



BORNO STATE OF NIGERIA

AUDITED BORNO STATE LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER, 2018.



HIS EXCELLENCY
PROF. BABAGANA UMARA ZULUM mni, FNSE
EXECUTIVE GOVERNOR BORNO STATE



RT. HON. ABDULKARIM LAWAN
Speaker, Borno State House of Assembly





HON. SUGUN MAI MELE

**Honourable Commissioner, Ministry for Local Government
and Emirates Affairs, Borno State**





BABAGANA LAMINU, B.Sc., MBA, CPA, FCNA
ACTING AUDITOR - GENERAL
FOR LOCAL GOVERNMENT, BORNO STATE





ABUBAKAR A MUSTAFA
SECRETARY
ABADAM LOCAL GOVERNMENT COUNCIL
BORNO STATE



SANUSI BELLO CHUL
SECRETARY
ASKIRA UBA LOCAL GOVERNMENT COUNCIL
BORNO STATE



MOHAMMED UMAR FATIBE
SECRETARY
BAMA LOCAL GOVERNMENT COUNCIL
BORNO STATE



ADAMU ABARE
SECRETARY
BAYO LOCAL GOVERNMENT COUNCIL
BORNO STATE



HAJIA LARAI MAI UMAR
SECRETARY
BIU LOCAL GOVERNMENT COUNCIL
BORNO STATE



KACHALLAH USMAN
SECRETARY
CHIBOK LOCAL GOVERNMENT COUNCIL
BORNO STATE



MODU MUSTAFA TOKKOBÉ
SECRETARY
DAMBOA LOCAL GOVERNMENT COUNCIL
BORNO STATE



UMARA BUKAR
SECRETARY
DIKWA LOCAL GOVERNMENT COUNCIL
BORNO STATE



BABAGANA MMODU
SECRETARY
GUBIO LOCAL GOVERNMENT COUNCIL
BORNO STATE



USMAN LAWAN
SECRETARY
GUZAMALA LOCAL GOVERNMENT COUNCIL
BORNO STATE



GWOZA LOCAL GOVERNMENT COUNCIL
SECRETARY
BORNO STATE



ABDULKARIM L. WAKAWA
SECRETARY
HAWUL LOCAL GOVERNMENT COUNCIL
BORNO STATE



ALLAMIN SHERIFF
SECRETARY
JERE LOCAL GOVERNMENT COUNCIL
BORNO STATE



LAWAN BUKAR WASARAM
SECRETARY
KAGA LOCAL GOVERNMENT COUNCIL
BORNO STATE



ABUBAKAR KOLO
SECRETARY
KALA BALGE LOCAL GOVERNMENT COUNCIL
BORNO STATE



MAI BUKAR ALHAJI
SECRETARY
KONDUGA LOCAL GOVERNMENT COUNCIL
BORNO STATE



MAAJI BULTU
SECRETARY
KUKAWA LOCAL GOVERNMENT COUNCIL
BORNO STATE



MOHAMMED ABUBAKAR YIMIR
SECRETARY
KWAYA KUSAR LOCAL GOVERNMENT COUNCIL
BORNO STATE



MOHAMMED LAWAN SHERIFF
SECRETARY
MAFA LOCAL GOVERNMENT COUNCIL
BORNO STATE



ALI LAWAN KYARI
SECRETARY
MAGUMERI LOCAL GOVERNMENT COUNCIL
BORNO STATE



ZANNA SHETTIMA
SECRETARY
MAIDUGURI METROPOLITAN COUNCIL
BORNO STATE



MUSTAFA YATCHAMI
SECRETARY
MARTE LOCAL GOVERNMENT COUNCIL
BORNO STATE



MAMMAN MALLAM AJI
SECRETARY
MOBBAR LOCAL GOVERNMENT COUNCIL
BORNO STATE



GONI MUSA
SECRETARY
MONGUNO LOCAL GOVERNMENT COUNCIL
BORNO STATE



HAJIA HAUWA MUSTAFA
SECRETARY
NGALA LOCAL GOVERNMENT COUNCIL
BORNO STATE



ALHAJI ABATCHA
SECRETARY
NGANZAI LOCAL GOVERNMENT COUNCIL
BORNO STATE



FANNA KUMATU MEDUGU
SECRETARY
SHANI LOCAL GOVERNMENT COUNCIL
BORNO STATE



BUKAR ALHAJI GADI
TREASURER
ABADAM LOCAL GOVERNMENT COUNCIL
BORNO STATE



ABU IBRAHIM NGULDE
TREASURER
ASKIRA UBA LOCAL GOVERNMENT COUNCIL
BORNO STATE



TREASURER
BAMA LOCAL GOVERNMENT COUNCIL
BORNO STATE



ABDULLAHI JIBRIL
TREASURER
BAYO LOCAL GOVERNMENT COUNCIL
BORNO STATE



MOHAMMED IBRAHIM
TREASURER
BIU LOCAL GOVERNMENT COUNCIL
BORNO STATE



TREASURER
CHIBOK LOCAL GOVERNMENT COUNCIL
BORNO STATE



TREASURER
DAMBOA LOCAL GOVERNMENT COUNCIL
BORNO STATE



BABAGANA GIMBA
TREASURER
DIKWA LOCAL GOVERNMENT COUNCIL
BORNO STATE



TREASURER
GUBIO LOCAL GOVERNMENT COUNCIL
BORNO STATE



TREASURER
GUZAMALA LOCAL GOVERNMENT COUNCIL
BORNO STATE



TREASURER
GWOZA LOCAL GOVERNMENT COUNCIL
BORNO STATE



NUHU ABDULLAHI
TREASURER
HAWUL LOCAL GOVERNMENT COUNCIL
BORNO STATE



BURA SAMBO
TREASURER
JERE LOCAL GOVERNMENT COUNCIL
BORNO STATE



TREASURER
KAGA LOCAL GOVERNMENT COUNCIL
BORNO STATE



TREASURER
KALA BALGE LOCAL GOVERNMENT COUNCIL
BORNO STATE



LAWAN FUGU ABBA
TREASURER
KONDUGA LOCAL GOVERNMENT COUNCIL
BORNO STATE



SHETTIMA HARUNA
TREASURER
KUKAWA LOCAL GOVERNMENT COUNCIL
BORNO STATE



AHMED LAWAN
TREASURER
KWAYA KUSAR LOCAL GOVERNMENT COUNCIL
BORNO STATE



TREASURER
MAFA LOCAL GOVERNMENT COUNCIL
BORNO STATE



TREASURER
MAGUMERI LOCAL GOVERNMENT COUNCIL
BORNO STATE



BUKAR WAZIRI
TREASURER
MAIDUGURI METROPOLITAN COUNCIL
BORNO STATE



TREASURER
MARTE LOCAL GOVERNMENT COUNCIL
BORNO STATE



BABAGANA YIRIMA
TREASURER
MOBBAR LOCAL GOVERNMENT COUNCIL
BORNO STATE



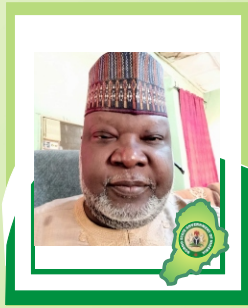
MALLAM SALISU
TREASURER
MONGUNO LOCAL GOVERNMENT COUNCIL
BORNO STATE



TREASURER
NGALA LOCAL GOVERNMENT COUNCIL
BORNO STATE



YAGANA FANTAMI
TREASURER
NGANZAI LOCAL GOVERNMENT COUNCIL
BORNO STATE



DANJUMA GARBA
TREASURER
SHANI LOCAL GOVERNMENT COUNCIL
BORNO STATE

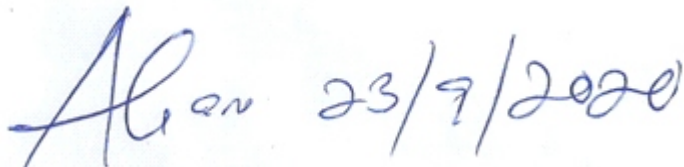
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STATEMENT OF RESPONSIBILITY

The financial statements of the 27 Local Government Councils of Borno State have been prepared by the Treasurers of the respective Councils in accordance with the Nigerian Format of Cash Basis of International Public Sector Accounting Standards. The statements conform with the provisions of the Finance (Control and Management) Act 1958 (as Amended). The Director of Finance and Accounts, Ministry for Local Governments and Emirate Affairs, Borno State has Consolidated these financial statements in accordance with Generally Accepted Accounting Principles.

The Treasurers of the 27 Local Government Councils are each responsible for the preparation of their respective Financial Statements in compliance with relevant Accounting Standards and Laws. I ensure and take responsibility for the integrity and reliability of the consolidated financial statements.

I confirm that the consolidated financial statements of the 27 Local Government Councils of Borno State reflect the financial positions and operations of the Local Government Councils of Borno State as at 31 December, 2018.

Handwritten signature in blue ink, appearing to read 'A.G. on 23/9/2020'.

**Director of Finance & Accounts,
Ministry for Local Governments &
Emirate Affairs.**

Handwritten signature in blue ink, appearing to read 'H.A.P.P. 23/09/20'.

**Hon. Commissioner,
Ministry for Local Governments &
Emirate Affairs.**

AUDIT CERTIFICATE

In compliance with section 125 of the Constitution of the Federal Republic of Nigeria 1999 (as Amended), I have examined the consolidated Financial Statements of Borno State Local Government Councils for the year ended 31st December, 2018. The Consolidated Financial Statements reflect the Accounts and Financial Statements of the 27 Local Government Councils of Borno State 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.

