

SECRET



**ADAMAWA STATE
OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENTS**

P.M.B. 2107, YOLA
aud-gen-localgovts@yahoo.com

Ref: _____

OFFICE OF THE GOVERNOR

Date: 28th September, 2023

28 SEP 2023

RECEIVED
Government House, Yola

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

Sir,

**REPORT OF AUDITOR GENERAL FOR LOCAL GOVERNMENTS AND THE AUDITED
FINANCIAL STATEMENTS AND MANAGEMENT REPORTS OF THE 21 LOCAL
GOVERNMENT AREAS OF ADAMAWA STATE FOR 2022 FINANCIAL YEAR**

His Excellency may wish to be informed that I have completed the audit of 21 local governments for the year ended 31st December 2022.

I am pleased to also inform His Excellency that with your strong support, I am able to carry out the audits of the 2022 Consolidated Report of the 21 Local Governments of Adamawa State in compliance with International Standards of Supreme Audit Institutions (ISSAIs) - "INTOSAI Auditing Standards" and International Standard on Auditing (ISA). I have also ensured that the Financial Statements were prepared in accordance with and International Public Sector Accounting Standards (IPSAS) – Cash Basis and in line with the National Chart of Accounts (NCOA).

Your Excellency, I hereby enclose copies of my reports together with the Audited Financial Statements and Management Reports of the 21 local governments of the state for 2022 financial year which I forwarded to the Honorable Adamawa State House of Assembly in compliance with the requirements of the Law and the 1999 Constitution of the FRN (as amended).

Accept the assurances of highest regards, please.

Bashir Ijamulu Yusuf, FCNA, CGrFA
Auditor General for Local Governments
Adamawa State

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OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENTS**

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Ref: LGA/OFF/191/VOL.I/150

Date: 28th September 2023

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



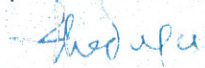
Rt. Hon. Speaker,

**FORWARDING OF AUDITOR GENERAL FOR LOCAL GOVERNMENTS AND THE
AUDITED FINANCIAL STATEMENTS AND MANAGEMENT REPORTS OF THE 21
LOCAL GOVERNMENT AREAS OF ADAMAWA STATE FOR 2022 FINANCIAL YEAR**

The Rt. Honorable Speaker may wish to be informed that I have completed the audit of 21 local governments for the year ended 31st December 2022. The reports and audits were done in compliance with International Standards of Supreme Audit Institutions (ISSAIs) - "INTOSAI Auditing Standards" as well as the International Standard on Auditing (ISA).

Sir, I hereby forward to the Honorable House, copies of my report together with the Audited Financial Statements and Management Reports of the 21 local governments of the state for 2022 financial year. This is in compliance with the requirements of the Law and the 1999 Constitution of the FRN (as amended). You may please wish to fix a date for formal presentation to the House of whole.

Accept the assurances of highest regards, please.


Bashir Ijamulu Yusuf, FCNA, CCFrFA
Auditor General for Local Governments
Adamawa State

SECRET

THE REPORT

OF

AUDITOR GENERAL
(LOCAL GOVERNMENTS)
ADAMAWA STATE

ON THE

AUDITED FINANCIAL STATEMENTS OF
21 LOCAL GOVERNMENTS

For the year ended
31st December, 2022



**RT. HON. AHMADU UMARU FINTIRI CON
EXECUTIVE GOVERNOR
ADAMAWA STATE**



**PROF KALETAPWA FARAUTA
DEPUTY GOVERNOR
ADAMAWA STATE**



**Rt. Hon Batiya Wesley
Speaker Adamawa State
House of Assembly, Yola**



Hon. Ibrahim Musa Italiya
Chairman, House Committee on Public Accounts
(ADSHA)



Hon. Kefas Calvin
Chairman, House Committee on LG & Chieftaincy Affairs
(ADSHA)



Alh. Awwal D. Tukur
Secretary to the State Government (SSG)
Adamawa State



**Hon. Yayaji Ibrahim Mijinyawa
Honourable Commissioner,
Ministry for Local Government Affairs,
Adamawa State**



**Bashiru Ijamulu Yusuf, FCNA, CCrFA
Auditor General (Local Governments)
Adamawa State**



Yahya Sule
Permanent Secretary,
Ministry for Local Governments Affairs
Adamawa State

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ADAMAWA STATE OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENTS

P.M.B. 2107, YOLA
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Ref: _____

Date: _____

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, 2022 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, 2022.

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.

Bashir Ijamulu Yusuf, FCNA, CCFrFA.
AUDITOR GENERAL FOR LOCAL GOVERNMENTS
ADAMAWA STATE

SECRET



**ADAMAWA STATE
OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENTS**

P.M.B. 2107, YOLA
aud-gen-localgovts@yahoo.com

Ref: _____ **AUDIT CERTIFICATE** Date: _____

**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 2022**

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, 2022 in accordance with Adamawa State, State and Local Government Audit (Amendment) Law No. 16 of 2021 (as amended), section 126 of Adamawa State Local Government Law No: 5 of 1999 and section 150 (I) 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 on pages 18 to 30. The individual and consolidated financial statements of the 21 local governments are prepared in compliance with International Public Sector Accounting Standards -Cash Basis. Part II of this report, from page 157 contains management reports.

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

Responsibility of Auditor General

The Auditor General is responsible for undertaking 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 (I) above on the accounts and financial management of the 21 local government councils and review of their respective audited financial statements. During the year, I successfully completed reviews of activity-based 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).

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.

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, 2022, 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 Memoranda, and the relevant laws.

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
YOLA, ADAMAWA STATE


Bashir Ijamulu Yusuf, FCNA, CCrFA,
AUDITOR GENERAL (LGs)

SECRET

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 2022**

	2022 ₦	2021 ₦
Operating Activities		
Receipts		
Statutory Revenue	48,844,837,844.19	42,544,687,749.45
Independent Revenue	847,034,702.19	559,512,237.55
Total Receipts	49,691,872,546.38	43,104,199,987.00
Payments		
Personnel Cost	(7,455,827,010.19)	(10,322,209,399.04)
Social Benefits	-	-
Overhead Cost	(10,378,902,752.72)	(7,716,294,958.27)
Loans and Advances	(15,770,700.00)	(50,513,980.00)
Grants and Contributions	(24,781,701,137.34)	(18,750,433,696.86)
Subsidies	(538,706,960.40)	(88,021,514.94)
Transfers to other funds	-	-
Total Payments	(43,170,908,560.65)	(36,927,473,549.11)
Net Cash flow from Operating Activities	6,520,963,985.73	6,176,726,437.89
Investing Activities		
Purchase of Fixed Assets	(891,591,611.63)	(1,502,216,439.73)
Construction/Provision of Fixed Assets	(730,848,480.75)	(2,399,003,099.71)
Rehabilitation/Repairs of Fixed Assets	(568,791,203.49)	(1,103,294,768.55)
Preservation of the Environment	(490,851,178.74)	(110,684,575.00)
Acquisition of Non Tangible Assets	(230,181,526.81)	(638,865,890.55)
Net Cash Flow from Investing Activities	(2,912,264,001.42)	(5,754,064,773.54)
Financing Activities		
Proceeds from Aids and Grants	41,200,000.00	40,000,000.00
Proceeds from External Loans	-	-
Proceeds from Internal Loans	8,173,000.00	7,430,000.00
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(3,145,448,770.04)	(451,669,663.00)
Net Cash Flow from Financing Activities	(3,096,075,770.04)	(404,239,663.00)
Net Surplus/(Deficit) for the Year	512,624,214.27	18,422,001.35
Add: Opening Balance	37,998,930.36	19,576,929.01
Closing Cash Balance	550,623,144.63	37,998,930.36

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT
31ST DECEMBER, 2022**

	NOTES	2022 ₦	2021 ₦
ASSETS			
Cash and Bank Balances	16	550,623,144.63	37,998,930.36
TOTAL ASSETS		<u>550,623,144.63</u>	<u>37,998,930.36</u>
LIABILITIES			
Public Funds	24	550,623,144.63	37,998,930.36
TOTAL LIABILITIES		<u>550,623,144.63</u>	<u>37,998,930.36</u>

CONSOLIDATED STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER 2022

	NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE 2022 ₦	ACTUAL 2021 ₦
OPENING BALANCE				37,998,930.36		19,576,929.01
Add: Revenue						
REVENUE						
Statutory Revenue	1	67,274,648,778.57	67,274,648,872.85	48,844,837,844.19	(18,429,811,028.66)	42,544,687,749.45
Independent Revenue	2	3,292,366,476.48	3,292,366,382.20	847,034,702.19	(2,445,331,680.01)	559,512,237.55
Aids and Grants	3	56,830,100.00	56,830,100.00	41,200,000.00	(15,630,100.00)	40,000,000.00
Loans/Borrowings and Other Capital Receipts	4	503,471,855.27	503,471,855.27	8,173,000.00	(495,298,855.27)	7,430,000.00
TOTAL REVENUE		71,127,317,210.32	71,127,317,210.32	49,741,245,546.38	(21,386,071,663.94)	43,151,629,987.00
TOTAL RECEIPTS		71,127,317,210.32	71,127,317,210.32	49,779,244,476.74	(21,386,071,663.94)	43,171,206,916.01
EXPENDITURE						
Personnel Cost	5	21,699,627,095.82	11,961,328,600.34	7,455,827,010.19	4,505,501,590.15	10,322,209,399.04
Government Contribution to Pension	6	-	-	-	-	-
Social Benefits	7	-	-	-	-	-
Overhead Cost	8	10,940,344,001.80	14,177,303,299.65	10,378,902,752.72	3,798,400,546.93	7,716,294,958.27
Grants and Contributions	10	20,426,145,305.23	33,725,053,306.00	24,781,701,137.34	8,943,352,168.66	18,750,433,696.86
Subsidies	11	508,236,800.00	715,628,863.00	538,706,960.40	176,921,902.60	88,021,514.94
Public Debt Charges	12	1,832,386,862.62	4,159,764,954.00	3,145,448,770.04	1,014,316,183.96	451,669,663.00
TOTAL OPERATING EXPENDITURE		55,452,416,393.96	64,771,269,494.99	46,316,357,330.69	18,454,912,164.30	37,379,143,212.11
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		15,674,900,816.36	6,356,047,715.33	3,462,887,146.06	(39,840,983,828.25)	5,792,063,703.90
CAPITAL EXPENDITURE						
Purchase of Fixed Assets		3,587,007,732.91	1,574,784,705.00	891,591,611.63	683,193,093.37	1,502,216,439.73
Construction/Provision of Fixed Assets		6,680,811,574.75	1,674,288,685.00	730,848,480.75	943,440,204.25	2,399,003,099.71
Rehabilitation/Repairs of Fixed Assets		4,028,541,369.74	2,085,108,624.62	568,791,203.49	1,516,317,421.13	1,103,294,768.55
Preservation of the Environment		471,234,428.85	669,781,781.71	490,851,178.74	178,930,602.97	110,684,575.00
Acquisition of Non Tangible Assets		907,305,710.11	352,083,919.00	230,181,526.81	121,902,392.19	638,865,890.55
TOTAL CAPITAL EXPENDITURE	15	15,674,900,816.36	6,356,047,715.33	2,912,264,001.42	3,443,783,713.91	5,754,064,773.54
TRANSFERS						
Transfers to Other Funds		-	-	-	-	-
Transfers - Payments to Individuals		-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	0.00	550,623,144.63		37,998,930.36

NOTES TO THE FINANCIAL STATEMENTS

	ACTUAL 2022	ACTUAL 2021
	₦	₦
Note 1 - Statutory Revenue		
Demsa	2,425,894,026.76	2,016,582,176.00
Fufore	2,801,406,497.50	2,882,972,721.49
Ganye	2,455,974,067.60	1,863,581,087.00
Girei	2,203,519,386.48	1,862,782,475.00
Gombi	2,219,175,506.02	1,732,484,297.00
Guyuk	2,501,283,107.75	1,915,999,367.72
Hong	2,478,747,970.43	2,260,352,765.00
Jada	2,556,522,152.06	2,466,352,748.96
Lamurde	2,089,816,123.50	1,740,730,428.04
Madagali	2,155,168,621.89	1,708,573,293.00
Maiha	2,080,583,256.02	1,581,393,167.00
Mayo Belwa	2,356,245,962.93	2,344,029,893.00
Michika	2,315,767,331.27	1,929,142,321.00
Mubi North	2,243,661,095.51	2,108,784,743.81
Mubi South	2,111,744,133.69	1,692,872,342.00
Numan	1,980,510,917.40	1,551,415,334.00
Shelleng	2,244,054,493.68	1,979,639,420.43
Song	2,671,720,746.07	2,586,777,885.00
Toungo	2,174,459,158.58	1,668,144,737.00
Yola North	2,391,428,803.49	2,285,518,068.00
Yola South	2,387,154,485.56	2,366,558,479.00
	<u>48,844,837,844.19</u>	<u>42,544,687,749.45</u>

	ACTUAL 2022	ACTUAL 2021
Note 2 - Independent Revenue		
Demsa	16,301,230.00	10,639,530.00
Fufore	69,643,400.00	60,073,013.00
Ganye	1,143,900.00	1,078,950.00
Girei	17,874,000.00	13,859,400.00
Gombi	22,428,300.00	21,036,700.00
Guyuk	69,571,100.00	65,465,159.18
Hong	36,591,000.00	4,365,970.00
Jada	35,642,000.00	33,469,100.00
Lamurde	7,247,900.00	6,810,406.00
Madagali	25,914,100.00	24,294,533.00

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Maiha	56,201,800.00	44,674,440.00
Mayo Belwa	13,711,625.00	10,073,329.00
Michika	45,115,600.00	38,690,713.00
Mubi North	58,185,226.76	56,490,511.42
Mubi South	27,296,010.43	26,500,981.00
Numan	31,680,880.00	1,316,750.00
Shelleng	42,124,250.00	9,668,427.95
Song	56,352,410.00	19,661,380.00
Toungo	35,243,650.00	7,541,787.00
Yola North	95,273,550.00	83,451,487.00
Yola South	83,492,770.00	20,349,670.00
	847,034,702.19	559,512,237.55

Note 3 - Aid and Grants	ACTUAL 2022	ACTUAL 2021
Mubi South	41,200,000.00	40,000,000.00
	41,200,000.00	40,000,000.00

Note 4 - Loans/Borrowings and Other Capital Receipts	ACTUAL 2022	ACTUAL 2021
Maiha	8,173,000.00	7,430,000.00
	8,173,000.00	7,430,000.00

Note 5 - Personnel Cost	ACTUAL 2022	ACTUAL 2021
Demsa	323,455,704.23	423,883,394.00
Fufore	435,447,986.35	511,939,516.00
Ganye	434,806,405.55	1,401,526,559.09
Girei	353,397,875.13	435,545,917.00
Gombi	371,963,997.98	362,251,115.66
Guyuk	248,458,807.60	239,777,320.56
Hong	243,168,167.26	409,395,557.39
Jada	472,145,922.73	794,897,668.04
Lamurde	390,389,137.34	762,827,704.73
Madagali	341,731,341.43	403,666,901.00
Maiha	267,453,632.68	331,309,466.00
Mayo Belwa	411,125,917.74	410,715,280.00
Michika	359,180,093.08	444,153,064.00
Mubi North	352,769,908.99	565,340,540.04
Mubi South	334,792,664.86	345,251,845.00
Numan	330,093,168.49	372,568,864.00
Shelleng	399,970,661.73	393,093,161.13
Song	362,282,570.45	568,899,818.00
Toungo	368,938,607.18	370,855,145.64
Yola North	325,815,691.46	388,678,377.76
Yola South	328,438,747.93	385,632,184.00
	7,455,827,010.19	10,322,209,399.04

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Note 8 - Overhead Cost	ACTUAL 2022	ACTUAL 2021
Demsa	395,419,609.49	333,777,250.00
Fufore	777,436,218.75	450,186,481.82
Ganye	681,192,168.77	114,948,580.00
Girei	457,092,753.18	291,518,708.41
Gombi	468,263,786.10	257,533,350.36
Guyuk	593,675,203.79	346,975,027.33
Hong	504,931,722.96	153,591,334.00
Jada	495,176,278.41	423,280,685.42
Lamurde	507,834,808.05	392,935,995.47
Madagali	397,903,498.34	305,208,750.12
Maiha	623,124,605.92	403,795,651.03
Mayo Belwa	374,925,919.01	652,043,565.43
Michika	431,953,061.39	308,872,738.68
Mubi North	415,124,844.15	256,723,789.99
Mubi South	378,428,648.50	377,875,698.19
Numan	452,299,942.39	540,102,108.00
Shelleng	439,209,626.97	285,058,055.60
Song	818,314,476.01	870,454,855.42
Toungo	426,165,998.77	322,339,224.02
Yola North	364,098,357.52	375,600,218.98
Yola South	376,331,224.25	253,472,890.00
	10,378,902,752.72	7,716,294,958.27

Note 9 - Loans and Advances	ACTUAL 2022	ACTUAL 2021
Gombi	5,779,700.00	11,670,000.00
Hong	9,991,000.00	9,270,500.00
Numan	-	5,250,000.00
Song	-	24,323,480.00
	15,770,700.00	50,513,980.00

Note 10 - Grants and Contributions	ACTUAL 2022	ACTUAL 2021
Demsa	1,265,993,950.44	1,199,531,398.00
Fufore	1,208,356,043.35	796,560,001.64
Ganye	1,153,275,065.01	348,143,313.17
Girei	1,219,858,845.14	1,149,453,808.83
Gombi	1,171,133,948.94	1,050,414,663.44
Guyuk	1,115,225,776.00	836,303,473.88
Hong	1,537,160,158.59	1,678,254,230.00
Jada	1,247,426,861.28	816,656,886.94
Lamurde	952,291,727.34	549,446,594.01
Madagali	1,181,462,534.11	963,224,199.00

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Maiha	939,250,898.03	748,609,520.00
Mayo Belwa	1,389,850,179.05	101,320,185.00
Michika	1,377,933,607.64	1,178,092,555.00
Mubi North	1,076,804,115.75	744,727,795.26
Mubi South	1,032,167,957.72	807,033,807.00
Numan	1,023,190,485.81	622,582,265.00
Shelleng	978,404,443.82	737,960,491.07
Song	1,148,052,130.43	1,142,720,001.00
Toungo	898,291,275.04	641,727,103.38
Yola North	1,471,240,274.28	1,351,808,150.24
Yola South	1,387,053,177.48	1,285,863,255.00
	24,774,423,455.26	18,750,433,696.86

Note 11 - Subsidies

	ACTUAL 2022	ACTUAL 2021
Demsa	24,213,452.40	1,189,739.00
Fufore	24,213,452.40	-
Ganye	24,213,452.40	-
Girei	24,213,452.40	-
Gombi	29,087,852.40	10,000,000.00
Guyuk	24,592,192.40	518,489.13
Hong	24,213,452.40	-
Jada	24,924,762.40	2,000,000.00
Lamurde	24,213,452.40	-
Madagali	24,213,452.40	-
Maiha	46,818,252.40	14,397,941.00
Mayo Belwa	24,213,452.40	-
Michika	24,213,452.40	-
Mubi North	24,213,452.40	-
Mubi South	25,868,662.40	1,607,000.00
Numan	24,213,452.40	-
Shelleng	24,213,452.40	50,000,000.00
Song	24,213,452.40	-
Toungo	24,213,452.40	-
Yola North	24,213,452.40	-
Yola South	24,213,452.40	8,308,345.81
	538,706,960.40	88,021,514.94

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Note 12 - Public Debt Charges	ACTUAL 2022	ACTUAL 2021
Demsa	143,037,405.35	1,076,980.00
Fufore	143,037,405.35	-
Ganye	143,037,405.35	-
Girei	143,037,405.35	-
Gombi	143,037,405.35	-
Guyuk	143,037,405.35	-
Hong	143,037,405.35	-
Jada	219,507,115.35	214,000,000.00
Lamurde	143,037,405.35	-
Madagali	156,380,805.35	12,600,000.00
Maiha	179,437,553.06	33,218,238.00
Mayo Belwa	143,037,405.35	-
Michika	143,037,405.35	2,000,000.00
Mubi North	143,037,405.35	-
Mubi South	158,487,405.35	15,000,000.00
Numan	143,037,405.35	9,751,500.00
Shelleng	143,037,405.35	-
Song	143,037,405.35	-
Toungo	143,037,405.35	57,066,941.00
Yola North	143,037,405.35	-
Yola South	143,037,405.35	106,956,004.00
	3,145,448,770.04	451,669,663.00

Note 15 - Capital Expenditure	ACTUAL 2022	ACTUAL 2021
Demsa	42,563,054.77	68,536,234.00
Fufore	240,228,854.77	1,183,075,342.31
Ganye	20,642,454.77	-
Girei	20,642,454.77	-
Gombi	45,470,754.77	50,480,000.00
Guyuk	427,805,004.77	557,692,800.58
Hong	25,945,454.77	5,007,560.00
Jada	111,033,075.68	253,137,964.90
Lamurde	59,329,154.77	42,667,701.24
Madagali	61,124,154.77	47,363,382.00
Maiha	86,093,654.77	102,840,867.00
Mayo Belwa	20,642,454.77	1,189,998,891.05

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Michika	28,080,702.77	25,943,277.00
Mubi North	289,809,361.92	599,014,579.76
Mubi South	245,306,129.96	218,120,073.00
Numan	37,952,274.77	2,500,000.00
Shelleng	300,876,694.77	524,592,514.70
Song	166,303,044.77	-
Toungo	330,019,164.77	283,210,702.00
Yola North	141,337,634.77	252,007,776.00
Yola South	211,058,464.77	347,875,108.00
	2,912,264,001.42	5,754,064,773.54

Note 16 - Cash and Bank Balances	ACTUAL 2022	ACTUAL 2021
Demsa	240,445,208.00	210,810.00
Fufore	43,985,377.43	1,655,440.90
Ganye	38,483.76	87,468.00
Girei	3,379,589.51	228,989.00
Gombi	18,916,547.49	12,050,187.00
Guyuk	18,333,723.79	273,905.95
Hong	36,189,859.10	9,298,250.00
Jada	23,361,300.82	1,411,163.61
Lamurde	20,540,874.91	572,536.66
Madagali	19,099,980.49	833,046.00
Maiha	2,828,605.17	49,146.00
Mayo Belwa	6,224,497.19	87,538.10
Michika	5,191,119.64	8,706,511.00
Mubi North	241,085.03	153,851.33
Mubi South	5,834,107.33	645,432.00
Numan	1,462,383.19	57,315.00
Shelleng	812,867.45	346,408.81
Song	66,060,405.66	190,329.00
Toungo	19,556,512.07	519,607.00
Yola North	18,012,074.71	1,052,537.00
Yola South	83,241.38	(431,542.00)
	550,597,844.12	37,998,930.36

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Note 24 - Public Funds	ACTUAL 2022	ACTUAL 2021
Demsa	240,445,208.00	210,810.00
Fufore	43,985,377.43	1,655,440.90
Ganye	38,483.76	87,468.00
Girei	3,379,589.51	228,989.00
Gombi	18,916,547.49	12,050,187.00
Guyuk	18,333,723.79	273,905.95
Hong	36,189,859.10	9,298,250.00
Jada	23,361,300.82	1,411,163.61
Lamurde	20,540,874.91	572,536.66
Madagali	19,099,980.49	833,046.00
Maiha	2,828,605.17	49,146.00
Mayo Belwa	6,224,497.19	87,538.10
Michika	5,191,119.64	8,706,511.00
Mubi North	241,085.03	153,851.33
Mubi South	5,834,107.33	645,432.00
Numan	1,462,383.19	57,315.00
Shelleng	812,867.45	346,408.81
Song	66,060,405.66	190,329.00
Toungo	19,556,512.07	519,607.00
Yola North	18,012,074.71	1,052,537.00
Yola South	83,241.38	(431,542.00)
	550,597,844.12	37,998,930.36

SUMMARY OF TOTAL REVENUE BY ECONOMIC LINE ITEMS

DESCRIPTION	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
	₦	₦	₦	₦
GOVERNMENT SHARE OF FAAC				
Local Government Share of FAAC	49,274,104,110.78	28,007,289,301.13	(21,266,814,809.65)	31,941,010,204.33
Share of State IGR	2,698,547,869.84	-	(2,698,547,869.84)	2,095,915,184.00
Excess Petroleum Profit Tax (PPT Revenue)	822,147,606.80	14,953,800.00	(807,193,806.80)	257,737,967.16
Exchange Difference	1,020,529,223.58	878,300,443.11	(142,228,780.47)	531,336,020.53
Refund from Paris Club	189,768,902.14	-	(189,768,902.14)	38,968,978.00
Recovered Excess Bank Charges	124,608,602.60	106,014,600.00	(18,594,002.60)	101,639,175.06
Equalisation	430,456,911.88	112,881,845.58	(317,575,066.30)	317,055,034.95
Budget Augmentation	398,566,243.35	366,930,000.15	(31,636,243.20)	149,878,904.20
Refund From Federal Government	-	-	-	33,764,224.00
Stabilization Fund Receipts	2,270,604,856.52	178,784,847.99	(2,091,820,008.53)	401,824,561.56
Goods Value Consideration	30,434,990.50	25,427,500.00	(5,007,490.50)	32,583,787.56
Non-Oil Revenue	643,535,943.80	841,409,650.30	197,873,706.50	499,683,887.37
Local Government Share of VAT	7,782,444,866.47	17,220,322,814.54	9,437,877,948.07	5,964,807,943.25
Local Government Share of Excess Crude Account	1,588,898,744.60	1,092,523,041.39	(496,375,703.21)	178,481,877.48
STATUTORY REVENUE TOTAL	67,274,648,872.85	48,844,837,844.19	(18,429,811,028.66)	42,544,687,749.45
INDEPENDENT REVENUE				
Personal Taxes	460,387,719.98	128,668,338.00	(331,719,381.98)	107,288,756.00
Licences - General	888,528,459.60	263,716,077.51	(624,812,382.08)	151,447,854.80
Fees - General	365,840,024.86	119,617,193.00	(246,222,831.86)	73,405,304.25
Fines - General	67,930,555.65	32,109,728.00	(35,820,827.65)	15,410,360.00
Sales - General	254,777,537.10	71,538,520.40	(183,239,016.70)	38,740,181.00
Earnings - General	719,481,660.59	117,246,561.62	(602,235,098.97)	89,206,674.00
Rent on Government Buildings - General	101,039,633.69	32,670,943.16	(68,368,690.53)	17,389,899.32
Rent on Land & Others - General	109,065,300.00	43,417,000.00	(65,648,300.00)	38,199,325.18
Repayments - General	23,426,950.59	1,186,330.00	(22,240,620.59)	445,840.00
Investment Income	39,417,400.00	403,590.00	(39,013,810.00)	53,892.00
Interest Earned	51,176,412.50	3,128,710.00	(48,047,702.50)	342,180.00
Rates	81,174,407.67	8,556,346.00	(72,618,061.67)	6,504,600.00
Miscellaneous	130,120,320.00	24,775,364.50	(105,344,955.50)	21,077,371.00
INDEPENDENT REVENUE TOTAL	3,292,366,382.20	847,034,702.19	(2,445,331,680.01)	559,512,237.55
OTHER REVENUE SOURCES AND CAPITAL RECEIPTS				
Domestic Aids	51,158,480.00	41,200,000.00	(9,958,480.00)	40,000,000.00
Foreign Aids	-	-	-	-
Domestic Grants	5,671,620.00	-	(5,671,620.00)	-
Foreign Grants	-	-	-	-
Transfer From CRF to CDF	-	-	-	-
Other Capital Receipts	3,622,500.00	-	(3,622,500.00)	-
Domestic Loans/ Borrowings Receipt	499,849,355.27	8,173,000.00	(491,676,355.27)	7,430,000.00
International Loans/ Borrowings Receipt	-	-	-	-
Debt Forgiveness	-	-	-	-
Extraordinary Items	-	-	-	-
OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	560,301,955.27	49,373,000.00	(510,928,955.27)	47,430,000.00
TOTAL REVENUE	71,127,317,210.32	49,741,245,546.38	(21,386,071,663.94)	43,151,629,987.00

DETAILED TOTAL REVENUE BY ECONOMIC LINE ITEMS

ECONOMIC CODE	DESCRIPTION	FINAL BUDGET	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		2022			
		₦	₦	₦	₦
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	49,274,104,110.78	28,007,289,301.13	(21,266,814,809.65)	31,941,010,204.33
11010104	Share of State IGR	2,698,547,869.84	-	(2,698,547,869.84)	2,095,915,184.00
11010105	Excess Petroleum Profit Tax (PPT Revenue)	822,147,606.80	14,953,800.00	(807,193,806.80)	257,737,967.16
11010106	Exchange Difference	1,020,529,223.58	878,300,443.11	(142,228,780.47)	531,336,020.53
11010107	Refund from Paris Club	189,768,902.14	-	(189,768,902.14)	38,968,978.00
11010108	Recovered Excess Bank Charges	124,608,602.60	106,014,600.00	(18,594,002.60)	101,639,175.06
11010109	Equalisation	430,456,911.88	112,881,845.58	(317,575,066.30)	317,055,034.95
11010110	Budget Augmentation	398,566,243.35	366,930,000.15	(31,636,243.20)	149,878,904.20
11010111	Refund from Federal Government	-	-	-	33,764,224.00
11010112	Stabilization Fund Receipts	2,270,604,856.52	178,784,847.99	(2,091,820,008.53)	401,824,561.56
11010113	Goods Value Consideration	30,434,990.50	25,427,500.00	(5,007,490.50)	32,583,787.56
11010114	Non-Oil Revenue	643,535,943.80	841,409,650.30	197,873,706.50	499,683,887.37
110102	GOVERNMENT SHARE OF VAT				
11010201	Local Government Share of VAT	7,782,444,866.47	17,220,322,814.54	9,437,877,948.07	5,964,807,943.25
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT				
11010303	Local Government Share of Excess Crude Account	1,588,898,744.60	1,092,523,041.39	(496,375,703.21)	178,481,877.48
	STATUTORY REVENUE TOTAL	67,274,648,872.85	48,844,837,844.19	(18,429,811,028.66)	42,544,687,749.45
12	INDEPENDENT REVENUE				
1201	TAX REVENUE				
120101	PERSONAL TAXES				
12010101	Community Development/Poll Tax	161,571,741.69	71,829,058.00	(89,742,683.69)	60,623,063.00
12010104	Arrears: Community or Poll Tax	34,811,968.56	12,299,710.00	(22,512,258.56)	7,133,290.00
12010105	Dev. Tax or Levy	38,157,744.84	2,903,015.00	(35,254,729.84)	2,671,340.00
12010106	Arrears: Dev. Tax or Levy	25,840,030.00	1,741,110.00	(24,098,920.00)	235,315.00
12010107	Cattle Tax (Where Applicable)	56,085,216.19	9,276,090.00	(46,809,126.19)	5,371,120.00
12010108	Arrears: Cattle Tax (Where Applicable)	106,387,365.45	22,840,790.00	(83,546,575.45)	25,645,148.00
12010109	Other Special Service Taxes (E.G. Electricity, Water, or Night Guard Rate)	14,222,398.00	1,298,090.00	(12,924,308.00)	659,980.00
12010110	Arrears: Other Special Service Taxes (E.G. Electricity, Water, or Night Guard Rate)	1,805,675.00	3,259,810.00	1,454,135.00	1,118,900.00
12010111	Produce Sales Tax	17,691,680.25	3,220,665.00	(14,471,015.25)	3,830,600.00
12010112	Entertainment Tax	3,813,900.00	-	(3,813,900.00)	-
	PERSONAL TAXES TOTAL	460,387,719.98	128,668,338.00	(331,719,381.98)	107,288,756.00
1202	NON-TAX REVENUE				
120201	LICENCES - GENERAL				
12020102	Goldsmiths & Gold Dealer Licenses	374,982,932.82	791,900.00	(374,191,032.82)	450,650.00
12020105	Radio/Television Station Licenses	3,189,352.50	27,312,680.00	24,123,327.50	24,559,069.00
12020107	Boats & Canoe (Small Craft) License	10,723,637.85	583,520.00	(10,140,117.85)	323,100.00
12020109	Registration of Voluntary Organizations	20,636,271.59	5,197,690.00	(15,438,581.59)	3,976,200.00
12020110	Inland Water-Way License	3,387,350.00	4,854,050.00	1,466,700.00	3,241,950.00

DETAILED TOTAL REVENUE BY ECONOMIC LINE ITEMS CONT'D

12020111	Bake House License	17,321,616.00	17,171,640.00	(149,976.00)	13,895,945.70
12020112	Bicycles License & Hire Permits	3,421,693.24	2,662,160.08	(759,533.16)	1,380,586.00
12020113	Brickmaking, Etc License	4,950,662.50	7,469,490.00	2,518,827.50	4,291,750.00
12020114	Cart Licenses	7,251,580.36	3,051,830.00	(4,199,750.36)	1,620,950.00
12020115	Dane Gun Licenses	5,778,769.82	4,269,170.00	(1,509,599.82)	2,250,200.00
12020116	Cattle Dealer Licenses	12,579,146.00	12,512,875.66	(66,270.34)	6,848,792.00
12020117	Dried Fish & Meat Licenses	6,217,118.22	27,129,900.00	20,912,781.78	13,817,753.00
12020118	Pet (Dog) Licenses	6,710,118.50	10,466,160.00	3,756,041.50	5,647,390.00
12020119	Fishing Permits	21,081,308.11	9,571,320.00	(11,509,988.11)	6,965,745.00
12020120	Hawker'S Permits	14,061,947.77	21,541,565.00	7,479,617.23	10,627,883.00
12020121	Hunting Permits	5,226,436.79	4,668,440.00	(557,996.79)	2,970,450.00
12020122	Produce Buying Licenses	98,021,150.97	18,235,674.00	(79,785,476.97)	6,475,429.00
12020123	Animal Health Certificate Licenses	18,440,175.00	24,313,645.00	5,873,470.00	11,342,550.00
12020124	Abattoir/Slaughter Licenses	22,030,915.44	10,260,740.00	(11,770,175.44)	5,223,260.00
12020125	Renewal of Fisher Licenses	10,546,778.20	4,603,490.00	(5,943,288.20)	3,105,053.00
12020126	Hiring Services	26,636,590.00	9,492,450.00	(17,144,140.00)	1,605,130.00
12020127	Borehole Drilling Licenses	43,416,745.00	5,623,712.71	(37,793,032.29)	2,136,867.00
12020129	Cinematograph Licenses	1,243,875.00	344,900.00	(898,975.00)	254,560.00
12020130	Liquor Licenses	48,819,362.50	4,451,898.56	(44,367,463.94)	1,588,632.10
12020136	Trade Permit Licenses	47,877,093.50	10,227,650.00	(37,649,443.50)	7,202,955.00
12020137	Motor Cycle Licence	3,975,453.00	4,806,580.00	831,127.00	2,368,880.00
12020138	Hackney Permit Licence	-	-	-	-
12020139	Buki Cigarettes Licence	671,250.00	161,800.00	(509,450.00)	71,200.00
12020140	Auctioneer Licence	146,000.00	17,400.00	(128,600.00)	-
12020141	Registration of Septic Tank Dislodging	1,463,580.50	1,878,200.00	414,619.50	911,745.00
12020142	Pit Sawing Licence	5,807,044.50	2,259,458.00	(3,547,586.50)	1,867,330.00
	LICENCES TOTAL	888,528,459.60	263,716,077.51	(624,812,382.08)	151,447,854.80
120204	FEES - GENERAL				
12020404	Trade Union Fees	27,804,760.00	4,934,340.00	(22,870,420.00)	3,288,123.00
12020417	Contractor Registration Fees	20,938,049.02	10,891,500.10	(10,046,548.92)	5,607,170.00
12020418	Marriage/ Divorce Fees	3,726,825.00	1,436,043.50	(2,290,781.50)	676,800.00
12020419	Attestation of Bachelorhood & Spinsterhood Fees	1,576,300.00	164,210.00	(1,412,090.00)	105,000.00
12020425	Disinfection of Produce Fees	8,930,893.19	6,881,450.00	(2,049,443.19)	3,318,700.00
12020426	Court Summons Fees	17,946,730.00	489,800.00	(17,456,930.00)	447,720.00
12020427	Tender Fees	4,217,857.50	1,700,400.00	(2,517,457.50)	1,474,300.00
12020436	Bill Board Advertisement Fees	20,951,520.50	7,551,744.00	(13,399,776.50)	4,522,760.00
12020440	Medical Consultancy Fees	6,619,550.00	3,961,700.00	(2,657,850.00)	3,508,450.00
12020441	Laboratory Fees	2,602,895.00	529,350.00	(2,073,545.00)	291,150.00
12020442	Association Fees	17,140,321.64	3,476,050.00	(13,664,271.64)	2,768,600.00
12020443	Birth & Death Registration Fees	7,664,685.48	1,894,589.50	(5,770,095.98)	1,293,340.00
12020444	Burial Fees	2,926,017.50	261,500.00	(2,664,517.50)	245,800.00
12020445	Change of Ownership Fees	8,758,453.75	3,914,635.00	(4,843,818.75)	2,267,803.00
12020446	Agricultural/Vetinary Services Fees	21,839,438.40	4,522,710.00	(17,316,728.40)	2,630,220.00
12020448	Development Levies	2,329,710.00	3,523,070.00	1,193,360.00	1,595,000.00
12020449	Business/Trade Operating Fees	90,270,484.33	38,164,971.50	(52,105,512.83)	26,632,058.25
12020450	Inspection Fees	2,324,275.00	317,280.00	(2,006,995.00)	194,650.00
12020451	Timber & Forest Fees	41,665,215.18	11,607,802.00	(30,057,413.18)	3,898,500.00
12020453	Applications Fees	4,374,545.00	172,720.00	(4,201,825.00)	115,000.00
12020454	Parking Fees	1,870,194.53	66,600.00	(1,803,594.53)	57,900.00
12020455	Learning Driving Test Fees	1,274,000.00	551,200.00	(722,800.00)	182,110.00
12020456	Wharf Landing Fees	7,581,237.40	4,863,130.00	(2,718,107.40)	3,406,500.00
12020457	Entertainment, Drumming and Temporary Both Permit Fees	3,059,453.75	256,100.00	(2,803,353.75)	216,980.00
12020458	Control of Noise Permit Fees	747,975.00	102,900.00	(645,075.00)	77,750.00
12020459	Naming of Street Registration Fees	351,675.00	85,800.00	(265,875.00)	64,200.00
12020460	Tent At Sea Beech Permit Fees	1,283,050.00	453,100.00	(829,950.00)	411,930.00
12020461	Beggars Minstrel Fees	726,057.25	265,700.00	(460,357.25)	225,770.00
12020462	Open Air Preaching Permit Fees	806,432.50	478,000.00	(328,432.50)	434,550.00
12020463	Dislodging of Septic Tank Charges	2,187,915.00	537,800.00	(1,650,115.00)	410,160.00
12020464	Night Soil Disposal/Depot Fees	895,088.75	96,200.00	(798,888.75)	89,400.00
12020465	Registration of Night Soil Contractors Fees	2,786,650.00	17,400.00	(2,769,250.00)	-
12020466	Vault Fees	82,100.00	110,990.00	28,890.00	33,600.00
12020467	Sand Dredging Fees	7,003,362.50	949,810.00	(6,053,552.50)	725,430.00
	FEES TOTAL	365,840,024.86	119,617,193.00	(246,222,831.86)	73,405,304.25

DETAILED TOTAL REVENUE BY ECONOMIC LINE ITEMS CONT'D

120205	FINES - GENERAL				
12020501	Towing of Vehicle Fines and Fees	32,173,235.98	13,739,020.00	(18,434,215.98)	6,525,910.00
12020502	Fines on Overdue Lost Library Books	11,518,500.00	5,996,355.00	(5,522,145.00)	2,567,675.00
12020503	Impounding of Animals Fines	24,238,819.67	12,374,353.00	(11,864,466.67)	6,316,775.00
	FINES TOTAL	67,930,555.65	32,109,728.00	(35,820,827.65)	15,410,360.00
120206	SALES - GENERAL				
12020601	Sales of Journal & Publications	-	-	-	-
12020603	Sales of ID Cards	20,762,000.00	5,693,760.00	(15,068,240.00)	2,919,000.00
12020604	Sales of Stores/Scraps/Unservicable Items	30,996,100.00	5,878,070.00	(25,118,030.00)	3,021,050.00
12020605	Sales of Vaccines	25,589,144.60	22,701,458.50	(2,887,686.10)	9,954,350.00
12020607	Sales of Consultancy Registration Forms	26,298,262.50	4,847,662.00	(21,450,600.50)	3,357,300.00
12020608	Sales of Improved Seeds/Chemical	30,116,600.00	12,275,297.80	(17,841,302.20)	9,650,570.00
12020609	Proceeds from Sales of Farm Produce	39,881,920.00	11,641,470.00	(28,240,450.00)	6,352,241.00
12020610	Proceeds from Sales of Goods By Public	49,110,310.00	7,370,356.00	(41,739,954.00)	3,289,200.00
12020611	Proceeds from Sales of Govt. Vehicles	27,184,700.00	393,630.00	(26,791,070.00)	-
12020612	Proceeds from Sales of Drugs and Medications	4,338,500.00	736,816.10	(3,601,683.90)	196,470.00
12020614	Sales of Govt. Buildings	500,000.00	-	(500,000.00)	-
12020615	Sales of Uniforms	-	-	-	-
	SALES TOTAL	254,777,537.10	71,538,520.40	(183,239,016.70)	38,740,181.00
120207	EARNINGS - GENERAL				
12020701	Earnings from Consultancy Services	13,480,300.00	6,189,956.00	(7,290,344.00)	3,063,100.00
12020702	Earnings from Laboratory Services	7,964,900.00	7,560,170.00	(404,730.00)	3,714,600.00
12020703	Earnings from Hire of Plants & Equipment	29,116,200.00	4,658,610.00	(24,457,590.00)	2,657,520.00
12020704	Earnings from the Use of Govt. Vehicles	67,902,000.00	9,521,960.00	(58,380,040.00)	4,402,000.00
12020705	Earnings from the Use of Govt. Halls	13,827,200.00	3,026,410.00	(10,800,790.00)	1,860,680.00
12020706	Earnings from Toll Gates	1,050,000.00	-	(1,050,000.00)	-
12020707	Earnings from Medical Services	65,170,700.00	6,333,045.00	(58,837,655.00)	3,143,160.00
12020708	Earnings from Agricultural Produce	129,047,550.00	29,775,268.00	(99,272,282.00)	26,203,400.00
12020709	Earnings from Tourism/Culture/Arts Centres	-	-	-	-
12020710	Earnings from Guest Houses	23,990,625.34	3,062,300.00	(20,928,325.34)	2,864,300.00
12020711	Earnings from Commercial Activities	248,444,240.66	25,890,192.62	(222,554,048.04)	24,990,354.00
12020712	Earnings from Environmental Sanitation Services	119,487,944.59	21,228,650.00	(98,259,294.59)	16,307,560.00
	EARNINGS TOTAL	719,481,660.59	117,246,561.62	(602,235,098.97)	89,206,674.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL				
12020801	Rent on Govt. Quarters	10,343,000.00	808,710.00	(9,534,290.00)	-
12020802	Rent on Govt. Offices	50,616,077.97	27,640,863.16	(22,975,214.81)	14,810,061.32
12020803	Rent on Govt. Buildings	25,380,355.72	3,192,050.00	(22,188,305.72)	2,336,658.00
12020804	Rent on Conference Centres	14,700,200.00	1,029,320.00	(13,670,880.00)	243,180.00
12020805	Rent on Building At Aerodromes	-	-	-	-
	RENT ON GOVERNMENT BUILDINGS TOTAL	101,039,633.69	32,670,943.16	(68,368,690.53)	17,389,899.32
120209	RENT ON LAND & OTHERS - GENERAL				
12020901	Rent on Govt. Land	17,310,575.00	3,440,210.00	(13,870,365.00)	3,146,900.00
12020903	Rents & Premium on the Allocation of Land	26,521,400.00	3,549,640.00	(22,971,760.00)	3,014,600.00
12020904	Rents of Plots & Sites Services Programme	11,000,300.00	133,340.00	(10,866,960.00)	-
12020905	Lease Rental	4,500,000.00	406,390.00	(4,093,610.00)	123,100.00
12020906	Rents on Govt. Properties	49,733,025.00	35,887,420.00	(13,845,605.00)	31,914,725.18
	RENT ON LAND & OTHERS TOTAL	109,065,300.00	43,417,000.00	(65,648,300.00)	38,199,325.18
120210	REPAYMENTS - GENERAL				
12021002	Motor Vehicle Advances	11,782,100.00	-	(11,782,100.00)	-
12021003	Bicycle Advances (Principal)	500,000.00	-	(500,000.00)	-
12021004	Motor Vehicle Refurbishing Loan	5,644,850.59	1,186,330.00	(4,458,520.59)	445,840.00
12021005	House Refurbishing Loan	5,000,000.00	-	(5,000,000.00)	-
12021006	Refunds	500,000.00	-	(500,000.00)	-
	REPAYMENTS TOTAL	23,426,950.59	1,186,330.00	(22,240,620.59)	445,840.00

