

**BALANGA LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**

**UMARU B.
KINFAFA & CO.
CERTIFIED
NATIONAL
ACCOUNTANTS.**

**AUDITED FINANCIAL
STATEMENTS FOR THE YEAR
ENDED 31ST DECEMBER,
2021.**

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

AUDITORS

UMARU B. KINAFI & CO.

(Certified National Accountants)

Suite No. 1 Goodluck Ebele Jonathan Road,

Opposite MTN Office Buba Shongo Quarters, Gombe,

P.O.Box 1167 Gombe State.

STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements set out in pages 5 to 7 for the year ended 31st December, 2021 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



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

Audited Financial Statements of Balanga Local Government Council 2021

Jonathan Road
Opposite MTN Office Buba Shongo 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: umarkinafandco@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 2021 set out on pages 4-15 which have been prepared based on the accounting policies set out on page 4.

Respective Responsibilities of the Council and Auditors

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

Basis of Opinion

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

We planned and performed our audit so as to obtain the information and explanation in order to provide sufficient evidence to give reasonable assurance that the accounts are free from material mis-statement weather caused by fraud, error or irregularity. In forming our opinion, we also evaluated the adequacy of the presentation of information in the financial statements. The Financial Statement of the Local Government disclose completely the financial allocation received from the State – Local Government Joint Accounts and Allocation Committee (SLJAAC) for the year 2021.

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 2021 and of its Financial performance for the year ended on that date.

SIGNATURE *Umaru B. Kinafa & Co.*
UMARU BUBA KINAF & CO
MANAGING PARTNER
FRC/2012/ANAN/00000000120.

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



LSB JULY 2022

UMARU B. KINAF & CO (CERT

TS) GOMBE, NIGERIA

**GOMBE STATE GOVERNMENT OF NIGERIA
BALANGA LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2021**

| | 2021 | 2020 |
|--|---------------------------|---------------------------|
| | ₦ | ₦ |
| Operating Activities | | |
| Receipts | | |
| Statutory Revenue | 2,284,533,571.22 | 2,053,233,647.96 |
| Independent Revenue | 18,366,614.69 | 63,218,990.00 |
| Total Receipts | 2,302,900,185.91 | 2,116,452,637.96 |
| Payments | | |
| Salaries and Allowances | (732,533,851.49) | (675,791,287.35) |
| Social Contributions | - | - |
| Social Benefits | - | (1,835,000.00) |
| Overhead Cost | (191,637,752.93) | (206,565,299.27) |
| Loans and Advances | - | - |
| Grants and Contributions | (1,155,847,469.84) | (1,094,942,622.00) |
| Subsidies | (4,286,457.12) | (19,286,600.00) |
| Transfers - Payments | - | - |
| Transfers - Payments to Individuals | - | - |
| Loss on Foreign Exchange | - | - |
| Total Payments | (2,084,305,531.38) | (1,998,420,808.62) |
| Net Cash flow from Operating Activities | 218,594,654.53 | 118,031,829.34 |
| Investing Activities | | |
| Purchase of Fixed Assets | (14,657,625.00) | (32,918,500.00) |
| Construction/Provision of Fixed Assets | (6,540,217.90) | (48,092,300.00) |
| Rehabilitation/Repairs of Fixed Assets | (452,000.00) | (5,851,731.54) |
| Preservation of the Environment | - | - |
| Acquisition of Non Tangible Assets | - | (987,500.00) |
| Net Cash Flow from Investing Activities | (21,649,842.90) | (87,850,031.54) |
| Financing Activities | | |
| Proceeds from Aids and Grants | - | - |
| Proceeds from Loans/Borrowings | - | - |
| Proceeds from Other Capital Receipts | - | - |
| Repayment of Loans | (91,497,246.39) | (63,884,741.12) |
| Net Cash Flow from Financing Activities | (91,497,246.39) | (63,884,741.12) |
| Net Surplus/(Deficit) for the Year | 105,447,565.24 | (33,702,943.32) |
| Add: Opening Balance | 17,331,257.38 | 51,034,200.70 |
| Closing Cash Balance | 122,778,822.62 | 17,331,257.38 |

Audited Financial Statements of Balanga Local Government Council 2021

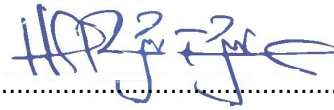
GOMBE STATE GOVERNMENT OF NIGERIA
BALANGA LOCAL GOVERNMENT COUNCIL
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER 2021

| NOTES | APPROVED BUDGET 2021 | FINAL BUDGET 2021 | ACTUAL 2021 | VARIANCE 2021 | ACTUAL 2020 | |
|--|-------------------------|-------------------------|-------------------------|-------------------------|---------------------------|-------------------------|
| | ₦ | ₦ | ₦ | ₦ | ₦ | |
| REVENUE | | | | | | |
| Statutory Revenue | 1 | 2,751,334,000.00 | 2,751,334,000.00 | 2,284,533,571.22 | (466,800,428.78) | 2,053,233,647.96 |
| Independent Revenue | 2 | 44,500,000.00 | 44,500,000.00 | 18,366,614.69 | (26,133,385.31) | 63,218,990.00 |
| Aids and Grants | 3 | - | - | - | - | - |
| Loans and Other Capital Receipts | 4 | 1,003,500,000.00 | 1,003,500,000.00 | - | (1,003,500,000.00) | - |
| TOTAL REVENUE | | 3,799,334,000.00 | 3,799,334,000.00 | 2,302,900,185.91 | (1,496,433,814.09) | 2,116,452,637.96 |
| EXPENDITURE | | | | | | |
| Salaries and Allowances | 5 | 787,310,000.00 | 787,310,000.00 | 732,533,851.49 | 54,776,148.51 | 675,791,287.35 |
| Social Contributions | 6 | - | - | - | - | - |
| Social Benefits | 7 | 2,000,000.00 | 2,000,000.00 | - | 2,000,000.00 | 1,835,000.00 |
| Overhead Cost | 8 | 494,384,000.00 | 531,408,300.00 | 191,637,752.93 | 339,770,547.07 | 206,565,299.27 |
| Loans and Advances | 9 | - | - | - | - | - |
| Grants and Contributions | 10 | 1,332,490,000.00 | 1,283,968,400.00 | 1,155,847,469.84 | 128,120,930.16 | 1,094,942,622.00 |
| Subsidies | 11 | 68,260,000.00 | 68,260,000.00 | 4,286,457.12 | 63,973,542.88 | 19,286,600.00 |
| Public Debt Charges | 12 | 134,892,000.00 | 146,389,300.00 | 91,497,246.39 | 54,892,053.61 | 63,884,741.12 |
| Loss on Foreign Exchange | 14 | - | - | - | - | - |
| TOTAL OPERATING EXPENDITURE | | 2,819,336,000.00 | 2,819,336,000.00 | 2,175,802,777.77 | 643,533,222.23 | 2,062,305,549.74 |
| BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE | | 979,998,000.00 | 979,998,000.00 | 127,097,408.14 | (2,139,967,036.32) | 54,147,088.22 |
| CAPITAL EXPENDITURE | | | | | | |
| Purchase of Fixed Assets | 15A | 52,500,000.00 | 52,500,000.00 | 14,657,625.00 | 37,842,375.00 | 32,918,500.00 |
| Construction/Provision of Fixed Assets | 15B | 779,000,000.00 | 779,000,000.00 | 6,540,217.90 | 772,459,782.10 | 48,092,300.00 |
| Rehabilitation/Repairs of Fixed Assets | 15C | 75,000,000.00 | 75,000,000.00 | 452,000.00 | 74,548,000.00 | 5,851,731.54 |
| 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 | 987,500.00 |
| TOTAL CAPITAL EXPENDITURE | | 954,000,000.00 | 954,000,000.00 | 21,649,842.90 | 932,350,157.10 | 87,850,031.54 |
| TRANSFERS | | | | | | |
| Transfers - Payments | 13A | - | - | - | - | - |
| Transfers - Payments to Individuals | 13B | - | - | - | - | - |
| TRANSFERS TOTAL | | - | - | - | - | - |
| SURPLUS/(DEFICIT) | | 25,998,000.00 | 25,998,000.00 | 105,447,565.24 | (3,072,317,193.42) | (33,702,943.32) |

