

BALANGA LOCAL GOVERNMENT COUNCIL, GOMBE STATE



AUDITED FINANCIAL STATEMENTS 2022

TABLE OF CONTENTS

Table of Contents	1
Corporate Information	2
Statement of Responsibility for the Financial Statements	3
Audit Opinion	4
Cash Flow Statement	5
Statement of Financial Position	6
Statement of Income and Expenditure	7
Statement of Accounting Policies	8
Notes to the Financial Statements	9
Summary of Total Revenue	12
Detail Total Revenue	13
Summary of Total Expenditure	15
Detail Total Expenditure	16

CORPORATE INFORMATION

EXECUTIVE COUNCIL

1.	Umaru Garba	-	Chairman
2.	Salamu Ezekiel	-	Vice Chairman
3.	Aliyu Musa	-	Councilor
4.	Doka Yunusa	-	Councilor
5.	Garba Abubakar Barde	-	Councilor
6.	Musa Isah	-	Councilor
7.	Chama Abdu	-	Councilor
8.	Adamu Tugai Usman	-	Councilor
9.	Musa Idris	-	Councilor
10.	Sakaru Alex Lumoluwe	-	Councilor
11.	Gullum Hallilu S.	-	Councilor
12.	John Emmanuel	-	Councilor

HEADS OF DEPARTMENT

1.	Salisu Umar Reme	-	Secretary
2.	Alkali MG Sarma	-	Deputy Secretary (DS)
3.	Hamma Ibrahim	-	Treasurer
4.	Absolom K. Fada	-	HOD; Agric Department
5.	Yusuf Musa	-	HOD; PHC Department
6.	Donny M. Mahammas	-	HOD; Works Department
7.	Usman Galadima	-	HOD; ESD Department

BANKER:-

Fidelity Bank Plc

GT Bank Plc

Union Bank Plc

STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements set out in pages 5 to 7 for the year ended 31st December, 2022 have been prepared in accordance with the provisions of the Finance [Control and Management] Act 1958 as amended, International Public Sector Accounting Standards – IPSAS – Cash Basis, 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 of the Treasurer, We ensured the establishment and maintenance of a system of internal controls designed to provide reasonable assurance that the financial statements are free from material misstatement, whether due to fraud or error. The accounting estimates are reasonable and appropriate accounting policies set out in pages 8 were applied. The financial statements have been prepared to meet the information needs of a wide range of users (General Purpose Financial Statements).

As a result, the Financial Statements represent a fair presentation of Balanga Local Government and of its Financial Performance and Cash flows and its operations for the year ended 31st December, 2021.

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



Treasurer



Executive Chairman

HEAD OFFICE: Tinsy House, Ground Floor (Centre), Gibson Jalo Way, Opp. Adamawa State House of Assembly, Jimeta-Yola.
P. O. Box 2589 Jimeta-Yola, Adamawa State. Tel: 08053472695, 07036942635 **EMAIL:** ahmedbawabello@yahoo.com
ABUJA OFFICE: Plot 1034 Cadastral Zone B 07 Old Katampe District, Close to BON Hotel by Aso Radio, Abuja. Tel: 08066251933, 08120638125
MAIDUGURI OFFICE: B1 No. 17, Open Air Theatre, Shehu Laminu Way, Maiduguri, Borno State. Tel: 07033278606, 08027100711

INDEPENDENT AUDITORS REPORT TO THE COUNCIL MEMBERS OF BALANGA LOCAL GOVERNMENT TARABA STATE FOR THE YEAR ENDED 31ST DECEMBER 2022

We have audited the accompanying financial statements of Balanga Local Government as at **December 31, 2022**, set out on the following pages and the related notes.

Council Responsibility for the Financial Statements

The Council is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (IPSAS) - Cash Basis, Financial Memoranda and the relevant laws. This responsibility includes maintaining Internal Control relevant to the preparation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies that are consistent with IPSAS – Cash Basis; and making accounting estimates that are reasonable in the circumstances.

Auditors' Responsibility

Our responsibility to form an independent opinion, based on our audit, on the financial statements and to report our opinion.

Basis of Opinion

We conducted our audit in accordance with International Standards on Auditing and International Standards of Supreme Audit Institutions (ISSAIs) of the International Organization of Supreme Audit Institutions (INTOSAI). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material mis-statement, caused by error, other irregularities. It also includes an assessment of the significant estimates and judgments made by the management in the preparation of the financial statements and of whether the Accounting Policies are appropriate to the Council's circumstances, consistently applied and adequately disclosed.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Financial Statements. The procedures selected depend on the Auditors' judgment, including the assessment of the risks of material mis-statement of the Financial Statements, whether due to fraud or error. In making those risk assessments, the Auditors consider internal control relevant to the entity's preparation and fair presentation of the Financial Statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the Financial Statements.

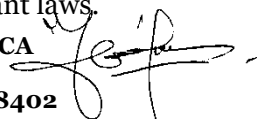
Opinion

In our opinion, the Financial Statements give a true and fair view of the financial position of the JAAC as at **December 31, 2022**, and of its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) – Cash Basis, Financial Memoranda and the relevant laws.

