



**BALANGA LOCAL GOVERNMENT COUNCIL**

**GOMBE STATE**

**AUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31ST DECEMBER 2023**

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## CORPORATE INFORMATION

### COUNCIL MEMBERS

HON. IBRAHIM J. SALISU	-	CHAIRMAN
PHILIMON EZRA	-	DEPUTY CHAIRMAN
HASHIMU ADAMU	-	COUNCILOR
MUSA IBRAHIM	-	
HAMISU UMARU	-	"
ISHAKU JOEL BELLO	-	"
MOHAMMED ADAMU	-	"
BURGE AJIYA KALLAH	-	"
ZAKARIA KEFAS	-	"
BALA LABARAN	-	"
MATHEW MANU	-	"

### MANAGEMENT AND HEADS OF DEPARTMENT

#### HEADS OF DEPARTMENT

ALH. SALIHU UMAR REME	-Secretary
ALH. ADAMU ADO	-Deputy Secretary – Head PMD
MRS. BALKISU MUSA	-Head Agric. & Nat. Res.
MR. DANJUMA K. MAUNI	-Head PHC
MR. VICTOR MANAGER	-Head Works & Housing
ALH. USMAN GALADIMA	-Head ESD
MR. HAMMA IBRAHIM	-TREASURER

### BANKERS

#### BANKERS

UNITED BANK OF AFRICA PLC  
KUMO, GOMBE STATE  
ZENITH BANK GOMBE  
GUARANTY TRUST BANK PLC  
FIDELITY BANK OF NIG. PLC

#### AUDITORS

UMARU B. KINAFI & CO  
CERTIFIED NATIONAL ACCOUNTANT  
NO. 02 BUBA SHONGO, NEAR ALHERI PRI. SCHOOL  
GOMBE, GOMBE STATE

**SECRET**

# BALANGA LOCAL GOVERNMENT AREA

## TALASSE, GOMBE STATE..

Ref No.: \_\_\_\_\_

Date: \_\_\_\_\_



*Balanga Local Government Secretariat,  
P.M.B 001 Talasse,  
Gombe, Gombe State  
Telephone No:.....*

### STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements set out in pages 4 to 6 for the year ended 31st December, 2023 have been prepared in accordance with the provisions of the Finance [Control and Management] Act 1958 as amended, International Public Sector Accounting Standards – IPSAS – Cash Basis, and Financial Memoranda (FM) as well as Generally Accepted Accounting Practice. IPSAS one (1) – provides for the fair presentation of Statement of Financial Position, Statement of Financial Performance, Statement of Cash Flows, and Notes to the Financial Statements.

To fulfil accounting and reporting responsibilities, the Management ensured the establishment and maintenance of a system of internal controls designed to provide reasonable assurance that the financial statements are free from material misstatement, whether due to fraud or error. The accounting estimates are reasonable and appropriate accounting policies set out in page 8 were consistently applied. The financial statements have been prepared to meet the information needs of a wide range of users (General Purpose Financial Statements).

As a result, we assert that the Financial Statements fairly reflect the financial position of Balanga Local Government Council as at 31st December, 2023 and its operations for the year ended on that date.

The responsibility for the preparation of the Financial Statements rests entirely with the Treasury Department of the Local Government Council.

*[Handwritten Signature]*  
4/10/2024

Treasurer

*[Handwritten Signature]*  
3/10/2024

Executive Chairman



**UMARU B.  
KINAF & CO.**  
(CERTIFIED NATIONAL ACCOUNTANTS & TAX PRACTITIONERS)

HEAD OFFICE: Suite No. 1 Goodluck Ebele Jonathan Road  
Opposite MTN Office Buba Shonga Quarters, Gombe,  
P.O.Box 1167 Gombe State.  
GSM: 08023832078, 08051354978, 08032587978  
ABUJA LAISON OFFICE: Suite BC 1, Apo Plaza Durumi  
Opp. Living Faith Church, Garki Abuja.  
Email: umarkinalondco@gmail.com

**INDEPENDENT AUDITORS REPORT TO THE COUNCIL MEMBERS OF BALANGA  
LOCAL GOVERNMENT COUNCIL, GOMBE STATE.**

We have audited the financial statement and schedules of Balanga Local Government Council for the year ended 31<sup>st</sup> December 2023 set out on pages 5-9 which have been prepared based on the accounting policies set out on page 10.

**Respective Responsibilities of the Council and Auditors**

In accordance with the Nigerian Constitution, and the Financial Memoranda, the council is responsible for the preparation of financial statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

**Basis of Opinion**

We conducted our audit in accordance with International Auditing Standards, as well as the International Standards of Supreme Audit Institutions (INTOSAI Standards). Those standards require that we comply with ethical requirements. The audit includes examination on a test basis of evidence, which we considered relevant to the amount of disclosures in the financial statements.

We planned and performed our audit so as to obtain the information and explanation in order to provide sufficient evidence to give reasonable assurance that the accounts are free from material mis-statement weather caused by fraud, error or irregularity. In forming our opinion, we also evaluated the adequacy of the presentation of information in the financial statements.

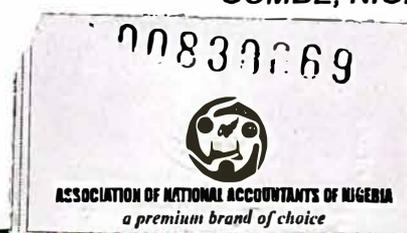
**Opinion**

In our opinion, the Council had kept proper books of account, and the financial statements are in agreement with the books. The financial statements drawn up in conformity with the International Public Sector Accounting Standards (IPSAS) – Cash Basis and Generally Accepted Accounting Standards in Nigeria issued by Financial Reporting Council of Nigeria (FRC), give a true and fair view of the state of financial affairs of the council as at 31st December 2023 and of its Financial performance for the year ended on that date.

SIGNATURE UMARU B. KINAF & CO.  
UMARU BUBA KINAF & CO  
MANAGING PARTNER  
FRC/2012/ANAN/0000000120.

FOR. UMARU B. KINAF & CO  
CERTIFIED NATIONAL ACCOUNTANTS  
GOMBE, NIGERIA.

SEPTEMBER 2024

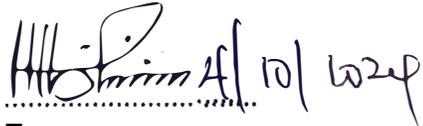


GOMBE STATE GOVERNMENT OF NIGERIA  
BALANGA LOCAL GOVERNMENT COUNCIL  
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2023

FINAL BUDGET 2023	NOTES	2023 ₦	2022 ₦	
<b>Operating Activities</b>				
<b>Receipts</b>				
3,321,000,000.00	Statutory Revenue	1	3,246,549,061.04	2,537,517,618.69
-	<b>Independent Revenue:</b>			
1,500,000.00	Personal Taxes	2A	-	-
17,300,000.00	Licences - General	2B	12,767,690.00	13,580,580.00
-	Mining Rents	2C	-	-
8,180,000.00	Fees - General	2D	1,539,650.00	2,401,000.00
-	Fines - General	2E	-	-
-	Sales - General	2F	-	2,060,000.00
8,850,000.00	Earnings -General	2G	156,100.00	1,296,250.00
2,000,000.00	Rent on Government Buildings - General	2H	-	2,303,000.00
500,000.00	Rent on Land & Others - General	2I	330,000.00	371,800.00
-	Repayments - General	2J	5,017,687.55	720,000.00
2,500,000.00	Investment Income	2K	-	-
-	Interest Earned	2L	-	-
-	Re-Imbursement General	2M	-	-
-	Rates	2N	780,000.00	105,000.00
-	Miscellaneous	2O	-	-
<b>3,361,830,000.00</b>	<b>Total Receipts</b>		<b>3,267,140,188.59</b>	<b>2,560,355,248.69</b>
<b>Payments</b>				
(793,000,000.00)	Salaries and Allowances	5	(780,287,726.15)	(730,113,344.66)
-	Social Contributions	6	-	-
(2,000,000.00)	Social Benefits	7	-	-
(649,940,000.00)	Overhead Cost	8	(521,763,497.40)	(476,767,181.65)
-	Loans and Advances	9	-	-
(1,461,000,000.00)	Grants and Contributions	10	(1,354,970,862.16)	(1,110,260,774.09)
(9,000,000.00)	Subsidies	11	-	(21,000,000.00)
(175,000,000.00)	Transfers - Payments	13A	(168,350,102.60)	-
-	Transfers - Payments to Individuals	13B	-	-
-	Loss on Foreign Exchange	14	-	-
<b>(3,089,940,000.00)</b>	<b>Total Payments</b>		<b>(2,825,372,188.31)</b>	<b>(2,338,141,300.40)</b>
<b>271,890,000.00</b>	<b>Net Cash flow from Operating Activities</b>		<b>441,768,000.28</b>	<b>222,213,948.29</b>
<b>Investing Activities</b>				
(88,000,000.00)	Purchase of Fixed Assets	15A	(13,442,636.36)	(85,396,618.19)
(296,000,000.00)	Construction/Provision of Fixed Assets	15B	(51,967,183.10)	(300,000.00)
(136,600,000.00)	Rehabilitation/Repairs of Fixed Assets	15C	(87,662,496.61)	(6,446,700.00)
(20,000,000.00)	Preservation of the Environment	15D	(650,000.00)	-
(9,400,000.00)	Acquisition of Non Tangible Assets	15E	(50,000.00)	-
<b>(550,000,000.00)</b>	<b>Net Cash Flow from Investing Activities</b>		<b>(153,772,316.07)</b>	<b>(92,143,318.19)</b>
<b>Financing Activities</b>				
-	Proceeds from Aids and Grants	3	-	-
150,000,000.00	Proceeds from Loans/Borrowings	4A	-	119,580,033.89
180,910,000.00	Proceeds from Other Capital Receipts	4B	45,525,562.16	-
(52,800,000.00)	Repayment of Loans	12	(37,494,766.56)	(178,471,187.47)
<b>278,110,000.00</b>	<b>Net Cash Flow from Financing Activities</b>		<b>8,030,795.60</b>	<b>(58,891,153.58)</b>
-	<b>Net Surplus/(Deficit) for the Year</b>		<b>296,026,479.81</b>	<b>71,179,476.52</b>
-	Add: Opening Balance		193,958,299.14	122,778,822.62
-	<b>Closing Cash Balance</b>		<b>489,984,778.95</b>	<b>193,958,299.14</b>

