,200.00	(21,047,143.14)	4,941,600.00
	Rent on Government Buildings - General	2I	-	-	-	-	-
	Rent on Land & Others - General	2J	-	-	-	-	-
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	-	-	-	-	-
	Re-Imbursement General	2N	-	-	-	-	-
	Rates	2O	-	-	-	-	13,086,400.00
	Miscellaneous	2P	-	-	2,543,000.00	2,543,000.00	11,450,600.00
	INDEPENDENT REVENUE TOTAL		218,597,925.38	218,597,925.38	135,372,400.00	(83,225,525.38)	164,570,900.00
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	-	-	-	-	-
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		-	-	-	-	-
	TOTAL REVENUE		2,332,203,799.84	2,332,203,799.84	2,098,465,151.06	(233,738,648.78)	2,149,244,435.69

YOLA NORTH LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE

NOTES	ECONOMIC CODE	DESCRIPTION	FDN	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
				₦	₦	₦	₦	₦
	2	EXPENDITURES						
10	21	Personnel Cost	10					
	21010101	Salary (Excluding CRF Charges Salaries/Allowances)	10A	388,220,487.06	278,220,487.06	277,904,848.45	315,638.61	273,658,694.57
	21010102	Overtime payments	10A	-	-	-	-	-
	21010103	Consolidated Revenue Charges - Salaries/Allowances	10A	59,645,693.60	2,145,693.60	2,063,809.52	81,884.08	43,621,422.15
	21010130	Salary Arrears	10A	-	-	-	-	-
	210201	Allowances	10B	175,128,166.04	10,625,519.21	-	10,625,519.21	31,318,458.12
	210202	Social Contributions	10C	-	-	-	-	-
		Personnel Cost Total		622,994,346.70	290,991,699.87	279,968,657.97	11,023,041.90	348,598,574.84
11	21020202	Government Contribution to Pension	11	-	-	-	-	-
12	220101	Social Benefits	12	-	-	-	-	-
13	2202	Overhead Cost						
	220201	Travels and Transport - General	13A	26,500,000.00	33,899,500.00	33,680,016.61	219,483.39	27,189,136.33
	220202	Utilities - General	13B	11,200,000.00	36,509,000.00	36,508,944.52	55.48	91,233,531.27
	220203	Materials and Supplies - General	13C	36,500,000.00	74,070,100.00	63,529,832.98	10,540,267.02	46,399,122.31
	220204	Maintenance Services - General	13D	42,200,000.00	56,228,000.00	43,409,884.54	12,818,115.46	5,337,753.79
	220205	Training - General	13E	48,000,000.00	13,863,000.00	13,857,814.88	5,185.12	67,373,795.63
	220206	Other Services - General	13F	78,500,000.00	133,330,000.00	128,520,029.80	4,809,970.20	32,540,241.80
	220207	Consulting and Professional Services	13G	42,000,000.00	20,204,000.00	20,082,789.67	121,210.33	28,978,431.80
	220208	Fuel and Lubricants	13H	20,800,000.00	4,228,210.00	4,224,683.25	3,526.75	1,829,492.57
	220209	Financial Charges	13I	7,000,000.00	30,500,000.00	10,405,960.72	20,094,039.28	31,566.87
	220210	Miscellaneous Expenses	13J	51,500,000.00	11,482,820.00	11,441,018.35	41,801.65	90,821,866.22
		Overhead Cost Total		364,200,000.00	414,314,630.00	365,660,975.33	48,653,654.67	391,734,938.60
14	2203	Loans and Advances						
	220301	Staff Loans and Advances	14A	2,000,000.00	-	-	-	-
		Loans and Advances Total		2,000,000.00	-	-	-	-
15	2204	Grants and Contributions						
	220401	Local Grants and Contributions	15A	260,720,379.98	1,281,253,029.98	1,281,197,045.25	55,984.73	1,100,527,215.57
	220402	Foreign Grants and Contributions	15B	-	-	-	-	-
		Grants and Contributions Total		260,720,379.98	1,281,253,029.98	1,281,197,045.25	55,984.73	1,100,527,215.57
16	2205	Subsidies						
	220501	Subsidy to Government Owned Companies & Parastatals	16A	-	8,220,000.00	8,210,820.76	9,179.24	3,017,216.19
	220502	Subsidy to Private Companies	16B	-	-	-	-	-
		Subsidies Total		-	8,220,000.00	8,210,820.76	9,179.24	3,017,216.19
17	2206	Public Debt Charges						
	220601	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	220602	Domestic Interest/Discount	17B	-	-	-	-	8,636,415.96
	220603	Interest - Internal Public Debt	17C	116,610,189.99	123,310,000.00	72,308,442.57	51,001,557.43	-
		Public Debt Charges Total		116,610,189.99	123,310,000.00	72,308,442.57	51,001,557.43	8,636,415.96
18	2207	Transfers						
	220701	Transfers to Other Funds	18A	-	-	-	-	-
	220702	Transfers - Payments to Individuals	18B	-	-	-	-	-
		Transfers - Total		-	-	-	-	-
19	220801	Below the Line Payments	19					
		BTL Payments Total		-	-	-	-	-
20	23	Capital Expenditure						
	230101	Purchase of Fixed Assets	20A	373,490,000.00	333,800.00	333,750.59	49.41	118,034,586.07
	230201	Construction/Provision of Fixed Assets	20B	312,543,839.29	212,915,109.99	85,018,207.53	127,896,902.46	171,793,890.98
	230301	Rehabilitation/Repairs of Fixed Assets	20C	136,145,043.88	865,530.00	865,526.53	3.47	6,525,719.44
	230401	Preservation of the Environment	20D	33,500,000.00	-	-	-	-
	230501	Acquisition of Non Tangible Assets	20E	110,000,000.00	-	-	-	-
		Capital Expenditure Total		965,678,883.17	214,114,439.99	86,217,484.65	127,896,955.34	296,354,196.49
		TOTAL EXPENDITURE		2,332,203,799.84	2,332,203,799.84	2,093,563,426.53	238,640,373.31	2,148,868,557.65

YOLA SOUTH LOCAL GOVERNMENT COUNCIL,**ADAMAWA STATE****CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2019**

	2019	2018
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	1,962,521,893.30	1,984,410,526.15
Independent Revenue	113,987,300.00	126,269,700.00
Total Receipts	2,076,509,193.30	2,110,680,226.15
Payments		
Personnel Cost	(325,212,229.17)	(394,116,883.07)
Overhead Cost	(355,732,991.28)	(277,757,287.49)
Loans and Advances	-	-
Grants and Contributions	(1,198,630,334.89)	(1,135,208,076.86)
Subsidies	(10,231,226.92)	(3,056,380.96)
Transfers to Other Funds	-	-
Total Payments	(1,889,806,782.26)	(1,810,138,628.38)
Net Cash flow from Operating Activities	186,702,411.04	300,541,597.76
Investing Activities		
Purchase of Fixed Assets	(415,875.36)	(43,271,240.39)
Construction/Provision of Fixed Assets	(67,552,016.37)	(242,671,207.90)
Rehabilitation/Repairs of Fixed Assets	(1,078,503.43)	(6,327,408.19)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(69,046,395.15)	(292,269,856.47)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(113,633,954.44)	(8,892,617.90)
Net Cash Flow from Financing Activities	(113,633,954.44)	(8,892,617.90)
Net Surplus/(Deficit) for the Year	4,022,061.45	(620,876.61)
Add: Opening Balance	1,383.23	622,259.84
Closing Cash Balance	4,023,444.68	1,383.23

**YOLA SOUTH LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2019

	NOTES	2019	2018
		₦	₦
ASSETS			
Cash and Bank Balances	21	4,023,444.68	1,383.23
TOTAL ASSETS		4,023,444.68	1,383.23
LIABILITIES			
Public Funds	29	4,023,444.68	1,383.23
TOTAL LIABILITIES		4,023,444.68	1,383.23