GOMBE STATE GOVERNMENT OF NIGERIA
BALANGA LOCAL GOVERNMENT COUNCIL
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2021

| | NOTES | 2021 ₦ | 2020 ₦ |
|-------------------------------|-------|--------------------|-------------------|
| ASSETS | | | |
| Cash and Bank Balances | 16 | 122,778,823 | 17,331,257 |
| TOTAL ASSETS | | 122,778,823 | 17,331,257 |
| LIABILITIES | | | |
| Accumulated Surplus/(Deficit) | 25 | 122,778,823 | 17,331,257 |
| TOTAL LIABILITIES | | 122,778,823 | 17,331,257 |


.....
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.

CONSOLIDATED NOTES TO THE FINANCIAL STATEMENTS

| DESCRIPTION | ACTUAL 2021 | ACTUAL 2020 |
|---|----------------------|----------------------|
| | ₱ | ₱ |
| Note 1: Government Share of FAAC (Statutory Revenue) | | |
| Note 1: Local Government Share of FAAC | 2,284,533,571 | 2,053,233,648 |
| Note 1: Government Share of FAAC (Statutory Revenue) Total | 2,284,533,571 | 2,053,233,648 |
| Note 2: Independent Revenue | | |
| Note 2A: Personal Taxes | - | 3,000,000 |
| Note 2B: Licences - General | 14,751,400 | 33,058,590 |
| Note 2C: Mining Rents | - | - |
| Note 2D: Fees - General | 1,658,500 | 945,500 |
| Note 2E: Fines - General | - | 1,918,700 |
| Note 2F: Sales - General | - | 10,445,100 |
| Note 2G: Earnings -General | 279,200 | 12,838,200 |
| Note 2H: Rent on Government Buildings - General | 1,677,515 | - |
| Note 2I: Rent on Land & Others - General | - | 1,012,900 |
| Note 2J: Repayments - General | - | - |
| Note 2K: Investment Income | - | - |
| Note 2L: Interest Earned | - | - |
| Note 2M: Re-Imbursement General | - | - |
| Note 2N: Rates | - | - |
| Note 2: Independent Revenue Total | 18,366,615 | 63,218,990 |
| 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 | - | - |
| Note 4B: Other Capital Receipts | - | - |
| Note 4: Loans and Other Capital Receipts Total | - | - |
| Note 5: Salaries and Allowances | | |
| Note 5A: Salaries and Allowances | 732,533,851 | 675,791,287 |
| Note 5: Salaries and Allowances Total | 732,533,851 | 675,791,287 |
| Note 6: Social Contribution | | |
| Note 6: Social Contribution | - | - |
| Note 6: Social Contribution Total | - | - |
| Note 7: Social Benefits | | |
| Note 7: Social Benefits | - | 1,835,000 |
| Note 7: Social Benefits Total | - | 1,835,000 |
| Note 8: Overhead Cost | | |
| Note 8A: Travel and Transport - General | 5,812,191 | 5,285,000 |
| Note 8B: Utilities - General | 5,031,000 | 6,048,300 |
| Note 8C: Materials and Supplies - General | 3,945,376 | 43,777,927 |
| Note 8D: Maintenance Services General | 2,437,000 | 2,583,600 |

CONSOLIDATED NOTES TO THE FINANCIAL STATEMENTS

| DESCRIPTION | ACTUAL 2021 | ACTUAL 2020 |
|--|----------------------|----------------------|
| | ₱ | ₱ |
| Note 8E: Training General | 8,985,818 | 12,514,139 |
| Note 8F: Other Services - General | 73,667,936 | 21,123,300 |
| Note 8G: Consulting & Professional Services - General | 32,791,281 | 14,348,173 |
| Note 8H: Fuel and Lubricants - General | 5,414,136 | 174,100 |
| Note 8I: Financial Charges General | 76,980 | 1,479,273 |
| Note 8J: Miscellaneous Expenses - General | 53,476,034 | 99,231,487 |
| Note 8: Overhead Cost Total | 191,637,753 | 206,565,299 |
| 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 | 1,155,847,470 | 1,094,942,622 |
| Note 10B: Foreign Grants and Contribution | - | - |
| Note 10: Grants and Contributions Total | 1,155,847,470 | 1,094,942,622 |
| Note 11: Subsidies General | | |
| Note 11A: Subsidy to Government Owned Companies & Parastatals | 4,286,457 | 19,286,600 |
| Note 11B: Subsidy to Private Companies | - | - |
| Note 11: Subsidies General Total | 4,286,457 | 19,286,600 |
| Note 12: Public Debt Charges | | |
| Note 12: Loans Repayment | 91,497,246 | 63,884,741 |
| Note 12: Public Debt Charges Total | 91,497,246 | 63,884,741 |
| Note 13: Transfers -Payment | | |
| Note 13A: Transfer to Fund Recurrent Expenditure-Payment | - | - |
| Note 13B: Transfers-Payments to Individuals | - | - |
| Note 13: Transfers -Payment Total | - | - |
| Note 14: Loss on Foreign Exchange | | |
| Note 14: Loss on Foreign Exchange | - | - |
| Note 14: Loss on Foreign Exchange Total | - | - |
| Note 15: Capital Expenditure | | |
| Note 15A: Purchase of Fixed Assets - General | 14,657,625 | 32,918,500 |
| Note 15B: Construction/Provision of Fixed Assets - General | 6,540,218 | 48,092,300 |
| Note 15C: Rehabilitation/Repairs of Fixed Assets - General | 452,000 | 5,851,732 |
| Note 15D: Preservation of the Environment - Gnenral | - | - |
| Note 15E: Acquisition of Non Tangible Assets | - | 987,500 |
| Note 15: Capital Expenditure Total | 21,649,843 | 87,850,032 |
| Note 16: Cash and Bank Balances Held By Treasurer | | |
| Note 16: Cash and Bank Balances Held By Treasurer | 122,778,823 | 17,331,257 |
| Note 16: Cash and Bank Balances Held By Treasurer Total | 122,778,823 | 17,331,257 |
| Note 17: Advances and Imprests | | |
| Note 17: Advances and Imprests | - | - |
| Note 17: Advances and Imprests Total | - | - |

CONSOLIDATED NOTES TO THE FINANCIAL STATEMENTS

| DESCRIPTION | ACTUAL 2021 | ACTUAL 2020 |
|---|--------------------|-------------------|
| | ₱ | ₱ |
| 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 22: Unremitted Deductions | | |
| Note 22A: Unremitted Taxes | - | - |
| Note 22B: Other Unremitted Deductions | - | - |
| 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) | 122,778,823 | 17,331,257 |
| Note 25: Accumulated Surplus/(Deficit) Total | 122,778,823 | 17,331,257 |