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

	NOTES	2023 ₦	2022 ₦
<b>ASSETS</b>			
Cash and Bank Balances	16	489,984,779	193,958,299
<b>TOTAL ASSETS</b>		<b>489,984,779</b>	<b>193,958,299</b>
<b>LIABILITIES</b>			
Accumulated Surplus/(Deficit)	25	489,984,779	193,958,299
<b>TOTAL LIABILITIES</b>		<b>489,984,779</b>	<b>193,958,299</b>

  
 .....  
**Treasurer**

  
 .....  
**Executive Chairman**

# Balanga Local Government Council

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

NOTES	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022	
	₦	₦	₦	₦	₦	
<b>REVENUE</b>						
Statutory Revenue	1	3,321,000,000.00	3,321,000,000.00	3,246,549,061.04	(74,450,938.96)	2,537,517,618.69
<b>Independent Revenue:</b>						
Personal Taxes	2A	1,500,000.00	1,500,000.00	-	(1,500,000.00)	-
Licences - General	2B	17,300,000.00	17,300,000.00	12,767,690.00	(4,532,310.00)	13,580,580.00
Mining Rents	2C	-	-	-	-	-
Fees - General	2D	8,180,000.00	8,180,000.00	1,539,650.00	(6,640,350.00)	2,401,000.00
Fines - General	2E	-	-	-	-	-
Sales - General	2F	-	-	-	-	2,060,000.00
Earnings - General	2G	8,850,000.00	8,850,000.00	156,100.00	(8,693,900.00)	1,296,250.00
Rent on Government Buildings - General	2H	2,000,000.00	2,000,000.00	-	(2,000,000.00)	2,303,000.00
Rent on Land & Others - General	2I	500,000.00	500,000.00	330,000.00	(170,000.00)	371,800.00
Repayments - General	2J	-	-	5,017,687.55	5,017,687.55	720,000.00
Investment Income	2K	2,500,000.00	2,500,000.00	-	(2,500,000.00)	-
Interest Earned	2L	-	-	-	-	-
Re-Imbursement General	2M	-	-	-	-	-
Rates	2N	-	-	780,000.00	780,000.00	105,000.00
Miscellaneous	2O	-	-	-	-	-
Aids and Grants	3	-	-	-	-	-
Loans and Other Capital Receipts	4	330,910,000.00	330,910,000.00	45,525,562.16	(285,384,437.84)	119,580,033.89
<b>TOTAL REVENUE</b>		<b>3,692,740,000.00</b>	<b>3,692,740,000.00</b>	<b>3,312,665,750.75</b>	<b>(380,074,249.25)</b>	<b>2,679,935,282.58</b>
<b>EXPENDITURE</b>						
Salaries and Allowances	5	826,000,000.00	793,000,000.00	780,287,726.15	12,712,273.85	730,113,344.66
Social Contributions	6	-	-	-	-	-
Social Benefits	7	5,000,000.00	2,000,000.00	-	2,000,000.00	-
Overhead Cost	8	721,240,000.00	649,940,000.00	521,763,497.40	128,176,502.60	476,767,181.65
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	1,492,000,000.00	1,461,000,000.00	1,354,970,862.16	106,029,137.84	1,110,260,774.09
Subsidies	11	53,500,000.00	9,000,000.00	-	9,000,000.00	21,000,000.00
Public Debt Charges	12	45,000,000.00	52,800,000.00	37,494,766.56	15,305,233.44	178,471,187.47
Loss on Foreign Exchange	14	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>		<b>3,142,740,000.00</b>	<b>2,967,740,000.00</b>	<b>2,694,516,852.27</b>	<b>273,223,147.73</b>	<b>2,516,612,487.87</b>
<b>BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE</b>		<b>550,000,000.00</b>	<b>725,000,000.00</b>	<b>618,148,898.48</b>	<b>(653,297,396.98)</b>	<b>163,322,794.71</b>
<b>CAPITAL EXPENDITURE</b>						
Purchase of Fixed Assets	15A	84,500,000.00	88,000,000.00	13,442,636.36	74,557,363.64	85,396,618.19
Construction/Provision of Fixed Assets	15B	333,000,000.00	296,000,000.00	51,967,183.10	244,032,816.90	300,000.00
Rehabilitation/Repairs of Fixed Assets	15C	75,000,000.00	136,600,000.00	87,662,496.61	48,937,503.39	6,446,700.00
Preservation of the Environment	15D	20,000,000.00	20,000,000.00	650,000.00	19,350,000.00	-
Acquisition of Non Tangible Assets	15E	37,500,000.00	9,400,000.00	50,000.00	9,350,000.00	-
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>550,000,000.00</b>	<b>550,000,000.00</b>	<b>153,772,316.07</b>	<b>396,227,683.93</b>	<b>92,143,318.19</b>
<b>TRANSFERS</b>						
Transfers - Payments	13A	-	175,000,000.00	168,350,102.60	6,649,897.40	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
<b>TRANSFERS TOTAL</b>		<b>-</b>	<b>175,000,000.00</b>	<b>168,350,102.60</b>	<b>6,649,897.40</b>	<b>-</b>
<b>SURPLUS/(DEFICIT)</b>		<b>-</b>	<b>-</b>	<b>296,026,479.81</b>	<b>(1,056,174,978.31)</b>	<b>71,179,476.52</b>

**SECRET**

# **BALANGA LOCAL GOVERNMENT AREA**

## **TALASSE, GOMBE STATE..**

Ref No.: \_\_\_\_\_

Date: \_\_\_\_\_



*Balanga Local Government Secretariat,  
P.M.B 001 Talasse,  
Gombe, Gombe State  
Telephone No:.....*

### **STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

The following are the summaries of the significant accounting policies adopted by Balanga Local Government Council of Gombe State in the preparation of the accounts.

#### **a. Statement of Compliance and Basis of Preparation**

The financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSAS) Cash Basis as well as the Financial Memoranda. The accounting policies have been consistently applied to all the years presented.

The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The cash flow statement is prepared using the direct method. The financial statements are prepared on Cash Basis.

#### **b. Revenue**

These are Cash inflows within the Financial Year. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Independent Revenue (e.g. Taxes, Licenses, Fees, Fines), Capital Receipts and other revenue sources.

#### **c. Recurrent Expenditure**

These are Recurrent Cash Outflows made during the financial year and shall be categorised by Economic classification in the Cash Flow Statement.

#### **d. Capital Expenditure**

Payments for purchase of items of capital nature (e.g., PPE) shall be expensed in the year in which the item has been purchased. It shall be disclosed under Investing Activities in the Cash Flow Statement.

#### **e. Cash Balances**

This includes Cash in Hand, at Bank and Cash Equivalents at the end of the financial year.

