



BORNO STATE OF NIGERIA

FINANCIAL STATEMENT OF ACCOUNTS

**OF THE
27 LOCAL GOVERNMENT COUNCILS**

FOR THE YEAR ENDED

31ST DECEMBER, 2018.



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

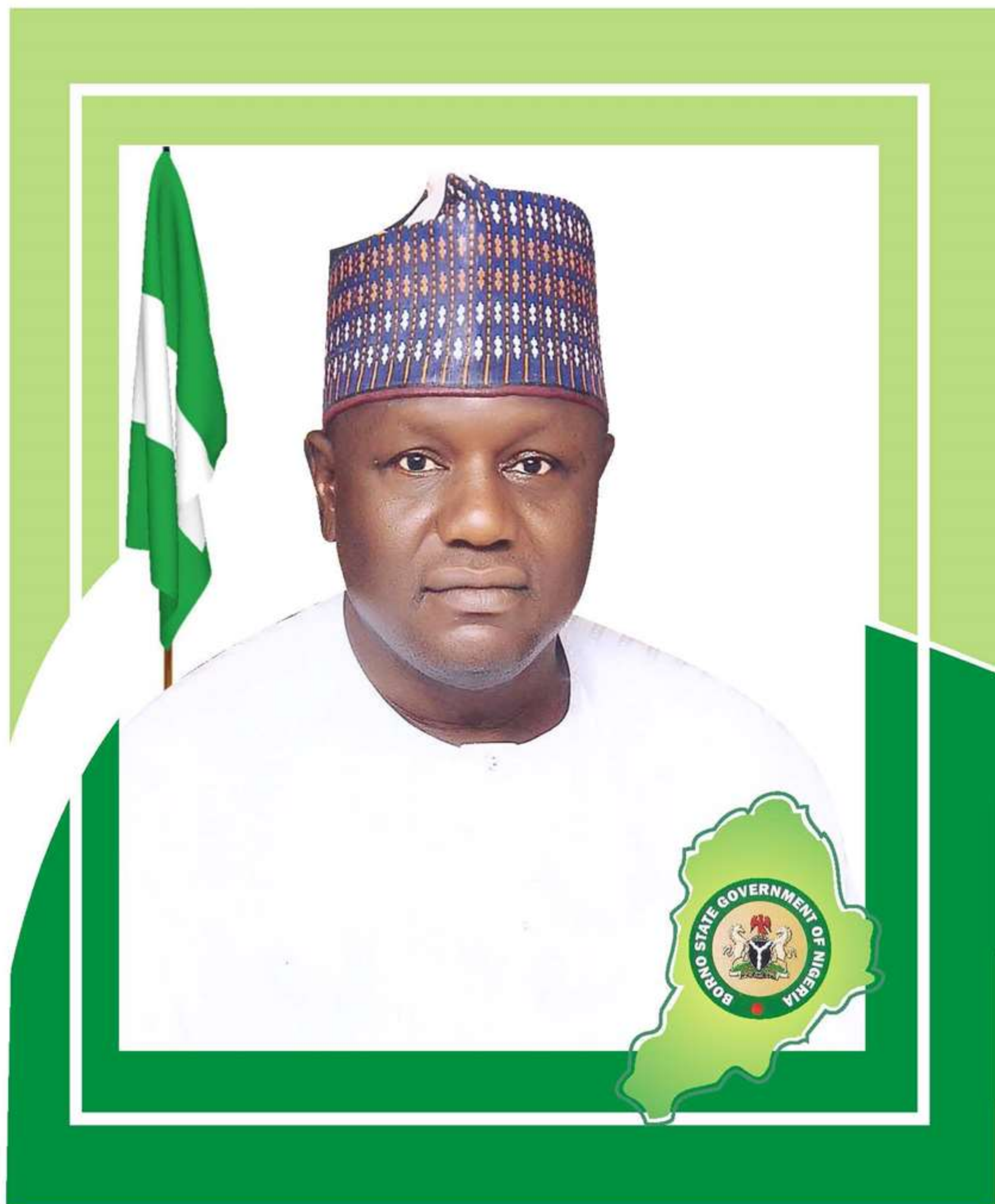


RT. HON. ABDULKARIM LAWAN
Speaker, Borno State House of Assembly



HON. SUGUN MAI MELE

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



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

TABLE OF CONTENTS

STATEMENT OF OPINION OF THE AUDITOR – GENERAL	-	1
OBSERVATION	- - - - -	2
LOCAL GOVERNMENT INTERNAL GENERATED REVENUE 2018		3
2018 VARIANCES OF INTERNAL GENERATED REVENUE	-	4
LOCAL GOVERNMENT ADVANCES 2018	- - - -	5
LOCAL GOVERNMENT CAPITAL DEVELOPMENT FUND	- -	7
ABADAM	- - - - -	11
ASKIRA/UBA	- - - - -	35
BAMA-	- - - - -	60
BAYO-	- - - - -	87
BIU	- - - - -	115
CHIBOK	- - - - -	145
DAMBOA	- - - - -	166
DIKWA	- - - - -	194
GUBIO	- - - - -	215
GUZAMALA	- - - - -	237
GWOZA	- - - - -	259
HAWUL	- - - - -	283
JERE	- - - - -	309
KAGA	- - - - -	330
KALA BALGE	- - - - -	354
KONDUGA	- - - - -	383
KUKAWA	- - - - -	405
KWAYA KUSAR	- - - - -	432
MAFA	- - - - -	454
MAGUMERI	- - - - -	477
MAIDUGURI	- - - - -	501
MARTE	- - - - -	524
MOBBAR	- - - - -	555
MONGUNO	- - - - -	577
NGALA	- - - - -	600
NGANZAI	- - - - -	631
SHANI	- - - - -	651

STATEMENT OF OPINION OF THE AUDITOR - GENERAL ON
THE FINANCIAL STATEMENT OF ACCOUNTS OF TWENTY
SEVEN (27) LOCAL GOVERNMENTS COUNCILS FOR THE
YEAR ENDED 31ST DECEMBER, 2018

In compliance with the provisions of 125 (2) of the 1999 constitution of the Federal Republic of Nigeria, and the Borno State Local Government Law 2000 (Amendment) Law 2014. I have examined the Accounts of the 27 Local Government Councils of the State, for the financial year ended 31 December, 2018, in accordance with Public Finance Standard and Local Government treasury procedure, and Financial Memoranda, the 27 Local Government treasurers are responsible for the preparation of the Financial statement, we conducted the Audit in accordance with generally accepted Auditing Standards, it is my responsibility to form an independent opinion based on the Audit of the financial statements, this includes assessment of the significant estimate and judgment made by the Councils in the preparation of the Financial Statements, and whether the Accounting policies were appropriate in the Councils circumstances, consistency applied, and squarely discussed.

We planned and performed our Audit, in such a way that, we were able to obtain all information and explanations we considered necessary and sufficient evidence was obtained to give a measurable assurances that, the financial statement are free from material misstatement whether by fraud or other irregularity or error, in my opinion the Financial statements and all other related accounts did give a fair view of the state of affairs of the 27 Local Government Councils as at 31st December, 2018.

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

OBSERVATION

INTERNALLY GENERATED REVENUE

Local Government councils are unable to generate even 10% of their internally generated revenue due to the absence of economic activities as a result of insurgency looking at the consolidated revenue fund in the financial statement, only local governments not adversely affected by the activities of the insurgency are able to generate significant internal revenue.

I therefore advise that local government councils should intensify effort to generate internal revenue instead in depending heavily on the statutory allocation from the federation account

ADVANCES

PERSONAL AND NON-PERSONAL ADVANCES

I observed that local government council officials that were granted personal and non-personal advances were unable to retire these advances at the end of the financial year as required by FM. 14.27 and 16.12 – 16.15

Only Abadam and Shani local government councils have no outstanding personal and non-personal advances against their officials

I therefore, advised that local government councils officials should retire these advances.

CAPITAL EXPENDITURE

I observed that local government spending's on the capital development fund is for less than the budgeted capital funds, this also is mainly because of the insecurity in most local government councils

But most of the local government councils with relative peace are able to execute capital projects.

LOCAL GOVERNMENT INTERNAL GENERATED REVENUE 2018

S/N	LOCAL GOVERNMENT	BUDGETED	ACTUAL RECEIPT	DIFFERENCES
1	ABADAM	20,240,300.00	1,498,700.00	18,741,600.00
2	ASKIRA/UBA	70,580,000.00	6,486,960.00	64,093,040.00
3	BAMA	35,360,000.00	-	35,360,000.00
4	BAYO	43,135,000.00	1,585,317.50	41,549,682.50
5	BIU	43,135,000.00	10,090,950.00	33,044,050.00
6	CHIBOK	51,280,000.00	490,068.66	50,789,931.34
7	DAMBOA	83,158,500.00	8,854,020.18	74,304,479.82
8	DIKWA	51,930,000.00	-	51,930,000.00
9	GUBIO	275,416,000.00	-	275,416,000.00
10	GUZAMALA	31,345,000.00	-	31,345,000.00
11	GWOZA	25,160,000.00	-	25,160,000.00
12	HAWUL	61,430,000.00	507,201.68	60,922,798.32
13	JERE	69,470,000.00	28,507,000.00	40,963,000.00
14	KAGA	33,345,000.00	2,712,000.00	30,633,000.00
15	KALA BALGE	253,200,000.00	820,366.11	252,379,633.89
16	KONDUGA	33,722,000.00	2,114,000.00	31,608,000.00
17	KUKAWA	253,200,000.00	2,165,416.11	251,034,583.89
18	KWAYA KUSAR	163,450,000.00	3,108,387.00	160,341,613.00
19	MAFA	71,735,000.00	-	71,735,000.00
20	MAGUMERI	97,410,000.00	40,000.00	97,370,000.00
21	MMC	430,183,050.00	20,048,780.00	410,134,270.00
22	MARTE	127,745,000.00	63,000.00	127,682,000.00
23	MOBBAR	43,410,000.00	1,541,900.00	41,868,100.00
24	MONGUNO	128,850,000.00	131,000.00	128,719,000.00
25	NGALA	119,880,000.00	-	119,880,000.00
26	NGANZAI	37,390,000.00	-	37,390,000.00
27	SHANI	94,680,000.00	4,725,278.00	89,954,722.00
TOTAL		₦2,749,839,850.00	₦95,490,345.24	₦2,654,349,504.76

2018 VARIANCES OF INTERNAL GENERATED REVENUE

S/N	ITEMS	BUDGETED 2018	RECEIPT 2018	DIFFERENCES 2018
1	CAPITAL DEVELOPMENT FUND	₦29,992,136,474.00	₦4,788,772,288.33	₦25,203,364,185.67
2	INTERNAL GENERATED REVENUE	₦2,749,839,850.00	₦95,490,345.24	₦2,654,349,504.76
		PERSONAL ADVANCE	NON-PERSONAL ADVANCE	TOTAL ADVANCE
3	ADVANCES (OUTSTANDING)	₦674,985,235.67	₦1,270,146,287.56	₦1,945,131,523.33

LOCAL GOVERNMENT ADVANCES 2018

S/N	LOCAL GOVERNMENT	PERSONAL ADVANCES	NON-PERSONAL ADVANCES	TOTAL ADVANCES
S/N01	ABADAM	-	-	-
S/N02	ASKIRA/UBA	307,774.78	6,000,640.00	6,308,414.78
S/N03	BAMA	191,057.00	108,921,000.00	109,112,057.00
S/N04	BAYO	32,500,000.00	197,607,485.00	230,107,485.00
S/N05	BIU	12,263,748.81	94,553,028.00	106,816,777.12
S/N06	CHIBOK	30,000,000.00	40,591,500.00	70,591,500.00
S/N07	DAMBOA	44,796,596.45	-	44,796,596.45
S/N08	DIKWA	36,308,776.22	6,550,000.00	42,858,776.22
S/N09	GUBIO	32,332,152.33	-	32,332,152.33
S/N10	GUZAMALA	-	13,402,940.00	13,402,940.00
S/N11	GWOZA	1,935,835.23	2,714,600.00	4,650,435.23
S/N12	HAWUL	1,128,020.05	7,639,889.00	8,821,909.05
S/N13	JERE	38,628,942.20	40,281,780.00	78,910,722.20
S/N14	KAGA	52,203,516.00	-	52,203,516.00
S/N15	KALA BALGE	10,447,811.89	223,775,108.00	234,222,919.89
S/N16	KONDUGA	82,392,540.00	7,518,163.00	89,910,703.00
S/N17	KUKAWA	40,906,900.43	5,002,600.00	45,909,500.43
S/N18	KWAYA KUSAR	82,468,160.00	500,000.00	82,968,160.00
S/N19	MAFA	32,770,750.58	22,430,000.00	55,200,750.58
S/N20	MAGUMERI	781,000.00	3,273,000.00	4,054,000.00
S/N21	MMC	23,747,293.25	183,009,600.00	206,756,839.25
S/N22	MARTE	34,116,673.52	15,000.00	34,131,673.52

S/N23 MOBBAR	4,556,941.33	107,783,700.00	112,340,641.33
S/N24 MONGUNO	-	47,101,700.00	47,101,700.00
S/N25 NGALA	60,137,590.26	149,640,554.25	209,778,144.51
S/N26 NGANZAI	20,063,155.24	1,780,000.00	21,843,155.24
S/N27 SHANI	-	-	-
TOTAL	674,985,235.67	1,270,146,287.56	1,945,131,523.33

LOCAL GOVERNMENT CAPITAL DEVELOPMENT FUND

S/N	LOCAL GOVERNMENT AREA	BUDGETED (₦)	ACTUAL RECEIPT	DIFFERENCES (₦)
1	ABADAM <u>EXPENDITURE</u>	1,017,100,000.00	444,279,395.93	572,820,604.07
a	Administrative		331,836,235.93	
b	Economic		21,473,160.00	
c	Regional Development		90,970,000.00	
d	Social			
	TOTAL		₦444,279,395.93	
2	ASKIRA/UBA <u>EXPENDITURE</u>	603,965,153.40	34,816,480.37	569,148,673.03
a	Administrative		26,371,350.00	
b	Economic		695,130.37	
c	Regional Development		2,200,000.00	
d	Social		5,550,000.00	
	TOTAL		₦34,816,480.37	
3	BAMA <u>EXPENDITURE</u>	1,133,750,419.00	100,760,514.00	1,032,989,905.00
a	Administrative		24,620,514.00	
b	Economic		20,060,000.00	
c	Regional Development		56,080,514.00	
	TOTAL		₦100,760,514.00	
4	BAYO <u>EXPENDITURE</u>	585,240,796.00	202,759,000.00	382,481,796
a	Regional Development		39,950,000.00	
b	Economic		110,300,000.00	
c	Social		52,509,000.00	
	TOTAL		₦202,759,000.00	
5	BIU <u>EXPENDITURE</u>	1,426,035,648.00	39,012,875.00	1,387,022,773.00
a	Economic		3,700,000.00	
b	Regional Development		33,312,875.00	
c	Social		2,000,000.00	
	TOTAL		₦39,012,875.00	
6	CHIBOK	663,117,334.00	-	663,117,344.00
7	DAMBOA <u>EXPENDITURE</u>	2,052,648,419.00	317,893,950.00	1,734,754,469.00
a	Administrative		162,479,800.00	
b	Economic		53,955,450.00	
c	Regional Development		52,122,700.00	
d	Social		49,336,000.00	
	TOTAL		₦317,893,950.00	

8	DIKWA	888,128,178.00	92,519,176.06	795,609,001.94
	<u>EXPENDITURE</u>			
a	Administrative		35,660,000.00	
b	Economic		14,500,000.00	
c	Regional Development		42,359,176.06	
	TOTAL		₦92,519,176.06	
9	GUBIO	1,160,870,579.00	77,085,332.39	1,083,785,246.61
	<u>EXPENDITURE</u>			
a	Administrative		19,885,647.26	
b	Economic		11,386,000.00	
c	Regional Development		24,028,415.55	
d	Social		21,785,269.58	
	TOTAL		₦77,085,332.39	
10	GUZAMALA	796,080,060.00	464,692,567.78	331,387,492.22
	<u>EXPENDITURE</u>			
a	Administrative		43,771,600.00	
b	Economic		15,500,000.00	
c	Regional Development		148,449,040.00	
d	Social			
	TOTAL		₦256,971,927.78	
	Balance		₦207,720,640.00	
11	GWOZA	973,264,692.00	27,354,937.71	945,909,754.29
	<u>EXPENDITURE</u>			
a	Administrative		4,354,937.71	
b	Economic		13,000,000.00	
c	Regional Development		5,000,000.00	
d	Social		5,000,000.00	
	TOTAL		₦27,354,937.71	
12	HAWUL	925,271,608.00	96,218,119.00	829,053,489.00
	<u>EXPENDITURE</u>			
a	Economic		16,897,919.00	
b	Regional Development		31,720,200.00	
c	Social		47,600,000.00	
	TOTAL		₦96,218,119.00	
13	JERE	1,031,667,827.00	44,750,000.00	986,917,827.00
	<u>EXPENDITURE</u>			
a	Administrative		500,000.00	
b	Regional Development		44,250,000.00	
	TOTAL		₦44,750,000.00	

14	KAGA	659,493,294.00	40,507,479.70	618,985,814.30
	<u>EXPENDITURE</u>			
a	Administrative		6,500,000.00	
b	Economic		4,000,000.00	
c	Regional Development		30,007,479.70	
	TOTAL		¥40,507,479.70	
15	KALA BALGE	1,290,450,000.00	217,887,983.00	1,072,562,017.00
	<u>EXPENDITURE</u>			
a	Administrative		190,987,983.00	
b	Regional Development		26,900,000.00	
	TOTAL		¥217,887,983.00	
16	KONDUGA	1,175,947,023.00	463,743,832.58	712,203,190.42
	<u>EXPENDITURE</u>			
a	Administrative		41,997,888.90	
b	Economic		19,400,000.00	
c	Regional Development		43,617,290.68	
d	Social		27,281,630.00	
			¥132,296,809.58	
	Balance	TOTAL	¥331,447,023.00	
17	KUKAWA	1,509,892,371.00	812,881,629.42	697,010,741.58
	<u>EXPENDITURE</u>			
a	Administrative		288,630,250.00	
b	Economic		54,877,589.76	
c	Regional Development		11,901,000.00,	
d	Social		54,530,417.76	
			¥409,939,257.52	
	Balance	TOTAL	¥402,942,371.90	
18	KWAYA KUSAR	1,340,764,919.60	12,226,331.21	1,328,538,588.39
	<u>EXPENDITURE</u>			
a	Administrative		9,226,331.21	
b	Economic		3,000,000.00	
	TOTAL		¥12,226,331.21	
19	MAFA	1,196,536,289.00	23,500,000.00	1,173,036,289.00
	<u>EXPENDITURE</u>			
a	Administrative		23,500,000.00	
	TOTAL		¥23,500,000.00	
20	MAGUMERI	1,216,070,525.00	19,580,354.54	1,196,490,170.46
	<u>EXPENDITURE</u>			
a	Economic		880,354.54	
b	Regional Development		18,700,000.00	
	TOTAL		¥19,580,354.54	

21	MMC	2,021,706,860.00	90,013,400.00	1,931,693,460.00
	<u>EXPENDITURE</u>			
a	Administrative		21,960,000.00	
b	Economic		68,053,400.00	
	TOTAL		₦90,013,400.00	
22	MARTE	1,245,010,769.00	604,368,269.00	640,642,500.00
	<u>EXPENDITURE</u>			
a	Administrative		289,707,500.00	
b	Regional Development		2,850,000.00	
	TOTAL		₦292,557,500.00	
	Balance		₦311,810,769.00	
23	MOBBAR	1,229,964,113.00	126,255,750.00	1,103,708,363.00
	<u>EXPENDITURE</u>			
a	Administrative		57,025,150.00	
b	Economic		64,230,600.00	
c	Social		5,000,000.00	
	TOTAL		₦126,255,750.00	
24	MONGUNO	768,446,482.00	97,040,768.64	671,405,713.36
	<u>EXPENDITURE</u>			
a	Administrative		2,000,000.00	
b	Economic		25,000,000.00	
c	Regional Development		70,040,768.64	
	TOTAL		₦97,040,768.64	
25	NGALA	1,345,919,546.00	201,939,000.00	1,143,980,546.00
	<u>EXPENDITURE</u>			
a	Administrative		201,939,000.00	
	TOTAL		₦201,939,000.00	
26	NGANZAI	919,516,006.00	95,000,000.00	824,516,006.00
	<u>EXPENDITURE</u>			
a	Administrative		20,000,000.00	
b	Economic		20,000,000.00	
c	Regional Development		20,000,000.00	
d	Social		10,000,000.00	
	TOTAL		₦70,000,000.00	
	Balance		₦25,000,000.00	
27	SHANI	815,277,553.00	41,685,142.00	773,592,411.00
	<u>EXPENDITURE</u>			
a	Administrative		2,527,338.00	
b	Economic		35,147,304.00	
c	Regional Development		4,010,500.00	
	TOTAL		₦41,685,142.00	



BORNO STATE OF NIGERIA

**ABADAM
LOCAL GOVERNMENT COUNCIL**

■ ANNUAL FINANCIAL STATEMENT ■

FOR THE YEAR ENDED

31ST DECEMBER, 2018.

ABADAM LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 1
CASHFLOW STATEMENT

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
From Operation:			
RECEIPT:			
Statutory Allocation FAAC		1,586,676,181.66	625,721,821.59
Value Added Tax		317,241,464.06	-
Sub Total		1,903,917,645.72	625,721,821.59
Internal Generated Revenue			
Internal Generated Revenue	3	1,498,700.00	1,927,228.08
OTHER RECEIPT:	4		
VAT		-	-
PPT		3,672,633.89	-
Excess Bank Chgarges		3,874,307.49	-
Excess Crude		5,322,881.40	-
Forex Equalisation		41,753,507.45	-
Additional Fund From NNPC		-	-
Exchange Difference		9,572,827.69	-
Exchange Gain		6,261,312.40	-
Sub Total		70,457,470.32	-
Total Receipts		1,975,873,816.04	627,649,049.67
PAYMENTS:			
STATUTORY DEDUCTIONS	5		
3% Emirate Council		39,706,830.94	-
0.5% L.G. Audit		6,616,139.00	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus		12,921,576.05	-
Local Govt Pension		-	-
Sub-Total		59,244,545.99	-
INTERVENTION FUNDING	6		
Contribution towards Funding of Primary Edu.		127,887,129.04	-
1% LGSC Training Fund		13,232,276.98	-
0.75% Admin Charges		9,924,207.76	-
5% Security		66,161,384.95	-
Sub-Total		217,204,998.73	-
MISCELLANEOUS DEDUCTIONS FUNDING	7		
Sererance Gratuity to Former LG Concillors		6,400,000.00	-
Contr. to Indigines Undergoing Armed Forces Training		4,000,000.00	-
IFAD Climate Change Adaptation Counterpart Funding		2,500,000.00	-
Retainership NT/VBRTV		1,260,000.00	-
Payment for Preparation of LGA's Annual Account		2,000,000.00	-
Procurement of Firewood, Food Items to IDPs		14,539,752.13	-
LGA's Hajj Fare		14,717,406.65	-
Purc. of Equipts for SPHCA Biometric Data Capture		2,206,227.77	-
Provision of Essential Service		10,000,000.00	-
Workshop on Fiscal & Admin. Due Process		462,962.96	-
Diesel to Tractors for Farming Across LGA's		1,481,481.48	-
Gratuity to Local Edu. Authority Retirees		9,259,259.26	-
Gratuity to Local Government Retirees		9,259,259.26	-
WAEC/SSCE & NECO 2018/2019		1,760,880.00	-
Hotel Bills inrespects of Borno State Hotel		-	-
Production of Projects Calender 2018		680,000.00	-
Outstanding Liabilities		-	-
JNI Contribution		-	-
Logistics		-	-
Sub-Total		60,527,229.51	-

ABADAM LOCAL GOVERNMENT OF BORNO STATE

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
Personnel Emoluments:	8	566,799,530.59	536,182,110.14
Overhead Cost	9	966,321,404.80	98,434,855.13
Sub-Total		1,533,120,935.39	634,616,965.27
Total Payments		1,890,097,709.62	634,616,965.27
Cash Flow From Operations		444,752,880.65	101,018,250.00
CASH FLOW FROM INVESTMENT:			
Purchase/Construction of Asset	10	444,752,880.65	101,018,250.00
Purchase of Fin. Market Instrument		-	-
Total Cash Flow From Investment		444,752,880.65	101,018,250.00
CASH FLOW FROM FINANCING:			
Increase/Decrease in Cash		(473,484.72)	(169,164.64)
Opening Cash Balance		590,366.42	590,366.42
Closing Cash Balance	11	116,881.70	421,201.78

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
ASSETS:			
Advances	12	116,881.70	421,201.78
Investments	13	7,382,145.00	7,382,145.00
Treasuries & Banks	14	-	885,000.00
Total Assests		7,499,026.70	8,688,346.78
PUBLIC FUND & LIABILITIES:			
Consolidated Revenue Fund	15	116,881.70	421,201.78
Other Fund - Investment Fund		-	(78,019,288.61)
Total Public Fund		116,881.70	(77,598,086.83)
Deposits	16	86,286,433.61	86,286,433.61
Total Liabilities		86,286,433.61	86,286,433.61
Public Fund + Liabilities		7,499,026.70	8,688,346.78

ABADAM LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 3
CONSOLIDATED REVENUE FUND

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Opening Balance (a)		590,366.42	-	-	590,366.42
Add: REVENUE (INCOME) (b)					
S/Allocation from Federal Govt.	17	1,586,676,181.66	1,811,068,854.00	1,285,071,446.00	224,392,472.34
S/Allocation from State Govt.		-	220,000,000.00	200,000,000.00	220,000,000.00
Share of VAT		317,241,464.06	344,715,124.00	290,733,247.00	27,473,659.94
Capital Development fund		-	3,000,000.00	-	3,000,000.00
Sub Total		1,903,917,645.72	2,378,783,778.00	1,776,804,693.00	474,866,132.28
Personal Taxes	18	-	6,160,000.00	7,250,000.00	6,160,000.00
Licence General	19	400,000.00	5,626,000.00	53,556,000.00	5,226,000.00
Fees General	20	-	3,364,000.00	39,444,000.00	3,364,000.00
Sales General	21	-	400,000.00	4,000,000.00	400,000.00
Earning General	22	1,096,700.00	2,550,000.00	31,250,000.00	1,451,300.00
Rent on Local Govt. Building	23	-	750,000.00	1,000,000.00	750,000.00
Rent on Land & Others General	24	-	750,000.00	750,000.00	750,000.00
Investment Income	25	-	100,000.00	100,000.00	100,000.00
Extraordinary Items	26	-	300,000.00	300,000.00	300,000.00
Total Revenue (Income) (b)		1,905,416,345.72	2,398,783,778.00	1,914,454,693.00	493,367,432.28
Other Receipt (c)					
VAT	27	-	-	-	-
PPT		3,672,633.89	-	-	(3,672,633.89)
Excess Bank Chgarges		3,874,307.49	-	-	(3,874,307.49)
Excess Crude		5,322,881.40	-	-	(5,322,881.40)
Forex Equalisation		41,753,507.45	-	-	(41,753,507.45)
Additional Fund From NNPC		-	-	-	-
Exchange Difference		9,572,827.69	-	-	(9,572,827.69)
Exchange Gain		6,261,312.40	-	-	(6,261,312.40)
Sub Total		70,457,470.32	-	-	(70,457,470.32)
Total Funds Available (a+b+c)		1,976,464,182.46	2,398,783,778.00	1,914,454,693.00	422,319,595.54
Less: EXPENDITURE					
STATUTORY DEDUCTIONS					
3% Emirate Council	28	39,706,830.94	-	-	(39,706,830.94)
0.5% L.G. Audit		6,616,139.00	-	-	(6,616,139.00)
7% of L.E.A. Pri. Sch. Teac Pen Plus		12,921,576.05	-	-	(12,921,576.05)
Local Govt Pension		-	-	-	-
Sub-Total		59,244,545.99	-	-	(59,244,545.99)
INTERVENTION FUNDING					
Contr. towards Funding of Pri. Edu.	29	127,887,129.04	-	-	(127,887,129.04)
1% LGSC Training Fund		13,232,276.98	-	-	(13,232,276.98)
0.75% Admin Charges		9,924,207.76	-	-	(9,924,207.76)
5% Security		66,161,384.95	-	-	(66,161,384.95)
Sub-Total		217,204,998.73	-	-	(217,204,998.73)
MISCELLANEOUS DEDUCTIONS FUNDING					
Serance Gratuity to F. LG Concillors	30	6,400,000.00	-	-	(6,400,000.00)
Contr. to Indigines Undergoing AFT		4,000,000.00	-	-	(4,000,000.00)
IFAD Climate Change Adapt Cpart Funding		2,500,000.00	-	-	(2,500,000.00)
Retaunership NTA/BRTV		1,260,000.00	-	-	(1,260,000.00)
P/ment for Preparation of LGA's Annual Acct		2,000,000.00	-	-	(2,000,000.00)
Procure. of Firewood, Food Items to IDPs		14,539,752.13	-	-	(14,539,752.13)
LGA's Hajj Fare		14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipmts for SPHCA Biometric D. Cap		2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service		10,000,000.00	-	-	(10,000,000.00)
Workshop on Fiscal & Admin. Due Process		462,962.96	-	-	(462,962.96)

ABADAM LOCAL GOVERNMENT OF BORNO STATE

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Diesel to Tractors for Farming Across LGA's		1,481,481.48	-	-	(1,481,481.48)
Gratuity to Local Edu. Authority Retirees		9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees		9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019		1,760,880.00	-	-	(1,760,880.00)
Hotel Bills Inrespects of Borno State Hotel		-	-	-	-
Production of Projects Calender 2018		680,000.00	-	-	(680,000.00)
Outstanding Liabilities		-	-	-	-
JNI Contribution		-	-	-	-
Logistics		-	-	-	-
Sub-Total		80,529,247.51	-	-	(80,529,247.51)
Personnel Cost	31	566,799,530.59	370,706,413.00	370,706,413.00	(196,093,117.59)
Overhead Cost	32	966,321,404.80	1,087,368,230.00	556,050,000.00	121,046,825.20
Sub-Total		1,533,120,935.39	1,458,074,643.00	926,756,413.00	(75,046,292.39)
Total Expenditure		1,724,742,484.35	1,458,074,643.00	926,756,413.00	(266,667,841.35)
Operating Fund B/4 Transfer		444,396,277.63	1,269,299,135.00	980,398,280.00	824,902,857.37
APPROPRIATION TRANSFERS					
Transfer to Capital Dev. Fund		444,279,395.93	1,017,100,000.00	1,252,600,000.00	572,820,604.07
Total Appropriation		444,279,395.93	1,017,100,000.00	1,252,600,000.00	572,820,604.07
Closing Balance		116,881.70	252,199,135.00	(272,201,720.00)	252,082,253.30

STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Add: Capital Receipts					
Value Added Tax		-	-	-	-
Transfer From CRF		444,279,395.93	1,017,100,000.00	1,252,600,000.00	572,820,604.07
Total Capital Receipts		444,279,395.93	1,017,100,000.00	1,252,600,000.00	572,820,604.07
Total Capital Funds Available		444,279,395.93	1,017,100,000.00	1,252,600,000.00	572,820,604.07
Less: Capital Expenditure					
JACC Deduction	33				
5% Stabilization		26,464,353.98	-	-	(26,464,353.98)
20% LG Joint Development Programme		264,646,539.79	-	-	(264,646,539.79)
Rehabilitation of Federal Highway		-	-	-	-
Sub-Total with the JAAC		291,110,893.77	-	-	(291,110,893.77)
Administrative					
Admin & General Services	34	331,836,235.93	153,100,000.00	344,100,000.00	(178,736,235.93)
Sub-Total		331,836,235.93	153,100,000.00	344,100,000.00	(178,736,235.93)
Economic					
Agric & Natural Resources	35	21,473,160.00	109,000,000.00	159,000,000.00	87,526,840.00
Finance & Supply	36	-	88,000,000.00	102,000,000.00	88,000,000.00
Sub-Total		21,473,160.00	197,000,000.00	261,000,000.00	175,526,840.00
Reginal Development					
Budget, Plan, Res & Statistic	37	-	-	147,000,000.00	-
Works Transport & Housing	38	90,970,000.00	506,000,000.00	405,500,000.00	415,030,000.00
Sub-Total		90,970,000.00	506,000,000.00	552,500,000.00	415,030,000.00
Social					
Primary Health Care	39	-	96,000,000.00	96,000,000.00	96,000,000.00
Sub-Total		-	96,000,000.00	96,000,000.00	96,000,000.00
Total Capital Expenditure		444,279,395.93	1,017,100,000.00	1,252,600,000.00	572,820,604.07

ABADAM LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CASHFLOW STATEMENT

	ACTUAL 2018 N	ACTUAL 2017 N
Note 3 - Internal Generated Revenue		
Personal Taxes	-	-
Licence General	400,000.00	482,228.08
Fees General	-	885,000.00
Earning General	1,098,700.00	560,000.00
Rent on land & other General	-	-
Total	1,498,700.00	1,927,228.08
Note 4 - Other Receipt		
VAT	-	-
PPT	3,672,633.89	-
Excess Bank Chgarges	3,874,307.49	-
Excess Crude	5,322,881.40	-
Forex Equalisation	41,753,507.45	-
Additional Fund From NNPC	-	-
Exchange Difference	9,572,827.69	-
Exchange Gain	6,261,312.40	-
Total	70,457,470.32	-
Note 5 - Statutory Deductions		
3% Emirate Council	39,706,830.94	-
0.5% L.G. Audit	6,616,139.00	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus	12,921,576.05	-
Local Govt Pension	-	-
Total	59,244,545.99	-
Note 6 - Intervention Funding		
Contribution towards Funding of Primary Edu.	127,887,129.04	-
1% LGSC Training Fund	13,232,276.98	-
0.75% Admin Charges	9,924,207.76	-
5% Security	66,161,384.95	-
Sub-Total	217,204,998.73	-
Note 7 - Miscellaneous Deductions Funding		
Serance Gratuity to Former LG Concillors	6,400,000.00	-
Contr. to Indigines Undergoing Armed Forces Training	4,000,000.00	-
IFAD Climate Change Adaptation Counterpart Funding	2,500,000.00	-
Retainership NTA/BRTV	1,260,000.00	-
Payment for Preparation of LGA's Annual Account	2,000,000.00	-
Procurement of Firewood, Food Items to IDPs	14,539,752.13	-
LGA's Hajj Fare	14,717,406.65	-
Purc. of Equipts for SPHCA Biometric Data Capture	2,206,227.77	-
Provision of Essential Service	10,000,000.00	-
Workshop on Fiscal & Admin. Due Process	462,962.96	-
Diesel to Tractors for Farming Across LGA's	1,481,481.48	-
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-
Gratuity to Local Government Retirees	9,259,259.26	-
WAEC/SSCE & NECO 2018/2019	1,760,880.00	-
Hotel Bills in respect of Borno State Hotel	-	-
Production of Projects Calendar 2018	680,000.00	-
Outstanding Liabilities	-	-
JNI Contribution	-	-
Logistics	-	-
Sub-Total	80,527,229.51	-
Note 8 - Personnel Cost		
Office of the chairman	898,958.40	628,270.88
Office of the secretary	-	-
The Council	4,031,806.60	2,312,817.80
Admin & General Services	91,804,144.23	61,724,686.77

ABADAM LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018 N	ACTUAL 2017 N
Agric1& Natural Resource	51,420,567.84	45,951,260.52
Finance & Supply	55,722,068.16	46,604,102.80
Budget plan. Research & statistic	-	-
Works Transport & Housing	36,988,925.18	33,072,565.48
Education & Social Development	-	-
Primary Health Care	86,225,429.24	85,693,874.59
Traditional office	39,706,830.94	15,775,332.28
Total	366,800,548.59	291,764,928.12

Note 9 - Overhead Cost

Office of the Chairman	38,515,159.20	12,035,500.00
Secretary to the Local Government	29,364,353.98	1,781,000.00
The Council	16,200,000.00	5,315,000.00
Admin & General Services	747,726,607.89	182,527,498.19
Agric & Natural Resources	19,134,481.48	1,413,000.00
Finance & Supply	28,355,404.00	8,285,500.00
Budget,Plan,Research & Statistic	200,000.00	308,000.00
Education & Social Development	25,160,222.00	5,750,555.00
Works Transport & Housing	13,931,576.05	-
Primary Health Care	40,123,600.00	13,620,000.00
Traditional Office	5,610,000.00	4,000,000.00
Total	964,321,404.60	235,036,053.19

	ACTUAL 2018 N	ACTUAL 2017 N
--	------------------------------	------------------------------

Notes 10 - Purchase/Contruction of Capital Assets

JACC Deduction		
5% Stabilization	26,464,353.98	-
20% LG Joint Development Programme	264,646,539.79	-
Rehabilitation of Federal Highway	-	-
Sub-Total	291,110,893.77	-

Administrative

Admin & General Services	331,836,235.93	-
Sub-Total	331,836,235.93	-

Economic

Agric & Natural Resources	21,473,160.00	1,843,250.00
Finance & Supply	-	-
Sub-Total	21,473,160.00	1,843,250.00

Reginal Development

Works Transport & Housing	90,970,000.00	99,175,000.00
Sub-Total	90,970,000.00	99,175,000.00

Social

Primary Health Care	-	-
Sub-Total	-	-

Grand Total

735,390,289.70	101,018,250.00
-----------------------	-----------------------

ABADAM LOCAL GOVERNMENT OF BORNO STATE

NOTES TO ASSETS AND LIABILITIES

	ACTUAL 2018 N	ACTUAL 2017 N
Notes 11 - Treasuries & Banks		
Cash and Banks Balance		
Cash at Hand	48,643.00	10,120.00
First Bank Account	64,927.63	57,239.45
UBA Salary Account	3,311.07	348,873.10
UBA Stabilization Account	-	4,969.23
	116,881.70	421,201.78
Note 12 - Investments		
Premier Property Development Company ftc	1,826,590.00	1,826,590.00
Borno Soda & Ash Company	3,555,555.00	3,555,555.00
Lon Government Loans Board	2,000,000.00	2,000,000.00
Total	7,382,145.00	7,382,145.00
Note 13 - Advances		
Personal Advance		
NAME OF HOLDER	PURPOSE	BALANCE N
-	-	-
Non - Personal Advance		
NAME OF HOLDER	PURPOSE	BALANCE N
-	-	-
Personal Advance		-
Non-Personal Advance		-
Total		-
Notes 14 - Consolidated Revenue Fund Account		
Opening Balance	590,366.42	590,366.42
Total Recurrent Revenues	1,975,873,816.04	627,649,049.67
Total Funds Available	1,976,464,182.46	628,239,416.09
Less:		
Recurrent Expenditure	1,531,120,935.39	526,799,964.31
Transfers/Appropriations	44,279,395.93	101,018,250.00
Closing Balance	473,484.72	421,201.78
Notes 15 - Capital Development Funds		
Total Capital Receipts	444,752,880.65	101,018,250.00
Total Capital Funds Available	444,752,880.65	101,018,250.00
Less:		
Administrative	331,836,235.30	-
Economic	21,473,160.00	1,843,250.00
Regional Development	90,970,000.00	99,175,000.00
Social	-	-
Total Capital Expenditure	444,279,395.30	101,018,250.00
Note 16 - Receipt - Deposit		
NAME OF HOLDER	PURPOSE	AMOUNT N
Born State (BIR)	5% Withholding Tax	39,903,359.83
Federal Inland Revenue	5% Value Added Tax	42,532,129.20
Baba Gana Bayamari	10% Retention	3,429,891.93
Glegwa Nig Ltd	10% Retention	421,052.65
Total		86,286,433.61

ABADAM LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CONSOLIDATED REVENUE FUND

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note: 17				
Government Share of Faac				
Statutory Allocation from Federal Govt.	1,586,676,181.66	1,811,068,654.00	1,286,071,446.00	224,392,472.34
Statutory Allocation from State Govt.	-	220,000,000.00	200,000,000.00	220,000,000.00
Share of VAT	317,241,464.06	344,715,124.00	290,733,247.00	27,473,659.94
Capital Development Fund	-	330,000,000.00	-	330,000,000.00
Total	1,903,917,645.72	2,375,783,778.00	1,776,804,693.00	471,866,132.28

Note: 18

Personal Tax

Community Development & Poll Tax	-	3,950,000.00	3,950,000.00	3,950,000.00
Cattle Tax	-	2,210,000.00	3,300,000.00	2,210,000.00
Total	-	6,160,000.00	7,250,000.00	6,160,000.00

Note: 19

Licence General

Gold Smith & Gold Dealers licence	-	950,000.00	950,000.00	950,000.00
Radio Tevelston station licence	-	80,000.00	980,000.00	80,000.00
Bake House licence	-	50,000.00	2,550,000.00	50,000.00
Bicycle licence & Hir Permit	-	90,000.00	900,000.00	90,000.00
Cart licence	-	90,000.00	900,000.00	90,000.00
Dane Gun licence	-	90,000.00	900,000.00	90,000.00
Cattle Dealer licence	-	20,000.00	1,200,000.00	20,000.00
Dried Fish & Meat licence	-	100,000.00	3,100,000.00	100,000.00
Abattoir & slaughter licence	-	50,000.00	1,950,000.00	50,000.00
Cinernagraphy licence	-	50,000.00	500,000.00	50,000.00
Auctioneer licence	-	50,000.00	950,000.00	50,000.00
Battery charging licence	-	5,000.00	575,000.00	5,000.00
Butchers licence	-	50,000.00	550,000.00	50,000.00
Cloths Dyers licence	-	50,000.00	750,000.00	50,000.00
Local Barbing & plating licence	-	50,000.00	550,000.00	50,000.00
Mobile Sale promotion licence	-	50,000.00	450,000.00	50,000.00
Motor mechanic/ car wash licence	-	-	550,000.00	-
Depot Licence	-	50,000.00	-	50,000.00
Penel Beaters licence	-	50,000.00	250,000.00	50,000.00
Photo Studio licence	-	150,000.00	1,150,000.00	150,000.00
Printing Press licence	-	110,000.00	1,110,000.00	110,000.00
Reg of Laundries & D/cleanes licence	-	90,000.00	90,000.00	90,000.00
Reg of septic Tank Dislodging licence	-	-	-	-
Sand Granite Iron Rod licence	-	30,000.00	300,000.00	30,000.00
Serving Institute licence	-	25,000.00	925,000.00	25,000.00
Vehicle pare parts licence	-	90,000.00	900,000.00	90,000.00
Vulcanizer licence	-	75,000.00	975,000.00	75,000.00
Welding machine licence	-	76,000.00	976,000.00	76,000.00
Cance Licence	-	-	600,000.00	-
Dog licence	-	80,000.00	80,000.00	80,000.00
Hackney permi lincese fees	-	90,000.00	900,000.00	90,000.00
Native liquor license fees	-	50,000.00	550,000.00	50,000.00
Hunting lincse fees	-	90,000.00	900,000.00	90,000.00
Squatels, hawkers permit fees	-	50,000.00	950,000.00	50,000.00
Bulk cigarette lincenes fees	-	70,000.00	950,000.00	70,000.00
Trade license fees	-	80,000.00	800,000.00	80,000.00
Forestry & fuel explotation fees	-	50,000.00	500,000.00	50,000.00
Reg of laundry & dry cleaners fees	-	50,000.00	590,000.00	50,000.00
Advertisement rate license fees	-	50,000.00	950,000.00	50,000.00

ABADAM LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Earning from industrial undertaking	-	50,000.00	900,000.00	50,000.00
Block/brick making	-	50,000.00	600,000.00	50,000.00
Hotels	-	50,000.00	250,000.00	50,000.00
Rural electrification	-	50,000.00	2,500,000.00	50,000.00
Mortuary hearse & cemetery	-	15,000.00	215,000.00	15,000.00
Recovery of losses and over payment	-	200,000.00	200,000.00	200,000.00
Unclaimed deposit	-	50,000.00	500,000.00	50,000.00
Tractor hiring units	400,000.00	990,000.00	7,090,000.00	590,000.00
Sales of agric produce	-	500,000.00	5,000,000.00	500,000.00
Irrigation	-	50,000.00	650,000.00	50,000.00
Fishing lincene fees	-	70,000.00	700,000.00	70,000.00
Clinical fees	-	90,000.00	900,000.00	90,000.00
Hide/skin buyers fees	-	90,000.00	900,000.00	90,000.00
Hawiers permit fees	-	30,000.00	300,000.00	30,000.00
Sales of rifle permit fees	-	50,000.00	350,000.00	50,000.00
Total	400,000.00	5,565,000.00	53,806,000.00	5,166,000.00

Note: 20
Fees General

Contractor Registration fees	-	50,000.00	5,000,000.00	50,000.00
Marriage Divorce fees	-	100,000.00	100,000.00	100,000.00
Tender fees	-	100,000.00	1,000,000.00	100,000.00
Indigine Certificate	-	100,000.00	1,500,000.00	100,000.00
Birth & Death Registration.	-	50,000.00	1,350,000.00	50,000.00
Auctioneer fees	-	100,000.00	100,000.00	100,000.00
Black smith workshop fees	-	90,000.00	90,000.00	90,300.00
Block making Machine fees	-	50,000.00	1,350,000.00	50,000.00
Building Material fees	-	50,000.00	350,000.00	50,000.00
Bus & Comm. Vehicle & Taxi fees	-	40,000.00	400,000.00	40,000.00
Clock & watch repairs fees	-	50,000.00	50,000.00	50,000.00
Cold Room fees	-	40,000.00	240,000.00	40,000.00
Control of Noise Permit fees	-	90,000.00	1,090,000.00	90,000.00
Corn Grinding Mill fees	-	50,000.00	450,000.00	50,000.00
Electric (Radio/TV) Workshop fees	-	25,000.00	125,000.00	25,000.00
Entertainment & Drumming fees	-	20,000.00	220,000.00	20,000.00
Felling of Trees fees	-	30,000.00	300,000.00	30,000.00
Hire charges	-	-	-	-
Ingredient Grinding mill fees	-	50,000.00	950,000.00	50,000.00
Kiosk fees	-	40,000.00	1,400,000.00	40,000.00
Learning Driving Test fees	-	50,000.00	1,500,000.00	50,000.00
Minor Industry fees	-	50,000.00	1,500,000.00	50,000.00
Motorcycle fees	-	50,000.00	950,000.00	50,000.00
Naming of street reistration fees	-	-	-	-
Painting, sparaying, sign, writing w/s fees	-	25,000.00	125,000.00	25,000.00
Palm wine Taper sales fees	-	100,000.00	100,000.00	100,000.00
Pest Control & Disinfectant charges fees	-	50,000.00	1,250,000.00	50,000.00
Petty Trader fees	-	30,000.00	300,000.00	30,000.00
Photostat & Typing Institute fees	-	100,000.00	100,000.00	100,000.00
Reg of Meat Van fees	-	100,000.00	100,000.00	100,000.00
Rice Mill & Cassava Grinding fees	-	75,000.00	975,000.00	75,000.00
Sand Dedging fees	-	40,000.00	400,000.00	40,000.00
Surface Tank kerosine fees	-	25,000.00	325,000.00	25,000.00
Woodmaking & Carpentry w/shop fees	-	30,000.00	300,000.00	30,000.00
Impounding of Amlnal fees	-	50,000.00	500,000.00	50,000.00
Towing of vehicle fine and fees	-	90,000.00	2,900,000.00	90,000.00
Slaughter fees	-	100,000.00	1,000,000.00	100,000.00
Eatin house fees	-	100,000.00	1,500,000.00	100,000.00

ABADAM LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
Open air preaching permit fees	-	100,000.00	100,000.00	100,000.00
Dispensary & maternity fees	-	29,000.00	829,000.00	29,000.00
laboratory test fees	-	100,000.00	100,000.00	100,000.00
Produce buying fees	-	600,000.00	6,000,000.00	600,000.00
Survey fees	-	125,000.00	125,000.00	125,000.00
Approval of building p'an fees	-	20,000.00	1,200,000.00	20,000.00
Commission of tranfer of plot/right of c.of o	-	200,000.00	1,200,000.00	200,000.00
Total	-	3,364,300.00	39,444,000.00	3,364,300.00

Note : 21
Sales General

Sales of Fertilizer	-	400,000.00	10,000,000.00	400,000.00
Total	-	400,000.00	10,000,000.00	400,000.00

Note: 22
Earning General

Earning From Commercial Activities	-	-	-	-
Earning from Markets	-	400,000.00	4,000,000.00	400,000.00
Earning from Motorparks	-	500,000.00	7,500,000.00	500,000.00
Earning from shop & shopping center	-	300,000.00	3,000,000.00	300,000.00
Earning from Cattle Markets	-	150,000.00	7,150,000.00	150,000.00
Earning from prod farm sale of C/Goods	-	450,000.00	2,450,000.00	450,000.00
Earning from Transport Service	1,098,700.00	600,000.00	6,000,000.00	(498,700.00)
Earning from Environment Sanitation Services	-	150,000.00	1,150,000.00	150,000.00
Total	1,098,700.00	2,550,000.00	31,250,000.00	1,451,300.00

Note: 23
Rent on Govt. Building General

Rent on Government Building General	-	250,000.00	250,000.00	250,000.00
Rent on Govrnment Quarters	-	500,000.00	1,500,000.00	500,000.00
Rent on Governmen'Buildings	-	750,000.00	1,750,000.00	750,000.00
Total	-	1,500,000.00	3,500,000.00	1,500,000.00

Note : 24
Rent on Land & Others General

Rent on Govt Quarters	-	-	-	-
Rent pn Govt 'Buildings	-	-	-	-
Rent on Govt Land	-	250,000.00	1,250,000.00	250,000.00
Tenamtnt Rate	-	250,000.00	1,250,000.00	250,000.00
Penalty for tenament rate	-	100,000.00	100,000.00	100,000.00
Arrears for tenament rate	-	100,000.00	10,000,000.00	100,000.00
Ground rate	-	50,000.00	750,000.00	50,000.00
Total	-	750,000.00	13,350,000.00	750,000.00

Note : 25
Investment Income

Investment Income	-	100,000.00	100,000.00	100,000.00
Dividend Received	-	100,000.00	-	100,000.00
Total	-	200,000.00	100,000.00	200,000.00

Note : 26
Domestic Grant

Federal Govt Grant Inlieu of Tenament rate	-	100,000.00	100,000.00	100,000.00
State Govt Grant Inlieu of Tenament rate	-	100,000.00	100,000.00	100,000.00
Capital Grant to Area Development	-	100,000.00	100,000.00	100,000.00
Total	-	300,000.00	300,000.00	300,000.00

ABADAM LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Note : 27				
Other Receipt				
VAT	-	-	-	-
PPT	3,672,633.89	-	-	(3,672,633.89)
Excess Bank Chgarges	3,874,307.49	-	-	(3,874,307.49)
Excess Crude	5,322,881.40	-	-	(5,322,881.40)
Forex Equalisation	41,753,507.45	-	-	(41,753,507.45)
Additional Fund From NNPC	-	-	-	-
Exchange Difference	9,572,827.69	-	-	(9,572,827.69)
Exchange Gain	6,261,312.40	-	-	(6,261,312.40)
Total	70,457,470.32	-	-	(70,457,470.32)
Note : 28				
Statutory Deductions				
3% Emirate Council	39,706,830.94	-	-	(39,706,830.94)
0.5% L.G. Audit	6,616,139.00	-	-	(6,616,139.00)
7% of L.E.A. Pri. Sch. Teachers Pen. Plus	12,921,576.05	-	-	(12,921,576.05)
Local Govt Pension	-	-	-	-
Total	59,244,545.99	-	-	(59,244,545.99)
Note : 29				
Intervention Funding				
Contr. towards Funding of Primary Edu.	127,887,129.04	-	-	(127,887,129.04)
1% LGSC Training Fund	13,232,276.98	-	-	(13,232,276.98)
0.75% Admin Charges	9,924,207.76	-	-	(9,924,207.76)
5% Security	66,161,384.95	-	-	(66,161,384.95)
Total	217,204,998.73	-	-	(217,204,998.73)
Note : 30				
Miscellaneous Deductions Funding				
Serance Gratuity to Former LG Concillors	6,400,000.00	-	-	(6,400,000.00)
Contr. to Indigines Undergoing AFT	4,000,000.00	-	-	(4,000,000.00)
IFAD Climate Change A. C. Funding	2,500,000.00	-	-	(2,500,000.00)
Retainership NTA/BRTV	1,260,000.00	-	-	(1,260,000.00)
P/ment for Preparation of LGA's Annual Acct	2,000,000.00	-	-	(2,000,000.00)
Procurement of Firewood Food Items to IDPs	14,539,752.13	-	-	(14,539,752.13)
LGA's Hajj Fare	14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipts for SPHCA Biometric Data C	2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service	10,000,000.00	-	-	(10,000,000.00)
Workshop on Fiscal & Admin. Due Process	462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's	1,481,481.48	-	-	(1,481,481.48)
Gratuity to Local Edu. Authority Retiress	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retiress	9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019	1,760,880.00	-	-	(1,760,880.00)
Hotel Bills inrespects of Borno State Hotel	-	-	-	-
Production of Projects Calender 2018	680,000.00	-	-	(680,000.00)
Outstanding Liabilities	-	-	-	-
JNI Contribution	-	-	-	-
Logistics	-	-	-	-
Total	80,527,229.51	-	-	(80,527,229.51)
Note : 31				
Personnel Cost				
Office of the Chairman	898,958.40	1,168,674.00	1,168,674.00	269,715.60
Secretary to the Local Government	-	4,287,600.00	4,287,600.00	4,287,600.00
The Council	4,031,606.00	7,748,774.00	7,748,774.00	3,717,168.00
Admin & General Services	91,805,144.23	80,185,000.00	80,185,000.00	(11,620,144.23)
Agric & Natural Resources	51,420,567.84	60,672,148.00	60,672,148.00	9,251,580.16

ABADAM LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Finance & Supply	55,722,068.16	55,488,100.00	55,488,100.00	(233,968.16)
Budget, Plan, Research & Statistic	-	3,111,870.00	3,111,870.00	3,111,870.00
Works Transport & Housing	36,988,925.18	41,416,082.00	41,416,082.00	4,427,156.82
Educator & Social Development	-	-	-	-
Primary Health Care	286,225,429.24	100,484,875.00	100,484,875.00	(185,740,554.24)
Traditional Office	39,706,830.94	16,143,290.00	16,143,290.00	(23,563,540.94)
Total	566,799,529.99	370,706,413.00	370,706,413.00	(196,093,116.99)

Note : 32
Overhead Cost

Office of the chairman	38,515,159.20	42,591,608.00	40,947,140.00	4,076,448.80
Office of the Secretary	29,364,353.98	11,550,000.00	18,000,000.00	(17,814,353.98)
The council	16,200,000.00	469,400.00	20,000,000.00	(15,730,600.00)
Admin & General Services	747,726,607.89	33,790,000.00	75,000,000.00	(713,936,607.89)
Agric & Natural Resources	19,134,481.48	3,874,665.28	67,200,000.00	(15,259,816.20)
Finance & supply	28,355,404.00	12,338,000.00	40,000,000.00	(16,017,404.00)
Budget plan Research & statistic	200,000.00	340,000.00	25,500,000.00	140,000.00
Traditional Office	5,610,000.00	144,000.00	50,078,521.00	(5,466,000.00)
Education & Social Development	1,931,576.05	23,790,000.00	61,000,000.00	21,858,423.95
Primary Health Care	40,123,600.00	39,752,200.00	74,500,000.00	(371,400.00)
Works Transport & Housing	25,160,222.20	2,940,000.00	10,000,000.00	(22,220,222.20)
Total	952,321,404.80	171,579,873.28	482,225,661.00	(780,741,531.52)

NOTE TO JAAC AND CAPITAL DEVELOPMENT FUND

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Note : 33				
JACC Deduction				
5% Stabilization	26,464,353.98	-	-	(26,464,353.98)
20% LG Joint Development Programme	264,646,539.79	-	-	(264,646,539.79)
Rehabilitation of Federal Highway	-	-	-	-
Total	291,110,893.77	-	-	(291,110,893.77)

Note : 34
Admin & General Services

Maintenance of office equipment Mfatori	-	5,000,000.00	5,000,000.00	5,000,000.00
Fencing of local govt secretariate Mfatori	-	3,000,000.00	3,000,000.00	3,000,000.00
Construction of car park at Secret Mfatori	-	100,000.00	1,100,000.00	100,000.00
Purchase of Motor Vehicle Mfatori	3,500,000.00	5,000,000.00	10,000,000.00	1,500,000.00
Construction of police Station Mfatori	-	5,000,000.00	5,000,000.00	5,000,000.00
Construction of Standard Govt Lodge Mfatori	11,000,000.00	5,000,000.00	150,000,000.00	(6,000,000.00)
Construction of Guest House Mfatori	-	10,000,000.00	10,000,000.00	10,000,000.00
Construction of D/Head Office & Resd Mfator	-	5,000,000.00	20,000,000.00	5,000,000.00
Construction of viewing center	-	-	-	-
Const/Rev & furnishing of chm/sec Resident	-	10,000,000.00	20,000,000.00	10,000,000.00
Const/Rev & furnishing of staff quarters Mfator	-	10,000,000.00	20,000,000.00	10,000,000.00
Construction of Structure	317,336,235.93	50,000,000.00	100,000,000.00	(267,336,235.93)
Total	331,836,235.93	108,100,000.00	344,100,000.00	(223,736,235.93)

Note : 35
Agric & Natural Resources

Purchase of Irrigation equipment	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of fertilizer	-	15,000,000.00	15,000,000.00	15,000,000.00
Poverty alleviation materials	11,773,160.00	10,000,000.00	10,000,000.00	(1,773,160.00)
Horticulture service	-	4,000,000.00	4,000,000.00	4,000,000.00
Assistance to wheat prod.	-	3,000,000.00	3,000,000.00	3,000,000.00
Purc& repairs of tractor/Thresher Machine	600,000.00	10,000,000.00	60,000,000.00	9,400,000.00

ABADAM LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Land acquisition & clearing	-	2,000,000.00	5,000,000.00	2,000,000.00
Purchase of agric chemical	9,100,000.00	15,000,000.00	10,000,000.00	5,900,000.00
Rehabilitation of vet clinic	-	2,000,000.00	5,000,000.00	2,000,000.00
Purchase of Slaughter sla'ps inputs	-	2,000,000.00	5,000,000.00	2,000,000.00
Maintenance/Rehabilitation of slaughter	-	2,000,000.00	4,000,000.00	2,000,000.00
Development of poultry	-	1,000,000.00	2,000,000.00	1,000,000.00
Est/dev. and grazing Reserve	-	1,000,000.00	4,000,000.00	1,000,000.00
Purchase of Vetnary Equipment	-	2,000,000.00	2,000,000.00	2,000,000.00
Maintenance of forest Resev	-	2,000,000.00	2,000,000.00	2,000,000.00
Forest Plantation Development	-	2,000,000.00	2,000,000.00	2,000,000.00
PURchase of seeds & seedlings	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of Nursery inputs	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Fishing inputs	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of Wood and Materials (fish net)	-	2,000,000.00	2,000,000.00	2,000,000.00
Cons/Dev of fish pond	-	2,000,000.00	2,000,000.00	2,000,000.00
Total	21,473,160.00	109,000,000.00	169,000,000.00	87,526,840.00

Note : 36
Finance & Supply

Cons/Renovation of mortor park	-	2,000,000.00	2,000,000.00	2,000,000.00
Const/ Ren. of 2 blocks of ten shopping	-	40,000,000.00	40,000,000.00	40,000,000.00
Const/ Ren. of 1 block of 10 shopping	-	21,000,000.00	20,000,000.00	21,000,000.00
Constj Ren. of 1 block of 5 shopping	-	5,000,000.00	10,000,000.00	5,000,000.00
Purchase of New Mass transit Buses	-	10,000,000.00	20,000,000.00	10,000,000.00
Const/Ren Of 1 blok of market stalls each	-	10,000,000.00	10,000,000.00	10,000,000.00
Total	-	88,000,000.00	102,000,000.00	88,000,000.00

Note : 37
Education

Construction of LEA office	-	10,000,000.00	10,000,000.00	10,000,000.00
Renovation of Secorry School	-	5,000,000.00	5,000,000.00	5,000,000.00
Cons/Ren of primary school	-	40,000,000.00	20,000,000.00	40,000,000.00
Renovation of Boarding Primary School	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of R E B Electrical poles / wires	-	-	-	-
Purchase of Fuel R E B	-	-	-	-
Settlement of PHCN Bill	-	-	-	-
Total	-	65,000,000.00	45,000,000.00	65,000,000.00

Note : 38
Primary Health Care

Upgrading MCH	-	10,000,000.00	10,000,000.00	10,000,000.00
Rehabilitation/compietion of Health clinic	-	50,000,000.00	50,000,000.00	50,000,000.00
Rehabilitation of NPI office	-	15,000,000.00	15,000,000.00	15,000,000.00
Construction of Isolation camp	-	6,000,000.00	5,000,000.00	6,000,000.00
Construction of VIP Toilet & PIT Latrine	-	15,000,000.00	15,000,000.00	15,000,000.00
Total	-	96,000,000.00	95,000,000.00	96,000,000.00

ABADAM LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note: 39				
Works Transport & Housing				
Purchase of office Building materials	-	130,000,000.00	100,000,000.00	130,000,000.00
Purchase of Residential Building Materials	90,100,000.00	200,000,000.00	200,000,000.00	109,900,000.00
Establishment of water ways	-	2,000,000.00	2,000,000.00	2,000,000.00
Construction of culverts	-	3,000,000.00	500,000.00	3,000,000.00
Construction of Feeder road	-	1,000,000.00	1,000,000.00	1,000,000.00
Drilling of borehole	-	100,000,000.00	60,000,000.00	100,000,000.00
Sinking Of Cement Well	-	15,000,000.00	6,000,000.00	15,000,000.00
Purchase of Head frames	-	5,000,000.00	1,500,000.00	5,000,000.00
Purchase of Generator plants 27 KVA parkins	-	5,000,000.00	3,500,000.00	5,000,000.00
Purchase of Tube wells materials	870,000.00	20,000,000.00	10,000,000.00	19,130,000.00
Purchase of Submissible pumps	-	11,000,000.00	5,000,000.00	11,000,000.00
Construction of Drainage	-	2,000,000.00	2,000,000.00	2,000,000.00
Land compensation	-	2,000,000.00	7,000,000.00	2,000,000.00
Clearing of drainage water ways	-	5,000,000.00	2,000,000.00	5,000,000.00
Clearing of water ways	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	90,970,000.00	506,000,000.00	405,600,000.00	415,030,000.00

SCHEDULE OF DETAILED REVENUE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
GOVERNMENT SHARE OF FAAC				
Statutory Allocation from Federal Govt.	1,586,676,181.66	1,811,068,654.00	1,286,071,446.00	224,392,472.34
Statutory Allocation from State Govt.	-	220,000,000.00	200,000,000.00	220,000,000.00
Share of VAT	317,241,464.06	344,715,124.00	290,733,247.00	27,473,659.94
Capital Development Fund	-	330,000,000.00	-	330,000,000.00
Total	1,903,917,645.72	2,375,783,778.00	1,776,804,693.00	471,866,132.28
PERSONAL TAX				
Community Development & Poll Tax	-	3,950,000.00	3,950,000.00	3,950,000.00
Cattle Tax	-	2,210,000.00	3,300,000.00	2,210,000.00
Total	-	6,160,000.00	7,250,000.00	6,160,000.00
LICENCE GENERAL				
Gold Smith & Gold Dealers licence	-	950,000.00	950,000.00	950,000.00
Radio Television station licence	-	80,000.00	980,000.00	80,000.00
Bake House licence	-	50,000.00	2,550,000.00	50,000.00
Bicycle licence & Hir Permit	-	90,000.00	900,000.00	90,000.00
Cart licence	-	90,000.00	900,000.00	90,000.00
Dane Gun licence	-	90,000.00	900,000.00	90,000.00
Cattle Dealer licence	-	20,000.00	1,200,000.00	20,000.00
Dried Fish & Meat licence	-	100,000.00	3,100,000.00	100,000.00
Abattoir & slaughter licence	-	50,000.00	1,950,000.00	50,000.00
Cinernagraphy licence	-	50,000.00	500,000.00	50,000.00
Auctioneer licence	-	50,000.00	950,000.00	50,000.00
Battery charging licence	-	5,000.00	575,000.00	5,000.00
Butchers licence	-	50,000.00	550,000.00	50,000.00
Cloths Dyers licence	-	50,000.00	750,000.00	50,000.00
Local Barbing & plating licence	-	50,000.00	550,000.00	50,000.00
Mobile Sale promotion licence	-	50,000.00	450,000.00	50,000.00
Motor mechanic/ car wash licence	-	-	550,000.00	-
Depot Licence	-	50,000.00	-	50,000.00
Penel Beaters licence	-	50,000.00	250,000.00	50,000.00
Photo Studio licence	-	150,000.00	1,150,000.00	150,000.00

ABADAM LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Printing Press licence	-	110,000.00	1,110,000.00	110,000.00
Reg of Laundries & D/cleanes licence	-	90,000.00	90,000.00	90,000.00
Reg of septic Tank Dislodging licence	-	-	-	-
Sand Granite Iron Rod licence	-	30,000.00	300,000.00	30,000.00
Serving Institute licence	-	25,000.00	925,000.00	25,000.00
Vehicle pare parts licence	-	90,000.00	900,000.00	90,000.00
Vulcanizer licence	-	75,000.00	975,000.00	75,000.00
Welding machine licence	-	76,000.00	976,000.00	76,000.00
Canoe Licence	-	-	600,000.00	-
Dog licence	-	80,000.00	80,000.00	80,000.00
Hackney permi lincese fees	-	90,000.00	900,000.00	90,000.00
Native liquor license fees	-	50,000.00	550,000.00	50,000.00
Hunting lincese fees	-	90,000.00	900,000.00	90,000.00
Squattels, hawkers permit fees	-	50,000.00	950,000.00	50,000.00
Bulk cigarette lincenes fees	-	70,000.00	950,000.00	70,000.00
Trade lincense fees	-	80,000.00	800,000.00	80,000.00
Forestry &fuel explotation fees	-	50,000.00	500,000.00	50,000.00
Reg of laundry &dry cleaners fees	-	50,000.00	590,000.00	50,000.00
Advertisement rate license fees	-	50,000.00	950,000.00	50,000.00
Earning from industrial undertaking	-	50,000.00	900,000.00	50,000.00
Block/brick making	-	50,000.00	600,000.00	50,000.00
Hotels	-	50,000.00	250,000.00	50,000.00
Rural electrification	-	50,000.00	2,500,000.00	50,000.00
Mortuary hearse & cemetery	-	15,000.00	215,000.00	15,000.00
Recovery of losses and over payment	-	200,000.00	200,000.00	200,000.00
Unclaimed deposit	-	50,000.00	500,000.00	50,000.00
Tractor hiring units	400,000.00	990,000.00	7,090,000.00	590,000.00
Sales of agric produce	-	500,000.00	5,000,000.00	500,000.00
Irrigation	-	50,000.00	650,000.00	50,000.00
Fishing lincene fees	-	70,000.00	700,000.00	70,000.00
Clinical fees	-	90,000.00	900,000.00	90,000.00
Hide/skin buyers fees	-	90,000.00	900,000.00	90,000.00
Hawiers permit fees	-	30,000.00	300,000.00	30,000.00
Sales of rifle permit fees	-	50,000.00	350,000.00	50,000.00
Total	400,000.00	5,566,000.00	53,806,000.00	5,166,000.00
FEES GENERAL				
Contractor Registration fees	-	50,000.00	5,000,000.00	50,000.00
Marriage Divorce fees	-	100,000.00	100,000.00	100,000.00
Tender fees	-	100,000.00	1,000,000.00	100,000.00
Indigine Certificate	-	100,000.00	1,500,000.00	100,000.00
Birth & Death Registration.	-	50,000.00	1,350,000.00	50,000.00
Auctiqneer fees	-	100,000.00	100,000.00	100,000.00
Black smith workshp fees	-	90,300.00	90,000.00	90,300.00
Block making Machine fees	-	50,000.00	1,350,000.00	50,000.00
Building Material fees	-	50,000.00	350,000.00	50,000.00
Bus & Comm. Vehicle & Taxi fees	-	40,000.00	400,000.00	40,000.00
Clock & watch repairs fees	-	50,000.00	50,000.00	50,000.00
Cold Room fees	-	40,000.00	240,000.00	40,000.00
Control of Noise Permit fees	-	90,000.00	1,090,000.00	90,000.00
Corn Grinding Mill fees	-	50,000.00	450,000.00	50,000.00
Electrict (Radio/TV) Workshop fees	-	25,000.00	125,000.00	25,000.00
Entertainment & Drumming fees	-	20,000.00	220,000.00	20,000.00
Felling of Trees fees	-	30,000.00	300,000.00	30,000.00
Hire charges	-	-	-	-
Ingredient Grinding mill fees	-	50,000.00	950,000.00	50,000.00
Kiosk fees	-	40,000.00	1,400,000.00	40,000.00

ABADAM LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Learning Driving Test fees	-	50,000.00	1,500,000.00	50,000.00
Minor Industry fees	-	50,000.00	1,500,000.00	50,000.00
Motorcycle fees	-	50,000.00	950,000.00	50,000.00
Naming of street reistration fees	-	-	-	-
Painting, sparaying, sign, writing w/s fees	-	25,000.00	125,000.00	25,000.00
Palm wine Taper sales fees	-	100,000.00	100,000.00	100,000.00
Pest Control & Disinfectant charges fees	-	50,000.00	1,250,000.00	50,000.00
Petty Trader fees	-	30,000.00	300,000.00	30,000.00
Photostat & Typing Institute fees	-	100,000.00	100,000.00	100,000.00
Reg of Meat Van fees	-	100,000.00	100,000.00	100,000.00
Rice Mill & Cassava Grinding fees	-	75,000.00	975,000.00	75,000.00
Sand Dedging fees	-	40,000.00	400,000.00	40,000.00
Surface Tank kerosine fees	-	25,000.00	325,000.00	25,000.00
Woodmaking & Carpentry w/shop fees	-	30,000.00	300,000.00	30,000.00
Impounding of Amlnal fees	-	50,000.00	500,000.00	50,000.00
Towing of vehicle fine and fees	-	90,000.00	2,900,000.00	90,000.00
Slaughter fees	-	100,000.00	1,000,000.00	100,000.00
Eatin house fees	-	100,000.00	1,500,000.00	100,000.00
Open air preaching permit fees	-	100,000.00	100,000.00	100,000.00
Dispensary & maternity fees	-	29,000.00	829,000.00	29,000.00
laboratory test fees	-	100,000.00	100,000.00	100,000.00
Produce buying fees	-	600,000.00	6,000,000.00	600,000.00
Survey fees	-	125,000.00	125,000.00	125,000.00
Approval of building p'an fees	-	20,000.00	1,200,000.00	20,000.00
Commission of tranfer of plot/right of c.of o	-	200,000.00	1,200,000.00	200,000.00
Total	-	3,364,300.00	39,444,000.00	3,364,300.00
SALES GENERAL				
Sales of Fertilizer	-	400,000.00	10,000,000.00	400,000.00
Total	-	400,000.00	10,000,000.00	400,000.00
EARNING GENERAL				
Earning From Commercial Activities	-	-	-	-
Earning from Markets	-	400,000.00	4,000,000.00	400,000.00
Earning from Motorparks	-	500,000.00	7,500,000.00	500,000.00
Earning from shop & shopping center	-	300,000.00	3,000,000.00	300,000.00
Earning from Cattle Markets	-	150,000.00	7,150,000.00	150,000.00
Earning from prod farm sale of C/Goods	-	450,000.00	2,450,000.00	450,000.00
Earning from Transport Service	1,098,700.00	600,000.00	6,000,000.00	(498,700.00)
Earning from Environment Sanitation Services	-	150,000.00	1,150,000.00	150,000.00
Total	1,098,700.00	2,550,000.00	31,250,000.00	1,451,300.00
RENT ON GOVT. BUILDING GENERAL				
Rent on Government Building General	-	250,000.00	250,000.00	250,000.00
Rent on Government Quarters	-	500,000.00	1,500,000.00	500,000.00
Rent on Governmen'Buildings	-	750,000.00	1,750,000.00	750,000.00
Total	-	1,500,000.00	3,500,000.00	1,500,000.00

ABADAM LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
RENT ON LAND & OTHERS GENERAL				
Rent on Govt Quarters	-	-	-	-
Rent on Govt Buildings	-	-	-	-
Rent on Govt Land	-	250,000.00	1,250,000.00	250,000.00
Tenament Rate	-	250,000.00	1,250,000.00	250,000.00
Penalty for tenement rate	-	100,000.00	100,000.00	100,000.00
Arrears for tenement rate	-	100,000.00	10,000,000.00	100,000.00
Ground rate	-	50,000.00	750,000.00	50,000.00
Total	-	750,000.00	13,350,000.00	750,000.00
INVESTMENT INCOME				
Investment Income	-	100,000.00	100,000.00	100,000.00
Dividend Received	-	100,000.00	-	100,000.00
Total	-	200,000.00	100,000.00	200,000.00
DOMESTIC GRANT				
Federal Govt Grant Inlieu of Tenement rate	-	100,000.00	100,000.00	100,000.00
State Govt Grant Inlieu of Tenement rate	-	100,000.00	100,000.00	100,000.00
Capital Grant to Area Development	-	100,000.00	100,000.00	100,000.00
Total	-	300,000.00	300,000.00	300,000.00
OTHER RECEIPT				
VAT	-	-	-	-
PPT	3,672,633.89	-	-	(3,672,633.89)
Excess Bank Chgarges	3,874,307.49	-	-	(3,874,307.49)
Excess Crude	5,322,881.40	-	-	(5,322,881.40)
Forex Equalisation	41,753,507.45	-	-	(41,753,507.45)
Additional Fund From NNPC	-	-	-	-
Exchange Difference	9,572,827.69	-	-	(9,572,827.69)
Exchange Gain	6,261,312.40	-	-	(6,261,312.40)
Total	70,457,470.32	-	-	(70,457,470.32)

SCHEDULE OF JACC, PERSONNEL & OVERHEAD EXPENDITURE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
STATUTORY DEDUCTIONS				
3% Emirate Council	39,706,830.94	-	-	(39,706,830.94)
0.5% L.G. Audit	6,616,139.00	-	-	(6,616,139.00)
7% of L.E.A. Pri. Sch. Teachers Pen. Plus	12,921,576.05	-	-	(12,921,576.05)
Local Govt Pension	-	-	-	-
Total	59,244,545.99	-	-	(59,244,545.99)
INTERVENTION FUNDING				
Contr. towards Funding of Primary Edu.	127,887,129.04	-	-	(127,887,129.04)
1% LGSC Training Fund	13,232,276.98	-	-	(13,232,276.98)
0.75% Admin Charges	9,924,207.76	-	-	(9,924,207.76)
5% Security	66,161,384.95	-	-	(66,161,384.95)
Total	217,204,998.73	-	-	(217,204,998.73)

ABADAM LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
MISCELLANEOUS DEDUCTIONS FUNDING				
Serance Gratuity to Former LG Concillors	6,400,000.00	-	-	(6,400,000.00)
Contr. to Indigines Undergoing AFT	4,000,000.00	-	-	(4,000,000.00)
IFAD Climate Change A. C. Funding	2,500,000.00	-	-	(2,500,000.00)
Retaunership NTA/BRTV	1,260,000.00	-	-	(1,260,000.00)
P/ment for Preparation of LGA's Annual Acct	2,000,000.00	-	-	(2,000,000.00)
Procurement of Firewood Food Items to IDPs	14,539,752.13	-	-	(14,539,752.13)
LGA's Hajj Fare	14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipts for SPHCA Biometric Data C	2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service	10,000,000.00	-	-	(10,000,000.00)
Workshop on Fiscal & Admin. Due Process	462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's	1,481,481.48	-	-	(1,481,481.48)
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees	9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019	1,760,880.00	-	-	(1,760,880.00)
Hotel Bills inrespects of Borno State Hotel	-	-	-	-
Production of Projects Calender 2018	680,000.00	-	-	(680,000.00)
Outstanding Liabilities	-	-	-	-
JNI Contribution	-	-	-	-
Logistics	-	-	-	-
Total	80,527,229.51	-	-	(80,527,229.51)
OFFICE OF THE CHAIRMAN				
Salary	898,958.40	1,168,674.00	1,168,674.00	269,715.60
Elected/appointed officials remuneration	-	-	-	-
Local travel and transport	2,500,000.00	5,000,000.00	5,000,000.00	2,500,000.00
Office stationeries/computer consumable	200,000.00	100,000.00	500,000.00	(100,000.00)
Maintenance of motor vehicles	3,265,300.00	3,000,000.00	3,000,000.00	(265,300.00)
Maintenance of office furniture	-	200,000.00	1,000,000.00	200,000.00
Local training V	1,475,000.00	2,000,000.00	500,000.00	525,000.00
Security vote	34,056,941.68	6,000,000.00	6,000,000.00	(28,056,941.68)
Physical security	2,920,000.00	2,000,000.00	2,000,000.00	(920,000.00)
Consultingservices and special committee	-	1,000,000.00	2,000,000.00	1,000,000.00
Entertainment and official hospitality	600,000.00	1,000,000.00	1,000,000.00	400,000.00
Miscellaneous	14,648,539.20	6,000,000.00	5,000,000.00	(8,648,539.20)
Grants to communitles/NGOs	-	1,000,000.00	1,000,000.00	1,000,000.00
Contribution to National population	-	500,000.00	500,000.00	500,000.00
Total	60,564,739.28	28,968,674.00	28,668,674.00	(31,596,065.28)
SECRETARY TO THE LOCAL GOVT.				
Salary	-	4,287,600.00	4,287,600.00	4,287,600.00
Local travel and transport	350,000.00	3,000,000.00	2,000,000.00	2,650,000.00
Utility Service	-	-	-	-
Office stationeries/computer consumer bills	100,000.00	500,000.00	500,000.00	400,000.00
Maintenance of motor vehicle/transport	750,000.00	3,000,000.00	2,000,000.00	2,250,000.00
Maintenance f furniture	-	500,000.00	1,000,000.00	500,000.00
Local Training	-	-	-	-
Security vote	-	-	-	-
Consultancy services & special committee	-	-	-	-
Entertainment and official hospitality	250,000.00	500,000.00	500,000.00	250,000.00
Miscellaneous	27,914,353.98	11,787,600.00	-	(16,126,753.98)
Provision of service materials	-	-	-	-
Total	29,364,353.98	23,575,200.00	10,287,600.00	(5,789,153.98)

ABADAM LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
		N	N	N
THE COUNCIL				
Salary	4,031,606.60	7,748,774.00	7,748,774.00	3,717,167.40
Local travel and transport	15,900,000.00	10,000,000.00	5,000,000.00	(5,900,000.00)
Maintenance of M/vehicle/Transport	200,000.00	200,000.00	3,000,000.00	-
Maintenance of office furniture	-	500,000.00	1,000,000.00	500,000.00
Local training	-	3,000,000.00	1,000,000.00	3,000,000.00
Entertainment and official hospitality	100,000.00	1,000,000.00	2,000,000.00	900,000.00
Grant to Communities & NGOs	-	-	-	-
Total	20,231,606.60	22,448,774.00	19,748,774.00	2,217,167.40
ADMIN. & GENERAL SERVICE				
Salary	91,805,144.23	80,185,000.00	83,446,106.00	(11,620,144.23)
Contributory pension	-	-	-	-
Group life insurance	-	-	-	-
Pension allowances	-	-	-	-
Arrears of 10% employer contribution pension	-	-	-	-
Local travel and transport	16,187,538.00	10,000,000.00	2,000,000.00	(6,187,538.00)
Recurrent exercise	505,000.00	3,000,000.00	3,000,000.00	2,495,000.00
Staff welfare	1,425,000.00	3,000,000.00	3,000,000.00	1,575,000.00
Office stationeries/computer consumable	595,000.00	500,000.00	500,000.00	(95,000.00)
Printing of non-security documents	30,000.00	200,000.00	200,000.00	170,000.00
Maintenance of M/vehicle/transport	458,800.00	5,000,000.00	2,000,000.00	4,541,200.00
Maintenance of office furniture	-	1,000,000.00	1,000,000.00	1,000,000.00
Maint. of office building & Local Training	40,000.00	5,000,000.00	5,000,000.00	4,960,000.00
Consulting services special committee	13,232,276.98	10,000,000.00	3,000,000.00	(3,232,276.98)
Insurance premium	-	2,000,000.00	2,000,000.00	2,000,000.00
Refreshment and meal	-	-	-	-
Local Govt. reforms	540,000.00	10,000,000.00	2,000,000.00	9,460,000.00
Retirement Bond Redemption fund	-	-	-	-
Promotion examination by LGSB	-	-	-	-
Entertainment and official hospitality	2,060,000.00	15,818,230.00	3,000,000.00	13,758,230.00
Miscellaneous	25,708,162.57	15,000,000.00	10,000,000.00	(10,708,162.57)
Provision of services materials	30,000,000.00	20,000,000.00	20,000,000.00	(10,000,000.00)
Contribution to training	1,500,000.00	12,000,000.00	2,000,000.00	10,500,000.00
Contingency	166,471,557.82	130,000,000.00	100,000,000.00	(36,471,557.82)
Purchase of poverty alleviation/Relief	260,166,018.62	300,000,000.00	100,000,000.00	39,833,981.38
Maintenance of security/spiritual	112,046,384.93	50,000,000.00	20,000,000.00	(62,046,384.93)
LGJP Account	24,355,724.74	50,000,000.00	30,000,000.00	25,644,275.26
Total	747,126,607.89	722,703,230.00	392,146,106.00	(24,423,377.89)
AGRIC & NATURAL RESOURCES				
Salary	51,420,567.84	60,672,143.00	60,672,148.00	9,251,575.16
Local travel & transport	100,000.00	1,000,000.00	2,000,000.00	900,000.00
Payment of drivers allowances	-	200,000.00	200,000.00	200,000.00
Office stationeries/computer consumables	-	100,000.00	100,000.00	100,000.00
Printing non-security documents	-	100,000.00	100,000.00	100,000.00
Purchase of Veterinary drugs	9,720,000.00	10,000,000.00	10,000,000.00	280,000.00
Maintenance of M/vehicle and transport equip	3,796,481.48	5,000,000.00	3,000,000.00	1,203,518.52
Maintenance of office furniture	-	1,000,000.00	1,000,000.00	1,000,000.00
Supply of Agric. Equipment	-	16,000,000.00	6,000,000.00	16,000,000.00
Local training	-	500,000.00	500,000.00	500,000.00
Conference, seminar and workshop	100,000.00	503,000.00	500,000.00	403,000.00
Cleaning and fumigation services	-	3,000,000.00	3,000,000.00	3,000,000.00
Consulting services and special committee	-	-	1,000,000.00	-
Trade fair exhibition and shop	-	1,000,000.00	1,000,000.00	1,000,000.00
Promotion of animal feed production	-	1,000,000.00	2,000,000.00	1,000,000.00

ABADAM LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Formation and dev. Of cooperative	-	2,000,000.00	3,000,000.00	2,000,000.00
Expansion of the NSP for food security	-	3,000,000.00	2,000,000.00	3,000,000.00
Entertainment and official hospitality	-	2,000,000.00	2,000,000.00	2,000,000.00
Miscellaneous	50,000.00	-	-	(50,000.00)
Provision of services materials	5,318,000.00	15,000,000.00	10,000,000.00	9,682,000.00
Transport & handling of fertilizer	50,000.00	5,000,000.00	5,000,000.00	4,950,000.00
Purchase of Agric map	-	500,000.00	500,000.00	500,000.00
Grants to communities/NGOs	-	3,000,000.00	3,000,000.00	3,000,000.00
Total	70,555,049.32	130,575,143.00	116,572,148.00	60,020,993.68
FINANCE & SUPPLY				
Salary	55,722,068.16	55,488,100.00	55,488,100.00	(233,968.16)
Local travel and transport	5,532,095.00	10,000,000.00	2,000,000.00	4,467,905.00
Office stationeries/computer consumables	2,930,500.00	12,000,000.00	2,000,000.00	9,069,500.00
Printing afnon-security documents	4,565,000.00	5,000,000.00	1,000,000.00	435,000.00
Main of m/vehicle and transport equip	1,657,000.00	1,000,000.00	1,000,000.00	(657,000.00)
Maintenance of office furniture	488,250.00	1,500,000.00	500,000.00	1,011,750.00
Consulting services and special committee	-	2,000,000.00	1,000,000.00	2,000,000.00
Miscellaneous	2,310,000.00	15,000,000.00	5,000,000.00	12,690,000.00
Tax consultant fees	-	1,500,000.00	1,500,000.00	1,500,000.00
Bank charges (other transport interest)	4,809.00	3,000,000.00	1,500,000.00	2,995,191.00
Refreshment and meals	1,805,000.00	2,000,000.00	2,000,000.00	195,000.00
Settlement of liabilities	270,000.00	15,000,000.00	5,000,000.00	14,730,000.00
Provision of service materials	8,792,750.00	20,000,000.00	5,000,000.00	11,207,250.00
Total	84,077,472.16	143,488,100.00	82,988,100.00	59,410,627.84
BUDGET, PLAN, RESEARCH & STAT.				
Salary	-	3,111,870.00	3,111,870.00	3,111,870.00
Local transport and travel	-	3,000,000.00	3,000,000.00	3,000,000.00
Internet access charges	-	200,000.00	200,000.00	200,000.00
Office stationeries/compute consumables	200,000.00	200,000.00	200,000.00	-
Printing of security ddcuments	-	100,000.00	100,000.00	100,000.00
Purchase of computeC accessories	-	500,000.00	500,000.00	500,000.00
Maintenance of motor vehicle	-	50,000.00	50,000.00	50,000.00
Maintenance of office furniture	-	200,000.00	200,000.00	200,000.00
Local trining	-	300,000.00	300,000.00	300,000.00
Conference, seminar & workshop	-	200,000.00	200,000.00	200,000.00
Consultant services & committee	-	200,000.00	200,000.00	200,000.00
Acquisition of IPSAS BAS and M	-	300,000.00	300,000.00	300,000.00
Refreshment & Meals	-	200,000.00	200,000.00	200,000.00
Subscription to professional bodies	-	1,000,000.00	100,000.00	1,000,000.00
Budget monitoring.	-	100,000.00	100,000.00	100,000.00
Monitoring & evaluation.	-	100,000.00	100,000.00	100,000.00
Budget preparation exports	-	200,000.00	200,000.00	200,000.00
Statistics/data collection general	-	209,000.00	200,000.00	209,000.00
Logistics & Implementation	-	100,000.00	100,000.00	100,000.00
Entertainment and official hospitality	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	200,000.00	11,270,870.00	10,361,870.00	11,070,870.00

ABADAM LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
WORKS TRANSPORT & HOUSING				
Salary	36,988,925.18	41,416,082.00	41,416,082.00	4,427,156.82
Local travel & transport	635,000.00	2,000,000.00	2,500,000.00	1,365,000.00
Electrical charges	-	500,000.00	500,000.00	500,000.00
Water rates	-	200,000.00	200,000.00	200,000.00
BATC allowance	-	1,000,000.00	1,000,000.00	1,000,000.00
Office stationeries	568,000.00	500,000.00	500,000.00	(68,000.00)
Printing of non-security document	-	200,000.00	100,000.00	200,000.00
Maintenance of M/vehicles	795,000.00	5,000,000.00	1,500,000.00	4,205,000.00
Maintenance of office furniture	255,000.00	3,000,000.00	1,000,000.00	2,745,000.00
Maintenance of boreholes	-	15,000,000.00	4,000,000.00	15,000,000.00
Maintenance of drainage	-	1,000,000.00	200,000.00	1,000,000.00
Opening of blocked culvert	-	1,000,000.00	200,000.00	1,000,000.00
Repairs of vandalized electric poles	-	2,000,000.00	500,000.00	2,000,000.00
Bush clearing along highways	-	5,000,000.00	5,000,000.00	5,000,000.00
Local training	30,000.00	2,000,000.00	500,000.00	1,970,000.00
Provision of service materials	22,017,222.20	20,000,000.00	5,000,000.00	(2,017,222.20)
Miscellaneous	860,000.00	10,000,000.00	3,000,000.00	9,140,000.00
Grants to communities/NGOs	-	500,000.00	500,000.00	500,000.00
Total	62,149,147.38	110,316,082.00	67,616,082.00	48,166,934.62
EDUCATION & SOCIAL DEVELOPMENT				
Provision of Uniform and other clothing	-	10,000,000.00	5,000,000.00	10,000,000.00
Sport materials	-	2,000,000.00	7,000,000.00	2,000,000.00
Provision for Assistance to L.E.A	1,010,000.00	20,000,000.00	-	18,990,000.00
Pension Contribution	12,921,576.00	32,000,000.00	12,000,000.00	19,078,424.00
Total	13,931,576.00	64,000,000.00	24,000,000.00	50,068,424.00
PRIMARY HEALTH CARE				
Salary	93,644,109.72	100,484,875.00	100,484,815.00	6,840,765.28
Local travel and transport	50,000.00	7,000,000.00	5,000,000.00	6,950,000.00
Office stationeries/computer consumable	905,000.00	1,000,000.00	1,000,000.00	95,000.00
Purchase of Drugs/ Control of Diarrhoea	1,625,700.00	15,000,000.00	10,000,000.00	13,374,300.00
Purchase of medical clinic equipments	499,800.00	8,000,000.00	5,000,000.00	7,500,400.00
HIV/AIDS and diabetes test kits	-	2,000,000.00	2,000,000.00	2,000,000.00
Cold chain materials	-	8,000,000.00	3,000,000.00	8,000,000.00
Local training	-	5,000,000.00	5,000,000.00	5,000,000.00
Polio immunization plus day	355,000.00	10,000,000.00	7,000,000.00	9,645,000.00
Family planning pregnancies	-	2,300,000.00	300,000.00	2,300,000.00
Medical assistance	515,000.00	3,000,000.00	3,000,000.00	2,485,000.00
Rollback malaria/Health Education	-	8,000,000.00	6,000,000.00	8,000,000.00
Sanitation exercise	-	10,000,000.00	8,000,000.00	10,000,000.00
Provision of service materials	16,542,000.00	15,000,000.00	5,000,000.00	(1,542,000.00)
Miscellaneous	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	114,136,409.72	199,784,875.00	165,784,815.00	85,648,465.28
TRADITIONAL OFFICE				
Salary	39,706,830.94	16,143,290.00	22,143,290.00	(23,563,540.94)
Local travel and transport	450,000.00	2,000,000.00	2,000,000.00	1,550,000.00
Allowances to traditional office holders	5,160,000.00	10,000,000.00	10,000,000.00	4,840,000.00
Office stationeries/computer consumable	-	500,000.00	500,000.00	500,000.00
Printing of non-security documents	-	200,000.00	200,000.00	200,000.00
Maintenance of motor vehicles	-	3,000,000.00	3,000,000.00	3,000,000.00
Maintenance of office furniture	-	2,000,000.00	2,000,000.00	2,000,000.00
Total	45,316,830.94	33,843,290.00	39,843,290.00	(11,473,540.94)

ABADAM LOCAL GOVERNMENT OF BORNO STATE

SCHEDULE OF JACC AND CAPITAL EXPENDITURE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
JACC DEDUCTION				
5% Stabilization	26,464,353.98	-	-	(26,464,353.98)
20% LG Joint Development Programme	264,646,539.79	-	-	(264,646,539.79)
Rehabilitation of Federal Highway	-	-	-	-
Total	291,110,893.77	-	-	(291,110,893.77)
ADMIN & GENERAL SERVICES				
Maintenance of office equipment Mfatori	-	5,000,000.00	5,000,000.00	5,000,000.00
Fencing of local govt secretariate Mfatori	-	3,000,000.00	3,000,000.00	3,000,000.00
Construction of car park at Secret Mfatori	-	100,000.00	1,100,000.00	100,000.00
Purchase of Motor Vehicle Mfatori	3,500,000.00	5,000,000.00	10,000,000.00	1,500,000.00
Construction of police station Mfatori	-	5,000,000.00	5,000,000.00	5,000,000.00
Construction of Standard Govt Lodge Mfatori	11,000,000.00	5,000,000.00	150,000,000.00	(6,000,000.00)
Construction of Guest House Mfatori	-	10,000,000.00	10,000,000.00	10,000,000.00
Construction of D/Head office & Resd Mfatori	-	5,000,000.00	20,000,000.00	5,000,000.00
Construction of viewing center	-	-	-	-
Const/Rev & finishing of chm/sec Resident	-	10,000,000.00	20,000,000.00	10,000,000.00
Const/Rev & finishing of staff quarters Mfatori	-	10,000,000.00	20,000,000.00	10,000,000.00
Construction of Structure	317,336,235.93	50,000,000.00	100,000,000.00	(267,336,235.93)
Total	331,836,235.93	108,100,000.00	344,100,000.00	(223,736,235.93)
AGRIC & NATURAL RESOURCES				
Purchase of irrigation equipment	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of fertilizer	-	15,000,000.00	15,000,000.00	15,000,000.00
Pove?ty alleviation materials	11,773,160.00	10,000,000.00	10,000,000.00	(1,773,160.00)
Horticulture service	-	4,000,000.00	4,000,000.00	4,000,000.00
Assistance to wheat prod.	-	3,000,000.00	3,000,000.00	3,000,000.00
Purc & repairs of tractor/Thresher Machine	600,000.00	10,000,000.00	60,000,000.00	9,400,000.00
Land acquisition & clearing	-	2,000,000.00	5,000,000.00	2,000,000.00
Purchase of agric chemical	9,100,000.00	15,000,000.00	10,000,000.00	5,900,000.00
Rehabilitation of vet clinic	-	2,000,000.00	5,000,000.00	2,000,000.00
Purchase of Slaughter slaps inputs	-	2,000,000.00	5,000,000.00	2,000,000.00
Main/Rehabilitation of slaughter slap	-	2,000,000.00	4,000,000.00	2,000,000.00
Dev of poultry	-	1,000,000.00	2,000,000.00	1,000,000.00
Est/dev and grazing Reserve	-	1,000,000.00	4,000,000.00	1,000,000.00
Purchase of Veterinary Equipment	-	2,000,000.00	2,000,000.00	2,000,000.00
Maintenance of forest/Resev	-	2,000,000.00	2,000,000.00	2,000,000.00
Forest Plantation/Dev	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of seeds & seedlings	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of Nursery Inputs	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Fishing Inputs	-	10,000,000.00	10,000,000.00	10,000,000.00
Purch of Wodd and Materials (fish net)	-	2,000,000.00	2,000,000.00	2,000,000.00
Cons/Dev of fish pond	-	2,000,000.00	2,000,000.00	2,000,000.00
Total	21,473,160.00	109,000,000.00	169,000,000.00	87,526,840.00
FINANCE & SUPPLY				
Cons/Renovation of mortor park	-	2,000,000.00	2,000,000.00	2,000,000.00
Const/ Ren. Of 2 blocks often shop complex	-	40,000,000.00	40,000,000.00	40,000,000.00
Const/ Ren. Of 1 block of 10 shop complex	-	2,100,000,000.00	20,000,000.00	2,100,000,000.00
Const/ Ren. Of 1 block of 5 shop complex	-	5,000,000.00	10,000,000.00	5,000,000.00
Purchase of New Mass transit Buses	-	10,000,000.00	20,000,000.00	10,000,000.00
Const/Ren. Of 1 block of mkt stalls each	-	10,000,000.00	10,000,000.00	10,000,000.00
Total	-	2,167,000,000.00	102,000,000.00	2,167,000,000.00

ABADAM LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
		N	N	N
EDUCATION & SOCIAL DEVELOPMENT				
Construction of LEA office	-	10,000,000.00	10,000,000.00	10,000,000.00
Renovation of Secondr chool	-	5,000,000.00	5,000,000.00	5,000,000.00
Cons/Ran of rimary school	-	40,000,000.00	20,000,000.00	40,000,000.00
Ren of Boarding Primary School	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of R E B Electrical poles / wires	-	-	-	-
Purchase of Fuel R E B	-	-	-	-
Settlement of PHCN Bill	-	-	-	-
Total	-	65,000,000.00	45,000,000.00	65,000,000.00
PRIMARY HEALTH CARE				
Upgrading MCH Kudokurgu	-	10,000,000.00	10,000,000.00	10,000,000.00
Reh /comple of Health clinic 10 ward	-	50,000,000.00	50,000,000.00	50,000,000.00
Rehabilitation of NPI office 10 ward	-	15,000,000.00	15,000,000.00	15,000,000.00
Const of Isdlation camp Kudogurgu	-	6,000,000.00	5,000,000.00	6,000,000.00
Const of VIP Toilet & PIT Latrine kud	-	15,000,000.00	15,000,000.00	15,000,000.00
Total	-	96,000,000.00	95,000,000.00	96,000,000.00
WORKS TRASPORT & HOUSING				
Purchase of office Buiding materials	-	130,000,000.00	100,000,000.00	130,000,000.00
Purc of Residencial Building Materials	90,100,000.00	200,000,000.00	200,000,000.00	109,900,000.00
Establishment of water ways	-	2,000,000.00	2,000,000.00	2,000,000.00
Construction of culverts	-	3,000,000.00	500,000.00	3,000,000.00
Consfruction of Feeder road	-	1,000,000.00	1,000,000.00	1,000,000.00
Drilling of borehole	-	100,000,000.00	60,000,000.00	100,000,000.00
Sinking Of Cement Well	-	15,000,000.00	6,000,000.00	15,000,000.00
Purchase of Head frames	-	5,000,000.00	1,500,000.00	5,000,000.00
Pur of Generator plants 27 KVA parkins	-	5,000,000.00	3,500,000.00	5,000,000.00
Purchase of Tube wells materials	870,000.00	20,000,000.00	10,000,000.00	19,130,000.00
Purchase of SubmissHie pumps	-	11,000,000.00	5,000,000.00	11,000,000.00
Construction of Drainage	-	2,000,000.00	2,000,000.00	2,000,000.00
Land compensation	-	2,000,000.00	7,000,000.00	2,000,000.00
Cearing of Drainage water ways	-	5,000,000.00	2,000,000.00	5,000,000.00
Clearing of Water ways	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	90,970,000.00	506,000,000.00	405,500,000.00	415,030,000.00



BORNO STATE OF NIGERIA

**ASKIRA UBA
LOCAL GOVERNMENT COUNCIL**

■ *ANNUAL FINANCIAL STATEMENT* ■

FOR THE YEAR ENDED

31ST DECEMBER, 2018.

ASKIRA UBA LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 1
CASHFLOW STATEMENT

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
From Operation:			
RECIEPT:			
Statutory Allocation FAAC		1,534,257,539.42	617,780,016.64
Value Added Tax		-	-
Sub Total		1,534,257,539.42	617,780,016.64
Internal Generated Revenue			
Internal Generated Revenue	3	6,486,930.00	11,423,137.00
OTHER RECIEPT:	4		
VAT		347,003,858.78	-
PPT		3,551,302.80	-
Excess Bank Chgarges		3,746,313.81	-
Excess Crude		2,654,324.20	-
Forex Equalisation		66,019,923.26	-
Additional Fund From NNPC		2,492,707.66	-
Exchange Difference		9,256,574.66	-
Exchange Gain		6,054,460.35	-
Sub Total		440,779,465.52	-
Total Receipts		1,981,523,934.94	629,203,153.64
PAYMENTS:			
STATUTORY DEDUCTIONS	5		
3% Emirate Council		46,027,737.10	-
0.5% L.G. Audit		7,671,289.52	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus		38,592,911.70	-
7% Local Govt Pension		40,347,086.67	-
Sub-Total		132,639,024.99	-
INTERVENTION FUNDING	6		
Contribution towards Fundingof Primary Edu.		489,465,112.35	-
1% LGSC Training Fund		15,342,579.04	-
0.75% Admin Charges		11,506,934.26	-
5% Security		76,712,855.18	-
Sub-Total		593,027,480.83	-
MISCELLANEOUS DEDUCTIONS FUNDING	7		
Sererance Gratuity to Former LG Concillors		4,500,000.00	-
Contr. to Indigines Undergoing Armed Forces Training		400,000.00	-
IFAD Climate Change Adaptation Counterpart Funding		-	-
JNI Contribution		385,185.19	-
Retaunership NTA/BRTV		1,260,000.00	-
Payment for Preparation of LGA's Annual Account		1,000,000.00	-
Procurement of Firewood, Food Items to IDPs		23,523,932.18	-
LGA's Hajj Fare		14,717,406.65	-
Purc. of Equipts for SPHCA Biometric Data Capture		2,206,227.77	-
Provision of Essential Service		43,250,000.00	-
Workshop on Fiscal & Admin. Due Process		462,962.96	-
Diesel to Tractors for Farming Across LGA's		1,481,481.46	-
Gratuity to Local Edu. Authority Retireess		9,259,259.26	-

ASKIRA UBA LOCAL GOVERNMENT OF BORNO STATE

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
Gratuity to Local Government Retirees		9,259,259.26	-
WAEC/SSCE & NECO 2018/2019		17,432,230.00	-
Hotel Bills in respects of Borno State Hotel		-	-
Production of Projects Calender 2018		680,000.00	-
Outstanding Liabilities		-	-
Logistics		-	-
Sub-Total		129,817,944.73	-
Personnel Emoluments:	8	590,738,145.02	562,688,397.72
Overhead Cost	9	116,006,210.66	113,739,507.73
Sub-Total		706,744,355.68	676,427,905.45
Total Payments		1,562,228,806.23	676,427,905.45
Cash Flow From Operations		419,295,128.71	(47,224,751.81)
CASH FLOW FROM INVESTMENT:			
Purchase/Contruction of Assest	10	34,816,480.37	-
Purchase of Fin. Market Intrument		-	-
Total Cash Flow From Investment		34,816,480.37	-
CASH FLOW FROM FINANCING:			
Increase/Decrease in Cash		(157,268.22)	(47,224,951.81)
Opening Cash Balance		995,130.37	48,219,882.18
Closing Cash Balance	11	837,862.15	994,930.37

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
ASSETS:			
Treasuries & Banks	11	837,862.15	995,130.37
Investments	12	11,286,353.52	11,286,353.52
Advances	13	6,308,414.78	6,308,414.78
Total Assests		18,432,630.45	18,589,898.67
PUBLIC FUND & LIABILITIES:			
Consolidated Revenue Fund	15	837,862.15	995,130.37
Other Fund - Investment Fund		6,844,168.69	6,844,168.69
Total Public Fund		7,682,030.84	7,839,299.06
Deposits	16	10,750,599.61	10,750,599.61
Total Liabilities		10,750,599.61	10,750,599.61
Public Fund + Liabilities		18,432,630.45	18,589,898.67

STATEMENT NO. 3
CONSOLIDATED REVENUE FUND

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Opening Balance (a)		995,130.37	-	-	995,130.37
Add: REVENUE (INCOME) (b)					
S/Allocation from Federal Govt.	17	1,534,257,539.42	1,843,584,104.00	1,243,584,104.00	309,326,564.58
S/Allocation from State Govt.		-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT		-	318,108,027.00	318,108,027.00	318,108,027.00
Sub Total		1,535,252,669.79	2,361,692,131.00	1,761,692,131.00	826,439,461.21
Personal Taxes	18	30,000.00	11,000,000.00	11,000,000.00	10,970,000.00
Licence General	19	-	3,290,000.00	1,855,000.00	3,290,000.00
Fees General	20	2,448,840.00	10,570,000.00	6,295,000.00	8,121,160.00
Fine General	21	-	1,160,000.00	685,000.00	1,160,000.00
Sales General	22	-	7,024,000.00	7,025,000.00	7,024,000.00
Earning General	23	3,948,120.00	34,035,000.00	28,400,000.00	30,086,880.00
Rent on Land & Others	24	60,000.00	3,500,000.00	5,600,000.00	3,440,000.00
Repayment of Loan	25	-	248,000.00	248,000.00	248,000.00
Investment General	26	-	3,800,000.00	2,000,000.00	3,800,000.00
Interest Income	27	-	250,000.00	250,000.00	250,000.00
Total Revenue (Income) (b)		6,486,960.00	2,436,569,131.00	1,825,070,131.00	894,829,501.21
Other Receipt (c)	28				
VAT		347,003,858.78	-	-	(347,003,858.78)
PPT		3,551,302.80	-	-	(3,551,302.80)
Excess Bank Chgarges		3,746,313.81	-	-	(3,746,313.81)
Excess Crude		2,654,324.20	-	-	(2,654,324.20)
Forex Equalisation		66,019,923.26	-	-	(66,019,923.26)
Additional Fund From NNPC		2,492,707.66	-	-	(2,492,707.66)
Exchange Difference		9,256,574.66	-	-	(9,256,574.66)
Exchange Gain		6,054,460.35	-	-	(6,054,460.35)
Sub Total		440,779,465.52	-	-	(440,779,465.52)
Total Funds Available (a+b+c)		1,982,519,095.31	2,436,569,131.00	1,825,070,131.00	454,050,035.69
Less: EXPENDITURE					
STATUTORY DEDUCTIONS	29				
3% Emirate Council		48,027,737.10	-	-	(48,027,737.10)
0.5% L.G. Audit		7,671,289.52	-	-	(7,671,289.52)
7% of L.E.A. Pri. Sch. Teachers Pension Plus		38,592,911.70	-	-	(38,592,911.70)
7% Local Govt Pension		40,347,086.67	-	-	(40,347,086.67)
Sub-Total		132,639,024.99	-	-	(132,639,024.99)
INTERVENTION FUNDING	30				
Contribution towards Funding of Primary Edu.		489,465,112.35	-	-	(489,465,112.35)
1% LGSC Training Fund		15,342,579.04	-	-	(15,342,579.04)
0.75% Admin Charges		11,506,934.26	-	-	(11,506,934.26)
5% Security		76,712,855.18	-	-	(76,712,855.18)
Sub-Total		593,027,480.83	-	-	(593,027,480.83)
MISCELLANEOUS DEDUCTIONS FUNDING	31				
Sererrance Gratuity to Former LG Concillors		4,500,000.00	-	-	(4,500,000.00)
Contr. to Indigines Undergoing Armed Forces Training		400,000.00	-	-	(400,000.00)
IFAD Climate Change Adaptation Counterpart Funding		-	-	-	-
JNI Contribution		385,185.19	-	-	(385,185.19)
Retainership NTA/BRTV		1,260,000.00	-	-	(1,260,000.00)
Payment for Preparation of LGA's Annual Account		1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood, Food Items to IDPs		23,523,932.18	-	-	(23,523,932.18)
LGA's Hajj Fare		14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipments for SPHCA Biometric Data Capture		2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service		43,250,000.00	-	-	(43,250,000.00)

ASKIRA UBA LOCAL GOVERNMENT OF BORNO STATE

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Workshop on Fiscal & Admin. Due Process		462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's		1,481,481.46	-	-	(1,481,481.46)
Gratuity to Local Edu. Authority Retirees		9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees		9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019		17,432,230.00	-	-	(17,432,230.00)
Hotel Bills in respect of Borno State Hotel		-	-	-	-
Production of Projects Calendar 2018		680,000.00	-	-	(680,000.00)
Outstanding Liabilities		-	-	-	-
Logistics		-	-	-	-
Sub-Total		129,817,944.73	-	-	(129,817,944.73)
Personnel Cost	32	590,738,145.02	1,174,418,253.24	1,174,418,253.00	583,680,108.22
Overhead Cost	33	116,006,210.66	786,871,831.03	370,088,397.00	670,865,620.37
Sub-Total		706,744,355.68	1,961,290,084.27	1,544,506,650.00	1,254,545,728.59
Total Expenditure		1,562,228,806.23	1,961,290,084.27	1,544,506,650.00	399,061,278.04
Operating Fund B/4 Transfer		35,654,342.52	475,280,046.73	280,563,481.00	439,625,704.21
APPROPRIATION/TRANSFERS					
Transfer to Capital Dev. Fund		34,816,480.37	285,857,126.40	274,857,125.00	251,040,646.03
Total Appropriation		34,816,480.37	285,857,126.40	274,857,125.00	251,040,646.03
Closing Balance		837,862.15	189,422,920.30	5,706,356.00	188,585,058.15

STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Add: Capital Receipts					
Value Added Tax		-	318,108,027.00	318,108,027.00	318,108,027.00
Transfer From CRF		34,816,480.37	285,857,126.40	274,857,125.00	251,040,646.03
Total Capital Receipts		34,816,480.37	603,965,153.40	592,965,152.00	569,148,673.03
Total Capital Funds Available		34,816,480.37	603,965,153.40	592,965,152.00	569,148,673.03
Less: Capital Expenditure					
JACC Deduction	34				
5% Stabilization		30,685,158.08	-	-	(30,685,158.08)
20% LG Joint Development Programme		306,851,580.69	-	-	(306,851,580.69)
Rehabilitation of Federal Highway		-	-	-	-
Sub-Total with the JAAC		337,536,738.75	-	-	(337,536,738.75)
Administrative					
Admin & General Services	35	26,371,350.00	37,000,000.00	37,000,000.00	10,628,650.00
Sub-Total		26,371,350.00	37,000,000.00	37,000,000.00	10,628,650.00
Economic					
Agric & Natural Resources	36	300,000.00	31,000,000.00	21,000,000.00	30,700,000.00
Finance & Supply	37	395,130.37	23,000,000.00	23,000,000.00	22,604,869.63
Budget Plan Research & Stat.	38	-	-	5,000,000.00	-
Sub-Total		695,130.37	54,000,000.00	49,000,000.00	53,304,869.63
Regional Development					
Works Transport & Housing	39	2,200,000.00	93,857,126.40	93,857,125.00	91,657,126.40
Sub-Total		2,200,000.00	93,857,126.40	93,857,125.00	91,657,126.40
Social					
Education Social Development	40	300,000.00	50,000,000.00	50,000,000.00	49,700,000.00
Primary Health Care	41	5,250,000.00	51,000,000.00	45,000,000.00	45,750,000.00
Sub-Total		5,550,000.00	101,000,000.00	95,000,000.00	95,450,000.00
Total Capital Expenditure		34,386,480.37	285,857,126.40	274,857,125.00	251,470,646.03

ASKIRA UBA LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CASHFLOW STATEMENT

	ACTUAL 2018 N	ACTUAL 2017 N
Note 3 - Internal Generated Revenue		
Personal Tax	30,000.00	-
Licence General	-	-
Fees General	2,448,840.00	849,137.00
Earning General	3,948,120.00	10,574,000.00
Rent on Land & Others	60,000.00	-
Total	6,486,960.00	11,423,137.00
Note 4 - Other Reciept		
VAT	347,003,858.78	-
PPT	3,551,302.80	-
Excess Bank Chgarges	3,746,313.81	-
Excess Crude	2,654,324.20	-
Forex Equalisation	66,019,923.26	-
Additional Fund From NNPC	2,492,707.66	-
Exchange Difference	9,256,574.66	-
Exchange Gain	6,054,460.35	-
Total	440,779,465.52	-
Note 5 - Statutory Deductions		
3% Emirate Council	48,027,737.10	-
0.5% L.G. Audit	7,671,289.52	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus	38,592,911.70	-
7% Local Govt Pension	40,347,086.67	-
Total	132,639,024.99	-
Note 6 - Intervention Funding		
Contribution towards Fundingof Primary Edu.	489,465,112.35	-
1% LGSC Training Fund	15,342,579.04	-
0.75% Admin Charges	11,506,934.26	-
5% Security	76,712,855.18	-
Total	593,027,480.83	-
Note 7 - Miscellaneous Deductions Funding		
Sererance Gratuity to Former LG Concillors	4,500,000.00	-
Confr. to Indigines Undergoing Armed Forces Training	400,000.00	-
IFAD Climate Change Adaptation Counterpart Funding	-	-
JNI Contribution	385,185.19	-
Retaunership NTA/BRTV	1,260,000.00	-
Payment for Preparation of LGA's Annual Account	1,000,000.00	-
Procurement of Firewood, Food Items to IDPs	23,523,932.18	-
LGA's Hajj Fare	14,717,406.65	-
Purc. of Equipts for SPHCA Biometric Data Capture	2,206,227.77	-
Provision of Essential Service	43,250,000.00	-
Workshop on Fiscal & Admin. Due Process	462,962.96	-
Diesel to Tractors for Farming Across LGA's	1,481,481.46	-
Gratuity to Local Edu. Authority Retiress	9,259,259.26	-
Gratuity to Local Government Retiress	9,259,259.26	-
WAEC/SSCE & NECO 2018/2019	17,432,230.00	-
Hotel Bills inrespects of Borno State Hotel	-	-
Production of Projects Calender 2018	680,000.00	-
Outstanding Liabilities	-	-
Logistics	-	-
Total	129,817,944.73	-

ASKIRA UBA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ACTUAL 2017
	N	N
Note 8 - Personnel Emoluments		
Office of the Chairman	809,089.00	11,087,209.30
Secretary to the Local Government	673,916.52	2,247,842.12
The Council	4,492,361.64	56,941,482.44
Admin & General Services	122,864,434.05	83,336,844.33
Agric & Natural Resources	80,520,352.60	76,779,956.48
Finance Supply	49,851,656.18	36,964,668.58
Budget Plan Research & Statistic	12,149,296.59	17,226,188.54
Works Transport & Housing	36,490,205.01	35,768,464.48
Education Social Development	31,779,091.06	-
Primary Health Care	223,878,244.82	212,815,701.21
Traditional Office	27,229,497.55	29,520,040.24
Total	590,738,145.02	562,688,397.72
Note 9 - Overhead Cost		
Office of the Chairman	145,800.00	29,886,326.94
Secretary to the Local Government	19,365,000.00	1,600,000.00
The Council	5,630,000.00	17,498,726.94
Admin & General Services	17,395,000.00	21,278,085.00
Agric & Natural Resources	17,600,000.00	80,000.00
Finance Supply	21,815,410.64	12,541,968.85
Budget Plan Research & Statistic	705,000.00	-
Works Transport & Housing	3,945,000.00	14,349,400.00
Education Social Development	4,435,000.00	13,470,000.00
Primary Health Care	18,186,000.00	2,655,000.00
Traditional Office	6,784,000.00	380,000.00
Total	116,006,210.64	113,739,507.73
Notes 10 - Purchase/Contruction of Capital Assets		
JACC Deduction		
5% Stabilization	30,685,158.06	-
20% LG Joint Development Programme	306,851,580.69	-
Rehabilitation of Federal Highway	-	-
Sub-Total with the JAAC	337,536,738.75	-
Administrative		
Admin & General Services	26,371,350.00	-
Sub-total	26,371,350.00	-
Economic		
Agric	300,000.00	-
Finance & Supply	395,130.37	-
Sub-total	695,130.37	-
Social		
Education & Social Development	300,000.00	-
Primary Health Care	5,250,000.00	-
Sub-total	5,550,000.00	-
Reginal Development		
Works	2,200,000.00	-
Sub-total	2,200,000.00	-
Grand Total	34,816,480.37	-

ASKIRA UBA LOCAL GOVERNMENT OF BORNO STATE

NOTES TO ASSETS AND LIABILITIES

	ACTUAL 2018 N	ACTUAL 2017 N
Notes 11 - Treasuries & Banks		
Cash and Banks Balance		
Cash at Hand	431.23	221.77
Zenith Bank Main Account	368,631.12	7,949.03
UBA Salary Account	468,799.80	986,959.57
	837,862.15	995,130.37

Note 12 - Investments

Urban Development Bank	500,000.00	500,000.00
Premier Propt. Dev. Coy	250,000.00	250,000.00
First Bank of Nigeria Plc	127,621.27	127,621.27
Premier Comm. Bank Plc	500,000.00	500,000.00
Fertilizer Blending Plant	2,000,000.00	2,000,000.00
Soda Ash Company	500,000.00	500,000.00
Local Govt. Loans Board	7,408,732.25	7,408,732.25
Total	11,286,353.52	11,286,353.52

Note 13 - Advances

NAME OF HOLDER	PURPOSE	BALANCE N
Jamila A. Zira	Motorcycle Loan	3,089.00
Ibrahim Zannah	Car Loan	4,176.00
Lawan Chinda	Car Loan	1,992.70
Jabdi Abubakar	Motorcycle Loan	120.00
Dauda Musa	Car Loan	204.75
Dimas Sikari	Lost of Fund	324.40
Njigutu A. Thiliza	Car Loan	5,445.00
Richard Mustapha Garba	Motorcycle Loan	467.80
Lawan Gana	Car Loan	352.00
Ishaku J. Wabba	House Loan	4,350.68
Alh. Musa Mama Ngulde	Car Loan	2,850.00
M. Hassan Abba	Lost of Fund	2,650.00
Joseph Gwayar	Car Loan	1,828.60
Musa Mama Ngulde	Salary Advance	6,225.00
Hon Ngari A. Audu	Car Loan	1,300.00
Kundili Bukar	Car Loan	1,625.21
Samuel Y. Chiroma	Car Loan	7,499.88
Rebecca Rubben	Car Loan	8,750.00
Salkushu A. Gadzama	Car Loan	8,333.00
Alh. Moh'd Sule Askira	Small Scale Loan	10,625.00
Abdullahi Anajai	Small Scale Loan	5,400.00
Jumai Lawan Musa	Small Scale Loan	5,400.00
Yaya Killa	Salary Advance	5,400.00
Ahmadu Umaru	Bicycle Loan	2,580.00
Isah Ibrahim Ngulde	Bicycle Loan	855.00
Abdullahi Kalau	Bicycle Loan	1,415.00
Yama Yaga	Bicycle Loan	2,795.00
Umoru Mohammed	Bicycle Loan	1,978.42
Usman Yakubu	Bicycle Loan	1,981.65

ASKIRA UBA LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PURPOSE	BALANCE N
Ahmadu Buba	Bicycle Loan	3,250.00
Govt. Lodge Uba	Bicycle Loan	3,350.00
Grema Bukar	Bicycle Loan	465.00
AbubakarAliyu	Bicycle Loan	3,250.00
Dauda Mohammed	Bicycle Loan	2,572.90
Govt. Lodge Uba	Bicycle Loan	3,250.00
Abubakar Ngorba	Bicycle Loan	3,250.00
Abdullahi Ngorba	Bicycle Loan	3,250.00
Maliki Ngulde	Bicycle Loan	3,250.00
Abba Bukar Kolo	Bicycle Loan	2,708.42
Alhaji Abubakar	Bicycle Loan	3,250.00
Alhaji Sule Magaji	Bicycle Loan	14,055.00
Alh. Mohammed Tafa	Lost of Fund	13,500.00
Habu A. Ibrahim	Lost of Fund	15,500.00
Ulanda W. Wandeo	Lost of Fund	236.31
Alh. Saidu Mohammed	Car Loan	11,522.06
Bullama Ali Marte	Salary Advance	50,000.00
Kambukudiya Mada	Car Refurbishing Loan	60,351.40
Kyari B. Askira	Salary Advance	10,749.60
Total		307,774.78

Non Personal Advance:

NAME OF HOLDER	PV NO.	PURPOSE	AMOUNT N
Hon. James Silo	BF	Standing Imprest	30,000.00
Nhon. Ibrahim Inuwa	BF	" "	10,000.00
Alh. Yusuf Safiya	BF	" "	10,000.00
Hon. Hamman Musa	BF	" "	10,000.00
Hon. Ishaya Saliu	BF	" "	10,000.00
Yohanna Wachida	BF	" "	30,000.00
Alh. Haruna Garba	BF	NID Exercise	901,100.00
Alh. Ibrahim Abdubanga	BF	Standing Imprest	10,000.00
Hon. Bukar K. Chimar	BF	" "	25,000.00
Mohammed Balbaya	BF	Special Imprest	45,000.00
Abubakar Umaru	BF	" "	22,000.00
John Gambo	BF	" "	100,000.00
China Ohimdu	BF	" "	200,000.00
Abubakar Umaru	BF	" "	33,000.00
M. Aliyu Musa	BF	" "	60,000.00
AbubakarSadiq	BF	" "	100,000.00
Alh. Buba A. Musa	BF	" "	80,000.00
Samalla Waziri	BF	" "	22,000.00
Hassan Isa Wakirwa	BF	" "	235,000.00
Audu Alkali	BF	" "	30,000.00
Alh. Ibrahim Usman	BF	" "	20,000.00
Hon. Yusuf Gurida	BF	" "	50,000.00
Alh. Bukar Ibrahim	BF	Standing Imprest	50,000.00
Yohanna Malgwi	BF	" "	20,000.00
Hadizah Waziri	BF	" "	5,000.00
Abubakar Umaru	BF	" "	30,000.00
Alh. Mohammed Aliyu	BF	" "	30,000.00
Bukar Modu	BF	Standing Imprest	30,000.00
Ayuba Yusuf	BF	" "	30,000.00
Luka Chimari	BF	" "	30,000.00
Ibrahim Musa	BF	" "	30,000.00
Alh. Mohammed Tafa	BF	" "	10,000.00

ASKIRA UBA LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PV NO.	PURPOSE	BALANCE N
Alh. Buba Lawan	BF	Standing Imprest	10,000.00
Alh. Bukar Lawan	BF	" "	10,000.00
Alh. Sule Magaji	BF	" "	10,000.00
Alh. Gambo Hamawa	BF	Standing Imprest	10,000.00
Alh. Saidu Mohammed	BF	" "	10,000.00
Mallam Modu Lassa	BF	Standing Imprest	10,000.00
Alh. Abdullahi Adamu	BF	" "	10,000.00
Alh. Ibrahim Ali	BF	" "	10,000.00
Bukar Wadaw	BF	" "	5,000.00
Hassan Isa Wakinwa	BF	Special Imprest	100,000.00
M. Hassan Abba Wakinwa	BF	" "	17,000.00
Ahmadu Yamta	BF	" "	77,500.00
Ahmadu Idrissa	BF	" "	190,000.00
Alh. Mohammed Ujulu	BF	Standing Imprest	50,000.00
Patrick Plisajiri	BF	Special Imprest	140,000.00
Adamu Umaru	BF	" "	25,000.00
Daniel Aberakwa	BF	" "	40,000.00
Gabriel Ayidari	BF	Special Imprest	124,800.00
David Ndahi	BF	" "	12,000.00
John Gambo	BF	Standing Imprest	5,000.00
Ismaila Waziri	BF	Special Imprest	146,640.00
Ismaila Waziri	BF	" "	1,330,600.00
Mohammed Balbaya	BF	" "	320,000.00
Ahmadu Yamta	BF	" "	185,000.00
Adamu Mohammed	BF	" "	205,000.00
Alh. Mohammed Sule	BF	" "	160,000.00
Alh. Mustapha Galadima	BF	" "	410,000.00
H. Ramatu Sani	BF	" "	15,000.00
Halima Musa	BF	" "	20,000.00
Abdu Maimai	BF	" "	10,000.00
John Anurwa	BF	Standing Imprest	7,000.00
Gabriel Ayidari	BF	Special Imprest	27,000.00
Total			6,000,640.00
Personal Advance			307,774.78
Non-Personal Advance			6,000,640.00
Total			6,308,414.78

Notes 14 - Consolidated Revenue Fund Account

Opening Balance	995,130.37	48,219,882.18
Total Recurrent Revenues	741,403,567.81	629,203,153.64
Total Funds Available	742,398,698.18	677,423,035.82
Less:		
Recurrent Expenditure	706,744,355.66	676,427,905.45
Transfers/Appropriations	34,816,480.37	-
Closing Balance	837,862.15	995,130.37

Notes 15 - Capital Development Funds

Total Capital Receipts	34,816,480.37	-
Total Capital Funds Available	34,816,480.37	-

ASKIRA UBA LOCAL GOVERNMENT OF BORNO STATE**Less:**

Administrative	26,371,350.00	-
Economic	695,130.37	-
Regional Development	2,200,000.00	-
Social	5,550,000.00	-
Total Capital Expenditure	34,816,480.37	-

Note 16- Receipt - Deposit

NAME OF HOLDER	PURPOSE	AMOUNT N
Sundry Contractor	Retention Fee	422,227.10
Borno State (BIR)	5% Withholding Tax	1,530,999.82
Federal Inland Revenue	5% Value Added Tax	127,300.00
Born State (SIR)	5% Value Added Tax	139,796.91
NULGE	Union Dues	6,240.55
MHWUN	Union Dues	464.56
Laisa Yarima	Land Compensation	50,000.00
Ministry for Local Govt	Farming Advance	1,626,120.00
Federal Mortgage Bank	Personal Advance	363,823.67
Ministry for Local Govt	NHF Contribution	6,483,627.00
TOTAL		10,750,599.61

ASKIRA UBA LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CONSOLIDATED REVENUE FUND

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Note: 17				
Government Share of Faac				
Statutory Allocation from Federal Govt.	1,534,257,539.42	1,843,584,104.00	1,243,584,104.00	309,326,564.58
Statutory Allocation from State Govt.	-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT	-	318,108,027.00	318,108,027.00	318,108,027.00
Total	1,534,257,539.42	2,361,692,131.00	1,761,692,131.00	827,434,591.58

Note: 18

Personal Tax

Community Development/Polli Tax	-	6,700,000.00	6,700,000.00	6,700,000.00
Cattle Tax	30,000.00	3,300,000.00	3,300,000.00	3,270,000.00
Other Special Service Taxes	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	30,000.00	11,000,000.00	11,000,000.00	10,970,000.00

Note: 19

Licence General

Goldsmith & Gold Dealers Licence	-	20,000.00	60,000.00	20,000.00
Radio/TV Station Licence	-	100,000.00	65,000.00	100,000.00
Bake House licence	-	200,000.00	100,000.00	200,000.00
Bicycle Licence & Hire Permit	-	100,000.00	140,000.00	100,000.00
Cart Licence	-	20,000.00	40,000.00	20,000.00
Dane Gun Licence	-	50,000.00	40,000.00	50,000.00
Cattle Dealers Licence	-	200,000.00	150,000.00	200,000.00
Dried Fish & Meat Licence	-	100,000.00	75,000.00	100,000.00
Abattoir & Slaughter Licence	-	100,000.00	50,000.00	100,000.00
Auctioneer Licence	-	50,000.00	150,000.00	50,000.00
Battery Charging Licence	-	100,000.00	60,000.00	100,000.00
Butchers Licence	-	100,000.00	150,000.00	100,000.00
Cloths Dyers Licence	-	50,000.00	35,000.00	50,000.00
Local Hair Barbing Plaiting Licence	-	200,000.00	40,000.00	200,000.00
Mobile Sales Promotion Licence	-	300,000.00	100,000.00	300,000.00
Motor Mechanic/Car Wash Licence	-	100,000.00	45,000.00	100,000.00
Penel Beaters Licence	-	300,000.00	150,000.00	300,000.00
Photo Studio Licence	-	100,000.00	55,000.00	100,000.00
Printing Press Licence	-	100,000.00	150,000.00	100,000.00
Laundries & Dry Cleaners Licence	-	50,000.00	50,000.00	50,000.00
Septic Tank	-	50,000.00	10,000.00	50,000.00
Sand Granite Iron Rod Licence	-	100,000.00	50,000.00	100,000.00
Sewing Institute Licence	-	100,000.00	10,000.00	100,000.00
Vehicle Spare Parts Licence	-	300,000.00	50,000.00	300,000.00
Vulcanizer Licence	-	100,000.00	20,000.00	100,000.00
Welding Machine Licence	-	300,000.00	20,000.00	300,000.00
Total	-	3,290,000.00	1,865,000.00	3,290,000.00

Note: 20

Fees General

Trade Union Fees	-	100,000.00	60,000.00	100,000.00
Contractor Registration Fees	-	200,000.00	500,000.00	200,000.00
Marriage & Divorce Fees	-	50,000.00	100,000.00	50,000.00
Tender Fees	-	100,000.00	1,000,000.00	100,000.00
Blacksmith Workshop Fees	-	100,000.00	60,000.00	100,000.00
Block Making Machine Fees	-	200,000.00	120,000.00	200,000.00
Brown Sugar Machine Fees	-	200,000.00	50,000.00	200,000.00
Building Material fee	-	150,000.00	130,000.00	150,000.00