DETAILED TOTAL REVENUE BY ECONOMIC LINE ITEMS CONT'D

120211	INVESTMENT INCOME				
12021101	Operating Surplus	36,210,200.00	-	(36,210,200.00)	-
12021102	Dividend Received	400,000.00	347,800.00	(52,200.00)	-
12021103	Other Investment Income	2,807,200.00	55,790.00	(2,751,410.00)	53,892.00
	INVESTMENT INCOME TOTAL	39,417,400.00	403,590.00	(39,013,810.00)	53,892.00
120212	INTEREST EARNED				
12021201	Motor Vehicle Advances	11,394,575.00	608,700.00	(10,785,875.00)	-
12021202	Bicycle Advances (Interest)	4,425,100.00	434,800.00	(3,990,300.00)	-
12021203	Refurbishing Loan	8,042,700.00	-	(8,042,700.00)	-
12021204	Furniture Loan	14,500,000.00	469,370.00	(14,030,630.00)	142,180.00
12021205	Interest on Housing Loan	6,244,737.50	521,800.00	(5,722,937.50)	-
12021206	Interest on Loans to States	500,000.00	-	(500,000.00)	-
12021207	Interest on Loans to Lgas	800,000.00	260,900.00	(539,100.00)	-
12021208	Interest on Loans to Government Owned Companie	3,000,000.00	-	(3,000,000.00)	-
12021209	Interest on Debenture Loans	500,000.00	-	(500,000.00)	-
12021210	Bank Interest	1,769,300.00	833,140.00	(936,160.00)	200,000.00
12021211	Gains on Foreign Exchange	-	-	-	-
	INTEREST EARNED TOTAL	51,176,412.50	3,128,710.00	(48,047,702.50)	342,180.00
120214	RATES				
12021401	Tenement Rate	26,563,021.87	3,278,946.00	(23,284,075.87)	2,435,500.00
12021402	Penalty For Tenement Rate	6,687,500.00	3,948,200.00	(2,739,300.00)	3,302,000.00
12021403	Arreas of Tenement Rate	3,610,800.00	290,600.00	(3,320,200.00)	44,300.00
12021404	Ground Rent	16,663,100.00	1,038,600.00	(15,624,500.00)	722,800.00
12021405	Federal Government Grant in Lieu of Tenement Rate	12,149,985.80	-	(12,149,985.80)	-
12021406	State Government Grant in Lieu of Tenement	15,500,000.00	-	(15,500,000.00)	-
	RATES TOTAL	81,174,407.67	8,556,346.00	(72,618,061.67)	6,504,600.00
120215	MISCELLANEOUS				
12021501	Mortuary Hearse and Cemenry Earnings	45,518,425.00	1,177,880.00	(44,340,545.00)	354,000.00
12021502	Recovery of Losses and Overpayments	9,130,000.00	529,790.00	(8,600,210.00)	364,300.00
12021503	Payment in Lieu of Registration Notices	7,967,600.00	173,900.00	(7,793,700.00)	-
12021504	Unclaimed Deposit	8,351,868.00	1,202,470.00	(7,149,398.00)	1,093,000.00
12021505	Indigene Certificate	59,152,427.00	21,691,324.50	(37,461,102.50)	19,266,071.00
	MISCELLANEOUS TOTAL	130,120,320.00	24,775,364.50	(105,344,955.50)	21,077,371.00
13	AID AND GRANTS				
1301	AID				
130101	DOMESTIC AIDS				
13010101	Current Domestic Aids	34,397,567.00	41,200,000.00	6,802,433.00	40,000,000.00
13010102	Capital Domestic Aids	16,760,913.00	-	(16,760,913.00)	-
	DOMESTIC AIDS TOTAL	51,158,480.00	41,200,000.00	(9,958,480.00)	40,000,000.00
130203	DOMESTIC GRANTS				
13020301	Current Domestic Grants	3,340,000.00	-	(3,340,000.00)	-
13020302	Capital Domestic Grants	2,331,620.00	-	(2,331,620.00)	-
	DOMESTIC GRANTS TOTAL	5,671,620.00	-	(5,671,620.00)	-
1402	OTHER CAPITAL RECEIPTS				
140202	OTHER CAPITAL RECEIPTS				
14020201	Other Capital Receipts to CDF	3,622,500.00	-	(3,622,500.00)	-
14020202	Sale of Fixed Assets	-	-	-	-
	OTHER CAPITAL RECEIPTS TOTAL	3,622,500.00	-	(3,622,500.00)	-
1403	LOANS/ BORROWINGS RECEIPT				
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT				
14030301	Domestic Loans/ Borrowings from Financial Institutions	499,849,355.27	8,173,000.00	(491,676,355.27)	7,430,000.00
14030302	Domestic Loans/ Borrowings from Other Government Entities	-	-	-	-
14030303	Domestic Loans/ Borrowings from Other Entities/ Organisations	-	-	-	-
	DOMESTIC LOANS/ BORROWINGS TOTAL	499,849,355.27	8,173,000.00	(491,676,355.27)	7,430,000.00

12021206	Interest on Loans to States	500,000.00	-	(500,000.00)	-
12021207	Interest on Loans to Lgas	800,000.00	260,900.00	(539,100.00)	-
12021208	Interest on Loans to Government Owned Companies	3,000,000.00	-	(3,000,000.00)	-
12021209	Interest on Debenture Loans	500,000.00	-	(500,000.00)	-
12021210	Bank Interest	1,769,300.00	833,140.00	(936,160.00)	200,000.00
12021211	Gains on Foreign Exchange	-	-	-	-
	INTEREST EARNED TOTAL	51,176,412.50	3,128,710.00	(48,047,702.50)	342,180.00
120214	RATES				
12021401	Tenement Rate	26,563,021.87	3,278,946.00	(23,284,075.87)	2,435,500.00
12021402	Penalty For Tenement Rate	6,687,500.00	3,948,200.00	(2,739,300.00)	3,302,000.00
12021403	Arreas of Tenement Rate	3,610,800.00	290,600.00	(3,320,200.00)	44,300.00
12021404	Ground Rent	16,663,100.00	1,038,600.00	(15,624,500.00)	722,800.00
12021405	Federal Government Grant in Lieu of Tenement Rate	12,149,985.80	-	(12,149,985.80)	-
12021406	State Government Grant in Lieu of Tenement Rate	15,500,000.00	-	(15,500,000.00)	-
	RATES TOTAL	81,174,407.67	8,556,346.00	(72,618,061.67)	6,504,600.00
120215	MISCELLANEOUS				
12021501	Mortuary Hearse and Cemenry Earnings	45,518,425.00	1,177,880.00	(44,340,545.00)	354,000.00
12021502	Recovery of Losses and Overpayments	9,130,000.00	529,790.00	(8,600,210.00)	364,300.00
12021503	Payment in Lieu of Registration Notices	7,967,600.00	173,900.00	(7,793,700.00)	-
12021504	Unclaimed Deposit	8,351,868.00	1,202,470.00	(7,149,398.00)	1,093,000.00
12021505	Indigene Certificate	59,152,427.00	21,691,324.50	(37,461,102.50)	19,266,071.00
	MISCELLANEOUS TOTAL	130,120,320.00	24,775,364.50	(105,344,955.50)	21,077,371.00
13	AID AND GRANTS				
1301	AID				
130101	DOMESTIC AIDS				
13010101	Current Domestic Aids	34,397,567.00	41,200,000.00	6,802,433.00	40,000,000.00
13010102	Capital Domestic Aids	16,760,913.00	-	(16,760,913.00)	-
	DOMESTIC AIDS TOTAL	51,158,480.00	41,200,000.00	(9,958,480.00)	40,000,000.00
130203	DOMESTIC GRANTS				
13020301	Current Domestic Grants	3,340,000.00	-	(3,340,000.00)	-
13020302	Capital Domestic Grants	2,331,620.00	-	(2,331,620.00)	-
	DOMESTIC GRANTS TOTAL	5,671,620.00	-	(5,671,620.00)	-
1402	OTHER CAPITAL RECEIPTS				
140202	OTHER CAPITAL RECEIPTS				
14020201	Other Capital Receipts to CDF	3,622,500.00	-	(3,622,500.00)	-
14020202	Sale of Fixed Assets	-	-	-	-
	OTHER CAPITAL RECEIPTS TOTAL	3,622,500.00	-	(3,622,500.00)	-
1403	LOANS/ BORROWINGS RECEIPT				
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT				
14030301	Domestic Loans/ Borrowings from Financial Institutions	499,849,355.27	8,173,000.00	(491,676,355.27)	7,430,000.00
14030302	Domestic Loans/ Borrowings from Other Government Entities	-	-	-	-
14030303	Domestic Loans/ Borrowings from Other Entities/ Organisations	-	-	-	-
	DOMESTIC LOANS/ BORROWINGS TOTAL	499,849,355.27	8,173,000.00	(491,676,355.27)	7,430,000.00

SUMMARY OF TOTAL EXPENDITURE BY ECONOMIC LINE ITEMS

DESCRIPTION	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE 2022 ₦	ACTUAL 2021 ₦
EXPENDITURES				
Personnel Cost				
Salary (Excluding CRF Charges Salaries/ Allowances)	11,094,504,208.11	7,391,908,801.27	3,702,595,406.84	9,367,985,374.04
Overtime payments	558,428.00	438,400.00	120,028.00	150,000.00
Consolidated Revenue Charges - Salaries/ Allowances	866,265,964.23	63,479,808.92	802,786,155.31	864,261,241.00
Salary Arrears	-	-	-	-
Allowances	-	-	-	89,812,784.00
Social Contributions	-	-	-	-
Personnel Cost Total	11,961,328,600.34	7,455,827,010.19	4,505,501,590.15	10,322,209,399.04
Government Contribution to Pension	-	-	-	-
Social Benefits	-	-	-	-
Overhead Cost				
Travels and Transport - General	839,372,034.00	564,219,642.33	275,152,391.67	643,528,153.75
Utilities - General	154,901,600.00	107,622,405.79	47,279,194.21	134,868,856.85
Materials and Supplies - General	1,856,171,537.70	1,305,427,790.76	550,743,746.94	1,116,637,507.86
Maintenance Services - General	733,622,752.25	479,922,004.94	253,700,747.31	734,761,172.11
Training - General	1,022,526,349.00	754,350,038.37	268,176,310.63	522,172,188.26
Other Services - General	4,280,264,342.00	3,244,659,709.38	1,035,604,632.62	2,366,258,638.57
Consulting and Professional Services	2,816,430,792.72	2,002,283,486.74	814,147,305.98	469,844,955.54
Fuel and Lubricants	199,824,196.00	125,239,322.30	74,584,873.70	222,300,821.86
Financial Charges	69,413,482.98	44,130,908.56	25,282,574.42	137,658,351.35
Miscellaneous Expenses	2,204,776,213.00	1,751,047,443.55	453,728,769.45	1,368,264,312.12
Overhead Cost Total	14,177,303,299.65	10,378,902,752.72	3,798,400,546.93	7,716,294,958.27
Loans and Advances				
Staff Loans and Advances	32,190,472.00	15,770,700.00	16,419,772.00	50,513,980.00
Loans and Advances Total	32,190,472.00	15,770,700.00	16,419,772.00	50,513,980.00
Grants and Contributions				
Local Grants and Contributions	33,725,053,306.00	24,781,701,137.34	8,943,352,168.66	18,750,433,696.86
Foreign Grants and Contributions	-	-	-	-
Grants and Contributions Total	33,725,053,306.00	24,781,701,137.34	8,943,352,168.66	18,750,433,696.86
Subsidies				
Subsidy to Government Owned Companies & Parastatals	715,628,863.00	538,706,960.40	176,921,902.60	88,021,514.94
Subsidy to Private Companies	-	-	-	-
Subsidies Total	715,628,863.00	538,706,960.40	176,921,902.60	88,021,514.94
Public Debt Charges				
Foreign Interest/Discount - Treasury Bill	21,389,397.00	15,450,000.00	5,939,397.00	121,956,004.00
Domestic Interest/Discount	4,075,828,362.00	3,080,601,986.72	995,226,375.28	286,364,348.00
Interest - Internal Public Debt	62,547,195.00	49,396,783.32	13,150,411.68	43,349,311.00
Public Debt Charges Total	4,159,764,954.00	3,145,448,770.04	1,014,316,183.96	451,669,663.00
Transfers				
Transfers to Other Funds	-	-	-	-
Transfers - Payments to Individuals	-	-	-	-
Transfers - Total	-	-	-	-
Capital Expenditure				
Purchase of Fixed Assets	1,574,784,705.00	891,591,611.63	683,193,093.37	1,502,216,439.73
Construction/Provision of Fixed Assets	1,674,288,685.00	730,848,480.75	943,440,204.25	2,399,003,099.71
Rehabilitation/Repairs of Fixed Assets	2,085,108,624.62	568,791,203.49	1,516,317,421.13	1,103,294,768.55
Preservation of the Environment	669,781,781.71	490,851,178.74	178,930,602.97	110,684,575.00
Acquisition of Non Tangible Assets	352,083,919.00	230,181,526.81	121,902,392.19	638,865,890.55
Capital Expenditure Total	6,356,047,715.33	2,912,264,001.42	3,443,783,713.91	5,754,064,773.54
TOTAL EXPENDITURE	71,127,317,210.32	49,228,621,332.11	21,898,695,878.21	43,133,207,985.65

DETAILED EXPENDITURE BY ECONOMIC LINE ITEMS

ECONOMIC CODE	DESCRIPTION	FINAL BUDGET	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		2022			
		₦	₦	₦	₦
2	EXPENDITURE				
21	Personnel cost				
2101	Salaries and Wages				
210101	Salaries and Wages				
21010101	Salary (Excluding CRF Charges Salaries/Allowances)	11,094,504,208.11	7,391,908,801.27	3,702,595,406.84	9,367,985,374.04
21010102	Overtime Payments	558,428.00	438,400.00	120,028.00	150,000.00
21010103	Consolidated Revenue Charges - Salaries/ Allowances	866,265,964.23	63,479,808.92	802,786,155.31	864,261,241.00
21010104	Salary Arrears	-	-	-	-
	TOTAL	11,961,328,600.34	7,455,827,010.19	4,505,501,590.15	10,232,396,615.04
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS				
210201	Allowances				
	TOTAL	-	-	-	89,812,784.00
22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL AND TRANSPORT - GENERAL				
22020101	Local travels and transport training	570,461,550.00	371,201,973.99	199,259,576.01	259,917,227.63
22020102	Local travels and transport others	53,658,783.00	41,303,147.01	12,355,635.99	59,610,213.57
22020103	International travels & transport training	30,563,828.00	18,415,760.00	12,148,068.00	52,040,879.96
22020104	International travels: others	20,581,310.00	15,219,680.00	5,361,630.00	15,313,254.14
22020105	Hotel Accommodation - Local	57,463,878.00	39,027,957.44	18,435,920.56	76,073,515.00
22020106	Hotel Accommodation - International	11,276,741.00	10,652,680.00	624,061.00	6,638,300.00
22020107	Hotel Accommodation - Local Training	31,771,569.00	21,867,368.19	9,904,200.81	73,811,407.06
22020108	Hotel Accommodation - International Training	16,067,226.00	13,895,540.00	2,171,686.00	24,021,000.00
22020109	Per Diems/Estacodes	47,527,149.00	32,635,535.70	14,891,613.30	76,102,356.39
	TOTAL	839,372,034.00	564,219,642.33	275,152,391.67	643,528,153.75
220202	UTILITIES - GENERAL				
22020201	Electricity Charges	63,144,092.00	37,130,145.61	26,013,946.39	104,451,798.21
22020202	Telephone Charges	10,970,992.00	7,994,770.00	2,976,222.00	9,160,185.52
22020203	Internet Access Charges	7,833,354.00	7,242,140.00	591,214.00	5,123,769.03
22020204	Satellite Broadcasting Access Charges	1,802,717.00	1,289,690.00	513,027.00	3,387,815.69
22020205	Water Rates	4,045,572.00	3,736,260.00	309,312.00	11,672,988.40
22020206	Sewerage Charges	-	-	-	452,300.00
22020207	Leased Communication Lines	-	-	-	-
22020208	Software Charges/License Renewal	66,234,373.00	49,926,000.18	16,308,372.82	-
22020209	Interactive Learning	-	-	-	-
22020210	Multiyear Traffic Order	-	-	-	-
22020211	Other Utility Charges	870,500.00	303,400.00	567,100.00	620,000.00
	TOTAL	154,901,600.00	107,622,405.79	47,279,194.21	134,868,856.85
220203	MATERIALS AND SUPPLIES - GENERAL				
22020301	Office Stationaries/Computer Consumables	380,093,608.70	204,631,920.00	175,461,688.70	177,694,955.43
22020302	Books	22,653,133.00	16,663,270.00	5,989,863.00	2,121,450.00
22020303	Newspapers	11,168,312.00	8,530,950.00	2,637,362.00	5,824,311.66
22020304	Magazines and Periodicals	18,797,239.00	19,278,600.00	481,361.00	34,015,592.76
22020305	Printing of Non Security Documents	75,297,985.00	58,027,330.00	17,270,655.00	112,612,153.34
22020306	Printing of Security Documents	72,530,755.00	35,990,130.00	36,540,625.00	174,274,211.98
22020307	Drugs/Laboratory/Medical Supplies	897,238,075.00	685,361,341.61	211,876,733.39	163,045,976.14
22020308	Field and Camping Materials Supplies	46,881,566.00	37,700,972.00	9,180,594.00	27,481,874.00
22020309	Uniforms and Other Clothing	26,016,116.00	24,934,200.00	1,081,916.00	33,085,398.00
22020310	Teachind Aids/Instructional Materials	73,775,903.00	50,071,390.00	23,704,513.00	71,028,445.00
22020311	Food stuff/Catering Materials Supplies	29,103,802.00	24,302,881.00	4,800,921.00	108,580,939.33
22020312	Chemicals and Reagents Materials Supplies	100,175,502.00	61,156,538.50	39,018,963.50	69,434,463.12
22020313	Other Materials and Supplies	102,439,541.00	78,778,267.65	23,661,273.35	137,437,737.10
	TOTAL	1,856,171,537.70	1,305,427,790.76	550,743,746.94	1,116,637,507.86

DETAILED EXPENDITURE BY ECONOMIC LINE ITEMS CONT'D

220204	MAINTENANCE SERVICES GENERAL				
22020401	Maintenance of Motor Vehicles/Transport Equipment	282,603,810.00	170,966,930.48	111,636,879.52	183,677,095.86
22020402	Maintenance of Office Furniture	72,402,181.00	46,074,910.00	26,327,271.00	142,177,843.23
22020403	Maintenance of Office Building/Residential Qtrs	85,277,182.25	55,756,340.00	29,520,842.25	72,561,288.75
22020404	Maintenance of Office/IT Equipment	34,568,057.00	28,158,540.00	6,409,517.00	39,672,936.90
22020405	Maintenance of Plant and Generators	30,132,804.00	23,170,780.00	6,962,024.00	30,114,012.91
22020406	Other Maintenance Services	88,511,017.00	55,835,941.46	32,675,075.54	65,612,614.86
22020407	Maintenance of Air Conditioners	5,638,258.00	3,520,810.00	2,117,448.00	6,885,270.00
22020408	Maintenance of Boats	3,471,700.00	1,778,120.00	1,693,580.00	7,453,290.00
22020409	Maintenance of Railway Equipments	-	-	-	-
22020410	Maintenance of Street Lights	-	-	-	-
22020411	Maintenance of Communication Equipments	5,849,800.00	4,322,010.00	1,527,790.00	-
22020412	Maintenance of Market/Public Places	17,834,559.00	16,389,210.00	1,445,349.00	27,091,200.00
22020413	Minor Road Maintenance	107,333,384.00	73,948,413.00	33,384,971.00	159,515,619.60
	TOTAL	733,622,752.25	479,922,004.94	253,700,747.31	734,761,172.11
220205	TRAINING GENERAL				
22020501	Local Training	443,465,726.00	313,900,363.01	129,565,362.99	175,581,180.66
22020502	International Training	126,192,447.00	92,185,464.62	34,006,982.38	36,986,636.46
22020503	Other Trainings	68,802,648.00	57,997,610.12	10,805,037.88	102,357,021.46
22020504	Seminars/Workshops and Conference	384,065,528.00	290,266,600.61	93,798,927.39	207,247,349.68
	TOTAL	1,022,526,349.00	754,350,038.37	268,176,310.63	522,172,188.26
220206	OTHER SERVICE - GENERAL				
22020601	Security Services	705,104,512.00	539,311,710.76	165,792,801.24	1,558,568,550.12
22020602	Office Rent	-	-	-	-
22020603	Residential Rent	21,066,345.00	14,748,470.00	6,317,875.00	16,980,100.00
22020604	Security Vote (Including Operations)	3,499,931,625.00	2,651,313,611.62	848,618,013.38	709,260,584.85
22020605	Cleaning and Fumigation Services	46,136,760.00	32,502,317.00	13,634,443.00	70,928,368.21
22020606	Land Uses Charges	6,966,207.00	5,851,840.00	1,114,367.00	6,758,100.00
22020607	Rescue Service	1,058,893.00	931,760.00	127,133.00	3,762,935.39
	TOTAL	4,280,264,342.00	3,244,659,709.38	1,035,604,632.62	2,366,258,638.57
220207	CONSULTING & PROFESSIONAL SERVICE - GENERAL				
22020701	Financial Consulting	150,313,878.00	115,273,030.00	35,040,848.00	184,526,486.11
22020702	Information Technology Consulting	62,466,354.00	46,245,643.64	16,220,710.36	12,875,929.31
22020703	Legal Services	34,430,741.72	21,203,999.52	13,226,742.20	35,517,495.79
22020704	Engineering Services	6,685,240.00	3,825,970.00	2,859,270.00	19,613,000.00
22020705	Architectural Services	27,361,897.00	1,535,350.00	25,826,547.00	9,716,400.00
22020706	Surveying Services	89,694,697.00	5,462,586.80	84,232,110.20	8,002,871.00
22020707	Agricultural Consulting	245,328,749.00	181,550,829.50	63,777,919.50	40,378,601.83
22020708	Medical Consulting	19,270,164.00	11,958,040.00	7,312,124.00	39,054,397.62
22020709	Other Consultancy Services	2,097,783,478.00	1,579,933,167.28	517,850,310.72	58,303,603.18
22020710	Auditing	83,095,594.00	35,294,870.00	47,800,724.00	61,856,170.70
	TOTAL	2,816,430,792.72	2,002,283,486.74	814,147,305.98	469,844,955.54
220208	FUEL AND LUBRICANTS - GENERAL				
22020801	Motor Vehicle Fuel Cost	155,764,320.00	95,184,689.00	60,579,631.00	158,064,682.55
22020802	Other Transport Equipments Fuel Cost	13,020,098.00	8,656,358.30	4,363,739.70	28,419,700.00
22020803	Plant/Generator Fuel Cost	30,880,478.00	21,316,655.00	9,563,823.00	35,474,339.31
22020804	Aircraft Fuel Cost	-	-	-	-
22020805	Boat Fuel Cost	159,300.00	81,620.00	77,680.00	342,100.00
22020806	Cooking Gas/Fuel Cost	-	-	-	-
	TOTAL	199,824,196.00	125,239,322.30	74,584,873.70	222,300,821.86

DETAILED EXPENDITURE BY ECONOMIC LINE ITEMS CONT'D

220210	MISCELLANEOUS EXPENSES - GENERAL				
22021001	Refreshment and Meals	244,569,588.00	181,949,317.90	62,620,270.10	205,106,844.84
22021002	Honorarium and Sitting Allowance	103,045,639.00	71,663,460.54	31,382,178.46	101,082,495.39
22021003	Publicity and Advertisements	60,266,497.00	44,325,590.00	15,940,907.00	45,279,137.46
22021004	Medical Expenses - local	39,217,619.00	28,494,410.17	10,723,208.83	58,742,364.98
22021006	Postage and Courier Services	9,819,989.00	7,358,593.98	2,461,395.02	25,006,610.34
22021007	Welfare Packages	422,387,578.00	295,463,352.38	126,924,225.62	474,042,605.77
22021008	Subscription to Professional Bodies	8,141,893.00	5,327,981.00	2,813,912.00	13,414,870.00
22021009	Sporting Activities	19,161,512.00	13,897,007.71	5,264,504.29	17,217,762.42
22021010	Direct Teaching and Laboratory Cost	8,730,400.00	6,114,200.00	2,616,200.00	6,639,670.61
22021014	Annual Budget Expenses and Administration	16,465,742.00	12,646,160.00	3,819,582.00	13,158,042.25
22021019	Medical Expenses - International	6,318,242.00	6,173,630.00	144,612.00	8,588,615.00
22021020	Foreign Scholarship Scheme	9,168,246.00	7,492,800.00	1,675,446.00	13,690,581.69
22021021	Special Days/Celebrations	741,207,787.00	556,536,720.53	184,671,066.47	72,116,133.39
22021022	Youth Corpers Allowance	11,970,217.00	10,765,887.74	1,204,329.26	9,082,388.89
22021023	Development Plan Preparation Expenses	38,752,162.00	29,456,970.00	9,295,192.00	26,438,226.00
22021024	Final Account Preparation Expenses	5,853,417.00	4,522,160.00	1,331,257.00	4,328,800.00
22021025	Other Miscellaneous Expenses	421,938,797.00	301,833,386.45	120,105,410.55	235,105,749.57
22021026	Monitoring and Evaluation	26,824,045.00	20,011,375.00	6,812,670.00	26,874,492.52
22021027	Daily Rate Allowances	10,719,662.00	8,384,610.00	2,335,052.00	10,737,278.00
22021028	Election Logistics Support	-	-	-	-
	TOTAL	2,204,776,213.00	1,751,047,443.55	453,728,769.45	1,368,264,312.12
2203	LOANS AND ADVANCES				
220301	STAFF LOANS AND ADVANCES - GENERAL				
22030101	Motor Cycle Advances	2,113,870.00	1,336,200.00	777,670.00	1,227,000.00
22030102	Bicycle Advances	-	-	-	-
22030103	Refurbishing Advances	16,384,700.00	5,779,700.00	10,605,000.00	41,243,480.00
22030104	Correspondence Advances	-	-	-	-
22030105	Spectacle Advances	-	-	-	-
22030106	Motor Vehicle Advances	-	-	-	-
22030107	Furnishing Advances	13,691,902.00	8,654,800.00	5,037,102.00	8,043,500.00
22030108	Housing Loans	-	-	-	-
	TOTAL	32,190,472.00	15,770,700.00	16,419,772.00	50,513,980.00
2204	GRANTS AND CONTRIBUTIONS - GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
22040101	Grants to Other Government - Current	2,199,190,884.00	1,637,070,044.38	562,120,839.62	630,253,829.00
22040102	Grants to Other Government - Capital	83,675,700.00	871,200.00	82,804,500.00	206,455,475.00
22040103	Grants to Local government - Current	-	-	-	170,068,676.00
22040104	Grants to Local Government - Capital	-	-	-	-
22040105	Grants to Government Owned Companies - Current	-	-	-	-
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	40,155,974.00	32,034,967.77	8,121,006.23	59,017,543.00
22040110	Contribution to State University	1,867,820,911.00	1,400,364,465.06	467,456,445.94	1,440,675,517.53
22040111	Grants/Allocation to Development Areas	1,142,595,311.00	718,313,117.72	424,282,193.28	454,941,505.31
22040112	Contribution to Traditional Councils	1,974,297,392.00	1,429,058,503.31	545,238,888.69	1,228,870,712.13
22040113	Contribution to Ministry for Local Government Affairs	706,441,608.00	504,566,774.28	201,874,833.72	862,448,615.97
22040115	Contribution to Local Government Education Authority	13,085,093,235.00	9,559,090,703.19	3,526,002,531.81	7,872,797,411.62
22040116	Contribution to Primary Health Care Development Agency	8,206,834,314.00	6,156,749,476.77	2,050,084,837.23	3,213,227,143.12
22040117	Contribution to Local government Staff Pension Board	3,959,375,149.00	2,997,143,102.28	962,232,046.72	2,014,520,172.59
22040118	Contribution to Local Government Service Commission	259,088,684.00	195,332,690.27	63,755,993.73	451,843,825.46
22040119	Contribution to Auditor General Local Government	200,484,144.00	151,106,092.31	49,378,051.69	145,313,270.12
22040120	Contingency	-	-	-	-
	TOTAL	33,725,053,306.00	24,781,701,137.34	8,943,352,168.66	18,750,433,696.86

DETAILED EXPENDITURE BY ECONOMIC LINE ITEMS CONT'D

2205	SUBSIDIES GENERAL				
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS				
22050101	Subsidy to Government Owned Companies	-	-	-	-
22050102	Meals subsidy to Government Schools	-	-	-	8,308,345.81
22050104	Petroleum Subsidy	-	-	-	-
22050105	Education Subsidy	-	-	-	1,189,739.00
22050106	Agricultural Inputs Subsidy	442,096,236.00	332,827,210.17	109,269,025.83	21,720,093.00
22050107	Health Subsidy	-	-	-	-
22050108	Religious Pilgrimage Subsidy	273,532,627.00	205,879,750.23	67,652,876.77	56,803,337.13
	TOTAL	715,628,863.00	538,706,960.40	176,921,902.60	88,021,514.94
2206	PUBLIC DEBT CHARGES				
220601	FOREIGN INTEREST / DISCOUNT - TREASURY BILL				
22060101	Foreign Interest/Discount - Treasury Bill	21,389,397.00	15,450,000.00	5,939,397.00	96,953,004.00
22060102	Foreign Interest/Discount - Short term Borrowings	-	-	-	25,003,000.00
	TOTAL	21,389,397.00	15,450,000.00	5,939,397.00	121,956,004.00
220602	DOMESTIC INTEREST / DISCOUNT				
22060201	Domestic Interest/Discount - Treasury Bill	-	-	-	-
22060202	Domestic Interest/Discount - Short term Borrowings	138,924,301.00	112,869,857.71	26,054,443.29	286,364,348.00
22060203	Settlement of Liabilities	3,936,904,061.00	2,967,732,129.01	969,171,931.99	-
	TOTAL	4,075,828,362.00	3,080,601,986.72	995,226,375.28	286,364,348.00
220603	INSURANCE PREMIUM				
22060301	Interest - Internal Public Debt	62,547,195.00	49,396,783.32	13,150,411.68	43,349,311.00
	TOTAL	62,547,195.00	49,396,783.32	13,150,411.68	43,349,311.00
23	CAPITAL EXPENDITURE GENERAL				
230101	PURCHASE OF FIXED ASSETS - GENERAL				
23010101	Purchase/Acquisition of Land	64,419,624.00	44,424,410.00	19,995,214.00	16,115,000.00
23010102	Purchase of Office Building	884,000.00	605,450.00	278,550.00	-
23010103	Purchase of Residential Buildings	15,978,782.00	10,520,510.00	5,458,272.00	3,684,765.00
23010104	Purchase of Motor Cycles	30,429,000.00	-	30,429,000.00	-
23010105	Purchase of Motor Vehicles	238,910,642.00	129,875,790.00	109,034,852.00	201,940,367.00
23010106	Purchase of Vans	3,654,829.00	3,216,020.00	438,809.00	9,000,000.00
23010107	Purchase of Trucks	17,120,600.00	8,768,650.00	8,351,950.00	-
23010108	Purchase of Buses	40,000,000.00	-	40,000,000.00	-
23010109	Purchase of Sea Boats	-	-	-	-
23010112	Purchase of Office Furniture and Fittings	91,676,017.00	42,034,775.00	49,641,242.00	130,970,014.00
23010113	Purchase of Computers	148,552,153.00	74,238,738.40	74,313,414.60	104,568,942.28
23010114	Purchase of Computer Printers	71,863,558.00	64,094,650.00	7,768,908.00	82,186,728.04
23010115	Purchase of Photocopying Machines	2,081,900.00	1,314,010.00	767,890.00	2,000,000.00
23010116	Purchase of Typewriters	1,769,200.00	1,314,610.00	454,590.00	2,000,000.00
23010117	Purchase of Shredding Machines	442,300.00	328,650.00	113,650.00	500,000.00
23010118	Purchase of Scanners	10,837,717.00	7,749,700.70	3,088,016.30	11,135,743.00
23010119	Purchase of Power Generating Set	90,066,583.00	70,963,890.00	19,102,693.00	111,760,487.51
23010120	Purchase of Canteen/ Kitchen Equipment	13,030,161.00	8,889,490.00	4,140,671.00	18,930,500.00
23010121	Purchase of Residential Furniture	24,272,900.00	6,243,500.00	18,029,400.00	9,500,000.00
23010122	Purchase of Health/Medical Equipment	130,395,772.00	102,099,144.40	28,296,627.60	259,653,127.32
23010123	Purchase of Fire Fighting Equipment	2,810,100.00	1,971,610.00	838,490.00	3,000,000.00
23010124	Purchase of Teaching/Learning Aid Equipment	1,326,900.00	985,960.00	340,940.00	1,500,000.00
23010125	Purchase of Library Books & Equipment	13,857,400.00	10,245,670.00	3,611,730.00	2,000,000.00
23010126	Purchase of Sporting/Gaming Equipment	37,262,736.00	27,112,517.00	10,150,219.00	48,822,300.00
23010127	Purchase of Agricultural Equipment/Irrigation	92,758,112.00	67,014,597.03	25,743,514.97	153,283,249.00

DETAILED EXPENDITURE BY ECONOMIC LINE ITEMS CONT'D

23010128	Purchase of Security Equipment	85,550,477.00	75,514,160.00	10,036,317.00	117,696,519.58
23010129	Purchase of Industrial Equipment	33,773,300.00	12,053,350.00	21,719,950.00	24,240,000.00
23010130	Purchase of Recreational Facilities	3,013,900.00	1,773,520.00	1,240,380.00	2,700,000.00
23010133	Purchase of Surveying Equipment	88,200,407.00	18,834,940.00	69,365,467.00	19,850,298.00
23010134	Purchase of Diving Equipment	-	-	-	-
23010137	Purchase of Ship Spare/maintenance	-	-	-	-
23010139	Purchase of Fertilizer	219,845,635.00	99,403,299.10	120,442,335.90	165,178,399.00
	PURCHASE OF FIXED ASSETS -TOTAL	1,574,784,705.00	891,591,611.63	683,193,093.37	1,502,216,439.73

230201 CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL

23020101	Construction/Provision of Office Buildings	157,139,457.00	74,606,458.55	82,532,998.45	393,988,785.05
23020102	Construction/Provision of Residential Buildings	183,030,052.00	59,372,240.00	123,657,812.00	41,703,729.00
23020103	Construction/Provision of Electricity	174,404,077.00	83,017,508.00	91,386,569.00	136,743,586.38
23020104	Construction/Provision of Housing	40,501,976.00	35,189,918.00	5,312,058.00	254,242,980.19
23020105	Construction/Provision of Water Facilities	127,081,340.00	40,446,343.54	86,634,996.46	224,415,515.00
23020106	Construction/Provision of Hospital/Health Centers	232,877,787.00	134,322,210.00	98,555,577.00	508,581,471.09
23020107	Construction/Provision of Public Schools	144,142,077.00	56,256,662.04	87,885,414.96	251,031,506.00
23020110	Construction/Provision of Fire Fighting Stations	-	-	-	-
23020111	Construction/Provision of Libraries	-	-	-	-
23020112	Construction/Provision of Sporting Facilities	6,062,799.00	4,501,810.00	1,560,989.00	13,488,258.00
23020113	Construction/Provision of Agricultural Facilities	198,033,012.00	30,742,294.22	167,290,717.78	171,769,674.00
23020114	Construction/Provision of Roads	317,209,930.00	140,266,050.81	176,943,879.19	234,042,527.00
23020115	Construction/Provision of Rail- ways	-	-	-	2,700,000.00
23020116	Construction/Provision of Water -Ways	2,034,000.00	1,074,900.00	959,100.00	18,095,000.00
23020117	Construction/Provision of Airport/Aerodromes	-	-	-	-
23020118	Construction/Provision of Infrastructure	7,598,417.00	5,237,930.00	2,360,487.00	21,660,000.00
23020119	Construction/Provision of Recreational Facilities	556,100.00	305,000.00	251,100.00	464,446.00
23020122	Construction of Boundary Pillars/Right Ways	-	-	-	-
23020123	Construction of Traffic Lights/Street Lights	1,445,527.00	796,660.00	648,867.00	1,500,000.00
23020124	Construction of Markets/Parks	32,048,755.00	22,897,710.00	9,151,045.00	43,725,000.00
23020125	Construction of Power generating Plants	19,983,916.00	11,384,510.00	8,599,406.00	20,056,000.00
23020126	Construction/Provision of Cemeteries	8,327,900.00	5,256,040.00	3,071,860.00	8,000,000.00
23020127	Construction/Provision of ICT Infrastructures	6,037,863.00	3,923,890.00	2,113,973.00	4,800,000.00
	CONSTRUCTION/PROVISION OF FIXED ASSETS - TOTAL	1,674,288,685.00	730,848,480.75	943,440,204.25	2,399,003,099.71

230301 REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL

23030101	Rehabilitation/Repairs - Residential Building	312,796,493.00	206,569,367.88	106,227,125.12	252,166,180.76
23030102	Rehabilitation/Repairs - Electricity	40,355,653.00	34,289,490.00	6,066,163.00	50,018,278.78
23030103	Rehabilitation/Repairs - Housing	36,127,002.00	24,163,380.00	11,963,622.00	106,150,900.00
23030104	Rehabilitation/Repairs - Water Facilities	48,518,567.00	41,047,215.00	7,471,352.00	97,607,406.08
23030105	Rehabilitation/Repairs - Hospital/Health Centers	300,523,714.00	77,114,409.41	223,409,304.59	167,372,730.55
23030106	Rehabilitation/Repairs - Public Schools	38,952,797.00	26,690,649.40	12,262,147.60	47,591,264.00
23030109	Rehabilitation/Repairs - Fire Fighting Stations	-	-	-	-
23030110	Rehabilitation/Repairs - Libraries	2,070,000.00	-	2,070,000.00	-

DETAILED EXPENDITURE BY ECONOMIC LINE ITEMS CONT'D

23030111 Rehabilitation/Repairs - Sporting Facilities	10,000,000.00	-	10,000,000.00	-
23030112 Rehabilitation/Repairs - Agricultural Facilities	48,773,242.00	7,040,700.00	41,732,542.00	7,000,000.00
23030113 Rehabilitation/Repairs - Roads	107,268,022.00	60,495,463.00	46,772,559.00	71,293,697.00
23030114 Rehabilitation/Repairs - Rail Ways	15,135,933.00	12,554,780.00	2,581,153.00	11,523,767.00
23030115 Rehabilitation/Repairs - Water Ways	11,049,403.00	8,703,050.00	2,346,353.00	83,924,446.00
23030116 Rehabilitation/Repairs - Air Port/Aerodromes	1,868,473.00	1,614,000.00	254,473.00	1,500,000.00
23030118 Rehabilitation/Repairs - Recreational Facilities	3,556,621.00	2,899,360.00	657,261.00	3,500,000.00
23030119 Rehabilitation/Repairs - Air Navigational Equipment	-	-	-	-
23030121 Rehabilitation/Repairs - Office Buildings	54,702,400.00	2,408,450.00	52,293,950.00	-
23030122 Rehabilitation/Repairs - Boundaries	7,961,500.00	5,915,750.00	2,045,750.00	9,000,000.00
23030123 Rehabilitation/Repairs - Traffic/Street Lights	-	-	-	-
23030124 Rehabilitation/Repairs - Markets/parks	13,162,911.00	8,508,780.00	4,654,131.00	68,141,109.00
23030125 Rehabilitation/Repairs - Power Generating Plants	2,871,674.00	1,691,508.80	1,180,165.20	34,074,960.00
23030126 Rehabilitation/Repairs of Cemeteries	12,396,081.00	9,123,660.00	3,272,421.00	12,207,740.00
23030127 Rehabilitation/Repairs -ICT Infrastructures	1,017,018,138.62	37,961,190.00	979,056,948.62	80,222,289.38
REHABILITATION/REPAIRS OF FIXED ASSETS - TOTAL	2,085,108,624.62	568,791,203.49	1,516,317,421.13	1,103,294,768.55
230401 PRESERVATION OF THE ENVIRONMENT - GENERAL				
23040101 Tree Planting	5,694,572.00	4,171,596.10	1,522,975.90	13,996,870.00
23040102 Erosion & Flood Control	514,739,679.00	387,801,600.14	126,938,078.86	1,784,481.00
23040103 Wild life Conservation	8,750,119.71	3,342,290.00	5,407,829.71	5,400,000.00
23040104 Industrial Pollution Preservation & Control	128,913,700.00	86,891,450.00	42,022,250.00	79,542,474.00
23040105 Water Pollution Prevention & Control	11,683,711.00	8,644,242.50	3,039,468.50	9,960,750.00
PRESERVATION OF THE ENVIRONMENT - TOTAL	669,781,781.71	490,851,178.74	178,930,602.97	110,684,575.00
230501 ACQUISITION OF NON TANGIBLE ASSETS				
23050101 Research and Development	90,952,482.00	81,697,840.00	9,254,642.00	221,542,800.00
23050102 Computer Software Acquisition	89,606,636.00	33,957,922.25	55,648,713.75	92,326,036.30
23050103 Monitoring and Evaluation	134,155,767.00	79,040,953.65	55,114,813.35	216,556,546.00
23050104 Anniversaries/Celebration	17,653,000.00	15,473,140.91	2,179,859.09	57,240,228.97
23050107 Margin For Increase In Costs	2,027,189.00	1,751,100.00	276,089.00	20,872,164.00
ACQUISITION OF NON TANGIBLE ASSETS - TOTAL	352,083,919.00	230,181,526.81	121,902,392.19	638,865,890.55
CAPITAL EXPENDITURE TOTAL	6,356,047,715.33	2,912,264,001.42	3,443,783,713.91	5,754,064,773.54

SCHEDULE TO THE REVIEWED ACCOUNTS

OF THE

21 LOCAL GOVERNMENT AREAS OF ADAMAWA STATE

FOR THE YEAR ENDED

31ST DECEMBER, 2022

**DEMSA LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2022

	2022 ₦	2021 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,425,894,026.76	2,016,582,176.00
Independent Revenue	16,301,230.00	10,639,530.00
Total Receipts	2,442,195,256.76	2,027,221,706.00
Payments		
Personnel Cost	(323,455,704.23)	(423,883,394.00)
Overhead Cost	(395,419,609.49)	(333,777,250.00)
Loans and Advances	-	-
Grants and Contributions	(1,273,271,632.52)	(1,199,531,398.00)
Subsidies	(24,213,452.40)	(1,189,739.00)
Transfers to other funds	-	-
Total Payments	(2,016,360,398.64)	(1,958,381,781.00)
Net Cash flow from Operating Activities	425,834,858.12	68,839,925.00
Investing Activities		
Purchase of Fixed Assets	(6,099,021.43)	(6,500,000.00)
Construction/Provision of Fixed Assets	(14,979,300.00)	-
Rehabilitation/Repairs of Fixed Assets	(3,151,400.00)	(43,949,350.00)
Preservation of the Environment	(18,333,333.34)	-
Acquisition of Non Tangible Assets	-	(18,086,884.00)
Net Cash Flow from Investing Activities	(42,563,054.77)	(68,536,234.00)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(143,037,405.35)	(1,076,980.00)
Net Cash Flow from Financing Activities	(143,037,405.35)	(1,076,980.00)
Net Surplus/(Deficit) for the Year	240,234,398.00	(773,289.00)
Add: Opening Balance	210,810.00	984,099.00
Closing Cash Balance	240,445,208.00	210,810.00

**DEMSA LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2022

	NOTES	2022 ₦	2021 ₦
ASSETS			
Cash and Bank Balances	21	240,445,208.00	210,810.00
TOTAL ASSETS		240,445,208.00	210,810.00
LIABILITIES			
Public Funds	29	240,445,208.00	210,810.00
TOTAL LIABILITIES		240,445,208.00	210,810.00