FOR: AHMED BAWA & CO

AHMED BAWA BELLO – FCA
(MANAGING PARTNER)

FRC/2018/ICAN/00000018402



(CHARTERED ACCOUNTANTS)
Yola, NIGERIA
DATE: 28/09/2023

GOMBE STATE GOVERNMENT OF NIGERIA
BALANGA LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2022

	2022	2021
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	2,537,517,618.69	2,284,533,571.22
Independent Revenue	22,837,630.00	18,366,614.69
Total Receipts	2,560,355,248.69	2,302,900,185.91
Payments		
Salaries and Allowances	(730,113,344.66)	(732,533,851.49)
Social Contributions	-	-
Social Benefits	-	-
Overhead Cost	(476,767,181.65)	(191,637,752.93)
Loans and Advances	-	-
Grants and Contributions	(1,110,260,774.09)	(1,155,847,469.84)
Subsidies	(21,000,000.00)	(4,286,457.12)
Transfers - Payments	-	-
Transfers - Payments to Individuals	-	-
Loss on Foreign Exchange	-	-
Total Payments	(2,338,141,300.40)	(2,084,305,531.38)
Net Cash flow from Operating Activities	222,213,948.29	218,594,654.53
Investing Activities		
Purchase of Fixed Assets	(85,396,618.19)	(14,657,625.00)
Construction/Provision of Fixed Assets	(300,000.00)	(6,540,217.90)
Rehabilitation/Repairs of Fixed Assets	(6,446,700.00)	(452,000.00)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(92,143,318.19)	(21,649,842.90)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from Loans/Borrowings	119,580,033.89	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(178,471,187.47)	(91,497,246.39)
Net Cash Flow from Financing Activities	(58,891,153.58)	(91,497,246.39)
Net Surplus/(Deficit) for the Year	71,179,476.52	105,447,565.24
Add: Opening Balance	122,778,822.62	17,331,257.38
Closing Cash Balance	193,958,299.14	122,778,822.62

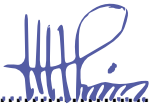
Audited Financial Statements of Balanga Local Government Council 2022

GOMBE STATE GOVERNMENT OF NIGERIA
BALANGA LOCAL GOVERNMENT COUNCIL
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER 2022

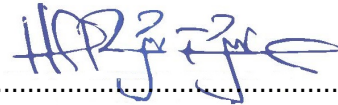
	NOTES	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		₦	₦	₦	₦	₦
REVENUE						
Statutory Revenue	1	2,704,820,000.00	2,704,820,000.00	2,537,517,618.69	(167,302,381.31)	2,284,533,571.22
Independent Revenue	2	47,180,000.00	47,180,000.00	22,837,630.00	(24,342,370.00)	18,366,614.69
Aids and Grants	3	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
Loans and Other Capital Receipts	4	453,500,000.00	453,500,000.00	119,580,033.89	(333,919,966.11)	-
TOTAL REVENUE		3,245,500,000.00	3,245,500,000.00	2,679,935,282.58	(565,564,717.42)	2,302,900,185.91
EXPENDITURE						
Salaries and Allowances	5	807,000,000.00	737,000,000.00	730,113,344.66	6,886,655.34	732,533,851.49
Social Contributions	6	-	-	-	-	-
Social Benefits	7	5,000,000.00	5,000,000.00	-	5,000,000.00	-
Overhead Cost	8	581,490,000.00	633,579,800.00	476,767,181.65	156,812,618.35	191,637,752.93
Loans and Advances	9	-	-	-	-	-
Grants and Contributions	10	1,292,010,000.00	1,174,949,000.00	1,110,260,774.09	64,688,225.91	1,155,847,469.84
Subsidies	11	48,000,000.00	54,500,000.00	21,000,000.00	33,500,000.00	4,286,457.12
Public Debt Charges	12	65,000,000.00	193,471,200.00	178,471,187.47	15,000,012.53	91,497,246.39
Loss on Foreign Exchange	14	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,798,500,000.00	2,798,500,000.00	2,516,612,487.87	281,887,512.13	2,175,802,777.77
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		447,000,000.00	447,000,000.00	163,322,794.71	(847,452,229.54)	127,097,408.14
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	15A	112,500,000.00	167,635,000.00	85,396,618.19	82,238,381.81	14,657,625.00
Construction/Provision of Fixed Assets	15B	340,000,000.00	284,865,000.00	300,000.00	284,565,000.00	6,540,217.90
Rehabilitation/Repairs of Fixed Assets	15C	70,000,000.00	70,000,000.00	6,446,700.00	63,553,300.00	452,000.00
Preservation of the Environment	15D	30,000,000.00	30,000,000.00	-	30,000,000.00	-
Acquisition of Non Tangible Assets	15E	17,500,000.00	17,500,000.00	-	17,500,000.00	-
TOTAL CAPITAL EXPENDITURE		570,000,000.00	570,000,000.00	92,143,318.19	477,856,681.81	21,649,842.90
TRANSFERS						
Transfers - Payments	13A	-	-	-	-	-
Transfers - Payments to Individuals	13B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		(123,000,000.00)	(123,000,000.00)	71,179,476.52	(1,325,308,911.35)	105,447,565.24

GOMBE STATE GOVERNMENT OF NIGERIA
BALANGA LOCAL GOVERNMENT COUNCIL
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2022

	NOTES	2022 ₦	2021 ₦
ASSETS			
Cash and Bank Balances	16	193,958,299	122,778,823
TOTAL ASSETS		193,958,299	122,778,823
LIABILITIES			
Accumulated Surplus/(Deficit)	25	193,958,299	122,778,823
TOTAL LIABILITIES		193,958,299	122,778,823



Treasurer



Secretary



Executive Chairman

STATEMENT OF 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 and comply with International Public Sector Accounting Standards (IPSAS). The accounting policies have been consistently applied to all the years presented.