ASKIRA UBA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
Bus/Commercial Veh./Taxi Pert. Licence	-	150,000.00	100,000.00	150,000.00
Clock/Watch Repairs Fees	-	50,000.00	15,000.00	50,000.00
Cloth Dyers Fees	-	10,000.00	25,000.00	10,000.00
Cold Room fee	-	10,000.00	20,000.00	10,000.00
Commission of Transfer of Plot Fees	-	100,000.00	110,000.00	100,000.00
Control of Noise Permit Fees	-	60,000.00	20,000.00	60,000.00
Corn Grinding Mill Fees	-	20,000.00	50,000.00	20,000.00
Customary Right of Occupation	-	2,000,000.00	10,000.00	2,000,000.00
Dislodging of Septic Tank Fees	-	10,000.00	15,000.00	10,000.00
Dispensary & Maternity fee	-	300,000.00	60,000.00	300,000.00
Electric Radio/TV Workshop Fees	-	100,000.00	50,000.00	100,000.00
Entertainment Drumming Permit Fees	-	100,000.00	15,000.00	100,000.00
Felling of Tree Fees	-	100,000.00	20,000.00	100,000.00
Forestry & Fuel Exploitation Fees	300,000.00	1,000,000.00	25,000.00	700,000.00
Hire Charges Fees	-	-	20,000.00	-
Ingredient Grinding Mill fee	-	100,000.00	20,000.00	100,000.00
Produce Buying fee	2,148,840.00	5,000,000.00	3,500,000.00	2,851,160.00
Naming of Street Fees	-	60,000.00	30,000.00	60,000.00
Printing & Sign Writing Fees	-	100,000.00	20,000.00	100,000.00
Pest Control & Insecticide Fees	-	100,000.00	100,000.00	100,000.00
Petty Traders fee	-	100,000.00	50,000.00	100,000.00
Total	2,448,840.00	10,570,000.00	6,295,000.00	8,121,160.00

Note: 21
Fine General

Photocopy Institute	-	50,000.00	125,000.00	50,000.00
Slaughter fee	-	200,000.00	60,000.00	200,000.00
Rice Mills & Cassava fee	-	500,000.00	40,000.00	500,000.00
Sand Grinding fees	-	-	60,000.00	-
Squaters & Hawkers Permit	-	100,000.00	100,000.00	100,000.00
Surface Tank Kerosene	-	200,000.00	50,000.00	200,000.00
Survey fees	-	50,000.00	100,000.00	50,000.00
Wood Making & Carpentry	-	60,000.00	150,000.00	60,000.00
Total	-	1,160,000.00	685,000.00	1,160,000.00

Note: 22
Sales General

Sales of Store, Scrap & Unserviceable	-	25,000.00	25,000.00	25,000.00
Sales of Fertilizer	-	5,000,000.00	5,000,000.00	5,000,000.00
Sales of Indigene Certificate	-	2,000,000.00	2,000,000.00	2,000,000.00
Total	-	7,025,000.00	7,025,000.00	7,025,000.00

Note: 23
Earning General

Earning from Commercial Activities	-	2,535,000.00	4,000,000.00	2,535,000.00
Earning from Markets	999,580.00	5,000,000.00	4,000,000.00	4,000,420.00
Earning from Motor Parks	998,860.00	2,000,000.00	1,200,000.00	1,001,140.00
Earning from Shop & Shopping Centers	892,700.00	3,000,000.00	2,000,000.00	2,107,300.00
Earning from Cattle Markets	655,980.00	3,000,000.00	2,500,000.00	2,344,020.00
Earning from Abbatour & Slaughter	-	1,000,000.00	400,000.00	1,000,000.00
Earning from Proceeds of Sales of C/Goods	-	500,000.00	300,000.00	500,000.00
Earning from Transport Service	35,000.00	12,000,000.00	10,000,000.00	11,965,000.00
Earning from Tractor Hiring	366,000.00	5,000,000.00	4,000,000.00	4,634,000.00
Total	3,948,120.00	34,035,000.00	28,400,000.00	30,086,880.00

ASKIRA UBA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
		N	N	N
Note : 24				
Rent on Land & Others General				
Tenement Rate	60,000.00	2,000,000.00	3,100,000.00	1,940,000.00
Ground Rent	-	1,500,000.00	2,500,000.00	1,500,000.00
Total	60,000.00	3,500,000.00	5,600,000.00	3,440,000.00
Note : 25				
Repayment of Loan				
Bicycle Advances	-	248,000.00	248,000.00	248,000.00
Total	-	248,000.00	248,000.00	248,000.00
Note : 26				
Investment Income				
Dividend Received	-	3,800,000.00	1,500,000.00	3,800,000.00
Other Investment	-	-	500,000.00	-
Total	-	3,800,000.00	2,000,000.00	3,800,000.00
Note : 27				
Interest Income				
Motor Vehicle Advances	-	150,000.00	160,000.00	150,000.00
Interest on Housing Loan	-	100,000.00	100,000.00	100,000.00
Total	-	250,000.00	260,000.00	250,000.00
Note : 28				
Other Receipt				
VAT	347,003,858.78	-	-	(347,003,858.78)
PPT	3,551,302.80	-	-	(3,551,302.80)
Excess Bank Chgarges	3,746,313.81	-	-	(3,746,313.81)
Excess Crude	2,654,324.20	-	-	(2,654,324.20)
Forex Equalisation	66,019,923.26	-	-	(66,019,923.26)
Additional Fund From NNPC	2,492,707.66	-	-	(2,492,707.66)
Exchange Difference	9,256,574.66	-	-	(9,256,574.66)
Exchange Gain	6,054,460.35	-	-	(6,054,460.35)
Total	440,779,465.52	-	-	(440,779,465.52)
Note : 29				
Statutory Deductions				
3% Emirate Council	46,027,737.10	-	-	(46,027,737.10)
0.5% L. G. Audit	7,671,289.52	-	-	(7,671,289.52)
7% of L.E.A. Pri. Sch. Teachers Pension Plus	38,592,911.70	-	-	(38,592,911.70)
7% Local Govt Pension	40,347,086.67	-	-	(40,347,086.67)
Total	132,639,024.99	-	-	(132,639,024.99)
Note : 30				
Intervention Funding				
Contribution towards Funding of Primary Edu.	489,465,112.35	-	-	(489,465,112.35)
1% LGSC Training Fund	15,342,579.04	-	-	(15,342,579.04)
0.75% Admin Charges	11,506,934.26	-	-	(11,506,934.26)
5% Security	76,712,855.18	-	-	(76,712,855.18)
Total	593,027,480.83	-	-	(593,027,480.83)

ASKIRA UBA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note : 31				
Miscellaneous Deductions Funding				
Serance Gratuity to Former LG Concillors	4,500,000.00	-	-	(4,500,000.00)
Contr. to Indigines Undergoing Armed Forces Training	400,000.00	-	-	(400,000.00)
IFAD Climate Change Adaptation Counterpart Funding	-	-	-	-
JNI Contribution	385,185.19	-	-	(385,185.19)
Retainership NTA/BRTV	1,260,000.00	-	-	(1,260,000.00)
Payment for Preparation of LGA's Annual Account	1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood, Food Items to IDPs	23,523,932.18	-	-	(23,523,932.18)
LGA's Hajj Fare	14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipts for SPHCA Biometric Data Capture	2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service	43,250,000.00	-	-	(43,250,000.00)
Workshop on Fiscal & Admin. Due Process	462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's	1,481,481.46	-	-	(1,481,481.46)
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees	9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019	17,432,230.00	-	-	(17,432,230.00)
Hotel Bills inrespects of Borno State Hotel	-	-	-	-
Production of Projects Calender 2018	680,000.00	-	-	(680,000.00)
Outstanding Liabilities	-	-	-	-
Logistics	-	-	-	-
Total	129,817,944.73	-	-	(129,817,944.73)
Note : 32				
Personal Cost				
Office of the Chairman	809,089.00	2,248,482.00	2,248,482.00	1,439,393.00
Secretary to the Local Government	673,916.52	1,256,004.00	1,256,004.00	582,087.48
The Council	4,492,361.64	30,230,909.00	30,230,909.00	25,738,547.36
dhih & General Services	122,864,434.05	143,659,013.00	143,659,013.00	20,794,578.95
Agric & Natural Resources	80,520,352.60	102,776,247.00	102,776,247.00	22,255,894.40
Finance Supply	49,851,856.18	52,096,253.00	52,096,253.00	2,244,596.82
Budget Plan Research & Statistic	12,149,296.59	13,611,306.00	13,611,306.00	1,462,009.41
Works Transport & Housing	36,490,205.01	45,914,493.00	45,914,493.00	9,424,287.99
Education Social Development	31,779,091.06	500,119,149.24	500,119,149.00	468,340,058.18
Primary Health Care	223,878,244.82	253,853,236.00	253,853,236.00	29,974,991.18
Traditional Office	27,229,497.55	28,653,161.00	28,653,161.00	1,423,663.45
Total	590,738,145.02	1,174,418,253.24	1,174,418,253.00	583,680,108.22
Note : 33				
Overhead Cost				
Office of the Chairman	145,800.00	110,000,000.00	36,000,000.00	109,854,200.00
Secretary to the Local Government	19,365,000.00	35,000,000.00	15,000,000.00	15,635,000.00
The Council	5,630,000.00	21,000,000.00	11,000,000.00	15,370,000.00
Admin & General Services	17,395,000.00	103,900,000.00	43,900,000.00	86,505,000.00
Agric & Natural Resources	17,600,000.00	82,500,000.00	34,500,000.00	64,900,000.00
Finance Supply	21,815,410.64	99,484,627.07	27,831,654.00	77,669,216.43
Budget Plan Research & Statistic	705,000.00	35,500,000.00	29,000,000.00	34,795,000.00
Works Transport & Housing	3,945,000.00	76,000,000.00	46,000,000.00	72,055,000.00
Education Social Development	4,435,000.00	113,856,743.00	77,856,743.00	109,421,743.00
Primary Health Care	18,186,000.00	87,000,000.00	37,000,000.00	68,814,000.00
Traditional Office	6,784,000.00	22,630,460.96	12,000,000.00	15,846,460.96
Total	116,006,210.64	786,871,831.03	370,088,397.00	670,865,620.39

ASKIRA UBA LOCAL GOVERNMENT OF BORNO STATE

NOTE TO JAAC AND CAPITAL DEVELOPMENT FUND

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note : 34				
JACC Deduction				
5% Stabilization	30,685,158.06	-	-	(30,685,158.06)
20% LG Joint Development Programme	306,851,580.69	-	-	(306,851,580.69)
Rehabilitation of Federal Highway	-	-	-	-
Total	337,536,738.75	-	-	(337,536,738.75)
Note : 35				
Admin. & General Services				
Purchase of Motor Vehicle	-	7,000,000.00	7,000,000.00	7,000,000.00
Purchase of Buses	3,371,350.00	5,000,000.00	5,000,000.00	1,628,650.00
Construction of Office Building	18,000,000.00	18,000,000.00	18,000,000.00	-
Repairs of Office	5,000,000.00	5,000,000.00	5,000,000.00	-
Provision of Consultancy	-	2,000,000.00	2,000,000.00	2,000,000.00
Total	701,444,827.50	37,000,000.00	37,000,000.00	(664,444,827.50)
Note: 36				
Agric & Natural Resources				
Purchase of Farm Input	-	6,000,000.00	6,000,000.00	6,000,000.00
Purchase of Agric Chemical	300,000.00	14,000,000.00	4,000,000.00	13,700,000.00
Purchase of Hand Tillers	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Oil Press Mill	-	1,000,000.00	1,000,000.00	1,000,000.00
Counterpart Fund Towards Fadama III	-	4,000,000.00	4,000,000.00	4,000,000.00
Purchase of Motor Vehicle	-	1,500,000.00	1,500,000.00	1,500,000.00
Programme (CBARDP)	-	2,500,000.00	2,500,000.00	2,500,000.00
Total	300,000.00	31,000,000.00	21,000,000.00	30,700,000.00
Note : 37				
Finance & Supply				
Construction, Provision & Fencing	-	2,000,000.00	2,000,000.00	2,000,000.00
Const. & Provision of Markets & Parks	-	10,000,000.00	10,000,000.00	10,000,000.00
Rehabilitation & Repairs Markets & Parks	395,130.37	2,000,000.00	2,000,000.00	1,604,869.63
Const. & Provision of Markets Stalls	-	4,000,000.00	4,000,000.00	4,000,000.00
Erosion & Flood Markets	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	395,130.37	23,000,000.00	23,000,000.00	22,604,869.63
Note : 38				
Budget Plan Research & Statistic				
Purchase of Motor Vehicle	-	3,000,000.00	3,000,000.00	3,000,000.00
Purchase of Office Furniture & Fittings	-	2,000,000.00	2,000,000.00	2,000,000.00
Total	-	5,000,000.00	5,000,000.00	5,000,000.00
Note: 39				
Works Transport & Housing				
Construction & Provision of Bridges	-	10,000,000.00	10,000,000.00	10,000,000.00
Construction & Provision of Road	-	12,000,000.00	12,000,000.00	12,000,000.00
Erosion of Flood Case	-	2,000,000.00	2,000,000.00	2,000,000.00
Construction & Provision of Drainage	-	18,000,000.00	18,000,000.00	18,000,000.00
Construction & Provision Office Building	2,200,000.00	5,857,125.00	5,857,125.00	3,657,125.00
Reh. & Repairs of Residential Building	-	3,000,000.00	3,000,000.00	3,000,000.00
Purchase of Generator	-	4,000,000.00	4,000,000.00	4,000,000.00
Construction of Slaughter Slap	-	2,000,000.00	2,000,000.00	2,000,000.00
Reh. & Repairs of Electricity	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Transformer	-	5,000,000.00	5,000,000.00	5,000,000.00
Construction & Provision of Culvert	-	4,000,000.00	4,000,000.00	4,000,000.00
Reh. & Repairs of Water Facilities	-	3,000,000.00	3,000,000.00	3,000,000.00
Construction & Provision of Boreholes	-	20,000,000.00	20,000,000.00	20,000,000.00
Total	2,200,000.00	93,857,125.00	93,857,125.00	91,657,125.00

ASKIRA UBA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note : 40				
Education Social Development				
Television	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Lighting Equipment	-	4,000,000.00	4,000,000.00	4,000,000.00
Purchase of Library Books & Equipment	-	1,000,000.00	1,000,000.00	1,000,000.00
Reh. & Repairs of Public Schools	-	15,000,000.00	15,000,000.00	15,000,000.00
Const. & Provision of Public Schools	-	15,000,000.00	15,000,000.00	15,000,000.00
Purchase of Motor Vehicle	-	4,000,000.00	4,000,000.00	4,000,000.00
Purchase of Office Furniture & Fittings	-	2,000,000.00	2,000,000.00	2,000,000.00
Const. & Provision of Fencing	-	2,000,000.00	2,000,000.00	2,000,000.00
Provision of Materials	300,000.00	1,000,000.00	1,000,000.00	700,000.00
Provision of Station	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	300,000.00	50,000,000.00	50,000,000.00	49,700,000.00

Note : 41
Primary Health Care

Purchase of Drugs to Health Centers	3,750,000.00	10,000,000.00	10,000,000.00	6,250,000.00
Purchase of Health Centers Equipment	1,500,000.00	15,000,000.00	15,000,000.00	13,500,000.00
Purchase of Medical & Clinical Equipment	-	20,000,000.00	20,000,000.00	20,000,000.00
Total	5,250,000.00	45,000,000.00	45,000,000.00	39,750,000.00

SCHEDULE OF DETAILED REVENUE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
GOVERNMENT SHARE OF FAAC				
Statutory Allocation from Federal Govt.	1,534,257,539.42	1,843,584,104.00	1,243,584,104.00	309,326,564.58
Statutory Allocation from State Govt.	-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT	-	318,108,027.00	318,108,027.00	318,108,027.00
Total	1,534,257,539.42	2,361,692,131.00	1,761,692,131.00	827,434,591.58
PERSONAL TAX				
Community Development/Poll Tax	-	6,700,000.00	6,700,000.00	6,700,000.00
Cattle Tax	30,000.00	3,300,000.00	3,300,000.00	3,270,000.00
Other Special Service Taxes	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	30,000.00	11,000,000.00	11,000,000.00	10,970,000.00
LICENCE GENERAL				
Goldsmith & Gold Dealers Licence	-	20,000.00	60,000.00	20,000.00
Radio/TV Station Licence	-	100,000.00	65,000.00	100,000.00
Bake House licence	-	200,000.00	100,000.00	200,000.00
Bicycle Licence & Hire Permit	-	100,000.00	140,000.00	100,000.00
Cart Licence	-	20,000.00	40,000.00	20,000.00
Dane Gun Licence	-	50,000.00	40,000.00	50,000.00
Cattle Dealers Licence	-	200,000.00	150,000.00	200,000.00
Dried Fish & Meat Licence	-	100,000.00	75,000.00	100,000.00
Abattoir & Slaughter Licence	-	100,000.00	50,000.00	100,000.00
Auctioneer Licence	-	50,000.00	150,000.00	50,000.00
Battery Charging Licence	-	100,000.00	60,000.00	100,000.00
Butchers Licence	-	100,000.00	150,000.00	100,000.00
Cloths Dyers Licence	-	50,000.00	35,000.00	50,000.00
Local Hair Barbing Plaiting Licence	-	200,000.00	40,000.00	200,000.00
Mobile Sales Promotion Licence	-	300,000.00	100,000.00	300,000.00
Motor Mechanic/Car Wash Licence	-	100,000.00	45,000.00	100,000.00

ASKIRA UBA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Penel Beaters Licence	-	300,000.00	150,000.00	300,000.00
Photo Studio Licence	-	100,000.00	55,000.00	100,000.00
Printing Press Licence	-	100,000.00	150,000.00	100,000.00
Laundries & Dry Cleaners Licence	-	50,000.00	50,000.00	50,000.00
Septic Tank	-	50,000.00	10,000.00	50,000.00
Sand Granite Iron Rod Licence	-	100,000.00	50,000.00	100,000.00
Sewing Institute Licence	-	100,000.00	10,000.00	100,000.00
Vehicle Spare Parts Licence	-	300,000.00	50,000.00	300,000.00
Vulcanizer Licence	-	100,000.00	20,000.00	100,000.00
Welding Machine Licence	-	300,000.00	20,000.00	300,000.00
Total	-	3,290,000.00	1,865,000.00	3,290,000.00
FEES GENERAL				
Trade Union Fees	-	100,000.00	60,000.00	100,000.00
Contractor Registration Fees	-	200,000.00	500,000.00	200,000.00
Marriage & Divorce Fees	-	50,000.00	100,000.00	50,000.00
Tender Fees	-	100,000.00	1,000,000.00	100,000.00
Blacksmith Workshop Fees	-	100,000.00	60,000.00	100,000.00
Block Making Machine Fees	-	200,000.00	120,000.00	200,000.00
Brown Sugar Machine Fees	-	200,000.00	50,000.00	200,000.00
Building Material fee	-	150,000.00	130,000.00	150,000.00
Bus/Commercial Veh./Taxi Pert. Licence	-	150,000.00	100,000.00	150,000.00
Clock/Watch Repairs Fees	-	50,000.00	15,000.00	50,000.00
Cloth Dyers Fees	-	10,000.00	25,000.00	10,000.00
Cold Room fee	-	10,000.00	20,000.00	10,000.00
Commission of Transfer of Plot Fees	-	100,000.00	110,000.00	100,000.00
Control of Noise Permit Fees	-	60,000.00	20,000.00	60,000.00
Corn Grinding Mill Fees	-	20,000.00	50,000.00	20,000.00
Customary Right of Occupation	-	2,000,000.00	10,000.00	2,000,000.00
Dislodging of Septic Tank Fees	-	10,000.00	15,000.00	10,000.00
Dispensary & Maternity fee	-	300,000.00	60,000.00	300,000.00
Electric Radio/TV Workshop Fees	-	100,000.00	50,000.00	100,000.00
Entainment Drumming Permit Fees	-	100,000.00	15,000.00	100,000.00
Felling of Tree Fees	-	100,000.00	20,000.00	100,000.00
Forestry & Fuel Exploitation Fees	300,000.00	1,000,000.00	25,000.00	700,000.00
Hire Charges Fees	-	-	20,000.00	-
Ingredient Grinding Mill fee	-	100,000.00	20,000.00	100,000.00
Produce Buying fee	2,148,840.00	5,000,000.00	3,500,000.00	2,851,160.00
Naming of Street Fees	-	60,000.00	30,000.00	60,000.00
Printing & Sign Writing Fees	-	100,000.00	20,000.00	100,000.00
Pest Control & Insecticide Fees	-	100,000.00	100,000.00	100,000.00
Petty Traders fee	-	100,000.00	50,000.00	100,000.00
Total	2,448,840.00	10,570,000.00	6,295,000.00	8,121,160.00
FINE GENERAL				
Photocopy Institute	-	50,000.00	125,000.00	50,000.00
Slaughter fee	-	200,000.00	60,000.00	200,000.00
Rice Mills & Cassava fee	-	500,000.00	40,000.00	500,000.00
Sand Grinding fees	-	-	60,000.00	-
Squaters & Hawkers Permit	-	100,000.00	100,000.00	100,000.00
Surface Tank Kerosene	-	200,000.00	50,000.00	200,000.00
Survey fees	-	50,000.00	100,000.00	50,000.00
Wood Making & Carpentry	-	60,000.00	150,000.00	60,000.00
Total	-	1,160,000.00	685,000.00	1,160,000.00

ASKIRA UBA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
		N	N	N
SALES GENERAL				
Sales of Store, Scrap & Unserviceable	-	25,000.00	25,000.00	25,000.00
Sales of Fertilizer	-	5,000,000.00	5,000,000.00	5,000,000.00
Sales of Indigene Certificate	-	2,000,000.00	2,000,000.00	2,000,000.00
Total	-	7,025,000.00	7,025,000.00	7,025,000.00
EARNING GENERAL				
Earning from Commercial Activities	-	2,535,000.00	4,000,000.00	2,535,000.00
Earning from Markets	999,580.00	5,000,000.00	4,000,000.00	4,000,420.00
Earning from Motor Parks	998,860.00	2,000,000.00	1,200,000.00	1,001,140.00
Earning from Shop & Shopping Centers	892,700.00	3,000,000.00	2,000,000.00	2,107,300.00
Earning from Cattle Markets	655,980.00	3,000,000.00	2,500,000.00	2,344,020.00
Earning from Abbatour & Slaughter	-	1,000,000.00	400,000.00	1,000,000.00
Earning from Proceeds of Sales of C/Goods	-	500,000.00	300,000.00	500,000.00
Earning from Transport Service	35,000.00	12,000,000.00	10,000,000.00	11,965,000.00
Earning from Tractor Hiring	368,000.00	5,000,000.00	4,000,000.00	4,634,000.00
Total	3,948,120.00	34,035,000.00	28,400,000.00	30,086,880.00
RENT ON LAND & OTHERS GENERAL				
Tenement Rate	60,000.00	2,000,000.00	3,100,000.00	1,940,000.00
Ground Rent	-	1,500,000.00	2,500,000.00	1,500,000.00
Total	60,000.00	3,500,000.00	5,600,000.00	3,440,000.00
REPAYMENT OF LOAN				
Bicycle Advances	-	248,000.00	248,000.00	248,000.00
Total	-	248,000.00	248,000.00	248,000.00
INVESTMENT INCOME				
Dividend Received	-	3,800,000.00	1,500,000.00	3,800,000.00
Other Investment	-	-	500,000.00	-
Total	-	3,800,000.00	2,000,000.00	3,800,000.00
INTEREST INCOME				
Motor Vehicle Advances	-	150,000.00	160,000.00	150,000.00
Interest on Housing Loan	-	100,000.00	100,000.00	100,000.00
Total	-	250,000.00	260,000.00	250,000.00
OTHER RECEIPT				
VAT	347,003,858.78	-	-	(347,003,858.78)
PPT	3,551,302.80	-	-	(3,551,302.80)
Excess Bank Chgarges	3,746,313.81	-	-	(3,746,313.81)
Excess Crude	2,654,324.20	-	-	(2,654,324.20)
Forex Equalisation	66,019,923.26	-	-	(66,019,923.26)
Additional Fund From NNPC	2,492,707.66	-	-	(2,492,707.66)
Exchange Difference	9,256,574.66	-	-	(9,256,574.66)
Exchange Gain	6,054,460.35	-	-	(6,054,460.35)
Total	440,779,465.52	-	-	(440,779,465.52)

ASKIRA UBA LOCAL GOVERNMENT OF BORNO STATE

SCHEDULE OF JACC, PERSONNEL & OVERHEAD EXPENDITURE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
STATUTORY DEDUCTIONS				
3% Emirate Council	46,027,737.10	-	-	(46,027,737.10)
0.5% L.G. Audit	7,671,289.52	-	-	(7,671,289.52)
7% of L.E.A. Pri. Sch. Teachers Pension Plus	38,592,911.70	-	-	(38,592,911.70)
7% Local Govt Pension	40,347,086.67	-	-	(40,347,086.67)
Total	132,639,024.99	-	-	(132,639,024.99)
INTERVENTION FUNDING				
Contribution towards Funding of Primary Edu.	489,465,112.35	-	-	(489,465,112.35)
1% LGSC Training Fund	15,342,579.04	-	-	(15,342,579.04)
0.75% Admin Charges	11,506,934.26	-	-	(11,506,934.26)
5% Security	76,712,855.18	-	-	(76,712,855.18)
Total	593,027,480.83	-	-	(593,027,480.83)
MISCELLANEOUS DEDUCTIONS FUNDING				
Serance Gratuity to Former LG Concillors	4,500,000.00	-	-	(4,500,000.00)
Contr. to Indigines Undergoing Armed Forces Training	400,000.00	-	-	(400,000.00)
IFAD Climate Change Adaptation Counterpart Funding	-	-	-	-
JNI Contribution	385,185.19	-	-	(385,185.19)
Retainership NTA/BRTV	1,260,000.00	-	-	(1,260,000.00)
Payment for Preparation of LGA's Annual Account	1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood, Food Items to IDPs	23,523,932.18	-	-	(23,523,932.18)
LGA's Hajj Fare	14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipments for SPHCA Biometric Data Capture	2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service	43,250,000.00	-	-	(43,250,000.00)
Workshop on Fiscal & Admin. Due Process	462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's	1,481,481.46	-	-	(1,481,481.46)
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees	9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019	17,432,230.00	-	-	(17,432,230.00)
Hotel Bills in respect of Borno State Hotel	-	-	-	-
Production of Projects Calendar 2018	680,000.00	-	-	(680,000.00)
Outstanding Liabilities	-	-	-	-
Logistics	-	-	-	-
Total	129,817,944.73	-	-	(129,817,944.73)
OFFICE OF THE CHAIRMAN				
Salary	809,089.00	2,248,482.00	2,248,482.00	1,439,393.00
Elected & Approved Off. Remuneration	-	34,100,000.00	4,100,000.00	34,100,000.00
Local Travel & Transport: Trailing	-	2,500,000.00	2,500,000.00	2,500,000.00
Telephone Charges	-	400,000.00	400,000.00	400,000.00
International Travel & Transport	-	1,500,000.00	1,500,000.00	1,500,000.00
Office Stationery/Computer Consumables	-	2,500,000.00	2,500,000.00	2,500,000.00
Maintenance of Motor Vehicle & Transport	145,800.00	2,500,000.00	2,500,000.00	2,354,200.00
Maintenance of Office Furniture	-	2,000,000.00	2,000,000.00	2,000,000.00
Local Training	-	1,000,000.00	1,000,000.00	1,000,000.00
Security Vote (Including Operations)	-	12,000,000.00	8,000,000.00	12,000,000.00
Physical Security	-	12,000,000.00	2,000,000.00	12,000,000.00
Consulting Services	-	1,000,000.00	1,000,000.00	1,000,000.00
Entertainment & Official Hospitality	-	34,000,000.00	4,000,000.00	34,000,000.00
Grants to Community & NGOS	-	2,500,000.00	2,500,000.00	2,500,000.00
Contribution to National Population	-	2,000,000.00	2,000,000.00	2,000,000.00
Total	954,889.00	112,248,482.00	38,248,482.00	111,293,593.00

ASKIRA UBA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
SECRETARY TO THE LOCAL GOVT.				
Salary	673,916.52	1,256,004.00	1,256,004.00	582,087.48
Lpd Travel & Transport: Training	-	2,500,000.00	2,500,000.00	2,500,000.00
Office Stationery/Computer Consumables	800,000.00	2,000,000.00	2,000,000.00	1,200,000.00
Maintenance of MNeh./Transport Equipt.	1,680,000.00	2,500,000.00	2,500,000.00	820,000.00
Maintenance of Office Furniture	-	2,000,000.00	2,000,000.00	2,000,000.00
Entertainment & Official Hospitality	3,805,000.00	13,000,000.00	3,000,000.00	9,195,000.00
Provision of Service Materials	13,080,000.00	13,000,000.00	3,000,000.00	(80,000.00)
Total	20,038,916.52	36,256,004.00	16,256,004.00	16,217,087.48
THE COUNCIL				
Salary	4,492,361.64	30,230,909.00	30,230,909.00	25,738,547.36
Local Travel & Transport: Training	1,330,000.00	3,000,000.00	3,000,000.00	1,670,000.00
Telephone Charges	-	1,300,000.00	1,300,000.00	1,300,000.00
Maintenance of MNeh./Transport Equipt.	-	2,500,000.00	2,500,000.00	2,500,000.00
Maintenance of Office Furniture	-	1,000,000.00	1,000,000.00	1,000,000.00
Local Training	-	200,000.00	200,000.00	200,000.00
Entertainment & Official Hospitality	4,300,000.00	12,000,000.00	2,000,000.00	7,700,000.00
Grant to Community	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	10,122,361.64	51,230,909.00	41,230,909.00	41,108,547.36
ADMIN. & GENERAL SERVICE				
Salary	122,864,439.05	143,659,013.00	143,659,013.00	20,794,573.95
Local Travel & Transport: Training	2,800,000.00	5,000,000.00	5,000,000.00	2,200,000.00
Recruitment Exercise	-	1,000,000.00	1,000,000.00	1,000,000.00
Staff Welfare Scheme	-	5,000,000.00	5,400,000.00	5,000,000.00
Office Stationery/Computer Consumables	-	13,000,000.00	3,000,000.00	13,000,000.00
Printing of Non Security Document	-	1,500,000.00	1,500,000.00	1,500,000.00
Maintenance of MNeh./Transport Equipt.	1,330,000.00	4,500,000.00	4,500,000.00	3,170,000.00
Maintenance of Office Furniture	1,597,000.00	3,000,000.00	3,000,000.00	1,403,000.00
Maint. of Office Building/Res. Quarters	-	4,500,000.00	4,500,000.00	4,500,000.00
Local Training	-	11,000,000.00	1,400,000.00	11,000,000.00
Consulting Service & Special Committee	210,000.00	1,000,000.00	1,000,000.00	790,000.00
Insurance Premium	-	1,100,000.00	1,100,000.00	1,100,000.00
Refreshment & Meal	-	4,000,000.00	4,000,000.00	4,000,000.00
Local Government Reform	-	1,000,000.00	1,000,000.00	1,000,000.00
Promotion Exam LGSC	50,000.00	1,000,000.00	1,000,000.00	950,000.00
Entertainment & Official Hospitality	11,408,000.00	45,000,000.00	5,000,000.00	33,592,000.00
Contribution to Training	-	1,500,000.00	1,500,000.00	1,500,000.00
Total	140,259,439.05	246,759,013.00	187,559,013.00	106,499,573.95
AGRIC & NATURAL RESOURCES				
Salary	80,520,352.60	102,776,247.00	102,776,247.00	22,255,894.40
Local Travel & Transport: Training	-	2,000,000.00	2,000,000.00	2,000,000.00
Payment of Driver Allowances	-	1,500,000.00	1,500,000.00	1,500,000.00
Office Stationery/Computer Consumables	-	1,500,000.00	1,500,000.00	1,500,000.00
Printing of Non Security Document	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Veterinary Drugs	15,300,000.00	32,000,000.00	2,000,000.00	16,700,000.00
Maintenance of MNeh./Transport Equipt.	150,000.00	1,500,000.00	1,500,000.00	1,350,000.00
Maintenance of Office Furniture	-	1,500,000.00	1,500,000.00	1,500,000.00
Supply of Agric Equipment	1,700,000.00	2,500,000.00	2,500,000.00	800,000.00
Local Training	-	2,000,000.00	2,000,000.00	2,000,000.00
Conference, Seminars & Workshop	400,000.00	2,000,000.00	2,000,000.00	1,600,000.00
Cleaning & Fumigation Service	-	1,000,000.00	1,000,000.00	1,000,000.00
consultancy Services & Special Comm.	-	5,000,000.00	1,000,000.00	5,000,000.00
Trade Fair Exhibition & Show	-	5,000,000.00	1,000,000.00	5,000,000.00

ASKIRA UBA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Promotion of Animal Feed Productions	-	2,000,000.00	2,100,000.00	2,000,000.00
Formation & Development of Cooperative	-	500,000.00	400,000.00	500,000.00
Entertainment & Hospitality	-	3,000,000.00	3,000,000.00	3,000,000.00
Provision of Service Materials	50,000.00	13,000,000.00	3,000,000.00	12,950,000.00
Transport & Handling of Fertilizer	-	3,000,000.00	3,000,000.00	3,000,000.00
Purchase of Agric Map	-	1,000,000.00	1,000,000.00	1,000,000.00
Grants to Communities & NGOS	-	1,500,000.00	1,500,000.00	1,500,000.00
Total	98,120,352.60	185,276,247.00	137,276,247.00	87,155,894.40
FINANCE & SUPPLY				
Salary	49,851,656.18	52,098,253.00	52,098,253.00	2,244,596.82
Local Travel & Transport: Training	1,710,000.00	3,000,000.00	3,000,000.00	1,290,000.00
Office Stationery/Computer Consumables	3,480,000.00	16,000,000.00	4,000,000.00	12,520,000.00
Printing of Non Security Document	692,000.00	3,000,000.00	2,000,000.00	2,308,000.00
Maintenance of MNeH/Tansport Equip.	1,770,000.00	4,000,000.00	4,000,000.00	2,230,000.00
Maintenance of Office Furniture	270,000.00	2,500,000.00	2,500,000.00	2,230,000.00
consultancy Services & Special Comm.	-	1,000,000.00	1,000,000.00	1,000,000.00
Tax Consultant Fee	-	500,000.00	500,000.00	500,000.00
Bank Charges (OtherThan Interest)	124,410.64	1,311,837.07	1,831,654.00	1,187,426.43
Refreshment & Meals	-	3,000,000.00	3,000,000.00	3,000,000.00
Settlement of Liabilities	5,200,000.00	13,000,000.00	4,000,000.00	7,800,000.00
Provision of Services Materials	8,569,000.00	11,500,000.00	2,000,000.00	2,931,000.00
Total	71,667,066.82	110,908,090.07	79,927,907.00	39,241,023.25
BUDGET & PLANNING				
Salary	12,149,296.59	13,611,306.00	13,611,306.00	1,462,009.41
Local Travel & Transport: Training	-	2,000,000.00	2,000,000.00	2,000,000.00
Internet Access Charges	-	1,500,000.00	1,500,000.00	1,500,000.00
Office Stationery/Computer Consumables	130,000.00	2,500,000.00	2,500,000.00	2,370,000.00
Printing of Non Security Document	270,000.00	1,000,000.00	1,000,000.00	730,000.00
Purchase of Computer system Accessories	-	2,500,000.00	2,500,000.00	2,500,000.00
Maintenance of M/Veh./Tansport Equip.	150,000.00	2,000,000.00	2,000,000.00	1,850,000.00
Maintenance of Office Furniture	-	2,500,000.00	2,500,000.00	2,500,000.00
Local Training	-	1,500,000.00	1,500,000.00	1,500,000.00
Conference, Seminars & Special Comm.	75,000.00	1,000,000.00	1,000,000.00	925,000.00
Consulting Service & Special Committee	80,000.00	11,000,000.00	1,000,000.00	10,920,000.00
Acquisition of IPSAS Budget App/Software	-	-	1,000,000.00	-
Refreshments & Meals	-	1,000,000.00	1,000,000.00	1,000,000.00
Subscription to Professional Bodies	-	1,000,000.00	1,000,000.00	1,000,000.00
Budget Monitoring	-	1,000,000.00	1,000,000.00	1,000,000.00
Monitoring & Evaluation	-	1,000,000.00	1,000,000.00	1,000,000.00
Budget Preparation Expenses	-	1,500,000.00	1,500,000.00	1,500,000.00
Statistic/Data Collection General	-	1,000,000.00	1,000,000.00	1,000,000.00
Logistics & Implementation	-	1,000,000.00	1,000,000.00	1,000,000.00
Entertainment & Official Hospitality	-	1,000,000.00	3,000,000.00	1,000,000.00
Total	12,854,296.59	49,611,306.00	42,611,306.00	36,757,009.41
WORKS TRANSPORT & HOUSING				
Salary	88,490,205.01	45,914,493.00	45,914,493.00	(40,575,712.01)
Local Travel & Transport: Training	50,000.00	2,500,000.00	2,500,000.00	2,450,000.00
Electricity Charges	-	6,500,000.00	6,500,000.00	6,500,000.00
Water Rates	-	2,000,000.00	2,000,000.00	2,000,000.00
Batch Allowances	-	1,000,000.00	1,000,000.00	1,000,000.00
Office Stationery/Computer Consumables	-	1,500,000.00	1,500,000.00	1,500,000.00
Printing of Non Security Document	-	500,000.00	500,000.00	500,000.00
Maintenance of MNeH/Tansport Equip.	300,000.00	3,500,000.00	3,500,000.00	3,200,000.00
Maintenance of Office Furniture	-	2,500,000.00	2,500,000.00	2,500,000.00

ASKIRA UBA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018 N	BUDGET 2017 N	2018 N
Maintenance of Boreholes	2,000,000.00	15,500,000.00	5,500,000.00	13,500,000.00
Maintenance of Drainage	-	6,000,000.00	6,000,000.00	6,000,000.00
Opening of Blocked Culverts	-	4,000,000.00	4,000,000.00	4,000,000.00
Repairs of Vandalise Electric Poles	1,305,000.00	12,500,000.00	2,500,000.00	11,195,000.00
Bush clearing Along Highways	-	1,000,000.00	1,000,000.00	1,000,000.00
Local Training	-	1,000,000.00	1,000,000.00	1,000,000.00
Provision of Service Materials	290,000.00	13,000,000.00	3,000,000.00	12,710,000.00
Grants to Communities & NGOs	-	3,000,000.00	3,000,000.00	3,000,000.00
Total	90,435,205.01	121,914,493.00	91,914,493.00	31,479,287.99

EDUCATION & SOCIAL DEVELOPMENT

Salary	31,779,091.06	500,119,149.00	500,119,149.00	468,340,057.94
Local Travel & Transport: Training	-	2,000,000.00	2,000,000.00	2,000,000.00
Telephone Charges	-	500,000.00	500,000.00	500,000.00
NYSC Allowance	-	1,500,000.00	1,500,000.00	1,500,000.00
Office Stationery/Computer Consumables	100,000.00	2,000,000.00	2,000,000.00	1,900,000.00
Books	-	500,000.00	500,000.00	500,000.00
Printing of Non Security Document	50,000.00	500,000.00	500,000.00	450,000.00
Provision of Uniform & Other Clothing	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of Office Furniture	-	2,000,000.00	2,000,000.00	2,000,000.00
Training of 2 Indigene to Seafarers Dev. P.	-	1,000,000.00	1,000,000.00	1,000,000.00
Training of 1 Female/Male Doctor & Eng.	-	1,000,000.00	1,000,000.00	1,000,000.00
Sustenance of M/Literacy Programme	-	1,000,000.00	1,000,000.00	1,000,000.00
Conference, Seminars & Special Comm.	-	1,000,000.00	1,000,000.00	1,000,000.00
Consulting Service & Special Committee	-	500,000.00	500,000.00	500,000.00
Teachers Pension	-	-	14,356,743.00	-
Publicity Advertisement	290,000.00	1,000,000.00	1,000,000.00	710,000.00
Sport Activities	-	1,000,000.00	1,000,000.00	1,000,000.00
Asst. to Religion Teacher Activities	450,000.00	4,000,000.00	4,000,000.00	3,550,000.00
Sport & Games	-	1,500,000.00	1,500,000.00	1,500,000.00
Horse Riding	-	500,000.00	500,000.00	500,000.00
Cultural & Local Festivals	-	1,500,000.00	1,500,000.00	1,500,000.00
Rural Women & Youth Development Progm.	-	1,500,000.00	1,500,000.00	1,500,000.00
Local Eco. Empowerment Dev. Strategy	-	1,000,000.00	1,000,000.00	1,000,000.00
Adult & Non Formal Education	-	13,000,000.00	13,000,000.00	13,000,000.00
Carnival & Festivals	-	1,000,000.00	1,000,000.00	1,000,000.00
Scholarship & Bursary Ward	350,000.00	2,000,000.00	2,000,000.00	1,650,000.00
Provision of Service Materials	3,075,000.00	12,000,000.00	2,000,000.00	8,925,000.00
Poverty Alleviation Programme	-	15,000,000.00	15,000,000.00	15,000,000.00
Repatriation of Foster & Destitutes	-	1,000,000.00	1,000,000.00	1,000,000.00
Overhead to Primary Education	120,000.00	3,000,000.00	3,000,000.00	2,880,000.00
Total	36,214,091.06	573,619,149.00	577,975,892.00	537,405,057.94

PRIMARY HEALTH CARE

Salary	223,878,244.82	253,853,236.00	253,853,236.00	29,974,991.18
Local Travel & Transport: Training	220,000.00	1,000,000.00	1,000,000.00	780,000.00
Control of D/Vomiting	6,200,000.00	12,500,000.00	2,500,000.00	6,300,000.00
Purchase of Medical & Clinic Equipment	2,000,000.00	2,000,000.00	2,000,000.00	-
HIV/AIDS & Diabetes Test Kits	116,000.00	1,500,000.00	1,500,000.00	1,384,000.00
Cold Chain Materials	-	2,500,000.00	2,500,000.00	2,500,000.00
Maintenance of M/Veh./Transport Equip.	350,000.00	1,500,000.00	1,500,000.00	1,150,000.00
Maintenance of Office Furniture	-	1,500,000.00	1,500,000.00	1,500,000.00
Ent. Care for Primary School Pupils	-	500,000.00	500,000.00	500,000.00
Polio Immunization Days	5,300,000.00	13,000,000.00	3,000,000.00	7,700,000.00
Oncho Programme	-	1,000,000.00	1,000,000.00	1,000,000.00
Family Planning Programme	-	2,000,000.00	2,000,000.00	2,000,000.00
TBL & Leprosy Control	-	1,000,000.00	1,000,000.00	1,000,000.00

ASKIRA UBA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Primary Ear & Eye Care	-	1,500,000.00	1,500,000.00	1,500,000.00
Medical Assistance	-	1,500,000.00	1,500,000.00	1,500,000.00
Operation Plan	-	1,000,000.00	1,000,000.00	1,000,000.00
Roll Back Malaria	3,800,000.00	13,000,000.00	3,000,000.00	9,200,000.00
Sanitation Exercise	-	11,500,000.00	1,500,000.00	11,500,000.00
Routine Immunization	-	1,000,000.00	1,000,000.00	1,000,000.00
Diseases Surveillance	200,000.00	1,500,000.00	1,500,000.00	1,300,000.00
Energy Transport Scheme	-	2,000,000.00	2,000,000.00	2,000,000.00
Free MCH Service	-	500,000.00	500,000.00	500,000.00
Emergency Preparedness & Response	-	1,000,000.00	1,000,000.00	1,000,000.00
Midwifery Service Scheme	-	1,000,000.00	1,000,000.00	1,000,000.00
State Council Health	-	1,500,000.00	1,500,000.00	1,500,000.00
Total	242,064,244.82	330,853,236.00	290,853,236.00	88,788,991.18
TRADITIONAL OFFICE				
Salary	27,229,497.55	28,653,161.00	28,653,161.00	1,423,663.45
Local Travel & Transport: Training	-	2,630,460.96	2,000,000.00	2,630,460.96
Allowance of Traditional Office Holders	6,484,000.00	13,500,000.00	3,500,000.00	7,016,000.00
Office Stationery/Computer Consumables	-	1,000,000.00	1,000,000.00	1,000,000.00
Printing of Non Security Document	-	500,000.00	500,000.00	500,000.00
Maintenance of MNeH./Transport Equipmt.	300,000.00	2,000,000.00	2,000,000.00	1,700,000.00
Maintenance of Office Furniture	-	1,000,000.00	1,000,000.00	1,000,000.00
Consulting Service & Special Committes	-	1,000,000.00	1,000,000.00	1,000,000.00
Grant to Community & NGOs	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	34,013,497.55	51,283,621.96	40,653,161.00	17,270,124.41

SCHEDULE OF JACC AND CAPITAL EXPENDITURE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
JACC DEDUCTION				
5% Stabilization	30,685,158.06	-	-	(30,685,158.06)
20% LG Joint Development Programme	306,851,580.69	-	-	(306,851,580.69)
Rehabilitation of Federal Highway	-	-	-	-
Total	337,536,738.75	-	-	(337,536,738.75)
ADMIN. & GENERAL SERVICES				
Purchase of Motor Vehicle	-	7,000,000.00	7,000,000.00	7,000,000.00
Purchase of Buses	3,371,350.00	5,000,000.00	5,000,000.00	1,628,650.00
Construction of Office Building	18,000,000.00	18,000,000.00	18,000,000.00	-
Repairs of Office	5,000,000.00	5,000,000.00	5,000,000.00	-
Provision of Consultancy	-	2,000,000.00	2,000,000.00	2,000,000.00
Total	701,444,827.50	37,000,000.00	37,000,000.00	(664,444,827.50)
AGRIC & NATURAL RESOURCES				
Purchase of Farm Input	-	6,000,000.00	6,000,000.00	6,000,000.00
Purchase of Agric Chemical	300,000.00	14,000,000.00	4,000,000.00	13,700,000.00
Purchase of Hand Tillers	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Oil Press Mill	-	1,000,000.00	1,000,000.00	1,000,000.00
Counterpart Fund Towards Fadama III	-	4,000,000.00	4,000,000.00	4,000,000.00
Purchase of Motor Vehicle	-	1,500,000.00	1,500,000.00	1,500,000.00
Programme (CBARDP)	-	2,500,000.00	2,500,000.00	2,500,000.00
Total	300,000.00	31,000,000.00	21,000,000.00	30,700,000.00

ASKIRA UBA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
FINANCE & SUPPLY				
Construction, Provision & Fencing	-	2,000,000.00	2,000,000.00	2,000,000.00
Const. & Provision of Markets & Parks	-	10,000,000.00	10,000,000.00	10,000,000.00
Rehabilitation & Repairs Markets & Parks	395,130.37	2,000,000.00	2,000,000.00	1,604,869.63
Const. & Provision of Markets Stalls	-	4,000,000.00	4,000,000.00	4,000,000.00
Erosion & Flood Markets	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	395,130.37	23,000,000.00	23,000,000.00	22,604,869.63
BUDGET PLAN RESEARCH & STATISTIC				
Purchase of Motor Vehicle	-	3,000,000.00	3,000,000.00	3,000,000.00
Purchase of Office Furniture & Fittings	-	2,000,000.00	2,000,000.00	2,000,000.00
Total	-	5,000,000.00	5,000,000.00	5,000,000.00
WORKS TRANSPORT & HOUSING				
Construction & Provision of Bridges	-	10,000,000.00	10,000,000.00	10,000,000.00
Construction & Provision of Road	-	12,000,000.00	12,000,000.00	12,000,000.00
Erosion of Flood Case	-	2,000,000.00	2,000,000.00	2,000,000.00
Construction & Provision of Drainage	-	18,000,000.00	18,000,000.00	18,000,000.00
Construction & Provision Office Building	2,200,000.00	5,857,125.00	5,857,125.00	3,657,125.00
Reh. & Repairs of Residential Building	-	3,000,000.00	3,000,000.00	3,000,000.00
Purchase of Generator	-	4,000,000.00	4,000,000.00	4,000,000.00
Construction of Slaughter Slap	-	2,000,000.00	2,000,000.00	2,000,000.00
Reh. & Repairs of Electricity	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Transformer	-	5,000,000.00	5,000,000.00	5,000,000.00
Construction & Provision of Culvert	-	4,000,000.00	4,000,000.00	4,000,000.00
Reh. & Repairs of Water Facilities	-	3,000,000.00	3,000,000.00	3,000,000.00
Construction & Provision of Boreholes	-	20,000,000.00	20,000,000.00	20,000,000.00
Total	2,200,000.00	93,857,125.00	93,857,125.00	91,657,125.00
EDUCATION SOCIAL DEVELOPMENT				
Television	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Lighting Equipment	-	4,000,000.00	4,000,000.00	4,000,000.00
Purchase of Library Books & Equipment	-	1,000,000.00	1,000,000.00	1,000,000.00
Reh. & Repairs of Public Schools	-	15,000,000.00	15,000,000.00	15,000,000.00
Const. & Provision of Public Schools	-	15,000,000.00	15,000,000.00	15,000,000.00
Purchase of Motor Vehicle	-	4,000,000.00	4,000,000.00	4,000,000.00
Purchase of Office Furniture & Fittings	-	2,000,000.00	2,000,000.00	2,000,000.00
Const. & Provision of Fencing	-	2,000,000.00	2,000,000.00	2,000,000.00
Provision of Materials	300,000.00	1,000,000.00	1,000,000.00	700,000.00
Provision of Station	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	300,000.00	50,000,000.00	50,000,000.00	49,700,000.00
PRIMARY HEALTH CARE				
Purchase of Drugs to Health Centers	3,750,000.00	10,000,000.00	10,000,000.00	6,250,000.00
Purchase of Health Centers Equipment	1,500,000.00	15,000,000.00	15,000,000.00	13,500,000.00
Purchase of Medical & Clinical Equipment	-	20,000,000.00	20,000,000.00	20,000,000.00
Total	5,250,000.00	45,000,000.00	45,000,000.00	39,750,000.00



BORNO STATE OF NIGERIA

**BAMA
LOCAL GOVERNMENT COUNCIL**

■ ANNUAL FINANCIAL STATEMENT ■

FOR THE YEAR ENDED

31ST DECEMBER, 2018.

BAMA LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 1
CASHFLOW STATEMENT

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
From Operation:			
RECEIPT:			
Statutory Allocation FAAC		2,152,497,372.56	986,047,918.43
Value Added Tax		-	-
Sub Total		2,152,497,372.56	986,047,918.43
Internal Generated Revenue			
Internal Generated Revenue	3	-	113,910.35
OTHER RECEIPT:	4		
VAT		450,549,295.43	-
PPT		4,982,323.98	-
Excess Bank Chgarges		5,255,915.98	-
Excess Crude		3,723,901.86	-
Forex Equalisation		56,643,136.19	-
Additional Fund From NNPC		3,497,160.86	-
Exchange Difference		12,983,573.24	-
Exchange Gain		8,494,145.59	-
Sub Total		546,129,453.13	-
Total Receipts		2,698,626,825.69	986,161,828.78
PAYMENTS:			
Statutory Deductions	5		
3% Emirate Council		58,762,166.46	-
0.5% L.G. Audit		8,975,500.47	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus		26,319,790.89	-
Local Govt Pension		52,201,966.02	-
Sub-Total		146,259,423.84	-
INTERVENTION FUNDING	6		
Contribution towards Funding of Primary Edu.		350,867,102.17	-
1% LGSC Training Fund		17,951,010.94	-
0.75% Admin Charges		13,453,258.21	-
5% Security		89,775,054.31	-
Sub-Total		472,046,425.63	-
MISCELLANEOUS DEDUCTIONS FUNDING	7		
Sererance Gratuity to Former LG Concillors		6,400,000.00	-
Contr. to Indigines Undergoing Armed Forces Training		400,000.00	-
IFAD Climate Change Adaptation Counterpart Funding		2,500,000.00	-
Retainership NTA/BRTV		1,260,000.00	-
Payment for Preparation of LGA's Annual Account		1,000,000.00	-
Procurement of Firewood, Food Items to IDPs		14,241,770.80	-
LGA's Hajj Fare		14,198,080.59	-
Purc. of Equipmts for SPHCA Biometric Data Capture		2,206,027.77	-
Provision of Essential Service		45,600,000.00	-
Workshop on Fiscal & Admin. Due Process		462,962.96	-
Diesel to Tractors for Farming Across LGA's		1,481,481.48	-
Gratuity to Local Edu. Authority Retireess		9,259,259.26	-
Gratuity to Local Government Retireess		9,259,259.26	-
WAEC/SSCE & NECO 2018/2019		7,878,420.00	-
Hotel Bills inrespects of Borno State Hotel		-	-

BAMA LOCAL GOVERNMENT OF BORNO STATE

		ACTUAL 2018	ACTUAL 2017
		N	N
Production of Projects Calender 2018		680,000.00	-
Outstanding Liabilities		-	-
JNI Contribution		385,185.19	-
Sub-Total		117,212,447.31	-
Sub-Internal Generated Revenue		-	113,910.35
Total Receipts		2,152,497,372.56	986,161,828.78
Personnel Emoluments:	8	896,786,678.04	848,677,917.73
Overhead Cost	9	374,216,291.21	140,809,363.45
Total Payments		1,271,002,969.25	989,487,281.18
Cash Flow From Operations		102,227,535.03	(3,325,452.40)
CASH FLOW FROM INVESTMENT:			
Phurchase/Contruotion of Assest	10	100,760,514.00	1,000,000.00
Phurchase of Fin. Market Intrument		-	-
Total Cash Flow From Investment		100,760,514.00	1,000,000.00
CASH FLOW FROM FINANCING:			
Increase/Decrease in Cash		1,467,021.03	(4,325,452.40)
Opening Cash Balance		-	6,307,370.62
Closing Cash Balance	11	1,467,021.03	1,981,918.22

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	NOTE	ACTUAL 2018	ACTUAL 2017
		N	N
ASSESTS:			
Treasuries & Banks	11	1,467,021.03	1,981,918.22
Investments	12	8,143,579.00	8,143,579.00
Advances	13	109,114,057.00	109,114,057.00
Total Assests		118,724,657.03	119,239,554.22
PUBLIC FUND & LIABILITIES:			
Consolidated Revenue Fund	14	1,467,021.03	1,981,918.22
Other Fund - Investment Fund		108,943,393.84	108,943,393.84
Total Public Fund		110,410,414.87	110,925,312.06
Deposits	16	8,314,242.16	8,314,242.16
Total Liabilities		8,314,242.16	8,314,242.16
Public Fund + Liabilities		118,724,657.03	119,239,554.22

BAMA LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 3
CONSOLIDATED REVENUE FUND

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Opening Balance (a)		1,981,918.22	-	-	1,981,918.22
Add: REVENUE (INCOME) (b)					
S/Allocation from Federal Govt.	17	2,152,497,372.56	2,242,414,385.00	2,242,414,385.00	89,917,012.44
S/Allocation from State Govt.		-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT		-	448,546,819.00	448,546,819.00	448,546,819.00
Sub Total		2,152,497,372.56	2,890,961,204.00	2,890,961,204.00	738,463,831.44
Personal Taxes	18	-	4,650,000.00	4,650,000.00	4,650,000.00
Rates	19	-	1,730,000.00	1,730,000.00	1,730,000.00
Licence General	20	-	4,595,500.00	4,595,500.00	4,595,500.00
Fine General	21	-	193,000.00	193,000.00	193,000.00
Fees General	22	-	12,446,500.00	12,446,500.00	12,446,500.00
Sales General	23	-	1,720,000.00	1,720,000.00	1,720,000.00
Earning General	24	-	1,570,000.00	1,570,000.00	1,570,000.00
Rent on Land & Others	25	-	1,770,000.00	1,770,000.00	1,770,000.00
Interest Payment & Dividend	26	-	1,325,000.00	1,325,000.00	1,325,000.00
Miscellaneous	27	-	5,360,000.00	5,360,000.00	5,360,000.00
Total Revenue (Income) (b)		2,154,479,290.78	2,926,321,204.00	2,926,321,204.00	771,841,913.22
Other Receipt (c)	28				
VAT		450,549,295.43	-	-	(450,549,295.43)
PPT		4,982,323.98	-	-	(4,982,323.98)
Excess Bank Chgarges		5,255,915.98	-	-	(5,255,915.98)
Excess Crude		3,723,901.86	-	-	(3,723,901.86)
Forex Equalisation		56,643,136.19	-	-	(56,643,136.19)
Additional Fund From NNPC		3,497,160.86	-	-	(3,497,160.86)
Exchange Difference		12,983,573.24	-	-	(12,983,573.24)
Exchange Gain		8,494,145.59	-	-	(8,494,145.59)
Sub Total		546,129,453.13	-	-	(546,129,453.13)
Total Funds Available (a+b+c)		2,700,608,743.91	2,926,321,204.00	2,926,321,204.00	225,712,460.09
Less: EXPENDITURE					
STATUTORY DEDUCTIONS	29				
3% Emirate Council		58,762,166.46	-	-	(58,762,166.46)
0.5% L.G. Audit		8,975,500.47	-	-	(8,975,500.47)
7% of L.E.A. Pri. Sch. Teac Pen Plus		26,319,790.89	-	-	(26,319,790.89)
Local Govt Pension		52,201,966.02	-	-	(52,201,966.02)
Sub-Total		146,259,423.84	-	-	(146,259,423.84)
INTERVENTION FUNDING	30				
Contr. towards Funding of Pri. Edu.		350,867,102.17	-	-	(350,867,102.17)
1% LGSC Training Fund		17,951,010.94	-	-	(17,951,010.94)
0.75% Admin Charges		13,453,258.21	-	-	(13,453,258.21)
5% Security		89,775,054.31	-	-	(89,775,054.31)
Sub-Total		472,046,425.63	-	-	(472,046,425.63)
MISCELLANEOUS DEDUCTIONS FUNDING	31				
Sererrance Gratuity to F. LG Concillors		6,400,000.00	-	-	(6,400,000.00)
Contr. to Indigines Undergoing AFT		400,000.00	-	-	(400,000.00)
IFAD Climate Change Adapt Cpart Funding		2,500,000.00	-	-	(2,500,000.00)
Retainership NTA/BRTV		1,260,000.00	-	-	(1,260,000.00)
P/ment for Preparation of LGA's Annual Acct		1,000,000.00	-	-	(1,000,000.00)
Procure. of Firewood, Food Items to IDPs		14,241,770.80	-	-	(14,241,770.80)
LGA's Hajj Fare		14,198,080.59	-	-	(14,198,080.59)
Purc. of Equipts for SPHCA B/metric D. Cap		2,206,027.77	-	-	(2,206,027.77)
Provision of Essential Service		45,600,000.00	-	-	(45,600,000.00)

BAMA LOCAL GOVERNMENT OF BORNO STATE

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Workshop on Fiscal & Admin. Due Process		462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's		1,481,481.48	-	-	(1,481,481.48)
Gratuity to Local Edu. Authority Retirees		9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees		9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019		7,878,420.00	-	-	(7,878,420.00)
Hotel Bills in respects of Borno State Hotel		-	-	-	-
Production of Projects Calendar 2018		680,000.00	-	-	(680,000.00)
Outstanding Liabilities		-	-	-	-
JNI Contribution		385,185.19	-	-	(385,185.19)
Sub-Total		117,212,447.31	-	-	(117,212,447.31)
Personnel Cost	32	896,786,678.04	974,696,149.00	974,696,149.00	77,909,470.96
Overhead Cost	33	374,216,291.21	1,065,717,930.00	1,065,717,930.00	691,501,638.79
Sub-Total		1,271,002,969.25	2,040,414,079.00	2,040,414,079.00	769,411,109.75
Total Expenditure		2,006,521,266.03	2,040,414,079.00	2,040,414,079.00	33,892,812.97
Operating Fund B/4 Transfer		102,227,535.03	885,907,125.00	885,907,125.00	783,679,589.97
APPROPRIATION TRANSFERS					
Transfer to Capital Dev. Fund		100,760,514.00	685,203,600.00	685,203,601.00	584,443,086.00
Total Appropriation		100,760,514.00	685,203,600.00	685,203,601.00	584,443,086.00
Closing Balance		1,467,021.03	200,703,525.00	200,703,526.00	199,236,503.97

STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Add: Capital Receipts					
Value Added Tax		-	448,546,819.00	448,546,819.00	448,546,819.00
Transfer From CRF		100,760,514.00	685,203,600.00	685,203,600.00	584,443,086.00
Total Capital Receipts		100,760,514.00	1,133,750,419.00	1,133,750,419.00	1,032,989,905.00
Total Capital Funds Available		100,760,514.00	1,133,750,419.00	1,133,750,419.00	1,032,989,905.00
Less: Capital Expenditure					
JACC Deduction					
5% Stabilization	34	39,302,118.62	-	-	(39,302,118.62)
20% LG Joint Development Programme		328,679,118.81	-	-	(328,679,118.81)
Rehabilitation of Federal Highway		-	-	-	-
Sub-Total Diff with JAAC		367,981,237.43	-	-	(367,981,237.43)
Administrative					
Admin & General Services	35	24,620,000.00	112,830,000.00	112,830,000.00	88,210,000.00
Sub-Total		24,620,000.00	112,830,000.00	112,830,000.00	88,210,000.00
Economic					
Agric & Natural Resources	36	6,060,000.00	136,500,000.00	136,500,000.00	130,440,000.00
Finance & Supply	37	14,000,000.00	108,437,600.00	108,437,600.00	94,437,600.00
Planning, Budget, Research & Sta.	38	-	700,000.00	700,000.00	700,000.00
Sub-Total		20,060,000.00	245,637,600.00	245,637,600.00	225,577,600.00
Regional Development					
Works Transport & Housing	39	56,080,514.00	152,050,000.00	152,050,000.00	95,969,486.00
Sub-Total		56,080,514.00	152,050,000.00	152,050,000.00	95,969,486.00
Social					
Education & Social Development	40	-	45,780,000.00	45,780,000.00	45,780,000.00
Primary Health Care	32	-	128,906,000.00	128,906,000.00	128,906,000.00
Sub-Total		-	174,686,000.00	174,686,000.00	45,780,000.00
Total Capital Expenditure		100,760,514.00	685,203,600.00	685,203,600.00	584,443,086.00

BAMA LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CASHFLOW STATEMENT

	ACTUAL 2018 N	ACTUAL 2017 N
Note 3 - Internal Generated Revenue		
Rates	-	-
Sales General	-	-
Earning General	-	100,000.00
Miscellaneous	-	13,910.35
Total	-	113,910.35
Note 4 - Other Receipt		
VAT	450,549,295.43	-
PPT	4,982,323.98	-
Excess Bank Chgarges	5,255,915.98	-
Excess Crude	3,723,901.86	-
Forex Equalisation	56,643,136.19	-
Additional Fund From NNPC	3,497,160.86	-
Exchange Difference	12,983,573.24	-
Exchange Gain	8,494,145.59	-
Sub Total	546,129,453.13	-
Note 5 - Payments		
Statutory Deductions		
3% Emirate Council	58,762,166.46	-
0.5% L.G. Audit	8,975,500.47	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus	26,319,790.89	-
Local Govt Pension	52,201,966.02	-
Sub-Total	146,259,423.84	-
Note 6 - Intervention Funding		
Contribution towards Funding of Primary Edu.	350,867,102.17	-
1% LGSC Training Fund	17,951,010.94	-
0.75% Admin Charges	13,453,258.21	-
5% Security	89,775,054.31	-
Sub-Total	472,046,425.63	-
Note 7 - Miscellaneous Deductions Funding		
Sererance Gratuity to Former LG Concillors	6,400,000.00	-
Contr. to Indigines Undergoing Armed Forces Training	400,000.00	-
IFAD Climate Change Adaptation Counterpart Funding	2,500,000.00	-
Retainership NTA/BRTV	1,260,000.00	-
Payment for Preparation of LGA's Annual Account	1,000,000.00	-
Procurement of Firewood, Food Items to IDPs	14,241,770.80	-
LGA's Hajj Fare	14,198,080.59	-
Purc. of Equipts for SPHCA Biometric Data Capture	2,206,027.77	-
Provision of Essential Service	45,600,000.00	-
Workshop on Fiscal & Admin. Due Process	462,962.96	-
Diesel to Tractors for Farming Across LGA's	1,481,481.48	-
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-
Gratuity to Local Government Retirees	9,259,259.26	-
WAEC/SSCE & NECO 2018/2019	7,878,420.00	-
Hotel Bills inrespects of Borno State Hotel	-	-
Production of Projects Calender 2018	680,000.00	-
Outstanding Liabilities	-	-
JNI Contribution	385,185.19	-
Sub-Total	117,212,447.31	-

BAMA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ACTUAL 2017
	N	N
Note 8 - Personnel Emoluments		
Office of the Chairman	809,062.56	623,000.00
Local Government Secretary	4,351,506.12	5,285,362.50
Local Government Council	7,256,891.88	4,007,000.00
Admiti & General Service	117,439,032.72	114,870,637.29
Agric & Natural Resources	154,095,259.80	136,511,859.87
Finance & Supply	151,592,376.72	142,106,913.22
Plan Budget Research & Statistic	4,993,875.60	5,014,958.40
Works Transport & Housing	135,450,707.76	118,039,637.96
Education Social Development	32,122,477.56	35,404,433.90
Primary Health Care	254,458,969.68	247,475,789.87
Traditional Office	33,255,313.32	39,338,324.72
Total	895,825,473.72	848,677,917.73
Note 9 - Overhead Cost		
Office of the Chairman	188,185,314.35	15,965,000.00
Local Government Secretary	577,000.00	782,000.00
Local Government Council	3,077,000.00	2,030,000.00
Admin & General Service	71,796,450.00	6,975,000.00
Agric & Natural Resources	1,240,000.00	10,982,000.00
Finance & Supply	57,528,000.00	5,572,300.16
Plan Budget Research & Statistic	1,190,000.00	-
Works Transport & Housing	53,754,600.00	3,637,500.00
Education Social Development	17,481,499.10	9,870,394.70
Primary Health Care	47,986,427.76	9,222,500.00
Traditional Office	1,400,000.00	-
Total	444,216,291.21	65,036,694.86
Notes 10 - Purchase/Contruction of Capital Assets		
JACC Deduction		
5% Stabilization	39,302,118.62	-
20% LG Joint Development Programme	328,679,118.81	-
Rehabilitation of Federal Highway	-	-
Sub-Total Diff with JAAC	367,981,237.43	-
Administrative		
Admin & General Services	24,620,000.00	1,000,000.00
Sub-Total	24,620,000.00	1,000,000.00
Economic		
Agric & Natural Resources	6,060,000.00	-
Finance & Supply	14,000,000.00	-
Sub-Total	20,060,000.00	-
Reginal Development		
Works Transport & Housing	56,080,514.00	-
Sub-Total	56,080,514.00	-
Grand Total	100,760,514.00	1,000,000.00

BAMA LOCAL GOVERNMENT OF BORNO STATE

NOTES TO ASSETS AND LIABILITIES

	ACTUAL 2018 N	ACTUAL 2017 N
Notes 11 - Treasuries & Banks		
Cash and Banks Balance		
Cash at Hand	-	-
UBA Main Account	435,632.72	1,685,706.94
UBA Salary Account	974,144.20	296,211.28
Zenith Bank Account	57,244.11	-
	1,467,021.03	1,981,918.22

Note 12 - Investments

Afri-Bank of Nig. Plc	32,898.00	32,898.00
Ashaka Cement Plc	19,988.00	19,988.00
Premier Propt. Dev. Comp.	300,000.00	300,000.00
Urban Dev. Bank	500,000.00	500,000.00
First Bank of Nig. Plc	139,906.00	139,906.00
Premier Commercial Bank	500,000.00	500,000.00
Peoples Bank Bama	15,000.00	15,000.00
Bama Community Bank	15,000.00	15,000.00
Local Govt. Loan Board	6,620,787.00	6,620,787.00
Total	8,143,579.00	8,143,579.00

Note 13 - Advances

Personal Advance

NAME OF HOLDER	PURPOSE	BALANCE N
Baba Gana Shettima	Motorcycle Loan	23,188.00
Ahmed M. Gana	Salary Advance	38,069.00
Moh'd Abba Mailam	Motorcycle Loan	84,800.00
Yerima Alh. Lawan	Car Loan	45,000.00
Total		191,057.00

Non - Personal Advance

NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
Mutawalli Kaumi	21/01/14	Special Imprest	1,900,000.00
Alh. Hassan Laminu	26/02/14	" "	500,000.00
Abba M. Haruna	27/02/14	" "	20,000.00
Abdullahi Adam	39/02/14	" "	545,000.00
Waziri K. Habib	40/02/14	" "	1,000,000.00
Alh. Hassan Laminu	41/02/14	" "	45,000.00
Moh'd B. Zarami	42/02/14	Special Imprest	30,000.00
BaHama Abdulrahman	43/02/14	" "	21,500.00
Modu Talye	44/02/14	" "	298,500.00
Ballama Abdulrahman	49/02/14	" "	1,832,000.00

BAMA LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
BaHama Abdulrahman	4/9/2014	Special Imprest	756,000.00
Alh. Bukar Umar	4/12/2014	" "	2,000,000.00
Nasiru Mala	13/04/14	" "	2,000,000.00
AbubakarAlh. Bukar	15/04/14	" "	1,500,000.00
Ballama Abdulrahman	16/04/14	" "	200,000.00
Baba Gana Terab	21/04/14	" "	50,000.00
Baba Gana Shettima	35/04/14	" "	161,000.00
Bahama Abdulrahman	41/04/14	" "	100,000.00
Baba Gana Shettima	49/04/14	" "	650,000.00
Bahama Abduhrahman	50/04/14	" "	400,000.00
Abdullahi Adam	15/05/14	" "	1,200,000.00
Baba Gana Muazu	2/1/2014	" "	1,950,000.00
Mustapha Bukar	2/7/2014	" "	2,000,000.00
Ballama Abdulrahman	17/02/14	Special Imprest	1,516,000.00
Mustapha Bukar	18/02/14	" "	2,000,000.00
Bukar M. Gana	6/4/2014	" "	1,900,000.00
Mallam Gana Ahmed	6/6/2014	" "	1,900,000.00
Abubakar Alh. Bukar	6/7/2014	" "	1,000,000.00
Abdullahi Adam	6/9/2014	" "	1,900,000.00
Abdullahi Adam	6/10/2014	" "	1,900,000.00
Alh. Bukar Umar	13/06/14	" "	1,000,000.00
Alh. Hassan Laminu	14/06/14	" "	2,000,000.00
Bullama Abdulrahman	34/06/14	" "	1,500,000.00
Bullama Abdulrahman	35/06/14	" "	1,500,000.00
Mustapha Bukar	36/06/14	" "	1,500,000.00
Mustapha Bukar	37/06/14	" "	1,500,000.00
Bukar A. Bukar	38/06/14	" "	2,000,000.00
Bukar A. Bukar	39/06/14	" "	2,000,000.00
Bukar A. Bukar	40/06/14	" "	2,000,000.00
Mutawalli Kaumi	41/06/14	" "	2,000,000.00
Baba Gana Mu'azu	42/06/14	" "	2,000,000.00
Abba Jato Waziri	44/06/14	" "	500,000.00
Abba Gana Modu	52/06/14	" "	500,000.00
Abubakar Abba Ali	19/11/14	" "	1,000,000.00
Bukar Gana Alh.	16/11/14	" "	1,000,000.00
Bukar Gana Alh.	17/11/14	" "	1,000,000.00
Baba Gana Mu'azu	10/9/2014	" "	2,000,000.00
Mutawalli Kaumi	11/6/2014	" "	1,200,000.00
Abubakar A. Bukar	11/7/2014	" "	2,000,000.00
Baba Gana Mu'azu	14/11/14	Special Imprest	2,000,000.00
Mutawalli Kaumi	11/4/2014	" "	2,000,000.00
Abba Jato Waziri	11/1/2014	" "	2,000,000.00
Moh'd Tijjani	23/09/15	" "	2,720,000.00
Baba Gana Alkali	21/09/15	" "	2,720,000.00
Baba Gana Ahmed	22/09/15	" "	2,720,000.00
Baba Mala Waziri	18/09/15	" "	2,720,000.00
Abubakar Abba Ali	19/09/15	" "	2,040,000.00
Moh'd M. Masta	20/09/15	" "	2,040,000.00
Abba Jato Waziri	64/08/15	" "	2,040,000.00
Bullama Abdulrahman	63/08/15	" "	2,040,000.00
Bukar M. Gana	29/09/15	" "	1,130,000.00
Mutawalli Kaumi	10/12/2015	" "	331,000.00

BAMA LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
Mutawalli Kaumi	24/09/15	Special Imprest	2,720,000.00
Moh'd Kachalla	17/12/15	" "	2,160,000.00
Bukar Baba Shehu	22/12/15	" "	400,000.00
Moh'd Bukar	16/12/15	" "	250,000.00
Baba Gana Shettima	2/5/2015	" "	265,000.00
Adam Muhajir	26/12/15	" "	1,900,000.00
Baba Gana M. Kumshe	14/01/15	" "	1,100,000.00
Mohammed Kachalla	15/01/15	" "	2,000,000.00
Bukar A. Bukar	19/01/15	" "	2,000,000.00
Abba Jato Waziri	22/01/15	" "	2,000,000.00
Baba Gana Ahmed	27/01/15	" "	1,500,000.00
Mustapha Bukar	28/01/15	" "	2,000,000.00
Baba Grema	29/01/15	" "	1,600,000.00
Abba Tor Ahmed	3/12/2015	" "	1,000,000.00
Mustapha Bukar	13/03/15	" "	2,000,000.00
Bullama Abdulrahman	36/03/15	" "	50,000.00
Total			108,921,000.00
Personal Advance			191,057.00
Non-Personal Advance			108,921,000.00
Total			109,112,057.00

Notes 14 - Consolidated Revenue Fund Account

Opening Balance	-	-
Total Recurrent Revenues	885,046,064.54	-
Total Funds Available	885,046,064.54	-
Less:		
Recurrent Expenditure	666,378,688.66	-
Transfers/Appropriations	217,887,983.00	-
Closing Balance	779,392.88	-

Notes 15 - Capital Development Funds

Total Capital Receipts	217,887,983.00	-
Total Capital Funds Available	217,887,983.00	-
Less:		
Administrative	190,987,983.00	-
Regional Development	26,900,000.00	-
Total Capital Expenditure	217,887,983.00	-

Note 16 - Receipt - Deposit

NAME OF HOLDER	PURPOSE	AMOUNT N
Born State (BIR)	5% Withholding Tax	1,858,503.01
Federal Inland Revenue	5% Value Added Tax	5,054,540.15
Sundry Contractors	10% Retention fee	792,587.00
Nigerian Agric/Coop. Bank	Farm Loan	86,526.00
NITEL Maiduguri	NITEL Product	15,000.00
Alh. Umar Sale Gaya	10% Retention fee	147,080.00
Alh. Dala Mohd	10% Retention fee	170,000.00
Borno State HC	Low Cost Deduction	190,006.00
Total		8,314,242.16

BAMA LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CONSOLIDATED REVENUE FUND

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Note: 17				
Government Share of Faac				
Statutory Allocation from Federal Govt.	2,152,497,372.56	2,242,414,385.00	2,242,414,385.00	89,917,012.44
Statutory Allocation from State Govt.	-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT	-	448,546,819.00	448,546,819.00	448,546,819.00
Total	2,152,497,372.56	2,890,961,204.00	2,890,961,204.00	738,463,831.44
Note: 18				
Personal Tax				
Community Tax	-	1,100,000.00	1,100,000.00	1,100,000.00
Arrears on Community Tax	-	50,000.00	50,000.00	50,000.00
Developed Education	-	700,000.00	700,000.00	700,000.00
Cattle Tax	-	2,800,000.00	2,800,000.00	2,800,000.00
Total	-	4,650,000.00	4,650,000.00	4,650,000.00
Note: 19				
Rates				
Tenement Rates	-	1,500,000.00	1,500,000.00	1,500,000.00
Ground Rent	-	150,000.00	150,000.00	150,000.00
Federal Govt. Ground in Ten. Rant	-	15,000.00	15,000.00	15,000.00
State Govt. in Ten. Rents	-	65,000.00	65,000.00	65,000.00
Total	-	1,730,000.00	1,730,000.00	1,730,000.00
Note: 20				
Licence General				
Gold Smith & Gold Dealer Licence	-	75,000.00	75,000.00	75,000.00
Radio/TV Station Licence	-	30,000.00	30,000.00	30,000.00
Registration of Voluntary Organization	-	80,000.00	80,000.00	80,000.00
Bake House licence -	-	75,000.00	75,000.00	75,000.00
Bicycle Licence & Hire Permit	-	90,000.00	90,000.00	90,000.00
Dane Gun Licence	-	70,000.00	70,000.00	70,000.00
Cattle Dealers Licence	-	350,000.00	350,000.00	350,000.00
Pet Dog Licence	-	10,000.00	10,000.00	10,000.00
Hunting Permits	-	85,000.00	85,000.00	85,000.00
Produce Buying Licence	-	15,000.00	15,000.00	15,000.00
Abattoir & Slaughter Licence	-	170,000.00	170,000.00	170,000.00
Hiring Services	-	20,000.00	20,000.00	20,000.00
Borehole Drilling Licence	-	400,000.00	400,000.00	400,000.00
Liquor Licence	-	80,000.00	80,000.00	80,000.00
Trade Permit Licence	-	600,000.00	600,000.00	600,000.00
Auctioneer Licence	-	90,000.00	90,000.00	90,000.00
Bathing House Licence	-	150,000.00	150,000.00	150,000.00
Battery Charging Licence	-	60,000.00	60,000.00	60,000.00
Blacksmith Workshop Licence	-	75,000.00	75,000.00	75,000.00
Block Making Machine Licence	-	90,000.00	90,000.00	90,000.00
Building Material Licence	-	120,000.00	120,000.00	120,000.00
Butchers Licence	-	10,000.00	10,000.00	10,000.00
Clock & Watch Repairs Licence	-	50,000.00	50,000.00	50,000.00
Cold Room Licence	-	60,000.00	60,000.00	60,000.00
Corn Grinding Mill Licence	-	15,000.00	15,000.00	15,000.00
Electric (Radio & TV) Workshop Lic.	-	25,000.00	25,000.00	25,000.00
Hair Dressing Barbing Licence	-	20,000.00	20,000.00	20,000.00
Grinding Machine Licence	-	150,000.00	150,000.00	150,000.00
Kiosk Licence	-	40,000.00	40,000.00	40,000.00
Local Hair Barbing Plaiting Licence	-	20,000.00	20,000.00	20,000.00

BAMA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Motor Cycle Licence	-	60,000.00	60,000.00	60,000.00
Motor Mechanic/Car Wash Licence	-	25,000.00	25,000.00	25,000.00
Native Liquor Licence	-	30,000.00	30,000.00	30,000.00
Painting Spraying W/Shop fee	-	8,000.00	8,000.00	8,000.00
Forestry& Fuel Exploitation Gas Lic.	-	10,000.00	10,000.00	10,000.00
Felling of Trees	-	110,000.00	110,000.00	110,000.00
Hire Charges fee	-	15,000.00	15,000.00	15,000.00
Ingredient Grinding Mill fee	-	18,000.00	18,000.00	18,000.00
Dispensary & Maternity	-	120,000.00	120,000.00	120,000.00
Birth & Dead Registration	-	50,000.00	50,000.00	50,000.00
Local Hair Barbing fee	-	17,000.00	17,000.00	17,000.00
Motor Cycle fee	-	100,000.00	100,000.00	100,000.00
Motor Mechanic & Car Wash fee	-	50,000.00	50,000.00	50,000.00
Native Liquor fee	-	10,000.00	10,000.00	10,000.00
Night Soil Deposit fee	-	15,000.00	15,000.00	15,000.00
Paint, Spray W/Shop fee	-	7,000.00	7,000.00	7,000.00
Penel Beaters fee	-	30,000.00	30,000.00	30,000.00
Pest Control & Disease Chemical fee	-	10,000.00	10,000.00	10,000.00
Petty Traders fee	-	35,000.00	35,000.00	35,000.00
Photo Studio fee	-	20,000.00	20,000.00	20,000.00
Photostart,Typing & Lamination fee	-	2,000.00	2,000.00	2,000.00
Pit Sawing fee	-	3,500.00	3,500.00	3,500.00
Registration of Night Soil & D/Clean f.	-	370,000.00	370,000.00	370,000.00
Reg. of Meat Van fee	-	35,000.00	35,000.00	35,000.00
Reg. of Night Soil Control fee	-	25,000.00	25,000.00	25,000.00
Rice, Mill, Cassava Grinding fee	-	30,000.00	30,000.00	30,000.00
Sand Dredging fee	-	75,000.00	75,000.00	75,000.00
Sand Granite Iron Saler fee	-	60,000.00	60,000.00	60,000.00
Sewing fee	-	20,000.00	20,000.00	20,000.00
Sawing Institute fee	-	75,000.00	75,000.00	75,000.00
Slaughter House fee	-	35,000.00	35,000.00	35,000.00
Total	-	4,595,500.00	4,595,500.00	4,595,500.00

Note: 21

Fine General

Towing of Vehicle	-	30,000.00	30,000.00	30,000.00
Vulcanizer Licence	-	8,000.00	8,000.00	8,000.00
Vehicle Spare Part	-	100,000.00	100,000.00	100,000.00
Vulcanizer fee	-	30,000.00	30,000.00	30,000.00
Welding Machine	-	25,000.00	25,000.00	25,000.00
Total	-	193,000.00	193,000.00	193,000.00

Note : 22

Fees General

Whap Land fee	-	2,700,000.00	2,700,000.00	2,700,000.00
Wood Making fee	-	1,700,000.00	1,700,000.00	1,700,000.00
Work Shop Receipt	-	1,000,000.00	1,000,000.00	1,000,000.00
Bath House fee	-	300,000.00	300,000.00	300,000.00
Hiring Pump Fees	-	4,000,000.00	4,000,000.00	4,000,000.00
Fine on Over due Library Books	-	2,000,000.00	2,000,000.00	2,000,000.00
Impounding of Animals fee	-	746,500.00	746,500.00	746,500.00
Total	-	12,446,500.00	12,446,500.00	12,446,500.00

Note : 23

Sales General

Sales of Store,Scrap & Unserviceable Items	-	150,000.00	150,000.00	150,000.00
Sales of Improved Seeds & Chemical	-	370,000.00	370,000.00	370,000.00
Sales of Farm Product	-	420,000.00	420,000.00	420,000.00

BAMA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Sales of Publics	-	400,000.00	400,000.00	400,000.00
Sales of Indigene Certificate	-	380,000.00	380,000.00	380,000.00
Total	-	1,720,000.00	1,720,000.00	1,720,000.00

Note : 24

Earning General

General Contractor Registration	-	20,000.00	20,000.00	20,000.00
Tender fee	-	150,000.00	150,000.00	150,000.00
Earning from Toll Gate	-	100,000.00	100,000.00	100,000.00
Earning from Agric Produce	-	90,000.00	90,000.00	90,000.00
Earning from Guest House	-	130,000.00	130,000.00	130,000.00
Earning from Commercial Activities	-	150,000.00	150,000.00	150,000.00
Earning from Markets	-	160,000.00	160,000.00	160,000.00
Earning from Motor Parks	-	200,000.00	200,000.00	200,000.00
Earning from Shop & Shopping Centers	-	200,000.00	200,000.00	200,000.00
Earning from Cattle Markets	-	70,000.00	70,000.00	70,000.00
Earning from Abattoir & Slaught House	-	30,000.00	30,000.00	30,000.00
Earning from Proceed Sale of Comm. Good	-	20,000.00	20,000.00	20,000.00
Earning from Transport Service	-	160,000.00	160,000.00	160,000.00
Earning from Industrial Undertaking	-	20,000.00	20,000.00	20,000.00
Earning from Viewing Centers	-	30,000.00	30,000.00	30,000.00
Earning from Tractor Hiring	-	20,000.00	20,000.00	20,000.00
Earning from Environmental Sanitation	-	20,000.00	20,000.00	20,000.00
Total	-	1,570,000.00	1,570,000.00	1,570,000.00

Note : 25

Rent & Others General

Rent on Government Property	-	820,000.00	820,000.00	820,000.00
Rent on Other Local Govt. Area Property	-	450,000.00	450,000.00	450,000.00
Rent on Local Govt. Landed Property	-	500,000.00	500,000.00	500,000.00
Total	-	1,770,000.00	1,770,000.00	1,770,000.00

Note : 26

Interest Payment & Dividend

Interest on Vehicle & Bicycle	-	30,000.00	30,000.00	30,000.00
Interest on Loan to Other Parastatals Ltd	-	70,000.00	70,000.00	70,000.00
Dividend	-	1,200,000.00	1,200,000.00	1,200,000.00
Interest on Staff Housing & Other Loan	-	25,000.00	25,000.00	25,000.00
Total	-	1,325,000.00	1,325,000.00	1,325,000.00

Note : 27

Miscellaneous

Mortuary & Cementary Earning	-	20,000.00	20,000.00	20,000.00
Recovery of Losses of Overpayment	-	750,000.00	750,000.00	750,000.00
Unclaimed Deposit	-	20,000.00	20,000.00	20,000.00
Tractor Hiring Unit	-	920,000.00	920,000.00	920,000.00
Sales of Fertilizer	-	1,700,000.00	1,700,000.00	1,700,000.00
Hide & Skin Buyers	-	800,000.00	800,000.00	800,000.00
Local Government Share of Property	-	750,000.00	750,000.00	750,000.00
Fishing Licence	-	400,000.00	400,000.00	400,000.00
Total	-	5,360,000.00	5,360,000.00	5,360,000.00

Note : 28

Other Receipt

VAT	450,549,295.43	-	-	(450,549,295.43)
PPT	4,982,323.98	-	-	(4,982,323.98)
Excess Bank Chgarges	5,255,915.98	-	-	(5,255,915.98)
Excess Crude	3,723,901.86	-	-	(3,723,901.86)

BAMA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Forex Equalisation	56,643,136.19	-	-	(56,643,136.19)
Additional Fund From NNPC	3,497,160.86	-	-	(3,497,160.86)
Exchange Difference	12,983,573.24	-	-	(12,983,573.24)
Exchange Gain	8,494,145.59	-	-	(8,494,145.59)
Total	546,129,453.13	-	-	(546,129,453.13)

Note : 29
Statutory Deductions

3% Emirate Council	58,762,166.46	-	-	(58,762,166.46)
0.5% L.G. Audit	8,975,500.47	-	-	(8,975,500.47)
7% of L.E.A. Pri. Sch. Teachers Pen. Plus	26,319,790.89	-	-	(26,319,790.89)
Local Govt Pension	52,201,966.02	-	-	(52,201,966.02)
Total	146,259,423.84	-	-	(146,259,423.84)

Note : 30
Intervention Funding

Contr. towards Funding of Primary Edu.	350,867,102.17	-	-	(350,867,102.17)
1% LGSC Training Fund	17,951,010.94	-	-	(17,951,010.94)
0.75% Admin Charges	13,453,258.21	-	-	(13,453,258.21)
5% Security	89,775,054.31	-	-	(89,775,054.31)
Total	472,046,425.63	-	-	(472,046,425.63)

Note : 31
Miscellaneous Deductions Funding

Serence Gratuity to Former LG Concillors	6,400,000.00	-	-	(6,400,000.00)
Contr. to Indigines Undergoing AFT	400,000.00	-	-	(400,000.00)
IFAD Climate Change A. C. Funding	2,500,000.00	-	-	(2,500,000.00)
Retainership NTA/BRTV	1,260,000.00	-	-	(1,260,000.00)
P/ment for Preparation of LGA's Annual Acct	1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood Food Items to IDPs	14,241,770.80	-	-	(14,241,770.80)
LGA's Hajj Fare	14,198,080.59	-	-	(14,198,080.59)
Purc. of Equips for SPHCA Biometric Data C	2,206,027.77	-	-	(2,206,027.77)
Provision of Essential Service	45,600,000.00	-	-	(45,600,000.00)
Workshop on Fiscal & Admin. Due Process	462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's	1,481,481.48	-	-	(1,481,481.48)
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees	9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019	7,878,420.00	-	-	(7,878,420.00)
Hotel Bills inrespects of Borno State Hotel	-	-	-	-
Production of Projects Calender 2018	680,000.00	-	-	(680,000.00)
Outstanding Liabilities	-	-	-	-
JNI Contribution	385,185.19	-	-	(385,185.19)
Total	117,212,447.31	-	-	(117,212,447.31)

Note: 32
Personnel Cost

Office of the Chairman	809,062.56	1,100,000.00	1,100,000.00	290,937.44
Local Government Secretary	4,351,506.12	3,567,244.00	3,567,244.00	(784,262.12)
Local Government Council	7,256,891.88	7,182,000.00	7,182,000.00	(74,891.88)
Admin & General Service	117,439,032.72	120,500,214.00	120,500,214.00	3,061,181.28
Agric & Natural Resources	154,095,259.80	165,521,521.00	165,521,521.00	11,426,261.20
Finance & Supply	151,592,376.72	156,766,956.00	156,766,956.00	5,174,579.28
Plan Budget Research & Statistic	4,993,875.60	5,514,958.00	5,514,958.00	521,080.40
Works Transport & Housing	135,450,707.76	140,834,570.00	140,834,570.00	5,383,862.24
Education Social Development	32,122,477.56	36,443,908.00	36,443,908.00	4,321,430.44
Primary Health Care	254,458,969.68	280,907,863.00	280,907,863.00	26,448,893.32
Traditional Office	33,255,313.32	56,356,917.00	56,356,917.00	23,101,603.68
Total	895,825,473.72	974,696,149.00	974,696,149.00	78,870,675.28

BAMA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note: 33				
Overhead Cost				
Office of the Chairman	188,185,314.35	62,600,000.00	62,600,000.00	(125,585,314.35)
Local Government Secretary	577,000.00	4,470,000.00	4,470,000.00	3,893,000.00
Local Government Council	3,077,000.00	460,000.00	460,000.00	(2,617,000.00)
Admin & General Service	71,796,450.00	82,688,324.00	82,688,324.00	10,891,874.00
Agric & Natural Resources	1,240,000.00	96,600,000.00	96,600,000.00	95,360,000.00
Finance & Supply	57,528,000.00	582,822,162.00	582,822,162.00	525,294,162.00
Plan Budget Research & Statistic	1,190,000.00	3,870,000.00	3,870,000.00	2,680,000.00
Works Transport & Housing	53,754,600.00	79,257,444.00	79,257,444.00	25,502,844.00
Education Social Development	17,481,499.10	52,550,000.00	52,550,000.00	35,068,500.90
Primary Health Care	47,986,427.76	81,500,000.00	81,500,000.00	33,513,572.24
Traditional Office	1,400,000.00	18,900,000.00	18,900,000.00	17,500,000.00
Total	444,216,291.21	1,065,717,930.00	1,065,717,930.00	621,501,638.79

NOTE TO JAAC AND CAPITAL DEVELOPMENT FUND

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note : 34				
JACC Deduction				
5% Stabilization	39,302,118.62	-	-	(39,302,118.62)
20% LG Joint Development Programme	328,679,118.81	-	-	(328,679,118.81)
Rehabilitation of Federal Highway	-	-	-	-
Total	367,981,237.43	-	-	(367,981,237.43)

Note: 35
Admin & General Services

Purchase of Motor Vehicles	-	4,000,000.00	4,000,000.00	4,000,000.00
Purchase of Office Furniture & Fittings	-	25,000,000.00	25,000,000.00	25,000,000.00
Purchase of Computers	-	30,000.00	30,000.00	30,000.00
Purchase of Computer Printers	-	100,000.00	100,000.00	100,000.00
Purchase of Photocopying Machine	-	200,000.00	200,000.00	200,000.00
Purchase of Power Generating Set	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Kitchen Equipment	-	1,500,000.00	1,500,000.00	1,500,000.00
Purchase of Residential Furniture	-	5,000,000.00	5,000,000.00	5,000,000.00
Rehabilitation & Repairs of Resd. Building	-	20,000,000.00	20,000,000.00	20,000,000.00
Rehabilitation & Repairs of Office Building	-	40,000,000.00	40,000,000.00	40,000,000.00
Anniversaries & Celebrations	24,620,000.00	15,000,000.00	15,000,000.00	(9,620,000.00)
Total	24,620,000.00	112,830,000.00	112,830,000.00	88,210,000.00

Note : 36
Agric & Natural Resources

Purchase of Office Furniture & Fittings	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Computers	-	500,000.00	500,000.00	500,000.00
Purchase of Agricultural Equipment	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of Tractors	-	25,000,000.00	25,000,000.00	25,000,000.00
Purchase of Irrigation Pumps	-	20,000,000.00	20,000,000.00	20,000,000.00
Repairs of Knock Down Tractors	-	9,000,000.00	9,000,000.00	9,000,000.00
Purchase of Fertilizer Loading & O>Loading	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of Agro Chemical	2,760,000.00	11,000,000.00	11,000,000.00	8,240,000.00
Purchase of Vaccine & Equipment	-	2,000,000.00	2,000,000.00	2,000,000.00
Construction & Provision of O/Building	1,300,000.00	10,000,000.00	10,000,000.00	8,700,000.00
Construction of Slaughter Slabs	-	3,000,000.00	3,000,000.00	3,000,000.00
Construction & Provision of Fish Ponds	2,000,000.00	3,000,000.00	3,000,000.00	1,000,000.00
Construction & Provision of Abattoirs	-	1,000,000.00	1,000,000.00	1,000,000.00

BAMA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Rehabilitation & Repairs of Agric Facilities	-	5,000,000.00	5,000,000.00	5,000,000.00
Rehabilitation & Repairs of Fertilizer Store	-	7,000,000.00	7,000,000.00	7,000,000.00
Rehabilitation & Repairs of Slaughter Slabs	-	5,000,000.00	5,000,000.00	5,000,000.00
Rehabilitation & Repairs of Veterinary Cli.	-	5,000,000.00	5,000,000.00	5,000,000.00
Counter Funding Toward Fadama Project	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	6,060,000.00	136,500,000.00	136,500,000.00	130,442,018.00

Note : 37
Finance & Supply

Purchase & Acquisition of Land	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Motor Vehicle	-	3,000,000.00	3,000,000.00	3,000,000.00
Purchase of Buses	-	25,000,000.00	25,000,000.00	25,000,000.00
Purchase of Office Furniture & Fitting	-	15,000,000.00	15,000,000.00	15,000,000.00
Purchase of Computer	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Security Safe	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Fire Proof Cabinet	-	2,000,000.00	2,000,000.00	2,000,000.00
Construction & Provision of Office Building	-	15,000,000.00	15,000,000.00	15,000,000.00
Construction & Provision of Markets & Park	-	7,280,000.00	7,280,000.00	7,280,000.00
Construction & Provision of Shopping Corn.	-	8,157,600.00	8,157,600.00	8,157,600.00
Construction & Provision of Market Stalls	-	4,000,000.00	4,000,000.00	4,000,000.00
Construction Provision of Shops	-	3,000,000.00	3,000,000.00	3,000,000.00
Construction & Provision of Fencing	-	1,000,000.00	1,000,000.00	1,000,000.00
Rehabilitation & Repairs Office Building	14,000,000.00	15,000,000.00	15,000,000.00	1,000,000.00
Rehabilitation & Repairs of Markets & Park	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	14,000,000.00	108,437,600.00	108,437,600.00	94,437,600.00

Note : 38
Planing, Budget Reseach & Statistic

Purchase of Computers	-	100,000.00	100,000.00	100,000.00
Purchase of Photocopying Machine	-	100,000.00	100,000.00	100,000.00
Computer Software Acquisition	-	500,000.00	500,000.00	500,000.00
Total	-	700,000.00	700,000.00	700,000.00

Note : 39
Works Transport & Housing

Purchase & Acquisition of Land	38,461,514.00	13,000,000.00	13,000,000.00	(25,461,514.00)
Purchase of Office Building	-	3,500,000.00	3,500,000.00	3,500,000.00
Purchase of Residential Building	-	3,500,000.00	3,500,000.00	3,500,000.00
Purchase of Motor Vehicle	-	3,500,000.00	3,500,000.00	3,500,000.00
Purchase of Trucks	-	2,700,000.00	2,700,000.00	2,700,000.00
Purchase of Office Furniture & Fittings	-	3,300,000.00	3,300,000.00	3,300,000.00
Purchase of Computers	-	150,000.00	150,000.00	150,000.00
Purchase of Power Generating Set	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Industrial Equipment	-	2,500,000.00	2,500,000.00	2,500,000.00
Purchase of Surveying Equipment	-	1,700,000.00	1,700,000.00	1,700,000.00
Purchase of Transformers	-	4,500,000.00	4,500,000.00	4,500,000.00
Construction & Provision of Office Building	-	7,000,000.00	7,000,000.00	7,000,000.00
Construction & Provision of Res. Building	-	7,000,000.00	7,000,000.00	7,000,000.00
Construction & Provision of Electricity	-	3,600,000.00	3,600,000.00	3,600,000.00
Construction & Provision of Housing	-	5,000,000.00	5,000,000.00	5,000,000.00
Construction & Provision of Water Facilities	-	4,000,000.00	4,000,000.00	4,000,000.00
Construction & Provision of Roads	10,000,000.00	5,000,000.00	5,000,000.00	(5,000,000.00)
Construction & Provision of Water Ways	-	1,000,000.00	1,000,000.00	1,000,000.00
Construction & Provision of Infrastructure	-	500,000.00	500,000.00	500,000.00
Construction of Boundary Pillars & RI Ways	-	500,000.00	500,000.00	500,000.00
Construction of Traffic Street Lights	-	3,000,000.00	3,000,000.00	3,000,000.00
Construction of Power Generating Plants	-	11,500,000.00	11,500,000.00	11,500,000.00

BAMA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Construction & Provision of Culverts	-	2,000,000.00	2,000,000.00	2,000,000.00
Construction & Provision of Borehole	7,619,000.00	25,000,000.00	25,000,000.00	17,381,000.00
Construction & Provision of Drainage	-	2,000,000.00	2,000,000.00	2,000,000.00
Construction & Provision of Tube Well	-	2,500,000.00	2,500,000.00	2,500,000.00
Cons. & Provision of Semi-Urban Water	-	5,000,000.00	5,000,000.00	5,000,000.00
Land Compensation	-	2,000,000.00	2,000,000.00	2,000,000.00
Rehabilitation & Repairs of Res. Building	-	2,500,000.00	2,500,000.00	2,500,000.00
Rehabilitation & Repairs of Electricity	-	4,000,000.00	4,000,000.00	4,000,000.00
Rehabilitation & Repairs of Housing	-	4,000,000.00	4,000,000.00	4,000,000.00
Rehabilitation & Repairs of Water Facilities	-	2,500,000.00	2,500,000.00	2,500,000.00
Rehabilitation & Repairs of Roads	-	2,700,000.00	2,700,000.00	2,700,000.00
Rehabilitation & Repairs of Office Building	-	2,400,000.00	2,400,000.00	2,400,000.00
Rehabilitation & Repairs of Generation Plant	-	2,000,000.00	2,000,000.00	2,000,000.00
Rehabilitation & Repairs of Places W/Shop	-	2,000,000.00	2,000,000.00	2,000,000.00
Total	56,080,514.00	152,050,000.00	152,050,000.00	95,969,486.00

Note: 40
Education & Social Development

Purchase of Office Furniture	-	400,000.00	400,000.00	400,000.00
Purchase of Computers	-	200,000.00	200,000.00	200,000.00
Purchase of Computer Printers	-	100,000.00	100,000.00	100,000.00
Purchase of Power Generating Set	-	80,000.00	80,000.00	80,000.00
Purchase of Teaching & Learning Equipt.	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Industrial Equipment	-	4,000,000.00	4,000,000.00	4,000,000.00
Rehabilitation & Repairs of Public Schools	-	40,000,000.00	40,000,000.00	40,000,000.00
Total	-	45,780,000.00	45,780,000.00	45,780,000.00

Note: 41
Primary Health Care

Purchase of Motor Vehicle	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of Refrigerator	-	3,000,000.00	3,000,000.00	3,000,000.00
Purchase of Office Furniture Fittings	-	8,000,000.00	8,000,000.00	8,000,000.00
Purchase of Computers	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Computer Printers	-	400,000.00	400,000.00	400,000.00
Purchase of Power Generating Set	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Health Medical Equipment	-	20,000,000.00	20,000,000.00	20,000,000.00
Construction & Provision of Hop, Heth & Clin	-	20,506,000.00	20,506,000.00	20,506,000.00
Rehabilitation & Repairs of Hosp. & H/Cent.	-	50,000,000.00	50,000,000.00	50,000,000.00
Rehabilitation & Repairs of Office Building	-	10,000,000.00	10,000,000.00	10,000,000.00
Rehabilitation & Repairs of P/Gent. Plat	-	2,000,000.00	2,000,000.00	2,000,000.00
Construction & Provision of Public Toilets	-	3,000,000.00	3,000,000.00	3,000,000.00
Total	-	128,906,000.00	128,906,000.00	128,906,000.00

SCHEDULE OF DETAILED REVENUE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
GOVERNMENT SHARE OF FAAC				
Statutory Allocation from Federal Govt.	2,152,497,372.56	2,242,414,385.00	2,242,414,385.00	89,917,012.44
Statutory Allocation from State Govt.	-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT	-	448,546,819.00	448,546,819.00	448,546,819.00
Total	2,152,497,372.56	2,890,961,204.00	2,890,961,204.00	738,463,831.44

BAMA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
PERSONAL TAX				
Community Tax	-	1,100,000.00	1,100,000.00	1,100,000.00
Arrears on Community Tax	-	50,000.00	50,000.00	50,000.00
Developed Education	-	700,000.00	700,000.00	700,000.00
Cattle Tax	-	2,800,000.00	2,800,000.00	2,800,000.00
Total	-	4,650,000.00	4,650,000.00	4,650,000.00
RATES				
Tenement Rates	-	1,500,000.00	1,500,000.00	1,500,000.00
Ground Rent	-	150,000.00	150,000.00	150,000.00
Federal Govt. Ground in Ten. Rant	-	15,000.00	15,000.00	15,000.00
State Govt. in Ten. Rents	-	65,000.00	65,000.00	65,000.00
Total	-	1,730,000.00	1,730,000.00	1,730,000.00
LICENCE GENERAL				
Gold Smith & Gold Dealer Licence	-	75,000.00	75,000.00	75,000.00
Radio/TV Station Licence	-	30,000.00	30,000.00	30,000.00
Registration of Voluntry Organization	-	80,000.00	80,000.00	80,000.00
Bake House licence -	-	75,000.00	75,000.00	75,000.00
Bicycle Licence & Hire Permit	-	90,000.00	90,000.00	90,000.00
Dane Gun Licence	-	70,000.00	70,000.00	70,000.00
Cattle Dealers Licence	-	350,000.00	350,000.00	350,000.00
Pet Dog Licence	-	10,000.00	10,000.00	10,000.00
Hunting Permits	-	85,000.00	85,000.00	85,000.00
Produce Buying Licence	-	15,000.00	15,000.00	15,000.00
Abattoir & Slaughter Licence	-	170,000.00	170,000.00	170,000.00
Hiring Services	-	20,000.00	20,000.00	20,000.00
Borehole Drilling Licence	-	400,000.00	400,000.00	400,000.00
Liquor Licence	-	80,000.00	80,000.00	80,000.00
Trade Permit Licence	-	600,000.00	600,000.00	600,000.00
Auctioneer Licence	-	90,000.00	90,000.00	90,000.00
Bathing House Licence	-	150,000.00	150,000.00	150,000.00
Battery Charging Licence	-	60,000.00	60,000.00	60,000.00
Blacksmith Workshop Licence	-	75,000.00	75,000.00	75,000.00
Block Making Machine Licence	-	90,000.00	90,000.00	90,000.00
Building Material Licence	-	120,000.00	120,000.00	120,000.00
Butchers Licence	-	10,000.00	10,000.00	10,000.00
Clock & Watch Repairs Licence	-	50,000.00	50,000.00	50,000.00
Cold Room Licence	-	60,000.00	60,000.00	60,000.00
Corn Grinding Mill Licence	-	15,000.00	15,000.00	15,000.00
Electric (Radio & TV) Workshop Lic.	-	25,000.00	25,000.00	25,000.00
Hair Dressing Barbing Licence	-	20,000.00	20,000.00	20,000.00
Granding Machine Licence	-	150,000.00	150,000.00	150,000.00
Kiosk Licence	-	40,000.00	40,000.00	40,000.00
Local Hair Barbing Plaiting Licence	-	20,000.00	20,000.00	20,000.00
Motor Cycle Licence	-	60,000.00	60,000.00	60,000.00
Motor Mechanic/Car Wash Licence	-	25,000.00	25,000.00	25,000.00
Native Liquor Licence	-	30,000.00	30,000.00	30,000.00
Painting Spraying W/Shop fee	-	8,000.00	8,000.00	8,000.00
Forestry & Fuel Exploitation Gas Lic.	-	10,000.00	10,000.00	10,000.00
Felling of Trees	-	110,000.00	110,000.00	110,000.00
Hire Charges fee	-	15,000.00	15,000.00	15,000.00
Ingredient Grinding Mill fee	-	18,000.00	18,000.00	18,000.00
Dispensary & Maternity	-	120,000.00	120,000.00	120,000.00
Birth & Dead Registration	-	50,000.00	50,000.00	50,000.00
Local Hair Barbing fee	-	17,000.00	17,000.00	17,000.00
Motor Cycle fee	-	100,000.00	100,000.00	100,000.00

BAMA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
Motor Mechanic & Car Wash fee	-	50,000.00	50,000.00	50,000.00
Native Liquor fee	-	10,000.00	10,000.00	10,000.00
Night Soil Deposit fee	-	15,000.00	15,000.00	15,000.00
Paint, Spray W/Shop fee	-	7,000.00	7,000.00	7,000.00
Penel Beaters fee	-	30,000.00	30,000.00	30,000.00
Pest Control & Disease Chemical fee	-	10,000.00	10,000.00	10,000.00
Petty Traders fee	-	35,000.00	35,000.00	35,000.00
Photo Studio fee	-	20,000.00	20,000.00	20,000.00
Photostart, Typing & Lamination fee	-	2,000.00	2,000.00	2,000.00
Pit Sawing fee	-	3,500.00	3,500.00	3,500.00
Registration of Night Soil & D/Clean f.	-	370,000.00	370,000.00	370,000.00
Reg. of Meat Van fee	-	35,000.00	35,000.00	35,000.00
Reg. of Night Soil Control fee	-	25,000.00	25,000.00	25,000.00
Rice, Mill, Cassava Grinding fee	-	30,000.00	30,000.00	30,000.00
Sand Dredging fee	-	75,000.00	75,000.00	75,000.00
Sand Granite Iron Sailer fee	-	60,000.00	60,000.00	60,000.00
Sewing fee	-	20,000.00	20,000.00	20,000.00
Sawing Institute fee	-	75,000.00	75,000.00	75,000.00
Slaughter House fee	-	35,000.00	35,000.00	35,000.00
Total	-	4,595,500.00	4,595,500.00	4,595,500.00
FINE GENERAL				
Towing of Vehicle	-	30,000.00	30,000.00	30,000.00
Vulcanizer Licence	-	8,000.00	8,000.00	8,000.00
Vehicle Spare Part	-	100,000.00	100,000.00	100,000.00
Vulcanizer fee	-	30,000.00	30,000.00	30,000.00
Welding Machine	-	25,000.00	25,000.00	25,000.00
Total	-	193,000.00	193,000.00	193,000.00
FEES GENERAL				
Whap Land fee	-	2,700,000.00	2,700,000.00	2,700,000.00
Wood Making fee	-	1,700,000.00	1,700,000.00	1,700,000.00
Work Shop Receipt	-	1,000,000.00	1,000,000.00	1,000,000.00
Bath House fee	-	300,000.00	300,000.00	300,000.00
Hiring Pump Fees	-	4,000,000.00	4,000,000.00	4,000,000.00
Fine on Over due Library Books	-	2,000,000.00	2,000,000.00	2,000,000.00
Impounding of Animals fee	-	746,500.00	746,500.00	746,500.00
Total	-	12,446,500.00	12,446,500.00	12,446,500.00
SALES GENERAL				
Sales of Store, Scrap & Unserviceable Items	-	150,000.00	150,000.00	150,000.00
Sales of Improved Seeds & Chemical	-	370,000.00	370,000.00	370,000.00
Sales of Farm Product	-	420,000.00	420,000.00	420,000.00
Sales of Publics	-	400,000.00	400,000.00	400,000.00
Sales of Indigene Certificate	-	380,000.00	380,000.00	380,000.00
Total	-	1,720,000.00	1,720,000.00	1,720,000.00
EARNING GENERAL				
General Contractor Registration	-	20,000.00	20,000.00	20,000.00
Tender fee	-	150,000.00	150,000.00	150,000.00
Earning from Toll Gate	-	100,000.00	100,000.00	100,000.00
Earning from Agric Produce	-	90,000.00	90,000.00	90,000.00
Earning from Guest House	-	130,000.00	130,000.00	130,000.00
Earning from Commercial Activities	-	150,000.00	150,000.00	150,000.00
Earning from Markets	-	160,000.00	160,000.00	160,000.00
Earning from Motor Parks	-	200,000.00	200,000.00	200,000.00
Earning from Shop & Shopping Centers	-	200,000.00	200,000.00	200,000.00
Earning from Cattle Markets	-	70,000.00	70,000.00	70,000.00
Earning from Abattoir & Slaughter House	-	30,000.00	30,000.00	30,000.00

BAMA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Earning from Proceed Sale of Comm. Good	-	20,000.00	20,000.00	20,000.00
Earning from Transport Service	-	160,000.00	160,000.00	160,000.00
Earning from Industrial Undertaking	-	20,000.00	20,000.00	20,000.00
Earning from Viewing Centers	-	30,000.00	30,000.00	30,000.00
Earning from Tractor Hiring	-	20,000.00	20,000.00	20,000.00
Earning from Environmental Sanitation	-	20,000.00	20,000.00	20,000.00
Total	-	1,570,000.00	1,570,000.00	1,570,000.00
RENT & OTHERS GENERAL				
Rent on Government Property	-	820,000.00	820,000.00	820,000.00
Rent on Other Local Govt. Area Property	-	450,000.00	450,000.00	450,000.00
Rent on Local Govt. Landed Property	-	500,000.00	500,000.00	500,000.00
Total	-	1,770,000.00	1,770,000.00	1,770,000.00
INTEREST PAYMENT & DIVIDEND				
Interest on Vehicle & Bicycle	-	30,000.00	30,000.00	30,000.00
Interest on Loan to Other Parastatals Ltd	-	70,000.00	70,000.00	70,000.00
Dividend	-	1,200,000.00	1,200,000.00	1,200,000.00
Interest on Staff Housing & Other Loan	-	25,000.00	25,000.00	25,000.00
Total	-	1,325,000.00	1,325,000.00	1,325,000.00
MISCELLANEOUS				
Mortuary & Cemetary Earning	-	20,000.00	20,000.00	20,000.00
Recovery of Losses of Overpayment	-	750,000.00	750,000.00	750,000.00
Unclaimed Deposit	-	20,000.00	20,000.00	20,000.00
Tractor Hiring Unit	-	920,000.00	920,000.00	920,000.00
Sales of Fertilizer	-	1,700,000.00	1,700,000.00	1,700,000.00
Hide & Skin Buyers	-	800,000.00	800,000.00	800,000.00
Local Government Share of Property	-	750,000.00	750,000.00	750,000.00
Fishing Licence	-	400,000.00	400,000.00	400,000.00
Total	-	5,360,000.00	5,360,000.00	5,360,000.00
OTHER RECIEPT				
VAT	450,549,295.43	-	-	(450,549,295.43)
PPT	4,982,323.98	-	-	(4,982,323.98)
Excess Bank Chgarges	5,255,915.98	-	-	(5,255,915.98)
Excess Crude	3,723,901.86	-	-	(3,723,901.86)
Forex Equalisation	56,643,136.19	-	-	(56,643,136.19)
Additional Fund From NNPC	3,497,160.86	-	-	(3,497,160.86)
Exchange Difference	12,983,573.24	-	-	(12,983,573.24)
Exchange Gain	8,494,145.59	-	-	(8,494,145.59)
Total	546,129,453.13	-	-	(546,129,453.13)

SCHEDULE OF JACC, PERSONNEL & OVERHEAD EXPENDITURE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
STATUTORY DEDUCTIONS				
3% Emirate Council	58,762,166.46	-	-	(58,762,166.46)
0.5% L.G. Audit	8,975,500.47	-	-	(8,975,500.47)
7% of L.E.A. Pri. Sch. Teachers Pen. Plus	26,319,790.89	-	-	(26,319,790.89)
Local Govt Pension	52,201,966.02	-	-	(52,201,966.02)
Total	146,259,423.84	-	-	(146,259,423.84)
INTERVENTION FUNDING				
Contr. towards Funding of Primary Edu.	350,867,102.17	-	-	(350,867,102.17)
1% LGSC Training Fund	17,951,010.94	-	-	(17,951,010.94)
0.75% Admin Charges	13,453,258.21	-	-	(13,453,258.21)
5% Security	89,775,054.31	-	-	(89,775,054.31)
Total	472,046,425.63	-	-	(472,046,425.63)

BAMA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
MISCELLANEOUS DEDUCTIONS FUNDING				
Serance Gratuity to Former LG Concillors	6,400,000.00	-	-	(6,400,000.00)
Contr. to Indigines Undergoing AFT	400,000.00	-	-	(400,000.00)
IFAD Climate Change A. C. Funding	2,500,000.00	-	-	(2,500,000.00)
Retainership NTA/BRTV	1,260,000.00	-	-	(1,260,000.00)
P/ment for Preparation of LGA's Annual Acct	1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood Food Items to IDPs	14,241,770.80	-	-	(14,241,770.80)
LGA's Hajj Fare	14,198,080.59	-	-	(14,198,080.59)
Purc. of Equipts for SPHCA Biometric Data C	2,206,027.77	-	-	(2,206,027.77)
Provision of Essential Service	45,600,000.00	-	-	(45,600,000.00)
Workshop on Fiscal & Admin. Due Process	462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's	1,481,481.48	-	-	(1,481,481.48)
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees	9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019	7,878,420.00	-	-	(7,878,420.00)
Hotel Bills inrespects of Borno State Hotel	-	-	-	-
Production of Projects Calender 2018	680,000.00	-	-	(680,000.00)
Outstanding Liabilities	-	-	-	-
JNI Contribution	385,185.19	-	-	(385,185.19)
Total	117,212,447.31	-	-	(117,212,447.31)
OFFICE OF THE CHAIRMAN				
Salary	809,062.56	1,100,000.00	1,100,000.00	290,937.44
Local Travel & Transport: Training	1,670,000.00	2,000,000.00	2,000,000.00	330,000.00
Local Travel & Transport: Others	340,000.00	500,000.00	500,000.00	160,000.00
Recruitment Exercise	-	200,000.00	200,000.00	200,000.00
Office Stationery/Computer Consumables	-	200,000.00	200,000.00	200,000.00
Maintenance of Motor Vehicle	250,000.00	1,600,000.00	1,600,000.00	1,350,000.00
Maintenance of Office Furniture	-	300,000.00	300,000.00	300,000.00
Other Maintenance Services	-	200,000.00	200,000.00	200,000.00
Local Training	-	200,000.00	200,000.00	200,000.00
Conference Seminar & Workshop	-	3,000,000.00	3,000,000.00	3,000,000.00
Security Services	1,925,000.00	20,000,000.00	20,000,000.00	18,075,000.00
Security Vote (Including Operations)	41,539,264.35	3,500,000.00	3,500,000.00	(38,039,264.35)
Refreshment & Meals	50,000.00	600,000.00	600,000.00	550,000.00
Honorarium & Setting Allowance	-	1,000,000.00	1,000,000.00	1,000,000.00
Provision of Services Material	-	300,000.00	300,000.00	300,000.00
Poverty Alleviation Programme	27,937,750.00	25,000,000.00	25,000,000.00	(2,937,750.00)
Miscellaneous & Sundry Expenses	-	4,000,000.00	4,000,000.00	4,000,000.00
Local Grant & Contribution	8,411,000.00	-	-	(8,411,000.00)
Total	82,932,076.91	63,700,000.00	63,700,000.00	(19,232,076.91)
OFFICE OF THE SECRETARY				
Salary	4,351,506.12	3,567,244.00	3,567,244.00	(784,262.12)
Local Travel & Transport: Training	-	100,000.00	100,000.00	100,000.00
Local Travel & Transport: Others	-	700,000.00	700,000.00	700,000.00
Maintenance of Motor Vehicle	110,000.00	600,000.00	600,000.00	490,000.00
Maintenance of Office Furniture	-	70,000.00	70,000.00	70,000.00
Other Maintenance Services	-	50,000.00	50,000.00	50,000.00
Local Training	-	50,000.00	50,000.00	50,000.00
Security Vote	577,000.00	1,200,000.00	1,200,000.00	623,000.00
Legal Services	-	300,000.00	300,000.00	300,000.00
Consulting Services & Committees	17,050.00	550,000.00	550,000.00	532,950.00
Entertainment & Official Hospitality	450,000.00	600,000.00	600,000.00	150,000.00
Provision of Services Material	-	50,000.00	50,000.00	50,000.00
Miscellaneous & Sundry Expenses	-	200,000.00	200,000.00	200,000.00
Total	5,505,556.12	8,037,244.00	8,037,244.00	2,531,687.88

BAMA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
LOCAL GOVERNMENT COUNCIL				
Salary	7,256,891.88	7,182,000.00	7,182,000.00	(74,891.88)
Local Travel & Transport: Training	-	500,000.00	500,000.00	500,000.00
Maintenance of Motor Vehicle	-	200,000.00	200,000.00	200,000.00
Maintenance of Office Furniture	-	300,000.00	300,000.00	300,000.00
Refreshment & Meals	-	200,000.00	200,000.00	200,000.00
Honorarium & Setting Allowance	3,077,000.00	3,000,000.00	3,000,000.00	(77,000.00)
Miscellaneous & Sundry Expenses	-	400,000.00	400,000.00	400,000.00
Total	10,333,891.88	11,782,000.00	11,782,000.00	1,448,108.12
ADMIN. & GENERAL SERVICE				
Salary	117,439,032.72	120,500,214.00	120,500,214.00	3,061,181.28
Local Travel & Transport: Training	330,000.00	1,500,000.00	1,500,000.00	1,170,000.00
Local Travel & Transport: Others	-	11,938,324.00	11,938,324.00	11,938,324.00
Electricity Charges	-	100,000.00	100,000.00	100,000.00
Office Stationery/Computer Consumables	191,450.00	1,000,000.00	1,000,000.00	808,550.00
Printing of Security Document	-	500,000.00	500,000.00	500,000.00
Printing of Non Security Document	-	500,000.00	500,000.00	500,000.00
Uniform & Other Clothing	-	2,000,000.00	2,000,000.00	2,000,000.00
Food Stuff & Catering Materials	-	500,000.00	500,000.00	500,000.00
Working Materials for the Vigilante	-	3,400,000.00	3,400,000.00	3,400,000.00
Maintenance of M/Veh./Transport Equip.	40,000.00	550,000.00	550,000.00	510,000.00
Maintenance of Office Furniture	30,000.00	5,000,000.00	5,000,000.00	4,970,000.00
Maintenance of Office Equipment	-	200,000.00	200,000.00	200,000.00
Maintenance of Generators	-	300,000.00	300,000.00	300,000.00
Local Training	200,000.00	100,000.00	100,000.00	(100,000.00)
Conference Seminar & Workshop	2,745,000.00	13,000,000.00	13,000,000.00	10,255,000.00
Office Rent	1,000,000.00	4,000,000.00	4,000,000.00	3,000,000.00
Residential Rent	525,000.00	300,000.00	300,000.00	(225,000.00)
Generator Fueling Cost	-	200,000.00	200,000.00	200,000.00
Welfare Package & Resettlement of IDPs	66,480,000.00	35,000,000.00	35,000,000.00	(31,480,000.00)
Special Day Celebration	50,000.00	100,000.00	100,000.00	50,000.00
Entertainment & Official Hospitality	185,000.00	800,000.00	800,000.00	615,000.00
Provision of Services Material	20,000.00	500,000.00	500,000.00	480,000.00
Promotion Exam By Local Govt. Sent. Corn.	-	200,000.00	200,000.00	200,000.00
Sundry Expenses	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	189,235,482.72	203,188,538.00	203,188,538.00	13,953,055.28
AGRIC & NATURAL RESOURCES				
Salary	154,095,259.80	165,521,521.00	165,521,521.00	11,426,261.20
Local Travel & Transport: Training	-	16,000,000.00	16,000,000.00	16,000,000.00
Office Stationery/Computer Consumables	-	1,000,000.00	1,000,000.00	1,000,000.00
Printing of Non Security Document	-	300,000.00	300,000.00	300,000.00
Supply of Uniform & Other Clothing	-	300,000.00	300,000.00	300,000.00
Purchase of Veterinary Drugs	-	3,000,000.00	3,000,000.00	3,000,000.00
Maintenance of Office Furniture	-	500,000.00	500,000.00	500,000.00
Supply of Agric Equipment	-	5,000,000.00	5,000,000.00	5,000,000.00
Local Training	400,000.00	500,000.00	500,000.00	100,000.00
Conference, Seminar & Workshop	-	1,000,000.00	1,000,000.00	1,000,000.00
Cleaning & Fumigation	-	40,000,000.00	40,000,000.00	40,000,000.00
Fuel & Lubrication	-	2,000,000.00	2,000,000.00	2,000,000.00
Trade Fairs Exhibition & Agric Show	10,000.00	2,000,000.00	2,000,000.00	1,990,000.00
Control of Animal Disease	-	2,000,000.00	2,000,000.00	2,000,000.00
Promotion of Animal Feed Production	-	1,000,000.00	1,000,000.00	1,000,000.00
Promotion of Fruits & Economic Trees	-	1,500,000.00	1,500,000.00	1,500,000.00
Provision of Service Materials	50,000.00	3,500,000.00	3,500,000.00	3,450,000.00
Transport & Loading of Fertilizer	-	6,000,000.00	6,000,000.00	6,000,000.00

BAMA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Sundry Expenses	780,000.00	4,000,000.00	4,000,000.00	3,220,000.00
Purchase of Seeds	-	7,000,000.00	7,000,000.00	7,000,000.00
Total	155,335,259.80	262,121,521.00	262,121,521.00	106,786,261.20

FINANCE & SUPPLY

Salary	104,409,068.23	219,930,315.00	219,930,315.00	115,521,246.77
Local Travel & Transport: Training	1,388,500.00	1,126,563.00	1,126,563.00	(261,937.00)
Office Stationery/Computer Consumables	2,220,000.00	1,208,333.00	1,208,333.00	(1,011,667.00)
Printing of Non Security Document	100,000.00	503,928.00	503,928.00	403,928.00
Procurement of Treasury Records	-	-	-	-
Maintenance of M/Veh./Transport Equip.	35,000.00	3,094,292.00	3,094,292.00	3,059,292.00
Maintenance of Office Furniture	83,000.00	2,475,433.00	2,475,433.00	2,392,433.00
Consulting Services & Special Committee	-	1,591,350.00	1,591,350.00	1,591,350.00
Refreshment & Meals	248,725.16	1,944,983.00	1,944,983.00	1,696,257.84
Provision of Services Materials	21,195,000.00	7,956,750.00	7,956,750.00	(13,238,250.00)
Entertainment & Hospitality	135,000.00	-	-	(135,000.00)
Logistic & Implementation	500,000.00	-	-	(500,000.00)
Miscellaneous	35,000.00	-	-	(35,000.00)
Total	130,349,293.39	239,831,947.00	239,831,947.00	109,482,653.61

BUDGET PLAN RESEARCH & STAT.

