



BALANGA LOCAL GOVERNMENT COUNCIL
GOMBE STATE

AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER 2023

TABLE OF CONTENTS

Corporate Information	2
Statement of Responsibility for the Financial Statements	3
Report of the Independent Auditors	4
Cash Flow Statement	5
Statement of Financial Position	6
Statement of Income and Expenditure	7
Statement of Significant Accounting Policies	8
Notes to the Financial Statements	9
Supplementary Notes	12
Summary of Total Revenue	13
Detail Total Revenue	14
Summary of Total Expenditure	16
Detail Total Expenditure	17

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.

.....  4/10/2024

Treasurer

.....  3/10/2024

Executive Chairman



**UMARU B.
KINFAFA & 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 31st 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 whether caused by fraud, error or irregularity. In forming our opinion, we also evaluated the adequacy of the presentation of information in the financial statements.

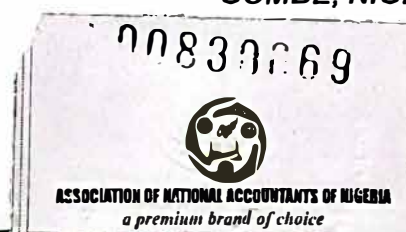
Opinion

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. KINFAFA & CO.
UMARU BUBA KINFAFA FCNA, FCTI, CPA(IRELAND)
MANAGING PARTNER
FRC/2012/ANAN/00000000120.

FOR. UMARU B. KINFAFA & 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 ₦	
Operating Activities				
Receipts				
3,321,000,000.00	Statutory Revenue	1	3,246,549,061.04	2,537,517,618.69
-	Independent Revenue:		-	-
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	-	-
3,361,830,000.00	Total Receipts		3,267,140,188.59	2,560,355,248.69
Payments				
(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	-	-
(3,089,940,000.00)	Total Payments		(2,825,372,188.31)	(2,338,141,300.40)
271,890,000.00	Net Cash flow from Operating Activities		441,768,000.28	222,213,948.29
Investing Activities				
(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)	-
(550,000,000.00)	Net Cash Flow from Investing Activities		(153,772,316.07)	(92,143,318.19)
Financing Activities				
-	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)
278,110,000.00	Net Cash Flow from Financing Activities		8,030,795.60	(58,891,153.58)
-	Net Surplus/(Deficit) for the Year		296,026,479.81	71,179,476.52
-	Add: Opening Balance		193,958,299.14	122,778,822.62
-	Closing Cash Balance		489,984,778.95	193,958,299.14

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

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



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
		₦	₦	₦	₦	₦
REVENUE						
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
Independent Revenue:						
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
TOTAL REVENUE		3,692,740,000.00	3,692,740,000.00	3,312,665,750.75	(380,074,249.25)	2,679,935,282.58
EXPENDITURE						
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	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		3,142,740,000.00	2,967,740,000.00	2,694,516,852.27	273,223,147.73	2,516,612,487.87
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE						
		550,000,000.00	725,000,000.00	618,148,898.48	(653,297,396.98)	163,322,794.71
CAPITAL EXPENDITURE						
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	-
TOTAL CAPITAL EXPENDITURE		550,000,000.00	550,000,000.00	153,772,316.07	396,227,683.93	92,143,318.19
TRANSFERS						
Transfers - Payments	13A	-	175,000,000.00	168,350,102.60	6,649,897.40	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	175,000,000.00	168,350,102.60	6,649,897.40	-
SURPLUS/(DEFICIT)						
		-	-	296,026,479.81	(1,056,174,978.31)	71,179,476.52

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.

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Treasurer

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2023	ACTUAL 2022
	₱	₱
Note 1: Government Share of FAAC (Statutory Revenue)		
Note 1: Local Government Share of FAAC	3,246,549,061	2,537,517,619
Note 1: Government Share of FAAC (Statutory Revenue) Total	3,246,549,061	2,537,517,619
Note 2: Independent Revenue		
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
Note 2: Independent Revenue Total	20,591,128	22,837,630
Note 3: Aids and Grants		
Note 3A: Domestic Aids	-	-
Note 3B: Foreign Aids	-	-
Note 3C: Domestic Grants	-	-
Note 3D: Foreign Grants	-	-
Note 3: Aids and Grants Total	-	-
Note 4: Loans and Other Capital Receipts		
Note 4A: Loans/ Borrowings Receipt	-	119,580,034
Note 4B: Other Capital Receipts	45,525,562	-
Note 4C: Transfers	-	-
Note 4: Loans and Other Capital Receipts Total	45,525,562	119,580,034
Note 5: Salaries and Allowances		
Note 5A: Salaries and Allowances	780,287,726	730,113,345
Note 5: Salaries and Allowances Total	780,287,726	730,113,345
Note 6: Social Contribution		
Note 6: Social Contribution	-	-
Note 6: Social Contribution Total	-	-
Note 7: Social Benefits		
Note 7: Social Benefits	-	-
Note 7: Social Benefits Total	-	-