.....   
Treasurer

## NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2023	ACTUAL 2022
	₱	₱
<b>Note 1: Government Share of FAAC (Statutory Revenue)</b>		
Note 1: Local Government Share of FAAC	3,246,549,061	2,537,517,619
<b>Note 1: Government Share of FAAC (Statutory Revenue) Total</b>	<b>3,246,549,061</b>	<b>2,537,517,619</b>
<b>Note 2: Independent Revenue</b>		
Note 2A: Personal Taxes	-	-
Note 2B: Licences - General	12,767,690	13,580,580
Note 2C: Mining Rents	-	-
Note 2D: Fees - General	1,539,650	2,401,000
Note 2E: Fines - General	-	-
Note 2F: Sales - General	-	2,060,000
Note 2G: Earnings -General	156,100	1,296,250
Note 2H: Rent on Government Buildings - General	-	2,303,000
Note 2I: Rent on Land & Others - General	330,000	371,800
Note 2J: Repayments - General	5,017,688	720,000
Note 2K: Investment Income	-	-
Note 2L: Interest Earned	-	-
Note 2M: Re-Imbursement General	-	-
Note 2N: Rates	780,000	105,000
<b>Note 2: Independent Revenue Total</b>	<b>20,591,128</b>	<b>22,837,630</b>
<b>Note 3: Aids and Grants</b>		
Note 3A: Domestic Aids	-	-
Note 3B: Foreign Aids	-	-
Note 3C: Domestic Grants	-	-
Note 3D: Foreign Grants	-	-
<b>Note 3: Aids and Grants Total</b>	<b>-</b>	<b>-</b>
<b>Note 4: Loans and Other Capital Receipts</b>		
Note 4A: Loans/ Borrowings Receipt	-	119,580,034
Note 4B: Other Capital Receipts	45,525,562	-
Note 4C: Transfers	-	-
<b>Note 4: Loans and Other Capital Receipts Total</b>	<b>45,525,562</b>	<b>119,580,034</b>
<b>Note 5: Salaries and Allowances</b>		
Note 5A: Salaries and Allowances	780,287,726	730,113,345
<b>Note 5: Salaries and Allowances Total</b>	<b>780,287,726</b>	<b>730,113,345</b>
<b>Note 6: Social Contribution</b>		
Note 6: Social Contribution	-	-
<b>Note 6: Social Contribution Total</b>	<b>-</b>	<b>-</b>
<b>Note 7: Social Benefits</b>		
Note 7: Social Benefits	-	-
<b>Note 7: Social Benefits Total</b>	<b>-</b>	<b>-</b>

## NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2023	ACTUAL 2022
	₱	₱
<b>Note 8: Overhead Cost</b>		
Note 8A: Travel and Transport - General	10,189,000	15,060,218
Note 8B: Utilities - General	1,000,000	13,342,000
Note 8C: Materials and Supplies - General	47,668,284	55,847,391
Note 8D: Maintenance Services General	18,308,054	1,684,000
Note 8E: Training General	33,879,226	9,025,182
Note 8F: Other Services - General	190,642,027	183,615,132
Note 8G: Consulting & Professional Services - General	3,445,000	3,610,455
Note 8H: Fuel and Lubricants - General	12,088,000	40,000
Note 8I: Financial Charges General	1,456,053	501,018
Note 8J: Miscellaneous Expenses - General	203,087,853	194,041,786
<b>Note 8: Overhead Cost Total</b>	<b>521,763,497</b>	<b>476,767,182</b>
<b>Note 9: Loans and Advances</b>		
Note 9: Staff Loans and Advances - General	-	-
<b>Note 9: Loans and Advances Total</b>	<b>-</b>	<b>-</b>
<b>Note 10: Grants and Contributions</b>		
Note 10A: Local Grants and Contributions	1,354,970,862	1,110,260,774
Note 10B: Foreign Grants and Contribution	-	-
<b>Note 10: Grants and Contributions Total</b>	<b>1,354,970,862</b>	<b>1,110,260,774</b>
<b>Note 11: Subsidies General</b>		
Note 11A: Subsidy to Government Owned Companies & Parastatals	-	21,000,000
Note 11B: Subsidy to Private Companies	-	-
<b>Note 11: Subsidies General Total</b>	<b>-</b>	<b>21,000,000</b>
<b>Note 12: Public Debt Charges</b>		
Note 12: Loans Repayment	37,494,767	178,471,187
<b>Note 12: Public Debt Charges Total</b>	<b>37,494,767</b>	<b>178,471,187</b>
<b>Note 13: Transfers -Payment</b>		
Note 13A: Transfer to Fund Recurrent Expenditure-Payment	168,350,103	-
Note 13B: Transfers-Payments to Individuals	-	-
<b>Note 13: Transfers -Payment Total</b>	<b>168,350,103</b>	<b>-</b>
<b>Note 15: Capital Expenditure</b>		
Note 15A: Purchase of Fixed Assets - General	13,442,636	85,396,618
Note 15B: Construction/Provision of Fixed Assets - General	51,967,183	300,000
Note 15C: Rehabilitation/Repairs of Fixed Assets - General	87,662,497	6,446,700
Note 15D: Preservation of the Environment - Gnenral	650,000	-
Note 15E: Acquisition of Non Tangible Assets	50,000	-
<b>Note 15: Capital Expenditure Total</b>	<b>153,772,316</b>	<b>92,143,318</b>
<b>Note 16: Cash and Bank Balances Held By Treasurer</b>		
Note 16: Cash and Bank Balances Held By Treasurer	489,984,779	193,958,299

## NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2023	ACTUAL 2022
	₱	₱
<b>Note 16: Cash and Bank Balances Held By Treasurer Total</b>	<b>489,984,779</b>	<b>193,958,299</b>
<b>Note 17: Advances and Imprests</b>		
Note 17: Advances and Imprests	-	-
<b>Note 17: Advances and Imprests Total</b>	<b>-</b>	<b>-</b>
<b>Note 18: Investments</b>		
Note 18: Investments	-	-
<b>Note 18: Investments Total</b>	<b>-</b>	<b>-</b>
<b>Note 19: Loans Granted</b>		
Note 19: Loans Granted	-	-
<b>Note 19: Loans Granted Total</b>	<b>-</b>	<b>-</b>
<b>Note 20: Deposits - General</b>		
Note 20: Deposits - General	-	-
<b>Note 20: Deposits - General Total</b>	<b>-</b>	<b>-</b>
<b>Note 21: Loans and Debts</b>		
Note 21: Domestic Loan Stock	-	-
<b>Note 21: Loans and Debts Total</b>	<b>-</b>	<b>-</b>
<b>Note : Other Public Funds</b>		
Note : Other Public Funds	-	-
<b>Note : Other Public Funds Total</b>	<b>-</b>	<b>-</b>
<b>Note 22: Unremitted Deductions</b>		
Note 22A: Unremitted Taxes	-	-
<b>Note 22: Unremitted Deductions Total</b>	<b>-</b>	<b>-</b>
<b>Note 23: Current Portion of Long-Term Borrowings</b>		
Note 23: Current Portion of Long-Term Borrowings	-	-
<b>Note 23: Current Portion of Long-Term Borrowings Total</b>	<b>-</b>	<b>-</b>
<b>Note 24: Long-Term Borrowings</b>		
Note 24: Long-Term Borrowings	-	-
<b>Note 24: Long-Term Borrowings Total</b>	<b>-</b>	<b>-</b>
<b>Note 25: Accumulated Surplus/(Deficit)</b>		
Note 25: Accumulated Surplus/(Deficit)	489,984,779	193,958,299
<b>Note 25: Accumulated Surplus/(Deficit) Total</b>	<b>489,984,779</b>	<b>193,958,299</b>

## Note 1: LOCAL GOVERNMENT SHARE OF STATUTORY ALLOCATION

MONTH	2023			2022		
	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL
	₱	₱	₱	₱	₱	₱
JANUARY	162,037,924.27	4,907,596.13	166,945,520.40	122,897,830.51	4,907,596.13	127,805,426.64
FEBRUARY	91,501,745.51	4,907,596.13	96,409,341.64	58,125,852.69	4,907,596.13	63,033,448.82
MARCH	86,848,764.39	4,907,596.13	91,756,360.52	79,949,129.95	4,907,596.13	84,856,726.08
APRIL	120,165,496.66	4,907,596.13	125,073,092.79	121,644,639.57	4,907,596.13	126,552,235.70
MAY	83,937,485.09	4,907,596.13	88,845,081.22	106,736,254.51	4,907,596.13	111,643,850.64
JUNE	129,471,399.17	4,907,596.13	134,378,995.30	90,193,105.68	4,907,596.13	95,100,701.81
JULY	75,337,317.25	-	75,337,317.25	145,441,619.23	4,907,596.13	150,349,215.36
AUGUST	97,818,917.96	-	97,818,917.96	190,245,137.49	4,907,596.13	195,152,733.62
SEPTEMBER	80,840,910.17	8,049,189.78	88,890,099.95	106,429,503.44	4,907,596.13	111,337,099.57
OCTOBER	98,002,901.30	-	98,002,901.30	114,700,462.33	4,907,596.13	119,608,058.46
NOVEMBER	75,781,171.62	-	75,781,171.62	101,171,735.71	4,907,596.13	106,079,331.84
DECEMBER	89,817,679.73	-	89,817,679.73	161,005,249.81	4,907,596.13	165,912,845.94
<b>TOTAL</b>	<b>1,191,561,713.11</b>	<b>37,494,766.56</b>	<b>1,229,056,479.67</b>	<b>1,398,540,520.94</b>	<b>58,891,153.56</b>	<b>1,457,431,674.50</b>

## Note 1: LOCAL GOVERNMENT SHARE OF VAT

MONTH	2023	2022
	₱	₱
JANUARY	95,787,889.36	79,162,408.58
FEBRUARY	94,028,815.75	74,619,362.87
MARCH	89,187,427.77	72,442,758.66
APRIL	80,878,745.06	80,475,858.03
MAY	80,596,679.59	76,746,275.17
JUNE	99,165,524.51	78,820,875.46
JULY	107,815,149.24	83,819,507.96
AUGUST	113,861,262.97	71,080,882.37
SEPTEMBER	142,215,920.29	88,051,269.34
OCTOBER	117,935,745.64	74,790,884.97
NOVEMBER	133,897,620.97	92,213,293.18
DECEMBER	140,778,792.64	82,787,177.16
<b>TOTAL</b>	<b>1,296,149,573.78</b>	<b>955,010,553.74</b>