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

b. Revenue

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

c. Recurrent Expenditure

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

d. Capital Expenditure

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

Audited Financial Statements of Balanga Local Government Council 2022

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

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		₦	₦	₦	₦	₦
	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
11010101	Statutory Allocation	1,550,000,000.00	1,550,000,000.00	1,579,305,752.61	29,305,752.61	1,475,399,298.42
11010104	FAAC Special Allocations	160,000,000.00	160,000,000.00	-	(160,000,000.00)	-
11010105	Receipt of Share of State IGR	50,000,000.00	50,000,000.00	3,201,312.34	(46,798,687.66)	29,213,268.50
11010106	Excess Petroleum Profit Tax (PPT Revenue)	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
11010107	Exchange Difference	14,370,000.00	14,370,000.00	-	(14,370,000.00)	-
11010108	Refund from Paris Club	-	-	-	-	-
11010109	Recovered Excess Bank Charges	11,600,000.00	11,600,000.00	-	(11,600,000.00)	-
11010110	Budget Augmentation	-	-	-	-	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	-	-	-	-	-
11010113	Equalisation Fund	14,990,000.00	14,990,000.00	-	(14,990,000.00)	-
11010114	Goods Value Consideration	-	-	-	-	-
11010201	Local Government Share of VAT	900,000,000.00	900,000,000.00	955,010,553.75	55,010,553.75	779,921,004.30
11010303	Local Government Share of Excess Crude Account	1,860,000.00	1,860,000.00	-	(1,860,000.00)	-
	STATUTORY REVENUE TOTAL	2,704,820,000.00	2,704,820,000.00	2,537,517,618.69	(167,302,381.31)	2,284,533,571.22
	INDEPENDENT REVENUE					
120101	Personal Taxes	1,300,000.00	1,300,000.00	-	(1,300,000.00)	-
120201	Licences - General	19,300,000.00	19,300,000.00	13,580,580.00	(5,719,420.00)	14,751,400.00
120202	Mining Rents	-	-	-	-	-
120204	Fees - General	13,060,000.00	13,060,000.00	2,401,000.00	(10,659,000.00)	1,658,500.00
120205	Fines - General	-	-	-	-	-
120206	Sales - General	-	-	2,060,000.00	2,060,000.00	-
120207	Earnings -General	9,220,000.00	9,220,000.00	1,296,250.00	(7,923,750.00)	279,200.00
120208	Rent on Government Buildings - General	2,000,000.00	2,000,000.00	2,303,000.00	303,000.00	1,677,514.69
120209	Rent on Land & Others - General	500,000.00	500,000.00	371,800.00	(128,200.00)	-
120210	Repayments - General	-	-	720,000.00	720,000.00	-
120211	Investment Income	1,800,000.00	1,800,000.00	-	(1,800,000.00)	-
120212	Interest Earned	-	-	-	-	-
120213	Re-Imbursement General	-	-	-	-	-
120214	Rates	-	-	105,000.00	105,000.00	-
	INDEPENDENT REVENUE TOTAL	47,180,000.00	47,180,000.00	22,837,630.00	(24,342,370.00)	18,366,614.69
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS					
130101	Domestic Aids	-	-	-	-	-
130102	Foreign Aids	-	-	-	-	-
130203	Domestic Grants	-	-	-	-	-
130204	Foreign Grants	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
140202	Other Capital Receipts	-	-	-	-	-
140301	Domestic Loans/ Borrowings Receipt	450,000,000.00	450,000,000.00	119,580,033.89	(330,419,966.11)	-
140302	International Loans/ Borrowings Receipt	-	-	-	-	-
140401	Foreign Debt Forgiveness	-	-	-	-	-
140402	Domestic Debt Forgiveness	-	-	-	-	-
140701	Extraordinary Items	3,500,000.00	3,500,000.00	-	(3,500,000.00)	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	493,500,000.00	493,500,000.00	119,580,033.89	(373,919,966.11)	-
	TOTAL REVENUE	3,245,500,000.00	3,245,500,000.00	2,679,935,282.58	(565,564,717.42)	2,302,900,185.91