Salary	151,592,376.72	156,766,956.00	156,766,956.00	5,174,579.28
Local Travel & Transport: Training	-	1,000,000.00	1,000,000.00	1,000,000.00
Local Travel & Transport: Others	-	20,000,000.00	20,000,000.00	20,000,000.00
Staff Welfare Scheme	30,000.00	5,000,000.00	5,000,000.00	4,970,000.00
Casual Staff	-	500,000.00	500,000.00	500,000.00
Office Stationery/Computer Consumables	1,383,000.00	8,000,000.00	8,000,000.00	6,617,000.00
Printing of Non Security Document	1,150,000.00	2,000,000.00	2,000,000.00	850,000.00
Maintenance of M/Veh./Transport Equip.	-	2,000,000.00	2,000,000.00	2,000,000.00
Maintenance of Office Equipment	-	2,000,000.00	2,000,000.00	2,000,000.00
Maintenance of Office Furniture	-	4,000,000.00	4,000,000.00	4,000,000.00
Maintenance of Market & Public Place	-	1,000,000.00	1,000,000.00	1,000,000.00
Local Training	-	500,000.00	500,000.00	500,000.00
Staff Development	30,000.00	4,102,400.00	4,102,400.00	4,072,400.00
Conference Seminar & Workshop	880,000.00	2,000,000.00	2,000,000.00	1,120,000.00
Tax Consultancy Fees	-	1,000,000.00	1,000,000.00	1,000,000.00
Fuel Lubricant General	100,000.00	3,000,000.00	3,000,000.00	2,900,000.00
Bank Chages & Transport Interest	-	1,000,000.00	1,000,000.00	1,000,000.00
Miscellaneous Expenses General	-	95,891,397.00	95,891,397.00	95,891,397.00
Refreshment & Meal	-	1,000,000.00	1,000,000.00	1,000,000.00
Medical Expenses	270,000.00	2,000,000.00	2,000,000.00	1,730,000.00
Settlement of Liabilities	-	11,000,000.00	11,000,000.00	11,000,000.00
Provision of Service Materials	2,725,000.00	8,000,000.00	8,000,000.00	5,275,000.00
Entertainment & Hospitality	960,000.00	2,000,000.00	2,000,000.00	1,040,000.00
LEA & Contribution to Primary Education	50,000,000.00	405,828,365.00	405,828,365.00	355,828,365.00
Total	209,120,376.72	739,589,118.00	739,589,118.00	530,468,741.28

PLAN, BUDGET, RESEACH & STATISTIC

Salary	4,993,875.60	5,514,956.00	5,514,956.00	521,080.40
Local Travel & Transport: Training	-	20,000.00	20,000.00	20,000.00
Local Travel & Transport: Others	-	600,000.00	600,000.00	600,000.00
Office Stationery/Computer Consumables	-	300,000.00	300,000.00	300,000.00
Purchase of Computer System Accessories	-	300,000.00	300,000.00	300,000.00
Maintenance of Office Furniture	100,000.00	100,000.00	100,000.00	-
Staff Development	-	300,000.00	300,000.00	300,000.00
Acquisition of IPSAS Budget Applic. S/Mai	-	500,000.00	500,000.00	500,000.00
Budget Monitoring	-	150,000.00	150,000.00	150,000.00

BAMA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Monitoring & Evaluation	-	100,000.00	100,000.00	100,000.00
Budget Preparation Expenses	-	700,000.00	700,000.00	700,000.00
Logistics & Implementation	-	100,000.00	100,000.00	100,000.00
Entertainment & Official Hospitality	-	500,000.00	500,000.00	500,000.00
Sundry Expenses	1,000,000.00	200,000.00	200,000.00	(800,000.00)
Total	6,093,875.60	9,384,956.00	9,384,956.00	3,291,080.40
WORKS TRANSPORT & HOUSING				
Salary	135,450,707.76	140,834,570.00	140,834,570.00	5,383,862.24
Local Travel & Transport: Training	-	2,000,000.00	2,000,000.00	2,000,000.00
Local Travel & Transport: Others	-	15,000,000.00	15,000,000.00	15,000,000.00
Electricity Charges	-	500,000.00	500,000.00	500,000.00
Water Rates	-	500,000.00	500,000.00	500,000.00
Office Stationery/Computer Consumables	-	350,000.00	350,000.00	350,000.00
Maintenance of M/Veh./Transport Equipt.	-	3,000,000.00	3,000,000.00	3,000,000.00
Maintenance of Office Furniture	90,000.00	2,500,000.00	2,500,000.00	2,410,000.00
Maintenance of Office Building	-	3,500,000.00	3,500,000.00	3,500,000.00
Maintenance of Equipments	-	2,000,000.00	2,000,000.00	2,000,000.00
Maintenance of Plants & Generator	-	3,700,000.00	3,700,000.00	3,700,000.00
Maintenance of Boreholes	52,921,600.00	15,000,000.00	15,000,000.00	(37,921,600.00)
Maintenance of Drainage	-	2,500,000.00	2,500,000.00	2,500,000.00
Opening of Blocked Culvert	-	2,000,000.00	2,000,000.00	2,000,000.00
Repairs of Vandalized of Electric Poles	-	2,500,000.00	2,500,000.00	2,500,000.00
Bush Clearing Along High Ways	-	3,200,000.00	3,200,000.00	3,200,000.00
Provision of Services Material	-	2,500,000.00	2,500,000.00	2,500,000.00
Maintenance of Street Lightings	-	1,500,000.00	1,500,000.00	1,500,000.00
Sundry Expenses	383,000.00	1,600,000.00	1,600,000.00	1,217,000.00
Fuel & Lubricants	360,000.00	15,407,444.00	15,407,444.00	15,047,444.00
Total	189,205,307.76	220,092,014.00	220,092,014.00	30,886,706.24
EDUCATION & SOCIAL DEVELOPMENT				
Salary	32,122,477.56	36,443,908.00	36,443,908.00	4,321,430.44
Local Travel & Transport: Training	-	300,000.00	300,000.00	300,000.00
Local Travel & Transport: Others	-	3,600,000.00	3,600,000.00	3,600,000.00
Casual Staff Allowance	865,000.00	350,000.00	350,000.00	(515,000.00)
Emergency Relief Materials	12,596,500.00	28,500,000.00	28,500,000.00	15,903,500.00
Consulting Service & Special Committees	-	100,000.00	100,000.00	100,000.00
Piblicity Advertisement & Information	250,000.00	6,000,000.00	6,000,000.00	5,750,000.00
Cultural & Local Festival	-	300,000.00	300,000.00	300,000.00
Rural Women & Youth Emporment	3,700,000.00	13,000,000.00	13,000,000.00	9,300,000.00
Miscellaneous & Sundry Expenses	50,000.00	400,000.00	400,000.00	350,000.00
Total	49,583,977.56	88,993,908.00	88,993,908.00	39,409,930.44
PRIMARY HEALTH CARE				
Salary	254,458,969.68	280,907,863.00	280,907,863.00	26,448,893.32
Local Travel & Transport: Others	420,000.00	2,000,000.00	2,000,000.00	1,580,000.00
Office Stationery/Computer Consumables	1,000,000.00	1,000,000.00	1,000,000.00	-
Maintenance of M/Veh./Transport Equipt.	436,500.00	4,000,000.00	4,000,000.00	3,563,500.00
Maintenance of Office Furniture	-	1,000,000.00	1,000,000.00	1,000,000.00
Grant to Community & NGOs	-	2,000,000.00	2,000,000.00	2,000,000.00
Consultancy Services & Special Comm.	-	2,000,000.00	2,000,000.00	2,000,000.00
Staff Development & Welfare	-	2,000,000.00	2,000,000.00	2,000,000.00
Entertainment & Hospitality	-	1,000,000.00	1,000,000.00	1,000,000.00
Miscellaneous & Sundry Expenses	4,260,000.00	10,000,000.00	10,000,000.00	5,740,000.00
Provision of Service Materials	-	2,000,000.00	2,000,000.00	2,000,000.00
Polio Immunization	4,430,000.00	10,000,000.00	10,000,000.00	5,570,000.00
Roll Back Malaria	200,000.00	4,500,000.00	4,500,000.00	4,300,000.00

BAMA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Control of Diarrhoea & Vomiting	-	4,000,000.00	4,000,000.00	4,000,000.00
Measles Control Programme	1,000,000.00	2,000,000.00	2,000,000.00	1,000,000.00
Drugs, Laboratory & Medical Supplies	36,129,927.76	15,000,000.00	15,000,000.00	(21,129,927.76)
Clearing & Fomugation Services	-	6,000,000.00	6,000,000.00	6,000,000.00
Purchase of Cool Chain Materials	-	5,000,000.00	5,000,000.00	5,000,000.00
Refuse Evacuation & Disposal	-	6,000,000.00	6,000,000.00	6,000,000.00
Fuelling & Lubricants	110,000.00	2,000,000.00	2,000,000.00	1,890,000.00
Total	302,445,397.44	362,407,863.00	362,407,863.00	59,962,465.56
TRADITIONAL OFFICE				
Salary	33,255,313.32	56,356,917.00	56,356,917.00	23,101,603.68
Local Travel & Transport: Training	-	100,000.00	100,000.00	100,000.00
Local Travel & Transport: Others	-	5,000,000.00	5,000,000.00	5,000,000.00
Allowances to Traditional Office Holders	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of M/Veh./Transport Equipmt.	-	200,000.00	200,000.00	200,000.00
Others Maintenance Services	-	200,000.00	200,000.00	200,000.00
Local Training	-	100,000.00	100,000.00	100,000.00
Miscellaneous & Sundry Expenses	-	300,000.00	300,000.00	300,000.00
Cont. to Emirate & Traditional Council	1,400,000.00	12,000,000.00	12,000,000.00	10,600,000.00
Total	34,655,313.32	75,256,917.00	75,256,917.00	40,601,603.68

SCHEDULE OF JACC AND CAPITAL EXPENDITURE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
JACC DEDUCTION				
5% Stabilization	39,302,118.62	-	-	(39,302,118.62)
20% LG Joint Development Programme	328,679,118.81	-	-	(328,679,118.81)
Rehabilitation of Federal Highway	-	-	-	-
Total	367,981,237.43	-	-	(367,981,237.43)
ADMIN & GENERAL SERVICES				
Purchase of Motor Vehicles	-	4,000,000.00	4,000,000.00	4,000,000.00
Purchase of Office Furniture & Fittings	-	25,000,000.00	25,000,000.00	25,000,000.00
Purchase of Computers	-	30,000.00	30,000.00	30,000.00
Purchase of Computer Printers	-	100,000.00	100,000.00	100,000.00
Purchase of Photocopying Machine	-	200,000.00	200,000.00	200,000.00
Purchase of Power Generating Set	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Kitchen Equipment	-	1,500,000.00	1,500,000.00	1,500,000.00
Purchase of Residential Furniture	-	5,000,000.00	5,000,000.00	5,000,000.00
Rehabilitation & Repairs of Resd. Building	-	20,000,000.00	20,000,000.00	20,000,000.00
Rehabilitation & Repairs of Office Building	-	40,000,000.00	40,000,000.00	40,000,000.00
Anniversaries & Celebrations	24,620,000.00	15,000,000.00	15,000,000.00	(9,620,000.00)
Total	24,620,000.00	112,830,000.00	112,830,000.00	88,210,000.00
AGRIC & NATURAL RESOURCES				
Purchase of Office Furniture & Fittings	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Computers	-	500,000.00	500,000.00	500,000.00
Purchase of Agricultural Equipment	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of Tractors	-	25,000,000.00	25,000,000.00	25,000,000.00
Purchase of Irrigation Pumps	-	20,000,000.00	20,000,000.00	20,000,000.00
Repairs of Knock Down Tractors	-	9,000,000.00	9,000,000.00	9,000,000.00
Purchase of Fertilizer Loading & O>Loading	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of Agro Chemical	2,760,000.00	11,000,000.00	11,000,000.00	8,240,000.00
Purchase of Vaccine & Equipment	-	2,000,000.00	2,000,000.00	2,000,000.00
Construction & Provision of O/Building	1,300,000.00	10,000,000.00	10,000,000.00	8,700,000.00

BAMA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Construction of Slaughter Slabs	-	3,000,000.00	3,000,000.00	3,000,000.00
Construction & Provision of Fish Ponds	2,000,000.00	3,000,000.00	3,000,000.00	1,000,000.00
Construction & Provision of Abattoirs	-	1,000,000.00	1,000,000.00	1,000,000.00
Rehabilitation & Repairs of Agric Facilities	-	5,000,000.00	5,000,000.00	5,000,000.00
Rehabilitation & Repairs of Fertilizer Store	-	7,000,000.00	7,000,000.00	7,000,000.00
Rehabilitation & Repairs of Slaughter Slabs	-	5,000,000.00	5,000,000.00	5,000,000.00
Rehabilitation & Repairs of Veterinary Cli.	-	5,000,000.00	5,000,000.00	5,000,000.00
Counter Funding Toward Fadama Project	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	6,060,000.00	136,500,000.00	136,500,000.00	130,442,018.00
FINANCE & SUPPLY				
Purchase & Acquisition of Land	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Motor Vehicle	-	3,000,000.00	3,000,000.00	3,000,000.00
Purchase of Buses	-	25,000,000.00	25,000,000.00	25,000,000.00
Purchase of Office Furniture & Fitting	-	15,000,000.00	15,000,000.00	15,000,000.00
Purchase of Computer	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Security Safe	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Fire Proof Cabinet	-	2,000,000.00	2,000,000.00	2,000,000.00
Construction & Provision of Office Building	-	15,000,000.00	15,000,000.00	15,000,000.00
Construction & Provision of Markets & Park	-	7,280,000.00	7,280,000.00	7,280,000.00
Construction & Provision of Shopping Corn.	-	8,157,600.00	8,157,600.00	8,157,600.00
Construction & Provision of Market Stalls	-	4,000,000.00	4,000,000.00	4,000,000.00
Construction Provision of Shops	-	3,000,000.00	3,000,000.00	3,000,000.00
Construction & Provision of Fencing	-	1,000,000.00	1,000,000.00	1,000,000.00
Rehabilitation & Repairs Office Building	14,000,000.00	15,000,000.00	15,000,000.00	1,000,000.00
Rehabilitation & Repairs of Markets & Park	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	14,000,000.00	108,437,600.00	108,437,600.00	94,437,600.00
PLANNING, BUDGET RESEARCH & STATISTIC				
Purchase of Computers	-	100,000.00	100,000.00	100,000.00
Purchase of Photocopying Machine	-	100,000.00	100,000.00	100,000.00
Computer Software Acquisition	-	500,000.00	500,000.00	500,000.00
Total	-	700,000.00	700,000.00	700,000.00
WORKS TRANSPORT & HOUSING				
Purchase & Acquisition of Land	36,461,514.00	13,000,000.00	13,000,000.00	(25,461,514.00)
Purchase of Office Building	-	3,500,000.00	3,500,000.00	3,500,000.00
Purchase of Residential Building	-	3,500,000.00	3,500,000.00	3,500,000.00
Purchase of Motor Vehicle	-	3,500,000.00	3,500,000.00	3,500,000.00
Purchase of Trucks	-	2,700,000.00	2,700,000.00	2,700,000.00
Purchase of Office Furniture & Fittings	-	3,300,000.00	3,300,000.00	3,300,000.00
Purchase of Computers	-	150,000.00	150,000.00	150,000.00
Purchase of Power Generating Set	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Industrial Equipment	-	2,500,000.00	2,500,000.00	2,500,000.00
Purchase of Surveying Equipment	-	1,700,000.00	1,700,000.00	1,700,000.00
Purchase of Transformers	-	4,500,000.00	4,500,000.00	4,500,000.00
Construction & Provision of Office Building	-	7,000,000.00	7,000,000.00	7,000,000.00
Construction & Provision of Res. Building	-	7,000,000.00	7,000,000.00	7,000,000.00
Construction & Provision of Electricity	-	3,600,000.00	3,600,000.00	3,600,000.00
Construction & Provision of Housing	-	5,000,000.00	5,000,000.00	5,000,000.00
Construction & Provision of Water Facilities	-	4,000,000.00	4,000,000.00	4,000,000.00
Construction & Provision of Roads	10,000,000.00	5,000,000.00	5,000,000.00	(5,000,000.00)
Construction & Provision of Water Ways	-	1,000,000.00	1,000,000.00	1,000,000.00
Construction & Provision of Infrastructure	-	500,000.00	500,000.00	500,000.00
Construction of Boundary Pillars & RI Ways	-	500,000.00	500,000.00	500,000.00
Construction of Traffic Street Lights	-	3,000,000.00	3,000,000.00	3,000,000.00
Construction of Power Generating Plants	-	11,500,000.00	11,500,000.00	11,500,000.00

BAMA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Construction & Provision of Culverts	-	2,000,000.00	2,000,000.00	2,000,000.00
Construction & Provision of Borehole	7,619,000.00	25,000,000.00	25,000,000.00	17,381,000.00
Construction & Provision of Drainage	-	2,000,000.00	2,000,000.00	2,000,000.00
Construction & Provision of Tube Well	-	2,500,000.00	2,500,000.00	2,500,000.00
Cons. & Provision of Semi-Urban Water	-	5,000,000.00	5,000,000.00	5,000,000.00
Land Compensation	-	2,000,000.00	2,000,000.00	2,000,000.00
Rehabilitation & Repairs of Res.Building	-	2,500,000.00	2,500,000.00	2,500,000.00
Rehabilitation & Repairs of Electricity	-	4,000,000.00	4,000,000.00	4,000,000.00
Rehabilitation & Repairs of Housing	-	4,000,000.00	4,000,000.00	4,000,000.00
Rehabilitation & Repairs of Water Facilities	-	2,500,000.00	2,500,000.00	2,500,000.00
Rehabilitation & Repairs of Roads	-	2,700,000.00	2,700,000.00	2,700,000.00
Rehabilitation & Repairs of Office Building	-	2,400,000.00	2,400,000.00	2,400,000.00
Rehabilitation & Repairs of Generation Plant	-	2,000,000.00	2,000,000.00	2,000,000.00
Rehabilitation & Repairs of Places W/Shop	-	2,000,000.00	2,000,000.00	2,000,000.00
Total	56,080,514.00	152,050,000.00	152,050,000.00	95,969,486.00
EDUCATION & SOCIAL DEVELOPMENT				
Purchase of Office Furniture	-	400,000.00	400,000.00	400,000.00
Purchase of Computers	-	200,000.00	200,000.00	200,000.00
Purchase of Computer Printers	-	100,000.00	100,000.00	100,000.00
Purchase of Power Generating Set	-	80,000.00	80,000.00	80,000.00
Purchase of Teaching & Learning Equipt.	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Industrial Equipment	-	4,000,000.00	4,000,000.00	4,000,000.00
Rehabilitation & Repairs of Public Schools	-	40,000,000.00	40,000,000.00	40,000,000.00
Total	-	45,780,000.00	45,780,000.00	45,780,000.00
PRIMARY HEALTH CARE				
Purchase of Motor Vehicle	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of Refrigerator	-	3,000,000.00	3,000,000.00	3,000,000.00
Purchase of Office Furniture Fittings	-	8,000,000.00	8,000,000.00	8,000,000.00
Purchase of Computers	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Computer Printers	-	400,000.00	400,000.00	400,000.00
Purchase of Power Generating Set	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Health Medical Equipment	-	20,000,000.00	20,000,000.00	20,000,000.00
Construction & Provision of Hop,Heth & Clin	-	20,506,000.00	20,506,000.00	20,506,000.00
Rehabilitation & Repairs of Hosp. & H/Cent.	-	50,000,000.00	50,000,000.00	50,000,000.00
Rehabilitation & Repairs of Office Building	-	10,000,000.00	10,000,000.00	10,000,000.00
Rehabilitation & Repairs of P/Gent. Plat	-	2,000,000.00	2,000,000.00	2,000,000.00
Construction & Provision of Public Toilets	-	3,000,000.00	3,000,000.00	3,000,000.00
Total	-	128,906,000.00	128,906,000.00	128,906,000.00



BORNO STATE OF NIGERIA

**BAYO
LOCAL GOVERNMENT COUNCIL**

■ *ANNUAL FINANCIAL STATEMENT* ■

FOR THE YEAR ENDED

31ST DECEMBER, 2018.

BAYO LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 1
CASHFLOW STATEMENT

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
From Operation:			
RECEIPT:			
Statutory Allocation FAAC		1,239,903,571.58	638,706,523.16
Value Added Tax		-	-
Sub Total		1,239,903,571.58	638,706,523.16
Internal Generated Revenue			
Internal Generated Revenue	3	1,588,767.50	1,369,952.78
OTHER RECEIPT:	4		
VAT		300,590,630.30	-
PPT		2,869,969.26	-
Excess Bank Chgarges		2,172,635.26	-
Excess Crude		2,145,080.07	-
Forex Equalisation		32,628,159.16	-
Additional Fund From NNPC		2,014,470.40	-
Exchange Difference		7,480,658.86	-
Exchange Gain		4,892,884.70	-
Sub Total		354,794,488.01	-
Total Receipts		1,596,284,827.09	638,706,523.16
PAYMENTS:			
STATUTORY DEDUCTIONS	5		
3% Emirate Council		33,963,789.56	-
0.5% L.G. Audit		5,170,162.94	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus		14,560,824.84	-
Local Govt Pension		32,155,845.85	-
Sub-Total		85,850,623.19	-
INTERVENTION FUNDING	6		
Contribution towards Funding of Primary Edu.		170,823,441.83	-
1% LGSC Training Fund		10,340,505.08	-
0.75% Admin Charges		7,755,243.82	-
5% Security		51,701,625.41	-
Sub-Total		240,620,816.14	-
MISCELLANEOUS DEDUCTIONS FUNDING	7		
Sererance Gratuity to Former LG Concillors		4,000,000.00	-
Contr. to Indigines Undergoing Armed Forces Training		400,000.00	-
IFAD Climate Change Adaptation Counterpart Funding		2,500,000.00	-
Retainership NTA/BRTV		1,260,000.00	-
Payment for Preparation of LGA's Annual Account		1,000,000.00	-
Procurement of Firewood, Food Items to IDPs		14,104,827.31	-
LGA's Hajj Fare		14,717,406.65	-
Purc. of Equipts for SPHCA Biometric Data Capture		2,206,227.77	-
Provision of Essential Service		36,200,000.00	-
Workshop on Fiscal & Admin. Due Process		462,962.96	-
Diesel to Tractors for Farming Across LGA's		481,481.46	-
Gratuity to Local Edu. Authority Retiress		9,259,259.26	-
Gratuity to Local Government Retiress		9,259,259.26	-

BAYO LOCAL GOVERNMENT OF BORNO STATE

		ACTUAL 2018	ACTUAL
		N	2017
			N
WAEC/SSCE & NECO 2018/2019		5,047,350.00	-
Hotel Bills inrespects of Borno State Hotel		-	-
Production of Projects Calender 2018		680,000.00	-
Outstanding Liabilities		-	-
JNI Contribution		385,185.19	-
Logistic		3,000,000.00	-
Sub-Total		104,963,959.86	-
PAYMENTS:			
Personnel Emoluments:	8	422,485,920.37	536,182,110.14
Overhead Cost	9	285,691,352.27	98,434,855.13
Total Payments		708,177,272.64	634,616,965.27
Cash Flow From Operations		204,217,729.12	5,459,510.67
CASH FLOW FROM INVESTMENT:			
Phurchase/Contruction of Assest	10	202,759,000.00	5,100,000.00
Phurchase of Fin. Market Intrument		-	-
Total Cash Flow From Investment		202,759,000.00	5,100,000.00
CASH FLOW FROM FINANCING:			
Increase/Decrease in Cash		1,458,729.12	359,510.67
Opening Cash Balance		-	8,307.37
Closing Cash Balance	11	1,458,729.12	367,818.04

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	NOTE	ACTUAL	ACTUAL
		2018	2017
		N	N
ASSESTS:			
Advances	12	1,458,729.12	367,818.04
Investments	13	3,471,543.56	3,471,543.56
Treasuries & Banks	14	230,107,485.00	230,107,485.00
Total Assests		235,037,757.68	233,946,846.60
PUBLIC FUND & LIABILITIES:			
Consolidated Revenue Fund	15	1,458,729.12	367,818.04
Other Fund - Investment Fund		230,128,030.16	230,128,030.16
Total Public Fund		231,586,759.28	230,495,848.20
Deposits	16	3,450,998.40	3,450,998.40
Total Liabilities		3,450,998.40	3,450,998.40
Public Fund + Liabilities		235,037,757.68	233,946,846.60

BAYO LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 3
CONSOLIDATED REVENUE FUND

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Opening Balance (a)		-	-	-	-
Add: REVENUE (INCOME) (b)					
S/Allocation from Federal Govt.	17	1,239,903,571.58	1,415,254,428.45	1,004,996,850.00	175,350,856.87
S/Allocation from State Govt.		-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT		-	326,634,106.92	275,423,689.00	326,634,106.92
Sub Total		1,239,903,571.58	1,941,888,535.37	1,480,420,539.00	701,984,963.79
Personal Taxes	18	-	6,100,000.00	6,100,000.00	6,100,000.00
Licence General	19	812,897.50	5,840,000.00	5,840,000.00	5,027,102.50
Fees General	20	571,000.00	6,375,000.00	6,375,000.00	5,804,000.00
Sales General	21	-	11,400,000.00	11,400,000.00	11,400,000.00
Earning General	22	201,420.00	11,570,000.00	11,570,000.00	11,368,580.00
Rent on Local Govt. Building	23	-	450,000.00	450,000.00	450,000.00
Rent on Land & Others General	24	-	1,400,000.00	1,400,000.00	1,400,000.00
Domestic General	25	-	50,000,000.00	50,000,000.00	50,000,000.00
Extraordinary Items	26	-	15,000,000.00	15,000,000.00	15,000,000.00
Total Revenue (Income) (b)		1,241,488,889.08	2,050,023,535.37	1,588,555,539.00	808,534,646.29
Other Receipt (c)	27				
VAT		300,590,630.30	-	-	(300,590,630.30)
PPT		2,869,969.26	-	-	(2,869,969.26)
Excess Bank Chgarges		2,172,635.26	-	-	(2,172,635.26)
Excess Crude		2,145,080.07	-	-	(2,145,080.07)
Forex Equalisation		32,628,159.16	-	-	(32,628,159.16)
Additional Fund From NNPC		2,014,470.40	-	-	(2,014,470.40)
Exchange Difference		7,480,658.86	-	-	(7,480,658.86)
Exchange Gain		4,892,884.70	-	-	(4,892,884.70)
Sub Total		354,794,488.01	-	-	(354,794,488.01)
Total Funds Available (a+b+c)		1,596,283,377.09	2,050,023,535.37	1,588,555,539.00	453,740,158.28
Less: EXPENDITURE					
STATUTORY DEDUCTIONS	28		-	-	
3% Emirate Council		33,963,789.56	-	-	(33,963,789.56)
0.5% L.G. Audit		5,170,162.94	-	-	(5,170,162.94)
7% of L.E.A. Pri. Sch. Teac Pen Plus		14,560,824.84	-	-	(14,560,824.84)
Local Govt Pension		32,155,845.85	-	-	(32,155,845.85)
Sub-Total		85,850,623.19	-	-	(85,850,623.19)
INTERVENTION FUNDING	29				
Contr. towards Funding of Pri. Edu.		170,823,441.83	-	-	(170,823,441.83)
1% LGSC Training Fund		10,340,505.08	-	-	(10,340,505.08)
0.75% Admin Charges		7,755,243.82	-	-	(7,755,243.82)
5% Security		51,701,625.41	-	-	(51,701,625.41)
Sub-Total		240,620,816.14	-	-	(240,620,816.14)
MISCELLANEOUS DEDUCTIONS FUNDING	30				
Serance Gratuity to F. LG Concillors		4,000,000.00	-	-	(4,000,000.00)
Contr. to Indigines Undergoing AFT		400,000.00	-	-	(400,000.00)
IFAD Climate Change Adapt Cpart Funding		2,500,000.00	-	-	(2,500,000.00)
Retainership NTA/BRTV		1,260,000.00	-	-	(1,260,000.00)
P/ment for Preparation of LGA's Annual Acot		1,000,000.00	-	-	(1,000,000.00)
Procure. of Firewood, Food Items to IDPs		14,104,827.31	-	-	(14,104,827.31)
LGA's Hajj Fare		14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipits for SPHCA B/metric D. Cap		2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service		36,200,000.00	-	-	(36,200,000.00)
Workshop on Fiscal & Admin. Due Process		462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's		481,481.48	-	-	(481,481.46)
Gratuity to Local Edu. Authority Retireess		9,259,259.25	-	-	(9,259,259.26)

BAYO LOCAL GOVERNMENT OF BORNO STATE

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Gratuity to Local Government Retirees		9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019		5,047,350.00	-	-	(5,047,350.00)
Hotel Bills in respect of Borno State Hotel		-	-	-	-
Production of Projects Calendar 2018		680,000.00	-	-	(680,000.00)
Outstanding Liabilities		-	-	-	-
JNI Contribution		385,185.19	-	-	(385,185.19)
Logistic		3,000,000.00	-	-	-
Sub-Total		397,286,401.41	-	-	(397,286,401.41)
Personnel Cost	31	422,485,920.37	692,686,083.00	692,686,083.00	270,200,162.63
Overhead Cost	32	235,691,352.27	482,225,661.00	482,225,661.00	246,534,308.73
Sub-Total		658,177,272.64	1,174,911,744.00	1,174,911,744.00	516,734,471.36
Total Expenditure		1,381,935,113.38	1,174,911,744.00	1,174,911,744.00	(207,023,369.38)
Operating Fund B/4 Transfer		204,217,729.12	2,355,532,330.37	1,223,194,114.00	2,151,314,601.25

APPROPRIATION TRANSFERS

Transfer to Capital Dev. Fund		202,759,000.00	309,817,107.00	309,817,107.00	107,058,107.00
Total Appropriation		202,759,000.00	309,817,107.00	309,817,107.00	107,058,107.00
Closing Balance		1,458,729.12	2,045,715,223.00	103,826,688.00	2,044,256,493.88

STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Add: Capital Receipts					
Value Added Tax		-	275,423,689.00	275,423,689.00	275,423,689.00
Transfer From CRF		202,759,000.00	309,817,107.00	309,817,107.00	107,058,107.00
Total Capital Receipts		202,759,000.00	585,240,796.00	585,240,796.00	382,481,796.00
Total Capital Funds Available		202,759,000.00	585,240,796.00	585,240,796.00	382,481,796.00
Less: Capital Expenditure					
JACC Deduction	33				
5% Stabilization		22,692,659.71	-	-	(22,692,659.71)
20% LG Joint Development Programme		206,806,501.68	-	-	(206,806,501.68)
Rehabilitation of Federal Highway		-	-	-	-
Sub-Total		229,499,161.39	-	-	(229,499,161.39)
Administrative					
Admin & General Services	34	-	50,000,000.00	50,000,000.00	50,000,000.00
Sub-Total		-	50,000,000.00	50,000,000.00	50,000,000.00
Economic					
Agric & Natural Resources	35	39,950,000.00	32,000,000.00	32,000,000.00	(7,950,000.00)
Finance & Supply	36	-	35,000,000.00	35,000,000.00	35,000,000.00
Sub-Total		39,950,000.00	67,000,000.00	67,000,000.00	27,050,000.00
Regional Development					
Budget, Plan, Res & Statistic	37	-	20,000,000.00	20,000,000.00	20,000,000.00
Works Transport & Housing	38	110,300,000.00	100,817,107.00	100,817,107.00	(9,482,893.00)
Education & Social Devop.	39	-	22,000,000.00	22,000,000.00	22,000,000.00
Sub-Total		110,300,000.00	142,817,107.00	142,817,107.00	32,517,107.00
Social					
Primary Health Care	40	52,509,000.00	50,000,000.00	50,000,000.00	(2,509,000.00)
Sub-Total		52,509,000.00	50,000,000.00	50,000,000.00	(2,509,000.00)
Total Capital Expenditure		202,759,000.00	309,817,107.00	309,817,107.00	107,058,107.00

BAYO LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CASHFLOW STATEMENT

	ACTUAL 2018 N	ACTUAL 2017 N
Note 3 - Internal Generated Revenue		
Personal Taxes	-	210,701.53
Licence General	812,897.50	209,370.00
Fees General	571,000.00	74,500.00
Sales General	-	71,800.00
Earning General	201,420.00	199,000.00
Extraordinary Items	-	604,581.25
Total	1,585,317.50	1,369,952.78
Note 4 - Other Receipt		
VAT	300,590,630.30	-
PPT	2,869,969.26	-
Excess Bank Chgarges	2,172,635.26	-
Excess Crude	2,145,080.07	-
Forex Equalisation	32,628,159.16	-
Additional Fund From NNPC	2,014,470.40	-
Exchange Difference	7,480,658.86	-
Exchange Gain	4,892,884.70	-
Total	354,794,488.01	-
Note 5 - Statutory Deductions		
3% Emirate Council	33,963,789.56	-
0.5% L.G. Audit	5,170,162.94	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus	14,560,824.84	-
Local Govt Pension	32,155,845.85	-
Total	85,850,623.19	-
Note 6 - Intervention Funding		
Contribution towards Funding of Primary Edu.	170,823,441.83	-
1% LGSC Training Fund	10,340,505.08	-
0.75% Admin Charges	7,755,243.82	-
5% Security	51,701,625.41	-
Sub-Total	240,620,816.14	-
Note 7 - Miscellaneous Deductions Funding		
Sererance Gratuity to Former LG Concillors	4,000,000.00	-
Contr. to Indigines Undergoing Armed Forces Training	400,000.00	-
IFAD Climate Change Adaptation Counterpart Funding	2,500,000.00	-
Retaunership NTA/BRTV	1,260,000.00	-
Payment for Preparation of LGA's Annual Account	1,000,000.00	-
Procurement of Firewood, Food Items to IDPs	14,104,827.31	-
LGA's Hajj Fare	14,717,406.65	-
Purc. of Equipts for SPHCA Biometric Data Capture	2,206,227.77	-
Provision of Essential Service	36,200,000.00	-
Workshop on Fiscal & Admin. Due Process	462,962.96	-
Diesel to Tractors for Farming Across LGA's	481,481.46	-
Gratuity to Local Edu. Authority Retiress	9,259,259.26	-
Gratuity to Local Government Retiress	9,259,259.26	-
WAEC/SSCE & NECO 2018/2019	5,047,350.00	-
Hotel Bills inrespects of Borno State Hotel	-	-
Production of Projects Calender 2018	680,000.00	-
Outstanding Liabilities	-	-
JNI Contribution	385,185.19	-
Logistic	3,000,000.00	-
Total	104,963,959.86	-

BAYO LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018 N	ACTUAL 2017 N
Note 8 - Personnel Cost		
Office of the Chairman	882,291.84	629,267.36
Secretary to the Local Government	780,000.00	-
The Council	2,879,715.00	2,303,773.60
Admin & General Services	135,530,327.00	109,856,500.00
Agric & Natural Resources	110,104,960.50	109,340,968.00
Finance & Supply	44,316,485.12	80,864,250.00
Budget, Plan, Research & Statistic	-	-
Education & Social Development	-	-
Works Transport & Housing	29,407,208.68	68,227,831.00
Primary Health Care	90,235,451.95	156,729,886.34
Traditional Office	8,349,480.24	8,229,633.84
Total	422,485,920.33	536,182,110.14
Note 9 - Overhead Cost		
Office of the Chairman	21,955,679.00	38,803,855.13
Secretary to the Local Government	2,200,000.00	5,260,000.00
The Council	5,800,000.00	2,561,000.00
Admin & General Services	140,652,609.93	39,527,000.00
Agric & Natural Resources	17,750,000.00	2,945,000.00
Finance & Supply	1,585,019.50	6,924,000.00
Budget, Plan, Research & Statistic	110,000.00	440,000.00
Education & Social Development	-	-
Works Transport & Housing	34,888,940.00	790,000.00
Primary Health Care	6,109,103.84	769,000.00
Traditional Office	4,640,000.00	415,000.00
Total	235,691,352.27	98,434,855.13
Notes 10 - Purchase/Construction of Capital Assets		
JACC Deduction		
5% Stabilization	22,692,659.71	-
20% LG Joint Development Programme	206,806,501.68	-
Rehabilitation of Federal Highway	-	-
Sub-Total	229,499,161.39	-
Economic		
Agric & Natural Resources	39,950,000.00	1,300,000.00
Finance & Supply	-	-
Sub-Total	39,950,000.00	1,300,000.00
Reginal Development		
Works Transport & Housing	110,300,000.00	3,400,000.00
Sub-Total	110,300,000.00	3,400,000.00
Social		
Primary Health Care	52,509,000.00	400,000.00
Sub-Total	52,509,000.00	400,000.00
Grand Total	432,258,161.39	5,100,000.00

BAYO LOCAL GOVERNMENT OF BORNO STATE

NOTES TO ASSETS AND LIABILITIES

	ACTUAL 2018 N	ACTUAL 2017 N
Notes 11 - Treasuries & Banks		
Cash and Banks Balance		
Cash at Hand	8,211.14	327,410.00
UBA Main Account	1,388,685.20	14,811.46
UBA Salary Account	61,832.78	25,596.58
	1,458,729.12	367,818.04

Note 12 - Investments

Urban Development Bank	250,000.00	250,000.00
First Bank of Nigeria Plc	4,531.25	4,531.25
Premier Propt. Dev. Coy	100,000.00	100,000.00
Fertilizer Blending Plant	1,500,000.00	1,500,000.00
Local Govt. Loans Board	1,617,012.31	1,617,012.31
Total	3,471,543.56	3,471,543.56

Note 13 - Advances

Personal Advance

NAME OF HOLDER	PURPOSE	BALANCE N
Sundry Person's	Micro Scheme Laon	32,500,000.00
Total		32,500,000.00

Non - Personal Advance

NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
Audu Sarki	2/11/2014	Special Imprest	44,200.00
Audu Sarki	2/12/2014	"	90,000.00
Shuaibu Hassan	15/02/14	"	95,000.00
Habu Ali G.	16/02/14	"	345,800.00
Shuaibu Hassan	23/02/14	"	285,000.00
Ibrahim Moh'd	27/02/14	"	2,000,000.00
Ibrahim Idriss	28/02/14	"	2,000,000.00
Ali Hassan Fikayel	29/02/14	"	2,000,000.00
Aliyu Saleh	31/02/14	"	2,000,000.00
Adamu Jibrin	33/02/14	"	2,000,000.00
Mama Adamu	34/02/14	"	150,000.00
Audu Sarki	36/02/14	"	46,000.00
Audu Sarki	39/02/14	"	537,600.00
Shuaibu Hassan	43/02/14	"	120,000.00
Adamu M. Bukar	44/02/14	"	42,400.00
Audu Sarki	46/02/14	"	55,000.00
Ibrahim Baba	48/02/14	"	390,000.00
Habu Ali G.	50/02/14	"	100,000.00
Audu Sarki	51/02/14	"	100,000.00
Audu Sarki	52/02/14	"	300,000.00
Aliyu Saleh	56/02/14	"	225,000.00
Alh. Isa Tattama	60/02/14	"	2,000,000.00
Habu Madi	61/02/14	"	1,700,000.00

BAYO LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
Moh'd Ibrahim	63/02/14	Special Imprest	1,600,000.00
Ali Hassan Fikayel	64/02/14	"	2,000,000.00
Adamu Ali	3/11/2014	"	1,000,000.00
Habu Madi	3/12/2014	"	1,600,000.00
Moh'd Ibrahim	15/03/14	"	1,580,000.00
Hussaini Moh'd	19/03/14	Special Imprest	100,000.00
Audu Sarki	20/03/14	"	59,000.00
Moh'd Ali Teli	25/03/14	"	61,500.00
Idriss Bukar	27/03/14	"	92,000.00
Sanusi Bakuji	28/03/14	"	160,000.00
Sani Zubairu	30/03/14	"	120,000.00
Abdu Inusa Sakdiya	34/03/14	"	150,000.00
Hassan Bulama	36/03/14	"	1,500,000.00
Moh'd Lawan	37/03/14	"	1,500,000.00
Audu Sarki	4/6/2014	"	300,000.00
Madu MusaYarda	13/04/14	"	2,000,000.00
Hassan Bulama	14/04/14	"	2,000,000.00
Aliyu Zarma	19/04/14	"	689,850.00
Alh. Danjuma Adamu	22/04/14	"	600,000.00
Ibrahim Moh'd	24/04/14	"	1,500,000.00
Audu Sarki	5/2/2014	"	316,000.00
Hussaini B. Umar	5/5/2014	"	1,500,000.00
Hussaini B. Umar	5/6/2014	"	1,000,000.00
Galadima Usman	5/7/2014	"	1,000,000.00
Galadima Usman	5/8/2014	"	1,500,000.00
Ibrahim Moh'd	5/10/2014	"	1,500,000.00
Ibrahim Moh'd	5/12/2014	"	2,000,000.00
Moh'd Ibrahim	14/06/14	"	2,000,000.00
Umar Hamman	17/06/14	"	2,000,000.00
Aliyu Zarma	36/06/14	"	203,000.00
Madu Musa Yarda	39/06/14	"	120,000.00
Abdu Buba	38/11/14	"	2,000,000.00
Madu Musa Yarda	37/11/14	Special Imprest	2,000,000.00
Hassan Bulama	33/11/14	"	2,000,000.00
Galadima Usman	32/11/14	"	2,000,000.00
Audu Mamman	31/11/14	"	2,000,000.00
Hussaini B. Umar	30/11/14	"	2,000,000.00
Hussaini B. Umar	36/11/14	Special Imprest	2,000,000.00
Ibrahim Idriss	34/11/14	"	2,000,000.00
Hauwa Adamu	2/2/2015	Special Imprest	2,000,000.00
Hussaini B. Umar	2/4/2015	"	2,000,000.00
Mohammed Ibrahim	1/12/2015	"	1,500,000.00
Habu Madi	13/01/15	"	2,000,000.00
Isa Abubakar	14/01/15	"	2,000,000.00
Adamu Haruna	15/01/15	"	2,000,000.00
Aliyu Saleh	16/01/15	"	2,000,000.00
Hassan Bulama	17/01/15	"	2,000,000.00
Musa Adamu	18/01/15	"	1,500,000.00
Danjuma Adamu	23/01/15	"	2,000,000.00
Ibrahim Bukar	24/01/15	"	2,000,000.00
Isa Abubakar	27/01/15	"	2,000,000.00
Isa Abubakar	28/01/15	"	2,000,000.00
Habu Madi	29/01/15	"	2,000,000.00
Hassan Bulama	30/01/15	"	2,000,000.00
Aliyu Saleh	2/3/2015	"	2,000,000.00
Aliyu Saleh	2/4/2015	"	2,000,000.00
Habu Madi	2/5/2015	"	1,000,000.00

BAYO LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
Ibrahim Moh'd	2/6/2015	Special Imprest	2,000,000.00
Salihu Jauro	2/8/2015	"	1,500,000.00
Danjuma Adamu	26/02/15	Special Imprest	1,000,000.00
Yunusa Ali Wuyo	27/02/15	"	45,900.00
Ibrahim Moh'd	38/02/15	"	2,000,000.00
Adamu Abdu	39/02/15	"	2,000,000.00
Adamu Abdu	41/02/15	"	2,000,000.00
Ibrahim Moh'd	44/03/15	"	2,000,000.00
Idris Yahaya	8/12/2015	"	670,000.00
Hussaini B. Umar	22/09/15	"	2,000,000.00
Hussaini B. Umar	23/09/15	Special Imprest	2,000,000.00
Isa Abubakar	24/09/15	"	2,000,000.00
Hussaini B. Umar	25/09/15	"	2,000,000.00
Audu Mamman	26/09/15	"	2,000,000.00
Hussaini B. Umar	27/09/15	"	2,000,000.00
Isa Abubakar	28/09/15	"	2,000,000.00
Hussaini B. Umar	29/09/15	"	2,000,000.00
Audu Mamman	30/09/15	"	2,000,000.00
Hussaini B. Umar	31/09/15	"	2,000,000.00
Isa Abubakar	32/09/15	"	2,000,000.00
Sundry Person's	33/09/15	"	500,000.00
Mama Dauda	34/09/15	"	50,000.00
Alh. Moh'd Alhaji	35/09/15	"	50,000.00
Mr. Jessey Solomon	36/09/15	"	50,000.00
Aliyu Gunda	37/09/15	"	50,000.00
Civil Defense	38/09/15	"	30,000.00
Hussaini B. Umar	10/1/2015	"	2,000,000.00
Hussaini B. Umar	10/2/2015	"	2,000,000.00
Adamu Abdu	10/3/2015	"	2,000,000.00
Idris Yahaya	10/5/2015	"	2,000,000.00
Moh'd Hassan Abubakar	17/11/15	"	62,000.00
Moh'd Hassan Abubakar	18/11/15	Special Imprest	140,000.00
Moh'd Hassan Abubakar	19/11/15	"	126,000.00
Hussaini B. Umar	12/1/2015	"	2,000,000.00
Abdu Buba	12/2/2015	"	2,000,000.00
Idris Yahaya	12/3/2015	"	2,000,000.00
Idris Yahaya	12/4/2015	"	2,000,000.00
Adamu Abdu	12/5/2015	"	2,000,000.00
Alh. Abdu Buba	2/4/2016	"	1,480,000.00
Audu Sarki	2/6/2016	"	2,000,000.00
Ahmed Abclu	8/2/2016	"	1,300,000.00
Alh. Abdu Buba	10/9/2016	"	1,540,000.00
Abdullahi Yahaya	8/6/2016	"	1,000,000.00
Idrisa Umar Dali	8/10/2016	"	90,000.00
Idris Yahaya	8/7/2016	"	2,000,000.00
Idris Yahaya	8/5/2016	"	2,000,000.00
Aliyu Umar Aliyu	9/9/2016	"	2,000,000.00
Amina Maigari	10/10/2016	"	200,000.00
Audu Sarki	10/11/2016	"	120,000.00
Ahmed Lawan	10/12/2016	"	20,000.00
Ahmed Lawan	13/10/16	"	100,000.00
Secretary Local Government	14/10/16	"	150,000.00
Jesse Solomon	15/10/15	"	10,000.00
Yunusa Ali Wuyo	16/10/16	"	10,000.00
Aliyu Umar Aliyu	17/10/16	"	10,000.00
Danjuma Adamu	18/10/16	"	10,000.00
Mama Dauda	19/10/16	"	10,000.00

BAYO LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER

PV NO

PURPOSE

AMOUNT N

Idriss Sule	20/10/16	Special Imprest	10,000.00
Ali Gunda	21/10/16	"	10,000.00
Alh. Mohd Alhaji	22/10/16	"	30,000.00
Hussaini B. Umar	11/10/2016	Special Imprest	500,000.00
Hussaini B. Umar	39/12/16	"	1,350,000.00
Ahmed Abdullahi	4/8/2016	Special Imprest	109,550.00
Alh. Umar Ali	40/12/16	"	355,000.00
Hussaini B. Umar	34/11/16	"	520,000.00
Aliyu Umar Aliyu	35/11/16	"	150,000.00
Audu Sarki	9/2/2017	"	1,250,000.00
Audu Sarki	8/2/2017	"	2,000,000.00
Adamu Haruna	2/1/2017	"	810,000.00
Hassan Bulama	39/01/17	"	200,000.00
Haruna Gada	13/01/2017	"	10,000.00
Dauda Hudu	15/01/2017	"	10,000.00
Alh. Moh'd Alhaji	7/1/2017	Special Imprest	50,000.00
Alh. Danjuma Adamu	4/1/2017	"	50,000.00
Idrisa Sule	9/1/2017	"	50,000.00
Mama Dauda	6/1/2017	"	50,000.00
Dauda Abdulfahi	3/1/2017	"	50,000.00
Ado Idris Abdulkadir	20/01/2017	"	50,000.00
Saleh Suleh Yarda	21/01/2017	"	5,000.00
Au Bello Mele	22/01/2017	"	5,000.00
Daniadi Bello	23/01/2017	Special Imprest	5,000.00
Idrisa A. Saidu	28/01/2017	"	5,000.00
Ahmed Abdullahi	19/01/2017	"	5,000.00
Mohd Lawan Hassan	26/01/2017	"	5,000.00
Musa S. Mohd	27/01/2017	"	5,000.00
Nafiu Saleh	25/01/2017	"	5,000.00
Aliyu Umar Aliyu	17/01/2017	"	10,000.00
Aliyu Umar Aliyu	10/1/2017	"	50,000.00
Ali Bello Mele	19/05/2017	"	1,200,000.00
Audu Sarki	16/05/2017	"	1,666,095.00
Audu Sarki	17/05/2017	"	2,000,000.00
Alh. Abdu Buba	18/05/2017	"	1,750,000.00
Habu Madi	50/01/17	"	1,230,000.00
Idris Yahaya	39/02/17	"	1,200,000.00
Idris Yahaya	22/04/2017	"	1,420,000.00
Umar Dauda	52/08/17	"	300,000.00
Lilian Usman Mshelia	15/10/2017	"	50,000.00
Aliyu Umar Aliyu	18/10/2017	"	50,000.00
Idrisa Umar Dali	50/10/17	"	150,000.00
Hussaini B. Umar	57/10/17	"	40,000.00
Abubakar Usman	47/10/17	"	300,000.00
Aliyu Umar Aliyu	67/10/17	Special Imprest	50,000.00
Hassan Bulama	40/01/17	"	200,000.00
Hassan Bulama	30/07/2017	"	1,000,000.00
Aliyu Saleh	29/07/2017	"	1,420,000.00
Alh. Ibrahim Yakubu	46/06/17	"	600,000.00
Idris Yahaya	20/10/2017	"	50,000.00
Saidu Ali Teli	15/12/2017	"	1,600,000.00
Idris Yahaya	13/12/2017	"	1,600,000.00
Alh. Danjuma Adamu	19/12/2017	"	1,500,000.00
Hassan Salihu	47/12/17	"	770,000.00
Mohd Hassan Abubakar	48/12/17	"	560,000.00
Mohd Hassan Abubakar	17/12/2017	"	62,000.00
Moh'd Hassan Abubakar	65/12/17	"	140,000.00

BAYO LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
Hassan Abubakar	66/12/17	Special Imprest	126,000.00
Mohd Hassan Abubakar	31/05/2017	"	280,000.00
Abubakar Hassan	44/02/17	"	212,590.00
Adamu Jibrin	32/05/17	"	165,000.00
Aliyu Saleh	112/12/17	"	500,000.00
Ali Gunda	113/12/17	"	1,000,000.00
Total			197,607,485.00

Personal Advance	32,500,000.00
Non-Personal Advance	197,607,485.00
Total	230,107,485.00

	ACTUAL 2018 N	ACTUAL 2017 N
--	---------------------	---------------------

Notes 14 - Consolidated Revenue Fund Account

Opening Balance	-	8,307.37
Total Recurrent Revenues	862,395,001.76	640,076,475.94
Total Funds Available	862,395,001.76	640,084,783.31
Less:		
Recurrent Expenditure	658,177,272.64	634,616,965.27
Transfers/Appropriations	202,759,000.00	5,100,000.00
Closing Balance	1,458,729.12	367,818.04

Notes 15 - Capital Development Funds

Total Capital Receipts	202,759,000.00	5,100,000.00
Total Capital Funds Available	202,759,000.00	5,100,000.00
Less:		
Economic	39,950,000.00	1,300,000.00
Regional Development	110,300,000.00	3,400,000.00
Social	52,509,000.00	400,000.00
Total Capital Expenditure	202,759,000.00	5,100,000.00

Note 16 - Receipt - Deposit

NAME OF HOLDER	PURPOSE	AMOUNT N
Federal Inland Revenue	5% Value Added Tax	2,062,999.20
Borno State	5% Withholding Tax	1,387,999.20
Total		3,450,998.40

BAYO LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CONSOLIDATED REVENUE FUND

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Note: 17				
Government Share of Faac				
Statutory Allocation from Federal Govt.	1,239,903,571.58	1,415,254,428.45	1,004,996,850.00	175,350,856.87
Statutory Allocation from State Govt.	-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT	-	326,634,106.92	275,423,689.00	326,634,106.92
Total	1,239,903,571.58	1,941,888,535.37	1,480,420,539.00	701,984,963.79

Note: 18

Personal Tax

Community Development & Poll Tax	-	3,000,000.00	3,000,000.00	3,000,000.00
Cattle Tax	-	3,000,000.00	3,000,000.00	3,000,000.00
Other Special Services Tax	-	100,000.00	100,000.00	100,000.00
Total	-	6,100,000.00	6,100,000.00	6,100,000.00

Note: 19

Licence General

Radio/TV Station Licence	-	-	-	-
Boats & Canoe (Small Craft) Licence	-	10,000.00	10,000.00	10,000.00
Reg. of Voluntarily Organization	-	100,000.00	100,000.00	100,000.00
Bake House licence	-	100,000.00	100,000.00	100,000.00
Bicycle & Hire Permit Licence	-	100,000.00	100,000.00	100,000.00
Brick Making Licence	-	20,000.00	20,000.00	20,000.00
Dane Gun Licence	-	100,000.00	100,000.00	100,000.00
Cattle Dealers Licence	80,250.00	1,000,000.00	1,000,000.00	919,750.00
Pet (Dog) Licence	-	-	-	-
Dried Fish & Meat Licence	-	150,000.00	150,000.00	150,000.00
Fishing Permits	-	50,000.00	50,000.00	50,000.00
Hawkers Permit	-	30,000.00	30,000.00	30,000.00
Hunting Permits	-	10,000.00	10,000.00	10,000.00
Produce Buying Licence	64,000.00	300,000.00	300,000.00	236,000.00
Abattoir & Slaughter Licence	30,000.00	300,000.00	300,000.00	270,000.00
Renewal of Fisher Licence	638,647.50	10,000.00	10,000.00	(628,647.50)
Hiring Services Licence	-	30,000.00	30,000.00	30,000.00
Borehole Drilling Services Licence	-	200,000.00	200,000.00	200,000.00
Cinematography Licence	-	10,000.00	10,000.00	10,000.00
Trade Licence	-	150,000.00	150,000.00	150,000.00
Bathing House Licence	-	150,000.00	150,000.00	150,000.00
Battery Charges Licence	-	30,000.00	30,000.00	30,000.00
Black Smith Workshop Licence	-	10,000.00	10,000.00	10,000.00
Block & Brick Making Licence	-	10,000.00	10,000.00	10,000.00
Building Materials Licence	-	20,000.00	20,000.00	20,000.00
Butchers Licence	-	1,000,000.00	1,000,000.00	1,000,000.00
Clock & Watch Repairs Licence	-	10,000.00	10,000.00	10,000.00
Cloths Dyers Licence	-	10,000.00	10,000.00	10,000.00
Corn Grinding Mill Licence	-	200,000.00	200,000.00	200,000.00
Electric, Radio & TV Workshop Licence	-	50,000.00	50,000.00	50,000.00
Hair Dressing & Barbing Saloon Licence	-	20,000.00	20,000.00	20,000.00
Ingredient Grinding Mill Licence	-	70,000.00	70,000.00	70,000.00
Kiosk Licence	-	300,000.00	300,000.00	300,000.00
Local Hair Barbing & Plaiting Licence	-	10,000.00	10,000.00	10,000.00
Mining Industry Licence	-	300,000.00	300,000.00	300,000.00
Motor Mechanic/Car Wash Licence	-	20,000.00	20,000.00	20,000.00
Native Liquor Licence	-	20,000.00	20,000.00	20,000.00
Painting Spraying & Sign Writing W/Shop	-	5,000.00	5,000.00	5,000.00
Photostat Typing Institute	-	20,000.00	20,000.00	20,000.00
Petty Traders Licence	-	100,000.00	100,000.00	100,000.00
Penel Beaters Licence	-	30,000.00	30,000.00	30,000.00

BAYO LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Photo Studio Licence	-	20,000.00	20,000.00	20,000.00
Registration of Laundries & Dry Clean Lic.	-	50,000.00	50,000.00	50,000.00
Registration of Septic Tank Disig. Lic.	-	300,000.00	300,000.00	300,000.00
Sand Granite Iron Rod Sellers Licence	-	200,000.00	200,000.00	200,000.00
Sewing Institute Licence	-	20,000.00	20,000.00	20,000.00
Surface Tank Kerosene	-	50,000.00	50,000.00	50,000.00
Vehicle Spare Parts Licence	-	50,000.00	50,000.00	50,000.00
Vulcanizer Licence	-	50,000.00	50,000.00	50,000.00
Welding Machine Licence	-	20,000.00	20,000.00	20,000.00
Wood Making & Carpentry W/Shop Lic.	-	25,000.00	25,000.00	25,000.00
Total	812,897.50	5,840,000.00	5,840,000.00	5,027,102.50

Note: 20

Fees General

Contractor Registration Fees	-	1,500,000.00	1,500,000.00	1,500,000.00
Marriage & Divorce Fees	30,000.00	300,000.00	300,000.00	270,000.00
Tender Fees	-	500,000.00	500,000.00	500,000.00
Birth & Death Registration Fees	-	50,000.00	50,000.00	50,000.00
Battery Charges Fees	-	30,000.00	30,000.00	30,000.00
Blacksmith Workshop Fees	-	5,000.00	5,000.00	5,000.00
Block Making Machine Fees	-	20,000.00	20,000.00	20,000.00
Building Material fee	-	20,000.00	20,000.00	20,000.00
Bus/Commercial Veh./Taxi Pert. Licence	-	200,000.00	200,000.00	200,000.00
Clock/Watch Repairs Fees	-	5,000.00	5,000.00	5,000.00
Cloth Dyers Fees	-	10,000.00	10,000.00	10,000.00
Commission of Transfer of Plot Fees	-	50,000.00	50,000.00	50,000.00
Control of Noise Permit Fees	-	10,000.00	10,000.00	10,000.00
Corn Grinding Mill Fees	-	100,000.00	100,000.00	100,000.00
Customary Right of Occupancy Fees	20,000.00	500,000.00	500,000.00	480,000.00
Dispensary & Maternity fee	-	60,000.00	60,000.00	60,000.00
Electric Radio/TV Workshop Fees	-	50,000.00	50,000.00	50,000.00
Entertainment Drumming Permit Fees	-	20,000.00	20,000.00	20,000.00
Felling of Tree Fees	21,000.00	1,200,000.00	1,200,000.00	1,179,000.00
Forestry & Fuel Exploitation Fees	-	100,000.00	100,000.00	100,000.00
Hair Dressing & Barbing Saloon Fees	-	10,000.00	10,000.00	10,000.00
Hire Charges Fees	-	5,000.00	5,000.00	5,000.00
Ingredient Grinding Mill fee	-	100,000.00	100,000.00	100,000.00
Kiosk Fees	-	250,000.00	250,000.00	250,000.00
Local Hair Barbing & Plaiting Fees	-	5,000.00	5,000.00	5,000.00
Mining Industry Fees	-	100,000.00	100,000.00	100,000.00
Motor Cycle Fees	-	10,000.00	10,000.00	10,000.00
Motor Mechanic & Car Wash Depot Fees	-	30,000.00	30,000.00	30,000.00
Native Liquor Fees	-	5,000.00	5,000.00	5,000.00
Open Air Preaching Permit fee	-	10,000.00	10,000.00	10,000.00
Painting Spraying & Sign Writing W/Shop f.	-	10,000.00	10,000.00	10,000.00
Panel Beaters Fees	-	30,000.00	30,000.00	30,000.00
Pest Control & Disinfectant Charges	-	10,000.00	10,000.00	10,000.00
Petty Traders Fees	-	100,000.00	100,000.00	100,000.00
Photo Studio Fees	-	10,000.00	10,000.00	10,000.00
Registration of Laundries & Dry Clean Fees	500,000.00	10,000.00	10,000.00	(490,000.00)
Slaughter Fees	-	100,000.00	100,000.00	100,000.00
Rice Mill & Cassava Grinding Fees	-	150,000.00	150,000.00	150,000.00
Sand Dredging Fees	-	150,000.00	150,000.00	150,000.00
Sand Granite Iron Sellers Fees	-	20,000.00	20,000.00	20,000.00
Sewing Institute Fees	-	20,000.00	20,000.00	20,000.00
Squatters & Hawkers Permit Fees	-	10,000.00	10,000.00	10,000.00
Surface Kerosene Fees	-	150,000.00	150,000.00	150,000.00
Vehicle Spare Parts Fees	-	50,000.00	50,000.00	50,000.00
Vulcanizers Fees	-	20,000.00	20,000.00	20,000.00

BAYO LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Welding Machine Fees	-	30,000.00	30,000.00	30,000.00
Wood Making & Carpentry W/Shop Fees	-	30,000.00	30,000.00	30,000.00
Bathing House Fees	-	20,000.00	20,000.00	20,000.00
Hiring of Irrigation Farm Pump Fees	-	200,000.00	200,000.00	200,000.00
Total	571,000.00	6,375,000.00	6,375,000.00	5,804,000.00

Note : 21

Sales General

Sales of Stores,Scraps & Unserviceable	-	200,000.00	200,000.00	200,000.00
Sales of Improved Seeds & Chemical	-	500,000.00	500,000.00	500,000.00
Proceed from Sales of Farm Produce	-	500,000.00	500,000.00	500,000.00
Sales of Fertilizer	-	10,000,000.00	10,000,000.00	10,000,000.00
Sales of Indigene Certificate	-	200,000.00	200,000.00	200,000.00
Total	-	11,400,000.00	11,400,000.00	11,400,000.00

Note: 22

Earning General

Earning from Use of Government Vehicle	-	200,000.00	200,000.00	200,000.00
Earning from Medical Services	-	200,000.00	200,000.00	200,000.00
Earning from Commercial Activities	-	1,000,000.00	1,000,000.00	1,000,000.00
Earning from Markets	30,520.00	1,500,000.00	1,500,000.00	1,469,480.00
Earning from Motor Parks	90,000.00	500,000.00	500,000.00	410,000.00
Earning from Shop & Shopping Centers	27,000.00	1,000,000.00	1,000,000.00	973,000.00
Earning from Cattle Markets	12,400.00	1,000,000.00	1,000,000.00	987,600.00
Earning from Abattoir & Slaughter Slabs	41,500.00	100,000.00	100,000.00	58,500.00
Earning from Transport Service	-	2,500,000.00	2,500,000.00	2,500,000.00
Earning from Industrial Undertaking	-	1,000,000.00	1,000,000.00	1,000,000.00
Earning from Viewing Centers	-	20,000.00	20,000.00	20,000.00
Earning from Tractor Hiring	-	2,500,000.00	2,500,000.00	2,500,000.00
Earning from Env. Sanitation services	-	50,000.00	50,000.00	50,000.00
Total	201,420.00	11,570,000.00	11,570,000.00	11,368,580.00

Note: 23

Rent on Govt. Building General

Rent on Government Quarters	-	250,000.00	250,000.00	250,000.00
Rent on Government Buildings	-	200,000.00	200,000.00	200,000.00
Total	-	450,000.00	450,000.00	450,000.00

Note : 24

Rent on Land & Others General

Rent on Government Land	-	100,000.00	100,000.00	100,000.00
Tenement Rate	-	1,000,000.00	1,000,000.00	1,000,000.00
Ground Rent	-	300,000.00	300,000.00	300,000.00
Total	-	1,400,000.00	1,400,000.00	1,400,000.00

Note: 25

Domestic Grant

Domestic Grant from State Government	-	50,000,000.00	50,000,000.00	50,000,000.00
Total	-	50,000,000.00	50,000,000.00	50,000,000.00

Note: 26

Extraordinary Items

Unspecified Revenue	-	10,000,000.00	10,000,000.00	10,000,000.00
Recovery of Losses & Overpayment	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	-	15,000,000.00	15,000,000.00	15,000,000.00

BAYO LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Note : 27				
Other Receipt				
VAT	300,590,630.30	-	-	(300,590,630.30)
PPT	2,869,969.26	-	-	(2,869,969.26)
Excess Bank Chgarges	2,172,635.26	-	-	(2,172,635.26)
Excess Crude	2,145,080.07	-	-	(2,145,080.07)
Forex Equalisation	32,628,159.16	-	-	(32,628,159.16)
Additional Fund From NNPC	2,014,470.40	-	-	(2,014,470.40)
Exchange Difference	7,480,658.86	-	-	(7,480,658.86)
Exchange Gain	4,892,884.70	-	-	(4,892,884.70)
Total	354,794,488.01	-	-	(354,794,488.01)
Note : 28				
Statutory Deductions				
3% Emirate Council	33,963,789.56	-	-	(33,963,789.56)
0.5% L.G. Audit	5,170,162.94	-	-	(5,170,162.94)
7% of L.E.A. Pri. Sch. Teachers Pen. Plus	14,560,824.84	-	-	(14,560,824.84)
Local Govt Pension	32,155,845.85	-	-	(32,155,845.85)
Total	85,850,623.19	-	-	(85,850,623.19)
Note : 29				
Intervention Funding				
Contr. towards Funding of Primary Edu.	170,823,441.83	-	-	(170,823,441.83)
1% LGSC Training Fund	10,340,505.08	-	-	(10,340,505.08)
0.75% Admin Charges	7,755,243.82	-	-	(7,755,243.82)
5% Security	51,701,625.41	-	-	(51,701,625.41)
Total	240,620,816.14	-	-	(240,620,816.14)
Note : 30				
Miscellaneous Deductions Funding				
Serance Gratuity to Former LG Concillors	4,000,000.00	-	-	(4,000,000.00)
Contr. to Indigines Undergoing AFT	400,000.00	-	-	(400,000.00)
IFAD Climate Change A. C. Funding	2,500,000.00	-	-	(2,500,000.00)
Retaunership NTA/BRTV	1,260,000.00	-	-	(1,260,000.00)
P/mnt for Preparation of LGA's Annual Acct	1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood Food Items to IDPs	14,104,827.31	-	-	(14,104,827.31)
LGA's Hajj Fare	14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipts for SPHCA Biometric Data C	2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service	36,200,000.00	-	-	(36,200,000.00)
Workshop on Fiscal & Admin. Due Process	462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's	481,481.46	-	-	(481,481.46)
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees	9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019	5,047,350.00	-	-	(5,047,350.00)
Hotel Bills inrespects of Borno State Hotel	-	-	-	-
Production of Projects Calender 2018	680,000.00	-	-	(680,000.00)
Outstanding Liabilities	-	-	-	-
JNI Contribution	385,185.19	-	-	(385,185.19)
Logistic	3,000,000.00	-	-	-
Total	345,584,776.00	-	-	(345,584,776.00)
Note : 31				
Personnel Cost				
Office of the Chairman	882,291.84	21,541,503.00	21,541,503.00	20,659,211.16
Secretary to the Local Government	780,000.00	14,032,412.00	14,032,412.00	13,252,412.00
The Council	2,879,715.00	68,986,929.00	68,986,929.00	66,107,214.00
Admin & General Services	135,530,327.00	83,446,106.00	83,446,106.00	(52,084,221.00)
Agric & Natural Resources	110,104,960.50	115,474,717.00	115,474,717.00	5,369,756.50
Finance & Supply	44,316,485.12	81,787,879.00	81,787,879.00	37,471,393.88
Budget, Plan, Research & Statistic	-	8,200,385.00	8,200,385.00	8,200,385.00

BAYO LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Education & Social Development	-	45,543,567.00	45,543,567.00	45,543,567.00
Works Transport & Housing	29,407,208.68	72,130,405.00	72,130,405.00	42,723,196.32
Primary Health Care	90,235,451.95	166,661,300.00	166,661,300.00	76,425,848.05
Traditional Office	8,349,480.24	14,880,880.00	14,880,880.00	6,531,399.76
Total	422,485,920.33	692,686,083.00	692,686,083.00	270,200,162.67

Note : 32

Overhead Cost

Office of the Chairman	21,955,679.00	40,947,140.00	40,947,140.00	18,991,461.00
Secretary to the Local Government	2,200,000.00	18,000,000.00	18,000,000.00	15,800,000.00
The Council	5,800,000.00	20,000,000.00	20,000,000.00	14,200,000.00
Admin & General Services	140,652,609.93	75,000,000.00	75,000,000.00	(65,652,609.93)
Agric & Natural Resources	17,750,000.00	67,200,000.00	67,200,000.00	49,450,000.00
Finance & Supply	1,585,019.50	40,000,000.00	40,000,000.00	38,414,980.50
Budget,Plan,Research & Statistic	110,000.00	25,500,000.00	25,500,000.00	25,390,000.00
Education & Social Development	-	50,078,521.00	50,078,521.00	50,078,521.00
Works Transport & Housing	34,888,940.00	61,000,000.00	61,000,000.00	26,111,060.00
Primary Health Care	6,109,103.84	74,500,000.00	74,500,000.00	68,390,896.16
Traditional Office	4,640,000.00	10,000,000.00	10,000,000.00	5,360,000.00
Total	235,691,352.27	482,225,661.00	482,225,661.00	246,534,308.73

NOTE TO JAAC AND CAPITAL DEVELOPMENT FUND

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Note : 33				
JACC Deduction				
5% Stabilization	22,692,659.71	-	-	(22,692,659.71)
20% LG Joint Development Programme	206,806,501.68	-	-	(206,806,501.68)
Rehabilitation of Federal Highway	-	-	-	-
Total	229,499,161.39	-	-	(229,499,161.39)

Note: 34

Admin & General Services

Purchase of Motor Vehicle	-	6,000,000.00	6,000,000.00	6,000,000.00
Construction & Provision of Office	-	4,000,000.00	4,000,000.00	4,000,000.00
Rehabilitation & Repairs of Office Building	-	40,000,000.00	40,000,000.00	40,000,000.00
Total	-	50,000,000.00	50,000,000.00	50,000,000.00

Note : 35

Agric & Natural Resources

Purchase of Farming Inputs Fertilizer	8,000,000.00	10,000,000.00	10,000,000.00	2,000,000.00
Purchase of Agro Chemical	29,950,000.00	10,000,000.00	10,000,000.00	(19,950,000.00)
Counter Part Fund FADAMA III Project	2,000,000.00	2,000,000.00	2,000,000.00	-
Purchase of Motor Vehicle	-	10,000,000.00	10,000,000.00	10,000,000.00
Total	39,950,000.00	32,000,000.00	32,000,000.00	(7,950,000.00)

Note : 36

Finance & Supply

Construction & Provision of Fencing	-	3,000,000.00	3,000,000.00	3,000,000.00
Rehabilitation & Repairs of Market & Parks	-	5,000,000.00	5,000,000.00	5,000,000.00
Market Stalls	-	2,000,000.00	2,000,000.00	2,000,000.00
Motor Vehicle Mass Transit	-	15,000,000.00	15,000,000.00	15,000,000.00
Provision of Shopping Complex	-	10,000,000.00	10,000,000.00	10,000,000.00
Total	-	35,000,000.00	35,000,000.00	35,000,000.00

BAYO LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note : 37				
Budget, Plan, Research & Statistic				
Purchase of Motor Vehicle	-	10,000,000.00	10,000,000.00	10,000,000.00
Office Furniture & Fittings	-	10,000,000.00	10,000,000.00	10,000,000.00
Total	-	20,000,000.00	20,000,000.00	20,000,000.00

Note : 37
Works Transport & Housing

Construction & Provision of Bridges	21,750,000.00	6,000,000.00	6,000,000.00	(15,750,000.00)
Construction & Provision of Roads	-	6,000,000.00	6,000,000.00	6,000,000.00
Erosion & Flood Control	-	4,000,000.00	4,000,000.00	4,000,000.00
Construction & Provision of Drainage	-	3,000,000.00	3,000,000.00	3,000,000.00
Construction & Provision of Office Building	550,000.00	5,000,000.00	5,000,000.00	4,450,000.00
Rehabilitation & Repairs of Residential Build	-	3,000,000.00	3,000,000.00	3,000,000.00
Purchase of Generator	-	2,000,000.00	2,000,000.00	2,000,000.00
Construction & Provision of Slaughter Slabs	-	1,000,000.00	1,000,000.00	1,000,000.00
Rehabilitation & Repairs of Electricity	200,000.00	4,000,000.00	4,000,000.00	3,800,000.00
Construction & Provision of Rural Electricity	36,300,000.00	50,000,000.00	50,000,000.00	13,700,000.00
Purchase of Transformer	-	5,000,000.00	5,000,000.00	5,000,000.00
Construction & Provision of Culvert	-	4,000,000.00	4,000,000.00	4,000,000.00
Rehabilitation & Repairs of Water Facilities	-	2,000,000.00	2,000,000.00	2,000,000.00
Construction & Provision of Boreholes	51,500,000.00	5,817,107.00	5,817,107.00	(45,682,893.00)
Total	110,300,000.00	100,817,107.00	100,817,107.00	(9,482,893.00)

Note: 39
Education & Social Development

Communication Gadget & Television	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Lighting Equipment	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Library Books & Equipment	-	2,000,000.00	2,000,000.00	2,000,000.00
Rehabilitation & Repairs of Public Schools	-	16,000,000.00	16,000,000.00	16,000,000.00
Total	-	22,000,000.00	22,000,000.00	22,000,000.00

Note: 40
Primary Health Care

Construction of Clinic & Health Centre	52,509,000.00	15,000,000.00	15,000,000.00	(37,509,000.00)
Purchase of Medical & Clinic Equipment	-	30,000,000.00	30,000,000.00	30,000,000.00
Purchase of Medical Test & Kid for PHC	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	52,509,000.00	50,000,000.00	50,000,000.00	(2,509,000.00)

SCHEDULE OF DETAILED REVENUE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
GOVERNMENT SHARE OF FAAC				
Statutory Allocation from Federal Govt.	1,239,903,571.58	1,415,254,428.45	1,004,996,850.00	175,350,856.87
Statutory Allocation from State Govt.	-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT	-	326,634,106.92	275,423,889.00	326,634,106.92
Total	1,239,903,571.58	1,941,888,535.37	1,480,420,539.00	701,984,963.79
PERSONAL TAX				
Community Development & Poll Tax	-	3,000,000.00	3,000,000.00	3,000,000.00
Cattle Tax	-	3,000,000.00	3,000,000.00	3,000,000.00
Other Special Services Tax	-	100,000.00	100,000.00	100,000.00
Total	-	6,100,000.00	6,100,000.00	6,100,000.00

BAYO LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
LICENCE GENERAL				
Radio/TV Station Licence	-	-	-	-
Boats & Canoe (Small Craft) Licence	-	10,000.00	10,000.00	10,000.00
Reg of Voluntarily Organization	-	100,000.00	100,000.00	100,000.00
Bake House licence	-	100,000.00	100,000.00	100,000.00
Bicycle & Hire Permit Licence	-	100,000.00	100,000.00	100,000.00
Brick Making Licence	-	20,000.00	20,000.00	20,000.00
Dane Gun Licence	-	100,000.00	100,000.00	100,000.00
Cattle Dealers Licence	80,250.00	1,000,000.00	1,000,000.00	919,750.00
Pet (Dog) Licence	-	-	-	-
Dried Fish & Meat Licence	-	150,000.00	150,000.00	150,000.00
Fishing Permits	-	50,000.00	50,000.00	50,000.00
Hawkers Permit	-	30,000.00	30,000.00	30,000.00
Hunting Permits	-	10,000.00	10,000.00	10,000.00
Produce Buying Licence	64,000.00	300,000.00	300,000.00	236,000.00
Abattoir & Slaughter Licence	30,000.00	300,000.00	300,000.00	270,000.00
Renewal of Fisher Licence	638,647.50	10,000.00	10,000.00	(628,647.50)
Hiring Services Licence	-	30,000.00	30,000.00	30,000.00
Borehole Drilling Services Licence	-	200,000.00	200,000.00	200,000.00
Cinematography Licence	-	10,000.00	10,000.00	10,000.00
Trade Licence	-	150,000.00	150,000.00	150,000.00
Bathing House Licence	-	150,000.00	150,000.00	150,000.00
Battery Charges Licence	-	30,000.00	30,000.00	30,000.00
Black Smith Workshop Licence	-	10,000.00	10,000.00	10,000.00
Block & Brick Making Licence	-	10,000.00	10,000.00	10,000.00
Building Materials Licence	-	20,000.00	20,000.00	20,000.00
Butchers Licence	-	1,000,000.00	1,000,000.00	1,000,000.00
Clock & Watch Repairs Licence	-	10,000.00	10,000.00	10,000.00
Cloths Dyers Licence	-	10,000.00	10,000.00	10,000.00
Corn Grinding Mill Licence	-	200,000.00	200,000.00	200,000.00
Electric, Radio & TV Workshop Licence	-	50,000.00	50,000.00	50,000.00
Hair Dressing & Barbing Saloon Licence	-	20,000.00	20,000.00	20,000.00
Ingredient Grinding Mill Licence	-	70,000.00	70,000.00	70,000.00
Kiosk Licence	-	300,000.00	300,000.00	300,000.00
Local Hair Barbing & Plaiting Licence	-	10,000.00	10,000.00	10,000.00
Mining Industry Licence	-	300,000.00	300,000.00	300,000.00
Motor Mechanic/Car Wash Licence	-	20,000.00	20,000.00	20,000.00
Native Liquor Licence	-	20,000.00	20,000.00	20,000.00
Painting Spraying & Sign Writing W/Shop	-	5,000.00	5,000.00	5,000.00
Photostat Typing Institute	-	20,000.00	20,000.00	20,000.00
Petty Traders Licence	-	100,000.00	100,000.00	100,000.00
Penel Beaters Licence	-	30,000.00	30,000.00	30,000.00
Photo Studio Licence	-	20,000.00	20,000.00	20,000.00
Registration of Laundries & Dry Clean Lic.	-	50,000.00	50,000.00	50,000.00
Registration of Septic Tank Disig. Lic.	-	300,000.00	300,000.00	300,000.00
Sand Granite Iron Rod Sellers Licence	-	200,000.00	200,000.00	200,000.00
Sewing Institute Licence	-	20,000.00	20,000.00	20,000.00
Surface Tank Kerosene	-	50,000.00	50,000.00	50,000.00
Vehicle Spare Parts Licence	-	50,000.00	50,000.00	50,000.00
Vulcanizer Licence	-	50,000.00	50,000.00	50,000.00
Welding Machine Licence	-	20,000.00	20,000.00	20,000.00
Wood Making & Carpentry W/Shop Lic.	-	25,000.00	25,000.00	25,000.00
Total	812,897.50	5,840,000.00	5,840,000.00	5,027,102.50
FEES GENERAL				
Contractor Registration Fees	-	1,500,000.00	1,500,000.00	1,500,000.00
Marriage & Divorce Fees	30,000.00	300,000.00	300,000.00	270,000.00
Tender Fees	-	500,000.00	500,000.00	500,000.00
Birth & Death Registration Fees	-	50,000.00	50,000.00	50,000.00

BAYO LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Battery Charges Fees	-	30,000.00	30,000.00	30,000.00
Blacksmith Workshop Fees	-	5,000.00	5,000.00	5,000.00
Block Making Machine Fees	-	20,000.00	20,000.00	20,000.00
Building Material fee	-	20,000.00	20,000.00	20,000.00
Bus/Commercial Veh./Taxi Pert. Licence	-	200,000.00	200,000.00	200,000.00
Clock/Watch Repairs Fees	-	5,000.00	5,000.00	5,000.00
Cloth Dyers Fees	-	10,000.00	10,000.00	10,000.00
Commission of Transfer of Plot Fees	-	50,000.00	50,000.00	50,000.00
Control of Noise Permit Fees	-	10,000.00	10,000.00	10,000.00
Corn Grinding Mill Fees	-	100,000.00	100,000.00	100,000.00
Customary Right of Occupancy Fees	20,000.00	500,000.00	500,000.00	480,000.00
Dispensary & Maternity fee	-	60,000.00	60,000.00	60,000.00
Electric Radio/TV Workshop Fees	-	50,000.00	50,000.00	50,000.00
Entertainment Drumming Permit Fees	-	20,000.00	20,000.00	20,000.00
Felling of Tree Fees	21,000.00	1,200,000.00	1,200,000.00	1,179,000.00
Forestry & Fuel Exploitation Fees	-	100,000.00	100,000.00	100,000.00
Hair Dressing & Barbing Saloon Fees	-	10,000.00	10,000.00	10,000.00
Hire Charges Fees	-	5,000.00	5,000.00	5,000.00
Ingredient Grinding Mill fee	-	100,000.00	100,000.00	100,000.00
Kiosk Fees	-	250,000.00	250,000.00	250,000.00
Local Hair Barbing & Plaiting Fees	-	5,000.00	5,000.00	5,000.00
Mining Industry Fees	-	100,000.00	100,000.00	100,000.00
Motor Cycle Fees	-	10,000.00	10,000.00	10,000.00
Motor Mechanic & Car Wash Depot Fees	-	30,000.00	30,000.00	30,000.00
Native Liquor Fees	-	5,000.00	5,000.00	5,000.00
Open Air Preaching Permit fee	-	10,000.00	10,000.00	10,000.00
Painting Spraying & Sign Writing W/Shop f.	-	10,000.00	10,000.00	10,000.00
Panel Beaters Fees	-	30,000.00	30,000.00	30,000.00
Pest Control & Disinfectant Charges	-	10,000.00	10,000.00	10,000.00
Petty Traders Fees	-	100,000.00	100,000.00	100,000.00
Photo Studio Fees	-	10,000.00	10,000.00	10,000.00
Registration of Laundries & Dry Clean Fees	500,000.00	10,000.00	10,000.00	(490,000.00)
Slaughter Fees	-	100,000.00	100,000.00	100,000.00
Rice Mill & Cassava Grinding Fees	-	150,000.00	150,000.00	150,000.00
Sand Dredging Fees	-	150,000.00	150,000.00	150,000.00
Sand Granite Iron Sellers Fees	-	20,000.00	20,000.00	20,000.00
Sewing Institute Fees	-	20,000.00	20,000.00	20,000.00
Squatters & Hawkers Permit Fees	-	10,000.00	10,000.00	10,000.00
Surface Kerosene Fees	-	150,000.00	150,000.00	150,000.00
Vehicle Spare Parts Fees	-	50,000.00	50,000.00	50,000.00
Vulcanizers Fees	-	20,000.00	20,000.00	20,000.00
Welding Machine Fees	-	30,000.00	30,000.00	30,000.00
Wood Making & Carpentry W/Shop Fees	-	30,000.00	30,000.00	30,000.00
Bathing House Fees	-	20,000.00	20,000.00	20,000.00
Hiring of Irrigation Farm Pump Fees	-	200,000.00	200,000.00	200,000.00
Total	571,000.00	6,375,000.00	6,375,000.00	5,804,000.00
SALES GENERAL				
Sales of Stores,Scraps & Unserviceable	-	200,000.00	200,000.00	200,000.00
Sales of Improved Seeds & Chemical	-	500,000.00	500,000.00	500,000.00
Proceed from Sales of Farm Produce	-	500,000.00	500,000.00	500,000.00
Sales of Fertilizer	-	10,000,000.00	10,000,000.00	10,000,000.00
Sales of Indigene Certificate	-	200,000.00	200,000.00	200,000.00
Total	-	11,400,000.00	11,400,000.00	11,400,000.00

BAYO LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
EARNING GENERAL				
Earning from Use of Government Vehicle	-	200,000.00	200,000.00	200,000.00
Earning from Medical Services	-	200,000.00	200,000.00	200,000.00
Earning from Commercial Activities	-	1,000,000.00	1,000,000.00	1,000,000.00
Earning from Markets	30,520.00	1,500,000.00	1,500,000.00	1,469,480.00
Earning from Motor Parks	90,000.00	500,000.00	500,000.00	410,000.00
Earning from Shop & Shopping Centers	27,000.00	1,000,000.00	1,000,000.00	973,000.00
Earning from Cattle Markets	12,400.00	1,000,000.00	1,000,000.00	987,600.00
Earning from Abattoir & Slaughter Slabs	41,500.00	100,000.00	100,000.00	58,500.00
Earning from Transport Service	-	2,500,000.00	2,500,000.00	2,500,000.00
Earning from Industrial Undertaking	-	1,000,000.00	1,000,000.00	1,000,000.00
Earning from Viewing Centers	-	20,000.00	20,000.00	20,000.00
Earning from Tractor Hiring	-	2,500,000.00	2,500,000.00	2,500,000.00
Earning from Env. Sanitation services	-	50,000.00	50,000.00	50,000.00
Total	201,420.00	11,570,000.00	11,570,000.00	11,368,580.00
RENT ON GOVT. BUILDING GENERAL				
Rent on Government Quarters	-	250,000.00	250,000.00	250,000.00
Rent on Government Buildings	-	200,000.00	200,000.00	200,000.00
Total	-	450,000.00	450,000.00	450,000.00
RENT ON LAND & OTHERS GENERAL				
Rent on Government Land	-	100,000.00	100,000.00	100,000.00
Tenement Rate	-	1,000,000.00	1,000,000.00	1,000,000.00
Ground Rent	-	300,000.00	300,000.00	300,000.00
Total	-	1,400,000.00	1,400,000.00	1,400,000.00
DOMESTIC GRANT				
Domestic Grant from State Government	-	50,000,000.00	50,000,000.00	50,000,000.00
Total	-	50,000,000.00	50,000,000.00	50,000,000.00
EXTRAORDINARY ITEMS				
Unspecified Revenue	-	10,000,000.00	10,000,000.00	10,000,000.00
Recovery of Losses & Overpayment	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	-	15,000,000.00	15,000,000.00	15,000,000.00
OTHER RECIEPT				
VAT	300,590,630.30	-	-	(300,590,630.30)
PPT	2,869,969.26	-	-	(2,869,969.26)
Excess Bank Chgarges	2,172,635.26	-	-	(2,172,635.26)
Excess Crude	2,145,080.07	-	-	(2,145,080.07)
Forex Equalisation	32,628,159.16	-	-	(32,628,159.16)
Additional Fund From NNPC	2,014,470.40	-	-	(2,014,470.40)
Exchange Difference	7,480,658.86	-	-	(7,480,658.86)
Exchange Gain	4,892,884.70	-	-	(4,892,884.70)
Total	354,794,488.01	-	-	(354,794,488.01)

SCHEDULE OF JACC. PERSONNEL & OVERHEAD EXPENDITURE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
STATUTORY DEDUCTIONS				
3% Emirate Council	33,963,789.56	-	-	(33,963,789.56)
0.5% L.G. Audit	5,170,162.94	-	-	(5,170,162.94)
7% of L.E.A. Pri. Sch. Teachers Pen. Plus	14,560,824.84	-	-	(14,560,824.84)
Local Govt Pension	32,155,845.85	-	-	(32,155,845.85)
Total	85,850,623.19	-	-	(85,850,623.19)

BAYO LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
INTERVENTION FUNDING				
Contr. towards Funding of Primary Edu.	170,823,441.83	-	-	(170,823,441.83)
1% LGSC Training Fund	10,340,505.08	-	-	(10,340,505.08)
0.75% Admin Charges	7,755,243.82	-	-	(7,755,243.82)
5% Security	51,701,625.41	-	-	(51,701,625.41)
Total	240,620,816.14	-	-	(240,620,816.14)
MISCELLANEOUS DEDUCTIONS FUNDING				
Serence Gratuity to Former LG Concillors	4,000,000.00	-	-	(4,000,000.00)
Contr. to Indigines Undergoing AFT	400,000.00	-	-	(400,000.00)
IFAD Climate Change A. C. Funding	2,500,000.00	-	-	(2,500,000.00)
Retainership NTA/BRTV	1,260,000.00	-	-	(1,260,000.00)
P/ment for Preparation of LGA's Annual Acct	1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood Food Items to IDPs	14,104,827.31	-	-	(14,104,827.31)
LGA's Hajj Fare	14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipts for SPHCA Biometric Data C	2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service	36,200,000.00	-	-	(36,200,000.00)
Workshop on Fiscal & Admin. Due Process	462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's	481,481.46	-	-	(481,481.46)
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees	9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019	5,047,350.00	-	-	(5,047,350.00)
Hotel Bills inrespects of Borno State Hotel	-	-	-	-
Production of Projects Calender 2018	680,000.00	-	-	(680,000.00)
Outstanding Liabilities	-	-	-	-
JNI Contribution	385,185.19	-	-	(385,185.19)
Logistic	3,000,000.00	-	-	(3,000,000.00)
Total	397,286,401.41	-	-	(397,286,401.41)
OFFICE OF THE CHAIRMAN				
Salary	882,291.84	21,541,503.00	21,541,503.00	20,659,211.16
Elected & Appointed Enumeration	1,003,679.00	6,000,000.00	6,000,000.00	4,996,321.00
Local Travel & Transport: Training	2,715,000.00	3,000,000.00	3,000,000.00	285,000.00
Office Stationery/Computer Consumables	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of Motor Veh./Transp. Equip.	700,000.00	2,000,000.00	2,000,000.00	1,300,000.00
Maintenance of Office Funiture	1,050,000.00	2,000,000.00	2,000,000.00	950,000.00
Local Training	290,000.00	2,000,000.00	2,000,000.00	1,710,000.00
Security Services	1,802,000.00	2,000,000.00	2,000,000.00	198,000.00
Security Vote (Including Operations)	5,750,000.00	8,000,000.00	8,000,000.00	2,250,000.00
Physical Security	2,905,000.00	2,000,000.00	2,000,000.00	(905,000.00)
Consulting Services & Special Committee	1,660,000.00	1,000,000.00	1,000,000.00	(660,000.00)
Entertainment & Official Hospitality	1,500,000.00	4,947,140.00	4,947,140.00	3,447,140.00
Grants to Community & NGOS	-	2,000,000.00	2,000,000.00	2,000,000.00
Contribution to National Population	-	2,000,000.00	2,000,000.00	2,000,000.00
ALGON Activities	2,580,000.00	3,000,000.00	3,000,000.00	420,000.00
Total	22,837,970.84	62,488,643.00	62,488,643.00	39,650,672.16
SECRETARY TO THE LOCAL GOVT.				
Salary	780,000.00	14,032,412.00	14,032,412.00	13,252,412.00
Local Travel & Transport: Training	-	5,000,000.00	5,000,000.00	5,000,000.00
Office Stationery/Computer Consumables	-	3,000,000.00	3,000,000.00	3,000,000.00
Maintenance of M/Veh./Transport Equipt.	900,000.00	3,000,000.00	3,000,000.00	2,100,000.00
Maintenance of Office Funiture	900,000.00	2,000,000.00	2,000,000.00	1,100,000.00
Entertainment & Official Hospitality	400,000.00	5,000,000.00	5,000,000.00	4,600,000.00
Total	2,980,000.00	32,032,412.00	32,032,412.00	29,052,412.00

BAYO LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
THE COUNCIL				
Salary	2,879,715.00	68,986,929.00	68,986,929.00	66,107,214.00
Local Travel & Transport: Training	1,700,000.00	3,000,000.00	3,000,000.00	1,300,000.00
Maintenance of M/Veh./Transport Equip.	800,000.00	3,000,000.00	3,000,000.00	2,200,000.00
Maintenance of Office Furniture	1,100,000.00	2,000,000.00	2,000,000.00	900,000.00
Local Training	-	2,000,000.00	2,000,000.00	2,000,000.00
Honorarium & Sitting Allowance	2,200,000.00	3,000,000.00	3,000,000.00	800,000.00
Entertainment & Official Hospitality	-	5,000,000.00	5,000,000.00	5,000,000.00
Grant to Communities & NGOs	-	2,000,000.00	2,000,000.00	2,000,000.00
Total	8,679,715.00	88,986,929.00	88,986,929.00	80,307,214.00
ADMIN. & GENERAL SERVICE				
Salary	120,530,327.04	83,446,106.00	83,446,106.00	(37,084,221.04)
Local Travel & Transport: Training	29,540,729.93	6,500,000.00	6,500,000.00	(23,040,729.93)
Recruitment Exercise	-	3,000,000.00	3,000,000.00	3,000,000.00
Staff Welfare Scheme	-	4,000,000.00	4,000,000.00	4,000,000.00
Welfare Packages	-	2,000,000.00	2,000,000.00	2,000,000.00
Office Stationery/Computer Consumables	-	3,000,000.00	3,000,000.00	3,000,000.00
Printing of Non Security Document	-	2,000,000.00	2,000,000.00	2,000,000.00
Food Stuff & Catering Materials	-	2,000,000.00	2,000,000.00	2,000,000.00
Working Materials for Vigilante	11,905,360.00	1,000,000.00	1,000,000.00	(10,905,360.00)
Maintenance of M/Veh./Transport Equip.	12,214,360.00	5,000,000.00	5,000,000.00	(7,214,360.00)
Maintenance of Office Furniture	10,625,360.00	3,000,000.00	3,000,000.00	(7,625,360.00)
Maint. of Office Building/Res. Quarters	-	10,000,000.00	10,000,000.00	10,000,000.00
Local Training	-	1,000,000.00	1,000,000.00	1,000,000.00
Legal Services	10,245,360.00	500,000.00	500,000.00	(9,745,360.00)
Consulting Service & Special Committee	-	2,000,000.00	2,000,000.00	2,000,000.00
Insurance Premium	-	500,000.00	500,000.00	500,000.00
Refreshment & Meals	-	2,000,000.00	2,000,000.00	2,000,000.00
Local Government General Election	18,205,360.00	10,000,000.00	10,000,000.00	(8,205,360.00)
Local Government Reforms	11,105,360.00	2,000,000.00	2,000,000.00	(9,105,360.00)
Provision of Service Materials	21,905,360.00	7,000,000.00	7,000,000.00	(14,905,360.00)
Retirement Bond Redemption Fund	-	1,000,000.00	1,000,000.00	1,000,000.00
Promotion Examination By LGSB	-	500,000.00	500,000.00	500,000.00
Entertainment & Official Hospitality	14,905,360.00	5,000,000.00	5,000,000.00	(9,905,360.00)
Contribution to Training Fund	-	2,000,000.00	2,000,000.00	2,000,000.00
Total	261,182,936.97	158,446,106.00	158,446,106.00	(102,736,830.97)
AGRIC & NATURAL RESOURCES				
Salary	110,104,960.50	115,474,717.00	115,474,717.00	5,369,756.50
Local Travel & Transport: Training	250,000.00	3,000,000.00	3,000,000.00	2,750,000.00
Payment of Driver Allowances	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Home Economic Equipment	500,000.00	1,000,000.00	1,000,000.00	500,000.00
Office Stationery/Computer Consumables	-	1,000,000.00	1,000,000.00	1,000,000.00
Printing of Non Security Document	-	1,000,000.00	1,000,000.00	1,000,000.00
Control of Keeping Animals	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Veterinary Drugs	-	8,000,000.00	8,000,000.00	8,000,000.00
Purchase of Pesticide	-	5,000,000.00	5,000,000.00	5,000,000.00
Maintenance of M/Veh./Transport Equip.	-	3,000,000.00	3,000,000.00	3,000,000.00
Purchase of Forestry Material & Equipment	-	5,000,000.00	5,000,000.00	5,000,000.00
Maintenance of Office Furniture	400,000.00	1,000,000.00	1,000,000.00	600,000.00
Repairs of Tractors	-	4,000,000.00	4,000,000.00	4,000,000.00
Supply of Agric Equipment	9,950,000.00	7,000,000.00	7,000,000.00	(2,950,000.00)
Cultivation of Roots & Tuber	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Seeds	2,000,000.00	2,000,000.00	2,000,000.00	-
Local Training	-	1,000,000.00	1,000,000.00	1,000,000.00
Enhancement of H/Craft & W/Econ. Devlp	2,000,000.00	1,000,000.00	1,000,000.00	(1,000,000.00)
Conference, Seminars & Workshop	150,000.00	1,000,000.00	1,000,000.00	850,000.00
Assistance to FADAMA III	500,000.00	500,000.00	500,000.00	-

BAYO LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Cleaning & Fumigation Service	-	500,000.00	500,000.00	500,000.00
Promotion of Fruit & Economic Tree	2,000,000.00	1,000,000.00	1,000,000.00	(1,000,000.00)
consultancy Services & Special Comm.	-	500,000.00	500,000.00	500,000.00
Control of Animal Disease	-	1,000,000.00	1,000,000.00	1,000,000.00
Trade Fair Exhibition & Show	-	1,000,000.00	1,000,000.00	1,000,000.00
Tree Planting Campaign	-	2,000,000.00	2,000,000.00	2,000,000.00
Promotion of Animal Feed Productions	-	1,000,000.00	1,000,000.00	1,000,000.00
Agricultural Consulting	-	500,000.00	500,000.00	500,000.00
Formation & Development of Cooperative	-	1,000,000.00	1,000,000.00	1,000,000.00
Expansion of the Nat. Spec. Programme	-	1,000,000.00	1,000,000.00	1,000,000.00
Entertainment & Hospitality	-	2,200,000.00	2,200,000.00	2,200,000.00
Provision of Service Materials	-	3,000,000.00	3,000,000.00	3,000,000.00
Transport & Handling of Fertilizer	-	3,000,000.00	3,000,000.00	3,000,000.00
Purchase of Agric Map	-	500,000.00	500,000.00	500,000.00
Grants to Communities & NGOS	-	500,000.00	500,000.00	500,000.00
Total	127,854,960.50	182,674,717.00	182,674,717.00	54,819,756.50

FINANCE & SUPPLY

Salary	34,316,485.12	81,787,879.00	81,787,879.00	47,471,393.88
Local Travel & Transport: Training	-	3,000,000.00	3,000,000.00	3,000,000.00
Office Stationery/Computer Consumables	-	3,000,000.00	3,000,000.00	3,000,000.00
Printing of Non Security Document	240,000.00	3,000,000.00	3,000,000.00	2,760,000.00
Printing of Security Documents	150,000.00	2,000,000.00	2,000,000.00	1,850,000.00
Maintenance of Office Furniture	650,000.00	2,000,000.00	2,000,000.00	1,350,000.00
Maintenance of Market & Public Places	-	5,000,000.00	5,000,000.00	5,000,000.00
Local Training	-	2,000,000.00	2,000,000.00	2,000,000.00
consultancy Services & Special Comm.	-	1,000,000.00	1,000,000.00	1,000,000.00
Tax Consultant Fee	-	1,000,000.00	1,000,000.00	1,000,000.00
Financial Consulting	-	1,000,000.00	1,000,000.00	1,000,000.00
Due Process Activities	545,019.50	1,000,000.00	1,000,000.00	454,980.50
Bank Charges (Other Than Interest)	-	1,000,000.00	1,000,000.00	1,000,000.00
Refreshment & Meals	-	2,000,000.00	2,000,000.00	2,000,000.00
Settlement of Liabilities	-	3,000,000.00	3,000,000.00	3,000,000.00
Entertainment & Official Hospitalities	-	4,000,000.00	4,000,000.00	4,000,000.00
Provision of Services Materials	-	6,000,000.00	6,000,000.00	6,000,000.00
Total	35,901,504.62	121,787,879.00	121,787,879.00	85,886,374.38

BUDGET, PLAN, RESEARCH & STAT.

Salary	-	8,200,385.00	8,200,385.00	8,200,385.00
Local Travel & Transport: Training	-	2,000,000.00	2,000,000.00	2,000,000.00
Internet Access Charges	-	500,000.00	500,000.00	500,000.00
Office Stationery/Computer Consumables	-	2,000,000.00	2,000,000.00	2,000,000.00
Printing of Non Security Document	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Computer system Accessories	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of M/Veh./Transport Equip.	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of Office Furniture	110,000.00	1,000,000.00	1,000,000.00	890,000.00
Maintenance of Communication Equipment	-	500,000.00	500,000.00	500,000.00
Local Training	-	1,000,000.00	1,000,000.00	1,000,000.00
Conference, Seminars & Special Comm.	-	1,000,000.00	1,000,000.00	1,000,000.00
Communication Gadgets	-	500,000.00	500,000.00	500,000.00
Consulting Service & Special Committee	-	500,000.00	500,000.00	500,000.00
Acquisition of IPSAS Budget Application	-	1,000,000.00	1,000,000.00	1,000,000.00
Software & Maintenance	-	500,000.00	500,000.00	500,000.00
Refreshments & Meals	-	500,000.00	500,000.00	500,000.00
Subscription to Professional Bodies	-	500,000.00	500,000.00	500,000.00
Budget Monitoring	-	1,000,000.00	1,000,000.00	1,000,000.00
Monitoring & Evaluation	-	500,000.00	500,000.00	500,000.00
Budget Preparation Expenses	-	1,000,000.00	1,000,000.00	1,000,000.00
Statistic/Data Collection General	-	3,000,000.00	3,000,000.00	3,000,000.00

BAYO LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018 N	BUDGET 2017 N	2018 N
Logistics & Implementation	-	1,000,000.00	1,000,000.00	1,000,000.00
Entertainment & Official Hospitality	-	2,500,000.00	2,500,000.00	2,500,000.00
Provision of Service Materials	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	110,000.00	33,700,385.00	33,700,385.00	33,590,385.00

EDUCATION & SOCIAL DEVELOPMENT

Salary	-	45,543,567.00	45,543,567.00	45,543,567.00
Local Travel & Transport: Training	-	2,000,000.00	2,000,000.00	2,000,000.00
NYSC Allowance	-	2,000,000.00	2,000,000.00	2,000,000.00
Office Stationery/Computer Consumables	-	1,500,000.00	1,500,000.00	1,500,000.00
Books	-	2,000,000.00	2,000,000.00	2,000,000.00
Printing of Non Security Document	-	2,000,000.00	2,000,000.00	2,000,000.00
Provision of Uniform & Other Clothing	-	2,000,000.00	2,000,000.00	2,000,000.00
Teaching Aids & Instruction Material	-	2,000,000.00	2,000,000.00	2,000,000.00
Information Budgets	-	500,000.00	500,000.00	500,000.00
Maintenance of Office Furniture	-	2,000,000.00	2,000,000.00	2,000,000.00
Training of 2 indigene to Nig. SEAFA	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of M/Veh./Transport Equipt.	-	1,000,000.00	1,000,000.00	1,000,000.00
Training of 1 Female & Male Doctor & Eng	-	1,000,000.00	1,000,000.00	1,000,000.00
Local Training	-	1,000,000.00	1,000,000.00	1,000,000.00
Sustenance of Mass Literacy Programme	-	2,000,000.00	2,000,000.00	2,000,000.00
Rehabilitation of People With Disability	-	500,000.00	500,000.00	500,000.00
Conference, Seminars & Special Comm.	-	500,000.00	500,000.00	500,000.00
Consulting Service & Special Committee	-	500,000.00	500,000.00	500,000.00
Publicity & Advertisement	-	1,000,000.00	1,000,000.00	1,000,000.00
Entertainment & Official Hospitality	-	2,000,000.00	2,000,000.00	2,000,000.00
Sporting Activities	-	2,000,000.00	2,000,000.00	2,000,000.00
Formation & Development of Cooperative	-	1,500,000.00	1,500,000.00	1,500,000.00
Assistance to Religious Preachers Activities	-	1,000,000.00	1,000,000.00	1,000,000.00
CEED	-	500,000.00	500,000.00	500,000.00
Sport & Games	-	500,000.00	500,000.00	500,000.00
Cultural & Local Activities	-	500,000.00	500,000.00	500,000.00
Rural Women & Youth Empowerment Prog.	-	2,000,000.00	2,000,000.00	2,000,000.00
Local Eco. Empert. Dev. Stratg. Leeds	-	578,521.00	578,521.00	578,521.00
Adult & Non Formal Education	-	1,000,000.00	1,000,000.00	1,000,000.00
Carnival & Festivities	-	500,000.00	500,000.00	500,000.00
Scholarship & Bursary Award	-	500,000.00	500,000.00	500,000.00
Provision of Services Materials	-	2,000,000.00	2,000,000.00	2,000,000.00
Poverty Alleviation Programmes	-	4,500,000.00	4,500,000.00	4,500,000.00
Repatriation of Poster Destitute	-	500,000.00	500,000.00	500,000.00
Emergency Relief Materials	-	3,000,000.00	3,000,000.00	3,000,000.00
Grants to Communities & NGOs	-	500,000.00	500,000.00	500,000.00
Contribution to Primary Education	-	2,000,000.00	2,000,000.00	2,000,000.00
Ent. Care for Primary Pupils	-	500,000.00	500,000.00	500,000.00
Total	-	95,622,088.00	95,622,088.00	95,622,088.00

WORKS TRANSPORT & HOUSING

Salary	29,407,208.68	72,130,405.00	72,130,405.00	42,723,196.32
Local Travel & Transport: Training	50,000.00	3,000,000.00	3,000,000.00	2,950,000.00
Electricity Charges	2,000,000.00	3,000,000.00	3,000,000.00	1,000,000.00
Basic Allowances	-	3,000,000.00	3,000,000.00	3,000,000.00
Office Stationery/Computer Consumables	-	2,000,000.00	2,000,000.00	2,000,000.00
Printing of Non Security Document	-	500,000.00	500,000.00	500,000.00
Purchase of Mechanical Tools	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of M/Veh./Transport Equipt.	2,950,000.00	3,000,000.00	3,000,000.00	50,000.00
Maintenance of Office Furniture	420,000.00	1,000,000.00	1,000,000.00	580,000.00

BAYO LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Maintenance of Plants & Generators	3,500,000.00	3,000,000.00	3,000,000.00	(500,000.00)
Maintenance of Boreholes	2,429,940.00	10,000,000.00	10,000,000.00	7,570,060.00
Maintenance of Minor Roads	4,630,000.00	3,500,000.00	3,500,000.00	(1,130,000.00)
Maintenance of Drainage	6,000,000.00	4,000,000.00	4,000,000.00	(2,000,000.00)
Opening of Blocked Culverts	1,500,000.00	4,000,000.00	4,000,000.00	2,500,000.00
Repairs of Vandalise Electric Poles	4,100,000.00	3,000,000.00	3,000,000.00	(1,100,000.00)
Maintenance of Transformer	2,156,000.00	1,000,000.00	1,000,000.00	(1,156,000.00)
Bush clearing Along Highways	1,000,000.00	1,000,000.00	1,000,000.00	-
Local Training	735,000.00	1,000,000.00	1,000,000.00	265,000.00
Engineering Services	-	1,000,000.00	1,000,000.00	1,000,000.00
Surveying Services	-	1,000,000.00	1,000,000.00	1,000,000.00
Provision of Service Materials	-	3,000,000.00	3,000,000.00	3,000,000.00
Motor Vehicle Fuel Cost	1,918,000.00	3,000,000.00	3,000,000.00	1,082,000.00
Plant & Generator Fuel Cost	1,500,000.00	2,000,000.00	2,000,000.00	500,000.00
Grants to Communities & NGOs	-	1,000,000.00	1,000,000.00	1,000,000.00
Entertainment & Official Hospitality	-	3,000,000.00	3,000,000.00	3,000,000.00
Total	64,296,148.68	133,130,405.00	133,130,405.00	68,834,256.32
PRIMARY HEALTH CARE				
Salary	65,235,451.95	166,661,300.00	166,661,300.00	101,425,848.05
Local Travel & Transport: Training	-	3,000,000.00	3,000,000.00	3,000,000.00
Drugs, Laboratory & Medical Supplies	-	5,000,000.00	5,000,000.00	5,000,000.00
Control of DNomiting	-	3,000,000.00	3,000,000.00	3,000,000.00
Purchase of Medical & Clinic Equipment	-	3,000,000.00	3,000,000.00	3,000,000.00
Birth Preparedness Kids	-	1,000,000.00	1,000,000.00	1,000,000.00
HIV/AIDS & Diabetes Test Kits	-	1,000,000.00	1,000,000.00	1,000,000.00
Cold Chain Materials	-	2,000,000.00	2,000,000.00	2,000,000.00
Drugs & Dressing	200,000.00	3,000,000.00	3,000,000.00	2,800,000.00
Maintenance of M/Veh./Transport Equipt.	-	2,000,000.00	2,000,000.00	2,000,000.00
Maintenance of Office Furniture	610,000.00	1,000,000.00	1,000,000.00	390,000.00
Local Training	-	1,000,000.00	1,000,000.00	1,000,000.00
Ent. Care of Primary Pupil	-	1,000,000.00	1,000,000.00	1,000,000.00
Polio Immunization Days	-	3,000,000.00	3,000,000.00	3,000,000.00
President Comp Responsive HIV/AIDS Plan	-	1,000,000.00	1,000,000.00	1,000,000.00
ONCHO Programme	-	1,000,000.00	1,000,000.00	1,000,000.00
Support to Health Care Facilities	-	2,000,000.00	2,000,000.00	2,000,000.00
Family Planning Programme	-	1,000,000.00	1,000,000.00	1,000,000.00
TBL & Leprosy Control	-	1,000,000.00	1,000,000.00	1,000,000.00
Support for HIV/AIDS Activities	-	1,000,000.00	1,000,000.00	1,000,000.00
Primary Eye & Ear Care	-	1,000,000.00	1,000,000.00	1,000,000.00
Medical Assistance	250,000.00	2,000,000.00	2,000,000.00	1,750,000.00
Operation Plan	-	1,000,000.00	1,000,000.00	1,000,000.00
Roll Back Malaria	-	5,000,000.00	5,000,000.00	5,000,000.00
Enterg. Materials NEO Natal & Child Health	-	2,000,000.00	2,000,000.00	2,000,000.00
Medical Part Time Fee	-	1,000,000.00	1,000,000.00	1,000,000.00
Routine Exercise	-	1,000,000.00	1,000,000.00	1,000,000.00
Routine Immunization	150,000.00	4,000,000.00	4,000,000.00	3,850,000.00
Disease Surveillance	-	1,000,000.00	1,000,000.00	1,000,000.00
Emergency Transport Scheme	-	500,000.00	500,000.00	500,000.00
Health Education Programme	-	500,000.00	500,000.00	500,000.00
Measles Control Programme	3,659,103.84	5,000,000.00	5,000,000.00	1,340,896.16
Free MCH Service	1,240,000.00	2,000,000.00	2,000,000.00	760,000.00
Emergency Preparedness & Resp. to Edip	-	3,000,000.00	3,000,000.00	3,000,000.00
Medical Expenses Local	-	1,000,000.00	1,000,000.00	1,000,000.00
Midwifery Service Scheme	-	2,000,000.00	2,000,000.00	2,000,000.00
Entertainment & Official Hospitality	-	2,500,000.00	2,500,000.00	2,500,000.00
State Council on Health	-	1,000,000.00	1,000,000.00	1,000,000.00
Medical Consulting	-	1,000,000.00	1,000,000.00	1,000,000.00
Provision of Service Materials	-	2,000,000.00	2,000,000.00	2,000,000.00
Total	71,344,555.79	241,161,300.00	241,161,300.00	169,816,744.21

BAYO LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
TRADITIONAL OFFICE				
Salary	8,349,480.24	14,880,880.00	14,880,880.00	6,531,399.76
Local Travel & Transport: Training	300,000.00	2,000,000.00	2,000,000.00	1,700,000.00
Up Keep of Traditional Rulers	-	1,500,000.00	1,500,000.00	1,500,000.00
Allowance of Traditional Office Holders	4,340,000.00	3,000,000.00	3,000,000.00	(1,340,000.00)
Office Stationery/Computer Consumables	-	500,000.00	500,000.00	500,000.00
Printing of Non Security Document	-	500,000.00	500,000.00	500,000.00
Maintenance of MNeH. ITTransport Equipt.	-	500,000.00	500,000.00	500,000.00
Maintenance of Office Furniture	-	500,000.00	500,000.00	500,000.00
Consulting Service & Special Committee	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	12,989,480.24	24,380,880.00	24,380,880.00	11,391,399.76

SCHEDULE OF JACC AND CAPITAL EXPENDITURE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
JACC DEDUCTION				
5% Stabilization	22,692,659.71	-	-	(22,692,659.71)
20% LG Joint Development Programme	206,806,501.68	-	-	(206,806,501.68)
Rehabilitation of Federal Highway	-	-	-	-
Total	229,499,161.39	-	-	(229,499,161.39)
ADMIN & GENERAL SERVICES				
Purchase of Farming Inputs Fertilizer	8,000,000.00	10,000,000.00	10,000,000.00	2,000,000.00
Purchase of Agro Chemical	29,950,000.00	10,000,000.00	10,000,000.00	(19,950,000.00)
Counter Part Fund FADAMA III Project	2,000,000.00	2,000,000.00	2,000,000.00	-
Purchase of Motor Vehicle	-	10,000,000.00	10,000,000.00	10,000,000.00
Total	39,950,000.00	32,000,000.00	32,000,000.00	(7,950,000.00)
FINANCE & SUPPLY				
Construction & Provision of Fencing	-	3,000,000.00	3,000,000.00	3,000,000.00
Rehabilitation & Repairs of Market & Parks	-	5,000,000.00	5,000,000.00	5,000,000.00
Market Stalls	-	2,000,000.00	2,000,000.00	2,000,000.00
Motor Vehicle Mass Transit	-	15,000,000.00	15,000,000.00	15,000,000.00
Provision of Shopping Complex	-	10,000,000.00	10,000,000.00	10,000,000.00
Total	-	35,000,000.00	35,000,000.00	35,000,000.00
BUDGET, PLAN, RESEARCH & STATISTIC				
Purchase of Motor Vehicle	-	10,000,000.00	10,000,000.00	10,000,000.00
Office Furniture & Fittings	-	10,000,000.00	10,000,000.00	10,000,000.00
Total	-	20,000,000.00	20,000,000.00	20,000,000.00
WORKS TRANSPORT & HOUSING				
Construction & Provision of Bridges	21,750,000.00	6,000,000.00	6,000,000.00	(15,750,000.00)
Construction & Provision of Roads	-	6,000,000.00	6,000,000.00	6,000,000.00
Erosion & Flood Control	-	4,000,000.00	4,000,000.00	4,000,000.00
Construction & Provision of Drainage	-	3,000,000.00	3,000,000.00	3,000,000.00
Construction & Provision of Office Building	550,000.00	5,000,000.00	5,000,000.00	4,450,000.00
Rehabilitation & Repairs of Residential Build	-	3,000,000.00	3,000,000.00	3,000,000.00
Purchase of Generator	-	2,000,000.00	2,000,000.00	2,000,000.00
Construction & Provision of Slaughter Slabs	-	1,000,000.00	1,000,000.00	1,000,000.00
Rehabilitation & Repairs of Electricity	200,000.00	4,000,000.00	4,000,000.00	3,800,000.00
Construction & Provision of Rural Electricity	36,300,000.00	50,000,000.00	50,000,000.00	13,700,000.00
Purchase of Transformer	-	5,000,000.00	5,000,000.00	5,000,000.00
Construction & Provision of Culvert	-	4,000,000.00	4,000,000.00	4,000,000.00
Rehabilitation & Repairs of Water Facilities	-	2,000,000.00	2,000,000.00	2,000,000.00
Construction & Provision of Boreholes	51,500,000.00	5,817,107.00	5,817,107.00	(45,682,893.00)
Total	110,300,000.00	100,817,107.00	100,817,107.00	(9,482,893.00)

BAYO LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
		N	N	N
EDUCATION & SOCIAL DEVELOPMENT				
Communication Gadget & Television	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Lighting Equipment	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Library Books & Equipment	-	2,000,000.00	2,000,000.00	2,000,000.00
Rehabilitation & Repairs of Public Schools	-	16,000,000.00	16,000,000.00	16,000,000.00
Total	-	22,000,000.00	22,000,000.00	22,000,000.00
PRIMARY HEALTH CARE				
Construction of Clinic & Health Centre	52,509,000.00	15,000,000.00	15,000,000.00	(37,509,000.00)
Purchase of Medical & Clinic Equipment	-	30,000,000.00	30,000,000.00	30,000,000.00
Purchase of Medical Test & Kit for PHC	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	52,509,000.00	50,000,000.00	50,000,000.00	(2,509,000.00)



BORNO STATE OF NIGERIA

BIU

LOCAL GOVERNMENT COUNCIL

ANNUAL FINANCIAL STATEMENT

FOR THE YEAR ENDED

31ST DECEMBER, 2018.