**YOLA SOUTH LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2019**

	NOTES	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
		₦	₦	₦	₦	₦
OPENING BALANCE				1,383.23		622,259.84
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,267,303,819.72	2,267,303,819.72	1,962,521,893.30	(304,781,926.42)	1,984,410,526.15
Independent Revenue	2	160,243,057.00	160,243,057.00	113,987,300.00	(46,255,757.00)	126,269,700.00
Capital Receipts and Other Revenue Sources	3	10,000,000.00	10,000,000.00	-	(10,000,000.00)	-
TOTAL REVENUE		2,437,546,876.72	2,437,546,876.72	2,076,509,193.30	(361,037,683.42)	2,110,680,226.15
EXPENDITURE						
Personnel Cost	10	963,716,422.42	475,382,611.47	325,212,229.17	150,170,382.30	394,116,883.07
Overhead Cost	13	263,313,393.27	430,552,788.62	355,732,991.28	74,819,797.35	277,757,287.49
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	294,651,412.59	1,216,730,381.97	1,198,630,334.89	18,100,047.08	1,135,208,076.86
Subsidies	16	-	12,000,000.00	10,231,226.92	1,768,773.08	3,056,380.96
Public Debt Charges	17	113,365,190.99	203,365,190.99	113,633,954.44	89,731,236.54	8,892,617.90
TOTAL OPERATING EXPENDITURE		1,635,046,419.26	2,338,030,973.05	2,003,440,736.70	334,590,236.35	1,819,031,246.29
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		802,500,457.45	99,515,903.67	73,069,839.83	(695,627,919.77)	292,271,239.70
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	166,130,169.27	12,300,669.27	415,875.36	11,884,793.91	43,271,240.39
Construction/Provision of Fixed Assets	20B	389,470,928.83	72,689,555.41	67,552,016.37	5,137,539.05	242,671,207.90
Rehabilitation/Repairs of Fixed Assets	20C	140,476,582.37	9,762,678.98	1,078,503.43	8,684,175.55	6,327,408.19
Preservation of the Environment	20D	50,743,789.00	4,763,000.00	-	4,763,000.00	-
Acquisition of Non Tangible Assets	20E	55,678,987.99	-	-	-	-
TOTAL CAPITAL EXPENDITURE		802,500,457.45	99,515,903.67	69,046,395.15	30,469,508.51	292,269,856.47
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		0.00	0.00	4,023,444.68		1,383.23

YOLA SOUTH LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
			₦	₦	₦	₦	₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		1,757,858,362.27	1,757,858,362.27	1,489,289,950.48	(268,568,411.79)	1,537,933,825.26
	Allocation from State Government		-	-	-	-	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	6,822,014.57
	Exchange Difference		-	-	46,585,508.91	46,585,508.91	41,101,966.78
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	767,639.25
	Equalisation		-	-	-	-	-
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		46,979,548.03	46,979,548.03	-	(46,979,548.03)	-
	Local Government Share of VAT		454,668,346.77	454,668,346.77	426,646,433.91	(28,021,912.86)	397,785,080.29
	Local Government Share of Excess Crude Account		7,797,562.65	7,797,562.65	-	(7,797,562.65)	-
	STATUTORY REVENUE TOTAL		2,267,303,819.72	2,267,303,819.72	1,962,521,893.30	(304,781,926.42)	1,984,410,526.15
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	11,932,286.00	11,932,286.00	7,440,100.00	(4,492,186.00)	37,790,300.00
	Licences - General	2B	37,724,175.00	37,724,175.00	25,635,300.00	(12,088,875.00)	30,457,000.00
	Fees - General	2E	27,514,531.00	27,514,531.00	28,297,000.00	782,469.00	13,933,700.00
	Fines - General	2F	-	-	-	-	10,077,400.00
	Sales - General	2G	2,916,610.00	2,916,610.00	5,993,600.00	3,076,990.00	11,337,100.00
	Earnings - General	2H	42,523,825.00	42,523,825.00	25,377,900.00	(17,145,925.00)	3,779,100.00
	Rent on Government Buildings - General	2I	10,720,920.00	10,720,920.00	2,816,400.00	(7,904,520.00)	-
	Rent on Land & Others - General	2J	15,518,120.00	15,518,120.00	14,260,300.00	(1,257,820.00)	-
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	591,230.00	591,230.00	147,100.00	(444,130.00)	-
	Interest Earned	2M	945,960.00	945,960.00	117,700.00	(828,260.00)	-
	Re-Imbursement General	2N	-	-	-	-	-
	Rates	2O	-	-	-	-	10,077,400.00
	Miscellaneous	2P	9,855,400.00	9,855,400.00	3,901,900.00	(5,953,500.00)	8,817,700.00
	INDEPENDENT REVENUE TOTAL		160,243,057.00	160,243,057.00	113,987,300.00	(46,255,757.00)	126,269,700.00
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	10,000,000.00	10,000,000.00	-	(10,000,000.00)	-
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		10,000,000.00	10,000,000.00	-	(10,000,000.00)	-
	TOTAL REVENUE		2,437,546,876.72	2,437,546,876.72	2,076,509,193.30	(361,037,683.42)	2,110,680,226.15

YOLA SOUTH LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE

NOTES	ECONOMIC CODE	DESCRIPTION	FDN	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
				₦	₦	₦	₦	₦
	2	EXPENDITURES						
10	21	Personnel Cost	10					
	21010101	Salary (Excluding CRF Charges Salaries/Allowances)	10A	528,213,837.38	327,975,264.53	323,148,419.65	4,826,844.88	320,630,356.44
	21010102	Overtime payments	10A	-	-	-	-	-
	21010103	Consolidated Revenue Charges - Salaries/Allowances	10A	59,645,693.60	9,645,693.60	2,063,809.52	7,581,884.08	42,967,008.42
	21010130	Salary Arrears	10A	238,095,238.10	-	-	-	-
	210201	Allowances	10B	137,761,653.34	137,761,653.34	-	137,761,653.34	30,519,518.21
	210202	Social Contributions	10C	-	-	-	-	-
		Personnel Cost Total		963,716,422.42	475,382,611.47	325,212,229.17	150,170,382.30	394,116,883.07
11	21020202	Government Contribution to Pension	11	-	-	-	-	-
12	220101	Social Benefits	12	-	-	-	-	-
13	2202	Overhead Cost						
	220201	Travels and Transport - General	13A	27,577,737.14	29,777,737.14	20,208,022.72	9,569,714.42	40,842,216.18
	220202	Utilities - General	13B	7,854,000.00	21,854,000.00	16,707,693.95	5,146,306.05	18,863,990.84
	220203	Materials and Supplies - General	13C	17,825,906.13	75,086,838.98	62,669,369.60	12,417,469.38	52,351,175.01
	220204	Maintenance Services - General	13D	51,870,750.00	53,029,212.50	50,403,318.62	2,625,893.88	8,128,594.10
	220205	Training - General	13E	11,088,000.00	13,088,000.00	11,382,766.25	1,705,233.75	74,436,755.91
	220206	Other Services - General	13F	115,839,500.00	158,339,500.00	145,852,435.34	12,487,064.66	33,505,558.08
	220207	Consulting and Professional Services	13G	16,032,500.00	23,032,500.00	19,956,104.23	3,076,395.77	29,838,085.89
	220208	Fuel and Lubricants	13H	-	-	-	-	2,034,634.55
	220209	Financial Charges	13I	-	36,500,000.00	20,459,924.97	16,040,075.03	30,407.31
	220210	Miscellaneous Expenses	13J	15,225,000.00	19,845,000.00	8,093,355.60	11,751,644.40	17,725,869.63
		Overhead Cost Total		263,313,393.27	430,552,788.62	355,732,991.28	74,819,797.35	277,757,287.49
14	2203	Loans and Advances						
	220301	Staff Loans and Advances	14A	-	-	-	-	-
		Loans and Advances Total		-	-	-	-	-
15	2204	Grants and Contributions						
	220401	Local Grants and Contributions	15A	294,651,412.59	1,216,730,381.97	1,198,630,334.89	18,100,047.08	1,135,208,076.86
	220402	Foreign Grants and Contributions	15B	-	-	-	-	-
		Grants and Contributions Total		294,651,412.59	1,216,730,381.97	1,198,630,334.89	18,100,047.08	1,135,208,076.86
16	2205	Subsidies						
	220501	Subsidy to Government Owned Companies & Parastatals	16A	-	12,000,000.00	10,231,226.92	1,768,773.08	3,056,380.96
	220502	Subsidy to Private Companies	16B	-	-	-	-	-
		Subsidies Total		-	12,000,000.00	10,231,226.92	1,768,773.08	3,056,380.96
17	2206	Public Debt Charges						
	220601	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	220602	Domestic Interest/Discount	17B	-	-	-	-	8,892,617.90
	220603	Interest - Internal Public Debt	17C	113,365,190.99	203,365,190.99	113,633,954.44	89,731,236.54	-
		Public Debt Charges Total		113,365,190.99	203,365,190.99	113,633,954.44	89,731,236.54	8,892,617.90
18	2207	Transfers						
	220701	Transfers to Other Funds	18A	-	-	-	-	-
	220702	Transfers - Payments to Individuals	18B	-	-	-	-	-
		Transfers - Total		-	-	-	-	-
19	220801	Below the Line Payments	19					
		BTL Payments Total		-	-	-	-	-
20	23	Capital Expenditure						
	230101	Purchase of Fixed Assets	20A	166,130,169.27	12,300,669.27	415,875.36	11,884,793.91	43,271,240.39
	230201	Construction/Provision of Fixed Assets	20B	389,470,928.83	72,689,555.41	67,552,016.37	5,137,539.05	242,671,207.90
	230301	Rehabilitation/Repairs of Fixed Assets	20C	140,476,582.37	9,762,678.98	1,078,503.43	8,684,175.55	6,327,408.19
	230401	Preservation of the Environment	20D	50,743,789.00	4,763,000.00	-	4,763,000.00	-
	230501	Acquisition of Non Tangible Assets	20E	55,678,987.99	-	-	-	-
		Capital Expenditure Total		802,500,457.45	99,515,903.67	69,046,395.15	30,469,508.51	292,269,856.47
		TOTAL EXPENDITURE		2,437,546,876.72	2,437,546,876.72	2,072,487,131.85	365,059,744.87	2,111,301,102.76

PART II

MANAGEMENTS REPORTS

DEMSA LOCAL GOVERNMENT COUNCIL
MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2019.