Audited Financial Statements of Balanga Local Government Council 2021

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

| ECONOMIC CODE | DESCRIPTION | APPROVED BUDGET 2021 | FINAL BUDGET 2021 | ACTUAL 2021 | VARIANCE 2021 | ACTUAL 2020 |
|---------------|---|-------------------------|-------------------------|-------------------------|---------------------------|-------------------------|
| | | ₦ | ₦ | ₦ | ₦ | ₦ |
| | GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) | | | | | |
| 11010101 | Statutory Allocation | 1,701,334,000.00 | 1,701,334,000.00 | 1,475,399,298.42 | (225,934,701.58) | 1,340,353,263.80 |
| 11010104 | FAAC Special Allocations | - | - | - | - | - |
| 11010105 | Receipt of Share of State IGR | 100,000,000.00 | 100,000,000.00 | 29,213,268.50 | (70,786,731.50) | - |
| 11010106 | Excess Petroleum Profit Tax (PPT Revenue) | - | - | - | - | 41,027,624.98 |
| 11010107 | Exchange Difference | - | - | - | - | - |
| 11010108 | Refund from Paris Club | - | - | - | - | - |
| 11010109 | Recovered Excess Bank Charges | - | - | - | - | 15,098,061.57 |
| 11010110 | Budget Augmentation | 98,540,445.00 | 98,540,445.00 | - | (98,540,445.00) | - |
| 11010111 | Refund from Federal Government | - | - | - | - | - |
| 11010112 | Stabilization Fund Receipts | - | - | - | - | 40,479,961.62 |
| 11010113 | Equalisation Fund | - | - | - | - | 19,123,441.38 |
| 11010114 | Goods Value Consideration | - | - | - | - | 50,143,937.77 |
| 11010201 | Local Government Share of VAT | 771,000,000.00 | 771,000,000.00 | 779,921,004.30 | 8,921,004.30 | 547,007,356.84 |
| 11010303 | Local Government Share of Excess Crude Account | 80,459,555.00 | 80,459,555.00 | - | (80,459,555.00) | - |
| | STATUTORY REVENUE TOTAL | 2,751,334,000.00 | 2,751,334,000.00 | 2,284,533,571.22 | (466,800,428.78) | 2,053,233,647.96 |
| | INDEPENDENT REVENUE | | | | | |
| 120101 | Personal Taxes | 1,300,000.00 | 1,300,000.00 | - | (1,300,000.00) | 3,000,000.00 |
| 120201 | Licences - General | 18,930,000.00 | 18,930,000.00 | 14,751,400.00 | (4,178,600.00) | 33,058,590.00 |
| 120202 | Mining Rents | - | - | - | - | - |
| 120204 | Fees - General | 12,820,000.00 | 12,820,000.00 | 1,658,500.00 | (11,161,500.00) | 945,500.00 |
| 120205 | Fines - General | - | - | - | - | 1,918,700.00 |
| 120206 | Sales - General | - | - | - | - | 10,445,100.00 |
| 120207 | Earnings -General | 9,150,000.00 | 9,150,000.00 | 279,200.00 | (8,870,800.00) | 12,838,200.00 |
| 120208 | Rent on Government Buildings - General | - | - | 1,677,514.69 | 1,677,514.69 | - |
| 120209 | Rent on Land & Others - General | 500,000.00 | 500,000.00 | - | (500,000.00) | 1,012,900.00 |
| 120210 | Repayments - General | - | - | - | - | - |
| 120211 | Investment Income | 1,800,000.00 | 1,800,000.00 | - | (1,800,000.00) | - |
| 120212 | Interest Earned | - | - | - | - | - |
| 120213 | Re-imburement General | - | - | - | - | - |
| 120214 | Rates | - | - | - | - | - |
| | INDEPENDENT REVENUE TOTAL | 44,500,000.00 | 44,500,000.00 | 18,366,614.69 | (26,133,385.31) | 63,218,990.00 |
| | OTHER REVENUE SOURCES AND CAPITAL RECEIPTS | | | | | |
| 130101 | Domestic Aids | - | - | - | - | - |
| 130102 | Foreign Aids | - | - | - | - | - |
| 130203 | Domestic Grants | - | - | - | - | - |
| 130204 | Foreign Grants | - | - | - | - | - |
| 140202 | Other Capital Receipts | - | - | - | - | - |
| 140301 | Domestic Loans/ Borrowings Receipt | 1,000,000,000.00 | 1,000,000,000.00 | - | (1,000,000,000.00) | - |
| 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 | 1,003,500,000.00 | 1,003,500,000.00 | - | (1,003,500,000.00) | - |
| | TOTAL REVENUE | 3,799,334,000.00 | 3,799,334,000.00 | 2,302,900,185.91 | (1,496,433,814.09) | 2,116,452,637.96 |