Audited Financial Statements of Balanga Local Government Council 2022

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

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		N	N	N	N	N
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)						
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)						
110101 - LOCAL GOVERNMENT SHARE OF FAAC						
11010101	Statutory Allocation	1,550,000,000.00	1,550,000,000.00	1,579,305,752.61	29,305,752.61	1,475,399,298.42
11010104	FAAC Special Allocations	160,000,000.00	160,000,000.00	-	(160,000,000.00)	-
11010105	Receipt of Share of State IGR	50,000,000.00	50,000,000.00	3,201,312.34	(46,798,687.66)	29,213,268.50
11010106	Excess Petroleum Profit Tax (PPT Revenue)	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
11010107	Exchange Difference	14,370,000.00	14,370,000.00	-	(14,370,000.00)	-
11010109	Recovered Excess Bank Charges	11,600,000.00	11,600,000.00	-	(11,600,000.00)	-
11010113	Equalisation Fund	14,990,000.00	14,990,000.00	-	(14,990,000.00)	-
11010201	Local Government Share of VAT	900,000,000.00	900,000,000.00	955,010,553.75	55,010,553.75	779,921,004.30
11010303	Local Government Share of Excess Crude Account	1,860,000.00	1,860,000.00	-	(1,860,000.00)	-
110101 - LOCAL GOVERNMENT SHARE OF FAAC Total		2,704,820,000.00	2,704,820,000.00	2,537,517,618.69	(167,302,381.31)	2,284,533,571.22
1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total						
		2,704,820,000.00	2,704,820,000.00	2,537,517,618.69	(167,302,381.31)	2,284,533,571.22
12 - INDEPENDENT REVENUE						
1201 - TAX REVENUE						
120101 - PERSONAL TAXES						
12010108	Livestock Tax	1,300,000.00	1,300,000.00	-	(1,300,000.00)	-
120101 - PERSONAL TAXES Total		1,300,000.00	1,300,000.00	-	(1,300,000.00)	-
1201 - TAX REVENUE Total		1,300,000.00	1,300,000.00	-	(1,300,000.00)	-
1202 - NON-TAX REVENUE						
120201 - LICENCES - GENERAL						
12020110	Inland Water-Way Licence	900,000.00	900,000.00	-	(900,000.00)	-
12020111	Bake House Licence	700,000.00	700,000.00	10,000.00	(690,000.00)	-
12020112	Bicycles Licence & Hire Permits	-	-	-	-	20,000.00
12020115	Dane Gun Licences	750,000.00	750,000.00	16,800.00	(733,200.00)	-
12020116	Cattle Dealer Licences	4,000,000.00	4,000,000.00	2,781,100.00	(1,218,900.00)	6,003,020.00
12020118	Pet (Dog) Licences	600,000.00	600,000.00	-	(600,000.00)	-
12020120	Hawker's Permits	450,000.00	450,000.00	-	(450,000.00)	-
12020121	Hunting Permits	650,000.00	650,000.00	-	(650,000.00)	-
12020122	Produce Buying Licences	2,800,000.00	2,800,000.00	2,402,450.00	(397,550.00)	2,852,880.00
12020124	Abattoir/Slaughter Licences	2,000,000.00	2,000,000.00	2,539,650.00	539,650.00	2,898,640.00
12020126	Hiring Services	600,000.00	600,000.00	5,687,180.00	5,087,180.00	2,118,350.00
12020128	Borehole Drilling Licences	-	-	-	-	2,800.00
12020129	Pool Betting & Casino Licences/Gaming	-	-	-	-	3,000.00
12020130	Cinematograph Licences	1,200,000.00	1,200,000.00	-	(1,200,000.00)	24,650.00
12020131	Liquor Licences	2,700,000.00	2,700,000.00	-	(2,700,000.00)	-
12020137	Trade Permit Licences	1,100,000.00	1,100,000.00	-	(1,100,000.00)	77,650.00
12020138	Forestry/Timber Licence	850,000.00	850,000.00	143,400.00	(706,600.00)	750,410.00
120201 - LICENCES - GENERAL Total		19,300,000.00	19,300,000.00	13,580,580.00	(5,719,420.00)	14,751,400.00
120204 - FEES - GENERAL						
12020404	Trade Union Fees	150,000.00	150,000.00	-	(150,000.00)	-
12020417	Contractor Registration Fees	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
12020418	Marriage/Divorce Fees	500,000.00	500,000.00	-	(500,000.00)	-
12020427	Tender Fees	610,000.00	610,000.00	-	(610,000.00)	-
12020436	Bill Board Advertisement Fees	500,000.00	500,000.00	-	(500,000.00)	-
12020442	Association Fees	500,000.00	500,000.00	-	(500,000.00)	-
12020443	Birth & Death Registration Fees	250,000.00	250,000.00	-	(250,000.00)	-
12020445	Change of Ownership Fees	1,200,000.00	1,200,000.00	-	(1,200,000.00)	-
12020449	Business/Trade Operating Fees	1,600,000.00	1,600,000.00	-	(1,600,000.00)	-
12020451	Timber & Forest Fees	680,000.00	680,000.00	-	(680,000.00)	-
12020452	School Tuition/Registration/Examination Fees-Undergraduate	250,000.00	250,000.00	-	(250,000.00)	-
12020457	Affiliation Charges	-	-	36,000.00	36,000.00	56,000.00
12020459	Right of Occupancy Fees	820,000.00	820,000.00	-	(820,000.00)	-
12020463	Hospital Service Registration Fees	-	-	1,419,000.00	1,419,000.00	1,602,500.00
12020466	Indigenship Registration Fees	5,000,000.00	5,000,000.00	946,000.00	(4,054,000.00)	-
120204 - FEES - GENERAL Total		13,060,000.00	13,060,000.00	2,401,000.00	(10,659,000.00)	1,658,500.00
120206 - SALES - GENERAL						
12020611	Proceeds From Sales of Govt. Vehicles	-	-	2,060,000.00	2,060,000.00	-
120206 - SALES - GENERAL Total		-	-	2,060,000.00	2,060,000.00	-
120207 - EARNINGS - GENERAL						
12020704	Earnings From the Use of Govt. Vehicles	650,000.00	650,000.00	1,238,200.00	588,200.00	-
12020708	Earnings From Agricultural Produce	4,050,000.00	4,050,000.00	-	(4,050,000.00)	-
12020711	Earnings From Commercial Activities	4,520,000.00	4,520,000.00	58,050.00	(4,461,950.00)	279,200.00
120207 - EARNINGS - GENERAL Total		9,220,000.00	9,220,000.00	1,296,250.00	(7,923,750.00)	279,200.00
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL						
12020801	Rent on Govt. Quarters	2,000,000.00	2,000,000.00	12,000.00	(1,988,000.00)	-
12020803	Rent on Govt. Buildings	-	-	2,291,000.00	2,291,000.00	1,677,514.69
120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL Total		2,000,000.00	2,000,000.00	2,303,000.00	303,000.00	1,677,514.69
120209 - RENT ON LAND & OTHERS - GENERAL						
12020901	Rent on Govt. Land	500,000.00	500,000.00	270,000.00	(230,000.00)	-
12020903	Rents & Premium on the Allocation of Land	-	-	101,800.00	101,800.00	-
120209 - RENT ON LAND & OTHERS - GENERAL Total		500,000.00	500,000.00	371,800.00	(128,200.00)	-
120210 - REPAYMENTS - GENERAL						
12021006	Refunds	-	-	720,000.00	720,000.00	-
120210 - REPAYMENTS - GENERAL Total		-	-	720,000.00	720,000.00	-
120211 - INVESTMENT INCOME						
12021102	Dividend Received	1,800,000.00	1,800,000.00	-	(1,800,000.00)	-
120211 - INVESTMENT INCOME Total		1,800,000.00	1,800,000.00	-	(1,800,000.00)	-
120214 - RATES						
12021401	Tenement Rate	-	-	105,000.00	105,000.00	-
120214 - RATES Total		-	-	105,000.00	105,000.00	-
1202 - NON-TAX REVENUE Total		45,880,000.00	45,880,000.00	22,837,630.00	(23,042,370.00)	18,366,614.69
13 - AID AND GRANTS						
1302 - GRANTS						
130204 - FOREIGN GRANTS						
13020401	Foreign Grants	40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
130204 - FOREIGN GRANTS Total		40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
1302 - GRANTS Total		40,000,000.00	40,000,000.00	-	(40,000,000.00)	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS						