**DEMSA LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2022**

NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦	
OPENING BALANCE			210,810.00		984,099.00	
Add: Revenue						
REVENUE						
Statutory Revenue	1	4,104,176,392.87	4,104,176,487.15	2,425,894,026.76	(1,678,282,460.39)	2,016,582,176.00
Independent Revenue	2	92,989,708.21	92,989,708.21	16,301,230.00	(76,688,478.21)	10,639,530.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	-
TOTAL REVENUE		4,197,166,101.08	4,197,166,195.36	2,442,195,256.76	(1,754,970,938.60)	2,027,221,706.00
BTL Receipts	9	-	-	-	-	-
TOTAL RECEIPTS		4,197,166,101.08	4,197,166,195.36	2,442,406,066.76	(1,754,970,938.60)	2,028,205,805.00
EXPENDITURE						
Personnel Cost	10	1,235,161,047.94	1,235,161,094.28	323,455,704.23	911,705,390.05	423,883,394.00
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	636,814,349.38	636,814,442.86	395,419,609.49	241,394,833.37	333,777,250.00
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	1,408,667,356.30	1,408,667,400.00	1,273,271,632.52	135,395,767.48	1,199,531,398.00
Subsidies	16	26,067,000.00	26,067,000.00	24,213,452.40	1,853,547.60	1,189,739.00
Public Debt Charges	17	153,986,852.50	153,986,852.50	143,037,405.35	10,949,447.15	1,076,980.00
Below the Line Payments	19	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		3,460,696,606.12	3,460,696,789.64	2,159,397,803.99	1,301,298,985.65	1,959,458,761.00
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		736,469,494.96	736,469,405.72	283,008,262.77	(3,056,269,924.25)	68,747,044.00
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	153,677,427.03	153,677,400.00	6,099,021.43	147,578,378.57	6,500,000.00
Construction/Provision of Fixed Ass	20B	181,156,317.93	181,156,300.00	14,979,300.00	166,177,000.00	-
Rehabilitation/Repairs of Fixed Ass	20C	160,320,600.00	160,320,600.00	3,151,400.00	157,169,200.00	43,949,350.00
Preservation of the Environment	20D	21,410,550.00	21,410,600.00	18,333,333.34	3,077,266.66	-
Acquisition of Non Tangible Assets	20E	43,000,000.00	43,000,000.00	-	43,000,000.00	18,086,884.00
TOTAL CAPITAL EXPENDITURE		559,564,894.96	559,564,900.00	42,563,054.77	517,001,845.23	68,536,234.00
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		176,904,600.00	176,904,505.72	240,445,208.00		210,810.00

DEMSA LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		3,276,005,062.77	3,276,005,157.05	1,384,584,179.25	(1,891,420,977.80)	1,837,658,970.00
	Allocation from State Government		82,000,002.14	82,000,002.14	-	(82,000,002.14)	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		-	-	44,390,208.03	44,390,208.03	-
	Refund from Paris Club		41,001,001.07	41,001,001.07	-	(41,001,001.07)	-
	Recovered Excess Bank Charges		-	-	-	-	-
	Equalisation		82,000,002.14	82,000,002.14	5,375,325.98	(76,624,676.16)	5,345,690.00
	Support Fund (Government Intervention)		-	-	17,472,857.15	17,472,857.15	-
	Refund from Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		574,000,014.98	574,000,014.98	8,513,564.19	(565,486,450.79)	15,743,780.00
	Goods Value Consideration		-	-	-	-	-
	Non oil Revenue		-	-	41,001,488.57	41,001,488.57	-
	Local Government Share of VAT		41,000,001.07	41,000,001.07	870,563,591.59	829,563,590.52	157,833,736.00
	Local Government Share of Excess Crude Account		8,170,308.70	8,170,308.70	53,992,812.00	45,822,503.30	-
	STATUTORY REVENUE TOTAL		4,104,176,392.87	4,104,176,487.15	2,425,894,026.76	(1,678,282,460.39)	2,016,582,176.00
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	13,324,000.00	13,324,000.00	3,042,890.00	(10,281,110.00)	3,042,890.00
	Licences - General	2B	40,488,497.50	40,488,497.50	3,119,400.00	(37,369,097.50)	856,400.00
	Fees - General	2E	11,985,277.01	11,985,277.01	4,051,320.00	(7,933,957.01)	3,241,720.00
	Fines - General	2F	-	-	1,818,460.00	1,818,460.00	953,260.00
	Sales - General	2G	-	-	1,464,840.00	1,464,840.00	1,095,640.00
	Earnings - General	2H	17,990,558.70	17,990,558.70	1,121,720.00	(16,868,838.70)	145,320.00
	Rent on Government Buildings - General	2I	2,048,125.00	2,048,125.00	510,280.00	(1,537,845.00)	243,180.00
	Rent on Land & Others - General	2J	5,106,000.00	5,106,000.00	423,100.00	(4,682,900.00)	423,100.00
	Repayments - General	2K	-	-	295,840.00	295,840.00	295,840.00
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	2,047,250.00	2,047,250.00	342,180.00	(1,705,070.00)	342,180.00
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	-	-	111,200.00	111,200.00	-
	INDEPENDENT REVENUE TOTAL		92,989,708.21	92,989,708.21	16,301,230.00	(76,688,478.21)	10,639,530.00
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		4,197,166,101.08	4,197,166,195.36	2,442,195,256.76	(1,754,970,938.60)	2,027,221,706.00

DEMSA LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE	ACTUAL 2021
			₦	₦	₦	₦	₦
	EXPENDITURES						
10	Personnel Cost	10					
	Salary (Excluding CRF Charges						
	Salaries/ Allowances)	10A	825,161,037.24	825,161,094.28	323,455,704.23	501,705,390.05	391,386,800.00
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges -						
	Salaries/ Allowances	10A	410,000,010.70	410,000,000.00	-	410,000,000.00	32,496,594.00
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		1,235,161,047.94	1,235,161,094.28	323,455,704.23	911,705,390.05	423,883,394.00
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	62,538,742.27	62,538,700.00	26,517,628.29	36,021,071.71	20,375,400.00
	Utilities - General	13B	9,287,300.00	9,287,300.00	8,626,928.58	660,371.42	2,413,800.00
	Materials and Supplies - General	13C	97,400,613.99	97,400,600.00	38,626,985.62	58,773,614.38	19,357,800.00
	Maintenance Services - General	13D	37,634,400.00	37,634,400.00	9,821,742.88	27,812,657.12	5,437,690.00
	Training - General	13E	42,653,575.00	42,653,600.00	29,922,208.49	12,731,391.51	17,256,460.00
	Other Services - General	13F	144,842,253.37	144,842,300.00	139,148,269.08	5,694,030.92	123,253,900.00
	Consulting and Professional Services	13G	172,693,507.12	172,693,542.86	83,399,592.86	89,293,950.00	8,526,450.00
	Fuel and Lubricants	13H	-	-	-	-	12,437,470.00
	Financial Charges	13I	-	-	-	-	1,638,560.00
	Miscellaneous Expenses	13J	69,763,957.63	69,764,000.00	59,356,253.69	10,407,746.31	123,079,720.00
	Overhead Cost Total		636,814,349.38	636,814,442.86	395,419,609.49	241,394,833.37	333,777,250.00
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	1,408,667,356.30	1,408,667,400.00	1,273,271,632.52	135,395,767.48	1,199,531,398.00
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		1,408,667,356.30	1,408,667,400.00	1,273,271,632.52	135,395,767.48	1,199,531,398.00
16	Subsidies						
	Subsidy to Government Owned						
	Companies & Parastatals	16A	26,067,000.00	26,067,000.00	24,213,452.40	1,853,547.60	1,189,739.00
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		26,067,000.00	26,067,000.00	24,213,452.40	1,853,547.60	1,189,739.00

SUMMARY OF TOTAL EXPENDITURE CONT'D

17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	152,138,700.00	152,138,700.00	141,320,577.57	10,818,122.43	-
	Interest - Internal Public Debt	17C	1,848,152.50	1,848,152.50	1,716,827.78	131,324.72	1,076,980.00
	Public Debt Charges Total		153,986,852.50	153,986,852.50	143,037,405.35	10,949,447.15	1,076,980.00
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	153,677,427.03	153,677,400.00	6,099,021.43	147,578,378.57	6,500,000.00
	Construction/Provision of Fixed Assets	20B	181,156,317.93	181,156,300.00	14,979,300.00	166,177,000.00	-
	Rehabilitation/Repairs of Fixed Assets	20C	160,320,600.00	160,320,600.00	3,151,400.00	157,169,200.00	43,949,350.00
	Preservation of the Environment	20D	21,410,550.00	21,410,600.00	18,333,333.34	3,077,266.66	-
	Acquisition of Non Tangible Assets	20E	43,000,000.00	43,000,000.00	-	43,000,000.00	18,086,884.00
	Capital Expenditure Total		559,564,894.96	559,564,900.00	42,563,054.77	517,001,845.23	68,536,234.00
	TOTAL EXPENDITURE		4,020,261,501.08	4,020,261,689.64	2,201,960,858.76	1,818,300,830.88	2,027,994,995.00

**FUFORE LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2022

	2022 ₦	2021 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,801,406,497.50	2,882,972,721.49
Independent Revenue	69,643,400.00	60,073,013.00
Total Receipts	2,871,049,897.50	2,943,045,734.49
Payments		
Personnel Cost	(435,447,986.35)	(511,939,516.00)
Overhead Cost	(777,436,218.75)	(450,186,481.82)
Loans and Advances	-	-
Grants and Contributions	(1,208,356,043.35)	(796,560,001.64)
Subsidies	(24,213,452.40)	-
Transfers to other funds	-	-
Total Payments	(2,445,453,700.85)	(1,758,685,999.46)
Net Cash flow from Operating Activities	425,596,196.65	1,184,359,735.03
Investing Activities		
Purchase of Fixed Assets	(115,672,221.43)	(335,800,000.00)
Construction/Provision of Fixed Assets	(31,498,200.00)	(775,181,055.77)
Rehabilitation/Repairs of Fixed Assets	(47,124,300.00)	(8,100,000.00)
Preservation of the Environment	(26,703,933.34)	(7,900,000.00)
Acquisition of Non Tangible Assets	(19,230,200.00)	(56,094,286.54)
Net Cash Flow from Investing Activities	(240,228,854.77)	(1,183,075,342.31)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(143,037,405.35)	-
Net Cash Flow from Financing Activities	(143,037,405.35)	-
Net Surplus/(Deficit) for the Year	42,329,936.53	1,284,392.72
Add: Opening Balance	1,655,440.90	371,048.18
Closing Cash Balance	43,985,377.43	1,655,440.90

**FUFORE LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**
STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2022

	NOTES	2022 ₦	2021 ₦
ASSETS			
Cash and Bank Balances	21	43,985,377.43	1,655,440.90
TOTAL ASSETS		<u>43,985,377.43</u>	<u>1,655,440.90</u>
LIABILITIES			
Public Funds	29	43,985,377.43	1,655,440.90
TOTAL LIABILITIES		<u>43,985,377.43</u>	<u>1,655,440.90</u>

**FUFORE LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2022**

	NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦
OPENING BALANCE				1,655,440.90		371,048.18
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,995,059,768.16	2,995,059,768.16	2,801,406,497.50	(193,653,270.66)	2,882,972,721.49
Independent Revenue	2	267,654,335.98	267,654,335.98	69,643,400.00	(198,010,935.98)	60,073,013.00
Capital Receipts and Other Revenue Sou	3	12,000,000.00	12,000,000.00	-	(12,000,000.00)	-
TOTAL REVENUE		3,274,714,104.14	3,274,714,104.14	2,871,049,897.50	(403,664,206.64)	2,943,045,734.49
BTL Receipts	9	-	-	-	-	-
TOTAL RECEIPTS		3,274,714,104.14	3,274,714,104.14	2,872,705,338.40	(403,664,206.64)	2,943,416,782.67
EXPENDITURE						
Personnel Cost	10	879,502,751.51	661,767,922.14	435,447,986.35	226,319,935.79	511,939,516.00
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	527,020,152.81	742,347,414.00	777,436,218.75	(35,088,804.75)	450,186,481.82
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	419,714,335.87	1,398,873,207.00	1,208,356,043.35	190,517,163.65	796,560,001.64
Subsidies	16	10,000,000.00	28,031,099.00	24,213,452.40	3,817,646.60	-
Public Debt Charges	17	-	165,589,599.00	143,037,405.35	22,552,193.65	-
Below the Line Payments	19	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		1,836,237,240.19	2,996,609,241.14	2,588,491,106.20	408,118,134.94	1,758,685,999.46
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		1,438,476,863.95	278,104,863.00	284,214,232.20	(811,782,341.58)	1,184,730,783.21
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	404,200,000.00	133,909,841.00	115,672,221.43	18,237,619.57	335,800,000.00
Construction/Provision of Fixed Assets	20B	800,776,863.95	36,464,407.00	31,498,200.00	4,966,207.00	775,181,055.77
Rehabilitation/Repairs of Fixed Assets	20C	132,500,000.00	54,554,215.00	47,124,300.00	7,429,915.00	8,100,000.00
Preservation of the Environment	20D	25,000,000.00	30,914,245.00	26,703,933.34	4,210,311.66	7,900,000.00
Acquisition of Non Tangible Assets	20E	76,000,000.00	22,262,155.00	19,230,200.00	3,031,955.00	56,094,286.54
TOTAL CAPITAL EXPENDITURE		1,438,476,863.95	278,104,863.00	240,228,854.77	37,876,008.23	1,183,075,342.31
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		0.00	0.00	43,985,377.43		1,655,440.90

FUFORE LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		2,150,450,300.10	2,150,450,300.10	1,693,615,323.71	(456,834,976.39)	2,147,453,735.74
	Allocation from State Government		260,386,887.20	260,386,887.20	-	(260,386,887.20)	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		-	-	46,751,107.24	46,751,107.24	-
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	-
	Equalisation		-	-	5,375,325.98	5,375,325.98	-
	Support Fund (Government Intervention)		60,050,140.25	60,050,140.25	17,472,857.15	(42,577,283.10)	-
	Refund from Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	8,513,564.19	8,513,564.19	42,799,849.43
	Goods Value Consideration		-	-	-	-	-
	Non oil Revenue		-	-	46,673,920.07	46,673,920.07	-
	Local Government Share of VAT		500,036,450.15	500,036,450.15	917,064,644.60	417,028,194.45	692,719,136.32
	Local Government Share of Excess Crude Account		24,135,990.46	24,135,990.46	65,939,754.56	41,803,764.10	-
	STATUTORY REVENUE TOTAL		2,995,059,768.16	2,995,059,768.16	2,801,406,497.50	(193,653,270.66)	2,882,972,721.49
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	24,420,229.35	24,420,229.35	5,097,400.00	(19,322,829.35)	15,170,000.00
	Licences - General	2B	39,891,736.00	39,891,736.00	35,119,000.00	(4,772,736.00)	28,400,013.00
	Fees - General	2E	18,983,244.00	18,983,244.00	13,368,400.00	(5,614,844.00)	4,150,000.00
	Fines - General	2F	52,657.50	52,657.50	2,387,200.00	2,334,542.50	1,310,000.00
	Sales - General	2G	70,750,000.00	70,750,000.00	2,563,700.00	(68,186,300.00)	2,043,000.00
	Earnings - General	2H	98,296,953.80	98,296,953.80	2,367,300.00	(95,929,653.80)	2,108,000.00
	Rent on Government Buildings -	2I	2,000,000.00	2,000,000.00	4,373,500.00	2,373,500.00	3,920,000.00
	Rent on Land & Others - General	2J	2,500,000.00	2,500,000.00	453,800.00	(2,046,200.00)	-
	Repayments - General	2K	3,000,000.00	3,000,000.00	313,300.00	(2,686,700.00)	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	5,000,000.00	5,000,000.00	363,100.00	(4,636,900.00)	-
	Rates	2O	509,515.33	509,515.33	3,120,600.00	2,611,084.67	2,972,000.00
	Miscellaneous	2P	2,250,000.00	2,250,000.00	116,100.00	(2,133,900.00)	-
	INDEPENDENT REVENUE TOTAL		267,654,335.98	267,654,335.98	69,643,400.00	(198,010,935.98)	60,073,013.00
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	Domestic Aids	3A	12,000,000.00	12,000,000.00	-	(12,000,000.00)	-
	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	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		12,000,000.00	12,000,000.00	-	(12,000,000.00)	-
	TOTAL REVENUE		3,274,714,104.14	3,274,714,104.14	2,871,049,897.50	(403,664,206.64)	2,943,045,734.49

FUFORE LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE	ACTUAL 2021
			₦	₦	₦	₦	₦
EXPENDITURES							
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	626,465,854.39	661,767,922.14	435,447,986.35	226,319,935.79	478,515,213.00
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	59,114,093.88	-	-	-	33,424,303.00
	Salary Arrears	10A	193,922,803.24	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		879,502,751.51	661,767,922.14	435,447,986.35	226,319,935.79	511,939,516.00
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	112,375,000.00	21,411,532.00	18,495,428.29	2,916,103.71	9,468,481.00
	Utilities - General	13B	4,688,050.00	9,208,111.00	7,954,028.58	1,254,082.42	5,244,000.00
	Materials and Supplies - General	13C	23,069,235.30	126,885,198.00	109,604,285.62	17,280,912.38	148,153,000.82
	Maintenance Services - General	13D	47,828,566.75	51,884,803.00	44,818,442.88	7,066,360.12	120,000,000.00
	Training - General	13E	37,140,000.00	91,621,098.00	79,142,919.94	12,478,178.06	47,000,000.00
	Other Services - General	13F	58,485,500.00	172,298,118.00	148,832,269.08	23,465,848.92	55,400,000.00
	Consulting and Professional Services	13G	47,975,000.00	148,520,948.00	128,293,392.86	20,227,555.14	42,000,000.00
	Fuel and Lubricants	13H	12,000,000.00	8,957,443.00	7,737,500.00	1,219,943.00	7,300,000.00
	Financial Charges	13I	15,765,800.76	2,090,166.00	1,805,500.00	284,666.00	59,823.75
	Miscellaneous Expenses	13J	167,693,000.00	109,469,997.00	230,752,451.50	(121,282,454.50)	15,561,176.25
	Overhead Cost Total		527,020,152.81	742,347,414.00	777,436,218.75	(35,088,804.75)	450,186,481.82
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	419,714,335.87	1,398,873,207.00	1,208,356,043.35	190,517,163.65	796,560,001.64
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		419,714,335.87	1,398,873,207.00	1,208,356,043.35	190,517,163.65	796,560,001.64
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	10,000,000.00	28,031,099.00	24,213,452.40	3,817,646.60	-
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		10,000,000.00	28,031,099.00	24,213,452.40	3,817,646.60	-

SUMMARY OF TOTAL EXPENDITURE CONT'D

17	Public Debt Charges					
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-
	Domestic Interest/Discount	17B	-	163,602,086.00	141,320,577.57	22,281,508.43
	Interest - Internal Public Debt	17C	-	1,987,513.00	1,716,827.78	270,685.22
	Public Debt Charges Total		-	165,589,599.00	143,037,405.35	22,552,193.65
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	404,200,000.00	133,909,841.00	115,672,221.43	18,237,619.57
	Construction/Provision of Fixed Assets	20B	800,776,863.95	36,464,407.00	31,498,200.00	4,966,207.00
	Rehabilitation/Repairs of Fixed Assets	20C	132,500,000.00	54,554,215.00	47,124,300.00	7,429,915.00
	Preservation of the Environment	20D	25,000,000.00	30,914,245.00	26,703,933.34	4,210,311.66
	Acquisition of Non Tangible Assets	20E	76,000,000.00	22,262,155.00	19,230,200.00	3,031,955.00
	Capital Expenditure Total		1,438,476,863.95	278,104,863.00	240,228,854.77	37,876,008.23
	TOTAL EXPENDITURE		3,274,714,104.14	3,274,714,104.14	2,828,719,960.97	445,994,143.17
						2,941,761,341.77

**GANYE LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2022

	2022 ₦	2021 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,455,974,067.60	1,863,581,087.00
Independent Revenue	1,143,900.00	1,078,950.00
Total Receipts	2,457,117,967.60	1,864,660,037.00
Payments		
Personnel Cost	(434,806,405.55)	(1,401,526,559.09)
Overhead Cost	(681,192,168.77)	(114,948,580.00)
Loans and Advances	-	-
Grants and Contributions	(1,153,275,065.01)	(348,143,313.17)
Subsidies	(24,213,452.40)	-
Transfers to other funds	-	-
Total Payments	(2,293,487,091.72)	(1,864,618,452.26)
Net Cash flow from Operating Activities	163,630,875.88	41,584.74
Investing Activities		
Purchase of Fixed Assets	(2,309,121.43)	-
Construction/Provision of Fixed Assets	-	-
Rehabilitation/Repairs of Fixed Assets	-	-
Preservation of the Environment	(18,333,333.34)	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(20,642,454.77)	-
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(143,037,405.35)	-
Net Cash Flow from Financing Activities	(143,037,405.35)	-
Net Surplus/(Deficit) for the Year	(48,984.24)	41,584.74
Add: Opening Balance	87,468.00	45,883.26
Closing Cash Balance	38,483.76	87,468.00

**GANYE LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2022

	NOTES	2022 ₦	2021 ₦
ASSETS			
Cash and Bank Balances	21	38,483.76	87,468.00
TOTAL ASSETS		38,483.76	87,468.00
LIABILITIES			
Public Funds	29	38,483.76	87,468.00
TOTAL LIABILITIES		38,483.76	87,468.00

**GANYE LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2022**

	NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦
OPENING BALANCE				87,468.00		45,883.26
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,758,960,566.00	2,758,960,566.00	2,455,974,067.60	(302,986,498.40)	1,863,581,087.00
Independent Revenue	2	370,947,400.00	370,947,400.00	1,143,900.00	(369,803,500.00)	1,078,950.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	-
TOTAL REVENUE		3,129,907,966.00	3,129,907,966.00	2,457,117,967.60	(672,789,998.40)	1,864,660,037.00
BTL Receipts	9	-	-	-	-	-
TOTAL RECEIPTS		3,129,907,966.00	3,129,907,966.00	2,457,205,435.60	(672,789,998.40)	1,864,705,920.26
EXPENDITURE						
Personnel Cost	10	2,297,992,166.00	553,850,884.00	434,806,405.55	119,044,478.45	1,401,526,559.09
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	371,566,600.00	867,693,892.00	681,192,168.77	186,501,723.23	114,948,580.00
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	460,349,200.00	1,469,027,084.00	1,153,275,065.01	315,752,018.99	348,143,313.17
Subsidies	16	-	30,842,787.00	24,213,452.40	6,629,334.60	-
Public Debt Charges	17	-	182,199,224.00	143,037,405.35	39,161,818.65	-
Below the Line Payments	19	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		3,129,907,966.00	3,103,613,871.00	2,436,524,497.07	667,089,373.93	1,864,618,452.26
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		-	26,294,095.00	20,680,938.53	(1,339,879,372.33)	87,468.00
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	-	2,941,329.00	2,309,121.43	632,207.57	-
Construction/Provision of Fixed Assets	20B	-	-	-	-	-
Rehabilitation/Repairs of Fixed Assets	20C	-	-	-	-	-
Preservation of the Environment	20D	-	23,352,766.00	18,333,333.34	5,019,432.66	-
Acquisition of Non Tangible Assets	20E	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE		-	26,294,095.00	20,642,454.77	5,651,640.23	-
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	-	38,483.76		87,468.00

GANYE LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		2,016,366,866.00	2,016,366,866.00	1,440,679,049.05	(575,687,816.95)	1,847,250,037.00
	Allocation from State Government		173,074,600.00	173,074,600.00	-	(173,074,600.00)	-
	Excess Petroleum Profit Tax (PPT Revenue)		10,634,200.00	10,634,200.00	-	(10,634,200.00)	4,583,760.00
	Exchange Difference		-	-	42,978,698.38	42,978,698.38	-
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	-
	Equalisation		-	-	5,375,325.98	5,375,325.98	-
	Support Fund (Government Intervention)		-	-	17,472,857.15	17,472,857.15	-
	Refund from Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	8,513,564.19	8,513,564.19	-
	Goods Value Consideration		-	-	-	-	-
	Non oil Revenue		-	-	42,031,139.84	42,031,139.84	-
	Local Government Share of VAT		558,884,900.00	558,884,900.00	842,762,029.92	283,877,129.92	11,747,290.00
	Local Government Share of Excess Crude Account		-	-	56,161,403.09	56,161,403.09	-
	STATUTORY REVENUE TOTAL		2,758,960,566.00	2,758,960,566.00	2,455,974,067.60	(302,986,498.40)	1,863,581,087.00
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	57,395,500.00	57,395,500.00	402,800.00	(56,992,700.00)	378,200.00
	Licences - General	2B	282,405,000.00	282,405,000.00	251,500.00	(282,153,500.00)	236,150.00
	Fees - General	2E	-	-	-	-	-
	Fines - General	2F	-	-	-	-	-
	Sales - General	2G	9,729,000.00	9,729,000.00	244,800.00	(9,484,200.00)	232,300.00
	Earnings - General	2H	19,464,100.00	19,464,100.00	-	(19,464,100.00)	-
	Rent on Government Buildings - General	2I	215,800.00	215,800.00	-	(215,800.00)	-
	Rent on Land & Others - General	2J	1,090,500.00	1,090,500.00	244,800.00	(845,700.00)	232,300.00
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	647,500.00	647,500.00	-	(647,500.00)	-
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	-	-	-	-	-
	INDEPENDENT REVENUE TOTAL		370,947,400.00	370,947,400.00	1,143,900.00	(369,803,500.00)	1,078,950.00
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		3,129,907,966.00	3,129,907,966.00	2,457,117,967.60	(672,789,998.40)	1,864,660,037.00

GANYE LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE	ACTUAL 2021
			₦	₦	₦	₦	₦
	EXPENDITURES						
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	2,062,254,700.00	553,292,456.00	434,368,005.55	118,924,450.45	1,401,376,559.09
	Overtime payments	10A	190,540,766.00	558,428.00	438,400.00	120,028.00	150,000.00
	Consolidated Revenue Charges - Salaries/Allowances	10A	45,196,700.00	-	-	-	-
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		2,297,992,166.00	553,850,884.00	434,806,405.55	119,044,478.45	1,401,526,559.09
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	40,406,300.00	26,536,973.00	20,833,128.29	5,703,844.71	3,344,747.00
	Utilities - General	13B	5,014,000.00	6,627,551.00	5,203,028.58	1,424,522.42	967,000.00
	Materials and Supplies - General	13C	35,773,800.00	155,185,863.00	121,830,285.62	33,355,577.38	28,618,372.00
	Maintenance Services - General	13D	33,970,900.00	47,772,298.00	37,504,142.88	10,268,155.12	11,862,000.00
	Training - General	13E	94,361,300.00	43,806,508.00	34,390,757.19	9,415,750.81	2,830,000.00
	Other Services - General	13F	37,615,900.00	207,495,319.00	162,896,369.08	44,598,949.92	8,080,000.00
	Consulting and Professional Services	13G	59,683,800.00	160,348,788.00	125,883,492.86	34,465,295.14	14,549,000.00
	Fuel and Lubricants	13H	2,861,300.00	2,215,370.00	1,739,200.00	476,170.00	584,000.00
	Financial Charges	13I	-	-	-	-	-
	Miscellaneous Expenses	13J	61,879,300.00	217,705,222.00	170,911,764.26	46,793,457.74	44,113,461.00
	Overhead Cost Total		371,566,600.00	867,693,892.00	681,192,168.77	186,501,723.23	114,948,580.00
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	460,349,200.00	1,469,027,084.00	1,153,275,065.01	315,752,018.99	348,143,313.17
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		460,349,200.00	1,469,027,084.00	1,153,275,065.01	315,752,018.99	348,143,313.17
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	-	30,842,787.00	24,213,452.40	6,629,334.60	-
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		-	30,842,787.00	24,213,452.40	6,629,334.60	-

SUMMARY OF TOTAL EXPENDITURE CONT'D

17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	180,012,351.00	141,320,577.57	38,691,773.43	-
	Interest - Internal Public Debt	17C	-	2,186,873.00	1,716,827.78	470,045.22	-
	Public Debt Charges Total		-	182,199,224.00	143,037,405.35	39,161,818.65	-
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	-	2,941,329.00	2,309,121.43	632,207.57	-
	Construction/Provision of Fixed Assets	20B	-	-	-	-	-
	Rehabilitation/Repairs of Fixed Assets	20C	-	-	-	-	-
	Preservation of the Environment	20D	-	23,352,766.00	18,333,333.34	5,019,432.66	-
	Acquisition of Non Tangible Assets	20E	-	-	-	-	-
	Capital Expenditure Total		-	26,294,095.00	20,642,454.77	5,651,640.23	-
	TOTAL EXPENDITURE		3,129,907,966.00	3,129,907,966.00	2,457,166,951.84	672,741,014.16	1,864,618,452.26

**GIREI LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2022

	2022	2021
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	2,203,519,386.48	1,862,782,475.00
Independent Revenue	17,874,000.00	13,859,400.00
Total Receipts	2,221,393,386.48	1,876,641,875.00
Payments		
Personnel Cost	(353,397,875.13)	(435,545,917.00)
Overhead Cost	(457,092,753.18)	(291,518,708.41)
Loans and Advances	-	-
Grants and Contributions	(1,219,858,845.14)	(1,149,453,808.83)
Subsidies	(24,213,452.40)	-
Transfers to other funds	-	-
Total Payments	(2,054,562,925.85)	(1,876,518,434.24)
Net Cash flow from Operating Activities	166,830,460.63	123,440.76
Investing Activities		
Purchase of Fixed Assets	(2,309,121.43)	-
Construction/Provision of Fixed Assets	-	-
Rehabilitation/Repairs of Fixed Assets	-	-
Preservation of the Environment	(18,333,333.34)	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(20,642,454.77)	-
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(143,037,405.35)	-
Net Cash Flow from Financing Activities	(143,037,405.35)	-
Net Surplus/(Deficit) for the Year	3,150,600.51	123,440.76
Add: Opening Balance	228,989.00	105,548.24
Closing Cash Balance	3,379,589.51	228,989.00

**GIREI LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**
STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2022

	NOTES	2022 ₦	2021 ₦
ASSETS			
Cash and Bank Balances	21	3,379,589.51	228,989.00
TOTAL ASSETS		3,379,589.51	228,989.00
LIABILITIES			
Public Funds	29	3,379,589.51	228,989.00
TOTAL LIABILITIES		3,379,589.51	228,989.00

**GIREI LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2022**

NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦
OPENING BALANCE			228,989.00		105,548.24
Add: Revenue					
REVENUE					
Statutory Revenue	1	2,649,069,000.00	2,649,069,000.00	(1,348,934,942.24)	1,862,782,475.00
Independent Revenue	2	118,795,100.00	118,795,100.00	(100,921,100.00)	13,859,400.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-
TOTAL REVENUE		2,767,864,100.00	2,221,393,386.48	(1,449,856,042.24)	1,876,641,875.00
BTL Receipts	9	-	-	-	-
TOTAL RECEIPTS		2,767,864,100.00	2,221,622,375.48	(1,449,856,042.24)	1,876,747,423.24
EXPENDITURE					
Personnel Cost	10	437,907,371.42	440,960,400.00	87,562,524.87	435,545,917.00
Government Contribution to Pension	11	-	-	-	-
Social Benefits	12	-	-	-	-
Overhead Cost	13	928,231,028.58	570,345,900.00	457,092,753.18	291,518,708.41
Loans and Advances	14	-	-	-	-
Grants and Contributions	15	1,366,725,700.00	1,522,106,700.00	1,219,858,845.14	1,149,453,808.83
Subsidies	16	10,000,000.00	30,212,800.00	24,213,452.40	-
Public Debt Charges	17	2,000,000.00	178,478,200.00	143,037,405.35	-
Below the Line Payments	19	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,744,864,100.00	2,742,104,000.00	544,503,668.80	1,876,518,434.24
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		23,000,000.00	25,760,100.00	(1,994,359,711.04)	228,989.00
CAPITAL EXPENDITURE					
Purchase of Fixed Assets	20A	3,000,000.00	2,881,200.00	2,309,121.43	572,078.57
Construction/Provision of Fixed Assets	20B	-	-	-	-
Rehabilitation/Repairs of Fixed Assets	20C	-	-	-	-
Preservation of the Environment	20D	20,000,000.00	22,878,900.00	18,333,333.34	4,545,566.66
Acquisition of Non Tangible Assets	20E	-	-	-	-
TOTAL CAPITAL EXPENDITURE		23,000,000.00	25,760,100.00	20,642,454.77	5,117,645.23
TRANSFERS					
Transfers to Other Funds	18A	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-
TRANSFERS TOTAL		-	-	-	-
SURPLUS/(DEFICIT)		-	-	3,379,589.51	228,989.00

GIREI LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		2,109,800,200.00	2,109,800,200.00	1,260,132,418.72	(849,667,781.28)	1,862,782,475.00
	Allocation from State Government		51,686,600.00	51,686,600.00	-	(51,686,600.00)	-
	Excess Petroleum Profit Tax (PPT Revenue)		479,003,400.00	479,003,400.00	-	(479,003,400.00)	-
	Exchange Difference		8,578,800.00	8,578,800.00	40,001,639.04	31,422,839.04	-
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	-
	Equalisation		-	-	5,375,325.98	-	-
	Support Fund (Government Intervention)		-	-	17,472,857.15	-	-
	Refund from Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	8,513,564.19	-	-
	Goods Value Consideration		-	-	-	-	-
	Non oil Revenue		-	-	38,717,110.13	-	-
	Local Government Share of VAT		-	-	784,124,883.19	-	-
	Local Government Share of Excess Crude Account		-	-	49,181,588.08	-	-
	STATUTORY REVENUE TOTAL		2,649,069,000.00	2,649,069,000.00	2,203,519,386.48	(1,348,934,942.24)	1,862,782,475.00
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	4,101,800.00	4,101,800.00	942,600.00	(3,159,200.00)	442,900.00
	Licences - General	2B	7,422,100.00	7,422,100.00	2,228,000.00	(5,194,100.00)	1,049,900.00
	Fees - General	2E	3,686,600.00	3,686,600.00	2,532,200.00	(1,154,400.00)	1,183,300.00
	Fines - General	2F	1,464,900.00	1,464,900.00	340,400.00	(1,124,500.00)	158,200.00
	Sales - General	2G	14,080,000.00	14,080,000.00	1,679,100.00	(12,400,900.00)	1,520,100.00
	Earnings - General	2H	87,063,100.00	87,063,100.00	10,039,600.00	(77,023,500.00)	9,399,600.00
	Rent on Government Buildings - General	2I	-	-	-	-	-
	Rent on Land & Others - General	2J	-	-	-	-	-
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Eamed	2M	-	-	-	-	-
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	976,600.00	976,600.00	112,100.00	(864,500.00)	105,400.00
	INDEPENDENT REVENUE TOTAL		118,795,100.00	118,795,100.00	17,874,000.00	(100,921,100.00)	13,859,400.00
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		2,767,864,100.00	2,767,864,100.00	2,221,393,386.48	(1,449,856,042.24)	1,876,641,875.00

GIREI LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE	ACTUAL 2021
			₦	₦	₦	₦	₦
	EXPENDITURES						
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	437,907,371.42	440,960,400.00	353,397,875.13	87,562,524.87	406,891,917.00
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	-	-	-	-	28,654,000.00
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		437,907,371.42	440,960,400.00	353,397,875.13	87,562,524.87	435,545,917.00
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	55,773,300.00	22,586,400.00	18,101,428.29	4,484,971.71	14,253,200.00
	Utilities - General	13B	11,184,328.58	4,561,000.00	3,655,428.58	905,571.42	1,200,000.00
	Materials and Supplies - General	13C	35,280,000.00	55,101,800.00	44,160,385.62	10,941,414.38	29,609,066.00
	Maintenance Services - General	13D	24,346,000.00	11,913,300.00	9,547,842.88	2,365,457.12	19,932,446.00
	Training - General	13E	30,813,800.00	30,340,800.00	24,316,090.89	6,024,709.11	3,633,000.00
	Other Services - General	13F	286,569,000.00	179,766,900.00	144,070,369.08	35,696,530.92	129,398,981.00
	Consulting and Professional Services	13G	336,017,300.00	167,270,700.00	134,055,586.50	33,215,113.50	9,014,285.00
	Fuel and Lubricants	13H	11,655,000.00	14,021,900.00	11,237,600.00	2,784,300.00	10,495,000.00
	Financial Charges	13I	52,500.00	64,300.00	51,600.00	12,700.00	48,062.00
	Miscellaneous Expenses	13J	136,539,800.00	84,718,800.00	67,896,421.34	16,822,378.66	73,934,668.41
	Overhead Cost Total		928,231,028.58	570,345,900.00	457,092,753.18	113,253,146.82	291,518,708.41
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	1,366,725,700.00	1,522,106,700.00	1,219,858,845.14	302,247,854.86	1,149,453,808.83
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		1,366,725,700.00	1,522,106,700.00	1,219,858,845.14	302,247,854.86	1,149,453,808.83
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	10,000,000.00	30,212,800.00	24,213,452.40	5,999,347.60	-
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		10,000,000.00	30,212,800.00	24,213,452.40	5,999,347.60	-

SUMMARY OF TOTAL EXPENDITURE CONT'D

17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	176,336,000.00	141,320,577.57	35,015,422.43	-
	Interest - Internal Public Debt	17C	2,000,000.00	2,142,200.00	1,716,827.78	425,372.22	-
	Public Debt Charges Total		2,000,000.00	178,478,200.00	143,037,405.35	35,440,794.65	-
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	3,000,000.00	2,881,200.00	2,309,121.43	572,078.57	-
	Construction/Provision of Fixed Assets	20B	-	-	-	-	-
	Rehabilitation/Repairs of Fixed Assets	20C	-	-	-	-	-
	Preservation of the Environment	20D	20,000,000.00	22,878,900.00	18,333,333.34	4,545,566.66	-
	Acquisition of Non Tangible Assets	20E	-	-	-	-	-
	Capital Expenditure Total		23,000,000.00	25,760,100.00	20,642,454.77	5,117,645.23	-
	TOTAL EXPENDITURE		2,767,864,100.00	2,767,864,100.00	2,218,242,785.97	549,621,314.03	1,876,518,434.24

GOMBI LOCAL GOVERNMENT COUNCIL,**ADAMAWA STATE****CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2022**

	2022 ₦	2021 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,219,175,506.02	1,732,484,297.00
Independent Revenue	22,428,300.00	21,036,700.00
Total Receipts	2,241,603,806.02	1,753,520,997.00
Payments		
Personnel Cost	(371,963,997.98)	(362,251,115.66)
Overhead Cost	(468,263,786.10)	(257,533,350.36)
Loans and Advances	(5,779,700.00)	(11,670,000.00)
Grants and Contributions	(1,171,133,948.94)	(1,050,414,663.44)
Subsidies	(29,087,852.40)	(10,000,000.00)
Transfers to other funds	-	-
Total Payments	(2,046,229,285.42)	(1,691,869,129.46)
Net Cash flow from Operating Activities	195,374,520.60	61,651,867.54
Investing Activities		
Purchase of Fixed Assets	(26,160,321.43)	(48,480,000.00)
Construction/Provision of Fixed Assets	(977,100.00)	(2,000,000.00)
Rehabilitation/Repairs of Fixed Assets	-	-
Preservation of the Environment	(18,333,333.34)	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(45,470,754.77)	(50,480,000.00)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(143,037,405.35)	-
Net Cash Flow from Financing Activities	(143,037,405.35)	-
Net Surplus/(Deficit) for the Year	6,866,360.49	11,171,867.54
Add: Opening Balance	12,050,187.00	878,319.46
Closing Cash Balance	18,916,547.49	12,050,187.00

**GOMBI LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**
STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2022

	NOTES	2022 ₦	2021 ₦
ASSETS			
Cash and Bank Balances	21	18,916,547.49	12,050,187.00
TOTAL ASSETS		18,916,547.49	12,050,187.00
LIABILITIES			
Public Funds	29	18,916,547.49	12,050,187.00
TOTAL LIABILITIES		18,916,547.49	12,050,187.00

GOMBI LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		2,432,408,000.00	2,432,408,000.00	1,246,845,074.43	(1,185,562,925.57)	1,732,484,297.00
	Allocation from State Government		984,054,300.00	984,054,300.00	-	(984,054,300.00)	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		-	-	41,436,726.25	41,436,726.25	-
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	-
	Equalisation		-	-	5,375,325.98	5,375,325.98	-
	Support Fund (Government Intervention)		-	-	17,472,857.15	17,472,857.15	-
	Refund from Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	8,513,564.19	8,513,564.19	-
	Goods Value Consideration		-	-	-	-	-
	Non oil Revenue		-	-	38,473,213.84	38,473,213.84	-
	Local Government Share of VAT		-	-	812,390,836.18	812,390,836.18	-
	Local Government Share of Excess Crude Account		-	-	48,667,908.00	48,667,908.00	-
	STATUTORY REVENUE TOTAL		3,416,462,300.00	3,416,462,300.00	2,219,175,506.02	(1,197,286,793.98)	1,732,484,297.00
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	-	-	-	-	-
	Licences - General	2B	2,160,000.00	2,160,000.00	972,200.00	(1,187,800.00)	914,600.00
	Fees - General	2E	4,320,000.00	4,320,000.00	1,934,800.00	(2,385,200.00)	1,829,300.00
	Fines - General	2F	5,400,000.00	5,400,000.00	2,427,300.00	(2,972,700.00)	2,286,700.00
	Sales - General	2G	7,020,000.00	7,020,000.00	3,185,900.00	(3,834,100.00)	2,972,500.00
	Earnings - General	2H	8,640,000.00	8,640,000.00	3,899,000.00	(4,741,000.00)	3,658,600.00
	Rent on Government Buildings - General	2I	-	-	-	-	-
	Rent on Land & Others - General	2J	10,260,000.00	10,260,000.00	4,647,900.00	(5,612,100.00)	4,344,500.00
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	11,880,000.00	11,880,000.00	5,361,200.00	(6,518,800.00)	5,030,500.00
	INDEPENDENT REVENUE TOTAL		49,680,000.00	49,680,000.00	22,428,300.00	(27,251,700.00)	21,036,700.00
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		3,466,142,300.00	3,466,142,300.00	2,241,603,806.02	(1,224,538,493.98)	1,753,520,997.00

GOMBI LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE	ACTUAL 2021
			₦	₦	₦	₦	₦
EXPENDITURES							
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	697,582,300.00	697,582,300.00	366,013,497.98	331,568,802.02	350,112,115.66
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	17,043,200.00	17,043,200.00	5,950,500.00	11,092,700.00	12,139,000.00
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		714,625,500.00	714,625,500.00	371,963,997.98	342,661,502.02	362,251,115.66
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	38,832,800.00	38,832,800.00	29,185,528.29	9,647,271.71	37,264,639.00
	Utilities - General	13B	6,566,500.00	6,566,500.00	3,759,528.58	2,806,971.42	2,825,807.00
	Materials and Supplies - General	13C	59,673,400.00	59,673,400.00	47,571,285.62	12,102,114.38	18,870,893.00
	Maintenance Services - General	13D	26,085,200.00	26,085,200.00	11,996,642.88	14,088,557.12	18,579,189.00
	Training - General	13E	26,437,100.00	26,437,100.00	24,183,217.45	2,253,882.55	-
	Other Services - General	13F	210,530,500.00	210,530,500.00	192,502,869.08	18,027,630.92	108,841,921.36
	Consulting and Professional Services	13G	93,098,700.00	93,098,700.00	84,068,292.86	9,030,407.14	1,372,000.00
	Fuel and Lubricants	13H	12,193,600.00	12,193,600.00	4,286,600.00	7,907,000.00	8,684,950.00
	Financial Charges	13I	11,392,000.00	11,392,000.00	3,971,900.00	7,420,100.00	8,113,980.00
	Miscellaneous Expenses	13J	110,920,900.00	110,920,900.00	66,737,921.34	44,182,978.66	52,979,971.00
	Overhead Cost Total		595,730,700.00	595,730,700.00	468,263,786.10	127,466,913.90	257,533,350.36
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	5,779,700.00	10,605,000.00	11,670,000.00
	Loans and Advances Total		-	-	5,779,700.00	10,605,000.00	11,670,000.00
15	Grants and Contributions						
	Local Grants and Contributions	15A	1,874,540,900.00	1,874,540,900.00	1,171,133,948.94	703,406,951.06	1,050,414,663.44
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		1,874,540,900.00	1,874,540,900.00	1,171,133,948.94	703,406,951.06	1,050,414,663.44
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	31,744,100.00	31,744,100.00	29,087,852.40	2,656,247.60	10,000,000.00
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		31,744,100.00	31,744,100.00	29,087,852.40	2,656,247.60	10,000,000.00

SUMMARY OF TOTAL EXPENDITURE CONT'D

17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	154,226,000.00	154,226,000.00	141,320,577.57	12,905,422.43	-
	Interest - Internal Public Debt	17C	1,873,600.00	1,873,600.00	1,716,827.78	156,772.22	-
	Public Debt Charges Total		156,099,600.00	156,099,600.00	143,037,405.35	13,062,194.65	-
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	70,586,000.00	70,586,000.00	26,160,321.43	44,425,678.57	48,480,000.00
	Construction/Provision of Fixed Assets	20B	2,808,000.00	2,808,000.00	977,100.00	1,830,900.00	2,000,000.00
	Rehabilitation/Repairs of Fixed Assets	20C	-	-	-	-	-
	Preservation of the Environment	20D	20,007,500.00	20,007,500.00	18,333,333.34	1,674,166.66	-
	Acquisition of Non Tangible Assets	20E	-	-	-	-	-
	Capital Expenditure Total		93,401,500.00	93,401,500.00	45,470,754.77	47,930,745.23	50,480,000.00
	TOTAL EXPENDITURE		3,466,142,300.00	3,466,142,300.00	2,234,737,445.53	1,247,789,554.47	1,742,349,129.46

