



BORNO STATE GOVERNMENT
MINISTRY FOR LOCAL GOVERNMENT
AND EMIRATE AFFAIRS
JOINT ACCOUNT ALLOCATION COMMITTEE,
FINANCIAL STATEMENTS AND NOTES
FOR THE YEAR ENDED
31ST DECEMBER, 2018.

STATEMENT OF RESPONSIBILITY

The Joint Account allocation committee Accounts of the Ministry for Local Government, Borno State have been prepared by the Director of Finance and Accounts of the Ministry for Local Governments and Emirate Affairs in accordance with the format of cash basis international public sector accounting standards the statements conform with the provision of finance (control and management) at 1958 (as amended) and with generally accepted accounting principles.

I confirm that the financial statements reflect the financial position and operations of the Joint Account allocation committee Account of Borno state Ministry of Local governments and Emirate Affairs as 31st December 2018.

Alwan 23/9/2020

Director of Finance and Accounts

Ministry for Local Governments and
Emirate Affairs
Borno State

[Signature] 23/09/2020

Hon. Commissioner

Ministry for Local Governments and
Emirate Affairs
Borno State

AUDIT CERTIFICATE


In compliance with section 125 of the Constitution of the Federal Republic of Nigeria 1999 (as Amended), I have examined the Annual Financial Statements of the Joint Account Allocation Committee of the Borno State Ministry for Local Government and Emirate Affairs for the Year ended 31st December, 2018.

BASIS OF OPINION

The audit was conducted in accordance with the requirements of the Public Sector Auditing Standards and the Provisions of the Audit Law of Borno State 1994.

Only Accounts of JAAC Allocations and disbursement were made available for the Audit and that the Accounts and disbursement reflects, the actual release and disbursement made to the 27 Local Government areas of Borno State.

I certify the JAAC Accounts together with the notes present a fair view of the State affairs of Joint Account Allocation Committee Borno State as at 31st December, 2018.



BABAGANA LAMINU, B.SC, MBA, CPA, CNA
ACTING; AUDITOR-GENERAL
LOCAL GOVERNMENTS
BORNO STATE.

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ACTING; AUDITOR-GENERAL
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BORNO STATE.

OTHER MISCELLANEOUS FUNDING	N
Procurement of Firewood ro IDP	24,000,000
Essential Service	796,350,000
Severance Grantuity to Former L.G. Councilors	164,700,000
Contr. Indigines Undergoing Armed Forces Training	12,150,000
JNI Annual Contribution	10,400,000
Cost of Rice to L.G.A's	372,000,000
Equipment for SPHCA Biometric Data Capture	59,568,150
27 Hajj Fare seats for LG Collectors	39,204,203
Workshop on Fiscal & Administrative Dev. Process	12,500,000
67 Additional Seats for Hajj	97,284,503
Diesel to Tractors for Farmers across L.G.A's	40,000,000
14 Additional seats for Hajj	20,328,105
Procurement of Food Items to IDP's	393,400,000
27 LGA fare Collectors Ester Code	14,040,000
Bank Charges	29,452,225
Rehab. of Federal High Way FGC Student Reg.	15,035,000
Logistics	21,000,000
Oustanding Hotel Bill (Borno State Hotel)	3,924,660
Oustanding Liabilities	26,380,450
Production of LGA Project Calender	18,360,000
Total	2,170,077,295

STATUTORY FUNDING TO L.G/AGENCIES	N
L.G.C.T.C. Salaries and Member C.T.C.	155,747,345
Contribution toward funding Primary Education	8,203,189,686
0.5% Local Government Audit	219,421,932
9% Local Government Staff Pension Board	1,014,155,296
7% L.E.A. School Teachers Pension	691,142,832
1% Local Government Training Fees (LGSC)	438,843,864
5% Security	2,194,219,319
20% L.G. Joint Development Programme	8,777,311,769
Total	21,694,032,043

APPROVED INTERVENTION FUNDING TO GOVERNMENT AGENCIES		N
Retainership NTA/BRTV		45,306,000
Payment for Preparation of LGA Annual Account		33,000,000
LGAE Annual Increment		34,272,188
LGA Annual Increment		29,511,921
IFAD Climate Change Counterpart Funding		32,500,000
Ministry of Religious Affairs		234,000,000
Borno State Pilgrim Welfare Board		226,513,170
Gratuity L.E.A. Retires		250,000,000
Gratuity L.G. Retires		250,000,000
WAEC/SSCE 2018		93,364,350
NECO 2018		75,968,550
Leave Transport Allowance LG Staff		567,432,591
Total		1,871,868,770