Audited Financial Statements of Balanga Local Government Council 2021

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

| ECONOMIC CODE | DESCRIPTION | APPROVED BUDGET 2021 | FINAL BUDGET 2021 | ACTUAL 2021 | VARIANCE 2021 | ACTUAL 2020 |
|--|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | | ₦ | ₦ | ₦ | ₦ | ₦ |
| 11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) | | | | | | |
| 1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) | | | | | | |
| 110101 - LOCAL GOVERNMENT SHARE OF FAAC | | | | | | |
| 11010101 | Statutory Allocation | 1,701,334,000.00 | 1,701,334,000.00 | 1,475,399,298.42 | (225,934,701.58) | 1,340,353,263.80 |
| 11010105 | Receipt of Share of State IGR | 100,000,000.00 | 100,000,000.00 | 29,213,268.50 | (70,786,731.50) | - |
| 11010106 | Excess Petroleum Profit Tax (PPT Revenue) | - | - | - | - | 41,027,624.98 |
| 11010109 | Recovered Excess Bank Charges | - | - | - | - | 15,098,061.57 |
| 11010110 | Budget Augmentation | 98,540,445.00 | 98,540,445.00 | - | (98,540,445.00) | - |
| 11010112 | Stabilization Fund Receipts | - | - | - | - | 40,479,961.62 |
| 11010113 | Equalisation Fund | - | - | - | - | 19,123,441.38 |
| 11010114 | Goods Value Consideration | - | - | - | - | 50,143,937.77 |
| 11010201 | Local Government Share of VAT | 771,000,000.00 | 771,000,000.00 | 779,921,004.30 | 8,921,004.30 | 547,007,356.84 |
| 11010303 | Local Government Share of Excess Crude Account | 80,459,555.00 | 80,459,555.00 | - | (80,459,555.00) | - |
| 110101 - LOCAL GOVERNMENT SHARE OF FAAC Total | | 2,751,334,000.00 | 2,751,334,000.00 | 2,284,533,571.22 | (466,800,428.78) | 2,053,233,647.96 |
| 1101 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) Total | | 2,751,334,000.00 | 2,751,334,000.00 | 2,284,533,571.22 | (466,800,428.78) | 2,053,233,647.96 |
| 12 - INDEPENDENT REVENUE | | | | | | |
| 1201 - TAX REVENUE | | | | | | |
| 120101 - PERSONAL TAXES | | | | | | |
| 12010108 | Livestock Tax | 1,300,000.00 | 1,300,000.00 | - | (1,300,000.00) | 3,000,000.00 |
| 120101 - PERSONAL TAXES Total | | 1,300,000.00 | 1,300,000.00 | - | (1,300,000.00) | 3,000,000.00 |
| 1201 - TAX REVENUE Total | | 1,300,000.00 | 1,300,000.00 | - | (1,300,000.00) | 3,000,000.00 |
| 1202 - NON-TAX REVENUE | | | | | | |
| 120201 - LICENCES - GENERAL | | | | | | |
| 12020102 | Goldsmiths & Gold Dealer Licences | - | - | - | - | 11,600.00 |
| 12020109 | Registration of Voluntary Organizations | 900,000.00 | 900,000.00 | - | (900,000.00) | - |
| 12020111 | Bake House Licence | 660,000.00 | 660,000.00 | - | (660,000.00) | 944,200.00 |
| 12020112 | Bicycles Licence & Hire Permits | - | - | 20,000.00 | 20,000.00 | 2,392,800.00 |
| 12020113 | Brickmaking, Etc Licence | - | - | - | - | 998,300.00 |
| 12020114 | Cart Licences | - | - | - | - | 193,300.00 |
| 12020115 | Dane Gun Licences | 700,000.00 | 700,000.00 | - | (700,000.00) | - |
| 12020116 | Cattle Dealer Licences | 3,500,000.00 | 3,500,000.00 | 6,003,020.00 | 2,503,020.00 | 26,243,790.00 |
| 12020118 | Pet (Dog) Licences | 500,000.00 | 500,000.00 | - | (500,000.00) | - |
| 12020120 | Hawker's Permits | 400,000.00 | 400,000.00 | - | (400,000.00) | - |
| 12020121 | Hunting Permits | 600,000.00 | 600,000.00 | - | (600,000.00) | - |
| 12020122 | Produce Buying Licences | 3,870,000.00 | 3,870,000.00 | 2,852,880.00 | (1,017,120.00) | 1,055,600.00 |
| 12020124 | Abattoir/Slaughter Licences | 2,000,000.00 | 2,000,000.00 | 2,898,640.00 | 898,640.00 | 591,600.00 |
| 12020125 | Renewal of Fisher Licences | - | - | - | - | 269,900.00 |
| 12020126 | Hiring Services | 500,000.00 | 500,000.00 | 2,118,350.00 | 1,618,350.00 | 20,200.00 |
| 12020128 | Borehole Drilling Licences | - | - | 2,800.00 | 2,800.00 | - |
| 12020129 | Pool Betting & Casino Licenses/Gaming | - | - | 3,000.00 | 3,000.00 | - |
| 12020130 | Cinematograph Licences | 1,000,000.00 | 1,000,000.00 | 24,650.00 | (975,350.00) | 337,300.00 |
| 12020131 | Liquor Licences | 2,500,000.00 | 2,500,000.00 | - | (2,500,000.00) | - |
| 12020137 | Trade Permit Licences | 1,000,000.00 | 1,000,000.00 | 77,650.00 | (922,350.00) | - |
| 12020138 | Forestry/Timber Licence | 800,000.00 | 800,000.00 | 750,410.00 | (49,590.00) | - |
| 120201 - LICENCES - GENERAL Total | | 18,930,000.00 | 18,930,000.00 | 14,751,400.00 | (4,178,600.00) | 33,058,590.00 |
| 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 | 600,000.00 | 600,000.00 | - | (600,000.00) | - |
| 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 | 500,000.00 | 500,000.00 | - | (500,000.00) | - |
| 12020445 | Change of Ownership Fees | 1,000,000.00 | 1,000,000.00 | - | (1,000,000.00) | - |
| 12020449 | Business/Trade Operating Fees | 1,500,000.00 | 1,500,000.00 | - | (1,500,000.00) | - |
| 12020451 | Timber & Forest Fees | 670,000.00 | 670,000.00 | - | (670,000.00) | 945,500.00 |
| 12020452 | School Tuition/Registration/Examination Fees-Undergraduate | 500,000.00 | 500,000.00 | - | (500,000.00) | - |
| 12020457 | Affiliation Charges | - | - | 56,000.00 | 56,000.00 | - |
| 12020459 | Right of Occupancy Fees | 800,000.00 | 800,000.00 | - | (800,000.00) | - |
| 12020463 | Hospital Service Registration Fees | - | - | 1,602,500.00 | 1,602,500.00 | - |
| 12020466 | Indigenship Registration Fees | 4,600,000.00 | 4,600,000.00 | - | (4,600,000.00) | - |
| 120204 - FEES - GENERAL Total | | 12,820,000.00 | 12,820,000.00 | 1,658,500.00 | (11,161,500.00) | 945,500.00 |
| 120205 - FINES - GENERAL | | | | | | |
| 12020501 | Fines/Penalties | - | - | - | - | 103,500.00 |
| 12020503 | Dislodging of Effluent/Pollution Fine | - | - | - | - | 1,815,200.00 |
| 120205 - FINES - GENERAL Total | | - | - | - | - | 1,918,700.00 |
| 120206 - SALES - GENERAL | | | | | | |
| 12020604 | Sales of Stores/Scraps/Unserviceable Items | - | - | - | - | 1,673,100.00 |
| 12020609 | Proceeds From Sales of Farm Produce | - | - | - | - | 1,416,400.00 |
| 12020615 | Sales of Uniforms | - | - | - | - | 7,355,600.00 |
| 120206 - SALES - GENERAL Total | | - | - | - | - | 10,445,100.00 |
| 120207 - EARNINGS - GENERAL | | | | | | |
| 12020703 | Earnings From Hire of Plants & Equipment | - | - | - | - | 1,215,500.00 |
| 12020704 | Earnings From the Use of Govt. Vehicles | 650,000.00 | 650,000.00 | - | (650,000.00) | 1,485,500.00 |
| 12020705 | Earnings From the Use of Govt. Halls/Others | - | - | - | - | 1,485,500.00 |
| 12020706 | Earnings From Toll Gates | - | - | - | - | 269,900.00 |
| 12020707 | Earnings From Medical Services | - | - | - | - | 135,300.00 |
| 12020708 | Earnings From Agricultural Produce | 4,000,000.00 | 4,000,000.00 | - | (4,000,000.00) | 3,381,700.00 |
| 12020709 | Earnings From Tourism/Culture/Arts Centres | - | - | - | - | 2,636,400.00 |
| 12020711 | Earnings From Commercial Activities | 4,500,000.00 | 4,500,000.00 | 279,200.00 | (4,220,800.00) | 1,012,900.00 |
| 12020720 | Earnings From Guest Houses | - | - | - | - | 1,215,500.00 |
| 120207 - EARNINGS - GENERAL Total | | 9,150,000.00 | 9,150,000.00 | 279,200.00 | (8,870,800.00) | 12,838,200.00 |
| 120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL | | | | | | |
| 12020803 | Rent on Govt. Buildings | - | - | 1,677,514.69 | 1,677,514.69 | - |
| 120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL Total | | - | - | 1,677,514.69 | 1,677,514.69 | - |
| 120209 - RENT ON LAND & OTHERS - GENERAL | | | | | | |
| 12020901 | Rent on Govt. Land | 500,000.00 | 500,000.00 | - | (500,000.00) | 1,012,900.00 |
| 120209 - RENT ON LAND & OTHERS - GENERAL Total | | 500,000.00 | 500,000.00 | - | (500,000.00) | 1,012,900.00 |
| 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) | - |
| 1202 - NON-TAX REVENUE Total | | 43,200,000.00 | 43,200,000.00 | 18,366,614.69 | (24,833,385.31) | 60,218,990.00 |
| 14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS | | | | | | |

Audited Financial Statements of Balanga Local Government Council 2021

DETAIL TOTAL REVENUE

| ECONOMIC CODE | DESCRIPTION | APPROVED BUDGET 2021 | FINAL BUDGET 2021 | ACTUAL 2021 | VARIANCE 2021 | ACTUAL 2020 |
|--|--|-------------------------|-------------------------|-------------------------|---------------------------|-------------------------|
| | | ₱ | ₱ | ₱ | ₱ | ₱ |
| 1403 - LOANS/ BORROWINGS RECEIPT | | | | | | |
| 140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT | | | | | | |
| 14030101 | Domestic Loans/ Borrowings from Financial Institutions | 1,000,000,000.00 | 1,000,000,000.00 | - | (1,000,000,000.00) | - |
| 140303 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total | | 1,000,000,000.00 | 1,000,000,000.00 | - | (1,000,000,000.00) | - |
| 1403 - LOANS/ BORROWINGS RECEIPT Total | | | | | | |
| | | 1,000,000,000.00 | 1,000,000,000.00 | - | (1,000,000,000.00) | - |
| 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 | | 3,799,334,000.00 | 3,799,334,000.00 | 2,302,900,185.91 | (1,496,433,814.09) | 2,116,452,637.96 |