NOTES TO THE FINANCIAL STATEMENTS

DESCRIPTION	ACTUAL 2023	ACTUAL 2022
	₱	₱
Note 8: Overhead Cost		
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
Note 8: Overhead Cost Total	521,763,497	476,767,182
Note 9: Loans and Advances		
Note 9: Staff Loans and Advances - General	-	-
Note 9: Loans and Advances Total	-	-
Note 10: Grants and Contributions		
Note 10A: Local Grants and Contributions	1,354,970,862	1,110,260,774
Note 10B: Foreign Grants and Contribution	-	-
Note 10: Grants and Contributions Total	1,354,970,862	1,110,260,774
Note 11: Subsidies General		
Note 11A: Subsidy to Government Owned Companies & Parastatals	-	21,000,000
Note 11B: Subsidy to Private Companies	-	-
Note 11: Subsidies General Total	-	21,000,000
Note 12: Public Debt Charges		
Note 12: Loans Repayment	37,494,767	178,471,187
Note 12: Public Debt Charges Total	37,494,767	178,471,187
Note 13: Transfers -Payment		
Note 13A: Transfer to Fund Recurrent Expenditure-Payment	168,350,103	-
Note 13B: Transfers-Payments to Individuals	-	-
Note 13: Transfers -Payment Total	168,350,103	-
Note 15: Capital Expenditure		
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	-
Note 15: Capital Expenditure Total	153,772,316	92,143,318
Note 16: Cash and Bank Balances Held By Treasurer		
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
	₱	₱
Note 16: Cash and Bank Balances Held By Treasurer Total	489,984,779	193,958,299
Note 17: Advances and Imprests		
Note 17: Advances and Imprests	-	-
Note 17: Advances and Imprests Total	-	-
Note 18: Investments		
Note 18: Investments	-	-
Note 18: Investments Total	-	-
Note 19: Loans Granted		
Note 19: Loans Granted	-	-
Note 19: Loans Granted Total	-	-
Note 20: Deposits - General		
Note 20: Deposits - General	-	-
Note 20: Deposits - General Total	-	-
Note 21: Loans and Debts		
Note 21: Domestic Loan Stock	-	-
Note 21: Loans and Debts Total	-	-
Note : Other Public Funds		
Note : Other Public Funds	-	-
Note : Other Public Funds Total	-	-
Note 22: Unremitted Deductions		
Note 22A: Unremitted Taxes	-	-
Note 22: Unremitted Deductions Total	-	-
Note 23: Current Portion of Long-Term Borrowings		
Note 23: Current Portion of Long-Term Borrowings	-	-
Note 23: Current Portion of Long-Term Borrowings Total	-	-
Note 24: Long-Term Borrowings		
Note 24: Long-Term Borrowings	-	-
Note 24: Long-Term Borrowings Total	-	-
Note 25: Accumulated Surplus/(Deficit)		
Note 25: Accumulated Surplus/(Deficit)	489,984,779	193,958,299
Note 25: Accumulated Surplus/(Deficit) Total	489,984,779	193,958,299

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
TOTAL	1,191,561,713.11	37,494,766.56	1,229,056,479.67	1,398,540,520.94	58,891,153.56	1,457,431,674.50

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
TOTAL	1,296,149,573.78	955,010,553.74

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
TOTAL	4,377,150,476.67	125,075,390.46

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
		₦	₦	₦	₦	₦
	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
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	-
	STATUTORY REVENUE TOTAL	3,321,000,000.00	3,321,000,000.00	3,246,549,061.04	(74,450,938.96)	2,537,517,618.69
	INDEPENDENT REVENUE					
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
	INDEPENDENT REVENUE TOTAL	40,830,000.00	40,830,000.00	20,591,127.55	(20,238,872.45)	22,837,630.00
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS					
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	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	330,910,000.00	330,910,000.00	45,525,562.16	(285,384,437.84)	119,580,033.89
	TOTAL REVENUE	3,692,740,000.00	3,692,740,000.00	3,312,665,750.75	(380,074,249.25)	2,679,935,282.58