That proper records have been maintained by the respective Local Government Councils and they comply with the provisions of the Borno State Local Government Law 2000 (as Amended). I have obtained all information and explanation necessary for the discharge of my responsibility.

I certify that the Consolidated Financial Statements together with the notes are in order and that they present a true and fair view of the State of Affairs of the 27 Local Government Councils of Borno State as 31st December, 2018.



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

BUDGET PERFORMANCE EVALUATION 2018

We observed that the statutory allocation received is impressive with regard to expectation. A total of ₦55,477,409,251 was received against the targeted amount of ₦58,658,765,242 for the entire 27 Local Governments of the state. In respect of the individual Local Government non-of them received less than 80% of the respective targeted income. The overall result shows 94.58% achievement.

The independent revenue is not impressive as it a deficit on target of 98.03% as per overall computation indicating only 1.97% was collected on such categories. In fact computing the individual performance some Local Government presented zero % that is no revenue was gotten or collected in this categories, only Jere local Government was able to made 18.58% achievement on target.

On the other hand, recurrent expenditure was higher than capital expenditure. However, expenditure in both categories indicated lower than target in most cases.

The analysis below gives detail explanation.

BUDGET PERFORMANCE EVALUATION FOR THE FISCAL YEAR 2018						
STATUTORY REVENUE						
S/No.	LOCAL GOVERNMENTS	ACTUAL RECEIVED N	FINAL BUDGET 2018 N	SURPLUS/(DEFICIT) N	SURPLUS/(DEFICIT) %	Performance Against Budget %
1	ABADAM	1,973,284,293	2,158,783,778	(185,499,485)	(8.59)	91.41
2	ASKIRA UBA	1,949,391,562	2,161,692,131	(212,300,569)	(9.82)	90.18
3	BAMA	2,698,626,826	2,890,961,204	(192,334,378)	(6.65)	93.35
4	BAYO	1,594,698,000	1,941,888,535	(347,190,535)	(17.88)	82.12
5	BIU	2,169,152,317	2,968,415,172	(799,262,855)	0.00	0.00
6	CHIBOK	1,581,679,134	1,726,786,130	(145,106,996)	(8.40)	91.60
7	DAMBOA	2,584,843,764	1,726,786,130	858,057,634	49.69	149.69
8	DIKWA	1,754,098,117	2,115,015,105	(360,916,988)	(17.06)	82.94
9	GUBIO	2,059,577,595	2,248,687,329	(189,109,734)	(8.41)	91.59
10	GUZAMALA	1,761,418,168	2,968,415,172	(1,206,997,004)	(40.66)	59.34
11	GWOZA	2,544,657,671	2,039,260,303	505,397,368	24.78	124.78
12	HAWUL	1,812,611,859	1,453,532,460	359,079,399	24.70	124.70
13	JERE	2,111,474,164	2,505,042,295	(393,568,131)	(15.71)	84.29
14	KAGA	1,818,224,252	1,654,472,108	163,752,144	9.90	109.90
15	KALA BALGE	1,674,074,483	1,660,000,000	14,074,483	0.85	100.85
16	KONDUGA	2,384,916,890	2,110,608,312	274,308,578	13.00	113.00
17	KUKAWA	2,495,694,319	2,065,345,612	430,348,707	20.84	120.84
18	KWAYA KUSAR	1,450,591,164	1,584,160,923	(133,569,759)	(8.43)	91.57
19	MAFA	1,892,901,634	2,409,652,861	(516,751,227)	(21.45)	78.55
20	MAGUMERI	2,197,949,568	2,663,313,637	(465,364,069)	(17.47)	82.53
21	M.M.C	3,358,816,953	2,898,773,382	460,043,571	15.87	115.87
22	MARTE	2,032,954,097	2,143,646,927	(110,692,830)	(5.16)	94.84
23	MOBBAR	1,906,539,496	1,726,017,124	180,522,372	10.46	110.46
24	MONGUNO	1,835,706,633	2,234,575,905	(398,869,272)	(17.85)	82.15
25	NGALA	2,184,451,265	2,234,575,905	(50,124,640)	(2.24)	97.76
26	NGANZAI	1,846,596,569	2,224,709,875	(378,113,306)	(17.00)	83.00
27	SHANI	1,802,478,458	2,143,646,927	(341,168,469)	(15.92)	84.08
TOTAL		55,477,409,251	58,658,765,242	(3,181,355,991)	(5.42)	94.58

INDEPENDENT REVENUE						
S/No.	LOCAL GOVERNMENTS	ACTUAL RECEIVED N	FINAL BUDGET 2018 N	SURPLUS/(DEFICIT) N	SURPLUS/(DEFICIT) %	Performance Against Budget %
1	ABADAM	1,498,700	20,000,000	(18,501,300)	(92.51)	7.49
2	ASKIRA UBA	6,486,960	74,909,000	(68,422,040)	(91.34)	8.66
3	BAMA		3,536,000	(3,536,000)	(100.00)	0.00
4	BAYO	1,585,318	108,135,000	(106,549,682)	(98.53)	1.47
5	BIU	10,090,950	108,135,000	(98,044,050)	0.00	0.00
6	CHIBOK	490,069	51,460,000	(50,969,931)	(99.05)	0.95
7	DAMBOA	4,168,550	51,460,000	(47,291,450)	(91.90)	8.10
8	DIKWA		154,030,000	(154,030,000)	(100.00)	0.00
9	GUBIO		267,666,000	(267,666,000)	(100.00)	0.00
10	GUZAMALA		108,135,000	(108,135,000)	(100.00)	0.00
11	GWOZA		125,160,000	(125,160,000)	(100.00)	0.00
12	HAWUL	507,202	505,000,000	(504,492,798)	(99.90)	0.10
13	JERE	28,515,000	153,460,000	(124,945,000)	(81.42)	18.58
14	KAGA	2,712,000	90,345,000	(87,633,000)	(97.00)	3.00
15	KALA BALGE		358,285,000	(358,285,000)	(100.00)	0.00
16	KONDUGA	2,249,000	33,722,000	(31,473,000)	(93.33)	6.67
17	KUKAWA	820,366	505,000,000	(504,179,634)	(99.84)	0.16
18	KWAYA KUSAR	2,712,000	413,150,000	(410,438,000)	(99.34)	0.66
19	MAFA		71,735,000	(71,735,000)	(100.00)	0.00
20	MAGUMERI	40,000	148,960,000	(148,920,000)	(99.97)	0.03
21	M.M.C	34,688,600	661,587,450	(626,898,850)	(94.76)	5.24
22	MARTE	63,000	224,160,000	(224,097,000)	(99.97)	0.03
23	MOBBAR	1,541,900	370,967,000	(369,425,100)	(99.58)	0.42
24	MONGUNO	131,000	128,850,000	(128,719,000)	(99.90)	0.10
25	NGALA		128,850,000	(128,850,000)	(100.00)	0.00
26	NGANZAI		128,850,000	(128,850,000)	(100.00)	0.00
27	SHANI	4,725,278	224,160,000	(219,434,722)	(97.89)	2.11
	TOTAL	103,025,893	5,219,707,450	(5,116,681,557)	(98.03)	1.97

RECURRENT EXPENDITURE					
S/No.	LOCAL GOVERNMENTS	ACTUAL Expenditure N	FINAL BUDGET 2018 N	SURPLUS/(DEFICIT) N	% Expenditure Over Budget %
1	ABADAM	1,530,807,917	1,458,074,643	(72,733,274)	(4.75)
2	ASKIRA UBA	1,921,219,310	1,961,290,084	40,070,774	2.09
3	BAMA	2,598,381,209	2,040,414,079	(557,967,130)	(21.47)
4	BAYO	1,392,433,466	1,174,911,744	(217,521,722)	(15.62)
5	BIU	2,137,917,383	901,590,021	(1,236,327,362)	(57.83)
6	CHIBOK	1,582,444,169	1,212,915,384	(369,528,785)	(23.35)
7	DAMBOA	2,317,820,181	1,212,915,384	(1,104,904,797)	(47.67)
8	DIKWA	1,669,807,094	872,144	(1,668,934,950)	(99.95)
9	GUBIO	1,982,807,660	1,761,490,591	(221,317,069)	(11.16)
10	GUZAMALA	1,551,849,415	901,590,021	(650,259,394)	(41.90)
11	GWOZA	2,517,229,343	1,736,832,199	(780,397,144)	(31.00)
12	HAWUL	1,717,115,966	1,320,302,417	(396,813,549)	(23.11)
13	JERE	2,096,035,330	1,518,337,593	(577,697,737)	(27.56)
14	KAGA	1,780,729,089	1,454,293,619	(326,435,470)	(18.33)
15	KALA BALGE	1,455,542,724	1,789,901,920	334,359,196	22.97
16	KONDUGA	2,252,834,002	1,457,764,630	(795,069,372)	(35.29)
17	KUKAWA	1,986,350,005	1,320,302,417	(666,047,588)	(33.53)
18	KWAYA KUSAR	1,440,888,600	1,188,989,297	(251,899,303)	(17.48)
19	MAFA	1,842,788,246	1,486,688,832	(356,099,414)	(19.32)
20	MAGUMERI	2,183,375,937	1,533,390,108	(649,985,829)	(29.77)
21	M.M.C	3,297,369,817	2,377,447,021	(919,922,796)	(27.90)
22	MARTE	1,717,351,967	1,548,584,161	(168,767,806)	(9.83)
23	MOBBAR	1,782,326,941	1,149,030,499	(633,296,442)	(35.53)
24	MONGUNO	1,737,516,259	1,149,030,499	(588,485,760)	(33.87)
25	NGALA	1,982,467,022	1,149,030,499	(833,436,523)	(42.04)
26	NGANZAI	1,721,311,224	1,149,030,499	(572,280,725)	(33.25)
27	SHANI	1,767,408,134	1,548,548,161	(218,859,973)	(12.38)
	TOTAL	51,964,128,410	37,503,568,466	(14,460,559,944)	(27.83)