III	GRAND TOTAL EXPENDITURE	N
	TRANSFER	2,418,746,306
	REMITTANCES TO LGA'S	27,795,022,944
	STATUTORY FUNDING	21,694,032,043
	APPROVED INTERVENTION FUNDING	1,871,868,770
	OTHER MISCELLANEOUS FUNDING	2,170,077,295
	TOTAL EXPENDITURE	55,949,747,358

BORNO STATE GOVERNMENT

**STATEMENT NO. 1A
NOTE TO STATUTORY ALLOCATION SOURCES FOR THE YEAR 2018**

S/NO	L. G. A.	TOTAL	MONTHS OF ACCOUNT				
			JANUARY N	FEBRYARY N	MARCH N	APRIL N	MAY N
1	ABADAM	1,587,751,648	125,536,932	128,562,047	110,998,288	137,911,549	134,146,117
2	ASKIRA/UBA	1,535,297,347	121,389,627	124,314,308	107,331,290	133,355,430	129,714,395
3	BAMA	1,993,956,362	170,304,388	174,408,283	150,581,150	187,091,891	181,983,676
4	BAYO	1,238,743,993	96,100,477	100,464,445	86,739,295	107,770,586	104,828,100
5	BIU	1,717,290,489	135,779,030	139,050,954	120,054,232	149,163,247	145,090,607
6	CHIBOK	1,237,128,192	97,814,592	100,171,671	86,486,519	107,456,521	104,522,610
7	DAMBOA	2,043,829,255	163,968,991	167,920,220	114,979,466	180,131,992	175,213,805
8	DIKWA	1,372,388,061	108,509,027	111,123,814	95,942,414	119,205,144	115,950,457
9	GUBIO	1,629,718,926	128,670,923	131,976,379	113,946,165	141,574,184	137,708,750
10	GUZAMALA	1,389,281,045	109,844,685	112,491,658	97,123,387	120,672,462	117,377,713
11	GWOZA	2,001,672,753	158,263,955	162,077,707	139,935,140	173,864,590	169,117,524
12	HAWUL	1,417,616,610	112,085,060	114,786,021	99,104,301	123,133,679	119,771,731
13	JERE	1,635,599,379	129,320,053	132,436,332	114,343,280	142,067,586	138,188,681
14	KAGA	1,445,784,634	114,312,189	117,066,817	101,073,505	125,580,344	122,151,594
15	KALA BALGE	1,330,526,029	105,199,170	107,734,198	93,015,877	115,569,022	112,413,614
16	KONDUGA	1,950,310,175	154,146,228	157,860,754	136,294,294	169,340,965	164,717,408
17	KUKAWA	2,009,253,818	158,863,358	162,691,555	140,465,125	174,523,079	169,758,034
18	KWAYA KUSAR	1,118,753,509	88,455,196	90,586,737	78,211,051	97,174,536	94,521,356
19	MAFA	1,507,478,585	119,466,354	122,037,955	105,365,498	130,913,001	127,338,652
20	MAGUMERI	1,783,582,529	141,020,466	144,418,695	124,688,649	154,921,350	150,691,496
21	MMC	2,597,322,361	205,359,496	210,308,130	181,576,468	225,602,505	219,442,826
22	MARTE	1,621,921,574	128,238,606	131,328,825	113,387,077	140,879,537	137,033,069
23	MOBBAR	1,510,364,637	119,418,262	122,295,933	105,588,232	131,189,740	127,607,836
24	MONGUNO	1,474,259,091	116,563,546	119,372,426	103,064,126	128,053,625	124,557,347
25	NGALA	1,686,064,120	133,310,090	136,522,519	117,871,225	146,450,936	142,452,351
26	NGANZAI	1,465,609,607	115,879,667	118,672,068	102,459,448	127,302,334	123,826,568
27	SHANI	1,421,444,648	112,387,727	115,095,981	99,371,915	123,466,182	120,095,155
	TOTAL	43,722,949,377	3,470,208,092	3,555,776,434	3,039,997,415	3,814,366,018	3,710,221,472