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
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)						
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)						
110101 - LOCAL GOVERNMENT SHARE OF FAAC						
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	-
110101 - LOCAL GOVERNMENT SHARE OF FAAC Total		3,321,000,000.00	3,321,000,000.00	3,246,549,061.04	(74,450,938.96)	2,537,517,618.69
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total						
		3,321,000,000.00	3,321,000,000.00	3,246,549,061.04	(74,450,938.96)	2,537,517,618.69
12 - INDEPENDENT REVENUE						
1201 - TAX REVENUE						
120101 - PERSONAL TAXES						
12010108	Livestock Tax	1,500,000.00	1,500,000.00	-	(1,500,000.00)	-
120101 - PERSONAL TAXES Total		1,500,000.00	1,500,000.00	-	(1,500,000.00)	-
1201 - TAX REVENUE Total						
		1,500,000.00	1,500,000.00	-	(1,500,000.00)	-
1202 - NON-TAX REVENUE						
120201 - LICENCES - GENERAL						
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
120201 - LICENCES - GENERAL Total		17,300,000.00	17,300,000.00	12,767,690.00	(4,532,310.00)	13,580,580.00
120204 - FEES - GENERAL						
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
120204 - FEES - GENERAL Total		8,180,000.00	8,180,000.00	1,539,650.00	(6,640,350.00)	2,401,000.00
120206 - SALES - GENERAL						
12020611	Proceeds From Sales of Govt. Vehicles	-	-	-	-	2,060,000.00
120206 - SALES - GENERAL Total		-	-	-	-	2,060,000.00
120207 - EARNINGS -GENERAL						
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
120207 - EARNINGS -GENERAL Total		8,850,000.00	8,850,000.00	156,100.00	(8,693,900.00)	1,296,250.00

Balanga Local Government Council

DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₱	₱	₱	₱	₱
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL						
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
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL Total		2,000,000.00	2,000,000.00	-	(2,000,000.00)	2,303,000.00
120209 - RENT ON LAND & OTHERS - GENERAL						
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
120209 - RENT ON LAND & OTHERS - GENERAL Total		500,000.00	500,000.00	330,000.00	(170,000.00)	371,800.00
120210 - REPAYMENTS - GENERAL						
12021006	Refunds	-	-	5,017,687.55	5,017,687.55	720,000.00
120210 - REPAYMENTS - GENERAL Total		-	-	5,017,687.55	5,017,687.55	720,000.00
120211 - INVESTMENT INCOME						
12021102	Dividend Received	2,500,000.00	2,500,000.00	-	(2,500,000.00)	-
120211 - INVESTMENT INCOME Total		2,500,000.00	2,500,000.00	-	(2,500,000.00)	-
120214 - RATES						
12021401	Tenement Rate	-	-	515,000.00	515,000.00	105,000.00
12021404	Ground Rent	-	-	265,000.00	265,000.00	-
120214 - RATES Total		-	-	780,000.00	780,000.00	105,000.00
1202 - NON-TAX REVENUE Total		39,330,000.00	39,330,000.00	20,591,127.55	(18,738,872.45)	22,837,630.00
13 - AID AND GRANTS						
1302 - GRANTS						
130204 - FOREIGN GRANTS						
13020401	Foreign Grants	-	-	-	-	-
130204 - FOREIGN GRANTS Total		-	-	-	-	-
1302 - GRANTS Total		-	-	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS						
1402 - OTHER CAPITAL RECEIPTS						
140202 - OTHER CAPITAL RECEIPTS						
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	-
140202 - OTHER CAPITAL RECEIPTS Total		180,910,000.00	180,910,000.00	45,525,562.16	(135,384,437.84)	-
1402 - OTHER CAPITAL RECEIPTS Total		180,910,000.00	180,910,000.00	45,525,562.16	(135,384,437.84)	-
1403 - LOANS/ BORROWINGS RECEIPT						
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT						
14030301	Domestic Loans/ Borrowings from Financial Institutions	150,000,000.00	150,000,000.00	-	(150,000,000.00)	-
14030302	Domestic Loans/ Borrowings from Other Government Entities	-	-	-	-	119,580,033.89
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total		150,000,000.00	150,000,000.00	-	(150,000,000.00)	119,580,033.89
1403 - LOANS/ BORROWINGS RECEIPT Total		150,000,000.00	150,000,000.00	-	(150,000,000.00)	119,580,033.89
1407 - EXTRAORDINARY ITEMS						
140701 - EXTRAORDINARY ITEMS						
14070103	Recoveries (Stolen & Other Funds)	-	-	-	-	-
140701 - EXTRAORDINARY ITEMS Total		-	-	-	-	-
1407 - EXTRAORDINARY ITEMS Total		-	-	-	-	-