Audited Financial Statements of Balanga Local Government Council 2022

DETAIL TOTAL REVENUE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		₱	₱	₱	₱	₱
1403 - LOANS/ BORROWINGS RECEIPT						
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT						
14030101	Domestic Loans/ Borrowings from Financial Institutions	450,000,000.00	450,000,000.00	-	(450,000,000.00)	-
14030102	Domestic Loans/ Borrowings from Other Government Entities	-	-	119,580,033.89	119,580,033.89	-
140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total		450,000,000.00	450,000,000.00	119,580,033.89	(330,419,966.11)	-
1403 - LOANS/ BORROWINGS RECEIPT Total		450,000,000.00	450,000,000.00	119,580,033.89	(330,419,966.11)	-
1407 - EXTRAORDINARY ITEMS						
140701 - EXTRAORDINARY ITEMS						
14070103	Recoveries (Stolen & Other Funds)	3,500,000.00	3,500,000.00	-	(3,500,000.00)	-
140701 - EXTRAORDINARY ITEMS Total		3,500,000.00	3,500,000.00	-	(3,500,000.00)	-
1407 - EXTRAORDINARY ITEMS Total		3,500,000.00	3,500,000.00	-	(3,500,000.00)	-
Grand Total		3,245,500,000.00	3,245,500,000.00	2,679,935,282.58	(565,564,717.42)	2,302,900,185.91

Audited Financial Statements of Balanga Local Government Council 2022

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

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		₦	₦	₦	₦	₦
2	EXPENDITURES					
21	Personnel Cost					
21010101	Salary (Excluding CRF Charges Salaries/Allowances)	757,000,000.00	727,000,000.00	725,018,044.66	1,981,955.34	725,455,158.05
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	40,000,000.00	-	-	-	2,962,193.44
210201	Allowances	10,000,000.00	10,000,000.00	5,095,300.00	4,904,700.00	4,116,500.00
210202	Social Contributions	-	-	-	-	-
210301	Social Benefits	5,000,000.00	5,000,000.00	-	5,000,000.00	-
	Personnel Cost Total	812,000,000.00	742,000,000.00	730,113,344.66	11,886,655.34	732,533,851.49
2202	Overhead Cost					
220201	Travels and Transport - General	18,650,000.00	19,885,000.00	15,060,218.19	4,824,781.81	5,812,191.00
220202	Utilities - General	11,000,000.00	16,342,000.00	13,342,000.00	3,000,000.00	5,031,000.00
220203	Materials and Supplies - General	53,000,000.00	59,307,400.00	55,847,390.95	3,460,009.05	3,945,376.36
220204	Maintenance Services - General	27,500,000.00	27,500,000.00	1,684,000.00	25,816,000.00	2,437,000.00
220205	Training - General	10,000,000.00	10,000,000.00	9,025,181.80	974,818.20	8,985,818.16
220206	Other Services - General	177,000,000.00	204,105,200.00	183,615,131.60	20,490,068.40	73,667,936.40
220207	Consulting and Professional Services	12,000,000.00	12,000,000.00	3,610,454.50	8,389,545.50	32,791,280.72
220208	Fuel and Lubricants	7,000,000.00	7,000,000.00	40,000.00	6,960,000.00	5,414,136.40
220209	Financial Charges	7,500,000.00	7,500,000.00	501,018.25	6,998,981.75	76,979.51
220210	Miscellaneous Expenses	257,840,000.00	269,940,200.00	194,041,786.36	75,898,413.64	53,476,034.38
	Overhead Cost Total	581,490,000.00	633,579,800.00	476,767,181.65	156,812,618.35	191,637,752.93
2203	Loans and Advances					
220301	Staff Loans and Advances - General	-	-	-	-	-
	Loans and Advances Total	-	-	-	-	-
2204	Grants and Contributions					
220401	Local Grants and Contributions	1,292,010,000.00	1,174,949,000.00	1,110,260,774.09	64,688,225.91	1,155,847,469.84
220402	Foreign Grants and Contributions	-	-	-	-	-
	Grants and Contributions Total	1,292,010,000.00	1,174,949,000.00	1,110,260,774.09	64,688,225.91	1,155,847,469.84
2205	Subsidies					
220501	Subsidy to Government Owned Companies & Parastatals	48,000,000.00	54,500,000.00	21,000,000.00	33,500,000.00	4,286,457.12
220502	Subsidy to Private Companies	-	-	-	-	-
	Subsidies Total	48,000,000.00	54,500,000.00	21,000,000.00	33,500,000.00	4,286,457.12
2206	Public Debt Charges					
220601	Loans Repayment	65,000,000.00	193,471,200.00	178,471,187.47	15,000,012.53	91,497,246.39
	Public Debt Charges Total	65,000,000.00	193,471,200.00	178,471,187.47	15,000,012.53	91,497,246.39
2207	Transfers - Payment					
220701	Transfer to Fund Recurrent Expenditure-Payment	-	-	-	-	-
	Transfers Payment - Total	-	-	-	-	-
23	Capital Expenditure					
230101	Purchase of Fixed Assets	112,500,000.00	167,635,000.00	85,396,618.19	82,238,381.81	14,657,625.00
230201	Construction/Provision of Fixed Assets	340,000,000.00	284,865,000.00	300,000.00	284,565,000.00	6,540,217.90
230301	Rehabilitation/Repairs of Fixed Assets	70,000,000.00	70,000,000.00	6,446,700.00	63,553,300.00	452,000.00
230401	Preservation of the Environment	30,000,000.00	30,000,000.00	-	30,000,000.00	-
230501	Acquisition of Non Tangible Assets	17,500,000.00	17,500,000.00	-	17,500,000.00	-
	Capital Expenditure Total	570,000,000.00	570,000,000.00	92,143,318.19	477,856,681.81	21,649,842.90
	TOTAL EXPENDITURE	3,368,500,000.00	3,368,500,000.00	2,608,755,806.06	759,744,193.94	2,197,452,620.67