STATEMENT NO. 1A
NOTE TO STATUTORY ALLOCATION SOURCES FOR THE YEAR 2018

L. G. A.	MONTHS OF ACCOUNT						
	JUNE N	JULY N	AUGUST N	SEPTEMBER N	OCTOBER N	NOVEMBER N	DECEMBER N
ABADAM	139,593,357	134,672,349	137,200,247	131,442,014	141,945,226	140,206,590	125,536,932
ASKIRA/UBA	134,981,676	130,223,241	132,667,627	127,099,626	137,255,850	135,574,651	121,389,627
BAMA	189,373,444	182,697,566	186,126,934	18,315,269	192,564,012	190,205,362	170,304,388
BAYO	109,084,830	105,239,322	107,214,742	102,714,987	110,922,693	109,564,039	98,100,477
BIU	150,982,267	145,659,772	148,393,913	142,165,886	153,526,019	151,645,532	135,779,030
CHIBOK	108,766,934	104,932,634	106,902,296	102,415,634	110,599,442	109,244,748	97,814,592
DAMBOA	182,328,670	175,901,138	179,202,931	171,682,864	185,400,547	183,129,640	163,968,991
DIKWA	120,658,830	116,405,310	118,590,323	113,613,140	122,691,692	121,188,884	108,509,027
GUBIO	143,300,656	138,248,957	140,843,992	134,932,832	145,714,989	143,930,176	128,870,923
GUZAMALA	122,144,042	117,838,165	120,050,074	115,011,626	124,201,927	122,680,621	109,844,685
GWOZA	175,984,839	169,780,942	172,967,855	165,708,471	178,949,835	176,757,940	158,263,955
HAWUL	124,635,273	120,241,575	122,498,597	117,357,385	126,735,131	125,182,796	112,085,060
JERE	143,800,075	138,730,771	141,334,849	135,403,088	146,222,823	144,431,789	129,320,053
KAGA	127,111,774	122,630,773	124,932,642	119,689,275	129,253,356	127,670,176	114,312,189
KALA BALGE	116,978,366	112,854,593	114,972,956	110,147,592	118,949,220	117,492,252	105,199,169
KONDUGA	171,406,049	165,363,566	168,467,561	161,397,053	174,293,902	172,159,036	154,863,358
KUKAWA	176,651,358	170,423,964	173,622,947	166,336,069	179,627,583	177,427,387	158,863,358
KWAYA KUSAR	98,359,562	94,892,147	96,673,342	92,616,005	100,016,726	98,791,656	88,455,196
MAFA	132,509,462	127,838,179	130,237,796	124,771,773	134,741,985	133,091,576	119,166,354
MAGUMERI	156,810,589	151,282,632	154,122,318	147,653,873	159,452,537	157,499,458	141,020,466
MMC	228,353,689	220,303,662	224,438,923	215,019,321	232,200,996	229,356,846	205,359,496
MARTE	142,597,538	137,570,626	140,152,927	134,270,771	145,000,024	143,223,969	128,238,606
MOBBAR	132,789,577	128,108,419	130,513,108	125,035,531	135,026,818	133,372,921	119,418,262
MONGUNO	129,615,217	125,045,963	127,393,167	122,046,533	131,798,979	130,184,617	116,563,546
NGALA	148,236,879	143,011,166	145,695,591	139,580,812	150,734,377	148,888,084	133,310,090
NGANZAI	128,854,764	124,312,318	126,645,751	121,330,486	131,025,712	129,420,823	115,879,667
SHANI	124,971,830	120,566,267	122,829,384	117,674,290	127,077,358	125,520,831	112,387,727
TOTAL	3,860,881,549	3,724,776,017	3,794,692,793	3,475,432,205	3,925,929,761	3,877,842,400	3,472,825,220