BANK RECONCILIATION STATEMENT:

Page 494 paragraph 2: It was observed that bank reconciliation statement has not been prepared to reconcile the cash books and other books of accounts with the council's bank transactions, contrary to financial memoranda sections 19.23-19.26.

PAYMENT VOUCHERS WITHOUT PROPER SUPPORTING DOCUMENTS:

Page 494 paragraph 3: The total sum of **N1,920,250.00** was paid to various individuals to render services on behalf of the council, but there was no evidence of expenditure attached to the payment vouchers, such as receipts, invoices, SRV and SIV to justify the payments, contrary to financial memoranda section 14.17.

OUTSTANDING REVENUE RECEIPTS:

Page 496 paragraphs 4: Two hundred and seventeen (217) booklets of outstanding revenue receipts were not returned to the Local Government Treasury. It was observed that the revenue receipts have been long overdue with the revenue collectors and the money collected on them without returning to the Local Government Treasury contrary to F.M. Section 7.9 (i& ii).

FUFURE LOCAL GOVERNMENT COUNCIL
MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2019.

CASH BOOK:

Page 186 paragraph 2: The treasury cash book of the council was examined and found to have not been properly maintained in line with the provision of financial memoranda section 19.1 and 19.23-26. The cash books were not reconciled with that of the council's bank transactions.

BANK RECONCILIATION STATEMENT:

Page 180 Paragraph 3: The cash book of the council was not properly maintained and kept, as bank reconciliation statement was not carried out, during the period under review, contrary to financial memoranda sections 19.23 and 19.26.

OUTSTANDING PAYMENT VOUCHERS:

Pages 183 & 188 paragraphs 4 & 4: The total sum of **N9,366,500.00** was paid to various individuals to render purchases / services on behalf of the council, but the payment vouchers were neither found in the volumes nor produced for inspection and verification, contrary to financial memoranda section 14.19.

PAYMENT VOUCHERS WITHOUT PROPER SUPPORTING DOCUMENTS:

Pages 184 & 188 paragraphs 5 & 5 respectively: The total sum of **N1,907,000.00** was paid to various individuals to render services/purchases on behalf of the council, but there were no relevant supporting documents as evidence of expenditure attached to the payment vouchers to justify the payments, contrary to financial memoranda section 14.17.

OUTSTANDING REVENUE RECEIPTS:

Page 189 paragraph 6: The total of three hundred and eleven (311) booklets of outstanding revenue receipt. It was observed that the revenue earning receipt booklets have been long overdue with the revenue collectors with the money collected on them without remitting to the local government treasury, contrary to financial memoranda section 7.9 (i & ii).

GANYE LOCAL GOVERNMENT COUNCIL
MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2019.

CASH BOOK:

Page 87 paragraph 2: The treasury cash book of the council was examined and found to have not been properly maintained in line with the provision of financial memoranda section 19.1 and 19.23-26. The cash books were not reconciled with that of the council's bank transactions.

BANK RECONCILIATION STATEMENT:

Page 104 Paragraph 2: The cash book of the council was not properly maintained and kept, as bank reconciliation statement was not carried out, during the period under review, contrary to financial memoranda sections 19.23 and 19.26. However, the cash book balance was **N3,470,024.97** while the closing bank balance stood at **N18,135,651.21** as at 31/12/2019. Therefore, the cash book and bank balances did not agree, due to the inability of the council to prepare bank reconciliation statements.

OUTSTANDING PAYMENT VOUCHERS:

Pages 88 & 104 paragraphs 5 & 4: The total sum of **N15,279,640.00** was paid to various individuals to render purchases / services on behalf of the council, but the payment vouchers were neither found in the volumes nor produced for inspection and verification, contrary to financial memoranda section 14.19.

PAYMENT VOUCHERS WITHOUT PROPER SUPPORTING DOCUMENTS:

Pages 87, 88, & 104 paragraphs 2, 3, & 3 respectively: The total sum of **N39,337,254.00** was paid to various individuals to render

services/purchases on behalf of the council, but there were no relevant supporting documents as evidence of expenditure attached to the payment vouchers to justify the payments, contrary to financial memoranda section 14.17.

OUTSTANDING REVENUE RECEIPTS:

Pages 92 & 107 paragraphs 13 & 11 respectively: The total of two hundred and four (204) booklets of outstanding revenue receipt. It was observed that the revenue earning receipt booklets have been long overdue with the revenue collectors with the money collected on them without remitting to the local government treasury, contrary to financial memoranda section 7.9 (i & ii).

GIREI LOCAL GOVERNMENT COUNCIL
MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2019.

CASH BOOK:

Page 62 paragraph 2: The treasury cash book of the council was examined and found to have not been properly maintained in line with the provision of financial memoranda section 19.1 and 19.23-26. The cash books were not reconciled with that of the council's bank transactions.

BANK RECONCILIATION STATEMENT:

Page 106 paragraph 3: it was observed that monthly bank reconciliation statement have not been prepared to reconcile the cash book balances with that of the council's bank transactions, contrary to financial memoranda section 19.23-26. However, the council's cash book disclosed a closing debit balance of **N4,139,899.34** while, the council's bank account revealed a closing credit balance of **N140,288,809.30** as at 31/12/2019. This shows that, the cash book and bank balances did not agree as a result of the council's inability to prepare bank reconciliation statement.

DEPOSITS MADE INTO BANK NOT POSTED INTO THE CASH BOOK:

Pages 63 & 88 paragraphs 4 & 3: It was observed that the sum of **N1,669,000.00** was deposits made by various individuals into the council's bank account, but such amount was not posted into the treasury cash book, contrary to financial memoranda,

PAYMENT VOUCHERS NOT PASSED THROUGH THE INTERNAL AUDIT CHECKS:

Pages 67, 101, & 108 paragraphs 12, 10 & 8 respectively: The total sum of **N160,181,965.21** was paid to various individuals for services/purchase on behalf of the council, but the payments for the

period under review were not checked and passed through the internal audit checked contrary to financial memoranda section 40.10.

UNCLAIMED PAYMENT VOUCHERS:

Pages 66,101 & 108 paragraphs 11, 9 & 7 respectively: The total sum of **N10,677,500.00** was posted in to the cash book as paid payment vouchers for various payments, but the amount were not claimed by the recipients or payee, since they have not signed the payment vouchers, contrary to financial memoranda section 14.6.

PAYMENTS WITHOUT PROPER SUPPORTING DOCUMENTS:

Pages 66, 91, 99 & 108 paragraphs 10,8,7 & 6 respectively: The total sum of **N46,762,700.00** was paid to various individual to render services/purchase on behalf of the council, but there were no relevant supporting documents as evidences of expenditure attached to the payment vouchers to justify the said payments, contrary to financial memoranda section 14.17.

OUTSTANDING PAYMENT VOUCHERS:

Pages 91, 100 & 108 paragraphs 9, 8 & 7 respectively: The total sum of **N3,436,000.00** was paid to various individuals to render purchases/services on behalf of the council, but the payment vouchers were neither found in the volumes nor produced for inspection and verification, contrary to financial memoranda section 14.19.

OUTSTANDING REVENUE RECEIPTS:

Pages 59, 91 & 110 paragraphs 7, 10 & 9 respectively: Three hundred and sixty seven (367) booklets of outstanding revenue receipts. It was observed that the revenue earning receipt booklets have been long

overdue with the revenue collectors with the money collected on them without remitting to the local government treasury, contrary to financial memoranda section 6.2.

PURCHASE OF OFFICIAL VEHICLE:

Page 98 paragraph 5: The sum of **N6,000,000.00** was paid to Global Investment, for the purchase of Honda CRV and Peugeot 406, on payment voucher No. of August 2019 on contract. However, it was observed that, approval from the Ministry of Local Government Affairs, contract agreements signed by the Auditor General and other relevant evidences of purchase were neither produced nor attached to the payment voucher to justify the said payment, contrary to financial memoranda.