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
		₦	₦	₦	₦	₦
2	EXPENDITURES					
21	Personnel Cost					
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	-
	Personnel Cost Total	831,000,000.00	795,000,000.00	780,287,726.15	14,712,273.85	730,113,344.66
2202	Overhead Cost					
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
	Overhead Cost Total	721,240,000.00	649,940,000.00	521,763,497.40	128,176,502.60	476,767,181.65
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
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	-	-	-	-	-
	Grants and Contributions Total	1,492,000,000.00	1,461,000,000.00	1,354,970,862.16	106,029,137.84	1,110,260,774.09
2205	Subsidies					
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	-	-	-	-	-
	Subsidies Total	53,500,000.00	9,000,000.00	-	9,000,000.00	21,000,000.00
2206	Public Debt Charges					
2206	Loans Repayment	45,000,000.00	52,800,000.00	37,494,766.56	15,305,233.44	178,471,187.47
	Public Debt Charges Total	45,000,000.00	52,800,000.00	37,494,766.56	15,305,233.44	178,471,187.47
2207	Transfers - Payment					
2207	Transfers - Payment	-	175,000,000.00	168,350,102.60	6,649,897.40	-
	Transfers Payment - Total	-	175,000,000.00	168,350,102.60	6,649,897.40	-
23	Capital Expenditure					
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	-
	Capital Expenditure Total	550,000,000.00	550,000,000.00	153,772,316.07	396,227,683.93	92,143,318.19
	TOTAL EXPENDITURE	3,692,740,000.00	3,692,740,000.00	3,016,639,270.94	676,100,729.06	2,608,755,806.06

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
		₦	₦	₦	₦	₦
21 - PERSONNEL COST						
2101 - SALARY						
210101 - SALARIES AND WAGES						
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
210101 - SALARIES AND WAGES Total		816,000,000.00	788,000,000.00	780,287,726.15	7,712,273.85	725,018,044.66
2101 - SALARY Total		816,000,000.00	788,000,000.00	780,287,726.15	7,712,273.85	725,018,044.66
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS						
210201 - ALLOWANCES						
21020101	Non Regular Allowances	10,000,000.00	5,000,000.00	0.00	5,000,000.00	5,095,300.00
210201 - ALLOWANCES Total		10,000,000.00	5,000,000.00	0.00	5,000,000.00	5,095,300.00
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS Total		10,000,000.00	5,000,000.00	0.00	5,000,000.00	5,095,300.00
2103 - SOCIAL BENEFITS						
210301 - SOCIAL BENEFITS						
21030103	Death Benefits	5,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
210301 - SOCIAL BENEFITS Total		5,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
2103 - SOCIAL BENEFITS Total		5,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00
21 - PERSONNEL COST Total		831,000,000.00	795,000,000.00	780,287,726.15	14,712,273.85	730,113,344.66
22 - OTHER RECURRENT COSTS						
2202 - OVERHEAD COST						
220201 - TRAVEL AND TRANSPORT - GENERAL						
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
220201 - TRAVEL AND TRANSPORT - GENERAL Total		18,400,000.00	14,400,000.00	10,189,000.00	4,211,000.00	15,060,218.19
220202 - UTILITIES - GENERAL						
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
220202 - UTILITIES - GENERAL Total		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						
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/Catering 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
220203 - MATERIALS AND SUPPLIES - GENERAL Total		62,000,000.00	64,000,000.00	47,668,284.22	16,331,715.78	55,847,390.95
220204 - MAINTENANCE SERVICES GENERAL						
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
220204 - MAINTENANCE SERVICES GENERAL Total		19,000,000.00	27,500,000.00	18,308,053.75	9,191,946.25	1,684,000.00
220205 - TRAINING GENERAL						
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
220205 - TRAINING GENERAL Total		11,000,000.00	38,000,000.00	33,879,226.44	4,120,773.56	9,025,181.80
220206 - OTHER SERVICES - GENERAL						
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
220206 - OTHER SERVICES - GENERAL Total		202,000,000.00	213,000,000.00	190,642,027.23	22,357,972.77	183,615,131.60
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL						
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
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total		10,000,000.00	10,300,000.00	3,445,000.00	6,855,000.00	3,610,454.50
220208 - FUEL AND LUBRICANTS - GENERAL						
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
220208 - FUEL AND LUBRICANTS - GENERAL Total		5,500,000.00	16,500,000.00	12,088,000.00	4,412,000.00	40,000.00
220209 - FINANCIAL CHARGES GENERAL						
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
220209 - FINANCIAL CHARGES GENERAL Total		5,500,000.00	5,500,000.00	1,456,053.25	4,043,946.75	501,018.25
220210 - MISCELLANEOUS EXPENSES - GENERAL						
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
220210 - MISCELLANEOUS EXPENSES - GENERAL Total		377,340,000.00	255,240,000.00	203,087,852.51	52,152,147.49	194,041,786.36
2202 - OVERHEAD COST Total		721,240,000.00	649,940,000.00	521,763,497.40	128,176,502.60	476,767,181.65
2204 - GRANTS AND CONTRIBUTIONS - GENERAL						
220401 - LOCAL GRANTS AND CONTRIBUTIONS						
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
220401 - LOCAL GRANTS AND CONTRIBUTIONS Total		1,492,000,000.00	1,461,000,000.00	1,354,970,862.16	106,029,137.84	1,110,260,774.09
2204 - GRANTS AND CONTRIBUTIONS - GENERAL Total		1,492,000,000.00	1,461,000,000.00	1,354,970,862.16	106,029,137.84	1,110,260,774.09
2205 - SUBSIDIES GENERAL						
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS						
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
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS Total		53,500,000.00	9,000,000.00	0.00	9,000,000.00	21,000,000.00
2205 - SUBSIDIES GENERAL Total		53,500,000.00	9,000,000.00	0.00	9,000,000.00	21,000,000.00
2206 - PUBLIC DEBT CHARGES						
220601 - LOANS REPAYMENT						
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
220601 - LOANS REPAYMENT Total		45,000,000.00	52,800,000.00	37,494,766.56	15,305,233.44	178,471,187.47
2206 - PUBLIC DEBT CHARGES Total		45,000,000.00	52,800,000.00	37,494,766.56	15,305,233.44	178,471,187.47
2207 - TRANSFERS-PAYMENT						
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT						
22070108	Transfer to Joint Account	0.00	175,000,000.00	168,350,102.60	6,649,897.40	0.00
220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT Total		0.00	175,000,000.00	168,350,102.60	6,649,897.40	0.00
2207 - TRANSFERS-PAYMENT Total		0.00	175,000,000.00	168,350,102.60	6,649,897.40	0.00