BORNO STATE GOVERNMENT

STATEMENT NO. 1B

SCHEDULE OF PERSONNEL EMOLUMENT COST FOR LOCAL GOVERNMENT AREA FOR THE YEAR 2018

S/NO	L. G. A.	TOTAL	MONTHS OF ACCOUNT				
			JANUARY N	FEBRYARY N	MARCH N	APRIL N	MAY N
1	ABADAM	339,825,379	26,290,163	26,290,163	26,290,163	27,015,023	29,242,483
2	ASKIRA/UBA	576,386,953	46,777,242	46,777,242	46,777,242	48,450,581	48,450,581
3	BAMA	893,550,660	73,216,860	73,216,860	73,216,860	74,808,042	74,808,042
4	BAYO	708,177,115	57,216,860	57,216,860	57,216,860	59,614,059	59,614,059
5	BIU	549,244,458	44,937,615	44,937,615	44,937,615	44,937,615	46,186,749
6	CHIBOK	441,567,610	36,160,361	36,160,361	36,160,361	37,164,964	37,164,964
7	DAMBOA	650,908,973	53,137,386	53,137,386	53,137,386	54,610,757	54,610,757
8	DIKWA	479,781,782	39,292,112	39,292,112	39,292,112	40,211,716	40,211,716
9	GUBIO	584,783,789	47,869,818	47,869,818	47,869,818	49,019,370	49,019,370
10	GUZAMALA	336,550,276	26,755,389	26,755,389	26,755,389	27,255,923	28,628,523
11	GWOZA	665,820,597	53,855,544	53,855,544	53,855,544	54,905,501	56,168,558
12	HAWUL	404,888,578	33,115,088	33,115,088	33,115,088	33,949,257	33,949,257
13	JERE	524,262,128	42,918,984	42,918,984	42,918,984	43,906,294	43,906,294
14	KAGA	610,816,343	49,696,053	49,696,053	49,696,053	51,303,132	51,303,132
15	KALA BALGE	446,508,240	36,289,795	36,289,795	36,289,795	37,515,428	37,515,428
16	KONDUGA	449,286,595	36,357,143	36,357,143	36,357,143	37,359,542	37,359,542
17	KUKAWA	571,434,125	46,170,297	46,170,297	46,170,297	46,685,728	48,279,686
18	KWAYA KUSAR	511,591,219	41,827,868	41,827,868	41,827,868	42,900,846	42,900,846
19	MAFA	473,105,559	38,835,051	38,835,051	38,835,051	39,622,267	39,622,267
20	MAGUMERI	468,154,221	38,429,564	38,429,564	38,429,564	39,207,281	39,207,281
21	MMC	808,053,512	65,467,911	65,467,911	65,467,911	67,961,087	67,961,087
22	MARTE	396,139,664	32,461,433	32,461,433	32,461,433	33,195,040	33,195,040
23	MOBBAR	477,013,710	35,906,031	35,906,031	35,906,031	36,990,159	41,273,459
24	MONGUNO	495,089,894	40,682,229	40,682,229	40,682,229	41,449,245	41,449,245
25	NGALA	626,547,827	51,447,486	51,447,486	51,447,486	52,467,263	52,467,263
26	NGANZAI	425,022,018	34,889,972	34,889,972	34,889,972	35,594,678	35,594,678
27	SHANI	566,346,801	45,941,676	45,941,676	45,941,676	47,586,124	47,586,124
	TOTAL	14,480,858,024	1,175,945,930	1,175,945,930	1,175,945,930	1,205,686,927	1,217,676,435