## Note 1: LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES

MONTH	2023	2022
	₱	₱
JANUARY	430,096,645.53	1,263,746.00
FEBRUARY	313,729,668.81	20,305,326.64
MARCH	296,114,211.32	17,664,797.69
APRIL	327,404,764.70	-
MAY	376,782,769.03	7,815,637.90
JUNE	398,773,708.19	23,620,736.81
JULY	343,491,029.10	-
AUGUST	387,451,359.65	-
SEPTEMBER	368,600,645.74	5,410,370.82
OCTOBER	362,546,869.22	19,646,001.30
NOVEMBER	356,370,154.02	23,032,468.67
DECEMBER	415,788,651.36	6,316,304.64
<b>TOTAL</b>	<b>4,377,150,476.67</b>	<b>125,075,390.46</b>

# Balanga Local Government Council

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

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>					
11010101	Statutory Allocation	1,891,000,000.00	1,891,000,000.00	1,229,056,479.67	(661,943,520.33)	1,579,305,752.61
11010102	N/A	-	-	-	-	-
11010103	N/A	-	-	-	-	-
11010104	FAAC Special Allocations	55,000,000.00	55,000,000.00	-	(55,000,000.00)	-
11010105	Receipt of Share of State IGR	10,000,000.00	10,000,000.00	-	(10,000,000.00)	3,201,312.34
11010106	Excess Petroleum Profit Tax (PPT Revenue)	15,000,000.00	15,000,000.00	3,925,890.09	(11,074,109.91)	-
11010107	Exchange Difference	60,000,000.00	60,000,000.00	437,271,638.04	377,271,638.04	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
11010110	Budget Augmentation	-	-	-	-	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	-	-	-	-	-
11010113	Equalisation Fund	48,000,000.00	48,000,000.00	44,716,714.80	(3,283,285.20)	-
11010114	Goods Value Consideration	-	-	-	-	-
11010115	Non Oil Revenue	-	-	104,445,077.32	104,445,077.32	-
11010116	Electronic Money Transfer Levy	-	-	104,215,374.76	104,215,374.76	-
11010117	Other FAAC Transfers	-	-	-	-	-
11010201	Local Government Share of VAT	1,200,000,000.00	1,200,000,000.00	1,296,149,573.78	96,149,573.78	955,010,553.75
11010303	Local Government Share of Excess Crude Account	2,000,000.00	2,000,000.00	26,768,312.59	24,768,312.59	-
	<b>STATUTORY REVENUE TOTAL</b>	<b>3,321,000,000.00</b>	<b>3,321,000,000.00</b>	<b>3,246,549,061.04</b>	<b>(74,450,938.96)</b>	<b>2,537,517,618.69</b>
	<b>INDEPENDENT REVENUE</b>					
120101	Personal Taxes	1,500,000.00	1,500,000.00	-	(1,500,000.00)	-
120201	Licences - General	17,300,000.00	17,300,000.00	12,767,690.00	(4,532,310.00)	13,580,580.00
120202	Mining Rents	-	-	-	-	-
120204	Fees - General	8,180,000.00	8,180,000.00	1,539,650.00	(6,640,350.00)	2,401,000.00
120205	Fines - General	-	-	-	-	-
120206	Sales - General	-	-	-	-	2,060,000.00
120207	Earnings - General	8,850,000.00	8,850,000.00	156,100.00	(8,693,900.00)	1,296,250.00
120208	Rent on Government Buildings - General	2,000,000.00	2,000,000.00	-	(2,000,000.00)	2,303,000.00
120209	Rent on Land & Others - General	500,000.00	500,000.00	330,000.00	(170,000.00)	371,800.00
120210	Repayments - General	-	-	5,017,687.55	5,017,687.55	720,000.00
120211	Investment Income	2,500,000.00	2,500,000.00	-	(2,500,000.00)	-
120212	Interest Earned	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	780,000.00	780,000.00	105,000.00
	<b>INDEPENDENT REVENUE TOTAL</b>	<b>40,830,000.00</b>	<b>40,830,000.00</b>	<b>20,591,127.55</b>	<b>(20,238,872.45)</b>	<b>22,837,630.00</b>
	<b>OTHER REVENUE SOURCES AND CAPITAL RECEIPTS</b>					
130101	Domestic Aids	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-
130203	Domestic Grants	-	-	-	-	-
130204	Foreign Grants	-	-	-	-	-
140202	Other Capital Receipts	180,910,000.00	180,910,000.00	45,525,562.16	(135,384,437.84)	-
140301	Domestic Loans/ Borrowings Receipt	150,000,000.00	150,000,000.00	-	(150,000,000.00)	119,580,033.89
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	-	-	-	-	-
	<b>OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL</b>	<b>330,910,000.00</b>	<b>330,910,000.00</b>	<b>45,525,562.16</b>	<b>(285,384,437.84)</b>	<b>119,580,033.89</b>
	<b>TOTAL REVENUE</b>	<b>3,692,740,000.00</b>	<b>3,692,740,000.00</b>	<b>3,312,665,750.75</b>	<b>(380,074,249.25)</b>	<b>2,679,935,282.58</b>