CAPITAL EXPENDITURE					
S/No.	LOCAL GOVERNMENTS	ACTUAL RECEIVED	FINAL BUDGET 2018	SURPLUS/(DEFICIT)	% Expenditure Over Budget
		N	N	N	%
1	ABADAM	1,277,525,000	-	(1,277,525,000)	0.00
2	ASKIRA UBA	34,816,480	285,857,126	251,040,646	0.00
3	BAMA	100,760,541	685,203,600	584,443,059	580.03
4	BAYO	202,759,000	234,000,000	31,241,000	15.41
5	BIU	39,012,875	829,000,000	789,987,125	2024.94
6	CHIBOK	-	-	-	0.00
7	DAMBOA	271,993,950	-	(271,993,950)	(100.00)
8	DIKWA	92,519,176	-	(92,519,176)	(100.00)
9	GUBIO	77,085,332	772,300,000	695,214,668	901.88
10	GUZAMALA	207,720,640	829,000,000	621,279,360	299.09
11	GWOZA	27,354,938	555,350,000	527,995,062	1930.16
12	HAWUL	26,218,119	620,000,000	593,781,881	2264.78
13	JERE	44,750,000	592,271,689	547,521,689	1223.51
14	KAGA	40,507,480	376,100,000	335,592,520	828.47
15	KALA BALGE	217,887,983	-	(217,887,983)	(100.00)
16	KONDUGA	132,296,810	796,500,000	664,203,190	502.06
17	KUKAWA	509,939,308	620,000,000	110,060,692	21.58
18	KWAYA KUSAR	12,226,331	376,100,000	363,873,669	2976.15
19	MAFA	23,500,000	442,000,000	418,500,000	1780.85
20	MAGUMERI	19,580,354	630,700,000	611,119,646	3121.09
21	M.M.C	90,013,000	1,426,752,500	1,336,739,500	1485.05
22	MARTE	292,557,500	434,700,000	142,142,500	48.59
23	MOBBAR	126,255,750	734,200,000	607,944,250	0.00
24	MONGUNO	97,040,769	734,200,000	637,159,231	0.00
25	NGALA	201,939,000	734,200,000	532,261,000	263.58
26	NGANZAI	95,000,000	734,200,000	639,200,000	0.00
27	SHANI	41,685,142	434,700,000	393,014,858	942.82
	TOTAL	4,302,945,478	13,877,334,915	9,574,389,437	222.51

AUDIT QUERIES

During the Audit of payment vouchers for both capital and recurrent expenditure for the year 2018, payment vouchers totalling N84,649,000.00 was discovered to be not fully documented as required by F.M 14.4 (8), and queries were issued in respect of such payment vouchers, but up to the time of writing this report these queries were either not answered or not satisfactorily answered.

Below are the details of such Payment Vouchers; -

S/N	Department	FILE No.	NAME	PV NO.	PARTICULARS	AMOUNT
ABADAM LOCAL GOVERNMENT						
1	Admin Det.	LGAD/ADM/ADMIN/INS/13 - I	Bukar Bama Abadam	40/7/2018	Repairs of civilian JTF vehicle	649,000
2	Primary Health Care	LGAD/ADM/PHC/INS/13 -1	Samaila Audu	4/12/2018	Procurement of water treatm	1,000,000
	Treasury Dept	LGAD/ADM/TRE/4.III	Bukar Bull	12/11/2018	Procurement of materials to finance department	450,000
3	Works Dept.	LGAD/ADM/WKS/INS/14.	Bulama Musa	48/12/2018	Purchase of fuel	1,000,000
ASKIRA UBA LOCAL GOVERNMENT						
4	Primary Health Care	LGAD/AU/PHC/INS/3 I	Usman Ibrahim (S.O)	63/2/2018	Payment for logistics allowance during yellow fever vaccination exercise	1,700,000
5	Admin Dept.	LGAD/ADM/INS/25/VOL.I	Alh. Adamu	42/10/2018	Repairs of Hilux BO LG 1 ASU	1,597,000
6	Works Dept.	LGAD/INS/WKS/27/ I	Mohammed Abba	32/1/2018	Allowances to security personnel	1,225,000
7	Agric & Natural Resources	LGAD/AGR/INS/24/ VOL. I	Umaru Zubairu	18/1/2018	Procurement of drugs to control livestock disease	2,000,000

BAMA LOCAL GOVERNMENT						
8	Works Dept.	LGAD/INS/WKS/I	Alh. Umais Kachallah	52/5/2018	Construction of earth Dam	2,000,000
9	Agric & Natural Resources	LGAD/BM/AGR/INS/7 II	Kime Modu	20/9/2018	Purchase of chemical	1,900,000
10	Admin Dept.	LGAD/ADM/INS/15 I	Baba S. Monguno	22/2/2018	Procurement of PMS & servicing of motor vehicles	1,900
11	Treasury Dept.	LGAD/TRE/BM/4/II	Bukar M. Gana	29/9/2018	purchase of chemical for fumigation	1,000,000
12	Primary Health Care	LGAD/TRE/BM/4/II	Mustapha Bukar	69/4/2018	Purchase of drugs	2,000,000
BAYO LOCAL GOVERNMENT						
13	Agric & Natural Resources	LGAD/BY/AGR/INS/25/VOL.1	Sani Bukar	73/10/2018	Purchase of veterinary drug 500 FMD	2,000,000
14	Admin Dept.	LGAD/ADM/8/VOL.1	Sundry Persons	22/9/2018	Logistics for sundry persons	1,500,000
CHIBK LOCAL GOVERNMENT						
15	Works Dept	LGAD/WKS/INS/4/VOL.I/16 6	Bitrus t. Ali	26/10/2018	Repairs of official vehicles	400,000
16	"	" "	Mutha Usman	35/8/201	Procurement of diesel	1,000,000
DIKWA LOCAL GOVERNMENT						
17	Treasury Dept.	LGAD/TRE/DKW/4/V – III	Modu Bukar	25/1/2018	Purchase of video camera	100,000
18	" "	" "	Bello Zakariya	23/8/2018	Purchase of firewood	100,000
19	" "	" "	Sadik Abdullahai	27/8/2018	Purchase of office equipment	101,000
20	Agric & Natural Resources	LGAD/DK/AGR/INS/6 – 1	Ibrahim Alh. Zanna	89/12/2018	Purchase of chemical for fumigation	1,200,000
21	Admin Dept	LGAD/ADM/INS/5.I	Bukar Modu Tella	31/12/2018	Purchase of shadda & Wrappers	750,000
22	Primary Health care	LGAD/PHC/INS/5 – 1	Umar Alh. Dikwama	45/10/2018	Procurement of drugs	1,500,000

GWOZA LOCAL GOVERNMENT						
23	Admim	LGAD/ADM/INS/9 -	Isa Nuhu	17/1/2018	Purchase of 300 bags of rice	6,000,000
24	Primary Health Care	LGAD/GZ/PHC/INS/3- I	Abdullahi Usman	37/2/2018	Purchase of drugs	2,000,000
25	Agric & Natural resources	LGAD/GZ/AGR/INS/11 I	Ali Glavda	29/2/2018	Purchase of onion seeds	2,000,000
HAWUL LOCAL GOVERNMENT						
26	Agric & Natural Resources	LGAD/HW/AGR/INS/23 I	Mr. Emmanuel Adamu	185/12/2018	Procurement of vaccine to control Haemorhege septiceamic disease	5,000,000
KALA BALGE LOCAL GOVERNMENT						
27	Admin Dept.	LGAD/KBG/ADM/INS/4/VOL .I	Abubakar Alh. Abbas	147/12/2018	Purchase of Additional Materials	2,600,000
28	Works Dept	LGAD/KBG/WKS/INS/8/VO L.11	Suleiman Barma	8/2/2018	Procurement of PMS	1,600,000
29	Agric & Natural Resources	LGAD/KBG/AGR/INS/6/VOL .I	Bakari Umar	72/5/2018	Purchase of chemicals	500,000
KUKAWA LOCAL GOVERNMENT						
30	Admin Dept.	LGAD/ADM/INS/2 I	Bukar Aji	28/11/2018	Clearing of road	3,000,000
31	Primary Health	LGAD/KWA/PHC/2 I	Ali Alh. Sheriff	84/11/2018	Procurement of ophthelmac drugs	1,000,000
32	Agric & Natural Resources	LGAD/KWA/AGR/INS/21 I	Kaka Adam Bashir	11/12/2018	Purchase of chemicals	1,900,000
MAFA LOCAL GOVERNMENT						
33	Treasury Dept.	LGAD/TRE/MF/4 - III	Mohammed Lawan Sheriff	64/1/2018	Purchase of books of Accounts	300,000
MAGUMERI LOCAL GOVERNMENT						
34	Agric & Natural Resources	LGAD/MGM/AGR/INS/19/1	Usman Bukar Bamma	32/8/2018	Purchase of veterinary drugs	2,000,000
35	Admin Dept	LGAD/ADM/INS/17/1/1	Bukar Ali Kareram	138/4/2018	Purchase of Adult Education Materials	1,500,000
36	Works Dept.	LGAD/INS/WKS/17/1	Ali Zarami	107/1/2018	Repairs of borehole	350,000