BIU LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 1
CASHFLOW STATEMENT

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
From Operation:			
RECIEPT:			
Statutory Allocation FAAC		1,716,127,277.05	638,706,523.16
Value Added Tax		-	-
Sub Total		1,716,127,277.05	638,706,523.16
Internal Generated Revenue			
Internal Generated Revenue	3	10,902,950.00	1,369,952.78
OTHER RECIEPT:	4		
VAT		376,821,207.65	-
PPT		3,972,270.63	-
Excess Bank Chgarges		4,190,398.05	-
Excess Crude		2,968,965.09	-
Forex Equalisation		45,160,023.10	-
Additional Fund From NNPC		2,786,190.70	-
Exchange Difference		10,353,834.62	-
Exchange Gain		6,772,149.94	-
Sub Total		453,025,039.78	-
PAYMENTS:			
STATUTORY DEDUCTIONS	5		
3% Emirate Council		47,008,923.11	-
0.5% L.G. Audit		7,155,925.00	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus		26,781,951.28	-
Local Govt Pension		41,497,342.28	-
Sub-Total		122,444,141.67	-
INTERVENTION FUNDING	6		
Contribution towards Fundingof Primary Edu.		363,047,253.22	-
1% LGSC Training Fund		14,311,850.00	-
0.75% Admin Charges		10,733,887.49	-
5% Security		71,537,250.00	-
Sub-Total		459,630,240.71	-
MISCELLANEOUS DEDUCTIONS FUNDING	7		
Sererance Gratuity to Former LG Concillors		4,000,000.00	-
Contr. to Indigines Undergoing Armed Forces Training		4,000,000.00	-
IFAD Climate Change Adaptation Counterpart Funding		2,500,000.00	-
Retainership NTA/BRTV		1,400,000.00	-
Payment for Preparation of LGA's Annual Account		1,000,000.00	-
Procurement of Firewood, Food Items to IDPs		14,102,900.14	-
LGA's Hajj Fare		14,197,406.65	-
Purc. of Equipts for SPHCA Biometric Data Capture		2,206,227.77	-
Provision of Essential Service		38,550,000.00	-
Workshop on Fiscal & Admin. Due Process		462,962.96	-
Diesel to Tractors for Farming Across LGA's		1,481,481.48	-
Gratuity to Local Edu. Authority Retiress		9,259,259.26	-
Gratuity to Local Government Retiress		9,259,259.26	-
WAEC/SSCE & NECO 2018/2019		17,995,890.00	-
Hotel Bills inrespects of Borno State Hotel		-	-
Production of Projects Calender 2018		680,000.00	-
Outstanding Liabilities		-	-
JNI Contribution		385,185.19	-
Logistics		3,000,000.00	-
Sub-Total		124,480,572.71	-

BIU LOCAL GOVERNMENT OF BORNO STATE

		ACTUAL 2018	ACTUAL
		N	2017
			N
Total Receipts		2,886,610,221.92	640,076,475.94
Personnel Emoluments:	8	846,607,655.98	536,182,110.14
Overhead Cost	9	171,579,873.28	98,434,855.13
Total Payments		1,018,187,529.26	634,616,965.27
Cash Flow From Operations		41,693,701.56	5,459,510.67
CASH FLOW FROM INVESTMENT:			
Phurchase/Contruotion of Assest	10	39,012,875.00	5,100,000.00
Phurchase of Fin. Market Instrument		-	-
Total Cash Flow From Investment		39,012,875.00	5,100,000.00
CASH FLOW FROM FINANCING:			
Increase/Decrease in Cash		2,680,826.56	359,510.67
Opening Cash Balance		-	8,307.37
Closing Cash Balance	11	2,680,826.56	367,818.04

BIU LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	NOTE	ACTUAL	ACTUAL
		2018	2017
		N	N
ASSETS:			
Advances	12	2,680,826.56	367,818.04
Investments	13	15,779,734.50	3,471,543.56
Treasuries & Banks	14	107,554,623.81	230,107,485.00
Total Assests		126,015,184.87	233,946,846.60
PUBLIC FUND & LIABILITIES:			
Consolidated Revenue Fund	15	2,680,826.56	367,818.04
Other Fund - Investment Fund		107,575,168.97	230,128,030.16
Total Public Fund		110,255,995.53	230,495,848.20
Deposits	16	32,438,291.03	3,450,998.40
Total Liabilities		32,438,291.03	3,450,998.40
Public Fund + Liabilities		126,015,184.87	233,946,846.60

STATEMENT NO. 3
CONSOLIDATED REVENUE FUND

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Opening Balance (a)		-	-	-	-
Add: REVENUE (INCOME) (b)					
S/Allocation from Federal Govt.	17	1,716,127,277.05	2,358,979,522.69	1,004,996,850.00	642,852,245.64
S/Allocation from State Govt.		-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT		-	409,435,648.90	275,423,689.00	409,435,648.90
Sub Total		1,716,127,277.05	2,968,415,171.59	1,480,420,539.00	1,252,287,894.54
Personal Taxes	18	-	6,100,000.00	6,100,000.00	6,100,000.00
Licence General	19	110,000.00	5,840,000.00	5,840,000.00	5,730,000.00
Fees General	20	270,000.00	6,375,000.00	6,375,000.00	6,105,000.00
Sales General	21	-	11,400,000.00	11,400,000.00	11,400,000.00
Earning General	22	8,992,950.00	11,570,000.00	11,570,000.00	2,577,050.00
Rent on Local Govt. Building	23	-	450,000.00	450,000.00	450,000.00
Rent on Land & Others General	24	718,000.00	1,400,000.00	1,400,000.00	682,000.00
Domestic General	25	-	50,000,000.00	50,000,000.00	50,000,000.00
Extraordinary Items	26	-	15,000,000.00	15,000,000.00	15,000,000.00
Total Revenue (Income) (b)		1,726,218,227.05	3,076,550,171.59	1,588,555,539.00	1,350,331,944.54
Other Receipt (c)	27				
VAT		376,821,207.65	-	-	(376,821,207.65)
PPT		3,972,270.63	-	-	(3,972,270.63)
Excess Bank Chgarges		4,190,398.05	-	-	(4,190,398.05)
Excess Crude		2,968,965.09	-	-	(2,968,965.09)
Forex Equalisation		45,160,023.10	-	-	(45,160,023.10)
Additional Fund From NNPC		2,786,190.70	-	-	(2,786,190.70)
Exchange Difference		10,353,834.62	-	-	(10,353,834.62)
Exchange Gain		6,772,149.94	-	-	(6,772,149.94)
Sub Total		453,025,039.78	-	-	(453,025,039.78)
Total Funds Available (a+b+c)		3,895,370,543.88	3,076,550,171.59	1,588,555,539.00	(818,820,372.29)
Less: EXPENDITURE					
STATUTORY DEDUCTIONS	28				
3% Emirate Council		47,008,923.11	-	-	(47,008,923.11)
0.5% L.G. Audit		7,155,925.00	-	-	(7,155,925.00)
7% of L.E.A. Pri. Sch. Teac Pen Plus		26,781,951.28	-	-	(26,781,951.28)
Local Govt Pension		41,497,342.28	-	-	(41,497,342.28)
Sub-Total		122,444,141.67	-	-	(122,444,141.67)
INTERVENTION FUNDING	29				
Contr. towards Funding of Pri. Edu.		363,047,253.22	-	-	(363,047,253.22)
1% LGSC Training Fund		14,311,850.00	-	-	(14,311,850.00)
0.75% Admin Charges		10,733,887.49	-	-	(10,733,887.49)
5% Security		71,537,250.00	-	-	(71,537,250.00)
Sub-Total		459,630,240.71	-	-	(459,630,240.71)
MISCELLANEOUS DEDUCTIONS FUNDING	30				
Sererance Gratuity to F. LG Concillors		4,000,000.00	-	-	(4,000,000.00)
Contr. to Indigines Undergoing AFT		4,000,000.00	-	-	(4,000,000.00)
IFAD Climate Change Adapt Cpart Funding		2,500,000.00	-	-	(2,500,000.00)
Retainership NTA/BRTV		1,400,000.00	-	-	(1,400,000.00)
P/ment for Preparation of LGA's Annual Acct		1,000,000.00	-	-	(1,000,000.00)
Procure. of Firewood, Food Items to IDPs		14,102,900.14	-	-	(14,102,900.14)
LGA's Hajj Fare		14,197,406.65	-	-	(14,197,406.65)
Purc. of Equipmts for SPHCA B/metric D. Cap		2,206,227.77	-	-	(2,206,227.77)

BIU LOCAL GOVERNMENT OF BORNO STATE

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Provision of Essential Service		38,550,000.00	-	-	(38,550,000.00)
Workshop on Fiscal & Admin. Due Process		462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's		1,481,481.48	-	-	(1,481,481.48)
Gratuity to Local Edu. Authority Retirees		9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees		9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019		17,995,890.00	-	-	(17,995,890.00)
Hotel Bills in respects of Borno State Hotel		-	-	-	-
Production of Projects Calendar 2018		680,000.00	-	-	(680,000.00)
Outstanding Liabilities		-	-	-	-
JNI Contribution		385,185.19	-	-	(385,185.19)
Logistics		3,000,000.00	-	-	(3,000,000.00)
Sub-Total		124,482,590.71	-	-	(124,482,590.71)
Personnel Cost	31	846,607,655.98	730,010,148.00	692,686,083.00	(116,597,507.98)
Overhead Cost	32	171,579,873.28	171,579,873.28	482,225,661.00	-
Sub-Total		1,018,187,529.26	901,590,021.28	1,174,911,744.00	(116,597,507.98)
Total Expenditure		1,724,742,484.35	901,590,021.28	1,174,911,744.00	(823,152,463.07)
Operating Fund B/4 Transfer		41,693,701.56	2,174,960,150.31	1,223,194,114.00	2,133,266,448.75
APPROPRIATION/TRANSFERS					
Transfer to Capital Dev. Fund		39,012,875.00	1,016,600,000.00	309,817,107.00	977,587,125.00
Total Appropriation		39,012,875.00	1,016,600,000.00	309,817,107.00	977,587,125.00
Closing Balance		2,680,826.56	1,158,360,150.31	103,826,688.00	1,155,679,323.75

BIU LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Add: Capital Receipts					
Value Added Tax		-	409,435,648.00	275,423,689.00	409,435,648.00
Transfer From CRF		39,012,875.00	1,016,600,000.00	309,817,107.00	977,587,125.00
Total Capital Receipts		39,012,875.00	1,426,035,648.00	585,240,796.00	1,387,022,773.00
Total Capital Funds Available		39,012,875.00	1,426,035,648.00	585,240,796.00	1,387,022,773.00
Less: Capital Expenditure					
JACC Deduction	33				
5% Stabilization		31,340,279.61	-	-	(31,340,279.61)
20% LG Joint Development Programme		283,235,000.04	-	-	(283,235,000.04)
Rehabilitation of Federal Highway		-	-	-	-
Sub-Total		314,575,279.65	-	-	(314,575,279.65)
Administrative					
Admin & General Services	34	-	131,000,000.00	50,000,000.00	131,000,000.00
Sub-Total		-	131,000,000.00	50,000,000.00	131,000,000.00
Economic					
Agric & Natural Resources	35	-	143,400,000.00	32,000,000.00	143,400,000.00
Finance & Supply	36	3,700,000.00	75,200,000.00	35,000,000.00	71,500,000.00
Sub-Total		3,700,000.00	218,600,000.00	67,000,000.00	214,900,000.00
Reginal Development					
Budget, Plan, Res & Statistic	37	-	-	20,000,000.00	-
Works Transport & Housing	38	33,312,875.00	403,200,000.00	100,817,107.00	369,887,125.00
Education & Social Devop.	39	-	75,200,000.00	22,000,000.00	76,200,000.00
Sub-Total		33,312,875.00	479,400,000.00	142,817,107.00	446,087,125.00
Social					
Primary Health Care	40	2,000,000.00	187,600,000.00	50,000,000.00	185,600,000.00
Sub-Total		2,000,000.00	187,600,000.00	50,000,000.00	185,600,000.00
Total Capital Expenditure		39,012,875.00	1,016,600,000.00	309,817,107.00	977,587,125.00

BIU LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CASHFLOW STATEMENT

	ACTUAL 2018 N	ACTUAL 2017 N
Note 3 - Internal Generated Revenue		
Personal Taxes	-	210,701.53
Licence General	110,000.00	209,370.00
Fees General	270,000.00	74,500.00
Sales General	-	71,800.00
Earning General	8,992,950.00	199,000.00
Rent on Land & Others	718,000.00	604,581.25
Total	10,090,950.00	1,369,952.78
Note 4 - Other Receipt		
VAT	376,821,207.65	-
PPT	3,972,270.63	-
Excess Bank Chgarges	4,190,398.05	-
Excess Crude	2,968,965.09	-
Forex Equalisation	45,160,023.10	-
Additional Fund From NNPC	2,786,190.70	-
Exchange Difference	10,353,834.62	-
Exchange Gain	6,772,149.94	-
Total	453,025,039.78	-
Note 5 - Statutory Deductions		
3% Emirate Council	47,008,923.11	-
0.5% L.G. Audit	7,155,925.00	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus	26,781,951.28	-
Local Govt Pension	41,497,342.28	-
Total	122,444,141.67	-
Note 6 - Intervention Funding		
Contribution towards Fundingof Primary Edu.	363,047,253.22	-
1% LGSC Training Fund	14,311,850.00	-
0.75% Admin Charges	10,733,887.49	-
5% Security	71,537,250.00	-
Sub-Total	459,630,240.71	-
Note 7 - Miscellaneous Deductions Funding		
Sererance Gratuity to Former LG Concillors	4,000,000.00	-
Contr. to Indigines Undergoing Armed Forces Training	4,000,000.00	-
IFAD Climate Change Adaptation Counterpart Funding	2,500,000.00	-
Retainership NTA/BRTV	1,400,000.00	-
Payment for Preparation of LGA's Annual Account	1,000,000.00	-
Procurement of Firewood, Food Items to IDPs	14,102,900.14	-
LGA's Haji Fare	14,197,406.65	-
Purc. of Equipmts for SPHCA Biometric Data Capture	2,206,227.77	-
Provision of Essential Service	38,550,000.00	-
Workshop on Fiscal & Admin. Due Process	462,962.96	-
Diesel to Tractors for Farming Across LGA's	1,481,481.48	-
Gratuity to Local Edu. Authority Retiress	9,259,259.26	-
Gratuity to Local Government Retiress	9,259,259.26	-
WAEC/SSCE & NECO 2018/2019	17,995,890.00	-
Hotel Bills inrespects of Borno State Hotel	-	-
Production of Projects Calender 2018	680,000.00	-
Outstanding Liabilities	-	-
JNI Contribution	385,185.19	-
Logistics	3,000,000.00	-
Sub-Total	124,480,572.71	-
Note 8 - Personnel Cost		
Office of the Chairman	42,559,308.49	629,267.36
Secretary to the Local Government	18,236,738.31	-

BIU LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ACTUAL 2017
	N	N
The Council	3,794,090.00	2,303,773.60
Admin & General Services	27,277,595.73	109,856,500.00
Agric & Natural Resources	151,592,781.40	109,340,968.00
Finance & Supply	75,379,455.90	80,864,250.00
Budget, Plan, Research & Statistic	12,792,953.06	-
Education & Social Development	85,814,120.49	-
Works Transport & Housing	71,273,848.97	68,227,831.00
Primary Health Care	325,270,436.06	156,729,886.34
Traditional Office	32,616,327.57	8,229,633.84
Total	846,607,655.98	536,184,127.14
Note 9 - Overhead Cost		
Office of the Chairman	42,591,608.00	38,803,855.13
Secretary to the Local Government	11,550,000.00	5,260,000.00
The Council	469,400.00	2,561,000.00
Admin & General Services	33,790,000.00	39,527,000.00
Agric & Natural Resources	3,874,665.28	2,945,000.00
Finance & Supply	12,338,000.00	6,924,000.00
Budget, Plan, Research & Statistic	340,000.00	440,000.00
Education & Social Development	144,000.00	-
Works Transport & Housing	23,790,000.00	790,000.00
Primary Health Care	39,752,200.00	769,000.00
Traditional Office	2,940,000.00	415,000.00
Total	171,579,873.28	98,434,855.13
Notes 10 - Purchase/Construction of Capital Assets		
JACC Deduction		
5% Stabilization	31,340,279.61	-
20% LG Joint Development Programme	283,235,000.04	-
Rehabilitation of Federal Highway	-	-
Sub-Total	314,575,279.65	-
Economic		
Agric & Natural Resources	-	1,300,000.00
Finance & Supply	3,700,000.00	-
Sub-Total	3,700,000.00	1,300,000.00
Regional Development		
Works Transport & Housing	33,312,875.00	3,400,000.00
Sub-Total	33,312,875.00	3,400,000.00
Social		
Primary Health Care	2,000,000.00	400,000.00
Sub-Total	2,000,000.00	400,000.00
Grand Total	39,012,875.00	5,100,000.00

BIU LOCAL GOVERNMENT OF BORNO STATE

NOTES TO ASSETS AND LIABILITIES

	ACTUAL 2018 N	ACTUAL 2017 N
Notes 11 - Treasuries & Banks		
Cash and Banks Balance		
Cash at Hand	7,204.10	327,410.00
Access Main Account	2,453,892.36	14,811.46
UBA Salary Account	3,953.68	25,596.58
Mass Transit Account	215,776.42	-
	2,680,826.56	367,818.04

Note 12 - Investments

Ashaka Cement Factory Plc	6,168.50	6,168.50
Premier Property Dev. Comp.	560,000.00	560,000.00
African Continental Bank Plc	35,000.00	35,000.00
Urban Development Bank	500,000.00	500,000.00
Premier Property Dev. Comp Ltd.	200,000.00	200,000.00
New African Merchants Bank	139,906.00	139,906.00
Borno State Tourist	172,000.00	172,000.00
Fertilizer Blending Plant	7,500,000.00	7,500,000.00
Soda Ash Plant	6,666,660.00	6,666,660.00
Total	15,779,734.50	15,779,734.50

Note 13 - Advances

Personal Advance

NAME OF HOLDER	PURPOSE	BALANCE N
Ibrahim Yakubu	Salary Advance	24,939.42
Ahmed Salihu	" "	28,843.09
Mustapha Modu	" "	980.00
Amina Abdullahi	" "	1,148.28
Aishatu Tijani	" "	564.00
Abdullahi Abubakar	" "	1,255.70
Dauda Birma	" "	1,717.55
Habu I. Aliyu	" "	1,502.70
Alhassan Danjuma	" "	9,017.58
Isa Abdulhammed	Salary Advance	665.95
Garba Yusuf	" "	2,890.90
Dauda Ali Manga	" "	1,294.60
Bukar Tahi	" "	3,024.24
Zara Maidugu	" "	2,193.40
Aliyu B. Usman	" "	1,446.32
Fatima tvaniInnan	" "	33,530.70
Ibrahima Lawan	" "	1,825.11
Sule Ibrahim	Salary Advance	4,861.92
Saidu Aliyu	" "	2,589.20
Yerima Modu	" "	1,410.20
Abdullahi Inuwa	" "	4,356.58
Halima Mohammed	" "	6,229.91
Altine Mama Idriisa	" "	2,531.40
Adamu Mohammed	" "	1,895.60
Amina Abdullahi	" "	541.15
Sale Musa Pumta	" "	2,093.40
Mustapha M. Pumta	" "	20,000.00
Ibrahim Sule	" "	9,977.00

BIU LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PURPOSE	BALANCE N
Ibrahim A. Gunda	Salary Advance	17,307.00
Mustapha A. Usman	" "	1,500.00
Abdullahi Musa	" "	18,711.95
Ibrahim Yakubu	" "	44,878.84
M. Yahaya Yusuf	" "	6,648.09
Maina Idrisa Mustapha	" "	20,596.08
M. Rahama Umar	" "	6,546.78
Hon. Bukar Ibrahim	" "	1,700.00
Hon. Adamu Maigari	" "	1,700.00
Abdullahi Aliyu	" "	2,820.55
Ibrahim Aliyu K.	" "	2,445.50
Hon. Abdu U. Gura	" "	1,700.00
Abbas Wakil	Bicycle Advance	5,500.00
Bashim Hassan Dundi	Salary Advance	43,528.91
Mari Yamta	" "	6,386.58
Alh. Mohammed Bulama	Bicycle Advance	7,000.00
Iliyasu Umar	" "	3,500.00
Abdu Ali	Salary Advance	36,009.00
Mohammed Bukar	" "	11,520.00
Salisu Mohammed	" "	6,347.70
Mohammed S. Adam	" "	9,350.00
Abdu Abdulraham	" "	10,188.52
Usman Shehu	Furniture Loan	5,000.00
Maina Abba Mohammed	" "	19,000.00
Abdu Soroma	" "	5,000.00
Abdu Usman Guna	" "	5,000.00
Umar Inuwa	" "	5,000.00
Adamu Maigari	" "	5,000.00
Salihu Bulama	" "	5,000.00
Mohammed Ali Gunda	" "	5,000.00
Bukar Ibrahim	" "	5,000.00
Fanta Ali Gur	" "	5,000.00
Adamu Idrisa	" "	7,025.58
Mohammed Mustapha	Salary Advance	4,720.76
Pati A. Audu	" "	517.00
Mohammed A. Giallah	" "	14,613.00
Aishatu Ibrahim	" "	791.60
Tairimu A. Musa	" "	2,299.80
Abdullahi Garba	" "	2,554.80
Yahaya A. Idi	Trade Union Advance	30,000.00
Abdu Abdulraman	Salary Advance	5,179.00
Adamu Usman Yada	" "	31,012.56
Dauda Ali Mange	" "	9,545.20
Ibrahim A. Gunda	" "	17,608.00
Kachalla A. Abubakar	" "	10,000.00
Yusuf Ibrahim	" "	5,000.00
Abdullah Yamta	" "	26,342.41
Garba Lawan Bale	" "	26,342.40
Halima Mohammed	" "	16,984.80
Sundry persons	Micro Scheme Loan	11,550,000.00
Total		12,263,748.31

BIU LOCAL GOVERNMENT OF BORNO STATE
Non - Personal Advance

NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
Bukar Mohammed	B/F	Special Imprest	64,000.00
Wamasda Wafal	B/F	Standing Imprest	20,000.00
Bukar Mohammed	B/F	" "	20,000.00
Alh. VusufAuta	B/F	" "	15,000.00
Abubakar Mustapha	B/F	Standing Imprest	480,000.00
Aishatu Abubakar	B/F	" "	135,000.00
Abdulkarim H. Umar	B/F	" "	100,000.00
Shamsudeen Aliyu	B/F	Special Imprest	6,700,000.00
M. Adamu Musa	B/F	" "	6,800,000.00
Mustapha Mohammed	B/F	" "	155,000.00
M. Adamu Musa	B/F	" "	4,900,000.00
M. BukarAdamu	B/F	" "	6,624,680.00
Wamasda Wafal	B/F	" "	550,000.00
Mohammed Ahmed	B/F	" "	100,000.00
Alh. Adamu Abdullahi	B/F	Standing Imprest	5,000.00
Habiba Muse.	B/F	Special Imprest	500,000.00
Madu Bukar Badu	B/F	" "	300,000.00
Madu Bukar Badu	B/F	" "	500,000.00
Hon. Usman Ibrahim	B/F	Standing Imprest	25,000.00
Hon. Saleh Musa	B/F	Standing Imprest	25,000.00
Hon. isa Shaibu	B/F	" "	25,000.00
Hon. Gambo Malam Baba	B/F	" "	25,000.00
Hon. Zannah Ali Moh'd	B/F	" "	50,000.00
Hon. Zannah Ali Moh'd	B/F	" "	100,000.00
Hassan isa Wakiwa	B/F	Special Imprest	1,800,000.00
Iliya Ahmed	B/F	" "	1,900,000.00
Mohammed Ali	B/F	" "	1,350,000.00
Iliya Ahmed	B/F	" "	1,300,000.00
Mohammed Aliyu	B/F	Standing Imprest	5,000.00
Usman Abubakar	B/F	Special Imprest	1,200,000.00
Usman Bukar	B/F	" "	1,150,000.00
H. Habiba Musa	B/F	" "	1,800,000.00
M. Musa Bello	B/F	Special Imprest	1,500,000.00
M. Adamu Musa	B/F	" "	1,900,000.00
Shamsudeen Aliyu	B/F	Special Imprest	1,800,000.00
Hassan isa Wakiwa	B/F	" "	1,480,000.00
Alh. Yusuf Adamu	B/F	Standing Imprest	200,000.00
Alh. Yusuf Adamu	B/F	" "	200,000.00
Amina Kachallah	B/F	" "	10,000.00
Abubakar Mustapha	B/F	Standing Imprest	7,000.00
Iliya Ahmed	B/F	" "	7,000.00
Alh. Buba Wahe	B/F	" "	7,000.00
Aishatu Moh'd	B/F	" "	5,000.00
Samaila Musa	B/F	" "	5,000.00
Mrs Rhoda	B/F	" "	5,000.00
Eng. Isah Dogo	B/F	" "	20,000.00
Wamasda Wafal	B/F	" "	20,000.00
Hassan isa Wakiwa	B/F	" "	20,000.00
Pindar Musa	B/F	" "	3,000.00
Mamman Isa	B/F	" "	10,000.00
Mallama Aishatu	B/F	" "	5,000.00
Altine M. Idrisa	B/F	" "	3,000.00
Bukar Saidu	B/F	" "	3,000.00
Musa Mustapha	B/F	Standing Imprest	3,000.00
Moh'd Yusuf	B/F	Standing Imprest	3,000.00
Adamu Shettima	B/F	" "	3,000.00
Hassan isa Wakiwa	B/F	Special Imprest	1,400,000.00
Bukar Modu Badu	B/F	" "	1,800,000.00

BIU LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
Habiba Musa	B/F	Special Imprest	1,900,000.00
Mamman isa	B/F	" "	1,600,000.00
Madam Elizebeth	B/F	" "	300,000.00
Hon. Usman Ibrahim	B/F	Standing Imprest	100,000.00
Hon. Usman Ibrahim	B/F	" "	100,000.00
Hon. Hajiya Ladi	B/F	" "	25,000.00
Hon. Gambo Moh'd	B/F	" "	25,000.00
Hon. Dauda Mammam	B/F	" "	25,000.00
Hon. isa Shaibu	B/F	" "	25,000.00
Usman Abubakar	B/F	Special Imprest	475,000.00
Bukar Saidu	B/F	" "	71,000.00
Hassan isa Wakirwa	B/F	" "	300,000.00
Habiba Musa	B/F	" "	500,000.00
Mrs Elezebeth Wakawa	B/F	" "	500,000.00
Adamu Musa	B/F	" "	500,000.00
Moh'd Aliyu	B/F	" "	500,000.00
Moh'd Aliyu	B/F	" "	500,000.00
Moh'd Aliyu	B/F	" "	500,000.00
Moh'd Aliyu	B/F	" "	500,000.00
Mrs Amina Aliyu	B/F	" "	500,000.00
Usman Bukar	B/F	" "	500,000.00
Mr Joshua Ngadda	B/F	" "	500,000.00
Mr Joshua Ngadda	B/F	" "	500,000.00
Iliya Ahmed	B/F	" "	500,000.00
Hassan isa WaKitwa	B/F	Special Imprest	500,000.00
Hassan isa Wakirwa	B/F	" "	500,000.00
Hassan isa Wakirwa	B/F	Special Imprest	500,000.00
Hassan isa Wakirwa	B/F	Special Imprest	500,000.00
Hassan isa Wakirwa	B/F	" "	500,000.00
Mrs Elezebeth Wakawa	B/F	" "	240,000.00
Habiba Musa	B/F	" "	500,000.00
Hassan isa Wakirwa	B/F	" "	500,000.00
Musa Beilo	B/F	" "	1,300,000.00
Ma'aji Ahmed K.	B/F	Standing Imprest	5,000.00
Mr Shamsudeen Aliyu	B/F	Special Imprest	500,000.00
Mr Shmsudeen Aliyu	B/F	" "	500,000.00
Hon Yamta Ali	5/1/2013	Standing Imprest	200,000.00
Hon Yamta Ali	6/1/2013	" "	200,000.00
M. Bukar Modu B.	9/1/2013	" "	100,000.00
M. Bukar Modu B.	10/1/2013	" "	150,000.00
Aishatu Mamman	36/01/13	" "	5,000.00
Amina Kachallah	37/10//13	" "	10,000.00
Babakura Waziri	38/01/13	" "	80,000.00
H. Habiba Musa	39/01/13	" "	10,000.00
Iliya Ahmed	40/01/13	" "	7,000.00
H. Habiba Musa	41/01/13	" "	7,000.00
Ibrahim Laya.	42/01/13	" "	3,000.00
Shamsudeen Aliyu	43/01/13	" "	5,000.00
Ibrahim S. Moh'd	44/01/13	" "	5,000.00
Sundry Person's	45/01/13	" "	25,000.00
Adamu Moh'd	46/01/13	" "	3,000.00
Mohammed Ibrahim	47/01/13	Standing Imprest	20,000.00
Aishatu Moh'd	48/01/13	" "	5,000.00
Aliyu Samaila	49/01/13	Standing Imprest	6,000.00
Modu Mustapha	50/01/13	" "	5,000.00
AbduMusa .	51/01/13	" "	5,000.00
Mailam Shaibu	52/01/13	" "	5,000.00
Eng. isah Dogo	53/01/13	" "	20,000.00
Abubakar Mustapha	54/01/13	" "	20,000.00
Hassan isa Wakirwa	55/01/13	" "	20,000.00
Alh. Mustapha M.	56/01/13	" "	20,000.00

BIU LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
Aliyu Gaadima	57/01/13	Standing Imprest	5,000.00
Ibrahim Aliyu	58/01/13	" "	5,000.00
M. H. Agabi	59/01/13	" "	5,000.00
Mustapha Zaifada	60/01/13	" "	5,000.00
Mrs Eiezebeth Wakawa	62/01/13	" "	5,000.00
Garba Yusuf	61/01/13	" "	3,000.00
Abubakar Buba	63/01/13	" "	20,000.00
Garba Yusuf	64/01/13	" "	15,000.00
Habu Yamta	65/01/13	" "	5,000.00
Moh'd Usman	66/01/13	" "	5,000.00
Usman Adamu Yada	67/01/13	" "	3,000.00
Alh. Yusuf Auta	68/01/13	" "	20,000.00
Mamman isa	69/01/13	" "	10,000.00
Hon. Bukar Mamman	70/01/13	" "	3,000.00
Sundry Person's	71/01/13	" "	10,000.00
Inusa Umaru	72/01/13	Standing Imprest	15,000.00
Sundry Person's	73/01/13	" "	12,000.00
Aishatu Aliyu	74/01/13	" "	5,000.00
Iliya Ahmed	88/01/13	Special Imprest	767,000.00
Iliya Ahmed	89/01/13	Special Imprest	780,000.00
Usman Bukar	90/01/13	" "	765,000.00
Hamidu Isah	91/01/13	" "	1,337,000.00
Amina Aliyu	92/01/13	" "	750,000.00
Bukar Adamu	94/01/13	" "	735,000.00
Hussaini Dahiru	95/01/13	Special Imprest	375,000.00
Abubakar Mustapha	96/01/13	" "	485,000.00
Hussaini Dahiru	97/01/13	" "	470,000.00
Abubakar Mustapha	98/01/13	Special Imprest	400,000.00
Hussaini Dahiru	99/01/13	" "	470,000.00
Abubakar Mustapha	100/01/13	" "	375,000.00
Abubakar Mustapha	101/01/13	" "	425,000.00
Hon Habib Yusuf	246/01/13	Standing Imprest	50,000.00
Hon Habib Yusuf	247/01/13	" "	100,000.00
Hon Musa Soroma	248/01/13	" "	25,000.00
Hon Usman Banga	249/01/13	" "	25,000.00
Hon Jibrin Hamidu	250/01/13	" "	25,000.00
Hon Abdultahi Madu	251/01/13	" "	25,000.00
Fanna Sale	252/01/13	" "	5,000.00
Musa Bello	253/01/13	" "	20,000.00
Amina Ahmadu	254/01/13	" "	5,000.00
Inusa Umar	255/01/13	" "	3,000.00
Ciroma Wakawa	256/01/13	" "	5,000.00
H. Nana Moh'd	257/01/13	" "	15,000.00
Amina Saidu	258/01/13	" "	5,000.00
Bukar Adamu	165/05/13	Special Imprest	450,000.00
Iliya Ahmed	166/05/13	" "	500,000.00
Usman Abubakar	167/05/13	" "	450,000.00
Iliya Ahmed	168/05/13	" "	500,000.00
Usman Bukar	169/05/13	Standing Imprest	220,000.00
Hassan Isa Wakinwa	170/05/13	Special Imprest	400,000.00
Hassan Isa Wakinwa	171/05/13	" "	400,000.00
Abubakar Mustapha	172/05/13	" "	400,000.00
Hussaini Dahiru	173/05/13	" "	400,000.00
Abubakar Mustapha	174/05/13	" "	400,000.00
Hussaini Dahiru	175/05/13	" "	400,000.00
Abubakar Mustapha	176/05/13	" "	430,000.00
Alh. Adamu Yada	168/06/13	" "	100,000.00
Alh. Adamu Yada	169/06/13	" "	150,000.00
Hassan isa Wakinwa	283/06/13	" "	660,000.00
Usman Bukar	284/06/13	Standing Imprest	1,200,000.00
Hassan isa Wakinwa	285/06/13	" "	1,450,000.00

BIU LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
Yerima Danfulani	287/06/13	" "	25,000.00
Moh'd Aliyu	185/07/13	" "	400,000.00
Moh'd Adamu	223/07/13	Standing Imprest	3,000.00
Iliya Ahmed	224/07/13	Special Imprest	1,300,000.00
Iliya Ahmed	158/10/13	Special Imprest	1,500,000.00
Bukar Adamu	161/10/13	" "	1,480,000.00
Usman Bukar	162/10/13	" "	1,500,000.00
Usman Moh'd A.	41/11/13	Standing Imprest	5,000.00
Usman Bukar	9/12/2013	Special Imprest	1,500,000.00
Iliya Ahmed	10/12/13	" "	1,000,000.00
Iliya Ahmed	15/12/13	" "	1,350,000.00
Bukar Mohammed	149/12/13	Standing Imprest	10,000.00
Alh. YusufAuta	150/12/13	Special Imprest	43,600.00
Total			94,289,280.00
Personal Advance			12,263,748.31
Non-Personal Advance			94,289,280.00
Total			106,553,028.31

Notes 14 - Consolidated Revenue Fund Account

Opening Balance	-	8,307.37
Total Recurrent Revenues	1,059,881,230.82	640,076,475.94
Total Funds Available	1,059,881,230.82	640,084,783.31
Less:		
Recurrent Expenditure	1,018,187,529.26	634,616,965.27
Transfers/Appropriations	39,012,875.00	5,100,000.00
Closing Balance	2,680,826.56	367,818.04

Notes 15 - Capital Development Funds

Total Capital Receipts	39,012,875.00	5,100,000.00
Total Capital Funds Available	39,012,875.00	5,100,000.00
Less:		
Economic	3,700,000.00	1,300,000.00
Reginal Development	33,312,875.00	3,400,000.00
Social	2,000,000.00	400,000.00
Total Capital Expenditure	39,012,875.00	5,100,000.00

Note 16 - Reciept - Deposit

NAME OF HOLDER	PURPOSE	AMOUNT N
Sundry Pensioners	Pension Allowance	167,646.17
BOSG (BIRS)	5% Withholding Tax	4,493,088.70
NULGE	Union Dues	911,362.35
Bamako Drugs	Drugs Revolving Fund	53,698.00
BOSG (BIRS)	Pay As You Earn	18,322,871.57
Fed. Inland Revenue Service	Value Added Tax	6,772,539.80
MHWUN	Union Dues	59,436.26
Borno State Govt	Education Levy	12,080.00
Federal Mortgage Bank	Contribution NHF	319,283.55
Bamako Medical Health	Medical Health	120,000.00
M. Lawan Buk	Retention Fee	173,420.00
Abdulkarim Dauda	Housing Deposit	150,000.00
Sundry Pensions	Motocycle Deposit	862,864.63
Dahiru Hassan	Housing Deposit	20,000.00
Total		32,438,291.03

BIU LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CONSOLIDATED REVENUE FUND

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note: 17				
Government Share of Faac				
Statutory Allocation from Federal Govt.	1,716,127,277.05	2,358,979,522.69	1,004,996,850.00	642,852,245.64
Statutory Allocation from State Govt.	-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT	-	409,435,648.90	275,423,689.00	409,435,648.90
Total	1,716,127,277.05	2,968,415,171.59	1,480,420,539.00	1,252,287,894.54

Note: 18

Personal Tax

Community Development & Poll Tax	-	3,000,000.00	3,000,000.00	3,000,000.00
Cattle Tax	-	3,000,000.00	3,000,000.00	3,000,000.00
Other Special Services Tax	-	100,000.00	100,000.00	100,000.00
Total	-	6,100,000.00	6,100,000.00	6,100,000.00

Note: 19

Licence General

Radio/TV Station Licence	-	-	-	-
Boats & Canoe (Small Craft) Licence	-	10,000.00	10,000.00	10,000.00
Reg. of Voluntarily Organization	-	100,000.00	100,000.00	100,000.00
Bake House licence	-	100,000.00	100,000.00	100,000.00
Bicycle & Hire Permit Licence	-	100,000.00	100,000.00	100,000.00
Brick Making Licence	-	20,000.00	20,000.00	20,000.00
Dane Gun Licence	-	100,000.00	100,000.00	100,000.00
Cattle Dealers Licence	-	1,000,000.00	1,000,000.00	1,000,000.00
Pet (Dog) Licence	-	-	-	-
Dried Fish & Meat Licence	-	150,000.00	150,000.00	150,000.00
Fishing Permits	-	50,000.00	50,000.00	50,000.00
Hawkers Permit	-	30,000.00	30,000.00	30,000.00
Hunting Permits	-	10,000.00	10,000.00	10,000.00
Produce Buying Licence	-	300,000.00	300,000.00	300,000.00
Abattoir & Slaughter Licence	110,000.00	300,000.00	300,000.00	190,000.00
Renewal of Fisher Licence	-	10,000.00	10,000.00	10,000.00
Hiring Services Licence	-	30,000.00	30,000.00	30,000.00
Borehole Drilling Services Licence	-	200,000.00	200,000.00	200,000.00
Cinematography Licence	-	10,000.00	10,000.00	10,000.00
Trade Licence	-	150,000.00	150,000.00	150,000.00
Bathing House Licence	-	150,000.00	150,000.00	150,000.00
Battery Charges Licence	-	30,000.00	30,000.00	30,000.00
Black Smith Workshop Licence	-	10,000.00	10,000.00	10,000.00
Block & Brick Making Licence	-	10,000.00	10,000.00	10,000.00
Building Materials Licence	-	20,000.00	20,000.00	20,000.00
Butchers Licence	-	1,000,000.00	1,000,000.00	1,000,000.00
Clock & Watch Repairs Licence	-	10,000.00	10,000.00	10,000.00
Cloths Dyers Licence	-	10,000.00	10,000.00	10,000.00
Corn Grinding Mill Licence	-	200,000.00	200,000.00	200,000.00
Electric, Radio & TV Workshop Licence	-	50,000.00	50,000.00	50,000.00
Hair Dressing & Barbing Saloon Licence	-	20,000.00	20,000.00	20,000.00
Ingredient Grinding Mill Licence	-	70,000.00	70,000.00	70,000.00
Kiosk Licence	-	300,000.00	300,000.00	300,000.00
Local Hair Barbing & Plaiting Licence	-	10,000.00	10,000.00	10,000.00
Mining Industry Licence	-	300,000.00	300,000.00	300,000.00
Motor Mechanic/Car Wash Licence	-	20,000.00	20,000.00	20,000.00
Native Liquor Licence	-	20,000.00	20,000.00	20,000.00

BIU LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Painting Spraying & Sign Writing W/Shop	-	5,000.00	5,000.00	5,000.00
Photostat Typing Institute	-	20,000.00	20,000.00	20,000.00
Petty Traders Licence	-	100,000.00	100,000.00	100,000.00
Penel Beaters Licence	-	30,000.00	30,000.00	30,000.00
Photo Studio Licence	-	20,000.00	20,000.00	20,000.00
Registration of Laundries & Dry Clean Lic.	-	50,000.00	50,000.00	50,000.00
Registration of Septic Tank Disig. Lic.	-	300,000.00	300,000.00	300,000.00
Sand Granite Iron Rod Sellers Licence	-	200,000.00	200,000.00	200,000.00
Sewing Institute Licence	-	20,000.00	20,000.00	20,000.00
Surface Tank Kerosene	-	50,000.00	50,000.00	50,000.00
Vehicle Spare Parts Licence	-	50,000.00	50,000.00	50,000.00
Vulcanizer Licence	-	50,000.00	50,000.00	50,000.00
Welding Machine Licence	-	20,000.00	20,000.00	20,000.00
Wood Making & Carpentry W/Shop Lic.	-	25,000.00	25,000.00	25,000.00
Total	110,000.00	5,840,000.00	5,840,000.00	5,730,000.00

Note: 20
Fees General

Contractor Registration Fees	-	1,500,000.00	1,500,000.00	1,500,000.00
Marriage & Divorce Fees	-	300,000.00	300,000.00	300,000.00
Tender Fees	-	500,000.00	500,000.00	500,000.00
Birth & Death Registration Fees	-	50,000.00	50,000.00	50,000.00
Battery Charges Fees	-	30,000.00	30,000.00	30,000.00
Blacksmith Workshop Fees	-	5,000.00	5,000.00	5,000.00
Block Making Machine Fees	-	20,000.00	20,000.00	20,000.00
Building Material fee	-	20,000.00	20,000.00	20,000.00
Bus/Commercial Veh./Taxi Pert. Licence	-	200,000.00	200,000.00	200,000.00
Clock/Watch Repairs Fees	-	5,000.00	5,000.00	5,000.00
Cloth Dyers Fees	-	10,000.00	10,000.00	10,000.00
Commission of Transfer of Plot Fees	-	50,000.00	50,000.00	50,000.00
Control of Noise Permit Fees	-	10,000.00	10,000.00	10,000.00
Corn Grinding Mill Fees	-	100,000.00	100,000.00	100,000.00
Customary Right of Occupancy Fees	-	500,000.00	500,000.00	500,000.00
Dispensary & Maternity fee	-	60,000.00	60,000.00	60,000.00
Electric Radio/TV Workshop Fees	-	50,000.00	50,000.00	50,000.00
Entainment Drumming Permit Fees	-	20,000.00	20,000.00	20,000.00
Felling of Tree Fees	-	1,200,000.00	1,200,000.00	1,200,000.00
Forestry & Fuel Exploitation Fees	270,000.00	100,000.00	100,000.00	(170,000.00)
Hair Dressing & Barbing Saloon Fees	-	10,000.00	10,000.00	10,000.00
Hire Charges Fees	-	5,000.00	5,000.00	5,000.00
Ingredient Grinding Mill fee	-	100,000.00	100,000.00	100,000.00
Kiosk Fees	-	250,000.00	250,000.00	250,000.00
Local Hair Barbing & Plaiting Fees	-	5,000.00	5,000.00	5,000.00
Mining Industry Fees	-	100,000.00	100,000.00	100,000.00
Motor Cycle Fees	-	10,000.00	10,000.00	10,000.00
Motor Mechanic & Car Wash Depot Fees	-	30,000.00	30,000.00	30,000.00
Native Liquor Fees	-	5,000.00	5,000.00	5,000.00
Open Air Preaching Permit fee	-	10,000.00	10,000.00	10,000.00
Painting Spraying & Sign Writing W/Shop f.	-	10,000.00	10,000.00	10,000.00
Panel Beaters Fees	-	30,000.00	30,000.00	30,000.00
Pest Control & Disinfectant Charges	-	10,000.00	10,000.00	10,000.00
Petty Traders Fees	-	100,000.00	100,000.00	100,000.00
Photo Studio Fees	-	10,000.00	10,000.00	10,000.00
Registration of Laundries & Dry Clean Fees	-	10,000.00	10,000.00	10,000.00
Slaughter Fees	-	100,000.00	100,000.00	100,000.00

BIU LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Rice Mill & Cassava Grinding Fees	-	150,000.00	150,000.00	150,000.00
Sand Dredging Fees	-	150,000.00	150,000.00	150,000.00
Sand Granite Iron Sellers Fees	-	20,000.00	20,000.00	20,000.00
Sewing Institute Fees	-	20,000.00	20,000.00	20,000.00
Squaters & Hawkers Permit Fees	-	10,000.00	10,000.00	10,000.00
Surface Kerosene Fees	-	150,000.00	150,000.00	150,000.00
Vehicle Spare Parts Fees	-	50,000.00	50,000.00	50,000.00
Vulcanizers Fees	-	20,000.00	20,000.00	20,000.00
Welding Machine Fees	-	30,000.00	30,000.00	30,000.00
Wood Making & Carpentry W/Shop Fees	-	30,000.00	30,000.00	30,000.00
Bathing House Fees	-	20,000.00	20,000.00	20,000.00
Hiring of Irrigation Farm Pump Fees	-	200,000.00	200,000.00	200,000.00
Total	270,000.00	6,375,000.00	6,375,000.00	6,105,000.00

Note : 21
Sales General

Sales of Stores, Scraps & Unserviceable	-	200,000.00	200,000.00	200,000.00
Sales of Improved Seeds & Chemical	-	500,000.00	500,000.00	500,000.00
Proceed from Sales of Farm Produce	-	500,000.00	500,000.00	500,000.00
Sales of Fertilizer	-	10,000,000.00	10,000,000.00	10,000,000.00
Sales of Indigene Certificate	-	200,000.00	200,000.00	200,000.00
Total	-	11,400,000.00	11,400,000.00	11,400,000.00

Note: 22
Earning General

Earning from Use of Government Vehicle	-	200,000.00	200,000.00	200,000.00
Earning from Medical Services	-	200,000.00	200,000.00	200,000.00
Earning from Commercial Activities	-	1,000,000.00	1,000,000.00	1,000,000.00
Earning from Markets	2,152,750.00	1,500,000.00	1,500,000.00	(652,750.00)
Earning from Motor Parks	691,000.00	500,000.00	500,000.00	(191,000.00)
Earning from Shop & Shopping Centers	176,000.00	1,000,000.00	1,000,000.00	824,000.00
Earning from Cattle Markets	-	1,000,000.00	1,000,000.00	1,000,000.00
Earning from Abattoir & Slaughter Slabs	-	100,000.00	100,000.00	100,000.00
Earning from Transport Service	5,973,200.00	2,500,000.00	2,500,000.00	(3,473,200.00)
Earning from Industrial Undertaking	-	1,000,000.00	1,000,000.00	1,000,000.00
Earning from Viewing Centers	-	20,000.00	20,000.00	20,000.00
Earning from Tractor Hiring	-	2,500,000.00	2,500,000.00	2,500,000.00
Earning from Env. Sanitation services	-	50,000.00	50,000.00	50,000.00
Total	8,992,950.00	11,570,000.00	11,570,000.00	2,577,050.00

Note: 23
Rent on Govt. Building General

Rent on Government Quarters	-	250,000.00	250,000.00	250,000.00
Rent on Government Buildings	-	200,000.00	200,000.00	200,000.00
Total	-	450,000.00	450,000.00	450,000.00

Note : 24
Rent on Land & Others General

Rent on Government Land	148,000.00	100,000.00	100,000.00	(48,000.00)
Tenement Rate	570,000.00	1,000,000.00	1,000,000.00	430,000.00
Ground Rent	-	300,000.00	300,000.00	300,000.00
Total	718,000.00	1,400,000.00	1,400,000.00	682,000.00

BIU LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note : 25				
Domestic Grant				
Domestic Grant from State Government	-	50,000,000.00	50,000,000.00	50,000,000.00
Total	-	50,000,000.00	50,000,000.00	50,000,000.00
Note : 26				
Extraordinary Items				
Unspecified Revenue	-	10,000,000.00	10,000,000.00	10,000,000.00
Recovery of Losses & Overpayment	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	-	15,000,000.00	15,000,000.00	15,000,000.00
Note : 27				
Other Receipt				
VAT	376,821,207.65	-	-	(376,821,207.65)
PPT	3,972,270.63	-	-	(3,972,270.63)
Excess Bank Chgarges	4,190,398.05	-	-	(4,190,398.05)
Excess Crude	2,968,965.09	-	-	(2,968,965.09)
Forex Equalisation	45,160,023.10	-	-	(45,160,023.10)
Additional Fund From NNPC	2,786,190.70	-	-	(2,786,190.70)
Exchange Difference	10,353,834.62	-	-	(10,353,834.62)
Exchange Gain	6,772,149.94	-	-	(6,772,149.94)
Total	453,025,039.78	-	-	(453,025,039.78)
Note : 28				
Statutory Deductions				
3% Emirate Council	47,008,923.11	-	-	(47,008,923.11)
0.5% L.G. Audit	7,155,925.00	-	-	(7,155,925.00)
7% of L.E.A. Pri. Sch. Teachers Pen. Plus	26,781,951.28	-	-	(26,781,951.28)
Local Govt Pension	41,497,342.28	-	-	(41,497,342.28)
Total	122,444,141.67	-	-	(122,444,141.67)
Note : 29				
Intervention Funding				
Contr. towards Funding of Primary Edu.	363,047,253.22	-	-	(363,047,253.22)
1% LGSC Training Fund	14,311,850.00	-	-	(14,311,850.00)
0.75% Admin Charges	10,733,887.49	-	-	(10,733,887.49)
5% Security	71,537,250.00	-	-	(71,537,250.00)
Total	459,630,240.71	-	-	(459,630,240.71)
Note : 30				
Miscellaneous Deductions Funding				
Sererance Gratuity to Former LG Concillors	4,000,000.00	-	-	(4,000,000.00)
Contr. to Indigines Undergoing AFT	4,000,000.00	-	-	(4,000,000.00)
IFAD Climate Change A. C. Funding	2,500,000.00	-	-	(2,500,000.00)
Retainership NTA/BRTV	1,400,000.00	-	-	(1,400,000.00)
P/ment for Preparation of LGA's Annual Acct	1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood Food Items to IDPs	14,102,900.14	-	-	(14,102,900.14)
LGA's Hajj Fare	14,197,406.65	-	-	(14,197,406.65)
Purc. of Equipts for SPHCA Biometric Data C	2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service	38,550,000.00	-	-	(38,550,000.00)
Workshop on Fiscal & Admin. Due Process	462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's	1,481,481.48	-	-	(1,481,481.48)
Gratuity to Local Edu. Authority Retiress	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retiress	9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019	17,995,890.00	-	-	(17,995,890.00)

BIU LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Hotel Bills inrespects of Borno State Hotel	-	-	-	-
Production of Projects Calender 2018	680,000.00	-	-	(680,000.00)
Outstanding Liabilities	-	-	-	-
JNI Contribution	385,185.19	-	-	(385,185.19)
Logistics	3,000,000.00	-	-	(3,000,000.00)
Total	584,110,813.42	-	-	(584,110,813.42)

Note : 31
Personnel Cost

Office of the Chairman	42,559,308.49	27,155,814.00	21,541,503.00	(15,403,494.49)
Secretary to the Local Government	18,236,738.31	14,032,412.00	14,032,412.00	(4,204,326.31)
The Council	3,794,090.00	68,986,929.00	68,986,929.00	65,192,839.00
Admin & General Services	27,277,595.73	27,155,814.00	83,446,106.00	(121,781.73)
Agric & Natural Resources	151,592,781.40	180,651,480.00	115,474,717.00	29,058,698.60
Finance & Supply	75,379,455.90	82,729,584.00	81,787,879.00	7,350,128.10
Budget,Plan,Research & Statistic	12,792,953.06	7,878,190.00	8,200,385.00	(4,914,763.06)
Education & Social Development	85,814,120.49	7,655,834.00	45,543,567.00	(78,158,286.49)
Works Transport & Housing	71,273,848.97	76,781,428.00	72,130,405.00	5,507,579.03
Primary Health Care	325,270,436.06	280,018,720.00	166,661,300.00	(45,251,716.06)
Traditional Office	32,616,327.57	6,963,943.00	14,880,880.00	(25,652,384.57)
Total	846,607,655.98	780,010,148.00	692,686,083.00	(66,597,507.98)

Note : 32
Overhead Cost

Office of the Chairman	42,591,608.00	42,591,608.00	40,947,140.00	-
Secretary to the Local Government	11,550,000.00	11,550,000.00	18,000,000.00	-
The Council	469,400.00	469,400.00	20,000,000.00	-
Admin & General Services	33,790,000.00	33,790,000.00	75,000,000.00	-
Agric & Natural Resources	3,874,665.28	3,874,665.28	67,200,000.00	-
Finance & Supply	12,338,000.00	12,338,000.00	40,000,000.00	-
Budget, Plan, Research & Statistic	340,000.00	340,000.00	25,500,000.00	-
Education & Social Development	144,000.00	144,000.00	50,078,521.00	-
Works Transport & Housing	23,790,000.00	23,790,000.00	61,000,000.00	-
Primary Health Care	39,752,200.00	39,752,200.00	74,500,000.00	-
Traditional Office	2,940,000.00	2,940,000.00	10,000,000.00	-
Total	171,579,873.28	171,579,873.28	482,225,661.00	-

NOTE TO JAAC AND CAPITAL DEVELOPMENT FUND

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Note : 33				
JACC Deduction				
5% Stabilization	31,340,279.61	-	-	(31,340,279.61)
20% LG Joint Development Programme	283,235,000.04	-	-	(283,235,000.04)
Rehabilitation of Federal Highway	-	-	-	-
Total	314,575,279.65	-	-	(314,575,279.65)

Note : 34
Admin & General Services

Purchase of Motor Vehicle	-	10,000,000.00	6,000,000.00	10,000,000.00
Construction & Provision of Office	-	61,000,000.00	4,000,000.00	61,000,000.00
Rehabilitation & Repairs of Office Building	-	60,000,000.00	40,000,000.00	60,000,000.00
Total	-	131,000,000.00	50,000,000.00	131,000,000.00

BIU LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note : 35				
Agric & Natural Resources				
Purchase of Farming Inputs Fertilizer	-	53,000,000.00	10,000,000.00	53,000,000.00
Purchase of Agro Chemical	-	30,400,000.00	10,000,000.00	30,400,000.00
Counter Part Fund FADAMA III Project	-	10,000,000.00	2,000,000.00	10,000,000.00
Purchase of Motor Vehicle	-	50,000,000.00	10,000,000.00	50,000,000.00
Total	-	143,400,000.00	32,000,000.00	143,400,000.00
Note : 36				
Finance & Supply				
Construction & Provision of Fencing	-	40,000,000.00	3,000,000.00	40,000,000.00
Rehabilitation & Repairs of Market & Parks	-	5,200,000.00	5,000,000.00	5,200,000.00
Market Stalls	3,700,000.00	30,000,000.00	2,000,000.00	26,300,000.00
Motor Vehicle Mass Transit	-	-	15,000,000.00	-
Provision of Shopping Complex	-	-	10,000,000.00	-
Total	3,700,000.00	75,200,000.00	35,000,000.00	71,500,000.00
Note : 37				
Budget, Plan, Research & Statistic				
Purchase of Motor Vehicle	-	-	10,000,000.00	-
Office Furniture & Fittings	-	-	10,000,000.00	-
Total	-	-	20,000,000.00	-
Note : 38				
Works Transport & Housing				
Construction & Provision of Bridges	-	40,000,000.00	6,000,000.00	40,000,000.00
Construction & Provision of Roads	9,500,000.00	40,000,000.00	6,000,000.00	30,500,000.00
Erosion & Flood Control	1,000,000.00	1,000,000.00	4,000,000.00	-
Construction & Provision of Drainage	-	50,000,000.00	3,000,000.00	50,000,000.00
Construction & Provision of Office Building	9,942,875.00	55,000,000.00	5,000,000.00	45,057,125.00
Rehabilitation & Repairs of Residential Build	11,370,000.00	31,200,000.00	3,000,000.00	19,830,000.00
Purchase of Generator	-	5,000,000.00	2,000,000.00	5,000,000.00
Construction & Provision of Slaughter Slabs	-	1,000,000.00	1,000,000.00	1,000,000.00
Rehabilitation & Repairs of Electricity	-	4,000,000.00	4,000,000.00	4,000,000.00
Construction & Provision of Rural Electricity	-	-	50,000,000.00	-
Purchase of Transformer	-	35,000,000.00	5,000,000.00	35,000,000.00
Construction & Provision of Culvert	-	60,000,000.00	4,000,000.00	60,000,000.00
Rehabilitation & Repairs of Water Facilities	-	31,000,000.00	2,000,000.00	31,000,000.00
Construction & Provision of Boreholes	1,500,000.00	50,000,000.00	5,817,107.00	48,500,000.00
Total	33,312,875.00	403,200,000.00	100,817,107.00	369,887,125.00
Note: 39				
Education & Social Development				
Communication Gadget & Television	-	500,000.00	2,000,000.00	500,000.00
Purchase of Lighting Equipment	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Library Books & Equipment	-	10,700,000.00	2,000,000.00	10,700,000.00
Rehabilitation & Repairs of Public Schools	-	63,000,000.00	16,000,000.00	63,000,000.00
Total	-	76,200,000.00	22,000,000.00	76,200,000.00
Note: 40				
Primary Health Care				
Construction of Clinic & Health Centre	2,000,000.00	61,000,000.00	15,000,000.00	59,000,000.00
Purchase of Medical & Clinic Equipment	-	67,202,000.00	30,000,000.00	67,202,000.00
Purchase of Medical Test & Kid for PHC	-	59,398,000.00	5,000,000.00	59,398,000.00
Total	2,000,000.00	187,600,000.00	50,000,000.00	185,600,000.00

BIU LOCAL GOVERNMENT OF BORNO STATE

SCHEDULE OF DETAILED REVENUE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
GOVERNMENT SHARE OF FAAC				
Statutory Allocation from Federal Govt.	1,716,127,277.05	2,358,979,522.69	1,004,996,850.00	642,852,245.64
Statutory Allocation from State Govt.	-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT	-	409,435,648.90	275,423,689.00	409,435,648.90
Total	1,716,127,277.05	2,968,415,171.59	1,480,420,539.00	1,252,287,894.54
PERSONAL TAX				
Community Development & Poll Tax	-	3,000,000.00	3,000,000.00	3,000,000.00
Cattle Tax	-	3,000,000.00	3,000,000.00	3,000,000.00
Other Special Services Tax	-	100,000.00	100,000.00	100,000.00
Total	-	6,100,000.00	6,100,000.00	6,100,000.00
LICENCE GENERAL				
Radio/TV Station Licence	-	-	-	-
Boats & Canoe (Small Craft) Licence	-	10,000.00	10,000.00	10,000.00
Reg. of Voluntarily Organization	-	100,000.00	100,000.00	100,000.00
Bake House licence	-	100,000.00	100,000.00	100,000.00
Bicycle & Hire Permit Licence	-	100,000.00	100,000.00	100,000.00
Brick Making Licence	-	20,000.00	20,000.00	20,000.00
Dane Gun Licence	-	100,000.00	100,000.00	100,000.00
Cattle Dealers Licence	-	1,000,000.00	1,000,000.00	1,000,000.00
Pet (Dog) Licence	-	-	-	-
Dried Fish & Meat Licence	-	150,000.00	150,000.00	150,000.00
Fishing Permits	-	50,000.00	50,000.00	50,000.00
Hawkers Permit	-	30,000.00	30,000.00	30,000.00
Hunting Permits	-	10,000.00	10,000.00	10,000.00
Produce Buying Licence	-	300,000.00	300,000.00	300,000.00
Abattoir & Slaughter Licence	110,000.00	300,000.00	300,000.00	190,000.00
Renewal of Fisher Licence	-	10,000.00	10,000.00	10,000.00
Hiring Services Licence	-	30,000.00	30,000.00	30,000.00
Borehole Drilling Services Licence	-	200,000.00	200,000.00	200,000.00
Cinematography Licence	-	10,000.00	10,000.00	10,000.00
Trade Licence	-	150,000.00	150,000.00	150,000.00
Bathing House Licence	-	150,000.00	150,000.00	150,000.00
Battery Charges Licence	-	30,000.00	30,000.00	30,000.00
Black Smith Workshop Licence	-	10,000.00	10,000.00	10,000.00
Block & Brick Making Licence	-	10,000.00	10,000.00	10,000.00
Building Materials Licence	-	20,000.00	20,000.00	20,000.00
Butchers Licence	-	1,000,000.00	1,000,000.00	1,000,000.00
Clock & Watch Repairs Licence	-	10,000.00	10,000.00	10,000.00
Cloths Dyers Licence	-	10,000.00	10,000.00	10,000.00
Corn Grinding Mill Licence	-	200,000.00	200,000.00	200,000.00
Electric, Radio & TV Workshop Licence	-	50,000.00	50,000.00	50,000.00
Hair Dressing & Barbing Saloon Licence	-	20,000.00	20,000.00	20,000.00
Ingredient Grinding Mill Licence	-	70,000.00	70,000.00	70,000.00
Kiosk Licence	-	300,000.00	300,000.00	300,000.00
Local Hair Barbing & Plaiting Licence	-	10,000.00	10,000.00	10,000.00
Mining Industry Licence	-	300,000.00	300,000.00	300,000.00
Motor Mechanic/Car Wash Licence	-	20,000.00	20,000.00	20,000.00
Native Liquor Licence	-	20,000.00	20,000.00	20,000.00
Painting Spraying & Sign Writing W/Shop	-	5,000.00	5,000.00	5,000.00
Photostat Typing Institute	-	20,000.00	20,000.00	20,000.00
Petty Traders Licence	-	100,000.00	100,000.00	100,000.00

BIU LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Penel Beaters Licence	-	30,000.00	30,000.00	30,000.00
Photo Studio Licence	-	20,000.00	20,000.00	20,000.00
Registration of Laundries & Dry Clean Lic.	-	50,000.00	50,000.00	50,000.00
Registration of Septic Tank Disig. Lic.	-	300,000.00	300,000.00	300,000.00
Sand Granite Iron Rod Sellers Licence	-	200,000.00	200,000.00	200,000.00
Sewing Institute Licence	-	20,000.00	20,000.00	20,000.00
Surface Tank Kerosene	-	50,000.00	50,000.00	50,000.00
Vehicle Spare Parts Licence	-	50,000.00	50,000.00	50,000.00
Vulcanizer Licence	-	50,000.00	50,000.00	50,000.00
Welding Machine Licence	-	20,000.00	20,000.00	20,000.00
Wood Making & Carpentry W/Shop Lic.	-	25,000.00	25,000.00	25,000.00
Total	110,000.00	5,840,000.00	5,840,000.00	5,730,000.00
FEES GENERAL				
Contractor Registration Fees	-	1,500,000.00	1,500,000.00	1,500,000.00
Marriage & Divorce Fees	-	300,000.00	300,000.00	300,000.00
Tender Fees	-	500,000.00	500,000.00	500,000.00
Birth & Death Registration Fees	-	50,000.00	50,000.00	50,000.00
Battery Charges Fees	-	30,000.00	30,000.00	30,000.00
Blacksmith Workshop Fees	-	5,000.00	5,000.00	5,000.00
Block Making Machine Fees	-	20,000.00	20,000.00	20,000.00
Building Material fee	-	20,000.00	20,000.00	20,000.00
Bus/Commercial Veh./Taxi Pert. Licence	-	200,000.00	200,000.00	200,000.00
Clock/Watch Repairs Fees	-	5,000.00	5,000.00	5,000.00
Cloth Dyers Fees	-	10,000.00	10,000.00	10,000.00
Commission of Transfer of Plot Fees	-	50,000.00	50,000.00	50,000.00
Control of Noise Permit Fees	-	10,000.00	10,000.00	10,000.00
Corn Grinding Mill Fees	-	100,000.00	100,000.00	100,000.00
Customary Right of Occupancy Fees	-	500,000.00	500,000.00	500,000.00
Dispensary & Maternity fee	-	60,000.00	60,000.00	60,000.00
Electric Radio/TV Workshop Fees	-	50,000.00	50,000.00	50,000.00
Entertainment Drumming Permit Fees	-	20,000.00	20,000.00	20,000.00
Felling of Tree Fees	-	1,200,000.00	1,200,000.00	1,200,000.00
Forestry & Fuel Exploitation Fees	270,000.00	100,000.00	100,000.00	(170,000.00)
Hair Dressing & Barbing Saloon Fees	-	10,000.00	10,000.00	10,000.00
Hire Charges Fees	-	5,000.00	5,000.00	5,000.00
Ingredient Grinding Mill fee	-	100,000.00	100,000.00	100,000.00
Kiosk Fees	-	250,000.00	250,000.00	250,000.00
Local Hair Barbing & Plaiting Fees	-	5,000.00	5,000.00	5,000.00
Mining Industry Fees	-	100,000.00	100,000.00	100,000.00
Motor Cycle Fees	-	10,000.00	10,000.00	10,000.00
Motor Mechanic & Car Wash Depot Fees	-	30,000.00	30,000.00	30,000.00
Native Liquor Fees	-	5,000.00	5,000.00	5,000.00
Open Air Preaching Permit fee	-	10,000.00	10,000.00	10,000.00
Painting Spraying & Sign Writing W/Shop f.	-	10,000.00	10,000.00	10,000.00
Panel Beaters Fees	-	30,000.00	30,000.00	30,000.00
Pest Control & Disinfectant Charges	-	10,000.00	10,000.00	10,000.00
Petty Traders Fees	-	100,000.00	100,000.00	100,000.00
Photo Studio Fees	-	10,000.00	10,000.00	10,000.00
Registration of Laundries & Dry Clean Fees	-	10,000.00	10,000.00	10,000.00
Slaughter Fees	-	100,000.00	100,000.00	100,000.00
Rice Mill & Cassava Grinding Fees	-	150,000.00	150,000.00	150,000.00
Sand Dredging Fees	-	150,000.00	150,000.00	150,000.00
Sand Granite Iron Sellers Fees	-	20,000.00	20,000.00	20,000.00
Sewing Institute Fees	-	20,000.00	20,000.00	20,000.00

BIU LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Squatters & Hawkers Permit Fees	-	10,000.00	10,000.00	10,000.00
Surface Kerosene Fees	-	150,000.00	150,000.00	150,000.00
Vehicle Spare Parts Fees	-	50,000.00	50,000.00	50,000.00
Vulcanizers Fees	-	20,000.00	20,000.00	20,000.00
Welding Machine Fees	-	30,000.00	30,000.00	30,000.00
Wood Making & Carpentry W/Shop Fees	-	30,000.00	30,000.00	30,000.00
Bathing House Fees	-	20,000.00	20,000.00	20,000.00
Hiring of Irrigation Farm Pump Fees	-	200,000.00	200,000.00	200,000.00
Total	270,000.00	6,375,000.00	6,375,000.00	6,105,000.00
SALES GENERAL				
Sales of Stores,Scraps & Unserviceable	-	200,000.00	200,000.00	200,000.00
Sales of Improved Seeds & Chemical	-	500,000.00	500,000.00	500,000.00
Proceed from Sales of Farm Produce	-	500,000.00	500,000.00	500,000.00
Sales of Fertilizer	-	10,000,000.00	10,000,000.00	10,000,000.00
Sales of Indigene Certificate	-	200,000.00	200,000.00	200,000.00
Total	-	11,400,000.00	11,400,000.00	11,400,000.00
EARNING GENERAL				
Earning from Use of Government Vehicle	-	200,000.00	200,000.00	200,000.00
Earning from Medical Services	-	200,000.00	200,000.00	200,000.00
Earning from Commercial Activities	-	1,000,000.00	1,000,000.00	1,000,000.00
Earning from Markets	2,152,750.00	1,500,000.00	1,500,000.00	(652,750.00)
Earning from Motor Parks	691,000.00	500,000.00	500,000.00	(191,000.00)
Earning from Shop & Shopping Centers	176,000.00	1,000,000.00	1,000,000.00	824,000.00
Earning from Cattle Markets	-	1,000,000.00	1,000,000.00	1,000,000.00
Earning from Abattoir & Slaughter Slabs	-	100,000.00	100,000.00	100,000.00
Earning from Transport Service	5,973,200.00	2,500,000.00	2,500,000.00	(3,473,200.00)
Earning from Industrial Undertaking	-	1,000,000.00	1,000,000.00	1,000,000.00
Earning from Viewing Centers	-	20,000.00	20,000.00	20,000.00
Earning from Tractor Hiring	-	2,500,000.00	2,500,000.00	2,500,000.00
Earning from Env. Sanitation services	-	50,000.00	50,000.00	50,000.00
Total	8,992,950.00	11,570,000.00	11,570,000.00	2,577,050.00
RENT ON GOVT. BUILDING GENERAL				
Rent on Government Quarters	-	250,000.00	250,000.00	250,000.00
Rent on Government Buildings	-	200,000.00	200,000.00	200,000.00
Total	-	450,000.00	450,000.00	450,000.00
RENT ON LAND & OTHERS GENERAL				
Rent on Government Land	148,000.00	100,000.00	100,000.00	(48,000.00)
Tenement Rate	570,000.00	1,000,000.00	1,000,000.00	430,000.00
Ground Rent	-	300,000.00	300,000.00	300,000.00
Total	718,000.00	1,400,000.00	1,400,000.00	682,000.00
DOMESTIC GRANT				
Domestic Grant from State Government	-	50,000,000.00	50,000,000.00	50,000,000.00
Total	-	50,000,000.00	50,000,000.00	50,000,000.00
EXTRAORDINARY ITEMS				
Unspecified Revenue	-	10,000,000.00	10,000,000.00	10,000,000.00
Recovery of Losses & Overpayment	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	-	15,000,000.00	15,000,000.00	15,000,000.00

BIU LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
OTHER RECIEPT				
VAT	376,821,207.65	-	-	(376,821,207.65)
PPT	3,972,270.63	-	-	(3,972,270.63)
Excess Bank Chgarges	4,190,398.05	-	-	(4,190,398.05)
Excess Crude	2,968,965.09	-	-	(2,968,965.09)
Forex Equalisation	45,160,023.10	-	-	(45,160,023.10)
Additional Fund From NNPC	2,786,190.70	-	-	(2,786,190.70)
Exchange Difference	10,353,834.62	-	-	(10,353,834.62)
Exchange Gain	6,772,149.94	-	-	(6,772,149.94)
Total	453,025,039.78	-	-	(453,025,039.78)

SCHEDULE OF JACC, PERSONNEL & OVERHEAD EXPENDITURE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
STATUTORY DEDUCTIONS				
3% Emirate Council	47,008,923.11	-	-	(47,008,923.11)
0.5% L.G. Audit	7,155,925.00	-	-	(7,155,925.00)
7% of L.E.A. Pri. Sch. Teachers Pen. Plus	26,781,951.28	-	-	(26,781,951.28)
Local Govt Pension	41,497,342.28	-	-	(41,497,342.28)
Total	122,444,141.67	-	-	(122,444,141.67)
INTERVENTION FUNDING				
Contr. towards Funding of Primary Edu.	363,047,253.22	-	-	(363,047,253.22)
1% LGSC Training Fund	14,311,850.00	-	-	(14,311,850.00)
0.75% Admin Charges	10,733,887.49	-	-	(10,733,887.49)
5% Security	71,537,250.00	-	-	(71,537,250.00)
Total	459,630,240.71	-	-	(459,630,240.71)
MISCELLANEOUS DEDUCTIONS FUNDING				
Sererance Gratuity to Former LG Concillors	4,000,000.00	-	-	(4,000,000.00)
Contr. to Indigines Undergoing AFT	4,000,000.00	-	-	(4,000,000.00)
IFAD Climate Change A. C. Funding	2,500,000.00	-	-	(2,500,000.00)
Retaunership NTA/BRTV	1,400,000.00	-	-	(1,400,000.00)
P/ment for Preparation of LGA's Annual Acct	1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood Food Items to IDPs	14,102,900.14	-	-	(14,102,900.14)
LGA's Hajj Fare	14,197,406.65	-	-	(14,197,406.65)
Purc. of Equipts for SPHCA Biometric Data C	2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service	38,550,000.00	-	-	(38,550,000.00)
Workshop on Fiscal & Admin. Due Process	462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's	1,481,481.48	-	-	(1,481,481.48)
Gratuity to Local Edu. Authority Retiress	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retiress	9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019	17,995,890.00	-	-	(17,995,890.00)
Hotel Bills inrespects of Borno State Hotel	-	-	-	-
Production of Projects Calender 2018	680,000.00	-	-	(680,000.00)
Outstanding Liabilities	-	-	-	-
JNI Contribution	385,185.19	-	-	(385,185.19)
Logistics	3,000,000.00	-	-	-
Total	655,648,063.42	-	-	(655,648,063.42)

BIU LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
OFFICE OF THE CHAIRMAN				
Salary	42,559,308.49	27,155,814.00	21,541,503.00	(15,403,494.49)
Elected & Appointed Enumeration	-	-	6,000,000.00	-
Local Travel & Transport: Training	6,428,600.00	4,000,000.00	3,000,000.00	(2,428,600.00)
Office Stationery/Computer Consumables	2,014,000.00	3,000,000.00	1,000,000.00	986,000.00
Maintenance of Motor Veh./Transp. Equip.	1,314,000.00	6,100,000.00	2,000,000.00	4,786,000.00
Maintenance of Office Furniture	-	8,000,000.00	2,000,000.00	8,000,000.00
Local Training	-	1,500,000.00	2,000,000.00	1,500,000.00
Security Services	-	-	2,000,000.00	-
Security Vote (Including Operations)	1,700,000.00	8,000,000.00	8,000,000.00	6,300,000.00
Physical Security	17,050,000.00	2,000,000.00	2,000,000.00	(15,050,000.00)
Consulting Services & Special Committee	180,000.00	1,000,000.00	1,000,000.00	820,000.00
Entertainment & Official Hospitality	13,905,000.00	4,947,140.00	4,947,140.00	(8,957,860.00)
Grants to Community & NGOS	-	2,000,000.00	2,000,000.00	2,000,000.00
Contribution to National Population	-	2,000,000.00	2,000,000.00	2,000,000.00
ALGON Activities	-	3,000,000.00	3,000,000.00	3,000,000.00
Total	85,150,908.49	72,702,954.00	62,488,643.00	(12,447,954.49)
SECRETARY TO THE LOCAL GOVT.				
Salary	18,236,738.31	14,032,412.00	14,032,412.00	(4,204,326.31)
Local Travel & Transport: Training	490,000.00	5,000,000.00	5,000,000.00	4,510,000.00
Office Stationery/Computer Consumables	1,420,000.00	3,000,000.00	3,000,000.00	1,580,000.00
Maintenance of M/Veh./Transport Equip.	400,000.00	3,000,000.00	3,000,000.00	2,600,000.00
Maintenance of Office Furniture	770,000.00	2,000,000.00	2,000,000.00	1,230,000.00
Entertainment & Official Hospitality	8,470,000.00	5,000,000.00	5,000,000.00	(3,470,000.00)
Total	29,786,738.31	32,032,412.00	32,032,412.00	2,245,673.69
THE COUNCIL				
Salary	3,794,090.00	68,986,929.00	68,986,929.00	65,192,839.00
Local Travel & Transport: Training	250,000.00	3,000,000.00	3,000,000.00	2,750,000.00
Maintenance of M/Veh./Transport Equip.	193,400.00	3,000,000.00	3,000,000.00	2,806,600.00
Maintenance of Office Furniture	-	2,000,000.00	2,000,000.00	2,000,000.00
Local Training	20,000.00	2,000,000.00	2,000,000.00	1,980,000.00
Honorarium & Sitting Allowance	-	3,000,000.00	3,000,000.00	3,000,000.00
Entertainment & Official Hospitality	6,000.00	5,000,000.00	5,000,000.00	4,994,000.00
Grant to Communities & NGOS	-	2,000,000.00	2,000,000.00	2,000,000.00
Total	4,263,490.00	88,986,929.00	88,986,929.00	84,723,439.00
ADMIN. & GENERAL SERVICE				
Salary	27,277,595.73	27,155,814.00	83,446,106.00	(121,781.73)
Local Travel & Transport: Training	200,000.00	4,000,000.00	6,500,000.00	3,800,000.00
Recruitment Exercise	100,000.00	1,060,000.00	3,000,000.00	960,000.00
Staff Welfare Scheme	-	1,000,000.00	4,000,000.00	1,000,000.00
Welfare Packages	-	2,000,000.00	2,000,000.00	2,000,000.00
Office Stationery/Computer Consumables	490,000.00	3,000,000.00	3,000,000.00	2,510,000.00
Printing of Non Security Document	-	1,000,000.00	2,000,000.00	1,000,000.00
Food Stuff & Catering Materials	-	2,000,000.00	2,000,000.00	2,000,000.00
Working Materials for Vigilante	-	6,100,000.00	1,000,000.00	6,100,000.00
Maintenance of M/Veh./Transport Equip.	5,000,000.00	8,000,000.00	5,000,000.00	3,000,000.00
Maintenance of Office Furniture	-	8,000,000.00	3,000,000.00	8,000,000.00
Maint. of Office Building/Res. Quarters	-	1,500,000.00	10,000,000.00	1,500,000.00
Local Training	-	1,000,000.00	1,000,000.00	1,000,000.00
Legal Services	-	500,000.00	500,000.00	500,000.00
Consulting Service & Special Committee	-	1,000,000.00	2,000,000.00	1,000,000.00

BIU LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Insurance Premium	-	311,000.00	500,000.00	311,000.00
Refreshment & Meals	-	7,000,000.00	2,000,000.00	7,000,000.00
Local Government General Election	-	10,000,000.00	10,000,000.00	10,000,000.00
Local Government Reforms	-	1,040,000.00	2,000,000.00	1,040,000.00
Provision of Service Materials	-	7,000,000.00	7,000,000.00	7,000,000.00
Retirement Bond Redemption Fund	-	1,000,000.00	1,000,000.00	1,000,000.00
Promotion Examination By LGSB	-	2,000,000.00	500,000.00	2,000,000.00
Entertainment & Official Hospitality	28,000,000.00	28,000,000.00	5,000,000.00	-
Contribution to Training Fund	-	2,000,000.00	2,000,000.00	2,000,000.00
Total	61,067,595.73	125,666,814.00	158,446,106.00	64,599,218.27
AGRIC & NATURAL RESOURCES				
Salary	151,592,781.40	130,651,480.00	115,474,717.00	(20,941,301.40)
Local Travel & Transport: Training	184,000.00	3,000,000.00	3,000,000.00	2,816,000.00
Payment of Driver Allowances	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Home Economic Equipment	-	1,000,000.00	1,000,000.00	1,000,000.00
Office Stationery/Computer Consumables	3,511,665.28	3,110,750.00	1,000,000.00	(400,915.28)
Printing of Non Security Document	-	2,000,000.00	1,000,000.00	2,000,000.00
Control of Keeping Animals	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Veterinary Drugs	-	23,731,000.00	8,000,000.00	23,731,000.00
Purchase of Pesticide	-	5,000,000.00	5,000,000.00	5,000,000.00
Maintenance of M/Veh./Transport Equip.	40,000.00	4,739,027.00	3,000,000.00	4,699,027.00
Purchase of Forestry Material & Equipment	-	-	5,000,000.00	-
Maintenance of Office Furniture	-	3,000,000.00	1,000,000.00	3,000,000.00
Repairs of Tractors	-	-	4,000,000.00	-
Supply of Agric Equipment	-	25,000,000.00	7,000,000.00	25,000,000.00
Cultivation of Roots & Tuber	-	-	1,000,000.00	-
Purchase of Seeds	-	-	2,000,000.00	-
Local Training	32,000.00	1,017,000.00	1,000,000.00	985,000.00
Enhancement of H/Craft & W/Econ. Devlp	-	-	1,000,000.00	-
Conference, Seminars & Workshop	90,000.00	1,000,000.00	1,000,000.00	910,000.00
Assistance to FADAMA III	-	-	500,000.00	-
Cleaning & Fumigation Service	-	1,111,250.00	500,000.00	1,111,250.00
Promotion of Fruit & Economic Tree	-	-	1,000,000.00	-
consultancy Services & Special Comm.	-	1,017,000.00	500,000.00	1,017,000.00
Control of Animal Disease	-	-	1,000,000.00	-
Trade Fair Exhibition & Show	-	2,833,750.00	1,000,000.00	2,833,750.00
Tree Planting Campaign	-	-	2,000,000.00	-
Promotion of Animal Feed Productions	-	2,833,750.00	1,000,000.00	2,833,750.00
Agricultural Consulting	-	-	500,000.00	-
Formation & Development of Cooperative	-	1,633,250.00	1,000,000.00	1,633,250.00
Expansion of the Nat. Spec. Programme	-	-	1,000,000.00	-
Entertainment & Hospitality	17,000.00	4,000,000.00	2,200,000.00	3,983,000.00
Provision of Service Materials	-	4,000,000.00	3,000,000.00	4,000,000.00
Transport & Handling of Fertilizer	-	23,462,000.00	3,000,000.00	23,462,000.00
Purchase of Agric Map	-	111,250.00	500,000.00	111,250.00
Grants to Communities & NGOS	-	1,655,000.00	500,000.00	1,655,000.00
Total	155,467,446.68	248,906,507.00	182,674,717.00	93,439,060.32
FINANCE & SUPPLY				
Salary	75,379,455.90	82,729,584.00	81,787,879.00	7,350,128.10
Local Travel & Transport: Training	1,370,000.00	2,100,000.00	3,000,000.00	730,000.00
Office Stationery/Computer Consumables	680,000.00	17,700,000.00	3,000,000.00	17,020,000.00
Printing of Non Security Document	644,000.00	8,700,000.00	3,000,000.00	8,056,000.00

BIU LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Printing of Security Documents	-	-	2,000,000.00	-
Maintenance of Office Furniture	1,423,600.00	1,000,000.00	2,000,000.00	(423,600.00)
Maintenance of Market & Public Places	-	-	5,000,000.00	-
Local Training	-	-	2,000,000.00	-
consultancy Services & Special Comm.	-	1,000,000.00	1,000,000.00	1,000,000.00
Tax Consultant Fee	-	300,000.00	1,000,000.00	300,000.00
Financial Consulting	-	-	1,000,000.00	-
Due Process Activities	-	-	1,000,000.00	-
Bank Charges (Other Than Interest)	-	2,000,000.00	1,000,000.00	2,000,000.00
Refreshment & Meals	-	2,000,000.00	2,000,000.00	2,000,000.00
Settlement of Liabilities	8,220,400.00	8,000,000.00	3,000,000.00	(220,400.00)
Entertainment & Official Hospitality	-	-	4,000,000.00	-
Provision of Services Materials	-	12,000,000.00	6,000,000.00	12,000,000.00
Total	87,717,455.90	137,529,584.00	121,787,879.00	49,812,128.10

BUDGET, PLAN, RESEARCH & STAT.

Salary	12,792,953.06	7,873,190.00	8,200,385.00	(4,919,763.06)
Local Travel & Transport: Training	-	1,500,000.00	2,000,000.00	1,500,000.00
Internet Access Charges	-	800,000.00	500,000.00	800,000.00
Office Stationery/Computer Consumables	80,000.00	1,000,000.00	2,000,000.00	920,000.00
Printing of Non Security Document	-	1,000,000.00	2,000,000.00	1,000,000.00
Purchase of Computer system Accessories	-	1,500,000.00	1,000,000.00	1,500,000.00
Maintenance of M/Veh./Transport Equip.	-	1,200,000.00	1,000,000.00	1,200,000.00
Maintenance of Office Furniture	-	700,000.00	1,000,000.00	700,000.00
Maintenance of Communication Equipment	-	-	500,000.00	-
Local Training	-	1,000,000.00	1,000,000.00	1,000,000.00
Conference, Seminars & Special Comm.	-	1,600,000.00	1,000,000.00	1,600,000.00
Communication Gadgets	-	-	500,000.00	-
Consulting Service & Special Committee	-	5,000,000.00	500,000.00	5,000,000.00
Acquisition of IPSAS Budget Application	-	2,000,000.00	1,000,000.00	2,000,000.00
Software & Maintenance	-	-	500,000.00	-
Refreshments & Meals	-	2,700,000.00	500,000.00	2,700,000.00
Subscription to Professional Bodies	260,000.00	1,000,000.00	500,000.00	740,000.00
Budget Monitoring	-	1,000,000.00	1,000,000.00	1,000,000.00
Monitoring & Evaluation	-	1,000,000.00	500,000.00	1,000,000.00
Budget Preparation Expenses	-	1,000,000.00	1,000,000.00	1,000,000.00
Statistic/Data Collection General	-	7,000,000.00	3,000,000.00	7,000,000.00
Logistics & Implementation	-	1,000,000.00	1,000,000.00	1,000,000.00
Entertainment & Official Hospitality	-	8,000,000.00	2,500,000.00	8,000,000.00
Provision of Service Materials	-	-	1,000,000.00	-
Total	13,132,953.06	47,873,190.00	33,700,385.00	34,740,236.94

EDUCATION & SOCIAL DEVELOPMENT

Salary	85,814,120.49	7,655,834.00	45,543,567.00	(78,158,286.49)
Local Travel & Transport: Training	-	500,000.00	2,000,000.00	500,000.00
NYSC Allowance	-	1,500,000.00	2,000,000.00	1,500,000.00
Office Stationery/Computer Consumables	120,000.00	500,000.00	1,500,000.00	380,000.00
Books	-	1,000,000.00	2,000,000.00	1,000,000.00
Printing of Non Security Document	-	500,000.00	2,000,000.00	500,000.00
Provision of Uniform & Other Clothing	-	500,000.00	2,000,000.00	500,000.00
Teaching Aids & Instruction Material	-	-	2,000,000.00	-
Information Budgets	-	-	500,000.00	-
Maintenance of Office Furniture	-	500,000.00	2,000,000.00	500,000.00
Training of 2 indigene to Nig. SEAFA	-	500,000.00	1,000,000.00	500,000.00

BIU LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Maintenance of M/Veh./Transport Equipmt.	-	-	1,000,000.00	-
Training of 1 Female & Male Doctor & Eng	-	1,000,000.00	1,000,000.00	1,000,000.00
Local Training	-	-	1,000,000.00	-
Sustenance of Mass Literacy Programme	-	1,000,000.00	2,000,000.00	1,000,000.00
Rehabilitation of People With Disability	-	-	500,000.00	-
Conference, Seminars & Special Comm.	-	200,000.00	500,000.00	200,000.00
Consulting Service & Special Committee	-	200,000.00	500,000.00	200,000.00
Publicity & Advertisement	-	200,000.00	1,000,000.00	200,000.00
Entertainment & Official Hospitality	24,000.00	200,000.00	2,000,000.00	176,000.00
Sporting Activities	-	-	2,000,000.00	-
Formation & Development of Cooperative	-	-	1,500,000.00	-
Assistance to Religious Preachers Activities	-	1,000,000.00	1,000,000.00	1,000,000.00
CEED	-	-	500,000.00	-
Sport & Games	-	500,000.00	500,000.00	500,000.00
Cultural & Local Activities	-	400,000.00	500,000.00	400,000.00
Rural Women & Youth Empowerment Prog.	-	200,000.00	2,000,000.00	200,000.00
Local Eco. Empert. Dev. Stratg. Leeds	-	200,000.00	578,521.00	200,000.00
Adult & Non Formal Education	-	1,000,000.00	1,000,000.00	1,000,000.00
Carnival & Festivities	-	300,000.00	500,000.00	300,000.00
Scholarship & Bursary Award	-	500,000.00	500,000.00	500,000.00
Provision of Services Materials	-	500,000.00	2,000,000.00	500,000.00
Poverty Alleviation Programmes	-	81,000,000.00	4,500,000.00	81,000,000.00
Repatriation of Poster Destitute	-	700,000.00	500,000.00	700,000.00
Emergency Relief Materials	-	-	3,000,000.00	-
Grants to Communities & NGOs	-	1,000,000.00	500,000.00	1,000,000.00
Contribution to Primary Education	-	2,749,000.00	2,000,000.00	2,749,000.00
Ent. Care for Primary Pupils	-	-	500,000.00	-
Total	85,958,120.49	106,004,834.00	95,622,088.00	20,046,713.51
WORKS TRANSPORT & HOUSING				
Salary	71,273,848.97	76,781,428.00	72,130,405.00	5,507,579.03
Local Travel & Transport: Training	40,000.00	5,000,000.00	3,000,000.00	4,960,000.00
Electricity Charges	-	8,000,000.00	3,000,000.00	8,000,000.00
Basic Allowances	-	500,000.00	3,000,000.00	500,000.00
Office Stationery/Computer Consumables	-	2,000,000.00	2,000,000.00	2,000,000.00
Printing of Non Security Document	-	500,000.00	500,000.00	500,000.00
Purchase of Mechanical Tools	-	-	1,000,000.00	-
Maintenance of M/Veh./Transport Equipmt.	18,000,000.00	18,000,000.00	3,000,000.00	-
Maintenance of Office Furniture	-	3,000,000.00	1,000,000.00	3,000,000.00
Maintenance of Plants & Generators	-	-	3,000,000.00	-
Maintenance of Boreholes	-	44,000,000.00	10,000,000.00	44,000,000.00
Maintenance of Minor Roads	-	-	3,500,000.00	-
Maintenance of Drainage	-	28,000,000.00	4,000,000.00	28,000,000.00
Opening of Blocked Culverts	-	2,000,000.00	4,000,000.00	2,000,000.00
Repairs of Vandalise Electric Poles	-	1,000,000.00	3,000,000.00	1,000,000.00
Maintenance of Transformer	-	-	1,000,000.00	-
Bush clearing Along Highways	-	1,000,000.00	1,000,000.00	1,000,000.00
Local Training	-	1,000,000.00	1,000,000.00	1,000,000.00
Engineering Services	-	-	1,000,000.00	-
Surveying Services	-	-	1,000,000.00	-
Provision of Service Materials	-	15,000,000.00	3,000,000.00	15,000,000.00
Motor Vehicle Fuel Cost	5,750,000.00	-	3,000,000.00	(5,750,000.00)
Plant & Generator Fuel Cost	-	-	2,000,000.00	-
Grants to Communities & NGOs	-	3,000,000.00	1,000,000.00	3,000,000.00
Entertainment & Official Hospitality	-	-	3,000,000.00	-
Total	95,063,848.97	208,781,428.00	133,130,405.00	113,717,579.03

BIU LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
PRIMARY HEALTH CARE				
Salary	325,270,436.06	280,018,720.00	166,661,300.00	(45,251,716.06)
Local Travel & Transport: Training	204,000.00	5,000,000.00	3,000,000.00	4,796,000.00
Drugs, Laboratory & Medical Supplies	-	-	5,000,000.00	-
Control of Diarrhoea	8,000,000.00	17,000,000.00	3,000,000.00	9,000,000.00
Purchase of Medical & Clinic Equipment	-	14,000,000.00	3,000,000.00	14,000,000.00
Birth Preparedness Kits	-	-	1,000,000.00	-
HIV/AIDS & Diabetes Test Kits	2,000,000.00	1,000,000.00	1,000,000.00	(1,000,000.00)
Cold Chain Materials	-	13,000,000.00	2,000,000.00	13,000,000.00
Drugs & Dressing	-	-	3,000,000.00	-
Maintenance of M/Veh./Transport Equip.	1,008,200.00	2,000,000.00	2,000,000.00	991,800.00
Maintenance of Office Furniture	2,540,000.00	1,000,000.00	1,000,000.00	(1,540,000.00)
Local Training	-	-	1,000,000.00	-
Ent. Care of Primary Pupils	-	500,000.00	1,000,000.00	500,000.00
Polio Immunization Days	4,000,000.00	17,000,000.00	3,000,000.00	13,000,000.00
President Comp Responsive HIV/AIDS Plan	-	-	1,000,000.00	-
ONCHO Programme	-	1,000,000.00	1,000,000.00	1,000,000.00
Support to Health Care Facilities	-	-	2,000,000.00	-
Family Planning Programme	-	1,000,000.00	1,000,000.00	1,000,000.00
TBL & Leprosy Control	6,000,000.00	1,000,000.00	1,000,000.00	(5,000,000.00)
Support for HIV/AIDS Activities	-	-	1,000,000.00	-
Primary Eye & Ear Care	2,000,000.00	2,000,000.00	1,000,000.00	-
Medical Assistance	-	3,000,000.00	2,000,000.00	3,000,000.00
Operation Plan	-	2,000,000.00	1,000,000.00	2,000,000.00
Roll Back Malaria	-	1,500,000.00	5,000,000.00	1,500,000.00
Enter. Materials NEO Natal & Child Health	-	-	2,000,000.00	-
Medical Part Time Fee	6,000,000.00	-	1,000,000.00	(6,000,000.00)
Routine Exercise	-	1,800,000.00	1,000,000.00	1,800,000.00
Routine Immunization	4,000,000.00	6,000,000.00	4,000,000.00	2,000,000.00
Disease Surveillance	4,000,000.00	4,000,000.00	1,000,000.00	-
Emergency Transport Scheme	-	1,000,000.00	500,000.00	1,000,000.00
Health Education Programme	-	-	500,000.00	-
Measles Control Programme	-	-	5,000,000.00	-
Free MCH Service	-	1,000,000.00	2,000,000.00	1,000,000.00
Emergency Preparedness & Resp. to Epid.	-	1,000,000.00	3,000,000.00	1,000,000.00
Medical Expenses Local	-	-	1,000,000.00	-
Midwifery Service Scheme	-	3,000,000.00	2,000,000.00	3,000,000.00
Entertainment & Official Hospitality	-	-	2,500,000.00	-
State Council on Health	-	1,000,000.00	1,000,000.00	1,000,000.00
Medical Consulting	-	-	1,000,000.00	-
Provision of Service Materials	-	-	2,000,000.00	-
Total	365,022,636.06	380,818,720.00	241,161,300.00	15,796,083.94
TRADITIONAL OFFICE				
Salary	32,616,327.57	6,963,943.23	14,880,880.00	(25,652,384.34)
Local Travel & Transport: Training	350,000.00	12,000,000.00	2,000,000.00	11,650,000.00
Up Keep of Traditional Rulers	-	-	1,500,000.00	-
Allowance of Traditional Office Holders	1,540,000.00	5,000,000.00	3,000,000.00	3,460,000.00
Office Stationery/Computer Consumables	1,050,000.00	500,000.00	500,000.00	(550,000.00)
Printing of Non Security Document	-	100,000.00	500,000.00	100,000.00
Maintenance of M/Veh./Transport Equip.	-	100,000.00	500,000.00	100,000.00
Maintenance of Office Furniture	-	6,600,000.00	500,000.00	6,600,000.00
Consulting Service & Special Committee	-	200,000.00	1,000,000.00	200,000.00
Total	35,556,327.57	31,463,943.23	24,380,880.00	(4,092,384.34)

BIU LOCAL GOVERNMENT OF BORNO STATE

SCHEDULE OF JACC AND CAPITAL EXPENDITURE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
JACC DEDUCTION				
5% Stabilization	31,340,279.61	-	-	(31,340,279.61)
20% LG Joint Development Programme	283,235,000.04	-	-	(283,235,000.04)
Rehabilitation of Federal Highway	-	-	-	-
Total	314,575,279.65	-	-	(314,575,279.65)
ADMIN & GENERAL SERVICES				
Purchase of Motor Vehicle	-	10,000,000.00	6,000,000.00	10,000,000.00
Construction & Provision of Office	-	61,000,000.00	4,000,000.00	61,000,000.00
Rehabilitation & Repairs of Office Building	-	60,000,000.00	40,000,000.00	60,000,000.00
Total	-	131,000,000.00	50,000,000.00	131,000,000.00
AGRIC & NATURAL RESOURCES				
Purchase of Farming Inputs Fertilizer	-	53,000,000.00	10,000,000.00	53,000,000.00
Purchase of Agro Chemical	-	30,400,000.00	10,000,000.00	30,400,000.00
Counter Part Fund FADAMA III Project	-	10,000,000.00	2,000,000.00	10,000,000.00
Purchase of Motor Vehicle	-	50,000,000.00	10,000,000.00	50,000,000.00
Total	-	143,400,000.00	32,000,000.00	143,400,000.00
FINANCE & SUPPLY				
Construction & Provision of Fencing	-	40,000,000.00	3,000,000.00	40,000,000.00
Rehabilitation & Repairs of Market & Parks	-	5,200,000.00	5,000,000.00	5,200,000.00
Market Stalls	3,700,000.00	30,000,000.00	2,000,000.00	26,300,000.00
Motor Vehicle Mass Transit	-	-	15,000,000.00	-
Provision of Shopping Complex	-	-	10,000,000.00	-
Total	3,700,000.00	75,200,000.00	35,000,000.00	71,500,000.00
BUDGET, PLAN, RESEARCH & STATISTIC				
Purchase of Motor Vehicle	-	-	10,000,000.00	-
Office Furniture & Fittings	-	-	10,000,000.00	-
Total	-	-	20,000,000.00	-
WORKS TRANSPORT & HOUSING				
Construction & Provision of Bridges	-	40,000,000.00	6,000,000.00	40,000,000.00
Construction & Provision of Roads	9,500,000.00	40,000,000.00	6,000,000.00	30,500,000.00
Erosion & Flood Control	1,000,000.00	1,000,000.00	4,000,000.00	-
Construction & Provision of Drainage	-	50,000,000.00	3,000,000.00	50,000,000.00
Construction & Provision of Office Building	9,942,875.00	55,000,000.00	5,000,000.00	45,057,125.00
Rehabilitation & Repairs of Residential Build	11,370,000.00	31,200,000.00	3,000,000.00	19,830,000.00
Purchase of Generator	-	5,000,000.00	2,000,000.00	5,000,000.00
Construction & Provision of Slaughter Slabs	-	1,000,000.00	1,000,000.00	1,000,000.00
Rehabilitation & Repairs of Electricity	-	4,000,000.00	4,000,000.00	4,000,000.00
Construction & Provision of Rural Electricity	-	-	50,000,000.00	-
Purchase of Transformer	-	35,000,000.00	5,000,000.00	35,000,000.00
Construction & Provision of Culvert	-	60,000,000.00	4,000,000.00	60,000,000.00
Rehabilitation & Repairs of Water Facilities	-	31,000,000.00	2,000,000.00	31,000,000.00
Construction & Provision of Boreholes	1,500,000.00	50,000,000.00	5,817,107.00	48,500,000.00
Total	33,312,875.00	403,200,000.00	100,817,107.00	369,887,125.00

BIU LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
EDUCATION & SOCIAL DEVELOPMENT				
Communication Gadget & Television	-	500,000.00	2,000,000.00	500,000.00
Purchase of Lighting Equipment	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Library Books & Equipment	-	10,700,000.00	2,000,000.00	10,700,000.00
Rehabilitation & Repairs of Public Schools	-	63,000,000.00	18,000,000.00	63,000,000.00
Total	-	76,200,000.00	22,000,000.00	76,200,000.00
PRIMARY HEALTH CARE				
Construction of Clinic & Health Centre	2,000,000.00	61,000,000.00	15,000,000.00	59,000,000.00
Purchase of Medical & Clinic Equipment	-	67,202,000.00	30,000,000.00	67,202,000.00
Purchase of Medical Test & Kit for PHC	-	59,398,000.00	5,000,000.00	59,398,000.00
Total	2,000,000.00	187,600,000.00	50,000,000.00	185,600,000.00



BORNO STATE OF NIGERIA

**CHIBOK
LOCAL GOVERNMENT COUNCIL**

ANNUAL FINANCIAL STATEMENT

FOR THE YEAR ENDED

31ST DECEMBER, 2018.

CHIBOK LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 1
CASHFLOW STATEMENT

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
From Operation:			
RECEIPT:			
Statutory Allocation FAAC		1,236,290,239.82	526,849,346.15
Value Added Tax		-	-
Sub Total		1,236,290,239.82	526,849,346.15
Internal Generated Revenue			
Internal Generated Revenue	3	490,068.66	2,176,700.00
OTHER RECEIPT:	4		
VAT		290,490,558.00	-
PPT		2,861,605.59	-
Excess Bank Chgarges		2,621,566.61	-
Excess Crude		2,138,828.87	-
Forex Equalisation		32,930,250.84	-
Additional Fund From NNPC		2,008,599.82	-
Exchange Difference		7,458,858.70	-
Exchange Gain		4,878,625.83	-
Sub Total		345,388,894.26	-
Total Receipts		1,582,169,202.74	526,849,346.15
PAYMENTS:			
STATUTORY DEDUCTIONS	5		
3% Emirate Council		33,865,031.58	-
0.5% L.G. Audit		5,154,795.64	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus		20,897,091.02	-
Local Govt Pension		25,776,959.90	-
Sub-Total		85,693,878.14	-
INTERVENTION FUNDING	6		
Contribution towards Funding of Primary Edu.		270,338,926.35	-
1% LGSC Training Fund		10,310,211.27	-
0.75% Admin Charges		773,264,345.00	-
5% Security		5,155,956.36	-
Sub-Total		1,059,069,438.98	-
MISCELLANEOUS DEDUCTIONS FUNDING	7		
Serance Gratuity to Former LG Concillors		4,000,000.00	-
Contr. to Indigines Undergoing Armed Forces Training		400,000.00	-
IFAD Climate Change Adaptation Counterpart Funding		2,500,000.00	-
Retainership NTA/BRTV		1,260,000.00	-
Payment for Preparation of LGA's Annual Account		2,000,000.00	-
Procurement of Firewood, Food Items to IDPs		14,086,774.15	-
LGA's Hajj Fare		14,717,406.65	-
Purc. of Equipts for SPHCA Biometric Data Capture		2,206,227.77	-
Provision of Essential Service		38,550,000.00	-
Workshop on Fiscal & Admin. Due Process		462,962.96	-
Diesel to Tractors for Farming Across LGA's		1,481,481.48	-
Gratuity to Local Edu. Authority Retirees		9,259,259.26	-
Gratuity to Local Government Retirees		9,259,259.26	-
WAEC/SSCE & NECO 2018/2019		8,022,630.00	-
Hotel Bills in respect of Borno State Hotel		-	-
Production of Projects Calender 2018		680,000.00	-
Outstanding Liabilities		3,000,000.00	-
JNI Contribution		385,185.19	-
Sub-Total		112,271,186.70	-

CHIBOK LOCAL GOVERNMENT OF BORNO STATE

		ACTUAL 2018	ACTUAL 2017
		N	N
Sub-Internal Generated Revenue		490,068.66	2,176,700.00
Total Receipts		1,236,780,308.48	529,026,046.15
PAYMENTS:			
Personnel Emoluments:	8	495,703,771.84	480,638,741.54
Overhead Cost	9	178,063,662.86	85,645,278.63
Total Payments		673,767,434.70	566,284,020.17
Cash Flow From Operations		(274,965.63)	(37,257,974.02)
CASH FLOW FROM INVESTMENT:			
Phurchase/Contruotion of Asset	10	-	-
Phurchase of Fin. Market Intrument		-	-
Total Cash Flow From Investment		-	-
CASH FLOW FROM FINANCING:			
Increase/Decrease in Cash		(274,965.63)	(37,257,974.02)
Opening Cash Balance		481,142.17	37,739,116.19
Closing Cash Balance		206,176.54	481,142.17

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	NOTE	ACTUAL 2018	ACTUAL 2017
		N	N
ASSESTS:			
Treasuries & Banks	11	206,176.54	481,142.17
Investments	12	2,000,000.00	2,000,000.00
Advances	13	70,591,500.00	70,591,500.00
Total Assests		72,797,676.54	73,072,642.17
PUBLIC FUND & LIABILITIES:			
Consolidated Revenue Fund	14	206,176.54	481,142.17
Other Fund - Investment Fund		55,141,805.70	55,141,805.70
Total Public Fund		55,347,982.24	55,622,947.87
Deposits	16	17,449,694.30	17,449,694.30
Total Liabilities		17,449,694.30	17,449,694.30
Public Fund + Liabilities		72,797,676.54	73,072,642.17

CHIBOK LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 3
CONSOLIDATED REVENUE FUND

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Opening Balance (a)		481,142.17	-	-	481,142.17
Add: REVENUE (INCOME) (b)					
S/Allocation from Federal Govt.	17	1,236,290,239.82	1,411,130,088.58	1,002,068,088.00	174,839,848.76
S/Allocation from State Govt.		-	315,656,041.80	266,123,354.00	315,656,041.80
Share of VAT		-	200,000,000.00	200,000,000.00	200,000,000.00
Sub Total		1,236,290,239.82	1,926,786,130.38	1,468,191,440.00	690,495,890.56
Personal Taxes	18	-	3,000,000.00	1,500,000.00	3,000,000.00
Licence General	19	-	4,000,000.00	1,520,000.00	4,000,000.00
Fees General	20	100,000.00	4,810,000.00	2,640,000.00	4,710,000.00
Sales General	21	360,000.00	12,000,000.00	6,000,000.00	11,640,000.00
Earning General	22	30,068.66	25,000,000.00	6,850,000.00	24,969,931.34
Rent on Govt. Building General	23	-	2,000,000.00	1,000,000.00	2,000,000.00
Rent on Land & Others General	24	-	650,000.00	300,000.00	650,000.00
Total Revenue (Income) (b)		1,236,780,308.48	1,978,246,130.38	1,488,001,440.00	741,465,821.90
Other Receipt: (c)	25				
VAT		290,490,558.00	-	-	(290,490,558.00)
PPT		2,861,605.59	-	-	(2,861,605.59)
Excess Bank Chgarges		2,621,566.61	-	-	(2,621,566.61)
Excess Crude		2,138,828.87	-	-	(2,138,828.87)
Forex Equalisation		32,930,250.84	-	-	(32,930,250.84)
Additional Fund From NNPC		2,008,599.82	-	-	(2,008,599.82)
Exchange Difference		7,458,858.70	-	-	(7,458,858.70)
Exchange Gain		4,878,625.83	-	-	(4,878,625.83)
Sub Total		345,388,894.26	-	-	(345,388,894.26)
Total Funds Available (a+b+c)		1,582,650,344.91	1,978,246,130.38	1,488,001,440.00	395,595,785.47
Less: EXPENDITURE					
STATUTORY DEDUCTIONS	26				
3% Emirate Council		33,865,031.58	-	-	(33,865,031.58)
0.5% L.G. Audit		5,154,795.64	-	-	(5,154,795.64)
7% of L.E.A. Pri. Sch. Teac Pen Plus		20,897,091.02	-	-	(20,897,091.02)
Local Govt Pension		25,776,959.90	-	-	(25,776,959.90)
Sub-Total		85,693,878.14	-	-	(85,693,878.14)
INTERVENTION FUNDING	27				
Contr. towards Funding of Pri. Edu.		270,338,926.35	-	-	(270,338,926.35)
1% LGSC Training Fund		10,310,211.27	-	-	(10,310,211.27)
0.75% Admin Charges		773,264,345.00	-	-	(773,264,345.00)
5% Security		5,155,956.36	-	-	(5,155,956.36)
Sub-Total		1,059,069,438.98	-	-	(1,059,069,438.98)
MISCELLANEOUS DEDUCTIONS FUNDING	28				
Serance Gratuity to F. LG Concillors		4,000,000.00	-	-	(4,000,000.00)
Contr. to Indigines Undergoing AFT		400,000.00	-	-	(400,000.00)
IFAD Climate Change Adapt Cpart Funding		2,500,000.00	-	-	(2,500,000.00)
Retaunership NTA/BRTV		1,260,000.00	-	-	(1,260,000.00)
P/ment for Preparation of LGA's Annual Acct		2,000,000.00	-	-	(2,000,000.00)
Procure. of Firewood, Food Items to IDPs		14,086,774.15	-	-	(14,086,774.15)
LGA's Hajj Fare		14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipmts for SPHCA B/metric D. Cap		2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service		38,550,000.00	-	-	(38,550,000.00)
Workshop on Fiscal & Admin. Due Process		462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's		1,481,481.46	-	-	(1,481,481.46)
Gratuity to Local Edu. Authority Retiress		9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retiress		9,259,259.26	-	-	(9,259,259.26)

CHIBOK LOCAL GOVERNMENT OF BORNO STATE

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
WAEC/SSCE & NECO 2018/2019		8,022,630.00	-	-	(8,022,630.00)
Hotel Bills inrespects of Borno State Hotel		-	-	-	-
Production of Projects Calender 2018		680,000.00	-	-	(680,000.00)
Outstanding Liabilities		3,000,000.00	-	-	(3,000,000.00)
JNI Contribution		385,185.19	-	-	(385,185.19)
Sub-Total		112,271,186.70	-	-	(112,271,186.70)
Personnel Cost	29	495,703,771.84	790,133,006.30	626,365,567.00	294,429,234.46
Overhead Cost	30	178,063,662.80	422,782,378.00	650,981,924.00	244,718,715.20
Total Expenditure		673,767,434.64	1,212,915,384.30	1,277,347,491.00	539,147,949.66
Operating Fund B/4 Transfer		206,176.54	765,325,746.08	210,653,949.00	765,119,569.54
APPROPRIATIONITRANSFERS					
Transfer to Capital Dev. Fund		-	463,117,344.00	462,458,932.00	463,117,344.00
Total Appropriation		-	463,117,344.00	462,458,932.00	463,117,344.00
Closing Balance		206,176.54	302,208,402.08	(251,804,983.00)	302,002,225.54

**STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND**

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Add: Capital Receipts					
Value Added Tax		-	200,000,000.00	200,000,000.00	200,000,000.00
Transfer From CRF		-	463,117,344.00	462,458,932.00	463,117,344.00
Total Capital Receipts		-	663,117,344.00	662,458,932.00	663,117,344.00
Total Capital Funds Available		-	663,117,344.00	662,458,932.00	663,117,344.00
Less: Capital Expenditure					
JACC Deduction					
5% Stabilization	31	22,576,674.39	-	-	(22,576,674.39)
20% LG Joint Development Programme		206,203,825.42	-	-	(206,203,825.42)
Rehabilitation of Federal Highway		2,000,000.00	-	-	(2,000,000.00)
Sub-Total Diff with JAAC		230,780,499.81	-	-	(230,780,499.81)
Administrative					
Admin & General Services	32	-	69,617,344.00	69,617,344.00	69,617,344.00
Budget Plan Research & Statistic	33	-	10,500,000.00	10,500,000.00	10,500,000.00
Sub-Total		-	80,117,344.00	80,117,344.00	80,117,344.00
Economic					
Finance & Supply	34	-	10,000,000.00	4,841,588.00	10,000,000.00
Agric & Natural Resources	35	-	57,000,000.00	28,000,000.00	57,000,000.00
Sub-Total		-	67,000,000.00	32,841,588.00	67,000,000.00
Reginal Development					
Works Transport & Housing	36	-	181,500,000.00	177,000,000.00	181,500,000.00
Sub-Total		-	181,500,000.00	177,000,000.00	181,500,000.00
Social					
Education Social Development	37	-	18,500,000.00	38,500,000.00	18,500,000.00
Primary Health Care	38	-	116,000,000.00	134,000,000.00	116,000,000.00
Sub-Total		-	134,500,000.00	172,500,000.00	134,500,000.00
Total Capital Expenditure		-	463,117,344.00	462,458,932.00	463,117,344.00

CHIBOK LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CASHFLOW STATEMENT

	ACTUAL 2018 N	ACTUAL 2017 N
Note 3 - Internal Generated Revenue		
Fees General	-	-
Sales General	100,000.00	220,000.00
Earning General	380,000.00	1,936,700.00
Rent on Land & Others General	30,068.66	20,000.00
Total	490,068.66	2,176,700.00
Note 4 - Other Receipt		
VAT	290,490,558.00	-
PPT	2,861,605.59	-
Excess Bank Chgarges	2,621,566.61	-
Excess Crude	2,138,828.87	-
Forex Equalisation	32,930,250.84	-
Additional Fund From NNPC	2,008,599.82	-
Exchange Difference	7,458,858.70	-
Exchange Gain	4,878,625.83	-
Sub Total	345,388,894.26	-
Total Receipts	346,369,031.58	2,176,700.00
Note 5 - Statutory Deductions		
3% Emirate Council	33,865,031.58	-
0.5% L. G. Audit	5,154,795.64	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus	20,897,091.02	-
Local Govt Pension	25,776,959.90	-
Sub-Total	85,693,878.14	-
Note - 6 Intervention Funding		
Contribution towards Funding of Primary Edu.	270,338,926.35	-
1% LGSC Training Fund	10,310,211.27	-
0.75% Admin Charges	773,264,345.00	-
5% Security	5,155,956.36	-
Sub-Total	1,059,069,438.98	-
Note 7 - Miscellaneous Deductions Funding		
Sererance Gratuity to Former LG Concillors	4,000,000.00	-
Contr. to Indigines Undergoing Armed Forces Training	400,000.00	-
IFAD Climate Change Adaptation Counterpart Funding	2,500,000.00	-
Retainership NTA/BRTV	1,260,000.00	-
Payment for Preparation of LGA's Annual Account	2,000,000.00	-
Procurement of Firewood, Food Items to IDPs	14,086,774.15	-
LGA's Hajj Fare	14,717,406.65	-
Purc. of Equipts for SPHCA Biometric Data Capture	2,206,227.77	-
Provision of Essential Service	38,550,000.00	-
Workshop on Fiscal & Admin. Due Process	462,962.96	-
Diesel to Tractors for Farming Across LGA's	1,481,481.46	-
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-
Gratuity to Local Government Retirees	9,259,259.26	-
WAEC/SSCE & NECO 2018/2019	8,022,630.00	-
Hotel Bills in respects of Borno State Hotel	-	-
Production of Projects Calender 2018	680,000.00	-
Outstanding Liabilities	3,000,000.00	-
JNI Contribution	385,185.19	-
Sub-Total	112,271,186.70	-

CHIBOK LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ACTUAL
	N	2017
	N	N
Note 8 - Personnel Emoluments		
Office of the Chairman	9,877,157.42	15,816,136.80
Office of the Secretary	7,098,526.06	8,589,249.40
Office of the Legislative Council	8,715,734.28	3,850,000.00
Admin & General Services	17,984,382.33	18,615,992.20
Agric & Natural Resources	103,061,961.17	104,758,679.18
Budget Plan Research & Statistic	2,207,958.00	4,070,791.40
Education & Social Development	28,596,498.00	29,468,287.20
Finance & Supply	52,668,530.47	56,259,012.50
Primary Health Care	221,951,189.83	169,815,129.30
Works Transport & Housing	30,693,235.43	52,699,421.40
Traditional Office	12,648,597.82	16,696,042.16
Total	495,703,770.81	480,638,741.54
Note 9 - Overhead Cost		
Office of the Chairman	29,499,700.00	19,980,778.63
Office of the Secretary	4,680,000.00	2,025,000.00
Office of the Legislative Council	4,030,000.00	240,000.00
Admin & General Services	32,383,000.00	21,983,000.00
Agric & Natural Resources	7,775,000.00	-
Budget Plan Research & Statistic	960,389.67	-
Education & Social Development	39,678,668.93	32,726,500.00
Finance & Supply	2,710,000.00	-
Primary Health Care	28,851,938.57	-
Works Transport & Housing	26,820,000.00	8,690,000.00
Traditional Office	674,965.63	-
Total	178,063,662.80	85,645,278.63
Notes 10 - Purchase/Contruction of Capital Assets		
JACC Deduction		
5% Stabilization	22,576,674.39	-
20% LG Joint Development Programme	206,203,825.42	-
Rehabilitation of Federal Highway	2,000,000.00	-
Sub-Total with JAAC	230,780,499.81	-
Administrative	-	-
Economic	-	-
Reginal Development	-	-
Social	-	-
Grand Total	230,780,499.81	-

CHIBOK LOCAL GOVERNMENT OF BORNO STATE

NOTES TO ASSETS AND LIABILITIES

	ACTUAL 2018 N	ACTUAL 2017 N	
Notes 11 - Treasuries & Banks			
Cash and Banks Balance			
Cash at Hand	8,037.71	82,015.20	
First Bank Main Account	105,646.86	1,836.04	
UBA Main Account	90,918.59	375,684.18	
UBA Revenue Account	1,573.38	21,606.75	
Total	206,176.54	481,142.17	
Note 12 - Investments			
Fertilizer Blending Plant	2,000,000.00	2,000,000.00	
Total	2,000,000.00	2,000,000.00	
Notes 13 - Advances			
NAME OF HOLDER	PURPOSE	BALANCE N	
Sundry Person's	Micro Scheme Loan	30,000,000.00	
Total		30,000,000.00	
NAME OF HOLDER	PV NO.	PURPOSE	BALANCE N
Hamman Dikko Hamman	39/05/17	Special Imprest	203,000.00
Nuhu Ngwajam	95/08/17	" "	500,000.00
Hamman Dikko Hamman	36/02/17	" "	1,000,000.00
Hamman Dikko Hamman	37/01/17	" "	2,000,000.00
Hussaini Mai Nkeki	31/11/17	" "	110,000.00
Moh'd Z. Gana	38/05/17	" "	1,968,500.00
Nuhu Ngwajam	34/07/17	" "	500,000.00
Ishaku Bullum	73/08/17	" "	1,000,000.00
Minidda Kapi	74/08/17	" "	1,000,000.00
Lawan Mai Mwada	29/08/2017	" "	1,000,000.00
Sadiq Mama	72/08/17	" "	1,000,000.00
Bitrus Tijani Ali	60/08/17	" "	5,000,000.00
Hamman Dikko Hamman	37/07/17	" "	710,000.00
Moh'd Z. Gana	35/07/17	" "	5,000,000.00
Bintu Fali	36/07/17	" "	100,000.00
Hamman Dikko Hamman	59/08/17	" "	10,000,000.00
Daniel Thlumuv	33/11/17	" "	80,000.00
Daniel Thlumuv	34/11/17	" "	920,000.00
Daniel Thlumuv	35/11/17	" "	2,000,000.00
Daniel Thlumuv	32/11/17	" "	2,000,000.00
Daniel Thlumuv	36/11/17	" "	2,000,000.00
DaudaYahi	91/12/17	" "	100,000.00
DaudaYahi	92/12/17	" "	90,000.00
Dawa Adam	34/03/17	" "	60,000.00
Elijah Dauda	96/08/17	" "	1,000,000.00
Moh'd Z. Gana	76/08/17	Special Imprest	50,000.00
Dadewa Mama	77/08/17	" "	50,000.00
Kachalla Lawan	78/08/17	" "	50,000.00
Abubakar Aliyu Mustapha	79/08/17	" "	50,000.00
Dauda P. Ndirpaya	80/08/17	" "	50,000.00
BitrusTijani Ali	39/01/17	Special Imprest	1,000,000.00
Total			40,591,500.00
Personal Advance			30,000,000.00
Non-Personal Advance			40,591,500.00
Total			70,591,500.00

CHIBOK LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018 N	ACTUAL 2017 N
Notes 14 - Consolidated Revenue Fund Account		
Opening Balance	481,142.17	37,739,116.19
Total Recurrent Revenues	673,492,469.01	529,026,046.15
Total Funds Available	673,973,611.18	566,765,162.34
Less:		
Recurrent Expenditure	673,767,434.64	566,284,020.17
Transfers/Appropriations	-	-
Closing Balance	673,767,434.64	481,142.17

Notes 15 - Capital Development Funds

Total Capital Receipts	-	-
Total Capital Funds Available	-	-
Less:		
Administrative	-	-
Economic	-	-
Regional Development	-	-
Social	-	-
Total Capital Expenditure	-	-

Note 16 - Receipt - Deposit

NAME OF HOLDER	PURPOSE	AMOUNT N
Borno State Govt.	PAYE PAYE	2,130,061.61
NULGE	Union Dues Union Dues	343,919.21
MHWUN	" " "	765,540.65
Borno State Govt.	5% Withholdin5% Withholding Tax	7,352,155.43
Federal Inland Reveue	Value Added Value Added Tax	4,604,422.44
Contractor	10% Retentic 10% Retention Fee	2,253,594.96
Total		17,449,694.30

CHIBOK LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CONSOLIDATED REVENUE FUND

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note: 17				
Government Share of Faac				
Statutory Allocation from Federal Govt.	1,236,290,239.82	1,411,130,088.58	1,002,068,086.00	174,839,848.76
Statutory Allocation from State Govt.	-	315,656,041.80	266,123,354.00	315,656,041.80
Share of VAT	-	200,000,000.00	200,000,000.00	200,000,000.00
Total	1,236,290,239.82	1,926,786,130.38	1,468,191,440.00	690,495,890.56
Note: 18				
Personal Tax				
Community Development & Poll Tax	-	1,000,000.00	1,000,000.00	1,000,000.00
Cattle Taxes	-	2,000,000.00	1,500,000.00	
Total	-	3,000,000.00	1,500,000.00	3,000,000.00
Note: 19				
Licence General				
Radio/TV Station Licence	-	200,000.00	150,000.00	200,000.00
Bake House licence	-	150,000.00	120,000.00	150,000.00
Bicycle Licence & Hire Permit	-	500,000.00	120,000.00	500,000.00
Dane Gun Licence	-	1,000,000.00	100,000.00	1,000,000.00
Cattle Dealers Licence	-	1,000,000.00	150,000.00	1,000,000.00
Battery Charging Licence	-	150,000.00	150,000.00	150,000.00
Local Hair Barbing & Plaiting Licence	-	170,000.00	150,000.00	170,000.00
Photo Studio Licence	-	150,000.00	100,000.00	150,000.00
Reg. of Laundries & Dry Cleaners Lie.	-	90,000.00	60,000.00	90,000.00
Sand Granite Iron Seller Licence	-	250,000.00	200,000.00	250,000.00
Vehicle Spare Part Licence	-	150,000.00	100,000.00	150,000.00
Vulcanizer Licence	-	90,000.00	50,000.00	90,000.00
Welding Machine Licence	-	100,000.00	70,000.00	100,000.00
Total	-	4,000,000.00	1,520,000.00	4,000,000.00
Note : 20				
Fees General				
Trade Union Fees	-	250,000.00	200,000.00	250,000.00
Marriage & Divorce Fees	-	100,000.00	50,000.00	100,000.00
Tender Fees	-	350,000.00	300,000.00	350,000.00
Burial Fees	-	50,000.00	20,000.00	50,000.00
Birth & Death Registration Fees	-	1,000,000.00	120,000.00	1,000,000.00
Auctioneers Fees	-	150,000.00	100,000.00	150,000.00
Blacksmith Workshop Fees	-	100,000.00	50,000.00	100,000.00
Block Making Fees	-	100,000.00	50,000.00	100,000.00
Bus & Commercial Veh. & Taxi Permit F.	-	450,000.00	400,000.00	450,000.00
Cloth Watch Repairs Fees	-	100,000.00	50,000.00	100,000.00
Control of Noise Permit Fees	-	50,000.00	50,000.00	50,000.00
Corn Grinding Mill Fees	-	100,000.00	50,000.00	100,000.00
Electric (Radio & TV) W/Shop Fees	-	100,000.00	50,000.00	100,000.00
Entertainment Drumming Permit Fees	-	100,000.00	50,000.00	100,000.00
Felling of Trees Fees	-	200,000.00	50,000.00	200,000.00
Ingredient Grinding Mill Fees	100,000.00	100,000.00	50,000.00	-
Kiosk Fees	-	100,000.00	50,000.00	100,000.00
Painting Spraying & Sign Writing W/F	-	100,000.00	50,000.00	100,000.00
Pest Control Disinfection Charges Fees	-	150,000.00	100,000.00	150,000.00
Photostart Typing Institute Fees	-	100,000.00	100,000.00	100,000.00
Sand Dredging Fees	-	150,000.00	100,000.00	150,000.00
Survey Fees	-	300,000.00	250,000.00	300,000.00
Wood Making & Carpentry W/Shop	-	250,000.00	200,000.00	250,000.00
Ipounding of Animal Fees	-	180,000.00	150,000.00	180,000.00
Total	100,000.00	4,630,000.00	2,640,000.00	4,530,000.00

CHIBOK LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note: 21				
Fees General				
Sales of Fertilizer	-	10,000,000.00	4,500,000.00	10,000,000.00
Sales of Indigene Certificate	360,000.00	2,000,000.00	1,500,000.00	1,640,000.00
Total	360,000.00	12,000,000.00	6,000,000.00	11,640,000.00
Note: 22				
Earning General				
Earning from Commercial Activities	30,068.66	3,000,000.00	1,500,000.00	2,969,931.34
Earning from Markets	-	4,500,000.00	1,000,000.00	4,500,000.00
Earning from Motor Parks	-	2,500,000.00	1,000,000.00	2,500,000.00
Earning from Shop & Shopping Centers	-	3,000,000.00	200,000.00	3,000,000.00
Earning from Cattle Markets	-	2,000,000.00	600,000.00	2,000,000.00
Earning from Proceed of C/Goods	-	2,000,000.00	50,000.00	2,000,000.00
Earning from Transport Service	-	4,500,000.00	2,500,000.00	4,500,000.00
Earning from Tractor Hiring	-	3,500,000.00	-	3,500,000.00
Total	30,068.66	25,000,000.00	6,850,000.00	24,969,931.34
Note: 23				
Rent on Govt. Building General				
Rent on Government Quarters	-	1,000,000.00	500,000.00	1,000,000.00
Rent on Government Buildings	-	1,000,000.00	500,000.00	1,000,000.00
Total	-	2,000,000.00	1,000,000.00	2,000,000.00
Note : 24				
Rent on Land & Others General				
Rent on Government Land	-	250,000.00	200,000.00	250,000.00
Tenement Rate	-	400,000.00	100,000.00	400,000.00
Ground Rate	-	-	-	-
Total	-	650,000.00	300,000.00	650,000.00
Note : 25				
Other Receipt				
VAT	290,490,558.00	-	-	(290,490,558.00)
PPT	2,861,605.59	-	-	(2,861,605.59)
Excess Bank Chgarges	2,621,566.61	-	-	(2,621,566.61)
Excess Crude	2,138,828.87	-	-	(2,138,828.87)
Forex Equalisation	32,930,250.84	-	-	(32,930,250.84)
Additional Fund From NNPC	2,008,599.82	-	-	(2,008,599.82)
Exchange Difference	7,458,858.70	-	-	(7,458,858.70)
Exchange Gain	4,878,625.83	-	-	(4,878,625.83)
Total	345,388,894.26	-	-	(345,388,894.26)
Note : 26				
Statutory Deductions				
3% Emirate Council	33,865,031.58	-	-	(33,865,031.58)
0.5% L.G. Audit	5,154,795.64	-	-	(5,154,795.64)
7% of L.E.A. Pri. Sch. Teachers Pen. Plus	20,897,091.02	-	-	(20,897,091.02)
Local Govt Pension	25,776,959.90	-	-	(25,776,959.90)
Total	85,693,878.14	-	-	(85,693,878.14)
Note : 27				
Intervention Funding				
Contr. towards Funding of Primary Edu.	270,338,926.35	-	-	(270,338,926.35)
1% LGSC Training Fund	10,310,211.27	-	-	(10,310,211.27)
0.75% Admin Charges	773,264,345.00	-	-	(773,264,345.00)
5% Security	5,155,956.36	-	-	(5,155,956.36)
Total	1,059,069,438.98	-	-	(1,059,069,438.98)

CHIBOK LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note : 28				
Miscellaneous Deductions Funding				
Serence Gratuity to Former LG Concillors	4,000,000.00	-	-	(4,000,000.00)
Contr. to Indigines Undergoing AFT	400,000.00	-	-	(400,000.00)
IFAD Climate Change A. C. Funding	2,500,000.00	-	-	(2,500,000.00)
Retaunership NTA/BRTV	1,260,000.00	-	-	(1,260,000.00)
P/ment for Preparation of LGA's Annual Acct	2,000,000.00	-	-	(2,000,000.00)
Procurement of Firewood Food Items to IDPs	14,086,774.15	-	-	(14,086,774.15)
LGA's Hajj Fare	14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipts for SPHCA Biometric Data C	2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service	38,550,000.00	-	-	(38,550,000.00)
Workshop on Fiscal & Admin. Due Process	462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's	1,481,481.46	-	-	(1,481,481.46)
Gratuity to Local Edu. Authority Retireess	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retireess	9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019	8,022,630.00	-	-	(8,022,630.00)
Hotel Bills inrespects of Borno State Hotel	-	-	-	-
Production of Projects Calender 2018	680,000.00	-	-	(680,000.00)
Outstanding Liabilities	3,000,000.00	-	-	(3,000,000.00)
JNI Contribution	385,185.19	-	-	(385,185.19)
Total	112,271,186.70	-	-	(112,271,186.70)

Note : 29
Personnel Cost

Office of the Chairman	9,877,158.42	43,116,074.00	42,287,984.00	33,238,915.58
Office of the Secretary	7,098,526.09	12,686,343.00	9,656,776.00	5,587,816.91
Office of the Legislative Council	8,715,734.28	85,438,863.00	85,438,863.00	76,723,128.72
Admin & General Services	17,984,382.33	25,856,281.00	24,900,602.00	7,871,898.67
Agric & Natural Resources	103,061,961.17	218,460,485.00	108,099,520.00	115,398,523.83
Budget Plan Research & Statistic	2,207,958.00	7,319,392.00	6,282,447.00	5,111,434.00
Education & Social Development	28,596,498.00	42,592,805.00	40,592,805.00	13,996,307.00
Finance & Supply	52,668,530.47	96,869,271.00	78,178,021.00	44,200,740.53
Primary Health Care	221,951,189.83	175,480,020.82	156,869,511.00	(46,471,169.01)
Works Transport & Housing	30,893,235.43	56,905,903.48	49,513,527.00	26,012,668.05
Traditional Office	12,648,597.82	25,407,568.00	24,545,511.00	12,758,970.18
Total	495,703,771.84	790,133,006.30	626,365,667.00	294,429,234.46

Note: 30
Overhead Cost

Office of the Chairman	29,499,700.00	44,500,000.00	40,000,000.00	15,000,300.00
Office of the Secretary	4,680,000.00	8,000,000.00	11,700,000.00	3,320,000.00
Office of the Legislative Council	4,030,000.00	8,800,000.00	7,200,000.00	4,770,000.00
Admin & General Services	32,383,000.00	99,582,378.00	397,342,636.00	67,199,378.00
Agric & Natural Resources	7,775,000.00	55,000,000.00	38,700,000.00	47,225,000.00
Budget Plan Research & Statistic	960,389.67	6,700,000.00	6,700,000.00	5,739,610.33
Education & Social Development	39,678,668.93	65,200,000.00	49,900,000.00	25,521,331.07
Finance & Supply	2,710,000.00	20,000,000.00	18,000,000.00	17,290,000.00
Primary Health Care	38,851,938.57	71,500,000.00	48,000,000.00	32,648,061.43
Works Transport & Housing	26,820,000.00	38,500,000.00	29,939,288.00	11,680,000.00
Traditional Office	674,965.63	5,000,000.00	3,500,000.00	4,325,034.37
Total	188,063,662.80	422,782,378.00	650,981,924.00	234,718,715.20

Note : 31
Admin & General Services

Purchase of Motor Vehicles LGA	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of Motor Vehicles V/Chairman	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Buses	-	5,000,000.00	5,000,000.00	5,000,000.00
Const. & Provision of Office Building V/Office	-	1,500,000.00	1,500,000.00	1,500,000.00

CHIBOK LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Rehabilitation & Repairs of Office Building	-	46,117,344.00	46,117,344.00	46,117,344.00
Const. & Provision of Office Building P/HQS	-	4,000,000.00	4,000,000.00	4,000,000.00
Provision of Consultant Services Layout Fee	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	-	69,617,344.00	69,617,344.00	304,338,077.20

Note: 32
Budget Plan Research & Statistic

Purchase of Motor Vehicles B/Monitoring	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Motor Vehicles Ministry	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Officer Furniture & Fittings	-	500,000.00	500,000.00	500,000.00
Total	-	10,500,000.00	10,500,000.00	10,500,000.00

Note : 33
Education & Social Development

Purchase of Television	-	500,000.00	500,000.00	500,000.00
Purchase of Lighting Equipment & S/Energy	-	4,000,000.00	4,000,000.00	4,000,000.00
Purchase of Books & Equipment	-	3,000,000.00	3,000,000.00	3,000,000.00
Reh. & Repairs of Public Schools	-	6,000,000.00	20,000,000.00	6,000,000.00
Const. & Provision of Public Schools	-	2,000,000.00	6,000,000.00	2,000,000.00
Purchase of Sport Equipment	-	3,000,000.00	5,000,000.00	3,000,000.00
Total	-	18,500,000.00	38,500,000.00	11,000,000.00

Note : 34
Agric & Natural Resources

Purchase of Fertilizer	-	30,000,000.00	10,000,000.00	30,000,000.00
Purchase of Agro Chemicals	-	10,000,000.00	3,000,000.00	10,000,000.00
Purchase of Oil Pros.	-	2,000,000.00	1,000,000.00	2,000,000.00
Counter Funding Towards Fadama III	-	3,000,000.00	2,000,000.00	3,000,000.00
Purchase of Motor Vehicle	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of Veterinary Drugs	-	2,000,000.00	2,000,000.00	2,000,000.00
Total	-	57,000,000.00	28,000,000.00	57,000,000.00

NOTE TO JAAC AND CAPITAL DEVELOPMENT FUND

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note : 35				
JACC Deduction				
5% Stabilization	22,576,674.39	-	-	(22,576,674.39)
20% LG Joint Development Programme	206,203,825.42	-	-	(206,203,825.42)
Rehabilitation of Federal Highway	2,000,000.00	-	-	(2,000,000.00)
Total	230,780,499.81	-	-	(230,780,499.81)

Note : 36
Finance & Supply

Const. & Prov. Of Fencing Market of Kauti	-	1,000,000.00	945,387.00	1,000,000.00
Reh. & Repairs of Motor Park Maalata	-	1,000,000.00	358,297.00	1,000,000.00
Const. & Prov. Of Market & Parks Chibok	-	2,000,000.00	867,324.00	2,000,000.00
Const. & Prov. Of Market & Parks Gatamwar	-	500,000.00	217,863.00	500,000.00
Const. & Prov. Of Shopping Complex	-	3,000,000.00	1,284,120.00	3,000,000.00
Const & Prov. Of Market Stalls Laimakama	-	1,000,000.00	352,104.00	1,000,000.00
Reh. & Repairs of Market & Parks Koronsulu	-	1,000,000.00	427,351.00	1,000,000.00
Reh. & Repairs of Market & Parks Pemi	-	500,000.00	389,142.00	500,000.00
Total	-	10,000,000.00	4,841,588.00	8,000,000.00

CHIBOK LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note : 37				
Primary Health Care				
Renovation of Dispensary	-	50,000,000.00	50,000,000.00	50,000,000.00
Purchase of Drugs & Vaccines	-	30,000,000.00	30,000,000.00	30,000,000.00
Purchase of Medical & Clinical Equip.	-	20,000,000.00	20,000,000.00	20,000,000.00
Purchase of Roll Back Malaria	-	4,000,000.00	4,000,000.00	4,000,000.00
Purchase of Medical Test Kits for PHC	-	5,000,000.00	5,000,000.00	5,000,000.00
Construction of Clinic & Dispensary	-	20,000,000.00	20,000,000.00	20,000,000.00
Construction of Local HIV Aids Office	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	-	134,000,000.00	134,000,000.00	84,000,000.00

Note : 38

Works Transport & Services				
Construction & Provision of Bridges Nchiha	-	3,000,000.00	2,000,000.00	3,000,000.00
Construction & Provision of Bridges Kautk	-	3,500,000.00	3,000,000.00	3,500,000.00
Construction & Provision of Bridges Mifa	-	2,000,000.00	2,000,000.00	2,000,000.00
Construction & Provision of Bridges Bamzir	-	2,000,000.00	2,000,000.00	2,000,000.00
Construction & Provision of Bridges Korong	-	4,000,000.00	3,000,000.00	4,000,000.00
Construction & Provision of Bridges Mbulab	-	2,000,000.00	2,000,000.00	2,000,000.00
Construction & Provision of Bridges Bwalag	-	3,000,000.00	3,000,000.00	3,000,000.00
Construction & Provision of Roads Kau-Chib	-	7,000,000.00	5,000,000.00	7,000,000.00
Construction & Provision of Roads Chik-Kor	-	5,000,000.00	5,000,000.00	5,000,000.00
Erosion & Flood Control Mifa Village	-	3,000,000.00	2,000,000.00	3,000,000.00
Const. & Provision of Drainage Whun-Chibk	-	6,000,000.00	6,000,000.00	6,000,000.00
Rehabilitation of Office Secretariat	-	60,000,000.00	60,000,000.00	60,000,000.00
Building Furniture & Fencing D/H Office	-	10,000,000.00	10,000,000.00	10,000,000.00
Reh. & Repairs of Office Building Korongilim	-	5,000,000.00	4,000,000.00	5,000,000.00
Purchase of Generator	-	6,000,000.00	6,000,000.00	6,000,000.00
Const. & Provision of Slaughter Slabs Njilang	-	2,000,000.00	2,000,000.00	2,000,000.00
Reh. & Repairs of Electricity Kautikari	-	4,000,000.00	5,000,000.00	4,000,000.00
Construction & Provision of Culvert Kuburm	-	2,000,000.00	1,000,000.00	2,000,000.00
Reh. & Repairs of Water Facilities Perni	-	2,000,000.00	2,000,000.00	2,000,000.00
Const. & Provision of Borehole Mbla,Tsi,Gar	-	5,000,000.00	4,000,000.00	5,000,000.00
Const. & Provision of Borehole Likama Pri.	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Medical & Clinical Equipment	-	5,000,000.00	6,000,000.00	5,000,000.00
Rehabilitation & Repairs of Public Schools	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Office Furniture & Facilities	-	3,000,000.00	5,000,000.00	3,000,000.00
Purchase of Relief Materials	-	30,000,000.00	30,000,000.00	30,000,000.00
Total	-	181,600,000.00	177,000,000.00	50,000,000.00

SCHEDULE OF DETAILED REVENUE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
GOVERNMENT SHARE OF FAAC				
Statutory Allocation from Federal Govt.	1,236,290,239.82	1,411,130,088.58	1,002,068,086.00	174,839,848.76
Statutory Allocation from State Govt.	-	315,656,041.80	266,123,354.00	315,656,041.80
Share of VAT	-	200,000,000.00	200,000,000.00	200,000,000.00
Total	1,236,290,239.82	1,926,786,130.38	1,468,191,440.00	690,495,890.56
PERSONAL TAX				
Community Development & Poll Tax	-	1,000,000.00	1,000,000.00	1,000,000.00
Cattle Taxes	-	2,000,000.00	1,500,000.00	
Total	-	3,000,000.00	1,500,000.00	3,000,000.00

CHIBOK LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
LICENCE GENERAL				
Radio/TV Station Licence	-	200,000.00	150,000.00	200,000.00
Bake House licence	-	150,000.00	120,000.00	150,000.00
Bicycle Licence & Hire Permit	-	500,000.00	120,000.00	500,000.00
Dane Gun Licence	-	1,000,000.00	100,000.00	1,000,000.00
Cattle Dealers Licence	-	1,000,000.00	150,000.00	1,000,000.00
Battery Charging Licence	-	150,000.00	150,000.00	150,000.00
Local Hair Barbing & Plaiting Licence	-	170,000.00	150,000.00	170,000.00
Photo Studio Licence	-	150,000.00	100,000.00	150,000.00
Reg. of Laundries & Dry Cleaners Lie.	-	90,000.00	60,000.00	90,000.00
Sand Granite Iron Seller Licence	-	250,000.00	200,000.00	250,000.00
Vehicle Spare Part Licence	-	150,000.00	100,000.00	150,000.00
Vulcanizer Licence	-	90,000.00	50,000.00	90,000.00
Welding Machine Licence	-	100,000.00	70,000.00	100,000.00
Total	-	4,000,000.00	1,520,000.00	4,000,000.00

FEES GENERAL

Trade Union Fees	-	250,000.00	200,000.00	250,000.00
Marriage & Divorce Fees	-	100,000.00	50,000.00	100,000.00
Tender Fees	-	350,000.00	300,000.00	350,000.00
Burial Fees	-	50,000.00	20,000.00	50,000.00
Birth & Death Registration Fees	-	1,000,000.00	120,000.00	1,000,000.00
Auctioneers Fees	-	150,000.00	100,000.00	150,000.00
Blacksmith Workshop Fees	-	100,000.00	50,000.00	100,000.00
Block Making Fees	-	100,000.00	50,000.00	100,000.00
Bus & Commercial Veh. & Taxi Permit F.	-	450,000.00	400,000.00	450,000.00
Cloth Watch Repairs Fees	-	100,000.00	50,000.00	100,000.00
Control of Noise Permit Fees	-	50,000.00	50,000.00	50,000.00
Corn Grinding Mill Fees	-	100,000.00	50,000.00	100,000.00
Electric (Radio & TV) W/Shop Fees	-	100,000.00	50,000.00	100,000.00
Entertainment Drumming Permit Fees	-	100,000.00	50,000.00	100,000.00
Felling of Trees Fees	-	200,000.00	50,000.00	200,000.00
Ingredient Grinding Mill Fees	100,000.00	100,000.00	50,000.00	-
Kiosk Fees	-	100,000.00	50,000.00	100,000.00
Painting Spraying & Sign Writing W/F	-	100,000.00	50,000.00	100,000.00
Pest Control Disinfection Charges Fees	-	150,000.00	100,000.00	150,000.00
Photostart Typing Institute Fees	-	100,000.00	100,000.00	100,000.00
Sand Dredging Fees	-	150,000.00	100,000.00	150,000.00
Survey Fees	-	300,000.00	250,000.00	300,000.00
Wood Making & CarpentryW/Shop	-	250,000.00	200,000.00	250,000.00
Ipounding of Animal Fees	-	180,000.00	150,000.00	180,000.00
Total	100,000.00	4,630,000.00	2,640,000.00	4,630,000.00

FEES GENERAL

Sales of Fertilizer	-	10,000,000.00	4,500,000.00	10,000,000.00
Sales of Indigene Certificate	360,000.00	2,000,000.00	1,500,000.00	1,640,000.00
Total	360,000.00	12,000,000.00	6,000,000.00	11,640,000.00

EARNING GENERAL

Earning from Commercial Activities	30,068.66	3,000,000.00	1,500,000.00	2,969,931.34
Earning from Markets	-	4,500,000.00	1,000,000.00	4,500,000.00
Earning from Motor Parks	-	2,500,000.00	1,000,000.00	2,500,000.00
Earning from Shop & Shopping Centers	-	3,000,000.00	200,000.00	3,000,000.00
Earning from Cattle Markets	-	2,000,000.00	600,000.00	2,000,000.00
Earning from Proceed of C/Goods	-	2,000,000.00	50,000.00	2,000,000.00
Earning from Transport Service	-	4,500,000.00	2,500,000.00	4,500,000.00
Earning from Tractor Hiring	-	3,500,000.00	-	3,500,000.00
Total	30,068.66	25,000,000.00	6,850,000.00	24,969,931.34

CHIBOK LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
RENT ON GOVT. BUILDING GENERAL				
Rent on Government Quarters	-	1,000,000.00	500,000.00	1,000,000.00
Rent on Government Buildings	-	1,000,000.00	500,000.00	1,000,000.00
Total	-	2,000,000.00	1,000,000.00	2,000,000.00
RENT ON LAND & OTHERS GENERAL				
Rent on Government Land	-	250,000.00	200,000.00	250,000.00
Tenement Rate	-	400,000.00	100,000.00	400,000.00
Ground Rate	-	-	-	-
Total	-	650,000.00	300,000.00	650,000.00
OTHER RECIEPT				
VAT	290,490,558.00	-	-	(290,490,558.00)
PPT	2,861,605.59	-	-	(2,861,605.59)
Excess Bank Chgarges	2,621,566.61	-	-	(2,621,566.61)
Excess Crude	2,138,828.87	-	-	(2,138,828.87)
Forex Equalisation	32,930,250.84	-	-	(32,930,250.84)
Additional Fund From NNPC	2,008,599.82	-	-	(2,008,599.82)
Exchange Difference	7,458,858.70	-	-	(7,458,858.70)
Exchange Gain	4,878,625.83	-	-	(4,878,625.83)
Total	345,388,894.26	-	-	(345,388,894.26)

SCHEDULE OF JACC, PERSONNEL & OVERHEAD EXPENDITURE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
STATUTORY DEDUCTIONS				
3% Emirate Council	33,865,031.58	-	-	(33,865,031.58)
0.5% L.G. Audit	5,154,795.64	-	-	(5,154,795.64)
7% of L.E.A. Pri. Sch. Teachers Pen. Plus	20,897,091.02	-	-	(20,897,091.02)
Local Govt Pension	25,776,959.90	-	-	(25,776,959.90)
Total	85,693,878.14	-	-	(85,693,878.14)
INTERVENTION FUNDING				
Contr. towards Funding of Primary Edu.	270,338,926.35	-	-	(270,338,926.35)
1% LGSC Training Fund	10,310,211.27	-	-	(10,310,211.27)
0.75% Admin Charges	773,264,345.00	-	-	(773,264,345.00)
5% Security	5,155,956.36	-	-	(5,155,956.36)
Total	1,059,069,438.98	-	-	(1,059,069,438.98)
MISCELLANEOUS DEDUCTIONS FUNDING				
Sererance Gratuity to Former LG Concillors	4,000,000.00	-	-	(4,000,000.00)
Contr. to Indigines Undergoing AFT	400,000.00	-	-	(400,000.00)
IFAD Climate Change A. C. Funding	2,500,000.00	-	-	(2,500,000.00)
Retainership NTA/BRTV	1,260,000.00	-	-	(1,260,000.00)
P/ment for Preparation of LGA's Annual Acct	2,000,000.00	-	-	(2,000,000.00)
Procurement of Firewood Food Items to IDPs	14,086,774.15	-	-	(14,086,774.15)
LGA's Hajj Fare	14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipts for SPHCA Biometric Data C	2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service	38,550,000.00	-	-	(38,550,000.00)
Workshop on Fiscal & Admin. Due Process	462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's	1,481,481.46	-	-	(1,481,481.46)
Gratuity to Local Edu. Authority Retiress	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retiress	9,259,259.26	-	-	(9,259,259.26)