ROAD REHABILITATION AND CONSTRUCTION:

Page 99 paragraph 6: The total sum of **N5,000,000.00** was said to have been paid to Yadim Nigeria Limited on payment voucher number 70 of August 2019, out of the contract sum of **N23,000,000.00** for the rehabilitation/ construction of Viniklang road. It was observed that approval from the Ministry, signed contract agreement, bill of quantity/designs and approval from Auditor General were neither produced nor attached to the payment voucher to justify the said payment, contrary to financial memoranda.

UNATTENDED SEMINARS/WORKSHOPS:

Page 102 paragraph 11: The sum of **N1,950,000.00** was paid to various officers of the council to attend seminars/workshop on payment voucher 41 of August 2019. However, it was observed that, there were

no evidences to justify the expenditure incurred for the seminars/ workshops said to have been attended, contrary to financial memoranda and extant laws.

PURCHASE AND INSTALLATION OF 500/33 KVA TRANSFORMER:

Page 107 paragraph 5: The sum of **N7,000,000** was paid to Yasacoma Nigeria Limited (contractor) on payment voucher number 30 of October 2019 for the supply and installation of 550/33 KVA transformer to Girei Local Government Council, out of the contract sum of **N13,006,600.00**. However, it was observed that, 5% VAT, 5% WHT and 2.5% development levy totaling **N1,625,825.00** were not deducted from the contract sum nor paid to the relevant tax authorities concerned. On the other hand, signed contract agreement, SRV, company profile, approval from the Ministry were neither produced nor attached to the payment voucher, to justify the said payment made, contrary to financial memoranda.

GOMBI LOCAL GOVERNMENT COUNCIL
MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST 2019.

CASH BOOK:

Page 187 paragraph 2: The treasury cash book of the council was examined and found to have not been properly maintained in line with the provision of financial memoranda section 19.1 and 19.23-26. The cash books were not reconciled with that of the council's bank transactions.

BANK RECONCILIATION STATEMENTS:

Page 234 paragraph 3: It was observed that, monthly bank reconciliation statement have not been prepared contrary to financial memoranda and regulations. The cash book balance of the council disclosed a debit balance of **N829,236.11** as at 1/10/2019, while that of bank account balances revealed a credit of **N484,131.11** with variance of **N345,105.00**. However, the cash book balance did not agree with the bank balance, as a result of the council's in ability to prepare bank reconciliation statements.

UNCLAIMED PAYMENT VOUCHERS:

Pages 190, 216, 223 & 237 paragraphs 8, 5, 9 & 8 respectively: The total sum of **N50,014,228.34** was posted into the cash book as paid payment vouchers for various payments, but the amount were not claimed by the recipients or payee, since they have not signed the payment vouchers, contrary to financial memoranda section 14.6.

OUTSTANDING PAYMENT VOUCHERS:

Pages 189 ,215 ,222 & 236 paragraphs 7,4 ,7 & 7 respectively: The total sum of **N155,689,136.94** was paid to various individuals to render purchases/ services on behalf of the council, but the payment

vouchers were neither found in the volumes nor produced for inspection and verification, contrary to financial memoranda section 14.19.

PAYMENTS MADE WITHOUT PROPER SUPPORTING DOCUMENTS:

Pages 189, 215, 221 & 236 paragraphs 6, 3, 6 & 6 respectively: The total sum of **N32,514,056.00** was paid to various individual to render services/ purchase on behalf of the council. There was no evidence of expenditure attached to the payment vouchers to justify the said payments, contrary to financial memoranda section 14.17.

PAYMENT VOUCHERS NOT PASSED THROUGH THE INTERNAL AUDIT CHECK:

Pages 191, 224 & 238 paragraphs 9, 11 & 10 respectively: The total sum of **N153,265,720.84** was paid to various individuals for services / purchase on behalf of the council, but the payments made for the period under review were not checked and passed through the internal audit checked contrary to financial memoranda section 40.10.

UNPOSTED CHEQUES:

Page 216 paragraph 6: The total sum of **N4,092,125.14** was withdrawn from the council's account for various purchases/services claimed to have been undertaken on behalf of the council. However, the said amount withdrawn on various cheques were not posted into the cash book, contrary to financial memoranda section 19.1.

UNPOSTED PAYMENT VOUCHERS:

Page 223 paragraph 8: The total sum of **N123,111,419.21** was paid to various individuals and agencies for other purchases / services said to

have been rendered on behalf of the council. However, it was observed that, the payment vouchers were filed in the volumes, but were not posted into the cash, contrary to financial memoranda section 19.1.

PAYMENT VOUCHERS NOT CONTROLLED BY THE OFFICER CONTROLLING VOTE:

Page 224 paragraph 10: The total sum of **N13,370,770.24** was paid to various staff of the council for purchases/services rendered, but the payment vouchers were not controlled by the officer controlling the vote, contrary to financial memoranda section 14.8.

UNATTENDED TRADE FAIR:

Page 225 paragraph 12: The total sum of **N2,975,700.00** was paid to Naomi Musa on payment voucher No. 89 of September 2019 in respect of international trade fair in Abuja. However, it was observed that, there were no relevant supporting documents produced or attached to the payment voucher to justify the said payment, contrary to financial memoranda.

OUTSTANDING REVENUE RECEIPTS:

Pages 191, 217 & 239 paragraphs 10, 7 & 12 respectively: Seven hundred and fourteen (714) booklets of outstanding revenue receipts. It was observed that the revenue earning receipt booklets have been long overdue with the revenue collectors with the money collected on them without remitting to the local government treasury, contrary to financial memoranda section 7.6.

GUYUK LOCAL GOVERNMENT COUNCIL
MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2019.

CASH BOOK AND BANK RECONCILIATION STATEMENT:

Page 96 paragraph 2: It was observed that the monthly bank reconciliation has not been prepared by the council, to reconcile the cash book and bank transactions during the year under review, as aforementioned above, contrary to financial memoranda section 19.23 and 19.26. However, the cash book balance as at 30/6/2019, was **N3,873.49** while the bank balance stood at **N2,914.38** as at the same date. This was as a result of the inability of the council to prepare bank reconciliation statement.

PAYMENT VOUCHERS NOT PASSED THROUGH THE INTERNAL AUDIT CHECK:

Page 137 paragraph 4: The total sum of **N461,000.00** was paid to various individuals for services/purchase on behalf of the council, but the payments made for the period under review were not checked and passed through the internal audit checked contrary to financial memoranda section 40.10.

PAYMENTS MADE WITHOUT PROPER SUPPORTING DOCUMENTS:

Pages 113 & 136 paragraphs 4 & 3 respectively: The total sum of **N2,613,500.00** was paid to various individuals for services/purchases on behalf of the council, but there were some documents such as receipts, SRV that were not attached to the payment vouchers to justify the said payments, contrary to financial memoranda section 14.17.

OUTSTANDING REVENUE RECEIPTS:

Pages 114 & 138 paragraphs 5 & 7 respectively: The list of one hundred and seventy four (194) booklets of outstanding revenue receipts. It was observed that the revenue earning receipt booklets have been long overdue with the revenue collectors with the money collected on them without remitting to the local government treasury, contrary to financial memoranda section 7.8.

HONG LOCAL GOVERNMENT COUNCIL
MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2019.

CASH BOOK:

Page 116 paragraph 2: It was observed that the monthly bank reconciliation has not been prepared by council, to reconcile the cash book and bank transactions during the year under review, as aforementioned above, contrary to financial memoranda section 19.23 and 19.26.

PAYMENTS MADE WITHOUT PROPER SUPPORTING DOCUMENTS:

Pages 118, 140 & 169 paragraphs 2, 2 & 3 respectively: The total sum of **N39,458,900.00** was paid to various individuals to render services/purchase on behalf of the council, but there was no evidence of expenditure attached to the payment vouchers to justify the said payments, contrary to financial memoranda section 14.17.

PAYMENT VOUCHERS NOT CONTROLLED BY THE OFFICER CONTROLLING VOTE:

Pages 119 & 141 paragraphs 5 & 5 respectively: The total sum of **N2,869,400.00** was paid to various staff of the council for purchases/services rendered, but the payment vouchers were not controlled by the officer controlling the vote, contrary to financial memoranda section 14.8.

UNCLAIMED PAYMENT VOUCHERS:

Pages 119, 140 & 167 paragraphs 3, 3 & 4 respectively: The total sum of **N16,495,440.00** was posted in to the cash book as paid payment vouchers for various payments, but the said amount was not claimed by

the recipients or payee, since they have not signed the payment vouchers, contrary to financial memoranda section 14.16.

OUTSTANDING PAYMENT VOUCHERS:

Pages 120 & 141 paragraphs 6 & 6 respectively: The total sum of **N235,236,329.00** was paid to various individuals for purchases/services rendered on behalf of the council, but the payment vouchers were neither found in the volumes nor produced for inspection, contrary to financial memoranda section 14.19.