MAIDUGURI METROPOLITAN COUNCIL						
37	Agric & Natural Resources	LGAD/AGR/INS/11	Goni Alh Gonibe	43/12/2018	Procurement of chemicals	400,000
38	Treasury Dept.	LGAD/TRE/MMC/4 III	Alkali B. Imam	55/12/2018	Supply of river sand to Maiduguri Abattoir	1,750,000
39	Primary Health Care	LGAD/MMC/PHC/3.1	Abba Ali Ibrahim	24/1/2018	Procure drugs to control whooping cough	1,200,000
40	Admin Dept.	LGAD/ADM/INS/3.1	Gado Tijjani	35/1/2018	Purchase of items for entertainment of new caretaker committee	500,000
MARTE LOCAL GOVERNMENT						
41	Primary Health Care	LGAD/MT/PHC/3/VOL.I	Ali Shettima	85/3/2018	Workshop allowance to sundry person	440,000
42	" "	" "	Mustapha Yechema	85/3/2018	Workshop allowance to sundry person	204,000
43	" "	" "	Bukar Mai Abatcha	85/3/2018	Workshop allowance to sundry person	100,000
44	" "	" "	Mala Nune	85/3/2018	Workshop allowance to sundry person	100,000
45	" "	" "	Workshop fee	85/3/2018	Workshop allowance to sundry person	160,000
MOBBAR LOCAL GOVERNMENT						
46	Admin Dept	LGAD/ADM/INS/18 I	Ibrahim Bukar	83/12/2018	Hiring of motor vehicle	1,000,000
47	Works Dept.	LGAD/MBR/WKS/INS/201/VOL.1	Isa Gawa	24/1/2018	Supply of letente sand to katawari	1,750,000
48	Agric & Natural Resources	LGAD/MBR/AGR/INS/17/VOL. 1	Bukar Mustapha	5/9/2018	Procurement of selective herbiest chemicals to rice farmers	2,000,000
49	Treasury Dept	LGAD/TRE/MBR/INS/4.III	Jibirima Abdullahi	22/2/2018	Clearance of market	1,000,000
50	Primary Health Care	LGAD/MBR/PHC/INS/3VOL.11	Baba Gana Saje	8/1/2018	Hiring of motor vehicle	1,200,000

MONGONO LOCAL GOVERNMENT						
51	Primary Health Care	LGAD/MO/PHC/INS/3 – I	Umaru Bukar	64/12/2018	Purchase of drugs	2,000,000
52	Agric & Natural Resources	LGAD/MO/AGR/INS/15 I	Bukar M. Umar	90/12/2018	Purchase of dis-infectant to slaughter house	1,000,000
53	Treasury Dept.	LGAD/TRE/MO/4. IV	Ali Karaji	146/12/2018	Procurement of food & non-food items	700,000
54	Admin Dept	LGAD/	Makinta Abba Gana	72/12/2018	Purchase of Rice & vegetable oil to IDP's	2,000,000
NGALA LOCAL GOVERNMENT						
55	Works Dept	LGAD/INS/WKS/1	Mala Zannah	125/1/18	Purchase of diesel	1,000,000
56	" "	" "	Tijjani mala Zanna	69/2/2018	Purchase of diesel	1,500,000
57	" "	" "	Tijjani Mala Zanna	94/6/2018	Purchase of diesel	1,526,000
58	" "	" "	Tijjani Mala Zanna	95/6/2018	Purchase of diesel	1,482,000
NGANZAI LOCAL GOVERNMENT						
59	Works Depart	LGAD/WKS/INS/3.I	Baba Yusuf Lawan	20/9/2018	Purchase of head frames	1,450,000
60	Admin Dept	LGAD/ADM/INS/23.I	Godwin Matthew	74/3/2018	Purchase of security gadget	500,000
SHANI LOCAL GOVERNMENT						
61	Admin	LGAD/ADM/INS/10.1	Umar A. Gonemi	110/1/2018	Purchase of seeds	1,000,000
62	Works Dept	LGAD/INS/WKS/10	Usman Baba	202/3/2018	Purchase of materials	400,000
63	" "	" "	Umar G. Barju	199/3/2018	Purchase of mates	950,000
64	Treasury Dept	LGAD/TRE/SHN/4/111	Abdullahi Musa	24/8/2018	Purchase of roofing materials	500,000
65	" "	" "	Salisu John	103/1/2018	Purchase of books	700,000
66	Primary Health Care	LGAD/SHN/PHC/3.1	Jummai Sunday	120/1/2018	Purchase of drugs	1,214,000
TOTAL						84,649,900

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

1. Financial Accounting and Reporting Framework:

The Financial reporting framework of the 27 Local Government Councils is anchored on the Cash Basis of International Public Sector Accounting Standards (IPSAS). The standards integrate budget performance reporting to the financial statements. The accounting principles governing financial reporting are in accordance with the National Chart of Accounts and detailed accounting procedures in the Government Financial Regulations.

The Financial Statements have been prepared on the basis of the Nigerian Format of the General-Purpose Financial Statements (GPFS) governed by the International Public Sector Accounting Standards (IPSAS). The Financial Statements presented are:

- i. Statement No 1: Statement of Cash Flow
- ii. Statement No 2: Statement of Assets and Liabilities
- iii. Statement No 3: Statement of Consolidated Revenue Fund (CRF)
- iv. Statement No 4: Statement of Capital Development Fund (CDF)

2. Accounting Convention and Basis of Preparation:

The Financial Statements have been prepared in line with the Nigerian Format of IPSAS- Cash Basis. The cash basis of accounting recognizes transactions and events only when cash is received or paid by the entity.

3. Depreciation:

Non-Current Assets were written off in the year of purchase in accordance with the cash basis of accounting.

4. Investments:

Investments are stated at lower of cost and market value. Incomes from investments are recognized when cash is received into the Consolidated Revenue Fund.

5. Employee Benefits:

This represents funded retirement benefits payable by the Local government. The liabilities for retirement benefits would not be recognised in the financial statements, in accordance with the Cash Basis of Accounting.

6. Budget and Reporting Period:

The budget and reporting period of these Financial Statements 01/01/2018 to 31/12/2018 i.e. 2018 Fiscal Year.

7. Reporting Currency:

The reporting currency of the Financial Statements is the Nigerian Naira. Transactions in foreign currencies are converted to Naira at the rate prevailing at the time of transaction. Balances in foreign currencies are translated at the exchange rate ruling at the date of the Statements of Assets and Liabilities.

8. Revenue Recognition:

Revenue is recognized only when cash is received. It is recognized on gross basis and any related costs are recorded separately.

9. Recognition of Expenditure:

Expenditure is recognized when cash is paid.

10. Statement of Compliance:

The Financial Statements comply with the Nigerian Format of General-Purpose Financial Statement.

AUDITED BORNO STATE LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS

STATEMENT NO. 1

CONSOLIDATED CASHFLOW STATEMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2018

ORIGINAL BUDGET 2018		NOTE	ACTUAL 2018 N	ACTUAL 2017 N
	From Operating Activities:			
	Cash Flow from Statutory Government Revenue			
62,811,068,654.00	Statutory Allocation FAAC	1	43,418,340,899.00	29,263,437,788.00
-	PPT	1	101,577,931.00	1,572,664,158.00
-	Excess Bank Chgarges	1	107,155,488.00	6,863,405.00
-	Excess Crude	1	75,921,648.00	-
-	Forex Equalisation	1	1,154,731,049.00	-
-	Additional Fund From NNPC	1	71,298,130.00	-
-	Exchange Difference	1	264,765,861.00	-
-	Exchange Gain	1	173,176,159.00	2,279,177,646.00
10,344,715,124.00	Value Added Tax	1	9,451,384,573.00	8,641,620,152.00
-	Capital Development Fund			
73,155,783,778.00	Sub Total		54,818,351,738.00	41,763,763,149.00
	Cash Flow from Independent Government Revenue			
96,160,000.00	Personal Taxes	2	-	-
505,626,000.00	Licence General	2	15,651,072.00	24,099,585.00
330,364,000.00	Fees General	2	785,000.00	5,105,500.00
84,400,000.00	Sales General	2	8,915,950.00	16,343,992.00
102,550,000.00	Earning General	2	42,159,314.00	54,605,915.00
12,750,000.00	Rent on Govt. Building General		600,000.00	433,500.00
15,750,000.00	Rent on Land & Others General		9,896,500.00	21,766,261.00
1,000,000.00	Investment Income		-	1,857,721.00
300,000,000.00	Domestic Grant			1,777,381.00
1,448,600,000.00	Total Cash Flow from Independent Government Revenue		78,007,836.00	125,989,855.00
				-
74,604,383,778.00	Total Receipts		54,896,359,574.00	41,889,753,004.00