**GUYUK LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2022

	2022 ₦	2021 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,501,283,107.75	1,915,999,367.72
Independent Revenue	69,571,100.00	65,465,159.18
Total Receipts	2,570,854,207.75	1,981,464,526.90
Payments		
Personnel Cost	(248,458,807.60)	(239,777,320.56)
Overhead Cost	(593,675,203.79)	(346,975,027.33)
Loans and Advances	-	-
Grants and Contributions	(1,115,225,776.00)	(836,303,473.88)
Subsidies	(24,592,192.40)	(518,489.13)
Transfers to other funds	-	-
Total Payments	(1,981,951,979.79)	(1,423,574,310.90)
Net Cash flow from Operating Activities	588,902,227.96	557,890,216.00
Investing Activities		
Purchase of Fixed Assets	(126,982,351.43)	(170,966,400.00)
Construction/Provision of Fixed Assets	(80,152,650.00)	(109,826,100.00)
Rehabilitation/Repairs of Fixed Assets	(75,209,870.00)	(102,530,900.00)
Preservation of the Environment	(18,333,333.34)	-
Acquisition of Non Tangible Assets	(127,126,800.00)	(174,369,400.58)
Net Cash Flow from Investing Activities	(427,805,004.77)	(557,692,800.58)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(143,037,405.35)	-
Net Cash Flow from Financing Activities	(143,037,405.35)	-
Net Surplus/(Deficit) for the Year	18,059,817.84	197,415.42
Add: Opening Balance	273,905.95	76,490.53
Closing Cash Balance	18,333,723.79	273,905.95

**GUYUK LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2022

	NOTES	2022 ₦	2021 ₦
ASSETS			
Cash and Bank Balances	21	18,333,723.79	273,905.95
TOTAL ASSETS		18,333,723.79	273,905.95
LIABILITIES			
Public Funds	29	18,333,723.79	273,905.95
TOTAL LIABILITIES		18,333,723.79	273,905.95

**GUYUK LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2022**

	NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦
OPENING BALANCE				273,905.95		76,490.53
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,391,167,600.00	2,391,167,600.00	2,501,283,107.75	110,115,507.75	1,915,999,367.72
Independent Revenue	2	81,700,700.00	81,700,700.00	69,571,100.00	(12,129,600.00)	65,465,159.18
Capital Receipts and Other Revenue Sources	3	-	-	-	-	-
TOTAL REVENUE		2,472,868,300.00	2,472,868,300.00	2,570,854,207.75	97,985,907.75	1,981,464,526.90
BTL Receipts	9	-	-	-	-	-
TOTAL RECEIPTS		2,472,868,300.00	2,472,868,300.00	2,571,128,113.70	97,985,907.75	1,981,541,017.43
EXPENDITURE						
Personnel Cost	10	506,382,900.00	363,826,301.00	248,458,807.60	(7,779,060.60)	239,777,320.56
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	325,767,000.00	575,087,644.00	593,675,203.79	(18,587,559.79)	346,975,027.33
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	1,129,063,300.00	1,080,308,883.00	1,115,225,776.00	(34,916,893.00)	836,303,473.88
Subsidies	16	131,700.00	23,822,228.00	24,592,192.40	(769,964.40)	518,489.13
Public Debt Charges	17	-	138,559,010.00	143,037,405.35	(4,478,395.35)	-
Below the Line Payments	19	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		1,961,344,900.00	2,181,604,066.00	2,124,989,385.14	(66,531,873.14)	1,423,574,310.90
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		511,523,400.00	291,264,234.00	446,138,728.56	164,517,780.89	557,966,706.53
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	155,827,500.00	123,006,624.00	126,982,351.43	(3,975,727.43)	170,966,400.00
Construction/Provision of Fixed Assets	20B	100,101,100.00	77,643,129.00	80,152,650.00	(2,509,521.00)	109,826,100.00
Rehabilitation/Repairs of Fixed Assets	20C	93,452,000.00	72,855,102.00	75,209,870.00	(2,354,768.00)	102,530,900.00
Preservation of the Environment	20D	-	17,759,379.00	18,333,333.34	(573,954.34)	-
Acquisition of Non Tangible Assets	20E	162,142,800.00	-	127,126,800.00	(3,980,246.00)	174,369,400.58
TOTAL CAPITAL EXPENDITURE		511,523,400.00	291,264,234.00	427,805,004.77	(13,394,216.77)	557,692,800.58
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	-	18,333,723.79	-	273,905.95

GUYUK LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		1,858,323,100.00	1,858,323,100.00	1,333,725,163.59	(524,597,936.41)	1,489,040,903.37
	Allocation from State Government		-	-	-	-	-
	Excess Petroleum Profit Tax (PPT Revenue)		12,497,800.00	12,497,800.00	10,665,200.00	(1,832,600.00)	10,014,250.10
	Exchange Difference		52,904,400.00	52,904,400.00	44,174,866.36	(8,729,533.64)	42,391,318.40
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		123,075,800.00	123,075,800.00	104,831,400.00	(18,244,400.00)	98,618,413.30
	Equalisation		124,563,200.00	124,563,200.00	5,375,325.98	(119,187,874.02)	99,810,200.00
	Support Fund (Government Intervention)		-	-	17,472,857.15	17,472,857.15	-
	Refund from Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		65,115,400.00	65,115,400.00	8,513,564.19	(56,601,835.81)	52,175,786.10
	Goods Value Consideration		21,239,500.00	21,239,500.00	18,108,000.00	(3,131,500.00)	17,018,780.15
	Non oil Revenue		40,458,100.00	40,458,100.00	40,067,944.22	(390,155.78)	32,418,317.30
	Local Government Share of VAT		69,800,700.00	69,800,700.00	866,322,150.65	796,521,450.65	55,930,004.52
	Local Government Share of Excess Crude Account		23,189,600.00	23,189,600.00	52,026,635.61	28,837,035.61	18,581,394.48
	STATUTORY REVENUE TOTAL		2,391,167,600.00	2,391,167,600.00	2,501,283,107.75	110,115,507.75	1,915,999,367.72
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	18,926,200.00	18,926,200.00	16,151,000.00	(2,775,200.00)	15,165,220.00
	Licences - General	2B	10,507,600.00	10,507,600.00	8,874,200.00	(1,633,400.00)	8,419,500.00
	Fees - General	2E	11,906,800.00	11,906,800.00	10,141,800.00	(1,765,000.00)	9,540,700.00
	Fines - General	2F	-	-	-	-	-
	Sales - General	2G	5,384,900.00	5,384,900.00	4,595,300.00	(789,600.00)	4,314,800.00
	Earnings - General	2H	11,404,900.00	11,404,900.00	9,732,500.00	(1,672,400.00)	9,138,500.00
	Rent on Government Buildings - General	2I	219,400.00	219,400.00	185,300.00	(34,100.00)	175,800.00
	Rent on Land & Others - General	2J	22,374,700.00	22,374,700.00	19,057,900.00	(3,316,800.00)	17,928,429.18
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	976,200.00	976,200.00	833,100.00	(143,100.00)	782,210.00
	INDEPENDENT REVENUE TOTAL		81,700,700.00	81,700,700.00	69,571,100.00	(12,129,600.00)	65,465,159.18
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		2,472,868,300.00	2,472,868,300.00	2,570,854,207.75	97,985,907.75	1,981,464,526.90

GUYUK LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE	ACTUAL 2021
			₦	₦	₦	₦	₦
	EXPENDITURES						
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	506,382,900.00	363,826,301.00	248,458,807.60	(7,779,060.60)	239,777,320.56
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	-	-	-	-	-
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		506,382,900.00	363,826,301.00	248,458,807.60	(7,779,060.60)	239,777,320.56
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	15,045,798.00	23,375,762.00	24,131,298.29	(755,536.29)	17,871,400.00
	Utilities - General	13B	1,721,500.00	3,998,054.00	4,127,278.58	(129,224.58)	2,405,400.00
	Materials and Supplies - General	13C	60,533,400.00	87,995,952.00	90,840,095.62	(2,844,143.62)	71,903,400.00
	Maintenance Services - General	13D	41,407,900.00	38,497,427.00	39,741,712.88	(1,244,285.88)	49,964,600.00
	Training - General	13E	21,936,400.00	41,471,663.00	42,812,078.34	(1,340,415.34)	29,746,200.00
	Other Services - General	13F	129,288,602.00	210,824,623.00	217,638,729.08	(6,814,106.08)	106,573,200.00
	Consulting and Professional Services	13G	36,353,600.00	107,014,731.00	110,473,579.66	(3,458,848.66)	36,728,127.33
	Fuel and Lubricants	13H	6,432,000.00	5,429,074.00	5,604,550.00	(175,476.00)	7,640,000.00
	Financial Charges	13I	-	-	-	-	-
	Miscellaneous Expenses	13J	13,047,800.00	56,480,358.00	58,305,881.34	(1,825,523.34)	24,142,700.00
	Overhead Cost Total		325,767,000.00	575,087,644.00	593,675,203.79	(18,587,559.79)	346,975,027.33
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	1,129,063,300.00	1,080,308,883.00	1,115,225,776.00	(34,916,893.00)	836,303,473.88
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		1,129,063,300.00	1,080,308,883.00	1,115,225,776.00	(34,916,893.00)	836,303,473.88
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	131,700.00	23,822,228.00	24,592,192.40	(769,964.40)	518,489.13
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		131,700.00	23,822,228.00	24,592,192.40	(769,964.40)	518,489.13

SUMMARY OF TOTAL EXPENDITURE CONT'D

17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	136,895,935.00	141,320,577.57	(4,424,642.57)	-
	Interest - Internal Public Debt	17C	-	1,663,075.00	1,716,827.78	(53,752.78)	-
	Public Debt Charges Total		-	138,559,010.00	143,037,405.35	(4,478,395.35)	-
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	155,827,500.00	123,006,624.00	126,982,351.43	(3,975,727.43)	170,966,400.00
	Construction/Provision of Fixed Assets	20B	100,101,100.00	77,643,129.00	80,152,650.00	(2,509,521.00)	109,826,100.00
	Rehabilitation/Repairs of Fixed Assets	20C	93,452,000.00	72,855,102.00	75,209,870.00	(2,354,768.00)	102,530,900.00
	Preservation of the Environment	20D	-	17,759,379.00	18,333,333.34	(573,954.34)	-
	Acquisition of Non Tangible Assets	20E	162,142,800.00		127,126,800.00	(3,980,246.00)	174,369,400.58
	Capital Expenditure Total		511,523,400.00	291,264,234.00	427,805,004.77	(13,394,216.77)	557,692,800.58
	TOTAL EXPENDITURE		2,472,868,300.00	2,472,868,300.00	2,552,794,389.91	(79,926,089.91)	1,981,267,111.48

**HONG LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2022

	2022 ₦	2021 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,478,747,970.43	2,260,352,765.00
Independent Revenue	36,591,000.00	4,365,970.00
Total Receipts	<u>2,515,338,970.43</u>	<u>2,264,718,735.00</u>
Payments		
Personnel Cost	(243,168,167.26)	(409,395,557.39)
Overhead Cost	(504,931,722.96)	(153,591,334.00)
Loans and Advances	(9,991,000.00)	(9,270,500.00)
Grants and Contributions	(1,537,160,158.59)	(1,678,254,230.00)
Subsidies	(24,213,452.40)	-
Transfers to other funds	-	-
Total Payments	<u>(2,319,464,501.21)</u>	<u>(2,250,511,621.39)</u>
Net Cash flow from Operating Activities	<u>195,874,469.22</u>	<u>14,207,113.61</u>
Investing Activities		
Purchase of Fixed Assets	(2,309,121.43)	-
Construction/Provision of Fixed Assets	-	-
Rehabilitation/Repairs of Fixed Assets	(5,303,000.00)	(5,007,560.00)
Preservation of the Environment	(18,333,333.34)	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	<u>(25,945,454.77)</u>	<u>(5,007,560.00)</u>
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(143,037,405.35)	-
Net Cash Flow from Financing Activities	<u>(143,037,405.35)</u>	<u>-</u>
Net Surplus/(Deficit) for the Year	26,891,609.10	9,199,553.61
Add: Opening Balance	9,298,250.00	98,696.39
Closing Cash Balance	<u>36,189,859.10</u>	<u>9,298,250.00</u>

HONG LOCAL GOVERNMENT COUNCIL
ADAMAWA STATE
STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2022

	NOTES	2022 ₦	2021 ₦
ASSETS			
Cash and Bank Balances	21	36,189,859.10	9,298,250.00
TOTAL ASSETS		<u>36,189,859.10</u>	<u>9,298,250.00</u>
LIABILITIES			
Public Funds	29	36,189,859.10	9,298,250.00
TOTAL LIABILITIES		<u>36,189,859.10</u>	<u>9,298,250.00</u>

**HONG LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2022**

NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦
OPENING BALANCE			9,298,250.00		98,696.39
Add: Revenue					
REVENUE					
Statutory Revenue	1	3,905,612,000.00	3,905,612,000.00	(1,426,864,029.57)	2,260,352,765.00
Independent Revenue	2	31,114,000.00	31,114,000.00	(423,000.00)	4,365,970.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-
TOTAL REVENUE		3,936,726,000.00	3,936,726,000.00	(1,427,287,029.57)	2,264,718,735.00
BTL Receipts	9	-	-	-	-
TOTAL RECEIPTS		3,936,726,000.00	2,524,637,220.43	(1,427,287,029.57)	2,264,817,431.39
EXPENDITURE					
Personnel Cost	10	2,160,480,000.00	384,692,262.00	141,524,094.74	409,395,557.39
Government Contribution to Pension	11	-	-	-	-
Social Benefits	12	-	-	-	-
Overhead Cost	13	370,376,000.00	798,802,448.00	293,870,725.04	153,591,334.00
Loans and Advances	14	-	-	9,991,000.00	9,270,500.00
Grants and Contributions	15	287,050,000.00	2,431,788,775.00	894,628,616.41	1,678,254,230.00
Subsidies	16	-	38,305,704.00	14,092,251.60	-
Public Debt Charges	17	154,320,000.00	226,285,306.00	83,247,900.65	-
Below the Line Payments	19	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,972,226,000.00	3,879,874,495.00	1,433,178,360.44	2,250,511,621.39
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		964,500,000.00	62,135,313.87	(2,860,465,390.01)	14,305,810.00
CAPITAL EXPENDITURE					
Purchase of Fixed Assets	20A	248,800,000.00	3,653,032.00	1,343,910.57	-
Construction/Provision of Fixed Assets	20B	448,700,000.00	-	-	-
Rehabilitation/Repairs of Fixed Assets	20C	190,000,000.00	8,389,351.00	3,086,351.00	5,007,560.00
Preservation of the Environment	20D	27,000,000.00	29,003,350.00	10,670,016.66	-
Acquisition of Non Tangible Assets	20E	50,000,000.00	-	-	-
TOTAL CAPITAL EXPENDITURE		964,500,000.00	41,045,733.00	15,100,278.23	5,007,560.00
TRANSFERS					
Transfers to Other Funds	18A	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-
TRANSFERS TOTAL		-	-	-	-
SURPLUS/(DEFICIT)		-	15,805,772.00	36,189,859.10	9,298,250.00

HONG LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		2,746,896,000.00	2,746,896,000.00	1,453,608,760.48	(1,293,287,239.52)	2,260,352,765.00
	Allocation from State Government		162,036,000.00	162,036,000.00	-	(162,036,000.00)	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		107,452,000.00	107,452,000.00	43,418,725.43	(64,033,274.57)	-
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	-
	Equalisation		-	-	5,375,325.98	5,375,325.98	-
	Support Fund (Government Intervention)		277,776,000.00	277,776,000.00	17,472,857.15	(260,303,142.85)	-
	Refund from Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		5,900,000.00	5,900,000.00	8,513,564.19	2,613,564.19	-
	Goods Value Consideration		-	-	-	-	-
	Non oil Revenue		50,000,000.00	50,000,000.00	42,268,531.59	(7,731,468.41)	-
	Local Government Share of VAT		239,196,000.00	239,196,000.00	851,428,948.32	612,232,948.32	-
	Local Government Share of Excess Crude Account		316,356,000.00	316,356,000.00	56,661,257.29	- 259,694,742.71	-
	STATUTORY REVENUE TOTAL		3,905,612,000.00	3,905,612,000.00	2,478,747,970.43	(1,426,864,029.57)	2,260,352,765.00
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	2,681,993.00	2,681,993.00	3,768,000.00	1,086,007.00	1,348,000.00
	Licences - General	2B	15,288,987.00	15,288,987.00	15,253,600.00	(35,387.00)	1,857,960.00
	Fees - General	2E	5,884,000.00	5,884,000.00	5,789,000.00	(95,000.00)	632,470.00
	Fines - General	2F	300,000.00	300,000.00	260,900.00	(39,100.00)	-
	Sales - General	2G	300,000.00	300,000.00	260,900.00	(39,100.00)	-
	Earnings - General	2H	2,248,000.00	2,248,000.00	2,516,700.00	268,700.00	527,540.00
	Rent on Government Buildings - General	2I	-	-	1,478,300.00	(221,700.00)	-
	Rent on Land & Others - General	2J	-	-	1,304,400.00	(195,600.00)	-
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	347,800.00	(52,200.00)	-
	Interest Earned	2M	-	-	2,000,100.00	(299,900.00)	-
	Rates	2O	1,360,000.00	1,360,000.00	1,182,700.00	(177,300.00)	-
	Miscellaneous	2P	3,051,020.00	3,051,020.00	2,428,600.00	(622,420.00)	-
	INDEPENDENT REVENUE TOTAL		31,114,000.00	31,114,000.00	36,591,000.00	(423,000.00)	4,365,970.00
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		3,936,726,000.00	3,936,726,000.00	2,515,338,970.43	(1,427,287,029.57)	2,264,718,735.00

HONG LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE	ACTUAL 2021
			₦	₦	₦	₦	₦
	EXPENDITURES						
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	1,234,560,000.00	356,383,147.00	225,273,667.26	131,109,479.74	392,593,173.39
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/Allowances	10A	925,920,000.00	28,309,115.00	17,894,500.00	10,414,615.00	16,802,384.00
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		2,160,480,000.00	384,692,262.00	243,168,167.26	141,524,094.74	409,395,557.39
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	39,215,291.00	46,550,106.00	29,424,828.29	17,125,277.71	17,367,760.00
	Utilities - General	13B	-	5,703,475.00	3,605,228.58	2,098,246.42	1,152,852.00
	Materials and Supplies - General	13C	39,955,497.00	83,209,112.00	52,597,385.62	30,611,726.38	13,468,846.00
	Maintenance Services - General	13D	59,780,096.00	23,106,140.00	14,605,642.88	8,500,497.12	11,070,181.00
	Training - General	13E	5,365,274.00	52,047,442.00	32,899,754.31	19,147,687.69	8,944,008.00
	Other Services - General	13F	-	239,685,746.00	151,507,969.08	88,177,776.92	11,668,000.00
	Consulting and Professional Services	13G	78,726,000.00	144,661,632.00	91,442,192.86	53,219,439.14	7,402,000.00
	Fuel and Lubricants	13H	36,000,000.00	27,603,385.00	17,448,400.00	10,154,985.00	16,351,500.00
	Financial Charges	13I	20,000,000.00	9,552,913.00	6,038,500.00	3,514,413.00	5,702,071.00
	Miscellaneous Expenses	13J	91,333,842.00	166,682,497.00	105,361,821.34	61,320,675.66	60,464,116.00
	Overhead Cost Total		370,376,000.00	798,802,448.00	504,931,722.96	293,870,725.04	153,591,334.00
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	9,991,000.00	5,814,772.00	9,270,500.00
	Loans and Advances Total		-	-	9,991,000.00	5,814,772.00	9,270,500.00
15	Grants and Contributions						
	Local Grants and Contributions	15A	287,050,000.00	2,431,788,775.00	1,537,160,158.59	894,628,616.41	1,678,254,230.00
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		287,050,000.00	2,431,788,775.00	1,537,160,158.59	894,628,616.41	1,678,254,230.00
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	-	38,305,704.00	24,213,452.40	14,092,251.60	-
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		-	38,305,704.00	24,213,452.40	14,092,251.60	-

SUMMARY OF TOTAL EXPENDITURE CONT'D

17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	223,569,283.00	141,320,577.57	82,248,705.43	-
	Interest - Internal Public Debt	17C	154,320,000.00	2,716,023.00	1,716,827.78	999,195.22	-
	Public Debt Charges Total		154,320,000.00	226,285,306.00	143,037,405.35	83,247,900.65	-
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	248,800,000.00	3,653,032.00	2,309,121.43	1,343,910.57	-
	Construction/Provision of Fixed Assets	20B	448,700,000.00	-	-	-	-
	Rehabilitation/Repairs of Fixed Assets	20C	190,000,000.00	8,389,351.00	5,303,000.00	3,086,351.00	5,007,560.00
	Preservation of the Environment	20D	27,000,000.00	29,003,350.00	18,333,333.34	10,670,016.66	-
	Acquisition of Non Tangible Assets	20E	50,000,000.00	-	-	-	-
	Capital Expenditure Total		964,500,000.00	41,045,733.00	25,945,454.77	15,100,278.23	5,007,560.00
	TOTAL EXPENDITURE		3,936,726,000.00	3,920,920,228.00	2,488,447,361.33	1,448,278,638.67	2,255,519,181.39

**JADA LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2022

	2022 ₦	2021 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,556,522,152.06	2,466,352,748.96
Independent Revenue	35,642,000.00	33,469,100.00
Total Receipts	2,592,164,152.06	2,499,821,848.96
Payments		
Personnel Cost	(472,145,922.73)	(794,897,668.04)
Overhead Cost	(495,176,278.41)	(423,280,685.42)
Loans and Advances	-	-
Grants and Contributions	(1,247,426,861.28)	(816,656,886.94)
Subsidies	(24,924,762.40)	(2,000,000.00)
Transfers to other funds	-	-
Total Payments	(2,239,673,824.82)	(2,036,835,240.40)
Net Cash flow from Operating Activities	352,490,327.24	462,986,608.56
Investing Activities		
Purchase of Fixed Assets	(26,636,021.43)	(68,192,277.73)
Construction/Provision of Fixed Assets	(30,724,640.00)	(85,881,640.89)
Rehabilitation/Repairs of Fixed Assets	(23,099,840.00)	(64,812,567.31)
Preservation of the Environment	(18,333,333.34)	-
Acquisition of Non Tangible Assets	(12,239,240.91)	(34,251,478.97)
Net Cash Flow from Investing Activities	(111,033,075.68)	(253,137,964.90)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(219,507,115.35)	(214,000,000.00)
Net Cash Flow from Financing Activities	(219,507,115.35)	(214,000,000.00)
Net Surplus/(Deficit) for the Year	21,950,136.21	(4,151,356.34)
Add: Opening Balance	1,411,164.61	5,562,520.95
Closing Cash Balance	23,361,300.82	1,411,164.61

**JADA LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**
STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2022

	NOTES	2022 ₦	2021 ₦
ASSETS			
Cash and Bank Balances	21	23,361,300.82	1,411,164.61
TOTAL ASSETS		23,361,300.82	1,411,164.61
LIABILITIES			
Public Funds	29	23,361,300.82	1,411,164.61
TOTAL LIABILITIES		23,361,300.82	1,411,164.61

**JADA LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2022**

	NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦
OPENING BALANCE				1,411,164.61		5,562,520.95
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,853,900,000.00	2,853,900,000.00	2,556,522,152.06	(297,377,847.94)	2,466,352,748.96
Independent Revenue	2	61,756,700.00	61,756,700.00	35,642,000.00	(26,114,700.00)	33,469,100.00
Capital Receipts and Other Revenue Sources	3	5,250,000.00	5,250,000.00	-	(5,250,000.00)	-
TOTAL REVENUE		2,920,906,700.00	2,920,906,700.00	2,592,164,152.06	(328,742,547.94)	2,499,821,848.96
BTL Receipts	9	-	-	-	-	-
TOTAL RECEIPTS		2,920,906,700.00	2,920,906,700.00	2,593,575,316.67	(328,742,547.94)	2,505,384,369.91
EXPENDITURE						
Personnel Cost	10	647,876,000.00	536,567,842.00	472,145,922.73	64,421,919.27	794,897,668.04
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	758,178,400.00	562,740,592.00	495,176,278.41	67,564,313.59	423,280,685.42
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	1,115,852,400.00	1,417,631,933.00	1,247,426,861.28	170,205,071.72	816,656,886.94
Subsidies	16	22,050,000.00	28,325,619.00	24,924,762.40	3,400,856.60	2,000,000.00
Public Debt Charges	17	105,000,000.00	249,457,748.00	219,507,115.35	29,950,632.65	214,000,000.00
Below the Line Payments	19	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,648,956,800.00	2,794,723,734.00	2,459,180,940.17	335,542,793.83	2,250,835,240.40
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		271,949,900.00	126,182,966.00	134,394,376.50	(664,285,341.77)	254,549,129.51
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	78,123,500.00	30,270,367.00	26,636,021.43	3,634,345.57	68,192,277.73
Construction/Provision of Fixed Assets	20B	90,196,800.00	34,916,860.00	30,724,640.00	4,192,220.00	85,881,640.89
Rehabilitation/Repairs of Fixed Assets	20C	67,665,500.00	26,251,693.00	23,099,840.00	3,151,853.00	64,812,567.31
Preservation of the Environment	20D	-	20,834,823.00	18,333,333.34	2,501,489.66	-
Acquisition of Non Tangible Assets	20E	35,964,100.00	13,909,223.00	12,239,240.91	1,669,982.09	34,251,478.97
TOTAL CAPITAL EXPENDITURE		271,949,900.00	126,182,966.00	111,033,075.68	15,149,890.32	253,137,964.90
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	-	23,361,300.82		1,411,164.61

JADA LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		2,268,000,000.00	2,268,000,000.00	1,521,041,305.35	(746,958,694.65)	1,407,739,333.17
	Allocation from State Government		210,000,000.00	210,000,000.00	-	(210,000,000.00)	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	2,384,800.00	2,384,800.00	2,262,648.06
	Exchange Difference		-	-	43,361,702.67	43,361,702.67	43,090,282.99
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	1,183,200.00	1,183,200.00	1,110,981.76
	Equalisation		-	-	5,375,325.98	5,375,325.98	17,822,221.69
	Support Fund (Government Intervention)		-	-	17,472,857.15	17,472,857.15	36,662,238.20
	Refund from Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	8,513,564.19	8,513,564.19	5,852,847.73
	Goods Value Consideration		-	-	4,109,200.00	4,109,200.00	3,818,983.15
	Non oil Revenue		-	-	43,506,231.92	43,506,231.92	62,995,078.07
	Local Government Share of VAT		367,500,000.00	367,500,000.00	850,305,809.28	482,805,809.28	884,998,134.14
	Local Government Share of Excess Crude Account		8,400,000.00	8,400,000.00	59,268,155.52	50,868,155.52	-
	STATUTORY REVENUE TOTAL		2,853,900,000.00	2,853,900,000.00	2,556,522,152.06	(297,377,847.94)	2,466,352,748.96
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	35,188,700.00	35,188,700.00	5,730,800.00	(29,457,900.00)	5,384,000.00
	Licences - General	2B	9,084,700.00	9,084,700.00	10,392,500.00	1,307,800.00	9,736,200.00
	Fees - General	2E	14,482,700.00	14,482,700.00	12,478,000.00	(2,004,700.00)	11,730,500.00
	Fines - General	2F	58,600.00	58,600.00	69,000.00	10,400.00	65,200.00
	Sales - General	2G	506,600.00	506,600.00	1,279,000.00	772,400.00	1,202,100.00
	Earnings - General	2H	487,600.00	487,600.00	2,867,200.00	2,379,600.00	2,694,700.00
	Rent on Government Buildings -	2I	-	-	-	-	-
	Rent on Land & Others - General	2J	-	-	-	-	-
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	1,086,800.00	1,086,800.00	2,525,300.00	1,438,500.00	2,372,900.00
	Miscellaneous	2P	861,000.00	861,000.00	300,200.00	(560,800.00)	283,500.00
	INDEPENDENT REVENUE TOTAL		61,756,700.00	61,756,700.00	35,642,000.00	(26,114,700.00)	33,469,100.00
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	Domestic Aids	3A	5,250,000.00	5,250,000.00	-	(5,250,000.00)	-
	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		5,250,000.00	5,250,000.00	-	(5,250,000.00)	-
	TOTAL REVENUE		2,920,906,700.00	2,920,906,700.00	2,592,164,152.06	(328,742,547.94)	2,499,821,848.96

JADA LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE	ACTUAL 2021
			₦	₦	₦	₦	₦
EXPENDITURES							
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	632,498,000.00	536,567,842.00	472,145,922.73	64,421,919.27	794,897,668.04
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	15,378,000.00	-	-	-	-
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		647,876,000.00	536,567,842.00	472,145,922.73	64,421,919.27	794,897,668.04
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	51,084,600.00	26,013,691.00	22,890,368.29	3,123,322.71	33,089,596.75
	Utilities - General	13B	12,012,000.00	4,280,869.00	3,766,898.58	513,970.42	3,897,169.38
	Materials and Supplies - General	13C	97,195,900.00	69,540,829.00	61,191,555.62	8,349,273.38	63,823,455.71
	Maintenance Services - General	13D	57,494,000.00	21,775,148.00	19,160,762.88	2,614,385.12	45,546,750.25
	Training - General	13E	53,683,000.00	48,990,774.00	43,108,799.75	5,881,974.25	48,193,701.26
	Other Services - General	13F	284,097,400.00	200,886,868.00	176,767,799.08	24,119,068.92	105,246,647.44
	Consulting and Professional Services	13G	94,596,100.00	123,601,785.00	108,761,792.86	14,839,992.14	70,676,796.22
	Fuel and Lubricants	13H	21,315,800.00	5,018,551.00	4,416,010.00	602,541.00	12,377,925.86
	Financial Charges	13I	13,418,700.00	4,357,198.00	3,834,060.00	523,138.00	10,729,648.92
	Miscellaneous Expenses	13J	73,280,900.00	58,274,879.00	51,278,231.34	6,996,647.66	29,698,993.63
	Overhead Cost Total		758,178,400.00	562,740,592.00	495,176,278.41	67,564,313.59	423,280,685.42
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	1,115,852,400.00	1,417,631,933.00	1,247,426,861.28	170,205,071.72	816,656,886.94
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		1,115,852,400.00	1,417,631,933.00	1,247,426,861.28	170,205,071.72	816,656,886.94
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	22,050,000.00	28,325,619.00	24,924,762.40	3,400,856.60	2,000,000.00
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		22,050,000.00	28,325,619.00	24,924,762.40	3,400,856.60	2,000,000.00

SUMMARY OF TOTAL EXPENDITURE CONT'D

17	Public Debt Charges					
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-
	Domestic Interest/Discount	17B	-	247,506,668.00	217,790,287.57	29,716,380.43
	Interest - Internal Public Debt	17C	105,000,000.00	1,951,080.00	1,716,827.78	234,252.22
	Public Debt Charges Total		105,000,000.00	249,457,748.00	219,507,115.35	29,950,632.65
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	78,123,500.00	30,270,367.00	26,636,021.43	3,634,345.57
	Construction/Provision of Fixed Assets	20B	90,196,800.00	34,916,860.00	30,724,640.00	4,192,220.00
	Rehabilitation/Repairs of Fixed Assets	20C	67,665,500.00	26,251,693.00	23,099,840.00	3,151,853.00
	Preservation of the Environment	20D	-	20,834,823.00	18,333,333.34	2,501,489.66
	Acquisition of Non Tangible Assets	20E	35,964,100.00	13,909,223.00	12,239,240.91	1,669,982.09
	Capital Expenditure Total		271,949,900.00	126,182,966.00	111,033,075.68	15,149,890.32
	TOTAL EXPENDITURE		2,920,906,700.00	2,920,906,700.00	2,570,214,015.85	350,692,684.15
						2,503,973,205.30

**LAMURDE LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2022

	2022 ₦	2021 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,089,816,123.50	1,740,730,428.04
Independent Revenue	7,247,900.00	6,810,406.00
Total Receipts	2,097,064,023.50	1,747,540,834.04
Payments		
Personnel Cost	(390,389,137.34)	(762,827,704.73)
Overhead Cost	(507,834,808.05)	(392,935,995.47)
Loans and Advances	-	-
Grants and Contributions	(952,291,727.34)	(549,446,594.01)
Subsidies	(24,213,452.40)	-
Transfers to other funds	-	-
Total Payments	(1,874,729,125.13)	(1,705,210,294.21)
Net Cash flow from Operating Activities	222,334,898.37	42,330,539.83
Investing Activities		
Purchase of Fixed Assets	(7,316,921.43)	(9,475,000.00)
Construction/Provision of Fixed Assets	(14,979,300.00)	(14,047,197.00)
Rehabilitation/Repairs of Fixed Assets	(18,699,600.00)	(19,145,504.24)
Preservation of the Environment	(18,333,333.34)	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(59,329,154.77)	(42,667,701.24)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(143,037,405.35)	-
Net Cash Flow from Financing Activities	(143,037,405.35)	-
Net Surplus/(Deficit) for the Year	19,968,338.25	(337,161.41)
Add: Opening Balance	572,536.66	909,698.07
Closing Cash Balance	20,540,874.91	572,536.66

**LAMURDE LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**
STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2022

	NOTES	2022 ₦	2021 ₦
ASSETS			
Cash and Bank Balances	21	20,540,874.91	572,536.66
TOTAL ASSETS		<u>20,540,874.91</u>	<u>572,536.66</u>
LIABILITIES			
Public Funds	29	20,540,874.91	572,536.66
TOTAL LIABILITIES		<u>20,540,874.91</u>	<u>572,536.66</u>

**LAMURDE LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2022**

	NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦
OPENING BALANCE				572,536.66		909,698.07
Add: Revenue						
REVENUE						
Statutory Revenue	1	5,344,310,939.77	5,344,310,939.77	2,089,816,123.50	(3,254,494,816.27)	1,740,730,428.04
Independent Revenue	2	92,989,708.21	92,989,708.21	7,247,900.00	(85,741,808.21)	6,810,406.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	-
TOTAL REVENUE		5,437,300,647.98	5,437,300,647.98	2,097,064,023.50	(3,340,236,624.48)	1,747,540,834.04
BTL Receipts	9	-	-	-	-	-
TOTAL RECEIPTS		5,437,300,647.98	5,437,300,647.98	2,097,064,023.50	(3,340,236,624.48)	1,747,540,834.04
EXPENDITURE						
Personnel Cost	10	1,235,161,047.94	1,235,161,000.00	390,389,137.34	844,771,862.66	762,827,704.73
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	766,399,649.38	766,399,742.86	507,834,808.05	258,564,934.81	392,935,995.47
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	1,267,454,046.80	1,267,454,100.00	952,291,727.34	315,162,372.66	549,446,594.01
Subsidies	16	26,067,000.00	26,067,000.00	24,213,452.40	1,853,547.60	-
Public Debt Charges	17	153,986,852.50	153,986,852.50	143,037,405.35	10,949,447.15	-
Below the Line Payments	19	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		3,449,068,596.62	3,449,068,695.36	2,017,766,530.48	1,431,302,164.88	1,705,210,294.21
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		1,988,232,051.36	1,988,231,952.62	79,870,029.68	(4,771,538,789.36)	43,240,237.90
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	213,677,427.03	213,677,400.00	7,316,921.43	206,360,478.57	9,475,000.00
Construction/Provision of Fixed Assets	20B	525,699,397.72	525,699,400.00	14,979,300.00	510,720,100.00	14,047,197.00
Rehabilitation/Repairs of Fixed Assets	20C	1,184,444,676.61	1,184,444,700.00	18,699,600.00	1,165,745,100.00	19,145,504.24
Preservation of the Environment	20D	21,410,550.00	21,410,600.00	18,333,333.34	3,077,266.66	-
Acquisition of Non Tangible Assets	20E	43,000,000.00	43,000,000.00	-	43,000,000.00	-
TOTAL CAPITAL EXPENDITURE		1,988,232,051.36	1,988,232,100.00	59,329,154.77	1,928,902,945.23	42,667,701.24
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		(0.00)	(147.38)	20,540,874.91		572,536.66

LAMURDE LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		4,516,139,609.67	4,516,139,609.67	1,181,957,270.26	(3,334,182,339.41)	1,061,496,595.65
	Allocation from State Government		82,000,002.14	82,000,002.14	-	(82,000,002.14)	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		-	-	38,500,360.03	38,500,360.03	52,947,138.95
	Refund from Paris Club		41,001,001.07	41,001,001.07	-	(41,001,001.07)	-
	Recovered Excess Bank Charges		-	-	-	-	-
	Equalisation		82,000,002.14	82,000,002.14	5,375,325.98	(76,624,676.16)	12,837,041.65
	Support Fund (Government Intervention)		-	-	17,472,857.15	17,472,857.15	-
	Refund from Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		574,000,014.98	574,000,014.98	8,513,564.19	(565,486,450.79)	-
	Goods Value Consideration		-	-	-	-	-
	Non oil Revenue		-	-	37,282,163.59	37,282,163.59	-
	Local Government Share of VAT		41,000,001.07	41,000,001.07	754,555,194.50	713,555,193.43	613,449,651.79
	Local Government Share of Excess Crude Account		8,170,308.70	8,170,308.70	46,159,387.80	37,989,079.10	-
	STATUTORY REVENUE TOTAL		5,344,310,939.77	5,344,310,939.77	2,089,816,123.50	(3,254,494,816.27)	1,740,730,428.04
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	13,324,000.00	13,324,000.00	1,491,000.00	(11,833,000.00)	1,400,000.00
	Licences - General	2B	40,488,497.50	40,488,497.50	2,358,200.00	(38,130,297.50)	2,208,203.00
	Fees - General	2E	11,985,277.01	11,985,277.01	809,600.00	(11,175,677.01)	760,203.00
	Fines - General	2F	-	-	865,200.00	865,200.00	817,000.00
	Sales - General	2G	-	-	369,200.00	369,200.00	347,000.00
	Earnings - General	2H	17,990,558.70	17,990,558.70	976,400.00	(17,014,158.70)	922,000.00
	Rent on Government Buildings - General	2I	2,048,125.00	2,048,125.00	267,100.00	(1,781,025.00)	251,000.00
	Rent on Land & Others - General	2J	5,106,000.00	5,106,000.00	-	(5,106,000.00)	-
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	2,047,250.00	2,047,250.00	-	(2,047,250.00)	-
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	-	-	111,200.00	111,200.00	105,000.00
	INDEPENDENT REVENUE TOTAL		92,989,708.21	92,989,708.21	7,247,900.00	(85,741,808.21)	6,810,406.00
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		5,437,300,647.98	5,437,300,647.98	2,097,064,023.50	(3,340,236,624.48)	1,747,540,834.04

LAMURDE LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE	ACTUAL 2021
			₦	₦	₦	₦	₦
	EXPENDITURES						
10	Personnel Cost	10					
	Salary (Excluding CRF Charges						
	Salaries/ Allowances)	10A	825,161,037.24	825,161,000.00	350,754,328.42	474,406,671.58	632,414,510.73
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges -						
	Salaries/Allowances	10A	410,000,010.70	410,000,000.00	39,634,808.92	370,365,191.08	130,413,194.00
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		1,235,161,047.94	1,235,161,000.00	390,389,137.34	844,771,862.66	762,827,704.73
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	73,507,742.27	73,507,700.00	36,706,628.29	36,801,071.71	24,144,232.00
	Utilities - General	13B	22,613,600.00	22,613,600.00	21,005,628.58	1,607,971.42	17,615,235.47
	Materials and Supplies - General	13C	162,076,913.99	162,076,900.00	98,704,385.62	63,372,514.38	105,751,066.00
	Maintenance Services - General	13D	69,544,200.00	69,544,200.00	39,462,542.88	30,081,657.12	36,380,000.00
	Training - General	13E	40,500,475.00	40,500,500.00	25,895,939.40	14,604,560.60	21,365,100.00
	Other Services - General	13F	147,152,553.37	147,152,600.00	141,294,269.08	5,858,330.92	136,342,000.00
	Consulting and Professional Services	13G	177,779,307.12	177,779,342.86	94,541,992.86	83,237,350.00	22,117,212.00
	Fuel and Lubricants	13H	3,113,600.00	3,113,600.00	2,892,200.00	221,400.00	2,722,000.00
	Financial Charges	13I	347,300.00	347,300.00	322,600.00	24,700.00	303,150.00
	Miscellaneous Expenses	13J	69,763,957.63	69,764,000.00	47,008,621.34	22,755,378.66	26,196,000.00
	Overhead Cost Total		766,399,649.38	766,399,742.86	507,834,808.05	258,564,934.81	392,935,995.47
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	1,267,454,046.80	1,267,454,100.00	952,291,727.34	315,162,372.66	549,446,594.01
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		1,267,454,046.80	1,267,454,100.00	952,291,727.34	315,162,372.66	549,446,594.01
16	Subsidies						
	Subsidy to Government Owned						
	Companies & Parastatals	16A	26,067,000.00	26,067,000.00	24,213,452.40	1,853,547.60	-
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		26,067,000.00	26,067,000.00	24,213,452.40	1,853,547.60	-
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	152,138,700.00	152,138,700.00	141,320,577.57	10,818,122.43	-
	Interest - Internal Public Debt	17C	1,848,152.50	1,848,152.50	1,716,827.78	131,324.72	-
	Public Debt Charges Total		153,986,852.50	153,986,852.50	143,037,405.35	10,949,447.15	-

SUMMARY OF TOTAL EXPENDITURE CONT'D

18	Transfers						
	Transfers to Other Funds	18A	-	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-	-
	Transfers - Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
19	Below the Line Payments	19					
	BTL Payments Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	213,677,427.03	213,677,400.00	7,316,921.43	206,360,478.57	9,475,000.00
	Construction/Provision of Fixed Assets	20B	525,699,397.72	525,699,400.00	14,979,300.00	510,720,100.00	14,047,197.00
	Rehabilitation/Repairs of Fixed Assets	20C	1,184,444,676.61	1,184,444,700.00	18,699,600.00	1,165,745,100.00	19,145,504.24
	Preservation of the Environment	20D	21,410,550.00	21,410,600.00	18,333,333.34	3,077,266.66	-
	Acquisition of Non Tangible Assets	20E	43,000,000.00	43,000,000.00	-	43,000,000.00	-
	Capital Expenditure Total		<u>1,988,232,051.36</u>	<u>1,988,232,100.00</u>	<u>59,329,154.77</u>	<u>1,928,902,945.23</u>	<u>42,667,701.24</u>
	TOTAL EXPENDITURE		<u>5,437,300,647.98</u>	<u>5,437,300,795.36</u>	<u>2,077,095,685.25</u>	<u>3,360,205,110.11</u>	<u>1,747,877,995.45</u>

**MADAGALI LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2022

	2022 ₦	2021 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,155,168,621.89	1,708,573,293.00
Independent Revenue	25,914,100.00	24,294,533.00
Total Receipts	<u>2,181,082,721.89</u>	<u>1,732,867,826.00</u>
Payments		
Personnel Cost	(341,731,341.43)	(403,666,901.00)
Overhead Cost	(397,903,498.34)	(305,208,750.12)
Loans and Advances	-	-
Grants and Contributions	(1,181,462,534.11)	(963,224,199.00)
Subsidies	(24,213,452.40)	-
Transfers to other funds	-	-
Total Payments	<u>(1,945,310,826.28)</u>	<u>(1,672,099,850.12)</u>
Net Cash flow from Operating Activities	<u>235,771,895.61</u>	<u>60,767,975.88</u>
Investing Activities		
Purchase of Fixed Assets	(9,519,421.43)	(16,122,793.00)
Construction/Provision of Fixed Assets	(19,179,400.00)	(18,033,289.00)
Rehabilitation/Repairs of Fixed Assets	(14,092,000.00)	(13,207,300.00)
Preservation of the Environment	(18,333,333.34)	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	<u>(61,124,154.77)</u>	<u>(47,363,382.00)</u>
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(156,380,805.35)	(12,600,000.00)
Net Cash Flow from Financing Activities	<u>(156,380,805.35)</u>	<u>(12,600,000.00)</u>
Net Surplus/(Deficit) for the Year	18,266,935.49	804,593.88
Add: Opening Balance	833,045.00	28,451.12
Closing Cash Balance	<u>19,099,980.49</u>	<u>833,045.00</u>

**MADAGALI LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**
STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2022

	NOTES	2022 ₦	2021 ₦
ASSETS			
Cash and Bank Balances	21	19,099,980.49	833,045.00
TOTAL ASSETS		19,099,980.49	833,045.00
LIABILITIES			
Public Funds	29	19,099,980.49	833,045.00
TOTAL LIABILITIES		19,099,980.49	833,045.00