CHIBOK LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
WAEC/SSCE & NECO 2018/2019	8,022,630.00	-	-	(8,022,630.00)
Hotel Bills in respects of Borno State Hotel	-	-	-	-
Production of Projects Calender 2018	680,000.00	-	-	(680,000.00)
Outstanding Liabilities	3,000,000.00	-	-	(3,000,000.00)
JNI Contribution	385,185.19	-	-	(385,185.19)
Total	112,271,186.70	-	-	(112,271,186.70)
OFFICE OF THE CHAIRMAN				
Salary	9,877,158.42	43,116,074.00	42,287,984.00	33,238,915.58
Elected & Appointed Officers Ren. Park	-	10,000,000.00	10,000,000.00	10,000,000.00
Local Travel & Transport: Training	1,298,000.00	1,500,000.00	1,000,000.00	202,000.00
International Travel & Transport Training	400,000.00	2,000,000.00	2,000,000.00	1,600,000.00
Office Stationery/Computer Consumables	1,055,000.00	2,500,000.00	2,000,000.00	1,445,000.00
Maintenance of Office Furniture	15,000.00	1,000,000.00	1,000,000.00	985,000.00
Other Maintenance Services	4,590,000.00	3,500,000.00	3,000,000.00	(1,090,000.00)
Local Training	3,810,000.00	6,000,000.00	5,000,000.00	2,190,000.00
Security Vote (Including Operations)	14,239,000.00	10,000,000.00	10,000,000.00	(4,239,000.00)
Physical Security	3,210,000.00	4,000,000.00	4,000,000.00	790,000.00
Entertainment & Official Hospitality	932,700.00	4,000,000.00	2,000,000.00	3,067,300.00
Total	39,428,858.42	87,616,074.00	82,287,984.00	48,189,215.58
OFFICE OF THE SECRETARY				
Salary	7,098,526.09	12,686,343.00	9,656,776.00	5,587,816.91
Local Travel & Transport: Training	470,000.00	1,500,000.00	1,200,000.00	1,030,000.00
Office Stationery/Computer Consumables	150,000.00	1,500,000.00	1,500,000.00	1,350,000.00
Printing of Non-Security Documents	200,000.00	1,500,000.00	1,000,000.00	1,300,000.00
Maintenance of Office Furniture	2,710,000.00	1,000,000.00	500,000.00	(1,710,000.00)
Other Maintenance Services	-	1,000,000.00	6,500,000.00	1,000,000.00
Entertainment & Official Hospitality	1,150,000.00	1,500,000.00	1,000,000.00	350,000.00
Total	11,778,526.09	20,686,343.00	21,356,776.00	8,907,816.91
OFFICE OF THE LEGISLATIVE COUNCIL				
Salary	8,715,734.28	85,438,863.00	85,438,863.00	76,723,128.72
Local Travel & Transport: Training	1,200,000.00	2,700,000.00	2,200,000.00	1,500,000.00
Office Stationery/Computer Consumables	-	800,000.00	500,000.00	800,000.00
Printing of Non-Security Documents	-	1,200,000.00	1,000,000.00	1,200,000.00
Maintenance of Office Furniture	2,830,000.00	2,800,000.00	2,500,000.00	(30,000.00)
Other Maintenance Services	-	1,300,000.00	1,000,000.00	1,300,000.00
Total	12,745,734.28	94,238,863.00	92,638,863.00	81,493,128.72
ADMIN & GENERAL SERVICES				
Salary	13,572,476.00	25,856,281.00	24,900,602.00	12,283,805.00
Pension Payment	-	31,737,689.00	31,737,689.00	31,737,689.00
Local Travel & Transport: Training	-	2,000,000.00	2,000,000.00	2,000,000.00
Recruitment Exercise	4,782,000.00	2,000,000.00	2,000,000.00	(2,782,000.00)
Casual Staff	-	5,000,000.00	5,000,000.00	5,000,000.00
Office Stationery/Computer Consumables	4,585,000.00	2,000,000.00	2,000,000.00	(2,585,000.00)
Maintenance of Office Furniture	1,910,000.00	1,500,000.00	1,500,000.00	(410,000.00)
Staff Development	-	3,000,000.00	3,000,000.00	3,000,000.00
Insurance Premium	75,000.00	1,000,000.00	1,000,000.00	925,000.00
Local Government Reforms	-	2,000,000.00	2,000,000.00	2,000,000.00
Promotion Examination	-	2,000,000.00	2,000,000.00	2,000,000.00
Provision of Services Materials	-	12,000,000.00	11,000,000.00	12,000,000.00
Sundry Expenses	8,965,000.00	10,000,000.00	9,000,000.00	1,035,000.00
Contribution to Training Fund	12,016,000.00	302,000.00	299,953,774.00	(11,714,000.00)
Contribution to Pension Fund	50,000.00	25,042,687.00	25,151,173.00	24,992,687.00
Total	45,955,476.00	125,438,657.00	422,243,238.00	79,483,181.00

CHIBOK LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
AGRIC & NATURAL RESOURCES				
Salary	103,061,961.17	218,460,485.00	108,099,520.00	115,398,523.83
Local Travel & Transport: Others	-	2,000,000.00	2,000,000.00	2,000,000.00
Maintenance of Office Furniture	-	3,000,000.00	3,000,000.00	3,000,000.00
Supply of Agric Equipment	2,000,000.00	10,000,000.00	4,000,000.00	8,000,000.00
Cleaning & Fumigation Services	-	2,000,000.00	1,000,000.00	2,000,000.00
Trade Fair Exhibition & Show	-	2,000,000.00	2,000,000.00	2,000,000.00
Tree Planting Campaign	2,000,000.00	5,000,000.00	3,000,000.00	3,000,000.00
Assistance to Fadama III Programme	-	4,000,000.00	4,000,000.00	4,000,000.00
Transport & Handling of Fertilizer	-	10,000,000.00	7,000,000.00	10,000,000.00
Sundry Expenses	3,775,000.00	6,000,000.00	6,000,000.00	2,225,000.00
Purchase of Agric Map	-	1,000,000.00	700,000.00	1,000,000.00
Grants to Community & NGOs	-	10,000,000.00	6,000,000.00	10,000,000.00
Total	110,836,961.17	273,460,485.00	146,799,520.00	162,623,523.83
BUDGET PLAN RESEARCH & STAT.				
Salary	2,207,958.00	7,319,398.00	6,282,447.00	5,111,440.00
Local Travel & Transport: Training	670,389.67	500,000.00	500,000.00	(170,389.67)
Office Stationery/Computer Consumables	140,000.00	500,000.00	500,000.00	360,000.00
Printing of Non Security Documents	-	300,000.00	300,000.00	300,000.00
Maintenance of Motor Vehicle & T/Equip	-	1,000,000.00	1,000,000.00	1,000,000.00
Staff Development	50,000.00	500,000.00	500,000.00	450,000.00
Consulting Services & Special Committee	-	500,000.00	500,000.00	500,000.00
Acq. Of IPSAS Budget App. SIW & Maint.	-	500,000.00	500,000.00	500,000.00
Budget Preparation Expenses	-	200,000.00	200,000.00	200,000.00
Statistical & Data Collection General	-	100,000.00	100,000.00	100,000.00
Logistic & Implementation	-	100,000.00	100,000.00	100,000.00
Provision of Service Materials	100,000.00	1,000,000.00	1,000,000.00	900,000.00
Sundry Expenses	-	1,500,000.00	1,500,000.00	1,500,000.00
Total	3,168,347.67	14,019,398.00	12,982,447.00	10,851,050.33
EDUCATION & SOCIAL DEVELOPMENT				
Salary	8,596,498.82	42,592,805.00	40,592,805.00	33,996,306.18
Local Travel & Transport: Training	178,000.00	700,000.00	500,000.00	522,000.00
NYSC Allowances	-	2,200,000.00	2,000,000.00	2,200,000.00
Office Stationery/Computer Consumables	-	1,300,000.00	1,000,000.00	1,300,000.00
Printing of Non Security Documents	6,812,408.93	700,000.00	500,000.00	(6,112,408.93)
Emergency Relief Materials	23,608,260.00	30,000,000.00	20,000,000.00	6,391,740.00
ICT Training for Girls	-	1,000,000.00	1,000,000.00	1,000,000.00
Training of 2 Indg. To Nig. Sea Dev. Prog.	-	700,000.00	500,000.00	700,000.00
Sustenance of Mass Literacy Programme	-	700,000.00	500,000.00	700,000.00
Conference, Seminar & Workshops	-	2,000,000.00	2,000,000.00	2,000,000.00
Consulting Service & Special Comm.	-	500,000.00	500,000.00	500,000.00
Publicity & Adverserment	-	400,000.00	400,000.00	400,000.00
Sporting Activities	3,000,000.00	1,000,000.00	1,000,000.00	(2,000,000.00)
Contribution to State Poverty Alleviation Prg	350,000.00	2,000,000.00	2,000,000.00	1,650,000.00
Asst. to Religious Treaders Activities	-	2,000,000.00	2,000,000.00	2,000,000.00
Sport & Games	-	2,000,000.00	2,000,000.00	2,000,000.00
Cultural & Local Festivities	-	1,000,000.00	1,000,000.00	1,000,000.00
Rural Women & Youth Emp. Program	880,000.00	5,000,000.00	2,000,000.00	4,120,000.00
Carnival & Festivals	-	1,000,000.00	1,000,000.00	1,000,000.00
Sholarships & Bursary Award	-	2,000,000.00	2,000,000.00	2,000,000.00
Rehabilitation of People With Disability	-	2,000,000.00	2,000,000.00	2,000,000.00
Provision of Services Materials	2,850,000.00	2,000,000.00	2,000,000.00	(850,000.00)
Sundry Expenses	2,000,000.00	4,000,000.00	3,000,000.00	2,000,000.00
Grants to Communities NGOs	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	48,275,167.75	107,792,805.00	90,492,805.00	59,517,637.25

CHIBOK LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
FINANCE & SUPPLY				
Salary	52,668,530.47	96,869,271.00	78,178,021.00	44,200,740.53
Local Travel & Transport: Training	350,000.00	2,000,000.00	1,000,000.00	1,650,000.00
Office Stationery/Computer Consumables	1,435,000.00	2,000,000.00	2,000,000.00	565,000.00
Printing of Non Security Documents	100,000.00	2,000,000.00	1,000,000.00	1,900,000.00
Maintenance of Office Furniture	770,000.00	2,000,000.00	1,000,000.00	1,230,000.00
Consulting Services & Special Committee	48,000.00	3,000,000.00	2,000,000.00	2,952,000.00
Settlement of Liabilities	-	4,000,000.00	5,000,000.00	4,000,000.00
Sundry Expenses	-	5,000,000.00	6,000,000.00	5,000,000.00
Total	55,371,530.47	116,869,271.00	96,178,021.00	61,497,740.53
PRIMARY HEALTH CARE				
Salary	221,951,189.83	175,480,020.82	156,869,511.00	(46,471,169.01)
Local Travel & Transport: Training	95,000.00	10,000,000.00	1,000,000.00	9,905,000.00
Office Stationery/Computer Consumables	165,000.00	2,000,000.00	500,000.00	1,835,000.00
Cold Chain Materials	-	5,000,000.00	2,000,000.00	5,000,000.00
Polio Immunization Days	10,090,000.00	10,000,000.00	5,000,000.00	(90,000.00)
President Comp. Response Plan (PCRP)	-	5,000,000.00	5,000,000.00	5,000,000.00
Oncho Programme	-	1,000,000.00	500,000.00	1,000,000.00
Family Planning Programme	2,000,000.00	5,000,000.00	1,000,000.00	3,000,000.00
Medical Assistant	-	5,000,000.00	5,000,000.00	5,000,000.00
International Materials Neonatal & Child.	4,000,000.00	3,000,000.00	3,000,000.00	(1,000,000.00)
Sanotation Exercise	4,451,938.57	500,000.00	500,000.00	(3,951,938.57)
Desease Survallance	-	2,000,000.00	2,000,000.00	2,000,000.00
Free MCH Services	-	2,000,000.00	2,000,000.00	2,000,000.00
Emergency Prepared	-	1,000,000.00	1,000,000.00	1,000,000.00
Midwifery Services	-	2,000,000.00	2,000,000.00	2,000,000.00
State Council on Health	-	3,000,000.00	2,500,000.00	3,000,000.00
Sundry Expenses	8,050,000.00	10,000,000.00	10,000,000.00	1,950,000.00
Substainance of PHC Services	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	250,803,128.40	246,980,020.82	204,869,511.00	(3,823,107.58)
WORKS TRANSPORT & HOUSING				
Salary	30,893,235.43	56,905,903.48	49,513,527.00	26,012,668.05
Local Travel & Transport: Others	-	1,000,000.00	1,000,000.00	1,000,000.00
Electricity Charges	-	1,500,000.00	1,000,000.00	1,500,000.00
Water Rates	-	1,000,000.00	500,000.00	1,000,000.00
Maintenance of M/Veh./Tansport Equipt.	-	1,000,000.00	1,000,000.00	1,000,000.00
Other Maintenance Services	2,300,000.00	2,000,000.00	2,000,000.00	(300,000.00)
Maintenance of Drainage	-	2,000,000.00	2,000,000.00	2,000,000.00
Opening of Blocked Culvert	3,956,400.00	3,000,000.00	2,000,000.00	(956,400.00)
Rep. of Vandalised of Electricity Poles	2,000,000.00	2,000,000.00	2,000,000.00	-
Plant & General Fuel Cost	1,940,000.00	6,000,000.00	5,439,288.00	4,060,000.00
Provision of Service Materials	5,658,000.00	5,000,000.00	5,000,000.00	(658,000.00)
Sundry Expenses	3,410,600.00	2,000,000.00	2,000,000.00	(1,410,600.00)
Office Stationery/Computer Consumables	5,750,000.00	2,000,000.00	2,000,000.00	(3,750,000.00)
Purchase & Maint. Of Office Furniture	1,805,000.00	5,000,000.00	4,000,000.00	3,195,000.00
Total	24,520,000.00	90,405,903.48	79,452,816.00	65,885,903.48
TRADITIONAL OFFICE				
Salary	12,648,597.82	25,407,568.00	24,545,511.00	12,758,970.18
Local Travel & Transport: Training	674,965.63	1,500,000.00	1,000,000.00	825,034.37
Cultural & Local Festivities	-	1,000,000.00	500,000.00	1,000,000.00
Sundry Expenses	-	2,500,000.00	2,000,000.00	2,500,000.00
Total	13,323,563.45	30,407,568.00	28,045,511.00	17,084,004.55

CHIBOK LOCAL GOVERNMENT OF BORNO STATE

SCHEDULE OF JACC AND CAPITAL EXPENDITURE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
JACC DEDUCTION				
5% Stabilization	22,576,674.39	-	-	(22,576,674.39)
20% LG Joint Development Programme	206,203,825.42	-	-	(206,203,825.42)
Rehabilitation of Federal Highway	2,000,000.00	-	-	(2,000,000.00)
Total	230,780,499.81	-	-	(230,780,499.81)
ADMIN & GENERAL SERVICES				
Purchase of Motor Vehicles LGA	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of Motor Vehicles V/Chairman	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Buses	-	5,000,000.00	5,000,000.00	5,000,000.00
Const. & Provision of Office Building V/Office	-	1,500,000.00	1,500,000.00	1,500,000.00
Rehabilitation & Repairs of Office Building	-	46,117,344.00	46,117,344.00	46,117,344.00
Const. & Provision of Office Building P/HQS	-	4,000,000.00	4,000,000.00	4,000,000.00
Provision of Consultant Services Layout Fee	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	-	69,617,344.00	69,617,344.00	69,617,344.00
BUDGET PLAN RESEARCH & STATISTIC				
Purchase of Motor Vehicles B/Monitoring	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Motor Vehicles Ministry	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Officer Furniture & Fittings	-	500,000.00	500,000.00	500,000.00
Total	-	10,500,000.00	10,500,000.00	10,500,000.00
EDUCATION & SOCIAL DEVELOPMENT				
Purchase of Television	-	500,000.00	500,000.00	500,000.00
Purchase of Lighting Equipment & S/Energy	-	4,000,000.00	4,000,000.00	4,000,000.00
Purchase of Books & Equipment	-	3,000,000.00	3,000,000.00	3,000,000.00
Reh. & Repairs of Public Schools	-	6,000,000.00	20,000,000.00	6,000,000.00
Const. & Provision of Public Schools	-	2,000,000.00	6,000,000.00	2,000,000.00
Purchase of Sport Equipment	-	3,000,000.00	5,000,000.00	3,000,000.00
Total	-	18,500,000.00	38,500,000.00	11,000,000.00
AGRIC & NATURAL RESOURCES				
Purchase of Fertilizer	-	30,000,000.00	10,000,000.00	30,000,000.00
Purchase of Agro Chemicals	-	10,000,000.00	3,000,000.00	10,000,000.00
Purchase of Oil Pros.	-	2,000,000.00	1,000,000.00	2,000,000.00
Counter Funding Towards Fadama III	-	3,000,000.00	2,000,000.00	3,000,000.00
Purchase of Motor Vehicle	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of Veterinary Drugs	-	2,000,000.00	2,000,000.00	2,000,000.00
Total	-	57,000,000.00	28,000,000.00	57,000,000.00
FINANCE & SUPPLY				
Const. & Prov. Of Fencing Market of Kauti	-	1,000,000.00	945,387.00	1,000,000.00
Reh. & Repairs of Motor Park Maalata	-	1,000,000.00	358,297.00	1,000,000.00
Const. & Prov. Of Market & Parks Chibok	-	2,000,000.00	867,324.00	2,000,000.00
Const. & Prov. Of Market & Parks Gatamwar	-	500,000.00	217,863.00	500,000.00
Const. & Prov. Of Shopping Complex	-	3,000,000.00	1,284,120.00	3,000,000.00
Const. & Prov. Of Market Stalls Laimakama	-	1,000,000.00	352,104.00	1,000,000.00
Reh. & Repairs of Market & Parks Koronsulu	-	1,000,000.00	427,351.00	1,000,000.00
Reh. & Repairs of Market & Parks Pemi	-	500,000.00	389,142.00	500,000.00
Total	-	10,000,000.00	4,841,588.00	8,000,000.00
PRIMARY HEALTH CARE				
Renovation of Dispensary	-	50,000,000.00	50,000,000.00	50,000,000.00
Purchase of Drugs & Vaccines	-	30,000,000.00	30,000,000.00	30,000,000.00
Purchase of Medical & Clinical Equip.	-	20,000,000.00	20,000,000.00	20,000,000.00

CHIBOK LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Purchase of Roll Back Malaria	-	4,000,000.00	4,000,000.00	4,000,000.00
Purchase of Medical Test Kits for PHC	-	5,000,000.00	5,000,000.00	5,000,000.00
Construction of Clinic & Dispensary	-	20,000,000.00	20,000,000.00	20,000,000.00
Construction of Local HIV Aids Office	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	-	134,000,000.00	134,000,000.00	84,002,018.00
WORKS TRANSPORT & SERVICES				
Construction & Provision of Bridges Nchiha	-	3,000,000.00	2,000,000.00	3,000,000.00
Construction & Provision of Bridges Kautk	-	3,500,000.00	3,000,000.00	3,500,000.00
Construction & Provision of Bridges Mifa	-	2,000,000.00	2,000,000.00	2,000,000.00
Construction & Provision of Bridges Bamzir	-	2,000,000.00	2,000,000.00	2,000,000.00
Construction & Provision of Bridges Korong	-	4,000,000.00	3,000,000.00	4,000,000.00
Construction & Provision of Bridges Mbuleb	-	2,000,000.00	2,000,000.00	2,000,000.00
Construction & Provision of Bridges Bwalag	-	3,000,000.00	3,000,000.00	3,000,000.00
Construction & Provision of Roads Kau-Chib	-	7,000,000.00	5,000,000.00	7,000,000.00
Construction & Provision of Roads Chik-Kor	-	5,000,000.00	5,000,000.00	5,000,000.00
Erosion & Flood Control Mifa Village	-	3,000,000.00	2,000,000.00	3,000,000.00
Const. & Provision of Drainage Whun-Chibk	-	6,000,000.00	6,000,000.00	6,000,000.00
Rehabilitation of Office Secretariat	-	60,000,000.00	60,000,000.00	60,000,000.00
Building Furniture & Fencing D/H Office	-	10,000,000.00	10,000,000.00	10,000,000.00
Reh. & Repairs of Office Building Korongilim	-	5,000,000.00	4,000,000.00	5,000,000.00
Purchase of Generator	-	6,000,000.00	6,000,000.00	6,000,000.00
Const. & Provision of Slaughter Slabs Njilang	-	2,000,000.00	2,000,000.00	2,000,000.00
Reh. & Repairs of Electricity Kautikari	-	4,000,000.00	5,000,000.00	4,000,000.00
Construction & Provision of Culvert Kuburm	-	2,000,000.00	1,000,000.00	2,000,000.00
Reh. & Repairs of Water Facilities Pemi	-	2,000,000.00	2,000,000.00	2,000,000.00
Const. & Provision of Borehole Mbla,Tsi,Gar	-	5,000,000.00	4,000,000.00	5,000,000.00
Const. & Provision of Borehole Likama Pri	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Medical & Clinical Equipment	-	5,000,000.00	6,000,000.00	5,000,000.00
Rehabilitation & Repairs of Public Schools	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Office Furniture & Facilities	-	3,000,000.00	5,000,000.00	3,000,000.00
Purchase of Relief Materials	-	30,000,000.00	30,000,000.00	30,000,000.00
Total	-	181,500,000.00	177,000,000.00	50,000,000.00



BORNO STATE OF NIGERIA

**DAMBOA
LOCAL GOVERNMENT COUNCIL**

ANNUAL FINANCIAL STATEMENT

FOR THE YEAR ENDED

31ST DECEMBER, 2018.

DAMBOA LOCAL GOVERNMENT OF BORNO STATE

**STATEMENT NO. 1
CASHFLOW STATEMENT**

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
From Operation:			
RECIEPT:			
Statutory Allocation FAAC		2,072,423,540.38	855,064,344.83
Value Added Tax		-	-
Sub Total		2,072,423,540.38	855,064,344.83
Internal Generated Revenue			
Internal Generated Revenue	3	4,583,550.18	10,625,887.00
OTHER RECIEPT:	4		
VAT		313,683,573.93	-
PPT		3,213,550.84	-
Excess Bank Chgarges		3,390,015.03	-
Excess Crude		2,401,880.72	-
Forex Equalisation		36,534,275.64	-
Additional Fund From NNPC		-	-
Exchange Difference		8,376,214.28	-
Exchange Gain		5,478,641.85	-
Sub Total		373,078,152.29	-
Total Receipts		2,450,085,242.85	855,064,344.83
PAYMENTS:			
Statutory Deductions	5		
3% Emirate Council		38,130,026.48	-
0.5% L.G. Audit		5,789,114.32	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus		8,390,279.76	-
Local Govt Pension		19,777,727.52	-
Sub-Total		72,087,148.08	-
INTERVENTION FUNDING	6		
Contribution towards Funding of Primary Edu.		74,768,068.05	-
1% LGSC Training Fund		11,579,228.64	-
0.75% Admin Charges		8,683,671.47	-
5% Security		57,891,143.20	-
Sub-Total		152,922,111.36	-
MISCELLANEOUS DEDUCTIONS FUNDING	7		
Sererance Gratuity to Former LG Concillors		6,400,000.00	-
Contr. to Indigines Undergoing Armed Forces Training		400,000.00	-
IFAD Climate Change Adaptation Counterpart Funding		2,500,000.00	-
Retainership NTA/BRTV		1,260,000.00	-
Payment for Preparation of LGA's Annual Account		1,000,000.00	-
Procurement of Firewood, Food Items to IDPs		14,485,421.47	-
LGA's Hajj Fare		14,717,406.65	-
Purc. of Equipts for SPHCA Biometric Data Capture		2,206,227.77	-
Provision of Essential Service		10,000,000.00	-
Workshop on Fiscal & Admin. Due Process		462,962.96	-
Diesel to Tractors for Farming Across LGA's		1,481,481.48	-
Gratuity to Local Edu. Authority Retireess		9,259,259.26	-
Gratuity to Local Government Retireess		9,259,259.26	-

DAMOKA LOCAL GOVERNMENT OF BORNO STATE

		ACTUAL 2018	ACTUAL 2017
		N	N
WAEC/SSCE & NECO 2018/2019		12,090,870.00	-
Hotel Bills inrespects of Borno State Hotel		-	-
Production of Projects Calender 2018		680,000.00	-
Outstanding Liabilities		-	-
JNI Contribution		385,185.19	-
Sub-Total		86,588,074.04	-
Personnel Emoluments:	8	630,442,784.03	616,408,314.26
Overhead Cost	9	271,910,982.70	231,019,683.33
Sub-Total		902,353,766.73	847,427,997.59
Total Payments		1,213,951,100.21	847,427,997.59
Cash Flow From Operations		1,236,134,142.64	7,636,347.24
CASH FLOW FROM INVESTMENT:			
Phurchase/Contruotion of Assest	10	317,893,950.00	19,302,500.00
Phurchase of Fin. Market Intrument		-	-
Total Cash Flow From Investment		317,893,950.00	19,302,500.00
CASH FLOW FROM FINANCING:			
Increase/Decrease in Cash		(82,317.86)	(1,040,265.76)
Opening Cash Balance		162,331.92	1,507,097.86
Closing Cash Balance		80,014.06	466,832.10

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	NOTE	ACTUAL 2018	ACTUAL 2017
		N	N
ASSESTS:			
Treasuries & Banks	11	80,014.06	466,832.10
Investments	12	3,622,000.00	3,622,000.00
Advances	13	44,796,596.45	44,796,596.45
Total Assests		48,498,610.51	48,885,428.55
PUBLIC FUND & LIABILITIES:			
Consolidated Revenue Fund	14	80,014.06	466,832.10
Other Fund - Investment Fund		(14,131,674.82)	(14,131,674.82)
Total Public Fund		(14,051,660.76)	(13,664,842.72)
Deposits	15	62,550,271.27	62,550,271.27
Total Liabilities		62,550,271.27	62,550,271.27
Public Fund + Liabilities		48,498,610.51	48,885,428.55

DAMBOA LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 3
CONSOLIDATED REVENUE FUND

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Opening Balance (a)		466,832.10	-	-	466,832.10
Add: REVENUE (INCOME) (b)					
S/Allocation from Federal Govt.	16	2,072,423,540.38	2,385,511,851.00	1,879,791,238.00	293,088,310.62
S/Allocation from State Govt.		-	200,000,000.00	462,191,483.00	200,000,000.00
Share of VAT		-	456,766,775.00	385,609,540.00	456,766,775.00
Sub Total		2,072,890,372.48	3,022,278,626.00	2,727,592,261.00	949,388,253.52
Personal Taxes	17	413,550.00	15,000,000.00	13,000,000.00	14,586,450.00
Licence General	18	2,123,000.00	20,018,500.00	21,400,000.00	17,895,500.00
Fine General	19	-	100,000.00	100,000.00	100,000.00
Fees General	20	712,000.00	6,680,000.00	6,250,000.00	5,968,000.00
Sales General	21	-	6,530,000.00	6,400,000.00	6,530,000.00
Earning General	22	920,000.00	26,600,000.00	26,450,000.00	25,680,000.00
Rent on Govt. Building General	23	-	650,000.00	650,000.00	650,000.00
Rent on Land & Others	24	141,000.00	3,250,000.00	3,350,000.00	3,109,000.00
Repayment General	25	274,000.00	1,000,000.00	1,000,000.00	726,000.00
Investment Income	26	-	3,500,000.00	4,000,000.00	3,500,000.00
Interest Earned	27	-	35,500,000.00	35,226,000.00	35,500,000.00
Domestic Grant	28	-	400,000,000.00	350,000,000.00	400,000,000.00
Extra-Ordinary Items	29	-	3,000,000.00	150,000.00	3,000,000.00
Total Revenue (Income) (b)		2,077,473,922.48	3,544,107,126.00	3,195,568,261.00	1,466,633,203.52
Other Receipt (c)	30				
VAT		313,683,573.93	-	-	(313,683,573.93)
PPT		3,213,550.84	-	-	(3,213,550.84)
Excess Bank Chgarges		3,390,015.03	-	-	(3,390,015.03)
Excess Crude		2,401,880.72	-	-	(2,401,880.72)
Forex Equalisation		36,534,275.64	-	-	(36,534,275.64)
Additional Fund From NNPC		-	-	-	-
Exchange Difference		8,376,214.28	-	-	(8,376,214.28)
Exchange Gain		5,478,641.85	-	-	(5,478,641.85)
Sub Total		373,078,152.29	-	-	(373,078,152.29)
Total Funds Available (a+b+c)		2,451,018,906.87	3,544,107,126.00	3,195,568,261.00	1,093,088,219.13
Less: EXPENDITURE					
STATUTORY DEDUCTIONS	31				
3% Emirate Council		38,130,026.48	-	-	(38,130,026.48)
0.5% L.G. Audit		5,789,114.32	-	-	(5,789,114.32)
7% of L.E.A. Pri. Sch. Teac Pen Plus		8,390,279.76	-	-	(8,390,279.76)
Local Govt Pension		19,777,727.52	-	-	(19,777,727.52)
Sub-Total		72,087,148.08	-	-	(72,087,148.08)
INTERVENTION FUNDING	32				
Contr. towards Funding of Pri. Edu.		74,768,068.05	-	-	(74,768,068.05)
1% LGSC Training Fund		11,579,228.64	-	-	(11,579,228.64)
0.75% Admin Charges		8,683,671.47	-	-	(8,683,671.47)
5% Security		57,891,143.20	-	-	(57,891,143.20)
Sub-Total		152,922,111.36	-	-	(152,922,111.36)
MISCELLANEOUS DEDUCTIONS FUNDING	33				
Serance Gratuity to F. LG Concillors		6,400,000.00	-	-	(6,400,000.00)
Contr. to Indigines Undergoing AFT		400,000.00	-	-	(400,000.00)
IFAD Climate Change Adapt Cpart Funding		2,500,000.00	-	-	(2,500,000.00)
Retainership NTA/BRTV		1,260,000.00	-	-	(1,260,000.00)
P/ment for Preparation of LGA's Annual Acct		1,000,000.00	-	-	(1,000,000.00)
Procure. of Firewood, Food Items to IDPs		14,485,421.47	-	-	(14,485,421.47)
LGA's Hajj Fare		14,717,406.65	-	-	(14,717,406.65)

DAMBOA LOCAL GOVERNMENT OF BORNO STATE

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Purc. of Equipmts for SPHCA B/metric D. Cap		2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service		10,000,000.00	-	-	(10,000,000.00)
Workshop on Fiscal & Admin. Due Process		462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's		1,481,481.48	-	-	(1,481,481.48)
Gratuity to Local Edu. Authority Retirees		9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees		9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019		12,090,870.00	-	-	(12,090,870.00)
Hotel Bills in respects of Borno State Hotel		-	-	-	-
Production of Projects Calender 2018		680,000.00	-	-	(680,000.00)
Outstanding Liabilities		-	-	-	-
JNI Contribution		385,185.19	-	-	(385,185.19)
Sub-Total		86,590,092.04	-	-	(86,590,092.04)
Personnel Cost	34	630,442,784.03	1,151,108,983.00	1,141,945,856.00	520,666,198.97
Overhead Cost	35	271,910,982.70	667,244,999.00	766,443,906.00	395,334,016.30
Sub-Total		902,353,766.73	1,818,353,982.00	1,908,389,762.00	916,000,215.27
Operating Fund B/4 Transfer		317,973,964.06	1,725,753,144.00	1,287,178,499.00	1,407,779,179.94
APPROPRIATION TRANSFERS					
Transfer to Capital Dev. Fund		317,893,950.00	1,595,881,644.00	1,253,139,500.00	1,277,987,694.00
Total Appropriation		317,893,950.00	1,595,881,644.00	1,253,139,500.00	1,277,987,694.00
Closing Balance		80,014.06	129,871,500.00	34,038,999.00	129,791,485.94

DAMBOA LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Add: Capital Receipts					
Value Added Tax		-	456,766,775.00	385,609,540.00	456,766,775.00
Transfer From CRF		317,893,950.00	1,595,881,644.00	1,253,139,500.00	1,277,987,694.00
Total Capital Receipts		317,893,950.00	2,052,648,419.00	1,638,749,040.00	1,734,754,469.00
Total Capital Funds Available		317,893,950.00	2,052,648,419.00	1,638,749,040.00	1,734,754,469.00
Less: Capital Expenditure					
JACC Deduction	36	-	-	-	-
5% Stabilization		25,352,350.96	-	-	(25,352,350.96)
20% LG Joint Development Programme		231,619,576.82	-	-	(231,619,576.82)
Rehabilitation of Federal Highway		-	-	-	-
Sub-Total Diff with JAAC		256,971,927.78	-	-	(256,971,927.78)
Administrative					
Admin & General Services	37	162,479,800.00	282,000,000.00	254,000,000.00	119,520,200.00
Sub-Total		162,479,800.00	282,000,000.00	254,000,000.00	119,520,200.00
Economic					
Agric & Natural Resources	38	51,000,000.00	241,700,000.00	187,600,000.00	190,700,000.00
Budget Planing		-	47,000,000.00	94,000,000.00	-
Finance & Supply	39	2,955,450.00	65,881,644.00	96,300,000.00	62,926,194.00
Sub-Total		53,955,450.00	354,581,644.00	377,900,000.00	300,626,194.00
Reginal Development					
Works Transport & Housing	43	52,122,700.00	557,300,000.00	269,239,500.00	505,177,300.00
Sub-Total		52,122,700.00	557,300,000.00	269,239,500.00	505,177,300.00
Social					
Education Social Development	40	-	190,000,000.00	170,000,000.00	190,000,000.00
Primary Health Care	42	49,336,000.00	212,000,000.00	182,000,000.00	162,664,000.00
Sub-Total		49,336,000.00	402,000,000.00	352,000,000.00	352,664,000.00
Total Capital Expenditure		317,893,950.00	1,595,881,644.00	1,253,139,500.00	1,277,987,694.00

DAMBOA LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CASHFLOW STATEMENT

	ACTUAL 2018 N	ACTUAL 2017 N
Note 3 - Internal Generated Revenue		
Personal Tax	413,550.00	-
Licence General	2,123,000.00	4,529,320.00
Fees General	712,000.00	3,202,927.00
Earning General	920,000.00	2,772,940.00
Rent on Land & Others	141,000.00	-
Repayment General	274,000.18	120,700.00
Total	4,583,550.18	10,625,887.00
Note 4 - Other Reciept		
VAT	420,392,800.82	-
PPT	4,796,979.38	-
Excess Bank Chgarges	5,060,393.63	-
Excess Crude	3,585,371.10	-
Forex Equalisation	54,535,987.06	-
Additional Fund From NNPC	3,367,064.97	-
Exchange Difference	12,503,467.11	-
Exchange Gain	8,178,159.70	-
Sub Total	512,420,223.77	-
Note 5 - Payment		
Statutory Deductions		-
3% Emirate Council	56,468,766.75	-
0.5% L.G. Audit	8,641,609.81	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus	43,916,800.46	-
Local Govt Pension	51,214,427.83	-
Sub-Total	160,241,604.85	-
Note 6 - Intervention Fund		
Contribution towards Fundingof Primary Edu.	345,159,517.96	-
1% LGSC Training Fund	17,283,229.68	-
0.75% Admin Charges	1,373,472.30	-
5% Security	75,146,099.93	-
Sub-Total	438,962,319.87	-
Note 7 - Miscellaneous Deductions Funding		
Sererance Gratuity to Former LG Concillors	6,400,000.00	-
Contr. to Indigines Undergoing Armed Forces Training	400,000.00	-
IFAD Climate Change Adaptation Counterpart Funding	2,500,000.00	-
Retainership NTA/BRTV	1,260,000.00	-
Payment for Preparation of LGA's Annual Account	500,000.00	-
Procurement of Firewood, Food Items to IDPs	14,405,096.05	-
LGA's Hajj Fare	14,717,406.60	-
Purc. of Equipts for SPHCA Biometric Data Capture	2,206,227.77	-
Provision of Essential Service	13,603,129.72	-
Workshop on Fiscal & Admin. Due Process	462,968.96	-
Diesel to Tractors for Farming Across LGA's	1,481,481.48	-
Gratuity to Local Edu. Authority Retiress	9,259,259.26	-
WAEC/SSCE & NECO 2018/2019	3,984,390.00	-
Hotel Bills inrespects of Borno State Hotel	-	-
Production of Projects Calender 2018	680,000.00	-

DAMBOA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ACTUAL
	N	2017
	N	N
Outstanding Liabilities	-	-
JNI Contribution	385,185.19	-
Sub-Total	81,484,404.29	-
Note 8 - Personnel Emoluments		
Admin & General Services	165,807,499.32	163,087,787.48
Agric & Natural Resources	126,867,234.72	124,219,792.48
Budget & Planning	-	-
Education & Social Development	-	-
Finance & Supply	90,914,048.77	81,744,669.60
Primary Health Care	185,391,400.38	188,685,132.70
Works Transport & Housing	61,462,600.84	58,670,932.00
Total	630,442,784.03	616,408,314.26
Note 9 - Overhead Cost		
Admin & General Services	244,417,400.00	212,695,131.76
Agric & Natural Resources	1,097,500.00	2,465,000.00
Budget & Planning	-	-
Education & Social Development	-	-
Finance & Supply	11,907,082.70	6,395,851.57
Primary Health Care	6,761,500.00	3,048,200.00
Works Transport & Housing	7,727,500.00	6,415,500.00
Total	271,910,982.70	231,019,683.33
Notes 10 - Purchase/Contruction of Capital Assets		
JACC Deduction		
5% Stabilization	37,845,830.97	-
20% LG Joint Development Programme	308,904,401.93	-
Rehabilitation of Federal Highway	-	-
Sub-Total Diff. with JAAC	346,750,232.90	-
Administrative		
Admin & General Services	162,479,800.00	7,082,500.00
Sub-Total	162,479,800.00	7,082,500.00
Economic		
Agric & Natural Resources	5,100,000.00	-
Finance	2,955,450.00	-
Sub-Total	8,055,450.00	-
Reginal Development		
Works Transport & Housing	52,122,700.00	2,585,000.00
Sub-Total	52,122,700.00	2,585,000.00
Social		
Primary Health Care	49,336,000.00	9,635,000.00
Sub-Total	49,336,000.00	9,635,000.00
Grand Total	317,893,950.00	19,302,500.00

DAMBOA LOCAL GOVERNMENT OF BORNO STATE

NOTES TO ASSETS AND LIABILITIES

	ACTUAL 2018 N	ACTUAL 2017 N
Notes 11 - Treasuries & Banks		
Cash and Banks Balance		
Cash at Hand	1,474.05	41,315.01
First Bank Main Account	49,803.50	
UBA Salary Account	6,263.45	8,266.30
UBA Revenue Account	22,473.06	417,250.79
	80,014.06	466,832.10

Note 12 - Investments

Peoples Bank of Nig.	50,000.00	50,000.00
Urban Development Bank	500,000.00	500,000.00
Premier Bank of Nigeria	892,000.00	892,000.00
African Bank of Nigeria	70,000.00	70,000.00
Ashaka Cement Plc	60,000.00	60,000.00
Fertilizer Blending Plant	2,000,000.00	2,000,000.00
Premier Propt. Dev. Coy	50,000.00	50,000.00
Total	3,622,000.00	3,622,000.00

Note 13 - Advances

Personal advance:

NAME OF HOLDER	PURPOSE	BALANCE N
Mustapha Zarma	Housing Advance	5,951.40
Mama Modu Wakil	Housing Advance	330.03
Wakil Kadir	Bicycle Loan	2,700.00
Ali Koyoma	Housing Loan	234.40
Baba G. Bukar	Car loan	8,686.12
Modu Bulama	Housing Loan	5,390.24
Kobure Lawan	Motorcycle Loan	789.59
Ali Dalori	" "	506.00
Bulama Modu	Bicycle Loan	3,797.32
Baba Ayami	" "	5,900.00
Ali Adam	" "	4,048.66
Tijjani Mustapha	Bicycle Loan	3,490.00
Muazu Dan Azumi	" "	4,406.20
Wakil Waziri	" "	706.12
M. Adamu Moh'd	" "	5,450.00
Mustapha Bulama	" "	3,000.00
Modu Mbula	" "	922.45
Alh. Shettima Alhaji	" "	8,260.00
Mallam Bukar	" "	500.00
Bulama Shettima	" "	1,339.50
Waziri Bulama	" "	1,161.12
Bulama Modu	" "	427.16
Mama Makinta	" "	456.66
Aisha Shettima	" "	6,600.00
Taliba Ahmed	Car loan	10,400.40
Usman Alh. Kurmi	Car loan	9,300.00
Abba Gana Chiroma	Car loan	4,961.00
Yagana Mama	Housing Advance	943.96
Salkusu A. Gazama	Car Repb. Advance	17,618.12
Alh. Ali Kori	Bicycle Loan	5,900.00
Modu Bukar	" "	4,200.00

DAMBOA LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PURPOSE	BALANCE N
Bulama Bukar	Motorcycle Loan	3,750.00
Bukar Mal Gana	Car Advance	7,500.00
Bulama B. Yerima	" "	27,500.00
AbbaAdamAbba	" "	1,750.00
Baba Gana Bukar	" "	9,000.00
Grema Mallam	Motorcycle Loan	3,250.00
Hassan Moh'd	Car Advance	5,250.00
Audu Garba	Motorcycle Loan	3,750.00
Abba Wakil	" "	3,750.00
Falmata Aliyu	Motorcycle Loan	14,000.00
Aisha Ali Kolo	Motorcycle Loan	10,000.00
Bulama Kyari	" "	15,000.00
BukarAlibe	" "	15,000.00
Yakubu Ibrahim	" "	2,000.00
Lawan Shettima	" "	30,000.00
Duniya Wanangu	" "	15,000.00
LEA Staff loan	Water Pump Loan	181,820.00
Kachalla Bukar	" "	8,500.00
Mallam Kolo	" "	30,000.00
Makinta Ali	" "	30,000.00
Alh. M. Gana k.	" "	30,000.00
Alh. Lawan Kaljima	" "	27,000.00
Mallam Ali Yerima	" "	30,000.00
Mustapha Koyoma	" "	30,000.00
Mustapha Kolomi	Water Pump Loan	27,000.00
Gambo Burah	" "	10,000.00
M. Kana Malah	" "	6,000.00
M. Kodomi Shettima	" "	25,000.00
Mammadu Alh. M. Kolo	Water Pump Loan	30,000.00
Alkali Musa	" "	30,000.00
Grema Bulama	" "	150,000.00
Lawan Ali Kin	" "	250,000.00
Lawan A.	" "	10,000.00
Alh. Bukar Kawu	" "	10,000.00
Gaji Mutangale	" "	36,000.00
Abba A. Kyari	Drilling Machine	170,000.00
Bukar Amsami	" "	27,000.00
Alh. Mustapha Kukar	" "	250,000.00
Modu Kawudima	" "	150,000.00
Durman Korede	" "	250,000.00
Ahmed W. Ndava	Drilling Machine	180,000.00
Alh. Mustapha Kafa	" "	6,400.00
Alh. Goni Mustapha	" "	9,000.00
Bukar Kauji	" "	8,000.00
Sundry Person's	Micro Scheme Loan	42,500,000.00
Total Personal Advance		44,796,596.45

Notes 14 - Consolidated Revenue Fund Account

Opening Balance	466,832.10	1,507,097.86
Total Recurrent Revenues	1,219,860,898.69	865,690,231.83
Total Funds Available	1,220,327,730.79	867,197,329.69
Less:		
Recurrent Expenditure	902,353,766.73	847,427,997.59
Transters/Appropriations	317,893,950.00	19,302,500.00
Closing Balance	80,014.06	466,831.10

DAMBOA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018 N	ACTUAL 2017 N
Capital Development Funds		
Total Capital Receipts	317,893,950.00	19,302,500.00
Total Capital Funds Available	317,893,950.00	19,302,500.00
DAMBOA LOCAL GOVERNMENT OF BORNO STATE		
Less:		
Jacc Deduction	256,971,927.78	-
Recurrent Expenditure	776,288,901.26	547,867,195.69
Transfers/Appropriations	464,962,567.78	50,782,427.92
Administrative	162,479,800.00	7,082,500.00
Economic	53,955,450.00	-
Regional Development	52,122,700.00	2,585,000.00
Social	49,336,000.00	9,635,000.00
Total Capital Expenditure	1,816,117,346.82	617,952,123.61

Note 15 - Receipt - Deposit

NAME OF HOLDER	PURPOSE	AMOUNT N
NULGE	Union Dues	99,270.76
Borno State (SIR)	5% Withholding Tax	26,911,976.71
MHWUN	Union Dues	259,349.26
Federal Inland Revenue	5% Value Added Tax	32,890,511.07
Borno State Govt.	Agric Loan	82,000.00
Borno State Govt.	SERA Relief Fund	166,229.00
Federal govt. of Nigeria	NECON	760.00
Borno State Govt.	Farming Advance	9,068.71
Kaga Local Govt.	Personal Advance	4,766.50
Federal Mortgage Bank	NHF Contribution	216,504.85
NULGE Damboa Branch	Intercontinental Loan	305,044.00
Damboa Local Govt.	1%Adim Charges	165,320.53
Damboa Local Govt.	1%Legal Charges	806,389.88
Gams Electrical Co. Ltd	10%Retention Fee	633,080.00
TOTAL		62,550,271.27

DAMBOA LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CONSOLIDATED REVENUE FUND

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note: 16				
Government Share of Faac				
Statutory Allocation from Federal Govt.	2,072,423,540.38	2,365,511,851.00	1,879,791,238.00	293,088,310.62
Statutory Allocation from State Govt.	-	200,000,000.00	462,191,483.00	200,000,000.00
Share of VAT	-	456,766,775.00	385,609,540.00	456,766,775.00
Total	2,072,423,540.38	3,022,278,626.00	2,727,592,261.00	949,855,085.62
Note: 17				
Personal Tax				
Cattle Taxes	413,550.00	10,000,000.00	8,000,000.00	9,586,450.00
Other Special Services Taxes	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	413,550.00	15,000,000.00	13,000,000.00	14,586,450.00
Note: 18				
Licence General				
Glodsmith & Gold Dealer Licence	-	50,000.00	50,000.00	50,000.00
Radio/TV Station Licence	-	20,000.00	20,000.00	20,000.00
Boats & Canoe Licence	-	8,500.00	10,000.00	8,500.00
Registration of Voluntary Organization	-	20,000.00	50,000.00	20,000.00
Bake House licence	-	200,000.00	500,000.00	200,000.00
Bicycle Licence & Hire Permit	-	500,000.00	500,000.00	500,000.00
Brick Making Licence	-	100,000.00	100,000.00	100,000.00
Cart Licence	-	50,000.00	50,000.00	50,000.00
Dane Gun Licence	-	150,000.00	100,000.00	150,000.00
Cattle Dealers Licence	-	5,000,000.00	5,000,000.00	5,000,000.00
Dried Fish & Meat Licence	-	120,000.00	500,000.00	120,000.00
Pet (Dog) Licence	-	10,000.00	10,000.00	10,000.00
Fishing Permit Licence	-	100,000.00	100,000.00	100,000.00
Hawkers Permit Licence	-	150,000.00	100,000.00	150,000.00
Hunting Permit Licence	-	50,000.00	50,000.00	50,000.00
Produce Buying Licence	3,069,000.00	10,000,000.00	10,000,000.00	6,931,000.00
Abattoir & Slaughter Licence	16,000.00	2,000,000.00	2,000,000.00	1,984,000.00
Renewal of Fishing Licence	-	50,000.00	50,000.00	50,000.00
Hiring Licence	-	50,000.00	50,000.00	50,000.00
Borehole Drilling Licence	-	50,000.00	50,000.00	50,000.00
Cinematograph Licence	-	50,000.00	50,000.00	50,000.00
Liquor Licence	-	10,000.00	-	10,000.00
Bathing House Licence	-	10,000.00	10,000.00	10,000.00
Battery Charging Licence	-	50,000.00	50,000.00	50,000.00
Blacksmith Workshop Licence	-	20,000.00	50,000.00	20,000.00
Block Making Licence	-	50,000.00	50,000.00	50,000.00
Brown Sugar Machine Licence	-	10,000.00	10,000.00	10,000.00
Building Material Licence	-	100,000.00	200,000.00	100,000.00
Buki Cigarette Licence	-	20,000.00	50,000.00	20,000.00
Butchers Licence	38,000.00	100,000.00	500,000.00	62,000.00
Clock & Watch Repairs Licence	-	50,000.00	50,000.00	50,000.00
Cloths Dyers Licence	-	20,000.00	50,000.00	20,000.00
Corn Grinding Mill Licence	-	100,000.00	50,000.00	100,000.00
Electric (Radio & TV) Workshop Lic.	-	50,000.00	50,000.00	50,000.00
Hair Dressing Barbing Licence	-	50,000.00	50,000.00	50,000.00
Ingredient Grinding Mill Licence	-	30,000.00	100,000.00	30,000.00
Kiosk Licence	-	50,000.00	100,000.00	50,000.00
Local Hair Barbing & Plainting Licence	-	50,000.00	50,000.00	50,000.00
Mobile Sales Promotion Licence	-	50,000.00	50,000.00	50,000.00

DAMBOA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Motor Cycle Licence	-	50,000.00	100,000.00	50,000.00
Motor Mechanic/Car Wash Licence	-	50,000.00	50,000.00	50,000.00
Painting Spraying & Sgn Writing W/S	-	50,000.00	50,000.00	50,000.00
Penel Beaters Licence	-	50,000.00	100,000.00	50,000.00
Petty Traders Licence	-	100,000.00	100,000.00	100,000.00
Photo Studio Licence	-	50,000.00	50,000.00	50,000.00
Photostart Typing Licence	-	40,000.00	50,000.00	40,000.00
Pit Sawing Licence	-	50,000.00	50,000.00	50,000.00
Printing Press Licence	-	10,000.00	20,000.00	10,000.00
Laundries & Dry Cleaners Licence	-	20,000.00	20,000.00	20,000.00
Total	3,123,000.00	20,018,500.00	21,400,000.00	16,895,500.00

Note : 19

Fine General

Fine on Overdue Lost Library Books	-	-	-	-
Impounding of Animal Fine	-	100,000.00	100,000.00	100,000.00
Total	-	100,000.00	100,000.00	100,000.00

Note: 20

Fees General

Photo Studio Fees	-	100,000.00	100,000.00	100,000.00
Photostart Typing Institute Fees	-	50,000.00	50,000.00	50,000.00
Pit Sawing Fees	-	50,000.00	50,000.00	50,000.00
Printing Press Fees	-	20,000.00	50,000.00	20,000.00
Registration of Laundries & Dry Cleans	-	10,000.00	50,000.00	10,000.00
Registration of Meat Van Fees	148,000.00	10,000.00	50,000.00	(138,000.00)
Slaughter Fees	-	100,000.00	500,000.00	100,000.00
Registration of Night Soil Contractors	-	100,000.00	100,000.00	100,000.00
Rice Mill & Cassava Grinding Fees	-	50,000.00	100,000.00	50,000.00
Sand Dredging Fees	-	50,000.00	50,000.00	50,000.00
Saw Mill Fees	-	100,000.00	100,000.00	100,000.00
Sewing Institute Fees	-	50,000.00	50,000.00	50,000.00
Surface Tank Kerosine Fees	-	100,000.00	2,000,000.00	100,000.00
Survey Fees	-	50,000.00	100,000.00	50,000.00
Vehicle Spare Parts Fees	-	10,000.00	50,000.00	10,000.00
Vulcanizer Fees	-	100,000.00	100,000.00	100,000.00
Welding Machine Fees	-	150,000.00	200,000.00	150,000.00
Wood Making & Carpentry W/Shop	-	50,000.00	50,000.00	50,000.00
Workshop Receipts Fees	-	20,000.00	50,000.00	20,000.00
Bathing House Fees	-	50,000.00	50,000.00	50,000.00
Hiring of Irrigation Farm Pump	-	20,000.00	50,000.00	20,000.00
Block Making Fees	-	100,000.00	100,000.00	100,000.00
Brown Sugar Machine Fees	-	20,000.00	20,000.00	20,000.00
Building Materials Fees	-	50,000.00	50,000.00	50,000.00
Bulk Cagatte Fees	-	30,000.00	20,000.00	30,000.00
Clock & Watch Repairs Fees	-	40,000.00	50,000.00	40,000.00
Cloth Dyers Fees	-	30,000.00	20,000.00	30,000.00
Commission on Transfer of Plot Fees	-	200,000.00	100,000.00	200,000.00
Control of Noise Permit Fees	-	50,000.00	10,000.00	50,000.00
Corn Grinding Mill Fees	-	150,000.00	100,000.00	150,000.00
Customary Right of Occupancy Fees	364,000.00	1,000,000.00	500,000.00	636,000.00
Dispensary & Maternity Fees	-	50,000.00	50,000.00	50,000.00
Electric (Radio & TV) W/Shop Fees	-	100,000.00	100,000.00	100,000.00
Entertainment Drumming Permit Fees	-	50,000.00	50,000.00	50,000.00
Felling of Trees Fees	-	50,000.00	50,000.00	50,000.00
Forestry & Fuel Exploitation Fees	200,000.00	2,500,000.00	100,000.00	2,300,000.00

DAMBOA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Hair Dressing & Barbing Saloon Fees	-	50,000.00	50,000.00	50,000.00
Hire Charges Fees	-	40,000.00	50,000.00	40,000.00
Ingredient Grinding Mill Fees	-	50,000.00	50,000.00	50,000.00
Kiosk Fees	-	500,000.00	500,000.00	500,000.00
Local Hair Barbing & Plaiting Fees	-	20,000.00	20,000.00	20,000.00
Mobile Sales Promotion Fees	-	100,000.00	100,000.00	100,000.00
Motor Mechanic & Car Wash Fees	-	50,000.00	50,000.00	50,000.00
Naming of Street Registration Fees	-	50,000.00	50,000.00	50,000.00
Night Soil Disposal & Deport Fees	-	10,000.00	10,000.00	10,000.00
Painting Spraying & Sign Writing W/F	-	50,000.00	50,000.00	50,000.00
Panel Beaters Fees	-	50,000.00	50,000.00	50,000.00
Petty Traders Fees	-	50,000.00	50,000.00	50,000.00
Total	712,000.00	6,680,000.00	6,250,000.00	5,968,000.00

Note: 21
Sales General

Sales of Stores, Scraps & Unserviceable Item	-	100,000.00	200,000.00	100,000.00
Sales of Improved Seeds & Chemical	-	50,000.00	500,000.00	50,000.00
Proceed From Sales of Farm Produce	-	100,000.00	500,000.00	100,000.00
Sales of Fertilizer	-	5,750,000.00	5,000,000.00	5,750,000.00
Sales of Indegene Certificate	-	350,000.00	200,000.00	350,000.00
Total	-	6,350,000.00	6,400,000.00	6,350,000.00

Note: 22
Earning General

Earning from Laboratory Service	-	50,000.00	50,000.00	50,000.00
Earning from Medical Service	-	50,000.00	50,000.00	50,000.00
Earning from Agricultural Produce	-	100,000.00	200,000.00	100,000.00
Earning from Markets	180,000.00	1,000,000.00	2,000,000.00	820,000.00
Earning from Motor Parks	200,000.00	2,000,000.00	3,000,000.00	1,800,000.00
Earning from Shop & Shopping Centers	-	500,000.00	1,000,000.00	500,000.00
Earning from Cattle Markets	420,000.00	1,500,000.00	3,000,000.00	1,080,000.00
Earning from Abattoir & Slaughter House	20,000.00	500,000.00	1,000,000.00	480,000.00
Earning from Sales of Consumer Goods	-	50,000.00	100,000.00	50,000.00
Earning from Transport Service	100,000.00	19,000,000.00	10,000,000.00	18,900,000.00
Earning from Industrial Undertaking	-	50,000.00	50,000.00	50,000.00
Earning from Tractor Hiring	-	1,800,000.00	6,000,000.00	1,800,000.00
Total	920,000.00	26,600,000.00	26,450,000.00	25,680,000.00

Note : 23
Rent on Government Building

Rent on Government Quarters	-	150,000.00	150,000.00	150,000.00
Rent on Government Building	-	500,000.00	500,000.00	500,000.00
Total	-	650,000.00	650,000.00	650,000.00

Note : 24
Rent on Land & Others General

Rent on Government Land	-	50,000.00	50,000.00	50,000.00
Rent on Government Properties	-	100,000.00	200,000.00	100,000.00
Tenement Rate	-	500,000.00	500,000.00	500,000.00
Arrears of Tenement Rate	74,000.00	100,000.00	100,000.00	26,000.00
Ground Rate	67,000.00	2,500,000.00	2,500,000.00	2,433,000.00
Total	141,000.00	3,250,000.00	3,350,000.00	3,109,000.00

Note: 25
Refunds General

Refunds	274,020.18	1,000,000.00	1,000,000.00	725,979.82
Total	274,020.18	1,000,000.00	1,000,000.00	725,979.82

DAMBOA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Note : 26				
Investment Income				
Dividend Received	-	3,500,000.00	3,000,000.00	3,500,000.00
Other Investment	-	-	1,000,000.00	-
Total	-	3,500,000.00	4,000,000.00	3,500,000.00
Note : 27				
Interest Earned				
Motor Vehicle Advances	-	20,000,000.00	20,000,000.00	20,000,000.00
Bicycle Advances (Interest)	-	10,000,000.00	10,000,000.00	10,000,000.00
Interest on Housing Loan	-	5,500,000.00	5,226,000.00	5,500,000.00
Total	-	35,500,000.00	35,226,000.00	35,500,000.00
Note : 28				
Domestic Grant				
Capital Domestic Grant	-	100,000,000.00	50,000,000.00	100,000,000.00
Federal Government Grant	-	200,000,000.00	300,000,000.00	200,000,000.00
Capital Grants on Area Development	-	100,000,000.00	-	100,000,000.00
Total	-	400,000,000.00	350,000,000.00	400,000,000.00
Note: 29				
Extra-Ordinary Items				
Unexpected Revenue	-	2,000,000.00	100,000.00	2,000,000.00
Recovery Losses & Over-payment	-	1,000,000.00	50,000.00	1,000,000.00
Total	-	3,000,000.00	150,000.00	3,000,000.00
Note : 30				
Other Receipt				
VAT	313,683,573.93	-	-	(313,683,573.93)
PPT	3,213,550.84	-	-	(3,213,550.84)
Excess Bank Chgarges	3,390,015.03	-	-	(3,390,015.03)
Excess Crude	2,401,880.72	-	-	(2,401,880.72)
Forex Equalisation	36,534,275.64	-	-	(36,534,275.64)
Additional Fund From NNPC	-	-	-	-
Exchange Difference	8,376,214.28	-	-	(8,376,214.28)
Exchange Gain	5,478,641.85	-	-	(5,478,641.85)
Total	373,078,152.29	-	-	(373,078,152.29)
Note : 31				
Statutory Deductions				
3% Emirate Council	38,130,026.48	-	-	(38,130,026.48)
0.5% L.G. Audit	5,789,114.32	-	-	(5,789,114.32)
7% of L.E.A. Pri. Sch. Teachers Pen. Plus	8,390,279.76	-	-	(8,390,279.76)
Local Govt Pension	19,777,727.52	-	-	(19,777,727.52)
Total	72,087,148.08	-	-	(72,087,148.08)
Note : 32				
Intervention Funding				
Contr. towards Funding of Primary Edu.	74,768,068.05	-	-	(74,768,068.05)
1% LGSC Training Fund	11,579,228.64	-	-	(11,579,228.64)
0.75% Admin Charges	8,683,671.47	-	-	(8,683,671.47)
5% Security	57,891,143.20	-	-	(57,891,143.20)
Total	152,922,111.36	-	-	(152,922,111.36)

DAMBOA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note : 33				
Miscellaneous Deductions Funding				
Serence Gratuity to Former LG Concillors	6,400,000.00	-	-	(6,400,000.00)
Contr. to Indigines Undergoing AFT	400,000.00	-	-	(400,000.00)
IFAD Climate Change A. C. Funding	2,500,000.00	-	-	(2,500,000.00)
Retainership NTA/BRTV	1,260,000.00	-	-	(1,260,000.00)
P/ment for Preparation of LGA's Annual Acct	1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood Food Items to IDPs	14,485,421.47	-	-	(14,485,421.47)
LGA's Hajj Fare	14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipts for SPHCA Biometric Data C	2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service	10,000,000.00	-	-	(10,000,000.00)
Workshop on Fiscal & Admin. Due Process	462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's	1,481,481.48	-	-	(1,481,481.48)
Gratuity to Local Edu. Authority Retireess	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retireess	9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019	12,090,870.00	-	-	(12,090,870.00)
Hotel Bills inrespects of Borno State Hotel	-	-	-	-
Production of Projects Calender 2018	680,000.00	-	-	(680,000.00)
Outstanding Liabilities	-	-	-	-
JNI Contribution	385,185.19	-	-	(385,185.19)
Total	86,588,074.04	-	-	(86,588,074.04)

Note : 34

Personal Cost				
Admin & General Services	165,807,499.32	190,000,000.00	187,946,093.00	24,192,500.68
Agric & Natural Resources	126,867,234.72	160,000,000.00	149,534,800.00	33,132,765.28
Budget & Planning	-	10,000,000.00	15,960,000.00	10,000,000.00
Education & Social Development	-	360,000,000.00	391,447,578.00	360,000,000.00
Finance & Supply	90,914,048.77	99,648,841.00	89,648,841.00	8,734,792.23
Primary Health Care	185,391,400.38	250,000,000.00	228,865,452.00	64,608,599.62
Works Transport & Housing	61,462,600.84	81,460,142.00	78,543,092.00	19,997,541.16
Total	630,442,784.03	1,151,108,983.00	1,141,945,856.00	520,666,198.97

Note : 35

Overhead Cost				
Admin & General Services	244,417,400.00	319,500,000.00	373,500,000.00	75,082,600.00
Agric & Natural Resources	1,097,500.00	24,400,000.00	47,700,000.00	23,302,500.00
Budget & Planning	-	60,000,000.00	62,000,000.00	60,000,000.00
Education & Social Development	-	60,642,056.00	72,342,056.00	60,642,056.00
Finance & Supply	11,907,082.70	84,002,943.00	103,401,849.00	72,095,860.30
Primary Health Care	6,761,500.00	48,000,000.00	31,500,000.00	41,238,500.00
Works Transport & Housing	7,727,500.00	70,700,000.00	76,000,000.00	62,972,500.00
Total	271,910,982.70	667,244,999.00	766,443,905.00	395,334,016.30

DAMBOA LOCAL GOVERNMENT OF BORNO STATE
NOTE TO JAAC AND CAPITAL DEVELOPMENT FUND

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note : 36				
JACC Deduction				
5% Stabilization	25,352,350.96	-	-	(25,352,350.96)
20% LG Joint Development Programme	231,619,576.82	-	-	(231,619,576.82)
Rehabilitation of Federal Highway	-	-	-	-
Total Diff with JAAC	256,971,927.78	-	-	(256,971,927.78)

DAMBOA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note : 37				
Admin & General Services				
Purchase of Office Building	3,830,500.00	4,000,000.00	7,000,000.00	169,500.00
Purchase of Residential Building	6,700,000.00	7,000,000.00	7,000,000.00	300,000.00
Purchase of Motor Vehicles	208,500.00	5,000,000.00	10,000,000.00	4,791,500.00
Purchase of Vans	9,686,800.00	10,000,000.00	5,000,000.00	313,200.00
Purchase of Buses	-	1,000,000.00	2,000,000.00	1,000,000.00
Purchase of Furniture & Fittings	10,000,000.00	10,000,000.00	10,000,000.00	-
Purchase of Computers	-	2,000,000.00	5,000,000.00	2,000,000.00
Purchase of Computer Printers	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Photocopying Machine	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Power Generating Set	-	3,000,000.00	5,000,000.00	3,000,000.00
Purchase of Canteen & K/Equipment	560,000.00	2,000,000.00	5,000,000.00	1,440,000.00
Purchase of Residential Furniture	3,668,000.00	5,000,000.00	5,000,000.00	1,332,000.00
Purchase of Library Books & Equipment	-	2,000,000.00	4,000,000.00	2,000,000.00
Purchase of Security Equipment	-	-	-	-
Purchase of Diving Equipment	-	-	-	-
Construction & Provision of Libraries	-	-	-	-
Construction & Provision of F/Fighting Stations	-	5,000,000.00	10,000,000.00	5,000,000.00
Rehabilitation & Repairs of Resd. Building	109,700,000.00	200,000,000.00	150,000,000.00	90,300,000.00
Rehabilitation & Repairs of Libraries	-	1,000,000.00	1,000,000.00	1,000,000.00
Rehabilitation & Repairs of Office Building	8,500,000.00	10,000,000.00	10,000,000.00	1,500,000.00
Rehabilitation & Repairs of Cemeteries	1,085,000.00	2,000,000.00	5,000,000.00	915,000.00
Anniversaries & Celebrations	941,000.00	1,000,000.00	1,000,000.00	59,000.00
Margin for increases in Costs	7,600,000.00	10,000,000.00	10,000,000.00	2,400,000.00
Total	162,479,800.00	282,000,000.00	254,000,000.00	119,520,200.00

Note : 38
Agric & Natural Resources

Purchase of Acquisition of Land	-	4,200,000.00	4,500,000.00	4,200,000.00
Purchase of Trains	-	4,500,000.00	7,000,000.00	4,500,000.00
Purchase of Agricultural Equipment	51,000,000.00	120,000,000.00	60,300,000.00	69,000,000.00
Construction & Provision of Agric Facilities	-	10,500,000.00	10,000,000.00	10,500,000.00
Rehabilitation & Repairs of Agric Facilities	-	20,000,000.00	20,500,000.00	20,000,000.00
Rehabilitation & Repairs of Office Building	-	13,500,000.00	10,500,000.00	13,500,000.00
Tree Planting	-	10,000,000.00	5,500,000.00	10,000,000.00
Erosion & Flood Control	-	5,000,000.00	10,000,000.00	5,000,000.00
Wildlife Conservation	-	6,500,000.00	5,000,000.00	6,500,000.00
Water Pollution & Control	-	2,000,000.00	2,000,000.00	2,000,000.00
Margin for Increase in Cost	-	5,500,000.00	7,000,000.00	5,500,000.00
Fertilizer Revolving Fund	-	40,000,000.00	45,300,000.00	40,000,000.00
Total	51,000,000.00	241,700,000.00	187,600,000.00	190,700,000.00

Note : 39
Finance & Supply

Purchase of Motor Cycles	-	-	3,000,000.00	-
Purchase of Motor Vehicles	-	-	5,000,000.00	-
Purchase of Officer Furniture & Fittings	-	3,000,000.00	3,000,000.00	3,000,000.00
Purchase of Computers	-	2,000,000.00	5,000,000.00	2,000,000.00
Purchase of Computer Printers	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Photocopying Machines	-	-	5,000,000.00	-
Construction & Repairs of Office Buildings	-	20,000,000.00	50,000,000.00	20,000,000.00
Research & Development	-	7,000,000.00	7,000,000.00	7,000,000.00
Computer Software Acquisition	-	2,000,000.00	2,000,000.00	2,000,000.00
Monitoring & Evaluation	-	2,000,000.00	3,000,000.00	2,000,000.00
Anniversaries & Celebration	-	3,000,000.00	3,000,000.00	3,000,000.00
Margin for Increase in Costs	-	7,000,000.00	7,000,000.00	7,000,000.00
Total	-	47,000,000.00	94,000,000.00	47,000,000.00

DAMBOA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Note : 40				
Education & Social Development				
Purchase of Office Furniture & Fittings	-	2,000,000.00	5,000,000.00	2,000,000.00
Purchase of Power Generating Set	-	1,000,000.00	2,000,000.00	1,000,000.00
Purchase of Teaching & Learning Aid Equip.	-	10,000,000.00	20,000,000.00	10,000,000.00
Purchase of Library Books & Equipment	-	3,000,000.00	2,000,000.00	3,000,000.00
Purchase of Sporting & Gaming Equipment	-	3,000,000.00	3,000,000.00	3,000,000.00
Purchase of Air Navigational Equipment	-	1,000,000.00	2,000,000.00	1,000,000.00
Construction & Provision of Office Building	-	5,000,000.00	10,000,000.00	5,000,000.00
Construction & Provision of F/Fighting Sta.	-	3,000,000.00	5,000,000.00	3,000,000.00
Construction & Provision of Libraries	-	2,000,000.00	5,000,000.00	2,000,000.00
Construction & Provision of Sport Facilities	-	2,000,000.00	3,000,000.00	2,000,000.00
Rehabilitation & Repairs of Rec. Facilities	-	1,000,000.00	3,000,000.00	1,000,000.00
Rehabilitation & Repairs of Public Schools	-	150,000,000.00	100,000,000.00	150,000,000.00
Rehabilitation & Repairs of F/Fighting Sta.	-	2,000,000.00	4,000,000.00	2,000,000.00
Rehabilitation & Repairs of Libraries	-	2,000,000.00	4,000,000.00	2,000,000.00
Rehabilitation & Repairs of Sporting Facilit.	-	3,000,000.00	2,000,000.00	3,000,000.00
Total	-	190,000,000.00	170,000,000.00	190,000,000.00
Note : 41				
Finance & Supply				
Purchase of Motor Cycles	-	-	4,000,000.00	-
Purchase of Buses	-	49,981,644.00	20,000,000.00	49,981,644.00
Purchase of Office Furniture & Fittings	-	2,000,000.00	4,000,000.00	2,000,000.00
Purchase of Computers	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Computers Printers	-	500,000.00	300,000.00	500,000.00
Purchase of Photocopying Machines	-	700,000.00	700,000.00	700,000.00
Purchase of Shredding Machines	-	200,000.00	200,000.00	200,000.00
Purchase of Scanners	-	500,000.00	200,000.00	500,000.00
Purchase of Power Generating Set	-	-	400,000.00	-
Purchase of Residential Furniture	-	-	1,500,000.00	-
Construction of Markets & Parks	-	5,000,000.00	20,000,000.00	5,000,000.00
Rehabilitation & Repairs of Markets & Parks	2,955,450.00	5,000,000.00	40,000,000.00	2,044,550.00
Margin for Increase of Costs	-	-	3,000,000.00	-
Total	2,955,450.00	65,881,644.00	96,300,000.00	62,926,194.00
Note : 42				
Primary Health Care				
Purchase of Motor Cycles	-	-	2,000,000.00	-
Purchase of Office Furnitures & Fitting	-	2,000,000.00	5,000,000.00	2,000,000.00
Purchase of Health & Medical Equipment	49,336,000.00	80,000,000.00	100,000,000.00	30,664,000.00
Construction & Provision of Hosp. H/Cent.	-	120,000,000.00	20,000,000.00	120,000,000.00
Rehabilitation & Repairs of Hosp. H/Cent.	-	10,000,000.00	50,000,000.00	10,000,000.00
Water Pollution Prevention & Control	-	-	5,000,000.00	-
Total	49,336,000.00	212,000,000.00	182,000,000.00	162,664,000.00
Note : 43				
Works Transport & Housing				
Purchase & Acquisition of Land	112,000.00	15,000,000.00	15,000,000.00	14,888,000.00
Purchase of Motor Cycles	-	-	1,000,000.00	-
Purchase of Motor Vehicle	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Office Furniture & Fittings	-	2,000,000.00	5,000,000.00	2,000,000.00
Purchase of Computers	-	500,000.00	1,000,000.00	500,000.00
Purchase of Computers Printers	-	100,000.00	1,000,000.00	100,000.00
Purchase of Photocopying Machines	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Scanners	-	100,000.00	500,000.00	100,000.00
Purchase of Power Generator Set	312,600.00	5,000,000.00	5,000,000.00	4,687,400.00

DAMBOA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Purchase of Canteen & Kitchen Equipment	-	-	-	-
Purchase of Survey Equipment	1,000,000.00	1,000,000.00	5,000,000.00	-
Construction & Provision of Electricity	8,270,100.00	100,000,000.00	80,000,000.00	91,729,900.00
Construction & Provision of Water Facilities	25,983,000.00	100,000,000.00	49,739,500.00	74,017,000.00
Construction & Provision of Roads	2,000,000.00	10,000,000.00	7,000,000.00	8,000,000.00
Construction & Provision of Infrastructure	-	2,000,000.00	5,000,000.00	2,000,000.00
Construction & Provision of Pillars & R/Ways	-	1,000,000.00	5,000,000.00	1,000,000.00
Construction & Provision of Traffic & S/ights	-	2,000,000.00	5,000,000.00	2,000,000.00
Construction & Provision of Power G/Plants	-	2,000,000.00	3,000,000.00	2,000,000.00
Rehabilitation & Repairs of Electricity	2,500,000.00	70,000,000.00	40,000,000.00	67,500,000.00
Rehabilitation & Repairs of Housing	2,000,000.00	2,000,000.00	5,000,000.00	-
Rehabilitation & Repairs of Roads	9,945,000.00	10,000,000.00	10,000,000.00	55,000.00
Rehabilitation & Repairs of Power G/Plants	-	3,000,000.00	5,000,000.00	3,000,000.00
Rehabilitation & Repairs of Cemeteries	-	6,000,000.00	5,000,000.00	6,000,000.00
Research & Development	-	2,000,000.00	5,000,000.00	2,000,000.00
Margin for Increases in Costs	-	5,500,000.00	5,000,000.00	5,500,000.00
Total	52,122,700.00	345,200,000.00	269,239,500.00	293,077,300.00

SCHEDULE OF DETAILED REVENUE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
GOVERNMENT SHARE OF FAAC				
Statutory Allocation from Federal Govt.	2,072,423,540.38	2,365,511,851.00	1,879,791,238.00	293,088,310.62
Statutory Allocation from State Govt.	-	200,000,000.00	462,191,483.00	200,000,000.00
Share of VAT	-	456,766,775.00	385,609,540.00	456,766,775.00
Total	2,072,423,540.38	3,022,278,626.00	2,727,592,261.00	949,855,085.62
PERSONAL TAX				
Cattle Taxes	413,550.00	10,000,000.00	8,000,000.00	9,586,450.00
Other Special Services Taxes	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	413,550.00	15,000,000.00	13,000,000.00	14,586,450.00
LICENCE GENERAL				
Glodsmith & Gold Dealer Licence	-	50,000.00	50,000.00	50,000.00
Radio/TV Station Licence	-	20,000.00	20,000.00	20,000.00
Boats & Canoe Licence	-	8,500.00	10,000.00	8,500.00
Registration of Voluntary Organization	-	20,000.00	50,000.00	20,000.00
Bake House licence	-	200,000.00	500,000.00	200,000.00
Bicycle Licence & Hire Permit	-	500,000.00	500,000.00	500,000.00
Brick Making Licence	-	100,000.00	100,000.00	100,000.00
Cart Licence	-	50,000.00	50,000.00	50,000.00
Dane Gun Licence	-	150,000.00	100,000.00	150,000.00
Cattle Dealers Licence	-	5,000,000.00	5,000,000.00	5,000,000.00
Dried Fish & Meat Licence	-	120,000.00	500,000.00	120,000.00
Pet (Dog) Licence	-	10,000.00	10,000.00	10,000.00
Fishing Permit Licence	-	100,000.00	100,000.00	100,000.00
Hawkers Permit Licence	-	150,000.00	100,000.00	150,000.00
Hunting Permit Licence	-	50,000.00	50,000.00	50,000.00
Produce Buying Licence	3,069,000.00	10,000,000.00	10,000,000.00	6,931,000.00
Abattoir & Slaughter Licence	16,000.00	2,000,000.00	2,000,000.00	1,984,000.00
Renewal of Fishing Licence	-	50,000.00	50,000.00	50,000.00
Hiring Licence	-	50,000.00	50,000.00	50,000.00
Borehole Drilling Licence	-	50,000.00	50,000.00	50,000.00

DAMBOA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Cinematograph Licence	-	50,000.00	50,000.00	50,000.00
Liquor Licence	-	10,000.00	-	10,000.00
Bathing House Licence	-	10,000.00	10,000.00	10,000.00
Battery Charging Licence	-	50,000.00	50,000.00	50,000.00
Blacksmith Workshop Licence	-	20,000.00	50,000.00	20,000.00
Block Making Licence	-	50,000.00	50,000.00	50,000.00
Brown Sugar Machine Licence	-	10,000.00	10,000.00	10,000.00
Building Material Licence	-	100,000.00	200,000.00	100,000.00
Buki Cigarette Licence	-	20,000.00	50,000.00	20,000.00
Butchers Licence	38,000.00	100,000.00	500,000.00	62,000.00
Clock & Watch Repairs Licence	-	50,000.00	50,000.00	50,000.00
Cloths Dyers Licence	-	20,000.00	50,000.00	20,000.00
Corn Grinding Mill Licence	-	100,000.00	50,000.00	100,000.00
Electric (Radio & TV) Workshop Lic.	-	50,000.00	50,000.00	50,000.00
Hair Dressing Barbing Licence	-	50,000.00	50,000.00	50,000.00
Ingredient Grinding Mill Licence	-	30,000.00	100,000.00	30,000.00
Kiosk Licence	-	50,000.00	100,000.00	50,000.00
Local Hair Barbing & Plainting Licence	-	50,000.00	50,000.00	50,000.00
Mobile Sales Promotion Licence	-	50,000.00	50,000.00	50,000.00
Motor Cycle Licence	-	50,000.00	100,000.00	50,000.00
Motor Mechanic/Car Wash Licence	-	50,000.00	50,000.00	50,000.00
Painting Spraying & Sgn Writing W/S	-	50,000.00	50,000.00	50,000.00
Penel Beaters Licence	-	50,000.00	100,000.00	50,000.00
Petty Traders Licence	-	100,000.00	100,000.00	100,000.00
Photo Studio Licence	-	50,000.00	50,000.00	50,000.00
Photostart Typing Licence	-	40,000.00	50,000.00	40,000.00
Pit Sawing Licence	-	50,000.00	50,000.00	50,000.00
Printing Press Licence	-	10,000.00	20,000.00	10,000.00
Laundries & Dry Cleaners Licence	-	20,000.00	20,000.00	20,000.00
Total	3,123,000.00	20,018,500.00	21,400,000.00	16,895,500.00
FINE GENERAL				
Fine on Overdue Lost Library Books	-	-	-	-
Impounding of Animal Fine	-	100,000.00	100,000.00	100,000.00
Total	-	100,000.00	100,000.00	100,000.00
FEES GENERAL				
Photo Studio Fees	-	100,000.00	100,000.00	100,000.00
Photostart Typing Institute Fees	-	50,000.00	50,000.00	50,000.00
Pit Sawing Fees	-	50,000.00	50,000.00	50,000.00
Printing Press Fees	-	20,000.00	50,000.00	20,000.00
Registration of Laundries & Dry Cleans	-	10,000.00	50,000.00	10,000.00
Registration of Meat Van Fees	148,000.00	10,000.00	50,000.00	(138,000.00)
Slaughter Fees	-	100,000.00	500,000.00	100,000.00
Registration of Night Soil Contractors	-	100,000.00	100,000.00	100,000.00
Rice Mill & Cassava Grinding Fees	-	50,000.00	100,000.00	50,000.00
Sand Dredging Fees	-	50,000.00	50,000.00	50,000.00
Saw Mill Fees	-	100,000.00	100,000.00	100,000.00
Sewing Institute Fees	-	50,000.00	50,000.00	50,000.00
Surface Tank Kerosine Fees	-	100,000.00	2,000,000.00	100,000.00
Survey Fees	-	50,000.00	100,000.00	50,000.00
Vehicle Spare Parts Fees	-	10,000.00	50,000.00	10,000.00
Vulcanizer Fees	-	100,000.00	100,000.00	100,000.00
Welding Machine Fees	-	150,000.00	200,000.00	150,000.00
Wood Making & Carpentry W/Shop	-	50,000.00	50,000.00	50,000.00
Workshop Receipts Fees	-	20,000.00	50,000.00	20,000.00

DAMBOA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Bathing House Fees	-	50,000.00	50,000.00	50,000.00
Hiring of Irrigation Farm Pump	-	20,000.00	50,000.00	20,000.00
Block Making Fees	-	100,000.00	100,000.00	100,000.00
Brown Sugar Machine Fees	-	20,000.00	20,000.00	20,000.00
Building Materials Fees	-	50,000.00	50,000.00	50,000.00
Bulk Cagatte Fees	-	30,000.00	20,000.00	30,000.00
Clock & Watch Repairs Fees	-	40,000.00	50,000.00	40,000.00
Cloth Dyers Fees	-	30,000.00	20,000.00	30,000.00
Commission on Transfer of Plot Fees	-	200,000.00	100,000.00	200,000.00
Control of Noise Permit Fees	-	50,000.00	10,000.00	50,000.00
Corn Grinding Mill Fees	-	150,000.00	100,000.00	150,000.00
Customary Right of Occupancy Fees	364,000.00	1,000,000.00	500,000.00	636,000.00
Dispensary & Maternity Fees	-	50,000.00	50,000.00	50,000.00
Electric (Radio & TV) W/Shop Fees	-	100,000.00	100,000.00	100,000.00
Entertainment Drumming Permit Fees	-	50,000.00	50,000.00	50,000.00
Felling of Trees Fees	-	50,000.00	50,000.00	50,000.00
Forestry & Fuel Exploitation Fees	200,000.00	2,500,000.00	100,000.00	2,300,000.00
Hair Dressing & Barbing Saloon Fees	-	50,000.00	50,000.00	50,000.00
Hire Charges Fees	-	40,000.00	50,000.00	40,000.00
Ingredient Grinding Mill Fees	-	50,000.00	50,000.00	50,000.00
Kiosk Fees	-	500,000.00	500,000.00	500,000.00
Local Hair Barbing & Plainting Fees	-	20,000.00	20,000.00	20,000.00
Mobile Sales Promotion Fees	-	100,000.00	100,000.00	100,000.00
Motor Mechanic & Car Wash Fees	-	50,000.00	50,000.00	50,000.00
Naming of Street Registration Fees	-	50,000.00	50,000.00	50,000.00
Night Soil Disposal & Deport Fees	-	10,000.00	10,000.00	10,000.00
Painting Spraying & Sign Writing W/F	-	50,000.00	50,000.00	50,000.00
Panel Beaters Fees	-	50,000.00	50,000.00	50,000.00
Petty Traders Fees	-	50,000.00	50,000.00	50,000.00
Total	712,000.00	6,680,000.00	6,250,000.00	5,968,000.00
SALES GENERAL				
Sales of Stores,Scraps & Unserveceble Item	-	100,000.00	200,000.00	100,000.00
Sales of Improved Seeds & Chemical	-	50,000.00	500,000.00	50,000.00
Proceed From Sales of Farm Produce	-	100,000.00	500,000.00	100,000.00
Sales of Fertilizer	-	5,750,000.00	5,000,000.00	5,750,000.00
Sales of Indegene Certificate	-	350,000.00	200,000.00	350,000.00
Total	-	6,350,000.00	6,400,000.00	6,350,000.00
EARNING GENERAL				
Earning from Laboratory Service	-	50,000.00	50,000.00	50,000.00
Earning from Medical Service	-	50,000.00	50,000.00	50,000.00
Earning from Agricultural Produce	-	100,000.00	200,000.00	100,000.00
Earning from Markets	180,000.00	1,000,000.00	2,000,000.00	820,000.00
Earning from Motor Parks	200,000.00	2,000,000.00	3,000,000.00	1,800,000.00
Earning from Shop & Shopping Centers	-	500,000.00	1,000,000.00	500,000.00
Earning from Cattle Markets	420,000.00	1,500,000.00	3,000,000.00	1,080,000.00
Earning from Abattoir & Slaughter House	20,000.00	500,000.00	1,000,000.00	480,000.00
Earning from Sales of Consumer Goods	-	50,000.00	100,000.00	50,000.00
Earning from Transport Service	100,000.00	19,000,000.00	10,000,000.00	18,900,000.00
Earning from Industrial Undertaking	-	50,000.00	50,000.00	50,000.00
Earning from Tractor Hiring	-	1,800,000.00	6,000,000.00	1,800,000.00
Total	920,000.00	26,600,000.00	26,450,000.00	25,680,000.00

DAMBOA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
		N	N	N
RENT ON GOVERNMENT BUILDING				
Rent on Government Quarters	-	150,000.00	150,000.00	150,000.00
Rent on Government Building	-	500,000.00	500,000.00	500,000.00
Total	-	650,000.00	650,000.00	650,000.00
RENT ON LAND & OTHERS GENERAL				
Rent on Government Land	-	50,000.00	50,000.00	50,000.00
Rent on Government Properties	-	100,000.00	200,000.00	100,000.00
Tenement Rate	-	500,000.00	500,000.00	500,000.00
Arrears of Tenement Rate	74,000.00	100,000.00	100,000.00	26,000.00
Ground Rate	67,000.00	2,500,000.00	2,500,000.00	2,433,000.00
Total	141,000.00	3,250,000.00	3,350,000.00	3,109,000.00
REFUNDS GENERAL				
Refunds	274,020.18	1,000,000.00	1,000,000.00	725,979.82
Total	274,020.18	1,000,000.00	1,000,000.00	725,979.82
INVESTMENT INCOME				
Dividend Received	-	3,500,000.00	3,000,000.00	3,500,000.00
Other Investment	-	-	1,000,000.00	-
Total	-	3,500,000.00	4,000,000.00	3,500,000.00
INTEREST EARNED				
Motor Vehicle Advances	-	20,000,000.00	20,000,000.00	20,000,000.00
Bicycle Advances (Interest)	-	10,000,000.00	10,000,000.00	10,000,000.00
Interest on Housing Loan	-	5,500,000.00	5,226,000.00	5,500,000.00
Total	-	35,500,000.00	35,226,000.00	35,500,000.00
DOMESTIC GRANT				
Capital Domestic Grant	-	100,000,000.00	50,000,000.00	100,000,000.00
Federal Government Grant	-	200,000,000.00	300,000,000.00	200,000,000.00
Capital Grants on Area Development	-	100,000,000.00	-	100,000,000.00
Total	-	400,000,000.00	350,000,000.00	400,000,000.00
EXTRA-ORDINARY ITEMS				
Unespected Revenue	-	2,000,000.00	100,000.00	2,000,000.00
Recovery Losses & Over-payment	-	1,000,000.00	50,000.00	1,000,000.00
Total	-	3,000,000.00	150,000.00	3,000,000.00
OTHER RECIEPT				
VAT	313,683,573.93	-	-	(313,683,573.93)
PPT	3,213,550.84	-	-	(3,213,550.84)
Excess Bank Chgarges	3,390,015.03	-	-	(3,390,015.03)
Excess Crude	2,401,880.72	-	-	(2,401,880.72)
Forex Equalisation	36,534,275.64	-	-	(36,534,275.64)
Additional Fund From NNPC	-	-	-	-
Exchange Difference	8,376,214.28	-	-	(8,376,214.28)
Exchange Gain	5,478,641.85	-	-	(5,478,641.85)
Total	373,078,152.29	-	-	(373,078,152.29)

DAMBOA LOCAL GOVERNMENT OF BORNO STATE

SCHEDULE OF JACC, PERSONNEL & OVERHEAD EXPENDITURE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
STATUTORY DEDUCTIONS				
3% Emirate Council	38,130,026.48	-	-	(38,130,026.48)
0.5% L.G. Audit	5,789,114.32	-	-	(5,789,114.32)
7% of L.E.A. Pri. Sch. Teachers Pen. Plus	8,390,279.76	-	-	(8,390,279.76)
Local Govt Pension	19,777,727.52	-	-	(19,777,727.52)
Total	72,087,148.08	-	-	(72,087,148.08)
INTERVENTION FUNDING				
Contr. towards Funding of Primary Edu.	74,768,068.05	-	-	(74,768,068.05)
1% LGSC Training Fund	11,579,228.64	-	-	(11,579,228.64)
0.75% Admin Charges	8,683,671.47	-	-	(8,683,671.47)
5% Security	57,891,143.20	-	-	(57,891,143.20)
Total	152,922,111.36	-	-	(152,922,111.36)
MISCELLANEOUS DEDUCTIONS FUNDING				
Serence Gratuity to Former LG Concillors	6,400,000.00	-	-	(6,400,000.00)
Contr. to Indigines Undergoing AFT	400,000.00	-	-	(400,000.00)
IFAD Climate Change A. C. Funding	2,500,000.00	-	-	(2,500,000.00)
Retainership NTA/BRTV	1,260,000.00	-	-	(1,260,000.00)
P/mnt for Preparation of LGA's Annual Acct	1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood Food Items to IDPs	14,485,421.47	-	-	(14,485,421.47)
LGA's Hajj Fare	14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipts for SPHCA Biometric Data C	2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service	10,000,000.00	-	-	(10,000,000.00)
Workshop on Fiscal & Admin. Due Process	462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's	1,481,481.48	-	-	(1,481,481.48)
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees	9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019	12,090,870.00	-	-	(12,090,870.00)
Hotel Bills inrespects of Borno State Hotel	-	-	-	-
Production of Projects Calender 2018	680,000.00	-	-	(680,000.00)
Outstanding Liabilities	-	-	-	-
JNI Contribution	385,185.19	-	-	(385,185.19)
Total	86,588,074.04	-	-	(86,588,074.04)
OFFICE OF THE CHAIRMAN				
Salary	165,807,499.32	190,000,000.00	187,946,093.00	24,192,506.68
Allowances & Social Contribution	320,000.00	10,000,000.00	10,000,000.00	9,680,000.00
Allowances	38,012,000.00	40,000,000.00	40,000,000.00	1,988,000.00
Local Travel & Transport: Training	2,896,800.00	5,000,000.00	10,000,000.00	2,103,200.00
Local Travel & Transport: Others	5,418,000.00	5,000,000.00	10,000,000.00	(418,000.00)
Utility General	2,300,000.00	3,000,000.00	1,000,000.00	700,000.00
Office Stationery/Computer Consumables	100,000.00	4,000,000.00	2,000,000.00	3,900,000.00
Books	-	2,000,000.00	5,000,000.00	2,000,000.00
News Papers	-	2,000,000.00	1,000,000.00	2,000,000.00
Magazines & Periodicals	390,000.00	1,000,000.00	-	610,000.00
Printing of Non Security Documents	1,000,000.00	1,000,000.00	-	-
Field & Camping Material Supplies	-	1,000,000.00	1,000,000.00	1,000,000.00
Uniforms & Other Clothing	-	1,000,000.00	-	1,000,000.00
Food Stuff & Catering Materials Supplies	32,700,000.00	30,000,000.00	30,000,000.00	(2,700,000.00)
Maintenance of Motor Vehicle & T/Equip	14,138,400.00	15,000,000.00	10,000,000.00	861,600.00
Maintenance of Office Furniture	3,508,200.00	5,000,000.00	20,000,000.00	1,491,800.00
Maintenance of Office Building & Res. Quar	4,895,000.00	5,000,000.00	20,000,000.00	105,000.00
Maintenance of Plants & Generators	1,032,000.00	1,000,000.00	2,000,000.00	(32,000.00)

DAMBOA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018 N	BUDGET 2017 N	2018 N
Other Maintenance Services	-	-	-	-
Local Training	2,445,000.00	10,000,000.00	10,000,000.00	7,555,000.00
International Training	-	2,000,000.00	5,000,000.00	2,000,000.00
Security Services	46,042,400.00	60,000,000.00	50,000,000.00	13,957,600.00
Office Rent	1,000,000.00	2,000,000.00	10,000,000.00	1,000,000.00
Security Vote (Including Operations)	48,804,700.00	50,000,000.00	50,000,000.00	1,195,300.00
Information Technology Consulting	-	2,000,000.00	5,000,000.00	2,000,000.00
Motor Vehicle Fuel Cost	7,089,400.00	10,000,000.00	10,000,000.00	2,910,600.00
Plant of Generator Fuel Cost	394,000.00	1,500,000.00	1,000,000.00	1,106,000.00
Refreshment & Meals	2,107,000.00	2,000,000.00	2,000,000.00	(107,000.00)
Honorarium & Sitting Allowance	13,362,300.00	10,000,000.00	5,000,000.00	(3,362,300.00)
Medical Expenses Local	2,627,000.00	10,000,000.00	7,000,000.00	7,373,000.00
Confererice, Seminars & Workshop	5,000,000.00	10,000,000.00	16,000,000.00	5,000,000.00
Postages & Carrier Services	-	500,000.00	500,000.00	500,000.00
Welfare Packages	3,600,000.00	2,000,000.00	5,000,000.00	(1,600,000.00)
Anty-corruption	-	5,000,000.00	10,000,000.00	5,000,000.00
Special Days Celebrations	2,695,000.00	5,000,000.00	5,000,000.00	2,305,000.00
Meals Subsidy to Government Schools	2,540,000.00	5,000,000.00	20,000,000.00	2,460,000.00
Total	410,224,699.32	508,000,000.00	561,446,093.00	97,775,300.68
AGRIC & NATURAL RESOURCES				
Salary	126,867,234.72	160,000,000.00	149,534,800.00	33,132,765.28
Allowances & Social Contribution	-	2,000,000.00	2,000,000.00	2,000,000.00
Local Travel & Transport: Others	370,000.00	2,000,000.00	7,000,000.00	1,630,000.00
Utilities General	-	-	2,000,000.00	-
Office Stationery/Computer Consumables	-	1,000,000.00	2,000,000.00	1,000,000.00
Drugs, Laboratory & Medical Supplies	-	2,000,000.00	2,000,000.00	2,000,000.00
Uniform & Other Clothing	-	2,000,000.00	1,500,000.00	2,000,000.00
Maintenance of Motor Vehicle & T/Equip	727,500.00	2,000,000.00	2,000,000.00	1,272,500.00
Maintenance of Office Furniture	-	-	4,000,000.00	-
Maintenance of Office Building & Res. Quar	-	-	2,000,000.00	-
Cleaning & Fumigation Services	-	3,000,000.00	3,000,000.00	3,000,000.00
Agriculturing Consulting	-	3,000,000.00	5,500,000.00	3,000,000.00
Motor Vehicle Fuel Cost	-	2,000,000.00	6,200,000.00	2,000,000.00
Miscellaneous Expenses General	-	1,000,000.00	2,000,000.00	1,000,000.00
Medical Expenses Local	-	1,400,000.00	1,000,000.00	1,400,000.00
Conference, Seminars & Workshop	-	1,000,000.00	1,000,000.00	1,000,000.00
Consulting Services & Special Committee	-	1,500,000.00	3,000,000.00	1,500,000.00
Entainment & Official Hospitality	-	500,000.00	1,500,000.00	500,000.00
Total	127,964,734.72	184,400,000.00	197,234,800.00	56,435,265.28
BUDGET & PLANNING				
Salary	-	10,000,000.00	15,960,000.00	10,000,000.00
Allowances	-	2,000,000.00	2,000,000.00	2,000,000.00
Local Travel & Transport: Others	-	2,000,000.00	2,000,000.00	2,000,000.00
Telephone Charges	-	1,000,000.00	1,000,000.00	1,000,000.00
Internet Access Charges	-	10,000,000.00	2,000,000.00	10,000,000.00
Software Charges & Licence Renewal	-	2,000,000.00	1,000,000.00	2,000,000.00
Office Stationery/Computer Consumables	-	1,000,000.00	2,000,000.00	1,000,000.00
Printing of Non Security Documents	-	1,000,000.00	1,000,000.00	1,000,000.00
Printing of Security Documents	-	1,000,000.00	500,000.00	1,000,000.00
Maintenance of Motor Vehicle & T/Equip	-	2,000,000.00	2,000,000.00	2,000,000.00
Maintenance of Office Furniture	-	2,000,000.00	1,000,000.00	2,000,000.00
Other Maintenance Services	-	1,000,000.00	2,500,000.00	1,000,000.00
Local Training	-	2,000,000.00	1,000,000.00	2,000,000.00
Information Technology Consulting	-	3,000,000.00	3,000,000.00	3,000,000.00

DAMBOA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Motor Vehicle Fuel Cost	-	2,000,000.00	2,000,000.00	2,000,000.00
Plant 7 Generator Fuel Cost	-	1,000,000.00	1,000,000.00	1,000,000.00
Miscellaneous Expenses General	-	-	10,000,000.00	-
Refreshment & Meals	-	5,000,000.00	1,000,000.00	5,000,000.00
Publicity & Advertisement	-	-	2,000,000.00	-
Purchase of Computer System Accessories	-	2,000,000.00	2,000,000.00	2,000,000.00
Consulting Services & Special Committee	-	3,000,000.00	3,000,000.00	3,000,000.00
Subscription to Professional Bodies	-	3,000,000.00	3,000,000.00	3,000,000.00
Budget Monitoring	-	3,000,000.00	3,000,000.00	3,000,000.00
Monitoring & Evaluation	-	1,000,000.00	3,000,000.00	1,000,000.00
Budget Preparation Expenses	-	3,000,000.00	3,000,000.00	3,000,000.00
Statistical & Data Collection General	-	3,000,000.00	3,000,000.00	3,000,000.00
Logistic & Implementation	-	1,000,000.00	2,000,000.00	1,000,000.00
Entertainment & Official Hospitality	-	3,000,000.00	3,000,000.00	3,000,000.00
Total	-	70,000,000.00	77,960,000.00	70,000,000.00
EDUCATION & SOCIAL DEVELOPMENT				
Salary	-	360,000,000.00	391,447,578.00	360,000,000.00
Allowances	-	1,000,000.00	2,000,000.00	1,000,000.00
Pension (LEA Staff & Teachers)	-	51,642,056.00	46,342,056.00	51,642,056.00
Local Travel & Transport: Others	-	1,000,000.00	2,000,000.00	1,000,000.00
Maintenance of Office Furniture	-	1,000,000.00	2,000,000.00	1,000,000.00
Other Maintenance Services	-	1,000,000.00	2,000,000.00	1,000,000.00
Motor Vehicle Fuel Cost	-	1,000,000.00	2,000,000.00	1,000,000.00
Refreshment & Meals	-	-	2,000,000.00	-
Publicity & Advertisement	-	2,000,000.00	6,000,000.00	2,000,000.00
Medical Expenses Local	-	2,000,000.00	2,000,000.00	2,000,000.00
Logistic & Implementation	-	-	2,000,000.00	-
Entertainment & Official Hospitality	-	-	4,000,000.00	-
Total	-	420,642,056.00	463,789,634.00	420,642,056.00
FINANCE & SUPPLY				
Salary	90,914,048.77	99,648,841.00	89,648,841.00	8,734,792.23
Pension (Local government Staff)	-	35,502,943.00	28,401,849.00	35,502,943.00
Local Travel & Transport: Others	1,480,000.00	2,000,000.00	2,000,000.00	520,000.00
Electricity Charges	-	500,000.00	1,000,000.00	500,000.00
Telephone Charges	-	-	-	-
Printing of Non Security Document	790,000.00	2,000,000.00	2,000,000.00	1,210,000.00
Printing of Security Documents	-	2,000,000.00	5,000,000.00	2,000,000.00
Field & Camping Material Supplies	-	-	5,000,000.00	-
Maintenance of MNeH.ITransport Equipt.	3,045,000.00	5,000,000.00	5,000,000.00	1,955,000.00
Maintenance of Office Furniture	-	-	2,000,000.00	-
Maintenance of Markets & Public Places	-	20,000,000.00	20,000,000.00	20,000,000.00
Local Training	-	2,000,000.00	2,000,000.00	2,000,000.00
Consulting & Professional Services General	1,980,000.00	2,000,000.00	2,000,000.00	20,000.00
Motor Vehicle Fuel Cost	2,000,000.00	2,000,000.00	5,000,000.00	-
Bank Charges (Other Than Interest)	1,200,000.00	3,000,000.00	5,000,000.00	1,800,000.00
Insurance Premium	700,000.00	5,000,000.00	4,000,000.00	4,300,000.00
Miscellaneous Expenses General	552,082.70	-	5,000,000.00	(552,082.70)
Refreshment & Meals	-	1,000,000.00	4,000,000.00	1,000,000.00
Honorarium & Sitting Allowance	-	-	1,000,000.00	-
Medical Expenses Local	160,000.00	2,000,000.00	5,000,000.00	1,840,000.00
Total	102,821,131.47	183,651,784.00	193,050,690.00	80,830,652.53

DAMBOA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
PRIMARY HEALTH CARE				
Salary	185,391,400.38	250,000,000.00	228,865,452.00	64,608,599.62
Local Travel & Transport: Training	1,380,000.00	5,000,000.00	4,000,000.00	3,620,000.00
Office Stationery/Computer Consumables	-	3,000,000.00	2,000,000.00	3,000,000.00
Drugs, Laboratory & Medical Supplies	100,000.00	10,000,000.00	-	9,900,000.00
Maintenance of MNehtTransport Equipt.	1,781,500.00	2,000,000.00	2,000,000.00	218,500.00
Maintenance of Office Furniture	-	2,000,000.00	-	2,000,000.00
Other Maintenance Services	2,000,000.00	2,000,000.00	2,000,000.00	-
Local Training	-	5,000,000.00	4,000,000.00	5,000,000.00
Medical Consulting	1,500,000.00	5,000,000.00	4,000,000.00	3,500,000.00
Motor Vehicle Fuel Cost	-	2,000,000.00	1,000,000.00	2,000,000.00
Plant 7 Generator Fuel Cost	-	2,000,000.00	500,000.00	2,000,000.00
Medical Expenses Local	-	5,000,000.00	7,000,000.00	5,000,000.00
Refreshment & Meals	-	3,000,000.00	2,000,000.00	3,000,000.00
Subscription to Professional Bodies	-	2,000,000.00	3,000,000.00	2,000,000.00
Total	192,152,900.38	298,000,000.00	260,365,452.00	105,847,099.62
WORKS TRANSPORT & HOUSING				
Salary	61,462,600.84	81,460,142.00	78,543,092.00	19,997,541.16
Allowances	-	6,000,000.00	5,000,000.00	6,000,000.00
Local Travel & Transport: Others	-	5,000,000.00	10,000,000.00	5,000,000.00
Electricity Charges	500,000.00	5,000,000.00	3,000,000.00	4,500,000.00
Office Stationery/Computer Consumables	-	2,000,000.00	1,500,000.00	2,000,000.00
Newspapers	-	-	500,000.00	-
Printing of Non Security Document	-	2,000,000.00	1,500,000.00	2,000,000.00
Maintenance of MNehtTransport Equipt.	1,717,500.00	5,000,000.00	5,000,000.00	3,282,500.00
Maintenance of Office Furniture	1,200,000.00	4,000,000.00	2,000,000.00	2,800,000.00
Maintenance of Plants & Generator	990,000.00	6,000,000.00	5,000,000.00	5,010,000.00
Other Maintenance Services	500,000.00	3,000,000.00	2,000,000.00	2,500,000.00
Minor Road Maintenance	-	12,000,000.00	10,000,000.00	12,000,000.00
Local Training	-	2,000,000.00	1,500,000.00	2,000,000.00
Cleaning & Fumigation Services	-	200,000.00	1,000,000.00	200,000.00
Engineering Services	950,000.00	6,000,000.00	6,000,000.00	5,050,000.00
Architectural Services	1,010,000.00	2,000,000.00	5,000,000.00	990,000.00
Surveying Services	500,000.00	2,000,000.00	1,000,000.00	1,500,000.00
Motor Vehicle Fuel Cost	360,000.00	6,000,000.00	5,000,000.00	5,640,000.00
Miscellaneous Expenses General	-	-	5,000,000.00	-
Refreshment & Meals	-	2,000,000.00	2,000,000.00	2,000,000.00
Medical Expenses Local	-	-	2,000,000.00	-
Purchase of Computer System & Access.	-	500,000.00	2,000,000.00	500,000.00
Total	69,190,100.84	162,160,142.00	164,543,092.00	82,970,041.16

SCHEDULE OF JAAC AND CAPITAL EXPENDITURE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
JACC DEDUCTION				
5% Stabilization	25,352,350.96	-	-	(25,352,350.96)
20% LG Joint Development Programme	231,619,576.82	-	-	(231,619,576.82)
Rehabilitation of Federal Highway	-	-	-	-
Total Diff with JAAC	256,971,927.78	-	-	(256,971,927.78)

DAMBOA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
ADMIN & GENERAL SERVICES				
Purchase of Office Building	3,830,500.00	4,000,000.00	7,000,000.00	169,500.00
Purchase of Residential Building	6,700,000.00	7,000,000.00	7,000,000.00	300,000.00
Purchase of Motor Vehicles	208,500.00	5,000,000.00	10,000,000.00	4,791,500.00
Purchase of Vans	9,686,800.00	10,000,000.00	5,000,000.00	313,200.00
Purchase of Buses	-	1,000,000.00	2,000,000.00	1,000,000.00
Purchase of Furniture & Fittings	10,000,000.00	10,000,000.00	10,000,000.00	-
Purchase of Computers	-	2,000,000.00	5,000,000.00	2,000,000.00
Purchase of Computer Printers	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Photocopying Machine	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Power Generating Set	-	3,000,000.00	5,000,000.00	3,000,000.00
Purchase of Canteen & K/Equipment	560,000.00	2,000,000.00	5,000,000.00	1,440,000.00
Purchase of Residential Furniture	3,668,000.00	5,000,000.00	5,000,000.00	1,332,000.00
Purchase of Library Books & Equipment	-	2,000,000.00	4,000,000.00	2,000,000.00
Purchase of Security Equipment	-	-	-	-
Purchase of Diving Equipment	-	-	-	-
Construction & Provision of Libraries	-	-	-	-
Construction & Provision of F/Fighting Stations	-	5,000,000.00	10,000,000.00	5,000,000.00
Rehabilitation & Repairs of Resd. Building	109,700,000.00	200,000,000.00	150,000,000.00	90,300,000.00
Rehabilitation & Repairs of Libraries	-	1,000,000.00	1,000,000.00	1,000,000.00
Rehabilitation & Repairs of Office Building	8,500,000.00	10,000,000.00	10,000,000.00	1,500,000.00
Rehabilitation & Repairs of Cemeteries	1,085,000.00	2,000,000.00	5,000,000.00	915,000.00
Anniversaries & Celebrations	941,000.00	1,000,000.00	1,000,000.00	59,000.00
Margin for Increases in Costs	7,600,000.00	10,000,000.00	10,000,000.00	2,400,000.00
Total	676,423,655.56	282,000,000.00	254,000,000.00	(394,423,655.56)
AGRIC & NATURAL RESOURCES				
Purchase of Acquisition of Land	-	4,200,000.00	4,500,000.00	4,200,000.00
Purchase of Trains	-	4,500,000.00	7,000,000.00	4,500,000.00
Purchase of Agricultural Equipment	51,000,000.00	120,000,000.00	60,300,000.00	69,000,000.00
Construction & Provision of Agric Facilities	-	10,500,000.00	10,000,000.00	10,500,000.00
Rehabilitation & Repairs of Agric Facilities	-	20,000,000.00	20,500,000.00	20,000,000.00
Rehabilitation & Repairs of Office Building	-	13,500,000.00	10,500,000.00	13,500,000.00
Tree Planting	-	10,000,000.00	5,500,000.00	10,000,000.00
Erosion & Flood Control	-	5,000,000.00	10,000,000.00	5,000,000.00
Wildlife Conservation	-	6,500,000.00	5,000,000.00	6,500,000.00
Water Pollution & Control	-	2,000,000.00	2,000,000.00	2,000,000.00
Margin for Increase in Cost	-	5,500,000.00	7,000,000.00	5,500,000.00
Fertilizer Revolving Fund	-	40,000,000.00	45,300,000.00	40,000,000.00
Total	51,000,000.00	241,700,000.00	187,600,000.00	190,700,000.00
FINANCE & SUPPLY				
Purchase of Motor Cycles	-	-	3,000,000.00	-
Purchase of Motor Vehicles	-	-	5,000,000.00	-
Purchase of Officer Furniture & Fittings	-	3,000,000.00	3,000,000.00	3,000,000.00
Purchase of Computers	-	2,000,000.00	5,000,000.00	2,000,000.00
Purchase of Computer Printers	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Photocopying Machines	-	-	5,000,000.00	-
Construction & Repairs of Office Buildings	-	20,000,000.00	50,000,000.00	20,000,000.00
Research & Development	-	7,000,000.00	7,000,000.00	7,000,000.00
Computer Software Acquisition	-	2,000,000.00	2,000,000.00	2,000,000.00
Monitoring & Evaluation	-	2,000,000.00	3,000,000.00	2,000,000.00
Anniversaries & Celebration	-	3,000,000.00	3,000,000.00	3,000,000.00
Margin for Increase in Costs	-	7,000,000.00	7,000,000.00	7,000,000.00
Total	-	47,000,000.00	94,000,000.00	47,000,000.00

DAMBOA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
EDUCATION & SOCIAL DEVELOPMENT				
Purchase of Office Furniture & Fittings	-	2,000,000.00	5,000,000.00	2,000,000.00
Purchase of Power Generating Set	-	1,000,000.00	2,000,000.00	1,000,000.00
Purchase of Teaching & Learning Aid Equip.	-	10,000,000.00	20,000,000.00	10,000,000.00
Purchase of Library Books & Equipment	-	3,000,000.00	2,000,000.00	3,000,000.00
Purchase of Sporting & Gaming Equipment	-	3,000,000.00	3,000,000.00	3,000,000.00
Purchase of Air Navigational Equipment	-	1,000,000.00	2,000,000.00	1,000,000.00
Construction & Provision of Office Building	-	5,000,000.00	10,000,000.00	5,000,000.00
Construction & Provision of F/Fighting Sta.	-	3,000,000.00	5,000,000.00	3,000,000.00
Construction & Provision of Libraries	-	2,000,000.00	5,000,000.00	2,000,000.00
Construction & Provision of Sport Facilities	-	2,000,000.00	3,000,000.00	2,000,000.00
Rehabilitation & Repairs of Rec. Facilities	-	1,000,000.00	3,000,000.00	1,000,000.00
Rehabilitation & Repairs of Public Schools	-	150,000,000.00	100,000,000.00	150,000,000.00
Rehabilitation & Repairs of F/Fighting Sta.	-	2,000,000.00	4,000,000.00	2,000,000.00
Rehabilitation & Repairs of Libraries	-	2,000,000.00	4,000,000.00	2,000,000.00
Rehabilitation & Repairs of Sporting Facilit.	-	3,000,000.00	2,000,000.00	3,000,000.00
Total	-	190,000,000.00	170,000,000.00	190,000,000.00
FINANCE & SUPPLY				
Purchase of Motor Cycles	-	-	4,000,000.00	-
Purchase of Buses	-	49,981,644.00	20,000,000.00	49,981,644.00
Purchase of Office Furniture & Fittings	-	2,000,000.00	4,000,000.00	2,000,000.00
Purchase of Computers	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Computers Printers	-	500,000.00	300,000.00	500,000.00
Purchase of Photocopying Machines	-	700,000.00	700,000.00	700,000.00
Purchase of Shredding Machines	-	200,000.00	200,000.00	200,000.00
Purchase of Scanners	-	500,000.00	200,000.00	500,000.00
Purchase of Power Generating Set	-	-	400,000.00	-
Purchase of Residential Furniture	-	-	1,500,000.00	-
Construction of Markets & Parks	-	5,000,000.00	20,000,000.00	5,000,000.00
Rehabilitation & Repairs of Markets & Parks	2,955,450.00	5,000,000.00	40,000,000.00	2,044,550.00
Margin for Increase of Costs	-	-	3,000,000.00	-
Total	2,955,450.00	65,881,644.00	96,300,000.00	62,926,194.00
PRIMARY HEALTH CARE				
Purchase of Motor Cycles	-	-	2,000,000.00	-
Purchase of Office Furnitures & Fitting	-	2,000,000.00	5,000,000.00	2,000,000.00
Purchase of Health & Medical Equipment	49,336,000.00	80,000,000.00	100,000,000.00	30,664,000.00
Construction & Provision of Hosp. H/Cent.	-	120,000,000.00	20,000,000.00	120,000,000.00
Rehabilitation & Repairs of Hosp. H/Cent.	-	10,000,000.00	50,000,000.00	10,000,000.00
Water Pollution Prevention & Control	-	-	5,000,000.00	-
Total	49,336,000.00	212,000,000.00	182,000,000.00	162,664,000.00
WORKS TRANSPORT & HOUSING				
Purchase & Aquisition of Land	112,000.00	15,000,000.00	15,000,000.00	14,888,000.00
Purchase of Motor Cycles	-	-	1,000,000.00	-
Purchase of Motor Vehicle	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Office Furniture & Fittings	-	2,000,000.00	5,000,000.00	2,000,000.00
Purchase of Computers	-	500,000.00	1,000,000.00	500,000.00
Purchase of Computers Printers	-	100,000.00	1,000,000.00	100,000.00
Purchase of Photocopying Machines	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Scanners	-	100,000.00	500,000.00	100,000.00
Purchase of Power Generator Set	312,600.00	5,000,000.00	5,000,000.00	4,687,400.00
Purchase of Canteen & Kitchen Equipment	-	-	-	-
Purchase of Survey Equipment	1,000,000.00	1,000,000.00	5,000,000.00	-
Construction & Provision of Electricity	8,270,100.00	100,000,000.00	80,000,000.00	91,729,900.00

DAMBOA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Construction & Provision of Water Facilities	25,983,000.00	100,000,000.00	49,739,500.00	74,017,000.00
Construction & Provision of Roads	2,000,000.00	10,000,000.00	7,000,000.00	8,000,000.00
Construction & Provision of Infrastructure	-	2,000,000.00	5,000,000.00	2,000,000.00
Construction & Provision of Pillars & R/Ways	-	1,000,000.00	5,000,000.00	1,000,000.00
Construction & Provision of Traffic & S/ights	-	2,000,000.00	5,000,000.00	2,000,000.00
Construction & Provision of Power G/Plants	-	2,000,000.00	3,000,000.00	2,000,000.00
Rehabilitation & Repairs of Electricity	2,500,000.00	70,000,000.00	40,000,000.00	67,500,000.00
Rehabilitation & Repairs of Housing	2,000,000.00	2,000,000.00	5,000,000.00	-
Rehabilitation & Repairs of Roads	9,945,000.00	10,000,000.00	10,000,000.00	55,000.00
Rehabilitation & Repairs of Power G/Plants	-	3,000,000.00	5,000,000.00	3,000,000.00
Rehabilitation & Repairs of Cemeteries	-	6,000,000.00	5,000,000.00	6,000,000.00
Research & Development	-	2,000,000.00	5,000,000.00	2,000,000.00
Margin for Increases in Costs	-	5,500,000.00	5,000,000.00	5,500,000.00
Total	52,122,700.00	345,200,000.00	269,239,500.00	293,077,300.00



BORNO STATE OF NIGERIA

**DIKWA
LOCAL GOVERNMENT COUNCIL**

ANNUAL FINANCIAL STATEMENT

FOR THE YEAR ENDED

31ST DECEMBER, 2018.