Audited Financial Statements of Balanga Local Government Council 2021

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

| ECONOMIC CODE | DESCRIPTION | APPROVED BUDGET 2021 | FINAL BUDGET 2021 | ACTUAL 2021 | VARIANCE 2021 | ACTUAL 2020 |
|---------------|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | | ₦ | ₦ | ₦ | ₦ | ₦ |
| 2 | EXPENDITURES | | | | | |
| 21 | Personnel Cost | | | | | |
| 21010101 | Salary (Excluding CRF Charges Salaries/Allowances) | 727,310,000.00 | 727,310,000.00 | 725,455,158.05 | 1,854,841.95 | 675,791,287.35 |
| 21010102 | Overtime Payments | - | - | - | - | - |
| 21010103 | Consolidated Revenue Charges - Salaries/Allowances | | | | | |
| | | 50,000,000.00 | 50,000,000.00 | 2,962,193.44 | 47,037,806.56 | - |
| 210201 | Allowances | 10,000,000.00 | 10,000,000.00 | 4,116,500.00 | 5,883,500.00 | - |
| 210202 | Social Contributions | - | - | - | - | - |
| 210301 | Social Benefits | 2,000,000.00 | 2,000,000.00 | - | 2,000,000.00 | 1,835,000.00 |
| | Personnel Cost Total | 789,310,000.00 | 789,310,000.00 | 732,533,851.49 | 56,776,148.51 | 677,626,287.35 |
| 2202 | Overhead Cost | | | | | |
| 220201 | Travels and Transport - General | 54,800,000.00 | 54,800,000.00 | 5,812,191.00 | 48,987,809.00 | 5,285,000.00 |
| 220202 | Utilities - General | 11,400,000.00 | 11,400,000.00 | 5,031,000.00 | 6,369,000.00 | 6,048,300.00 |
| 220203 | Materials and Supplies - General | 16,180,000.00 | 16,180,000.00 | 3,945,376.36 | 12,234,623.64 | 43,777,927.28 |
| 220204 | Maintenance Services - General | 29,120,000.00 | 29,120,000.00 | 2,437,000.00 | 26,683,000.00 | 2,583,600.00 |
| 220205 | Training - General | 14,054,000.00 | 14,054,000.00 | 8,985,818.16 | 5,068,181.84 | 12,514,138.92 |
| 220206 | Other Services - General | 166,820,000.00 | 166,820,000.00 | 73,667,936.40 | 93,152,063.60 | 21,123,300.00 |
| 220207 | Consulting and Professional Services | 25,550,000.00 | 45,160,100.00 | 32,791,280.72 | 12,368,819.28 | 14,348,172.76 |
| 220208 | Fuel and Lubricants | 2,500,000.00 | 5,414,200.00 | 5,414,136.40 | 63.60 | 174,100.00 |
| 220209 | Financial Charges | 7,500,000.00 | 7,500,000.00 | 76,979.51 | 7,423,020.49 | 1,479,273.37 |
| 220210 | Miscellaneous Expenses | 166,460,000.00 | 180,960,000.00 | 53,476,034.38 | 127,483,965.62 | 99,231,486.94 |
| | Overhead Cost Total | 494,384,000.00 | 531,408,300.00 | 191,637,752.93 | 339,770,547.07 | 206,565,299.27 |
| 2203 | Loans and Advances | | | | | |
| 220301 | Staff Loans and Advances - General | - | - | - | - | - |
| | Loans and Advances Total | - | - | - | - | - |
| 2204 | Grants and Contributions | | | | | |
| 220401 | Local Grants and Contributions | 1,332,490,000.00 | 1,283,968,400.00 | 1,155,847,469.84 | 128,120,930.16 | 1,094,942,622.00 |
| 220402 | Foreign Grants and Contributions | - | - | - | - | - |
| | Grants and Contributions Total | 1,332,490,000.00 | 1,283,968,400.00 | 1,155,847,469.84 | 128,120,930.16 | 1,094,942,622.00 |
| 2205 | Subsidies | | | | | |
| 220501 | Subsidy to Government Owned Companies & Parastatals | 68,260,000.00 | 68,260,000.00 | 4,286,457.12 | 63,973,542.88 | 19,286,600.00 |
| 220502 | Subsidy to Private Companies | - | - | - | - | - |
| | Subsidies Total | 68,260,000.00 | 68,260,000.00 | 4,286,457.12 | 63,973,542.88 | 19,286,600.00 |
| 2206 | Public Debt Charges | | | | | |
| 220601 | Loans Repayment | 134,892,000.00 | 146,389,300.00 | 91,497,246.39 | 54,892,053.61 | 63,884,741.12 |
| | Public Debt Charges Total | 134,892,000.00 | 146,389,300.00 | 91,497,246.39 | 54,892,053.61 | 63,884,741.12 |
| 2207 | Transfers - Payment | | | | | |
| 220701 | Transfer to Fund Recurrent Expenditure-Payment | - | - | - | - | - |
| | Transfers Payment - Total | - | - | - | - | - |
| 23 | Capital Expenditure | | | | | |
| 230101 | Purchase of Fixed Assets | 52,500,000.00 | 52,500,000.00 | 14,657,625.00 | 37,842,375.00 | 32,918,500.00 |
| 230201 | Construction/Provision of Fixed Assets | 779,000,000.00 | 779,000,000.00 | 6,540,217.90 | 772,459,782.10 | 48,092,300.00 |
| 230301 | Rehabilitation/Repairs of Fixed Assets | 75,000,000.00 | 75,000,000.00 | 452,000.00 | 74,548,000.00 | 5,851,731.54 |
| 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 | 987,500.00 |
| | Capital Expenditure Total | 954,000,000.00 | 954,000,000.00 | 21,649,842.90 | 932,350,157.10 | 87,850,031.54 |
| | TOTAL EXPENDITURE | 3,773,336,000.00 | 3,773,336,000.00 | 2,197,452,620.67 | 1,575,883,379.33 | 2,150,155,581.28 |