# Balanga Local Government Council

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

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
Economic Code	DESCRIPTION	Sum of CY APPROVED B	Sum of CY FINAL BUDGET	Sum of ACTUAL CY	Sum of VARIANCE CY	Sum of ACTUAL PY
<b>11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>						
<b>1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>						
<b>110101 - LOCAL GOVERNMENT SHARE OF FAAC</b>						
11010101	Statutory Allocation	1,891,000,000.00	1,891,000,000.00	1,229,056,479.67	(661,943,520.33)	1,579,305,752.61
11010104	FAAC Special Allocations	55,000,000.00	55,000,000.00	-	(55,000,000.00)	-
11010105	Receipt of Share of State IGR	10,000,000.00	10,000,000.00	-	(10,000,000.00)	3,201,312.34
11010106	Excess Petroleum Profit Tax (PPT Revenue)	15,000,000.00	15,000,000.00	3,925,890.09	(11,074,109.91)	-
11010107	Exchange Difference	60,000,000.00	60,000,000.00	437,271,638.04	377,271,638.04	-
11010109	Recovered Excess Bank Charges	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
11010113	Equalisation Fund	48,000,000.00	48,000,000.00	44,716,714.80	(3,283,285.20)	-
11010115	Non Oil Revenue	-	-	104,445,077.32	104,445,077.32	-
11010116	Electronic Money Transfer Levy	-	-	104,215,374.76	104,215,374.76	-
11010201	Local Government Share of VAT	1,200,000,000.00	1,200,000,000.00	1,296,149,573.78	96,149,573.78	955,010,553.75
11010303	Local Government Share of Excess Crude Account	2,000,000.00	2,000,000.00	26,768,312.59	24,768,312.59	-
<b>110101 - LOCAL GOVERNMENT SHARE OF FAAC Total</b>		<b>3,321,000,000.00</b>	<b>3,321,000,000.00</b>	<b>3,246,549,061.04</b>	<b>(74,450,938.96)</b>	<b>2,537,517,618.69</b>
<b>1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total</b>		<b>3,321,000,000.00</b>	<b>3,321,000,000.00</b>	<b>3,246,549,061.04</b>	<b>(74,450,938.96)</b>	<b>2,537,517,618.69</b>
<b>12 - INDEPENDENT REVENUE</b>						
<b>1201 - TAX REVENUE</b>						
<b>120101 - PERSONAL TAXES</b>						
12010108	Livestock Tax	1,500,000.00	1,500,000.00	-	(1,500,000.00)	-
<b>120101 - PERSONAL TAXES Total</b>		<b>1,500,000.00</b>	<b>1,500,000.00</b>	<b>-</b>	<b>(1,500,000.00)</b>	<b>-</b>
<b>1201 - TAX REVENUE Total</b>		<b>1,500,000.00</b>	<b>1,500,000.00</b>	<b>-</b>	<b>(1,500,000.00)</b>	<b>-</b>
<b>1202 - NON-TAX REVENUE</b>						
<b>120201 - LICENCES - GENERAL</b>						
12020109	Registration of Voluntary Organizations	-	-	3,480,000.00	3,480,000.00	-
12020110	Inland Water-Way Licence	500,000.00	500,000.00	-	(500,000.00)	-
12020111	Bake House Licence	600,000.00	600,000.00	-	(600,000.00)	10,000.00
12020115	Dane Gun Licences	700,000.00	700,000.00	-	(700,000.00)	16,800.00
12020116	Cattle Dealer Licences	4,000,000.00	4,000,000.00	2,582,800.00	(1,417,200.00)	2,781,100.00
12020118	Pet (Dog) Licences	400,000.00	400,000.00	-	(400,000.00)	-
12020120	Hawker's Permits	400,000.00	400,000.00	-	(400,000.00)	-
12020121	Hunting Permits	700,000.00	700,000.00	-	(700,000.00)	-
12020122	Produce Buying Licences	2,500,000.00	2,500,000.00	4,371,300.00	1,871,300.00	2,402,450.00
12020124	Abattoir/Slaughter Licences	2,200,000.00	2,200,000.00	311,750.00	(1,888,250.00)	2,539,650.00
12020126	Hiring Services	700,000.00	700,000.00	1,434,440.00	734,440.00	5,687,180.00
12020130	Cinematograph Licences	1,200,000.00	1,200,000.00	-	(1,200,000.00)	-
12020131	Liquor Licences	1,500,000.00	1,500,000.00	-	(1,500,000.00)	-
12020137	Trade Permit Licences	1,000,000.00	1,000,000.00	587,400.00	(412,600.00)	-
12020138	Forestry/Timber Licence	900,000.00	900,000.00	-	(900,000.00)	143,400.00
<b>120201 - LICENCES - GENERAL Total</b>		<b>17,300,000.00</b>	<b>17,300,000.00</b>	<b>12,767,690.00</b>	<b>(4,532,310.00)</b>	<b>13,580,580.00</b>
<b>120204 - FEES - GENERAL</b>						
12020404	Trade Union Fees	120,000.00	120,000.00	-	(120,000.00)	-
12020417	Contractor Registration Fees	700,000.00	700,000.00	-	(700,000.00)	-
12020418	Marriage/ Divorce Fees	350,000.00	350,000.00	-	(350,000.00)	-
12020427	Tender Fees	610,000.00	610,000.00	-	(610,000.00)	-
12020436	Bill Board Advertisement Fees	400,000.00	400,000.00	-	(400,000.00)	-
12020442	Association Fees	550,000.00	550,000.00	-	(550,000.00)	-
12020443	Birth & Death Registration Fees	250,000.00	250,000.00	-	(250,000.00)	-
12020445	Change of Ownership Fees	1,500,000.00	1,500,000.00	-	(1,500,000.00)	-
12020449	Business/Trade Operating Fees	1,400,000.00	1,400,000.00	803,800.00	(596,200.00)	-
12020451	Timber & Forest Fees	900,000.00	900,000.00	-	(900,000.00)	-
12020452	School Tuition/Registration/Examination Fees-Undergraduate	300,000.00	300,000.00	-	(300,000.00)	-
12020454	Parking Fees	-	-	705,850.00	705,850.00	-
12020457	Affiliation Charges	-	-	-	-	36,000.00
12020459	Right of Occupancy Fees	500,000.00	500,000.00	30,000.00	(470,000.00)	-
12020463	Hospital Service Registration Fees	-	-	-	-	1,419,000.00
12020466	Indigenship Registration Fees	600,000.00	600,000.00	-	(600,000.00)	946,000.00
<b>120204 - FEES - GENERAL Total</b>		<b>8,180,000.00</b>	<b>8,180,000.00</b>	<b>1,539,650.00</b>	<b>(6,640,350.00)</b>	<b>2,401,000.00</b>
<b>120206 - SALES - GENERAL</b>						
12020611	Proceeds From Sales of Govt. Vehicles	-	-	-	-	2,060,000.00
<b>120206 - SALES - GENERAL Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,060,000.00</b>
<b>120207 - EARNINGS -GENERAL</b>						
12020704	Earnings From the Use of Govt. Vehicles	600,000.00	600,000.00	-	(600,000.00)	1,238,200.00
12020708	Earnings From Agricultural Produce	4,000,000.00	4,000,000.00	-	(4,000,000.00)	-
12020711	Earnings From Commercial Activities	4,250,000.00	4,250,000.00	156,100.00	(4,093,900.00)	58,050.00
<b>120207 - EARNINGS -GENERAL Total</b>		<b>8,850,000.00</b>	<b>8,850,000.00</b>	<b>156,100.00</b>	<b>(8,693,900.00)</b>	<b>1,296,250.00</b>

# Balanga Local Government Council

## DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₱	₱	₱	₱	₱
<b>120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL</b>						
12020801	Rent on Govt. Quarters	2,000,000.00	2,000,000.00	-	(2,000,000.00)	12,000.00
12020803	Rent on Govt. Buildings	-	-	-	-	2,291,000.00
<b>120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL Total</b>		<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>-</b>	<b>(2,000,000.00)</b>	<b>2,303,000.00</b>
<b>120209 - RENT ON LAND &amp; OTHERS - GENERAL</b>						
12020901	Rent on Govt. Land	500,000.00	500,000.00	300,000.00	(200,000.00)	270,000.00
12020903	Rents & Premium on the Allocation of Land	-	-	30,000.00	30,000.00	101,800.00
<b>120209 - RENT ON LAND &amp; OTHERS - GENERAL Total</b>		<b>500,000.00</b>	<b>500,000.00</b>	<b>330,000.00</b>	<b>(170,000.00)</b>	<b>371,800.00</b>
<b>120210 - REPAYMENTS - GENERAL</b>						
12021006	Refunds	-	-	5,017,687.55	5,017,687.55	720,000.00
<b>120210 - REPAYMENTS - GENERAL Total</b>		<b>-</b>	<b>-</b>	<b>5,017,687.55</b>	<b>5,017,687.55</b>	<b>720,000.00</b>
<b>120211 - INVESTMENT INCOME</b>						
12021102	Dividend Received	2,500,000.00	2,500,000.00	-	(2,500,000.00)	-
<b>120211 - INVESTMENT INCOME Total</b>		<b>2,500,000.00</b>	<b>2,500,000.00</b>	<b>-</b>	<b>(2,500,000.00)</b>	<b>-</b>
<b>120214 - RATES</b>						
12021401	Tenement Rate	-	-	515,000.00	515,000.00	105,000.00
12021404	Ground Rent	-	-	265,000.00	265,000.00	-
<b>120214 - RATES Total</b>		<b>-</b>	<b>-</b>	<b>780,000.00</b>	<b>780,000.00</b>	<b>105,000.00</b>
<b>1202 - NON-TAX REVENUE Total</b>		<b>39,330,000.00</b>	<b>39,330,000.00</b>	<b>20,591,127.55</b>	<b>(18,738,872.45)</b>	<b>22,837,630.00</b>
<b>13 - AID AND GRANTS</b>						
<b>1302 - GRANTS</b>						
<b>130204 - FOREIGN GRANTS</b>						
13020401	Foreign Grants	-	-	-	-	-
<b>130204 - FOREIGN GRANTS Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1302 - GRANTS Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>						
<b>1402 - OTHER CAPITAL RECEIPTS</b>						
<b>140202 - OTHER CAPITAL RECEIPTS</b>						
14020201	Other Capital Receipts	180,910,000.00	180,910,000.00	-	(180,910,000.00)	-
14020203	Ecological Fund Receipts	-	-	45,525,562.16	45,525,562.16	-
<b>140202 - OTHER CAPITAL RECEIPTS Total</b>		<b>180,910,000.00</b>	<b>180,910,000.00</b>	<b>45,525,562.16</b>	<b>(135,384,437.84)</b>	<b>-</b>
<b>1402 - OTHER CAPITAL RECEIPTS Total</b>		<b>180,910,000.00</b>	<b>180,910,000.00</b>	<b>45,525,562.16</b>	<b>(135,384,437.84)</b>	<b>-</b>
<b>1403 - LOANS/ BORROWINGS RECEIPT</b>						
<b>140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT</b>						
14030101	Domestic Loans/ Borrowings from Financial Institutions	150,000,000.00	150,000,000.00	-	(150,000,000.00)	-
14030102	Domestic Loans/ Borrowings from Other Government Entities	-	-	-	-	119,580,033.89
<b>140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total</b>		<b>150,000,000.00</b>	<b>150,000,000.00</b>	<b>-</b>	<b>(150,000,000.00)</b>	<b>119,580,033.89</b>
<b>1403 - LOANS/ BORROWINGS RECEIPT Total</b>		<b>150,000,000.00</b>	<b>150,000,000.00</b>	<b>-</b>	<b>(150,000,000.00)</b>	<b>119,580,033.89</b>
<b>1407 - EXTRAORDINARY ITEMS</b>						
<b>140701 - EXTRAORDINARY ITEMS</b>						
14070103	Recoveries (Stolen & Other Funds)	-	-	-	-	-
<b>140701 - EXTRAORDINARY ITEMS Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1407 - EXTRAORDINARY ITEMS Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Balanga Local Government Council