Balanga Local Government Council

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2023	FINAL BUDGET 2023	ACTUAL 2023	VARIANCE 2023	ACTUAL 2022
		₱	₱	₱	₱	₱
22 - OTHER RECURRENT COSTS Total		2,311,740,000.00	2,347,740,000.00	2,082,579,228.72	265,160,771.28	1,786,499,143.21
23 - CAPITAL EXPENDITURE						
2301 - PURCHASE OF FIXED ASSETS - GENERAL						
230101 - PURCHASE OF FIXED ASSETS - GENERAL						
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
230101 - PURCHASE OF FIXED ASSETS - GENERAL Total		84,500,000.00	88,000,000.00	13,442,636.36	74,557,363.64	85,396,618.19
2301 - PURCHASE OF FIXED ASSETS - GENERAL Total		84,500,000.00	88,000,000.00	13,442,636.36	74,557,363.64	85,396,618.19
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
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
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		333,000,000.00	296,000,000.00	51,967,183.10	244,032,816.90	300,000.00
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		333,000,000.00	296,000,000.00	51,967,183.10	244,032,816.90	300,000.00
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL						
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
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		75,000,000.00	136,600,000.00	87,662,496.61	48,937,503.39	6,446,700.00
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		75,000,000.00	136,600,000.00	87,662,496.61	48,937,503.39	6,446,700.00
2304 - PRESERVATION OF THE ENVIRONMENT - GNENRAL						
230401 - PRESERVATION OF THE ENVIRONMENT - GNENRAL						
23040102	Erosion & Flood Control	20,000,000.00	20,000,000.00	650,000.00	19,350,000.00	0.00
230401 - PRESERVATION OF THE ENVIRONMENT - GNENRAL Total		20,000,000.00	20,000,000.00	650,000.00	19,350,000.00	0.00
2304 - PRESERVATION OF THE ENVIRONMENT - GNENRAL Total		20,000,000.00	20,000,000.00	650,000.00	19,350,000.00	0.00
2305 - ACQUISITION OF NON TANGIBLE ASSETS						
230501 - ACQUISITION OF NON TANGIBLE ASSETS						
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
230501 - ACQUISITION OF NON TANGIBLE ASSETS Total		37,500,000.00	9,400,000.00	50,000.00	9,350,000.00	0.00
2305 - ACQUISITION OF NON TANGIBLE ASSETS Total		37,500,000.00	9,400,000.00	50,000.00	9,350,000.00	0.00
23 - CAPITAL EXPENDITURE Total		550,000,000.00	550,000,000.00	153,772,316.07	396,227,683.93	92,143,318.19