DIKWA LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 1
CASHFLOW STATEMENT

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
From Operation:			
RECEIPT:			
Statutory Allocation FAAC		1,371,458,470.10	596,712,472.60
Value Added Tax		-	-
Sub Total		1,371,458,470.10	596,712,472.60
Internal Generated Revenue			
Internal Generated Revenue	3	-	-
OTHER RECEIPT:	4		
VAT		321,739,070.53	-
PPT		3,174,475.62	-
Excess Bank Chgarges		3,348,794.10	-
Excess Crude		2,372,675.02	-
Forex Equalisation		36,090,036.57	-
Additional Fund From NNPC		2,228,207.55	-
Exchange Difference		8,274,363.58	-
Exchange Gain		5,412,024.22	-
Sub Total		382,639,647.19	-
Total Receipts		1,754,098,117.29	596,712,472.60
PAYMENTS:			
STATUTORY DEDUCTIONS	5		
3% Emirate Council		36,568,099.80	-
0.5% L.G. Audit		5,918,721.51	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus		16,551,552.30	-
Local Govt Pension		28,019,456.76	-
Sub-Total		87,057,830.37	-
INTERVENTION FUNDING	6		
Contribution towards Funding of Primary Edu.		202,700,017.64	-
1% LGSC Training Fund		11,437,342.99	-
0.75% Admin Charges		8,577,461.24	-
5% Security		57,188,214.90	-
Sub-Total		279,903,036.77	-
MISCELLANEOUS DEDUCTIONS FUNDING	7		
Sererance Gratuity to Former LG Concillors		6,400,000.00	-
Contr. to Indigines Undergoing Armed Forces Training		400,000.00	-
IFAD Climate Change Adaptation Counterpart Funding		2,500,000.00	-
Retainership NTA/BRTV		1,260,000.00	-
Payment for Preparation of LGA's Annual Account		1,000,000.00	-
Procurement of Firewood, Food Items to IDPs		14,225,187.97	-
LGA's Hajj Fare		14,717,406.65	-
Purc. of Equipts for SPHCA Biometric Data Capture		2,206,227.77	-
Provision of Essential Service		36,200,000.00	-
Workshop on Fiscal & Admin. Due Process		462,962.96	-
Diesel to Tractors for Farming Across LGA's		1,481,481.48	-
Gratuity to Local Edu. Authority Retireess		9,259,259.26	-
Gratuity to Local Government Retireess		9,259,259.26	-
WAEC/SSCE & NECO 2018/2019		3,438,270.00	-
Hotel Bills inrespects of Borno State Hotel		-	-
Production of Projects Calender 2018		680,000.00	-
Outstanding Liabilities		-	-
JNI Contribution		385,185.19	-
Sub-Total		103,875,240.54	-

DIKWA LOCAL GOVERNMENT OF BORNO STATE

		ACTUAL 2018	ACTUAL
		N	2017
			N
PAYMENTS:			
Personnel Emoluments:	8	489,869,301.77	465,124,635.38
Overhead Cost	9	242,799,372.16	128,235,475.00
Sub-Total		732,668,673.93	593,360,110.38
Total Payments		1,203,504,781.61	1,190,072,582.98
Cash Flow From Operations		92,652,098.71	3,352,362.22
CASH FLOW FROM INVESTMENT:			
Phurchase/Contruotion of Assest	10	92,519,176.06	-
Phurchase of Fin. Market Instrument		-	-
Total Cash Flow From Investment		92,519,176.06	-
CASH FLOW FROM FINANCING:			
Increase/Decrease in Cash		132,922.65	352,362.22
Opening Cash Balance		-	5,008,713.19
Closing Cash Balance	11	132,922.65	5,361,075.41

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	NOTE	ACTUAL	ACTUAL
		2018	2017
		N	N
ASSESTS:			
Advances	12	8,361,075.41	8,361,075.41
Investments	13	13,624,698.00	13,624,698.00
Treasuries & Banks	14	42,858,776.22	42,858,776.22
Total Assests		64,844,549.63	64,844,549.63
PUBLIC FUND & LIABILITIES:			
Consolidated Revenue Fund	15	8,361,075.41	8,361,075.41
Other Fund - Investment Fund		25,814,484.60	25,814,484.60
Total Public Fund		34,175,560.01	34,175,560.01
Deposits	16	30,668,989.62	30,668,989.62
Total Liabilities		30,668,989.62	30,668,989.62
Public Fund + Liabilities		64,844,549.63	64,844,549.63

DIKWA LOCAL GOVERNMENT OF BORNO STATE

**STATEMENT NO. 3
CONSOLIDATED REVENUE FUND**

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Opening Balance (a)		8,361,075.41	-	-	8,361,075.41
Add: REVENUE (INCOME) (b)					
S/Allocation from Federal Govt.	19	1,371,458,470.10	1,565,414,213.00	1,111,627,941.00	193,955,742.90
S/Allocation from State Govt.		-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT		-	349,600,802.00	294,870,034.00	349,600,802.00
Sub Total		1,371,458,470.10	2,115,015,015.00	1,606,497,975.00	743,556,544.90
Personal Taxes	20	-	2,000,000.00	2,000,000.00	2,000,000.00
Licence General	21	-	2,500,000.00	2,500,000.00	2,500,000.00
Fees General	22	-	6,330,000.00	6,330,000.00	6,330,000.00
Earning General	23	-	8,100,000.00	8,100,000.00	8,100,000.00
Renton Govt. Building General	24	-	1,000,000.00	1,000,000.00	1,000,000.00
Rent on Land & Others General	25	-	32,000,000.00	32,000,000.00	32,000,000.00
Domestic Grant	26	-	102,100,000.00	102,100,000.00	102,100,000.00
Total Revenue (Income) (b)		1,371,458,470.10	2,269,045,015.00	1,760,527,975.00	897,586,544.90
Other Receipt (c)	27				
VAT		313,683,573.93	-	-	(313,683,573.93)
PPT		3,213,550.84	-	-	(3,213,550.84)
Excess Bank Chgarges		3,390,015.03	-	-	(3,390,015.03)
Excess Crude		2,401,880.72	-	-	(2,401,880.72)
Forex Equalisation		36,534,275.64	-	-	(36,534,275.64)
Additional Fund From NNPC		-	-	-	-
Exchange Difference		8,376,214.28	-	-	(8,376,214.28)
Exchange Gain		5,478,641.85	-	-	(5,478,641.85)
Sub Total		373,078,152.29	-	-	(373,078,152.29)
Total Funds Available (a+b+c)		1,752,897,697.80	2,269,045,015.00	1,760,527,975.00	516,147,317.20
Less: EXPENDITURE					
STATUTORY DEDUCTIONS	28				
3% Emirate Council		36,568,099.80	-	-	(36,568,099.80)
0.5% L.G. Audit		5,918,721.51	-	-	(5,918,721.51)
7% of L.E.A. Pri. Sch. Teac Pen Plus		16,551,552.30	-	-	(16,551,552.30)
Local Govt Pension		28,019,456.76	-	-	(28,019,456.76)
Sub-Total		87,057,830.37	-	-	(87,057,830.37)
INTERVENTION FUNDING	29				
Contr. towards Funding of Pri. Edu.		202,700,017.64	-	-	(202,700,017.64)
1% LGSC Training Fund		11,437,342.99	-	-	(11,437,342.99)
0.75% Admin Charges		8,577,461.24	-	-	(8,577,461.24)
5% Security		57,188,214.90	-	-	(57,188,214.90)
Sub-Total		279,903,036.77	-	-	(279,903,036.77)
MISCELLANEOUS DEDUCTIONS FUNDING	30				
Serence Gratuity to F. LG Concillors		6,400,000.00	-	-	(6,400,000.00)
Contr. to Indigines Undergoing AFT		400,000.00	-	-	(400,000.00)
IFAD Climate Change Adapt Cpart Funding		2,500,000.00	-	-	(2,500,000.00)
Retainership NTA/BRTV		1,260,000.00	-	-	(1,260,000.00)
P/ment for Preparation of LGA's Annual Acct		1,000,000.00	-	-	(1,000,000.00)
Procure. of Firewood, Food Items to IDPs		14,225,187.97	-	-	(14,225,187.97)
LGA's Hajj Fare		14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipts for SPHCA B/metric D. Cap		2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service		36,200,000.00	-	-	(36,200,000.00)
Workshop on Fiscal & Admin. Due Process		462,962.96	-	-	(462,962.96)
Diesel for Tractors for Farming Across LGA's		1,481,481.48	-	-	(1,481,481.48)
Gratuity to Local Edu. Authority Retireess		9,259,259.26	-	-	(9,259,259.26)

DIKWA LOCAL GOVERNMENT OF BORNO STATE

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Gratuity to Local Government Retirees		9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019		3,438,270.00	-	-	(3,438,270.00)
Hotel Bills in respect of Borno State Hotel		-	-	-	-
Production of Projects Calendar 2018		680,000.00	-	-	(680,000.00)
Outstanding Liabilities		-	-	-	-
JNI Contribution		385,185.19	-	-	(385,185.19)
Sub-Total		103,875,240.54	-	-	(103,875,240.54)
Personnel Cost	31	489,869,301.77	411,028,205.00	411,028,205.00	(78,841,096.77)
Overhead Cost	32	242,799,372.16	461,115,628.00	461,115,628.00	218,316,255.84
Sub-Total		732,668,673.93	872,143,833.00	872,143,833.00	139,475,159.07
Total Expenditure		1,203,504,781.61	872,143,833.00	872,143,833.00	(331,360,948.61)
Operating Fund B/4 Transfer		92,652,098.71	1,396,901,182.00	888,384,142.00	1,304,249,083.29

APPROPRIATION/TRANSFERS

Transfer to Capital Dev. Fund		92,519,176.06	593,258,144.00	593,258,144.00	500,738,967.94
Total Appropriation		92,519,176.06	593,258,144.00	593,258,144.00	500,738,967.94
Closing Balance		132,922.65	803,643,038.00	295,125,998.00	803,510,115.35

STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Add: Capital Receipts					
Value Added Tax		-	294,870,034.00	294,870,034.00	294,870,034.00
Transfer From CRF		92,519,176.06	593,258,144.00	593,258,144.00	500,738,967.94
Total Capital Receipts		92,519,176.06	888,128,178.00	888,128,178.00	795,609,001.94
Total Capital Funds Available		92,519,176.06	888,128,178.00	888,128,178.00	795,609,001.94
Less: Capital Expenditure					
JACC Deduction	32				
5% Stabilization		25,045,163.33	-	-	(25,045,163.33)
20% LG Joint Development Programme		228,748,859.95	-	-	(228,748,859.95)
Rehabilitation of Federal Highway		-	-	-	-
Sub-Total with the JAAC		253,794,023.28	-	-	(253,794,023.28)
Administrative					
Admin & General Services	33	-	126,000,000.00	126,000,000.00	126,000,000.00
Education	34	35,660,000.00	211,758,144.00	211,758,144.00	176,098,144.00
Sub-Total		35,660,000.00	337,758,144.00	337,758,144.00	302,098,144.00
Economic					
Agric & Natural Resources	35	14,500,000.00	55,000,000.00	55,000,000.00	40,500,000.00
Finance & Supply	36	-	98,000,000.00	98,000,000.00	98,000,000.00
Sub-Total		14,500,000.00	153,000,000.00	153,000,000.00	138,500,000.00
Regional Development					
Works Transport & Housing	37	42,359,176.06	84,000,000.00	84,000,000.00	41,640,823.94
Sub-Total		42,359,176.06	84,000,000.00	84,000,000.00	41,640,823.94
Social					
Primary Health Care	38	-	18,500,000.00	18,500,000.00	18,500,000.00
Sub-Total		-	18,500,000.00	18,500,000.00	18,500,000.00
Total Capital Expenditure		92,519,176.06	593,258,144.00	593,258,144.00	500,738,967.94

DIKWA LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CASHFLOW STATEMENT

	ACTUAL 2018 N	ACTUAL 2017 N
Note 3-Internal Generated Revenue		
Personal Taxes	-	-
Licence General	-	-
Fees General	-	-
Earning General	-	-
Rent on Govt. Building General	-	-
Rent on Land & Others General	-	-
Domestic Grant	-	-
Total	-	-
Note 4 - Other Receipt		
VAT	321,739,070.53	-
PPT	3,174,475.62	-
Excess Bank Chgarges	3,348,794.10	-
Excess Crude	2,372,675.02	-
Forex Equalisation	36,090,036.57	-
Additional Fund From NNPC	2,228,207.55	-
Exchange Difference	8,274,363.58	-
Exchange Gain	5,412,024.22	-
Total	382,639,647.19	-
Note 5 - Statutory Deductions		
3% Emirate Council	36,568,099.80	-
0.5% L.G. Audit	5,918,721.51	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus	16,551,552.30	-
Local Govt Pension	28,019,456.76	-
Total	87,057,830.37	-
Note 6 - Intervention Funding		
Contribution towards Funding of Primary Edu.	202,700,017.64	-
1% LGSC Training Fund	11,437,342.99	-
0.75% Admin Charges	8,577,461.24	-
5% Security	57,188,214.90	-
Total	279,903,036.77	-
Note 7 - Miscellaneous Deductions Funding		
Sererance Gratuity to Former LG Concillors	6,400,000.00	-
Contr. to Indigines Undergoing Armed Forces Training	400,000.00	-
IFAD Climate Change Adaptation Counterpart Funding	2,500,000.00	-
Retainership NTA/BRTV	1,260,000.00	-
Payment for Preparation of LGA's Annual Account	1,000,000.00	-
Procurement of Firewood, Food Items to IDPs	14,225,187.97	-
LGA's Hajj Fare	14,717,406.65	-
Purc. of Equipts for SPHCA Biometric Data Capture	2,206,227.77	-
Provision of Essential Service	36,200,000.00	-
Workshop on Fiscal & Admin. Due Process	462,962.96	-
Diesel to Tractors for Farming Across LGA's	1,481,481.48	-
Gratuity to Local Edu. Authority Retiress	9,259,259.26	-
Gratuity to Local Government Retiress	9,259,259.26	-
WAEC/SSCE & NECO 2018/2019	3,438,270.00	-
Hotel Bills inrespects of Borno State Hotel	-	-
Production of Projects Calender 2018	680,000.00	-
Outstanding Liabilities	-	-
JNI Contribution	385,185.19	-
Total	103,875,240.54	-
Note 8 - Personnel Emoluments		
Office of the Chairman	749,479.20	89,895.84
Office of the Secretary	-	-

DIKWA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ACTUAL 2017
	N	N
The Council	1,777,831.40	1,965,943.80
Admin & General Services	100,172,130.44	108,169,236.59
Agric and Natural Resources	65,372,794.16	63,992,570.92
Finance & Supply	121,924,880.76	63,704,244.38
Budget, Plan, Research & Statistic	-	-
Works Transport and Housing	55,623,611.71	58,664,991.78
Primary Health Care	132,944,699.66	151,581,216.64
Traditional Office	11,303,874.44	16,956,535.43
Total	489,869,301.77	465,126,652.38

Note 9 - Overhead Cost

Office of the Chairman	30,322,500.00	32,164,000.00
Office of the Secretary	510,000.00	-
The Council	1,875,000.00	810,000.00
Admin & General Services	108,105,986.04	86,409,475.00
Agric and Natural Resources	42,927,848.67	2,000,000.00
Finance & Supply	2,166,553.45	1,500,000.00
Budget, Plan, Research & Statistic	1,140,000.00	-
Works Transport and Housing	28,283,984.00	2,500,000.00
Education	170,000.00	-
Primary Health Care	25,936,500.00	2,852,000.00
Traditional Office	1,361,000.00	-
Total	242,799,372.16	128,235,475.00

Notes 10 - Purchase/Construction of Capital Assets

JACC Deduction		
5% Stabilization	25,045,163.33	-
20% LG Joint Development Programme	228,748,859.95	-
Rehabilitation of Federal Highway	-	-
Sub-Total with the JAAC	253,794,023.28	-
Administrative		
Admin & General Services	35,660,000.00	-
Sub-Total	35,660,000.00	-
Economic		
Agric & Natural Resources	14,500,000.00	-
Sub-Total	14,500,000.00	-
Reginal Development		
Works Transport & Housing	42,359,176.06	-
Sub-Total	42,359,176.06	-
Grand Total	92,519,176.06	-

NOTES TO ASSETS AND LIABILITIES

	ACTUAL 2018	ACTUAL 2017
	N	N
Notes 11 - Treasuries & Banks		
Cash and Banks Balance		
Cash at Hand	32,850.50	-
First Bank Main Account	8,729.52	8,338,725.07
UBA Salary Account	91,342.63	22,350.34
	132,922.65	8,361,075.41

DIKWA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018 N	ACTUAL 2017 N
Note 12 - Investments		
Unipetrol Plc Lagos	50,000.00	50,000.00
Urban Dye. Bank Maiduguri	500,000.00	500,000.00
Premier Comm. Bank Maiduguri	500,000.00	500,000.00
First Bank Plc Lagos	12,500.00	12,500.00
Premier Property Dev. Company	200,000.00	200,000.00
Fertilizer Blending Company	4,850,000.00	4,850,000.00
Soda Ash Company Plc	3,504,170.00	3,504,170.00
Unipetrol Plc Maiduguri	580,000.00	580,000.00
Local Government Loans Board	3,428,028.00	3,428,028.00
Total	13,624,698.00	13,624,698.00

Note 13 - Advances
Personal Advance

NAME OF HOLDER	PURPOSE	BALANCE N
Alh. Abba Yerwama	Car Loan	11,820.00
Alh. Gimba Yerima	" "	10,760.60
Mai Modu Bara	Becycle Loan	1,471.34
Adamu Mai Jada	Car Loan	4,695.52
Audu Ali Kaga	" "	8,833.80
Musa Kari	" "	5,133.80
Zannah Malah Zannah	" "	10,027.37
Ali Lawan Gulumba	" "	1,382.10
Malah Garba Bara	" "	5,654.24
Malah B. Banagum	" "	9,007.00
Moh'd Wakilbe	Becycle Loan	4,098.00
Ali Kaloma	" "	212.38
Yerima Alh. Lawan	Motor Cycle Loan	1,113.20
Abatcha K. Mustapha	Car Loan	1,109.98
Mukaddam Abbas	" "	5,152.78
Alhaji Shettima	" "	706.42
Alh. Mustapha Karube	" "	13,611.78
Bulama Umar	" "	1,118.87
Alh Dala Galimabe	Motor Cycle Loan	2,024.46
Jato Mallam	" "	741.74
Zannah Eli	Car Loan	7,596.65
Kachallah Isa	Motor Cycle Loan	971.58
Mala Sheriff Gana	Car Loan	5,299.88
Bulama Ali Marte	" "	5,918.21
Amina A. Kadaijana	Motor Cycle Loan	4,858.34
Moh'd Ibrahim	Personal Advance	405.54
Moh'd Mustapha Ujeje	" "	3,533.32
Sale Lawan	" "	706.60
Zannah Bukar	House Advance	37,652.36
Lawan Ufoyema	" "	37,311.16
Kashiai Ibrahim	Motor Cycle Loan	1,035.40
Dikwama Mustapha	House Advance	36,144.60
Alh. Tijjani Aishiger	Car Loan	50,888.00
Modu Bulama	Motor Cycle Loan	2,094.60
Lawan Yuaua	House Advance	12,500.00
Lawan Bukar	" "	12,500.00
Lawan Baba Babaye	" "	12,500.00
Alh. Zannah Bukar	Motor Cycle Loan	17,300.00
Kadai Modu	" "	46,844.50
Mustapha Moh'd	Car Reforishing Loan	78,666.76
Sec. Jere Local Government	Personal Advance	5,835,373.34
Sundry Persons	Micro Loan Sheme	30,000,000.00
Sub - Total Personal Advance		36,308,776.22

DIKWA LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER PURPOSE BALANCE N

Non - Personal Advance

NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
Bukar M. Ali	8/1/2015	Special Imprest	10,000.00
Hussaini Kontoma	8/2/2015	" "	20,000.00
Modu BukarTela	8/3/2015	" "	15,000.00
Fati Gumsama	8/4/2015	" "	10,000.00
Baba Gana Sallari	8/5/2015	" "	5,000.00
Kachalia Alh. Bukar	8/6/2015	" "	5,000.00
Alh. Lawan Mustapha	8/7/2015	" "	50,000.00
Mustapha Tijani	8/8/2015	" "	50,000.00
Bawa Gana Ibrahim	8/9/2015	" "	5,000.00
Baba Alh. Abatcha	8/10/2015	" "	5,000.00
Moh'd Ali Abatcha	8/11/2015	" "	10,000.00
Bukar Shettima	8/12/2015	" "	20,000.00
Hajja Kaltum	13/08/15	" "	5,000.00
Modu Bundi Bukar	14/08/15	" "	10,000.00
Alh. Modu K. Bole	15/08/15	" "	150,000.00
Bukar M. Ali	16/08/15	" "	10,000.00
Zanna Yarima	17/08/15	" "	50,000.00
Ibrahim Baba Gana	18/08/15	" "	50,000.00
Baba Shehu Abba	19/08/15	" "	50,000.00
Aihaji Baba Kura	20/08/15	" "	50,000.00
Aihaji Ballak Ali	21/08/15	" "	50,000.00
Fati Alh. Gumsama	22/08/15	" "	50,000.00
Alh. Yusufami Adam	23/08/15	" "	25,000.00
Moh'd Alh. Gumsama	24/08/15	" "	50,000.00
Modu Kagu Alibe	25/08/15	Special Imprest	10,000.00
Modu Kur Ali	26/08/15	" "	50,000.00
Modu Kur Ali	27/08/15	" "	40,000.00
Mohammed Ali	29/08/15	" "	50,000.00
Baba Gana Gimba	30/08/15	Special Imprest	150,000.00
Tijani Alh. Zarma	31/08/15	" "	40,000.00
Kadai Modu	32/08/15	Special Imprest	20,000.00
Baba Shehu Kachalla	33/08/15	" "	15,000.00
Kadai Modu	34/08/15	" "	45,000.00
Tijani Alh. Zarma	35/08/15	" "	100,000.00
Hamsatu Garba	36/08/15	" "	10,000.00
Yakarim Ibrahim	37/08/15	Standing Imprest	5,000.00
Waziri Mala Sadu	38/08/15	" "	20,000.00
Zarma Alh. Bukar	39/08/15	" "	10,000.00
Abba Bukar Gaji	40/08/15	" "	10,000.00
Ahmed Alh. Abatcha	41/08/15	" "	10,000.00
Ibrahim Alh. Zarma	42/08/15	" "	20,000.00
Kaka Zanna Umara	43/08/15	" "	25,000.00
Bukar Ashabe	44/08/15	" "	50,000.00
Ibrahim Alh. Modu	45/08/15	" "	10,000.00
Alkali Baba Kolo	46/08/15	" "	50,000.00
Bukar Dalarambe	47/08/15	" "	25,000.00
Mala M. Yaudi	48/08/15	" "	20,000.00
Mallam Bukar	49/08/15	" "	10,000.00
Mustapha Awana	50/08/15	" "	10,000.00
Mohammed Kalama	51/08/15	" "	10,000.00
Kaigama Alh. Adam	52/08/15	" "	10,000.00
Lwan Tahiru	53/08/15	" "	50,000.00
Abba Emat	54/08/15	" "	25,000.00
Umar Dikwama	55/08/15	" "	20,000.00
Shettima Baba	56/08/15	" "	10,000.00
Modu Alh. Guwo	57/08/15	" "	10,000.00
Bukar Abba Tor	58/08/15	" "	10,000.00
Mohammed Badama	59/08/15	" "	10,000.00
Fatima Ibrahim	60/08/15	" "	10,000.00

DIKWA LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
Baba Gana Shasha	61/08/15	" "	10,000.00
Modu Kaurambe	62/08/15	" "	10,000.00
Alh. Mustapha Malabe	63/08/15	" "	5,000.00
Mama Mustapha	64/08/15	" "	10,000.00
Kaumi Abba Goni	65/08/15	" "	50,000.00
Dr Abatcha Bukar	66/08/15	" "	50,000.00
Mohammed Kalama	75/08/15	Special Imprest	510,000.00
Modu Bukar Tela	12/3/2015	" "	1,500,000.00
Baba Alh. Abatcha	22/12/15	" "	1,180,000.00
Bukar Dalarambe	41/12/15	" "	1,400,000.00
Tijiani Alh. Zarna	52/12/15	" "	100,000.00
Sub - Total Non - Personal Advance			6,550,000.00

Personal Advance	36,308,776.22
Non-Personal Advance	6,550,000.00
Total	42,858,776.22

Notes 14 - Consolidated Revenue Fund Account

Opening Balance	8,361,075.41	5,008,713.19
Total Recurrent Revenues	816,959,697.23	596,712,472.60
Total Funds Available	825,320,772.64	601,721,185.79
Less:		
Recurrent Expenditure	732,668,673.93	593,360,110.38
Transfers/Appropriations	92,519,176.06	-
Closing Balance	132,922.65	8,361,075.41

Notes 15 - Capital Development Funds

Total Capital Receipts	92,519,176.06	-
Total Capital Funds Available	92,519,176.06	-
Less:		
Administrative	35,660,000.00	-
Economic	14,500,000.00	-
Reginal Development	42,359,176.06	-
Total Capital Expenditure	92,519,176.06	-

Note 16 - Reciept - Deposit

NAME OF HOLDER	PURPOSE	AMOUNT N
Board Of Internal Revnue	5% Withholding Tax	11,451,127.49
Federal Inland Revnue	5% Value Added Tax	3,578,465.66
Board Of Internal Revnue	PAYE	12,174,641.49
Federal Mortgage Bank	Federal Husing Scheme	348,659.89
NULGE	Union Due	663,403.21
MHWUN	" "	439,456.95
Pension Board	" "	67,331.91
Gajibo Community	" "	20,000.00
M. Abdullahi Auno	Pensioneers Allowance	210.87
Audu Ali Kaga	REB contribution	351.00
Audu Lawan Gana	Car Loan Deducted	1,030.00
M. Lawan Gana	" "	159.77
M. Sheriff Kakawa	" "	350.01
M. Abba Modu	" "	1,500.00
Baba Gana Goniri	" "	377.78
Moh'd Habib Kolo	" "	1,800.00
M. Sheriff Darman	" "	141.33
Usaman Abba Kormi	" "	7,400.00
Ali Abdukadir Juna	" "	660.00

DIKWA LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PURPOSE	AMOUNT N
M. Mela Usman	Car Loan Deducted	700.00
Ali Gumo M. Meya	10% Retension Fee	250.00
Alh. Awa Kura	" "	23,977.50
Ministry of Agric	Sales of fertilizer	83,250.00
Modu Namusherini	10% Retension Fee	24,803.98
Haffshell Nig. Ltd	" "	208,330.07
Modu Mustapha	Car Loan Deducted	3,139.98
Mal. Bukar Jijere	10% Retension Fee	18,305.00
Abatcha Fantami	10% Retension Fee	10,325.02
Lawan Ali	" "	24,325.00
Moh'd Umar	" "	61,590.00
Zarami Goroma	" "	25,425.30
Mbate Abba	" "	16,800.00
Shagali Nmboro	" "	33,562.00
Sadiq Enterprise	" "	60,000.00
Ramawan Ali Usman	" "	70,000.00
Ramawan Ali Usman	" "	23,562.00
Alh. Ngoma Zarma	" "	88,000.00
Alh. Ngoma Zarma	" "	25,200.00
Malam M. Malaube	" "	41,323.40
Ali Kolbe	" "	99,300.00
Zannah Kundichi	10% Retension Fee	99,300.00
Ali Kurama	" "	99,300.00
Mal. Bukar Maidala	" "	99,300.00
Zarami Malu	" "	99,300.00
Abba Bukar Ataye	" "	99,300.00
Ali Sule Gosoma	" "	99,300.00
Amal CEO Venture	" "	160,000.00
Ali Saleh Umar	" "	84,000.00
Aluma Drilling Co	" "	87,500.00
Ali Kashim Kura	" "	21,589.26
Alh. Rawa Kachallah	" "	15,000.00
Alh. Jigudum Ibrahim	" "	38,500.00
Ministry of Agric	Sales of fertilizer	1,260.00
Kura Abatcha	10% Retension Fee	27,693.75
Total		30,730,579.62

DIKWA LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CONSOLIDATED REVENUE FUND

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note: 17				
Government Share of Faac				
Statutory Allocation from Federal Govt.	1,371,458,470.10	1,565,414,213.00	1,111,627,941.00	193,955,742.90
Statutory Allocation from State Govt.	-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT	-	349,600,802.00	294,870,034.00	349,600,802.00
Total	1,371,458,470.10	2,115,015,015.00	1,606,497,975.00	743,556,544.90
Note: 18				
Personal Taxes				
Community Poll Taxes	-	1,000,000.00	1,000,000.00	1,000,000.00
Arrears of Development Tax	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	-	2,000,000.00	2,000,000.00	2,000,000.00
Note: 19				
Licence General				
Goldsmith & Gold Dealers Licence	-	20,000.00	20,000.00	20,000.00
Bake House Licence	-	50,000.00	50,000.00	50,000.00
Dane Gun Licence	-	10,000.00	10,000.00	10,000.00
Cattle Dealers Licence	-	500,000.00	500,000.00	500,000.00
Dry Fish/Meat Licence	-	100,000.00	100,000.00	100,000.00
Battery Charges Licence	-	20,000.00	20,000.00	20,000.00
Butchers Licence	-	100,000.00	100,000.00	100,000.00
Mobile Sales Promotion	-	50,000.00	50,000.00	50,000.00
Irrigation	-	500,000.00	500,000.00	500,000.00
Hide & Skin Buyers	-	1,000,000.00	1,000,000.00	1,000,000.00
Sales of Riffle	-	150,000.00	150,000.00	150,000.00
Total	-	2,500,000.00	2,500,000.00	2,500,000.00
Note: 20				
Fees General				
Contractor Registration Fees	-	900,000.00	900,000.00	900,000.00
Tender Fees	-	500,000.00	500,000.00	500,000.00
Blacksmith Workshop Fees	-	20,000.00	20,000.00	20,000.00
Block Making Licence Fees	-	50,000.00	50,000.00	50,000.00
Corn Grinding Machine Fees	-	150,000.00	150,000.00	150,000.00
Electric/Radio, TV Workshop Fees	-	50,000.00	50,000.00	50,000.00
Hire Carges Fees	-	100,000.00	100,000.00	100,000.00
Vulcarizer Fees	-	20,000.00	20,000.00	20,000.00
Welding Machine Fees	-	20,000.00	20,000.00	20,000.00
Dog Fees	-	10,000.00	10,000.00	10,000.00
Hackney Permit Fees	-	50,000.00	50,000.00	50,000.00
Native Liquor Fees	-	70,000.00	70,000.00	70,000.00
Hunting Fees	-	10,000.00	10,000.00	10,000.00
Squaters & Hawkers Permit Fees	-	20,000.00	20,000.00	20,000.00
Forestry/Fuel Exploitation Fees	-	250,000.00	250,000.00	250,000.00
Mortuary House & Cementary Fees	-	20,000.00	20,000.00	20,000.00
Recovery of Losses & Over Payment Fees	-	80,000.00	80,000.00	80,000.00
Unclaimed Deposit	-	150,000.00	150,000.00	150,000.00
Tractor Hiring Units	-	1,500,000.00	1,500,000.00	1,500,000.00
Kiosk Fees	-	50,000.00	50,000.00	50,000.00
Motor Cycles Fees	-	200,000.00	200,000.00	200,000.00
Pest Control & Disinfectant Charges Fees	-	10,000.00	10,000.00	10,000.00
Photostart, Typing Institute Fees	-	50,000.00	50,000.00	50,000.00
Rice/Millet/Cassava Grinding Fees	-	150,000.00	150,000.00	150,000.00
Wood Making Carpentry Workshop Fees	-	20,000.00	20,000.00	20,000.00
Impounding of Animal Fees	-	20,000.00	20,000.00	20,000.00

DIKWA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Eating House Fees	-	250,000.00	250,000.00	250,000.00
Open Air Preaching Permit Fees	-	200,000.00	200,000.00	200,000.00
Dispensary & Maternity Fees	-	10,000.00	10,000.00	10,000.00
Laboratory Test Fees	-	100,000.00	100,000.00	100,000.00
Produce Buying Fees	-	1,000,000.00	1,000,000.00	1,000,000.00
Approval of Building Plan Fees	-	300,000.00	300,000.00	300,000.00
Total	-	6,330,000.00	6,330,000.00	6,330,000.00
Note : 21				
Earning General				
Earning from Commercial Activities	-	1,000,000.00	1,000,000.00	1,000,000.00
Earning from Markets	-	1,000,000.00	1,000,000.00	1,000,000.00
Earning from Motor Parks	-	2,000,000.00	2,000,000.00	2,000,000.00
Earning from Shops & Shopping Center	-	1,000,000.00	1,000,000.00	1,000,000.00
Earning from Cattle Market	-	1,000,000.00	1,000,000.00	1,000,000.00
Earning from Proceed from Sales of Corn.	-	600,000.00	600,000.00	600,000.00
Earning from Transport Services	-	1,500,000.00	1,500,000.00	1,500,000.00
Total	-	8,100,000.00	8,100,000.00	8,100,000.00
Note: 22				
Rent on Govt. Building General				
Rent on Government Quarters	-	500,000.00	500,000.00	500,000.00
Rent on Government Buildings	-	500,000.00	500,000.00	500,000.00
Total	-	1,000,000.00	1,000,000.00	1,000,000.00
Note : 23				
Rent on Land & Others General				
Rent on Government Land	-	500,000.00	500,000.00	500,000.00
Tenement Rate	-	800,000.00	800,000.00	800,000.00
Arrears on Tenement Rate	-	28,500,000.00	28,500,000.00	28,500,000.00
Ground Rent	-	2,200,000.00	2,200,000.00	2,200,000.00
Total	-	32,000,000.00	32,000,000.00	32,000,000.00
Note : 24				
Domestic Grant				
Federal Govt. Grant in Lieu of Tenement	-	100,000.00	100,000.00	100,000.00
State Govt. Grant in Lieu of Tenement	-	2,000,000.00	2,000,000.00	2,000,000.00
Capital Grant to Area Development	-	100,000,000.00	100,000,000.00	100,000,000.00
Total	-	102,100,000.00	102,100,000.00	102,100,000.00
Note : 25				
Other Receipt				
VAT	313,683,573.93	-	-	(313,683,573.93)
PPT	3,213,550.84	-	-	(3,213,550.84)
Excess Bank Chgarges	3,390,015.03	-	-	(3,390,015.03)
Excess Crude	2,401,880.72	-	-	(2,401,880.72)
Forex Equalisation	36,534,275.64	-	-	(36,534,275.64)
Additional Fund From NNPC	-	-	-	-
Exchange Difference	8,376,214.28	-	-	(8,376,214.28)
Exchange Gain	5,478,641.85	-	-	(5,478,641.85)
Total	373,078,152.29	-	-	(373,078,152.29)
Note : 26				
Statutory Deductions				
3% Emirate Council	36,568,099.80	-	-	(36,568,099.80)
0.5% L.G. Audit	5,918,721.51	-	-	(5,918,721.51)
7% of L.E.A. Pri. Sch. Teachers Pen. Plus	16,551,552.30	-	-	(16,551,552.30)
Local Govt Pension	28,019,456.76	-	-	(28,019,456.76)
Total	87,057,830.37	-	-	(87,057,830.37)

DIKWA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Note : 27				
Intervention Funding				
Contr. towards Funding of Primary Edu.	202,700,017.64	-	-	(202,700,017.64)
1% LGSC Training Fund	11,437,342.99	-	-	(11,437,342.99)
0.75% Admin Charges	8,577,461.24	-	-	(8,577,461.24)
5% Security	57,188,214.90	-	-	(57,188,214.90)
Total	279,903,036.77	-	-	(279,903,036.77)

Note : 28				
Miscellaneous Deductions Funding				
Serence Gratuity to Former LG Concillors	6,400,000.00	-	-	(6,400,000.00)
Contr. to Indigines Undergoing AFT	400,000.00	-	-	(400,000.00)
IFAD Climate Change A. C. Funding	2,500,000.00	-	-	(2,500,000.00)
Retainership NTA/BRTV	1,260,000.00	-	-	(1,260,000.00)
P/ment for Preparation of LGA's Annual Acct	1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood Food Items to IDPs	14,225,187.97	-	-	(14,225,187.97)
LGA's Hajj Fare	14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipments for SPHCA Biometric Data C	2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service	36,200,000.00	-	-	(36,200,000.00)
Workshop on Fiscal & Admin. Due Process	462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's	1,481,481.48	-	-	(1,481,481.48)
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees	9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019	3,438,270.00	-	-	(3,438,270.00)
Hotel Bills in respects of Borno State Hotel	-	-	-	-
Production of Projects Calendar 2018	680,000.00	-	-	(680,000.00)
Outstanding Liabilities	-	-	-	-
JNI Contribution	385,185.19	-	-	(385,185.19)
Total	103,875,240.54	-	-	(103,875,240.54)

Note : 29				
Personnel Cost				
Office of the Chairman	42,559,308.49	27,155,814.00	21,541,503.00	(15,403,494.49)
Secretary to the Local Government	18,236,738.31	14,032,412.00	14,032,412.00	(4,204,326.31)
The Council	3,794,090.00	68,986,929.00	68,986,929.00	65,192,839.00
Admin & General Services	27,277,595.73	27,155,814.00	83,446,106.00	(121,781.73)
Agric & Natural Resources	151,592,781.40	180,651,480.00	115,474,717.00	29,058,698.60
Finance & Supply	75,379,455.90	82,729,584.00	81,787,879.00	7,350,128.10
Budget, Plan, Research & Statistic	12,792,953.06	7,878,190.00	8,200,385.00	(4,914,763.06)
Education & Social Development	85,814,120.49	7,655,834.00	45,543,567.00	(78,158,286.49)
Works Transport & Housing	71,273,848.97	76,781,428.00	72,130,405.00	5,507,579.03
Primary Health Care	325,270,436.06	280,018,720.00	166,661,300.00	(45,251,716.06)
Traditional Office	32,616,327.57	6,963,943.00	14,880,880.00	(25,652,384.57)
Total	846,607,655.98	780,010,148.00	692,686,083.00	(68,597,507.98)

Note: 30				
Personnel Cost				
Office of the Chairman	749,479.20	2,650,000.00	2,650,000.00	1,900,520.80
Office of the Secretary	-	1,689,744.00	1,689,744.00	1,689,744.00
The Council	1,777,831.40	8,400,000.00	8,400,000.00	6,622,168.60
Admin & General Services	100,172,130.44	11,392,587.00	11,392,587.00	(88,779,543.44)
Agric and Natural Resources	65,372,794.16	74,810,358.00	74,810,358.00	9,437,563.84
Finance & Supply	121,924,880.76	63,718,072.00	63,718,072.00	(58,206,808.76)
Budget, Plan, Research & Statistic	-	1,119,756.00	1,119,756.00	1,119,756.00
Works Transport and Housing	55,623,611.71	72,946,630.00	72,946,630.00	17,323,018.29
Primary Health Care	132,944,699.66	160,133,918.00	160,133,918.00	27,189,218.34
Traditional Office	11,303,874.44	14,167,140.00	14,167,140.00	2,863,265.56
Total	489,869,301.77	411,028,205.00	411,028,205.00	(78,841,096.77)

DIKWA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Note: 31				
Overhead Cost				
Office of the Chairman	30,322,500.00	39,400,000.00	39,400,000.00	9,077,500.00
Office of the Secretary	510,000.00	17,500,000.00	17,500,000.00	16,990,000.00
The Council	1,875,000.00	15,900,000.00	15,900,000.00	14,025,000.00
Admin & General Services	108,105,986.04	173,765,628.00	173,765,628.00	65,659,641.96
Agric and Natural Resources	42,927,848.67	49,500,000.00	49,500,000.00	6,572,151.33
Finance & Supply	2,166,553.45	27,000,000.00	27,000,000.00	24,833,446.55
Budget, Plan, Research & Statistic	1,140,000.00	9,150,000.00	9,150,000.00	8,010,000.00
Works Transport and Housing	28,283,984.00	57,000,000.00	57,000,000.00	28,716,016.00
Education	170,000.00	20,000,000.00	20,000,000.00	19,830,000.00
Primary Health Care	25,936,500.00	35,200,000.00	35,200,000.00	9,263,500.00
Traditional Office	1,361,000.00	16,700,000.00	16,700,000.00	15,339,000.00
Total	242,799,372.16	461,115,628.00	461,115,628.00	218,316,255.84

NOTE TO JAAC AND CAPITAL DEVELOPMENT FUND

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Note : 32				
JACC Deduction				
5% Stabilization	25,045,163.33	-	-	(25,045,163.33)
20% LG Joint Development Programme	228,748,859.95	-	-	(228,748,859.95)
Rehabilitation of Federal Highway	-	-	-	-
Total	253,794,023.28	-	-	(253,794,023.28)

Note: 33

Admin & General Services				
Maintenance of Office Equipment	-	28,000,000.00	28,000,000.00	28,000,000.00
Renovation & Fencing of LG Secretariat	-	20,000,000.00	20,000,000.00	20,000,000.00
Construction & Reconstruction of Villages	-	40,000,000.00	40,000,000.00	40,000,000.00
Purchases of Furniture	-	10,000,000.00	10,000,000.00	10,000,000.00
Renovation of Staff Quarters	-	13,000,000.00	13,000,000.00	13,000,000.00
Furnishing of LG Secretariat	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of Information Equipment	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	-	126,000,000.00	126,000,000.00	126,000,000.00

Note : 34

Education				
Contribution to LEA Office Project	-	10,000,000.00	10,000,000.00	10,000,000.00
Renovation & Const. of Primary & Sec	-	20,000,000.00	20,000,000.00	20,000,000.00
Renovation of Structure	-	20,000,000.00	20,000,000.00	20,000,000.00
Poverty	1,200,000.00	111,758,144.00	111,758,144.00	110,558,144.00
Settlement of IDP Camp	34,460,000.00	50,000,000.00	50,000,000.00	15,540,000.00
Total	35,660,000.00	211,758,144.00	211,758,144.00	176,098,144.00

Note : 35

Agric & Natural Resources				
Purchase of Tractor	14,500,000.00	20,000,000.00	20,000,000.00	5,500,000.00
Purchase of Farming Input	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of Farming Input	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Water Pump	-	5,000,000.00	5,000,000.00	5,000,000.00
Construction of Slaughter House	-	5,000,000.00	5,000,000.00	5,000,000.00
Construction of NS Station	-	2,000,000.00	2,000,000.00	2,000,000.00
Establishment of Poultry Farm	-	2,000,000.00	2,000,000.00	2,000,000.00
Establishment of Economic Trees	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Vet. Drugs	-	2,000,000.00	2,000,000.00	2,000,000.00
Construction of Earth Dam	-	2,000,000.00	2,000,000.00	2,000,000.00
Total	14,500,000.00	55,000,000.00	55,000,000.00	40,500,000.00

DIKWA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Note : 36				
Finance & Supply				
Const. & Ren. Of Market Stall & Motor	-	10,000,000.00	10,000,000.00	10,000,000.00
Const. & Ren. Fencing of M/Stall & M/Park	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of Masstransit	-	48,000,000.00	48,000,000.00	48,000,000.00
Const. & Ren. Of Shopping Complex	-	30,000,000.00	30,000,000.00	30,000,000.00
Total	-	98,000,000.00	98,000,000.00	98,000,000.00

Note: 37
Works Transport & Housing

Drilling of Borehole	34,705,692.06	60,000,000.00	60,000,000.00	25,294,307.94
Rural Electrification	7,653,484.00	10,000,000.00	10,000,000.00	2,346,516.00
Purchase of Head Frame	-	3,000,000.00	3,000,000.00	3,000,000.00
Construction of Drainage	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Generator & Spare Part	-	6,000,000.00	6,000,000.00	6,000,000.00
Total	42,359,176.06	84,000,000.00	84,000,000.00	41,640,823.94

SCHEDULE OF DETAILED REVENUE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
GOVERNMENT SHARE OF FAAC				
Statutory Allocation from Federal Govt.	1,371,458,470.10	1,565,414,213.00	1,111,627,941.00	193,955,742.90
Statutory Allocation from State Govt.	-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT	-	349,600,802.00	294,870,034.00	349,600,802.00
Total	1,371,458,470.10	2,115,015,015.00	1,606,497,975.00	743,556,544.90

PERSONAL TAXES

Community Poll Taxes	-	1,000,000.00	1,000,000.00	1,000,000.00
Arrears of Development Tax	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	-	2,000,000.00	2,000,000.00	2,000,000.00

LICENCE GENERAL

Goldsmith & Gold Dealers Licence	-	20,000.00	20,000.00	20,000.00
Bake House Licence	-	50,000.00	50,000.00	50,000.00
Dane Gun Licence	-	10,000.00	10,000.00	10,000.00
Cattle Dealers Licence	-	500,000.00	500,000.00	500,000.00
Dry Fish/Meat Licence	-	100,000.00	100,000.00	100,000.00
Battery Charges Licence	-	20,000.00	20,000.00	20,000.00
Butchers Licence	-	100,000.00	100,000.00	100,000.00
Mobile Sales Promotion	-	50,000.00	50,000.00	50,000.00
Irrigation	-	500,000.00	500,000.00	500,000.00
Hide & Skin Buyers	-	1,000,000.00	1,000,000.00	1,000,000.00
Sales of Riffle	-	150,000.00	150,000.00	150,000.00
Total	-	2,500,000.00	2,500,000.00	2,500,000.00

FEES GENERAL

Contractor Registration Fees	-	900,000.00	900,000.00	900,000.00
Tender Fees	-	500,000.00	500,000.00	500,000.00
Blacksmith Workshop Fees	-	20,000.00	20,000.00	20,000.00
Block Making Licence Fees	-	50,000.00	50,000.00	50,000.00
Corn Grinding Machine Fees	-	150,000.00	150,000.00	150,000.00
Electric/Radio, TV Workshop Fees	-	50,000.00	50,000.00	50,000.00
Hire Carges Fees	-	100,000.00	100,000.00	100,000.00
Vulcarizer FeeS	-	20,000.00	20,000.00	20,000.00
Welding Machine FeeS	-	20,000.00	20,000.00	20,000.00
Dog Fees	-	10,000.00	10,000.00	10,000.00
Hackney Permit Fees	-	50,000.00	50,000.00	50,000.00

DIKWA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Native Liquor Fees	-	70,000.00	70,000.00	70,000.00
Hunting Fees	-	10,000.00	10,000.00	10,000.00
Squatters & Hawkers Permit Fees	-	20,000.00	20,000.00	20,000.00
Forestry/Fuel Exploitation Fees	-	250,000.00	250,000.00	250,000.00
Mortuary House & Cementary Fees	-	20,000.00	20,000.00	20,000.00
Recovery of Losses & Over Payment Fees	-	80,000.00	80,000.00	80,000.00
Unclaimed Deposit	-	150,000.00	150,000.00	150,000.00
Tractor Hiring Units	-	1,500,000.00	1,500,000.00	1,500,000.00
Kiosk Fees	-	50,000.00	50,000.00	50,000.00
Motor Cycles Fees	-	200,000.00	200,000.00	200,000.00
Pest Control & Disinfectant Charges Fees	-	10,000.00	10,000.00	10,000.00
Photostart, Typing Institute Fees	-	50,000.00	50,000.00	50,000.00
Rice/Millet/Cassava Grinding Fees	-	150,000.00	150,000.00	150,000.00
Wood Making Carpentry Workshop Fees	-	20,000.00	20,000.00	20,000.00
Impounding of Animal Fees	-	20,000.00	20,000.00	20,000.00
Eating House Fees	-	250,000.00	250,000.00	250,000.00
Open Air Preaching Permit Fees	-	200,000.00	200,000.00	200,000.00
Dispensary & Maternity Fees	-	10,000.00	10,000.00	10,000.00
Laboratory Test Fees	-	100,000.00	100,000.00	100,000.00
Produce Buying Fees	-	1,000,000.00	1,000,000.00	1,000,000.00
Approval of Building Plan Fees	-	300,000.00	300,000.00	300,000.00
Total	-	6,330,000.00	6,330,000.00	6,330,000.00
EARNING GENERAL				
Earning from Commercial Activities	-	1,000,000.00	1,000,000.00	1,000,000.00
Earning from Markets	-	1,000,000.00	1,000,000.00	1,000,000.00
Earning from Motor Parks	-	2,000,000.00	2,000,000.00	2,000,000.00
Earning from Shops & Shopping Center	-	1,000,000.00	1,000,000.00	1,000,000.00
Earning from Cattle Market	-	1,000,000.00	1,000,000.00	1,000,000.00
Earning from Proceed from Sales of Corn.	-	600,000.00	600,000.00	600,000.00
Earning from Transport Services	-	1,500,000.00	1,500,000.00	1,500,000.00
Total	-	8,100,000.00	8,100,000.00	8,100,000.00
RENT ON GOVT. BUILDING GENERAL				
Rent on Government Quarters	-	500,000.00	500,000.00	500,000.00
Rent on Government Buildings	-	500,000.00	500,000.00	500,000.00
Total	-	1,000,000.00	1,000,000.00	1,000,000.00
RENT ON LAND & OTHERS GENERAL				
Rent on Government Land	-	500,000.00	500,000.00	500,000.00
Tenement Rate	-	800,000.00	800,000.00	800,000.00
Arrears on Tenement Rate	-	28,500,000.00	28,500,000.00	28,500,000.00
Ground Rent	-	2,200,000.00	2,200,000.00	2,200,000.00
Total	-	32,000,000.00	32,000,000.00	32,000,000.00
DOMESTIC GRANT				
Federal Govt. Grant in Lieu of Tenement	-	100,000.00	100,000.00	100,000.00
State Govt. Grant in Lieu of Tenement	-	2,000,000.00	2,000,000.00	2,000,000.00
Capital Grant to Area Development	-	100,000,000.00	100,000,000.00	100,000,000.00
Total	-	102,100,000.00	102,100,000.00	102,100,000.00
OTHER RECIEPT				
VAT	321,739,070.53	-	-	(321,739,070.53)
PPT	3,174,475.62	-	-	(3,174,475.62)
Excess Bank Chgarges	3,348,794.10	-	-	(3,348,794.10)
Excess Crude	2,372,675.02	-	-	(2,372,675.02)
Forex Equalisation	36,090,036.57	-	-	(36,090,036.57)
Additional Fund From NNPC	2,228,207.55	-	-	(2,228,207.55)
Exchange Difference	8,274,363.58	-	-	(8,274,363.58)
Exchange Gain	5,412,024.22	-	-	(5,412,024.22)
Total	382,639,647.19	-	-	(382,639,647.19)

DIKWA LOCAL GOVERNMENT OF BORNO STATE

SCHEDULE OF JACC, PERSONNEL & OVERHEAD EXPENDITURE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
STATUTORY DEDUCTIONS				
3% Emirate Council	36,568,099.80	-	-	(36,568,099.80)
0.5% L.G. Audit	5,918,721.51	-	-	(5,918,721.51)
7% of L.E.A. Pri. Sch. Teachers Pen. Plus	16,551,552.30	-	-	(16,551,552.30)
Local Govt Pension	28,019,456.76	-	-	(28,019,456.76)
Total	87,057,830.37	-	-	(87,057,830.37)
INTERVENTION FUNDING				
Contr. towards Funding of Primary Edu.	202,700,017.64	-	-	(202,700,017.64)
1% LGSC Training Fund	11,437,342.99	-	-	(11,437,342.99)
0.75% Admin Charges	8,577,461.24	-	-	(8,577,461.24)
5% Security	57,188,214.90	-	-	(57,188,214.90)
Total	279,903,036.77	-	-	(279,903,036.77)
MISCELLANEOUS DEDUCTIONS FUNDING				
Serence Gratuity to Former LG Concillors	6,400,000.00	-	-	(6,400,000.00)
Contr. to Indigines Undergoing AFT	400,000.00	-	-	(400,000.00)
IFAD Climate Change A. C. Funding	2,500,000.00	-	-	(2,500,000.00)
Retainership NTA/BRTV	1,260,000.00	-	-	(1,260,000.00)
P/ment for Preparation of LGA's Annual Acct	1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood Food Items to IDPs	14,225,187.97	-	-	(14,225,187.97)
LGA's Hajj Fare	14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipments for SPHCA Biometric Data C	2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service	36,200,000.00	-	-	(36,200,000.00)
Workshop on Fiscal & Admin. Due Process	462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's	1,481,481.48	-	-	(1,481,481.48)
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees	9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019	3,438,270.00	-	-	(3,438,270.00)
Hotel Bills in respects of Borno State Hotel	-	-	-	-
Production of Projects Calendar 2018	680,000.00	-	-	(680,000.00)
Outstanding Liabilities	-	-	-	-
JNI Contribution	385,185.19	-	-	(385,185.19)
Total	440,966,492.21	-	-	(440,966,492.21)
OFFICE OF THE CHAIRMAN				
Salary	749,479.00	2,650,000.00	2,650,000.00	1,900,521.00
Elected & Appointed Official Ren. Package	9,055,000.00	8,400,000.00	8,400,000.00	(655,000.00)
Local Travel & Transport: Training	3,992,500.00	3,500,000.00	3,500,000.00	(492,500.00)
Office Stationeries & Consumables	-	2,000,000.00	2,000,000.00	2,000,000.00
Maintenance of M/Vehicle & T Equipment	725,000.00	5,000,000.00	5,000,000.00	4,275,000.00
Security Vote (Including Operation)	7,360,000.00	1,500,000.00	1,500,000.00	(5,860,000.00)
Physical Security	7,840,000.00	6,000,000.00	6,000,000.00	(1,840,000.00)
Security Vote (Including Operation)	-	5,000,000.00	5,000,000.00	5,000,000.00
Consultancy Services & Special Committee	-	1,000,000.00	1,000,000.00	1,000,000.00
Entertainment & Official Hospitality	1,350,000.00	5,000,000.00	5,000,000.00	3,650,000.00
Contribution to National Population	-	2,000,000.00	2,000,000.00	2,000,000.00
Total	31,071,979.00	42,050,000.00	42,050,000.00	10,978,021.00
OFFICE OF THE SECRETARY				
Salary	-	1,689,744.00	1,689,744.00	1,689,744.00
Local Travel & Transport: Training	300,000.00	1,500,000.00	1,500,000.00	1,200,000.00
Office Stationeries & Consumables	-	500,000.00	500,000.00	500,000.00
Maintenance of M/Vehicle & T/Equipment	160,000.00	500,000.00	500,000.00	340,000.00
Entertainment & Official Hospitality	50,000.00	15,000,000.00	15,000,000.00	14,950,000.00
Total	510,000.00	19,189,744.00	19,189,744.00	18,679,744.00

DIKWA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
THE COUNCIL				
Salary	1,777,831.40	8,400,000.00	8,400,000.00	6,622,168.60
Local Travel & Transport: Training	950,000.00	1,500,000.00	1,500,000.00	550,000.00
Maintenance of M/Vehicle & T/Equipment	265,000.00	400,000.00	400,000.00	135,000.00
Maintenance of Office Furniture	250,000.00	1,500,000.00	1,500,000.00	1,250,000.00
Local Training	410,000.00	500,000.00	500,000.00	90,000.00
Entertainment & Official Hospitality	-	2,000,000.00	2,000,000.00	2,000,000.00
Grant to Communities & NGOs	-	10,000,000.00	10,000,000.00	10,000,000.00
Total	3,652,831.40	24,300,000.00	24,300,000.00	20,647,168.60
ADMIN. & GENERAL SERVICE				
Salary	100,172,130.44	11,392,587.00	11,392,587.00	(88,779,543.44)
Pension Allowance	-	13,765,628.00	13,765,628.00	13,765,628.00
Local Travel & Transport: Training	1,510,000.00	5,000,000.00	5,000,000.00	3,490,000.00
Staff Welfare Scheme	-	5,000,000.00	5,000,000.00	5,000,000.00
Office Stationeries & Consumables	720,000.00	2,000,000.00	2,000,000.00	1,280,000.00
Printing of Non Security Document	250,000.00	500,000.00	500,000.00	250,000.00
Maintenance of M/Vehicle & T/Equipment	300,000.00	4,000,000.00	4,000,000.00	3,700,000.00
Maintenance of Office Furniture	9,500,000.00	2,000,000.00	2,000,000.00	(7,500,000.00)
Maintenance of Office Building & Residence	664,500.00	5,000,000.00	5,000,000.00	4,335,500.00
Local Training	330,000.00	500,000.00	500,000.00	170,000.00
Consultancy Services & Special Committee	150,000.00	500,000.00	500,000.00	350,000.00
Refreshment Meals	9,000,000.00	5,000,000.00	5,000,000.00	(4,000,000.00)
Promotion Exam By LGSB	-	500,000.00	500,000.00	500,000.00
Entertainment & Official Hospitality	-	10,000,000.00	10,000,000.00	10,000,000.00
Miscellaneous	85,519,156.04	120,000,000.00	120,000,000.00	34,480,843.96
Total	208,115,786.48	185,158,215.00	185,158,215.00	(22,957,571.48)
AGRIC & NATURAL RESOURCES				
Salary	65,372,794.16	74,810,358.00	74,810,358.00	9,437,563.84
Local Travel & Transport: Training	-	4,000,000.00	4,000,000.00	4,000,000.00
Payment of Drivers Allowance	-	1,500,000.00	1,500,000.00	1,500,000.00
Office Stationeries & Consumables	-	3,000,000.00	3,000,000.00	3,000,000.00
Purchase of Veterinary Drugs	-	3,000,000.00	3,000,000.00	3,000,000.00
Maintenance of M/Vehicle & T/Equipment	-	10,000,000.00	10,000,000.00	10,000,000.00
Maintenance of Office Furniture	-	500,000.00	500,000.00	500,000.00
Supply of Agric Equipment	3,600,000.00	4,000,000.00	4,000,000.00	400,000.00
Local Training	5,509,832.67	500,000.00	500,000.00	(5,009,832.67)
Conference, Seminar & Workshop	-	500,000.00	500,000.00	500,000.00
Clearing & Fumigation Service	1,410,000.00	5,000,000.00	5,000,000.00	3,590,000.00
Consultancy Services & Special Committee	13,538,016.00	500,000.00	500,000.00	(13,038,016.00)
Trade Fair Exhibition & Shop	-	500,000.00	500,000.00	500,000.00
Promotion Animal Feed Production	-	2,000,000.00	2,000,000.00	2,000,000.00
Formation & Development of Cooperation	-	1,000,000.00	1,000,000.00	1,000,000.00
Expansion of Nat. Spe. Prog. For Food Sec.	-	3,000,000.00	3,000,000.00	3,000,000.00
Entertainment & Official Hospitality	12,580,000.00	2,500,000.00	2,500,000.00	(10,080,000.00)
Provision of Service Material	3,290,000.00	2,500,000.00	2,500,000.00	(790,000.00)
Transport & Handling of Fertilizer	3,000,000.00	5,000,000.00	5,000,000.00	2,000,000.00
Purchase of Agric Map	-	500,000.00	500,000.00	500,000.00
Total	108,300,642.83	124,310,358.00	124,310,358.00	16,009,715.17
FINANCE & SUPPLY				
Salary	121,924,880.76	63,718,072.00	63,718,072.00	(58,206,808.76)
Local Travel & Transport: Training	220,000.00	5,000,000.00	5,000,000.00	4,780,000.00
Printing of Non Security Document	400,000.00	500,000.00	500,000.00	100,000.00
Maintenance of M/Vehicle & Equipment	-	2,000,000.00	2,000,000.00	2,000,000.00
Maintenance of Office Furniture	-	1,000,000.00	1,000,000.00	1,000,000.00
Consultancy Services & Special Committee	-	5,000,000.00	5,000,000.00	5,000,000.00

DIKWA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Tax Consultant Fees	-	500,000.00	500,000.00	500,000.00
Bank Charge (Other than Interest)	46,553.45	500,000.00	500,000.00	453,446.55
Refreshment Meals	600,000.00	2,000,000.00	2,000,000.00	1,400,000.00
Settlement of Liabilities	-	1,500,000.00	1,500,000.00	1,500,000.00
Provision of Service Material	900,000.00	9,000,000.00	9,000,000.00	8,100,000.00
Total	124,091,434.21	90,718,072.00	90,718,072.00	(33,373,362.21)
BUDGET PLAN RESEARCH & STAT.				
Salary	-	1,119,756.00	1,119,756.00	1,119,756.00
Local Travel & Transport: Training	-	5,000,000.00	5,000,000.00	5,000,000.00
Office Stationeries & Consumables	120,000.00	200,000.00	200,000.00	80,000.00
Printing of Non Security Document	100,000.00	200,000.00	200,000.00	100,000.00
Purchase of Computer Accessories	-	200,000.00	200,000.00	200,000.00
Maintenance of M/Vehicle & T/Equipment	920,000.00	200,000.00	200,000.00	(720,000.00)
Local Training	-	100,000.00	100,000.00	100,000.00
Conference, Seminar & Workshop	-	250,000.00	250,000.00	250,000.00
Acquisition IPSAS Budget App. Software	-	500,000.00	500,000.00	500,000.00
Refreshment Meals	-	500,000.00	500,000.00	500,000.00
Budget Monitoring	-	250,000.00	250,000.00	250,000.00
Monitoring & Evaluation	-	250,000.00	250,000.00	250,000.00
Budget Preparation Expert	-	500,000.00	500,000.00	500,000.00
Statistic & Data Collection General	-	250,000.00	250,000.00	250,000.00
Logistic & Implementation	-	250,000.00	250,000.00	250,000.00
Entertainment & Official Hospitality	-	500,000.00	500,000.00	500,000.00
Total	1,140,000.00	10,269,756.00	10,269,756.00	9,129,756.00
WORKS TRANSPORT & HOUSING				
Salary	55,623,611.71	72,946,630.00	72,946,630.00	17,323,018.29
Local Travel & Transport: Training	-	6,000,000.00	6,000,000.00	6,000,000.00
Office Stationeries & Consumables	370,000.00	500,000.00	500,000.00	130,000.00
Printing of Non Security Document	-	500,000.00	500,000.00	500,000.00
Maintenance of M/Vehicle & T/Equipment	35,000.00	3,000,000.00	3,000,000.00	2,965,000.00
Maintenance of Office Furniture	-	500,000.00	500,000.00	500,000.00
Maintenance of Borehole	1,500,000.00	5,000,000.00	5,000,000.00	3,500,000.00
Maintenance of Drainage	-	4,000,000.00	4,000,000.00	4,000,000.00
Opening of Blocks Culvert	-	3,000,000.00	3,000,000.00	3,000,000.00
Repairs of Vandalized Electric Poles	-	5,000,000.00	5,000,000.00	5,000,000.00
Local Training	-	500,000.00	500,000.00	500,000.00
Provision of Service Material	18,725,500.00	29,000,000.00	29,000,000.00	10,274,500.00
Grant to Communities & NGOs	-	-	-	-
Total	76,254,111.71	129,946,630.00	129,946,630.00	53,692,518.29
EDUCATION				
Provision of Uniform & Other Clothing	170,000.00	10,000,000.00	10,000,000.00	9,830,000.00
Sport Material	-	10,000,000.00	10,000,000.00	10,000,000.00
Total	170,000.00	20,000,000.00	20,000,000.00	19,830,000.00
PRIMARY HEALTH CARE				
Salary	132,944,699.66	160,133,918.00	160,133,918.00	27,189,218.34
Local Travel & Transport: Training	200,000.00	4,000,000.00	4,000,000.00	3,800,000.00
Control of D/Vomiting	6,245,000.00	9,500,000.00	9,500,000.00	3,255,000.00
Purchase of Medical Clinic Equipment	4,700,000.00	7,500,000.00	7,500,000.00	2,800,000.00
HIV/AIDs & Diabetes Test Kits	1,500,000.00	1,500,000.00	1,500,000.00	-
Cold Chain Materials	-	2,000,000.00	2,000,000.00	2,000,000.00
Polio Immunization Plus Day	11,992,000.00	3,500,000.00	3,500,000.00	(8,492,000.00)
Family Planning Programme	-	300,000.00	300,000.00	300,000.00
Medical Assistance	3,020,000.00	500,000.00	500,000.00	(2,520,000.00)
Roll Back Malaria	-	4,500,000.00	4,500,000.00	4,500,000.00
Sanitation Exercise	3,900,000.00	1,900,000.00	1,900,000.00	(2,000,000.00)
Total	164,501,699.66	195,333,918.00	195,333,918.00	30,832,218.34

DIKWA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
TRADITIONAL OFFICE				
Salary	11,303,874.44	14,167,140.00	14,167,140.00	2,863,265.56
Local Travel & Transport Training	161,000.00	2,000,000.00	2,000,000.00	1,839,000.00
Allowance to Traditional Holders	800,000.00	2,700,000.00	2,700,000.00	1,900,000.00
Maintenance of M/Vehicle & T/Equipment	400,000.00	2,000,000.00	2,000,000.00	1,600,000.00
Maintenance of Office Furniture	-	10,000,000.00	10,000,000.00	10,000,000.00
Total	12,664,874.44	30,867,140.00	30,867,140.00	18,202,265.56

SCHEDULE OF JACC AND CAPITAL EXPENDITURE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
JACC DEDUCTION				
5% Stabilization	25,045,163.33	-	-	(25,045,163.33)
20% LG Joint Development Programme	228,748,859.95	-	-	(228,748,859.95)
Rehabilitation of Federal Highway	-	-	-	-
Total	253,794,023.28	-	-	(253,794,023.28)
ADMIN & GENERAL SERVICES				
Maintenance of Office Equipment	-	28,000,000.00	28,000,000.00	28,000,000.00
Renovation & Fencing of LG Secretariat	-	20,000,000.00	20,000,000.00	20,000,000.00
Construction & Reconstruction of Villages	-	40,000,000.00	40,000,000.00	40,000,000.00
Purchase of Furniture	-	10,000,000.00	10,000,000.00	10,000,000.00
Renovation of Staff Quarters	-	13,000,000.00	13,000,000.00	13,000,000.00
Furnishing of LG Secretariat	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of Information Equipment	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	-	126,000,000.00	126,000,000.00	126,000,000.00
EDUCATION				
Contribution to LEA Office Project	-	10,000,000.00	10,000,000.00	10,000,000.00
Renovation & Const. of Primary & Sec	-	20,000,000.00	20,000,000.00	20,000,000.00
Renovation of Structure	-	20,000,000.00	20,000,000.00	20,000,000.00
Poverty	1,200,000.00	111,758,144.00	111,758,144.00	110,558,144.00
Settlement of IDP Camp	34,460,000.00	50,000,000.00	50,000,000.00	15,540,000.00
Total	35,660,000.00	211,758,144.00	211,758,144.00	176,098,144.00
AGRIC & NATURAL RESOURCES				
Purchase of Tractor	14,500,000.00	20,000,000.00	20,000,000.00	5,500,000.00
Purchase of Farming Input	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of Farming Input	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Water Pump	-	5,000,000.00	5,000,000.00	5,000,000.00
Construction of Slaughter House	-	5,000,000.00	5,000,000.00	5,000,000.00
Construction of NS Station	-	2,000,000.00	2,000,000.00	2,000,000.00
Establishment of Poultry Farm	-	2,000,000.00	2,000,000.00	2,000,000.00
Establishment of Economic Trees	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Vet. Drugs	-	2,000,000.00	2,000,000.00	2,000,000.00
Construction of Earth Dam	-	2,000,000.00	2,000,000.00	2,000,000.00
Total	14,500,000.00	55,000,000.00	55,000,000.00	40,500,000.00
FINANCE & SUPPLY				
Const. & Ren. Of Market Stall & Motor	-	10,000,000.00	10,000,000.00	10,000,000.00
Const. & Ren. Fencing of M/Stall & M/Park	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of Masstransit	-	48,000,000.00	48,000,000.00	48,000,000.00
Const. & Ren. Of Shopping Complex	-	30,000,000.00	30,000,000.00	30,000,000.00
Total	-	98,000,000.00	98,000,000.00	98,000,000.00
WORKS TRANSPORT & HOUSING				
Drilling of Borehole	34,705,692.06	60,000,000.00	60,000,000.00	25,294,307.94
Rural Electrification	7,653,484.00	10,000,000.00	10,000,000.00	2,346,516.00
Purchase of Head Frame	-	3,000,000.00	3,000,000.00	3,000,000.00
Construction of Drainage	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Generator & Spare Part	-	6,000,000.00	6,000,000.00	6,000,000.00
Total	42,359,176.06	84,000,000.00	84,000,000.00	41,640,823.94



BORNO STATE OF NIGERIA

**GUBIO
LOCAL GOVERNMENT COUNCIL**

ANNUAL FINANCIAL STATEMENT

FOR THE YEAR ENDED

31ST DECEMBER, 2018.

GUBIO LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 1
CASHFLOW STATEMENT

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
From Operation:			
RECIEPT:			
Statutory Allocation FAAC		1,628,814,895.84	810,960,763.46
Value Added Tax		-	-
Sub Total		1,628,814,895.84	810,960,763.46
Internal Generated Revenue			
Internal Generated Revenue	3	-	1,936,071.28
OTHER RECIEPT:	4		
VAT		358,834,029.20	-
PPT		3,770,171.16	-
Excess Bank Chgarges		3,977,200.79	-
Excess Crude		2,817,911.37	-
Forex Equalisation		42,762,391.00	-
Additional Fund From NNPC		2,646,384.34	-
Exchange Difference		9,827,061.44	-
Exchange Gain		6,427,599.42	-
Sub Total		431,062,748.72	-
Total Receipts		2,059,877,644.56	812,896,834.74
PAYMENTS:			
STATUTORY DEDUCTIONS	5		
3% Emirate Council		44,617,221.45	-
0.5% L.G. Audit		6,789,908.95	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus		8,788,215.38	-
Local Govt Pension		34,152,621.96	-
Sub-Total		94,347,967.74	-
INTERVENTION FUNDING	6		
Contribution towards Fundingof Primary Edu.		81,067,211.07	-
1% LGSC Training Fund		13,563,647.78	-
0.75% Admin Charges		10,189,773.42	-
5% Security		67,917,487.55	-
Sub-Total		172,738,119.82	-
MISCELLANEOUS DEDUCTIONS FUNDING	7		
Sererance Gratuity to Former LG Concillors		6,400,000.00	-
Contr. to Indigines Undergoing Armed Forces Training		4,000,000.00	-
IFAD Climate Change Adaptation Counterpart Funding		2,500,000.00	-
Retainership NTA/BRTV		1,260,000.00	-
Payment for Preparation of LGA's Annual Account		1,000,000.00	-
Procurement of Firewood, Food Items to IDPs		14,418,934.09	-
LGA's Hajj Fare		14,717,406.65	-
Purc. of Equipts for SPHCA Biometric Data Capture		2,206,227.77	-
Provision of Essential Service		10,000,000.00	-
Workshop on Fiscal & Admin. Due Process		462,962.96	-
Diesel to Tractors for Farming Across LGA's		1,481,481.48	-
Gratuity to Local Edu. Authority Retiress		9,259,259.26	-
Gratuity to Local Government Retiress		9,259,259.26	-
WAEC/SSCE & NECO 2018/2019		1,153,680.00	-
Hotel Bills inrespects of Borno State Hotel		-	-

GUBIO LOCAL GOVERNMENT OF BORNO STATE

		ACTUAL 2018	ACTUAL 2017
		N	N
Production of Projects Calender 2018		680,000.00	-
Outstanding Liabilities		-	-
JNI Contribution		385,185.19	-
Sub-Total		79,184,396.66	-
PAYMENTS:			
Personnel Emoluments:	8	584,899,994.92	570,952,451.98
Overhead Cost	9	389,072,632.14	173,136,463.24
Total Payments		973,972,627.06	744,088,915.22
Cash Flow From Operations		973,972,627.06	68,807,919.52
CASH FLOW FROM INVESTMENT:			
Phurchase/Contruotion of Assest	10	77,085,332.39	73,047,877.20
Phurchase of Fin. Market Intrument		-	-
Total Cash Flow From Investment		77,085,332.39	73,047,877.20
CASH FLOW FROM FINANCING:			
Increase/Decrease in Cash		315,398.01	(4,236,957.68)
Opening Cash Balance		(265,149.95)	4,605,603.75
Closing Cash Balance	8	50,248.06	368,646.07

GUBIO LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	NOTE	ACTUAL 2018	ACTUAL 2017
		N	N
ASSESTS:			
Treasuries & Banks	11	50,248.06	365,646.07
Investments	12	1,053,981.00	1,053,981.00
Advances	13	32,332,152.33	32,332,152.33
Total Assests		33,436,381.39	33,751,779.40
PUBLIC FUND & LIABILITIES:			
Consolidated Revenue Fund	14	50,248.06	365,646.07
Other Fund - Investment Fund		(105,090,047.86)	(105,090,047.86)
Total Public Fund		(105,039,799.80)	(104,724,401.79)
Deposits	15	138,476,181.19	138,476,181.19
Total Liabilities		138,476,181.19	138,476,181.19
Public Fund + Liabilities		33,436,381.39	33,751,779.40

GUBIO LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 3
CONSOLIDATED REVENUE FUND

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Opening Balance (a)		365,646.07	-	-	365,646.07
Add: REVENUE (INCOME) (b)					
S/Allocation from Federal Govt.	16	1,628,814,895.84	1,859,116,750.00	1,320,226,736.00	230,301,854.16
S/Allocation from State Govt.		-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT		-	389,570,579.00	328,713,224.00	389,570,579.00
Sub Total		1,628,814,895.84	2,448,687,329.00	1,848,939,960.00	819,872,433.16
Personal Taxes	17	-	42,201,000.00	47,800,000.00	42,201,000.00
Licence General	18	-	10,170,000.00	10,170,000.00	10,170,000.00
Fees General	19	-	51,745,000.00	52,921,000.00	51,745,000.00
Sales General	20	-	17,000,000.00	17,000,000.00	17,000,000.00
Earning General	21	-	139,800,000.00	141,800,000.00	139,800,000.00
Repayment of Loan	22	-	2,000,000.00	2,000,000.00	2,000,000.00
Rent on Local Govt. Building	23	-	4,750,000.00	4,750,000.00	4,750,000.00
Rent on Land & Others	24	-	6,500,000.00	6,500,000.00	6,500,000.00
Investment General	25	-	1,250,000.00	1,250,000.00	1,250,000.00
Total Revenue (Income) (b)		1,051,108,207.51	2,724,103,329.00	284,191,000.00	1,095,288,433.16
Other Receipt (c)	26				
VAT		358,834,029.20	-	-	(358,834,029.20)
PPT		3,770,171.16	-	-	(3,770,171.16)
Excess Bank Chgarges		3,977,200.79	-	-	(3,977,200.79)
Excess Crude		2,817,911.37	-	-	(2,817,911.37)
Forex Equalisation		42,762,391.00	-	-	(42,762,391.00)
Additional Fund From NNPC		2,646,384.34	-	-	(2,646,384.34)
Exchange Difference		9,827,061.44	-	-	(9,827,061.44)
Exchange Gain		6,427,599.42	-	-	(6,427,599.42)
Sub Total		431,062,748.72	-	-	(431,062,748.72)
Total Funds Available (a+b+c)		2,060,243,290.63	2,724,103,329.00	284,191,000.00	663,860,038.37
Less: EXPENDITURE					
STATUTORY DEDUCTIONS	27				
3% Emirate Council		44,617,221.45	-	-	(44,617,221.45)
0.5% L.G. Audit		6,789,908.95	-	-	(6,789,908.95)
7% of L.E.A. Pri. Sch. Teac Pen Plus		8,788,215.38	-	-	(8,788,215.38)
Local Govt Pension		34,152,621.96	-	-	(34,152,621.96)
Sub-Total		94,347,967.74	-	-	(94,347,967.74)
INTERVENTION FUNDING	28				
Contr. towards Funding of Pri. Edu.		81,067,211.07	-	-	(81,067,211.07)
1% LGSC Training Fund		13,563,647.78	-	-	(13,563,647.78)
0.75% Admin Charges		10,189,773.42	-	-	(10,189,773.42)
5% Security		67,917,487.55	-	-	(67,917,487.55)
Sub-Total		172,738,119.82	-	-	(172,738,119.82)
MISCELLANEOUS DEDUCTIONS FUNDING	29				
Serance Gratuity to F. LG Concillors		6,400,000.00	-	-	(6,400,000.00)
Contr. to Indigines Undergoing AFT		4,000,000.00	-	-	(4,000,000.00)
IFAD Climate Change Adapt Cpart Funding		2,500,000.00	-	-	(2,500,000.00)
Retainership NTA/VRTV		1,260,000.00	-	-	(1,260,000.00)
P/ment for Preparation of LGA's Annual Acct		1,000,000.00	-	-	(1,000,000.00)
Procure. of Firewood, Food Items to IDPs		14,418,934.09	-	-	(14,418,934.09)
LGA's Hajj Fare		14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipmts for SPHCA B/metric D. Cap		2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service		10,000,000.00	-	-	(10,000,000.00)
Workshop on Fiscal & Admin. Due Process		462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's		1,481,481.48	-	-	(1,481,481.48)
Gratuity to Local Edu. Authority Retirees		9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees		9,259,259.26	-	-	(9,259,259.26)

GUBIO LOCAL GOVERNMENT OF BORNO STATE

	NOTE	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
		N	N	N	N
WAEC/SSCE & NECO 2018/2019		1,153,680.00	-	-	(1,153,680.00)
Hotel Bills in respects of Borno State Hotel		-	-	-	-
Production of Projects Calendar 2018		680,000.00	-	-	(680,000.00)
Outstanding Liabilities		-	-	-	-
JNI Contribution		385,185.19	-	-	(385,185.19)
Sub-Total		319,840,004.03	-	-	(319,840,004.03)
Personnel Cost	30	584,899,994.92	789,590,591.00	641,235,263.00	204,690,596.08
Overhead Cost	31	389,072,632.14	971,900,000.00	648,300,000.00	582,827,367.86
Sub-Total		973,972,627.06	1,761,490,591.00	1,289,535,263.00	787,517,963.94
Total Expenditure		1,560,898,718.65	1,761,490,591.00	1,289,535,263.00	200,591,872.35
Operating Fund B/4 Transfer		77,135,580.45	962,662,738.00	427,588,104.00	885,527,157.55
APPROPRIATION/TRANSFERS					
Transfer to Capital Dev. Fund		77,085,332.39	777,300,000.00	728,300,000.00	700,214,667.61
Total Appropriation		77,085,332.39	777,300,000.00	728,300,000.00	700,214,667.61
Closing Balance		50,248.06	185,362,738.00	38,695,697.00	185,312,489.94

STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND

	NOTE	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
		N	N	N	N
Add: Capital Receipts					
Value Added Tax		-	383,570,579.00	328,713,224.00	383,570,579.00
Transfer From CRF		77,085,332.39	777,300,000.00	728,300,000.00	700,214,667.61
Total Capital Receipts		77,085,332.39	1,160,870,579.00	1,057,013,224.00	1,083,785,246.61
Total Capital Funds Available		77,085,332.39	1,160,870,579.00	1,057,013,224.00	1,083,785,246.61
Less: Capital Expenditure					
JACC Deduction	32				
5% Stabilization		29,254,814.24	-	-	(29,254,814.24)
20% LG Joint Development Programme		272,272,958.77	-	-	(272,272,958.77)
Rehabilitation of Federal Highway		-	-	-	-
Sub-Total with the JAAC		301,527,773.01	-	-	(301,527,773.01)
Administrative					
Admin & General Services	33	19,885,647.26	157,000,000.00	141,000,000.00	137,114,352.74
Sub-Total		19,885,647.26	157,000,000.00	141,000,000.00	137,114,352.74
Economic					
Agric & Natural Resources	34	11,386,000.00	80,000,000.00	75,000,000.00	68,614,000.00
Finance & Supply	35	-	90,000,000.00	140,000,000.00	90,000,000.00
Statistic	36	-	5,000,000.00	5,000,000.00	5,000,000.00
Sub-Total		11,386,000.00	175,000,000.00	220,000,000.00	163,614,000.00
Regional Development					
Works Transport & Housing	37	24,028,415.55	250,000,000.00	216,500,000.00	225,971,584.45
Sub-Total		24,028,415.55	250,000,000.00	216,500,000.00	225,971,584.45
Social					
Education Social Development	38	13,165,322.08	70,500,000.00	52,500,000.00	57,334,677.92
Primary Health Care	39	8,619,947.50	124,800,000.00	98,300,000.00	116,180,052.50
Sub-Total		21,785,269.58	195,300,000.00	150,800,000.00	173,514,730.42
Total Capital Expenditure		77,085,332.39	777,300,000.00	728,300,000.00	700,214,667.61

GUBIO LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CASHFLOW STATEMENT

	ACTUAL 2018 N	ACTUAL 2017 N
Note 3 - Internal Generated Revenue		
Earning General	-	698,350.00
Repayment of Loan	-	1,237,721.28
Total	-	1,936,071.28
Note 4 - Other Reciept		
VAT	358,834,029.20	-
PPT	3,770,171.16	-
Excess Bank Chgarges	3,977,200.79	-
Excess Crude	2,817,911.37	-
Forex Equalisation	42,762,391.00	-
Additional Fund From NNPC	2,646,384.34	-
Exchange Difference	9,827,061.44	-
Exchange Gain	6,427,599.42	-
Total	431,062,748.72	-
Note 5 - Statutory Deductions		
3% Emirate Council	44,617,221.45	-
0.5% L.G. Audit	6,789,908.95	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus	8,788,215.38	-
Local Govt Pension	34,152,621.96	-
Total	94,347,967.74	-
Note 6 - Intervention Funding		
Contribution towards Fundingof Primary Edu.	81,067,211.07	-
1% LGSC Training Fund	13,563,647.78	-
0.75% Admin Charges	10,189,773.42	-
5% Security	67,917,487.55	-
Total	172,738,119.82	-
Note 7 - Miscellaneous Deductions Funding		
Sererance Gratuity to Former LG Concillors	6,400,000.00	-
Contr. to Indigines Undergoing Armed Forces Training	4,000,000.00	-
IFAD Climate Change Adaptation Counterpart Funding	2,500,000.00	-
Retaunership NTA/BRTV	1,260,000.00	-
Payment for Preparation of LGA's Annual Account	1,000,000.00	-
Procurement of Firewood, Food Items to IDPs	14,418,934.09	-
LGA's Hajj Fare	14,717,406.65	-
Purc. of Equipts for SPHCA Biometric Data Capture	2,206,227.77	-
Provision of Essential Service	10,000,000.00	-
Workshop on Fiscal & Admin. Due Process	462,962.96	-
Diesel to Tractors for Farming Across LGA's	1,481,481.48	-
Gratuity to Local Edu. Authority Retiress	9,259,259.26	-
Gratuity to Local Government Retiress	9,259,259.26	-
WAEC/SSCE & NECO 2018/2019	1,153,680.00	-
Hotel Bills inrespects of Borno State Hotel	-	-
Production of Projects Calender 2018	680,000.00	-
Outstanding Liabilities	-	-
JNI Contribution	385,185.19	-
Total	79,184,396.66	-
Note 4 - Personnel Emoluments		
Office of the Chairman	22,039,835.66	20,645,081.37
Office of the Secretary	27,117,901.31	25,723,147.02

GUBIO LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ACTUAL 2017
	N	N
The Council	3,122,585.39	1,727,831.40
Admin & General Services	41,406,106.57	40,011,352.28
Agric and Natural Resources	90,124,154.39	88,729,400.10
Finance & Supply	102,086,000.94	100,691,246.65
Budget,Plan.Research & Works Transport & Housing	86,260,298.45	84,865,544.12
Education & Social	5,889,592.21	4,494,837.92
Primary Health Care	186,616,015.88	185,221,261.59
Traditional Office	20,237,503.82	18,842,749.53
Total	584,899,994.62	570,954,468.98
Note 5 - Overhead Cost		
Office of the Chairman	59,602,075.00	13,651,000.00
Office of the Secretary	8,330,000.00	3,057,500.00
The Council	1,825,000.00	11,170,943.80
Admin & General Services	83,942,366.74	38,919,000.00
Agric and Natural Resources	23,545,500.00	4,989,118.10
Finance & Supply	15,365,615.40	4,570,500.00
Budget,Plan.Research & Works Transport & Housing	3,115,000.00	2,702,000.00
Education & Social	57,267,675.00	28,589,115.00
Primary Health Care	85,032,400.00	43,764,786.34
Traditional Office	48,117,000.00	21,022,500.00
Traditional Office	2,870,000.00	700,000.00
Total	389,012,632.14	173,136,463.24
Notes 6 - Purchase/Construction of Capital Assets		
JACC Deduction		
5% Stabilization	29,254,814.24	-
20% LG Joint Development Programme	272,272,958.77	-
Rehabilitation of Federal Highway	-	-
Sub-Total with the JAAC	301,527,773.01	-
Administrative		
Admin & General Services	19,885,647.26	47,273,908.22
Sub-total	19,885,647.26	47,273,908.22
Economic		
Agric & Natural Resources	11,386,000.00	1,036,712.40
Sub-total	11,386,000.00	1,036,712.40
Reginal Development		
Works Transport & Housing	24,028,415.55	23,218,158.00
Sub-total	24,028,415.55	23,218,158.00
Social		
Education Social Development	13,165,322.08	220,000.00
Primary Health Care	8,619,947.50	1,299,098.58
Sub-total	21,785,269.58	1,519,098.58
Grand Total	77,085,332.39	73,047,877.20

GUBIO LOCAL GOVERNMENT OF BORNO STATE

NOTES TO ASSETS AND LIABILITIES

	ACTUAL 2018 N	ACTUAL 2017 N
Notes 7 - Treasuries & Banks		
Cash and Banks Balance		
Cash at Hand	19,143.85	84,225.79
First Bank Main Account	18,124.62	9,812.56
UBA Salary Account	11,064.27	254,477.66
UBA Masstransit Account	1,915.32	17,330.06
Total	50,248.06	365,646.07
Note 8 - Investments		
Urban Development Bank	500,000.00	500,000.00
Premier Property Dev. Comp.	200,000.00	200,000.00
NAMB	328,981.00	328,981.00
First Bank of Nigeria Plc	25,000.00	25,000.00
Total	1,053,981.00	1,053,981.00
Notes 12 - Advances		
Personal advance:		
NAME OF HOLDER	PURPOSE	BALANCE N
Modu Marami Abba	Motocycle Loan	8,625.81
Alh. UmarAlibe	" "	23,000.00
Baba Mama Bukar	" "	26,500.00
Kellumi Bukar	" "	18,128.47
Baba Gana Abatcha	" "	17,879.96
Baba Gana Gambo	Motovehicle Loan	164,018.09
Maliki Gana	" "	25,000.00
Alh. Fugu Bura	" "	504,000.00
Ali Zarami Gubio	" "	414,000.00
Alh. Mallam Gana	" "	474,000.00
Alh. Mallam Bukar	" "	504,000.00
Bukar Fannami	" "	153,000.00
Sundry's Person	Micro Secheme Loan	30,000,000.00
Total		32,332,152.33
Notes 13 - Consolidated Revenue Fund Account		
Opening Balance	365,646.07	4,605,603.75
Total Recurrent Revenues	1,050,742,561.44	812,896,834.74
Total Funds Available	1,051,108,207.51	817,502,438.49
Less:		
Recurrent Expenditure	973,972,627.06	744,088,915.22
Transters/Appropriations	77,085,332.39	73,047,877.20
Closing Balance	50,248.06	365,646.07
Notes 14 - Capital Development Funds		
Total Capital Receipts	77,085,332.39	73,047,877.20
Total Capital Funds Available	77,085,332.39	73,047,877.20

GUBIO LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018 N	ACTUAL 2017 N
Less:		
Administrative	19,885,647.26	47,273,908.22
Economic	11,386,000.00	1,036,712.40
Reginal Development	24,028,415.55	23,218,158.00
Social	21,785,269.58	1,519,098.58
Total Capital Expenditure	77,085,332.39	73,047,877.20

Note 15 - Reciept - Deposit

NAME OF HOLDER	PURPOSE	AMOUNT N
Borno State (BIR)	5% Withholding Tax	58,327,688.06
Bomb State (BIR)	Pay As You Earn (PAYE)	3,469,452.23
NULGE	Union Dues	102,709.50
MHWUN	Union Dues	354,100.68
Sundry Deduction	Refund of Advances	104,278.54
Sundry Contractors	10% Retention fee	169,964.76
Federal Inland Revenue	5% Value Added Tax	75,723,487.42
Bomb State (PWB)	Haji Fare	224,500.00
TOTAL		138,476,181.19

GUBIO LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CONSOLIDATED REVENUE FUND

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Note - 16				
Government Share of Faac				
Statutory Allocation from Federal Govt.	1,628,814,895.84	1,859,116,750.00	1,320,226,736.00	230,301,854.16
Statutory Allocation from State Govt.	-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT	-	389,570,579.00	328,713,224.00	389,570,579.00
Total	1,628,814,895.84	2,448,687,329.00	1,848,939,960.00	819,872,433.16
Note - 17				
Personal Tax				
Community Development! Poll Tax	-	4,500,000.00	7,000,000.00	4,500,000.00
Community Development! Tax & Levy	-	3,600,000.00	3,600,000.00	3,600,000.00
Livestock Taxes	-	32,601,000.00	35,700,000.00	32,601,000.00
Other Services Tax	-	1,500,000.00	1,500,000.00	1,500,000.00
Total	-	42,201,000.00	47,800,000.00	42,201,000.00
Note - 18				
Licence General				
Glodsmith & Gold Dealer Licence	-	2,250,000.00	2,250,000.00	2,250,000.00
Radio/TV Station Licence	-	500,000.00	500,000.00	500,000.00
Bake House licence	-	3,000,000.00	3,000,000.00	3,000,000.00
Bicycle Licence & Hire Permit	-	1,350,000.00	1,350,000.00	1,350,000.00
Vehicle Spare Parts Licence	-	400,000.00	400,000.00	400,000.00
Vulcanizer Licence	-	1,120,000.00	1,120,000.00	1,120,000.00
Welding Machine Licence	-	1,550,000.00	1,550,000.00	1,550,000.00
Total	-	10,170,000.00	10,170,000.00	10,170,000.00
Note - 19				
Fees General				
Contractor Registration Fees	-	3,200,000.00	3,200,000.00	3,200,000.00
Marrige & Divorce Fees	-	50,000.00	50,000.00	50,000.00
Tender Fees	-	2,500,000.00	2,500,000.00	2,500,000.00
Birth & Death Registration Fees	-	100,000.00	100,000.00	100,000.00
Auctioneer Fees	-	280,000.00	280,000.00	280,000.00
Blacksmith Workshop Fees	-	1,120,000.00	1,120,000.00	1,120,000.00
Block Making Fees	-	500,000.00	2,700,000.00	500,000.00
Building Materials Fees	-	2,550,000.00	2,550,000.00	2,550,000.00
Bus & Commercial Taxi Fees	-	3,350,000.00	3,350,000.00	3,350,000.00
Clock & Watch Repairs Fees	-	610,000.00	610,000.00	610,000.00
Cold Room Fees	-	2,150,000.00	2,150,000.00	2,150,000.00
Control of Noise Permit Fees	-	620,000.00	620,000.00	620,000.00
Corn Grinding Mill Fees	-	3,950,000.00	3,926,000.00	3,950,000.00
Electric Radio & TV Workshop Fees	-	600,000.00	600,000.00	600,000.00
Entertainment Drumming Permit Fees	-	375,000.00	375,000.00	375,000.00
Felling of Trees Fees	-	2,200,000.00	2,200,000.00	2,200,000.00
Hire Charges Fees	-	1,075,000.00	1,075,000.00	1,075,000.00
Ingredient Grinding Fees	-	3,120,000.00	3,120,000.00	3,120,000.00
Kiosk Fees	-	1,840,000.00	1,840,000.00	1,840,000.00
Learning Driving Fees	-	170,000.00	170,000.00	170,000.00
Motor Cycle Fees	-	2,400,000.00	2,400,000.00	2,400,000.00
Naming of Street Registration Fees	-	500,000.00	500,000.00	500,000.00
Painting, Spray & Sign Writing W/S Fees	-	650,000.00	650,000.00	650,000.00
Pest Control & Disinfectant Fees	-	1,350,000.00	1,350,000.00	1,350,000.00
Petty Traders Fees	-	5,450,000.00	5,450,000.00	5,450,000.00
Right of Occupancy	-	2,000,000.00	1,000,000.00	2,000,000.00
Change of Ownership Fees	-	1,000,000.00	1,000,000.00	1,000,000.00

GUBIO LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Photostat Typing Institute Fees	-	1,750,000.00	1,750,000.00	1,750,000.00
Registration of Meat Van Fees	-	235,000.00	235,000.00	235,000.00
Sand Dredging Fees	-	1,050,000.00	1,050,000.00	1,050,000.00
Surface Tank Kerosene Fees	-	2,000,000.00	2,000,000.00	2,000,000.00
W/Making & Carpentry W/Shop Fees	-	3,000,000.00	3,000,000.00	3,000,000.00
Total	-	51,745,000.00	52,921,000.00	51,745,000.00
Note - 20				
Sales General				
Sales of Indigene Certificate	-	1,500,000.00	1,500,000.00	1,500,000.00
Sales of Fertilizer	-	15,500,000.00	15,500,000.00	15,500,000.00
Total	-	17,000,000.00	17,000,000.00	17,000,000.00
Note - 21				
Earning General				
Earning from Commercial Activities	-	7,500,000.00	6,000,000.00	7,500,000.00
Earning from Markets	-	12,500,000.00	15,500,000.00	12,500,000.00
Earning from Motor Parks	-	12,700,000.00	12,700,000.00	12,700,000.00
Earning from Shop & Shopping Centers	-	15,000,000.00	15,000,000.00	15,000,000.00
Earning from Cattle Markets	-	30,000,000.00	35,000,000.00	30,000,000.00
Earning from Sales of Consumer Goods	-	25,000,000.00	25,000,000.00	25,000,000.00
Earning from Transport Service	-	25,600,000.00	25,600,000.00	25,600,000.00
Earning from Env. Sanitation Service	-	1,500,000.00	1,500,000.00	1,500,000.00
Earning from Tractor Hiring	-	10,000,000.00	5,500,000.00	10,000,000.00
Total	-	139,800,000.00	141,800,000.00	139,800,000.00
Note - 22				
Payment General				
Refund	-	2,000,000.00	2,000,000.00	2,000,000.00
Total	-	2,000,000.00	2,000,000.00	2,000,000.00
Note - 23				
Rent on Local Government Building				
Rent on Government Quarters	-	2,000,000.00	2,000,000.00	2,000,000.00
Rent on Government Buildings	-	2,750,000.00	2,750,000.00	2,750,000.00
Total	-	4,750,000.00	4,750,000.00	4,750,000.00
Note - 24				
Rent on Land Others General				
Rent on Government Land	-	1,000,000.00	1,000,000.00	1,000,000.00
Tenement Rate	-	1,250,000.00	1,250,000.00	1,250,000.00
Penalty for Tenement Rate	-	1,600,000.00	1,600,000.00	1,600,000.00
Arreas of Tenement Rate	-	1,400,000.00	1,400,000.00	1,400,000.00
Ground Rate	-	1,250,000.00	1,250,000.00	1,250,000.00
Total	-	6,500,000.00	6,500,000.00	6,500,000.00
Note - 25				
Investment General				
Others Investment Income	-	1,250,000.00	1,250,000.00	1,250,000.00
Total	-	1,250,000.00	1,250,000.00	1,250,000.00
Note : 26				
Other Receipt				
VAT	358,834,029.20	-	-	(358,834,029.20)
PPT	3,770,171.16	-	-	(3,770,171.16)
Excess Bank Chgarges	3,977,200.79	-	-	(3,977,200.79)
Excess Crude	2,817,911.37	-	-	(2,817,911.37)

GUBIO LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Forex Equalisation	42,762,391.00	-	-	(42,762,391.00)
Additional Fund From NNPC	2,646,384.34	-	-	(2,646,384.34)
Exchange Difference	9,827,061.44	-	-	(9,827,061.44)
Exchange Gain	6,427,599.42	-	-	(6,427,599.42)
Total	431,062,748.72	-	-	(431,062,748.72)
Note : 27				
Statutory Deductions				
3% Emirate Council	44,617,221.45	-	-	(44,617,221.45)
0.5% L.G. Audit	6,789,908.95	-	-	(6,789,908.95)
7% of L.E.A. Pri. Sch. Teachers Pen. Plus	8,788,215.38	-	-	(8,788,215.38)
Local Govt Pension	34,152,621.96	-	-	(34,152,621.96)
Total	94,347,967.74	-	-	(94,347,967.74)
Note : 28				
Intervention Funding				
Contr. towards Funding of Primary Edu.	81,067,211.07	-	-	(81,067,211.07)
1% LGSC Training Fund	13,563,647.78	-	-	(13,563,647.78)
0.75% Admin Charges	10,189,773.42	-	-	(10,189,773.42)
5% Security	67,917,487.55	-	-	(67,917,487.55)
Total	172,738,119.82	-	-	(172,738,119.82)
Note : 29				
Miscellaneous Deductions Funding				
Serence Gratuity to Former LG Concillors	6,400,000.00	-	-	(6,400,000.00)
Contr. to Indigines Undergoing AFT	4,000,000.00	-	-	(4,000,000.00)
IFAD Climate Change A. C. Funding	2,500,000.00	-	-	(2,500,000.00)
Retaunership NTA/BRTV	1,260,000.00	-	-	(1,260,000.00)
P/ment for Preparation of LGA's Annual Acct	1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood Food Items to IDPs	14,418,934.09	-	-	(14,418,934.09)
LGA's Hajj Fare	14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipts for SPHCA Biometric Data C	2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service	10,000,000.00	-	-	(10,000,000.00)
Workshop on Fiscal & Admin. Due Process	462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's	1,481,481.48	-	-	(1,481,481.48)
Gratuity to Local Edu. Authority Retiress	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retiress	9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019	1,153,680.00	-	-	(1,153,680.00)
Hotel Bills inrespects of Borno State Hotel	-	-	-	-
Production of Projects Calender 2018	680,000.00	-	-	(680,000.00)
Outstanding Liabilities	-	-	-	-
JNI Contribution	385,185.19	-	-	(385,185.19)
Total	251,922,516.48	-	-	(251,922,516.48)

GUBIO LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note - 30				
Personnel cost				
Office of the Chairman	22,039,835.66	34,402,241.00	34,402,241.00	12,362,405.34
Office of the Secretary	27,117,901.31	7,090,161.00	7,090,161.00	(20,027,740.31)
The Council	3,122,585.69	12,677,424.00	12,677,424.00	9,554,838.31
Admin & General Services	41,406,106.57	32,566,857.00	32,566,857.00	(8,839,249.57)
Agric and Natural Resources	90,124,154.39	108,650,118.00	108,650,118.00	18,525,963.61
Finance & Supply	102,086,000.94	102,790,124.00	102,790,124.00	704,123.06
Budget, Plan Research & Statistic	-	15,996,662.00	15,996,662.00	15,996,662.00
Works Transport & Housing	86,260,298.45	112,300,000.00	112,300,000.00	26,039,701.55
Education & Social Development	5,889,592.21	-	-	(5,889,592.21)
Primary Health Care	186,616,015.88	194,055,950.00	194,055,950.00	7,439,934.12
Traditional Office	20,237,503.82	20,705,726.00	20,705,726.00	468,222.18
Total	584,899,994.92	641,235,263.00	641,235,263.00	56,335,268.08
Note - 31				
Overhead Cost				
Office of the Chairman	59,602,075.00	34,500,000.00	34,500,000.00	(25,102,075.00)
Office of the Secretary	8,330,000.00	11,000,000.00	11,000,000.00	2,670,000.00
The Council	1,825,000.00	16,000,000.00	16,000,000.00	14,175,000.00
Admin & General Services	83,942,366.74	73,000,000.00	73,000,000.00	(10,942,366.74)
Agric and Natural Resources	23,545,500.00	69,950,000.00	69,950,000.00	46,404,500.00
Finance & Supply	15,365,615.40	90,500,000.00	90,500,000.00	75,134,384.60
Budget, Plan Research & Statistic	3,115,000.00	19,900,000.00	19,900,000.00	16,785,000.00
Works Transport & Housing	57,267,675.00	110,000,000.00	110,000,000.00	52,732,325.00
Education & Social Development	85,032,400.00	77,000,000.00	77,000,000.00	(8,032,400.00)
Primary Health Care	48,117,000.00	136,250,000.00	136,250,000.00	88,133,000.00
Traditional Office	2,870,000.00	10,200,000.00	10,200,000.00	7,330,000.00
Total	389,012,632.14	648,300,000.00	648,300,000.00	259,287,367.86

NOTE TO JAAC AND CAPITAL DEVELOPMENT FUND

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note : 32				
JACC Deduction				
5% Stabilization	29,254,814.24	-	-	(29,254,814.24)
20% LG Joint Development Programme	272,272,958.77	-	-	(272,272,958.77)
Rehabilitation of Federal Highway	-	-	-	-
Total	301,527,773.01	-	-	(301,527,773.01)
Note - 33				
Admin & General Services				
Construction & Provision of Office Building	-	5,000,000.00	2,000,000.00	5,000,000.00
Purchase of Motor Vehicle Chairman & Co	-	15,000,000.00	20,000,000.00	15,000,000.00
Purchase of Motor Vehicle Security & Vig.	-	5,000,000.00	2,000,000.00	5,000,000.00
Construction of Police Station & Banacles	-	15,000,000.00	5,000,000.00	15,000,000.00
Const. & Reh. D/Head Palace & Off. Ngatra	6,511,795.95	5,000,000.00	5,000,000.00	(1,511,795.95)
Const. & Reh. D/Head Palace & Off. Gubio	-	4,000,000.00	4,000,000.00	4,000,000.00
Const. & Reh. D/Head Palace & Off. Meler.	-	3,000,000.00	3,000,000.00	3,000,000.00
Const. & Provision of Houses Gubio I	13,373,851.31	15,000,000.00	40,000,000.00	1,626,148.69
Const. & Provision of Houses Gubio II	-	50,000,000.00	40,000,000.00	50,000,000.00
Purchase of Office Furniture & Fittings Gubio	-	30,000,000.00	20,000,000.00	30,000,000.00
Total	19,885,647.26	147,000,000.00	141,000,000.00	127,114,352.74

GUBIO LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note - 34				
Agric & Natural Resources				
Purchase of Farming Input	11,386,000.00	15,000,000.00	15,000,000.00	3,614,000.00
Purchase of Agric Chemical	-	20,000,000.00	15,000,000.00	20,000,000.00
Rehabilitation & Repairs of Slab Gubio II	-	5,000,000.00	5,000,000.00	5,000,000.00
Repairs of Veterinary Clinic Gubio II	-	5,000,000.00	5,000,000.00	5,000,000.00
Counterpart Funding FADAMA III	-	5,000,000.00	5,000,000.00	5,000,000.00
Agric Equipment	-	20,000,000.00	20,000,000.00	20,000,000.00
Purchase of Tractors	-	10,000,000.00	10,000,000.00	10,000,000.00
Total	11,386,000.00	80,000,000.00	75,000,000.00	68,614,000.00
Note - 35				
Finance & Supply				
Const. & Prov. Of Market Stalls at Gubio	-	30,000,000.00	50,000,000.00	30,000,000.00
Const. & Prov. Of Shop at Gubio	-	30,000,000.00	50,000,000.00	30,000,000.00
Rehabilitation & Repairs of Markets & Parks	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Security Safe Gubio	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Fire Proof Cabinet	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Buses	-	15,000,000.00	25,000,000.00	15,000,000.00
Total	-	90,000,000.00	140,000,000.00	90,000,000.00
Note - 36				
Statistic				
Purchase of Motor Vehicle Hilux	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	-	5,000,000.00	5,000,000.00	5,000,000.00
Note - 37				
Works Transpot & Housing				
Provision of Borehole Gubio I	9,685,125.00	29,000,000.00	29,000,000.00	19,314,875.00
Provision of Borehole Gubio II	14,343,290.55	45,000,000.00	29,000,000.00	30,656,709.45
Provision of Borehole Debira	-	25,000,000.00	35,000,000.00	25,000,000.00
Provision of Borehole Feb	-	25,000,000.00	35,000,000.00	25,000,000.00
Provision of Cement Well Ardmimi	-	5,000,000.00	2,000,000.00	5,000,000.00
Provision of Cement Well Dabira	-	5,000,000.00	2,000,000.00	5,000,000.00
Provision of Cement Well Feb	-	5,000,000.00	2,000,000.00	5,000,000.00
Provision of Cement Well Ganowo	-	5,000,000.00	2,000,000.00	5,000,000.00
Provision of Cement Well Gazabure	-	5,000,000.00	2,000,000.00	5,000,000.00
Provision of Cement Well Gubio I	-	5,000,000.00	1,500,000.00	5,000,000.00
Provision of Cement Well Gubio II	-	5,000,000.00	1,500,000.00	5,000,000.00
Provision of Cement Well Kingowa	-	5,000,000.00	1,500,000.00	5,000,000.00
Provision of Cement Well Negra	-	5,000,000.00	1,500,000.00	5,000,000.00
Provision of Cement Well Zowo	-	10,000,000.00	1,500,000.00	10,000,000.00
Land Compensation Gubio I	-	10,000,000.00	15,000,000.00	10,000,000.00
Land Compensation & Layout in Gubio II	-	10,000,000.00	10,000,000.00	10,000,000.00
Rehabilitation & Repairs of Res. Building	-	20,000,000.00	20,000,000.00	20,000,000.00
Provision of Rural Electricity	-	10,000,000.00	10,000,000.00	10,000,000.00
Rehabilitation & Repairs of Elect. Equipt.	-	10,000,000.00	10,000,000.00	10,000,000.00
Provision of Feeder Road	-	6,000,000.00	6,000,000.00	6,000,000.00
Total	24,028,415.55	245,000,000.00	216,500,000.00	220,971,584.45

GUBIO LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Note - 38				
Education & Social Development				
Construction & Provision of Public School	6,444,187.88	25,000,000.00	7,000,000.00	18,555,812.12
Purchase of Office Furniture	-	5,000,000.00	5,000,000.00	5,000,000.00
Development of Stadium in Gubio	450,000.00	10,000,000.00	10,000,000.00	9,550,000.00
Assistance to Community Development	3,395,053.68	15,000,000.00	15,000,000.00	11,604,946.32
Purchase of Uniform to Schools	2,676,080.52	5,000,000.00	5,000,000.00	2,323,919.48
Repairs of Office Building	200,000.00	10,500,000.00	10,500,000.00	10,300,000.00
Total	13,165,322.08	70,500,000.00	62,500,000.00	57,334,677.92

Note - 39				
Primary Health Care				
Clinic & Center Shattaram	-	10,000,000.00	10,000,000.00	10,000,000.00
Clinic & Center Gamawo	-	9,600,000.00	9,600,000.00	9,600,000.00
Clinic & Center Dusuwa	-	18,000,000.00	10,000,000.00	18,000,000.00
Clinic & Center Sherif B	-	10,000,000.00	7,500,000.00	10,000,000.00
Rehabilitation & Repairs of Health Clinic	8,619,947.50	7,500,000.00	10,000,000.00	(1,119,947.50)
Purchase of Medical Equipment	-	20,000,000.00	15,000,000.00	20,000,000.00
Construction & Fencing of Goni Abbachari	-	15,000,000.00	7,900,000.00	15,000,000.00
Purchase of Deep Freezer NPI Office	-	7,900,000.00	300,000.00	7,900,000.00
Construction of Public Toilet at Dispensary	-	300,000.00	1,500,000.00	300,000.00
Construction of Public Toilet at MCH Clinic	-	1,500,000.00	1,500,000.00	1,500,000.00
Provision of Fencing Grave Yard Gubio	-	25,000,000.00	25,000,000.00	25,000,000.00
Total	8,619,947.50	124,800,000.00	98,300,000.00	116,180,052.50

SCHEDULE OF DETAILED REVENUE

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
GOVERNMENT SHARE OF FAAC				
Statutory Allocation from Federal Govt.	1,628,814,895.84	1,859,116,750.00	1,320,226,736.00	230,301,854.16
Statutory Allocation from State Govt.	-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT	-	389,570,579.00	328,713,224.00	389,570,579.00
Total	1,628,814,895.84	2,448,687,329.00	1,848,939,960.00	819,872,433.16

PERSONAL TAX				
Community Development! Poll Tax	-	4,500,000.00	7,000,000.00	4,500,000.00
Community Development) Tax & Levy	-	3,600,000.00	3,600,000.00	3,600,000.00
Livestock Taxes	-	32,601,000.00	35,700,000.00	32,601,000.00
Other Services Tax	-	1,500,000.00	1,500,000.00	1,500,000.00
Total	-	42,201,000.00	47,800,000.00	42,201,000.00

LICENCE GENERAL				
Godsmith & Gold Dealer Licence	-	2,250,000.00	2,250,000.00	2,250,000.00
Radio/TV Station Licence	-	500,000.00	500,000.00	500,000.00
Bake House licence	-	3,000,000.00	3,000,000.00	3,000,000.00
Bicycle Licence & Hire Permit	-	1,350,000.00	1,350,000.00	1,350,000.00
Vehicle Spare Parts Licence	-	400,000.00	400,000.00	400,000.00
Vulcanizer Licence	-	1,120,000.00	1,120,000.00	1,120,000.00
Welding Machine Licence	-	1,550,000.00	1,550,000.00	1,550,000.00
Total	-	10,170,000.00	10,170,000.00	10,170,000.00

GUBIO LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
		N	N	N
FEES GENERAL				
Contractor Registration Fees	-	3,200,000.00	3,200,000.00	3,200,000.00
Marriage & Divorce Fees	-	50,000.00	50,000.00	50,000.00
Tender Fees	-	2,500,000.00	2,500,000.00	2,500,000.00
Birth & Death Registration Fees	-	100,000.00	100,000.00	100,000.00
Auctioneer Fees	-	280,000.00	280,000.00	280,000.00
Blacksmith Workshop Fees	-	1,120,000.00	1,120,000.00	1,120,000.00
Block Making Fees	-	500,000.00	2,700,000.00	500,000.00
Building Materials Fees	-	2,550,000.00	2,550,000.00	2,550,000.00
Bus & Commercial Taxi Fees	-	3,350,000.00	3,350,000.00	3,350,000.00
Clock & Watch Repairs Fees	-	610,000.00	610,000.00	610,000.00
Cold Room Fees	-	2,150,000.00	2,150,000.00	2,150,000.00
Control of Noise Permit Fees	-	620,000.00	620,000.00	620,000.00
Corn Grinding Mill Fees	-	3,950,000.00	3,926,000.00	3,950,000.00
Electric Radio & TV Workshop Fees	-	600,000.00	600,000.00	600,000.00
Entertainment Drumming Permit Fees	-	375,000.00	375,000.00	375,000.00
Felling of Trees Fees	-	2,200,000.00	2,200,000.00	2,200,000.00
Hire Charges Fees	-	1,075,000.00	1,075,000.00	1,075,000.00
Ingredient Grinding Fees	-	3,120,000.00	3,120,000.00	3,120,000.00
Kiosk Fees	-	1,840,000.00	1,840,000.00	1,840,000.00
Learning Driving Fees	-	170,000.00	170,000.00	170,000.00
Motor Cycle Fees	-	2,400,000.00	2,400,000.00	2,400,000.00
Naming of Street Registration Fees	-	500,000.00	500,000.00	500,000.00
Painting, Spray, & Sign Writing W/S Fees	-	650,000.00	650,000.00	650,000.00
Pest Control & Disinfectant Fees	-	1,350,000.00	1,350,000.00	1,350,000.00
Petty Traders Fees	-	5,450,000.00	5,450,000.00	5,450,000.00
Right of Occupancy	-	2,000,000.00	1,000,000.00	2,000,000.00
Change of Ownership Fees	-	1,000,000.00	1,000,000.00	1,000,000.00
Photostat Typing Institute Fees	-	1,750,000.00	1,750,000.00	1,750,000.00
Registration of Meat Van Fees	-	235,000.00	235,000.00	235,000.00
Sand Dredging Fees	-	1,050,000.00	1,050,000.00	1,050,000.00
Surface Tank Kerosene Fees	-	2,000,000.00	2,000,000.00	2,000,000.00
W/Making & Carpentry W/Shop Fees	-	3,000,000.00	3,000,000.00	3,000,000.00
Total	-	51,745,000.00	52,921,000.00	51,745,000.00
SALES GENERAL				
Sales of Indigene Certificate	-	1,500,000.00	1,500,000.00	1,500,000.00
Sales of Fertilizer	-	15,500,000.00	15,500,000.00	15,500,000.00
Total	-	17,000,000.00	17,000,000.00	17,000,000.00
EARNING GENERAL				
Earning from Commercial Activities	-	7,500,000.00	6,000,000.00	7,500,000.00
Earning from Markets	-	12,500,000.00	15,500,000.00	12,500,000.00
Earning from Motor Parks	-	12,700,000.00	12,700,000.00	12,700,000.00
Earning from Shop & Shopping Centers	-	15,000,000.00	15,000,000.00	15,000,000.00
Earning from Cattle Markets	-	30,000,000.00	35,000,000.00	30,000,000.00
Earning from Sales of Consumer Goods	-	25,000,000.00	25,000,000.00	25,000,000.00
Earning from Transport Service	-	25,600,000.00	25,600,000.00	25,600,000.00
Earning from Env. Sanitation Service	-	1,500,000.00	1,500,000.00	1,500,000.00
Earning from Tractor Hiring	-	10,000,000.00	5,500,000.00	10,000,000.00
Total	-	139,800,000.00	141,800,000.00	139,800,000.00

GUBIO LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
PAYMENT GENERAL				
Refund	-	2,000,000.00	2,000,000.00	2,000,000.00
Total	-	2,000,000.00	2,000,000.00	2,000,000.00
RENT ON LOCAL GOVERNMENT BUILDING				
Rent on Government Quarters	-	2,000,000.00	2,000,000.00	2,000,000.00
Rent on Government Buildings	-	2,750,000.00	2,750,000.00	2,750,000.00
Total	-	4,750,000.00	4,750,000.00	4,750,000.00
RENT ON LAND OTHERS GENERAL				
Rent on Government Land	-	1,000,000.00	1,000,000.00	1,000,000.00
Tenement Rate	-	1,250,000.00	1,250,000.00	1,250,000.00
Penalty for Tenement Rate	-	1,600,000.00	1,600,000.00	1,600,000.00
Arreas of Tenement Rate	-	1,400,000.00	1,400,000.00	1,400,000.00
Ground Rate	-	1,250,000.00	1,250,000.00	1,250,000.00
Total	-	6,500,000.00	6,500,000.00	6,500,000.00
INVESTMENT INCOME				
Others Investment Income	-	1,250,000.00	1,250,000.00	1,250,000.00
Total	-	1,250,000.00	1,250,000.00	1,250,000.00
OTHER RECIEPT				
VAT	358,834,029.20	-	-	(358,834,029.20)
PPT	3,770,171.16	-	-	(3,770,171.16)
Excess Bank Chgarges	3,977,200.79	-	-	(3,977,200.79)
Excess Crude	2,817,911.37	-	-	(2,817,911.37)
Forex Equalisation	42,762,391.00	-	-	(42,762,391.00)
Additional Fund From NNPC	2,646,384.34	-	-	(2,646,384.34)
Exchange Difference	9,827,061.44	-	-	(9,827,061.44)
Exchange Gain	6,427,599.42	-	-	(6,427,599.42)
Total	431,062,748.72	-	-	(431,062,748.72)

SCHEDULE OF JACC. PERSONNEL & OVERHEAD EXPENDITURE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
STATUTORY DEDUCTIONS				
3% Emirate Council	44,617,221.45	-	-	(44,617,221.45)
0.5% L.G. Audit	6,789,908.95	-	-	(6,789,908.95)
7% of L.E.A. Pri. Sch. Teachers Pen. Plus	8,788,215.38	-	-	(8,788,215.38)
Local Govt Pension	34,152,621.96	-	-	(34,152,621.96)
Total	94,347,967.74	-	-	(94,347,967.74)
INTERVENTION FUNDING				
Contr. towards Funding of Primary Edu.	81,067,211.07	-	-	(81,067,211.07)
1% LGSC Training Fund	13,563,647.78	-	-	(13,563,647.78)
0.75% Admin Charges	10,189,773.42	-	-	(10,189,773.42)
5% Security	67,917,487.55	-	-	(67,917,487.55)
Total	172,738,119.82	-	-	(172,738,119.82)
MISCELLANEOUS DEDUCTIONS FUNDING				
Sererance Gratuity to Former LG Concillors	6,400,000.00	-	-	(6,400,000.00)
Contr. to Indigines Undergoing AFT	4,000,000.00	-	-	(4,000,000.00)
IFAD Climate Change A. C. Funding	2,500,000.00	-	-	(2,500,000.00)
Retainership NTA/BRTV	1,260,000.00	-	-	(1,260,000.00)

GUBIO LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
P/mnt for Preparation of LGA's Annual Acct	1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood Food Items to IDPs	14,418,934.09	-	-	(14,418,934.09)
LGA's Hajj Fare	14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipts for SPHCA Biometric Data C	2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service	10,000,000.00	-	-	(10,000,000.00)
Workshop on Fiscal & Admin. Due Process	462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's	1,481,481.48	-	-	(1,481,481.48)
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees	9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019	1,153,680.00	-	-	(1,153,680.00)
Hotel Bills inrespects of Borno State Hotel	-	-	-	-
Production of Projects Calender 2018	680,000.00	-	-	(680,000.00)
Outstanding Liabilities	-	-	-	-
JNI Contribution	385,185.19	-	-	(385,185.19)
Total	319,840,004.03	-	-	(319,840,004.03)
OFFICE OF THE CHAIRMAN				
Salary	22,039,835.66	69,004,482.00	34,402,241.00	46,964,646.34
Elected & Appointed of Official Rem. Pack	2,910,000.00	5,000,000.00	3,000,000.00	2,090,000.00
Local Travel & Transport: Training	15,807,075.00	15,000,000.00	3,000,000.00	(807,075.00)
Office Stationery/Computer Consumables	895,000.00	5,000,000.00	2,000,000.00	4,105,000.00
Maintenance of Motor Vehicle	1,525,000.00	5,000,000.00	1,500,000.00	3,475,000.00
Local Training	-	2,000,000.00	2,000,000.00	2,000,000.00
Security Vote	1,950,000.00	13,000,000.00	3,000,000.00	11,050,000.00
Physical Security	18,320,000.00	20,000,000.00	10,000,000.00	1,680,000.00
Consulting Services & Special Committee	4,845,000.00	12,000,000.00	2,000,000.00	7,155,000.00
Entertainment & Office Hospitality	10,460,000.00	5,000,000.00	3,000,000.00	(5,460,000.00)
Grant to Community & NGOs	2,900,000.00	5,000,000.00	4,000,000.00	2,100,000.00
Contribution to National Population	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	1,876,973,983.91	157,004,482.00	68,902,241.00	(1,719,969,501.91)
OFFICE OF THE SECRETARY				
Salary	27,117,901.31	10,090,161.00	7,090,161.00	(17,027,740.31)
Local Travel & Transport: Training	3,030,000.00	5,000,000.00	3,000,000.00	1,970,000.00
Office Stationery/Computer Consumables	200,000.00	5,000,000.00	2,000,000.00	4,800,000.00
Maintenance of Motor Vehicle & T/Equipt	-	6,000,000.00	2,000,000.00	6,000,000.00
Maintenance of Office Furniture	-	5,500,000.00	2,000,000.00	5,500,000.00
Entertainment & Office Hospitality	5,100,000.00	7,500,000.00	2,000,000.00	2,400,000.00
Total	35,447,901.31	39,090,161.00	18,090,161.00	3,642,259.69
THE COUNCIL				
Salary	3,122,585.69	12,677,424.00	12,677,424.00	9,554,838.31
Local Travel & Transport: Training	1,265,000.00	10,000,000.00	10,000,000.00	8,735,000.00
Maintenance of Motor Vehicle & T/Equipt	150,000.00	2,000,000.00	2,000,000.00	1,850,000.00
Maintenance of Office Furniture	140,000.00	1,000,000.00	1,000,000.00	860,000.00
Entertainment & Office Hospitality	270,000.00	2,000,000.00	2,000,000.00	1,730,000.00
Publicity & Advertisement	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	4,947,585.69	28,677,424.00	28,677,424.00	23,729,838.31
ADMIN & GENERAL SERVICES				
Salary	41,406,106.37	90,552,450.00	32,566,857.00	49,146,343.63
Local Travel & Transport: Training	4,014,366.74	15,000,000.00	5,000,000.00	10,985,633.26
Recurrent Exercise	-	1,000,000.00	1,000,000.00	1,000,000.00
Staff Welfare Scheme	955,000.00	12,000,000.00	2,000,000.00	11,045,000.00
Office Stationery/Computer Consumables	55,400,000.00	13,000,000.00	3,000,000.00	(42,400,000.00)
Printing of Non Security Document	1,340,000.00	5,000,000.00	2,000,000.00	3,660,000.00
Purchase of Food Stuff & Catering	-	70,000,000.00	30,000,000.00	70,000,000.00

GUBIO LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Maintenance of MNeh./Transport Equipt.	-	5,000,000.00	3,000,000.00	5,000,000.00
Maintenance of Office Furniture	-	12,000,000.00	2,000,000.00	12,000,000.00
Maintenance of Office Building & Residence	368,000.00	5,000,000.00	1,000,000.00	4,632,000.00
Local Training	100,000.00	12,000,000.00	2,000,000.00	11,900,000.00
Consulting Services & Special Committee	15,965,000.00	13,000,000.00	3,000,000.00	(2,965,000.00)
Refreshment & Meals	-	5,000,000.00	2,000,000.00	5,000,000.00
Local Government Reforms	5,500,000.00	5,000,000.00	5,000,000.00	(500,000.00)
Retirement Budget Redemption Fund	-	1,000,000.00	1,000,000.00	1,000,000.00
Entertainment & Official Hospitality	-	12,000,000.00	10,000,000.00	12,000,000.00
Contribution to Training Fund	300,000.00	1,000,000.00	1,000,000.00	700,000.00
Total	125,348,473.11	277,552,450.00	105,566,857.00	152,203,976.89

AGRIC & NATURAL RESOURCES

Salary	90,124,154.39	110,650,118.00	108,650,118.00	20,525,963.61
Local Travel & Transport: Training	-	10,000,000.00	8,000,000.00	10,000,000.00
Payment of Drivers Allowance	-	200,000.00	200,000.00	200,000.00
Office Stationery/Computer Consumables	-	1,000,000.00	1,000,000.00	1,000,000.00
Printing of Non Security Documents	997,500.00	500,000.00	500,000.00	(497,500.00)
Purchase of Veterinary Drugs	7,328,000.00	15,000,000.00	12,000,000.00	7,672,000.00
Maintenance of MNeh.ITransport Equipt.	-	2,000,000.00	2,000,000.00	2,000,000.00
Maintenance of Office Furniture	-	5,000,000.00	5,000,000.00	5,000,000.00
Supply of Agric Equipment	10,552,000.00	30,000,000.00	6,000,000.00	19,448,000.00
Local Training	-	1,500,000.00	1,500,000.00	1,500,000.00
Conference, Seminar & Workshop	325,000.00	1,000,000.00	500,000.00	675,000.00
Clearing & Fumigation Services	-	5,000,000.00	2,000,000.00	5,000,000.00
Consulting Services & Special Committee	-	2,000,000.00	150,000.00	2,000,000.00
Trade Fair Exhibition & Shop	-	1,000,000.00	1,000,000.00	1,000,000.00
Promotion of Animal Feeds Production	-	2,500,000.00	2,500,000.00	2,500,000.00
Formation & Development of Cooperation	-	1,000,000.00	1,000,000.00	1,000,000.00
Expansion of National Special Program	-	5,000,000.00	3,000,000.00	5,000,000.00
Entertainment & Office Hospitality	-	500,000.00	500,000.00	500,000.00
Provision of Service Material	-	10,000,000.00	10,000,000.00	10,000,000.00
Transport & Handling of Fertilizer	2,330,000.00	3,000,000.00	3,000,000.00	670,000.00
Purchase of Agric Map	-	100,000.00	100,000.00	100,000.00
Grant to Communities & NGOs	2,013,000.00	5,000,000.00	5,000,000.00	2,987,000.00
Control of Animal Disease	-	15,000,000.00	5,000,000.00	15,000,000.00
Total	113,669,654.39	226,950,118.00	178,600,118.00	113,280,463.61

FINANCE & SUPPLY

Salary	102,086,000.94	117,500,780.00	102,790,124.00	15,414,779.06
Local Travel & Transport: Training	9,193,563.40	12,000,000.00	10,000,000.00	2,806,436.60
Office Stationery/Computer Consumables	-	10,000,000.00	10,000,000.00	10,000,000.00
Printing of Non Security Document	886,500.00	5,000,000.00	5,000,000.00	4,113,500.00
Maintenance of MNeh.ITransport Equipt.	1,512,000.00	10,000,000.00	10,000,000.00	8,488,000.00
Maintenance of Office Furniture	-	10,000,000.00	10,000,000.00	10,000,000.00
Consulting Services & Special Committee	-	2,000,000.00	2,000,000.00	2,000,000.00
Tax Consitant Fees	-	1,000,000.00	1,000,000.00	1,000,000.00
Bank Charges (Other Than Interest)	349,952.00	2,500,000.00	2,500,000.00	2,150,048.00
Refreshment & Meals	3,279,600.00	10,000,000.00	10,000,000.00	6,720,400.00
Settlement of Liabilities	-	10,000,000.00	10,000,000.00	10,000,000.00
Provision of Service Material	144,000.00	20,000,000.00	20,000,000.00	19,856,000.00
Total	117,451,616.34	210,000,780.00	193,290,124.00	92,549,163.66

BUDGET, PLAN, RESEARCH & STAT.

Salary	-	17,086,550.00	15,996,662.00	17,086,550.00
Local Travel & Transport: Training	-	3,000,000.00	2,000,000.00	3,000,000.00
Internet Access Charges	-	200,000.00	200,000.00	200,000.00

GUBIO LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Office Stationery/Computer Consumables	500,000.00	500,000.00	500,000.00	-
Printing of Security Document	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Computer Accessories	500,000.00	1,000,000.00	1,000,000.00	500,000.00
Maintenance of M/Veh./Transport Equipt.	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of Office Furniture	-	1,000,000.00	1,000,000.00	1,000,000.00
Local Training	-	1,000,000.00	1,000,000.00	1,000,000.00
Conference Service & Workshop	1,795,000.00	10,000,000.00	1,000,000.00	8,205,000.00
Consulting Services & Special Committee	-	500,000.00	500,000.00	500,000.00
Acquisition of IPSAS Budget App' SWM	-	500,000.00	500,000.00	500,000.00
Refreshment & Meals	-	5,000,000.00	5,000,000.00	5,000,000.00
Budget & Monitoring	-	1,000,000.00	1,000,000.00	1,000,000.00
Monitoring & Evaluation	-	500,000.00	500,000.00	500,000.00
Budget Preparation Exports	-	1,000,000.00	1,000,000.00	1,000,000.00
Statistic & Data Collection General	-	500,000.00	500,000.00	500,000.00
Logistic & Implementation	40,000.00	200,000.00	200,000.00	160,000.00
Entertainment & Office Hospitality	280,000.00	2,000,000.00	2,000,000.00	1,720,000.00
Total	3,115,000.00	46,986,550.00	35,896,662.00	43,871,550.00
WORKS TRANSPORT & HOUSING				
Salary	86,260,298.45	125,812,500.00	112,300,000.00	39,552,201.55
Local Travel & Transport: Training	-	15,000,000.00	7,000,000.00	15,000,000.00
Electricity Charges	4,000,000.00	15,000,000.00	12,000,000.00	11,000,000.00
Office Stationery/Computer Consumables	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of M/Veh./Transport Equipt.	217,000.00	8,500,000.00	8,000,000.00	8,283,000.00
Maintenance of Borehole	35,271,200.00	35,000,000.00	26,000,000.00	(271,200.00)
Maintenance of Drainage	-	5,000,000.00	5,000,000.00	5,000,000.00
Opening of Blocked Culvert	-	5,000,000.00	5,000,000.00	5,000,000.00
Maintenance of Office Furniture	-	5,000,000.00	5,000,000.00	5,000,000.00
Repairs of Vandalized Electrical Pole	580,000.00	20,000,000.00	20,000,000.00	19,420,000.00
Bush Clearing Along High Way	15,244,475.00	15,000,000.00	10,000,000.00	(244,475.00)
Local Training	-	1,000,000.00	1,000,000.00	1,000,000.00
Provision of Service Materials	1,955,000.00	10,000,000.00	10,000,000.00	8,045,000.00
Total	143,527,973.45	261,312,500.00	222,300,000.00	117,784,526.55
EDUCATION & SOCIAL DEVELOPMENT				
Salary	5,889,592.21	-	-	(5,889,592.21)
Provision of Uniform & Other Clothing	-	7,500,000.00	5,000,000.00	7,500,000.00
Sport Materials	100,000.00	2,000,000.00	2,000,000.00	1,900,000.00
Poverty Alleviation Programme	72,996,400.00	80,000,000.00	50,000,000.00	7,003,600.00
Scholarship& Bursary Award	6,600,000.00	10,000,000.00	5,000,000.00	3,400,000.00
Emergency Relief Materials	5,336,000.00	20,000,000.00	15,000,000.00	14,664,000.00
Physical Security	-	-	-	-
Total	90,921,992.21	119,500,000.00	77,000,000.00	28,578,007.79
PRIMARY HEALTH CARE				
Salary	186,616,015.88	210,560,800.00	194,055,950.00	23,944,784.12
Local Travel & Transport: Training	-	20,000,000.00	5,000,000.00	20,000,000.00
Control of DNomitting	-	7,500,000.00	7,500,000.00	7,500,000.00
Purchase of Medical Clinic Equipment	9,210,000.00	15,000,000.00	10,000,000.00	5,790,000.00
HIV/AIDS & Diabetes Test Kit	-	2,000,000.00	2,000,000.00	2,000,000.00
Cold Child Materials	-	5,000,000.00	5,000,000.00	5,000,000.00
Polio Immunization Day	14,072,000.00	15,000,000.00	20,000,000.00	928,000.00
Family Planing Programme	-	2,000,000.00	2,000,000.00	2,000,000.00
Medical Assistance	-	5,000,000.00	2,500,000.00	5,000,000.00
Disease Surveillance	8,405,000.00	15,000,000.00	15,000,000.00	6,595,000.00
Roll Back Malaria	425,000.00	2,000,000.00	3,000,000.00	1,575,000.00
Sanitation Exercise	7,245,000.00	20,000,000.00	20,000,000.00	12,755,000.00

GUBIO LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Office Stationeries & Computer	140,000.00	5,000,000.00	2,500,000.00	4,860,000.00
Drugs, Laboratory & Medical Supplies	18,010,000.00	30,000,000.00	20,000,000.00	11,990,000.00
Other Maintenance Service	310,000.00	5,000,000.00	5,000,000.00	4,690,000.00
Maintenance of Motor Vehicle	2,100,000.00	5,000,000.00	3,000,000.00	2,900,000.00
Maintenance of Office Furniture	-	8,000,000.00	8,000,000.00	8,000,000.00
Conference Seminar & Workshop	750,000.00	2,000,000.00	2,000,000.00	1,250,000.00
Refreshment & Meals	190,000.00	5,000,000.00	3,750,000.00	4,810,000.00
Total	247,473,015.88	379,060,800.00	330,305,950.00	131,687,784.12

TRADITIONAL OFFICE

Salary	20,237,503.82	25,655,726.00	20,705,726.00	5,418,222.18
Local Travel & Transport: Training	1,070,000.00	3,000,000.00	3,000,000.00	1,930,000.00
Allowances for Traditional Office Holders	750,000.00	3,000,000.00	3,000,000.00	2,250,000.00
Office Stationery/Computer Consumables	200,000.00	100,000.00	100,000.00	(100,000.00)
Printing of Non Security Document	-	100,000.00	100,000.00	100,000.00
Maintenance of M/Veh./Transport Equipmt.	700,000.00	2,000,000.00	2,000,000.00	1,300,000.00
Maintenance of Office Furniture	150,000.00	2,000,000.00	2,000,000.00	1,850,000.00
Total	23,107,503.82	35,855,726.00	30,905,726.00	12,748,222.18

SCHEDULE OF JACC AND CAPITAL EXPENDITURE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
JACC DEDUCTION				
5% Stabilization	29,254,814.24	-	-	(29,254,814.24)
20% LG Joint Development Programme	272,272,958.77	-	-	(272,272,958.77)
Rehabilitation of Federal Highway	-	-	-	-
Total	301,527,773.01	-	-	(301,527,773.01)

ADMIN & GENERAL SERVICES

Construction & Provision of Office Building	-	5,000,000.00	2,000,000.00	5,000,000.00
Purchase of Motor Vehicle/Chairman & Co	-	15,000,000.00	20,000,000.00	15,000,000.00
Purchase of Motor Vehicle Security & Vig.	-	5,000,000.00	2,000,000.00	5,000,000.00
Construction of Police Station & Banacles	-	15,000,000.00	5,000,000.00	15,000,000.00
Const. & Reh. D/Head Palace & Off. Ngatra	6,511,795.95	5,000,000.00	5,000,000.00	(1,511,795.95)
Const. & Reh. D/Head Palace & Off. Gubio	-	4,000,000.00	4,000,000.00	4,000,000.00
Const. & Reh. D/Head Palace & Off. Meler.	-	3,000,000.00	3,000,000.00	3,000,000.00
Const. & Provision of Houses Gubio I	13,373,851.31	15,000,000.00	40,000,000.00	1,626,148.69
Const. & Provision of Houses Gubio II	-	50,000,000.00	40,000,000.00	50,000,000.00
Purchase of Office Furniture & Fittings Gubio	-	30,000,000.00	20,000,000.00	30,000,000.00
Total	19,885,647.26	147,000,000.00	141,000,000.00	127,114,352.74

AGRIC & NATURAL RESOURCES

Purchase of Farming Input	11,386,000.00	15,000,000.00	15,000,000.00	3,614,000.00
Purchase of Agric Chemical	-	20,000,000.00	15,000,000.00	20,000,000.00
Rehabilitation & Repairs of Slab Gubio II	-	5,000,000.00	5,000,000.00	5,000,000.00
Repairs of Veterinary Clinic Gubio II	-	5,000,000.00	5,000,000.00	5,000,000.00
Counterpart Funding FADAMA III	-	5,000,000.00	5,000,000.00	5,000,000.00
Agric Equipment	-	20,000,000.00	20,000,000.00	20,000,000.00
Purchase of Tractors	-	10,000,000.00	10,000,000.00	10,000,000.00
Total	11,386,000.00	80,000,000.00	75,000,000.00	68,614,000.00

FINANCE & SUPPLY

Const. & Prov. Of Market Stalls at Gubio	-	30,000,000.00	50,000,000.00	30,000,000.00
Const. & Prov. Of Shop at Gubio	-	30,000,000.00	50,000,000.00	30,000,000.00
Rehabilitation & Repairs of Markets & Parks	-	5,000,000.00	5,000,000.00	5,000,000.00

GUBIO LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Purchase of Security Safe Gubio	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Fire Proof Cabinet	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Buses	-	15,000,000.00	25,000,000.00	15,000,000.00
Total	-	90,000,000.00	140,000,000.00	90,000,000.00
STATISTIC				
Purchase of Motor Vehicle Hilux	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	-	5,000,000.00	5,000,000.00	5,000,000.00
WORKS TRANSPORT & HOUSING				
Provision of Borehole Gubio I	9,685,125.00	29,000,000.00	29,000,000.00	19,314,875.00
Provision of Borehole Gubio II	14,343,290.55	45,000,000.00	29,000,000.00	30,656,709.45
Provision of Borehole Debira	-	25,000,000.00	35,000,000.00	25,000,000.00
Provision of Borehole Feb	-	25,000,000.00	35,000,000.00	25,000,000.00
Provision of Cement Well Armini	-	5,000,000.00	2,000,000.00	5,000,000.00
Provision of Cement Well Dabira	-	5,000,000.00	2,000,000.00	5,000,000.00
Provision of Cement Well Feb	-	5,000,000.00	2,000,000.00	5,000,000.00
Provision of Cement Well Ganowo	-	5,000,000.00	2,000,000.00	5,000,000.00
Provision of Cement Well Gazabure	-	5,000,000.00	2,000,000.00	5,000,000.00
Provision of Cement Well Gubio I	-	5,000,000.00	1,500,000.00	5,000,000.00
Provision of Cement Well Gubio II	-	5,000,000.00	1,500,000.00	5,000,000.00
Provision of Cement Well Kingowa	-	5,000,000.00	1,500,000.00	5,000,000.00
Provision of Cement Well Negra	-	5,000,000.00	1,500,000.00	5,000,000.00
Provision of Cement Well Zowo	-	10,000,000.00	1,500,000.00	10,000,000.00
Land Compensation Gubio I	-	10,000,000.00	15,000,000.00	10,000,000.00
Land Compensation & Layout in Gubio II	-	10,000,000.00	10,000,000.00	10,000,000.00
Rehabilitation & Repairs of Res. Building	-	20,000,000.00	20,000,000.00	20,000,000.00
Provision of Rural Electricity	-	10,000,000.00	10,000,000.00	10,000,000.00
Rehabilitation & Repairs of Elect. Equipmt.	-	10,000,000.00	10,000,000.00	10,000,000.00
Provision of Feeder Road	-	6,000,000.00	6,000,000.00	6,000,000.00
Total	24,028,415.55	245,000,000.00	216,500,000.00	220,971,584.45
EDUCATION & SOCIAL DEVELOPMENT				
Construction & Provision of Public School	6,444,187.88	25,000,000.00	7,000,000.00	18,555,812.12
Purchase of Office Furniture	-	5,000,000.00	5,000,000.00	5,000,000.00
Development of Stadium in Gubio	450,000.00	10,000,000.00	10,000,000.00	9,550,000.00
Assistance to Community Development	3,395,053.68	15,000,000.00	15,000,000.00	11,604,946.32
Purchase of Uniform to Schools	2,676,080.52	5,000,000.00	5,000,000.00	2,323,919.48
Repairs of Office Building	200,000.00	10,500,000.00	10,500,000.00	10,300,000.00
Total	13,165,322.08	70,500,000.00	52,500,000.00	57,334,677.92
PRIMARY HEALTH CARE				
Clinic & Center Shattaram	-	10,000,000.00	10,000,000.00	10,000,000.00
Clinic & Center Gamawo	-	9,600,000.00	9,600,000.00	9,600,000.00
Clinic & Center Dusuwa	-	18,000,000.00	10,000,000.00	18,000,000.00
Clinic & Center Sherif B	-	10,000,000.00	7,500,000.00	10,000,000.00
Rehabilitation & Repairs of Health Clinic	8,619,947.50	7,500,000.00	10,000,000.00	(1,119,947.50)
Purchase of Medical Equipment	-	20,000,000.00	15,000,000.00	20,000,000.00
Construction & Fencing of Goni Abbachari	-	15,000,000.00	7,900,000.00	15,000,000.00
Purchase of Deep Freezer NPI Office	-	7,900,000.00	300,000.00	7,900,000.00
Construction of Public Toilet at Dispensary	-	300,000.00	1,500,000.00	300,000.00
Construction of Public Toilet at MCH Clinic	-	1,500,000.00	1,500,000.00	1,500,000.00
Provision of Fencing Grave Yard Gubio	-	25,000,000.00	25,000,000.00	25,000,000.00
Total	8,619,947.50	124,800,000.00	98,300,000.00	116,180,052.50



BORNO STATE OF NIGERIA

**GUZAMALA
LOCAL GOVERNMENT COUNCIL**

ANNUAL FINANCIAL STATEMENT

FOR THE YEAR ENDED

31ST DECEMBER, 2018.