**MADAGALI LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2022**

	NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦
OPENING BALANCE				833,045.00		28,451.12
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,327,582,100.00	2,327,582,100.00	2,155,168,621.89	(172,413,478.11)	1,708,573,293.00
Independent Revenue	2	27,563,500.00	27,563,500.00	25,914,100.00	(1,649,400.00)	24,294,533.00
Capital Receipts and Other Revenue	3	-	-	-	-	-
TOTAL REVENUE		2,355,145,600.00	2,355,145,600.00	2,181,082,721.89	(174,062,878.11)	1,732,867,826.00
BTL Receipts	9	-	-	-	-	-
TOTAL RECEIPTS		2,355,145,600.00	2,355,145,600.00	2,181,915,766.89	(174,062,878.11)	1,732,896,277.12
EXPENDITURE						
Personnel Cost	10	362,960,600.00	362,960,600.00	341,731,341.43	21,229,258.57	403,666,901.00
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	438,439,400.00	438,439,400.00	397,903,498.34	40,535,901.66	305,208,750.12
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	1,303,389,300.00	1,303,389,300.00	1,181,462,534.11	121,926,765.89	963,224,199.00
Subsidies	16	10,404,900.00	10,404,900.00	24,213,452.40	2,498,847.60	-
Public Debt Charges	17	172,519,300.00	172,519,300.00	156,380,805.35	16,138,494.65	12,600,000.00
Below the Line Payments	19	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,287,713,500.00	2,287,713,500.00	2,101,691,631.63	202,329,268.37	1,684,699,850.12
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		67,432,100.00	67,432,100.00	80,224,135.26	(376,392,146.48)	48,196,427.00
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	10,501,800.00	10,501,800.00	9,519,421.43	982,378.57	16,122,793.00
Construction/Provision of Fixed Assets	20B	21,158,800.00	21,158,800.00	19,179,400.00	1,979,400.00	18,033,289.00
Rehabilitation/Repairs of Fixed Assets	20C	15,546,200.00	15,546,200.00	14,092,000.00	1,454,200.00	13,207,300.00
Preservation of the Environment	20D	20,225,300.00	20,225,300.00	18,333,333.34	1,891,966.66	-
Acquisition of Non Tangible Assets	20E	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE		67,432,100.00	67,432,100.00	61,124,154.77	6,307,945.23	47,363,382.00
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	-	19,099,980.49	-	833,045.00

MADAGALI LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		1,297,392,800.00	1,297,392,800.00	1,201,289,632.66	(96,103,167.34)	1,113,053,461.00
	Allocation from State Government		-	-	-	-	-
	Excess Petroleum Profit Tax (PPT Revenue)		2,056,100.00	2,056,100.00	1,903,800.00	(152,300.00)	1,787,591.00
	Exchange Difference		43,657,500.00	43,657,500.00	40,423,589.96	(3,233,910.04)	34,043,211.00
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	-
	Equalisation		5,805,400.00	5,805,400.00	5,375,325.98	(430,074.02)	14,080,335.00
	Support Fund (Government Intervention)		18,870,700.00	18,870,700.00	17,472,857.15	(1,397,842.85)	28,964,774.00
	Refund from Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		9,194,600.00	9,194,600.00	8,513,564.19	(681,035.81)	4,624,006.00
	Goods Value Consideration		3,467,100.00	3,467,100.00	3,210,300.00	(256,800.00)	3,017,164.00
	Non oil Revenue		40,648,000.00	40,648,000.00	37,637,019.41	(3,010,980.59)	49,768,871.00
	Local Government Share of VAT		855,830,600.00	855,830,600.00	792,435,768.23	- 63,394,831.77	459,233,880.00
	Local Government Share of Excess Crude Account		50,659,300.00	50,659,300.00	46,906,764.31	- 3,752,535.69	-
	STATUTORY REVENUE TOTAL		2,327,582,100.00	2,327,582,100.00	2,155,168,621.89	(172,413,478.11)	1,708,573,293.00
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	1,668,300.00	1,668,300.00	1,544,700.00	(123,600.00)	1,453,140.00
	Licences - General	2B	10,633,000.00	10,633,000.00	10,237,700.00	(395,300.00)	9,605,113.00
	Fees - General	2E	4,561,500.00	4,561,500.00	4,223,700.00	(337,800.00)	3,936,420.00
	Fines - General	2F	-	-	-	-	-
	Sales - General	2G	754,900.00	754,900.00	699,000.00	(55,900.00)	658,630.00
	Earnings - General	2H	6,788,700.00	6,788,700.00	6,285,800.00	(502,900.00)	5,895,120.00
	Rent on Government Buildings - General	2I	807,000.00	807,000.00	747,200.00	(59,800.00)	705,610.00
	Rent on Land & Others - General	2J	1,195,800.00	1,195,800.00	1,107,200.00	(88,600.00)	1,040,600.00
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	1,154,300.00	1,154,300.00	1,068,800.00	(85,500.00)	999,900.00
	INDEPENDENT REVENUE TOTAL		27,563,500.00	27,563,500.00	25,914,100.00	(1,649,400.00)	24,294,533.00
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		2,355,145,600.00	2,355,145,600.00	2,181,082,721.89	(174,062,878.11)	1,732,867,826.00

MADAGALI LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE	ACTUAL 2021
			₦	₦	₦	₦	₦
	EXPENDITURES						
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	362,960,600.00	362,960,600.00	341,731,341.43	21,229,258.57	341,045,934.00
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	-	-	-	-	62,620,967.00
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		362,960,600.00	362,960,600.00	341,731,341.43	21,229,258.57	403,666,901.00
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	31,233,300.00	31,233,300.00	28,311,528.29	2,921,771.71	16,276,761.00
	Utilities - General	13B	2,622,800.00	2,622,800.00	2,377,428.58	245,371.42	-
	Materials and Supplies - General	13C	60,738,300.00	60,738,300.00	55,056,585.62	5,681,714.38	29,924,403.00
	Maintenance Services - General	13D	14,292,300.00	14,292,300.00	12,955,342.88	1,336,957.12	9,461,499.00
	Training - General	13E	37,849,600.00	37,849,600.00	34,308,963.03	3,540,636.97	21,924,885.00
	Other Services - General	13F	142,911,100.00	142,911,100.00	129,542,269.08	13,368,830.92	184,580,155.00
	Consulting and Professional Services	13G	72,190,100.00	72,190,100.00	65,436,959.52	6,753,140.48	12,410,688.00
	Fuel and Lubricants	13H	2,206,700.00	2,206,700.00	2,000,300.00	206,400.00	1,880,000.00
	Financial Charges	13I	16,100.00	16,100.00	14,600.00	1,500.00	13,406.00
	Miscellaneous Expenses	13J	74,379,100.00	74,379,100.00	67,899,521.34	6,479,578.66	28,736,953.12
	Overhead Cost Total		438,439,400.00	438,439,400.00	397,903,498.34	40,535,901.66	305,208,750.12
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	1,303,389,300.00	1,303,389,300.00	1,181,462,534.11	121,926,765.89	963,224,199.00
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		1,303,389,300.00	1,303,389,300.00	1,181,462,534.11	121,926,765.89	963,224,199.00
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	10,404,900.00	10,404,900.00	24,213,452.40	2,498,847.60	-
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		10,404,900.00	10,404,900.00	24,213,452.40	2,498,847.60	-

SUMMARY OF TOTAL EXPENDITURE CONT'D

17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	155,904,900.00	155,904,900.00	141,320,577.57	14,584,322.43	-
	Interest - Internal Public Debt	17C	16,614,400.00	16,614,400.00	15,060,227.78	1,554,172.22	12,600,000.00
	Public Debt Charges Total		172,519,300.00	172,519,300.00	156,380,805.35	16,138,494.65	12,600,000.00
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	10,501,800.00	10,501,800.00	9,519,421.43	982,378.57	16,122,793.00
	Construction/Provision of Fixed Assets	20B	21,158,800.00	21,158,800.00	19,179,400.00	1,979,400.00	18,033,289.00
	Rehabilitation/Repairs of Fixed Assets	20C	15,546,200.00	15,546,200.00	14,092,000.00	1,454,200.00	13,207,300.00
	Preservation of the Environment	20D	20,225,300.00	20,225,300.00	18,333,333.34	1,891,966.66	-
	Acquisition of Non Tangible Assets	20E	-	-	-	-	-
	Capital Expenditure Total		67,432,100.00	67,432,100.00	61,124,154.77	6,307,945.23	47,363,382.00
	TOTAL EXPENDITURE		2,355,145,600.00	2,355,145,600.00	2,162,815,786.40	208,637,213.60	1,732,063,232.12

MAIHA LOCAL GOVERNMENT COUNCIL
ADAMAWA STATE

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2022

	2022 ₦	2021 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,080,583,256.02	1,581,393,167.00
Independent Revenue	56,201,800.00	44,674,440.00
Total Receipts	2,136,785,056.02	1,626,067,607.00
Payments		
Personnel Cost	(267,453,632.68)	(331,309,466.00)
Overhead Cost	(623,124,605.92)	(403,795,651.03)
Loans and Advances	-	-
Grants and Contributions	(939,250,898.03)	(748,609,520.00)
Subsidies	(46,818,252.40)	(14,397,941.00)
Transfers to other funds	-	-
Total Payments	(1,876,647,389.02)	(1,498,112,578.03)
Net Cash flow from Operating Activities	260,137,667.00	127,955,028.97
Investing Activities		
Purchase of Fixed Assets	(52,072,621.43)	(44,540,751.00)
Construction/Provision of Fixed Assets	-	(42,006,929.00)
Rehabilitation/Repairs of Fixed Assets	(12,886,100.00)	(14,508,706.00)
Preservation of the Environment	(21,134,933.34)	(1,784,481.00)
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(86,093,654.77)	(102,840,867.00)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	8,173,000.00	7,430,000.00
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(179,437,553.06)	(33,218,238.00)
Net Cash Flow from Financing Activities	(171,264,553.06)	(25,788,238.00)
Net Surplus/(Deficit) for the Year	2,779,459.17	(674,076.03)
Add: Opening Balance	49,146.00	723,222.03
Closing Cash Balance	2,828,605.17	49,146.00

**MAIHA LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2022

	NOTES	2022	2021
		₦	₦
ASSETS			
Cash and Bank Balances	21	2,828,605.17	49,146.00
TOTAL ASSETS		<u>2,828,605.17</u>	<u>49,146.00</u>
LIABILITIES			
Public Funds	29	2,828,605.17	49,146.00
TOTAL LIABILITIES		<u>2,828,605.17</u>	<u>49,146.00</u>

**MAIHA LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2022**

	NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦
OPENING BALANCE				49,146.00		723,222.03
Add: Revenue						
REVENUE						
Statutory Revenue	1	3,004,882,369.37	3,004,882,369.37	2,080,583,256.02	(924,299,113.35)	1,581,393,167.00
Independent Revenue	2	56,577,805.86	56,577,805.86	56,201,800.00	(376,005.86)	44,674,440.00
Capital Receipts and Other Revenue Sources	3	-	-	8,173,000.00	8,173,000.00	7,430,000.00
TOTAL REVENUE		3,061,460,175.23	3,061,460,175.23	2,144,958,056.02	(916,502,119.21)	1,633,497,607.00
BTL Receipts	9	-	-	-	-	-
TOTAL RECEIPTS		3,061,460,175.23	3,061,460,175.23	2,145,007,202.02	(916,502,119.21)	1,634,220,829.03
EXPENDITURE						
Personnel Cost	10	686,312,982.18	383,140,717.23	267,453,632.68	115,687,084.55	331,309,466.00
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	213,909,529.22	889,619,725.00	623,124,605.92	266,495,119.08	403,795,651.03
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	2,153,841,497.71	1,342,315,348.00	939,250,898.03	403,064,449.97	748,609,520.00
Subsidies	16	-	66,909,553.00	46,818,252.40	20,091,300.60	14,397,941.00
Public Debt Charges	17	-	256,440,299.00	179,437,553.06	77,002,745.94	33,218,238.00
Below the Line Payments	19	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		3,054,064,009.11	2,938,425,642.23	2,056,084,942.08	882,340,700.15	1,531,330,816.03
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		7,396,166.12	123,034,533.00	88,922,259.94	(1,798,842,819.36)	102,890,013.00
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	-	74,418,748.00	52,072,621.43	22,346,126.57	44,540,751.00
Construction/Provision of Fixed Assets	20B	-	-	-	-	42,006,929.00
Rehabilitation/Repairs of Fixed Assets	20C	7,396,166.12	18,415,962.00	12,886,100.00	5,529,862.00	14,508,706.00
Preservation of the Environment	20D	-	30,204,650.00	21,134,933.34	9,069,716.66	1,784,481.00
Acquisition of Non Tangible Assets	20E	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE		7,396,166.12	123,039,360.00	86,093,654.77	36,945,705.23	102,840,867.00
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		(0.00)	(4,827.00)	2,828,605.17		49,146.00

MAIHA LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		2,146,961,961.93	2,146,961,961.93	1,175,937,593.96	(971,024,367.97)	1,053,185,186.00
	Allocation from State Government		64,356,056.06	64,356,056.06	-	(64,356,056.06)	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		54,866,336.33	54,866,336.33	38,361,689.08	(16,504,647.25)	61,245,756.00
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	-
	Equalisation		-	-	5,375,325.98	5,375,325.98	-
	Support Fund (Government Intervention)		-	-	17,472,857.15	17,472,857.15	-
	Refund from Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		416,917,734.79	416,917,734.79	8,513,564.19	(408,404,170.60)	-
	Goods Value Consideration		-	-	-	-	-
	Non oil Revenue		-	-	37,171,669.22	37,171,669.22	-
	Local Government Share of VAT		321,780,280.28	321,780,280.28	751,823,885.42	430,043,605.15	466,962,225.00
	Local Government Share of Excess Crude Account		-	-	45,926,671.02	45,926,671.02	-
	STATUTORY REVENUE TOTAL		3,004,882,369.37	3,004,882,369.37	2,080,583,256.02	(924,299,113.35)	1,581,393,167.00
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	22,809,733.00	22,809,733.00	-	(22,809,733.00)	3,866,600.00
	Licences - General	2B	10,505,322.86	10,505,322.86	31,849,800.00	21,344,477.14	18,669,700.00
	Fees - General	2E	16,669,000.00	16,669,000.00	19,158,300.00	2,489,300.00	17,416,630.00
	Fines - General	2F	-	-	-	-	-
	Sales - General	2G	3,376,000.00	3,376,000.00	2,273,900.00	(1,102,100.00)	2,067,150.00
	Earnings - General	2H	3,217,750.00	3,217,750.00	2,919,800.00	(297,950.00)	2,654,360.00
	Rent on Government Buildings - General	2I	-	-	-	-	-
	Rent on Land & Others - General	2J	-	-	-	-	-
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	-	-	-	-	-
	INDEPENDENT REVENUE TOTAL		56,577,805.86	56,577,805.86	56,201,800.00	(376,005.86)	44,674,440.00
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	-	-	8,173,000.00	8,173,000.00	7,430,000.00
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		-	-	8,173,000.00	8,173,000.00	7,430,000.00
	TOTAL REVENUE		3,061,460,175.23	3,061,460,175.23	2,144,958,056.02	(916,502,119.21)	1,633,497,607.00

MAIHA LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE	ACTUAL 2021
			₦	₦	₦	₦	₦
	EXPENDITURES						
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	661,495,861.01	382,227,068.00	267,453,632.68	114,773,435.32	263,769,552.00
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	24,817,121.17	913,649.23	-	913,649.23	67,539,914.00
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		686,312,982.18	383,140,717.23	267,453,632.68	115,687,084.55	331,309,466.00
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	25,652,181.52	57,634,724.00	40,328,428.29	17,306,295.71	21,815,460.00
	Utilities - General	13B	1,702,762.40	3,397,663.00	2,377,428.58	1,020,234.42	-
	Materials and Supplies - General	13C	19,893,485.54	99,489,993.00	69,615,585.62	29,874,407.38	43,620,781.00
	Maintenance Services - General	13D	16,350,657.34	60,748,113.00	42,506,942.88	18,241,170.12	31,624,113.00
	Training - General	13E	13,210,299.82	151,441,233.00	105,967,137.27	45,474,095.73	14,166,105.00
	Other Services - General	13F	17,233,636.00	220,309,385.00	154,155,869.08	66,153,515.92	163,738,576.00
	Consulting and Professional Services	13G	10,932,754.00	144,515,015.00	101,120,692.86	43,394,322.14	17,656,708.00
	Fuel and Lubricants	13H	24,151,165.50	12,729,009.00	8,906,800.00	3,822,209.00	5,673,100.00
	Financial Charges	13I	4,522,678.87	197,649.00	138,300.00	59,349.00	88,077.00
	Miscellaneous Expenses	13J	80,259,908.23	139,156,941.00	98,007,421.34	41,149,519.66	105,412,731.03
	Overhead Cost Total		213,909,529.22	889,619,725.00	623,124,605.92	266,495,119.08	403,795,651.03
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	2,153,841,497.71	1,342,315,348.00	939,250,898.03	403,064,449.97	748,609,520.00
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		2,153,841,497.71	1,342,315,348.00	939,250,898.03	403,064,449.97	748,609,520.00
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	-	66,909,553.00	46,818,252.40	20,091,300.60	14,397,941.00
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		-	66,909,553.00	46,818,252.40	20,091,300.60	14,397,941.00

SUMMARY OF TOTAL EXPENDITURE CONT'D

17	Public Debt Charges					
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-
	Domestic Interest/Discount	17B	-	253,986,723.00	177,720,725.28	76,265,997.72
	Interest - Internal Public Debt	17C	-	2,453,576.00	1,716,827.78	736,748.22
	Public Debt Charges Total		-	256,440,299.00	179,437,553.06	77,002,745.94
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	-	74,418,748.00	52,072,621.43	22,346,126.57
	Construction/Provision of Fixed Assets	20B	-	-	-	-
	Rehabilitation/Repairs of Fixed Assets	20C	7,396,166.12	18,415,962.00	12,886,100.00	5,529,862.00
	Preservation of the Environment	20D	-	30,204,650.00	21,134,933.34	9,069,716.66
	Acquisition of Non Tangible Assets	20E	-	-	-	-
	Capital Expenditure Total		7,396,166.12	123,039,360.00	86,093,654.77	36,945,705.23
	TOTAL EXPENDITURE		3,061,460,175.23	3,061,465,002.23	2,142,178,596.85	919,286,405.38
						1,634,171,683.03

**MAYO BELWA LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2022

	2022 ₦	2021 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,356,245,962.93	2,344,029,893.00
Independent Revenue	13,711,625.00	10,073,329.00
Total Receipts	<u>2,369,957,587.93</u>	<u>2,354,103,222.00</u>
Payments		
Personnel Cost	(411,125,917.74)	(410,715,280.00)
Social Benefits	-	-
Overhead Cost	(374,925,919.01)	(652,043,565.43)
Loans and Advances	-	-
Grants and Contributions	(1,389,850,179.05)	(101,320,185.00)
Subsidies	(24,213,452.40)	-
Transfers to Other Funds	-	-
Total Payments	<u>(2,200,115,468.20)</u>	<u>(1,164,079,030.43)</u>
Net Cash flow from Operating Activities	<u>169,842,119.73</u>	<u>1,190,024,191.57</u>
Investing Activities		
Purchase of Fixed Assets	(2,309,121.43)	(135,890,940.00)
Construction/Provision of Fixed Assets	-	(683,945,850.05)
Rehabilitation/Repairs of Fixed Assets	-	(370,162,101.00)
Preservation of the Environment	(18,333,333.34)	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	<u>(20,642,454.77)</u>	<u>(1,189,998,891.05)</u>
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(143,037,405.35)	-
Net Cash Flow from Financing Activities	<u>(143,037,405.35)</u>	<u>-</u>
Net Surplus/(Deficit) for the Year	6,162,259.61	25,300.52
Add: Opening Balance	62,237.58	62,237.58
Closing Cash Balance	<u>6,224,497.19</u>	<u>87,538.10</u>

**MAYO BELWA LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**
STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2022

	NOTES	2022 ₦	2021 ₦
ASSETS			
CashBook and Bank Balances	21	6,224,497.19	87,538.10
TOTAL ASSETS		6,224,497.19	87,538.10
LIABILITIES			
Public Funds	29	6,224,497.19	87,538.10
TOTAL LIABILITIES		6,224,497.19	87,538.10

**MAYO BELWA LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2022**

NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦	
OPENING BALANCE			62,237.58		62,237.58	
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,595,362,328.59	2,595,362,328.59	2,356,245,962.93	(239,116,365.66)	2,344,029,893.00
Independent Revenue	2	230,623,878.66	230,623,878.66	13,711,625.00	(216,912,253.66)	10,073,329.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	-
TOTAL REVENUE		2,825,986,207.25	2,825,986,207.25	2,369,957,587.93	(456,028,619.32)	2,354,103,222.00
BTL Receipts	9	-	-	-	-	-
TOTAL RECEIPTS		2,825,986,207.25	2,825,986,207.25	2,370,019,825.51	(456,028,619.32)	2,354,165,459.58
EXPENDITURE						
Personnel Cost	10	591,372,522.49	491,513,031.25	411,125,917.74	80,387,113.51	410,715,280.00
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	1,055,322,346.62	448,234,853.00	374,925,919.01	73,308,933.99	652,043,565.43
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	289,593,681.45	1,661,606,391.00	1,389,850,179.05	271,756,211.95	101,320,185.00
Subsidies	16	-	28,947,887.00	24,213,452.40	4,734,434.60	-
Public Debt Charges	17	-	171,005,386.00	143,037,405.35	27,967,980.65	-
Below the Line Payments	19	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		1,936,288,550.55	2,801,307,548.25	2,343,152,873.55	458,154,674.70	1,164,079,030.43
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		889,697,656.70	24,678,659.00	26,866,951.96	(914,183,294.02)	1,190,086,429.15
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	82,270,688.85	2,760,621.00	2,309,121.43	451,499.57	135,890,940.00
Construction/Provision of Fixed Assets	20B	472,815,892.50	-	-	-	683,945,850.05
Rehabilitation/Repairs of Fixed Assets	20C	312,737,386.50	-	-	-	370,162,101.00
Preservation of the Environment	20D	21,873,688.85	21,918,034.00	18,333,333.34	3,584,700.66	-
Acquisition of Non Tangible Assets	20E	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE		889,697,656.70	24,678,655.00	20,642,454.77	4,036,200.23	1,189,998,891.05
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SUPLUS/(DEFICIT)		0.00	4.00	6,224,497.19		87,538.10

MAYO BELWA LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		1,998,631,979.22	1,998,631,979.22	1,365,066,304.11	(633,565,675.11)	1,899,245,671.00
	Allocation from State Government		-	-	-	-	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		-	-	42,021,798.92	42,021,798.92	-
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	-
	Equalisation		-	-	5,375,325.98	5,375,325.98	-
	Support Fund (Government Intervention)		-	-	17,472,857.15	17,472,857.15	-
	Refund from Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		61,034,448.83	61,034,448.83	8,513,564.19	(52,520,884.64)	45,478,200.00
	Goods Value Consideration		-	-	-	-	-
	Non oil Revenue		-	-	40,643,227.57	40,643,227.57	-
	Local Government Share of VAT		525,985,964.55	525,985,964.55	823,914,621.34	297,928,656.79	390,103,022.00
	Local Government Share of Excess Crude Account		9,709,935.99	9,709,935.99	53,238,263.67	43,528,327.68	9,203,000.00
	STATUTORY REVENUE TOTAL		2,595,362,328.59	2,595,362,328.59	2,356,245,962.93	(239,116,365.66)	2,344,029,893.00
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	77,897,688.65	77,897,688.65	558,260.00	(77,339,428.65)	542,000.00
	Licences - General	2B	10,030,179.08	10,030,179.08	1,205,069.00	(8,825,110.08)	628,129.00
	Fees - General	2E	21,221,687.03	21,221,687.03	2,239,090.00	(18,982,597.03)	1,103,000.00
	Fines - General	2F	10,731,241.87	10,731,241.87	2,436,000.00	(8,295,241.87)	1,200,000.00
	Sales - General	2G	1,530,494.60	1,530,494.60	964,250.00	(566,244.60)	475,000.00
	Earnings - General	2H	104,899,085.45	104,899,085.45	4,346,600.00	(100,552,485.45)	4,220,000.00
	Rent on Government Buildings - General	2I	2,526,995.47	2,526,995.47	1,138,150.00	(1,388,845.47)	1,105,000.00
	Rent on Land & Others - General	2J	-	-	-	-	-
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Eamed	2M	-	-	-	-	-
	Rates	2O	1,786,506.54	1,786,506.54	824,206.00	(962,300.54)	800,200.00
	Miscellaneous	2P	-	-	-	-	-
	INDEPENDENT REVENUE TOTAL		230,623,878.66	230,623,878.66	13,711,625.00	(216,912,253.66)	10,073,329.00
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		2,825,986,207.25	2,825,986,207.25	2,369,957,587.93	(456,028,619.32)	2,354,103,222.00

MAYO BELWA LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦
	EXPENDITURES						
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	418,083,960.08	491,513,031.25	411,125,917.74	80,387,113.51	365,165,120.00
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/Allowances	10A	173,288,562.41	-	-	-	45,550,160.00
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		591,372,522.49	491,513,031.25	411,125,917.74	80,387,113.51	410,715,280.00
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	152,617,657.50	13,244,344.00	11,078,228.29	2,166,115.71	125,000,000.00
	Utilities - General	13B	100,600,762.50	2,842,285.00	2,377,428.58	464,856.42	35,145,000.00
	Materials and Supplies - General	13C	257,250,000.00	45,843,144.00	38,345,485.62	7,497,658.38	135,350,150.00
	Maintenance Services - General	13D	89,250,000.00	3,415,797.00	2,857,142.88	558,654.12	66,285,000.00
	Training - General	13E	111,247,920.00	30,325,109.00	25,365,429.74	4,959,679.26	66,000,000.00
	Other Services - General	13F	89,250,000.00	200,241,161.00	167,491,660.70	32,749,500.30	75,285,000.00
	Consulting and Professional Services	13G	49,917,126.00	99,706,643.00	83,399,592.86	16,307,050.14	11,550,000.00
	Fuel and Lubricants	13H	93,198,000.00	-	-	-	49,895,000.00
	Financial Charges	13I	33,027,132.60	-	-	-	19,135,209.48
	Miscellaneous Expenses	13J	78,963,748.02	52,616,370.00	44,010,950.34	8,605,419.66	68,398,205.95
	Overhead Cost Total		1,055,322,346.62	448,234,853.00	374,925,919.01	73,308,933.99	652,043,565.43
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	289,593,681.45	1,661,606,391.00	1,389,850,179.05	271,756,211.95	101,320,185.00
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		289,593,681.45	1,661,606,391.00	1,389,850,179.05	271,756,211.95	101,320,185.00
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	-	28,947,887.00	24,213,452.40	4,734,434.60	-
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		-	28,947,887.00	24,213,452.40	4,734,434.60	-

SUMMARY OF TOTAL EXPENDITURE CONT'D

17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	168,952,869.00	141,320,577.57	27,632,291.43	-
	Interest - Internal Public Debt	17C	-	2,052,517.00	1,716,827.78	335,689.22	-
	Public Debt Charges Total		-	171,005,386.00	143,037,405.35	27,967,980.65	-
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	82,270,688.85	2,760,621.00	2,309,121.43	451,499.57	135,890,940.00
	Construction/Provision of Fixed Assets	20B	472,815,892.50	-	-	-	683,945,850.05
	Rehabilitation/Repairs of Fixed Assets	20C	312,737,386.50	-	-	-	370,162,101.00
	Preservation of the Environment	20D	21,873,688.85	21,918,034.00	18,333,333.34	3,584,700.66	-
	Acquisition of Non Tangible Assets	20E	-	-	-	-	-
	Capital Expenditure Total		889,697,656.70	24,678,655.00	20,642,454.77	4,036,200.23	1,189,998,891.05
	TOTAL EXPENDITURE		2,825,986,207.25	2,825,986,203.25	2,363,795,328.32	462,190,874.93	2,354,077,921.48

**MICHIKA LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2022

	2022	2021
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	2,315,767,331.27	1,929,142,321.00
Independent Revenue	45,115,600.00	38,690,713.00
Total Receipts	2,360,882,931.27	1,967,833,034.00
Payments		
Personnel Cost	(359,180,093.08)	(444,153,064.00)
Social Benefits	-	-
Overhead Cost	(431,953,061.39)	(308,872,738.68)
Loans and Advances	-	-
Grants and Contributions	(1,377,933,607.64)	(1,178,092,555.00)
Subsidies	(24,213,452.40)	-
Transfers to Other Funds	-	-
Total Payments	(2,193,280,214.51)	(1,931,118,357.68)
Net Cash flow from Operating Activities	167,602,716.76	36,714,676.32
Investing Activities		
Purchase of Fixed Assets	(9,747,369.43)	(12,228,709.00)
Construction/Provision of Fixed Assets	-	(11,447,438.00)
Rehabilitation/Repairs of Fixed Assets	-	(2,267,130.00)
Preservation of the Environment	(18,333,333.34)	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(28,080,702.77)	(25,943,277.00)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(143,037,405.35)	(2,000,000.00)
Net Cash Flow from Financing Activities	(143,037,405.35)	(2,000,000.00)
Net Surplus/(Deficit) for the Year	(3,515,391.36)	8,771,399.32
Add: Opening Balance	8,706,511.00	- 64,888.32
Closing Cash Balance	5,191,119.64	8,706,511.00

**MICHIKA LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**
STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2022

	NOTES	2022 ₦	2021 ₦
ASSETS			
CashBook and Bank Balances	21	5,191,119.64	8,706,511.00
TOTAL ASSETS		5,191,119.64	8,706,511.00
LIABILITIES			
Public Funds	29	5,191,119.64	8,706,511.00
TOTAL LIABILITIES		5,191,119.64	8,706,511.00

**MICHIKA LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2022**

NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦	
OPENING BALANCE			8,706,511.00		(64,888.32)	
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,568,918,561.30	2,568,918,561.30	2,315,767,331.27	(253,151,230.03)	1,929,142,321.00
Independent Revenue	2	111,443,627.40	111,443,627.40	45,115,600.00	(66,328,027.40)	38,690,713.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	-
TOTAL REVENUE		<u>2,680,362,188.70</u>	<u>2,680,362,188.70</u>	<u>2,360,882,931.27</u>	<u>(319,479,257.43)</u>	<u>1,967,833,034.00</u>
BTL Receipts	9	-	-	-	-	-
TOTAL RECEIPTS		<u>2,680,362,188.70</u>	<u>2,680,362,188.70</u>	<u>2,369,589,442.27</u>	<u>(319,479,257.43)</u>	<u>1,967,768,145.68</u>
EXPENDITURE						
Personnel Cost	10	726,400,820.25	407,178,744.00	359,180,093.08	47,998,650.92	444,153,064.00
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	233,205,892.50	489,676,662.70	431,953,061.39	57,723,601.31	308,872,738.68
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	1,718,025,475.95	1,562,072,300.00	1,377,933,607.64	184,138,692.36	1,178,092,555.00
Subsidies	16	-	27,449,190.00	24,213,452.40	3,235,737.60	-
Public Debt Charges	17	2,730,000.00	162,152,057.00	143,037,405.35	19,114,651.65	2,000,000.00
Below the Line Payments	19	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		<u>2,680,362,188.70</u>	<u>2,648,528,953.70</u>	<u>2,336,317,619.86</u>	<u>312,211,333.84</u>	<u>1,933,118,357.68</u>
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		-	31,833,235.00	33,271,822.41	(631,690,591.27)	34,649,788.00
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	-	11,049,947.00	9,747,369.43	1,302,577.57	12,228,709.00
Construction/Provision of Fixed Assets	20B	-	-	-	-	11,447,438.00
Rehabilitation/Repairs of Fixed Assets	20C	-	-	-	-	2,267,130.00
Preservation of the Environment	20D	-	20,783,288.00	18,333,333.34	2,449,954.66	-
Acquisition of Non Tangible Assets	20E	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE		-	<u>31,833,235.00</u>	<u>28,080,702.77</u>	<u>3,752,532.23</u>	<u>25,943,277.00</u>
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SUPLUS/(DEFICIT)		-	-	<u>5,191,119.64</u>		<u>8,706,511.00</u>

MICHIKA LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		1,811,154,193.80	1,811,154,193.80	1,323,055,658.46	(488,098,535.34)	1,244,819,853.00
	Allocation from State Government		-	-	-	-	38,353,265.00
	Excess Petroleum Profit Tax (PPT Revenue)		2,708,806.80	2,708,806.80	-	(2,708,806.80)	200,789.00
	Exchange Difference		41,585,087.25	41,585,087.25	42,211,554.58	626,467.33	38,103,381.00
	Refund from Paris Club		210,000.00	210,000.00	-	(210,000.00)	-
	Recovered Excess Bank Charges		1,532,802.60	1,532,802.60	-	(1,532,802.60)	982,406.00
	Equalisation		19,924,707.60	19,924,707.60	5,375,325.98	(14,549,381.62)	15,759,629.00
	Support Fund (Government Intervention)		41,869,403.10	41,869,403.10	17,472,857.15	(24,396,545.95)	32,419,264.00
	Refund from Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		7,412,802.60	7,412,802.60	8,513,564.19	1,100,761.59	5,175,489.00
	Goods Value Consideration		5,728,390.50	5,728,390.50	-	(5,728,390.50)	3,377,005.00
	Non oil Revenue		52,300,243.80	52,300,243.80	39,872,099.76	(12,428,144.04)	55,704,563.00
	Local Government Share of VAT		530,235,567.75	530,235,567.75	827,652,111.66	297,416,543.91	494,246,677.00
	Local Government Share of Excess Crude Account		54,256,555.50	54,256,555.50	51,614,159.49	(2,642,396.01)	-
	STATUTORY REVENUE TOTAL		<u>2,568,918,561.30</u>	<u>2,568,918,561.30</u>	<u>2,315,767,331.27</u>	<u>(253,151,230.03)</u>	<u>1,929,142,321.00</u>
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	14,700,105.00	14,700,105.00	3,598,300.00	(11,101,805.00)	3,493,583.00
	Licences - General	2B	26,978,931.00	26,978,931.00	19,564,700.00	(7,414,231.00)	14,226,780.00
	Fees - General	2E	20,687,066.40	20,687,066.40	733,900.00	(19,953,166.40)	369,620.00
	Fines - General	2F	-	-	-	-	-
	Sales - General	2G	3,881,062.50	3,881,062.50	-	(3,881,062.50)	-
	Earnings - General	2H	20,986,350.00	20,986,350.00	17,211,500.00	(3,774,850.00)	16,710,230.00
	Rent on Government Buildings - General	2I	-	-	-	-	-
	Rent on Land & Others - General	2J	5,361,300.00	5,361,300.00	4,007,200.00	(1,354,100.00)	3,890,500.00
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	8,584,012.50	8,584,012.50	-	(8,584,012.50)	-
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	10,264,800.00	10,264,800.00	-	(10,264,800.00)	-
	INDEPENDENT REVENUE TOTAL		<u>111,443,627.40</u>	<u>111,443,627.40</u>	<u>45,115,600.00</u>	<u>(66,328,027.40)</u>	<u>38,690,713.00</u>
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		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL REVENUE		<u>2,680,362,188.70</u>	<u>2,680,362,188.70</u>	<u>2,360,882,931.27</u>	<u>-</u>	<u>1,967,833,034.00</u>

MICHIKA LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦
	EXPENDITURES						
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	664,555,137.75	407,178,744.00	359,180,093.08	47,998,650.92	390,703,649.00
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	61,845,682.50	-	-	-	53,449,415.00
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		726,400,820.25	407,178,744.00	359,180,093.08	47,998,650.92	444,153,064.00
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	9,450,000.00	32,547,362.00	28,710,647.91	3,836,714.09	22,039,431.00
	Utilities - General	13B	1,365,000.00	8,662,769.00	7,641,594.19	1,021,174.81	-
	Materials and Supplies - General	13C	15,016,837.50	81,682,680.70	72,053,816.39	9,628,864.31	40,542,922.00
	Maintenance Services - General	13D	7,489,545.00	3,238,954.00	2,857,142.88	381,811.12	11,310,972.00
	Training - General	13E	7,350,000.00	28,278,864.00	24,945,323.29	3,333,540.71	6,261,714.00
	Other Services - General	13F	143,544,345.00	159,674,480.00	140,851,889.08	18,822,590.92	164,737,035.68
	Consulting and Professional Services	13G	24,077,445.00	112,143,537.00	98,923,942.38	13,219,594.62	23,082,184.00
	Fuel and Lubricants	13H	4,200,000.00	-	-	-	2,820,866.00
	Financial Charges	13I	1,312,500.00	21,129.00	18,638.88	2,490.12	18,096.00
	Miscellaneous Expenses	13J	19,400,220.00	63,426,887.00	55,950,066.39	7,476,820.61	38,059,518.00
	Overhead Cost Total		233,205,892.50	489,676,662.70	431,953,061.39	57,723,601.31	308,872,738.68
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	1,718,025,475.95	1,562,072,300.00	1,377,933,607.64	184,138,692.36	1,178,092,555.00
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		1,718,025,475.95	1,562,072,300.00	1,377,933,607.64	184,138,692.36	1,178,092,555.00
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	-	27,449,190.00	24,213,452.40	3,235,737.60	-
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		-	27,449,190.00	24,213,452.40	3,235,737.60	-

SUMMARY OF TOTAL EXPENDITURE CONT'D

17	Public Debt Charges					
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-
	Domestic Interest/Discount	17B	-	160,205,803.00	141,320,577.57	18,885,225.43
	Interest - Internal Public Debt	17C	2,730,000.00	1,946,254.00	1,716,827.78	229,426.22
	Public Debt Charges Total		<u>2,730,000.00</u>	<u>162,152,057.00</u>	<u>143,037,405.35</u>	<u>19,114,651.65</u>
18	Transfers					
	Transfers to Other Funds	18A	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-
	Transfers - Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
19	Below the Line Payments	19				
	BTL Payments Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
20	Capital Expenditure					
	Purchase of Fixed Assets	20A	-	11,049,947.00	9,747,369.43	1,302,577.57
	Construction/Provision of Fixed Assets	20B	-	-	-	-
	Rehabilitation/Repairs of Fixed Assets	20C	-	-	-	-
	Preservation of the Environment	20D	-	20,783,288.00	18,333,333.34	2,449,954.66
	Acquisition of Non Tangible Assets	20E	-	-	-	-
	Capital Expenditure Total		<u>-</u>	<u>31,833,235.00</u>	<u>28,080,702.77</u>	<u>3,752,532.23</u>
	TOTAL EXPENDITURE		<u>2,680,362,188.70</u>	<u>2,680,362,188.70</u>	<u>2,364,398,322.63</u>	<u>315,963,866.07</u>
						<u>1,959,061,634.68</u>

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

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2022

	2022 ₦	2021 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,243,661,095.51	2,108,784,743.81
Independent Revenue	58,185,226.76	56,490,511.42
Total Receipts	<u>2,301,846,322.27</u>	<u>2,165,275,255.23</u>
Payments		
Personnel Cost	(352,769,908.99)	(565,340,540.04)
Social Benefits	-	-
Overhead Cost	(415,124,844.15)	(256,723,789.99)
Loans and Advances	-	-
Grants and Contributions	(1,076,804,115.75)	(744,727,795.26)
Subsidies	(24,213,452.40)	-
Transfers to Other Funds	-	-
Total Payments	<u>(1,868,912,321.30)</u>	<u>(1,566,792,125.29)</u>
Net Cash flow from Operating Activities	<u>432,934,000.98</u>	<u>598,483,129.94</u>
Investing Activities		
Purchase of Fixed Assets	(103,556,701.43)	(243,115,000.00)
Construction/Provision of Fixed Assets	(97,982,860.00)	(224,219,000.00)
Rehabilitation/Repairs of Fixed Assets	(61,130,420.00)	(115,100,000.00)
Preservation of the Environment	(23,702,813.34)	(10,110,000.00)
Acquisition of Non Tangible Assets	(3,436,567.15)	(6,470,579.76)
Net Cash Flow from Investing Activities	<u>(289,809,361.92)</u>	<u>(599,014,579.76)</u>
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(143,037,405.35)	-
Net Cash Flow from Financing Activities	<u>(143,037,405.35)</u>	<u>-</u>
Net Surplus/(Deficit) for the Year	87,233.70	(531,449.82)
Add: Opening Balance	153,851.33	685,301.15
Closing Cash Balance	<u>241,085.03</u>	<u>153,851.33</u>

**MUBI NORTH LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**
STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2022

	NOTES	2022 ₦	2021 ₦
ASSETS			
CashBook and Bank Balances	21	241,085.03	153,851.33
TOTAL ASSETS		241,085.03	153,851.33
LIABILITIES			
Public Funds	29	241,085.03	153,851.33
TOTAL LIABILITIES		241,085.03	153,851.33

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

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2022**

NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦	
OPENING BALANCE			153,851.33		685,301.15	
Add: Revenue						
REVENUE						
Statutory Revenue	1	4,101,903,108.46	4,101,903,108.46	2,243,661,095.51	(1,858,242,012.95)	2,108,784,743.81
Independent Revenue	2	74,601,791.25	74,601,791.25	58,185,226.76	(16,416,564.49)	56,490,511.42
Capital Receipts and Other Revenue Sources	3	-	-	-	-	-
TOTAL REVENUE		<u>4,176,504,899.71</u>	<u>4,176,504,899.71</u>	<u>2,301,846,322.27</u>	<u>(1,874,658,577.44)</u>	<u>2,165,275,255.23</u>
BTL Receipts	9	-	-	-	-	-
TOTAL RECEIPTS		<u>4,176,504,899.71</u>	<u>4,176,504,899.71</u>	<u>2,302,000,173.60</u>	<u>(1,874,658,577.44)</u>	<u>2,165,960,556.38</u>
EXPENDITURE						
Personnel Cost	10	1,509,114,421.34	640,095,334.00	352,769,908.99	287,325,425.01	565,340,540.04
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	625,222,122.68	753,237,364.00	415,124,844.15	338,112,519.85	256,723,789.99
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	402,394,747.65	1,953,843,774.00	1,076,804,115.75	877,039,658.25	744,727,795.26
Subsidies	16	-	43,934,921.00	24,213,452.40	19,721,468.60	-
Public Debt Charges	17	35,843,613.65	259,539,074.00	143,037,405.35	152,345,282.30	-
Below the Line Payments	19	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		<u>2,572,574,905.32</u>	<u>3,650,650,467.00</u>	<u>2,011,949,726.65</u>	<u>1,674,544,354.00</u>	<u>1,566,792,125.29</u>
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		<u>1,603,929,994.39</u>	<u>525,854,432.71</u>	<u>290,050,446.96</u>	<u>(3,549,202,931.44)</u>	<u>599,168,431.09</u>
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	463,083,600.00	187,901,974.00	103,556,701.43	84,345,272.57	243,115,000.00
Construction/Provision of Fixed Assets	20B	739,746,000.00	177,788,328.00	97,982,860.00	79,805,468.00	224,219,000.00
Rehabilitation/Repairs of Fixed Assets	20C	362,250,000.00	110,920,166.00	61,130,420.00	49,789,746.00	115,100,000.00
Preservation of the Environment	20D	26,250,000.00	43,008,368.71	23,702,813.34	19,305,555.37	10,110,000.00
Acquisition of Non Tangible Assets	20E	12,600,394.39	6,235,596.00	3,436,567.15	2,799,028.85	6,470,579.76
TOTAL CAPITAL EXPENDITURE		<u>1,603,929,994.39</u>	<u>525,854,432.71</u>	<u>289,809,361.92</u>	<u>236,045,070.79</u>	<u>599,014,579.76</u>
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
SUPLUS/(DEFICIT)		<u>-</u>	<u>0.00</u>	<u>241,085.03</u>		<u>153,851.33</u>