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

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
<b>2</b>	<b>EXPENDITURES</b>					
<b>21</b>	<b>Personnel Cost</b>					
21010101	Salary (Excluding CRF Charges Salaries/Allowances)	791,000,000.00	781,000,000.00	776,242,726.15	4,757,273.85	725,018,044.66
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	25,000,000.00	7,000,000.00	4,045,000.00	2,955,000.00	-
210201	Allowances	10,000,000.00	5,000,000.00	-	5,000,000.00	5,095,300.00
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	5,000,000.00	2,000,000.00	-	2,000,000.00	-
	<b>Personnel Cost Total</b>	<b>831,000,000.00</b>	<b>795,000,000.00</b>	<b>780,287,726.15</b>	<b>14,712,273.85</b>	<b>730,113,344.66</b>
<b>2202</b>	<b>Overhead Cost</b>					
220201	Travels and Transport - General	18,400,000.00	14,400,000.00	10,189,000.00	4,211,000.00	15,060,218.19
220202	Utilities - General	10,500,000.00	5,500,000.00	1,000,000.00	4,500,000.00	13,342,000.00
220203	Materials and Supplies - General	62,000,000.00	64,000,000.00	47,668,284.22	16,331,715.78	55,847,390.95
220204	Maintenance Services - General	19,000,000.00	27,500,000.00	18,308,053.75	9,191,946.25	1,684,000.00
220205	Training - General	11,000,000.00	38,000,000.00	33,879,226.44	4,120,773.56	9,025,181.80
220206	Other Services - General	202,000,000.00	213,000,000.00	190,642,027.23	22,357,972.77	183,615,131.60
220207	Consulting and Professional Services	10,000,000.00	10,300,000.00	3,445,000.00	6,855,000.00	3,610,454.50
220208	Fuel and Lubricants	5,500,000.00	16,500,000.00	12,088,000.00	4,412,000.00	40,000.00
220209	Financial Charges	5,500,000.00	5,500,000.00	1,456,053.25	4,043,946.75	501,018.25
220210	Miscellaneous Expenses	377,340,000.00	255,240,000.00	203,087,852.51	52,152,147.49	194,041,786.36
	<b>Overhead Cost Total</b>	<b>721,240,000.00</b>	<b>649,940,000.00</b>	<b>521,763,497.40</b>	<b>128,176,502.60</b>	<b>476,767,181.65</b>
<b>2203</b>	<b>Loans and Advances</b>					
220301	Staff Loans and Advances - General	-	-	-	-	-
	<b>Loans and Advances Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2204</b>	<b>Grants and Contributions</b>					
220401	Local Grants and Contributions	1,492,000,000.00	1,461,000,000.00	1,354,970,862.16	106,029,137.84	1,110,260,774.09
220402	Foreign Grants and Contributions	-	-	-	-	-
	<b>Grants and Contributions Total</b>	<b>1,492,000,000.00</b>	<b>1,461,000,000.00</b>	<b>1,354,970,862.16</b>	<b>106,029,137.84</b>	<b>1,110,260,774.09</b>
<b>2205</b>	<b>Subsidies</b>					
220501	Subsidy to Government Owned Companies & Parastatals	53,500,000.00	9,000,000.00	-	9,000,000.00	21,000,000.00
220502	Subsidy to Private Companies	-	-	-	-	-
	<b>Subsidies Total</b>	<b>53,500,000.00</b>	<b>9,000,000.00</b>	<b>-</b>	<b>9,000,000.00</b>	<b>21,000,000.00</b>
<b>2206</b>	<b>Public Debt Charges</b>					
2206	Loans Repayment	45,000,000.00	52,800,000.00	37,494,766.56	15,305,233.44	178,471,187.47
	<b>Public Debt Charges Total</b>	<b>45,000,000.00</b>	<b>52,800,000.00</b>	<b>37,494,766.56</b>	<b>15,305,233.44</b>	<b>178,471,187.47</b>
<b>2207</b>	<b>Transfers - Payment</b>					
2207	Transfers - Payment	-	175,000,000.00	168,350,102.60	6,649,897.40	-
	<b>Transfers Payment - Total</b>	<b>-</b>	<b>175,000,000.00</b>	<b>168,350,102.60</b>	<b>6,649,897.40</b>	<b>-</b>
<b>23</b>	<b>Capital Expenditure</b>					
230101	Purchase of Fixed Assets	84,500,000.00	88,000,000.00	13,442,636.36	74,557,363.64	85,396,618.19
230201	Construction/Provision of Fixed Assets	333,000,000.00	296,000,000.00	51,967,183.10	244,032,816.90	300,000.00
230301	Rehabilitation/Repairs of Fixed Assets	75,000,000.00	136,600,000.00	87,662,496.61	48,937,503.39	6,446,700.00
230401	Preservation of the Environment	20,000,000.00	20,000,000.00	650,000.00	19,350,000.00	-
230501	Acquisition of Non Tangible Assets	37,500,000.00	9,400,000.00	50,000.00	9,350,000.00	-
	<b>Capital Expenditure Total</b>	<b>550,000,000.00</b>	<b>550,000,000.00</b>	<b>153,772,316.07</b>	<b>396,227,683.93</b>	<b>92,143,318.19</b>
	<b>TOTAL EXPENDITURE</b>	<b>3,692,740,000.00</b>	<b>3,692,740,000.00</b>	<b>3,016,639,270.94</b>	<b>676,100,729.06</b>	<b>2,608,755,806.06</b>

# Balanga Local Government Council

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

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₦	₦	₦	₦	₦
<b>21 - PERSONNEL COST</b>						
<b>2101 - SALARY</b>						
<b>210101 - SALARIES AND WAGES</b>						
21010101	Salary (Excluding CRF Charges Salaries/Allowances)	791,000,000.00	781,000,000.00	776,242,726.15	4,757,273.85	725,018,044.66
21010103	Consolidated Revenue Charges - Salaries/Allowances	25,000,000.00	7,000,000.00	4,045,000.00	2,955,000.00	0.00
<b>210101 - SALARIES AND WAGES Total</b>		<b>816,000,000.00</b>	<b>788,000,000.00</b>	<b>780,287,726.15</b>	<b>7,712,273.85</b>	<b>725,018,044.66</b>
<b>2101 - SALARY Total</b>		<b>816,000,000.00</b>	<b>788,000,000.00</b>	<b>780,287,726.15</b>	<b>7,712,273.85</b>	<b>725,018,044.66</b>
<b>2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>						
<b>210201 - ALLOWANCES</b>						
21020101	Non Regular Allowances	10,000,000.00	5,000,000.00	0.00	5,000,000.00	5,095,300.00
<b>210201 - ALLOWANCES Total</b>		<b>10,000,000.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>5,095,300.00</b>
<b>2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS Total</b>		<b>10,000,000.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>5,095,300.00</b>
<b>2103 - SOCIAL BENEFITS</b>						
<b>210301 - SOCIAL BENEFITS</b>						
21030103	Death Benefits	5,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
<b>210301 - SOCIAL BENEFITS Total</b>		<b>5,000,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
<b>2103 - SOCIAL BENEFITS Total</b>		<b>5,000,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
<b>21 - PERSONNEL COST Total</b>		<b>831,000,000.00</b>	<b>795,000,000.00</b>	<b>780,287,726.15</b>	<b>14,712,273.85</b>	<b>730,113,344.66</b>
<b>22 - OTHER RECURRENT COSTS</b>						
<b>2202 - OVERHEAD COST</b>						
<b>220201 - TRAVEL AND TRANSPORT - GENERAL</b>						
22020101	Local Travel & Transport: Training	14,400,000.00	10,400,000.00	7,468,000.00	2,932,000.00	8,825,218.19
22020102	Local Travel & Transport: Others	4,000,000.00	4,000,000.00	2,721,000.00	1,279,000.00	6,235,000.00
<b>220201 - TRAVEL AND TRANSPORT - GENERAL Total</b>		<b>18,400,000.00</b>	<b>14,400,000.00</b>	<b>10,189,000.00</b>	<b>4,211,000.00</b>	<b>15,060,218.19</b>
<b>220202 - UTILITIES - GENERAL</b>						
22020201	Electricity Charges	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00
22020205	Water Rates	8,000,000.00	3,000,000.00	1,000,000.00	2,000,000.00	13,342,000.00
<b>220202 - UTILITIES - GENERAL Total</b>		<b>10,500,000.00</b>	<b>5,500,000.00</b>	<b>1,000,000.00</b>	<b>4,500,000.00</b>	<b>13,342,000.00</b>
<b>220203 - MATERIALS AND SUPPLIES - GENERAL</b>						
22020301	Office Stationaries/Computer Consumables	4,000,000.00	4,000,000.00	3,422,781.02	577,218.98	5,046,190.95
22020305	Printing of Non Security Documents	3,500,000.00	3,500,000.00	1,440,000.00	2,060,000.00	4,976,200.00
22020306	Printing of Security Documents	4,000,000.00	4,000,000.00	1,204,000.00	2,796,000.00	3,040,000.00
22020307	Drugs/Laboratory/Medical Supplies	47,000,000.00	27,000,000.00	23,145,503.20	3,854,496.80	42,785,000.00
22020311	Food stuff/Cartering Materials Supplies	0.00	15,000,000.00	13,000,000.00	2,000,000.00	0.00
22020312	Production, Publication and Circulation of Annual Financial Statements	3,500,000.00	3,500,000.00	0.00	3,500,000.00	0.00
22020314	Other Materials and Supplies	0.00	7,000,000.00	5,456,000.00	1,544,000.00	0.00
<b>220203 - MATERIALS AND SUPPLIES - GENERAL Total</b>		<b>62,000,000.00</b>	<b>64,000,000.00</b>	<b>47,668,284.22</b>	<b>16,331,715.78</b>	<b>55,847,390.95</b>
<b>220204 - MAINTENANCE SERVICES GENERAL</b>						
22020401	Maintenance of Motor Vehicles/Transport Equipment	3,000,000.00	3,000,000.00	981,000.00	2,019,000.00	387,000.00
22020402	Maintenance of Office Furniture	2,000,000.00	2,000,000.00	0.00	2,000,000.00	87,000.00
22020403	Maintenance of Office Building/Residential Qtrs	2,000,000.00	4,000,000.00	3,049,053.75	950,946.25	1,012,750.00
22020404	Maintenance of Office/IT Equipment	500,000.00	3,000,000.00	2,400,000.00	600,000.00	0.00
22020405	Maintenance of Plant and Generators	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22020406	Other Maintenance Services	5,000,000.00	1,000,000.00	0.00	1,000,000.00	47,250.00
22020412	Maintenance of Market/Public Places	4,000,000.00	4,000,000.00	3,953,000.00	47,000.00	0.00
22020413	Minor Road Maintenance	1,500,000.00	9,500,000.00	7,925,000.00	1,575,000.00	150,000.00
<b>220204 - MAINTENANCE SERVICES GENERAL Total</b>		<b>19,000,000.00</b>	<b>27,500,000.00</b>	<b>18,308,053.75</b>	<b>9,191,946.25</b>	<b>1,684,000.00</b>
<b>220205 - TRAINING GENERAL</b>						
22020501	Local Training	0.00	27,000,000.00	25,642,226.46	1,357,773.54	0.00
22020503	Cont. to Local Govt. Service Comm. Training Fund	11,000,000.00	11,000,000.00	8,236,999.98	2,763,000.02	9,025,181.80
<b>220205 - TRAINING GENERAL Total</b>		<b>11,000,000.00</b>	<b>38,000,000.00</b>	<b>33,879,226.44</b>	<b>4,120,773.56</b>	<b>9,025,181.80</b>
<b>220206 - OTHER SERVICES - GENERAL</b>						
22020601	Security Services	180,000,000.00	80,000,000.00	67,970,027.23	12,029,972.77	177,105,131.60
22020603	Residential Rent	8,000,000.00	3,000,000.00	350,000.00	2,650,000.00	4,586,000.00
22020604	Security Vote (Including Operations)	6,000,000.00	122,000,000.00	120,000,000.00	2,000,000.00	0.00
22020605	Cleaning and Fumigation Services	3,000,000.00	3,000,000.00	51,000.00	2,949,000.00	1,924,000.00
22020607	Rescue Service	5,000,000.00	5,000,000.00	2,271,000.00	2,729,000.00	0.00
<b>220206 - OTHER SERVICES - GENERAL Total</b>		<b>202,000,000.00</b>	<b>213,000,000.00</b>	<b>190,642,027.23</b>	<b>22,357,972.77</b>	<b>183,615,131.60</b>
<b>220207 - CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>						
22020706	Surveying Services	500,000.00	500,000.00	0.00	500,000.00	0.00
22020707	Agricultural Consulting	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00
22020708	Medical Consulting	2,000,000.00	2,000,000.00	0.00	2,000,000.00	65,000.00