Audited Financial Statements of Balanga Local Government Council 2022

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

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		N	N	N	N	N
21 - PERSONNEL COST						
2101 - SALARY						
210101 - SALARIES AND WAGES						
21010101	Salary (Excluding CRF Charges Salaries/Allowances)	757,000,000.00	727,000,000.00	725,018,044.66	1,981,955.34	725,455,158.05
21010103	Consolidated Revenue Charges - Salaries/Allowances	40,000,000.00	-	-	-	2,962,193.44
210101 - SALARIES AND WAGES Total		797,000,000.00	727,000,000.00	725,018,044.66	1,981,955.34	728,417,351.49
2101 - SALARY Total		797,000,000.00	727,000,000.00	725,018,044.66	1,981,955.34	728,417,351.49
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS						
210201 - ALLOWANCES						
21020101	Non Regular Allowances	10,000,000.00	10,000,000.00	5,095,300.00	4,904,700.00	4,116,500.00
210201 - ALLOWANCES Total		10,000,000.00	10,000,000.00	5,095,300.00	4,904,700.00	4,116,500.00
2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS Total		10,000,000.00	10,000,000.00	5,095,300.00	4,904,700.00	4,116,500.00
2103 - SOCIAL BENEFITS						
210301 - SOCIAL BENEFITS						
21030103	Death Benefits	5,000,000.00	5,000,000.00	-	5,000,000.00	-
210301 - SOCIAL BENEFITS Total		5,000,000.00	5,000,000.00	-	5,000,000.00	-
2103 - SOCIAL BENEFITS Total		5,000,000.00	5,000,000.00	-	5,000,000.00	-
21 - PERSONNEL COST Total		812,000,000.00	742,000,000.00	730,113,344.66	11,886,655.34	732,533,851.49
22 - OTHER RECURRENT COSTS						
2202 - OVERHEAD COST						
220201 - TRAVEL AND TRANSPORT - GENERAL						
22020101	Local Travel & Transport: Training	13,650,000.00	13,650,000.00	8,825,218.19	4,824,781.81	5,812,191.00
22020102	Local Travel & Transport: Others	5,000,000.00	6,235,000.00	6,235,000.00	-	-
220201 - TRAVEL AND TRANSPORT - GENERAL Total		18,650,000.00	19,885,000.00	15,060,218.19	4,824,781.81	5,812,191.00
220202 - UTILITIES - GENERAL						
22020201	Electricity Charges	3,000,000.00	3,000,000.00	-	3,000,000.00	-
22020205	Water Rates	8,000,000.00	13,342,000.00	13,342,000.00	-	5,031,000.00
220202 - UTILITIES - GENERAL Total		11,000,000.00	16,342,000.00	13,342,000.00	3,000,000.00	5,031,000.00
220203 - MATERIALS AND SUPPLIES - GENERAL						
22020301	Office Stationaries/Computer Consumables	3,500,000.00	5,046,200.00	5,046,190.95	9.05	1,923,727.27
22020305	Printing of Non Security Documents	3,000,000.00	4,976,200.00	4,976,200.00	-	403,240.00
22020306	Printing of Security Documents	3,500,000.00	3,500,000.00	3,040,000.00	460,000.00	583,409.09
22020307	Drugs/Laboratory/Medical Supplies	40,000,000.00	42,785,000.00	42,785,000.00	-	540,000.00
22020312	Production, Publication and Circulation of Annual Financial Statements	3,000,000.00	3,000,000.00	-	3,000,000.00	495,000.00
220203 - MATERIALS AND SUPPLIES - GENERAL Total		53,000,000.00	59,307,400.00	55,847,390.95	3,460,009.05	3,945,376.36
220204 - MAINTENANCE SERVICES GENERAL						
22020401	Maintenance of Motor Vehicles/Transport Equipment	3,000,000.00	3,000,000.00	387,000.00	2,613,000.00	361,000.00
22020402	Maintenance of Office Furniture	2,000,000.00	2,000,000.00	87,000.00	1,913,000.00	-
22020403	Maintenance of Office Building/Residential Qtrs	2,000,000.00	2,000,000.00	1,012,750.00	987,250.00	1,793,000.00
22020404	Maintenance of Office/IT Equipment	1,000,000.00	1,000,000.00	-	1,000,000.00	-
22020405	Maintenance of Plant and Generators	5,000,000.00	5,000,000.00	-	5,000,000.00	25,000.00
22020406	Other Maintenance Services	7,500,000.00	7,500,000.00	47,250.00	7,452,750.00	100,000.00
22020412	Maintenance of Market/Public Places	5,000,000.00	5,000,000.00	-	5,000,000.00	108,000.00
22020413	Minor Road Maintenance	2,000,000.00	2,000,000.00	150,000.00	1,850,000.00	50,000.00
220204 - MAINTENANCE SERVICES GENERAL Total		27,500,000.00	27,500,000.00	1,684,000.00	25,816,000.00	2,437,000.00
220205 - TRAINING GENERAL						
22020503	Cont. to Local Govt. Service Comm. Training Fund	10,000,000.00	10,000,000.00	9,025,181.80	974,818.20	8,985,818.16
220205 - TRAINING GENERAL Total		10,000,000.00	10,000,000.00	9,025,181.80	974,818.20	8,985,818.16
220206 - OTHER SERVICES - GENERAL						
22020601	Security Services	150,000,000.00	177,105,200.00	177,105,131.60	68.40	67,053,936.40
22020603	Residential Rent	9,000,000.00	9,000,000.00	4,586,000.00	4,414,000.00	-
22020604	Security Vote (Including Operations)	6,000,000.00	6,000,000.00	-	6,000,000.00	3,164,000.00
22020605	Cleaning and Fumigation Services	7,000,000.00	7,000,000.00	1,924,000.00	5,076,000.00	3,450,000.00
22020607	Rescue Service	5,000,000.00	5,000,000.00	-	5,000,000.00	-
220206 - OTHER SERVICES - GENERAL Total		177,000,000.00	204,105,200.00	183,615,131.60	20,490,068.40	73,667,936.40
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL						
22020706	Surveying Services	1,000,000.00	1,000,000.00	-	1,000,000.00	50,000.00
22020707	Agricultural Consulting	2,000,000.00	2,000,000.00	-	2,000,000.00	22,110,008.00
22020708	Medical Consulting	3,000,000.00	3,000,000.00	65,000.00	2,935,000.00	80,000.00
22020709	Auditing of Accounts	6,000,000.00	6,000,000.00	3,545,454.50	2,454,545.50	10,551,272.72
220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total		12,000,000.00	12,000,000.00	3,610,454.50	8,389,545.50	32,791,280.72