PROJECT ADVANCE NOT RETIRED:

Page 169 paragraph 8: The total sum of **N4,800,000.00** was paid to the councilors as project advance to execute various project in their respective wards. However, it was observed that the projects were not executed; hence the evidences of the work done were neither produced nor attached to the payment vouchers to justify the said payments, contrary to financial memoranda.

OUTSTANDING REVENUE RECEIPTS:

Pages 120 & 142 paragraphs 7 & 7 respectively: The total number of one thousand three hundred and thirty six (**1,336**) booklets of outstanding revenue receipts. It was observed that the revenue earning receipt booklets have been long overdue with the revenue collectors with the money collected on them without remitting to the local government treasury, contrary to financial memoranda section 7.9.

JADA LOCAL GOVERNMENT COUNCIL
MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2019.

CASH SURVEY:

Page 85 paragraph 2: Cash survey was conducted on 20/11/2019 and the total cash book in the cash column was **N652,675.00** while, the physical cash produced was **N185,420.00** leaving a balance of **N467,255.00** not produced or accounted for, contrary to financial memoranda.

BANK RECONCILIATION STATEMENT:

Page 234 paragraph 3: It was observed that, monthly bank reconciliation statement have not been prepared contrary to financial memoranda and regulations. The cash book balance of the council disclosed a balance of **N3,439,196.33** while that of bank account disclosed a balance of **N3,906,217.33** as at 31/12/2019. However, the cash book balance did not agree with the bank balance, as a result of the council's inability to prepare bank reconciliation statements.

PAYMENT VOUCHERS WITHOUT PROPER SUPPORTING DOCUMENTS:

Pages 72, 77, 86 & 93 of paragraphs 3, 3, 3 & 3 respectively: The total sum of **N29,084,605.08** was paid to various individuals to render services/purchases on behalf of the council, but there was no evidence of expenditure attached to the payment vouchers to justify the said payments, contrary to financial memoranda section 14.17.

PAYMENT MADE ABOVE THE SPENDING LIMIT OF THE CHAIRMAN WITHOUT F&GPC APPROVAL:

Page 8 paragraph 4: The total sum of **N16,718,160.00** was paid to sundry staff of the council for various purchases/services said to have been

rendered on behalf of the council. It was observed that the payments made were above the spending limit of the chairman and the extract of F&GPC approvals were neither produced nor attached to the payment vouchers to justify the said payments, contrary to financial memoranda.

OUTSTANDING REVENUE RECEIPTS:

Pages 74, 90 & 95 paragraphs 6, 9 & 7 respectively: The total of two hundred and ninety seven (297) booklets of outstanding revenue receipts. It was observed that the revenue earning receipt booklets have been long overdue with the revenue collectors with the money collected on them without remitting to the local government treasury, contrary to financial memoranda section 7.9.

LAMURDE LOCAL GOVERNMENT COUNCIL
MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2019.

CASH BOOK

Page 159 paragraph 2: It was observed that the monthly bank reconciliation has not been prepared by council, to reconcile the cash book and bank transactions during the year under review, as aforementioned above, contrary to financial memoranda section 19.23 and 19.26.

BANK RECONCILIATION STATEMENT:

Page 159 paragraph 2: It was observed that the bank reconciliation has not been carried out by the council during the year under review, contrary to financial memoranda section 19.23-26. However, the cash book balances stood at **N3,725,008.14** while that of the bank balance stood at **N4,015,264.94** as at 31/12/2019. This shows that the cash book balance did not agree with the bank balance as a result of the inability of the council to prepare bank reconciliation statement.

PAYMENTS MADE WITHOUT PROPER SUPPORTING DOCUMENTS:

Pages 128, 144, 151 & 160 paragraphs 3, 3, 3 & 4 respectively: The total sum of **N58,303,820.66** was paid to various individuals to render services/purchase on behalf of the council. But there were no relevant supporting documents as evidence of expenditure attached to the payment vouchers to justify the said payments, contrary to financial memoranda section 14.17.

OUTSTANDING PAYMENT VOUCHERS:

Pages 129, 147, 151 & 162 paragraphs 4, 6, 5 & 8 respectively: The total sum of **N5,958,929.60** was paid to various staff of the council for

services to be rendered on behalf of the council, but the payment vouchers were neither found in the volumes nor produced, contrary to financial memoranda section 14.19.

UNCLAIMED PAYMENT VOUCHERS:

Pages 130, 145, 151 & 161 paragraphs 5, 4, 4 & 7 respectively: The total sum of **N2,373,935.00** was posted in to the cash book as paid payment vouchers for various payments made, but the amount were not claimed by the recipients or payees, since they have not signed the payment vouchers, contrary to financial memoranda section 14.16.

PAYMENT VOUCHERS NOT PASSED THROUGH THE INTERNAL AUDIT CHECK:

Pages 146, 152 & 160 paragraphs 5, 7 & 5 respectively: The total sum of **N6,760,647.79** was payments made to various individuals for various purchase / services rendered on behalf of the council for the period under review, but the payment vouchers were not checked and passed through the internal audit checked contrary, to financial memoranda section 14.10.

OUTSTANDING REVENUE RECEIPTS:

Pages 147, 153 & 163 paragraphs 7, 8 & 9 respectively: One hundred and sixty nine (169) booklets of outstanding revenue receipts. It was observed that the revenue earning receipt booklets have been long overdue with the revenue collectors with the money collected on them without remitting to the local government treasury, contrary to financial memoranda section 7.9.

PAYMENT VOUCHERS NOT CONTROLLED BY THE OFFICER CONTROLLING VOTE:

Page 161 paragraph 6: The total sum of **N11,350,000.00** was paid to various individuals for purchases/services to be rendered on behalf of the council, but the payment vouchers were not controlled by the officer controlling the vote, contrary to financial memoranda section 40.10.

PAYMENT MADE ABOVE THE SPENDING LIMIT OF THE CHAIRMAN WITHOUT F& GPC APPROVAL:

Page 154 paragraph 9: The total sum of **N2,539,000.00** was paid to sundry staff of the council for various purchases/services said to have been rendered on behalf of the council. It was observed that the payments made were above the spending limit of the chairman and the extract of F&GPC approvals were neither produced nor attached to the payment vouchers to justify the said payments, contrary to financial memoranda.

MADAGALI LOCAL GOVERNMENT COUNCIL
MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2019.

CASH BOOK:

Page 82 paragraph 2: The main cash book of the council was not properly maintained and kept as the bank reconciliation statement was not carried out, contrary to financial memoranda and regulation 19.23-26.

BANK RECONCILIATION STATEMENT:

Page 118 paragraph 3: It was observed that the bank reconciliation has not been carried out by the council during the year under review, contrary to financial memoranda section 19.23-26. However, the cash book balances stood at **N238,925,248.35** while that of the bank balance stood at **N9,624,216.35** as at 31/12/2019. This shows that the cash book balance did not agree with the bank balance as a result of the inability of the council to prepare bank reconciliation statement.

PAYMENT VOUCHERS NOT PASSED THROUGH THE INTERNAL AUDIT CHECK:

Pages 84, & 100 paragraphs 3 & 7 respectively: The total sum of **N564,980,898.62** was payments made to various individuals for various purchase/services rendered on behalf of the council for the period under review, but the payment vouchers were not checked and passed through the internal audit checked contrary, to financial memoranda section 14.10.

PAYMENT WITHOUT PROPER SUPPORTING DOCUMENTS:

Pages 84, 99 & 119 paragraphs 2, 4 & 4 respectively: The total sum of **N56,048,030.00** was paid to various individuals to render services/purchase on behalf of the council, but there were no

evidences of expenditure attached to the payment vouchers to justify the said payments, contrary to financial memoranda section 14.17.

UNCLAIMED PAYMENT VOUCHERS:

Pages 85, 100 & 119 paragraphs 4, 5 & 5 respectively: The total sum of **N415,602,191.65** was posted in to the cash book as paid payment vouchers for various payments, but the amounts were not claimed by the recipients or payee, since they have not signed the payment vouchers, contrary to financial memoranda section 14.16.

PAYMENT VOUCHERS NOT CONTROLLED BY THE OFFICER CONTROLLING VOTE:

Pages 85, 100 & 121 paragraphs 6, 8 & 10 respectively: The total sum of **N378,618,129.48** was paid to various individuals for purchases/services to be rendered on behalf of the council, but the payment vouchers were not controlled by the officer controlling the vote, contrary to financial memoranda section 40.10.

UNPOSTED INCOME:

Page 86 paragraph 6: The sum of **N829,500.00** was cash deposit and revenue fees accrued to the local Government council, but was not posted in the council's treasury cash book, contrary financial memoranda section 19.25 (5).

OUTSTANDING PAYMENT VOUCHERS:

Page 120 paragraph 8: The total sum of **N84,660,362.45** was paid to various individuals for purchase / services on behalf of the council, but the payment vouchers were neither found in the volumes nor produced for inspection, contrary to financial memoranda section 14.19.