STATEMENT NO. 1B
SCHEDULE OF PERSONNEL EMOLUMENT COST FOR LOCAL GOVERNMENT AREA FOR THE YEAR 2018

L. G. A.	MONTHS OF ACCOUNT						
	JUNE N	JULY N	AUGUST N	SEPTEMBER N	OCTOBER N	NOVEMBER N	DECEMBER N
ABADAM	29,242,483	29,242,483	29,242,483	29,242,483	29,242,483	29,242,483	29,242,483
ASKIRA/UBA	48,450,581	48,450,581	48,450,581	48,450,581	48,450,581	48,450,581	48,450,581
BAMA	74,808,042	74,808,042	74,808,042	74,964,967	74,964,967	74,964,967	74,964,967
BAYO	59,614,059	59,614,059	59,614,059	59,614,059	59,614,059	59,614,059	59,614,059
BIU	46,186,749	46,186,749	46,186,749	46,186,749	46,186,749	46,186,749	46,186,749
CHIBOK	37,164,964	36,931,939	36,931,939	36,931,939	36,931,939	36,931,939	36,931,939
DAMBOA	54,610,757	54,610,757	54,610,757	54,610,757	54,610,757	54,610,757	54,610,757
DIKWA	40,211,716	40,211,716	40,211,716	40,211,716	40,211,716	40,211,716	40,211,716
GUBIO	49,019,370	49,019,370	49,019,370	49,019,370	49,019,370	49,019,370	49,019,370
GUZAMALA	28,628,523	28,628,523	28,628,523	28,628,523	28,628,523	28,628,523	28,628,523
GWOZA	56,168,558	56,168,558	56,168,558	56,168,558	56,168,558	56,168,558	56,168,558
HAWUL	33,949,257	33,949,257	33,949,257	33,949,257	33,949,257	33,949,257	33,949,257
JERE	43,906,294	43,906,294	43,906,294	43,993,426	43,993,426	43,993,426	43,993,426
KAGA	51,303,132	51,303,132	51,303,132	51,303,132	51,303,132	51,303,132	51,303,132
KALA BALGE	37,515,428	37,515,428	37,515,428	37,515,428	37,515,428	37,515,428	37,515,428
KONDUGA	37,359,542	37,359,542	37,359,542	37,359,542	37,359,542	39,349,185	39,349,185
KUKAWA	48,279,686	48,279,686	48,279,690	48,279,690	48,279,690	48,279,690	48,279,690
KWAYA KUSAR	42,900,846	42,900,846	42,900,846	42,900,846	42,900,846	42,900,846	42,900,846
MAFA	39,622,267	39,622,267	39,622,267	39,622,267	39,622,267	39,622,267	39,622,267
MAGUMERI	39,207,281	39,207,281	39,207,281	39,207,281	39,207,281	39,207,281	39,207,281
MMC	67,961,087	67,961,087	67,961,087	67,961,087	67,961,087	67,961,087	67,961,087
MARTE	33,195,040	33,195,040	33,195,040	33,195,040	33,195,040	33,195,040	33,195,040
MOBBAR	41,273,459	41,410,719	41,410,719	41,410,719	41,410,719	42,057,834	42,057,834
MONGUNO	41,449,245	41,449,245	41,449,245	41,449,245	41,449,245	41,449,245	41,449,245
NGALA	52,467,263	52,467,263	52,467,263	52,467,263	52,467,263	52,467,263	52,467,263
NGANZAI	35,594,678	35,594,678	35,594,678	35,594,678	35,594,678	35,594,678	35,594,678
SHANI	47,586,124	47,586,124	47,586,124	47,586,124	47,668,342	47,668,342	47,668,342
TOTAL	1,217,676,435	1,217,580,670	1,217,580,674	1,217,824,730	1,217,906,948	1,220,543,706	1,220,543,706