Audited Financial Statements of Balanga Local Government Council 2022

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		₱	₱	₱	₱	₱
220208 - FUEL AND LUBRICANTS - GENERAL						
22020801	Motor Vehicle Fuel Cost	2,000,000.00	2,000,000.00	40,000.00	1,960,000.00	5,414,136.40
22020803	Plant/Generator Fuel Cost	5,000,000.00	5,000,000.00	-	5,000,000.00	-
220208 - FUEL AND LUBRICANTS - GENERAL Total		7,000,000.00	7,000,000.00	40,000.00	6,960,000.00	5,414,136.40
220209 - FINANCIAL CHARGES GENERAL						
22020901	Bank Charges (Other than Interest)	7,500,000.00	7,500,000.00	501,018.25	6,998,981.75	76,979.51
220209 - FINANCIAL CHARGES GENERAL Total		7,500,000.00	7,500,000.00	501,018.25	6,998,981.75	76,979.51
220210 - MISCELLANEOUS EXPENSES - GENERAL						
22021001	Refreshment and Meals	20,000,000.00	20,000,000.00	13,833,650.00	6,166,350.00	3,799,270.00
22021002	Honorarium and Sitting Allowance	60,000,000.00	17,378,500.00	5,415,000.00	11,963,500.00	1,660,000.00
22021003	Publicity and Advertisements	2,500,000.00	2,500,000.00	-	2,500,000.00	220,000.00
22021004	Medical Expenses - Local	1,000,000.00	1,000,000.00	246,000.00	754,000.00	15,500,000.00
22021007	Welfare Packages	25,000,000.00	25,000,000.00	10,255,500.00	14,744,500.00	13,403,800.00
22021009	Sporting Activities	2,000,000.00	2,000,000.00	-	2,000,000.00	1,084,100.00
22021014	Annual Budget Expenses and Administration	5,000,000.00	5,000,000.00	2,280,000.00	2,720,000.00	2,085,000.00
22021020	Election-Logistic Support	10,000,000.00	10,000,000.00	2,450,000.00	7,550,000.00	-
22021021	Special Days/Celebrations	1,000,000.00	1,000,000.00	1,000,000.00	-	-
22021023	Other Miscellaneous Expenses	18,840,000.00	19,161,000.00	19,161,000.00	-	13,624,864.38
22021041	Contingency	2,500,000.00	2,500,000.00	-	2,500,000.00	-
22021042	Recurrent Adjustment	10,000,000.00	10,000,000.00	-	10,000,000.00	-
22021047	Covid-19 Logistics and Intervention Fund	15,000,000.00	15,000,000.00	-	15,000,000.00	2,099,000.00
22021048	Development Facilitators & Logistics	85,000,000.00	139,400,700.00	139,400,636.36	63.64	-
220210 - MISCELLANEOUS EXPENSES - GENERAL Total		257,840,000.00	269,940,200.00	194,041,786.36	75,898,413.64	53,476,034.38
2202 - OVERHEAD COST Total		581,490,000.00	633,579,800.00	476,767,181.65	156,812,618.35	191,637,752.93
2204 - GRANTS AND CONTRIBUTIONS - GENERAL						
220401 - LOCAL GRANTS AND CONTRIBUTIONS						
22040101	Grant to Other Governments - Current	20,000,000.00	20,000,000.00	5,173,000.00	14,827,000.00	-
22040109	Grants to Communities/NGOs	4,000,000.00	4,000,000.00	500,000.00	3,500,000.00	4,500,000.00
22040110	Grants to Academic Institutions	1,000,010,000.00	808,010,000.00	807,681,620.43	328,379.57	905,856,707.45
22040111	Contribution to Traditional Councils	50,000,000.00	53,340,000.00	53,340,000.00	-	36,000,000.00
22040112	Contribution to Min. for LG/Bureau for Adm. Expenses	12,000,000.00	13,625,800.00	13,625,707.03	92.97	14,985,818.16
22040117	Contribution to Primary Health Care Development Agency	21,000,000.00	21,000,000.00	695,000.00	20,305,000.00	250,000.00
22040118	Contribution to Local government Staff Pension Board	155,000,000.00	224,973,200.00	224,973,184.58	15.42	194,254,944.23
22040119	Contribution to Auditor General for Local Governments	30,000,000.00	30,000,000.00	4,272,262.05	25,727,737.95	-
220401 - LOCAL GRANTS AND CONTRIBUTIONS Total		1,292,010,000.00	1,174,949,000.00	1,110,260,774.09	64,688,225.91	1,155,847,469.84
2204 - GRANTS AND CONTRIBUTIONS - GENERAL Total		1,292,010,000.00	1,174,949,000.00	1,110,260,774.09	64,688,225.91	1,155,847,469.84
2205 - SUBSIDIES GENERAL						
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS						
22050102	Meals subsidy to Government Schools	7,500,000.00	7,500,000.00	-	7,500,000.00	-
22050106	Agricultural Inputs Subsidy	20,000,000.00	20,000,000.00	-	20,000,000.00	-
22050107	Health Subsidy	6,000,000.00	6,000,000.00	-	6,000,000.00	-
22050108	Religious Pilgrimage Subsidy	14,500,000.00	21,000,000.00	21,000,000.00	-	4,286,457.12
220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS Total		48,000,000.00	54,500,000.00	21,000,000.00	33,500,000.00	4,286,457.12
2205 - SUBSIDIES GENERAL Total		48,000,000.00	54,500,000.00	21,000,000.00	33,500,000.00	4,286,457.12
2206 - PUBLIC DEBT CHARGES						
220601 - LOANS REPAYMENT						
22060101	Internal Loans	50,000,000.00	178,471,200.00	178,471,187.47	12.53	91,497,246.39
22060106	Other Funds	15,000,000.00	15,000,000.00	-	15,000,000.00	-
220601 - LOANS REPAYMENT Total		65,000,000.00	193,471,200.00	178,471,187.47	15,000,012.53	91,497,246.39
2206 - PUBLIC DEBT CHARGES Total		65,000,000.00	193,471,200.00	178,471,187.47	15,000,012.53	91,497,246.39
22 - OTHER RECURRENT COSTS Total		1,986,500,000.00	2,056,500,000.00	1,786,499,143.21	270,000,856.79	1,443,268,926.28
23 - CAPITAL EXPENDITURE						
2301 - PURCHASE OF FIXED ASSETS - GENERAL						
230101 - PURCHASE OF FIXED ASSETS - GENERAL						
23010101	Purchase/Acquisition of Land	15,000,000.00	15,000,000.00	-	15,000,000.00	-
23010103	Purchase of Residential Buildings	10,000,000.00	10,000,000.00	-	10,000,000.00	-
23010105	Purchase of Motor Vehicles	30,000,000.00	30,000,000.00	26,323,818.19	3,676,181.81	14,657,625.00
23010106	Purchase of Vans	40,000,000.00	40,000,000.00	-	40,000,000.00	-
23010112	Purchase of Office Furniture and Fittings	10,000,000.00	10,000,000.00	1,425,000.00	8,575,000.00	-
23010113	Purchase of Computers	2,500,000.00	57,635,000.00	57,635,000.00	-	-
23010127	Purchase of Agricultural Equipment/Irrigation	5,000,000.00	5,000,000.00	12,800.00	4,987,200.00	-
230101 - PURCHASE OF FIXED ASSETS - GENERAL Total		112,500,000.00	167,635,000.00	85,396,618.19	82,238,381.81	14,657,625.00
2301 - PURCHASE OF FIXED ASSETS - GENERAL Total		112,500,000.00	167,635,000.00	85,396,618.19	82,238,381.81	14,657,625.00
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						