IMPREST ADVANCE FOR THE YEAR 2019 NOT RETIRED:

Page 120 paragraph 7: The total sum of **N1,210,000.00** was imprest advance for 2019 financial year, granted to imprest holders. It was observed that the imprest advance granted was not retired at the end of the financial year, contrary to financial memoranda section 14.24-28.

PAYE DEDUCTED NOT REMITTED:

Page 121 paragraph 11: The total sum **N3,613,560.10** was deducted as PAYE from the salaries of staff of the council, but was not remitted to the relevant tax authorities, contrary to extant laws.

MAIHA LOCAL GOVERNMENT COUNCIL
MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2019.

CASH BOOK:

Page 161 paragraph 2: The main cash book of the council was not properly maintained and kept as the bank reconciliation statement was not carried out, contrary to financial memoranda and regulation 19.23-26.

BANK RECONCILIATION STATEMENT:

Page 161 paragraphs 3: It was observed that the bank reconciliation has not been carried out by the council during the year under review, contrary to financial memoranda section 19.23-26.

PAYMENT VOUCHERS WITHOUT PROPER SUPPORTING DOCUMENTS:

Page 162 paragraph 4: The total sum of **N993,500.00** is without proper supporting documents. It was observed that the payments were made for various purchases and other services said to have been rendered on behalf of the council. However, relevant documents such as receipts, SRV necessary to authenticate the genuineness of the expenditures were neither attached to the payment vouchers nor produced for inspection and verification, contrary to financial memoranda section 14.17.

UNCLAIMED PAYMENT VOUCHERS:

Page 163 paragraph 5: The total sum of **N170,000.00** was paid to various individual for services / purchase rendered on behalf, but it was observed that the said money was not claimed by the rightfully beneficiaries, since the payment vouches were not signed by the

recipients, but was posted in to the cash book as paid PVs, contrary to financial memoranda section 14.16.

OUTSTANDING PAYMENT VOUCHERS:

Page 163 paragraphs 6: The total sum of **N880,486.68** was paid to various individuals for purchases / services to be rendered on behalf of the council, but the payment vouchers were neither found in the volumes nor produced for inspection and verification contrary to financial memoranda section 14.19.

OUTSTANDING REVENUE RECEIPTS:

Page 165 paragraph 8: Thirty five (35) booklets of outstanding revenue receipts. It was observed that the revenue earning receipt booklets have been long overdue with the revenue collectors with the money collected on them without remitting to the local government treasury, contrary to financial memoranda section 7.9.

MAYO BELWA LOCAL GOVERNMENT COUNCIL
MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2019.

CASH BOOK:

Page 296 paragraph 2: The main cash book of the council was not properly maintained and kept as the bank reconciliation statement was not carried out, contrary to financial memoranda and regulation 19.23-26.

BANK RECONCILIATION STATEMENT:

Page 296 paragraphs 3: It was observed that the bank reconciliation has not been carried out by the council during the year under review, contrary to financial memoranda section 19.23-26. However, the cash book balances stood at **N597,973.10** while that of the bank balance stood at **N33,972.58** as at 30/9/2019. This shows that the cash book balance did not agree with the bank balance as a result of the inability of the council to prepare bank reconciliation statement.

PAYMENTS MADE WITHOUT PROPER SUPPORTING DOCUMENTS:

Pages 279, 289 & 297 paragraphs 3, 3 & 3 respectively: The total sum of **N26,976,000.00** was paid to various individual to render services/purchase on behalf of the council, but there were no relevant supporting documents as evidences of expenditure attached to the payment vouchers to justify the said payments, contrary to financial memoranda section 14.17.

PAYMENT VOUCHERS NOT PASSED THROUGH THE INTERNAL AUDIT CHECK:

Page 301 paragraph 5: The total sum of **N15,267,000.00** was payments made to various individuals for various purchase/services rendered on behalf of the council for the period under review, but the payment

vouchers were not checked and passed through the internal audit checked contrary, to financial memoranda section 14.10.

OUTSTANDING REVENUE RECEIPTS:

Pages 283 & 293 paragraphs 4 & 3 respectively: The total number of two hundred and thirty eight (238) booklets of outstanding revenue receipts. It was observed that, the revenue earning receipt booklets have been long overdue with the revenue collectors with the money collected on them without remitting to the local government treasury, contrary to financial memoranda 7.9.

MICHIKA LOCAL GOVERNMENT COUNCIL
MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2019.

TREASURY CASH BOOKS:

Page 111 paragraph 2: The treasury cash book of the council was examined and found to have not been properly maintained in line with the provisions of financial memoranda sections 19.1 and 19.23.

PAYMENTS MADE WITHOUT PROPER SUPPORTING DOCUMENTS:

Pages 83, 88 & 112 paragraphs A, 3 & 3 respectively: The total sum of **N46,931,522.00** were payments made to various individuals to render services/ purchase on behalf of the council. But there were no relevant supporting documents as evidence of expenditure attached to the payment vouchers to justify the payments, contrary to financial memoranda section 14.17.

PAYMENT VOUCHERS NOT PASSED THROUGH THE INTERNAL AUDIT CHECK:

Pages 83 & 113 paragraphs 8 & 6 respectively: The total sum of **N641,030,504.58** was paid to various individuals for purchases/services on behalf of the council, but the payment vouchers were not checked and passed through the internal audit checked, contrary to financial memoranda section 14.10.

UNCLAIMED PAYMENT VOUCHERS:

Pages 84 & 112 paragraphs C & 4 respectively: The total sum of **N10,260,000.00** was posted in to the cash book as paid payment vouchers for various payments made, but the monies were not claimed by the recipients or payees, since they have not signed the payment vouchers, contrary to financial memoranda section 14.16.

OUTSTANDING PAYMENT VOUCHERS:

Pages 90 & 114 paragraphs 7 & 9 respectively: The total sum of **N146,259,633.81** was paid to individuals for purchases/services to be rendered on behalf of the council, but the payment vouchers were neither found in the volumes nor produced for inspection, contrary to financial memoranda section 14.19.

PAYMENT VOUCHERS NOT CONTROLLED BY THE OFFICER CONTROLLING VOTE:

Pages 85, 89 & 115 paragraphs C, 6 & 8 respectively: The total sum of **N20,106,979.85** was paid to various individuals for purchases/services rendered on behalf of the council, but the payment vouchers were not controlled by the officer controlling the vote, contrary to financial memoranda 14.8.

UNATTENDED SEMINARS/WORKSHOPS:

Page 90 paragraph 12: The sum of **N735,000.00**, was paid to various officers of the council to attend seminars/workshop on payment voucher 41 of August 2019. However, it was observed that, there were no evidences to justify the expenditure incurred for the seminars/workshops said to have been attended, contrary to financial memoranda and extant laws.

MUBI NORTH LOCAL GOVERNMENT COUNCIL
MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2019.

TREASURY CASH BOOKS:

Page 132 paragraph 2: The treasury cash book of the council was examined and found to have not been properly maintained in line with the provisions of financial memoranda sections 19.1 and 19.23.

BANK RECONCILIATION STATEMENT:

Page 142 paragraph 3: The monthly bank reconciliation statements have not been prepared to reconcile the cash book with that of the bank transactions by the council, contrary to financial memoranda 19.24.

TRACTOR HIRING UNIT (THU):

Page 143 paragraph 3: The total sum of **N990,000.00** was realized from tractor hiring unit on receipt numbers 18751 to 18780, but only **N260,000.00** was remitted into the council's treasury on revenue receipt vouchers numbers 20 & 51 of June 2019 respectively, leaving the balance of **N730,000.00** not accounted for by the Director of Agriculture and Natural resources, contrary to financial memoranda.

PAYMENT VOUCHERS WITHOUT PROPER SUPPORTING DOCUMENTS:

Page 144 paragraph 6: The total sum of **N8,828,000.00** was paid to various individuals for various purchases/services rendered on behalf of the council, but some relevant documents such as receipts, SRV necessary to justify the said payments were neither produced nor attached to the payment vouchers, contrary to financial memoranda section 14.17.

CONSTRUCTION OF PODIUM:

Page 144 paragraph 5: The total sum **N1,000,000.00** was paid to Ali Ladan, a staff of the council for the construction of podium on payment voucher number 41 of June 2019. It was observed that, the podium was not constructed, hence no estimates for the construction of the said podium submitted for approval and no receipts and other relevant evidences of expenditure produce to justify the said payment, contrary to financial memoranda.

OUTSTANDING REVENUE RECEIPTS:

Pages 153 paragraphs 6: Eight (8) booklets of outstanding revenue receipts. It was observed that the revenue earning receipt booklets have been long overdue with the revenue collectors with the money collected on them without remitting to the local government treasury, contrary to financial memoranda section 7.9.