BORNO STATE GOVERNMENT

**STATEMENT NO. 1C
SCHEDULE OF OVERHEAD COST FOR LOCAL GOVERNMENT AREA FOR THE YEAR 2018**

S/NO	L. G. A.	TOTAL	MONTHS OF ACCOUNT				
			JANUARY N	FEBRYARY N	MARCH N	APRIL N	MAY N
1	ABADAM	753,268,947	72,265,954	69,787,631	69,698,184	47,951,243	50,413,480
2	ASKIRA/UBA	163,053,441	20,115,853	19,266,042	15,730,182	14,385,116	4,189,624
3	BAMA	438,723,784	42,203,750	40,275,312	38,443,229	38,089,601	28,449,584
4	BAYO	246,865,606	27,449,579	26,892,903	25,060,934	24,431,951	12,873,442
5	BIU	251,881,144	27,846,532	26,704,577	23,848,409	1,498,401	7,591,003
6	CHIBOK	236,444,347	26,773,721	25,128,710	23,747,760	23,106,285	11,503,261
7	DAMBOA	601,647,218	58,275,843	56,235,802	54,099,788	51,436,356	36,899,475
8	DIKWA	400,311,480	39,493,055	38,654,802	37,163,975	33,945,480	23,172,311
9	GUBIO	594,044,307	58,988,578	57,588,085	56,605,944	53,768,358	37,200,875
10	GUZAMALA	723,656,569	65,329,827	64,085,373	63,543,977	60,712,466	41,542,561
11	GWOZA	458,979,684	44,217,139	42,944,896	40,738,404	37,973,399	28,861,607
12	HAWUL	224,583,027	25,440,066	24,735,915	22,352,425	21,723,318	11,005,627
13	JERE	203,808,327	24,339,279	23,800,584	20,573,060	17,319,203	909,034
14	KAGA	330,515,918	32,013,479	30,882,577	29,033,524	26,104,054	17,985,475
15	KALA BALGE	448,006,547	44,219,838	43,054,032	41,683,242	38,635,091	27,584,242
16	KONDUGA	738,642,311	64,355,458	61,805,753	60,537,870	60,616,928	42,890,623
17	KUKAWA	885,795,440	76,258,683	73,983,986	73,770,531	71,445,560	54,870,596
18	KWAYA KUSAR	159,348,933	20,560,555	20,243,945	18,041,487	14,747,785	5,129,361
19	MAFA	555,295,920	49,330,992	46,968,988	46,845,319	46,718,623	31,676,841
20	MAGUMERI	802,831,719	70,558,935	68,437,536	67,916,256	67,965,341	49,509,685
21	MMC	266,223,903	27,673,373	26,961,589	20,821,525	19,951,418	5,759,777
22	MARTE	595,654,628	52,103,902	49,596,138	49,608,032	46,766,423	34,762,063
23	MOBBAR	648,062,075	61,182,631	58,809,499	58,647,374	55,793,570	38,711,984
24	MONGUNO	648,062,075	61,182,631	58,809,499	58,647,374	55,793,570	38,711,984
25	NGALA	555,288,574	53,623,798	49,898,201	49,156,543	48,440,468	34,449,819
26	NGANZAI	671,539,622	58,787,298	57,412,948	54,768,635	56,443,334	41,219,771
27	SHANI	296,263,603	32,400,923	31,451,837	29,604,541	26,363,524	15,786,625
	TOTAL	12,898,799,148	1,236,991,673	1,194,417,160	1,150,688,522	1,062,126,866	733,660,730

STATEMENT NO. 1C
SCHEDULE OF OVERHEAD COST FOR LOCAL GOVERNMENT AREA FOR THE YEAR 2018

L. G. A.	MONTHS OF ACCOUNT						
	JUNE N	JULY N	AUGUST N	SEPTEMBER N	OCTOBER N	NOVEMBER N	DECEMBER N
ABADAM	65,360,772	50,674,251	81,190,347	74,100,873	73,705,646	86,788,752	11,331,814
ASKIRA/UBA	-	12,138,598	-	-	22,873,426	18,375,675	35,978,925
BAMA	22,869,095	42,524,429	18,774,877	21,491,814	41,756,529	41,795,790	62,049,775
BAYO	7,080,737	18,832,016	2,333,868	7,874,734	26,869,883	28,003,741	39,161,817
BIU	23,405,801	-	8,213,955	29,847,938	31,353,018	45,284,177	26,287,334
CHIBOK	5,661,795	17,772,734	-	4,224,551	29,057,137	29,884,459	39,583,935
DAMBOA	38,377,281	57,100,324	37,748,978	7,168,849	62,151,772	61,345,901	80,806,846
DIKWA	19,397,191	32,251,029	16,727,155	23,775,439	41,462,102	41,099,099	53,169,843
GUBIO	29,771,953	54,886,529	40,428,578	71,474,709	59,314,007	6226719*6.93	74,016,689
GUZAMALA	44,638,323	57,713,465	33,510,213	75,082,929	68,641,959	67,912,789	80,942,687
GWOZA	23,813,432	41,835,245	23,410,534	21,708,217	45,548,571	43,861,844	64,066,396
HAWUL	4,824,181	18,166,838	-	1,921,518	29,843,902	29,749,240	34,819,996
JERE	3,736,826	18,635,747	-	5,412,465	26,712,625	30,694,330	31,675,173
KAGA	11,568,235	25,566,656	10,745,644	42,352,141	32,859,875	26,979,742	44,424,517
KALA BALGE	23,734,567	36,450,478	23,110,949	27,371,181	45,480,741	41,948,962	54,733,224
KONDUGA	44,424,726	62,575,195	43,732,215	76,609,213	70,107,798	65,320,594	85,665,938
KUKAWA	56,430,839	74,806,760	57,881,491	89,343,851	79,390,120	82,155,930	95,457,094
KWAYA KUSAR	-	10,348,363	-	-	20,679,980	21,234,158	28,363,299
MAFA	29,770,682	44,067,807	28,764,823	60,631,409	52,309,378	52,260,884	65,950,173
MAGUMERI	41,514,567	68,312,065	41,514,567	83,370,386	77,807,971	75,271,298	90,653,111
MMC	6,877,078	29,379,979	-	7,801,024	31,213,163	33,892,488	55,892,488
MARTE	32,599,170	47,913,460	32,897,768	64,075,312	58,240,309	56,547,106	70,544,946
MOBBAR	36,857,243	50,821,536	35,461,010	67,635,109	58,442,772	57,598,641	68,100,708
MONGUNO	36,857,243	50,821,536	35,461,010	67,635,109	58,442,772	57,598,641	68,100,708
NGALA	32,583,047	47,814,175	31,011,586	34,812,275	52,517,196	53,124,634	67,856,833
NGANZAI	39,621,733	53,354,370	39,621,733	70,182,254	61,898,099	62,610,965	75,618,482
SHANI	11,832,698	25,246,702	5,540,668	10,941,406	32,841,955	29,783,393	44,469,330
TOTAL	693,609,216	1,050,010,291	648,081,965	1,046,844,704	1,291,522,707	1,241,123,235	1,549,722,078