	Less Cash Flow from Recurrent Services			-
20,370,706,413.00	Personnel Costs	3	14,711,981,336.00	12,808,908,827.00
15,087,368,230.00	Overhead Costs Expenditure	4	18,640,594,325.00	4,694,473,359.00
29,500,000,000.00	Statutory Transfer	5	13,748,742,420.00	23,142,671,405.00
5,000,000,000.00	Miscellaneous Payments	6	3,919,750,071.00	503,251,411.00
69,958,074,643.00	Total Cash Flow from Recurrent Services		51,021,068,152.00	41,149,305,002.00
4,646,309,135.00	Net Cash Flow Operating Activities		3,875,291,422.00	740,448,002.00
	Less Cash Flow from Acquisition Non - Current Assets			
3,200,000,000.00	Capital Expenditure - Administration		1,801,337,109.00	237,249,618.00
2,600,000,000.00	Capital Expenditure - Economic		664,445,786.00	421,519,856.00
-	Capital Expenditure - Regional Development		1,298,599,191.00	-
1,800,000,000.00	Capital Expenditure - Social		1,082,131,961.00	157,053,082.00
7,600,000,000.00	Total Cash Flow from Acquisition Non - Current Assets		4,846,514,047.00	815,822,556.00
-	Cash Flow from Financing Activities		-	-
(2,953,690,865.00)	Net Cash Flow from all Activities		(971,222,625.00)	(75,374,554.00)
	Cash and Cash Equivalent as at 1 January		1,072,656,947.00	1,148,031,501.00
	Cash and Cash Equivalent as at 31st December		101,434,322.00	1,072,656,947.00
	Cash and Bank Balances	9	101,434,322.00	1,072,656,947.00

2018 AUDITED BORNO STATE LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS				
STATEMENT NO, 2				
<u>CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES</u>				
<u>AS AT 31ST DECEMBER, 2018</u>				
	NOTES	ACTUAL 2018 N	ACTUAL 2017 N	
ASSETS:				
Treasuries & Banks	9	101,434,322.00	1,072,656,947.00	
Investments	10	197,161,647.00	171,152,637.00	
Advances	11	1,080,380,140.00	1,117,576,671.00	
Total Assests		1,378,976,109.00	2,361,386,255.00	
PUBLIC FUND & LIABILITIES:				
Consolidated Revenue Fund		101,434,322.00	1,072,656,947.00	
Other Fund - Investment Fund		(500,749,069.00)	(440,209,648.00)	
Total Public Fund		(399,314,747.00)	632,447,299.00	
Deposits	12	1,572,575,708.00	1,523,223,808.00	
Loan and Short Term Debt	13	205,715,148.00	205,715,148.00	
Total Liabilities		1,778,290,856.00	1,728,938,956.00	
Public Fund + Liabilities		1,378,976,109.00	2,361,386,255.00	

AUDITED BORNO STATE LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS

STATEMENT NO. 3

STATEMENT OF CONSOLIDATED REVENUE FUND

FOR THE YEAR ENDED 31ST DECEMBER, 2018

ACTUAL 2017 N		NOTES	ACTUAL 2018 N	FINAL BUDGET 2018 N	ORIGINAL BUDGET 2018 N	SUPPLEMENTARY BUDGET 2018 N	VARIANCE 2018 N
1,148,031,501	Opening Balance		1,072,656,947.00	-	-	-	91,102.01
	Add: REVENUE (INCOME)						
	Statutory Grants						
29,263,437,788	S/Allocation from Federal Govt.	1	43,418,340,899.00	62,811,068,654.00	62,811,068,654.00	-	(19,392,727,755.00)
-	S/Allocation from State Govt.	1	-	5,670,000,000.00	5,670,000,000.00	-	(5,670,000,000.00)
1,572,664,158	PPT	1	101,577,931.00	-	-	-	101,577,931.00
6,863,405	Excess Bank Chgarges	1	107,155,488.00	-	-	-	107,155,488.00
-	Excess Crude	1	75,921,648.00	-	-	-	75,921,648.00
-	Forex Equalisation	1	1,154,731,049.00	-	-	-	1,154,731,049.00
-	Additional Fund From NNPC	1	71,298,130.00	-	-	-	71,298,130.00
-	Exchange Difference	1	264,765,861.00	-	-	-	264,765,861.00
2,279,177,646	Exchange Gain	1	173,176,159.00	-	-	-	173,176,159.00
8,641,620,152	Share of VAT	1	9,451,384,573.00	10,344,715,124.00	10,344,715,124.00	-	(893,330,551.00)
-	Capital Development fund		-	-	-	-	-
41,763,763,149	Sub Toatal		54,818,351,738.00	78,825,783,778.00	78,825,783,778.00	-	(24,007,432,040.00)
	Independent Government Revenue						
-	Personal Taxes	2	-	96,160,000.00	96,160,000.00	-	(96,160,000.00)
24,099,585	Licence General	2	15,651,072.00	505,626,000.00	505,626,000.00	-	(489,974,928.00)
5,105,500	Fees General	2	785,000.00	330,364,000.00	330,364,000.00	-	(329,579,000.00)
16,343,992	Sales General	2	8,915,950.00	84,400,000.00	84,400,000.00	-	(75,484,050.00)
54,605,915	Earning General	2	42,159,314.00	102,550,000.00	102,550,000.00	-	(60,390,686.00)
433,500	Rent on Govt. Building General	2	600,000.00	12,750,000.00	12,750,000.00	-	(12,150,000.00)
21,766,261	Rent on Land & Others General	2	9,896,500.00	15,750,000.00	15,750,000.00	-	(5,853,500.00)
1,857,721	Investment Income	2	-	1,000,000.00	1,000,000.00	-	(1,000,000.00)
1,777,381	Domestic Grant	2	-	300,000,000.00	300,000,000.00	-	(300,000,000.00)
125,989,855	Total Revenue (Income)		78,007,836.00	1,448,600,000.00	1,448,600,000.00	-	(1,370,592,164.00)
43,037,784,505	Total Funds Available		55,969,016,521.00	80,274,383,778.00	80,274,383,778.00	-	(25,377,933,101.99)

2018 AUDITED BORNO STATE LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS

	<u>Less: EXPENDITURE</u>						
12,808,908,827	Personnel Costs	3	14,711,981,336.00	20,370,706,413.00	20,370,706,413.00	-	5,658,725,077.00
4,694,473,359	Overhead Costs Expenditure	4	18,640,594,325.00	15,087,368,230.00	15,087,368,230.00	-	(3,553,226,095.00)
23,142,671,405	Statutory Transfer	5	13,748,742,420.00	29,500,000,000.00	29,500,000,000.00	-	15,751,257,580.00
503,251,411	Miscellaneous Payments	6	3,919,750,071.00	5,000,000,000.00	5,000,000,000.00	-	1,080,249,929.00
41,149,305,002	Total Expenditure		51,021,068,152.00	1,458,074,643.00	1,458,074,643.00	-	(72,733,273.86)
1,888,479,503	Operating Fund B/4 Transfer		4,947,948,369.00	937,709,135.00	937,709,135.00	-	493,825,161.16
	APPROPRIATION TRANSFERS						
815,822,556	Transfer to Capital Dev. Fund		4,846,514,047.00	7,600,000,000.00	7,600,000,000.00	-	2,753,485,953.00
815,822,556	Total Appropriation		4,846,514,047.00	7,600,000,000.00	7,600,000,000.00	-	2,753,485,953.00
1,072,656,947	Closing Balance		101,434,322.00	(6,662,290,865.00)	(6,662,290,865.00)	-	(2,259,660,791.84)

AUDITED BORNO STATE LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS
STATEMENT NO. 4
CONSOLIDATED CAPITAL DEVELOPMENT FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2018

ACTUAL 2017 N		NOTES	ACTUAL 2018 N	FINAL BUDGET 2018 N	ORIGINAL BUDGET 2018 N	SUPPLEMENTARY BUDGET 2018 N	VARIANCE 2018 N
-	Opening Balance		-				
-	Add: Capital Receipts						
-	Value Added Tax		-	-	-	-	594,954,360.00
815,822,556.00	Transfer From CRF		4,846,514,047.00	7,600,000,000.00	7,600,000,000.00	-	982,473,104.07
815,822,556.00	Total Capiati Receipts		4,846,514,047.00	7,600,000,000.00	7,600,000,000.00	-	982,473,104.07
815,822,556.00	Total Capital Funds Available		4,846,514,047.00	7,600,000,000.00	7,600,000,000.00	-	982,473,104.07
	Less: Capital Expenditure						
	Administrative						
237,249,618.00	Admin & General Services	8	1,801,337,109.00	3,200,000,000.00	3,200,000,000.00	-	228,588,764.07
237,249,618.00	Sub-Total		1,801,337,109.00	560,425,000.00	560,425,000.00	-	228,588,764.07
	Economic						
170,989,856.00	Agric & Natural Resources	8	270,512,616.00	500,000,000.00	500,000,000.00	-	468,826,840.00
100,000,000.00	Finance & Supply	8	393,933,170.00	500,000,000.00	500,000,000.00	-	63,400,000.00
270,989,856.00	Sub-Total		664,445,786.00	1,000,000,000.00	1,000,000,000.00	-	532,226,840.00
	Reginal Development						
150,530,000.00	Works Transport & Housing	8	1,298,599,191.00	1,600,000,000.00	1,600,000,000.00	-	72,430,000.00
150,530,000.00	Sub-Total		1,298,599,191.00	1,600,000,000.00	1,600,000,000.00	-	72,430,000.00
	Social						
157,053,082.00	Primary Health Care	8	414,532,995.00	800,000,000.00	800,000,000.00	-	-
-	Education		667,598,966.00	1,000,000,000.00	1,000,000,000.00	-	-
157,053,082.00	Sub-Total		1,082,131,961.00	1,800,000,000.00	1,800,000,000.00	-	-
815,822,556.00	Total Capital Expenditure		4,846,514,047.00	4,960,425,000.00	4,960,425,000.00	-	833,245,604.07