MUBI SOUTH LOCAL GOVERNMENT COUNCIL
MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2019.

THE TREASURY CASH BOOK:

Page 129 paragraph 2: The treasury cash book of the council was examined and found to have not been properly maintained in line with the provision of financial memoranda section 19.21-23.

PAYMENT VOUCHERS WITHOUT PROPER SUPPORTING DOCUMENTS:

Page 130 & 141 paragraph 3 & 5 respectively: The total sum of **N22,466,940.33** was paid to various staff of the council for purchases/services said to have been carried out. It was observed that the payment vouchers were not properly supported with relevant documents such as receipts, SRV necessary to justify the payments made, contrary to financial memoranda section 14.17.

OUTSTANDING PAYMENT VOUCHERS:

Page 131 paragraphs 4: The total sum of **N220,000.00** was paid to individuals for purchases/service to be rendered on behalf of the council, but the payment vouchers were neither found in the volumes nor produced for inspection, contrary to financial memoranda section 14.19.

TRACTOR HIRING UNIT (THU):

Page 132 paragraph 7: The total sum of **N335,000.00** was realized from tractor hiring unit, but no remittance that was made to the council in respect of the amount collected, contrary to financial memoranda.

OUTSTANDING REVENUE RECEIPTS:

Pages 134 paragraph 10: Thirty Nine (39) booklets of outstanding revenue receipts. It was observed that the revenue earning receipt booklets have been long overdue with the revenue collectors with the money collected on them without remitting to the local government treasury, contrary to financial memoranda section 7.9.

NUMAN LOCAL GOVERNMENT COUNCIL
MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2019.

CASH BOOK:

Page 99 paragraph 2: The main cash book of the council was not properly maintained and kept as the bank reconciliation statement was not carried out, contrary to financial memoranda and regulation 19.23-26.

BANK RECONCILIATION STATEMENT:

Page 99 paragraphs 3: It was observed that the bank reconciliation has not been carried out by the council during the year under review, contrary to financial memoranda section 19.23-26. However, the cash book balances stood at **N4,093,949.70** while that of the bank balance stood at **N37,382,611.46** as at 30/9/2019. This shows that the cash book balance did not agree with the bank balance as a result of the inability of the council to prepare bank reconciliation statement.

PAYMENTS WITHOUT PROPER SUPPORTING DOCUMENTS:

Pages 80, 89 & 99 paragraphs 3, 3 & 4 respectively: The total sum of **N4,415,000.00** was paid to various individuals to render services/purchases on behalf of the council, but there were no relevant supporting documents as evidence of expenditures attached to the payment vouchers to justify the said payments, contrary to financial memoranda section 14.17.

PAYMENT VOUCHERS NOT PASSED THROUGH THE INTERNAL AUDIT CHECK:

Page 101 paragraph 5: The total sum of **N1,923,977.45** was paid to various individuals for purchases/services on behalf of the council, but the

payments vouchers were not checked and passed through the internal audit checked, contrary to financial memoranda section 14.10.

UNCLAIMED PAYMENT VOUCHERS:

Page 102 paragraph 6: The total sum of **N7,926,382.00** was posted in to the cash book as paid payment vouchers for various payments for services/purchases rendered on behalf of the council, but the amounts were not claimed by the recipients or payees, since they have not signed the payment vouchers, contrary to financial memoranda section 14.16.

OUTSTANDING PAYMENT VOUCHERS:

Page 92 paragraph 5: The total sum of **N795,000.00** was paid to various individuals for purchases / services rendered on behalf of the council, but the payment vouchers were neither found in the volumes nor presented for inspection, contrary to financial memoranda section 14.19.

OUTSTANDING REVENUE RECEIPTS:

Pages 82, 93 & 104 paragraphs 4, 6 & 6 respectively: Two hundred and twenty three (223) booklets of outstanding revenue receipts. It was observed that the revenue earning receipt booklets have been long overdue with the revenue collectors with the money collected on them without remitting to the local government treasury, contrary to financial memoranda section 7.9.

SHELLENG LOCAL GOVERNMENT COUNCIL
MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2019.

THE TREASURY CASH BOOK:

Page 375 paragraph 2: The treasury cash book of the council was examined and found to have not been properly maintained in line with the provision of financial memoranda section 19.21-23.

BANK RECONCILIATION STATEMENT:

Page 375 paragraph 3: It was observed that the bank reconciliation has not been carried out by the council during the year under review, contrary to financial memoranda section 19.23-26. However, the cash book balances stood at **N15,876,668.39** while, that of the bank balance stood at **N14,695,380.75** as at 31/12/2019. This shows that the cash book balance did not agree with the bank balance as a result of the inability of the council to prepare bank reconciliation statement.

UNCLAIMED PAYMENT VOUCHERS:

Pages 336, 359 & 377 of paragraphs 5, 6, & 7 respectively: The total sum of **N50,743,470.87** was posted in to the cash book as paid payment vouchers for various payments. But the amounts were not claimed by the recipients or payees, since they have not signed the payment vouchers, contrary to financial memoranda section 14.16.

PAYMENTS WITHOUT PROPER SUPPORTING DOCUMENTS:

Pages 335, 358 & 376 paragraphs 4, 4 & 4 respectively: The total sum of **N44,977,087.00** was paid to various individuals to render services/purchases on behalf of the council. But there were no relevant supporting documents as evidence of expenditure attached to

the payment vouchers to justify the payments, contrary to financial memoranda section 14.17.

PAYMENT VOUCHERS NOT CONTROLLED BY THE OCV:

Page 359 paragraph 8: The total sum of **N14,590,000.00** was paid to sundry staff of the council listed below, for various purchases and other services said to have been rendered, but the payment vouchers were not controlled by the officer controlling vote (OCV), contrary to financial memoranda section 14.8.

OUTSTANDING PAYMENT VOUCHERS:

Page 359 paragraph 7: The total sum of **N129,270,034.66** was paid to various individuals for purchases / services rendered on behalf of the council, but the payment vouchers were neither found in the volumes nor presented for inspection, contrary to financial memoranda section 14.19.

PAYMENT VOUCHERS NOT PASSED THROUGH THE INTERNAL AUDIT CHECK:

Pages 358 & 376 paragraphs 5 & 5 respectively: The total sum of **N103,426,520.23** was paid to various individuals for purchases/services on behalf of the council, but the payments vouchers were not checked and passed through the internal audit checked, contrary to financial memoranda section 14.10.

UNPOSTED CHEQUES:

Page 309 paragraph 1: The total sum of **N500,000.00** was withdrawn from the bank account of the council, on UBA cheque number 86991887

dated 12/9/2019. However, the amount withdrawn was not posted into the treasury cash book, contrary to financial memoranda section 19.4.

CONSTRUCTION OF MARKET STORES

Page 360 paragraph 11: The total sum **N14,000,000.00** was paid to BEE DEE venture and Robix Logistics Limited on various payment vouchers for construction of markets and shopping complex in Shelleng town. It was observe that, 5% VAT, 5% WHT and 2.5% development levy were neither deducted from the contract sum nor paid relevant tax authorities concerned, contrary to extant laws.

OUTSTANDING REVENUE RECEIPTS:

Pages 337, 362 & 377 paragraphs 7, 13 & 8 respectively: The total number three hundred and two (302) booklets of outstanding revenue receipts. It was observed that the revenue earning receipt booklets have been long overdue with the revenue collectors with the money collected on them without remitting to the local government treasury, contrary to financial memoranda section 7.9.

SONG LOCAL GOVERNMENT COUNCIL
MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2019.

TREASURY CASH BOOK:

Page 87 paragraph 2: The treasury cash book of the council was examined and to have been found out that, it has not been maintained in line with the provision of financial memoranda section 19.1 -3.

BANK RECONCILIATION STATEMENT:

Page 86 paragraph 3; it was observed that monthly bank reconciliation statement have not been prepared to reconcile the cash book balances with that of the council's bank transactions, contrary to financial memoranda section 19.23-26. However, the council's cash book disclosed a debit balance of **N69,744,604.41** while, that of the bank balances has a credit balance of **N158,593.90** as at 31/12/2019. This shows that, the cash and bank balances did not agree as a result of the council's in ability to prepare bank reconciliation statement.

PAYMENTS WITHOUT PROPER SUPPORTING DOCUMENTS:

Pages 71, 88, 112 & 128 paragraphs 2, 8, 8 & 10 respectively: The total sum of **N544,411,495.03** was paid to various individuals to render services on behalf the council, but there was no evidence of expenditure attached to the payment vouchers, such as receipts, invoices, SRV and SIV to justify the payments, contrary to financial memoranda section 14.17.