MUBI NORTH LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		2,047,500,000.00	2,047,500,000.00	1,262,071,285.56	(785,428,714.44)	1,288,342,232.81
	Allocation from State Government		26,250,000.00	26,250,000.00	-	(26,250,000.00)	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		525,000,000.00	525,000,000.00	41,842,172.88	(483,157,827.12)	220,000,000.00
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	-
	Equalisation		116,163,600.00	116,163,600.00	5,375,325.98	(110,788,274.02)	95,100,002.00
	Support Fund (Government Intervention)		-	-	17,472,857.15	17,472,857.15	-
	Refund from Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		315,000,000.00	315,000,000.00	8,513,564.19	(306,486,435.81)	105,000,000.00
	Goods Value Consideration		-	-	-	-	-
	Non oil Revenue		-	-	38,752,699.07	38,752,699.07	-
	Local Government Share of VAT		656,778,669.14	656,778,669.14	820,376,647.28	163,597,978.14	285,120,209.00
	Local Government Share of Excess Crude Account		415,210,839.32	415,210,839.32	49,256,543.40	(365,954,295.92)	115,222,300.00
	STATUTORY REVENUE TOTAL		4,101,903,108.46	4,101,903,108.46	2,243,661,095.51	(1,858,242,012.95)	2,108,784,743.81
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	347,156.25	347,156.25	19,194,050.00	18,846,893.75	18,635,000.00
	Licences - General	2B	25,229,085.00	25,229,085.00	13,895,215.10	(11,333,869.90)	13,490,500.10
	Fees - General	2E	2,777,250.00	2,777,250.00	2,235,100.00	(542,150.00)	2,170,000.00
	Fines - General	2F	139,912.50	139,912.50	155,633.00	15,720.50	151,100.00
	Sales - General	2G	8,317,680.00	8,317,680.00	6,472,726.00	(1,844,954.00)	6,284,200.00
	Earnings - General	2H	2,029,125.00	2,029,125.00	4,403,250.00	2,374,125.00	4,275,000.00
	Rent on Government Buildings - General	2I	35,488,582.50	35,488,582.50	9,820,083.16	(25,668,499.34)	9,534,061.32
	Rent on Land & Others - General	2J	-	-	-	-	-
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	157,500.00	157,500.00	339,900.00	182,400.00	330,000.00
	Miscellaneous	2P	115,500.00	115,500.00	1,669,269.50	1,553,769.50	1,620,650.00
	INDEPENDENT REVENUE TOTAL		74,601,791.25	74,601,791.25	58,185,226.76	(16,416,564.49)	56,490,511.42
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		4,176,504,899.71	4,176,504,899.71	2,301,846,322.27	(1,858,242,012.95)	2,165,275,255.23

MUBI NORTH LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦
EXPENDITURES							
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	856,515,697.79	640,095,334.00	352,769,908.99	287,325,425.01	365,342,540.04
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	652,598,723.55	-	-	-	199,998,000.00
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		1,509,114,421.34	640,095,334.00	352,769,908.99	287,325,425.01	565,340,540.04
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	88,200,000.00	54,793,928.00	30,198,078.29	24,595,849.71	45,000,000.00
	Utilities - General	13B	16,380,000.00	16,302,047.00	8,984,398.58	7,317,648.42	12,440,000.00
	Materials and Supplies - General	13C	50,715,000.00	86,480,310.00	47,661,105.62	38,819,204.38	34,223,000.00
	Maintenance Services - General	13D	54,180,000.00	39,366,159.00	21,695,512.88	17,670,646.12	42,220,000.00
	Training - General	13E	57,750,000.00	52,588,589.00	28,982,669.56	23,605,919.44	46,000,000.00
	Other Services - General	13F	16,380,000.00	253,176,159.00	139,530,669.08	113,645,489.92	10,000,000.00
	Consulting and Professional Services	13G	34,125,000.00	161,205,002.00	88,843,442.86	72,361,559.14	25,000,000.00
	Fuel and Lubricants	13H	12,180,000.00	6,986,725.00	3,850,530.00	3,136,195.00	7,250,000.00
	Financial Charges	13I	3,150,000.00	6,630.00	3,654.13	2,975.87	6,915.84
	Miscellaneous Expenses	13J	292,162,122.68	82,331,815.00	45,374,783.16	36,957,031.84	34,583,874.15
	Overhead Cost Total		625,222,122.68	753,237,364.00	415,124,844.15	338,112,519.85	256,723,789.99
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	402,394,747.65	1,953,843,774.00	1,076,804,115.75	877,039,658.25	744,727,795.26
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		402,394,747.65	1,953,843,774.00	1,076,804,115.75	877,039,658.25	744,727,795.26
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	-	43,934,921.00	24,213,452.40	19,721,468.60	-
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		-	43,934,921.00	24,213,452.40	19,721,468.60	-

SUMMARY OF TOTAL EXPENDITURE CONT'D

17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	35,843,613.65	256,423,918.00	141,320,577.57	150,946,954.07	-
	Interest - Internal Public Debt	17C	-	3,115,156.00	1,716,827.78	1,398,328.22	-
	Public Debt Charges Total		35,843,613.65	259,539,074.00	143,037,405.35	152,345,282.30	-
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	463,083,600.00	187,901,974.00	103,556,701.43	84,345,272.57	243,115,000.00
	Construction/Provision of Fixed Assets	20B	739,746,000.00	177,788,328.00	97,982,860.00	79,805,468.00	224,219,000.00
	Rehabilitation/Repairs of Fixed Assets	20C	362,250,000.00	110,920,166.00	61,130,420.00	49,789,746.00	115,100,000.00
	Preservation of the Environment	20D	26,250,000.00	43,008,368.71	23,702,813.34	19,305,555.37	10,110,000.00
	Acquisition of Non Tangible Assets	20E	12,600,394.39	6,235,596.00	3,436,567.15	2,799,028.85	6,470,579.76
	Capital Expenditure Total		1,603,929,994.39	525,854,432.71	289,809,361.92	236,045,070.79	599,014,579.76
	TOTAL EXPENDITURE		4,176,504,899.71	4,176,504,899.71	2,301,759,088.57	1,910,589,424.79	2,165,806,705.05

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

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2022

	2022	2021
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	2,111,744,133.69	1,692,872,342.00
Independent Revenue	27,296,010.43	26,500,981.00
Total Receipts	2,139,040,144.12	1,719,373,323.00
Payments		
Personnel Cost	(334,792,664.86)	(345,251,845.00)
Social Benefits	-	-
Overhead Cost	(378,428,648.50)	(377,875,698.19)
Loans and Advances	-	-
Grants and Contributions	(1,032,167,957.72)	(807,033,807.00)
Subsidies	(25,868,662.40)	(1,607,000.00)
Transfers to Other Funds	-	-
Total Payments	(1,771,257,933.48)	(1,531,768,350.19)
Net Cash flow from Operating Activities	367,782,210.64	187,604,972.81
Investing Activities		
Purchase of Fixed Assets	(29,636,175.03)	(26,531,120.00)
Construction/Provision of Fixed Assets	(143,784,420.75)	(139,596,525.00)
Rehabilitation/Repairs of Fixed Assets	(45,324,823.49)	(44,004,683.00)
Preservation of the Environment	(20,751,381.94)	(2,347,620.00)
Acquisition of Non Tangible Assets	(5,809,328.75)	(5,640,125.00)
Net Cash Flow from Investing Activities	(245,306,129.96)	(218,120,073.00)
Financing Activities		
Proceeds from Aids and Grants	41,200,000.00	40,000,000.00
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(158,487,405.35)	(15,000,000.00)
Net Cash Flow from Financing Activities	(117,287,405.35)	25,000,000.00
Net Surplus/(Deficit) for the Year	5,188,675.33	(5,515,100.19)
Add: Opening Balance	645,432.00	6,160,532.19
Closing Cash Balance	5,834,107.33	645,432.00

**MUBI SOUTH LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**
STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2022

	NOTES	2022 ₦	2021 ₦
ASSETS			
CashBook and Bank Balances	21	5,834,107.33	645,432.00
TOTAL ASSETS		<u>5,834,107.33</u>	<u>645,432.00</u>
LIABILITIES			
Public Funds	29	5,834,107.33	645,432.00
TOTAL LIABILITIES		<u>5,834,107.33</u>	<u>645,432.00</u>

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

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2022**

	NOTES	APPROVED ₦	FINAL BUDGET ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦
OPENING BALANCE				645,432.00		6,160,532.19
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,841,158,737.20	2,841,158,737.20	2,111,744,133.69	(729,414,603.51)	1,692,872,342.00
Independent Revenue	2	152,768,785.05	152,768,785.05	27,296,010.43	(125,472,774.62)	26,500,981.00
Capital Receipts and Other Revenue Sources	3	17,272,500.00	17,272,500.00	41,200,000.00	23,927,500.00	40,000,000.00
TOTAL REVENUE		3,011,200,022.25	3,011,200,022.25	2,180,240,144.12	(830,959,878.13)	1,759,373,323.00
BTL Receipts	9	-	-	-	-	-
TOTAL RECEIPTS		3,011,200,022.25	3,011,200,022.25	2,180,885,576.12	(830,959,878.13)	1,765,533,855.19
EXPENDITURE						
Personnel Cost	10	1,601,276,276.25	463,496,011.00	334,792,664.86	128,703,346.14	345,251,845.00
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	368,726,358.00	533,531,721.25	378,428,648.50	155,103,072.75	377,875,698.19
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	825,883,390.50	1,428,961,211.00	1,032,167,957.72	396,793,253.28	807,033,807.00
Subsidies	16	-	35,813,275.00	25,868,662.40	9,944,612.60	1,607,000.00
Public Debt Charges	17	51,235,222.50	219,414,246.00	158,487,405.35	101,662,063.15	15,000,000.00
Below the Line Payments	19	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,847,121,247.25	2,681,216,464.25	1,929,745,338.83	792,206,347.92	1,546,768,350.19
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		164,078,775.00	329,983,558.00	251,140,237.29	(1,623,166,226.05)	218,765,505.00
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	109,935,000.00	41,029,122.00	29,636,175.03	11,392,946.97	26,531,120.00
Construction/Provision of Fixed Assets	20B	36,319,500.00	189,434,161.00	143,784,420.75	45,649,740.25	139,596,525.00
Rehabilitation/Repairs of Fixed Assets	20C	16,905,525.00	62,748,910.00	45,324,823.49	17,424,086.51	44,004,683.00
Preservation of the Environment	20D	918,750.00	28,728,774.00	20,751,381.94	7,977,392.06	2,347,620.00
Acquisition of Non Tangible Assets	20E	-	8,042,591.00	5,809,328.75	2,233,262.25	5,640,125.00
TOTAL CAPITAL EXPENDITURE		164,078,775.00	329,983,558.00	245,306,129.96	84,677,428.04	218,120,073.00
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SUPLUS/(DEFICIT)		-	-	5,834,107.33	-	645,432.00

MUBI SOUTH LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		2,580,141,013.80	2,580,141,013.80	1,175,116,456.12	(1,405,024,557.68)	1,626,408,061.00
	Allocation from State Government		108,757,506.90	108,757,506.90	-	(108,757,506.90)	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		-	-	39,909,249.96	39,909,249.96	-
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	-
	Equalisation		-	-	5,375,325.98	5,375,325.98	-
	Support Fund (Government Intervention)		-	-	17,472,857.15	17,472,857.15	-
	Refund from Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	8,513,564.19	8,513,564.19	-
	Goods Value Consideration		-	-	-	-	-
	Non oil Revenue		-	-	37,156,596.80	37,156,596.80	-
	Local Government Share of VAT		65,254,378.35	65,254,378.35	782,305,157.11	717,050,778.76	66,464,281.00
	Local Government Share of Excess Crude Account		87,005,838.15	87,005,838.15	45,894,926.38	(41,110,911.77)	-
	STATUTORY REVENUE TOTAL		2,841,158,737.20	2,841,158,737.20	2,111,744,133.69	(729,414,603.51)	1,692,872,342.00
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	4,815,977.25	4,815,977.25	2,605,488.00	(2,210,489.25)	2,529,600.00
	Licences - General	2B	9,177,000.00	9,177,000.00	5,503,853.41	(3,673,146.59)	5,343,547.00
	Fees - General	2E	8,400,000.00	8,400,000.00	6,569,443.00	(1,830,557.00)	6,378,100.00
	Fines - General	2F	595,807.80	595,807.80	275,525.00	(320,282.80)	267,500.00
	Sales - General	2G	16,012,500.00	16,012,500.00	5,190,664.40	(10,821,835.60)	5,039,480.00
	Earnings - General	2H	112,507,500.00	112,507,500.00	6,301,801.62	(106,205,698.38)	6,118,254.00
	Rent on Government Buildings - General	2I	-	-	-	-	-
	Rent on Land & Others - General	2J	-	-	-	-	-
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	1,260,000.00	1,260,000.00	849,235.00	(410,765.00)	824,500.00
	INDEPENDENT REVENUE TOTAL		152,768,785.05	152,768,785.05	27,296,010.43	(125,472,774.62)	26,500,981.00
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	Domestic Aids	3A	13,650,000.00	13,650,000.00	41,200,000.00	27,550,000.00	40,000,000.00
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	-	-	-	-	-
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	3,622,500.00	3,622,500.00	-	(3,622,500.00)	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		17,272,500.00	17,272,500.00	41,200,000.00	23,927,500.00	40,000,000.00
	TOTAL REVENUE		3,011,200,022.25	3,011,200,022.25	2,180,240,144.12		1,759,373,323.00

MUBI SOUTH LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦
	EXPENDITURES						
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	1,281,021,021.00	463,496,011.00	334,792,664.86	128,703,346.14	289,553,176.00
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	320,255,255.25	-	-	-	55,698,669.00
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		1,601,276,276.25	463,496,011.00	334,792,664.86	128,703,346.14	345,251,845.00
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	57,341,046.00	19,554,612.00	14,124,697.01	5,429,914.99	32,570,719.00
	Utilities - General	13B	14,721,126.00	3,291,376.00	2,377,428.58	913,947.42	1,482,300.00
	Materials and Supplies - General	13C	56,520,891.00	60,417,956.00	43,641,127.62	16,776,828.38	29,019,202.19
	Maintenance Services - General	13D	54,474,175.35	35,025,413.25	18,347,327.34	16,678,085.91	36,123,396.00
	Training - General	13E	34,209,630.00	32,486,869.00	23,465,931.26	9,020,937.74	13,302,090.00
	Other Services - General	13F	11,728,626.00	194,760,883.00	140,679,776.08	54,081,106.92	201,424,508.00
	Consulting and Professional Services	13G	53,178,985.65	117,469,826.00	84,850,862.86	32,618,963.14	3,960,211.00
	Fuel and Lubricants	13H	28,350,000.00	5,540,439.00	4,001,972.30	1,538,466.70	3,885,410.00
	Financial Charges	13I	2,257,668.00	-	-	-	41,460.00
	Miscellaneous Expenses	13J	55,944,210.00	64,984,347.00	46,939,525.45	18,044,821.55	56,066,402.00
	Overhead Cost Total		368,726,358.00	533,531,721.25	378,428,648.50	155,103,072.75	377,875,698.19
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	825,883,390.50	1,428,961,211.00	1,032,167,957.72	396,793,253.28	807,033,807.00
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		825,883,390.50	1,428,961,211.00	1,032,167,957.72	396,793,253.28	807,033,807.00
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	-	35,813,275.00	25,868,662.40	9,944,612.60	1,607,000.00
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		-	35,813,275.00	25,868,662.40	9,944,612.60	1,607,000.00

SUMMARY OF TOTAL EXPENDITURE CONT'D

17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	10,500,000.00	21,389,397.00	15,450,000.00	5,939,397.00	15,000,000.00
	Domestic Interest/Discount	17B	40,735,222.50	195,648,026.00	141,320,577.57	95,062,670.93	-
	Interest - Internal Public Debt	17C	-	2,376,823.00	1,716,827.78	659,995.22	-
	Public Debt Charges Total		51,235,222.50	219,414,246.00	158,487,405.35	101,662,063.15	15,000,000.00
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	109,935,000.00	41,029,122.00	29,636,175.03	11,392,946.97	26,531,120.00
	Construction/Provision of Fixed Assets	20B	36,319,500.00	189,434,161.00	143,784,420.75	45,649,740.25	139,596,525.00
	Rehabilitation/Repairs of Fixed Assets	20C	16,905,525.00	62,748,910.00	45,324,823.49	17,424,086.51	44,004,683.00
	Preservation of the Environment	20D	918,750.00	28,728,774.00	20,751,381.94	7,977,392.06	2,347,620.00
	Acquisition of Non Tangible Assets	20E	-	8,042,591.00	5,809,328.75	2,233,262.25	5,640,125.00
	Capital Expenditure Total		164,078,775.00	329,983,558.00	245,306,129.96	84,677,428.04	218,120,073.00
	TOTAL EXPENDITURE		3,011,200,022.25	3,011,200,022.25	2,175,051,468.79	876,883,775.96	1,764,888,423.19

NUMAN LOCAL GOVERNMENT COUNCIL,**ADAMAWA STATE****CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2022**

	2022 ₦	2021 ₦
Operating Activities		
Receipts		
Statutory Revenue	1,980,510,917.40	1,551,415,334.00
Independent Revenue	31,680,880.00	1,316,750.00
Total Receipts	2,012,191,797.40	1,552,732,084.00
Payments		
Personnel Cost	(330,093,168.49)	(372,568,864.00)
Social Benefits	-	-
Overhead Cost	(452,299,942.39)	(540,102,108.00)
Loans and Advances	-	(5,250,000.00)
Grants and Contributions	(1,023,190,485.81)	(622,582,265.00)
Subsidies	(24,213,452.40)	-
Transfers to Other Funds	-	-
Total Payments	(1,829,797,049.09)	(1,540,503,237.00)
Net Cash flow from Operating Activities	182,394,748.31	12,228,847.00
Investing Activities		
Purchase of Fixed Assets	(15,776,971.43)	-
Construction/Provision of Fixed Assets	-	-
Rehabilitation/Repairs of Fixed Assets	(3,841,970.00)	(2,500,000.00)
Preservation of the Environment	(18,333,333.34)	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(37,952,274.77)	(2,500,000.00)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(143,037,405.35)	(9,751,500.00)
Net Cash Flow from Financing Activities	(143,037,405.35)	(9,751,500.00)
Net Surplus/(Deficit) for the Year	1,405,068.19	(22,653.00)
Add: Opening Balance	57,315.00	79,968.00
Closing Cash Balance	1,462,383.19	57,315.00

**NUMAN LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2022

	NOTES	2022 ₦	2021 ₦
ASSETS			
CashBook and Bank Balances	21	1,462,383.19	57,315.00
TOTAL ASSETS		<u>1,462,383.19</u>	<u>57,315.00</u>
LIABILITIES			
Public Funds	29	1,462,383.19	57,315.00
TOTAL LIABILITIES		<u>1,462,383.19</u>	<u>57,315.00</u>

**NUMAN LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2022**

NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦	
OPENING BALANCE			57,315.00		79,968.00	
Add: Revenue						
REVENUE						
Statutory Revenue	1	3,730,559,400.00	3,730,559,400.00	1,980,510,917.40	(1,750,048,482.60)	1,551,415,334.00
Independent Revenue	2	195,461,700.00	195,461,700.00	31,680,880.00	(163,780,820.00)	1,316,750.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	-
TOTAL REVENUE		3,926,021,100.00	3,926,021,100.00	2,012,191,797.40	(1,913,829,302.60)	1,552,732,084.00
BTL Receipts	9	-	-	-	-	-
TOTAL RECEIPTS		3,926,021,100.00	3,926,021,100.00	2,012,249,112.40	(1,913,829,302.60)	1,552,812,052.00
EXPENDITURE						
Personnel Cost	10	711,723,200.00	644,500,300.00	330,093,168.49	314,407,131.51	372,568,864.00
Government Contribution to Social Benefits	11 12	-	-	-	-	-
Overhead Cost	13	807,823,900.00	883,104,500.00	452,299,942.39	430,804,557.61	540,102,108.00
Loans and Advances	14	-	-	-	-	5,250,000.00
Grants and Contributions	15	933,838,500.00	1,997,758,500.00	1,023,190,485.81	974,568,014.19	622,582,265.00
Subsidies	16	5,774,900.00	47,276,200.00	24,213,452.40	23,062,747.60	-
Public Debt Charges	17	119,603,500.00	279,277,600.00	143,037,405.35	136,240,194.65	9,751,500.00
Below the Line Payments	19	-	-	-	-	-
TOTAL OPERATING		2,578,764,000.00	3,851,917,100.00	1,972,834,454.44	1,879,082,645.56	1,550,254,737.00
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		1,347,257,100.00	74,104,000.00	39,414,657.96	(3,792,911,948.16)	2,557,315.00
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	389,314,500.00	30,803,900.00	15,776,971.43	15,026,928.57	-
Construction/Provision of Fixed Assets	20B	658,131,600.00	-	-	-	-
Rehabilitation/Repairs of Fixed Assets	20C	229,903,200.00	7,501,100.00	3,841,970.00	3,659,130.00	2,500,000.00
Preservation of the Environment	20D	18,170,400.00	35,799,000.00	18,333,333.34	17,465,666.66	-
Acquisition of Non Tangible Assets	20E	51,737,400.00	-	-	-	-
TOTAL CAPITAL EXPENDITURE		1,347,257,100.00	74,104,000.00	37,952,274.77	36,151,725.23	2,500,000.00
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SUPLUS/(DEFICIT)		-	-	1,462,383.19		57,315.00

NUMAN LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		2,690,775,500.00	2,690,775,500.00	1,116,300,489.75	(1,574,475,010.25)	977,291,916.00
	Allocation from State Government		-	-	-	-	-
	Excess Petroleum Profit Tax (PPT Revenue)		101,764,600.00	101,764,600.00	-	(101,764,600.00)	4,375,000.00
	Exchange Difference		153,413,700.00	153,413,700.00	36,572,239.94	(116,841,460.06)	2,017,380.00
	Refund from Paris Club		-	-	-	-	38,968,978.00
	Recovered Excess Bank Charges		-	-	-	-	-
	Equalisation		-	-	5,375,325.98	5,375,325.98	1,027,860.00
	Support Fund (Government Intervention)		-	-	17,472,857.15	17,472,857.15	16,346,790.00
	Refund from Federal Government		-	-	-	-	30,573,460.00
	Stabilization Fund Receipts		-	-	8,513,564.19	8,513,564.19	-
	Goods Value Consideration		-	-	-	-	3,208,730.00
	Non oil Revenue		-	-	36,076,998.36	36,076,998.36	51,325,540.00
	Local Government Share of VAT		784,605,600.00	784,605,600.00	716,578,302.56	(68,027,297.44)	426,279,680.00
	Local Government Share of Excess Crude Account		-	-	43,621,139.47	43,621,139.47	-
	STATUTORY REVENUE TOTAL		3,730,559,400.00	3,730,559,400.00	1,980,510,917.40	(1,750,048,482.60)	1,551,415,334.00
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	20,722,100.00	20,722,100.00	3,542,600.00	(17,179,500.00)	1,316,750.00
	Licences - General	2B	46,402,600.00	46,402,600.00	17,222,000.00	(29,180,600.00)	-
	Fees - General	2E	11,735,000.00	11,735,000.00	4,315,320.00	(7,419,680.00)	-
	Fines - General	2F	8,842,900.00	8,842,900.00	1,386,970.00	(7,455,930.00)	-
	Sales - General	2G	13,952,000.00	13,952,000.00	1,923,390.00	(12,028,610.00)	-
	Earnings - General	2H	51,240,200.00	51,240,200.00	89,060.00	(51,151,140.00)	-
	Rent on Government Buildings -	2I	6,632,200.00	6,632,200.00	2,551,240.00	(4,080,960.00)	-
	Rent on Land & Others - General	2J	9,539,900.00	9,539,900.00	259,300.00	(9,280,600.00)	-
	Repayments - General	2K	1,282,100.00	1,282,100.00	181,300.00	(1,100,800.00)	-
	Investment Income	2L	159,700.00	159,700.00	-	(159,700.00)	-
	Interest Eamed	2M	-	-	209,700.00	209,700.00	-
	Rates	2O	11,774,900.00	11,774,900.00	-	(11,774,900.00)	-
	Miscellaneous	2P	13,178,100.00	13,178,100.00	-	(13,178,100.00)	-
	INDEPENDENT REVENUE TOTAL		195,461,700.00	195,461,700.00	31,680,880.00	(163,780,820.00)	1,316,750.00
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	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		-	-	-	-	-
	TOTAL REVENUE		3,926,021,100.00	3,926,021,100.00	2,012,191,797.40	(1,913,829,302.60)	1,552,732,084.00

NUMAN LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦
	EXPENDITURES						
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	550,907,400.00	644,500,300.00	330,093,168.49	314,407,131.51	251,477,480.00
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	160,815,800.00	-	-	-	31,278,600.00
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	89,812,784.00
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		711,723,200.00	644,500,300.00	330,093,168.49	314,407,131.51	372,568,864.00
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	100,406,800.00	57,232,100.00	29,312,608.29	27,919,491.71	76,432,589.00
	Utilities - General	13B	52,705,800.00	12,708,600.00	6,508,998.58	6,199,601.42	36,453,210.00
	Materials and Supplies - General	13C	74,774,100.00	74,868,700.00	38,345,485.62	36,523,214.38	53,421,980.00
	Maintenance Services - General	13D	107,972,600.00	45,321,100.00	23,212,252.88	22,108,847.12	85,321,900.00
	Training - General	13E	106,956,600.00	78,387,300.00	40,147,641.60	38,239,658.40	72,389,700.00
	Other Services - General	13F	146,959,300.00	301,546,600.00	154,443,029.08	147,103,570.92	64,110,669.00
	Consulting and Professional Services	13G	86,717,600.00	191,787,100.00	98,227,572.86	93,559,527.14	62,154,000.00
	Fuel and Lubricants	13H	19,452,700.00	7,286,500.00	3,731,990.00	3,554,510.00	15,643,260.00
	Financial Charges	13I	12,453,200.00	4,490,900.00	2,300,132.14	2,190,767.86	9,642,300.00
	Miscellaneous Expenses	13J	99,425,200.00	109,475,600.00	56,070,231.34	53,405,368.66	64,532,500.00
	Overhead Cost Total		807,823,900.00	883,104,500.00	452,299,942.39	430,804,557.61	540,102,108.00
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	5,250,000.00
	Loans and Advances Total		-	-	-	-	5,250,000.00
15	Grants and Contributions						
	Local Grants and Contributions	15A	933,838,500.00	1,997,758,500.00	1,023,190,485.81	974,568,014.19	622,582,265.00
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		933,838,500.00	1,997,758,500.00	1,023,190,485.81	974,568,014.19	622,582,265.00
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	5,774,900.00	47,276,200.00	24,213,452.40	23,062,747.60	-
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		5,774,900.00	47,276,200.00	24,213,452.40	23,062,747.60	-

SUMMARY OF TOTAL EXPENDITURE CON'TD

17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	119,603,500.00	275,925,600.00	141,320,577.57	134,605,022.43	-
	Interest - Internal Public Debt	17C	-	3,352,000.00	1,716,827.78	1,635,172.22	9,751,500.00
	Public Debt Charges Total		119,603,500.00	279,277,600.00	143,037,405.35	136,240,194.65	9,751,500.00
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	389,314,500.00	30,803,900.00	15,776,971.43	15,026,928.57	-
	Construction/Provision of Fixed Assets	20B	658,131,600.00	-	-	-	-
	Rehabilitation/Repairs of Fixed Assets	20C	229,903,200.00	7,501,100.00	3,841,970.00	3,659,130.00	2,500,000.00
	Preservation of the Environment	20D	18,170,400.00	35,799,000.00	18,333,333.34	17,465,666.66	-
	Acquisition of Non Tangible Assets	20E	51,737,400.00	-	-	-	-
	Capital Expenditure Total		1,347,257,100.00	74,104,000.00	37,952,274.77	36,151,725.23	2,500,000.00
	TOTAL EXPENDITURE		3,926,021,100.00	3,926,021,100.00	2,010,786,729.21	1,915,234,370.79	1,552,754,737.00

**SHELLENG LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2022

	2022 ₦	2021 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,244,054,493.68	1,979,639,420.43
Independent Revenue	42,124,250.00	9,668,427.95
Total Receipts	2,286,178,743.68	1,989,307,848.38
Payments		
Personnel Cost	(399,970,661.73)	(393,093,161.13)
Social Benefits	-	-
Overhead Cost	(439,209,626.97)	(285,058,055.60)
Loans and Advances	-	-
Grants and Contributions	(978,404,443.82)	(737,960,491.07)
Subsidies	(24,213,452.40)	(50,000,000.00)
Transfers to Other Funds	-	-
Total Payments	(1,841,798,184.93)	(1,466,111,707.80)
Net Cash flow from Operating Activities	444,380,558.75	523,196,140.58
Investing Activities		
Purchase of Fixed Assets	(157,281,911.43)	(193,613,900.00)
Construction/Provision of Fixed Assets	(32,321,990.00)	(40,381,200.00)
Rehabilitation/Repairs of Fixed Assets	(92,939,460.00)	(116,113,100.00)
Preservation of the Environment	(18,333,333.34)	-
Acquisition of Non Tangible Assets	-	(174,484,314.70)
Net Cash Flow from Investing Activities	(300,876,694.77)	(524,592,514.70)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(143,037,405.35)	-
Net Cash Flow from Financing Activities	(143,037,405.35)	-
Net Surplus/(Deficit) for the Year	466,458.64	(1,396,374.12)
Add: Opening Balance	346,408.81	1,742,782.93
Closing Cash Balance	812,867.45	346,408.81

**SHELLENG LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2022

	NOTES	2022 ₦	2021 ₦
ASSETS			
CashBook and Bank Balances	21	812,867.45	346,408.81
TOTAL ASSETS		812,867.45	346,408.81
LIABILITIES			
Public Funds	29	812,867.45	346,408.81
TOTAL LIABILITIES		812,867.45	346,408.81

**SHELLENG LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2022**

NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦
OPENING BALANCE			346,408.81		1,742,782.93
Add: Revenue					
REVENUE					
Statutory Revenue	1	2,703,214,332.30	2,703,214,332.30	(459,159,838.62)	1,979,639,420.43
Independent Revenue	2	103,677,300.00	103,677,300.00	(61,553,050.00)	9,668,427.95
Capital Receipts and Other Revenue Sources	3	-	-	-	-
TOTAL REVENUE		2,806,891,632.30	2,806,891,632.30	(520,712,888.62)	1,989,307,848.38
BTL Receipts	9	-	-	-	-
TOTAL RECEIPTS		2,806,891,632.30	2,286,525,152.49	(520,712,888.62)	1,991,050,631.31
EXPENDITURE					
Personnel Cost	10	848,036,969.12	491,170,400.00	399,970,661.73	393,093,161.13
Government Contribution to Pension	11	-	-	-	-
Social Benefits	12	-	-	-	-
Overhead Cost	13	206,050,600.00	539,357,932.30	439,209,626.97	285,058,055.60
Loans and Advances	14	-	-	-	-
Grants and Contributions	15	442,056,900.00	1,201,496,000.00	978,404,443.82	737,960,491.07
Subsidies	16	-	29,734,700.00	24,213,452.40	50,000,000.00
Public Debt Charges	17	137,438,763.18	175,652,100.00	143,037,405.35	-
Below the Line Payments	19	-	-	-	-
TOTAL OPERATING		1,633,583,232.30	2,437,411,132.30	590,014,305.21	1,466,111,707.80
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		1,173,308,400.00	369,480,500.00	(1,110,727,193.83)	524,938,923.51
CAPITAL EXPENDITURE					
Purchase of Fixed Assets	20A	140,921,900.00	193,144,300.00	157,281,911.43	193,613,900.00
Construction/Provision of Fixed Assets	20B	380,548,800.00	39,691,800.00	32,321,990.00	40,381,200.00
Rehabilitation/Repairs of Fixed Assets	20C	419,356,900.00	114,130,800.00	92,939,460.00	116,113,100.00
Preservation of the Environment	20D	109,002,200.00	22,513,600.00	18,333,333.34	-
Acquisition of Non Tangible Assets	20E	123,478,600.00	-	-	174,484,314.70
TOTAL CAPITAL EXPENDITURE		1,173,308,400.00	369,480,500.00	300,876,694.77	524,592,514.70
TRANSFERS					
Transfers to Other Funds	18A	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-
TRANSFERS TOTAL		-	-	-	-
SUPPLUS/(DEFICIT)		(0.00)	-	812,867.45	346,408.81

SHELLENG LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		1,997,928,876.30	1,997,928,876.30	1,265,868,208.87	(732,060,667.43)	1,245,376,418.59
	Allocation from State Government		-	-	-	-	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	198,545,026.00
	Exchange Difference		-	-	41,667,262.36	41,667,262.36	37,497,552.19
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	-
	Equalisation		-	-	5,375,325.98	5,375,325.98	40,395,250.61
	Support Fund (Government Intervention)		-	-	17,472,857.15	17,472,857.15	-
	Refund from Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		52,216,920.00	52,216,920.00	8,513,564.19	(43,703,355.81)	5,045,160.30
	Goods Value Consideration		-	-	-	-	2,143,125.26
	Non oil Revenue		-	-	38,822,393.62	38,822,393.62	31,993,218.00
	Local Government Share of VAT		643,520,167.50	643,520,167.50	816,931,551.52	173,411,384.02	418,643,669.48
	Local Government Share of Excess Crude Account		9,548,368.50	9,548,368.50	49,403,329.99	39,854,961.49	-
	STATUTORY REVENUE TOTAL		2,703,214,332.30	2,703,214,332.30	2,244,054,493.68	(459,159,838.62)	1,979,639,420.43
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	2,607,100.00	2,607,100.00	6,073,550.00	3,466,450.00	2,419,200.00
	Licences - General	2B	15,573,300.00	15,573,300.00	20,784,560.00	5,211,260.00	3,180,197.70
	Fees - General	2E	6,903,500.00	6,903,500.00	6,310,630.00	(592,870.00)	1,879,218.25
	Fines - General	2F	115,000.00	115,000.00	1,412,960.00	1,297,960.00	-
	Sales - General	2G	9,469,400.00	9,469,400.00	2,953,130.00	(6,516,270.00)	975,420.00
	Earnings - General	2H	18,605,700.00	18,605,700.00	613,470.00	(17,992,230.00)	513,124.00
	Rent on Government Buildings - General	2I	-	-	3,018,920.00	3,018,920.00	412,150.00
	Rent on Land & Others - General	2J	4,526,200.00	4,526,200.00	558,700.00	(3,967,500.00)	289,118.00
	Repayments - General	2K	-	-	184,700.00	184,700.00	-
	Investment Income	2L	37,115,400.00	37,115,400.00	-	(37,115,400.00)	-
	Interest Earned	2M	1,197,900.00	1,197,900.00	213,630.00	(984,270.00)	-
	Rates	2O	4,073,600.00	4,073,600.00	-	(4,073,600.00)	-
	Miscellaneous	2P	3,490,200.00	3,490,200.00	-	(3,490,200.00)	-
	INDEPENDENT REVENUE TOTAL		103,677,300.00	103,677,300.00	42,124,250.00	(61,553,050.00)	9,668,427.95
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		2,806,891,632.30	2,806,891,632.30	2,286,178,743.68	(520,712,888.62)	1,989,307,848.38

SHELLENG LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦
EXPENDITURES							
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	576,155,021.42	491,170,400.00	399,970,661.73	91,199,738.27	393,093,161.13
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	271,881,947.70	-	-	-	-
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		848,036,969.12	491,170,400.00	399,970,661.73	91,199,738.27	393,093,161.13
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	54,803,500.00	28,060,500.00	22,850,598.29	5,209,901.71	14,707,700.00
	Utilities - General	13B	12,692,500.00	4,622,000.00	3,764,008.58	857,991.42	1,732,300.00
	Materials and Supplies - General	13C	23,837,300.00	97,984,500.00	79,791,255.62	18,193,244.38	51,779,900.00
	Maintenance Services - General	13D	23,684,000.00	38,875,300.00	31,657,202.88	7,218,097.12	35,981,100.00
	Training - General	13E	18,711,800.00	34,847,800.00	28,377,478.79	6,470,321.21	21,421,200.00
	Other Services - General	13F	18,868,700.00	170,876,200.00	139,148,269.08	31,727,930.92	110,592,700.00
	Consulting and Professional Services	13G	1,243,000.00	102,415,900.00	83,399,592.86	19,016,307.14	31,414,600.00
	Fuel and Lubricants	13H	20,151,200.00	-	-	-	5,501,800.00
	Financial Charges	13I	523,400.00	4,691,432.30	3,817,259.53	874,172.77	4,769,100.00
	Miscellaneous Expenses	13J	31,535,200.00	56,984,300.00	46,403,961.34	10,580,338.66	7,157,655.60
	Overhead Cost Total		206,050,600.00	539,357,932.30	439,209,626.97	100,148,305.33	285,058,055.60
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	442,056,900.00	1,201,496,000.00	978,404,443.82	223,091,556.18	737,960,491.07
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		442,056,900.00	1,201,496,000.00	978,404,443.82	223,091,556.18	737,960,491.07
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	-	29,734,700.00	24,213,452.40	5,521,247.60	50,000,000.00
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		-	29,734,700.00	24,213,452.40	5,521,247.60	50,000,000.00
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	137,438,763.18	173,543,900.00	141,320,577.57	169,662,085.61	-
	Interest - Internal Public Debt	17C	-	2,108,200.00	1,716,827.78	391,372.22	-
	Public Debt Charges Total		137,438,763.18	175,652,100.00	143,037,405.35	170,053,457.83	-

SUMMARY OF TOTAL EXPENDITURE CONT'D

18	Transfers						
	Transfers to Other Funds	18A	-	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-	-
	Transfers - Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
19	Below the Line Payments	19					
	BTL Payments Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	140,921,900.00	193,144,300.00	157,281,911.43	35,862,388.57	193,613,900.00
	Construction/Provision of Fixed Assets	20B	380,548,800.00	39,691,800.00	32,321,990.00	7,369,810.00	40,381,200.00
	Rehabilitation/Repairs of Fixed Assets	20C	419,356,900.00	114,130,800.00	92,939,460.00	21,191,340.00	116,113,100.00
	Preservation of the Environment	20D	109,002,200.00	22,513,600.00	18,333,333.34	4,180,266.66	-
	Acquisition of Non Tangible Assets	20E	123,478,600.00	-	-	-	174,484,314.70
	Capital Expenditure Total		<u>1,173,308,400.00</u>	<u>369,480,500.00</u>	<u>300,876,694.77</u>	<u>68,603,805.23</u>	<u>524,592,514.70</u>
	TOTAL EXPENDITURE		<u>2,806,891,632.30</u>	<u>2,806,891,632.30</u>	<u>2,285,712,285.04</u>	<u>658,618,110.44</u>	<u>1,990,704,222.50</u>

**SONG LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2022

	2022 ₦	2021 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,671,720,746.07	2,586,777,885.00
Independent Revenue	56,352,410.00	19,661,380.00
Total Receipts	<u>2,728,073,156.07</u>	<u>2,606,439,265.00</u>
Payments		
Personnel Cost	(362,282,570.45)	(568,899,818.00)
Social Benefits	-	-
Overhead Cost	(818,314,476.01)	(870,454,855.42)
Loans and Advances	-	(24,323,480.00)
Grants and Contributions	(1,148,052,130.43)	(1,142,720,001.00)
Subsidies	(24,213,452.40)	-
Transfers to Other Funds	-	-
Total Payments	<u>(2,352,862,629.29)</u>	<u>(2,606,398,154.42)</u>
Net Cash flow from Operating Activities	<u>375,210,526.78</u>	<u>41,110.58</u>
Investing Activities		
Purchase of Fixed Assets	(49,569,631.43)	-
Construction/Provision of Fixed Assets	(98,400,080.00)	-
Rehabilitation/Repairs of Fixed Assets	-	-
Preservation of the Environment	(18,333,333.34)	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	<u>(166,303,044.77)</u>	<u>-</u>
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(143,037,405.35)	-
Net Cash Flow from Financing Activities	<u>(143,037,405.35)</u>	<u>-</u>
Net Surplus/(Deficit) for the Year	65,870,076.66	41,110.58
Add: Opening Balance	190,329.00	149,218.42
Closing Cash Balance	<u>66,060,405.66</u>	<u>190,329.00</u>

**SONG LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2022

	NOTES	2022 ₦	2021 ₦
ASSETS			
CashBook and Bank Balances	21	66,060,405.66	190,329.00
TOTAL ASSETS		66,060,405.66	190,329.00
LIABILITIES			
Public Funds	29	66,060,405.66	190,329.00
TOTAL LIABILITIES		66,060,405.66	190,329.00

**SONG LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2022**

	NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦
OPENING BALANCE				190,329.00		149,218.42
Add: Revenue						
REVENUE						
Statutory Revenue	1	3,367,671,700.00	3,367,671,700.00	2,671,720,746.07	(695,950,953.93)	2,586,777,885.00
Independent Revenue	2	235,638,600.00	235,638,600.00	56,352,410.00	(179,286,190.00)	19,661,380.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	-
TOTAL REVENUE		3,603,310,300.00	3,603,310,300.00	2,728,073,156.07	(875,237,143.93)	2,606,439,265.00
BTL Receipts	9	-	-	-	-	-
TOTAL RECEIPTS		3,603,310,300.00	3,603,310,300.00	2,728,263,485.07	(875,237,143.93)	2,606,588,483.42
EXPENDITURE						
Personnel Cost	10	1,124,819,600.00	490,352,300.00	362,282,570.45	128,069,729.55	568,899,818.00
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	535,553,300.00	1,107,595,300.00	818,314,476.01	289,280,823.99	870,454,855.42
Loans and Advances	14	11,269,100.00	-	-	-	24,323,480.00
Grants and Contributions	15	1,450,485,500.00	1,553,896,100.00	1,148,052,130.43	405,843,969.57	1,142,720,001.00
Subsidies	16	8,586,000.00	32,773,000.00	24,213,452.40	8,559,547.60	-
Public Debt Charges	17	-	193,602,000.00	143,037,405.35	50,564,594.65	-
Below the Line Payments	19	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		3,130,713,500.00	3,378,218,700.00	2,495,900,034.64	882,318,665.36	2,606,398,154.42
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		472,596,800.00	225,091,600.00	232,363,450.43	(1,757,555,809.29)	190,329.00
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	116,200,200.00	67,092,500.00	49,569,631.43	17,522,868.57	-
Construction/Provision of Fixed Assets	20B	226,872,300.00	133,184,900.00	98,400,080.00	34,784,820.00	-
Rehabilitation/Repairs of Fixed Assets	20C	129,524,300.00	-	-	-	-
Preservation of the Environment	20D	-	24,814,200.00	18,333,333.34	6,480,866.66	-
Acquisition of Non Tangible Assets	20E	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE		472,596,800.00	225,091,600.00	166,303,044.77	58,788,555.23	-
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SUPLUS/(DEFICIT)		-	-	66,060,405.66	-	190,329.00

SONG LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		2,419,678,600.00	2,419,678,600.00	1,595,870,854.94	(823,807,745.06)	2,586,777,885.00
	Allocation from State Government		109,609,700.00	109,609,700.00	-	(109,609,700.00)	-
	Excess Petroleum Profit Tax (PPT Revenue)		213,482,700.00	213,482,700.00	-	(213,482,700.00)	-
	Exchange Difference		33,071,400.00	33,071,400.00	45,477,046.01	12,405,646.01	-
	Refund from Paris Club		107,556,900.00	107,556,900.00	-	(107,556,900.00)	-
	Recovered Excess Bank Charges		-	-	-	-	-
	Equalisation		-	-	5,375,325.98	5,375,325.98	-
	Support Fund (Government Intervention)		-	-	17,472,857.15	17,472,857.15	-
	Refund from Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	8,513,564.19	8,513,564.19	-
	Goods Value Consideration		-	-	-	-	-
	Non oil Revenue		213,148,400.00	213,148,400.00	44,879,768.21	(168,268,631.79)	-
	Local Government Share of VAT		271,124,000.00	271,124,000.00	891,970,312.46	620,846,312.46	-
	Local Government Share of Excess Crude Account		-	-	62,161,017.13	62,161,017.13	-
	STATUTORY REVENUE TOTAL		3,367,671,700.00	3,367,671,700.00	2,671,720,746.07	(695,950,953.93)	2,586,777,885.00
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	29,673,700.00	29,673,700.00	20,343,120.00	(9,330,580.00)	8,855,700.00
	Licences - General	2B	93,856,500.00	93,856,500.00	9,982,970.00	(83,873,530.00)	-
	Fees - General	2E	11,622,800.00	11,622,800.00	1,605,800.00	(10,017,000.00)	-
	Fines - General	2F	8,758,400.00	8,758,400.00	111,810.00	(8,646,590.00)	-
	Sales - General	2G	11,342,100.00	11,342,100.00	5,624,520.00	(5,717,580.00)	1,316,500.00
	Earnings - General	2H	35,843,500.00	35,843,500.00	9,645,740.00	(26,197,760.00)	8,759,780.00
	Rent on Government Buildings - General	2I	18,808,500.00	18,808,500.00	7,594,970.00	(11,213,530.00)	729,400.00
	Rent on Land & Others - General	2J	9,694,400.00	9,694,400.00	-	(9,694,400.00)	-
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	1,094,800.00	1,094,800.00	-	(1,094,800.00)	-
	Interest Eamed	2M	-	-	-	-	-
	Rates	2O	7,116,100.00	7,116,100.00	244,200.00	(6,871,900.00)	-
	Miscellaneous	2P	7,827,800.00	7,827,800.00	1,199,280.00	(6,628,520.00)	-
	INDEPENDENT REVENUE TOTAL		235,638,600.00	235,638,600.00	56,352,410.00	(179,286,190.00)	19,661,380.00
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		3,603,310,300.00	3,603,310,300.00	2,728,073,156.07	(875,237,143.93)	2,606,439,265.00