**NOTES TO CONSOLIDATED REVENUE SOURCE
FOR THE YEAR ENDED 31ST DECEMBER, 2018**

STATUTORY ALLOCATION

NOTE 1A

Opening Balance as at 1st January, 2018

N1,825,294,071

S/N	Month of Account	Amount (N)
1	January	3,472,108,092
2	February	3,442,362,718
3	March	3,089,731,380
4	April	3,069,997,412
5	May	3,814,366,081
6	June	3,710,221,472
7	July	3,860,881,549
8	August	3,724,776,017
9	September	3,794,692,793
10	October	3,635,431,225
11	November	3,925,929,760
12	December	3,877,842,400
	TOTAL	43,418,340,899

VAT

NOTE 2A

S/N	Month of Account	Amount (N)
1	January	745,293,426
2	February	859,849,202
3	March	793,374,471
4	April	742,672,608
5	May	770,269,708
6	June	830,509,944
7	July	756,821,501
8	August	707,803,009

VAT (Continue)		
9	September	773,625,399
10	October	704,082,116
11	November	947,135,288
12	December	819,947,921
	TOTAL	9,451,384,593

PPT

NOTE 2B

S/N	Month of Account	Amount (N)
1	January	101,577,130
	TOTAL	101,577,130

EXCESS BANK CHARGES

NOTE 2C

S/N	Month of Account	Amount (N)
1	January	14,098,517
2	March	4,759,291
3	May	3,046,156
4	July	53,233,917
5	October	32,017,607
	TOTAL	107,155,488

FOREX EQUILIZATION

NOTE 2D

S/N	Month of Account	Amount (N)
1	March	395,604,569
2	October	163,194,189
3	October	16,890,988
4	October	136,165,023
5	December	97,980,577
6	December	133,872,829

FOREX EQUILIZATION (Continue)		
7	December	75,318,859
8	December	135,704,016
	TOTAL	1,154,731,050

ADDITIONAL FUND FROM NNPC

NOTE 2E

S/N	Month of Account	Amount (N)
1	May	71,298,130
	TOTAL	71,298,130

EXCHANGE DIFFERENCES

NOTE 2F

S/N	Month of Account	Amount (N)
1	July	156,215,536
2	July	108,550,325
	TOTAL	264,765,861

EXCESS CRUDE

NOTE 2G

S/N	Month of Account	Amount (N)
1	August	75,921,648
	TOTAL	75,921,648

EXCESS GAIN

NOTE 2H

S/N	Month of Account	Amount (N)
1	August	158,343,335
2	September	1,036,944
3	October	1,758,694
4	November	5,131,008
5	December	6,906,178
	TOTAL	173,176,159