AUDITED BORNO STATE LOCAL GOVERNMENT SCONSOLIDATED FINANCIAL STATEMENTS
CONSOLIDATED ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

NOTES TO THE ACCOUNTS

CODE		NOTES	ACTUAL 2018 N	ACTUAL 2017 N
	Note 1 - Cash Flow from Statutory Government Revenue			
11010101	Statutory Allocation FAAC	1A	43,418,340,899.00	29,263,437,788.00
11010101	Petroleum Profit Tax	1B	101,577,931.00	1,572,664,158.00
11010101	Excess Bank Chgarges	1B	107,155,488.00	6,863,405.00
11010301	Excess Crude	1B	75,921,648.00	-
11010101	Forex Equalisation	1B	1,154,731,049.00	-
11010101	Additional fund from NNPC		71,298,130.00	
11010101	Exchange Difference	1B	264,765,861.00	-
11010101	Exchange Gain	1B	173,176,159.00	2,279,177,646.00
11010201	Value Added Tax	1B	9,451,384,573.00	8,641,620,152.00
	Sub Total		54,818,351,738.00	41,763,763,149.00
	Note 2 - Cash Flow from Independent Government Revenue			
12010109	Personal Taxes		-	-
12010109	Licence General		15,651,072.00	24,099,585.00
12010109	Sales Generals		785,000.00	5,105,500.00
12010109	Fees General		8,915,950.00	16,343,992.00
12010109	Earning General		42,159,314.00	54,605,915.00
12010109	Rent on Local Government Building		600,000.00	433,500.00
12010109	Rent on Land & Others General		9,896,500.00	21,766,261.00
12010109	Investment Income			1,857,721.00
12010109	Domestic Grant			1,777,381.00
	Total Cash Flow from Independent Government Revenue		78,007,836.00	125,989,855.00

	Note 3 - Personnel Emoluments			
21010101	Office of the Chairman		294,239,626.72	256,178,176.54
21010101	Office of the Secretary		-	-
21010101	The Council		441,359,440.08	384,267,264.81
21010101	Admin. & General Services		2,795,276,453.84	2,433,692,677.13
21010101	Agric & Natural Resources		2,501,036,827.12	2,177,514,500.59
21010101	Finance & Supply		2,059,677,387.04	1,793,247,235.78
21010101	Budget Plan Research & Statistic		147,119,813.36	128,089,088.27
21010101	Works Transport & Housing		2,206,797,200.40	1,921,336,324.05
21010101	Education & Social Development		-	-
21010101	Primary Health Care		3,677,995,334.00	3,202,227,206.75
21010101	Traditional Office		588,479,253.44	512,356,353.08
	Total		14,711,981,336.00	12,808,908,827.00
	Note 4 - Overhead Cost (See schedule			
220201	Office of the Chairman		1,358,172,510.75	704,171,003.85
220201	Office of the Secretary		905,448,340.50	469,447,335.90
220201	The Council		1,177,082,842.65	610,281,536.67
220201	Admin. & General Services		2,720,351,846.95	891,949,938.21
220201	Agric & Natural Resources		2,633,813,838.35	328,613,135.13
220201	Finance & Supply		1,814,903,506.45	422,502,602.31
220201	Budget Plan Research & Statistic		90,544,834.05	46,944,733.59
220201	Works Transport & Housing		2,952,724,170.25	234,723,667.95
220201	Education & Social Development		448,290,256.20	187,778,934.36
220201	Primary Health Care		4,177,082,842.65	610,281,536.67
220201	Traditional Office		362,179,336.20	187,778,934.36
	Total		18,640,594,325.00	4,694,473,359.00

	Note 5 - STATUTORY TRANSFER			
22070102	3% Emirate Council		1,316,531,592.00	877,903,134.00
22070102	0.5% L.G. Audit		219,421,933.00	146,317,189.00
22070102	7% of L.E.A. staff pension		691,142,832.00	669,586,525.00
22070102	7% of Local Government Staff Pension		1,014,155,296.00	986,588,354.00
22070102	Contribution towards Funding of Primary Edu.		7,545,294,686.00	8,924,316,898.00
22070102	1% LGSC Training Fund		438,843,864.00	292,634,378.00
22070102	0.75% Admin Charges		329,132,898.00	219,475,783.00
22070102	5% Security		2,194,219,319.00	1,463,171,890.00
22070102	5% security trust fund		-	872,966,212.80
22070102	2.5% Education trust fund		-	8,689,711,041.20
22070102	5% State University		-	
	Sub-Total		13,748,742,420.00	23,142,671,405.00
	Note 6 - MISCELLANEOUS PAYMENTS			
22021041	Sererance Gratuity to Former LG Concellors		164,700,000.00	-
22021041	Contr. to Indigines Undergoing Armed Forces Training		12,150,000.00	-
22021041	IFAD Climate Change Adaptation Counterpart Funding		32,500,000.00	-
22021041	Retainership NTA/BRTV		45,306,000.00	84,020,000.00
22021041	Payment for Preparation of LGA's Annual Account		33,000,000.00	81,000,000.00
22021041	Procurement of Firewood, Food Items to IDPs		789,400,000.00	14,466,000.00
22021041	LGA's Hajj Fare		631,369,980.00	-
22021041	Purc. of Equipts for SPHCA Biometric Data Capture		59,568,150.00	-
22021041	Provision of Essential Service		796,350,000.00	35,000,000.00
22021041	Workshop on Fiscal & Admin. Due Process		2,500,000.00	-
22021041	Diesel to Tractors for Farming Across LGA's		40,000,000.00	-
22021041	Gratuity to Local Edu. Authority Retiress		250,000,000.00	-
22021041	Gratuity to Local Government Retiress		250,000,000.00	-
22021041	WAEC/SSCE & NECO 2018/2019		169,332,900.00	135,857,770.00
22021041	Hotel Bills inrespects of Borno State Hotel		-	-
22021041	Production of Projects Calender 2018		18,360,000.00	-
22021041	Outstanding Liabilities		26,380,450.00	152,907,641.00
22021041	Bank Charges		21,000,000.00	
22021041	Annual Leave Grant		567,432,591.00	
22021041	JNI Contribution		10,400,000.00	-
22021041	Logistics			
	Sub-Total		3,919,750,071.00	503,251,411.00

	Notes 7 - Purchase/Construction of Capital Assets			
	Administrative			
	Admin & General Services		1,801,337,109.00	237,249,618.00
	Sub-Total		1,801,337,109.00	237,249,618.00
	Economic			
	Agric & Natural Resources		270,512,616.00	170,989,856.00
	Finance & Supply		393,933,170.00	100,000,000.00
	Works Transport & Housing		1,298,599,191.00	150,530,000.00
	Sub-Total		1,963,044,977.00	421,519,856.00
	Social			
	Primary Health Care		414,532,995.00	157,053,082.00
	Education		667,598,966.00	-
	Sub-Total		1,082,131,961.00	157,053,082.00
	Grand Total		4,846,514,047.00	815,822,556.00

AUDITED BORNO STATE LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS			
CONSOLIDATED ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2018			
NOTES TO THE ACCOUNTS			
		ACTUAL 2018 N	ACTUAL 2017 N
Notes 9 - Treasuries & Banks			
Cash and Banks Balance			
ABADAM		116,882	885,000
ASKIRA/UBA		873,862	995,130
BAMA		1,467,021	1,981,918
BAYO		1,458,729	230,107,485
BIU		2,680,827	230,107,485
CHIBOK		206,177	481,142
DAMBOA		80,014	446,832
DIKWA		132,923	42,858,776
GUBIO		50,248	365,646
GUZAMALA		2,432,361	584,253
GWOZA		111,783	38,393
HAWUL		149,545	364,569
JERE		2,837,292	3,633,457
KAGA		100,841	401,157
KALA BALGE		779,393	75,374,554
KONDUGA		20,740,970	39,019
KUKAWA		685,541	460,169
KWAYA KUSAR		965,241	777,009
MAFA		12,826,412	114,720
MAGUMERI		1,193,734	6,160,457
MMC		6,213,838	206,756,893
MARTE		12,064,750	34,131,674
MOBBAR		1,316,390	1,817,684
MONGUNO		1,432,571	151,965
NGALA		79,600	209,747,237
NGANZAI		30,295,750	21,843,155
SHANI		141,627	2,031,168
		101,434,322	1,072,656,947

Note 10 - Investments			
ABADAM		7,382,145	7,382,145
ASKIRA/UBA		11,286,354	11,286,354
BAMA		8,143,578	8,143,578
BAYO		3,471,544	3,471,544
BIU		15,779,735	3,471,544
CHIBOK		6,305,050	2,000,000
DAMBOA		5,622,000	3,622,000
DIKWA		13,624,698	13,624,698
GUBIO		7,053,981	1,053,981
GUZAMALA		6,922,871	6,922,871
GWOZA		8,093,137	8,093,137
HAWUL		4,871,396	4,871,396
JERE		8,878,656	8,878,656
KAGA		5,863,319	5,853,319
KALA BALGE		3,080,698	-
KONDUGA		9,919,370	9,919,370
KUKAWA		4,830,085	6,830,065
KWAYA KUSAR		9,919,370	9,919,370
MAFA		4,285,921	4,285,921
MAGUMERI		4,285,921	4,285,921
MMC		16,223,716	16,223,716
MARTE		9,257,589	9,257,589
MOBBAR		4,057,261	4,057,261
MONGUNO		3,977,050	3,672,000
NGALA		6,433,041	6,433,041
NGANZAI		3,787,221	3,787,220
SHANI		3,805,940	3,805,940
Total		197,161,647	171,152,637