# Balanga Local Government Council

## DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₱	₱	₱	₱	₱
22020709	Auditing of Accounts	6,000,000.00	6,000,000.00	3,245,000.00	2,755,000.00	3,545,454.50
22020710	Other Consultancy Services	0.00	300,000.00	200,000.00	100,000.00	0.00
<b>220207 - CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL Total</b>		<b>10,000,000.00</b>	<b>10,300,000.00</b>	<b>3,445,000.00</b>	<b>6,855,000.00</b>	<b>3,610,454.50</b>
<b>220208 - FUEL AND LUBRICANTS - GENERAL</b>						
22020801	Motor Vehicle Fuel Cost	2,500,000.00	10,000,000.00	9,000,000.00	1,000,000.00	40,000.00
22020802	Other Transport Equipments Fuel Cost	0.00	3,500,000.00	3,088,000.00	412,000.00	0.00
22020803	Plant/Generator Fuel Cost	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
<b>220208 - FUEL AND LUBRICANTS - GENERAL Total</b>		<b>5,500,000.00</b>	<b>16,500,000.00</b>	<b>12,088,000.00</b>	<b>4,412,000.00</b>	<b>40,000.00</b>
<b>220209 - FINANCIAL CHARGES GENERAL</b>						
22020901	Bank Charges (Other than Interest)	5,500,000.00	5,500,000.00	1,456,053.25	4,043,946.75	501,018.25
<b>220209 - FINANCIAL CHARGES GENERAL Total</b>		<b>5,500,000.00</b>	<b>5,500,000.00</b>	<b>1,456,053.25</b>	<b>4,043,946.75</b>	<b>501,018.25</b>
<b>220210 - MISCELLANEOUS EXPENSES - GENERAL</b>						
22021001	Refreshment and Meals	20,000,000.00	15,000,000.00	12,536,000.00	2,464,000.00	13,833,650.00
22021002	Honorarium and Sitting Allowance	50,000,000.00	10,000,000.00	2,295,545.46	7,704,454.54	5,415,000.00
22021003	Publicity and Advertisements	2,000,000.00	2,000,000.00	107,000.00	1,893,000.00	0.00
22021004	Medical Expenses - Local	1,000,000.00	16,500,000.00	15,000,000.00	1,500,000.00	246,000.00
22021007	Welfare Packages	27,000,000.00	12,000,000.00	10,852,000.00	1,148,000.00	10,255,500.00
22021009	Sporting Activities	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22021014	Annual Budget Expenses and Administration	6,000,000.00	16,500,000.00	15,457,091.36	1,042,908.64	2,280,000.00
22021020	Election-Logistic Support	30,000,000.00	20,000,000.00	14,955,000.00	5,045,000.00	2,450,000.00
22021021	Special Days/Celebrations	1,000,000.00	23,200,000.00	21,507,053.75	1,692,946.25	1,000,000.00
22021022	Youth Corpers Allowance	0.00	50,000.00	15,000.00	35,000.00	0.00
22021023	Other Miscellaneous Expenses	18,340,000.00	18,340,000.00	10,820,434.64	7,519,565.36	19,161,000.00
22021024	Monitoring and Evaluation	0.00	650,000.00	450,000.00	200,000.00	0.00
22021025	Daily Rate Allowances	0.00	6,000,000.00	5,345,000.00	655,000.00	0.00
22021041	Contingency	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22021042	Recurrent Adjustment	8,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22021047	Covid-19 Logistics and Intervention Fund	80,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
22021048	Development Facilitators & Logistics	130,000,000.00	94,000,000.00	90,247,727.30	3,752,272.70	139,400,636.36
22021049	Disease Control	0.00	4,000,000.00	3,500,000.00	500,000.00	0.00
<b>220210 - MISCELLANEOUS EXPENSES - GENERAL Total</b>		<b>377,340,000.00</b>	<b>255,240,000.00</b>	<b>203,087,852.51</b>	<b>52,152,147.49</b>	<b>194,041,786.36</b>
<b>2202 - OVERHEAD COST Total</b>		<b>721,240,000.00</b>	<b>649,940,000.00</b>	<b>521,763,497.40</b>	<b>128,176,502.60</b>	<b>476,767,181.65</b>
<b>2204 - GRANTS AND CONTRIBUTIONS - GENERAL</b>						
<b>220401 - LOCAL GRANTS AND CONTRIBUTIONS</b>						
22040101	Grant to Other Governments - Current	40,000,000.00	2,000,000.00	0.00	2,000,000.00	5,173,000.00
22040109	Grants to Communities/NGOs	2,000,000.00	2,000,000.00	0.00	2,000,000.00	500,000.00
22040110	Grants to Academic Institutions	1,000,000,000.00	100,000,000.00	50,652,229.47	49,347,770.53	807,681,620.43
22040111	Contribution to Traditional Councils	50,000,000.00	47,000,000.00	45,365,000.00	1,635,000.00	53,340,000.00
22040112	Contribution to Min. for LG/Bureau for Adm. Expenses	13,000,000.00	21,000,000.00	19,551,590.96	1,448,409.04	13,625,707.03
22040116	Contribution to Local Government Education Authority	0.00	900,000,000.00	856,882,317.50	43,117,682.50	0.00
22040117	Contribution to Primary Health Care Development Agency	7,000,000.00	2,000,000.00	0.00	2,000,000.00	695,000.00
22040118	Contribution to Local government Staff Pension Board	360,000,000.00	385,000,000.00	382,519,724.23	2,480,275.77	224,973,184.58
22040119	Contribution to Auditor General for Local Governments	20,000,000.00	2,000,000.00	0.00	2,000,000.00	4,272,262.05
<b>220401 - LOCAL GRANTS AND CONTRIBUTIONS Total</b>		<b>1,492,000,000.00</b>	<b>1,461,000,000.00</b>	<b>1,354,970,862.16</b>	<b>106,029,137.84</b>	<b>1,110,260,774.09</b>
<b>2204 - GRANTS AND CONTRIBUTIONS - GENERAL Total</b>		<b>1,492,000,000.00</b>	<b>1,461,000,000.00</b>	<b>1,354,970,862.16</b>	<b>106,029,137.84</b>	<b>1,110,260,774.09</b>
<b>2205 - SUBSIDIES GENERAL</b>						
<b>220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp; PARASTATALS</b>						
22050102	Meals subsidy to Government Schools	5,500,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22050106	Agricultural Inputs Subsidy	20,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
22050107	Health Subsidy	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
22050108	Religious Pilgrimage Subsidy	25,000,000.00	2,000,000.00	0.00	2,000,000.00	21,000,000.00
<b>220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp; PARASTATALS Total</b>		<b>53,500,000.00</b>	<b>9,000,000.00</b>	<b>0.00</b>	<b>9,000,000.00</b>	<b>21,000,000.00</b>
<b>2205 - SUBSIDIES GENERAL Total</b>		<b>53,500,000.00</b>	<b>9,000,000.00</b>	<b>0.00</b>	<b>9,000,000.00</b>	<b>21,000,000.00</b>
<b>2206 - PUBLIC DEBT CHARGES</b>						
<b>220601 - LOANS REPAYMENT</b>						
22060101	Internal Loans	30,000,000.00	40,000,000.00	37,494,766.56	2,505,233.44	178,471,187.47
22060106	Other Funds	15,000,000.00	12,800,000.00	0.00	12,800,000.00	0.00
<b>220601 - LOANS REPAYMENT Total</b>		<b>45,000,000.00</b>	<b>52,800,000.00</b>	<b>37,494,766.56</b>	<b>15,305,233.44</b>	<b>178,471,187.47</b>
<b>2206 - PUBLIC DEBT CHARGES Total</b>		<b>45,000,000.00</b>	<b>52,800,000.00</b>	<b>37,494,766.56</b>	<b>15,305,233.44</b>	<b>178,471,187.47</b>
<b>2207 - TRANSFERS-PAYMENT</b>						
<b>220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>						
22070108	Transfer to Joint Account	0.00	175,000,000.00	168,350,102.60	6,649,897.40	0.00
<b>220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT Total</b>		<b>0.00</b>	<b>175,000,000.00</b>	<b>168,350,102.60</b>	<b>6,649,897.40</b>	<b>0.00</b>
<b>2207 - TRANSFERS-PAYMENT Total</b>		<b>0.00</b>	<b>175,000,000.00</b>	<b>168,350,102.60</b>	<b>6,649,897.40</b>	<b>0.00</b>