STATEMENT NO. 2
STATE LOCAL GOVERNMENT JOINT ACCOUNT
STATEMENT OF REVENUE AND EXPENDITURE FOR THE YEAR 2018

REVENUE	YEAR 2018	YEAR 2017
	N	N
STATUTORY GROSS FAC	43,418,340,899	29,263,437,788
VALUE ADDED TAX VAT	9,451,384,593	8,639,620,152
FOREX EQUALIZATION	1,154,731,049	-
EXCESS BANK CHARGES	107,155,488	6,363,405
EXCHANGE DIFFERENCE	264,765,851	-
ADDITIONAL FUND FROM	71,298,930	-
PPT	101,577,932	1,572,664,158
EXCESS CRUDE	75,921,648	-
EXCHANGE GRAIN	173,175,759	2,279,177,646
TOTAL	54,818,352,148	41,761,263,149

EXPENDITURE	YEAR 2018	YEAR 2017
	N	N
CONTRIBUTION TO PRIMARY EDUCATION	7,545,294,686	7,895,242,441
L.G CTC CHAIRMAN SALARY	24,287,345	18,890,156
L.G COUNCIL SALARY	313,460,000	153,370,000
L.G PERSONNEL EMOLUMENT	14,437,932,805	14,095,547,909
3% EMIRATE COUNCIL	1,316,531,592	877,903,134
2% STABILIZATION	877,687,728	585,268,776
0.50% L.G AUDIT	219,421,933	146,317,189
7% L.G PERS. EMOL (L.G PENSION)	1,014,155,296	986,688,353
7% L.E.A PRI. SCH. TEACHERS PENSION PLUS	691,142,832	669,634,378
1% LGSC TRAINING FUND	438,843,864	292,634,378
0.75% ADMIN CHARGES	329,132,898	219,475,783
5% SECURITY	2,194,219,319	1,463,171,889
20% L.G JOINT DEVELOPMENTAL PROGRAMME	8,776,877,277	5,852,687,558
RETAINERSHIP (NTA 80,000, BRTV 60,000)	45,306,000	34,020,000

EXPENDITURE	YEAR 2018	YEAR 2017
OUTSTANDING PAYMENT FOR PREPARATION OF LGA ANNUAL ACCOUNT	33,000,000	81,000,000
PROCUREMENT OF FOOD ITEMS TO IDPS	789,400,000	-
L.G ANNUAL INCREMENT	29,511,921	-
LEA ANNUAL INCREMENT	34,272,188	-
SEVERANCE GRATUITY TO FORMER L.G COUNCILORS	164,700,000	-
CONTRIBUTION TO INDEGINES UNDEGOING ARMED TRAINING	12,150,000	-
J NI ANN UAL CONTRI BUTION	10,400,000	-
PURCHASE OF EQUIPMENTS FOR SPHCA BIOMETRIC DATA CAPTURE	59,568,150	-
BORNO STATE PILGRIMS WELFARE BOARD LGAS HAJJ FARE 2018	631,369,980	-
PROVISION OF ESSENTIAL SERVICES	796,350,000	135,000,000
WORKSHOP ON FISCAL & ADMINISTRATIVE DUE PROCESS	12,500,000	-
DIESEL TO TRACTORS FOR FARMING ACROSS LGAS	40,000,000	-
WEAC/SSCE & NECO 2018/2019	169,332,900	135,857,770
LEAVE TRANSPORT GRANT (TREASURY DEPT.)	159,952,208	-
LEAVE TRANSPORT GRANT (ADMIN DEPT.)	268,443,572	-

EXPENDITURE	YEAR 2018	YEAR 2017
LEAVE TRANSPORT GRANT (WORKS DEPT.)	139,036,811	-
IFAD CLIMATE CHANGE ADAPTATION COUNTERPART FUNDING	32,500,000	-
GRATUITY LOCAL EDUCATION AUTHORITY RETIREES	250,000,000	-
GRATUITY LOCAL GOVERNMENT RETI REES	250,000,000	-
REHABILITATION OF FEDERAL HIGH WAY/FGC STUD REG/ESS. SERV/EXCAVATION	15,035,000	-
LOG ISTICS	21,000,000	-
OUTSTANDING HOTEL BILLS INRESPECT OF BORNO STATE HOTEL	3,924,660	-
OUTSATNDING LIABILITIES	26,380,450	-
PRODUCTION OF LGAS PROJECT CALENDAR 2019	18,360,000	-
TOTAL	42,191,481,414	33,642,709,714