GUZAMALA LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 1
CASHFLOW STATEMENT

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
From Operation:			
RECIEPT:			
Statutory Allocation FAAC		1,388,340,011.09	598,109,452.19
Value Added Tax		-	-
Sub Total		1,388,340,011.09	598,109,452.19
Internal Generated Revenue			
Internal Generated Revenue	3	-	165,000.00
OTHER RECIEPT:	4		
VAT		313,683,573.93	-
PPT		3,213,550.84	-
Excess Bank Chgarges		3,390,015.03	-
Excess Crude		2,401,880.72	-
Forex Equalisation		36,534,275.64	-
Additional Fund From NNPC		-	-
Exchange Difference		8,376,214.28	-
Exchange Gain		5,478,641.85	-
Sub Total		373,078,152.29	-
Total Receipts		1,761,418,163.38	598,274,452.19
PAYMENTS:			
Statutory Deductions	5		
3% Emirate Council		38,130,026.48	-
0.5% L.G. Audit		5,789,114.32	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus		8,390,279.76	-
Local Govt Pension		19,777,727.52	-
Sub-Total		72,087,148.08	-
INTERVENTION FUNDING	6		
Contribution towards Fundingof Primary Edu.		74,768,068.05	-
1% LGSC Training Fund		11,579,228.64	-
0.75% Admin Charges		8,683,671.47	-
5% Security		57,891,143.20	-
Sub-Total		152,922,111.36	-
MISCELLANEOUS DEDUCTIONS FUNDING	7		
Sererance Gratuity to Former LG Concillors		6,400,000.00	-
Contr. to Indigines Undergoing Armed Forces Training		400,000.00	-
IFAD Climate Change Adaptation Counterpart Funding		2,500,000.00	-
Retainership NTA/BRTV		1,260,000.00	-
Payment for Preparation of LGA's Annual Account		1,000,000.00	-
Procurement of Firewood, Food Items to IDPs		14,485,421.47	-
LGA's Hajj Fare		14,717,406.65	-
Purc. of Equipts for SPHCA Biometric Data Capture		2,206,227.77	-
Provision of Essential Service		10,000,000.00	-
Workshop on Fiscal & Admin. Due Process		462,962.96	-
Diesel to Tractors for Farming Across LGA's		1,481,481.48	-

GUZAMALA LOCAL GOVERNMENT OF BORNO STATE

		ACTUAL 2018	ACTUAL
		N	2017
		N	N
Gratuity to Local Edu. Authority Retirees		9,259,259.26	-
Gratuity to Local Government Retirees		9,259,259.26	-
WAEC/SSCE & NECO 2018/2019		12,090,870.00	-
Hotel Bills in respect of Borno State Hotel		-	-
Production of Projects Calendar 2018		680,000.00	-
Outstanding Liabilities		-	-
JNI Contribution		385,185.19	-
Sub-Total		86,588,074.04	-
Personnel Emoluments:	8	331,491,976.69	309,678,548.69
Overhead Cost	9	444,796,924.57	238,188,647.00
Total Payments		1,087,886,234.74	547,867,195.69
Cash Flow From Operations		673,531,928.64	50,407,256.50
CASH FLOW FROM INVESTMENT:			
Phurchase/Contruction of Assest	10	464,692,567.78	50,782,427.92
Phurchase of Fin. Market Intrument		-	-
Total Cash Flow From Investment		464,692,567.78	50,782,427.92
CASH FLOW FROM FINANCING:			
Increase/Decrease in Cash		208,839,360.86	(375,171.42)
Opening Cash Balance		206,406,998.57	959,424.20
Closing Cash Balance		2,432,362.29	584,252.78

**STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES**

	NOTE	ACTUAL	ACTUAL
		2018	2017
		N	N
ASSETS:			
Treasuries& Banks	11	2,432,361.29	584,252.78
Investments	12	6,922,870.76	6,922,870.76
Advances	13	7,282,940.00	7,282,940.00
Total Assests		16,638,172.05	14,790,063.54
PUBLIC FUND & LIABILITIES:			
Consolidated Revenue Fund	14	2,432,361.29	584,252.78
Other Fund - Investment Fund		(192,927,902.90)	(192,927,902.90)
Total Public Fund		(190,495,541.61)	(192,343,650.12)
Deposits	16	207,133,713.66	207,133,713.66
Total Liabilities		207,133,713.66	207,133,713.66
Public Fund + Liabilities		16,638,172.05	14,790,063.54

GUZAMALA LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 3
CONSOLIDATED REVENUE FUND

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Opening Balance (a)		584,252.78	-	-	584,252.78
Add: REVENUE (INCOME) (b)					
S/Allocation from Federal Govt.	17	1,388,340,011.09	2,650,880,500.00	1,125,311,180.00	1,262,540,488.91
S/Allocation from State Govt.		-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT		-	265,080,080.00	287,480,769.00	265,080,080.00
Sub Total		1,388,340,011.09	3,115,960,580.00	1,612,771,949.00	1,727,620,568.91
Personal Taxes	18	-	2,300,000.00	2,300,000.00	2,300,000.00
Licence General	19	-	4,335,000.00	4,335,000.00	4,335,000.00
Fees General	20	-	5,360,000.00	5,360,000.00	5,360,000.00
Fine General	21	-	515,000.00	515,000.00	515,000.00
Sales General	22	-	2,600,000.00	2,600,000.00	2,600,000.00
Earning General	23	-	11,050,000.00	11,050,000.00	11,050,000.00
Rent on Land & Others General	24	-	200,000.00	200,000.00	200,000.00
Investment Income	25	-	1,500,000.00	1,500,000.00	1,500,000.00
Domestic Grant	26	-	400,000,000.00	400,000,000.00	400,000,000.00
Extra-Ordinary Items	27	-	150,000.00	150,000.00	150,000.00
Total Revenue (Income) (b)		-	3,543,970,580.00	2,040,781,949.00	2,155,630,568.91
Other Receipt (c)	26				
VAT		313,683,573.93	-	-	(313,683,573.93)
PPT		3,213,550.84	-	-	(3,213,550.84)
Excess Bank Chgarges		3,390,015.03	-	-	(3,390,015.03)
Excess Crude		2,401,880.72	-	-	(2,401,880.72)
Forex Equalisation		36,534,275.64	-	-	(36,534,275.64)
Additional Fund From NNPC		-	-	-	-
Exchange Difference		8,376,214.28	-	-	(8,376,214.28)
Exchange Gain		5,478,641.85	-	-	(5,478,641.85)
Sub Total		373,078,152.29	-	-	(373,078,152.29)
Total Funds Available (a+b+c)		1,762,002,416.16	3,543,970,580.00	2,040,781,949.00	1,781,968,163.84
Less: EXPENDITURE					
Statutory Deductions	27				
3% Emirate Council		38,130,026.48	-	-	(38,130,026.48)
0.5% L.G. Audit		5,789,114.32	-	-	(5,789,114.32)
7% of L.E.A. Pri. Sch. Teac Pen Plus		8,390,279.76	-	-	(8,390,279.76)
Local Govt Pension		19,777,727.52	-	-	(19,777,727.52)
Sub-Total		72,087,148.08	-	-	(72,087,148.08)
INTERVENTION FUNDING	28				
Contr. towards Funding of Pri. Edu.		74,768,068.05	-	-	(74,768,068.05)
1% LGSC Training Fund		11,579,228.64	-	-	(11,579,228.64)
0.75% Admin Charges		8,683,671.47	-	-	(8,683,671.47)
5% Security		57,891,143.20	-	-	(57,891,143.20)
Sub-Total		152,922,111.36	-	-	(152,922,111.36)
MISCELLANEOUS DEDUCTIONS FUNDING	29				
Sererance Gratuity to F. LG Concillors		6,400,000.00	-	-	(6,400,000.00)
Contr. to Indigines Undergoing AFT		400,000.00	-	-	(400,000.00)
IFAD Climate Change Adapt Cpart Funding		2,500,000.00	-	-	(2,500,000.00)
Retainership NTA/BRTV		1,260,000.00	-	-	(1,260,000.00)
P/ment for Preparation of LGA's Annual Acct		1,000,000.00	-	-	(1,000,000.00)
Procure. of Firewood, Food Items to IDPs		14,485,421.47	-	-	(14,485,421.47)
LGA's Hajj Fare		14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipts for SPHCA B/metric D. Cap		2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service		10,000,000.00	-	-	(10,000,000.00)
Workshop on Fiscal & Admin. Due Process		462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's		1,481,481.48	-	-	(1,481,481.48)
Gratuity to Local Edu. Authority Retireess		9,259,259.26	-	-	(9,259,259.26)

GUZAMALA LOCAL GOVERNMENT OF BORNO STATE

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Gratuity to Local Government Retirees		9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019		12,090,870.00	-	-	(12,090,870.00)
Hotel Bills in respects of Borno State Hotel		-	-	-	-
Production of Projects Calendar 2018		680,000.00	-	-	(680,000.00)
Outstanding Liabilities		-	-	-	-
JNI Contribution		385,185.19	-	-	(385,185.19)
Sub-Total		86,588,074.04	-	-	(86,588,074.04)
Personnel Cost	30	331,491,978.69	850,847,920.80	576,938,628.00	519,355,944.11
Overhead Cost	31	444,796,924.57	459,529,185.00	624,620,181.00	14,732,260.43
Sub-Total		776,288,901.26	1,310,377,105.80	1,201,558,809.00	534,088,204.54
Total Expenditure		1,087,886,234.74	1,310,377,105.80	1,201,558,809.00	222,490,871.06
Operating Fund B/4 Transfer		673,531,928.64	2,233,593,444.20	839,223,140.00	1,560,061,515.56
APPROPRIATION/TRANSFERS					
Transfer to Capital Dev. Fund		464,692,567.78	531,000,000.00	301,846,932.00	66,307,432.22
Total Appropriation		464,692,567.78	531,000,000.00	301,846,932.00	66,307,432.22
Closing Balance		2,432,361.28	1,702,593,444.20	537,376,208.00	1,700,161,082.92

**STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND**

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Add: Capital Receipts					
Value Added Tax		-	265,080,050.00	285,539,971.00	265,080,050.00
Transfer From CRF		464,692,567.78	531,000,000.00	287,460,769.00	66,307,432.22
Total Capital Receipts		464,692,567.78	796,080,050.00	573,000,740.00	331,387,482.22
Total Capital Funds Available		464,692,567.78	796,080,050.00	573,000,740.00	331,387,482.22
Less: Capital Expenditure					
JACC Deduction	33				
5% Stabilization		25,352,350.96	-	-	(25,352,350.96)
20% LG Joint Development Programme		231,619,576.82	-	-	(231,619,576.82)
Rehabilitation of Federal Highway		-	-	-	-
Sub-Total with the JAAC		256,971,927.78	-	-	(256,971,927.78)
Administrative					
Admin & General Services	34	43,771,600.00	38,000,000.00	23,000,000.00	(5,771,600.00)
Sub-Total		43,771,600.00	38,000,000.00	23,000,000.00	(5,771,600.00)
Economic					
Agric & Natural Resources	35	5,800,000.00	23,000,000.00	28,000,000.00	17,200,000.00
Finance & Supply	36	9,700,000.00	31,000,000.00	55,000,000.00	21,300,000.00
Sub-Total		15,500,000.00	54,000,000.00	83,000,000.00	38,500,000.00
Regional Development					
Works Transport & Housing	38	148,449,040.00	366,000,000.00	161,000,000.00	217,550,960.00
Sub-Total		148,449,040.00	366,000,000.00	161,000,000.00	217,550,960.00
Social					
Educ. & Social Development	37	-	-	12,846,932.00	-
Primary Health Care	39	-	36,000,000.00	22,000,000.00	36,000,000.00
Sub-Total		-	36,000,000.00	34,846,932.00	36,000,000.00
Total Capital Expenditure		207,720,640.00	531,000,000.00	573,000,740.00	323,279,360.00

GUZAMALA LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CASHFLOW STATEMENT

	ACTUAL 2018 N	ACTUAL 2017 N
Note 3 - Internal Generated Revenue		
Fees General	-	-
Earning General	-	165,000.00
Investment Income	-	-
Total	-	165,000.00
Note 4 - Other Receipt		
VAT	313,683,573.93	-
PPT	3,213,550.84	-
Excess Bank Chgarges	3,390,015.03	-
Excess Crude	2,401,880.72	-
Forex Equalisation	36,534,275.64	-
Additional Fund From NNPC	-	-
Exchange Difference	8,376,214.28	-
Exchange Gain	5,478,641.85	-
Sub Total	373,078,152.29	-
Note 5 - Payment		
Statutory Deductions		-
3% Emirate Council	38,130,026.48	-
0.5% L.G. Audit	5,789,114.32	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus	8,390,279.76	-
Local Govt Pension	19,777,727.52	-
Sub-Total	72,087,148.08	-
Note 6 - Intervention Fund		
Contribution towards Fundingof Primary Edu.	74,768,068.05	-
1% LGSC Training Fund	11,579,228.64	-
0.75% Admin Charges	8,683,671.47	-
5% Security	57,891,143.20	-
Sub-Total	152,922,111.36	-
Note 7 - Miscellaneous Deductions Funding		
Sererance Gratuity to Former LG Concillors	6,400,000.00	-
Contr. to Indigines Undergoing Armed Forces Training	400,000.00	-
IFAD Climate Change Adaptation Counterpart Funding	2,500,000.00	-
Retainership NTA/BRTV	1,260,000.00	-
Payment for Preparation of LGA's Annual Account	1,000,000.00	-
Procurement of Firewood, Food Items to IDPs	14,485,421.47	-
LGA's Hajj Fare	14,717,406.65	-
Purc. of Equipts for SPHCA Biometric Data Capture	2,206,227.77	-
Provision of Essential Service	10,000,000.00	-
Workshop on Fiscal & Admin. Due Process	462,962.96	-
Diesel to Tractors for Farming Across LGA's	1,481,481.48	-
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-
Gratuity to Local Government Retirees	9,259,259.26	-
WAEC/SSCE & NECO 2018/2019	12,090,870.00	-
Hotel Bills inrespects of Borno State Hotel	-	-
Production of Projects Calender 2018	680,000.00	-
Outstanding Liabilities	-	-
JNI Contribution	385,185.19	-
Sub-Total	86,588,074.04	-

GUZAMALA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018 N	ACTUAL 2017 N
Note 8 - Personnel Emoluments		
Office of the Chairman	449,479.20	1,417,684.27
Secretary to the Local Government	2,833,511.26	22,724,775.62
The Council	9,717,901.32	2,303,775.20
Admin & General Services	55,634,422.77	63,084,311.34
Agric & Natural Resources	42,129,649.74	40,124,215.16
Finance & Supply	71,619,401.53	40,486,372.96
Works Transport & Housing	35,671,261.38	33,544,549.85
Primary Health Care	105,504,793.49	98,708,493.29
Traditional Offices	7,931,556.00	7,284,371.00
Total	331,491,976.69	309,678,548.69
Note 9 - Overhead Cost		
Office of the Chairman	14,085,750.00	36,616,000.00
Secretary to the Local Government	3,172,800.00	15,210,000.00
The Council	2,170,500.00	9,237,367.00
Admin & General Services	35,153,553.72	35,560,000.00
Agric & Natural Resources	43,217,500.00	40,743,000.00
Finance & Supply	25,768,000.00	25,155,000.00
Works Transport & Housing	42,988,880.00	36,769,500.00
Primary Health Care	56,879,000.00	38,697,780.00
Traditional Offices	577,300.00	200,000.00
Sub-Difference with JACC	220,783,640.85	-
Total	444,796,924.57	238,188,647.00
Notes 10 - Purchase/Construction of Capital Assets		
JACC Deduction		
5% Stabilization	25,352,350.96	-
20% LG Joint Development Programme	231,619,576.82	-
Rehabilitation of Federal Highway	-	-
Sub-Total	256,971,927.78	-
Administrative		
Admin & General Services	43,771,600.00	2,800,000.00
Sub-Total	43,771,600.00	2,800,000.00
Economic		
Agric & Natural Resources	5,800,000.00	1,550,000.00
Finance & Supply	9,700,000.00	5,947,317.00
Sub-Total	15,500,000.00	7,497,317.00
Reginal Development		
Works Transport & Housing	148,449,040.00	30,047,000.00
Sub-Total	148,449,040.00	30,047,000.00
Social		
Educ. & Social Development	-	10,438,110.92
Sub-Total	-	10,438,110.92
Grand Total	207,720,640.00	50,782,427.92

GUZAMALA LOCAL GOVERNMENT OF BORNO STATE

NOTES TO ASSETS AND LIABILITIES

	ACTUAL 2018 N	ACTUAL 2017 N
Notes 11 - Treasuries & Banks		
Cash and Banks Balance		
Cash at Hand	2,236,135.80	506,617.83
First Bank Main Account	92,223.48	73,251.75
UBA Salary Account	104,002.01	4,383.20
	2,432,361.29	584,252.78

Note 12 - Investments

Local Govt. Laon Board	2,367,315.76	2,367,315.76
Fertilizer Blending Comp.	2,000,000.00	2,000,000.00
Soda Ash Plant Comp.	555,555.00	555,555.00
Outstanding Loan	2,000,000.00	2,000,000.00
Total	6,922,870.76	6,922,870.76

Note 13 - Advances

Non - Personal Advance:

NAME OF HOLDER	PV NO.	PURPOSE	AMOUNT N
Abba Gana Modu	B/F	Standing Imprest	60,000.00
Alh. Usman Kyari	B/F	Special Imprest	1,000.00
Modu Aisatami	B/F	Special Imprest	4,000.00
Yakaka Shettima	B/F	" "	45,000.00
Modu Aisatami	B/F	" "	3,000.00
Abba KurAdua	B/F	" "	14,950.00
Modu Aisatami	B/F	" "	3,000.00
Modu Bulama Driver	B/F	" "	18,290.00
Modu Aisatami	B/F	" "	5,000.00
Abba Gana Modu	B/F	" "	49,200.00
Hajia Kaka Shettima	B/F	" "	25,000.00
Hajia Kaka Shettima	B/F	" "	45,000.00
Alh. Bukar Kaumi	B/F	" "	152,000.00
Modu Kafama	B/F	Standing Imprest	25,000.00
Bukar Aji	B/F	" "	25,000.00
Mala M. Baba	B/F	Standing Imprest	15,000.00
Modu Aisatami	B/F	" "	49,000.00
Wakil Hassan	B/F	Special Imprest	7,500.00
Ibrahim Moh'd	B/F	" "	60,000.00
Mallam Ibrahim	B/F	" "	50,000.00
Usman Ba'ale	B/F	" "	10,000.00
Alh. Lawan Maidugu	B/F	" "	15,000.00
Modu Kellu	B/F	" "	20,000.00
M. Ibrahim Moh'd	B/F	Standing Imprest	50,000.00
Mala M. Baba	B/F	Standing Imprest	15,000.00
Modu Kafama	B/F	Standing Imprest	15,000.00
Umara Alkali	B/F	" "	10,000.00
Modu Aisatami	B/F	" "	5,000.00
Modu Bulama Driver	B/F	" "	5,000.00

GUZAMALA LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PV NO.	PURPOSE	AMOUNT N
Dala Ali	B/F	Standing Imprest	15,000.00
Ya Fati	B/F	" "	50,000.00
Ibrahim Hajjama	B/F	Standing Imprest	20,000.00
Kachalla Modu	B/F	" "	25,000.00
Moh'd shett Kuburi	B/F	" "	5,000.00
Umara Alkali	B/F	" "	6,000.00
Modu Kafama	B/F	" "	15,000.00
Hajja Zarma	B/F	" "	50,000.00
Ibrahim Adam	B/F	" "	35,000.00
Bulama Umar Driver	B/F	" "	15,000.00
Abba Kur	B/F	" "	2,000.00
Mala M. Baba	B/F	Special Imprest	145,000.00
BukarZanna	B/F	" "	120,000.00
Mala M. Baba	B/F	" "	40,000.00
Mala M. Baba	B/F	" "	200,000.00
Modu Bussami	B/F	" "	10,000.00
Alh. Musa Driver	B/F	Special Imprest	10,000.00
Ali Gaji	B/F	" "	683,000.00
Modu Kellu	B/F	" "	100,000.00
Wakil Hassan	B/F	Standing Imprest	400,000.00
Mohammed M. Kaida	B/F	" "	1,500,000.00
Wakil Hassan	B/F	Special Imprest	1,500,000.00
Hussaini Ali Abatcha	B/F	" "	1,495,000.00
Mustafa M. Mintar	B/F	Standing Imprest	20,000.00
Abubakar Fantami	B/F	" "	20,000.00
Sidi Mohd	B/F	" "	20,000.00
Gadau Ali Monguno	B/F	" "	50,000.00
Alh. Bako Lawan	B/F	" "	20,000.00
Bukar Aji	B/F	Special Imprest	1,300,000.00
Ali Wagani	B/F	" "	1,500,000.00
Baba Goni Lawan	B/F	" "	1,830,000.00
Abdullahi Shettima	B/F	" "	900,000.00
Ali Mai Gana	B/F	" "	500,000.00
Sub - Total Non Personal Advance			13,402,940.00

Notes 14 - Consolidated Revenue Fund Account

Opening Balance	584,252.70	959,424.20
Total Recurrent Revenues	1,388,340,011.09	598,274,452.19
Total Funds Available	1,388,924,263.79	599,233,876.39
Less:		
Jacc Deduction	256,971,927.78	-
Recurrent Expenditure	776,288,901.26	547,867,195.69
Transfers/Appropriations	464,962,567.78	50,782,427.92
Closing Balance	2,432,361.29	584,252.78

GUZAMALA LOCAL GOVERNMENT OF BORNO STATE
Notes 15 - Capital Development Funds

Total Capital Receipts	464,692,567.78	50,782,427.92
Total Capital Funds Available	464,692,567.78	50,782,427.92
Less:		
Jacc	256,971,927.78	-
Administrative	43,771,600.00	2,800,000.00
Economic	15,500,000.00	7,497,317.00
Reginal Development	148,449,040.00	30,047,000.00
Social	-	10,438,110.92
Total Capital Expenditure	464,692,567.78	50,782,427.92

Note 16 - Reciept - Deposit

NAME OF HOLDER	PURPOSE	AMOUNT N
Borno State (BIR)	Pay As You Earn (PAYE)	8,014,005.75
Bomb State (BIR)	5% Witholding Tax	94,851,763.49
Federal Inland Revenue	5% Value Addad Tax	100,825,976.27
NULGE	Union Due	1,000,676.74
MHWUN	Union Due	919,342.17
Baba Manna Bukar	Refund of Advance	4,700.00
Bura Gudumbali	Refund of Advance	516.60
Bukar Fandi	Refund of Advance	516.60
Bukar Guzamala	Refund of Advance	206.64
Bukar Sugu	Refund of Advance	516.60
Ibrahim Kau Gana	Refund of Advance	904.19
Contractors	Retention fee	378,753.45
Federal Mortgage Bank	National Housing Fund	287.44
Borno Emirate Council	PAYE	172,723.38
PDP Committee	Union Dues	840,988.24
Abba Jato Jarawa	Refund of Advance	1,000.00
Alhaji Modu Bulama	Refund of Advance	3,500.00
Local Govt. Pension Fund	Union Dues	16,436.10
LACA	Contribution	100,000.00
Ministry of Housina	Housing Fee	900.00
TOTAL		207,133,713.66

GUZAMALA LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CONSOLIDATED REVENUE FUND

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note: 17				
Government Share of Faac				
Statutory Allocation from Federal Govt.	1,388,340,011.09	2,650,880,500.00	1,125,311,180.00	1,262,540,488.91
Statutory Allocation from State Govt.	-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT	-	265,080,050.00	287,460,769.00	265,080,050.00
Total	1,388,340,011.09	3,115,960,550.00	1,612,771,949.00	1,727,620,538.91

Note: 18

Personal Taxes

Community Dev. & Cattle Taxes	-	2,000,000.00	2,000,000.00	2,000,000.00
Other Special Services Taxes	-	300,000.00	300,000.00	300,000.00
Total	-	2,300,000.00	2,300,000.00	2,300,000.00

Note: 19

Licence General

Glodsmith & Gold Dealer Licence	-	100,000.00	100,000.00	100,000.00
Radio/TV Station Licence	-	150,000.00	150,000.00	150,000.00
Bake House licence	-	300,000.00	300,000.00	300,000.00
Bicycle Licence & Hire Permit	-	120,000.00	120,000.00	120,000.00
Dane Gun Licence	-	100,000.00	100,000.00	100,000.00
Cattle Dealers Licence	-	120,000.00	120,000.00	120,000.00
Dried Fish & Meat Licence	-	80,000.00	80,000.00	80,000.00
Pet (Dog) Licence	-	10,000.00	10,000.00	10,000.00
Hawkers Permit Licence	-	100,000.00	100,000.00	100,000.00
Hunting Permit Licence	-	100,000.00	100,000.00	100,000.00
Produce Buying Licence	-	5,000.00	5,000.00	5,000.00
Abattoir & Slaughter Licence	-	500,000.00	500,000.00	500,000.00
Cinematograph Licence	-	50,000.00	50,000.00	50,000.00
Liquor Licence	-	80,000.00	80,000.00	80,000.00
Building Material Licence	-	50,000.00	50,000.00	50,000.00
Butchers Licence	-	250,000.00	250,000.00	250,000.00
Kiosk Licence	-	300,000.00	300,000.00	300,000.00
Motor Cycle Licence	-	80,000.00	80,000.00	80,000.00
Motor Mechanic/Car Wash Licence	-	50,000.00	50,000.00	50,000.00
Printing Press Licence	-	20,000.00	20,000.00	20,000.00
Laundries & Dry Cleaners Licence	-	20,000.00	20,000.00	20,000.00
Surface Tank Kerosine Licence	-	1,750,000.00	1,750,000.00	1,750,000.00
Total	-	4,335,000.00	4,335,000.00	4,335,000.00

Note : 20

Fine General

Trade Union Fees	-	100,000.00	100,000.00	100,000.00
Contractor Registration Fees	-	120,000.00	120,000.00	120,000.00
Tender Fees	-	1,500,000.00	1,500,000.00	1,500,000.00
Birth & Death Registration Fees	-	60,000.00	60,000.00	60,000.00
Approval of Building Plan Fees	-	100,000.00	100,000.00	100,000.00
Auctioneer Fees	-	40,000.00	40,000.00	40,000.00
Battery Charges Fees	-	50,000.00	50,000.00	50,000.00
Beggars Ministrrels Fees	-	30,000.00	30,000.00	30,000.00
Blacksmith Workshop Fees	-	60,000.00	60,000.00	60,000.00
Clock & Watch Repairs Fees	-	50,000.00	50,000.00	50,000.00
Cloth Dyers Fees	-	50,000.00	50,000.00	50,000.00
Commission on Transfer of Plot Fees	-	500,000.00	500,000.00	500,000.00
Control of Noise Permit Fees	-	50,000.00	50,000.00	50,000.00

GUZAMALA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Corn Grinding Mill Fees	-	60,000.00	60,000.00	60,000.00
Customary Right of Occupancy Fees	-	800,000.00	800,000.00	800,000.00
Dispensary & Maternity Fees	-	30,000.00	30,000.00	30,000.00
Electric (Radio & TV) W/Shop Fees	-	50,000.00	50,000.00	50,000.00
Entertainment Drumming Permit Fees	-	70,000.00	70,000.00	70,000.00
Felling of Trees Fees	-	150,000.00	150,000.00	150,000.00
Forestry & Fuel Exploitation Fees	-	150,000.00	150,000.00	150,000.00
Hair Dressing & Barbing Saloon Fees	-	40,000.00	40,000.00	40,000.00
Hire Charges Fees	-	40,000.00	40,000.00	40,000.00
Laboratory Test Fees	-	60,000.00	60,000.00	60,000.00
Learning Driving Test Fees	-	20,000.00	20,000.00	20,000.00
Mining Industry Fees	-	50,000.00	50,000.00	50,000.00
Mortgage Sub-Lease Approval Fees	-	70,000.00	70,000.00	70,000.00
Naming of Street Registration Fees	-	40,000.00	40,000.00	40,000.00
Open Air Preaching Permit Fees	-	30,000.00	30,000.00	30,000.00
Painting Spraying & Sign Writing W/F	-	40,000.00	40,000.00	40,000.00
Penal Beaters Fees	-	50,000.00	50,000.00	50,000.00
Petty Traders Fees	-	150,000.00	150,000.00	150,000.00
Photo Studio Fees	-	40,000.00	40,000.00	40,000.00
Registration of Meat Van Fees	-	80,000.00	80,000.00	80,000.00
Rice Mill & Cassava Grindings Fees	-	60,000.00	60,000.00	60,000.00
Sewing Institute Fees	-	60,000.00	60,000.00	60,000.00
Squatters & Hawkers Permit Fees	-	150,000.00	150,000.00	150,000.00
Survey Fees	-	100,000.00	100,000.00	100,000.00
Towing of Vehicle Fees	-	30,000.00	30,000.00	30,000.00
Vehicle Spare Parts Fees	-	70,000.00	70,000.00	70,000.00
Vulcanisers Fees	-	60,000.00	60,000.00	60,000.00
Welding Machine Fees	-	40,000.00	40,000.00	40,000.00
Wood Making & Capentary WIS Fees	-	60,000.00	60,000.00	60,000.00
Total	-	5,360,000.00	5,360,000.00	5,360,000.00

Note: 21
Fines General

Fines on Over-Due Lost Library Book	-	15,000.00	15,000.00	15,000.00
Impounding of Animal Fines	-	500,000.00	500,000.00	500,000.00
Total	-	4,000,000.00	4,000,000.00	4,000,000.00

Note: 22
Sales General

Sales of Stores, Scraps & Unserv. Items	-	100,000.00	100,000.00	100,000.00
Sales of Fertilizer	-	2,000,000.00	2,000,000.00	2,000,000.00
Sales of Indegene Certificate	-	500,000.00	500,000.00	500,000.00
Total	-	2,600,000.00	2,600,000.00	2,600,000.00

Note: 23
Earning General

Earning from Agricultural Produce	-	200,000.00	200,000.00	200,000.00
Earning from Commercial Activities	-	400,000.00	400,000.00	400,000.00
Earning from Markets	-	1,700,000.00	1,700,000.00	1,700,000.00
Earning from Motor Parks	-	750,000.00	750,000.00	750,000.00
Earning from Shop & Shopping Centers	-	800,000.00	800,000.00	800,000.00
Earning from Cattle Markets	-	1,700,000.00	1,700,000.00	1,700,000.00
Earning from Abattoir & Slaughter House	-	700,000.00	700,000.00	700,000.00
Earning from Transport Service	-	2,800,000.00	2,800,000.00	2,800,000.00
Earning from Tractor Hiring	-	2,000,000.00	2,000,000.00	2,000,000.00
Total	-	11,050,000.00	11,050,000.00	11,050,000.00

GUZAMALA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
		N	N	N
Note : 24				
Rent on Land & Others General				
Earning from Agricultural Produce	-	200,000.00	200,000.00	200,000.00
Total	-	200,000.00	200,000.00	200,000.00
Note : 25				
Investment Income General				
Dividend Received	-	1,500,000.00	1,500,000.00	1,500,000.00
Total	-	1,500,000.00	1,500,000.00	1,500,000.00
Note : 26				
Domestic Grant				
Capital Domestic Grant	-	400,000,000.00	400,000,000.00	400,000,000.00
Total	-	400,000,000.00	400,000,000.00	400,000,000.00
Note : 27				
Other Receipt				
VAT	313,683,573.93	-	-	(313,683,573.93)
PPT	3,213,550.84	-	-	(3,213,550.84)
Excess Bank Chgarges	3,390,015.03	-	-	(3,390,015.03)
Excess Crude	2,401,880.72	-	-	(2,401,880.72)
Forex Equalisation	36,534,275.64	-	-	(36,534,275.64)
Additional Fund From NNPC	-	-	-	-
Exchange Difference	8,376,214.28	-	-	(8,376,214.28)
Exchange Gain	5,478,641.85	-	-	(5,478,641.85)
Total	373,078,152.29	-	-	(373,078,152.29)
Note : 28				
Statutory Deductions				
3% Emirate Council	38,130,026.48	-	-	(38,130,026.48)
0.5% L.G. Audit	5,789,114.32	-	-	(5,789,114.32)
7% of L.E.A. Pri. Sch. Teachers Pen. Plus	8,390,279.76	-	-	(8,390,279.76)
Local Govt Pension	19,777,727.52	-	-	(19,777,727.52)
Total	72,087,148.08	-	-	(72,087,148.08)
Note : 29				
Intervention Funding				
Contr. towards Funding of Primary Edu.	74,768,068.05	-	-	(74,768,068.05)
1% LGSC Training Fund	11,579,228.64	-	-	(11,579,228.64)
0.75% Admin Charges	8,683,671.47	-	-	(8,683,671.47)
5% Security	57,891,143.20	-	-	(57,891,143.20)
Total	152,922,111.36	-	-	(152,922,111.36)
Note : 30				
Miscellaneous Deductions Funding				
Sererance Gratuity to Former LG Concillors	6,400,000.00	-	-	(6,400,000.00)
Contr. to Indigines Undergoing AFT	400,000.00	-	-	(400,000.00)
IFAD Climate Change A. C. Funding	2,500,000.00	-	-	(2,500,000.00)
Retaunership NTA/BRTV	1,260,000.00	-	-	(1,260,000.00)
P/ment for Preparation of LGA's Annual Acct	1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood Food Items to IDPs	14,485,421.47	-	-	(14,485,421.47)
LGA's Hajj Fare	14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipts for SPHCA Biometric Data C	2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service	10,000,000.00	-	-	(10,000,000.00)
Workshop on Fiscal & Admin. Due Process	462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's	1,481,481.48	-	-	(1,481,481.48)

GUZAMALA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees	9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019	12,090,870.00	-	-	(12,090,870.00)
Hotel Bills in respects of Borno State Hotel	-	-	-	-
Production of Projects Calendar 2018	680,000.00	-	-	(680,000.00)
Outstanding Liabilities	-	-	-	-
JNI Contribution	385,185.19	-	-	(385,185.19)
Total	86,588,074.04	-	-	(86,588,074.04)

Note : 31
Personal Cost

Office of the Chairman	449,479.20	68,270,076.00	38,027,076.00	67,820,596.80
Secretary to the Local Government	2,833,511.26	50,167,119.00	28,690,795.00	47,333,607.74
The Council	9,717,901.32	141,132,355.00	100,808,825.00	131,414,453.68
Admin & General Services	55,634,422.77	156,316,268.00	104,511,620.00	100,681,845.23
Agric & Natural Resources	42,129,649.74	63,913,642.00	63,913,642.00	21,783,992.26
Finance & Supply	71,619,401.53	81,932,212.00	51,380,332.00	10,312,810.47
Works Transport & Housing	35,671,261.38	69,246,854.00	42,319,187.00	33,575,592.62
Primary Health Care	105,504,793.49	151,101,749.00	100,420,604.00	45,596,955.51
Traditional Offices	7,931,556.00	68,767,645.00	46,866,547.00	60,836,089.00
Total	331,491,976.69	850,847,920.00	576,938,628.00	519,355,943.31

Note : 32
Overhead Cost

Office of the Chairman	14,085,750.00	23,000,000.00	42,000,000.00	8,914,250.00
Secretary to the Local Government	3,172,800.00	5,000,000.00	19,000,000.00	1,827,200.00
The Council	2,170,500.00	5,000,000.00	15,000,000.00	2,829,500.00
Admin & General Services	35,153,553.72	50,120,189.00	112,120,181.00	14,966,635.28
Education & Social Development	-	139,000,000.00	141,000,000.00	139,000,000.00
Agric & Natural Resources	43,217,500.00	71,500,000.00	71,500,000.00	28,282,500.00
Finance & Supply	25,768,000.00	64,000,000.00	69,000,000.00	38,232,000.00
Works Transport & Housing	42,988,880.00	49,499,996.00	68,000,000.00	6,511,116.00
Primary Health Care	56,879,000.00	50,409,000.00	79,000,000.00	(6,470,000.00)
Traditional Offices	577,300.00	2,000,000.00	8,000,000.00	1,422,700.00
Sub-Difference with JACC	220,783,640.85	-	-	(220,783,640.85)
Total	444,796,924.57	459,529,185.00	624,620,181.00	14,732,260.43

NOTE TO JAAC AND CAPITAL DEVELOPMENT FUND

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note : 33				
JACC Deduction				
5% Stabilization	25,352,350.96	-	-	(25,352,350.96)
20% LG Joint Development Programme	231,619,576.82	-	-	(231,619,576.82)
Rehabilitation of Federal Highway	-	-	-	-
Total	256,971,927.78	-	-	(256,971,927.78)

Note : 34
Admin & General Service

Purchase of Motor Vehicle	14,577,500.00	20,000,000.00	10,000,000.00	5,422,500.00
Purchase of Buses	2,000,000.00	2,000,000.00	5,000,000.00	-
Construction of Office Vigilante	4,820,000.00	5,000,000.00	5,000,000.00	180,000.00
Rehabilitation of Treasury Department	-	500,000.00	500,000.00	500,000.00
Rehabilitation & Repairs of Admin Exit Off.	-	-	-	-
Rehabilitation & Repairs of Agric Dept. Off.	4,974,100.00	500,000.00	500,000.00	(4,474,100.00)
Construction of Divisional Police Hqr. Off.	4,000,000.00	5,000,000.00	1,000,000.00	1,000,000.00
Construction of Modern Mosque	13,400,000.00	5,000,000.00	1,000,000.00	(8,400,000.00)
Total	43,771,600.00	38,000,000.00	23,000,000.00	(5,771,600.00)

GUZAMALA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
		N	N	N
Note : 35				
Agric & Natural Resources				
Purchase of Fertilizer	-	4,000,000.00	5,000,000.00	4,000,000.00
Purchase of Pest Control Chemical	4,000,000.00	5,000,000.00	5,000,000.00	1,000,000.00
Counter Funding Fadama Project III	1,800,000.00	2,000,000.00	3,000,000.00	200,000.00
Purchase of Tractor Implement	-	10,000,000.00	10,000,000.00	10,000,000.00
Programme	-	2,000,000.00	5,000,000.00	2,000,000.00
Total	5,800,000.00	23,000,000.00	28,000,000.00	17,200,000.00
Note : 36				
Finance Supply				
Rehabilitation of Gudunbali Market	9,700,000.00	10,000,000.00	10,000,000.00	300,000.00
Const. & Provision of Market & Parks Mairi	-	10,000,000.00	10,000,000.00	10,000,000.00
Const. & Provision of Market & Parks Cud.	-	1,000,000.00	5,000,000.00	1,000,000.00
Provision of M/Stall to Gudumbali	-	10,000,000.00	30,000,000.00	10,000,000.00
Total	9,700,000.00	31,000,000.00	55,000,000.00	21,300,000.00
Note : 37				
Works Transport & Housing				
Re-construction of Secretariat	51,093,244.00	220,000,000.00	100,000,000.00	168,906,756.00
Const. & Provision of Office at Mairari	1,000,000.00	5,000,000.00	5,000,000.00	4,000,000.00
Repairs of Government Official Quarters	9,636,500.00	40,000,000.00	5,000,000.00	30,363,500.00
Purchase of 5kva Generator	4,972,500.00	2,000,000.00	-	(2,972,500.00)
Rehabilitation & Repairs of Electricity C to M	19,776,500.00	1,000,000.00	1,000,000.00	(18,776,500.00)
Rehabilitation & Repairs of Electricity D to C	22,491,000.00	3,000,000.00	5,000,000.00	(19,491,000.00)
Const. & Provision of Rural Electrification Cud.	27,364,200.00	3,000,000.00	3,000,000.00	(24,364,200.00)
Rehabilitation & Repairs of Facility C/South	-	30,000,000.00	15,000,000.00	30,000,000.00
Rehabilitation & Repairs of Facility GI/North	-	30,000,000.00	15,000,000.00	30,000,000.00
Rehabilitation & Repairs of Facility S/BH Gud	27,364,200.00	30,000,000.00	10,000,000.00	2,635,800.00
Const. & Provision of Borehole at Cud.	10,984,500.00	2,000,000.00	2,000,000.00	(8,984,500.00)
Total	174,682,644.00	366,000,000.00	161,000,000.00	191,317,356.00
Note: 38				
Education & Social Development				
Construction & Provision of Public Schools	-	37,000,000.00	12,846,932.00	37,000,000.00
Total	-	37,000,000.00	12,846,932.00	37,000,000.00
Note: 39				
Primary Health Care				
Centers at Gudumbali	-	5,000,000.00	2,000,000.00	5,000,000.00
Centers at Gudumbali	-	1,000,000.00	2,000,000.00	1,000,000.00
Purchase of Medical Equipment Mairari H/C	-	4,000,000.00	2,000,000.00	4,000,000.00
Purchase of Medical EquipPt Guzamala H/C	-	3,000,000.00	2,000,000.00	3,000,000.00
Purchase of Medical EquipPt Kingarwa	-	3,000,000.00	2,000,000.00	3,000,000.00
Fencing of Health Clinic	-	10,000,000.00	2,000,000.00	10,000,000.00
Repairs of Health Clinic	-	10,000,000.00	10,000,000.00	10,000,000.00
Total	-	36,000,000.00	22,000,000.00	36,000,000.00

GUZAMALA LOCAL GOVERNMENT OF BORNO STATE

SCHEDULE OF DETAILED REVENUE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
GOVERNMENT SHARE OF FAAC				
Statutory Allocation from Federal Govt.	1,388,340,011.09	2,650,880,500.00	1,125,311,180.00	1,262,540,488.91
Statutory Allocation from State Govt.	-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT	-	265,080,050.00	287,460,769.00	265,080,050.00
Total	1,388,340,011.09	3,115,960,550.00	1,612,771,949.00	1,727,620,538.91
PERSONAL TAXES				
Community Dev. & Cattle Taxes	-	2,000,000.00	2,000,000.00	2,000,000.00
Other Special Services Taxes	-	300,000.00	300,000.00	300,000.00
Total	-	2,300,000.00	2,300,000.00	2,300,000.00
LICENCE GENERAL				
Goldsmith & Gold Dealer Licence	-	100,000.00	100,000.00	100,000.00
Radio/TV Station Licence	-	150,000.00	150,000.00	150,000.00
Bake House licence	-	300,000.00	300,000.00	300,000.00
Bicycle Licence & Hire Permit	-	120,000.00	120,000.00	120,000.00
Dane Gun Licence	-	100,000.00	100,000.00	100,000.00
Cattle Dealers Licence	-	120,000.00	120,000.00	120,000.00
Dried Fish & Meat Licence	-	80,000.00	80,000.00	80,000.00
Pet (Dog) Licence	-	10,000.00	10,000.00	10,000.00
Hawkers Permit Licence	-	100,000.00	100,000.00	100,000.00
Hunting Permit Licence	-	100,000.00	100,000.00	100,000.00
Produce Buying Licence	-	5,000.00	5,000.00	5,000.00
Abattoir & Slaughter Licence	-	500,000.00	500,000.00	500,000.00
Cinematograph Licence	-	50,000.00	50,000.00	50,000.00
Liquor Licence	-	80,000.00	80,000.00	80,000.00
Building Material Licence	-	50,000.00	50,000.00	50,000.00
Butchers Licence	-	250,000.00	250,000.00	250,000.00
Kiosk Licence	-	300,000.00	300,000.00	300,000.00
Motor Cycle Licence	-	80,000.00	80,000.00	80,000.00
Motor Mechanic/Car Wash Licence	-	50,000.00	50,000.00	50,000.00
Printing Press Licence	-	20,000.00	20,000.00	20,000.00
Laundries & Dry Cleaners Licence	-	20,000.00	20,000.00	20,000.00
Surface Tank Kerosine Licence	-	1,750,000.00	1,750,000.00	1,750,000.00
Total	-	4,335,000.00	4,335,000.00	4,335,000.00
FINE GENERAL				
Trade Union Fees	-	100,000.00	100,000.00	100,000.00
Contractor Registration Fees	-	120,000.00	120,000.00	120,000.00
Tender Fees	-	1,500,000.00	1,500,000.00	1,500,000.00
Birth & Death Registration Fees	-	60,000.00	60,000.00	60,000.00
Approval of Building Plan Fees	-	100,000.00	100,000.00	100,000.00
Auctioneer Fees	-	40,000.00	40,000.00	40,000.00
Battery Charges Fees	-	50,000.00	50,000.00	50,000.00
Beggars Ministrrels Fees	-	30,000.00	30,000.00	30,000.00
Blacksmith Workshop Fees	-	60,000.00	60,000.00	60,000.00
Clock & Watch Repairs Fees	-	50,000.00	50,000.00	50,000.00
Cloth Dyers Fees	-	50,000.00	50,000.00	50,000.00
Commission on Transfer of Plot Fees	-	500,000.00	500,000.00	500,000.00
Control of Noise Permit Fees	-	50,000.00	50,000.00	50,000.00
Corn Grinding Mill Fees	-	60,000.00	60,000.00	60,000.00
Customary Right of Occupancy Fees	-	800,000.00	800,000.00	800,000.00
Dispensary & Maternity Fees	-	30,000.00	30,000.00	30,000.00
Electric (Radio & TV) W/Shop Fees	-	50,000.00	50,000.00	50,000.00

GUZAMALA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
Entertainment Drumming Permit Fees	-	70,000.00	70,000.00	70,000.00
Felling of Trees Fees	-	150,000.00	150,000.00	150,000.00
Forestry & Fuel Exploitation Fees	-	150,000.00	150,000.00	150,000.00
Hair Dressing & Barbing Saloon Fees	-	40,000.00	40,000.00	40,000.00
Hire Charges Fees	-	40,000.00	40,000.00	40,000.00
Laboratory Test Fees	-	60,000.00	60,000.00	60,000.00
Learning Driving Test Fees	-	20,000.00	20,000.00	20,000.00
Mining Industry Fees	-	50,000.00	50,000.00	50,000.00
Mortgage Sub-Lease Approval Fees	-	70,000.00	70,000.00	70,000.00
Naming of Street Registration Fees	-	40,000.00	40,000.00	40,000.00
Open Air Preaching Permit Fees	-	30,000.00	30,000.00	30,000.00
Painting Spraying & Sign Writing W/F	-	40,000.00	40,000.00	40,000.00
Penal Beaters Fees	-	50,000.00	50,000.00	50,000.00
Petty Traders Fees	-	150,000.00	150,000.00	150,000.00
Photo Studio Fees	-	40,000.00	40,000.00	40,000.00
Registration of Meat Van Fees	-	80,000.00	80,000.00	80,000.00
Rice Mill & Cassava Grindings Fees	-	60,000.00	60,000.00	60,000.00
Sewing Institute Fees	-	60,000.00	60,000.00	60,000.00
Squatters & Hawkers Permit Fees	-	150,000.00	150,000.00	150,000.00
Survey Fees	-	100,000.00	100,000.00	100,000.00
Towing of Vehicle Fees	-	30,000.00	30,000.00	30,000.00
Vehicle Spare Parts Fees	-	70,000.00	70,000.00	70,000.00
Vulcanisers Fees	-	60,000.00	60,000.00	60,000.00
Welding Machine Fees	-	40,000.00	40,000.00	40,000.00
Wood Making & Capentary WIS Fees	-	60,000.00	60,000.00	60,000.00
Total	-	5,360,000.00	5,360,000.00	5,360,000.00
FINES GENERAL				
Fines on Over-Due Lost Library Book	-	15,000.00	15,000.00	15,000.00
Impounding of Animal Fines	-	500,000.00	500,000.00	500,000.00
Total	-	4,000,000.00	4,000,000.00	4,000,000.00
SALES GENERAL				
Sales of Stores, Scraps & Unserv. Items	-	100,000.00	100,000.00	100,000.00
Sales of Fertilizer	-	2,000,000.00	2,000,000.00	2,000,000.00
Sales of Indegene Certificate	-	500,000.00	500,000.00	500,000.00
Total	-	2,600,000.00	2,600,000.00	2,600,000.00
EARNING GENERAL				
Earning from Agricultural Produce	-	200,000.00	200,000.00	200,000.00
Earning from Commercial Activities	-	400,000.00	400,000.00	400,000.00
Earning from Markets	-	1,700,000.00	1,700,000.00	1,700,000.00
Earning from Motor Parks	-	750,000.00	750,000.00	750,000.00
Earning from Shop & Shopping Centers	-	800,000.00	800,000.00	800,000.00
Earning from Cattle Markets	-	1,700,000.00	1,700,000.00	1,700,000.00
Earning from Abattoir & Slaughter House	-	700,000.00	700,000.00	700,000.00
Earning from Transport Service	-	2,800,000.00	2,800,000.00	2,800,000.00
Earning from Tractor Hiring	-	2,000,000.00	2,000,000.00	2,000,000.00
Total	-	11,050,000.00	11,050,000.00	11,050,000.00
RENT ON LAND & OTHERS GENERAL				
Earning from Agricultural Produce	-	200,000.00	200,000.00	200,000.00
Total	-	200,000.00	200,000.00	200,000.00
INVESTMENT INCOME GENERAL				
Dividend Received	-	1,500,000.00	1,500,000.00	1,500,000.00
Total	-	1,500,000.00	1,500,000.00	1,500,000.00

GUZAMALA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
		N	N	N
DOMESTIC GRANT				
Capital Domestic Grant	-	400,000,000.00	400,000,000.00	400,000,000.00
Total	-	400,000,000.00	400,000,000.00	400,000,000.00
OTHER RECIEPT				
VAT	313,683,573.93	-	-	(313,683,573.93)
PPT	3,213,550.84	-	-	(3,213,550.84)
Excess Bank Chgarges	3,390,015.03	-	-	(3,390,015.03)
Excess Crude	2,401,880.72	-	-	(2,401,880.72)
Forex Equalisation	36,534,275.64	-	-	(36,534,275.64)
Additional Fund From NNPC	-	-	-	-
Exchange Difference	8,376,214.28	-	-	(8,376,214.28)
Exchange Gain	5,478,641.85	-	-	(5,478,641.85)
Total	373,078,152.29	-	-	(373,078,152.29)

SCHEDULE OF JACC, PERSONNEL & OVERHEAD EXPENDITURE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
		N	N	N
STATUTORY DEDUCTIONS				
3% Emirate Council	38,130,026.48	-	-	(38,130,026.48)
0.5% L.G. Audit	5,789,114.32	-	-	(5,789,114.32)
7% of L.E.A. Pri. Sch. Teachers Pen. Plus	8,390,279.76	-	-	(8,390,279.76)
Local Govt Pension	19,777,727.52	-	-	(19,777,727.52)
Total	72,087,148.08	-	-	(72,087,148.08)
INTERVENTION FUNDING				
Contr. towards Funding of Primary Edu.	74,768,068.05	-	-	(74,768,068.05)
1% LGSC Training Fund	11,579,228.64	-	-	(11,579,228.64)
0.75% Admin Charges	8,683,671.47	-	-	(8,683,671.47)
5% Security	57,891,143.20	-	-	(57,891,143.20)
Total	152,922,111.36	-	-	(152,922,111.36)
MISCELLANEOUS DEDUCTIONS FUNDING				
Sererance Gratuity to Former LG Concillors	6,400,000.00	-	-	(6,400,000.00)
Contr. to Indigines Undergoing AFT	400,000.00	-	-	(400,000.00)
IFAD Climate Change A. C. Funding	2,500,000.00	-	-	(2,500,000.00)
Retaunership NTA/BRTV	1,260,000.00	-	-	(1,260,000.00)
P/ment for Preparation of LGA's Annual Acct	1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood Food Items to IDPs	14,485,421.47	-	-	(14,485,421.47)
LGA's Hajj Fare	14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipts for SPHCA Biometric Data C	2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service	10,000,000.00	-	-	(10,000,000.00)
Workshop on Fiscal & Admin. Due Process	462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's	1,481,481.48	-	-	(1,481,481.48)
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees	9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019	12,090,870.00	-	-	(12,090,870.00)
Hotel Bills inrespects of Borno State Hotel	-	-	-	-
Production of Projects Calender 2018	680,000.00	-	-	(680,000.00)
Outstanding Liabilities	-	-	-	-
JNI Contribution	385,185.19	-	-	(385,185.19)
Total	86,588,074.04	-	-	(86,588,074.04)

GUZAMALA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
OFFICE OF THE CHAIRMAN				
Salary	449,479.20	68,270,076.00	38,027,076.00	67,820,596.80
Elected & Appointed Officials Ren. Package	-	1,000,000.00	5,000,000.00	1,000,000.00
Local Travel & Transport: Training	900,000.00	1,000,000.00	2,000,000.00	100,000.00
International Travel & Transport: Training	880,000.00	1,000,000.00	2,000,000.00	120,000.00
Office Stationery/Computer Consumables	200,000.00	1,000,000.00	1,000,000.00	800,000.00
Maintenance of Office Furniture	-	1,000,000.00	2,000,000.00	1,000,000.00
Other Maintenance Services	1,460,750.00	2,000,000.00	3,000,000.00	539,250.00
Local Training	-	-	1,000,000.00	-
Security Vote (Including Operations)	-	5,000,000.00	5,000,000.00	5,000,000.00
Physical Security	1,520,000.00	1,000,000.00	1,000,000.00	(520,000.00)
Entertainment & Official Hospitality	9,125,000.00	10,000,000.00	20,000,000.00	875,000.00
Total	14,535,229.20	91,270,076.00	80,027,076.00	76,734,846.80
SECRETARY TO THE LOCAL GOVT.				
Salary	2,833,511.26	50,167,113.00	28,690,795.00	47,333,601.74
Local Travel & Transport: Training	650,000.00	1,000,000.00	3,000,000.00	350,000.00
Office Stationery/Computer Consumables	400,000.00	500,000.00	1,000,000.00	100,000.00
Printing of Non Security Documents	-	500,000.00	1,000,000.00	-
Maintenance of Office Furniture	-	-	1,000,000.00	-
Other Maintenance Services	642,800.00	1,000,000.00	3,000,000.00	357,200.00
Entertainment & Official Hospitality	1,480,000.00	2,000,000.00	10,000,000.00	520,000.00
Total	6,006,311.26	55,167,113.00	47,690,795.00	49,160,801.74
THE COUNCIL				
Salary	9,717,901.32	141,132,355.00	100,808,825.00	131,414,453.68
Local Travel & Transport: Training	1,900,000.00	3,000,000.00	5,000,000.00	1,100,000.00
Office Stationery/Computer Consumables	-	-	1,000,000.00	-
Maintenance of Office Furniture	-	-	3,000,000.00	-
Other Maintenance Services	270,500.00	1,000,000.00	5,000,000.00	729,500.00
Consultancy Service & Special Comm.	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	11,888,401.32	146,132,355.00	115,808,825.00	134,243,953.68
ADMIN. & GENERAL SERVICE				
Salary	194,643,517.48	156,316,268.00	104,511,620.00	(38,327,249.48)
Pension	-	2,000,000.00	5,000,000.00	2,000,000.00
Local Travel & Transport: Training	-	2,000,000.00	2,000,000.00	2,000,000.00
Casual Staff	-	-	2,000,000.00	-
Office Stationery/Computer Consumables	1,204,288.84	1,000,000.00	5,000,000.00	(204,288.84)
Maintenance of Office Furniture	-	1,000,000.00	3,000,000.00	1,000,000.00
Insurance Premium	-	-	50,000,000.00	-
Provision of Service Materials	9,850,000.00	10,000,000.00	10,000,000.00	150,000.00
Sundry Expenses	12,337,864.00	10,000,000.00	10,000,000.00	(2,337,864.00)
Contribution to Training Fund	-	-	1,000,000.00	-
Contribution to Pension Fund	11,761,400.00	24,120,189.00	24,120,181.00	12,358,789.00
Total	229,797,070.32	206,436,457.00	216,631,801.00	(23,360,613.32)
EDUCATION & SOCIAL DEVELOPMENT				
NYSC Allowance	-	3,000,000.00	3,000,000.00	3,000,000.00
Emergency Relief Materials	-	120,000,000.00	120,000,000.00	120,000,000.00
Publicity & Advertisement	-	2,000,000.00	4,000,000.00	2,000,000.00
Rural Woman & Youths Empowerment	-	3,000,000.00	3,000,000.00	3,000,000.00
Grant to Communities & NGOs	-	1,000,000.00	1,000,000.00	1,000,000.00
Contribution Education Fund	-	10,000,000.00	10,000,000.00	10,000,000.00
Total	-	139,000,000.00	141,000,000.00	139,000,000.00

GUZAMALA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
		N	N	N
AGRIC & NATURAL RESOURCES				
Salary	42,129,649.74	63,913,642.00	63,913,642.00	21,783,992.26
Local Travel & Transport: Training	50,000.00	1,000,000.00	1,000,000.00	950,000.00
Purchase of Veterinary Drugs	6,460,000.00	10,000,000.00	10,000,000.00	3,540,000.00
Purchase of Pesticides	9,400,000.00	10,000,000.00	10,000,000.00	600,000.00
Maintenance of Office Furniture	-	1,000,000.00	1,000,000.00	1,000,000.00
Supply of Agric Equipment	3,900,000.00	5,000,000.00	5,000,000.00	1,100,000.00
Cleaning & Fumigation Services	1,400,000.00	1,500,000.00	1,500,000.00	100,000.00
Trade Fair Exhibition & Show	-	1,000,000.00	1,000,000.00	1,000,000.00
Tree Planting Campaign	-	1,000,000.00	1,000,000.00	1,000,000.00
Assistance to Fadama III Programme	3,000,000.00	4,500,000.00	4,500,000.00	1,500,000.00
Transport & Handling of Fertilizer	-	5,000,000.00	5,000,000.00	5,000,000.00
Sundry Expenses	19,007,500.00	30,000,000.00	30,000,000.00	10,992,500.00
Purchase of Agric Map	-	-	-	-
Grants to Communities & NGOs	-	1,500,000.00	1,500,000.00	1,500,000.00
Total	85,347,149.74	135,413,642.00	135,413,642.00	50,066,492.26
FINANCE & SUPPLY				
Salary	71,619,401.53	81,932,212.00	51,380,332.00	10,312,810.47
Local Travel & Transport: Training	270,000.00	1,000,000.00	3,000,000.00	730,000.00
Office Stationery/Computer Consumables	396,500.00	10,000,000.00	20,000,000.00	9,603,500.00
Printing of Non Security Document	5,113,000.00	5,000,000.00	3,000,000.00	(113,000.00)
Maintenance of Office Furniture	-	3,000,000.00	2,000,000.00	3,000,000.00
Consulting Services & Special Comm.	-	1,000,000.00	1,000,000.00	1,000,000.00
Settlement of Liabilities	300,000.00	5,000,000.00	10,000,000.00	4,700,000.00
Sundry Expenses	19,688,500.00	30,000,000.00	30,000,000.00	10,311,500.00
Total	97,387,401.53	136,932,212.00	120,380,332.00	39,544,810.47
WORKS TRANSPORT & HOUSING				
Salary	35,671,261.38	69,246,854.80	42,319,187.00	33,575,593.42
Local Travel & Transport: Training	153,000.00	500,000.00	2,000,000.00	347,000.00
Electricity Charges	-	2,000,000.00	3,000,000.00	2,000,000.00
Water Rates	-	-	2,000,000.00	-
Maintenance of M/Veh./Transport Equipmt.	6,560,200.00	5,000,000.00	10,000,000.00	(1,560,200.00)
Other Maintenance Services	100,000.00	500,000.00	500,000.00	400,000.00
Maintenance of Drainage	-	1,000,000.00	-	1,000,000.00
Opening of Blocked Culverts	-	-	-	-
Repairs of Vand. Electricity Poles	-	500,000.00	500,000.00	500,000.00
Plant & Generator Fuel Cost	4,556,000.00	5,000,000.00	10,000,000.00	444,000.00
Provision of Service Materials	14,854,440.00	15,000,000.00	20,000,000.00	145,560.00
Sundry Expenses	16,019,240.00	20,000,000.00	20,000,000.00	3,980,760.00
Total	77,914,141.38	118,746,854.80	110,319,187.00	40,832,713.42
PRIMARY HEALTH CARE				
Salary	105,504,799.49	151,101,749.00	100,420,604.00	45,596,949.51
Local Travel & Transport: Training	540,000.00	1,000,000.00	2,000,000.00	460,000.00
Office Stationery/Computer Consumables	-	500,000.00	1,000,000.00	500,000.00
Cold Chain Materials	975,000.00	1,000,000.00	2,000,000.00	25,000.00
Polio Immunization Days	15,227,000.00	8,000,000.00	10,000,000.00	(7,227,000.00)
Pre. Comp. Plan. Prey. HIV/AIDS	1,000,000.00	1,000,000.00	2,000,000.00	-
Oncho Programme	-	-	1,000,000.00	-
Family Planning Programme	-	-	1,000,000.00	-
Medical Assistance	1,000,000.00	1,000,000.00	2,000,000.00	-
Inter. Marternal Neonatal & Child Heal	-	-	1,000,000.00	-
Sanitation Exercise	1,000,000.00	1,000,000.00	1,000,000.00	-
Disease Survelance	1,758,000.00	2,000,000.00	2,000,000.00	242,000.00
Free MCH Services	-	-	-	-

GUZAMALA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Emerg. Preparedness & Res. To Epidemic	16,217,000.00	15,000,000.00	20,000,000.00	(1,217,000.00)
Midwifery Service Scheme	-	-	-	-
State Council on Health	-	-	-	-
Sundry Expenses	19,162,000.00	20,000,000.00	34,000,000.00	838,000.00
Subtinance of PHC Services	-	-	-	-
Total	162,383,799.49	201,601,749.00	179,420,604.00	39,217,949.51

TRADITIONAL OFFICE

Salary	7,931,551.00	68,767,645.00	46,866,547.00	60,836,094.00
Local Travel & Transport: Training	-	500,000.00	46,866,547.00	500,000.00
Cultural & Local Festivities	250,000.00	1,000,000.00	46,866,547.00	750,000.00
Sundry Expenses	327,300.00	500,000.00	46,866,547.00	172,700.00
Total	8,508,851.00	70,767,645.00	187,466,188.00	62,258,794.00

SCHEDULE OF JACC AND CAPITAL EXPENDITURE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
JACC DEDUCTION				
5% Stabilization	25,352,350.96	-	-	(25,352,350.96)
20% LG Joint Development Programme	231,619,576.82	-	-	(231,619,576.82)
Rehabilitation of Federal Highway	-	-	-	-
Total	256,971,927.78	-	-	(256,971,927.78)

ADMIN & GENERAL SERVICES

Purchase of Motor Vehicle	14,577,500.00	20,000,000.00	10,000,000.00	5,422,500.00
Purchase of Buses	2,000,000.00	2,000,000.00	5,000,000.00	-
Gonstri wttinn ot Ottir Vinilnt	4,820,000.00	5,000,000.00	5,000,000.00	180,000.00
Rehabilitation of Treasury Department	-	500,000.00	500,000.00	500,000.00
Rehabilitation & Repairs of Admin Exit Off.	-	-	-	-
Rehabilitation & Repairs of Agric Dept. Off.	4,974,100.00	500,000.00	500,000.00	(4,474,100.00)
Construction of Divisional Police Hqr. Off.	4,000,000.00	5,000,000.00	1,000,000.00	1,000,000.00
Construction of Modern Mosque	13,400,000.00	5,000,000.00	1,000,000.00	(8,400,000.00)
Total	43,771,600.00	38,000,000.00	23,000,000.00	(5,771,600.00)

AGRIC & NATURAL RESOURCES

Purchase of Fertilizer	-	4,000,000.00	5,000,000.00	4,000,000.00
Purchase of Pest Control Chemical	4,000,000.00	5,000,000.00	5,000,000.00	1,000,000.00
Counter Funding Fadama Project III	1,800,000.00	2,000,000.00	3,000,000.00	200,000.00
Purchase of Tractor Implement	-	10,000,000.00	10,000,000.00	10,000,000.00
Programme	-	2,000,000.00	5,000,000.00	2,000,000.00
Total	5,800,000.00	23,000,000.00	28,000,000.00	17,200,000.00

FINANCE SUPPLY

Rehabilitation of Gudunbali Market	9,700,000.00	10,000,000.00	10,000,000.00	300,000.00
Const. & Provision of Market & Parks Mair.	-	10,000,000.00	10,000,000.00	10,000,000.00
Const. & Provision of Market & Parks Cud.	-	1,000,000.00	5,000,000.00	1,000,000.00
Provision of M/Stall to Gudumbali	-	10,000,000.00	30,000,000.00	10,000,000.00
Total	9,700,000.00	31,000,000.00	55,000,000.00	21,300,000.00

EDUCATION & SOCIAL DEVELOPMENT

Construction & Provision of Public Schools	-	37,000,000.00	12,846,932.00	37,000,000.00
Total	-	37,000,000.00	12,846,932.00	37,000,000.00

GUZAMALA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
WORKS TRANSPORT & HOUSING				
Re-construction of Secretariat	51,093,244.00	220,000,000.00	100,000,000.00	168,906,756.00
Const. & Provision of Office at Mairari	1,000,000.00	5,000,000.00	5,000,000.00	4,000,000.00
Repairs of Government Official Quarters	9,636,500.00	40,000,000.00	5,000,000.00	30,363,500.00
Purchase of 5kva Generator	4,972,500.00	2,000,000.00	-	(2,972,500.00)
Rehabilitation & Repairs of Electricity C to M	19,776,500.00	1,000,000.00	1,000,000.00	(18,776,500.00)
Rehabilitation & Repairs of Electricity D to C	22,491,000.00	3,000,000.00	5,000,000.00	(19,491,000.00)
Const. & Provision of Rural Electrification Cud.	27,364,200.00	3,000,000.00	3,000,000.00	(24,364,200.00)
Rehabilitation & Repairs of Facility C/South	-	30,000,000.00	15,000,000.00	30,000,000.00
Rehabilitation & Repairs of Facility GINorth	-	30,000,000.00	15,000,000.00	30,000,000.00
Rehabilitation & Repairs of Facility S/BH Gud	27,364,200.00	30,000,000.00	10,000,000.00	2,635,800.00
Const. & Provision of Borehole at Cud.	10,984,500.00	2,000,000.00	2,000,000.00	(8,984,500.00)
Total	174,682,644.00	366,000,000.00	161,000,000.00	191,317,356.00
PRIMARY HEALTH CARE				
Centers at Gudumbali	-	5,000,000.00	2,000,000.00	5,000,000.00
Centers at Gudumbali	-	1,000,000.00	2,000,000.00	1,000,000.00
Purchase of Medical Equipment Mairari H/C	-	4,000,000.00	2,000,000.00	4,000,000.00
Purchase of Medical EquipPt Guzamala H/C	-	3,000,000.00	2,000,000.00	3,000,000.00
Purchase of Medical EquipPt Kingarwa	-	3,000,000.00	2,000,000.00	3,000,000.00
Fencing of Health Clinic	-	10,000,000.00	2,000,000.00	10,000,000.00
Repairs of Health Clinic	-	10,000,000.00	10,000,000.00	10,000,000.00
Total	-	36,000,000.00	22,000,000.00	36,000,000.00



BORNO STATE OF NIGERIA

**GWOZA
LOCAL GOVERNMENT COUNCIL**

ANNUAL FINANCIAL STATEMENT

FOR THE YEAR ENDED

31ST DECEMBER, 2018.

GWOZA LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 1
CASHFLOW STATEMENT

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
From Operation:			
RECIPT:			
Statutory Allocation FAAC		2,000,316,913.72	792,679,583.69
Value Added Tax		-	-
Sub Total		2,000,316,913.72	792,679,583.69
Internal Generated Revenue			
Internal Generated Revenue	3	-	-
Sub-Internal Generated Revenue		-	-
OTHER RECIPT:	4		
VAT		455,515,582.49	-
PPT		4,630,076.23	-
Excess Bank Chgarges		4,884,022.45	-
Excess Crude		3,460,623.91	-
Forex Equalisation		52,638,495.55	-
Additional Fund From NNPC		3,249,913.39	-
Exchange Difference		12,068,429.18	-
Exchange Gain		7,893,613.85	-
Sub Total		544,340,757.05	-
Total Receipts		2,544,657,670.77	792,679,583.69
PAYMENTS:			
STATUTORY DEDUCTIONS	5		
3% Emirate Council		60,009,507.40	-
0.5% L.G. Audit		10,001,584.55	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus		40,173,556.32	-
7% Local Govt Pension		45,148,944.42	-
Sub-Total		155,333,592.69	-
INTERVENTION FUNDING	6		
Contribution towards Funding of Primary Edu.		512,405,749.14	-
1% LGSC Training Fund		20,002,169.13	-
0.75% Admin Charges		15,002,376.85	-
5% Security		100,015,845.71	-
Sub-Total		647,426,140.83	-
MISCELLANEOUS DEDUCTIONS FUNDING	7		
Serence Gratuity to Former LG Concillors		4,500,000.00	-
Contr. to Indigines Undergoing Armed Forces Training		400,000.00	-
IFAD Climate Change Adaptation Counterpart Funding		2,500,000.00	-
JNI Contribution		385,185.19	-
Retainership NTA/BRTV		1,260,000.00	-
Payment for Preparation of LGA's Annual Account		1,000,000.00	-
Procurement of Firewood, Food Items to IDPs		26,333,548.20	-
LGA's Hajj Fare		14,717,406.65	-
Purc. of Equipts for SPHCA Biometric Data Capture		2,206,227.77	-
Provision of Essential Service		43,250,000.00	-
Workshop on Fiscal & Admin. Due Process		462,962.96	-
Diesel to Tractors for Farming Across LGA's		1,481,481.46	-

GWOZA LOCAL GOVERNMENT OF BORNO STATE

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
Gratuity to Local Edu. Authority Retirees		9,259,259.26	-
Gratuity to Local Government Retirees		9,259,259.26	-
WAEC/SSCE & NECO 2018/2019		1,138,500.00	-
Hotel Bills inrespects of Borno State Hotel		-	-
Production of Projects Calender 2018		680,000.00	-
Outstanding Liabilities		-	-
Logistics		3,000,000.00	-
Sub-Total		121,833,830.75	-
Personnel Emoluments:	8	629,206,423.39	655,596,232.77
Overhead Cost	9	216,773,288.00	119,791,574.64
Sub Total		845,979,711.39	775,387,807.41
Total Payments		1,770,573,275.66	775,387,807.41
Cash Flow From Operations		774,084,395.11	17,291,776.28
CASH FLOW FROM INVESTMENT:			
Phurchase/Contruccion of Assest	10	27,354,937.71	17,876,282.50
Phurchase of Fin. Market Intrument		-	-
Total Cash Flow From Investment		27,354,937.71	17,876,282.50
CASH FLOW FROM FINANCING:			
Increase/Decrease in Cash		111,783.17	(584,506.22)
Opening Cash Balance		-	622,899.54
Closing Cash Balance	11	111,783.17	38,393.32

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
ASSESTS:			
Treasuries & Banks	12	111,783.71	38,393.32
Investments	13	8,093,136.85	8,093,136.85
Advances	14	4,650,435.23	4,650,435.23
Total Assests		12,855,355.79	12,781,965.40
PUBLIC FUND & LIABILITIES:			
Consolidated Revenue Fund	15	111,783.71	38,393.32
Other Fund - Investment Fund		(23,235,834.37)	(23,235,834.37)
Total Public Fund		(23,124,050.66)	(23,197,441.05)
Deposits	16	35,979,406.45	35,979,406.45
Total Liabilities		35,979,406.45	35,979,406.45
Public Fund + Liabilities		12,855,355.79	12,781,965.40

STATEMENT NO. 3
CONSOLIDATED REVENUE FUND

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Opening Balance (a)		38,393.32	-	-	38,393.32
Add: REVENUE (INCOME) (b)					
S/Allocation from Federal Govt.	17	873,408,038.95	1,621,345,611.00	1,621,345,611.00	747,937,572.05
S/Allocation from State Govt.		-	-	-	-
Share of VAT		-	417,914,692.00	417,914,692.00	417,914,692.00
Sub Total		873,408,038.95	2,039,260,303.00	2,039,260,303.00	1,165,852,264.05
Personal Taxes	18	-	2,500,000.00	2,500,000.00	2,500,000.00
Licence General	19	-	1,370,000.00	1,370,000.00	1,370,000.00
Fees General	20	-	3,470,000.00	3,470,000.00	3,470,000.00
Fine General	21	-	730,000.00	730,000.00	730,000.00
Sales General	22	-	4,000,000.00	4,000,000.00	4,000,000.00
Earning General	23	-	6,290,000.00	6,290,000.00	6,290,000.00
Rent on Local Govt. General	24	-	900,000.00	900,000.00	900,000.00
Rent on LG Govt. Building General	25	-	1,400,000.00	1,400,000.00	1,400,000.00
Investment Income	26	-	4,500,000.00	4,500,000.00	4,500,000.00
Domestic Aids	27	-	50,000,000.00	50,000,000.00	50,000,000.00
Foreign Grants	28	-	50,000,000.00	50,000,000.00	50,000,000.00
Total Revenue (Income) (b)		873,408,038.95	2,164,420,303.00	2,164,420,303.00	1,291,012,264.05
Other Receipt (c)					
VAT	29	455,515,582.49	-	-	(455,515,582.49)
PPT		4,630,076.23	-	-	(4,630,076.23)
Excess Bank Chgarges		4,884,022.45	-	-	(4,884,022.45)
Excess Crude		3,460,623.91	-	-	(3,460,623.91)
Forex Equalisation		52,638,495.55	-	-	(52,638,495.55)
Additional Fund From NNPC		3,249,913.39	-	-	(3,249,913.39)
Exchange Difference		12,068,429.18	-	-	(12,068,429.18)
Exchange Gain		7,893,613.85	-	-	(7,893,613.85)
Sub Total		544,340,757.05	-	-	(544,340,757.05)
Total Funds Available (a+b+c)		1,417,787,189.32	2,164,420,303.00	2,164,420,303.00	746,633,113.68
Less: EXPENDITURE					
STATUTORY DEDUCTIONS					
3% Emirate Council	30	60,009,507.40	-	-	(60,009,507.40)
0.5% L.G. Audit		10,001,584.55	-	-	(10,001,584.55)
7% of L.E.A. Pri. Sch. Teachers Pension Plus		40,173,556.32	-	-	(40,173,556.32)
7% Local Govt Pension		45,148,944.42	-	-	(45,148,944.42)
Sub-Total		155,333,592.69	-	-	(155,333,592.69)
INTERVENTION FUNDING					
Contribution towards Funding of Primary Edu.	31	512,405,749.14	-	-	(512,405,749.14)
1% LGSC Training Fund		20,002,169.13	-	-	(20,002,169.13)
0.75% Admin Charges		15,002,376.85	-	-	(15,002,376.85)
5% Security		100,015,845.71	-	-	(100,015,845.71)
Sub-Total		647,426,140.83	-	-	(647,426,140.83)
MISCELLANEOUS DEDUCTIONS FUNDING					
Serance Gratuity to Former LG Concillors	32	4,500,000.00	-	-	(4,500,000.00)
Contr. to Indigines Undergoing Armed Forces Training		400,000.00	-	-	(400,000.00)
IFAD Climate Change Adaptation Counterpart Funding		2,500,000.00	-	-	(2,500,000.00)
JNI Contribution		385,185.19	-	-	(385,185.19)
Retainership NTA/BRTV		1,260,000.00	-	-	(1,260,000.00)
Payment for Preparation of LGA's Annual Account		1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood, Food Items to IDPs		26,333,548.20	-	-	(26,333,548.20)
LGA's Hajj Fare		14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipments for SPHCA Biometric Data Capture		2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service		43,250,000.00	-	-	(43,250,000.00)
Workshop on Fiscal & Admin. Due Process		462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's		1,481,481.46	-	-	(1,481,481.46)

GWOZA LOCAL GOVERNMENT OF BORNO STATE

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Gratuity to Local Edu. Authority Retirees		9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees		9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019		1,138,500.00	-	-	(1,138,500.00)
Hotel Bills in respects of Borno State Hotel		-	-	-	-
Production of Projects Calendar 2018		680,000.00	-	-	(680,000.00)
Outstanding Liabilities		-	-	-	-
Logistics		3,000,000.00	-	-	(3,000,000.00)
Sub-Total		121,833,830.75	-	-	(121,833,830.75)
Personnel Cost	33	629,206,423.39	1,180,880,849.00	1,180,880,849.00	551,674,425.61
Overhead Cost	34	216,773,288.00	555,951,350.00	555,951,350.00	339,178,062.00
Sub-Total		845,979,711.39	1,736,832,199.00	1,736,832,199.00	890,852,487.61
Total Expenditure		1,770,573,275.66	1,736,832,199.00	1,736,832,199.00	(33,741,076.66)
Operating Fund B/4 Transfer		27,466,720.88	427,588,104.00	427,588,104.00	400,121,383.12

APPROPRIATION TRANSFERS

Transfer to Capital Dev. Fund		27,354,937.71	555,350,000.00	555,350,000.00	527,995,062.29
Total Appropriation		27,354,937.71	555,350,000.00	555,350,000.00	527,995,062.29
Closing Balance		111,783.17	(127,761,896.00)	(127,761,896.00)	(127,650,112.83)

STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Add: Capital Receipts					
Value Added Tax		-	417,914,692.00	417,914,692.00	417,914,692.00
Transfer From CRF		27,354,937.71	555,350,000.00	555,350,000.00	527,995,062.29
Total Capital Receipts		27,354,937.71	973,264,692.00	973,264,692.00	945,909,754.29
Total Capital Funds Available		27,354,937.71	973,264,692.00	973,264,692.00	945,909,754.29
Less: Capital Expenditure					
JACC Deduction	35				
5% Stabilization		40,186,338.29	-	-	(40,186,338.29)
20% LG Joint Development Programme		400,063,382.74	-	-	(400,063,382.74)
Rehabilitation of Federal Highway		-	-	-	-
Sub-Total with the JAAC		440,249,721.03	-	-	(440,249,721.03)
Administrative					
Admin & General Services	36	4,354,937.71	126,000,000.00	126,000,000.00	121,645,062.29
Sub-Total		4,354,937.71	126,000,000.00	126,000,000.00	121,645,062.29
Economic					
Agric & Natural Resources	37	13,000,000.00	-	-	(13,000,000.00)
Finance & Supply	38	-	54,000,000.00	54,000,000.00	54,000,000.00
Sub-Total		13,000,000.00	54,000,000.00	54,000,000.00	41,000,000.00
Regional Development					
Works Transport & Housing	39	5,000,000.00	276,000,000.00	276,000,000.00	271,000,000.00
Sub-Total		5,000,000.00	276,000,000.00	276,000,000.00	271,000,000.00
Social					
Primary Health Care	40	5,000,000.00	65,000,000.00	65,000,000.00	60,000,000.00
Traditional Office	41	-	23,000,000.00	23,000,000.00	23,000,000.00
Sub-Total		5,000,000.00	88,000,000.00	88,000,000.00	83,000,000.00
Total Capital Expenditure		27,354,937.71	500,000,000.00	500,000,000.00	472,645,062.29

GWOZA LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CASHFLOW STATEMENT

	ACTUAL 2018 N	ACTUAL 2017 N
Note 3 - Internal Generated Revenue		
Licence General	-	-
Fees General	-	-
Fine General	-	-
Total	-	-
Note 4 - Other Receipt		
VAT	455,515,582.49	-
PPT	4,630,076.23	-
Excess Bank Chgarges	4,884,022.45	-
Excess Crude	3,460,623.91	-
Forex Equalisation	52,638,495.55	-
Additional Fund From NNPC	3,249,913.39	-
Exchange Difference	12,068,429.18	-
Exchange Gain	7,893,613.85	-
Total	544,340,757.05	-
Note 5 - Statutory Deductions		
3% Emirate Council	60,009,507.40	-
0.5% L.G. Audit	10,001,584.55	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus	40,173,556.32	-
7% Local Govt Pension	45,148,944.42	-
Total	155,333,592.69	-
Note 6 - Intervention Funding		
Contribution towards Funding of Primary Edu.	512,405,749.14	-
1% LGSC Training Fund	20,002,169.13	-
0.75% Admin Charges	15,002,376.85	-
5% Security	100,015,845.71	-
Total	647,426,140.83	-
Note 7 - Miscellaneous Deductions Funding		
Serence Gratuity to Former LG Concillors	4,500,000.00	-
Contr. to Indigines Undergoing Armed Forces Training	400,000.00	-
IFAD Climate Change Adaptation Counterpart Funding	2,500,000.00	-
JNI Contribution	385,185.19	-
Retaunership NTA/BRTV	1,260,000.00	-
Payment for Preparation of LGA's Annual Account	1,000,000.00	-
Procurement of Firewood, Food Items to IDPs	26,333,548.20	-
LGA's Hajj Fare	14,717,406.65	-
Purc. of Equipts for SPHCA Biometric Data Capture	2,206,227.77	-
Provision of Essential Service	43,250,000.00	-
Workshop on Fiscal & Admin. Due Process	462,962.96	-
Diesel to Tractors for Farming Across LGA's	1,481,481.46	-
Gratuity to Local Edu. Authority Retiress	9,259,259.26	-
Gratuity to Local Government Retiress	9,259,259.26	-
WAEC/SSCE & NECO 2018/2019	1,138,500.00	-
Hotel Bills in respects of Borno State Hotel	-	-
Production of Projects Calender 2018	680,000.00	-
Outstanding Liabilities	-	-
Logistics	3,000,000.00	-
Total	121,833,830.75	-

GWOZA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ACTUAL 2017
	N	N
Note 8 - Personnel Emoluments		
Office of the Chairman	36,272,267.00	629,270.88
Office of the Secretary	38,433,292.84	-
The Council	5,780,470.00	4,146,795.36
Admin & General Services	29,312,876.61	123,992,901.32
Agric & Natural Resources	103,809,160.94	117,166,510.79
Finance Supply	131,011,362.00	119,809,628.48
Works Transport & Housing	79,722,463.00	75,382,576.64
Education & Social Development	6,527,311.00	-
Primary Health Care	182,818,080.00	183,079,058.70
Traditional Office	15,519,140.00	31,389,490.60
Total	629,206,423.39	655,596,232.77
Note 9 - Overhead Cost		
Office of the Chairman	58,787,500.00	49,543,000.00
Office of the Secretary	8,770,000.00	-
The Council	6,391,000.00	581,000.00
Admin & General Services	6,700,000.00	22,584,574.64
Agric & Natural Resources	15,250,000.00	11,967,000.00
Finance Supply	3,665,088.00	19,661,000.00
Works Transport & Housing	54,751,000.00	4,470,000.00
Education & Social Development	22,500,000.00	-
Primary Health Care	18,075,000.00	205,000.00
Traditional Office	21,883,700.00	10,780,000.00
Total	216,773,288.00	119,791,574.64
Notes 10 - Purchase/Contruction of Capital Assets		
JACC Deduction		
5% Stabilization	40,186,338.29	-
20% LG Joint Development Programme	400,063,382.74	-
Rehabilitation of Federal Highway	-	-
Sub-Total with the JAAC	440,249,721.03	-
Administrative		
Admin & General Services	4,354,937.71	14,976,282.50
Sub-total	4,354,937.71	14,976,282.50
Economic		
Finance & Supply	13,000,000.00	2,900,000.00
Sub-total	13,000,000.00	2,900,000.00
Reginal Development		
Works Transport & Housing	5,000,000.00	-
Sub-total	5,000,000.00	-
Social		
Primary Health Care	5,000,000.00	-
Sub-total	5,000,000.00	-
Grand Total	27,354,937.71	17,876,282.50

GWOZA LOCAL GOVERNMENT OF BORNO STATE

NOTES TO ASSETS AND LIABILITIES

	ACTUAL 2018 N	ACTUAL 2017 N
Notes 11 - Treasuries & Banks		
Cash and Banks Balance		
Cash at Hand	4,622.50	-
Zenith Bank Main Account	45,828.61	3,160.08
UBA Salary Account	61,332.06	35,233.24
Total	111,783.17	38,393.32

Note 12 - Investments

Local Govt. Loans Board	3,296,857.63	3,296,857.63
Ashaka Cement Plc	47,034.38	47,034.38
A. P. Company Plc	23,877.37	23,877.37
Urban Development Bank	500,000.00	500,000.00
First Bank of Nigeria Plc	614,133.26	614,133.26
Afri Bank Nigeria Plc	200,681.82	200,681.82
Premier Propt. Dev. Coy	280,000.00	280,000.00
Purchase of 12 Housing Units	130,952.39	130,952.39
F. S. B. International Bank	999,600.00	999,600.00
Borno Fertilizer Company	2,000,000.00	2,000,000.00
Total	8,093,136.85	8,093,136.85

Notes 13 - Advances

NAME OF HOLDER	PURPOSE	BALANCE N
Alh. Mustapha Warabe	Motor Car Advance	674.00
Alh. Au Ibrahim	Motor Car Advance	5,082.00
Ali Diyaware	Motor Cycle Advance	806.22
Ali Diyaware	Salary Advance	327.00
Abubakar P. Chiroma	Motor Car Advance	6,539.05
Alh. Garba Adam	Motor Car Advance	7,342.16
Baba Sanda	Motor Car Advance	3,090.72
Hajiya Zainab Tanko	Motor Cycle Advance	1,343.88
Abdulkadir K. Juna	Motor Car Advance	4,072.47
Hamman Ali Jige	Motor Car Advance	3,555.48
Alh. Mustapha Warabe	Motor Car Advance	3,356.48
Ibrahim Audu Waya	Motor Car Advance	1,147.35
Adam B. Sani	Motor Car Advance	1,540.75
Lawan Hamadina	Bicycle Advance	71.90
Lawan Abdu Grandawa	Bicycle Advance	405.00
Baba Saleh	Bicycle Advance	1,793.00
Mustapha Talba	Salary Advance	475.16
Bukar Modu	Motor Car Advance	2,753.44
Hassan Abdullahi	Salary Advance	50.48
Hassan Buba	Salary Advance	148.23
Kamsulum Ibrahim	Motor Car Advance	3,258.08
Njidda Bello	Refurbishing Loan	1,463.74
Hauwa Kadi	Motor Cycle Advance	327.22
Amadu Aja	Bicycle Advance	942.64
Hassan Buba	Motor Cycle Advance	1,287.32

GWOZA LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PURPOSE	BALANCE N
Salisu Umaru Mechanic	Salary Advance	913.34
Hassan Buba	Salary Advance	1,012.12
Salamat Suleiman	Motor Cycle Advance	287.03
Gwoza L. E. A.	Teacher's Salary	58,365.71
Alh. Bello Galadima	Refurbishing Loan	3,745.30
Kamsulum Ibrahim	Salary Advance	684.83
Buba Karau	Bicycle Advance	0.89
Alh. Umaru Ardo III	Recovery of Fund	659.50
Igaduwar Ibrahim	Motor Cycle Advance	505.48
Alh. Haman Buba	Motor Cycle Advance	468.00
Usman Musa Buba	Salary Advance	473.00
Hammajoda Hammadina	Salary Advance	1,143.19
Bello Hussaini	Motor Cycle Advance	474.00
Ali Diyaware	Salary Advance	11,736.08
Saidu Mubi	Motor Car Advance	1,397.60
Ishaku J. Waba	Motor Car Advance	4,881.52
Musa Joda Ngoshe	Motor Car Advance	465.12
Saidu Garba	Motor Cycle Advance	970.69
Ahmadu B. Wada	Motor Car Advance	9,981.26
Waisu Kachallah	Motor Cycle Advance	2,753.36
Bukar Modu	Motor Car Advance	12,458.32
Usman Ishiyaku	Motor Cycle Advance	27.72
Binta Agla	Motor Cycle Advance	243.14
Moh'd Gadi	Motor Car Advance	1,668.24
Ibrahim Audu Waya	MotorCarAdvance	11,177.61
Adam Baba Kwagyang	Motor Cycle Advance	72.67
Mohd Usman	Salary Advance	994.50
Ali Diyaware	Bicycle Advance	955.00
Ahmadu Dugie	Motor Cycle Advance	2,000.00
Buba Umaru	Bicycle Advance	1,900.00
Umaru Mohd	Salary Advance	363.32
Baba Yuguda	Salary Advance	1,980.00
Ibrahim Ahmadu	Salary Advance	680.00
Ummate Alhaji	Bicycle Advance	108.32
Philimon E. Ngah	Soft Loan	8,000.00
Umaru Hamidu	Soft Loan	8,000.00
John Ishaku	Soft Loan	8,000.00
Moh'd Joda	Soft Loan	8,000.00
Audu Umaru	Soft Loan	8,000.00
Bulama Shettima	Soft Loan	8,000.00
Moh'd B. Mandas	Soft Loan	8,000.00
Mohd Audu Mbico	Soft Loan	8,000.00
Umaru L. Zubairu	Soft Loan	8,000.00
Aishatu L. Audu	Soft Loan	8,000.00
Kambo J. Zifto	Soft Loan	8,000.00
Daihatu Abubakar	Soft Loan	8,000.00
Usman Garba	Soft Loan	8,000.00
Adam Baba	House Loan Repairs	3,491.42
Saidu Abubakar	Salary Advance	500.00
Hammajoda Hammadina	Soft Loan	168.57
Abba Gana Ali	Soft Loan	21,750.00
Ahmadu J. Ndara	Soft Loan	11,250.00
Suleiman Joda	Soft Loan	10,750.00
Abubakar Garba	Soft Loan	900.00
Abubakar Idrissa	Soft Loan	4,500.00

GWOZA LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PURPOSE	BALANCE N
Ali Nashawa	Soft Loan	4,000.00
Abdullahi B. Wale	Salary Advance	9,311.25
Gana Usman	Soft Loan	6,367.46
Usman Abdullahi	Soft Loan	2,428.00
Ali Gana Mohd	Soft Loan	5,000.00
Abubakar Bello	Soft Loan	14,350.00
Moh'd Ndara	Motor Cycle Advance	4,200.00
Ali Ummale Lawan	Housing Loan	24,900.00
Buba Abdullahi	Housing Loan	12,450.00
Ummale Adam	Motor cycle Advance	11,700.00
Ishayaku Dogop'a	Motor cycle Advance	2,000.00
Yatsuwa B. Baba	Soft Loan	3,000.00
Baba Alim Shamaki	Motor cycle Advance	5,500.00
Zakariya Musa Tada	Motor cycle Advance	1,500.00
Umaru Moh'd	Salary Advance	3,000.00
Baba Tada Fulla	Bicycle Loan	5,900.00
Lawan Kawu Galadima	Salary Advance	1,920.00
Sec. Emirate Council	Horse Loan	202,500.00
Sec. Emirate Council	Horse Loan	152,250.00
Thagana Bukar	Soft Loan	80,000.00
Adamu Ngoshe	Salary Advance	36,050.00
Mairo Ishayaku	Salary Advance	48,513.00
Usman Ibrahim	Soft Loan	7,000.00
Saidu Garba	Salary Advance	4,032.00
Isa Nuhu	Salary Advance	26,829.00
Alhaji Aminu	Salary Advance	16,618.00
Hammajoda Hammadina	Bicycle Loan	6,000.00
Usman Ibrahim	Bicycle Loan	6,000.00
Ali Kwalakwa	Bicycle Loan	6,000.00
Ibrahim Hadeja	Bicycle Loan	5,000.00
Ismaila Daneil	Bicycle Loan	5,000.00
Hauwa Tanko Gwoza	Salary Advance	30,000.00
Idrissa Adamu	Salary Advance	8,182.00
Ahmadu Bello	Salary Advance	3,974.00
Idrissa Musa	Salary Advance	5,089.00
Isa Nuhu	Soft Loan	45,834.00
Abubakar Usman	Salary Advance	10,000.00
Moh'd Adamu Chikadatalo	Salary Advance	32,529.00
Abubakar Musa Bakko	Salary Advance	9,184.00
Usman Husa	Salary Advance	5,377.00
Yaya Buba Hairu	Salary Advance	4,600.00
Mustapha Yalame	Salary Advance	104,979.00
Moh'd P. Ndara	Lost of Fund	50,010.00
Lawan Kawu Galadima	Salary Advance	32,130.00
Alh. Ishayaku Zadva	Refurbishing Loan	105,000.00
Yahana Adam	Salary Advance	57,602.00
Moh'd Satu	Motor Car Loan	105,000.00
Baba Karau	Salary Advance	16,314.00
Ahmadu Baba	Motor cycle Advance	40,000.00
Usaman Ibrahim	Salary Advance	15,880.00
Mallam Ahmadu	Salary Advance	18,000.00
H. Mairo Ishayaku	Salary Advance	60,000.00
Hamman Wagga	Salary Advance	20,000.00
Adamu Musa Ngoshe	Salary Advance	66,171.90
Idrissa T. Abubakar	Salary Advance	25,950.00
Total		1,935,835.23

GWOZA LOCAL GOVERNMENT OF BORNO STATE
Non Personal Advance:

NAME OF HOLDER	PV NO.	PURPOSE	AMOUNT N
Usman Ahmed	BF	Standing Imprest	20,000.00
Usman Ibrahim	BF	" "	30,000.00
Bukar Forfor	BF	" "	5,000.00
Idrisa Jawa	BF	" "	90,000.00
Usman Abba Driver	BF	" "	150,000.00
Haruna Hayatu	BF	" "	65,000.00
Yusuf A. Chiroma	BF	" "	50,000.00
Ahsifa Yusuf	BF	" "	32,000.00
Idrisa Jawa	BF	" "	50,000.00
Isa Nuhu Protocol	BF	" "	5,000.00
Sani Abbas	BF	" "	5,000.00
Kashim Moh'd	BF	" "	5,000.00
Yusuf Alim Bunda	BF	" "	65,000.00
Isa Nuhu Protocol	BF	" "	5,000.00
Umaru Ali Kamba	BF	" "	90,000.00
Abba Kawu Musa	BF	" "	100,000.00
Mustapha U. Ardo	BF	" "	35,000.00
Moh'd Adamu (Bams)	BF	" "	62,600.00
Abubakar Musa	BF	" "	5,000.00
Usman Tada	BF	" "	3,000.00
Moh'd Bukar	BF	" "	120,000.00
Isa Nuhu Protocol	BF	" "	5,000.00
Isa Nuhu Protocol	BF	" "	5,000.00
Moh'd Abdullahi	BF	" "	75,000.00
Abubakar Mustapha	BF	" "	5,000.00
Moh'd Abdulkadir	BF	" "	5,000.00
Sheriff Alajawa	BF	" "	20,000.00
Mosses Agadawa	BF	" "	20,000.00
Hassan Buba	BF	" "	20,000.00
Bilkisu Gadzama	BF	" "	10,000.00
Abubakar Ali	BF	" "	10,000.00
Ashifa Yusuf	BF	" "	60,000.00
Ibrahim Arhafke	BF	" "	5,000.00
Isa Nuhu Protocol	BF	" "	15,000.00
Alh. Ahmadu Dugje	BF	" "	5,000.00
Moh'd Ali Garga	BF	" "	5,000.00
Igaduware D. K. Amuda	BF	" "	10,000.00
Yusuf Alim Bunda	BF	" "	15,000.00
Sheriff Alajawa	BF	" "	20,000.00
Ahmed Dugje	BF	" "	15,000.00
Abubakar Ali Driver	BF	Special Imprest	14,000.00
Salkusu A. Gadzama	BF	Standing Imprest	10,000.00
Umaru Ali Kamba	BF	" "	10,000.00
Fatsuma Ibrahim	BF	" "	10,000.00
Micheal Yohana	BF	" "	10,000.00
Hamajoda Hamadina	BF	" "	5,000.00
Hassan Buba	BF	" "	20,000.00
Igaduware D. K. Amuda	BF	Standing Imprest	5,000.00
Umaru W. Idrisu	BF	" "	5,000.00
Ibrahim Arhafke	BF	" "	5,000.00
Yusuf Abbas	BF	" "	5,000.00
Grema Musa Kolo	BF	" "	20,000.00
Abubakar Mustapha	BF	" "	5,000.00

GWOZA LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PV NO.	PURPOSE	AMOUNT N
Hamman Abubakar	BF	" "	25,000.00
Mr. Peter Maina	BF	Standing Imprest	130,000.00
Abba Goni Mustapha	BF	" "	50,000.00
Moh'd Haruna	BF	" "	5,000.00
Isa Nuhu Protocol	BF	" "	5,000.00
Yusuf Alim Bunda	BF	Special Imprest	15,000.00
Abubakar Mustapha	BF	Standing Imprest	5,000.00
Hamajoda Hamadina	BF	" "	5,000.00
Salkusu A. Gadzama	BF	" "	10,000.00
Bukar Mustapha	BF	" "	10,000.00
Isa Nuhu Protocol	BF	" "	5,000.00
Isa Nuhu Protocol	BF	" "	15,000.00
Alh. Ahmadu Dugje	BF	" "	15,000.00
Haruna Buba Waha	BF	" "	3,000.00
Sheriff Alajawa	BF	" "	20,000.00
Umaru W. Idrisu	BF	Standing Imprest	5,000.00
Igaduware D. K. Amuda	BF	" "	10,000.00
Alim Musa Shehu	BF	" "	5,000.00
Sani Abbas	BF	" "	5,000.00
Abubakar Ali Driver	BF	" "	5,000.00
Isa Nuhu Protocol	BF	" "	5,000.00
Hamajoda Hamadina	BF	" "	5,000.00
Abubakar Mustapha	BF	" "	5,000.00
Ardo Moh'd	BF	" "	500,000.00
Umaru Andas	BF	" "	300,000.00
Igaduware D.K. Amuda	BF	" "	20,000.00
Abubakar Garba Izge	BF	" "	15,000.00
Yohanna I. Malgwi	BF	" "	25,000.00
Umaru Ali Kamba	BF	" "	25,000.00
Sheriff Alajawa	BF	" "	25,000.00
Total			2,714,600.00

SUMMARY

Personal Advance	1,935,835.23
Non-Personal Advance	2,714,600.00
Total	4,650,435.23

Notes 14 - Consolidated Revenue Fund Account

Opening Balance	38,393.32	622,899.54
Total Recurrent Revenues	873,408,038.95	792,679,583.69
Total Funds Available	873,446,432.27	793,302,483.23
Less:		
Recurrent Expenditure	845,979,711.39	775,387,807.41
Transfers/Appropriations	27,354,937.71	17,876,282.50
Closing Balance	11,783.17	38,393.32

GWOZA LOCAL GOVERNMENT OF BORNO STATE

Notes 15 - Capital Development Funds

Total Capital Receipts	27,354,937.71	17,876,282.50
Total Capital Funds Available	27,354,937.71	17,876,282.50
Less:		
Administrative	4,354,937.71	14,976,282.50
Economic	13,000,000.00	2,900,000.00
Regional Development	5,000,000.00	-
Social	5,000,000.00	-
Total Capital Expenditure	27,354,937.71	17,876,282.50

Note 16 - Receipt - Deposit

NAME OF HOLDER	PURPOSE	AMOUNT N
Gwoza Local Government	Mixed Farming Loan	3,639.30
Borno State Government	Mixed Farming Loan	11,379.40
Gwoza Local Government	Land Compensation	594.40
National Union of Teachers	Union Dues	547.02
Borno State Government	Comm. Dev. Grant	83.00
Nigeria Cooperative Bank	Loan to Coop. Association	4,500.00
Shettima Geidam	Motorcar Advance	89.70
Dogali Ali	Motorcycle Advance	87.70
Abba Kaza Umar	Motorcar Advance	312.00
Borno State Government	Unclaimed Arrears	187.63
Sterling Civil Engineering	Land Compensation	37.80
Tanko Ndara	Land Compensation	862.60
Agric Dept. Gwoza Local Govt.	Sales of Rice	2,954.57
Gwoza Local Government	Salary Advance	124.00
Ministry of Agric	Seasonal Loan	1,211.00
Baba Abatcha	Motorcar Advance	1,586.20
Alhaji Mutawali	10% Retention Fee	12.00
NULGE	Nulge Dues	1,271,059.75
Tahir Abubakar	Sales of NYSC Beans	21,685.91
Bello Galadima	10% Retention Fee	900.00
Ibrahim A. Waya	Sale of Essential Comm.	1,600.00
Borno State Government	Repairs of Primary School	560.00
Ali Dawa	Purchase of Text Books	148.00
Suleiman Tada	Purchase of Text Books	148.00
Borno State Government	Const. of Cement Well	800.00
Acct. General Borno State	Const. of Govt. Lodge	490.00
MHWUN	Check Up Dues	474,562.85
Federal Pay Office	Unclaimed Salary	1,940.83
Borno State BIR	PAYE Deduction	1,940,010.85
Izge Comm. Development	Construction of Road	460.00
Modubi Community Devt.	Construction of Road	60.00
Alh. Ahmadu Ashigashigar	% Retention Fee	3,097.40
S. I. D.	Acceal Fund	385.00
Borno State Government	Committee on Earth Dam	290.00
Borno State Government	Sales of Generator	1,056.00
DFRRS	BOSH Project	3,210.17
Adamu Kwafara	10% Retention Fee	795.00
Abubakar I. Madube	10% Retention Fee	940.00
Mohd K. Zaifada	Motorcar Advance	116.67
Resident Electoral Officer	Local Government Election	26,560.00

GWOZA LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PURPOSE	AMOUNT N
Alh. Moh'd Madube	10% Retention Fee	633.75
Alh. Musa Kano	10% Retention Fee	217.50
Moh'd A. Abbas	10% Retention Fee	805.00
Alh. Lawan Apaka	10% Retention Fee	795.00
Alh. Moh'd Dahiru	Motorcar Advance	355.50
Alh. Mohd Shettima	Motorcar Advance	14,161.65
Mary Jidda Manza	10% Retention Fee	41,228.00
Alh. Moh'd Made	10% Retention Fee	294.00
Moh'd A. Abbas	10% Retention Fee	89.05
Moh'd Dahiru	10% Retention Fee	475.00
Alh. Abba Lawan Made	10% Retention Fee	2,513.00
Garba Adam	Motorcar Advance	4,357.22
Hamman Barkindo	Motorcycle Advance	5,449.66
Malah Hoki	10% Retention Fee	1,628.08
Buba Ahmadu Nige	10% Retention Fee	2,812.00
Moh'd Musa Kano	10% Retention Fee	507.00
Ahmadu Ashigashiya	10% Retention Fee	600.00
H. Hauwa Mburza	10% Retention Fee	2,977.60
Usman Ali PaTawe	10% Retention Fee	1,480.80
Kawu Lwan	10% Retention Fee	27,000.00
Mamman Musa	10% Retention Fee	27,000.00
Musa Kumba	10% Retention Fee	27,000.00
Yakubu Yuguda	10% Retention Fee	27,000.00
Adamu Moh'd	10% Retention Fee	466,765.73
Federal Inland Revenue	5% Value Added Tax	11,905,606.63
Borno State Government	5% Withholding Tax	11,505,006.63
Alh. Ali Barma	10% Retention Fee	1,091,631.56
Alh. Abubakar Chikide	10% Retention Fee	529,275.25
Moh'd Zubairu	10% Retention Fee	1,176,619.50
Ibrahim Tangwaye	10% Retention Fee	391,618.20
Umaru Dankansa	10% Retention Fee	200,322.20
Hamman Samari	10% Retention Fee	457,708.60
Habu Adamu Aji Izge	10% Retention Fee	196,630.45
Alim Bello Gwamna	10% Retention Fee	75,199.35
Ishaku Salihu Gupa	10% Retention Fee	98,682.42
Mohammed Wapaka	10% Retention Fee	243,135.00
Mallah Alh. Ahmada	10% Retention Fee	1,164,641.21
Bapatel Umaru	10% Retention Fee	1,467,503.36
Sani Tada	10% Retention Fee	503,867.44
Mohammed Arzurwa	10% Retention Fee	536,728.36
TOTAL		35,979,406.45

GWOZA LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CONSOLIDATED REVENUE FUND

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Note: 17				
Government Share of Faac				
Statutory Allocation from Federal Govt.	2,000,316,913.72	1,621,345,611.00	1,621,345,611.00	(378,971,302.72)
Statutory Allocation from State Govt.	-	-	-	-
Share of VAT	-	417,914,692.00	417,914,692.00	417,914,692.00
Total	2,000,316,913.72	2,039,260,303.00	2,039,260,303.00	38,943,389.28
Note: 18				
Personal Tax				
Community Development & Poll Tax	-	2,500,000.00	2,500,000.00	2,500,000.00
Total	-	2,500,000.00	2,500,000.00	2,500,000.00
Note: 19				
Licence General				
Goldsmith & Gold Dealers Licence	-	50,000.00	50,000.00	50,000.00
Radio & Television Station Licence	-	50,000.00	50,000.00	50,000.00
Inland Water Way Licence	-	80,000.00	80,000.00	80,000.00
Bake House licence	-	220,000.00	220,000.00	220,000.00
Bicycle Licence & Hire Permit	-	50,000.00	50,000.00	50,000.00
Brick Making etc Licence	-	50,000.00	50,000.00	50,000.00
Cart Licence	-	50,000.00	50,000.00	50,000.00
Dane Gun Licence	-	40,000.00	40,000.00	40,000.00
Cattle Dealers Licence	-	150,000.00	150,000.00	150,000.00
Dried Fish & Meat Licence	-	50,000.00	50,000.00	50,000.00
Hawkers Permits Licence	-	60,000.00	60,000.00	60,000.00
Hunting Permits Licence	-	100,000.00	100,000.00	100,000.00
Produce Buying Licence	-	250,000.00	250,000.00	250,000.00
Animal Health Certificate Licence	-	70,000.00	70,000.00	70,000.00
Abattoir & Slaughter Licence	-	100,000.00	100,000.00	100,000.00
Total	-	1,370,000.00	1,370,000.00	1,370,000.00
Note : 20				
Fine General				
Trade Union Fees	-	60,000.00	60,000.00	60,000.00
Contractor Registration Fees	-	1,600,000.00	1,600,000.00	1,600,000.00
Marriage & Divorce Fees	-	40,000.00	40,000.00	40,000.00
Tender Fees	-	1,200,000.00	1,200,000.00	1,200,000.00
Birth & Death Registration & Indigen Fees	-	500,000.00	500,000.00	500,000.00
Agricultural & Veterinary Services Fees	-	10,000.00	10,000.00	10,000.00
Delopment Levies	-	30,000.00	30,000.00	30,000.00
Inspection	-	30,000.00	30,000.00	30,000.00
Total	-	3,470,000.00	3,470,000.00	3,470,000.00
Note: 21				
Fees General				
Rice Mill & Cassava Grinding	-	100,000.00	100,000.00	100,000.00
Sand Dredging	-	70,000.00	70,000.00	70,000.00
Sawing Institute	-	30,000.00	30,000.00	30,000.00
Squaters & Hawkers Permit	-	40,000.00	40,000.00	40,000.00
Survey	-	50,000.00	50,000.00	50,000.00
Vehicle Spare Parts Fees	-	100,000.00	100,000.00	100,000.00
Vulcanisers	-	40,000.00	40,000.00	40,000.00
Welding Machine	-	60,000.00	60,000.00	60,000.00
Wood Making & Capentary W/Shop	-	70,000.00	70,000.00	70,000.00
Impounding of Animals	-	170,000.00	170,000.00	170,000.00
Total	-	730,000.00	730,000.00	730,000.00

GWOZA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note: 22				
Sales General				
Sales of Fertilizer	-	4,000,000.00	4,000,000.00	4,000,000.00
Total	-	4,000,000.00	4,000,000.00	4,000,000.00
Note: 23				
Earning General				
Earning from Laboratory Services	-	50,000.00	50,000.00	50,000.00
Earning from Hire of Plant & Equipment	-	100,000.00	100,000.00	100,000.00
Earning from Guest House	-	140,000.00	140,000.00	140,000.00
Earning from Commercial Activities	-	6,000,000.00	6,000,000.00	6,000,000.00
Total	-	6,290,000.00	6,290,000.00	6,290,000.00
Note : 24				
Rent on Local Government General				
Rent on government Quarters	-	700,000.00	700,000.00	700,000.00
Rent on Government Building	-	200,000.00	200,000.00	200,000.00
Total	-	900,000.00	900,000.00	900,000.00
Note : 25				
Rent on Local Govt. Building General				
Rent on Government Land	-	500,000.00	500,000.00	500,000.00
Rents & Premium on the Allocation of Land	-	200,000.00	200,000.00	200,000.00
Rent on Government Properties	-	700,000.00	700,000.00	700,000.00
Total	-	1,400,000.00	1,400,000.00	1,400,000.00
Note: 26				
Investment Income				
Dividend Received	-	4,000,000.00	4,000,000.00	4,000,000.00
Other Investment Income	-	500,000.00	500,000.00	500,000.00
Total	-	4,500,000.00	4,500,000.00	4,500,000.00
Note : 27				
Domestic Aids				
Current Domestic Aids	-	50,000,000.00	50,000,000.00	50,000,000.00
Total	-	50,000,000.00	50,000,000.00	50,000,000.00
Note:28				
Foreign Grants				
Capital Foreign Grants	-	50,000,000.00	50,000,000.00	50,000,000.00
Total	-	50,000,000.00	50,000,000.00	50,000,000.00
Note : 29				
Other Receipt				
VAT	455,515,582.49	-	-	(455,515,582.49)
PPT	4,630,076.23	-	-	(4,630,076.23)
Excess Bank Chgarges	4,884,022.45	-	-	(4,884,022.45)
Excess Crude	3,460,823.91	-	-	(3,460,823.91)
Forex Equalisation	52,638,495.55	-	-	(52,638,495.55)
Additional Fund From NNPC	3,249,913.39	-	-	(3,249,913.39)
Exchange Difference	12,068,429.18	-	-	(12,068,429.18)
Exchange Gain	7,893,613.85	-	-	(7,893,613.85)
Total	544,340,757.05	-	-	(544,340,757.05)
Note : 30				
Statutory Deductions				
3% Emirate Council	60,009,507.40	-	-	(60,009,507.40)
0.5% L.G. Audit	10,001,584.55	-	-	(10,001,584.55)
7% of L.E.A. Pri. Sch. Teachers Pension Plus	40,173,556.32	-	-	(40,173,556.32)
7% Local Govt Pension	45,148,944.42	-	-	(45,148,944.42)
Total	155,333,592.69	-	-	(155,333,592.69)

GWOZA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note : 31				
Intervention Funding				
Contribution towards Funding of Primary Edu.	512,405,749.14	-	-	(512,405,749.14)
1% LGSC Training Fund	20,002,169.13	-	-	(20,002,169.13)
0.75% Admin Charges	15,002,376.85	-	-	(15,002,376.85)
5% Security	100,015,845.71	-	-	(100,015,845.71)
Total	647,426,140.83	-	-	(647,426,140.83)
Note : 32				
Miscellaneous Deductions Funding				
Serence Gratuity to Former LG Concillors	4,500,000.00	-	-	(4,500,000.00)
Contr. to Indigines Undergoing Armed Forces Training	400,000.00	-	-	(400,000.00)
IFAD Climate Change Adaptation Counterpart Funding	2,500,000.00	-	-	(2,500,000.00)
JNI Contribution	385,185.19	-	-	(385,185.19)
Retainership NTA/BRTV	1,260,000.00	-	-	(1,260,000.00)
Payment for Preparation of LGA's Annual Account	1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood, Food Items to IDPs	26,333,548.20	-	-	(26,333,548.20)
LGA's Hajj Fare	14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipments for SPHCA Biometric Data Capture	2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service	43,250,000.00	-	-	(43,250,000.00)
Workshop on Fiscal & Admin. Due Process	462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's	1,481,481.46	-	-	(1,481,481.46)
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees	9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019	1,138,500.00	-	-	(1,138,500.00)
Hotel Bills in respects of Borno State Hotel	-	-	-	-
Production of Projects Calender 2018	680,000.00	-	-	(680,000.00)
Outstanding Liabilities	-	-	-	-
Logistics	3,000,000.00	-	-	(3,000,000.00)
Total	121,833,830.75	-	-	(121,833,830.75)
Note : 33				
Personal Cost				
Office of the Chairman	36,272,267.00	36,315,135.00	36,315,135.00	42,868.00
Office of the Secretary	38,433,292.84	38,506,275.00	38,506,275.00	72,982.16
The Council	5,780,470.00	7,579,814.00	7,579,814.00	1,799,344.00
Admin & General Services	29,312,876.61	40,922,372.00	40,922,372.00	11,609,495.39
Agric & Natural Resources	103,809,160.94	118,000,000.00	118,000,000.00	14,190,839.06
Finance Supply	131,011,362.00	120,000,000.00	120,000,000.00	(11,011,362.00)
Works Transport & Housing	79,722,463.00	80,000,000.00	80,000,000.00	277,537.00
Education & Social Development	6,527,311.00	530,730,063.00	530,730,063.00	524,202,752.00
Primary Health Care	182,818,080.00	191,606,068.00	191,606,068.00	8,787,988.00
Traditional Office	15,519,140.00	17,221,122.00	17,221,122.00	1,701,982.00
Total	629,206,423.39	1,180,880,849.00	1,180,880,849.00	551,674,425.61
Note : 34				
Overhead Cost				
Office of the Chairman	58,787,500.00	62,500,000.00	62,500,000.00	3,712,500.00
Office of the Secretary	8,770,000.00	88,000,000.00	88,000,000.00	79,230,000.00
The Council	6,391,000.00	5,800,000.00	5,800,000.00	(591,000.00)
Admin & General Services	6,700,000.00	60,447,788.00	60,447,788.00	53,747,788.00
Agric & Natural Resources	15,250,000.00	39,300,000.00	39,300,000.00	24,050,000.00
Finance Supply	3,665,088.00	81,000,000.00	81,000,000.00	77,334,912.00
Works Transport & Housing	54,751,000.00	104,000,000.00	104,000,000.00	49,249,000.00
Education & Social Development	22,500,000.00	46,403,562.00	46,403,562.00	23,903,562.00
Primary Health Care	18,075,000.00	54,000,000.00	54,000,000.00	35,925,000.00
Traditional Office	21,883,700.00	14,500,000.00	14,500,000.00	(7,383,700.00)
Total	216,773,288.00	555,951,350.00	555,951,350.00	339,178,062.00

GWOZA LOCAL GOVERNMENT OF BORNO STATE

NOTE TO JAAC AND CAPITAL DEVELOPMENT FUND

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note : 35				
JACC Deduction				
5% Stabilization	40,186,338.29	-	-	(40,186,338.29)
20% LG Joint Development Programme	400,063,382.74	-	-	(400,063,382.74)
Rehabilitation of Federal Highway	-	-	-	-
Total	440,249,721.03	-	-	(440,249,721.03)
Note : 36				
Admin & General Service				
Poverty Alleviation Materials 10 Wards	-	1,000,000.00	1,000,000.00	1,000,000.00
Provision of Building Materials to IDPs	4,354,937.71	100,000,000.00	100,000,000.00	95,645,062.29
Provision of Food Items to IDPs	-	25,000,000.00	25,000,000.00	25,000,000.00
Rehabilitation of School Infrastructures	-	-	-	-
Total	4,354,937.71	126,000,000.00	126,000,000.00	121,645,062.29
Note : 37				
Agric & Natural Resources				
Purchase of Agro Chemicals	5,000,000.00	7,350,000.00	7,350,000.00	2,350,000.00
Counter Funding T/Fadama III Project	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Motor Vehicle	8,000,000.00	2,000,000.00	2,000,000.00	(6,000,000.00)
Purchase of Fertilizer	-	-	-	-
Total	13,000,000.00	11,350,000.00	11,350,000.00	(1,650,000.00)
Note : 38				
Finance & Supply				
Construction & Provision of Fencing	-	8,000,000.00	10,000,000.00	8,000,000.00
Rehabilitation & Repairs of Markets & M/Park	-	8,000,000.00	5,000,000.00	8,000,000.00
Construction & Provision of Market & M/Parks	-	6,000,000.00	2,000,000.00	6,000,000.00
Construction & Provision of Markets Stalls	-	32,000,000.00	2,500,000.00	32,000,000.00
Total	-	54,000,000.00	19,500,000.00	54,000,000.00
Note : 39				
Works Transport & Housing				
Purchase of Office Furniture & Fittings	-	10,000,000.00	10,000,000.00	10,000,000.00
Construction & Provision of Bridges	5,000,000.00	40,000,000.00	40,000,000.00	35,000,000.00
Construction & Provision of Roads	-	40,000,000.00	40,000,000.00	40,000,000.00
Erosion & Flood Control	-	30,000,000.00	30,000,000.00	30,000,000.00
Construction & Provision of Office Building	-	15,000,000.00	15,000,000.00	15,000,000.00
Purchase of Generators	-	50,000,000.00	50,000,000.00	50,000,000.00
Construction & Provision of Slaughter Slaps	-	1,000,000.00	1,000,000.00	1,000,000.00
Rehabilitation & Repairs of Electricity	-	30,000,000.00	30,000,000.00	30,000,000.00
Construction & Provision of Rural Electricity	-	30,000,000.00	30,000,000.00	30,000,000.00
Purchase of Transformers	-	10,000,000.00	10,000,000.00	10,000,000.00
Construction & Provision of Culverts	-	20,000,000.00	20,000,000.00	20,000,000.00
Total	5,000,000.00	276,000,000.00	276,000,000.00	271,000,000.00
Note : 40				
Primary Health Care				
Purchase of Health & Medical Equipment	-	10,000,000.00	45,000,000.00	10,000,000.00
Construction & Provision of Hospital & H/Cen.	5,000,000.00	35,000,000.00	25,000,000.00	30,000,000.00
Rehabilitation & Repairs of Hospital & H/Cen.	-	20,000,000.00	30,000,000.00	20,000,000.00
Total	5,000,000.00	65,000,000.00	100,000,000.00	60,000,000.00
Note : 41				
Traditional Office				
Purchase of Office Furniture & Fittings	-	3,000,000.00	3,000,000.00	3,000,000.00
Construction & Provision of Emirate Palace	-	20,000,000.00	20,000,000.00	20,000,000.00
Total	-	23,000,000.00	23,000,000.00	23,000,000.00

GWOZA LOCAL GOVERNMENT OF BORNO STATE

SCHEDULE OF DETAILED REVENUE

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
GOVERNMENT SHARE OF FAAC				
Statutory Allocation from Federal Govt.	2,000,316,913.72	1,621,345,611.00	1,621,345,611.00	(378,971,302.72)
Statutory Allocation from State Govt.	-	-	-	-
Share of VAT	-	417,914,692.00	417,914,692.00	417,914,692.00
Total	2,000,316,913.72	2,039,260,303.00	2,039,260,303.00	38,943,389.28
PERSONAL TAX				
Community Development & Poll Tax	-	2,500,000.00	2,500,000.00	2,500,000.00
Total	-	2,500,000.00	2,500,000.00	2,500,000.00
LICENCE GENERAL				
Goldsmith & Gold Dealers Licence	-	50,000.00	50,000.00	50,000.00
Radio & Television Station Licence	-	50,000.00	50,000.00	50,000.00
Inland Water Way Licence	-	80,000.00	80,000.00	80,000.00
Bake House licence	-	220,000.00	220,000.00	220,000.00
Bicycle Licence & Hire Permit	-	50,000.00	50,000.00	50,000.00
Brick Making etc Licence	-	50,000.00	50,000.00	50,000.00
Cart Licence	-	50,000.00	50,000.00	50,000.00
Dane Gun Licence	-	40,000.00	40,000.00	40,000.00
Cattle Dealers Licence	-	150,000.00	150,000.00	150,000.00
Dried Fish & Meat Licence	-	50,000.00	50,000.00	50,000.00
Hawkers Permits Licence	-	60,000.00	60,000.00	60,000.00
Hunting Permits Licence	-	100,000.00	100,000.00	100,000.00
Produce Buying Licence	-	250,000.00	250,000.00	250,000.00
Animal Health Certificate Licence	-	70,000.00	70,000.00	70,000.00
Abattoir & Slaughter Licence	-	100,000.00	100,000.00	100,000.00
Total	-	1,370,000.00	1,370,000.00	1,370,000.00
FINE GENERAL				
Trade Union Fees	-	60,000.00	60,000.00	60,000.00
Contractor Registration Fees	-	1,600,000.00	1,600,000.00	1,600,000.00
Marriage & Divorce Fees	-	40,000.00	40,000.00	40,000.00
Tender Fees	-	1,200,000.00	1,200,000.00	1,200,000.00
Birth & Death Registration & Indigen Fees	-	500,000.00	500,000.00	500,000.00
Agricultural & Veterinary Services Fees	-	10,000.00	10,000.00	10,000.00
Development Levies	-	30,000.00	30,000.00	30,000.00
Inspection	-	30,000.00	30,000.00	30,000.00
Total	-	3,470,000.00	3,470,000.00	3,470,000.00
FEES GENERAL				
Rice Mill & Cassava Grinding	-	100,000.00	100,000.00	100,000.00
Sand Dredging	-	70,000.00	70,000.00	70,000.00
Sawing Institute	-	30,000.00	30,000.00	30,000.00
Squatters & Hawkers Permit	-	40,000.00	40,000.00	40,000.00
Survey	-	50,000.00	50,000.00	50,000.00
Vehicle Spare Parts Fees	-	100,000.00	100,000.00	100,000.00
Vulcanisers	-	40,000.00	40,000.00	40,000.00
Welding Machine	-	60,000.00	60,000.00	60,000.00
Wood Making & Capentary W/Shop	-	70,000.00	70,000.00	70,000.00
Impounding of Animals	-	170,000.00	170,000.00	170,000.00
Total	-	730,000.00	730,000.00	730,000.00
SALES GENERAL				
Sales of Fertilizer	-	4,000,000.00	4,000,000.00	4,000,000.00
Total	-	4,000,000.00	4,000,000.00	4,000,000.00

GWOZA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
EARNING GENERAL				
Earning from Laboratory Services	-	50,000.00	50,000.00	50,000.00
Earning from Hire of Plant & Equipment	-	100,000.00	100,000.00	100,000.00
Earning from Guest House	-	140,000.00	140,000.00	140,000.00
Earning from Commercial Activities	-	6,000,000.00	6,000,000.00	6,000,000.00
Total	-	6,290,000.00	6,290,000.00	6,290,000.00
RENT ON LOCAL GOVERNMENT GENERAL				
Rent on government Quarters	-	700,000.00	700,000.00	700,000.00
Rent on Government Building	-	200,000.00	200,000.00	200,000.00
Total	-	900,000.00	900,000.00	900,000.00
RENT ON LOCAL GOVT. BUILDING GENERAL				
Rent on Government Land	-	500,000.00	500,000.00	500,000.00
Rents & Premium on the Allocation of Land	-	200,000.00	200,000.00	200,000.00
Rent on Government Properties	-	700,000.00	700,000.00	700,000.00
Total	-	1,400,000.00	1,400,000.00	1,400,000.00
INVESTMENT INCOME				
Dividend Received	-	4,000,000.00	4,000,000.00	4,000,000.00
Other Investment Income	-	500,000.00	500,000.00	500,000.00
Total	-	4,500,000.00	4,500,000.00	4,500,000.00
DOMESTIC AIDS				
Current Domestic Aids	-	50,000,000.00	50,000,000.00	50,000,000.00
Total	-	50,000,000.00	50,000,000.00	50,000,000.00
FOREIGN GRANTS				
Capital Foreign Grants	-	50,000,000.00	50,000,000.00	50,000,000.00
Total	-	50,000,000.00	50,000,000.00	50,000,000.00
OTHER RECEIPT				
VAT	455,515,582.49	-	-	(455,515,582.49)
PPT	4,630,076.23	-	-	(4,630,076.23)
Excess Bank Chgarges	4,884,022.45	-	-	(4,884,022.45)
Excess Crude	3,460,623.91	-	-	(3,460,623.91)
Forex Equalisation	52,638,495.55	-	-	(52,638,495.55)
Additional Fund From NNPC	3,249,913.39	-	-	(3,249,913.39)
Exchange Difference	12,068,429.18	-	-	(12,068,429.18)
Exchange Gain	7,893,613.85	-	-	(7,893,613.85)
Total	544,340,757.05	-	-	(544,340,757.05)

SCHEDULE OF JACC, PERSONNEL & OVERHEAD EXPENDITURE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
STATUTORY DEDUCTIONS				
3% Emirate Council	60,009,507.40	-	-	(60,009,507.40)
0.5% L.G. Audit	10,001,584.55	-	-	(10,001,584.55)
7% of L.E.A. Pri. Sch. Teachers Pension Plus	40,173,556.32	-	-	(40,173,556.32)
7% Local Govt Pension	45,148,944.42	-	-	(45,148,944.42)
Total	155,333,592.69	-	-	(155,333,592.69)
INTERVENTION FUNDING				
Contribution towards Funding of Primary Edu.	512,405,749.14	-	-	(512,405,749.14)
1% LGSC Training Fund	20,002,169.13	-	-	(20,002,169.13)
0.75% Admin Charges	15,002,376.85	-	-	(15,002,376.85)
5% Security	100,015,845.71	-	-	(100,015,845.71)
Total	647,426,140.83	-	-	(647,426,140.83)

GWOZA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
MISCELLANEOUS DEDUCTIONS FUNDING				
Serance Gratuity to Former LG Concillors	4,500,000.00	-	-	(4,500,000.00)
Contr. to Indigines Undergoing Armed Forces Training	400,000.00	-	-	(400,000.00)
IFAD Climate Change Adaptation Counterpart Funding	2,500,000.00	-	-	(2,500,000.00)
JNI Contribution	385,185.19	-	-	(385,185.19)
Retainership NTA/BRTV	1,260,000.00	-	-	(1,260,000.00)
Payment for Preparation of LGA's Annual Account	1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood, Food Items to IDPs	26,333,548.20	-	-	(26,333,548.20)
LGA's Hajj Fare	14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipments for SPHCA Biometric Data Capture	2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service	43,250,000.00	-	-	(43,250,000.00)
Workshop on Fiscal & Admin. Due Process	462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's	1,481,481.46	-	-	(1,481,481.46)
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees	9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019	1,138,500.00	-	-	(1,138,500.00)
Hotel Bills in respect of Borno State Hotel	-	-	-	-
Production of Projects Calendar 2018	680,000.00	-	-	(680,000.00)
Outstanding Liabilities	-	-	-	-
Logistics	3,000,000.00	-	-	(3,000,000.00)
Total	121,833,830.75	-	-	(121,833,830.75)
OFFICE OF THE CHAIRMAN				
Salary	29,312,876.61	36,315,135.00	36,315,135.00	7,002,258.39
Elected & Appointed Official Package	37,800,000.00	16,500,000.00	16,500,000.00	(21,300,000.00)
Local Travel & Transport: Training	-	1,900,000.00	1,900,000.00	1,900,000.00
International Travel & Transport Training	-	1,500,000.00	1,500,000.00	1,500,000.00
Office Stationery/Computer Consumables	-	1,700,000.00	1,700,000.00	1,700,000.00
Maintenance of Office Furniture	4,000,000.00	7,500,000.00	7,500,000.00	3,500,000.00
Other Maintenance Services	70,000.00	2,500,000.00	2,500,000.00	2,430,000.00
Local Training	10,000.00	4,200,000.00	4,200,000.00	4,190,000.00
Security Vote (Including Operations)	6,700,000.00	16,000,000.00	16,000,000.00	9,300,000.00
Physical Security	-	700,000.00	700,000.00	700,000.00
Entertainment & Official Hospitality	-	10,000,000.00	10,000,000.00	10,000,000.00
Total	77,892,876.61	98,815,135.00	98,815,135.00	20,922,258.39
OFFICE OF THE SECRETARY				
Salary	-	38,506,275.00	38,506,275.00	38,506,275.00
Local Travel & Transport: Training	-	1,500,000.00	1,500,000.00	1,500,000.00
Office Stationery/Computer Consumables	-	1,500,000.00	1,500,000.00	1,500,000.00
Printing of Non Security Document	-	300,000.00	300,000.00	300,000.00
Maintenance of Office Furniture	-	2,000,000.00	2,000,000.00	2,000,000.00
Other Maintenance Services	-	1,500,000.00	1,500,000.00	1,500,000.00
Entertainment & Official Hospitality	-	2,000,000.00	2,000,000.00	2,000,000.00
Total	-	47,306,275.00	47,306,275.00	47,306,275.00
THE COUNCIL				
Salary	-	7,579,814.00	7,579,814.00	7,579,814.00
Local Travel & Transport: Training	-	1,000,000.00	1,000,000.00	1,000,000.00
Office Stationery/Computer Consumables	-	500,000.00	500,000.00	500,000.00
Maintenance of Office Furniture	-	2,400,000.00	2,400,000.00	2,400,000.00
Other Maintenance Services	-	1,700,000.00	1,700,000.00	1,700,000.00
Consulting Services & Special Committees	-	200,000.00	200,000.00	200,000.00
Total	-	13,379,814.00	13,379,814.00	13,379,814.00

GWOZA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
ADMIN & GENERAL SERVICES				
Salary	-	40,922,372.00	40,922,372.00	40,922,372.00
Local Government Pension	-	47,840,788.00	47,840,788.00	47,840,788.00
Local Travel & Transport: Training	-	500,000.00	500,000.00	500,000.00
Recruitment Exercise	-	500,000.00	500,000.00	500,000.00
Casual Staff	-	1,000,000.00	1,000,000.00	1,000,000.00
Office Stationery/Computer Consumables	-	500,000.00	500,000.00	500,000.00
Maintenance of Office Furniture	-	2,000,000.00	2,000,000.00	2,000,000.00
Staff Development	-	200,000.00	200,000.00	200,000.00
Provision of Service Materials	-	1,000,000.00	1,000,000.00	1,000,000.00
Sundry Expenses	-	6,907,000.00	6,907,000.00	6,907,000.00
Total	-	101,370,160.00	101,370,160.00	101,370,160.00
AGRIC & NATURAL RESOURCES				
Salary	103,809,160.94	118,000,000.00	118,000,000.00	14,190,839.06
Local Travel & Transport: Training	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Veterinary Drugs	6,500,000.00	15,000,000.00	15,000,000.00	8,500,000.00
Purchase of Pesticides	3,020,000.00	1,300,000.00	1,300,000.00	(1,720,000.00)
Maintenance of Office Furniture	70,000.00	2,500,000.00	2,500,000.00	2,430,000.00
Supply of Agric Equipment	4,500,000.00	5,000,000.00	5,000,000.00	500,000.00
Cleaning & Fumigation Service	500,000.00	500,000.00	500,000.00	-
Trade Fair Exhibition & Show	-	500,000.00	500,000.00	500,000.00
Tree Planting Campaign	-	500,000.00	500,000.00	500,000.00
Transport & Handling of Fertilizer	-	3,000,000.00	3,000,000.00	3,000,000.00
Sundry Expenses	660,000.00	5,000,000.00	5,000,000.00	4,340,000.00
Purchase of Agric Map	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	119,059,160.94	157,300,000.00	157,300,000.00	38,240,839.06
FINANCE & SUPPLY				
Salary	131,011,362.00	120,000,000.00	120,000,000.00	(11,011,362.00)
Local Travel & Transport: Training	194.00	5,000,000.00	5,000,000.00	4,999,806.00
Office Stationery/Computer Consumables	-	5,000,000.00	5,000,000.00	5,000,000.00
Printing of Non Security Document	-	5,000,000.00	5,000,000.00	5,000,000.00
Maintenance of Office Furniture	3,524,988.59	3,000,000.00	3,000,000.00	(524,988.59)
consultancy Services & Special Comm.	-	8,000,000.00	8,000,000.00	8,000,000.00
Settlement of Liabilities	139,905.41	15,000,000.00	15,000,000.00	14,860,094.59
Sundry Expenses	-	40,000,000.00	40,000,000.00	40,000,000.00
Total	134,676,460.00	201,000,000.00	201,000,000.00	66,323,550.00
WORKS TRANSPORT & HOUSING				
Salary	79,722,463.00	80,000,000.00	80,000,000.00	277,537.00
Local Travel & Transport: Training	-	2,000,000.00	2,000,000.00	2,000,000.00
Electricity Charges	15,156,000.00	5,000,000.00	5,000,000.00	(10,156,000.00)
Water Rates	-	-	-	-
Maintenance of MNeH./Transport Equip.	5,010,000.00	30,000,000.00	30,000,000.00	24,990,000.00
Other Maintenance Services	3,500,000.00	20,000,000.00	20,000,000.00	16,500,000.00
Opening of Block Culverts	9,950,000.00	10,000,000.00	10,000,000.00	50,000.00
Repairs of Vandalise Electric Poles	1,375,000.00	20,000,000.00	20,000,000.00	18,625,000.00
Plant & Generator Fuel Cost	14,930,000.00	15,000,000.00	15,000,000.00	70,000.00
Provision of Service Materials	2,830,000.00	1,000,000.00	1,000,000.00	(1,830,000.00)
Sundry Expenses	2,000,000.00	1,000,000.00	1,000,000.00	(1,000,000.00)
Total	134,473,463.00	184,000,000.00	184,000,000.00	49,526,537.00
EDUCATION & SOCIAL DEVELOPMENT				
Salary	6,527,311.00	530,730,063.00	530,730,063.00	524,202,752.00
Local Travel & Transport: Training	-	400,000.00	400,000.00	400,000.00
NYSC Allowance	2,000,000.00	2,000,000.00	2,000,000.00	-
Office Stationery/Computer Consumables	2,000,000.00	2,000,000.00	2,000,000.00	-
Printing of Non Security Document	-	1,000,000.00	1,000,000.00	1,000,000.00
LEA Pension	18,500,000.00	41,003,562.00	41,003,562.00	22,503,562.00
Total	29,027,311.00	577,133,625.00	577,133,625.00	548,106,314.00

GWOZA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
PRIMARY HEALTH CARE				
Salary	182,818,080.00	191,606,068.00	191,606,068.00	8,787,988.00
Local Travel & Transport: Training	4,000,000.00	3,000,000.00	3,000,000.00	(1,000,000.00)
Office Stationery/Computer Consumables	655,000.00	2,000,000.00	2,000,000.00	1,345,000.00
Gold Chain Materials	20,000.00	2,000,000.00	2,000,000.00	1,980,000.00
Polio Immunization Days	8,100,000.00	6,000,000.00	6,000,000.00	(2,100,000.00)
President Comp. Responsive Plan	-	2,000,000.00	2,000,000.00	2,000,000.00
ONCHO Programme	-	-	-	-
Medical Assistance	-	2,000,000.00	2,000,000.00	2,000,000.00
Integreted Material Neonatal & Child Health	-	2,000,000.00	2,000,000.00	2,000,000.00
Sundry Expenses	5,300,000.00	15,000,000.00	15,000,000.00	9,700,000.00
Substance of PHC Services	-	20,000,000.00	20,000,000.00	20,000,000.00
Total	200,893,080.00	245,606,068.00	245,606,068.00	44,712,988.00
TRADITIONAL OFFICE				
Salary	15,519,140.00	17,221,122.00	17,221,122.00	1,701,982.00
Local Travel & Transport: Training	5,050,000.00	1,000,000.00	1,000,000.00	(4,050,000.00)
Cultural & Local Festivities	4,000,000.00	5,000,000.00	5,000,000.00	1,000,000.00
Office Stationery/Computer Consumables	-	500,000.00	500,000.00	500,000.00
Maintenance of Office Furniture	6,000,000.00	5,000,000.00	5,000,000.00	(1,000,000.00)
Entertainment & Official Hospitality	4,040,000.00	1,000,000.00	1,000,000.00	(3,040,000.00)
Sundry Expenses	2,793,700.00	2,000,000.00	2,000,000.00	(793,700.00)
Total	37,402,840.00	31,721,122.00	31,721,122.00	(5,681,718.00)
<u>SCHEDULE OF JACC AND CAPITAL EXPENDITURE</u>				
	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
JACC DEDUCTION				
5% Stabilization	40,186,338.29	-	-	(40,186,338.29)
20% LG Joint Development Programme	400,063,382.74	-	-	(400,063,382.74)
Rehabilitation of Federal Highway	-	-	-	-
Total	440,249,721.03	-	-	(440,249,721.03)
ADMIN & GENERAL SERVICES				
Poverty Alleviation Materials 10 Wards	-	1,000,000.00	1,000,000.00	1,000,000.00
Provision of Building Materials to IDPs	4,354,937.71	100,000,000.00	100,000,000.00	95,645,062.29
Provision of Food Items to IDPs	-	25,000,000.00	25,000,000.00	25,000,000.00
Rehabilitation of School Infrastructures	-	-	-	-
Total	884,854,379.77	126,000,000.00	126,000,000.00	(758,854,379.77)
AGRIC & NATURAL RESOURCES				
Purchase of Agro Chemicals	5,000,000.00	7,350,000.00	7,350,000.00	2,350,000.00
Counter Funding T/Fadama III Project	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Motor Vehicle	8,000,000.00	2,000,000.00	2,000,000.00	(6,000,000.00)
Purchase of Fertilizer	-	-	-	-
Total	13,000,000.00	11,350,000.00	11,350,000.00	(1,650,000.00)
FINANCE & SUPPLY				
Construction & Provision of Fencing	-	8,000,000.00	10,000,000.00	8,000,000.00
Rehabilitation & Repairs of Markets & M/Park	-	8,000,000.00	5,000,000.00	8,000,000.00
Construction & Provision of Market & M/Parks	-	6,000,000.00	2,000,000.00	6,000,000.00
Construction & Provision of Markets Stalls	-	32,000,000.00	2,500,000.00	32,000,000.00
Total	-	54,000,000.00	19,500,000.00	54,000,000.00

GWOZA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
WORKS TRANSPORT & HOUSING				
Purchase of Office Furniture & Fittings	-	10,000,000.00	10,000,000.00	10,000,000.00
Construction & Provision of Bridges	5,000,000.00	40,000,000.00	40,000,000.00	35,000,000.00
Construction & Provision of Roads	-	40,000,000.00	40,000,000.00	40,000,000.00
Erosion & Flood Control	-	30,000,000.00	30,000,000.00	30,000,000.00
Construction & Provision of Office Building	-	15,000,000.00	15,000,000.00	15,000,000.00
Purchase of Generators	-	50,000,000.00	50,000,000.00	50,000,000.00
Construction & Provision of Slaughter Slabs	-	1,000,000.00	1,000,000.00	1,000,000.00
Rehabilitation & Repairs of Electricity	-	30,000,000.00	30,000,000.00	30,000,000.00
Construction & Provision of Rural Electricity	-	30,000,000.00	30,000,000.00	30,000,000.00
Purchase of Transformers	-	10,000,000.00	10,000,000.00	10,000,000.00
Construction & Provision of Culverts	-	20,000,000.00	20,000,000.00	20,000,000.00
Total	5,000,000.00	276,000,000.00	276,000,000.00	271,000,000.00
PRIMARY HEALTH CARE				
Purchase of Health & Medical Equipment	-	10,000,000.00	45,000,000.00	10,000,000.00
Construction & Provision of Hospital & H/Cen.	5,000,000.00	35,000,000.00	25,000,000.00	30,000,000.00
Rehabilitation & Repairs of Hospital & H/Cen.	-	20,000,000.00	30,000,000.00	20,000,000.00
Total	5,000,000.00	65,000,000.00	100,000,000.00	60,000,000.00
TRADITIONAL OFFICE				
Purchase of Office Furniture & Fittings	-	3,000,000.00	3,000,000.00	3,000,000.00
Construction & Provision of Emirate Palace	-	20,000,000.00	20,000,000.00	20,000,000.00
Total	-	23,000,000.00	23,000,000.00	23,000,000.00



BORNO STATE OF NIGERIA

**HAWUL
LOCAL GOVERNMENT COUNCIL**

ANNUAL FINANCIAL STATEMENT

FOR THE YEAR ENDED

31ST DECEMBER, 2018.