Audited Financial Statements of Balanga Local Government Council 2021

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

| ECONOMIC CODE | DESCRIPTION | APPROVED BUDGET 2021 | FINAL BUDGET 2021 | ACTUAL 2021 | VARIANCE 2021 | ACTUAL 2020 |
|--|--|-----------------------|-----------------------|-----------------------|----------------------|-----------------------|
| | | ₦ | ₦ | ₦ | ₦ | ₦ |
| 21 - PERSONNEL COST | | | | | | |
| 2101 - SALARY | | | | | | |
| 210101 - SALARIES AND WAGES | | | | | | |
| 21010101 | Salary (Excluding CRF Charges Salaries/Allowances) | 727,310,000.00 | 727,310,000.00 | 725,455,158.05 | 1,854,841.95 | 675,791,287.35 |
| 21010103 | Consolidated Revenue Charges - Salaries/Allowances | 50,000,000.00 | 50,000,000.00 | 2,962,193.44 | 47,037,806.56 | - |
| 210101 - SALARIES AND WAGES Total | | 777,310,000.00 | 777,310,000.00 | 728,417,351.49 | 48,892,648.51 | 675,791,287.35 |
| 2101 - SALARY Total | | 777,310,000.00 | 777,310,000.00 | 728,417,351.49 | 48,892,648.51 | 675,791,287.35 |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS | | | | | | |
| 210201 - ALLOWANCES | | | | | | |
| 21020101 | Non Regular Allowances | 10,000,000.00 | 10,000,000.00 | 4,116,500.00 | 5,883,500.00 | - |
| 210201 - ALLOWANCES Total | | 10,000,000.00 | 10,000,000.00 | 4,116,500.00 | 5,883,500.00 | - |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTIONS Total | | 10,000,000.00 | 10,000,000.00 | 4,116,500.00 | 5,883,500.00 | - |
| 2103 - SOCIAL BENEFITS | | | | | | |
| 210301 - SOCIAL BENEFITS | | | | | | |
| 21030101 | Gratuity | - | - | - | - | 1,835,000.00 |
| 21030103 | Death Benefits | 2,000,000.00 | 2,000,000.00 | - | 2,000,000.00 | - |
| 210301 - SOCIAL BENEFITS Total | | 2,000,000.00 | 2,000,000.00 | - | 2,000,000.00 | 1,835,000.00 |
| 2103 - SOCIAL BENEFITS Total | | 2,000,000.00 | 2,000,000.00 | - | 2,000,000.00 | 1,835,000.00 |
| 21 - PERSONNEL COST Total | | 789,310,000.00 | 789,310,000.00 | 732,533,851.49 | 56,776,148.51 | 677,626,287.35 |
| 22 - OTHER RECURRENT COSTS | | | | | | |
| 2202 - OVERHEAD COST | | | | | | |
| 220201 - TRAVEL AND TRANSPORT - GENERAL | | | | | | |
| 22020101 | Local Travel & Transport: Training | 54,800,000.00 | 54,800,000.00 | 5,812,191.00 | 48,987,809.00 | 3,491,700.00 |
| 22020102 | Local Travel & Transport: Others | - | - | - | - | 1,773,900.00 |
| 22020103 | International Travel & Transport: Training | - | - | - | - | 19,400.00 |
| 220201 - TRAVEL AND TRANSPORT - GENERAL Total | | 54,800,000.00 | 54,800,000.00 | 5,812,191.00 | 48,987,809.00 | 5,285,000.00 |
| 220202 - UTILITIES - GENERAL | | | | | | |
| 22020201 | Electricity Charges | 3,400,000.00 | 3,400,000.00 | - | 3,400,000.00 | 48,300.00 |
| 22020205 | Water Rates | 8,000,000.00 | 8,000,000.00 | 5,031,000.00 | 2,969,000.00 | 6,000,000.00 |
| 220202 - UTILITIES - GENERAL Total | | 11,400,000.00 | 11,400,000.00 | 5,031,000.00 | 6,369,000.00 | 6,048,300.00 |
| 220203 - MATERIALS AND SUPPLIES - GENERAL | | | | | | |
| 22020301 | Office Stationaries/Computer Consumables | 3,500,000.00 | 3,500,000.00 | 1,923,727.27 | 1,576,272.73 | 1,113,218.18 |
| 22020302 | Books | - | - | - | - | 11,700.00 |
| 22020305 | Printing of Non Security Documents | 3,000,000.00 | 3,000,000.00 | 403,240.00 | 2,596,760.00 | 3,459,800.00 |
| 22020306 | Printing of Security Documents | 3,500,000.00 | 3,500,000.00 | 583,409.09 | 2,916,590.91 | 2,093,000.00 |
| 22020307 | Drugs/Laboratory/Medical Supplies | 3,180,000.00 | 3,180,000.00 | 540,000.00 | 2,640,000.00 | 2,262,500.00 |
| 22020311 | Food stuff/Catering Materials Supplies | - | - | - | - | 34,620,809.10 |
| 22020312 | Production, Publication and Circulation of Annual Financial Statements | 3,000,000.00 | 3,000,000.00 | 495,000.00 | 2,505,000.00 | 216,900.00 |
| 220203 - MATERIALS AND SUPPLIES - GENERAL Total | | 16,180,000.00 | 16,180,000.00 | 3,945,376.36 | 12,234,623.64 | 43,777,927.28 |
| 220204 - MAINTENANCE SERVICES GENERAL | | | | | | |
| 22020401 | Maintenance of Motor Vehicles/Transport Equipment | 3,000,000.00 | 3,000,000.00 | 361,000.00 | 2,639,000.00 | 64,900.00 |
| 22020402 | Maintenance of Office Furniture | 2,000,000.00 | 2,000,000.00 | - | 2,000,000.00 | 295,400.00 |
| 22020403 | Maintenance of Office Building/Residential Qtrs | 2,000,000.00 | 2,000,000.00 | 1,793,000.00 | 207,000.00 | 156,600.00 |
| 22020404 | Maintenance of Office/IT Equipment | 2,000,000.00 | 2,000,000.00 | - | 2,000,000.00 | 93,400.00 |
| 22020405 | Maintenance of Plant and Generators | 1,000,000.00 | 1,000,000.00 | 25,000.00 | 975,000.00 | 67,800.00 |
| 22020406 | Other Maintenance Services | 7,120,000.00 | 7,120,000.00 | 100,000.00 | 7,020,000.00 | 95,800.00 |
| 22020407 | Maintenance of Air Conditioners | - | - | - | - | 732,400.00 |
| 22020411 | Maintenance of Communication Equipment | - | - | - | - | 10,400.00 |
| 22020412 | Maintenance of Market/Public Places | 10,000,000.00 | 10,000,000.00 | 108,000.00 | 9,892,000.00 | 1,066,900.00 |
| 22020413 | Minor Road Maintenance | 2,000,000.00 | 2,000,000.00 | 50,000.00 | 1,950,000.00 | - |
| 220204 - MAINTENANCE SERVICES GENERAL Total | | 29,120,000.00 | 29,120,000.00 | 2,437,000.00 | 26,683,000.00 | 2,583,600.00 |
| 220205 - TRAINING GENERAL | | | | | | |
| 22020501 | Local Training | - | - | - | - | 12,514,138.92 |
| 22020503 | Cont. to Local Govt. Service Comm. Training Fund | 14,054,000.00 | 14,054,000.00 | 8,985,818.16 | 5,068,181.84 | - |
| 220205 - TRAINING GENERAL Total | | 14,054,000.00 | 14,054,000.00 | 8,985,818.16 | 5,068,181.84 | 12,514,138.92 |
| 220206 - OTHER SERVICES - GENERAL | | | | | | |
| 22020601 | Security Services | 150,000,000.00 | 150,000,000.00 | 67,053,936.40 | 82,946,063.60 | 19,730,300.00 |
| 22020602 | Office Rent | - | - | - | - | 1,393,000.00 |
| 22020604 | Security Vote (Including Operations) | 6,000,000.00 | 6,000,000.00 | 3,164,000.00 | 2,836,000.00 | - |
| 22020605 | Cleaning and Fumigation Services | 5,820,000.00 | 5,820,000.00 | 3,450,000.00 | 2,370,000.00 | - |
| 22020607 | Rescue Service | 5,000,000.00 | 5,000,000.00 | - | 5,000,000.00 | - |
| 220206 - OTHER SERVICES - GENERAL Total | | 166,820,000.00 | 166,820,000.00 | 73,667,936.40 | 93,152,063.60 | 21,123,300.00 |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL | | | | | | |
| 22020701 | Financial Consulting | - | - | - | - | 64,100.00 |
| 22020702 | Information Technology Consulting | - | - | - | - | 500,000.00 |
| 22020703 | Legal Services | - | - | - | - | 9,327,272.76 |
| 22020706 | Surveying Services | 1,000,000.00 | 1,000,000.00 | 50,000.00 | 950,000.00 | - |
| 22020707 | Agricultural Consulting | 2,500,000.00 | 22,110,100.00 | 22,110,008.00 | 92.00 | 4,456,800.00 |
| 22020708 | Medical Consulting | 3,050,000.00 | 3,050,000.00 | 80,000.00 | 2,970,000.00 | - |
| 22020709 | Auditing of Accounts | 19,000,000.00 | 19,000,000.00 | 10,551,272.72 | 8,448,727.28 | - |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total | | 25,550,000.00 | 45,160,100.00 | 32,791,280.72 | 12,368,819.28 | 14,348,172.76 |
| 220208 - FUEL AND LUBRICANTS - GENERAL | | | | | | |
| 22020801 | Motor Vehicle Fuel Cost | 2,500,000.00 | 5,414,200.00 | 5,414,136.40 | 63.60 | 174,100.00 |
| 220208 - FUEL AND LUBRICANTS - GENERAL Total | | 2,500,000.00 | 5,414,200.00 | 5,414,136.40 | 63.60 | 174,100.00 |