SONG LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦
EXPENDITURES							
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	918,988,900.00	490,352,300.00	362,282,570.45	128,069,729.55	474,703,777.00
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	205,830,700.00	-	-	-	94,196,041.00
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		1,124,819,600.00	490,352,300.00	362,282,570.45	128,069,729.55	568,899,818.00
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	46,968,100.00	86,258,900.00	63,730,048.29	22,528,851.71	57,918,203.00
	Utilities - General	13B	18,900,200.00	3,217,800.00	2,377,428.58	840,371.42	1,690,000.00
	Materials and Supplies - General	13C	68,956,200.00	109,304,700.00	80,754,235.62	28,550,464.38	48,546,904.00
	Maintenance Services - General	13D	56,163,100.00	119,923,300.00	88,602,232.88	31,321,067.12	22,017,353.00
	Training - General	13E	36,222,000.00	41,780,100.00	30,868,155.25	10,911,944.75	25,053,511.00
	Other Services - General	13F	153,473,600.00	252,716,500.00	186,712,559.08	66,003,940.92	233,956,557.42
	Consulting and Professional Services	13G	31,553,600.00	117,703,500.00	86,962,132.86	30,741,367.14	3,602,000.00
	Fuel and Lubricants	13H	23,107,000.00	466,900.00	345,020.00	121,880.00	-
	Financial Charges	13I	161,000.00	151,900.00	112,292.11	39,607.89	126,888.00
	Miscellaneous Expenses	13J	100,048,500.00	376,071,700.00	277,850,371.34	98,221,328.66	477,543,439.00
	Overhead Cost Total		535,553,300.00	1,107,595,300.00	818,314,476.01	289,280,823.99	870,454,855.42
14	Loans and Advances						
	Staff Loans and Advances	14A	11,269,100.00	-	-	-	24,323,480.00
	Loans and Advances Total		11,269,100.00	-	-	-	24,323,480.00
15	Grants and Contributions						
	Local Grants and Contributions	15A	1,450,485,500.00	1,553,896,100.00	1,148,052,130.43	405,843,969.57	1,142,720,001.00
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		1,450,485,500.00	1,553,896,100.00	1,148,052,130.43	405,843,969.57	1,142,720,001.00
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	8,586,000.00	32,773,000.00	24,213,452.40	8,559,547.60	-
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		8,586,000.00	32,773,000.00	24,213,452.40	8,559,547.60	-

SUMMARY OF TOTAL EXPENDITURE CONT'D

17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	191,278,300.00	141,320,577.57	49,957,722.43	-
	Interest - Internal Public Debt	17C	-	2,323,700.00	1,716,827.78	606,872.22	-
	Public Debt Charges Total		-	193,602,000.00	143,037,405.35	50,564,594.65	-
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	116,200,200.00	67,092,500.00	49,569,631.43	17,522,868.57	-
	Construction/Provision of Fixed Assets	20B	226,872,300.00	133,184,900.00	98,400,080.00	34,784,820.00	-
	Rehabilitation/Repairs of Fixed Assets	20C	129,524,300.00	-	-	-	-
	Preservation of the Environment	20D	-	24,814,200.00	18,333,333.34	6,480,866.66	-
	Acquisition of Non Tangible Assets	20E	-	-	-	-	-
	Capital Expenditure Total		472,596,800.00	225,091,600.00	166,303,044.77	58,788,555.23	-
	TOTAL EXPENDITURE		3,603,310,300.00	3,603,310,300.00	2,662,203,079.41	941,107,220.59	2,606,398,154.42

**TOUNGO LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2022

	2022 ₦	2021 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,174,459,158.58	1,668,144,737.00
Independent Revenue	35,243,650.00	7,541,787.00
Total Receipts	2,209,702,808.58	1,675,686,524.00
Payments		
Personnel Cost	(368,938,607.18)	(370,855,145.64)
Social Benefits	-	-
Overhead Cost	(426,165,998.77)	(322,339,224.02)
Loans and Advances	-	-
Grants and Contributions	(898,291,275.04)	(641,727,103.38)
Subsidies	(24,213,452.40)	-
Transfers to Other Funds	-	-
Total Payments	(1,717,609,333.40)	(1,334,921,473.04)
Net Cash flow from Operating Activities	492,093,475.18	340,765,050.96
Investing Activities		
Purchase of Fixed Assets	(37,579,771.43)	(32,287,577.00)
Construction/Provision of Fixed Assets	-	-
Rehabilitation/Repairs of Fixed Assets	(124,875,220.00)	(114,313,710.00)
Preservation of the Environment	(105,224,783.34)	(79,542,474.00)
Acquisition of Non Tangible Assets	(62,339,390.00)	(57,066,941.00)
Net Cash Flow from Investing Activities	(330,019,164.77)	(283,210,702.00)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(143,037,405.35)	(57,066,941.00)
Net Cash Flow from Financing Activities	(143,037,405.35)	(57,066,941.00)
Net Surplus/(Deficit) for the Year	19,036,905.07	487,407.96
Add: Opening Balance	519,607.00	32,199.04
Closing Cash Balance	19,556,512.07	519,607.00

**TOUNGO LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2022

	NOTES	2022 ₦	2021 ₦
ASSETS			
CashBook and Bank Balances	21	19,556,512.07	519,607.00
TOTAL ASSETS		19,556,512.07	519,607.00
LIABILITIES			
Public Funds	29	19,556,512.07	519,607.00
TOTAL LIABILITIES		19,556,512.07	519,607.00

**TOUNGO LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2022**

NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦	
OPENING BALANCE			519,607.00		32,199.04	
Add: Revenue						
REVENUE						
Statutory Revenue	1	3,148,972,986.76	3,148,972,986.76	2,174,459,158.58	(974,513,828.18)	1,668,144,737.00
Independent Revenue	2	74,412,734.14	74,412,734.14	35,243,650.00	(39,169,084.14)	7,541,787.00
Capital Receipts and Other Revenue Sources	3	25,930,100.00	25,930,100.00	-	(25,930,100.00)	-
TOTAL REVENUE		3,249,315,820.90	3,249,315,820.90	2,209,702,808.58	(1,039,613,012.32)	1,675,686,524.00
BTL Receipts	9	-	-	-	-	-
TOTAL RECEIPTS		3,249,315,820.90	3,249,315,820.90	2,210,222,415.58	(1,039,613,012.32)	1,675,718,723.04
EXPENDITURE						
Personnel Cost	10	1,299,678,328.36	547,229,900.00	368,938,607.18	178,291,292.82	370,855,145.64
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	468,550,373.13	632,114,120.90	426,165,998.77	205,948,122.13	322,339,224.02
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	18,895,000.00	1,332,394,300.00	898,291,275.04	434,103,024.96	641,727,103.38
Subsidies	16	-	35,914,600.00	24,213,452.40	11,701,147.60	-
Public Debt Charges	17	162,465,791.05	212,160,800.00	143,037,405.35	231,589,185.70	57,066,941.00
Below the Line Payments	19	-	-	-	-	-
TOTAL OPERATING		1,949,589,492.54	2,759,813,720.90	1,860,646,738.74	1,061,632,773.21	1,391,988,414.04
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		1,299,726,328.36	489,502,100.00	349,575,676.84	(2,101,245,785.53)	283,730,309.00
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	193,860,390.00	55,740,300.00	37,579,771.43	18,160,528.57	32,287,577.00
Construction/Provision of Fixed Assets	20B	666,403,463.36	-	-	-	-
Rehabilitation/Repairs of Fixed Assets	20C	220,271,570.00	185,221,700.00	124,875,220.00	60,346,480.00	114,313,710.00
Preservation of the Environment	20D	41,390,790.00	156,075,100.00	105,224,783.34	50,850,316.66	79,542,474.00
Acquisition of Non Tangible Assets	20E	177,800,115.00	92,465,000.00	62,339,390.00	30,125,610.00	57,066,941.00
TOTAL CAPITAL EXPENDITURE		1,299,726,328.36	489,502,100.00	330,019,164.77	159,482,935.23	283,210,702.00
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SUPLUS/(DEFICIT)		(0.00)	-	19,556,512.07		519,607.00

TOUNGO LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1	₦				
	Local Government Share of FAAC		2,170,400,160.18	2,170,400,160.18	1,365,927,747.09	(804,472,413.09)	1,175,087,203.00
	Allocation from State Government		81,906,815.40	81,906,815.40	-	(81,906,815.40)	1,888,708.00
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	35,968,903.00
	Exchange Difference		-	-	33,194,274.84	33,194,274.84	-
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	927,374.00
	Equalisation		-	-	5,375,325.98	5,375,325.98	14,876,805.00
	Support Fund (Government Intervention)		-	-	17,472,857.15	17,472,857.15	35,485,838.00
	Refund from Federal Government		-	-	-	-	3,190,764.00
	Stabilization Fund Receipts		-	-	8,513,564.19	8,513,564.19	52,684,103.00
	Goods Value Consideration		-	-	-	-	-
	Non oil Revenue		-	-	40,659,039.81	40,659,039.81	-
	Local Government Share of VAT		511,250,711.00	511,250,711.00	650,044,783.03	138,794,072.03	348,035,039.00
	Local Government Share of Excess Crude Account		385,415,300.18	385,415,300.18	53,271,566.49	(332,143,733.69)	-
	STATUTORY REVENUE TOTAL		3,148,972,986.76	3,148,972,986.76	2,174,459,158.58	(974,513,828.18)	1,668,144,737.00
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	3,200,000.00	3,200,000.00	3,609,660.00	409,660.00	957,065.00
	Licences - General	2B	10,980,000.00	10,980,000.00	6,613,720.00	(4,366,280.00)	1,044,813.00
	Fees - General	2E	16,705,000.00	16,705,000.00	8,067,100.00	(8,637,900.00)	1,414,123.00
	Fines - General	2F	240,000.00	240,000.00	276,940.00	36,940.00	-
	Sales - General	2G	21,270,500.00	21,270,500.00	6,455,090.00	(14,815,410.00)	1,195,661.00
	Earnings - General	2H	17,001,234.14	17,001,234.14	8,307,880.00	(8,693,354.14)	1,906,546.00
	Rent on Government Buildings - General	2I	545,000.00	545,000.00	324,760.00	(220,240.00)	313,698.00
	Rent on Land & Others - General	2J	1,436,000.00	1,436,000.00	311,390.00	(1,124,610.00)	300,778.00
	Repayments - General	2K	500,000.00	500,000.00	-	(500,000.00)	-
	Investment Income	2L	-	-	55,790.00	55,790.00	53,892.00
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	970,000.00	970,000.00	30,540.00	(939,460.00)	29,500.00
	Miscellaneous	2P	1,565,000.00	1,565,000.00	1,190,780.00	(374,220.00)	325,711.00
	INDEPENDENT REVENUE TOTAL		74,412,734.14	74,412,734.14	35,243,650.00	(39,169,084.14)	7,541,787.00
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	Domestic Aids	3A	20,258,480.00	20,258,480.00	-	(20,258,480.00)	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	5,671,620.00	5,671,620.00	-	(5,671,620.00)	-
	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		25,930,100.00	25,930,100.00	-	(25,930,100.00)	-
	TOTAL REVENUE		3,249,315,820.90	3,249,315,820.90	2,209,702,808.58	(1,039,612,992.32)	1,675,686,524.00

TOUNGO LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦
	EXPENDITURES		₦				
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	974,746,746.27	547,229,900.00	368,938,607.18	178,291,292.82	370,855,145.64
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	324,931,582.09	-	-	-	-
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		1,299,678,328.36	547,229,900.00	368,938,607.18	178,291,292.82	370,855,145.64
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	83,737,500.00	48,441,000.00	32,658,618.29	15,782,381.71	19,755,200.00
	Utilities - General	13B	4,604,500.00	3,526,300.00	2,377,428.58	1,148,871.42	4,761,500.00
	Materials and Supplies - General	13C	76,980,500.00	56,876,000.00	38,345,485.62	18,530,514.38	74,544,657.14
	Maintenance Services - General	13D	36,436,000.00	4,237,800.00	2,857,142.88	1,380,657.12	15,179,842.86
	Training - General	13E	18,490,000.00	37,636,000.00	25,374,044.17	12,261,955.83	12,371,300.00
	Other Services - General	13F	53,835,000.00	206,392,200.00	139,148,269.08	67,243,930.92	122,407,347.67
	Consulting and Professional Services	13G	12,152,500.00	123,702,700.00	83,399,592.86	40,303,107.14	23,795,862.99
	Fuel and Lubricants	13H	23,585,000.00	67,207,000.00	45,310,530.00	21,896,470.00	526,400.00
	Financial Charges	13I	4,387,000.00	855,720.90	575,035.95	280,684.95	41,478,320.36
	Miscellaneous Expenses	13J	154,342,373.13	83,239,400.00	56,119,851.34	27,119,548.66	7,518,793.00
	Overhead Cost Total		468,550,373.13	632,114,120.90	426,165,998.77	205,948,122.13	322,339,224.02
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	18,895,000.00	1,332,394,300.00	898,291,275.04	434,103,024.96	641,727,103.38
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		18,895,000.00	1,332,394,300.00	898,291,275.04	434,103,024.96	641,727,103.38
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	-	35,914,600.00	24,213,452.40	11,701,147.60	-
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		-	35,914,600.00	24,213,452.40	11,701,147.60	-

SUMMARY OF TOTAL EXPENDITURE

17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	162,465,791.05	209,614,400.00	141,320,577.57	230,759,613.48	39,146,110.00
	Interest - Internal Public Debt	17C	-	2,546,400.00	1,716,827.78	829,572.22	17,920,831.00
	Public Debt Charges Total		162,465,791.05	212,160,800.00	143,037,405.35	231,589,185.70	57,066,941.00
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	193,860,390.00	55,740,300.00	37,579,771.43	18,160,528.57	32,287,577.00
	Construction/Provision of Fixed Assets	20B	666,403,463.36	-	-	-	-
	Rehabilitation/Repairs of Fixed Assets	20C	220,271,570.00	185,221,700.00	124,875,220.00	60,346,480.00	114,313,710.00
	Preservation of the Environment	20D	41,390,790.00	156,075,100.00	105,224,783.34	50,850,316.66	79,542,474.00
	Acquisition of Non Tangible Assets	20E	177,800,115.00	92,465,000.00	62,339,390.00	30,125,610.00	57,066,941.00
	Capital Expenditure Total		1,299,726,328.36	489,502,100.00	330,019,164.77	159,482,935.23	283,210,702.00
	TOTAL EXPENDITURE		3,249,315,820.90	3,249,315,820.90	2,190,665,903.51	1,221,115,708.44	1,675,199,116.04

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

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2022

	2022 ₦	2021 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,391,428,803.49	2,285,518,068.00
Independent Revenue	95,273,550.00	83,451,487.00
Total Receipts	<u>2,486,702,353.49</u>	<u>2,368,969,555.00</u>
Payments		
Personnel Cost	(325,815,691.46)	(388,678,377.76)
Social Benefits	-	-
Overhead Cost	(364,098,357.52)	(375,600,218.98)
Loans and Advances	-	-
Grants and Contributions	(1,471,240,274.28)	(1,351,808,150.24)
Subsidies	(24,213,452.40)	-
Transfers to Other Funds	-	-
Total Payments	<u>(2,185,367,775.66)</u>	<u>(2,116,086,746.98)</u>
Net Cash flow from Operating Activities	<u>301,334,577.83</u>	<u>252,882,808.02</u>
Investing Activities		
Purchase of Fixed Assets	(40,566,261.43)	(58,256,254.00)
Construction/Provision of Fixed Assets	(65,157,250.00)	(99,218,475.00)
Rehabilitation/Repairs of Fixed Assets	(17,280,790.00)	(31,314,417.00)
Preservation of the Environment	(18,333,333.34)	(9,000,000.00)
Acquisition of Non Tangible Assets	-	(54,218,630.00)
Net Cash Flow from Investing Activities	<u>(141,337,634.77)</u>	<u>(252,007,776.00)</u>
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(143,037,405.35)	-
Net Cash Flow from Financing Activities	<u>(143,037,405.35)</u>	<u>-</u>
Net Surplus/(Deficit) for the Year	16,959,537.71	875,032.02
Add: Opening Balance	1,052,537.00	177,504.98
Closing Cash Balance	<u>18,012,074.71</u>	<u>1,052,537.00</u>

**YOLA NORTH LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**
STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2022

	NOTES	2022 ₦	2021 ₦
ASSETS			
CashBook and Bank Balances	21	18,012,074.71	1,052,537.00
TOTAL ASSETS		18,012,074.71	1,052,537.00
LIABILITIES			
Public Funds	29	18,012,074.71	1,052,537.00
TOTAL LIABILITIES		18,012,074.71	1,052,537.00

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

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2022**

NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦	
OPENING BALANCE			1,052,537.00		177,504.98	
Add: Revenue						
REVENUE						
Statutory Revenue	1	3,327,825,887.79	3,327,825,887.79	2,391,428,803.49	(936,397,084.30)	2,285,518,068.00
Independent Revenue	2	675,472,101.72	675,472,101.72	95,273,550.00	(580,198,551.72)	83,451,487.00
Capital Receipts and Other Revenue Sources	3	499,849,355.27	499,849,355.27	-	(499,849,355.27)	-
TOTAL REVENUE		4,503,147,344.78	4,503,147,344.78	2,486,702,353.49	(2,016,444,991.29)	2,368,969,555.00
BTL Receipts	9	-	-	-	-	-
TOTAL RECEIPTS		4,503,147,344.78	4,503,147,344.78	2,487,754,890.49	(2,016,444,991.29)	2,369,147,059.98
EXPENDITURE						
Personnel Cost	10	1,711,195,991.02	594,068,300.00	325,815,691.46	268,252,608.54	388,678,377.76
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	313,155,000.00	663,872,444.78	364,098,357.52	299,774,087.26	375,600,218.98
Loans and Advances	14	4,100,000.00	-	-	-	-
Grants and Contributions	15	358,757,101.00	2,682,550,800.00	1,471,240,274.28	1,211,310,525.72	1,351,808,150.24
Subsidies	16	-	44,148,900.00	24,213,452.40	19,935,447.60	-
Public Debt Charges	17	225,157,367.24	260,803,800.00	143,037,405.35	117,766,394.65	-
Below the Line Payments	19	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,612,365,459.26	4,245,444,244.78	2,328,405,181.01	1,917,039,063.77	2,116,086,746.98
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		1,890,781,885.52	257,703,100.00	159,349,709.48	(3,933,484,055.06)	253,060,313.00
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	573,490,000.00	73,964,800.00	40,566,261.43	33,398,538.57	58,256,254.00
Construction/Provision of Fixed Assets	20B	762,543,839.29	118,802,400.00	65,157,250.00	53,645,150.00	99,218,475.00
Rehabilitation/Repairs of Fixed Assets	20C	410,288,045.51	31,508,300.00	17,280,790.00	14,227,510.00	31,314,417.00
Preservation of the Environment	20D	35,000,000.00	33,427,600.00	18,333,333.34	15,094,266.66	9,000,000.00
Acquisition of Non Tangible Assets	20E	109,460,000.72	-	-	-	54,218,630.00
TOTAL CAPITAL EXPENDITURE		1,890,781,885.52	257,703,100.00	141,337,634.77	116,365,465.23	252,007,776.00
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SUPLUS/(DEFICIT)		0.00	-	18,012,074.71		1,052,537.00

YOLA NORTH LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		2,386,668,092.73	2,386,668,092.73	1,321,208,293.94	(1,065,459,798.79)	2,085,163,205.00
	Allocation from State Government		-	-	-	-	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		-	-	45,961,695.77	45,961,695.77	-
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	-
	Equalisation		-	-	5,375,325.98	5,375,325.98	-
	Support Fund (Government Intervention)		-	-	17,472,857.15	17,472,857.15	-
	Refund from Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		135,094,420.35	135,094,420.35	8,513,564.19	(126,580,856.16)	45,413,200.00
	Goods Value Consideration		-	-	-	-	-
	Non oil Revenue		-	-	39,838,190.40	39,838,190.40	-
	Local Government Share of VAT		634,943,775.61	634,943,775.61	901,516,134.49	266,572,358.88	119,466,480.00
	Local Government Share of Excess Crude Account		171,119,599.10	171,119,599.10	51,542,741.57	(119,576,857.53)	35,475,183.00
	STATUTORY REVENUE TOTAL		3,327,825,887.79	3,327,825,887.79	2,391,428,803.49	(936,397,084.30)	2,285,518,068.00
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	92,659,637.48	92,659,637.48	19,749,820.00	(72,909,817.48)	15,483,218.00
	Licences - General	2B	158,016,423.66	158,016,423.66	29,660,760.00	(128,355,663.66)	23,968,269.00
	Fees - General	2E	129,831,923.41	129,831,923.41	4,444,620.00	(125,387,303.41)	4,000,000.00
	Fines - General	2F	16,715,035.98	16,715,035.98	5,555,780.00	(11,159,255.98)	5,000,000.00
	Sales - General	2G	19,000,000.00	19,000,000.00	7,222,510.00	(11,777,490.00)	6,500,000.00
	Earnings - General	2H	72,543,244.80	72,543,244.80	8,889,250.00	(63,653,994.80)	8,000,000.00
	Rent on Government Buildings - General	2I	28,000,000.00	28,000,000.00	661,140.00	(27,338,860.00)	-
	Rent on Land & Others - General	2J	28,000,000.00	28,000,000.00	10,689,320.00	(17,310,680.00)	9,500,000.00
	Repayments - General	2K	17,366,350.59	17,366,350.59	-	(17,366,350.59)	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	30,000,000.00	30,000,000.00	-	(30,000,000.00)	-
	Rates	2O	52,339,485.80	52,339,485.80	288,900.00	(52,050,585.80)	-
	Miscellaneous	2P	31,000,000.00	31,000,000.00	8,111,450.00	(22,888,550.00)	11,000,000.00
	INDEPENDENT REVENUE TOTAL		675,472,101.72	675,472,101.72	95,273,550.00	(580,198,551.72)	83,451,487.00
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	499,849,355.27	499,849,355.27	-	(499,849,355.27)	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		499,849,355.27	499,849,355.27	-	(499,849,355.27)	-
	TOTAL REVENUE		4,503,147,344.78	4,503,147,344.78	2,486,702,353.49	(2,016,444,991.29)	2,368,969,555.00

YOLA NORTH LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦
EXPENDITURES							
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	1,366,254,904.40	594,068,300.00	325,815,691.46	268,252,608.54	388,678,377.76
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	344,941,086.62	-	-	-	-
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		1,711,195,991.02	594,068,300.00	325,815,691.46	268,252,608.54	388,678,377.76
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	37,825,000.00	33,370,700.00	18,301,978.29	15,068,721.71	25,000,000.00
	Utilities - General	13B	13,440,000.00	4,334,800.00	2,377,428.58	1,957,371.42	2,500,000.00
	Materials and Supplies - General	13C	39,150,000.00	69,916,200.00	38,345,485.62	31,570,714.38	42,850,000.00
	Maintenance Services - General	13D	58,530,000.00	5,209,500.00	2,857,142.88	2,352,357.12	40,280,000.00
	Training - General	13E	25,900,000.00	45,449,600.00	24,926,849.64	20,522,750.36	31,450,000.00
	Other Services - General	13F	36,775,000.00	253,712,600.00	139,148,269.08	114,564,330.92	135,000,000.00
	Consulting and Professional Services	13G	7,700,000.00	152,064,500.00	83,399,592.86	68,664,907.14	25,000,000.00
	Fuel and Lubricants	13H	25,710,000.00	-	-	-	45,000,000.00
	Financial Charges	13I	7,700,000.00	2,398,144.78	1,313,439.23	1,084,705.55	5,600,000.00
	Miscellaneous Expenses	13J	60,425,000.00	97,416,400.00	53,428,171.34	43,988,228.66	22,920,218.98
	Overhead Cost Total		313,155,000.00	663,872,444.78	364,098,357.52	299,774,087.26	375,600,218.98
14	Loans and Advances						
	Staff Loans and Advances	14A	4,100,000.00	-	-	-	-
	Loans and Advances Total		4,100,000.00	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	358,757,101.00	2,682,550,800.00	1,471,240,274.28	1,211,310,525.72	1,351,808,150.24
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		358,757,101.00	2,682,550,800.00	1,471,240,274.28	1,211,310,525.72	1,351,808,150.24
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	-	44,148,900.00	24,213,452.40	19,935,447.60	-
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		-	44,148,900.00	24,213,452.40	19,935,447.60	-

SUMMARY OF TOTAL EXPENDITURE CONT'D

17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	257,673,500.00	141,320,577.57	116,352,922.43	-
	Interest - Internal Public Debt	17C	225,157,367.24	3,130,300.00	1,716,827.78	1,413,472.22	-
	Public Debt Charges Total		225,157,367.24	260,803,800.00	143,037,405.35	117,766,394.65	-
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	573,490,000.00	73,964,800.00	40,566,261.43	33,398,538.57	58,256,254.00
	Construction/Provision of Fixed Assets	20B	762,543,839.29	118,802,400.00	65,157,250.00	53,645,150.00	99,218,475.00
	Rehabilitation/Repairs of Fixed Assets	20C	410,288,045.51	31,508,300.00	17,280,790.00	14,227,510.00	31,314,417.00
	Preservation of the Environment	20D	35,000,000.00	33,427,600.00	18,333,333.34	15,094,266.66	9,000,000.00
	Acquisition of Non Tangible Assets	20E	109,460,000.72	-	-	-	54,218,630.00
	Capital Expenditure Total		1,890,781,885.52	257,703,100.00	141,337,634.77	116,365,465.23	252,007,776.00
	TOTAL EXPENDITURE		4,503,147,344.78	4,503,147,344.78	2,469,742,815.78	2,033,404,529.00	2,368,094,522.98

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

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2022

	2022 ₦	2021 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,387,154,485.56	2,366,558,479.00
Independent Revenue	83,492,770.00	20,349,670.00
Total Receipts	<u>2,470,647,255.56</u>	<u>2,386,908,149.00</u>
Payments		
Personnel Cost	(328,438,747.93)	(385,632,184.00)
Social Benefits	-	-
Overhead Cost	(376,331,224.25)	(253,472,890.00)
Loans and Advances	-	-
Grants and Contributions	(1,387,053,177.48)	(1,285,863,255.00)
Subsidies	(24,213,452.40)	(8,308,345.81)
Transfers to Other Funds	-	-
Total Payments	<u>(2,116,036,602.06)</u>	<u>(1,933,276,674.81)</u>
Net Cash flow from Operating Activities	<u>354,610,653.50</u>	<u>453,631,474.19</u>
Investing Activities		
Purchase of Fixed Assets	(68,181,431.43)	(100,215,718.00)
Construction/Provision of Fixed Assets	(100,711,290.00)	(153,218,400.00)
Rehabilitation/Repairs of Fixed Assets	(23,832,410.00)	(36,257,740.00)
Preservation of the Environment	(18,333,333.34)	-
Acquisition of Non Tangible Assets	-	(58,183,250.00)
Net Cash Flow from Investing Activities	<u>(211,058,464.77)</u>	<u>(347,875,108.00)</u>
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(143,037,405.35)	(106,956,004.00)
Net Cash Flow from Financing Activities	<u>(143,037,405.35)</u>	<u>(106,956,004.00)</u>
Net Surplus/(Deficit) for the Year	514,783.38	(1,199,637.81)
Add: Opening Balance	(431,542.00)	768,095.81
Closing Cash Balance	<u>83,241.38</u>	<u>(431,542.00)</u>

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

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2022

	NOTES	2022 ₦	2021 ₦
ASSETS			
CashBook and Bank Balances	21	83,241.38	(431,542.00)
TOTAL ASSETS		83,241.38	(431,542.00)
LIABILITIES			
Public Funds	29	83,241.38	(431,542.00)
TOTAL LIABILITIES		83,241.38	(431,542.00)

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

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2022**

NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦	
OPENING BALANCE			(431,542.00)		768,095.81	
Add: Revenue						
REVENUE						
Statutory Revenue	1	3,143,778,700.00	3,143,778,700.00	2,387,154,485.56	(756,624,214.44)	2,366,558,479.00
Independent Revenue	2	180,597,000.00	180,597,000.00	83,492,770.00	(97,104,230.00)	20,349,670.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	-
TOTAL REVENUE		3,324,375,700.00	3,324,375,700.00	2,470,647,255.56	(853,728,444.44)	2,386,908,149.00
BTL Receipts	9	-	-	-	-	-
TOTAL RECEIPTS		3,324,375,700.00	3,324,375,700.00	2,470,215,713.56	(853,728,444.44)	2,387,676,244.81
EXPENDITURE						
Personnel Cost	10	426,876,600.00	442,022,300.00	328,438,747.93	113,583,552.07	385,632,184.00
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	234,007,400.00	506,479,100.00	376,331,224.25	130,147,875.75	253,472,890.00
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	1,462,563,800.00	1,866,735,800.00	1,387,053,177.48	479,682,622.52	1,285,863,255.00
Subsidies	16	290,178,800.00	32,587,100.00	24,213,452.40	8,373,647.60	8,308,345.81
Public Debt Charges	17	-	192,503,800.00	143,037,405.35	49,466,394.65	106,956,004.00
Below the Line Payments	19	-	-	-	-	-
TOTAL OPERATING		2,413,626,600.00	3,040,328,100.00	2,259,074,007.41	781,254,092.59	2,040,232,678.81
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		910,749,100.00	284,047,600.00	211,141,706.15	(1,634,982,537.03)	347,443,566.00
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	179,537,800.00	91,759,900.00	68,181,431.43	23,578,468.57	100,215,718.00
Construction/Provision of Fixed Assets	20B	566,832,900.00	135,540,200.00	100,711,290.00	34,828,910.00	153,218,400.00
Rehabilitation/Repairs of Fixed Assets	20C	75,794,500.00	32,074,000.00	23,832,410.00	8,241,590.00	36,257,740.00
Preservation of the Environment	20D	66,461,600.00	24,673,500.00	18,333,333.34	6,340,166.66	-
Acquisition of Non Tangible Assets	20E	22,122,300.00	-	-	-	58,183,250.00
TOTAL CAPITAL EXPENDITURE		910,749,100.00	284,047,600.00	211,058,464.77	72,989,135.23	347,875,108.00
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SUPLUS/(DEFICIT)		-	-	83,241.38	(431,542.00)	

YOLA SOUTH LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		2,352,481,700.00	2,352,481,700.00	1,323,388,230.83	(1,029,093,469.17)	-
	Allocation from State Government		302,429,400.00	302,429,400.00	-	(302,429,400.00)	2,055,673,211.00
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		-	-	45,643,835.38	45,643,835.38	-
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	-
	Equalisation		-	-	5,375,325.98	5,375,325.98	-
	Support Fund (Government Intervention)		-	-	17,472,857.15	17,472,857.15	-
	Refund from Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		54,718,500.00	54,718,500.00	8,513,564.19	(46,204,935.81)	21,832,140.00
	Goods Value Consideration		-	-	-	-	-
	Non oil Revenue		246,981,200.00	246,981,200.00	39,878,204.30	(207,102,995.70)	215,478,300.00
	Local Government Share of VAT		163,717,100.00	163,717,100.00	895,255,451.21	731,538,351.21	73,574,828.00
	Local Government Share of Excess Crude Account		23,450,800.00	23,450,800.00	51,627,016.52	28,176,216.52	-
	STATUTORY REVENUE TOTAL		3,143,778,700.00	3,143,778,700.00	2,387,154,485.56	(756,624,214.44)	2,366,558,479.00
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	19,923,800.00	19,923,800.00	11,222,300.00	(8,701,500.00)	5,405,690.00
	Licences - General	2B	23,409,000.00	23,409,000.00	18,627,130.00	(4,781,870.00)	7,611,880.00
	Fees - General	2E	31,491,400.00	31,491,400.00	8,609,070.00	(22,882,330.00)	1,670,000.00
	Fines - General	2F	14,516,100.00	14,516,100.00	12,329,650.00	(2,186,450.00)	3,201,400.00
	Sales - General	2G	38,100,400.00	38,100,400.00	16,116,600.00	(21,983,800.00)	500,700.00
	Earnings - General	2H	10,233,500.00	10,233,500.00	14,711,990.00	4,478,490.00	1,560,000.00
	Rent on Government Buildings - General	2I	-	-	-	-	-
	Rent on Land & Others - General	2J	1,374,500.00	1,374,500.00	351,990.00	(1,022,510.00)	250,000.00
	Repayments - General	2K	1,278,500.00	1,278,500.00	211,190.00	(1,067,310.00)	150,000.00
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	40,269,800.00	40,269,800.00	1,312,850.00	(38,956,950.00)	-
	INDEPENDENT REVENUE TOTAL		180,597,000.00	180,597,000.00	83,492,770.00	(97,104,230.00)	20,349,670.00
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		3,324,375,700.00	3,324,375,700.00	2,470,647,255.56	(853,728,444.44)	2,386,908,149.00

YOLA SOUTH LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2022 ₦	FINAL BUDGET 2022 ₦	ACTUAL 2022 ₦	VARIANCE ₦	ACTUAL 2021 ₦
EXPENDITURES							
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/ Allowances)	10A	426,876,600.00	442,022,300.00	328,438,747.93	113,583,552.07	385,632,184.00
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/ Allowances	10A	-	-	-	-	-
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		426,876,600.00	442,022,300.00	328,438,747.93	113,583,552.07	385,632,184.00
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	10,534,600.00	24,666,000.00	18,327,918.29	6,338,081.71	9,832,635.00
	Utilities - General	13B	1,047,300.00	3,199,600.00	2,377,428.58	822,171.42	943,283.00
	Materials and Supplies - General	13C	21,069,200.00	51,606,300.00	38,345,485.62	13,260,814.38	33,257,709.00
	Maintenance Services - General	13D	10,534,500.00	3,845,200.00	2,857,142.88	988,057.12	20,183,140.00
	Training - General	13E	15,801,500.00	33,576,500.00	24,948,649.01	8,627,850.99	12,863,214.00
	Other Services - General	13F	105,342,300.00	187,269,700.00	139,148,269.08	48,121,430.92	115,621,440.00
	Consulting and Professional Services	13G	21,068,800.00	112,241,400.00	83,399,592.86	28,841,807.14	17,832,831.00
	Fuel and Lubricants	13H	10,534,400.00	2,328,400.00	1,730,120.00	598,280.00	5,632,140.00
	Financial Charges	13I	30,700,200.00	26,668,500.00	19,813,396.59	6,855,103.41	30,143,283.00
	Miscellaneous Expenses	13J	7,374,600.00	61,077,500.00	45,383,221.34	15,694,278.66	7,163,215.00
	Overhead Cost Total		234,007,400.00	506,479,100.00	376,331,224.25	130,147,875.75	253,472,890.00
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	1,462,563,800.00	1,866,735,800.00	1,387,053,177.48	479,682,622.52	1,285,863,255.00
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		1,462,563,800.00	1,866,735,800.00	1,387,053,177.48	479,682,622.52	1,285,863,255.00
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	290,178,800.00	32,587,100.00	24,213,452.40	8,373,647.60	8,308,345.81
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		290,178,800.00	32,587,100.00	24,213,452.40	8,373,647.60	8,308,345.81
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	106,956,004.00
	Domestic Interest/Discount	17B	-	190,193,300.00	141,320,577.57	48,872,722.43	-
	Interest - Internal Public Debt	17C	-	2,310,500.00	1,716,827.78	593,672.22	-
	Public Debt Charges Total		-	192,503,800.00	143,037,405.35	49,466,394.65	106,956,004.00

SUMMARY OF TOTAL EXPENDITURE CONT'D

18	Transfers						
	Transfers to Other Funds	18A	-	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-	-
	Transfers - Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
19	Below the Line Payments	19					
	BTL Payments Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	179,537,800.00	91,759,900.00	68,181,431.43	23,578,468.57	100,215,718.00
	Construction/Provision of Fixed Assets	20B	566,832,900.00	135,540,200.00	100,711,290.00	34,828,910.00	153,218,400.00
	Rehabilitation/Repairs of Fixed Assets	20C	75,794,500.00	32,074,000.00	23,832,410.00	8,241,590.00	36,257,740.00
	Preservation of the Environment	20D	66,461,600.00	24,673,500.00	18,333,333.34	6,340,166.66	-
	Acquisition of Non Tangible Assets	20E	22,122,300.00	-	-	-	58,183,250.00
	Capital Expenditure Total		<u>910,749,100.00</u>	<u>284,047,600.00</u>	<u>211,058,464.77</u>	<u>72,989,135.23</u>	<u>347,875,108.00</u>
	TOTAL EXPENDITURE		<u>3,324,375,700.00</u>	<u>3,324,375,700.00</u>	<u>2,470,132,472.18</u>	<u>854,243,227.82</u>	<u>2,388,107,786.81</u>

PART II

MANAGEMENTS REPORTS

**DEMSA LOCAL GOVERNMENT COUNCIL,
MANAGEMENT REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2022.**

BANK RECONCILIATION STATEMENT:

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 **N23,730,841.00** while the closing bank balance stood at **N23,752, 039.99**, as at 31/12/2022. With a variance of **N21,198.99**. Therefore, the cash book balance did not agree with the bank balance as a result of the inability of the council to prepare bank reconciliation statements.

PAYMENTS MADE WITHOUT PROPER SUPPORTING DOCUMENTS:

The total sum of **N163,933,150.00**, was paid to sundry staff for various purchases and other services said to have been rendered on behalf of the council, but there were no evidences of expenditure attached to the payment vouchers, such as receipts, invoices, F& GPC extract and SRV to justify the said payments, contrary to financial memoranda section 14.17.

PAYMENT VOUCHERS NOT PASSED THROUGH INTERNAL AUDIT CHECKS:

The total sum of **N163,933,150.00**, was paid to various individuals for services / purchase on behalf of the council, but the payment vouchers for the period under review were not checked and passed through internal audit checked contrary to financial memoranda section 40.10.

OUTSTANDING REVENUE RECEIPTS:

The list of Two hundred and twenty -six (226) 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).

UNATTENDED WORKSHOP/SEMINARS:

The total sum of **N4,906,000.00** was paid to sundry staff of the council for various seminars/workshops claimed to have been attended, but the evidences of workshops attendance such as receipts, letter of workshops, certificate of attendance and report of workshop attended were neither produced nor attached to the payment vouchers to support the said payments, contrary to FM 14.4.

INTERNALLY GENERATED REVENUE PERFORMANCE:

The total sum of **N113,818,632.50**, was budgeted as internally generated revenue. However, only the sum of **N30,152,095.00** was actually collected, with a variance of **N83,666,537.50** representing **26.49%**. The poor performance could be as a result of the following;

1. There could be an inefficient revenue collection drive in place hence, not all revenue due is being collected.
2. The estimates could have been based on wrong indices, hence misleading
3. Revenue is collected, but is being diverted to private use.
4. Some revenue centers were not fully tapped.

CONTRACTS AGREEMENTS NOT SUBMITTED TO THE AUDITOR GENERAL'S OFFICE FOR VETTING:

The sum **N5,350,000.00**, was contract sum awarded to contractors for various projects in the Local Government Area. However, it was observed that, the contract agreements were not submitted to the Auditor General's office for vetting and signing, contrary to contract terms and conditions.

**FUFURE LOCAL GOVERNMENT COUNCIL,
MANAGEMENT REPORT FOR THE YEAR ENDED 31STDECEMBER, 2022.**

CASH BOOK:

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. However, the cash book balance was **N48,753,670.34**, while the closing bank balance stood at **N43,982, 444.85**, as at 31/12/2022 with a variance of **N4,771,225.49**. Therefore, the cash book and bank balances did not agree, due to the inability of the council to prepare bank reconciliation statements.

BANK RECONCILIATION STATEMENT:

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.

INTERNALLY GENERATED REVENUE PERFORMANCE:

The total sum of **N132,661,849.98**, was budgeted as internally generated revenue. However, only the sum of **N53,561,194.66** was actually collected with a variance of **N79,100,655.32** representing **40.37%**. The poor performance could be as a result of the following;

1. There could be an inefficient revenue collection drive in place hence, not all revenue due is being collected.
2. The estimates could have been based on wrong indices, hence misleading
3. Revenue is collected, but is being diverted to private use.
4. Some revenue centers were not fully tapped.

PAYMENTS MADE WITHOUT PROPER SUPPORTING DOCUMENTS:

The total sum of **N8,809,128.00**, 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.

UNATTENDED WORKSHOP/SEMINARS:

The total sum of **N1,000,728.00** was paid to sundry staff of the council for various seminars/workshops claimed to have been attended, but the evidences of workshops attendance such as receipts, letter of workshops, certificate of attendance and report of workshop attended were neither produced nor attached to the payment vouchers to support the said payments, contrary to FM 14.4.

MISPLACED PAYMENT VOUCHERS:

The total sum of **N6,001,728.00**, 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 NOT PASSED THROUGH THE INTERNAL AUDIT CHECKS:

The total sum of **N4,110,000.00**, was paid to various individuals for services / purchase on behalf of the council, but the payment vouchers for the period under review were not checked and passed through internal audit checked contrary to financial memoranda section 40.10.

PAYMENT VOUCHERS NOT CONTROLLED BY THE OCV:

The sum of **N790,000.00** was paid to sundry staff for various services said to have been rendered, but the payment vouchers were not controlled by the OCV. Unless and until the payment vouchers are properly controlled by the officer in charge, I cannot certify myself that the payments are a correct charge on the council's fund.

OUTSTANDING REVENUE RECEIPTS:

The list of one hundred and sixty-two (162) 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)

DEPARTMENTAL VOTE BOOK ACCOUNT:

The departmental vote book account has not been properly maintained. It was observed that the amount provided for the budget estimate of the council for various heads and sub-heads classification were not written in the DVA books as at the time of this report. This is contrary to F.M.

DAILY ABSTRACT- REVENUE AND EXPENDITURE:

The daily abstract revenue and expenditure were not properly maintained. The daily revenue and expenditure amounts were not recorded in the daily abstract books. This is contrary to F.M.

DEPOSIT LEDGER:

The deposit ledger has not been properly maintained as payee deductions from salaries of elected officers were not posted into the deposit ledgers. This is contrary to Financial Memoranda.

GANYE LOCAL GOVERNMENT COUNCIL,**MANAGEMENT REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2022.****CASH BOOK:**

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 the council's bank transactions.

BANK RECONCILIATION STATEMENT:

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.

PAYMENTS MADE WITHOUT PROPER SUPPORTING DOCUMENTS:

The total sum of **N196,190,902.94**, 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.

PAYMENT VOUCHERS NOT PASSED THROUGH INTERNAL AUDIT CHECKS:

The total sum of **N1,019,000.00**, was paid to various individuals for services / purchase on behalf of the council, but the payment vouchers for the period under review were not checked and passed through internal audit checked contrary to financial memoranda section 40.10.

CONTRACT/PROJECTS/SUPPLIES WITHOUT APPROVALS:

The total sum of **N41,444,500.00** was paid to various contractors for the supply and execution of projects on behalf of the council, but it was observed that the said supplies, contracts and projects were without Bill of quantities and approvals from BPP and Ministry for Local Government affairs being produced for inspection, contrary to FM.

IMPREST ADVANCED NOT RETIRED:

The sum of **N1,135,000.00** was paid to various staff of the council as imprest advanced, but the imprest advance was neither retired nor attached receipts to payment vouchers to justify the evidenced of expenditure of said amount, contrary to FM.

RECORDS NOT PRESENTED FOR INSPECTION:

It was observed during Audit inspection that some subsidiary books of account were not presented for inspection. Unless and until these records are produced for inspection and verification. I cannot certify that these books of accounts were kept. This is contrary to F.M.

PRINTING OF REVENUE RECEIPTS AT THE ROAD SIDE PRINTERS:

It was noted during audit inspection that revenue receipts were randomly printed at unaccredited printing outlet. The security number and mark on the receipts are no longer controlled, hence audit trial of such revenue receipts of local revenue through the use of the unauthorized and uncontrolled revenue receipts printed at commercial outlets.

GIREI LOCAL GOVERNMENT COUNCIL,**MANAGEMENT REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2022.****CASH BOOK:**

The treasury cash book of the council were 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:

It was observed that monthly bank reconciliation statement has 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. This shows that, the cash book and bank balances did not agree as a result of the councils in ability to prepare bank reconciliation statement.

INTERNALLY GENERATED REVENUE PERFORMANCE:

The total sum of **N250,273,318.01**, was budgeted as internally generated revenue. However, only the sum of **N18,682,146.00** was actually collected with a variance of **N231,591,172.01** representing **7.46%**. The poor performance could be as a result of the following;

1. There could be an inefficient revenue collection drive in place hence, not all revenue due is being collected.
2. The estimates could have been based on wrong indices, hence misleading
3. Revenue is collected, but is being diverted to private use.
4. Some revenue centers were not fully tapped.

MISPLACED PAYMENT VOUCHERS:

The total sum of **N1,966,411.80**, 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 NOT PASSED THROUGH INTERNAL AUDIT CHECKS:

The total sum of **N3,044,303.62**, was paid to various individuals for services / purchase on made behalf of the council, but the payment vouchers for the period under review were not checked and passed through internal audit checked, contrary to financial memoranda section 40.10.