Audited Financial Statements of Balanga Local Government Council 2022

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		₱	₱	₱	₱	₱
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL						
23020101	Construction/Provision of Office Buildings	10,000,000.00	10,000,000.00	-	10,000,000.00	-
23020103	Construction/Provision of Electricity	50,000,000.00	50,000,000.00	-	50,000,000.00	-
23020105	Construction/Provision of Water Facilities	15,000,000.00	15,000,000.00	-	15,000,000.00	4,000,000.00
23020106	Construction/Provision of Hospital/Health Centers	5,000,000.00	5,000,000.00	-	5,000,000.00	-
23020114	Construction/Provision of Roads	100,000,000.00	44,865,000.00	-	44,865,000.00	-
23020116	Construction/Provision of Water -Ways	30,000,000.00	30,000,000.00	-	30,000,000.00	-
23020118	Construction/Provision of Infrastructure	10,000,000.00	10,000,000.00	-	10,000,000.00	2,540,217.90
23020123	Construction of Traffic Lights/Street Lights	50,000,000.00	50,000,000.00	-	50,000,000.00	-
23020124	Construction of Markets/Parks	50,000,000.00	50,000,000.00	-	50,000,000.00	-
23020127	Construction/Provision of ICT Infrastructures	20,000,000.00	20,000,000.00	300,000.00	19,700,000.00	-
230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total		340,000,000.00	284,865,000.00	300,000.00	284,565,000.00	6,540,217.90
2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total						
		340,000,000.00	284,865,000.00	300,000.00	284,565,000.00	6,540,217.90
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	-	30,000,000.00	-
23030104	Rehabilitation/Repairs - Water Facilities	10,000,000.00	10,000,000.00	1,796,700.00	8,203,300.00	297,500.00
23030111	Rehabilitation/Repairs - Sporting Facilities	5,000,000.00	5,000,000.00	-	5,000,000.00	-
23030113	Rehabilitation/Repairs - Roads	10,000,000.00	10,000,000.00	1,000,000.00	9,000,000.00	-
23030121	Rehabilitation/Repairs - Office Buildings	15,000,000.00	15,000,000.00	3,650,000.00	11,350,000.00	154,500.00
230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total		70,000,000.00	70,000,000.00	6,446,700.00	63,553,300.00	452,000.00
2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total						
		70,000,000.00	70,000,000.00	6,446,700.00	63,553,300.00	452,000.00
2304 - PRESERVATION OF THE ENVIRONMENT - GNENRAL						
230401 - PRESERVATION OF THE ENVIRONMENT - GNENRAL						
23040102	Erosion & Flood Control	30,000,000.00	30,000,000.00	-	30,000,000.00	-
230401 - PRESERVATION OF THE ENVIRONMENT - GNENRAL Total		30,000,000.00	30,000,000.00	-	30,000,000.00	-
2304 - PRESERVATION OF THE ENVIRONMENT - GNENRAL Total						
		30,000,000.00	30,000,000.00	-	30,000,000.00	-
2305 - ACQUISITION OF NON TANGIBLE ASSETS						
230501 - ACQUISITION OF NON TANGIBLE ASSETS						
23050101	Research and Development	15,000,000.00	15,000,000.00	-	15,000,000.00	-
23050102	Computer Software Acquisition	2,500,000.00	2,500,000.00	-	2,500,000.00	-
230501 - ACQUISITION OF NON TANGIBLE ASSETS Total		17,500,000.00	17,500,000.00	-	17,500,000.00	-
2305 - ACQUISITION OF NON TANGIBLE ASSETS Total						
		17,500,000.00	17,500,000.00	-	17,500,000.00	-
23 - CAPITAL EXPENDITURE Total		570,000,000.00	570,000,000.00	92,143,318.19	477,856,681.81	21,649,842.90
Grand Total		3,368,500,000.00	3,368,500,000.00	2,608,755,806.06	759,744,193.94	2,197,452,620.67

Audited Financial Statements of Balanga Local Government Council 2022

DETAIL TOTAL EXPENDITURE

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2022	FINAL BUDGET 2022	ACTUAL 2022	VARIANCE 2022	ACTUAL 2021
		₱	₱	₱	₱	₱