Note 11 - Advances		
ABADAM	-	421,202
ASKIRA/UBA	6,308,415	6,308,415
BAMA	109,114,067	109,114,057
BAYO	1,458,729	367,814
BIU	2,680,827	367,818
CHIBOK	70,691,500	70,591,500
DAMBOA	44,796,596	44,796,596
DIKWA	8,361,075	8,361,075
GUBIO	32,332,152	32,332,152
GUZAMALA	7,282,940	7,282,940
GWOZA	4,650,435	4,650,435
HAWUL	8,821,909	8,821,909
JERE	78,910,722	78,910,722
KAGA	35,203,516	55,203,516
KALA BALGE	10,447,812	-
KONDUGA	89,910,703	89,910,703
KUKAWA	48,005,500	48,005,500
KWAYA KUSAR	82,968,160	82,968,160
MAFA	55,200,751	55,200,751
MAGUMERI	3,273,000	294,124,074
MMC	206,756,893	71,102
MARTE	25,966,446	2,858,827
MOBBAR	69,760,941	69,760,941
MONGUNO	47,101,700	47,101,700
NGALA	79,600	34,357
NGANZAI	30,295,751	10,405
SHANI	-	-
Total	1,080,380,140	1,117,576,671

Note 12 - Deposits			
	ABADAM	86,286,434	86,286,434
	ASKIRA/UBA	10,750,600	10,750,600
	BAMA	8,314,242	8,314,242
	BAYO	3,450,998	3,450,998
	BIU	32,438,291	32,432,291
	CHIBOK	17,449,694	17,449,694
	DAMBOA	62,550,271	62,550,271
	DIKWA	30,668,990	30,668,990
	GUBIO	138,476,181	138,476,181
	GUZAMALA	207,133,714	207,133,714
	GWOZA	35,979,406	35,979,406
	HAWUL	7,301,836	7,301,836
	JERE	29,959,699	29,959,699
	KAGA	32,011,164	32,011,164
	KALA BALGE	48,745,900	-
	KONDUGA	120,935,455	120,935,455
	KUKAWA	206,634,469	206,634,469
	KWAYA KUSAR	51,779,083	51,779,083
	MAFA	61,770,089	61,770,089
	MAGUMERI	62,457,518	62,457,518
	MMC	47,715,553	47,715,553
	MARTE	81,807,162	81,807,162
	MOBBAR	48,410,943	48,410,943
	MONGUNO	26,003,972	26,003,972
	NGALA	47,431,637	47,431,637
	NGANZAI	60,693,576	60,093,576
	SHANI	5,418,831	5,418,831
	Total	1,572,575,708	1,523,223,808

	Note 13 - Loan and short term debt		
	ABADAM		-
	ASKIRA/UBA	-	-
	BAMA	-	-
	BAYO	-	-
	BIU	-	-
	CHIBOK	-	-
	DAMBOA	-	-
	DIKWA	-	-
	GUBIO	-	-
	GUZAMALA	-	-
	GWOZA	-	-
	HAWUL	-	-
	JERE	21,000,000	21,000,000
	KAGA	-	-
	KALA BALGE	-	-
	KONDUGA	-	-
	KUKAWA	-	-
	KWAYA KUSAR	-	-
	MAFA	1,432,473	1,432,473
	MAGUMERI	1,432,473	1,432,473
	MMC	181,662,702	181,662,702
	MARTE	-	-
	MOBBAR	187,500	187,500
	MONGUNO	-	-
	NGALA	-	-
	NGANZAI	-	-
	SHANI	-	-
	Total	205,715,148	205,715,148

AUDITED BORNO STATE LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS
CONSOLIDATED ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2018
SCHEDULES TO THE ACCOUNTS

SCHEDULE 1A	STATUTORY ALLOCATIONS LOCAL GOVERNMENTS	RECEIVED FROM FAAC N	RECEIVED FROM JACC N	VARIANCE N
	ABADAM	1,586,676,182	1,586,676,182	-
	ASKIRA/UBA	1,534,257,539	1,534,257,539	-
	BAMA	2,152,497,373	2,152,497,373	-
	BAYO	1,239,903,572	1,239,903,572	-
	BIU	1,716,127,277	1,716,127,277	-
	CHIBOK	1,236,290,240	1,236,290,240	-
	DAMBOA	2,072,423,540	2,072,423,540	-
	DIKWA	1,371,458,470	1,371,458,470	-
	GUBIO	1,628,814,896	1,628,814,896	-
	GUZAMALA	1,388,340,011	1,388,340,011	-
	GWOZA	2,000,316,914	2,000,316,914	-
	HAWUL	1,416,656,383	1,416,656,383	-
	JERE	1,634,491,500	1,634,491,500	-
	KAGA	1,444,805,324	1,444,805,324	-
	KALA BALGE	1,329,624,794	1,329,624,794	-
	KONDUGA	1,948,282,486	1,948,282,486	-
	KUKAWA	2,007,892,843	2,007,892,843	-
	KWAYA KUSAR	1,117,995,718	1,117,995,718	-
	MAFA	1,506,157,693	1,506,157,693	-
	MAGUMERI	1,782,374,413	1,782,374,413	-
	MMC	2,595,563,056	2,595,563,056	-
	MARTE	1,620,822,961	1,620,822,961	-
	MOBBAR	1,509,341,587	1,509,341,587	-
	MONGUNO	1,007,205,368	1,007,205,368	-
	NGALA	1,684,922,059	1,684,922,059	-
	NGANZAI	1,464,616,872	1,464,616,872	-
	SHANI	1,420,481,828	1,420,481,828	-
	TOTAL	43,418,340,899	43,418,340,899	-

**AUDITED BORNO STATE LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS
CONSOLIDATED ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2018**

OTHER STATUTORY RECEIPTS

Schedule 1B	L.Gs	VAT	PPT	EXCESS BANK CHARGES	EXCESS CRUDE	FOREX EQUALISATION	ADDITIONAL FUND FROM NNPC	EXCHANGE DIFFERENCE	EXCHANGE GAIN	TOTAL
	ABADAM	317,241,464	3,672,633	3,874,307	5,322,881	41,753,507	8,201,722	9,572,828	6,261,312	395,900,656
	ASKIRA/UBA	347,003,858	3,551,303	3,746,314	2,654,324	66,019,923	2,492,708	9,256,575	6,054,460	440,779,465
	BAMA	450,549,295	4,982,384	5,255,916	3,723,902	56,643,136	3,497,161	12,986,573	8,494,146	546,132,513
	BAYO	300,590,630	2,869,969	2,172,635	2,145,080	32,628,159	2,014,470	7,480,659	4,892,885	354,794,488
	BIU	376,821,208	3,972,271	4,190,398	2,968,965	45,160,023	2,786,191	10,353,840	6,772,149	453,025,044
	CHIBOK	290,490,558	2,861,606	2,621,567	2,138,829	32,930,251	2,008,600	7,458,859	4,878,626	345,388,894
	DAMBOA	313,683,574	3,213,551	3,390,015	2,401,881	36,534,276	-	12,503,467	5,478,642	377,205,405
	DIKWA	321,739,071	3,174,476	3,348,794	2,372,675	36,090,037	2,228,208	8,274,364	5,412,024	382,639,648
	GUBIO	358,834,029	3,770,171	3,977,201	2,817,911	42,762,391	2,646,384	9,827,061	6,427,599	431,062,749
	GUZAMALA	313,683,574	3,213,551	3,390,015	2,401,881	36,534,276	-	8,376,214	5,478,642	373,078,152
	GWOZA	455,515,582	4,630,076	4,884,022	3,460,624	52,638,496	3,249,913	12,068,429	7,893,614	544,340,757
	HAWUL	333,047,854	3,279,094	3,459,157	2,450,869	32,898,686	2,301,641	8,547,054	5,590,383	391,574,739
	JERE	404,401,922	3,783,311	3,991,062	2,827,732	43,011,771	2,655,557	9,861,310	6,450,000	476,982,665
	KAGA	309,261,333	3,344,249	3,527,891	2,499,568	33,552,382	2,347,374	8,716,884	5,701,464	368,951,146
	KALA BALGE	286,323,462	3,077,644	2,329,950	2,300,301	34,989,180	2,160,240	8,021,970	5,246,941	344,449,690
	KONDUGA	355,715,637	4,509,610	4,757,245	3,370,585	45,673,300	3,165,357	11,754,432	7,688,237	436,634,403
	KUKAWA	302,696,588	4,647,612	4,902,824	3,473,731	34,737,306	3,262,222	12,114,137	7,923,510	373,757,929
	KWAYA KUSAR	282,950,061	2,587,793	2,729,895	1,934,175	29,420,145	1,816,407	6,745,157	4,411,814	332,595,446
	MAFA	319,861,993	3,486,261	3,677,657	2,605,710	39,634,657	2,447,053	9,087,039	5,943,572	386,743,942
	MAGUMERI	336,427,567	4,125,611	4,352,159	3,083,575	46,903,322	2,895,822	10,753,526	7,033,573	415,575,155
	MMC	647,996,497	7,591,243	10,176,965	3,096,040	92,835,884	4,217,009	15,659,703	12,942,582	794,515,923
	MARTE	340,157,354	3,751,672	3,957,686	2,804,085	42,652,083	2,633,350	9,778,854	6,396,062	412,131,146
	MOBBAR	330,174,536	3,493,630	3,685,474	2,611,218	39,718,442	2,452,226	9,106,248	5,956,136	397,197,909
	MONGUNO	296,046,375	3,410,114	3,597,372	2,548,796	38,748,965	2,393,605	8,888,562	5,813,754	361,447,542
	NGALA	424,709,059	3,900,041	4,114,202	2,914,979	44,338,855	2,737,492	10,165,570	6,649,008	499,529,206
	NGANZAI	316,542,356	3,390,107	3,576,266	2,533,843	38,541,507	2,379,562	8,836,412	5,779,544	381,579,597
	SHANI	318,919,136	3,287,949	3,468,498	2,457,488	37,380,090	2,307,856	8,570,134	5,605,479	381,996,630
	TOTAL	9,451,384,573	101,577,931	107,155,488	75,921,648	1,154,731,049	71,298,130	264,765,861	173,176,159	11,400,010,837