Audited Financial Statements of Balanga Local Government Council 2021

DETAIL TOTAL EXPENDITURE

| ECONOMIC CODE | DESCRIPTION | APPROVED BUDGET 2021 | FINAL BUDGET 2021 | ACTUAL 2021 | VARIANCE 2021 | ACTUAL 2020 |
|---|--|-------------------------|-------------------------|-------------------------|-----------------------|-------------------------|
| | | ₱ | ₱ | ₱ | ₱ | ₱ |
| 220209 - FINANCIAL CHARGES GENERAL | | | | | | |
| 22020901 | Bank Charges (Other than Interest) | 7,500,000.00 | 7,500,000.00 | 76,979.51 | 7,423,020.49 | 1,479,273.37 |
| 220209 - FINANCIAL CHARGES GENERAL Total | | 7,500,000.00 | 7,500,000.00 | 76,979.51 | 7,423,020.49 | 1,479,273.37 |
| 220210 - MISCELLANEOUS EXPENSES - GENERAL | | | | | | |
| 22021001 | Refreshment and Meals | 30,000,000.00 | 30,000,000.00 | 3,799,270.00 | 26,200,730.00 | 2,092,200.00 |
| 22021002 | Honorarium and Sitting Allowance | 10,000,000.00 | 10,000,000.00 | 1,660,000.00 | 8,340,000.00 | 695,200.00 |
| 22021003 | Publicity and Advertisements | 2,500,000.00 | 2,500,000.00 | 220,000.00 | 2,280,000.00 | 1,638,600.00 |
| 22021004 | Medical Expenses - Local | 1,000,000.00 | 15,500,000.00 | 15,500,000.00 | - | 1,050,200.00 |
| 22021007 | Welfare Packages | 40,000,000.00 | 40,000,000.00 | 13,403,800.00 | 26,596,200.00 | 26,668,975.83 |
| 22021009 | Sporting Activities | 2,000,000.00 | 2,000,000.00 | 1,084,100.00 | 915,900.00 | 3,500.00 |
| 22021010 | Direct Teaching and Laboratory Cost | - | - | - | - | 12,864,200.00 |
| 22021014 | Annual Budget Expenses and Administration | 5,000,000.00 | 5,000,000.00 | 2,085,000.00 | 2,915,000.00 | 11,393,100.00 |
| 22021019 | Medical Expenses - International | 1,200,000.00 | 1,200,000.00 | - | 1,200,000.00 | - |
| 22021020 | Election-Logistic Support | 5,000,000.00 | 5,000,000.00 | - | 5,000,000.00 | 20,512,411.11 |
| 22021023 | Other Miscellaneous Expenses | 23,660,000.00 | 23,660,000.00 | 13,624,864.38 | 10,035,135.62 | 21,588,800.00 |
| 22021025 | Daily Rate Allowances | - | - | - | - | 724,300.00 |
| 22021041 | Contingency | 2,500,000.00 | 2,500,000.00 | - | 2,500,000.00 | - |
| 22021042 | Recurrent Adjustment | 13,600,000.00 | 13,600,000.00 | - | 13,600,000.00 | - |
| 22021047 | Covid-19 Logistics and Intervention Fund | 30,000,000.00 | 30,000,000.00 | 2,099,000.00 | 27,901,000.00 | - |
| 220210 - MISCELLANEOUS EXPENSES - GENERAL Total | | 166,460,000.00 | 180,960,000.00 | 53,476,034.38 | 127,483,965.62 | 99,231,486.94 |
| 2202 - OVERHEAD COST Total | | 494,384,000.00 | 531,408,300.00 | 191,637,752.93 | 339,770,547.07 | 206,565,299.27 |
| 2204 - GRANTS AND CONTRIBUTIONS - GENERAL | | | | | | |
| 220401 - LOCAL GRANTS AND CONTRIBUTIONS | | | | | | |
| 22040101 | Grant to Other Governments - Current | 10,000,000.00 | 10,000,000.00 | - | 10,000,000.00 | - |
| 22040109 | Grants to Communities/NGOs | 4,000,000.00 | 4,500,000.00 | 4,500,000.00 | - | 250,000.00 |
| 22040110 | Grants to Academic Institutions | 1,080,000,000.00 | 974,527,500.00 | 905,856,707.45 | 68,670,792.55 | 173,202,272.48 |
| 22040111 | Contribution to Traditional Councils | 40,800,000.00 | 40,800,000.00 | 36,000,000.00 | 4,800,000.00 | 35,300,000.00 |
| 22040112 | Contribution to Min. for LG/Bureau for Adm. Expenses | 14,600,000.00 | 14,985,900.00 | 14,985,818.16 | 81.84 | 10,385,818.14 |
| 22040115 | Grants/Allocation to Development Areas | 30,400,000.00 | 30,400,000.00 | - | 30,400,000.00 | 250,000.00 |
| 22040116 | Contribution to Local Government Education Authority | - | - | - | - | 744,822,415.21 |
| 22040117 | Contribution to Primary Health Care Development Agency | 6,000,000.00 | 6,000,000.00 | 250,000.00 | 5,750,000.00 | 26,874,995.00 |
| 22040118 | Contribution to Local government Staff Pension Board | 138,190,000.00 | 194,255,000.00 | 194,254,944.23 | 55.77 | 103,108,302.99 |
| 22040119 | Contribution to Auditor General for Local Governments | 8,500,000.00 | 8,500,000.00 | - | 8,500,000.00 | - |
| 22040120 | Contribution to Local Government Service Commission | - | - | - | - | 748,818.18 |
| 220401 - LOCAL GRANTS AND CONTRIBUTIONS Total | | 1,332,490,000.00 | 1,283,968,400.00 | 1,155,847,469.84 | 128,120,930.16 | 1,094,942,622.00 |
| 2204 - GRANTS AND CONTRIBUTIONS - GENERAL Total | | 1,332,490,000.00 | 1,283,968,400.00 | 1,155,847,469.84 | 128,120,930.16 | 1,094,942,622.00 |
| 2205 - SUBSIDIES GENERAL | | | | | | |
| 220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS | | | | | | |
| 22050102 | Meals subsidy to Government Schools | 8,760,000.00 | 8,760,000.00 | - | 8,760,000.00 | 9,614,700.00 |
| 22050106 | Agricultural Inputs Subsidy | 41,000,000.00 | 41,000,000.00 | - | 41,000,000.00 | - |
| 22050107 | Health Subsidy | 4,000,000.00 | 4,000,000.00 | - | 4,000,000.00 | - |
| 22050108 | Religious Pilgrimage Subsidy | 14,500,000.00 | 14,500,000.00 | 4,286,457.12 | 10,213,542.88 | 9,671,900.00 |
| 220501 - SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS Total | | 68,260,000.00 | 68,260,000.00 | 4,286,457.12 | 63,973,542.88 | 19,286,600.00 |
| 2205 - SUBSIDIES GENERAL Total | | 68,260,000.00 | 68,260,000.00 | 4,286,457.12 | 63,973,542.88 | 19,286,600.00 |
| 2206 - PUBLIC DEBT CHARGES | | | | | | |
| 220601 - LOANS REPAYMENT | | | | | | |
| 22060101 | Internal Loans | 80,000,000.00 | 91,497,300.00 | 91,497,246.39 | 53.61 | 19,630,384.52 |
| 22060106 | Other Funds | 54,892,000.00 | 54,892,000.00 | - | 54,892,000.00 | 44,254,356.60 |
| 220601 - LOANS REPAYMENT Total | | 134,892,000.00 | 146,389,300.00 | 91,497,246.39 | 54,892,053.61 | 63,884,741.12 |
| 2206 - PUBLIC DEBT CHARGES Total | | 134,892,000.00 | 146,389,300.00 | 91,497,246.39 | 54,892,053.61 | 63,884,741.12 |
| 22 - OTHER RECURRENT COSTS Total | | 2,030,026,000.00 | 2,030,026,000.00 | 1,443,268,926.28 | 586,757,073.72 | 1,384,679,262.39 |
| 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 | - | 10,000,000.00 | - |
| 23010105 | Purchase of Motor Vehicles | 25,000,000.00 | 25,000,000.00 | 14,657,625.00 | 10,342,375.00 | - |
| 23010112 | Purchase of Office Furniture and Fittings | 10,000,000.00 | 10,000,000.00 | - | 10,000,000.00 | - |
| 23010113 | Purchase of Computers | 2,500,000.00 | 2,500,000.00 | - | 2,500,000.00 | 3,618,500.00 |
| 23010127 | Purchase of Agricultural Equipment/Irrigation | 5,000,000.00 | 5,000,000.00 | - | 5,000,000.00 | 500,000.00 |
| 23010139 | Purchase of Fertilizer | - | - | - | - | 28,800,000.00 |
| 230101 - PURCHASE OF FIXED ASSETS - GENERAL Total | | 52,500,000.00 | 52,500,000.00 | 14,657,625.00 | 37,842,375.00 | 32,918,500.00 |
| 2301 - PURCHASE OF FIXED ASSETS - GENERAL Total | | 52,500,000.00 | 52,500,000.00 | 14,657,625.00 | 37,842,375.00 | 32,918,500.00 |
| 2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL | | | | | | |
| 230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL | | | | | | |
| 23020103 | Construction/Provision of Electricity | 90,000,000.00 | 90,000,000.00 | - | 90,000,000.00 | - |
| 23020105 | Construction/Provision of Water Facilities | 15,000,000.00 | 15,000,000.00 | 4,000,000.00 | 11,000,000.00 | 37,500,000.00 |
| 23020106 | Construction/Provision of Hospital/Health Centers | 5,000,000.00 | 5,000,000.00 | - | 5,000,000.00 | 44,600.00 |
| 23020107 | Construction/Provision of Public Schools | - | - | - | - | 1,674,200.00 |
| 23020113 | Construction/Provision of Agricultural Facilities | - | - | - | - | 2,224,000.00 |
| 23020114 | Construction/Provision of Roads | 360,000,000.00 | 360,000,000.00 | - | 360,000,000.00 | 6,649,500.00 |
| 23020116 | Construction/Provision of Water - Ways | 30,000,000.00 | 30,000,000.00 | - | 30,000,000.00 | - |
| 23020118 | Construction/Provision of Infrastructure | 9,000,000.00 | 9,000,000.00 | 2,540,217.90 | 6,459,782.10 | - |
| 23020123 | Construction of Traffic Lights/Street Lights | 120,000,000.00 | 120,000,000.00 | - | 120,000,000.00 | - |
| 23020124 | Construction of Markets/Parks | 100,000,000.00 | 100,000,000.00 | - | 100,000,000.00 | - |
| 23020127 | Construction/Provision of ICT Infrastructures | 50,000,000.00 | 50,000,000.00 | - | 50,000,000.00 | - |
| 230201 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total | | 779,000,000.00 | 779,000,000.00 | 6,540,217.90 | 772,459,782.10 | 48,092,300.00 |
| 2302 - CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL Total | | 779,000,000.00 | 779,000,000.00 | 6,540,217.90 | 772,459,782.10 | 48,092,300.00 |