PAYMENTS MADE WITHOUT PROPER SUPPORTING DOCUMENTS:

The total sum of **N2,938,560.00**, 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 CONTROLLED BY THE OCV:

The sum of **N4,150,000.34** was paid to sundry staff for various services said to have been rendered, but the payment vouchers were not controlled by the OCV. Unless and until the payment vouchers are properly controlled by the officer controlling vote. I cannot certify myself that the payments are a correct charge on the council's fund.

STALLED PAYMENT VOUCHERS:

The sum of **N689,000.00** was paid to some individuals to render services/purchases on behalf of the council, but payment vouchers were not renewed before payments were made contrary to FM. Unless and until such payment vouchers are renewed, I cannot certify that the monies were utilize for the intended purposes.

UNPOSTED CHEQUES:

The total sum of **N196,000.00** were debited but the said amount involved were not posted into the council treasury cashbook contrary to FM. Please, comment and ensure that all cheques on the councils' bank statement account are being recorded into cashbook.

BANK TRANSACTION NOT POSTED IN TO CASH BOOK:

The total sum of **N21,202,969.25** was stated in the bank statement of the council but were not posted into the cash book for the period under review which is contrary to FM. Please, comment or alternatively post the said amount into the treasury cash book.

PAYMENT VOUCHERS NOT POSTED INTO THE CASH BOOK:

The total sum of **N1,491,850.00** was expended to beneficiaries but the above amount involved was not posted into the council treasury cash book contrary to FM. Please, comment and ensure that all direct debit made on the council's bank account are being recorded.

OUTSTANDING REVENUE RECEIPTS:

The list of Two hundred and twenty-six (226) 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).

GOMBI LOCAL GOVERNMENT COUNCIL**MANAGEMENT REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2022.****CASH BOOK:**

The treasury cash book of the council was examined and found to have not been properly maintained in line with provision of FM. Section 19.1. The cash book was not reconciled with the council's bank transactions.

Bank balance in the cash book as at 31/12/2022 **N4,025.12**
while the

Bank statement balance as at 31/12/2022
N1,775,954.65 with a variance of **N1,771,929.53**

BANK RECONCILIATION STATEMENT:

It was observed that monthly bank reconciliation statement has 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.

ALLOCATIONS RECEIVED:

The total sum of **N1,612,586,570.88** was the amount collected by the council within the period under review. But despite aforementioned amount that was collected, there was no meaningful project executed by the council.

PAYMENTS MADE WITHOUT PROPER SUPPORTING DOCUMENTS:

The total sum of **N7,945,420.00**, was paid to various individuals to render services/ purchase on behalf of the council. It was observed that, there was no evidences of expenditure attached to the payment vouchers to justify the said payments, contrary to financial memoranda section 14.17.

DIVERSION OF PUBLIC FUNDS:

The total sum of **N2,450,000.00** was paid to various individuals for purchases/services rendered on behalf of the council, However, it was observed that the amount paid were not meant for the purpose intended but the money was diverted for personal use contrary to FM.

INTERNALLY GENERATED REVENUE PERFORMANCE:

The total sum of **N504,177,890.00**, was budgeted as internally generated revenue. However, only the sum of **N29,460,780.00** was actually collected,

with a variance of **N474,717,110.00** representing **6.0%**. The poor performance could be as a result of the following;

1. There could be an inefficient revenue collection drive in place hence, not all revenue due is being collected.
2. The estimates could have been based on wrong indices, hence misleading
3. Revenue is collected, but is being diverted to private use.
4. Some revenue centers were not fully tapped.

DEPOSIT LEDGER:

It was observed that deposit ledger was not updated as at the time of Audit inspection. This is contrary to the provision of F.M.

ADVANCE LEDGER:

It was observed that advance ledger was not updated as at the time of Audit inspection. This is contrary to the provision of F.M.

UNACCOUNTED SPENDINGS ON INTERNALLY GENERATED REVENUE:

The total sum of **N29,460,780.00** was generated and posted into the revenue cash book, but during audit inspection there was no payment vouchers or letters of I owe you indicating the spending's on the said revenue generated. The closing balance of the revenue account as obtained from Bank statement indicates only **N4,632,170.00** as at 31st December, 2022. Thus, the sum of **N6,828,610.00** could be said to have been diverted for personal use. The revenue generated for the month of November and December, 2022 were not posted into the revenue cash book.

**GUYUK LOCAL GOVERNMENT COUNCIL,
MANAGEMENT REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2022.**

TREASURY CASH BOOK AND BANK RECONCILIATION STATEMENT:

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 balances did not agree with the bank balances as at 31/12/2022. Due to the inability of the council to prepare bank reconciliation statements.

INTERNALLY GENERATED REVENUE PERFORMANCE:

The total sum of **N194,980,737.00**, was budgeted as internally generated revenue. However, only the sum of **N11,882,280.00** was actually collected with a variance of **N83,098,457.00** representing **6.09%**. The poor performance could be as a result of the following;

1. There could be an inefficient revenue collection drive in place hence, not all revenue due is being collected.
2. The estimates could have been based on wrong indices, hence misleading
3. Revenue is collected, but is being diverted to private use.
4. Some revenue centers were not fully tapped.

PAYMENTS MADE WITHOUT PROPER SUPPORTING DOCUMENTS:

respectively, the total sum of **N6,212,000.00**, was paid to various individuals for services / purchases on behalf of the council, but some documents such as receipts, SRV were neither produced nor 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:

The total sum of **N11,050,000.00**, 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 internal audit checked contrary to financial memoranda section 40.10.

MISPLACED PAYMENT VOUCHERS:

The total sum of **N143,123,438.00**, 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.

OUTSTANDING REVENUE RECEIPTS:

The total of Sixty-seven (67) booklets of outstanding revenue receipts were still outstanding. It was observed that the revenue earning receipt booklets have been long overdue with the revenue collectors with the money collected on them without returning to the local government treasury, contrary to financial memoranda section 7.6.

TRACTOR HIRING UNIT [T H U]:

The total sum of **N160,000.00** was remitted to the Local Government Treasury as T H U proceeds for 2022 farming season. But relevant records of the T H U including the log books for each Tractor were not produced and none of the serviceable Tractor seen at the Local Government Secretariate as at the time of inspection.

DISPOSAL OF LOCAL GOVERNMENT PROPERTIES WITHOUT APPROVAL FROM THE OFFICE OF THE AUDITOR GENERAL (LGs)

The sum of **N1,350,000.00** was proceeds made from the sales or disposal (Auctioning) of Local Government properties within the period under review. It was observed that final approval from the Office of the Auditor General LGs for disposal of assets/equipment was not obtained. This is contrary to FM. 34.32.

PAYMENTS MADE WITHOUT APPROVAL:

The total sum of **N3,480,000.00** was paid to Ishaku Nuya and Hudson Barnabas on PV Nos. 32 and 33 of December, 2022 for security patrol and

entertainment of stake holders respectively. It was observed that approvals to these payments were neither produced nor attached to the payment vouchers to justify the said payments, contrary to FM. 14,17.

IMPREST ADVANCE NOT RETIRED:

The total sum of **N1,240,000.00** was paid to sundry imprest holders to their personal bank account on PV No 55 of September, 2022. For Imprest Advance for the month of August, 2022. However, it was observed that the individual imprest payment vouchers were not raised and imprest receipts were neither produced nor attached to the payment vouchers to justify the said payment. It was also observed that the imprest advance has not been retired, contrary to the provision of F.M. sections 14.17 and 14.27.

PRINTING OF REVENUE RECEIPTS AT THE ROAD SIDE PRINTERS:

It was noted during audit inspection that revenue receipts were randomly printed at unaccredited printing outlet. The security number and mark on the receipts are no longer controlled, hence audit trial of such revenue receipts of local revenue through the use of the unauthorized and uncontrolled revenue receipts printed at commercial outlets. This is contrary to F.M.

HONG LOCAL GOVERNMENT COUNCIL,**MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2022.****PAYMENTS MADE WITHOUT PROPER SUPPORTING DOCUMENTS:**

The total sum of **N8,858,000.00**, 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.

PAYMENT VOUCHERS NOT PASSED THROUGH INTERNAL AUDIT CHECK:

The total sum of **N2,066,500.00**, 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 internal audit checked contrary to financial memoranda section 40.10.

MISPLACED PAYMENT VOUCHERS:

The sum of **₦ 1,981,350.00** was amount paid to various individual/staff for purchases/services said to have been rendered on behalf of the council. However, the payment vouchers were neither found in the volumes nor presented for inspection. Contrary to Financial Memoranda.

INTERNALLY GENERATED REVENUE PERFORMANCE:

The total sum of **N115,740,000.00** was budgeted as internally generated revenue. However, only the sum of **N24,731,895.52** was actually collected with a variance of **N91,008,104.48** representing **21%**. The poor performance could be as a result of the following;

1. There could be an inefficient revenue collection drive in place hence, not all revenue due is being collected.
2. The estimates could have been based on wrong indices, hence misleading
3. Revenue is collected, but is being diverted to private use.
4. Some revenue centers were not fully tapped.

JADA LOCAL GOVERNMENT COUNCIL,**MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2022.****MAIN CASH:**

The main Treasury cash book of the council was examined and found to have not been properly maintained in line with the provision of Financial Memoranda (FM) section 19.1

BANK RECONCILIATION STATEMENT:

It was observed that, monthly bank reconciliation statement have not been prepared to reconcile the cash book with that of bank transactions, contrary to financial memoranda section 19.1-19.3.

INTERNALLY GENERATED REVENUE PERFORMANCE:

The total sum of **N85,900,000.00** was budgeted as internally generated revenue. However, only the sum of **N17,579,067.00** was actually collected with a variance of **N68,320,933.00** representing **20.46%**. The poor performance could be as a result of the following;

1. There could be an inefficient revenue collection drive in place hence, not all revenue due is being collected.
2. The estimates could have been based on wrong indices, hence misleading
3. Revenue is collected, but is being diverted to private use.
4. Some revenue centers were not fully tapped.

PAYMENT VOUCHERS WITHOUT PROPER SUPPORTING DOCUMENTS:

The total sum of **N203,980,485.00** was paid to various individuals to render services / purchases 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.

PAYMENT VOUCHERS NOT PASSED THROUGH INTERNAL AUDIT CHECK:

The total sum of N 302,732,860.19 was payments made to various individuals for various purchase / services rendered on behalf of the council but the payment vouchers were not checked and passed through internal audit checked contrary, to financial memoranda section 14.10.

MISPLACED PAYMENT VOUCHERS:

The sum of N **8,932,000.00** was amount paid to various individual/staff for purchases/services said to have been rendered on behalf of the council. However, the payment vouchers were not found in the volumes nor presented for inspection, contrary to Financial Memoranda.

PAYMENT MADE FOR SECURITY WITHOUT SECURITY SITUATION REPORT.

The total sum of N 24,700,000.00 was paid to various individual/staff for security issues on behalf of the council but the payments were made without security situation report from the security agencies to authenticate the genuineness of the payments, contrary financial memoranda and other rules and regulations.

PAYMENTS MADE TO THIRD PARTY PERSONAL ACCOUNT:

The total sum of N22,220,500.00 was paid to various services rendered on behalf of council for security and ICT training. However, the money were paid in to third party personal account, contrary to cashless policy of the government on enhancing transparency and accountability and the Nigeria financial intelligent unit guideline (NFIU)

OUTSTANDING REVENUE RECEIPTS:

The total of Two hundred and twenty four (224) booklets of revenue receipts were still outstanding. It was observed that the revenue earning receipt booklets have been long overdue with the revenue collectors with the money collected on them without returning to the Local Government Treasury, contrary to financial memoranda section 7.6

LAMURDE LOCAL GOVERNMENT COUNCIL,**MANAGEMENT REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2022.****CASH BOOK:**

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. The cash books were not reconciled with that of the council's bank transactions.

BANK RECONCILIATION STATEMENT:

It was observed that the bank reconciliation statement 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 balance stood at **N21,088,867.47**, while that of the bank balance stood at **N21,570,933.15**, as at 31/12/2022 with a variance of **N482,065.68**. 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:

The total sum of **N113,612,500.00**, 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.

PAYMENT VOUCHERS NOT PASSED THROUGH INTERNAL AUDIT CHECK:

The total sum of **N113,612,500.00**, 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 internal audit checked, contrary to financial memoranda section 40.10.

INTERNALLY GENERATED REVENUE PERFORMANCE:

The total sum of **N123,000,003.20**, was budgeted as internally generated revenue. However, only the sum of **N10,069,710.00** was actually collected

with a variance of **N112,930,293.20** representing **8.19%**. The poor performance could be as a result of the following;

1. There could be an inefficient revenue collection drive in place hence, not all revenue due is being collected.
2. The estimates could have been based on wrong indices, hence misleading
3. Revenue is collected, but is being diverted to private use.
4. Some revenue centers were not fully tapped.

OUTSTANDING REVENUE RECEIPTS:

the list of One hundred and fifty- six (156) 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).

CONTRACT AGREEMENTS NOT SUBMITTED TO THE AUDITOR GENERAL'S OFFICE FOR VETTING:

The sum of **N66,470,711.85**, was contract sum awarded to contractors for various projects in the Local Government Area. However, it was observed that, the contract agreements were not submitted to Auditor General's office for vetting and signing, contrary to FM. 17.20 (4), and contract terms and conditions.

MISPLACED PAYMENT VOUCHERS:

The total sum of **N33,599,628.19**, 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 for inspection, contrary to financial memoranda section 14.1

MADAGALI LOCAL GOVERNMENT COUNCIL,**MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2022.****CASH BOOK:**

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

BANK RECONCILIATION STATEMENT:

It was observed that the bank reconciliation statement preparation has not been carried out by the council during the period review, contrary to financial memoranda section 19.23-26. However, this is as a result of the council's inability to prepare bank reconciliation statement.

UNATTENDED WORKSHOP

The total sum of **N888,000.00** was paid to staff as allowance for attending workshop and training but Audit inspection revealed that workshop attendance evidence such as receipts, certificate of attendance and report on the workshop attended were neither produce nor attached to the payment voucher to justify the said payments.

INTERNALLY GENERATED REVENUE PERFORMANCE:

The total sum of **N39,490,872.70** was budgeted as internally generated revenue. However, only the sum of **N2,536,750.00** was actually collected with a variance of **N36,954,122.70** representing 6.42%. The poor performance could be as a result of the following;

1. There could be an inefficient revenue collection drive in place hence, not all revenue due is being collected.
2. The estimates could have been based on wrong indices, hence misleading
3. Revenue is collected, but is being diverted to private use.
4. Some revenue centers were not fully tapped.

PAYMENTS MADE WITHOUT PROPER SUPPORTING DOCUMENTS:

The total sum of **N57,423,370.00**, 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 14.18.

FICTITIOUS PAYMENT VOUCHERS

The total sum of N40,024,500.00 was claimed to have been paid to some staff of the Local Government Council for various services said to have rendered. However, Audit inspection reveal that the payment vouchers raised were not properly processed and signed by the parties involved., contrary to financial memoranda section 19.1, and 13.12

PRINTING OF REVENUE RECEIPTS AT THE ROAD SIDE.

Audit inspection revealed that revenue receipts were randomly printed at un accredited printing outlet, the security number and mark on the receipts are no longer controlled. This contrary to the provision of financial memoranda and audit circular.

PAYMENTS MADE ABOVE THE SPENDING LIMIT OF THE COUNCIL CHAIRMAN WITHOUT F&GPC APPROVAL

The total sum of N76,684,500.00 was paid to sundry staff of the council for purchase of items and service said to have been rendered on behalf of the council. However, the payments made were above the spending limit, but F&GPC Extract were neither produced nor attached to the payment vouchers to justify the said payments, contrary to circular from the ministry for local government affairs ref. no. LGA/GHY/S.607/VOL.1/244.

**MAIHA LOCAL GOVERNMENT COUNCIL,
MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2022.**

CASH BOOK:

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 19.1

BANK RECONCILIATION STATEMENT:

It was observed that the bank reconciliation has not been carried out by the council during the period under review, contrary to financial memoranda section 19.23-26.

PAYMENTS MADE WITHOUT PROPER SUPPORTING DOCUMENTS:

The total sum of **N4,450,000.00**, was paid to various individuals 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.

PAYMENTS MADE ABOVE THE SPENDING LIMIT OF THE COUNCIL CHAIRMAN/HLGA WITHOUT F&GPC APPROVAL

The total sum of N6, 880,000.00 was paid to sundry staff of the council for purchase of items and service said to have been rendered on behalf of the council. However, the payments made were above the spending limit of that council, but F & GPC extract were neither produced nor attached to the payment vouchers to support the said payment, contrary to the circular from the ministry for local government affairs ref. no. LGA/GHY/S.607/VOL.1/244.

PAYMENT VOUCHERS NOT PASSED THROUGH INTERNAL AUDIT CHECK:

The total sum of **N3,065,000.00** 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 internal audit checked contrary, to financial memoranda section 14.10.

MISPLACED PAYMENT VOUCHERS:

The sum of **₦ 2,339,000.00** was amount paid to various individual/staff for purchases/services said to have been rendered on behalf of the council. However, the payment vouchers were found in the volumes neither presented for inspection, contrary to Financial Memoranda.

INTERNALLY GENERATED REVENUE PERFORMANCE:

The total sum of **₦388,948,800.00**, was budgeted as internally generated revenue. However, only the sum of **₦46,845,737.06.00** was actually collected with variance of **₦342,103,062.94** representing 12%. The poor performance could be as a result of the following;

1. There could be an inefficient revenue collection drive in place hence, not all revenue due is being collected.
2. The estimates could have been based on wrong indices, hence misleading
3. Revenue is collected, but is being diverted to private use.
4. Some revenue centers were not fully tapped.

**MAYO BELWA LOCAL GOVERNMENT COUNCIL,
MANAGEMENT REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2022.**

CASH BOOK:

The treasury cash book of the council was examined and found to have not been properly maintained in line with provision of FM. Section 19.1. The cash book was not reconciled with the council's bank transactions.

BANK RECONCILIATION STATEMENT:

It was observed that the bank reconciliation has not been carried out by the council during the period under review, contrary to financial memoranda section 19.23-26. However, the cash book balances 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:

The total sum of **N98,662,932.00**, 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.

INTERNALLY GENERATED REVENUE PERFORMANCE:

The sum of **N221,938,279.10**, was the amount budgeted by the council during the fiscal year 2022, as independent revenue, while the actual amount collected for the period was **N28,490,721.99** with a variance of **N193,447,537.11** representing 12.84%. The poor performance could be as a result of the following;

1. There could be an inefficient revenue collection drive in place hence, not all revenue due is being collected.
2. The estimates could have been based on wrong indices, hence misleading
3. Revenue is collected, but is being diverted to private use.
4. Some revenue centers were not fully tapped.

MISPLACED PAYMENT VOUCHERS:

The total sum of **N2,833,012.00**, 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 for inspection, contrary to financial memoranda section 14.19.

STALLED PAYMENT VOUCHERS:

The total sum of **N11,704,155.00** was paid to various individuals/staff to rendered services/purchases on behalf of the council, but the said payment vouchers were stalled as period has lapsed and the project is not a contract, but a direct labour as claimed which does not stand against the council's liabilities. Please comment, hence contrary to F.M.

JAAC ALLOWANCE:

The total sum of **N4,000,000.00** was paid to various individuals/staff of the council as JAAC allowance. But observed that the payment vouchers were not properly supported with verifiable evidence of expenditure to authenticate/justify the payments contrary to FM.

PAYMENT VOUCHERS WITHOUT APPROVAL:

The total sum of **N35,100,000.00** was paid to individuals for various purchases/services rendered on behalf of the council, but approval in respect of the payments were neither produced nor attached to the payment vouchers to justify the said payments, contrary to FM.

CONSTRUCTION OF LEGISLATIVE COUNCIL COMPLEX:

The total sum of N52,125,000.00 was paid to Awi Global Resources for the construction of legislative council complex. However, the contractor was paid the above stated amount without submitting the contract agreement/documents to Auditor General's office for vetting and signing. Contrary to F.M. It was also observed that certificate of no objection from BPP were neither produced nor attached to the payment vouchers. VAT and WHT were not deducted and paid to relevant tax authorities contrary to extent tax laws.

CONSTRUCTION OF LEGISLATIVE COUNCIL COMPLEX TAXES NOT DEDUCTED:

The total sum of N52,125,000.00 was paid to Awi Global Resources for construction and fencing of legislative council complex at the Local Government Secretariate. It was observed that the 7.5% VAT, WHT 2.5% Education levy and 0.25% BPP taxes were neither deducted from the contract payments nor paid to the relevant tax authorities concerned, contrary to extent tax laws.

ASSETS REGISTER/INVENTORY CONTROL NOT MAINTAINED:

Audit inspection revealed that assets register and inventory controls were not maintained to keep record and safeguard the physical assets and equipment of the council. A permanent inventory contained a separate inventory card on LGT Form 11.9 which shall be kept in normal location of item(s) of furniture and equipment were not maintained. This is contrary to the provision of FM. Section 38.1 and 38.2.

OUTSTANDING REVENUE RECEIPTS:

The total of one hundred and sixty-two (162) booklets of outstanding revenue receipts were still outstanding. It was observed that the revenue earning receipt booklets have been long overdue with the revenue collectors with the money collected on them without returning to the Local Government Treasury, contrary to financial memoranda section 7.9.

PAYMENT MADE TO THIRD PARTY PERSONAL ACCOUNT:

The total sum of **N6,000,000.00** was paid to Sani Abdullahi on PV NO 15 of November 2022 the construction of legislative council complex. But the monies were paid into third party personal account, contrary to the cashless policy of the Government on enhancing transparency and accountability and the Nigerian Financial Intelligent Unit guidelines (NFIU).

PRINTING OF REVENUE RECEIPTS AT THE ROAD SIDE PRINTERS:

It was noted during audit inspection that revenue receipts were randomly printed at unaccredited printing outlet. The security number and mark on the receipts are no longer controlled, hence audit trial of such revenue receipts of

local revenue through the use of the unauthorized and uncontrolled revenue receipts printed at commercial outlets. This is contrary to F.M.

MICHIKA LOCAL GOVERNMENT COUNCIL,**MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2022.****CASH BOOK:**

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

BANK RECONCILIATION STATEMENT:

It was observed that the bank reconciliation statement preparation has not been carried out by the council during the year under review, contrary to financial memoranda section 19.23-26. However, this is as a result of the council's inability to prepare bank reconciliation statement.

MISPLACED PAYMENT VOUCHERS:

The sum of **₦ 906000.00** was amount paid to various individual/staff for purchases/services said to have been rendered on behalf of the council. However, the payment vouchers were not found in the volumes nor presented for inspection, contrary to financial memoranda section 14.22

PAYE DEDUCTED NOT REMITTED:

The total sum **₦536,891.11**, was deducted as PAYE from the Salaries of the Local Government Councils, but the said amount was not remitted to the relevant tax authorities concerned, contrary to extant Tax Laws.

UNATTENDED WORKSHOP

The total sum of **₦2,846,500.00** was paid to staff as allowance for attending workshop and training but Audit inspection revealed that workshop evidence of attendance, were neither produced nor attached to the payment vouchers to justify the said payment, contrary to financial memoranda

INTERNALLY GENERATED REVENUE PERFORMANCE:

The sum of **₦ 229,063,083.200.00**, was the amount budgeted by the council during the fiscal year 2022, as independent revenue, while the actual amount

collected for the period was **N13,083,505.25** with a variance of **N229,049,999,694.75** representing 6.93%. The poor performance could be as a result of the following;

1. There could be an inefficient revenue collection drive in place hence, not all revenue due is being collected.
2. The estimates could have been based on wrong indices, hence misleading
3. Revenue is collected, but is being diverted to private use.
4. Some revenue centers were not fully tapped.

PAYMENTS MADE WITHOUT PROPER SUPPORTING DOCUMENTS:

The total sum of **N71,530,895.00**, 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 14.18.

PRINTING OF REVENUE RECEIPTS AT THE ROAD SIDE.

Audit inspection revealed that revenue receipts were randomly printed at unaccredited printing outlet, the security number and mark on the receipts are no longer controlled. This contrary to the provision of Financial Memoranda section 7.3 and Audit Circular no.1

**MUBI NORTH LOCAL GOVERNMENT COUNCIL,
MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2022.**

CASH BOOK:

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

BANK RECONCILIATION STATEMENT:

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.

UNATTENDED WORKSHOP

The total sum of **N3,014574.00** was paid to staff as allowance for attending workshop and training but Audit inspection revealed that workshop attendance evidence at various levels were neither produced nor attached to the payment voucher to justify the said payment vouchers, contrary to Financial Memoranda.

PAYMENT VOUCHERS WITHOUT PROPER SUPPORTING DOCUMENTS:

The total sum of **N29,755,819.00**, 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.

FICTITIOUS PAYMENT VOUCHERS

The total sum of N4,993,330.00 was claimed to have been paid to some staff of the Local Government Council for various services said to have rendered, however, Audit inspection reveal that the payment vouchers raised were not properly processed and signed by the parties involved., contrary to financial memoranda section 19.1, and 13.12

INTERNALLY GENERATED REVENUE PERFORMANCE:

It was observed that Local Government Council has not presented its budget estimate for 2022 independent revenue while the actual internal generated revenue collected for the period under review was **N96,457,200.00**. However, the actual performance of the council could not be ascertained as a result of the inability of the council to present budget estimate.

PRINTING OF REVENUE RECEIPTS AT THE ROAD SIDE.

Audit inspection revealed that revenue receipts were randomly printed at an unaccredited printing outlet, the security number and mark on the receipts are no longer controlled. This is contrary to the provision of financial memoranda section 7.3 and Audit Circular no. 1

PAYE DEDUCTED NOT REMITTED:

The total sum **N7,673,648.88**, was deducted as PAYE from the Salaries of the Local Government Councils, but the said amount was not remitted to the relevant tax authorities concerned contrary to extant Tax Laws.

MUBI SOUTH LOCAL GOVERNMENT COUNCIL,**MANAGEMENT REPORT FOR THE YEAR ENDED 31ST, DECEMBER, 2022.****CASH BOOK AND BANK RECONCILIATION STATEMENT:**

The Treasury cash book of the council were examined and found to have not been properly maintained in line with the provision of financial memoranda section 19.1. Hence, monthly bank reconciliation statement has not been prepared to reconcile the accounts, contrary to financial memoranda section 19.23-26. However, the council's cash book disclosed a credit balance of **N139,533.83** as at 31/12/2022 which agreed with the council's bank account in Zenith bank with a credit balance of **N139,533.83** while UBA account reveals cash book balance as at 31/12/2022 as **N5,611,334.18** which also agreed with a debit balance of **N5,611,334.18** with a variance of **N5,471,800.35** Hence the cash book balance was forced to agree with the bank balance without preparing bank reconciliation statements.

ASSETS REGISTER/INVENTORY CONTROL NOT MAINTAINED:

Audit inspection revealed that assets register and inventory controls were not maintained to keep record and safeguard the physical assets and equipment of the council. A permanent inventory contained a separate inventory card on LGT Form 11.9 which shall be kept in normal location of item(s) of furniture and equipment were not maintained. This is contrary to the provision of FM. Section 38.1 and 38.2.

OUTSTANDING PAY AS YOU EARN (PAYE) NOT REMITTED:

Pages 249 & 250 paragraph 4: The total sum of **N637,440.94** was deducted from the council salary as PAYE for the year 2022. However, it was observed that the PAYE deducted was not remitted to the relevant tax authority concerned (BIR) contrary to extent tax laws.

MISPLACED PAYMENT VOUCHERS:

The total sum of **N29,717,621.85**, 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:

The total sum of **N40,721,475.27**, 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 REVENUE RECEIPTS:

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).

TRACTOR HIRING UNIT:

Audit inspection revealed that the Local Government Council had 5 tractors in 2022 raining season, which were used for revenue generation. Hence, the revenue cash book(s), log books and other revenue records in respect of THU were not submitted for audit inspection to ascertain the total revenue collected for the period under review.

CONTRACT PAYMENTS MADE WITHOUT SUBMITTING THE CONTRACT AGREEMENTS TO AG'S OFFICE FOR VETTING:

The total sum of **N59,961,255.76** was the contract approved to Malaba Oil & Gas Company LTD for the construction of two class rooms at Muda primary school, two class rooms at Wuro patuji and rehabilitation of T-Junction to Gella, at the rate of **N19,987,252.88**, **N19,987,252.88** and **N19,986,750.00** respectively. It was observed that the contract agreements/documents were not submitted to the office of the Auditor General for vetting and signing, contrary to F.M

QUESTIONABLE PAYMENTS WITHOUT DESCRIPTION ON THE PVS AND APPROVAL:

The total sum of **N22,100,000.00** was said to have been paid to staff for various supply of items to the local government council without due process followed. It was observed that no description of payments on the PVs, and SRVs were neither produced nor attached to the payment vouchers to support the said payments contrary to F.M. 14.17.

**NUMAN LOCAL GOVERNMENT COUNCIL,
MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2022**

CASH BOOK AND BANK RECONCILIATION STATEMENT:

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 19.1 However, monthly. the bank reconciliation statement were not been prepared by the council, contrary to financial memoranda 19.76

PAYMENTS MADE WITHOUT PROPER SUPPORTING DOCUMENTS:

The total sum of **N83,250,595.00**, 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.

CONTRACT PAYMENT MADE WITHOUT SUBMITTING THE CONTRACT AGREEMENT/DOCUMENTS TO THE AUDITOR GENERAL FOR VETTING

The total sum of N 20,664,090.00 was paid to contractors for various projects said to have been executed. However, the contract agreements/documents were not submitted to the office of the Auditor general (LGs) for vetting and signature, Contrary to the provision of financial memoranda 17.20 (4) and 14.17.

INTERNALLY GENERATED REVENUE PERFORMANCE:

The total sum of **N49,417,443.19**, was budgeted as internally generated revenue. However, only the sum of **N14,169,605.00** was actually collected with a variance of **N35,247,838.19** representing **28.67%**. The poor performance could be as a result of the following;

1. There could be an inefficient revenue collection drive put in place, hence, not all revenue due is being collected.
2. The estimates could have been based on wrong indices, hence misleading
3. Revenue is collected, but is being diverted to private use.
4. Some revenue centers were not fully tapped.

OUTSTANDING REVENUE RECEIPTS:

The total of two hundred and twenty six (226) booklets of revenue receipts were still outstanding. It was observed that the revenue earning receipt booklets have been long overdue with the revenue collectors with the money collected on them without returning to the local government treasury, contrary to financial memoranda section 7.9.

PAYMENT VOUCHERS NOT PASSED THROUGH INTERNAL AUDIT CHECK:

The total sum of **N719,000.00**, was paid to various individuals for purchases / services on behalf of the council, but the payment vouchers were not checked and passed through internal audit checked, contrary to financial memoranda section 14.10.

**SHELLENG LOCAL GOVERNMENT COUNCIL,
MANAGEMENT REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2022.**

THE TREASURY CASH BOOK:

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.

BANK RECONCILIATION STATEMENT:

It was observed that the bank reconciliation has not been carried out by the council during the period under review, contrary to financial memoranda section 19.23-26. However, the cash book balances stood at **N813,221.27**, while, that of the bank balance stood at **N812,867.45**, as at 31/12/2022 with a variance of **N35,382.00**. 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:

The total sum of **N94,866,000.00**, 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 said payments, contrary to financial memoranda section 14.17.

MISPLACED PAYMENT VOUCHERS:

Pages 477 paragraphs 4: The total sum of **N17,709,796.96**, 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:

The total of three hundred and forty-nine (349) booklets of outstanding revenue receipts were still outstanding. It was observed that the revenue earning receipt booklets have been long overdue with the revenue collectors

with the money collected on them without returning to the Local Government Treasury, contrary to financial memoranda section 7.9

INTERNALLY GENERATED REVENUE PERFORMANCE:

The total sum of **N103,680,465.00**, was budgeted as internally generated revenue. However, only the sum of **N13,014,500.00** was actually collected with a variance of **N90,665,965.00** representing **12.55%**. The poor performance could be as a result of the following;

1. There could be an inefficient revenue collection drive put in place, hence, not all revenue due is being collected.
2. The estimates could have been based on wrong indices, hence misleading
3. Revenue is collected, but is being diverted to private use.
4. Some revenue centers were not fully tapped.

CONTRACT AGREEMENTS NOT SUBMITTED TO THE AUDITOR GENERAL'S OFFICE FOR VETTING:

The sum **N16,000,000.00**, was contract sum awarded to contractors for various projects in the Local Government Area. However, it was observed that, the contract agreements were not submitted to Auditor General's office for vetting and signing, contrary to FM. 17.20 (4), and contract terms and conditions.

DISPOSAL OF LOCAL GOVERNMENT PROPERTIES WITHOUT APPROVAL FROM THE OFFICE OF THE AUDITOR GENERAL (LGs)

The sum of **N8,720,000.00** was proceeds made from the sales or disposal (Auctioning) of Local Government properties within the period under review. It was observed that final approval from the Office of the Auditor General LGs for disposal of assets/equipment was not obtained. This is contrary to FM. 34.32

SONG LOCAL GOVERNMENT COUNCIL,**MANAGEMENT REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2022.****CASH BOOK:**

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 -3.

BANK RECONCILIATION STATEMENT:

it was observed that monthly bank reconciliation statement has 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.

PAYMENTS MADE WITHOUT PROPER SUPPORTING DOCUMENTS:

The total sum of **N24,234,070.00**, was paid to various individuals to render services on behalf the council, but there were no evidence of expenditure attached to the payment vouchers, such as receipts, invoices, SRV to justify the payments, contrary to financial memoranda section 14.17.

PAYMENT VOUCHERS NOT CONTROLLED BY THE OFFICER CONTROLLING THE VOTE:

The total sum of **N39,784,500.00**, 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.

MISPLACED PAYMENT VOUCHERS:

The total sum of **N3,784,017.53**, 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.

PAYMENTS MADE WITHOUT APPROVAL:

the sum of **N232,077,000.00**, was paid to various individuals for purchases / services said to have been rendered on behalf of the council. However, approvals in respect of the payments were neither produced nor attached to

the payment vouchers to authenticate the expenditure incurred, contrary to financial memoranda section 14.1.

PAYMENT VOUCHERS NOT PASSED THROUGH INTERNAL AUDIT CHECK:

The total sum of **N22,816,750.00**, was payments for the period under review that, were not checked and passed through internal audit checked, contrary to financial memoranda section 14.10.

OUTSTANDING REVENUE RECEIPTS:

The list of two hundred and six (206) booklets of revenue receipts were still outstanding. It was observed that the revenue earning receipt booklets have been long overdue with the revenue collectors with the money collected on them without returning to the Local Government Treasury, contrary to F.M. section 7.9.

PAYMENT VOUCHERS ABOVE THE SPENDING LIMIT OF THE COUNCIL CHAIRMAN/HLGA WITHOUT F&GPC APPROVAL:

The total sum of **N24,700,000.00** was paid to sundry staff of the council for purchase of items and 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 council chairman, hence, council extract/F& GPC approvals were neither produced nor attached to the payment vouchers to support the said payments. This is contrary to the circular from the Ministry for Local Government Affairs.

UNATTENDED WORKSHOP/SEMINARS:

The total sum of **N2,693,000.00** was paid to sundry staff of the council for various seminars/workshops claimed to have been attended, but the evidences of workshops attendance such as receipts, letter of workshops, certificate of attendance and report of workshop attended were neither produced no attached to the payment vouchers to support the said payments, contrary to FM 14.4.

INTERNALLY GENERATED REVENUE PERFORMANCE:

The total sum of **N339,708,800.00**, was budgeted as internally generated revenue. However, only the sum of **N58,865,480.00** was actually collected with a variance of **N333,822,220.00** representing 17%. The poor performance could be as a result of the following;

1. There could be an inefficient revenue collection drive in place hence, not all revenue due is being collected.
2. The estimates could have been based on wrong indices, hence misleading
3. Revenue is collected, but is being diverted to private use.
4. Some revenue centers were not fully tapped.

TOUNGO LOCAL GOVERNMENT COUNCIL,**MANAGEMENT REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2022.****TREASURY CASH BOOK:**

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. The cash books were not reconciled with the council's bank transactions.

BANK RECONCILIATION STATEMENT:

It was observed that monthly bank reconciliation statement has 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.

PAYMENT VOUCHERS NOT PASSED THROUGH INTERNAL AUDIT CHECK:

The total sum of **N146,592,202.94**, 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.

PAYMENT VOUCHERS WITHOUT PROPER SUPPORTING DOCUMENTS:

The total sum of **N146,592,202.94**, 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.

MISPLACED PAYMENT VOUCHERS:

The total sum of **N86,071,345.00**, was paid to various individuals for purchases / services said to have been 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 CONTROLLED BY THE OFFICER CONTROLLING THE VOTE:

The total sum of **N11,832,400.00**, 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.

PAYMENTS MADE FOR SECURITY WITHOUT SECURITY SITUATION REPORT:

The total sum of **N26,299,000.00** was paid to various individuals /staff for security issues on behalf of the council, but the payments were made without security situation report from the security agencies to authenticate the genuineness of the payment being made contrary to the extent law and NFIU guidelines.

DUPLICATION OF PAYMENTS:

It was observed during audit inspection that payment vouchers amounting to **N1,000,000.00** was paid to ALGON as contribution, however, the sum of N500,000.00 was paid to ALGON on PV No. 70 of May 2022 as contribution. It was further observed that the same amount was paid for the same purpose amounting to N500,000.00 on PV No. 78 of May, 2022 as contribution to ALGON as duplication of payment contrary F.M.

STALLED PAYMENT VOUCHERS:

The sum of **N21,847, 500.00** was paid and collected by some individuals to render services/purchases on behalf of the council, but the payment vouchers were not renewed before payments were made contrary to FM. Unless and until such payment vouchers are renewed, I cannot certify that the monies were utilize for the intended purposes.

CONTRACT/PROJECTS/SUPPLIES WITHOUT APPROVALS:

The total sum of **N89,620,000.00** was paid to various contractors for the supply and execution of projects on behalf of the councils. It was observed that the said supplies, contract and projects are without approvals from BPP and Ministry for local Government Affairs. Hence, contract agreements/documents were not submitted to Auditor General's office for vetting and signing. Approval.

PAYMENT VOUCHERS ABOVE THE SPENDING LIMIT OF THE COUNCIL CHAIRMAN/HLGA WITHOUT F&GPC APPROVAL:

The total sum of **N81,720,000.00** was paid to sundry staff of the council for purchase of items and 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 council chairman, hence, council extract/F& GPC approvals were not produced neither attached to the payment vouchers to support the said payments. This is contrary to the circular from the Ministry for Local Government Affairs. Ref. No: LGA/GAY/S.607/VOL.V/244 dated 3rd December, 2010.

UNATTENDED WORKSHOP/SEMINARS:

The total sum of **N1,483,000.00** was paid to sundry staff of the council for various seminars/workshops claimed to have been attended, but the evidences of workshops attendance such as receipts, letter of workshops, certificate of attendance and report of workshop attended were neither produced no attached to the payment vouchers to support the said payments, contrary to FM 14.4.

TAXES WERE NOT DEDUCTED ON CONTRACT SUM FOR THE CONSTRUCTION OF TOWN HALL TOUNGO:

The total contract sum of **N57,999,998.00** was awarded Alhaji Bobboi Kiri amounting for the construction of town hall in Toungo. However, it was observed that, the total sum of N6,995,000.00 was taxes due that were neither deducted nor remitted to the relevant tax authorities concerned, contrary to extent tax laws.

OUTSTANDING REVENUE RECEIPTS:

The list of Four hundred and ninety-two (492) booklets of outstanding revenue receipts were still outstanding. It was observed that the revenue earning receipt booklets have been long overdue with the revenue collectors with the money collected on them without returning to the Local Government treasury, contrary to financial memoranda section 7.9.

YOLA NORTH LOCAL GOVERNMENT COUNCIL,**MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2022.****CASH BOOK:**

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:

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.

INTERNALLY GENERATED REVENUE PERFORMANCE:

The total sum of **N675,472,101.72**, was budgeted as internally generated revenue. However, only the sum of **N99,456,585.00**, was actually collected with a variance of **N576,015,516.72** representing **14.72%**. The poor performance could be as a result of the following;

1. There could be an inefficient revenue collection drive in place hence, not all revenue due is being collected.
2. The estimates could have been based on wrong indices, hence misleading
3. Revenue is collected, but is being diverted to private use.
4. Some revenue centers were not fully tapped.

STALLED PAYMENT VOUCHERS

The total sum of N2,505,300.00 was paid to some staff of the council for services/purchases rendered on behalf of the council, however, these payment vouchers were not renewed before payment were made, contrary to financial memoranda rules and regulation.

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

The total sum of N14,940,300.00 was paid to sundry staff of the council for purchases/services said to have been rendered on behalf of the council. However, the payments made were above the spending limit of the council, but F & GPC extract were neither produced nor attached to the payment vouchers to support the said payments, contrary to circular from the ministry for local government affairs ref. no. LGA/GHY/S.607/VOL.1/244.

MISPLACED PAYMENT VOUCHERS:

The sum of **N1,798,610.00** was amount paid to various individual/staff for purchases/services said to have been rendered on behalf of the council. However, the payment vouchers were not found in the volumes nor presented for inspection as a result of the vouchers were missing in the volumes. Contrary to financial memoranda section 14.22

PAYMENT VOUCHERS WITHOUT PROPER SUPPORTING DOCUMENTS:

The total sum of **N90,039,356.25**, 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..

PAYMENT VOUCHERS NOT CONTROLLED BY THE OFFICER CONTROLLING THE VOTE:

The total sum of **N18,710,300.00**, 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.

PAYMENT VOUCHERS NOT PASSED THROUGH INTERNAL AUDIT CHECK:

The total sum of **N6,200,300.00**, was paid to sundry staff of the council, but the payment vouchers were not checked and passed through the internal audit check of the council, contrary to financial memoranda section 14.10.

OUTSTANDING REVENUE RECEIPTS:

The list of one hundred and sixty two (162), booklets of revenue receipts were still outstanding. It was observed that the revenue earning receipt booklets have been long overdue with the revenue collectors with the money collected on them without returning to the Local Government Treasury, contrary to financial memoranda section 7.9.

YOLA SOUTH LOCAL GOVERNMENT COUNCIL,**MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2022.****CASH BOOK:**

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 The cash books were not reconciled with that of the council's bank transactions.

BANK RECONCILIATION STATEMENT:

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.

INTERNALLY GENERATED REVENUE PERFORMANCE:

The total sum of **N193,115,411.84**, was budgeted as internally generated revenue. However, only the sum of **N41,629,550.00**, was actually collected, with a variance of **N151,485,861.84** representing **21.56%**. The poor performance could be as a result of the following;

1. There could be an inefficient revenue collection drive in place hence, not all revenue due is being collected.
2. The estimates could have been based on wrong indices, hence misleading
3. Revenue is collected, but is being diverted to private use.
4. Some revenue centers were not fully tapped.

PAYMENT VOUCHERS WITHOUT PROPER SUPPORTING DOCUMENTS:

The total sum of **N7,514,092.82**, 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.

PAYMENT VOUCHERS NOT CONTROLLED BY THE OFFICER CONTROLLING THE VOTE:

The total sum of **N2,000,590.00**, 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.

MISPLACED PAYMENT VOUCHERS:

The sum of **N3,417,349.84** was amount paid to various individual/staff for purchases/services said to have been rendered on behalf of the council. However, the payment vouchers were neither found in the volumes nor presented for inspection. Contrary to financial memoranda section 14.22

PAYMENT VOUCHERS NOT PASSED THROUGH INTERNAL AUDIT CHECK:

The total sum of **N5,151,000.00**, was paid to sundry staff of the council for various purchase /services rendered. How ever, it was observed that the payment vouchers were not checked and passed through internal Auditor checks. contrary to financial memoranda section 14.10.

UNATTENDED WORKSHOP

The total sum of N640,000.00 was paid to staff as allowance for attending workshop and training but Audit inspection revealed that workshop attendance evidence were neither produced nor attached to the payment vouchers to justify the said payments. Contrary to the Financial Memoranda and extant Law.

PAYE DEDUCTED NOT REMITTED:

The total sum **N1,943,242.33**, was deducted as PAYE from the Salaries of the Local Government Councils, but the said amount was not remitted to the relevant tax authorities, contrary to Extant Laws.

UN POSTED PAYMENT VOUCHERS

The total sum of N700,000 was paid to various staff of the Council but was observed the payment vouchers were not posted in to the Treasury cash book, contrary to Financial Memoranda

OUTSTANDING REVENUE RECEIPTS:

the total list of two hundred and twenty-six of (162), booklets of revenue receipts were still outstanding. It was observed that the revenue earning receipt booklets have been long overdue with the revenue collectors with the money collected on them without returning to the Local Government treasury, contrary to financial memoranda section 7.9.