## Balanga Local Government Council

## DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₱	₱	₱	₱	₱
<b>22 - OTHER RECURRENT COSTS Total</b>		<b>2,311,740,000.00</b>	<b>2,347,740,000.00</b>	<b>2,082,579,228.72</b>	<b>265,160,771.28</b>	<b>1,786,499,143.21</b>
<b>23 - CAPITAL EXPENDITURE</b>						
<b>2301 - PURCHASE OF FIXED ASSETS - GENERAL</b>						
<b>230101 - PURCHASE OF FIXED ASSETS - GENERAL</b>						
23010101	Purchase/Acquisition of Land	10,000,000.00	10,000,000.00	3,000,000.00	7,000,000.00	0.00
23010103	Purchase of Residential Buildings	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
23010105	Purchase of Motor Vehicles	20,000,000.00	20,000,000.00	0.00	20,000,000.00	26,323,818.19
23010106	Purchase of Vans	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
23010108	Purchase of Buses	0.00	2,500,000.00	1,500,000.00	1,000,000.00	0.00
23010112	Purchase of Office Furniture and Fittings	8,000,000.00	8,000,000.00	6,005,000.00	1,995,000.00	1,425,000.00
23010113	Purchase of Computers	2,500,000.00	3,500,000.00	2,937,636.36	562,363.64	57,635,000.00
23010127	Purchase of Agricultural Equipment/Irrigation	4,000,000.00	4,000,000.00	0.00	4,000,000.00	12,800.00
<b>230101 - PURCHASE OF FIXED ASSETS - GENERAL Total</b>		<b>84,500,000.00</b>	<b>88,000,000.00</b>	<b>13,442,636.36</b>	<b>74,557,363.64</b>	<b>85,396,618.19</b>
<b>2301 - PURCHASE OF FIXED ASSETS - GENERAL Total</b>		<b>84,500,000.00</b>	<b>88,000,000.00</b>	<b>13,442,636.36</b>	<b>74,557,363.64</b>	<b>85,396,618.19</b>
<b>2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL</b>						
<b>230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL</b>						
23020101	Construction/Provision of Office Buildings	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
23020103	Construction/Provision of Electricity	80,000,000.00	80,000,000.00	0.00	80,000,000.00	0.00
23020105	Construction/Provision of Water Facilities	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
23020106	Construction/Provision of Hospital/Health Centers	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00
23020114	Construction/Provision of Roads	100,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00
23020116	Construction/Provision of Water -Ways	20,000,000.00	53,000,000.00	50,847,183.10	2,152,816.90	0.00
23020118	Construction/Provision of Infrastructure	10,000,000.00	10,000,000.00	20,000.00	9,980,000.00	0.00
23020123	Construction of Traffic Lights/Street Lights	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
23020124	Construction of Markets/Parks	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00
23020127	Construction/Provision of ICT Infrastructures	45,000,000.00	45,000,000.00	1,100,000.00	43,900,000.00	300,000.00
<b>230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total</b>		<b>333,000,000.00</b>	<b>296,000,000.00</b>	<b>51,967,183.10</b>	<b>244,032,816.90</b>	<b>300,000.00</b>
<b>2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total</b>		<b>333,000,000.00</b>	<b>296,000,000.00</b>	<b>51,967,183.10</b>	<b>244,032,816.90</b>	<b>300,000.00</b>
<b>2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL</b>						
<b>230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL</b>						
23030101	Rehabilitation/Repairs - Residential Building	30,000,000.00	30,000,000.00	2,100,000.00	27,900,000.00	0.00
23030102	Rehabilitation/Repairs - Electricity	0.00	5,000,000.00	3,992,000.00	1,008,000.00	0.00
23030104	Rehabilitation/Repairs - Water Facilities	5,000,000.00	13,200,000.00	11,232,900.00	1,967,100.00	1,796,700.00
23030111	Rehabilitation/Repairs - Sporting Facilities	5,000,000.00	10,300,000.00	8,650,000.00	1,650,000.00	0.00
23030113	Rehabilitation/Repairs - Roads	20,000,000.00	55,600,000.00	53,854,596.61	1,745,403.39	1,000,000.00
23030121	Rehabilitation/Repairs - Office Buildings	15,000,000.00	15,000,000.00	1,500,000.00	13,500,000.00	3,650,000.00
23030124	Rehabilitation/Repairs - Markets/parks	0.00	7,500,000.00	6,333,000.00	1,167,000.00	0.00
<b>230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total</b>		<b>75,000,000.00</b>	<b>136,600,000.00</b>	<b>87,662,496.61</b>	<b>48,937,503.39</b>	<b>6,446,700.00</b>
<b>2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total</b>		<b>75,000,000.00</b>	<b>136,600,000.00</b>	<b>87,662,496.61</b>	<b>48,937,503.39</b>	<b>6,446,700.00</b>
<b>2304 - PRESERVATION OF THE ENVIRONMENT - GNERAL</b>						
<b>230401 - PRESERVATION OF THE ENVIRONMENT - GNERAL</b>						
23040102	Erosion & Flood Control	20,000,000.00	20,000,000.00	650,000.00	19,350,000.00	0.00
<b>230401 - PRESERVATION OF THE ENVIRONMENT - GNERAL Total</b>		<b>20,000,000.00</b>	<b>20,000,000.00</b>	<b>650,000.00</b>	<b>19,350,000.00</b>	<b>0.00</b>
<b>2304 - PRESERVATION OF THE ENVIRONMENT - GNERAL Total</b>		<b>20,000,000.00</b>	<b>20,000,000.00</b>	<b>650,000.00</b>	<b>19,350,000.00</b>	<b>0.00</b>
<b>2305 - ACQUISITION OF NON TANGIBLE ASSETS</b>						
<b>230501 - ACQUISITION OF NON TANGIBLE ASSETS</b>						
23050101	Research and Development	35,000,000.00	6,900,000.00	0.00	6,900,000.00	0.00
23050102	Computer Software Acquisition	2,500,000.00	2,500,000.00	50,000.00	2,450,000.00	0.00
<b>230501 - ACQUISITION OF NON TANGIBLE ASSETS Total</b>		<b>37,500,000.00</b>	<b>9,400,000.00</b>	<b>50,000.00</b>	<b>9,350,000.00</b>	<b>0.00</b>
<b>2305 - ACQUISITION OF NON TANGIBLE ASSETS Total</b>		<b>37,500,000.00</b>	<b>9,400,000.00</b>	<b>50,000.00</b>	<b>9,350,000.00</b>	<b>0.00</b>
<b>23 - CAPITAL EXPENDITURE Total</b>		<b>550,000,000.00</b>	<b>550,000,000.00</b>	<b>153,772,316.07</b>	<b>396,227,683.93</b>	<b>92,143,318.19</b>