AUDITED BORNO STATE LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS
CONSOLIDATED ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2018
SCHEDULES TO THE ACCOUNTS

SCHEDULES	CODE	OVERHEAD COST - COUNCIL THE CHAIRMAN/SEC/COUNCIL	2018 ₦	2017 ₦
3				
	22020101	Local Travel & Transport: Training	323,245,057.56	105,156,203
	22020102	Local Travel & Transport: Others	152,115,321.20	26,289,051
	22020202	Telephone Charges	114,086,490.90	13,144,525
	22020203	Internet Access Charges	114,086,490.90	39,433,576
	22020301	Office Stationeries/Computer Consumables	342,259,472.71	65,722,627
	22020303	Newspapers	57,043,245.45	6,572,263
	22020401	Maintenance of Motor Vehicle/Transport Equipment	304,230,642.41	256,318,245
	22020402	Maintenance of Office Furniture	76,057,660.60	39,433,576
	22020404	Maintenance of Office / It Equipment	114,086,490.90	26,289,051
	22020801	Motor Vehicle Fuel Cost	570,432,454.52	262,890,508
	22021001	Refreshment & Meals	456,345,963.61	197,167,881
	22021002	Honorarium & Sitting Allowance	570,432,454.52	236,601,457
	22021007	Welfare Packages	608,461,284.82	39,433,576
		TOTAL	3,802,883,030.10	1,314,452,541

4	CODE	<u>OVERHEAD COST - ADMINISTRATION</u>	₦	₦
	22020101	Local Travel & Transport: Training	231,229,906.99	123,934,097
	22020102	Local Travel & Transport: Others	95,212,314.64	30,983,524
	22020202	Provision of Essential items to IDPs	190,424,629.29	54,221,167
	22020203	Internet Access Charges	68,008,796.17	46,475,286
	22020301	Office Stationeries/Computer Consumables	340,043,980.87	77,458,810
	22020306	Printing of Non Security Documents	217,628,147.76	77,458,810
	22020309	Uniforms & Other Clothing	217,628,147.76	46,475,286
	22020401	Maintenance of Motor Vehicle/Transport Equipment	54,407,036.94	193,647,026
	22020402	Maintenance of Office Furniture	108,814,073.88	178,155,264
	22020404	Maintenance of Office / It Equipment	326,442,221.63	232,376,431
	22020801	Motor Vehicle Fuel Cost	326,442,221.63	356,310,528
	22021001	Refreshment & Meals	408,052,777.04	46,475,286
	22021002	Honorarium & Sitting Allowance	136,017,592.35	77,458,810
	22021003	Publicity & Advertisements		7,745,881
		TOTAL	2,720,351,846.95	1,549,176,208

5	CODE	<u>OVERHEAD COST - AGRICULTURE</u>		
	22020101	Local Travel & Transport: Training	223,874,176.26	26,289,051
	22020102	Local Travel & Transport: Others	92,183,484.34	6,572,263
	22020202	Telephone Charges	105,352,553.53	3,286,131
	22020203	Internet Access Charges	65,845,345.96	9,858,394
	22020301	Office Stationeries/Computer Consumables	105,352,553.53	16,430,657
	22020303	Newspapers	39,507,207.58	1,643,066
	22020306	Printing of Non Security Documents	210,705,107.07	16,430,657
	22020401	Maintenance of Motor Vehicle/Transport Equipment	210,705,107.07	9,858,394
	22020402	Maintenance of Office Furniture	52,676,276.77	41,076,642
	22020404	Maintenance of Office / It Equipment	105,352,553.53	37,790,511
	22020405	Maintenance of Plants/Generators	131,690,691.92	49,291,970
	22020801	Motor Vehicle Fuel Cost	184,366,968.68	55,864,233
	22020803	Plant / Generator Fuel Cost	210,705,107.07	9,858,394
	22021001	Refreshment & Meals	316,057,660.60	16,430,657
22021006	Postages & Courier Services	52,676,276.77	1,643,066	
22050106	Agricultural Inputs Subsidy	526,762,767.67	26,289,051	
	TOTAL	2,633,813,838.35	328,613,135	

6	CODE	<u>OVERHEAD COST - FINANCE</u>		
	22020101	Local Travel & Transport: Training	154,266,798.05	37,668,793
	22020102	Local Travel & Transport: Others	99,819,692.85	9,417,198
	22020202	Telephone Charges	108,894,210.39	4,708,599
	22020203	Internet Access Charges	45,372,587.66	14,125,797
	22020301	Office Stationeries/Computer Consumables	127,043,245.45	23,542,996
	22020305	Printing of Non Security Documents	27,223,552.60	23,542,996
	22020306	Printing of Security Documents	108,894,210.39	14,125,797
	22020313	Production of Reports To Public Accounts Committee (Pac)	272,235,525.97	58,857,489
	22020401	Maintenance of Motor Vehicle/Transport Equipment	145,192,280.52	54,148,890
	22020402	Maintenance of Office Furniture	36,298,070.13	70,628,987
	22020404	Maintenance of Office / It Equipment	72,596,140.26	108,297,781
	22020405	Maintenance of Plants/Generators	90,745,175.32	14,125,797
	22020801	Motor Vehicle Fuel Cost	127,043,245.45	25,897,295
	22020803	Plant / Generator Fuel Cost	145,192,280.52	2,354,300
22021001	Refreshment & Meals	217,788,420.77	941,720	
22021006	Postages & Courier Services	36,298,070.13	4,708,599	
	TOTAL	1,814,903,506.45	467,093,036	

7	CODE	<u>OVERHEAD COST - WORKS & Housing</u>		
	22020101	Local Travel & Transport: Training	250,981,554.47	18,731,661
	22020102	Local Travel & Transport: Others	162,399,829.36	4,682,915
	22020202	Telephone Charges	177,163,450.22	2,341,458
	22020203	Internet Access Charges	73,818,104.26	7,024,373
	22020301	Office Stationeries/Computer Consumables	206,690,691.92	11,707,288
	22020303	Newspapers	44,290,862.55	1,170,729
	22020305	Printing of Non Security Documents	177,163,450.22	11,707,288
	22020309	Uniforms & Other Clothing	442,908,625.54	7,024,373
	22020405	Maintenance of Plants/Generators	236,217,933.62	27,504,670
	22020410	Maintenance of Street Lightings	59,054,483.41	35,121,864
	22020412	Maintenance Of Markets/Public Places	118,108,966.81	53,853,525
	22020413	Minor Road Maintenance	147,636,208.51	7,024,373
	22020801	Motor Vehicle Fuel Cost	206,690,691.92	12,878,017
22020803	Plant / Generator Fuel Cost	236,217,933.62	1,170,729	
22021001	Refreshment & Meals	354,326,900.43	468,292	
22021006	Postages & Courier Services	59,054,483.41	3,043,896	
	TOTAL		2,952,724,170.25	205,455,448

8	CODE	<u>OVERHEAD COST - HEALTH</u>		
	22020101	Local Travel & Transport: Training	396,822,870.05	48,969,431
	22020102	Local Travel & Transport: Others	271,510,384.77	12,242,358
	22020202	Telephone Charges	250,624,970.56	6,121,179
	22020203	Internet Access Charges	229,739,556.35	18,363,537
	22020301	Office Stationeries/Computer Consumables	334,166,627.41	30,605,895
	22020303	Newspapers	41,770,828.43	3,060,589
	22020309	Uniforms & Other Clothing	167,083,313.71	30,605,895
	22020401	Maintenance of Motor Vehicle/Transport Equipment	167,083,313.71	18,363,537
	22020402	Maintenance of Office Furniture	334,166,627.41	76,514,736
	22020403	Maintenance of Office Building / Residential Qtrs	83,541,656.85	70,393,557
	22020404	Maintenance of Office / It Equipment	125,312,485.28	91,817,684
	22020405	Maintenance of Plants/Generators	50,124,994.11	140,787,115
	22020801	Motor Vehicle Fuel Cost	250,624,970.56	18,363,537
	22020803	Plant / Generator Fuel Cost	292,395,798.99	33,666,484
	22021001	Refreshment & Meals	375,937,455.84	3,060,589
	22021006	Postages & Courier Services	501,249,941.12	1,224,236
	22050107	Health Subsidy	104,427,071.07	6,121,179
		TOTAL	3,976,582,866.20	610,281,537