Audited Financial Statements of Balanga Local Government Council 2021

DETAIL TOTAL EXPENDITURE

| ECONOMIC CODE | DESCRIPTION | APPROVED BUDGET 2021 | FINAL BUDGET 2021 | ACTUAL 2021 | VARIANCE 2021 | ACTUAL 2020 |
|--|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | | ₱ | ₱ | ₱ | ₱ | ₱ |
| 2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL | | | | | | |
| 230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL | | | | | | |
| 23030101 | Rehabilitation/Repairs - Residential Building | 20,000,000.00 | 20,000,000.00 | - | 20,000,000.00 | - |
| 23030104 | Rehabilitation/Repairs - Water Facilities | 10,000,000.00 | 10,000,000.00 | 297,500.00 | 9,702,500.00 | - |
| 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 | - | 10,000,000.00 | - |
| 23030121 | Rehabilitation/Repairs - Office Buildings | 30,000,000.00 | 30,000,000.00 | 154,500.00 | 29,845,500.00 | - |
| 23030126 | Rehabilitation/Repairs of Cemeteries | - | - | - | - | 5,851,731.54 |
| 230301 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total | | 75,000,000.00 | 75,000,000.00 | 452,000.00 | 74,548,000.00 | 5,851,731.54 |
| 2303 - REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL Total | | 75,000,000.00 | 75,000,000.00 | 452,000.00 | 74,548,000.00 | 5,851,731.54 |
| 2304 - PRESERVATION OF THE ENVIRONMENT - GNEENRAL | | | | | | |
| 230401 - PRESERVATION OF THE ENVIRONMENT - GNEENRAL | | | | | | |
| 23040102 | Erosion & Flood Control | 30,000,000.00 | 30,000,000.00 | - | 30,000,000.00 | - |
| 230401 - PRESERVATION OF THE ENVIRONMENT - GNEENRAL Total | | 30,000,000.00 | 30,000,000.00 | - | 30,000,000.00 | - |
| 2304 - PRESERVATION OF THE ENVIRONMENT - GNEENRAL 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 | - |
| 23050103 | Monitoring and Evaluation | - | - | - | - | 987,500.00 |
| 230501 - ACQUISITION OF NON TANGIBLE ASSETS Total | | 17,500,000.00 | 17,500,000.00 | - | 17,500,000.00 | 987,500.00 |
| 2305 - ACQUISITION OF NON TANGIBLE ASSETS Total | | 17,500,000.00 | 17,500,000.00 | - | 17,500,000.00 | 987,500.00 |
| 23 - CAPITAL EXPENDITURE Total | | 954,000,000.00 | 954,000,000.00 | 21,649,842.90 | 932,350,157.10 | 87,850,031.54 |
| Grand Total | | 3,773,336,000.00 | 3,773,336,000.00 | 2,197,452,620.67 | 1,575,883,379.33 | 2,150,155,581.28 |