UNCLAIMED PAYMENT VOUCHERS:

Pages 92, 90 & 112 paragraphs 9, 11 & 9 respectively: The total sum of **N38,435,800.00** was posted in to the cash book as paid payment vouchers for various payments. But the amounts were not claimed by

the recipients or payees, as they have not signed the payment vouchers, contrary to financial memoranda section 14.16.

PAYMENT VOUCHERS NOT PASSED THROUGH INTERNAL AUDIT CHECK:

Pages 72, 89 & 130 paragraphs 8, 10 & 12 respectively: The total sum of **N309,870,627.89** was payments for the period under review that, were not checked and passed through the internal audit checked, contrary to financial memoranda section 14.10.

PAYMENT VOUCHERS NOT CONTROLLED BY THE OFFICER CONTROLLING THE VOTE:

Page 112 paragraphs 19: The total sum of **N1,865,130.00** was paid to various staff of the council for purchases/services to be rendered, but the payment vouchers were not controlled by the officer controlling the vote, contrary to financial memoranda section 14.8.

OUTSTANDING PAYMENT VOUCHERS:

Page 72, 89,111 & 127 paragraph 7, 9, 7 & 9 respectively: The total sum of **N26,559,995.00** was paid to various individuals for purchases/services to be rendered on behalf of the council, but the payment vouchers were neither found in the volumes nor presented for inspection, contrary to financial memoranda section 14.19.

UNATTENDED SEMINARS/WORKSHOPS:

Page 113 paragraph 11: The sum of **N8,715,321.00** was paid to various officers of the council to attend seminars/workshop on payment voucher 41 of August 2019. However, it was observed that, there were no evidences to justify the expenditure incurred for the

seminars/workshops said to have been attended, contrary to financial memoranda and extant laws.

CONTRACTS/PROJECTS AND SUPPLIES MADE WITHOUT APPROVAL:

Page 114 paragraph 12: The total sum of **N45,937,256.09** was paid to various individuals and contractors for the supply and execution of projects on behalf of the council. However, it was observed that the said supplies, contracts and projects were without approval from the relevant authorities concerned, contrary to financial memoranda.

OUTSTANDING REVENUE RECEIPTS:

Pages 73, 90 & 132 paragraphs 10, 12 & 18 respectively: The list of five hundred and twelve (512) booklets of outstanding revenue receipts. It was observed that the revenue earning receipt booklets have been long overdue with the revenue collectors with the money collected on them without remitting to the Local Government treasury, contrary to financial memoranda section 7.9.

DIVERSION OF FUNDS:

Page 132 paragraph 17: The total sum of **N71,977,933.00** was paid to Abubakar Goni and Mahmud Hassan, for various purchases/services said to have been rendered on behalf the council. However, it was observed that, the said money paid were not meant for the purpose intended, hence relevant evidences of expenditure were neither produced nor attached to the payment voucher to support the said payments, contrary to financial memoranda.

CONTRACTS FOR THE PURCHASE OF VEHICLES:

Page 131 paragraph 15: The sum of **N10,000,000.00** was paid to Hammab Motors, for the supply of one Toyota Rav 4 and three Peugeot 406, on behalf of the council, on payment voucher of No. 118 October, 2019, out of the contract sum of N16,266,687.50. However, it was observed that, relevant supporting documents such as F&GPC and approvals from agencies concerned were neither produced nor attached to the payment voucher to justify the said payment. Similarly, 5% VAT, 5% WHT and 2.5% education levy were deducted from the contract sum, but were not remitted to the relevant tax authorities, contrary to financial memoranda and extant laws.

TOUNGO LOCAL GOVERNMENT COUNCIL**MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2019.****TREASURY CASH BOOK:**

Page 78 paragraph 2: The treasury cash book of the council was examined and found to have not been properly kept or maintained, in line with the provision of financial memoranda section 19.1 -3.

BANK RECONCILIATION STATEMENT:

Page 85 paragraph 2: it was observed that monthly bank reconciliation statement have not been prepared to reconcile the cash book balances with that of the council's bank transactions, contrary to financial memoranda section 19.23-26. However, the council's cash book disclosed a balance of **N2,214,596.68** while, that of bank balance was **N2,412,082.72** as at 31/12/2019. This shows that, the cash and bank balances did not agree as a result of the council's in ability to prepare bank reconciliation statement.

PAYMENT VOUCHERS WITHOUT PROPER SUPPORTING DOCUMENTS:

Pages 78 & 85 paragraphs 3 & 3 respectively: The total sum of **N52,407,871.00** was paid to various individuals to render services/purchases on behalf of the council, but there were no relevant supporting documents as evidence of expenditure attached to the payment vouchers to justify the said payments, contrary to financial memoranda section 14.17.

OUTSTANDING PAYMENT VOUCHERS:

Page 79 paragraph 4: The total sum of **N2,500,000.00** was paid to various individuals for purchases/services said to have been rendered on behalf of the council, but the payment vouchers were not found in the

volumes nor were presented for inspection, contrary to financial memoranda section 14.19.

YOLA NORTH LOCAL GOVERNMENT COUNCIL
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CASH BOOK:

Page 239 paragraph 2: The treasury cash book of the council was examined and found to have not been properly maintained in line with the provision of financial memoranda section 19.1 and 19.23-26. The cash books were not reconciled with that of the council's bank transactions.

BANK RECONCILIATION STATEMENT:

Page 239 Paragraph 3: The cash book of the council was not properly maintained and kept, as bank reconciliation statement was not carried out, during the period under review, contrary to financial memoranda sections 19.23 and 19.26.

PAYMENT VOUCHERS WITHOUT PROPER SUPPORTING DOCUMENTS:

Pages 232 & 240 paragraphs 4 & 4 respectively: The total sum of **N19,544,920.00** was paid to various individuals to render services/purchases on behalf of the council, but there were no relevant supporting documents as evidence of expenditure attached to the payment vouchers to justify the said payments, contrary to financial memoranda section 14.17.

OUTSTANDING PAYMENT VOUCHERS:

Page 23 paragraph 5: The total sum of **N520,000.00** was paid to various individuals for purchases / services said to have been rendered on behalf of the council, but the payment vouchers were not found in the volumes nor were presented for inspection, contrary to financial memoranda section 14.19.

OUTSTANDING REVENUE RECEIPTS:

Pages 334 & 241 paragraphs 7 & 5 respectively: The list of one thousand and four (1,004), booklets of outstanding revenue receipts. It was observed that the revenue earning receipt booklets have been long overdue with the revenue collectors with the money collected on them without remitting to the Local Government treasury, contrary to financial memoranda section 7.9.

UNCLAIMED PAYMENT VOUCHERS:

Page 233 paragraph 6: The total sum of **N1,507,300.00** was posted in to the cash book as paid payment vouchers for various payments. But the amounts were not claimed by the recipients or payees, as they have not signed the payment vouchers, contrary to financial memoranda section 14.16.

PAYMENT VOUCHERS NOT PASSED THROUGH INTERNAL AUDIT CHECK:

Page 240 paragraph 4: The total sum of **N18,999,520.00** was payments for the period under review that, were not checked and passed through the internal audit check of the council, contrary to financial memoranda section 14.10.

YOLA SOUTH LOCAL GOVERNMENT COUNCIL
MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2019.

CASH BOOK:

Page 91 paragraph 1: The treasury cash book of the council was examined and found to have not been properly maintained in line with the provision of financial memoranda section 19.1 and 19.23-26. The cash books were not reconciled with that of the council's bank transactions.

BANK RECONCILIATION STATEMENT:

Page 98 Paragraph 2: The cash book of the council was not properly maintained and kept, as bank reconciliation statement was not carried out, during the period under review, contrary to financial memoranda sections 19.23 and 19.26. However, the cash book balance was **N1,227,000.00** while the bank balance stood at **N47,609.23** as at 30/6/2019. Therefore, this shows that, the cash book and bank balances did not agree, due to the inability of the council to prepare bank reconciliation statements.

PAYMENT VOUCHERS WITHOUT PROPER SUPPORTING DOCUMENTS:

Page 104 paragraph 4: The total sum of **N17,592,300.00** was paid to various individuals to render services/purchases on behalf of the council, but there were no relevant supporting documents as evidence of expenditure attached to the payment vouchers to justify the said payments, contrary to financial memoranda section 14.17.

OUTSTANDING PAYMENT VOUCHERS:

Page 99 paragraph 6: The total sum of **N430,000.00** was paid to various individuals for purchases/services said to have been rendered on behalf of the council, but the payment vouchers were not found in the

volumes nor were presented for inspection, contrary to financial memoranda section 14.19.

OUTSTANDING REVENUE RECEIPTS:

Pages 91, 100 & 105 paragraphs 4, 8 & 5 respectively: The list of four hundred and eighty (482) booklets of outstanding revenue receipts. It was observed that the revenue earning receipt booklets have been long overdue with the revenue collectors with the money collected on them without remitting to the Local Government treasury, contrary to financial memoranda section 7.9.