HAWUL LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 1
CASHFLOW STATEMENT

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
From Operation:			
RECIEPT:			
Statutory Allocation FAAC		1,416,656,382.83	507,848,287.88
Value Added Tax		-	-
Sub Total		1,416,656,382.83	507,848,287.88
Internal Generated Revenue			
Internal Generated Revenue	3	507,201.68	2,555,350.00
OTHER RECIEPT:	4		
VAT		333,047,854.16	-
PPT		3,279,093.93	-
Excess Bank Chgarges		3,459,157.28	-
Excess Crude		2,450,869.12	-
Forex Equalisation		32,898,686.05	-
Additional Fund From NNPC		2,301,640.56	-
Exchange Difference		8,547,054.27	-
Exchange Gain		5,590,383.40	-
Sub Total		391,574,738.75	-
Total Receipts		1,808,738,323.26	510,403,637.88
PAYMENTS:			
STATUTORY DEDUCTIONS	5		
3% Emirate Council		42,499,691.49	-
0.5% L.G. Audit		7,083,281.92	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus		39,236,035.05	-
7% Local Govt Pension		28,342,200.42	-
Sub-Total		117,161,208.88	-
INTERVENTION FUNDING	6		
Contribution towards Funding of Primary Edu.		458,522,036.46	-
1% LGSC Training Fund		14,166,563.82	-
0.75% Admin Charges		10,624,922.87	-
5% Security		70,832,819.13	-
Sub-Total		554,146,342.28	-
MISCELLANEOUS DEDUCTIONS FUNDING	7		
Sererance Gratuity to Former LG Concillors		-	-
Contr. to Indigines Undergoing Armed Forces Training		4,500,000.00	-
IFAD Climate Change Adaptation Counterpart Funding		-	-
JNI Contribution		385,185.19	-
Retaunership NTA/BRTV		1,260,000.00	-
Payment for Preparation of LGA's Annual Account		1,000,000.00	-
Procurement of Firewood, Food Items to IDPs		23,635,879.66	-
LGA's Hajj Fare		14,717,406.65	-
Purc. of Equipmts for SPHCA Biometric Data Capture		-	-
Provision of Essential Service		40,900,000.00	-
Workshop on Fiscal & Admin. Due Process		462,962.96	-
Diesel to Tractors for Farming Across LGA's		1,481,481.46	-
Gratuity to Local Edu. Authority Retiress		9,259,259.26	-
Gratuity to Local Government Retiress		9,259,259.26	-
WAEC/SSCE & NECO 2018/2019		15,895,410.00	-
Hotel Bills inrespects of Borno State Hotel		223,330.00	-
Production of Projects Calender 2018		680,000.00	-
Outstanding Liabilities		6,650,000.00	-
Logistics		3,000,000.00	-
Sub-Total		133,310,174.44	-

HAWUL LOCAL GOVERNMENT OF BORNO STATE

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
Personnel Emoluments:	8	406,244,188.65	381,019,838.72
Overhead Cost	9	111,460,418.75	129,182,449.00
Sub-Total		517,704,607.40	510,202,287.72
Total Payments		1,322,322,333.00	510,202,287.72
Cash Flow From Operations		486,415,990.26	201,350.16
CASH FLOW FROM INVESTMENT:			
Phurchase/Contruotion of Assest	10	96,218,119.00	-
Phurchase of Fin. Market Intrument		-	-
Total Cash Flow From Investment		96,218,119.00	-
CASH FLOW FROM FINANCING:			
Increase/Decrease in Cash		(215,124.42)	201,350.16
Opening Cash Balance		364,669.12	163,218.96
Closing Cash Balance	11	149,544.70	364,569.12

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
ASSESTS:			
Treasuries & Banks	12	149,544.70	364,569.12
Investments	13	4,871,396.00	4,871,396.00
Advances	14	8,821,909.00	8,821,909.05
Total Assests		13,842,849.70	14,057,874.17
PUBLIC FUND & LIABILITIES:			
Consolidated Revenue Fund	15	149,544.70	364,569.12
Other Fund - Investment Fund		6,391,469.91	6,391,469.91
Total Public Fund		6,541,014.61	6,756,039.03
Deposits	16	7,301,835.67	7,301,835.67
Total Liabilities		7,301,835.67	7,301,835.67
Public Fund + Liabilities		13,842,850.28	14,057,874.17

STATEMENT NO. 3
CONSOLIDATED REVENUE FUND

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Opening Balance (a)		364,569.12	-	-	364,569.12
Add: REVENUE (INCOME) (b)					
S/Allocation from Federal Govt.	17	1,416,656,382.83	1,148,260,852.00	1,148,260,852.00	(268,395,530.83)
S/Allocation from State Govt.		-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT		-	305,271,608.00	305,271,608.00	305,271,608.00
Sub Total		1,416,656,382.83	1,653,532,460.00	1,653,532,460.00	236,876,077.17
Personal Taxes	18	507,201.68	5,200,000.00	5,200,000.00	4,692,798.32
Licence General	19	-	5,350,000.00	5,350,000.00	5,350,000.00
Fine General	20	-	15,870,000.00	15,870,000.00	15,870,000.00
Fees General	21	-	1,120,000.00	1,120,000.00	1,120,000.00
Sales General	22	-	4,600,000.00	4,600,000.00	4,600,000.00
Earning General	23	-	22,690,000.00	22,690,000.00	22,690,000.00
Rent on Govt. Building General	24	-	1,950,000.00	1,950,000.00	1,950,000.00
Rent on Land & Others	25	-	2,350,000.00	2,350,000.00	2,350,000.00
Repayment General	26	-	100,000.00	100,000.00	100,000.00
Investment Income	27	-	350,000.00	350,000.00	350,000.00
Interest Earned	28	-	850,000.00	850,000.00	850,000.00
Domestic Grant	29	-	350,000,000.00	350,000,000.00	350,000,000.00
Extra-Ordinary Items	30	-	505,000,000.00	505,000,000.00	505,000,000.00
Total Revenue (Income) (b)		1,417,163,584.51	2,568,962,460.00	2,568,962,460.00	1,151,798,875.49
Other Receipt (c)	31				
VAT		333,047,854.16	-	-	(333,047,854.16)
PPT		3,279,093.93	-	-	(3,279,093.93)
Excess Bank Chgarges		3,459,157.26	-	-	(3,459,157.26)
Excess Crude		2,450,869.12	-	-	(2,450,869.12)
Forex Equalisation		32,898,686.05	-	-	(32,898,686.05)
Additional Fund From NNPC		2,301,640.56	-	-	(2,301,640.56)
Exchange Difference		8,547,054.27	-	-	(8,547,054.27)
Exchange Gain		5,590,383.40	-	-	(5,590,383.40)
Sub Total		391,574,738.75	-	-	(391,574,738.75)
Total Funds Available (a+b+c)		1,809,102,892.38	2,568,962,460.00	2,568,962,460.00	759,859,567.62
Less: EXPENDITURE					
STATUTORY DEDUCTIONS	32				
3% Emirate Council		42,499,691.49	-	-	(42,499,691.49)
0.5% L.G. Audit		7,083,281.92	-	-	(7,083,281.92)
7% of L.E.A. Pri. Sch. Teachers Pension Plus		39,236,035.05	-	-	(39,236,035.05)
7% Local Govt Pension		28,342,200.42	-	-	(28,342,200.42)
Sub-Total		117,161,208.88	-	-	(117,161,208.88)
INTERVENTION FUNDING	33				
Contribution towards Funding of Primary Edu.		458,522,036.46	-	-	(458,522,036.46)
1% LGSC Training Fund		14,166,563.82	-	-	(14,166,563.82)
0.75% Admin Charges		10,624,922.87	-	-	(10,624,922.87)
5% Security		70,832,819.13	-	-	(70,832,819.13)
Sub-Total		554,146,342.28	-	-	(554,146,342.28)
MISCELLANEOUS DEDUCTIONS FUNDING	34				
Serance Gratuity to Former LG Concillors		-	-	-	-
Contr. to Indigines Undergoing Armed Forces Training		4,500,000.00	-	-	(4,500,000.00)
IFAD Climate Change Adaptation Counterpart Funding		-	-	-	-
JNI Contribution		385,185.19	-	-	(385,185.19)
Retainership NTA/BRTV		1,260,000.00	-	-	(1,260,000.00)
Payment for Preparation of LGA's Annual Account		1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood, Food Items to IDPs		23,635,879.66	-	-	(23,635,879.66)
LGA's Hajj Fare		14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipments for SPHCA Biometric Data Capture		-	-	-	-

HAWUL LOCAL GOVERNMENT OF BORNO STATE

	NOTE	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
Provision of Essential Service		40,900,000.00	-	-	(40,900,000.00)
Workshop on Fiscal & Admin. Due Process		462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's		1,481,481.48	-	-	(1,481,481.48)
Gratuity to Local Edu. Authority Retirees		9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees		9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019		15,895,410.00	-	-	(15,895,410.00)
Hotel Bills in respect of Borno State Hotel		223,330.00	-	-	(223,330.00)
Production of Projects Calendar 2018		680,000.00	-	-	(680,000.00)
Outstanding Liabilities		6,650,000.00	-	-	(6,650,000.00)
Logistics		3,000,000.00	-	-	(3,000,000.00)
Sub-Total		133,310,174.44	-	-	(133,310,174.44)
Personnel Cost	35	406,244,188.65	599,549,575.00	599,549,575.00	193,305,386.35
Overhead Cost	36	111,460,418.75	720,752,842.00	720,752,842.00	609,292,423.25
Sub-Total		517,704,607.40	1,320,302,417.00	1,320,302,417.00	802,597,809.60
Total Expenditure		1,322,322,333.00	1,320,302,417.00	1,320,302,417.00	(2,019,916.00)
Operating Fund B/4 Transfer		96,367,663.70	1,248,660,043.00	1,248,660,043.00	1,152,292,379.30
APPROPRIATION TRANSFERS					
Transfer to Capital Dev. Fund		96,218,119.00	620,000,000.00	620,000,000.00	523,781,881.00
Total Appropriation		96,218,119.00	620,000,000.00	620,000,000.00	523,781,881.00
Closing Balance		149,544.70	628,660,043.00	628,660,043.00	628,510,498.30

STATEMENT NO. 4 CAPITAL DEVELOPMENT FUND

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Add: Capital Receipts					
Value Added Tax		-	305,271,608.00	305,271,608.00	305,271,608.00
Transfer From CRF		96,218,119.00	620,000,000.00	620,000,000.00	523,781,881.00
Total Capital Receipts		96,218,119.00	925,271,608.00	925,271,608.00	829,053,489.00
Total Capital Funds Available		96,218,119.00	925,271,608.00	925,271,608.00	829,053,489.00
Less: Capital Expenditure					
JACC Deduction	37				
5% Stabilization		28,333,127.65	-	-	(28,333,127.65)
20% LG Joint Development Programme		283,331,276.56	-	-	(283,331,276.56)
Rehabilitation of Federal Highway		-	-	-	-
Sub-Total with the JAAC		311,664,404.21	-	-	(311,664,404.21)
Administrative					
Admin & General Services	38	-	311,000,000.00	311,000,000.00	311,000,000.00
Sub-Total		-	311,000,000.00	311,000,000.00	311,000,000.00
Economic					
Finance & Supply	39	16,897,919.00	50,000,000.00	50,000,000.00	33,102,081.00
Sub-Total		16,897,919.00	50,000,000.00	50,000,000.00	33,102,081.00
Regional Development					
Works Transport & Housing	40	31,720,200.00	59,000,000.00	59,000,000.00	27,279,800.00
Agric & Natural Resources	41	-	100,000,000.00	100,000,000.00	100,000,000.00
Sub-Total		31,720,200.00	159,000,000.00	159,000,000.00	127,279,800.00
Social					
Primary Health Care	42	47,600,000.00	100,000,000.00	100,000,000.00	52,400,000.00
Sub-Total		47,600,000.00	100,000,000.00	100,000,000.00	52,400,000.00
Total Capital Expenditure		96,218,119.00	620,000,000.00	620,000,000.00	523,781,881.00

HAWUL LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CASHFLOW STATEMENT

	ACTUAL 2018 N	ACTUAL 2017 N
Note 3-Internal Generated Revenue		
Personal Taxes	507,201.68	431,800.00
Licence General	-	-
Fees General	-	745,110.00
Fines General	-	97,400.00
Sales General	-	337,500.00
Earning General	-	943,540.00
Rent on Govt. Building General	-	-
Rent on Land & Others General	-	-
Total	507,201.68	2,555,350.00
Note 4 - Other Receipt		
VAT	333,047,854.16	-
PPT	3,279,093.93	-
Excess Bank Chgarges	3,459,157.26	-
Excess Crude	2,450,869.12	-
Forex Equalisation	32,898,686.05	-
Additional Fund From NNPC	2,301,640.56	-
Exchange Difference	8,547,054.27	-
Exchange Gain	5,590,383.40	-
Total	391,574,738.75	-
Note 5 - Statutory Deductions		
3% Emirate Council	42,499,691.49	-
0.5% L.G. Audit	7,083,281.92	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus	39,236,035.05	-
7% Local Govt Pension	28,342,200.42	-
Total	117,161,208.88	-
Note 6 - Intervention Funding		
Contribution towards Fundingof Primary Edu.	458,522,036.46	-
1% LGSC Training Fund	14,166,563.82	-
0.75% Admin Charges	10,624,922.87	-
5% Security	70,832,819.13	-
Total	554,146,342.28	-
Note 7 - Miscellaneous Deductions Funding		
Sererance Gratuity to Former LG Concillors	-	-
Contr. to Indigines Undergoing Armed Forces Training	4,500,000.00	-
IFAD Climate Change Adaptation Counterpart Funding	-	-
JNI Contribution	385,185.19	-
Retainership NTA/BRTV	1,260,000.00	-
Payment for Preparation of LGA's Annual Account	1,000,000.00	-
Procurement of Firewood, Food Items to IDPs	23,635,879.66	-
LGA's Hajj Fare	14,717,406.65	-
Purc. of Equipts for SPHCA Biometric Data Capture	-	-
Provision of Essential Service	40,900,000.00	-
Workshop on Fiscal & Admin. Due Process	462,962.96	-
Diesel to Tractors for Farming Across LGA's	1,481,481.46	-
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-
Gratuity to Local Government Retirees	9,259,259.26	-
WAEC/SSCE & NECO 2018/2019	15,895,410.00	-
Hotel Bills inrespects of Borno State Hotel	223,330.00	-
Production of Projects Calender 2018	680,000.00	-
Outstanding Liabilities	6,650,000.00	-
Logistics	3,000,000.00	-
Total	133,310,174.44	-

HAWUL LOCAL GOVERNMENT OF BORNO STATE

NOTE	ACTUAL 2018	ACTUAL 2017
	N	N
Note 8 - Personnel Emoluments		
Office of the Chairman	990,000.00	802,304.00
Office of the Secretary	4,363,374.00	2,840,350.00
The Council	5,040,000.00	3,211,132.00
Admin & General Service	49,066,445.42	52,654,050.00
Budget, Plan, Research & Statistic	2,216,155.00	1,406,332.00
Education & Social Development	6,342,122.00	5,038,462.00
Traditional Office	27,287,873.00	15,331,913.00
Finance & Supply	35,408,948.00	32,473,310.00
Works Transport & Housing	25,103,963.19	33,255,749.00
Agric & Natural Resources	88,285,096.04	86,731,806.00
Primary Health Care	162,140,212.00	147,274,430.72
Total	406,244,188.65	381,019,838.72
Note 9 - Overhead Cost		
Office of the Chairman	36,602,040.43	82,098,440.00
Office of the Secretary	890,000.00	1,350,000.00
The Council	1,395,000.00	2,450,000.00
Admin & General Service	2,670,000.00	15,300,000.00
Budget, Plan, Research & Statistic	50,000.00	220,000.00
Education & Social Development	2,050,000.00	12,150,000.00
Traditional Office	2,000,000.00	874,009.00
Finance & Supply	12,794,572.20	11,557,000.00
Works Transport & Housing	51,888,565.00	943,000.00
Agric & Natural Resources	444,241.12	-
Primary Health Care	656,000.00	2,240,000.00
Miscellaneous	-	-
Transfer to Reserve Fund	-	-
Total	111,440,418.75	129,182,449.00
	ACTUAL 2018	ACTUAL 2017
	N	N
Notes 10 - Purchase/Construction of Capital Assets		
JACC Deduction		
5% Stabilization	28,333,127.65	-
20% LG Joint Development Programme	283,331,276.56	-
Rehabilitation of Federal Highway	-	-
Sub-Total with the JAAC	311,664,404.21	-
Economic		
Finance & Supply	16,897,919.00	-
Sub-total	16,897,919.00	-
Reginal Development		
Works Transport & Housing	31,720,200.00	-
Sub-total	31,720,200.00	-
Social		
Primary Health Care	47,600,000.00	-
Sub-total	47,600,000.00	-
Grand Total	96,218,119.00	-

HAWUL LOCAL GOVERNMENT OF BORNO STATE

NOTES TO ASSETS AND LIABILITIES

	ACTUAL 2018 N	ACTUAL 2017 N
Notes 11 - Treasuries & Banks		
Cash and Banks Balance		
Cash at Hand	20,299.49	5,516.74
Access Bank Main Account	20,253.23	9,492.06
UBA Salary Account	107,912.84	349,529.04
Polaris Revenue Account	1,079.14	31.28
	149,544.70	364,569.12

Note 12 - Investments

Peoples Bank Biu	10,000.00	10,000.00
Premier Commercial Bank	560,000.00	560,000.00
Premier Develop. Coy. Plc	200,000.00	200,000.00
Local Govt. Loan Board	4,073,271.00	4,073,271.00
First Bank Plc	28,125.00	28,125.00
Total	4,871,396.00	4,871,396.00

Notes 13 - Advances

NAME OF HOLDER	PURPOSE	BALANCE N
	Horse Loan	9,563.00
Lawan Modu Shettikam	" "	9,563.00
	Motor Cycle Loan	5,883.45
Bulama S. Audu	Bicycle Loan	964.13
	" "	3,065.96
Ibrahim Haruna	" "	1,025.08
Dauda Musa	Motor Cycle Loan	5,100.00
Inusa Saidu	Salary Advance	1,775.02
Sale A. Audu	Motor Cycle Loan	1,703.34
Ibrahim Taka	Bicycle Loan	2,404.34
Isa Mohammed	" "	1,650.00
Idi Mohammed	" "	5,300.00
Lawan Hamidu	" "	3,668.63
David Msheliza	" "	4,292.30
Ishaku Audu	" "	2,226.36
Adamu Joroma	" "	336.60
Dauda Bello	" "	329.22
Haruna U. Wakiwa	Motor Cycle Loan	4,808.34
Samaila Yamari	" "	3,051.26
Hiya Idi	Bicycle Loan	397.97
John V. Mshelbwalla	Motor Cycle Loan	1,987.25
Ibrahim Kolo	" "	1,463.95
Ibrahim Waziri	" "	159.70
Nkirda Dibal	" "	4,468.17
Ali Pona	" "	150.00
Ibrahim Bwala	Motor Cycle Loan	7,506.00
Salihu M. Isa	" "	4,018.00
Salihu Lawan	" "	7,500.00
Mamuda Ibrahim	" "	5,506.50
Mamman Mshelia	" "	7,006.00
Shuaibu Inusa	Motor Cycle Loan	7,506.00
Alh. Musa Mamman	" "	1,600.00
Modu Ibrahim	Misappropriate of fund	7,700.00
Alh. Bukar Lawan	Car Reforishing Loan	6,000.00
Alh. Mohammed	" "	8,180.00
Musa Inusa	Motor Cycle Loan	3,180.00
Inusa A. Wakawa	Salary Advance	1,412.00

HAWUL LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PURPOSE	BALANCE N
Umaru Lawan	Bicycle Loan	80.00
Ibrahim Alibe	Overpayment of Salary	6,907.51
Musa Bello	Motor Cycle Loan	4,392.24
Bukar Yakubu	Bicycle Loan	5,300.00
Bitrus Shapah	" "	9,466.00
Musa Usman	Bicycle Loan	3,871.95
Adamu Aamidu	" "	5,300.00
Jesse Ismaila	" "	2,104.07
Isa Mohammed	Misappropriation of fund	15,300.00
Azare Women Multi - Purpose	Can Machine Loan	18,000.00
Mbura Multipurpose	" "	8,000.00
Sakwa South Women	" "	18,000.00
Whitambaya M. Purpose	Water Pump	10,000.00
Kukurupu W.M. Purpose	Water Pump	25,000.00
Damchoba Cooperative Societ.	" "	6,275.01
Palmata Kadiri	Motor Cycle Loan	67,400.00
Modu Magumeri	Furniture Loan	24,000.00
Esther Bitrus	Motor Cycle Loan	0.18
Rhoda Hamman	Salary Advance	25,974.25
Alh. Yerima Mohammed	Horse Loan	25,074.25
Alh. Ayuba D. Kwayatta	" "	20,074.75
Alh. ThlefurYamta	" "	18,108.23
Lawan Modu Shettikam	" "	18,108.23
Lawan Ali Abore	" "	18,108.23
Lawan Birma Tamta	" "	18,108.23
Lawan Yusuf Shaffa	" "	18,108.23
Lawan Biram Adam	" "	18,108.23
Lawan Waziri Gana	" "	18,108.23
Lawan Usman Yamta	" "	18,108.23
Lawan haruna Kidang	" "	18,108.23
Lawan Abdulkadir Pindar	" "	18,108.23
Lawan Ibrahim Sakwa	" "	18,108.23
Lawan Hassan Balagwi	" "	18,108.23
Lawan Galadima Bukar	" "	18,108.23
Lawan Zakariya Pana	" "	18,108.23
Lawan Saidu Hena	" "	18,108.23
Lawan Haruna Vinadam	" "	18,108.23
Lawan Yerima Hizhi	" "	18,108.23
Lawan Ibrahim Lokoja	" "	18,108.23
Lawan Bukar Harang	Horse Loan	18,108.23
Lawan Ali Puba	" "	18,108.23
Lawan Haruna Kwayabura	" "	18,108.23
Lawan isa Gubaka	" "	18,108.23
Lawan Gajere Shaffa	" "	18,108.23
Lawan Bukar Gwangary	" "	18,108.23
Lawan Mommed Abubakar	" "	18,108.23
Lawan Ibrahim Azar	" "	18,108.23
Lawan Ali Muse	" "	18,108.23
Lawan Baba Danladi	" "	18,108.23
Lawan Jibir Birma	Horse Loan	18,108.23
LawanYusuf Vinadam	" "	18,108.23
Lawan Modu Bwala	" "	18,108.23
Lawan Abdulsalam Marama	" "	18,108.23
Aliyu Alh. Hassan	Motor Cycle Loan	28,800.92
Bukar Hassan	" "	14,200.00
Hassana Yusuf	" "	41,333.35
Abdulkarim Bukar	Bicycle Loan	375.00
Yusuf B. Saleh	" "	500.00
Mohammed Dauda	" "	1,666.70
Ahmed Umar	" "	970.18
Au Marga	" "	325.00
Fatsuma Kubo	" "	350.00
Halima Ali	" "	175.00

HAWUL LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PURPOSE	BALANCE N
Amos Sa'iala	Bicycle Loan	2,666.68
Hamidu Ibrahim	Bicycle Loan	970.00
Hyeltson G. Mshelia	" "	10,200.80
Isa Adamu	" "	3,051.28
Total		1,128,020.05

Non Personal Advance:

NAME OF HOLDER	PV NO.	PURPOSE	AMOUNT N
Haruna Saidu	74/06/16	Standing Imprest	400,000.00
Mr. Ibrahim Koli	74/12/15	" "	500,000.00
Mr. Ibrahim Koli	82/10/16	" "	420,000.00
Mr. Ibrahim Koli	102/08/16	" "	5,233,889.00
Mr. Ibrahim Koli	73/09/16	" "	470,000.00
Alh. Inusa Musa	87/10/16	" "	400,000.00
Alh. Inusa Musa	84/10/16	" "	270,000.00
Total			7,693,889.00

SUMMARY

Personal Advance	1,128,020.05
Non-Personal Advance	7,693,889.00
Total	8,821,909.05

	ACTUAL 2018 N	ACTUAL 2017 N
Notes 14 - Consolidated Revenue Fund Account		
Opening Balance	364,669.12	163,218.96
Total Recurrent Revenues	613,707,601.98	510,403,637.88
Total Funds Available	614,072,271.10	510,566,856.84
Less:		
Recurrent Expenditure	517,704,607.40	510,202,287.72
Transfers/Appropriations	96,218,119.00	-
Closing Balance	149,544.70	364,569.12

Notes 15 - Capital Development Funds

Total Capital Receipts	96,218,119.00	-
Total Capital Funds Available	96,218,119.00	-
Less:		
Economic	16,897,919.00	-
Regional Development	31,720,200.00	-
Social	47,600,000.00	-
Total Capital Expenditure	96,218,119.00	-

Note 16 - Receipt - Deposit

NAME OF HOLDER	PURPOSE	AMOUNT N
Board of Internal Revenue	Pay As You Earn (PAYE)	1,211,083.00
Board of Internal Revenue	5% Withholding Tax	1,743,652.98
Federal Inland Revenue	5% Value Added Tax	983,079.56
Federal Mortgage Bank	Nat. Housing Fund	145,816.31
NULGE	Union Dues	216,164.00
MHWUN	Union Dues	123,270.00
Hawul Local Government	Drugs Revolving Fund	57,897.88
Councillors Forum	Party Up keep	1,573,000.00
Yakubu Thlama	10% Retention Fee	4,000.00

HAWUL LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PURPOSE	AMOUNT N
Hamidu Kunufu	" "	45,841.40
Alh. Adamu A. Sule	" "	164,300.00
Abubakar Bata	10% Retention Fee	33,100.00
James Joseph	" "	28,000.00
Bukar Garga	" "	28,000.00
Madu Kida,	" "	17,000.00
Emmanuel Balami	" "	30,000.00
Alh. Buka Abbas	" "	51,849.54
Alh. Giwa Tanko	" "	51,849.00
Iliya Bala Garba	" "	7,760.00
Madu Daniel	" "	7,360.00
Ali Michael	" "	7,370.00
Zakariya A. Hassan	" "	7,370.00
Sani Isa	" "	7,370.00
Idirissa Madu	" "	7,554.00
Ali Musa Garga	" "	7,544.00
Ali Musa Gakwi	" "	7,544.00
Adamu Wakil	" "	7,644.00
Paul Mohammed	" "	7,760.00
John Mamza	" "	8,064.00
Yarkubu Hassan	" "	7,644.00
Yakubu Dugju	" "	8,064.00
Saleh Bata	" "	7,370.00
Moh'd Saleh Dawha	" "	9,268.00
Isuwa Garba	" "	7,464.00
Shuaiba Ali	" "	16,128.00
Musa Gula	" "	15,288.00
Yarkubu Dika	" "	7,464.00
Hamidu Usman	" "	7,644.00
Sanda Danboyi	" "	7,644.00
Buba Shettima	" "	7,644.00
Usman Dabo	" "	8,184.00
Yusuf Dika	" "	7,464.00
Bala Madu	" "	7,644.00
Musa Garba	" "	7,760.00
Manu Dizarpoa	" "	7,760.00
Sal'du Dauda	" "	7,760.00
Auwatu Madu	" "	7,268.00
Jacob Hyeibura	" "	7,644.00
Saleh Auta Mbaya	" "	7,360.00
Ibrahim Shuaibu	10% Retention Fee	7,360.00
Yusuf Saidu	" "	7,360.00
Shafau Abdullahi	" "	7,644.00
Isa Manman	" "	7,644.00
Musa Pashi	" "	8,184.00
Zainabu M. Hassan	" "	7,268.00
Buba Dibal	" "	3,028.00
Mama Yunusa	" "	3,000.00
Shuaibu Wakil	" "	4,000.00
Trader Laku	" "	3,000.00
Abdul Abubakar	" "	4,500.00
Yusuf Yunusa	" "	4,000.00
Bukar Abdullahi	" "	4,000.00
Alh. Abbagana	" "	7,268.00
Bukar Dal	" "	8,367.00
Ibrahim Mamman	" "	9,060.00
Inusa Shunibu	" "	9,060.00
Idi Danel	" "	8,637.00
Suleh Pirdia	" "	9,060.00
Suleh Kirmi	" "	18,120.00
Shuaibu Mshelia	" "	9,060.00
Ibumu Adullahi	" "	7,544.00
Alh. Abdullahi Teba	" "	7,644.00

HAWUL LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PURPOSE	AMOUNT N
Adamu Bello	10% Retension Fee	8,637.00
David Samaila	" "	7,464.00
Idi Inuwa	" "	7,544.00
Madu Bello	" "	7,464.00
Yunana Yakubu	" "	8,064.00
Ishiya Pindar	" "	8,637.00
Ishirawa Haruna	" "	7,464.00
Salihu Adam	" "	7,268.00
Bello Ali	" "	7,268.00
Haruna Ibrahim	" "	7,370.00
Bukar Dabara	" "	7,760.00
Hussain Saidu	" "	8,184.00
Mustapha Bassi	" "	7,464.00
Jambo Yakubu	" "	7,360.00
Usman Mamman	" "	8,637.00
Mamman Driver	" "	8,637.00
Iliya K. Musa	" "	8,064.00
Samaila Minta	" "	8,184.00
Jibirn D.O	" "	8,637.00
Ali Yalmatamta	" "	7,544.00
Haruna Hena	" "	8,064.00
Ali Maclu	" "	7,268.00
Musa Talaka	" "	8,637.00
Hamman Tilla	" "	8,184.00
David Tella	" "	8,184.00
Luka Wakawa	" "	7,644.00
Pulaku Chambers	" "	169,686.00
TOTAL		7,301,835.67

HAWUL LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CONSOLIDATED REVENUE FUND

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
		N	N	N
Note: 17				
Government Share of Faac				
Statutory Allocation from Federal Govt.	1,416,656,382.83	1,148,260,852.00	1,148,260,852.00	(268,395,530.83)
Statutory Allocation from State Govt.	-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT	-	305,271,608.00	305,271,608.00	305,271,608.00
Total	1,416,656,382.83	1,653,532,460.00	1,653,532,460.00	238,876,077.17

Note: 18**Personal Tax**

Community or poll Tax	196,251.68	1,700,000.00	1,700,000.00	1,503,748.32
Cattle Tax	310,950.00	1,800,000.00	1,800,000.00	1,489,050.00
Sheep & Goat Tax	-	300,000.00	300,000.00	300,000.00
Development Tax	-	1,400,000.00	1,400,000.00	1,400,000.00
Total	507,201.68	5,200,000.00	5,200,000.00	4,692,798.32

Note: 19**Licence General**

Radio/TV licence	-	150,000.00	150,000.00	150,000.00
Boats & Canoe Licence	-	100,000.00	100,000.00	100,000.00
Registration of Voluntary Organisation	-	50,000.00	50,000.00	50,000.00
Bakery House licence	-	110,000.00	110,000.00	110,000.00
Bicycles Licence	-	200,000.00	200,000.00	200,000.00
Dane gun licence	-	80,000.00	80,000.00	80,000.00
Cattle Dealers Licence	-	80,000.00	80,000.00	80,000.00
Dry fish/meat Licence	-	100,000.00	100,000.00	100,000.00
Fishing Permit Licence	-	50,000.00	50,000.00	50,000.00
Hawkers Permit Licence	-	60,000.00	60,000.00	60,000.00
Hunting Permit Licence	-	40,000.00	40,000.00	40,000.00
Animal Health Certificate Licence	-	20,000.00	20,000.00	20,000.00
Abattoir & Slaughter Licence	-	300,000.00	300,000.00	300,000.00
Renewal of Fisher Licence	-	40,000.00	40,000.00	40,000.00
Hiring Services Licence	-	50,000.00	50,000.00	50,000.00
Cinematograph Licence	-	200,000.00	200,000.00	200,000.00
Liquor Licence	-	150,000.00	150,000.00	150,000.00
Trade Permit Licence	-	100,000.00	100,000.00	100,000.00
Ingrident grinding mill licence	-	50,000.00	50,000.00	50,000.00
Corn grindind mill licence	-	100,000.00	100,000.00	100,000.00
Printing Spraying & Sign Writing Lic	-	150,000.00	150,000.00	150,000.00
Photo Studio licence	-	100,000.00	100,000.00	100,000.00
Welding machine licence	-	150,000.00	150,000.00	150,000.00
Vulcanizer Licence	-	100,000.00	100,000.00	100,000.00
Clock & Watch Repairs Licence	-	100,000.00	100,000.00	100,000.00
Building materials licence	-	150,000.00	150,000.00	150,000.00
Sewing institute licence	-	100,000.00	100,000.00	100,000.00
Advertisement rate licence	-	100,000.00	100,000.00	100,000.00
Motor Cycle Licence	-	300,000.00	300,000.00	300,000.00
Native Liquor Licence	-	100,000.00	100,000.00	100,000.00
Eating House Permit	-	400,000.00	400,000.00	400,000.00
Kiosk Licence	-	300,000.00	300,000.00	300,000.00
Cold Room Licence	-	150,000.00	150,000.00	150,000.00
Butcher Licence	-	520,000.00	520,000.00	520,000.00
Minor Industries Licence	-	100,000.00	100,000.00	100,000.00
Rice & Corn Mill Grinding Licence	-	100,000.00	100,000.00	100,000.00
Surface tank/kerosine Licence	-	100,000.00	100,000.00	100,000.00
Cloth/dryers licence	-	150,000.00	150,000.00	150,000.00
Hide & Skin Buying	-	150,000.00	150,000.00	150,000.00
Total	-	5,350,000.00	5,350,000.00	5,350,000.00

HAWUL LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note: 20				
Fine General				
Contractor Registration Fees	-	700,000.00	700,000.00	700,000.00
Marriage & Divorce Fees	-	300,000.00	300,000.00	300,000.00
Tender Fees	-	200,000.00	200,000.00	200,000.00
Bill Board Advertisement Fees	-	160,000.00	160,000.00	160,000.00
Association Fees	-	100,000.00	100,000.00	100,000.00
Birth & Death Registration Fees	-	300,000.00	300,000.00	300,000.00
Change of Ownership Fees	-	700,000.00	700,000.00	700,000.00
Development Levies Fees	-	2,000,000.00	2,000,000.00	2,000,000.00
Business & Trade Operating Fees	-	500,000.00	500,000.00	500,000.00
Timber & Forest Fees	-	300,000.00	300,000.00	300,000.00
Electric Radio & TV Workshop Fee	-	60,000.00	60,000.00	60,000.00
Block Making Fees	-	100,000.00	100,000.00	100,000.00
Local Hair Barbing Fees	-	100,000.00	100,000.00	100,000.00
Sales of Stores Fees	-	500,000.00	500,000.00	500,000.00
Survey Fees	-	300,000.00	300,000.00	300,000.00
Abattoir Fees	-	150,000.00	150,000.00	150,000.00
Entertainment Drumming Fees	-	150,000.00	150,000.00	150,000.00
Sand Digging Fees	-	200,000.00	200,000.00	200,000.00
Sand Granite Iron Rod Sellers Fees	-	600,000.00	600,000.00	600,000.00
Sewing Fees	-	50,000.00	50,000.00	50,000.00
Registration of Motorcycle Fees	-	50,000.00	50,000.00	50,000.00
Naming of Street Reg. Fees	-	100,000.00	100,000.00	100,000.00
Mobile Sales Promotion Fees	-	200,000.00	200,000.00	200,000.00
Impounding of Animals	-	100,000.00	100,000.00	100,000.00
Pest Control Fees	-	100,000.00	100,000.00	100,000.00
Forestry & Forest Explot. Fees	-	150,000.00	150,000.00	150,000.00
Blacksmith Workshop Fees	-	100,000.00	100,000.00	100,000.00
Wood Making Workshop Fees	-	100,000.00	100,000.00	100,000.00
Vehicle Spare Parts Dealers Fees	-	50,000.00	50,000.00	50,000.00
Registration of Dry Cleaner Fees	-	50,000.00	50,000.00	50,000.00
Motor Mechanic & Car Wash Fees	-	50,000.00	50,000.00	50,000.00
Photostat Typing Institute Fees	-	50,000.00	50,000.00	50,000.00
Hair Dressing & Barbing Saloon F.	-	50,000.00	50,000.00	50,000.00
Workshop Receipt Fees	-	50,000.00	50,000.00	50,000.00
Sales of Unserviceable Stores Fees	-	100,000.00	100,000.00	100,000.00
Hire Services Fees	-	100,000.00	100,000.00	100,000.00
Approval of Building Plans Fees	-	200,000.00	200,000.00	200,000.00
Customary Right of Occupancy Fees	-	700,000.00	700,000.00	700,000.00
Commission on Transfer of Plot Fees	-	300,000.00	300,000.00	300,000.00
Produce Buying Fees	-	3,000,000.00	3,000,000.00	3,000,000.00
Slaughter Slab Fees	-	200,000.00	200,000.00	200,000.00
Sales of Agric Produce Fees	-	1,600,000.00	1,600,000.00	1,600,000.00
Irrigation Fees	-	500,000.00	500,000.00	500,000.00
Fishing Fees	-	150,000.00	150,000.00	150,000.00
Veterinary Clinic Fees	-	350,000.00	350,000.00	350,000.00
Total	-	15,870,000.00	15,870,000.00	15,870,000.00

Note: 21
Fees General

Touring of Vehicle Fines	-	120,000.00	120,000.00	120,000.00
Impounding of Animal Fine	-	500,000.00	500,000.00	500,000.00
Recovery of Lost & Overpayment	-	500,000.00	500,000.00	500,000.00
Total	-	1,120,000.00	1,120,000.00	1,120,000.00

HAWUL LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note: 22				
Sales General				
Sales of ID Cards	-	300,000.00	300,000.00	300,000.00
Sales of Stores & Unserviceable	-	1,000,000.00	1,000,000.00	1,000,000.00
Sales of Improved Seeds & Chemicals	-	500,000.00	500,000.00	500,000.00
Proceed from Sales of Farm Produce	-	500,000.00	500,000.00	500,000.00
Sales of Indigene Letter	-	2,300,000.00	2,300,000.00	2,300,000.00
Total	-	4,600,000.00	4,600,000.00	4,600,000.00
Note: 23				
Earning General				
Earning from Hire of Plant & Equipt.	-	300,000.00	300,000.00	300,000.00
Earning from Agricultural Produce	-	500,000.00	500,000.00	500,000.00
Markets	-	1,000,000.00	1,000,000.00	1,000,000.00
Motor Parks	-	1,000,000.00	1,000,000.00	1,000,000.00
Shop & shopping complex	-	400,000.00	400,000.00	400,000.00
Cattle market	-	1,000,000.00	1,000,000.00	1,000,000.00
Abattoir & Slaughter House	-	150,000.00	150,000.00	150,000.00
Transport services Earning	-	3,500,000.00	3,500,000.00	3,500,000.00
Earning from Industries Undertaking	-	5,900,000.00	5,900,000.00	5,900,000.00
Earning from Commercial Ungertaking	-	140,000.00	140,000.00	140,000.00
Tractor Hiring	-	3,800,000.00	3,800,000.00	3,800,000.00
Unclaimed Deposit	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	-	22,690,000.00	22,690,000.00	22,690,000.00
Note : 24				
Rent on Government Building				
Rent on Govt. Quarters	-	700,000.00	700,000.00	700,000.00
Rent on Building	-	650,000.00	650,000.00	650,000.00
Tenement Rents	-	600,000.00	600,000.00	600,000.00
Total	-	1,950,000.00	1,950,000.00	1,950,000.00
Note : 25				
Rent on Land & Others General				
Rent on Government Land	-	2,000,000.00	2,000,000.00	2,000,000.00
Rent on Government Properties	-	350,000.00	350,000.00	350,000.00
Total	-	2,350,000.00	2,350,000.00	2,350,000.00
Note : 26				
Repayment General				
Repayment in Lieu of Reg. Notice	-	100,000.00	100,000.00	100,000.00
Total	-	100,000.00	100,000.00	100,000.00
Note : 27				
Investment General				
Dividend Received	-	350,000.00	350,000.00	350,000.00
Total	-	350,000.00	350,000.00	350,000.00
Note:28				
Interest Earned				
Motor Vehicle Advances	-	450,000.00	450,000.00	450,000.00
Bicycle Advances	-	400,000.00	400,000.00	400,000.00
Total	-	850,000.00	850,000.00	850,000.00
Note : 29				
Aids & Grants				
Aid	-	50,000,000.00	50,000,000.00	50,000,000.00
Capital Domestic Aids	-	300,000,000.00	300,000,000.00	300,000,000.00
Total	-	350,000,000.00	350,000,000.00	350,000,000.00

HAWUL LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Note : 30				
Domestic Grants				
Grants from State Government	-	200,000,000.00	200,000,000.00	200,000,000.00
Grants from Federal Government	-	260,000,000.00	260,000,000.00	260,000,000.00
Other Aids & Grants	-	45,000,000.00	45,000,000.00	45,000,000.00
Total	-	505,000,000.00	505,000,000.00	505,000,000.00
Note : 31				
Other Receipt				
VAT	333,047,854.16	-	-	(333,047,854.16)
PPT	3,279,093.93	-	-	(3,279,093.93)
Excess Bank Chgarges	3,459,157.26	-	-	(3,459,157.26)
Excess Crude	2,450,869.12	-	-	(2,450,869.12)
Forex Equalisation	32,898,686.05	-	-	(32,898,686.05)
Additional Fund From NNPC	2,301,640.56	-	-	(2,301,640.56)
Exchange Difference	8,547,054.27	-	-	(8,547,054.27)
Exchange Gain	5,590,383.40	-	-	(5,590,383.40)
Total	391,574,738.75	-	-	(391,574,738.75)
Note : 32				
Statutory Deductions				
3% Emirate Council	42,499,691.49	-	-	(42,499,691.49)
0.5% L.G. Audit	7,083,281.92	-	-	(7,083,281.92)
7% of L.E.A. Pri. Sch. Teachers Pension Plus	39,236,035.05	-	-	(39,236,035.05)
7% Local Govt Pension	28,342,200.42	-	-	(28,342,200.42)
Total	117,161,208.88	-	-	(117,161,208.88)
Note : 33				
Intervention Funding				
Contribution towards Funding of Primary Edu.	458,522,036.46	-	-	(458,522,036.46)
1% LGSC Training Fund	14,166,563.82	-	-	(14,166,563.82)
0.75% Admin Charges	10,624,922.87	-	-	(10,624,922.87)
5% Security	70,832,819.13	-	-	(70,832,819.13)
Total	554,146,342.28	-	-	(554,146,342.28)
Note : 34				
Miscellaneous Deductions Funding				
Serance Gratuity to Former LG Concillors	-	-	-	-
Contr. to Indigines Undergoing Armed Forces Training	4,500,000.00	-	-	(4,500,000.00)
IFAD Climate Change Adaptation Counterpart Funding	-	-	-	-
JNI Contribution	385,185.19	-	-	(385,185.19)
Retainership NTA/BRTV	1,260,000.00	-	-	(1,260,000.00)
Payment for Preparation of LGA's Annual Account	1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood, Food Items to IDPs	23,635,879.66	-	-	(23,635,879.66)
LGA's Hajj Fare	14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipments for SPHCA Biometric Data Capture	-	-	-	-
Provision of Essential Service	40,900,000.00	-	-	(40,900,000.00)
Workshop on Fiscal & Admin. Due Process	462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's	1,481,481.46	-	-	(1,481,481.46)
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees	9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019	15,895,410.00	-	-	(15,895,410.00)
Hotel Bills in respects of Borno State Hotel	223,330.00	-	-	(223,330.00)
Production of Projects Calender 2018	680,000.00	-	-	(680,000.00)
Outstanding Liabilities	6,650,000.00	-	-	(6,650,000.00)
Logistics	3,000,000.00	-	-	(3,000,000.00)
Total	133,310,174.44	-	-	(133,310,174.44)

HAWUL LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note : 35				
Personal Cost				
Office of the Chairman	990,000.00	2,679,551.00	2,679,551.00	1,889,551.00
Office of the Secretary	4,363,374.00	14,953,938.00	14,953,938.00	10,590,564.00
The Council	5,040,000.00	13,605,070.00	13,605,070.00	8,565,070.00
Admin & General Service	49,066,445.42	75,238,574.00	75,238,574.00	26,172,128.58
Budget,Plan,Research & Statistic	2,216,155.00	4,784,062.00	4,784,062.00	2,567,907.00
Education & Social Development	6,342,122.00	12,809,018.00	12,809,018.00	6,466,896.00
Traditional Office	27,287,873.00	24,657,507.00	24,657,507.00	(2,630,366.00)
Finance & Supply	35,408,948.00	57,105,464.00	57,105,464.00	21,696,516.00
Works Transport & Housing	25,103,963.19	62,988,272.00	62,988,272.00	37,884,308.81
Agric & Natural Resources	88,285,096.04	163,205,624.00	163,205,624.00	74,920,527.96
Primary Health Care	162,140,212.00	167,522,495.00	167,522,495.00	5,382,283.00
Total	406,244,188.65	599,549,575.00	599,549,575.00	193,305,386.35

Note : 36				
Overhead Cost				
Office of the Chairman	36,602,040.43	162,138,187.00	162,138,187.00	125,536,146.57
Office of the Secretary	890,000.00	38,550,000.00	38,550,000.00	37,660,000.00
The Council	1,395,000.00	17,000,000.00	17,000,000.00	15,605,000.00
Admin & General Service	2,670,000.00	53,600,000.00	53,600,000.00	50,930,000.00
Budget,Plan,Research & Statistic	50,000.00	30,400,000.00	30,400,000.00	30,350,000.00
Education & Social Development	2,050,000.00	146,742,013.00	146,742,013.00	144,692,013.00
Traditional Office	2,000,000.00	11,300,000.00	11,300,000.00	9,300,000.00
Finance & Supply	12,794,572.20	78,022,642.00	78,022,642.00	65,228,069.80
Works Transport & Housing	51,888,565.00	42,000,000.00	42,000,000.00	(9,888,565.00)
Agric & Natural Resources	444,241.12	39,000,000.00	39,000,000.00	38,555,758.88
Primary Health Care	656,000.00	102,000,000.00	102,000,000.00	101,344,000.00
Total	111,440,418.75	720,752,842.00	720,752,842.00	609,312,423.25

NOTE TO JAAC AND CAPITAL DEVELOPMENT FUND

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note: 37				
JACC Deduction				
5% Stabilization	28,333,127.65	-	-	(28,333,127.65)
20% LG Joint Development Programme	283,331,276.56	-	-	(283,331,276.56)
Rehabilitation of Federal Highway	-	-	-	-
Total	311,664,404.21	-	-	(311,664,404.21)

Note : 38				
Admin & General Service				
Construction of Office Building	-	25,000,000.00	25,000,000.00	25,000,000.00
Repairs of Office Building	-	30,000,000.00	30,000,000.00	30,000,000.00
Purchase of Office Furniture & Fittings	-	3,000,000.00	3,000,000.00	3,000,000.00
Purchase of Library Books & Equipment	-	4,000,000.00	4,000,000.00	4,000,000.00
Rehabilitation & Repairs of Public Schools	-	60,000,000.00	60,000,000.00	60,000,000.00
Construction & Provision of Public Schools	-	161,000,000.00	161,000,000.00	161,000,000.00
Purchase of Office Furniture & Fittings	-	7,000,000.00	7,000,000.00	7,000,000.00
Construction & Provision of Fencing	-	15,000,000.00	15,000,000.00	15,000,000.00
Provision of Materials	-	6,000,000.00	6,000,000.00	6,000,000.00
Total	623,328,808.42	311,000,000.00	311,000,000.00	(312,328,808.42)

Note : 39				
Finance & Supply				
Construction & Provision of Fencing	4,000,000.00	9,000,000.00	9,000,000.00	5,000,000.00
Construction & Provision of Fencing M/Parks	12,897,919.00	13,000,000.00	13,000,000.00	102,081.00
Rehabilitation & Repairs of M/Parks	-	10,000,000.00	10,000,000.00	10,000,000.00
Construction & Provision of Market Stalls	-	10,000,000.00	10,000,000.00	10,000,000.00
Erosion & Flood Market	-	8,000,000.00	8,000,000.00	8,000,000.00
Total	16,897,919.00	50,000,000.00	50,000,000.00	33,102,081.00

HAWUL LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Note : 40				
Works Transport & Housing				
Construction & Provision of Bridges	330,000.00	10,000,000.00	10,000,000.00	9,670,000.00
Construction & Provision of Road	4,370,000.00	5,000,000.00	5,000,000.00	630,000.00
Erosion & Flood Case	-	2,000,000.00	2,000,000.00	2,000,000.00
Construction & Provision of Drainage	-	2,500,000.00	2,500,000.00	2,500,000.00
Construction & Provision of Office Building	-	5,000,000.00	5,000,000.00	5,000,000.00
Rehabilitation & Repairs of Res. Building	-	6,000,000.00	6,000,000.00	6,000,000.00
Construction of Slaughter Slab	-	3,000,000.00	3,000,000.00	3,000,000.00
Rehabilitation & Repairs of Electricity	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Transformer	-	4,000,000.00	4,000,000.00	4,000,000.00
Construction & Provision of Culvert	-	2,000,000.00	2,000,000.00	2,000,000.00
Rehabilitation & Repairs of Water Facilities	-	4,500,000.00	4,500,000.00	4,500,000.00
Construction & Provision of Boreholes	27,020,200.00	10,000,000.00	10,000,000.00	(17,020,200.00)
Total	31,720,200.00	59,000,000.00	59,000,000.00	27,279,800.00

Note : 41				
Agric & Natural Resources				
Purchase of Furniture	-	25,000,000.00	25,000,000.00	25,000,000.00
Purchase of Agric Chemical	-	34,000,000.00	34,000,000.00	34,000,000.00
Purchase of	-	8,000,000.00	8,000,000.00	8,000,000.00
Purchase of	-	10,000,000.00	10,000,000.00	10,000,000.00
Counter Part Fund Towards Fadama III Proj.	-	14,000,000.00	14,000,000.00	14,000,000.00
Programmes	-	9,000,000.00	9,000,000.00	9,000,000.00
Total	-	100,000,000.00	100,000,000.00	100,000,000.00

Note : 42				
Primary Health Care				
Purchase of Drugs to Health Centers	35,000,000.00	45,000,000.00	45,000,000.00	10,000,000.00
Purchase of Health Centers Equipment	5,000,000.00	25,000,000.00	25,000,000.00	20,000,000.00
Purchase of Medical & Chemical Equipment	7,600,000.00	30,000,000.00	30,000,000.00	22,400,000.00
Total	47,600,000.00	100,000,000.00	100,000,000.00	52,400,000.00

SCHEDULE OF DETAILED REVENUE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
GOVERNMENT SHARE OF FAAC				
Statutory Allocation from Federal Govt.	1,416,656,382.83	1,148,260,852.00	1,148,260,852.00	(268,395,530.83)
Statutory Allocation from State Govt.	-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT	-	305,271,608.00	305,271,608.00	305,271,608.00
Total	1,416,656,382.83	1,653,532,460.00	1,653,532,460.00	236,876,077.17
PERSONAL TAXES				
Community or poll Tax	196,251.58	1,700,000.00	1,700,000.00	1,503,748.32
Cattle Tax	310,950.00	1,800,000.00	1,800,000.00	1,489,050.00
Sheep & Goat Tax	-	300,000.00	300,000.00	300,000.00
Development Tax	-	1,400,000.00	1,400,000.00	1,400,000.00
Total	507,201.58	5,200,000.00	5,200,000.00	4,692,798.32
LICENCE GENERAL				
Radio/TV licence	-	150,000.00	150,000.00	150,000.00
Boats & Canoe Licence	-	100,000.00	100,000.00	100,000.00
Registration of Voluntary Organisation	-	50,000.00	50,000.00	50,000.00
Bakery House licence	-	110,000.00	110,000.00	110,000.00
Bicycles Licence	-	200,000.00	200,000.00	200,000.00
Dane gun licence	-	80,000.00	80,000.00	80,000.00
Cattle Dealers Licence	-	80,000.00	80,000.00	80,000.00
Dry fish/meat Licence	-	100,000.00	100,000.00	100,000.00

HAWUL LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
N	N	N	N	N
Fishing Permit Licence	-	50,000.00	50,000.00	50,000.00
Hawkers Permit Licence	-	60,000.00	60,000.00	60,000.00
Hunting Permit Licence	-	40,000.00	40,000.00	40,000.00
Animal Health Certificate Licence	-	20,000.00	20,000.00	20,000.00
Abattoir & Slaughter Licence	-	300,000.00	300,000.00	300,000.00
Renewal of Fisher Licence	-	40,000.00	40,000.00	40,000.00
Hiring Services Licence	-	50,000.00	50,000.00	50,000.00
Cinematograph Licence	-	200,000.00	200,000.00	200,000.00
Liquor Licence	-	150,000.00	150,000.00	150,000.00
Trade Permit Licence	-	100,000.00	100,000.00	100,000.00
Ingrident grinding mill licence	-	50,000.00	50,000.00	50,000.00
Corn grindind mill licence	-	100,000.00	100,000.00	100,000.00
Printing Spraying & Sign Writing Lic	-	150,000.00	150,000.00	150,000.00
Photo Studio licence	-	100,000.00	100,000.00	100,000.00
Welding machine licence	-	150,000.00	150,000.00	150,000.00
Vulcanizer Licence	-	100,000.00	100,000.00	100,000.00
Clock & Watch Repairs Licence	-	100,000.00	100,000.00	100,000.00
Building materials licence	-	150,000.00	150,000.00	150,000.00
Sewing institute licence	-	100,000.00	100,000.00	100,000.00
Advertisement rate licence	-	100,000.00	100,000.00	100,000.00
Motor Cycle Licence	-	300,000.00	300,000.00	300,000.00
Native Liquor Licence	-	100,000.00	100,000.00	100,000.00
Eating House Permit	-	400,000.00	400,000.00	400,000.00
Kiosk Licence	-	300,000.00	300,000.00	300,000.00
Cold Room Licence	-	150,000.00	150,000.00	150,000.00
Butcher Licence	-	520,000.00	520,000.00	520,000.00
Minor Industries Licence	-	100,000.00	100,000.00	100,000.00
Rice & Corn Mill Grinding Licence	-	100,000.00	100,000.00	100,000.00
Surface tank/kerosine Licence	-	100,000.00	100,000.00	100,000.00
Cloth/dryers licence	-	150,000.00	150,000.00	150,000.00
Hide & Skin Buying	-	150,000.00	150,000.00	150,000.00
Total	-	5,350,000.00	5,350,000.00	5,350,000.00
FEES GENERAL				
Contractor Registration Fees	-	700,000.00	700,000.00	700,000.00
Marriage & Divorce Fees	-	300,000.00	300,000.00	300,000.00
Tender Fees	-	200,000.00	200,000.00	200,000.00
Bill Board Advertisement Fees	-	160,000.00	160,000.00	160,000.00
Association Fees	-	100,000.00	100,000.00	100,000.00
Birth & Death Registration Fees	-	300,000.00	300,000.00	300,000.00
Change of Ownership Fees	-	700,000.00	700,000.00	700,000.00
Development Levies Fees	-	2,000,000.00	2,000,000.00	2,000,000.00
Business & Trade Operating Fees	-	500,000.00	500,000.00	500,000.00
Timber & Forest Fees	-	300,000.00	300,000.00	300,000.00
Electric Radio & TV Workshop Fee	-	60,000.00	60,000.00	60,000.00
Block Making Fees	-	100,000.00	100,000.00	100,000.00
Local Hair Barbing Fees	-	100,000.00	100,000.00	100,000.00
Sales of Stores Fees	-	500,000.00	500,000.00	500,000.00
Survey Fees	-	300,000.00	300,000.00	300,000.00
Abattoir Fees	-	150,000.00	150,000.00	150,000.00
Entertainment Drumming Fees	-	150,000.00	150,000.00	150,000.00
Sand Digging Fees	-	200,000.00	200,000.00	200,000.00
Sand Granite Iron Rod Sellers Fees	-	600,000.00	600,000.00	600,000.00
Sewing Fees	-	50,000.00	50,000.00	50,000.00
Registration of Motorcycle Fees	-	50,000.00	50,000.00	50,000.00
Naming of Street Reg. Fees	-	100,000.00	100,000.00	100,000.00
Mobile Sales Promotion Fees	-	200,000.00	200,000.00	200,000.00
Impounding of Animals	-	100,000.00	100,000.00	100,000.00
Pest Cotrol Fees	-	100,000.00	100,000.00	100,000.00
Forestry & Forest Explot. Fees	-	150,000.00	150,000.00	150,000.00

HAWUL LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Blacksmith Workshop Fees	-	100,000.00	100,000.00	100,000.00
Wood Making Workshop Fees	-	100,000.00	100,000.00	100,000.00
Vehicle Spare Parts Dealers Fees	-	50,000.00	50,000.00	50,000.00
Registration of Dry Cleaner Fees	-	50,000.00	50,000.00	50,000.00
Motor Mechanic & Car Wash Fees	-	50,000.00	50,000.00	50,000.00
Photostat Typing Institute Fees	-	50,000.00	50,000.00	50,000.00
Hair Dressing & Barbing Saloon F.	-	50,000.00	50,000.00	50,000.00
Workshop Receipt Fees	-	50,000.00	50,000.00	50,000.00
Sales of Unserviceable Stores Fees	-	100,000.00	100,000.00	100,000.00
Hire Services Fees	-	100,000.00	100,000.00	100,000.00
Approval of Building Plans Fees	-	200,000.00	200,000.00	200,000.00
Customary Right of Occupancy Fees	-	700,000.00	700,000.00	700,000.00
Commission on Transfer of Plot Fees	-	300,000.00	300,000.00	300,000.00
Produce Buying Fees	-	3,000,000.00	3,000,000.00	3,000,000.00
Slaughter Slab Fees	-	200,000.00	200,000.00	200,000.00
Sales of Agric Produce Fees	-	1,600,000.00	1,600,000.00	1,600,000.00
Irrigation Fees	-	500,000.00	500,000.00	500,000.00
Fishing Fees	-	150,000.00	150,000.00	150,000.00
Veterinary Clinic Fees	-	350,000.00	350,000.00	350,000.00
Total	-	15,870,000.00	15,870,000.00	15,870,000.00
FINES GENERAL				
Touring of Vehicle Fines	-	120,000.00	120,000.00	120,000.00
Impounding of Animal Fine	-	500,000.00	500,000.00	500,000.00
Recovery of Lost & Overpayment	-	500,000.00	500,000.00	500,000.00
Total	-	1,120,000.00	1,120,000.00	1,120,000.00
SALES GENERAL				
Sales of ID Cards	-	300,000.00	300,000.00	300,000.00
Sales of Stores & Unserviceable	-	1,000,000.00	1,000,000.00	1,000,000.00
Sales of Improved Seeds & Chemicals	-	500,000.00	500,000.00	500,000.00
Proceed from Sales of Farm Produce	-	500,000.00	500,000.00	500,000.00
Sales of Indigene Letter	-	2,300,000.00	2,300,000.00	2,300,000.00
Total	-	4,600,000.00	4,600,000.00	4,600,000.00
EARNING GENERAL				
Earning from Hire of Plant & Equip.	-	300,000.00	300,000.00	300,000.00
Earning from Agricultural Produce	-	500,000.00	500,000.00	500,000.00
Markets	-	1,000,000.00	1,000,000.00	1,000,000.00
Motor Parks	-	1,000,000.00	1,000,000.00	1,000,000.00
Shop & shopping complex	-	400,000.00	400,000.00	400,000.00
Cattle market	-	1,000,000.00	1,000,000.00	1,000,000.00
Abattoir & Slaughter House	-	150,000.00	150,000.00	150,000.00
Transport services Earning	-	3,500,000.00	3,500,000.00	3,500,000.00
Earning from Industries Undertaking	-	5,900,000.00	5,900,000.00	5,900,000.00
Earning from Commercial Ungertaking	-	140,000.00	140,000.00	140,000.00
Tractor Hiring	-	3,800,000.00	3,800,000.00	3,800,000.00
Unclaimed Deposit	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	-	22,690,000.00	22,690,000.00	22,690,000.00
RENT ON GOVT. BUILDING GEN.				
Rent on Govt. Quarters	-	700,000.00	700,000.00	700,000.00
Rent on Building	-	650,000.00	650,000.00	650,000.00
Tenement Rents	-	600,000.00	600,000.00	600,000.00
Total	-	1,950,000.00	1,950,000.00	1,950,000.00
RENT ON LAND&OTHERSGEN.				
Rent on Government Land	-	2,000,000.00	2,000,000.00	2,000,000.00
Rent on Government Properties	-	350,000.00	350,000.00	350,000.00
Total	-	2,350,000.00	2,350,000.00	2,350,000.00

HAWUL LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
REPAYMENT GENERAL				
Repayment in Lieu of Reg. Notice	-	100,000.00	100,000.00	100,000.00
	-	100,000.00	100,000.00	100,000.00
INVESTMENT INCOME				
Dividend Received	-	350,000.00	350,000.00	350,000.00
Total	-	350,000.00	350,000.00	350,000.00
INTEREST EARNED GENERAL				
Motor Vehicle Advances	-	450,000.00	450,000.00	450,000.00
Bicycle Advances	-	400,000.00	400,000.00	400,000.00
Total	-	850,000.00	850,000.00	850,000.00
AID & GRANTS				
Aid	-	50,000,000.00	50,000,000.00	50,000,000.00
Capital Domestic Aids	-	300,000,000.00	300,000,000.00	300,000,000.00
Total	-	350,000,000.00	350,000,000.00	350,000,000.00
DOMESTIC GRANTS				
Grants from State Government	-	200,000,000.00	200,000,000.00	200,000,000.00
Grants from Federal Government	-	260,000,000.00	260,000,000.00	260,000,000.00
Other Aids & Grants	-	45,000,000.00	45,000,000.00	45,000,000.00
Total	-	505,000,000.00	505,000,000.00	505,000,000.00
OTHER RECEIPT				
VAT	333,047,854.16	-	-	(333,047,854.16)
PPT	3,279,093.93	-	-	(3,279,093.93)
Excess Bank Chgarges	3,459,157.28	-	-	(3,459,157.28)
Excess Crude	2,450,869.12	-	-	(2,450,869.12)
Forex Equalisation	32,898,686.05	-	-	(32,898,686.05)
Additional Fund From NNPC	2,301,640.56	-	-	(2,301,640.56)
Exchange Difference	8,547,054.27	-	-	(8,547,054.27)
Exchange Gain	5,590,383.40	-	-	(5,590,383.40)
Total	391,574,738.75	-	-	(391,574,738.75)

SCHEDULE OF JACC, PERSONNEL & OVERHEAD EXPENDITURE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
STATUTORY DEDUCTIONS				
3% Emirate Council	42,499,691.49	-	-	(42,499,691.49)
0.5% L.G. Audit	7,083,281.92	-	-	(7,083,281.92)
7% of L.E.A. Pri. Sch. Teachers Pension Plus	39,236,035.05	-	-	(39,236,035.05)
7% Local Govt Pension	28,342,200.42	-	-	(28,342,200.42)
Total	117,161,208.88	-	-	(117,161,208.88)
INTERVENTION FUNDING				
Contribution towards Funding of Primary Edu.	458,522,036.46	-	-	(458,522,036.46)
1% LGSC Training Fund	14,166,563.82	-	-	(14,166,563.82)
0.75% Admin Charges	10,624,922.87	-	-	(10,624,922.87)
5% Security	70,832,819.13	-	-	(70,832,819.13)
Total	554,146,342.28	-	-	(554,146,342.28)
MISCELLANEOUS DEDUCTIONS FUNDING				
Serence Gratuity to Former LG Concillors	-	-	-	-
Contr. to Indigines Undergoing Armed Forces Training	4,500,000.00	-	-	(4,500,000.00)
IFAD Climate Change Adaptation Counterpart Funding	-	-	-	-
JNI Contribution	385,185.19	-	-	(385,185.19)

HAWUL LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Retainership NTA/BRTV	1,260,000.00	-	-	(1,260,000.00)
Payment for Preparation of LGA's Annual Account	1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood, Food Items to IDPs	23,635,879.66	-	-	(23,635,879.66)
LGA's Hajj Fare	14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipments for SPHCA Biometric Data Capture	-	-	-	-
Provision of Essential Service	40,900,000.00	-	-	(40,900,000.00)
Workshop on Fiscal & Admin. Due Process	462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's	1,481,481.46	-	-	(1,481,481.46)
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees	9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019	15,895,410.00	-	-	(15,895,410.00)
Hotel Bills in respects of Borno State Hotel	223,330.00	-	-	(223,330.00)
Production of Projects Calender 2018	680,000.00	-	-	(680,000.00)
Outstanding Liabilities	6,650,000.00	-	-	(6,650,000.00)
Logistics	3,000,000.00	-	-	(3,000,000.00)
Total	133,310,174.44	-	-	(133,310,174.44)
OFFICE OF THE CHAIRMAN				
Salary	990,000.00	2,679,551.00	2,679,551.00	1,689,551.00
Elected & Appointed Office Ren.	-	14,938,187.00	14,938,187.00	14,938,187.00
Local Travel & Transport	200,000.00	5,000,000.00	5,000,000.00	4,800,000.00
Office Stationery & Computer Consumables	890,000.00	1,000,000.00	1,000,000.00	110,000.00
Maintenance of MNeihcle & Transport	690,000.00	8,000,000.00	8,000,000.00	7,310,000.00
Maintenance of Office Furniture	485,500.00	20,000,000.00	20,000,000.00	19,514,500.00
Local Training	200,000.00	500,000.00	500,000.00	300,000.00
Security Vote	13,513,615.63	92,000,000.00	92,000,000.00	78,486,384.37
Entertainment & Office Hospitality	3,812,318.80	3,000,000.00	3,000,000.00	(812,318.80)
Grants to Community & NGOs	16,605,606.00	6,700,000.00	6,700,000.00	(9,905,606.00)
Contribution to National Population	205,000.00	11,000,000.00	11,000,000.00	10,795,000.00
Total	37,592,040.43	164,817,738.00	164,817,738.00	127,225,697.57
SECRETARY TO THE LOCAL GOVT.				
Salary	4,363,374.00	14,953,938.00	14,953,938.00	10,590,564.00
Local Travel & Transport	140,000.00	8,000,000.00	8,000,000.00	7,860,000.00
Office Stationery & Computer Consumables	450,000.00	5,000,000.00	5,000,000.00	4,550,000.00
Maintenance of MNeihcle & Transport	300,000.00	5,550,000.00	5,550,000.00	5,250,000.00
Maintenance of Office Furniture	-	5,000,000.00	5,000,000.00	5,000,000.00
Entertainment & Office Hospitality	-	5,000,000.00	5,000,000.00	5,000,000.00
Provision of Service Material	-	10,000,000.00	10,000,000.00	10,000,000.00
Total	5,253,374.00	53,503,938.00	53,503,938.00	48,250,564.00
THE COUNCIL				
Salary	5,040,000.00	13,605,070.00	13,605,070.00	8,565,070.00
Local Travel & Transport	195,000.00	4,000,000.00	4,000,000.00	3,805,000.00
Maintenance of MNeihcle & Transport	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of Office Furniture	-	1,000,000.00	1,000,000.00	1,000,000.00
Entertainment & Office Hospitality	1,200,000.00	1,000,000.00	1,000,000.00	(200,000.00)
Grants to Community & NGOs	-	10,000,000.00	10,000,000.00	10,000,000.00
Total	6,435,000.00	30,605,070.00	30,605,070.00	24,170,070.00
ADMIN & GENERAL SERVICES				
Salary	48,851,321.00	75,238,574.00	75,238,574.00	26,387,253.00
Local Travel & Transport	-	10,000,000.00	10,000,000.00	10,000,000.00
Recritment Exercise	-	600,000.00	600,000.00	600,000.00
Staff Welfare Scheme	-	500,000.00	500,000.00	500,000.00
Office Stationery & Computer Consumables	140,000.00	4,000,000.00	4,000,000.00	3,860,000.00
Printing of Non Security Document	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of MNeihcle & Transport	330,000.00	2,000,000.00	2,000,000.00	1,670,000.00
Maintenance of Office Furniture	270,000.00	1,000,000.00	1,000,000.00	730,000.00
Maintenance of Building & Resident	-	10,000,000.00	10,000,000.00	10,000,000.00
Local Training	150,000.00	1,000,000.00	1,000,000.00	850,000.00

HAWUL LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Consultancy Services & Special Committee	-	1,500,000.00	1,500,000.00	1,500,000.00
Refreshment & Meal	-	2,000,000.00	2,000,000.00	2,000,000.00
Local Reform	-	10,000,000.00	10,000,000.00	10,000,000.00
Entertainment & Office Hospitality	1,800,000.00	5,000,000.00	5,000,000.00	3,200,000.00
Contribution to Training	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	51,541,321.00	128,838,574.00	128,838,574.00	77,297,253.00
BUDGET,PLAN,RES. & STATISTIC				
Salary	2,216,155.00	4,784,062.00	4,784,062.00	2,567,907.00
Local Travel & Transport	-	1,000,000.00	1,000,000.00	1,000,000.00
Office Stationery & Computer Consumables	-	2,000,000.00	2,000,000.00	2,000,000.00
Printing of Non Security Document	-	1,500,000.00	1,500,000.00	1,500,000.00
Purchase of Computer Accessories	50,000.00	2,000,000.00	2,000,000.00	1,950,000.00
Maintenance of MNeheicle & Transport	-	2,600,000.00	2,600,000.00	2,600,000.00
Maintenance of Office Furniture	-	1,000,000.00	1,000,000.00	1,000,000.00
Local Training	-	500,000.00	500,000.00	500,000.00
Confererice,Seminar & Workshops	-	1,000,000.00	1,000,000.00	1,000,000.00
IPSAS Budget App. Software & Maintenance	-	2,000,000.00	2,000,000.00	2,000,000.00
Refreshment & Meal	-	300,000.00	300,000.00	300,000.00
Subscription to Professional Bodies	-	2,000,000.00	2,000,000.00	2,000,000.00
Budget Monitoring	-	3,000,000.00	3,000,000.00	3,000,000.00
Monitoring & Evaluation	-	2,000,000.00	2,000,000.00	2,000,000.00
Budget Preparation Expert	-	5,000,000.00	5,000,000.00	5,000,000.00
Statistic & Data Collection General	-	2,000,000.00	2,000,000.00	2,000,000.00
Logistic & Implementation	-	1,000,000.00	1,000,000.00	1,000,000.00
Entertainment & Office Hospitality	-	1,500,000.00	1,500,000.00	1,500,000.00
Total	2,266,155.00	35,184,062.00	35,184,062.00	32,917,907.00
EDUCATION & SOCIAL DEVELOPMENT				
Salary	6,342,127.00	12,809,018.00	12,809,018.00	6,466,891.00
Local Travel & Transport	-	1,000,000.00	1,000,000.00	1,000,000.00
NYSC Allowance	-	2,000,000.00	2,000,000.00	2,000,000.00
Office Stationery & Computer Consumables	-	9,000,000.00	9,000,000.00	9,000,000.00
Books	-	4,000,000.00	4,000,000.00	4,000,000.00
Printing of Non Security Document	-	1,000,000.00	1,000,000.00	1,000,000.00
Uniform & Other Clothing	-	3,000,000.00	3,000,000.00	3,000,000.00
Maintenance of Office Furniture	-	9,000,000.00	9,000,000.00	9,000,000.00
Sustenance of Mass Literacy Programme	-	11,000,000.00	11,000,000.00	11,000,000.00
Conference,Seminar & Workshops	-	1,000,000.00	1,000,000.00	1,000,000.00
Consultancy Services & Special Committee	50,000.00	5,000,000.00	5,000,000.00	4,950,000.00
Publicity Advertisement	-	1,000,000.00	1,000,000.00	1,000,000.00
Sporting Activities	-	5,000,000.00	5,000,000.00	5,000,000.00
Asst. to Religion Teachers Activities	-	1,000,000.00	1,000,000.00	1,000,000.00
Sport & Games	-	200,000.00	200,000.00	200,000.00
Cultural & Local Festivals	-	1,500,000.00	1,500,000.00	1,500,000.00
Rural Woman & Youth Development Prog	-	2,000,000.00	2,000,000.00	2,000,000.00
Local Bee Empowerment Dev. Strategy	-	2,000,000.00	2,000,000.00	2,000,000.00
Adult & Non Formal Education	-	5,000,000.00	5,000,000.00	5,000,000.00
Provision of Service Materials	-	5,042,013.00	5,042,013.00	5,042,013.00
Poverty Alleviation Programme	1,000,000.00	45,000,000.00	45,000,000.00	44,000,000.00
Repatriation of Foster & Destitutes	1,000,000.00	2,000,000.00	2,000,000.00	1,000,000.00
Grant to Community & NGOs	-	25,000,000.00	25,000,000.00	25,000,000.00
Overhead to Primary Education	-	6,000,000.00	6,000,000.00	6,000,000.00
Total	8,392,127.00	159,551,031.00	159,551,031.00	151,158,904.00
TRADITIONAL OFFICE				
Salary	27,287,873.00	24,657,507.00	24,657,507.00	(2,630,366.00)
Local Travel & Transport	-	1,000,000.00	1,000,000.00	1,000,000.00
Allowance to Traditional Holders	1,000,000.00	1,000,000.00	1,000,000.00	-
Office Stationery & Computer Consumables	500,000.00	300,000.00	300,000.00	(200,000.00)

HAWUL LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Printing of Non Security Document	-	500,000.00	500,000.00	500,000.00
Maintenance of MNehecle & Transport	500,000.00	1,000,000.00	1,000,000.00	500,000.00
Maintenance of Office Furniture	-	2,000,000.00	2,000,000.00	2,000,000.00
Grant to Community & NGOs	-	5,500,000.00	5,500,000.00	5,500,000.00
Total	29,287,873.00	35,957,507.00	35,957,507.00	6,669,634.00
FINANCE & SUPPLY				
Salary	35,408,948.00	57,105,464.00	57,105,464.00	21,696,516.00
Local Travel & Transport	2,468,471.20	5,000,000.00	5,000,000.00	2,531,528.80
Office Stationery & Computer Consumables	785,000.00	5,000,000.00	5,000,000.00	4,215,000.00
Printing of Non Security Document	-	4,000,000.00	4,000,000.00	4,000,000.00
Maintenance of MNehecle & Transport	1,370,000.00	5,000,000.00	5,000,000.00	3,630,000.00
Maintenance of Office Furniture	100,000.00	6,000,000.00	6,000,000.00	5,900,000.00
Consultancy Services & Special Committee	2,400,000.00	5,000,000.00	5,000,000.00	2,600,000.00
Tax Consulting Fee	60,000.00	3,000,000.00	3,000,000.00	2,940,000.00
Bank Charges	348,115.00	3,000,000.00	3,000,000.00	2,651,885.00
Refreshment & Meal	-	4,000,000.00	4,000,000.00	4,000,000.00
Settlement of Liability	-	4,000,000.00	4,000,000.00	4,000,000.00
Provision of Service Material	5,049,300.00	5,000,000.00	5,000,000.00	(49,300.00)
Contribution to Pension Found	213,686.00	29,022,642.00	29,022,642.00	28,808,956.00
Total	48,203,520.20	135,128,106.00	135,128,106.00	86,924,585.80
WORKS TRANSPORT & HOUSING				
Salary	25,103,963.19	62,988,272.00	62,988,272.00	37,884,308.81
Local Travel & Transport	2,406,243.00	2,000,000.00	2,000,000.00	(406,243.00)
Electricity Charges	-	4,000,000.00	4,000,000.00	4,000,000.00
Water Rate	-	2,000,000.00	2,000,000.00	2,000,000.00
Bate Allowance	-	500,000.00	500,000.00	500,000.00
Office Stationery & Computer Consumables	-	1,500,000.00	1,500,000.00	1,500,000.00
Printing of Non Security Document	-	500,000.00	500,000.00	500,000.00
Maintenance of MNehecle & Transport	-	5,000,000.00	5,000,000.00	5,000,000.00
Maintenance of Office Furniture	70,000.00	2,000,000.00	2,000,000.00	1,930,000.00
Maintenance of Boreholes	18,360,200.00	15,000,000.00	15,000,000.00	(3,360,200.00)
Maintenance of Drainage	3,511,928.00	1,000,000.00	1,000,000.00	(2,511,928.00)
Opening of Blocked Culvert	-	2,000,000.00	2,000,000.00	2,000,000.00
Repairs of Vandalized of Electric Poles	-	2,000,000.00	2,000,000.00	2,000,000.00
Bush Clearing Along Highways	24,036,405.00	2,000,000.00	2,000,000.00	(22,036,405.00)
Local Training	-	500,000.00	500,000.00	500,000.00
Provision of Service Material	-	1,000,000.00	1,000,000.00	1,000,000.00
Grant to Community & NGOs	3,503,788.00	1,000,000.00	1,000,000.00	(2,503,788.00)
Total	76,992,527.19	104,988,272.00	104,988,272.00	27,995,744.81
AGRIC & NATURAL RESOURCES				
Salary	88,285,096.04	163,205,624.00	163,205,624.00	74,920,527.96
Local Travel & Transport	-	2,000,000.00	2,000,000.00	2,000,000.00
Payment of Driver Allowance	-	1,500,000.00	1,500,000.00	1,500,000.00
Office Stationery & Computer Consumables	-	500,000.00	500,000.00	500,000.00
Printing of Non Security Document	74,241.12	1,000,000.00	1,000,000.00	925,758.88
Purchase of Veterinary Drug	-	4,000,000.00	4,000,000.00	4,000,000.00
Maintenance of MNehecle & Transport	150,000.00	2,000,000.00	2,000,000.00	1,850,000.00
Maintenance of Office Furniture	220,000.00	3,000,000.00	3,000,000.00	2,780,000.00
Supply of Agric Equipment	-	3,000,000.00	3,000,000.00	3,000,000.00
Local Training	-	1,000,000.00	1,000,000.00	1,000,000.00
Conference, Seminar & Workshops	-	1,000,000.00	1,000,000.00	1,000,000.00
Clearing & Fumigation	-	1,000,000.00	1,000,000.00	1,000,000.00
Trade Fair Exhibition	-	1,000,000.00	1,000,000.00	1,000,000.00
Promotion of Animal Feed Production	-	1,000,000.00	1,000,000.00	1,000,000.00
Formation & Development Cooperatives	-	1,000,000.00	1,000,000.00	1,000,000.00
Entertainment & Office Hospitality	-	1,000,000.00	1,000,000.00	1,000,000.00
Provision of Service Material	-	2,000,000.00	2,000,000.00	2,000,000.00

HAWUL LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Transport & Handling of Fertilizer	-	8,000,000.00	8,000,000.00	8,000,000.00
Purchase of Animal Map	-	2,500,000.00	2,500,000.00	2,500,000.00
Grant to Community & NGOs	-	2,500,000.00	2,500,000.00	2,500,000.00
Total	88,729,337.16	202,205,624.00	202,205,624.00	113,476,286.84
PRIMARY HEALTH CARE				
Salary	162,140,212.00	167,522,495.00	167,522,495.00	5,382,283.00
Local Travel & Transport	300,000.00	3,000,000.00	3,000,000.00	2,700,000.00
Control of DNomiting	148,000.00	5,000,000.00	5,000,000.00	4,854,000.00
Purchase of Medical Clinic Equipment	-	9,200,000.00	9,200,000.00	9,200,000.00
HIV/AIDS & Diabetes Test Kids	-	5,000,000.00	5,000,000.00	5,000,000.00
Cold Chain Materials	-	8,000,000.00	8,000,000.00	8,000,000.00
Maintenance of MNehecle & Transport	195,000.00	7,000,000.00	7,000,000.00	6,805,000.00
Maintenance of Office Furniture	15,000.00	8,000,000.00	8,000,000.00	7,985,000.00
Ent. Care for Primary School Pupils	-	1,000,000.00	1,000,000.00	1,000,000.00
Polio Immunization Days	-	11,000,000.00	11,000,000.00	11,000,000.00
Oncho Programme	-	3,000,000.00	3,000,000.00	3,000,000.00
Family Planing Programme	-	1,000,000.00	1,000,000.00	1,000,000.00
TBL & Leprosy Control	-	1,000,000.00	1,000,000.00	1,000,000.00
Primary Ear & Eye Care	-	1,000,000.00	1,000,000.00	1,000,000.00
Medical Assistance	-	4,000,000.00	4,000,000.00	4,000,000.00
Operation Plan	-	2,000,000.00	2,000,000.00	2,000,000.00
Roll Back Malaria	-	5,000,000.00	5,000,000.00	5,000,000.00
Intergrated Maternal Neo Natal	-	3,000,000.00	3,000,000.00	3,000,000.00
Medical Part Time Fee	-	1,000,000.00	1,000,000.00	1,000,000.00
Sanitation Exercise	-	800,000.00	800,000.00	800,000.00
Routine Immunization	-	6,000,000.00	6,000,000.00	6,000,000.00
Dusease Surveillance	-	6,000,000.00	6,000,000.00	6,000,000.00
Energy Transport Scheme	-	1,000,000.00	1,000,000.00	1,000,000.00
Free MCH Services	-	2,500,000.00	2,500,000.00	2,500,000.00
Emergency Preparadness & Response	-	3,000,000.00	3,000,000.00	3,000,000.00
Midwifery Service Scheme	-	2,500,000.00	2,500,000.00	2,500,000.00
States Council Health	-	2,000,000.00	2,000,000.00	2,000,000.00
Total	162,796,212.00	269,522,495.00	269,522,495.00	106,726,283.00

SCHEDULE OF JACC AND CAPITAL EXPENDITURE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
JACC DEDUCTION				
5% Stabilization	28,333,127.65	-	-	(28,333,127.65)
20% LG Joint Development Programme	283,331,276.56	-	-	(283,331,276.56)
Rehabilitation of Federal Highway	-	-	-	-
Sub-Total	311,664,404.21	-	-	(311,664,404.21)
ADMIN & GENERAL SERVICES				
Construction of Office Building	-	25,000,000.00	25,000,000.00	25,000,000.00
Repairs of Office Building	-	30,000,000.00	30,000,000.00	30,000,000.00
Purchase of Office Furniture & Fittings	-	3,000,000.00	3,000,000.00	3,000,000.00
Purchase of Library Books & Equipment	-	4,000,000.00	4,000,000.00	4,000,000.00
Rehabilitation & Repairs of Public Schools	-	60,000,000.00	60,000,000.00	60,000,000.00
Construction & Provision of Public Schools	-	161,000,000.00	161,000,000.00	161,000,000.00
Purchase of Office Furniture & Fittings	-	7,000,000.00	7,000,000.00	7,000,000.00
Construction & Provision of Fencing	-	15,000,000.00	15,000,000.00	15,000,000.00
Provision of Materials	-	6,000,000.00	6,000,000.00	6,000,000.00
Total	623,328,808.42	311,000,000.00	311,000,000.00	(312,328,808.42)

HAWUL LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
FINANCE & SUPPLY				
Construction & Provision of Fencing	4,000,000.00	9,000,000.00	9,000,000.00	5,000,000.00
Construction & Provision of Fencing M/Parks	12,897,919.00	13,000,000.00	13,000,000.00	102,081.00
Rehabilitation & Repairs of M/Parks	-	10,000,000.00	10,000,000.00	10,000,000.00
Construction & Provision of Market Stalls	-	10,000,000.00	10,000,000.00	10,000,000.00
Erosion & Flood Market	-	8,000,000.00	8,000,000.00	8,000,000.00
Total	16,897,919.00	50,000,000.00	50,000,000.00	33,102,081.00
WORKS TRANSPORT & HOUSING				
Construction & Provision of Bridges	330,000.00	10,000,000.00	10,000,000.00	9,670,000.00
Construction & Provision of Road	4,370,000.00	5,000,000.00	5,000,000.00	630,000.00
Erosion & Flood Case	-	2,000,000.00	2,000,000.00	2,000,000.00
Construction & Provision of Drainage	-	2,500,000.00	2,500,000.00	2,500,000.00
Construction & Provision of Office Building	-	5,000,000.00	5,000,000.00	5,000,000.00
Rehabilitation & Repairs of Res. Building	-	6,000,000.00	6,000,000.00	6,000,000.00
Construction of Slaughter Slab	-	3,000,000.00	3,000,000.00	3,000,000.00
Rehabilitation & Repairs of Electricity	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Transformer	-	4,000,000.00	4,000,000.00	4,000,000.00
Construction & Provision of Culvert	-	2,000,000.00	2,000,000.00	2,000,000.00
Rehabilitation & Repairs of Water Facilities	-	4,500,000.00	4,500,000.00	4,500,000.00
Construction & Provision of Boreholes	27,020,200.00	10,000,000.00	10,000,000.00	(17,020,200.00)
Total	31,720,200.00	59,000,000.00	59,000,000.00	27,279,800.00
AGRIC & NATURAL RESOURCES				
Purchase of Furniture	-	25,000,000.00	25,000,000.00	25,000,000.00
Purchase of Agric Chemical	-	34,000,000.00	34,000,000.00	34,000,000.00
Purchase of	-	8,000,000.00	8,000,000.00	8,000,000.00
Purchase of	-	10,000,000.00	10,000,000.00	10,000,000.00
Counter Part Fund Towards Fadama III Project	-	14,000,000.00	14,000,000.00	14,000,000.00
Programmes	-	9,000,000.00	9,000,000.00	9,000,000.00
Total	-	100,000,000.00	100,000,000.00	100,000,000.00
PRIMARY HEALTH CARE				
Purchase of Drugs to Health Centers	35,000,000.00	45,000,000.00	45,000,000.00	10,000,000.00
Purchase of Health Centers Equipment	5,000,000.00	25,000,000.00	25,000,000.00	20,000,000.00
Purchase of Medical & Chemical Equipment	7,600,000.00	30,000,000.00	30,000,000.00	22,400,000.00
Total	47,600,000.00	100,000,000.00	100,000,000.00	52,400,000.00



BORNO STATE OF NIGERIA

**JERE
LOCAL GOVERNMENT COUNCIL**

ANNUAL FINANCIAL STATEMENT

FOR THE YEAR ENDED

31ST DECEMBER, 2018.

JERE LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 1
CASHFLOW STATEMENT

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
From Operation:			
RECIEPT:			
Statutory Allocation FAAC		1,634,491,499.99	756,631,000.86
Value Added Tax		-	-
Sub Total		1,634,491,499.99	756,631,000.86
Internal Generated Revenue			
Internal Generated Revenue	3	12,415,000.00	34,395,583.10
OTHER RECIEPT:	4		
VAT		404,401,921.71	-
PPT		3,783,310.65	-
Excess Bank Chgarges		3,991,061.77	-
Excess Crude		2,827,732.11	-
Forex Equalisation		43,011,771.25	-
Additional Fund From NNPC		2,655,557.11	-
Exchange Difference		9,861,309.87	-
Exchange Gain		6,450,000.00	-
Sub Total		476,982,664.47	-
Total Receipts		2,123,889,164.46	791,026,583.96
PAYMENTS:			
STATUTORY DEDUCTIONS	5		
3% Emirate Council		49,034,744.98	-
0.5% L.G. Audit		8,172,457.49	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus		36,190,411.58	-
7% Local Govt Pension		36,673,952.19	-
Sub-Total		130,071,566.24	-
INTERVENTION FUNDING	6		
Contribution towards Funding of Primary Edu.		590,190,333.73	-
1% LGSC Training Fund		16,344,915.00	-
0.75% Admin Charges		12,258,686.27	-
5% Security		81,724,575.00	-
Sub-Total		700,518,510.00	-
MISCELLANEOUS DEDUCTIONS FUNDING	7		
Sererance Gratuity to Former LG Concillors		4,500,000.00	-
Contr. to Indigines Undergoing Armed Forces Training		16,344,915.00	-
IFAD Climate Change Adaptation Counterpart Funding		-	-
JNI Contribution		385,185.19	-
Retainership NTA/BRTV		1,260,000.00	-
Payment for Preparation of LGA's Annual Account		1,000,000.00	-
Procurement of Firewood, Food Items to IDPs		32,916,737.00	-
LGA's Hajj Fare		14,717,406.65	-
Purc. of Equipts for SPHCA Biometric Data Capture		2,206,227.77	-
Provision of Essential Service		50,900,000.00	-
Workshop on Fiscal & Admin. Due Process		462,962.96	-
Diesel to Tractors for Farming Across LGA's		1,481,481.46	-
Gratuity to Local Edu. Authority Retiress		9,259,259.26	-
Gratuity to Local Government Retiress		9,259,259.26	-
WAEC/SSCE & NECO 2018/2019		15,840,330.00	-

JERE LOCAL GOVERNMENT OF BORNO STATE

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
Hotel Bills inrespects of Borno State Hotel		-	-
Production of Projects Calender 2018		680,000.00	-
Outstanding Liabilities		11,493,850.00	-
Logistics		-	-
Sub-Total		172,707,614.55	-
Personnel Emoluments:	8	519,347,716.35	518,713,974.82
Overhead Cost	9	302,956,983.66	175,448,733.78
Sub-Total		822,304,700.01	694,162,708.60
Total Payments		1,825,602,390.80	694,162,708.60
Cash Flow From Operations		298,286,773.66	96,863,875.36
CASH FLOW FROM INVESTMENT:			
Phurchase/Contruotion of Assest	10	44,750,000.00	98,988,000.00
Phurchase of Fin. Market Intrument		-	-
Total Cash Flow From Investment		44,750,000.00	98,988,000.00
CASH FLOW FROM FINANCING:			
Increase/Decrease in Cash		(796,168.07)	(2,124,124.64)
Opening Cash Balance		3,633,460.37	5,757,582.01
Closing Cash Balance	11	2,837,292.30	3,633,457.37

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
ASSESTS:			
Treasuries & Banks	12	2,837,292.30	3,633,457.37
Investments	13	8,878,655.50	8,878,655.50
Advances	14	78,910,722.20	78,910,722.20
Total Assests		90,626,670.00	91,422,835.07
PUBLIC FUND & LIABILITIES:			
Consolidated Revenue Fund	15	2,837,292.30	3,633,457.37
Other Fund - Investment Fund		55,829,679.05	55,829,679.05
Total Public Fund		58,666,971.35	59,463,136.42
Deposits	16	29,959,698.65	29,959,698.65
LGLB	17	2,000,000.00	2,000,000.00
Total Liabilities		31,959,698.65	31,959,698.65
Public Fund + Liabilities		90,626,670.00	91,422,835.07

JERE LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 3
CONSOLIDATED REVENUE FUND

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Opening Balance (a)		3,633,457.37	-	-	3,633,457.37
Add: REVENUE (INCOME) (b)					
S/Allocation from Federal Govt.	18	1,634,491,499.99	1,865,646,157.00	1,324,827,886.00	231,154,657.01
S/Allocation from State Govt.		-	200,000,000.00	286,838,244.00	200,000,000.00
Share of VAT		-	439,396,138.00	370,901,493.00	439,396,138.00
Sub Total		1,638,124,957.36	2,505,042,295.00	1,982,567,623.00	866,917,337.64
Personal Taxes	19	-	1,000,000.00	800,000.00	1,000,000.00
Licence General	20	-	4,850,000.00	2,660,000.00	4,850,000.00
Fees General	21	1,647,000.00	17,730,000.00	18,390,000.00	16,083,000.00
Sales General	22	-	1,330,000.00	1,200,000.00	1,330,000.00
Earning General	23	1,788,000.00	28,400,000.00	10,000,000.00	26,612,000.00
Rent on Local Govt. Building	24	-	1,150,000.00	1,000,000.00	1,150,000.00
Rent on Land & Others	25	8,538,000.00	10,000,000.00	20,000,000.00	1,462,000.00
Refunds General	26	442,000.00	5,000,000.00	-	4,558,000.00
Aids General	27	-	-	4,000,000.00	-
Foreign Aids	28	-	70,000,000.00	-	70,000,000.00
Domestic Grants	29	-	8,000,000.00	7,000,000.00	8,000,000.00
Foreign Grants	30	-	6,000,000.00	4,752,350.00	6,000,000.00
Total Revenue (Income) (b)		12,415,000.00	2,658,502,295.00	2,052,369,973.00	1,007,962,337.64
Other Receipt (c)	31				
VAT		404,401,921.71	-	-	(404,401,921.71)
PPT		3,783,310.65	-	-	(3,783,310.65)
Excess Bank Chgarges		3,991,061.77	-	-	(3,991,061.77)
Excess Crude		2,827,732.11	-	-	(2,827,732.11)
Forex Equalisation		43,011,771.25	-	-	(43,011,771.25)
Additional Fund From NNPC		2,655,557.11	-	-	(2,655,557.11)
Exchange Difference		9,861,309.87	-	-	(9,861,309.87)
Exchange Gain		6,450,000.00	-	-	(6,450,000.00)
Sub Total		476,982,664.47	-	-	(476,982,664.47)
Total Funds Available (a+b+c)		2,131,156,079.20	2,658,502,295.00	2,052,369,973.00	527,346,215.80
Less: EXPENDITURE					
STATUTORY DEDUCTIONS	32				
3% Emirate Council		49,034,744.98	-	-	(49,034,744.98)
0.5% L.G. Audit		8,172,457.49	-	-	(8,172,457.49)
7% of L.E.A. Pri. Sch. Teachers Pension Plus		36,190,411.58	-	-	(36,190,411.58)
7% Local Govt Pension		36,673,952.19	-	-	(36,673,952.19)
Sub-Total		130,071,566.24	-	-	(130,071,566.24)
INTERVENTION FUNDING	33				
Contribution towards Funding of Primary Edu.		590,190,333.73	-	-	(590,190,333.73)
1% LGSC Training Fund		16,344,915.00	-	-	(16,344,915.00)
0.75% Admin Charges		12,258,686.27	-	-	(12,258,686.27)
5% Security		81,724,575.00	-	-	(81,724,575.00)
Sub-Total		700,518,510.00	-	-	(700,518,510.00)
MISCELLANEOUS DEDUCTIONS FUNDING	34				
Serance Gratuity to Former LG Concillors		4,500,000.00	-	-	(4,500,000.00)
Contr. to Indigines Undergoing Armed Forces Training		16,344,915.00	-	-	(16,344,915.00)
IFAD Climate Change Adaptation Counterpart Funding		-	-	-	-
JNI Contribution		385,185.19	-	-	(385,185.19)
Retainership NTA/BRTV		1,260,000.00	-	-	(1,260,000.00)
Payment for Preparation of LGA's Annual Account		1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood, Food Items to IDPs		32,916,737.00	-	-	(32,916,737.00)
LGA's Hajj Fare		14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipments for SPHCA Biometric Data Capture		2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service		50,900,000.00	-	-	(50,900,000.00)

JERE LOCAL GOVERNMENT OF BORNO STATE

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Workshop on Fiscal & Admin. Due Process		462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's		1,481,481.46	-	-	(1,481,481.46)
Gratuity to Local Edu. Authority Retirees		9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees		9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019		15,840,330.00	-	-	(15,840,330.00)
Hotel Bills in respects of Borno State Hotel		-	-	-	-
Production of Projects Calender 2018		680,000.00	-	-	(680,000.00)
Outstanding Liabilities		11,493,850.00	-	-	(11,493,850.00)
Logistics		-	-	-	-
Sub-Total		172,707,614.55	-	-	(172,707,614.55)
Personnel Cost	35	519,347,716.35	746,631,809.00	913,987,680.00	227,284,092.65
Overhead Cost	36	302,956,983.66	771,705,784.00	532,803,000.00	468,748,800.34
Sub-Total		822,304,700.01	1,518,337,593.00	1,446,790,680.00	696,032,892.99
Total Expenditure		1,825,602,390.80	1,518,337,593.00	1,446,790,680.00	(307,264,797.80)
Operating Fund B/4 Transfer		47,587,292.30	1,140,164,702.00	605,579,293.00	1,092,577,409.70
APPROPRIATION TRANSFERS					
Transfer to Capital Dev. Fund		44,750,000.00	592,271,689.00	362,000,000.00	547,521,689.00
Total Appropriation		44,750,000.00	592,271,689.00	362,000,000.00	547,521,689.00
Closing Balance		2,837,292.30	547,893,013.00	243,579,293.00	545,055,720.70

**STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND**

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Add: Capital Receipts					
Value Added Tax		-	439,396,138.00	370,901,493.00	439,396,138.00
Transfer From CRF		44,750,000.00	592,271,689.00	362,000,000.00	547,521,689.00
Total Capital Receipts		44,750,000.00	1,031,667,827.00	732,901,493.00	986,917,827.00
Total Capital Funds Available		44,750,000.00	1,031,667,827.00	732,901,493.00	986,917,827.00
Less: Capital Expenditure					
JACC Deduction	37				
5% Stabilization		32,709,829.98	-	-	(32,709,829.98)
20% LG Joint Development Programme		326,898,300.02	-	-	(326,898,300.02)
Rehabilitation of Federal Highway		-	-	-	-
Sub-Total with the JAAC		359,608,130.00	-	-	(359,608,130.00)
Administrative					
Admin & General Services	38	500,000.00	25,000,000.00	140,000,000.00	24,500,000.00
Sub-Total		500,000.00	25,000,000.00	140,000,000.00	24,500,000.00
Economic					
Agric & Natural Resources	39	-	35,000,000.00	15,000,000.00	35,000,000.00
Finance & Supply	40	-	80,000,000.00	17,000,000.00	80,000,000.00
Sub-Total		-	115,000,000.00	32,000,000.00	115,000,000.00
Reginal Development					
Statistic	41	-	6,000,000.00	6,500,000.00	6,000,000.00
Works Transport & Housing	42	44,250,000.00	261,000,000.00	103,000,000.00	216,750,000.00
Education	43	-	90,000,000.00	35,000,000.00	90,000,000.00
Sub-Total		44,250,000.00	357,000,000.00	144,500,000.00	312,750,000.00
Social					
Primary Health Care	44	-	95,271,689.00	43,500,000.00	95,271,689.00
Sub-Total		-	95,271,689.00	43,500,000.00	95,271,689.00
Total Capital Expenditure		44,750,000.00	5,922,271,689.00	362,000,000.00	5,877,521,689.00

JERE LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CASHFLOW STATEMENT

	ACTUAL 2018 N	ACTUAL 2017 N
Note 3-Internal Generated Revenue		
Personal Taxes	1,647,000.00	-
Earning General	17,888,000.00	6,756,500.00
Rent on Land & Others	8,538,000.00	12,457,500.00
Refunds General	442,000.00	15,181,583.10
Total	28,515,000.00	34,395,583.10
Note 4 - Other Reciept		
VAT	404,401,921.71	-
PPT	3,783,310.65	-
Excess Bank Chgarges	3,991,061.77	-
Excess Crude	2,827,732.11	-
Forex Equalisation	43,011,771.25	-
Additional Fund From NNPC	2,655,557.11	-
Exchange Difference	9,861,309.87	-
Exchange Gain	6,450,000.00	-
Total	476,982,664.47	-
Note 5 - Statutory Deductions		
3% Emirate Council	49,034,744.98	-
0.5% L.G. Audit	8,172,457.49	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus	36,190,411.58	-
7% Local Govt Pension	36,673,952.19	-
Total	130,071,566.24	-
Note 6 - Intervention Funding		
Contribution towards Fundingof Primary Edu.	590,190,333.73	-
1% LGSC Training Fund	16,344,915.00	-
0.75% Admin Charges	12,258,686.27	-
5% Security	81,724,575.00	-
Total	700,518,510.00	-
Note 7 - Miscellaneous Deductions Funding		
Sererance Gratuity to Former LG Concillors	4,500,000.00	-
Contr. to Indigines Undergoing Armed Forces Training	16,344,915.00	-
IFAD Climate Change Adaptation Counterpart Funding	-	-
JNI Contribution	385,185.19	-
Retaunership NTA/BRTV	1,260,000.00	-
Payment for Preparation of LGA's Annual Account	1,000,000.00	-
Procurement of Firewood, Food Items to IDPs	32,916,737.00	-
LGA's Hajj Fare	14,717,406.65	-
Purc. of Equipts for SPHCA Biometric Data Capture	2,206,227.77	-
Provision of Essential Service	50,900,000.00	-
Workshop on Fiscal & Admin. Due Process	462,962.96	-
Diesel to Tractors for Farming Across LGA's	1,481,481.46	-
Gratuity to Local Edu. Authority Retireess	9,259,259.26	-
Gratuity to Local Government Retireess	9,259,259.26	-
WAEC/SSCE & NECO 2018/2019	15,840,330.00	-
Hotel Bills inrespects of Borno State Hotel	-	-
Production of Projects Calender 2018	680,000.00	-
Outstanding Liabilities	11,493,850.00	-
Logistics	-	-
Total	172,707,614.55	-

JERE LOCAL GOVERNMENT OF BORNO STATE

	NOTE	ACTUAL 2018	ACTUAL 2017
		N	N
Note 8 - Personnel Emoluments			
Office of the Chairman		30,077,075.25	30,220,959.70
Secretary to the Local Government		-	-
The Council		4,146,795.36	2,764,529.84
Adim & General Services		67,854,713.02	67,564,552.98
Agric & Natural Resources		85,679,613.60	73,384,297.54
Finance & Supply		82,141,033.49	84,642,702.98
Budget, Plan, Reserch & Statistic		515,501.09	508,911.24
Works Transport & Housing		30,608,184.21	37,903,192.76
Primary Health Care		185,948,248.63	188,758,032.00
Traditional Office		32,376,551.70	32,966,795.78
Total		519,347,716.35	518,713,974.82

Note 9 -Overhead Cost			
Office of the Chairman		174,857,000.00	115,365,700.00
Office of the Secretary		1,400,000.00	2,692,400.00
The Council		6,250,000.00	1,800,000.00
Adim & General Services		24,022,834.80	2,910,000.00
Agric & Natural Resources		27,130,000.00	9,450,000.00
Finance & Supply		24,053,984.46	15,808,623.78
Budget, Plan, Reserch & Statistic		50,000.00	270,000.00
Works Transport & Housing		30,619,164.40	10,444,010.00
Primary Health Care		14,024,000.00	16,708,000.00
Education and Social Development		250,000.00	-
Traditional Office		300,000.00	-
Total		302,956,983.66	175,448,733.78

Note 10 - Advances

Personal advance:			
NAME OF HOLDER	PURPOSE		BALANCE N
Hon. Bunu Mala	Car Loan		1,140,114.00
Hon. Kagu Darman	"	"	1,140,114.00
Hon. Moh'd Umar	"	"	1,140,114.00
Hon. Moh'd M. Bukar	"	"	1,140,114.00
Hon. Moh'd Saleh	"	"	1,140,114.00
Hon. Funo Umar	"	"	1,140,114.00

JERE LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PURPOSE	BALANCE N
Hon. Alhaji Bukar	Car Loan	1,140,114.00
Hon. Modu Mairabe	"	1,140,114.00
Hon. Moh'dA. Moh'd	"	1,140,114.00
Hon. Aisami Alh. Lawan	"	1,140,114.00
Hon. Abubakar Moh'd	"	1,140,114.00
Alh. Mustapha Ba'ale	"	397,476.20
Alh. Saina Buba	Housing Loan	373,212.00
Baba Kolomi	"	175,000.00
Fundi Moh'd	"	100,000.00
Bashir Lawan Kolo	"	352,000.00
Alh. Mustapha Mukaddam	"	200,000.00
Kadau Ali Monguno	"	340,000.00
Goni S. Kulluma	"	70,000.00
kaumi Moh'd	Personal Advance	20,000.00
Alit Modu S. Gublo	House Advance	60,000.00
Sundry Persons	Micro Scheme Loan	24,000,000.00
Sub - Total Personal Advance		38,628,942.20

Non-Personal advance:

NAME OF HOLDER	PURPOSE	BALANCE N
Ali M Kyari	Pv no. 81/08/2013	1,100,000.00
Bura Sambo	Pv no. 35/08/2013	100,000.00
Kashim Hala	Pv no. 88/08/2013	1,020,000.00
Modu Abatcha Yale	Pv no. 45/09/2013	3,000,000.00
Bukar Bulama	Pv no. 63/01/2014	785,000.00
Moh'd Bashir	Pv no. 04/02/2014	400,000.00
Bukar Bulama	Pv no. 71/02/2014	500,000.00
Zanna Kadai	Pv no. 23/04/2014	1,250,000.00
Bukar Bulama	Pv no. 64/05/2014	800,000.00
Abba T. Aunoma	Pv no. 29/06/2014	200,000.00
Moh'd Bashir	Pv no. 35/07/2014	3,000,000.00
Bulama Bukar	Pv no. 68/07/2014	2,565,000.00
Bukar Bulama	Pv no.	1,500,000.00
Bukar Bulama	Pv no. 80/01/2015	10,000,000.00
Bukar Bulama	Pv no. 20/02/2015	1,700,000.00
Baba Gana Modu	Pv no. 169/03/2015	2,000,000.00
Baba Gana Modu	Pv no. 170/03/2015	2,000,000.00
Bukar Bulama	Pv no. 171/03/2015	4,500,000.00
Bukar Bulama	Pv no. 172/03/2015	2,000,000.00
Bukar Bulama	Pv no. 81/06/2015	1,050,000.00
Kachallah Modu	Pv no. 76/09/2015	811,780.00
Sub - Total Non- Personal Advance		40,281,780.00

SUMMARY

Personal Advance	38,628,942.20
Non personal Advance	40,281,780.00
Total Advance	78,910,722.20

JERE LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018 N	ACTUAL 2017 N
Notes 11 - Purchase/Contruction of Capital Assets		
JACC Deduction		
5% Stabilization	32,709,829.98	-
20% LG Joint Development Programme	326,898,300.02	-
Rehabilitation of Federal Highway	-	-
Sub-Total with the JAAC	359,608,130.00	-
Administrative		
Admin & General Services	74,888,000.00	29,175,000.00
Sub-Total	74,888,000.00	29,175,000.00
Economic		
Agric & Natural Resources	100,000.00	-
Sub-Total	100,000.00	-
Reginal Development		
Works Transport & Housing	24,000,000.00	-
Sub-Total	24,000,000.00	-
Grand Total	98,988,000.00	29,175,000.00

NOTES TO ASSETS AND LIABILITIES

	ACTUAL 2018 N	ACTUAL 2017 N
Notes 12 - Treasuries & Banks		
Cash and Banks Balance		
Cash at Hand	8,522.59	4,439.43
Zenith Main Account	2,572,834.50	2,733,210.00
UBA Salary Account	237,206.34	853,710.07
Unity Revenue Account	18,728.87	42,097.87
	2,837,292.30	3,633,457.37
Note 13 - Investments		
Premier commercial Bank	250,000.00	250,000.00
Premier Property Dev. Cop.	150,000.00	150,000.00
Urban Development Bank	250,000.00	250,000.00
First Bank of Nigerian Plc	69,953.00	69,953.00
African Merchant Bank	164,490.50	164,490.50
Ashaka Cement Factory	25,000.00	25,000.00
Local Govt. Loans Board	7,969,212.00	7,969,212.00
Total	8,878,655.50	8,878,655.50
Notes 14 - Consolidated Revenue Fund Account		
Opening Balance	3,633,457.37	5,757,582.01
Total Recurrent Revenues	866,258,534.94	791,026,583.96
Total Funds Available	869,891,992.31	796,784,165.97

JERE LOCAL GOVERNMENT OF BORNO STATE

Less:

Recurrent Expenditure	822,304,703.01	694,162,708.60
Transfers/Appropriations	44,750,000.00	98,988,000.00
	867,054,703.01	793,150,708.60

Closing Balance	2,837,292.30	3,633,457.37
------------------------	---------------------	---------------------

Notes 15 - Capital Development Funds

Total Capital Receipts		98,988,000.00
------------------------	--	---------------

Total Capital Funds Available		98,988,000.00
--------------------------------------	--	----------------------

Less:

Administrative	500,000.00	74,888,000.00
Economic	-	100,000.00
Regional Development	44,250,000.00	24,000,000.00

Total Capital Expenditure	44,750,000.00	98,988,000.00
----------------------------------	----------------------	----------------------

Note 16 - Receipt - Deposit

NAME OF HOLDER	PURPOSE	AMOUNT N
Borno State (BIR)	Pay As You Earn (Paye)	5,199,517.34
NIJLGE	Union Dues	808,316.08
NUNNM	" "	244,653.43
Federal Inland Revenue	Value Added Tax	8,287,573.45
Borno State (BIR)	5% Withholding Tax	8,515,573.91
Sundry Contractors	10% Retention Fee	6,775,297.91
MHWUN	Union Dues	128,766.53
TOTAL		29,959,698.65

Note 17 - LGLB

Local Govt. Loan Board	2,000,000.00	2,000,000.00
Total Deposits	2,000,000.00	2,000,000.00

JERE LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CONSOLIDATED REVENUE FUND

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Note: 18				
Government Share of Faac				
Statutory Allocation from Federal Govt.	1,634,491,499.99	1,865,646,157.00	1,324,827,886.00	231,154,657.01
Statutory Allocation from State Govt.	-	2,000,000.00	286,838,244.00	2,000,000.00
Share of VAT	-	439,396,138.00	370,901,493.00	439,396,138.00
Total	1,634,491,499.99	2,307,042,295.00	1,982,567,623.00	672,550,795.01
Note: 19				
Personal Tax				
Community Development/Cattle Taxes	-	1,000,000.00	800,000.00	1,000,000.00
Total	-	1,000,000.00	800,000.00	1,000,000.00
Note: 20				
Licence General				
Goldsmith & Gold Dealers Licence	-	120,000.00	100,000.00	120,000.00
Radio/TV Station Licence	-	70,000.00	50,000.00	70,000.00
Boats Canoe (Small Craft) Licence	-	-	-	-
Registration of Voluntary Organization	-	120,000.00	100,000.00	120,000.00
Bake House licence	-	230,000.00	200,000.00	230,000.00
Bicycle Licence & Hire Permit	-	70,000.00	50,000.00	70,000.00
Brick Making etc Licence	-	120,000.00	100,000.00	120,000.00
Cart Licence	-	-	-	-
Dane Gun Licence	-	70,000.00	50,000.00	70,000.00
Cattle Dealers Licence	-	220,000.00	200,000.00	220,000.00
Dried Fish & Meat Licence	-	70,000.00	50,000.00	70,000.00
Pet Dog Licence	-	50,000.00	30,000.00	50,000.00
Fishing Permits	-	170,000.00	150,000.00	170,000.00
Hawkers Permits	-	70,000.00	50,000.00	70,000.00
Hunting Permits	-	50,000.00	30,000.00	50,000.00
Produce Buying Licence	-	200,000.00	200,000.00	200,000.00
Animal Health Certificate Licence	-	70,000.00	50,000.00	70,000.00
Abattoir & Slaughter Licence	-	210,000.00	200,000.00	210,000.00
Renewal of Fisher Licence	-	120,000.00	100,000.00	120,000.00
Hiring Service	-	2,000,000.00	200,000.00	2,000,000.00
Borehole Drilling Licence	-	220,000.00	200,000.00	220,000.00
Cinematography Licence	-	280,000.00	250,000.00	280,000.00
Trade Permits Licence	-	320,000.00	300,000.00	320,000.00
Total	-	4,850,000.00	2,660,000.00	4,850,000.00
Note: 21				
Fees General				
Trade Union fee	-	220,000.00	200,000.00	220,000.00
Contractor Registration Fees	-	220,000.00	200,000.00	220,000.00
Tender Fees	-	60,000.00	50,000.00	60,000.00
Bill Board Advertisement fee	-	800,000.00	700,000.00	800,000.00
Association fee	-	70,000.00	50,000.00	70,000.00
Birth & Death Registration Fees	-	70,000.00	50,000.00	70,000.00
Change of Ownership fee	1,647,000.00	170,000.00	150,000.00	(1,477,000.00)
Agriculture & Veterinary Service fee	-	50,000.00	30,000.00	50,000.00
Development Levies	-	600,000.00	500,000.00	600,000.00
Business & Trade Operating fee	-	50,000.00	30,000.00	50,000.00
Inspection fee	-	50,000.00	30,000.00	50,000.00
Timber & Forest fee	-	120,000.00	100,000.00	120,000.00
Application fee	-	15,250,000.00	16,300,000.00	15,250,000.00
Total	1,647,000.00	17,730,000.00	18,390,000.00	16,083,000.00

JERE LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
		N	N	N
Note: 22				
Sales General				
Sales of ID Card	-	120,000.00	100,000.00	120,000.00
Sales of Vaccines	-	320,000.00	300,000.00	320,000.00
Sales of Improved Seeds & Chemical	-	120,000.00	100,000.00	120,000.00
Proceed from Sales of Farm Produce	-	220,000.00	200,000.00	220,000.00
Proceed from Sales of Govt. Vehicles	-	-	-	-
Proceeds from Sales of Drugs & Medc	-	550,000.00	500,000.00	550,000.00
Total	-	1,330,000.00	1,200,000.00	1,330,000.00
Note: 23				
Earning General				
Earning from Use of Govt. Vehicles	-	10,900,000.00	5,000,000.00	10,900,000.00
Earning from Medical Services	-	500,000.00	200,000.00	500,000.00
Earning from Commercial Activities	17,880,000.00	17,000,000.00	4,800,000.00	(880,000.00)
Earning from Toll Gate	-	-	-	-
Total	17,880,000.00	28,400,000.00	10,000,000.00	10,520,000.00
Note : 24				
Rent on Government Building				
Rent on Government Quarters	-	800,000.00	700,000.00	800,000.00
Rent on Government Building	-	350,000.00	300,000.00	350,000.00
Total	-	1,150,000.00	1,000,000.00	1,150,000.00
Note : 25				
Rent on Land & Others General				
Rent on Plots & Sites Services Prog.	8,538,000.00	5,000,000.00	10,000,000.00	(3,538,000.00)
Lease Rental	-	-	-	-
Rents on Govt. Property	-	5,000,000.00	10,000,000.00	5,000,000.00
Total	8,538,000.00	10,000,000.00	20,000,000.00	1,462,000.00
Note: 26				
Refunds General				
Refunds General	442,000.00	5,000,000.00	-	4,558,000.00
Total	442,000.00	5,000,000.00	-	4,558,000.00
Note: 27				
Aids Grants				
Current Domestic Aid	-	-	1,500,000.00	-
Capital Domestic Aid	-	-	2,500,000.00	-
Total	-	-	4,000,000.00	-
Note: 28				
Foreign Aids				
Current Foreign Aids	-	25,000,000.00	-	25,000,000.00
Capital Foreign Aids	-	45,000,000.00	-	45,000,000.00
Total	-	70,000,000.00	-	70,000,000.00
Note : 29				
Domestic Aids				
Current Domestic Aids	-	2,500,000.00	2,000,000.00	2,500,000.00
Capital Domestic Aids	-	5,500,000.00	5,000,000.00	5,500,000.00
Total	-	8,000,000.00	7,000,000.00	8,000,000.00
Note : 30				
Foreign Grants				
Current Foreign Grants	-	2,500,000.00	2,000,000.00	2,500,000.00
Capital Foreign Grants	-	3,500,000.00	2,752,350.00	3,500,000.00
Total	-	6,000,000.00	4,752,350.00	6,000,000.00

JERE LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Note : 31				
Other Receipt				
VAT	404,401,921.71	-	-	(404,401,921.71)
PPT	3,783,310.65	-	-	(3,783,310.65)
Excess Bank Chgarges	3,991,061.77	-	-	(3,991,061.77)
Excess Crude	2,827,732.11	-	-	(2,827,732.11)
Forex Equalisation	43,011,771.25	-	-	(43,011,771.25)
Additional Fund From NNPC	2,655,557.11	-	-	(2,655,557.11)
Exchange Difference	9,861,309.87	-	-	(9,861,309.87)
Exchange Gain	6,450,000.00	-	-	(6,450,000.00)
Total	476,982,664.47	-	-	(476,982,664.47)
Note : 32				
Statutory Deductions				
3% Emirate Council	49,034,744.98	-	-	(49,034,744.98)
0.5% L.G. Audit	8,172,457.49	-	-	(8,172,457.49)
7% of L.E.A. Pri. Sch. Teachers Pension Plus	36,190,411.58	-	-	(36,190,411.58)
7% Local Govt Pension	36,673,952.19	-	-	(36,673,952.19)
Total	130,071,566.24	-	-	(130,071,566.24)
Note : 33				
Intervention Funding				
Contribution towards Fundingof Primary Edu.	590,190,333.73	-	-	(590,190,333.73)
1% LGSC Training Fund	16,344,915.00	-	-	(16,344,915.00)
0.75% Admin Charges	12,258,686.27	-	-	(12,258,686.27)
5% Security	81,724,575.00	-	-	(81,724,575.00)
Total	700,518,510.00	-	-	(700,518,510.00)
Note : 34				
Miscellaneous Deductions Funding				
Sererance Gratuity to Former LG Concillors	4,500,000.00	-	-	(4,500,000.00)
Contr. to Indigines Undergoing Armed Forces Training	16,344,915.00	-	-	(16,344,915.00)
IFAD Climate Change Adaptation Counterpart Funding	-	-	-	-
JNI Contribution	385,185.19	-	-	(385,185.19)
Retaunership NTA/BRTV	1,260,000.00	-	-	(1,260,000.00)
Payment for Preparation of LGA's Annual Account	1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood, Food Items to IDPs	32,916,737.00	-	-	(32,916,737.00)
LGA's Hajj Fare	14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipts for SPHCA Biometric Data Capture	2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service	50,900,000.00	-	-	(50,900,000.00)
Workshop on Fiscal & Admin. Due Process	462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's	1,481,481.46	-	-	(1,481,481.46)
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees	9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019	15,840,330.00	-	-	(15,840,330.00)
Hotel Bills inrespects of Borno State Hotel	-	-	-	-
Production of Projects Calender 2018	680,000.00	-	-	(680,000.00)
Outstanding Liabilities	11,493,850.00	-	-	(11,493,850.00)
Logistics	-	-	-	-
Total	172,707,614.55	-	-	(172,707,614.55)
Note : 35				
Personal Cost				
Office of the Chairman	30,077,075.25	65,916,733.00	106,905,064.00	35,839,657.75
Secretary to the Local Government	-	2,530,853.00	6,124,473.00	2,530,853.00
The Council	4,146,795.36	75,198,046.00	88,535,280.00	71,051,250.64
Adim & General Services	67,854,713.02	45,859,841.00	46,526,489.00	(21,994,872.02)
Agric & Natural Resources	85,679,513.60	71,162,316.00	105,065,390.00	(14,517,297.60)
Finance & Supply	82,141,033.49	87,454,148.00	118,747,154.00	5,313,114.51
Budget, Plan, Reserch & Statistic	515,501.09	4,500,000.00	3,550,283.00	3,984,498.91

JERE LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Works Transport & Housing	30,608,184.21	40,131,048.00	74,542,526.00	9,522,863.79
Education	-	135,000,000.00	60,405,713.00	135,000,000.00
Primary Health Care	185,948,248.63	196,155,948.00	283,503,390.00	10,207,699.37
Traditional Office	32,376,551.70	22,722,876.00	20,081,918.00	(9,653,675.70)
Total	519,347,716.35	746,631,809.00	913,987,680.00	227,284,092.65

Note : 36

Overhead Cost

Office of the Chairman	174,857,000.00	179,000,000.00	116,500,000.00	4,143,000.00
Office of the Secretary	1,400,000.00	13,500,000.00	14,103,000.00	12,100,000.00
The Council	6,250,000.00	25,000,000.00	58,000,000.00	18,750,000.00
Admin & General Services	24,022,834.80	276,205,784.00	98,000,000.00	252,182,949.20
Agric & Natural Resources	27,130,000.00	64,500,000.00	20,700,000.00	37,370,000.00
Finance & Supply	24,053,984.46	60,000,000.00	85,000,000.00	35,946,015.54
Budget, Plan, Reserch & Statistic	50,000.00	24,500,000.00	22,200,000.00	24,450,000.00
Works Transport & Housing	30,619,164.40	57,500,000.00	55,100,000.00	26,880,835.60
Education	250,000.00	4,500,000.00	3,500,000.00	4,250,000.00
Primary Health Care	14,024,000.00	55,000,000.00	45,000,000.00	40,976,000.00
Traditional Office	300,000.00	12,000,000.00	14,700,000.00	11,700,000.00
Total	302,956,983.66	771,705,784.00	532,803,000.00	468,748,800.34

NOTE TO JAAC AND CAPITAL DEVELOPMENT FUND

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Note: 37				
JACC Deduction				
5% Stabilization	32,709,829.98	-	-	(32,709,829.98)
20% LG Joint Development Programme	326,898,300.02	-	-	(326,898,300.02)
Rehabilitation of Federal Highway	-	-	-	-
Total	359,608,130.00	-	-	(359,608,130.00)

Note : 38

Admin & General Services

Purchase of Office Furniture & Fittings	500,000.00	10,000,000.00	50,000,000.00	9,500,000.00
Purchase of Motor Vehicles	-	10,000,000.00	20,000,000.00	10,000,000.00
Construction of Secreterial Wall	-	-	70,000,000.00	-
Rehabilitation of Office Building	-	5,000,000.00	-	5,000,000.00
Total	500,000.00	20,000,000.00	140,000,000.00	19,500,000.00

Note : 39

Agric & Natural Resources

Purchase of Fertilizer	-	-	-	-
Construction & Provision of Agric. Facilities	-	35,000,000.00	15,000,000.00	35,000,000.00
Total	-	35,000,000.00	15,000,000.00	35,000,000.00

Note : 40

Finance & Supply

Purchase of Motor Vehicle	-	15,000,000.00	3,000,000.00	15,000,000.00
Purchase of Buses	-	60,000,000.00	10,000,000.00	60,000,000.00
Purchase of Computer Printers	-	5,000,000.00	4,000,000.00	5,000,000.00
Total	-	80,000,000.00	17,000,000.00	80,000,000.00

Note : 41

Statistic

Purchase of Motor Vehicle	-	3,000,000.00	2,000,000.00	3,000,000.00
Purchase of Computer Printers	-	-	4,500,000.00	-
Total	-	3,000,000.00	6,500,000.00	3,000,000.00

JERE LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Note : 42				
Works Transport & Housing				
Construction & Provision of Office Building	24,750,000.00	60,000,000.00	25,000,000.00	35,250,000.00
Construction & Provision of Water Facilities	19,500,000.00	80,000,000.00	20,000,000.00	60,500,000.00
Construction & Provision of Roads	-	91,000,000.00	45,000,000.00	91,000,000.00
Rehabilitation & Repairs of Electricity	-	30,000,000.00	13,000,000.00	30,000,000.00
Total	44,250,000.00	261,000,000.00	103,000,000.00	216,750,000.00

Note : 43				
Education				
Rehabilitation & Repairs of Sport Public	-	90,000,000.00	20,000,000.00	90,000,000.00
Rehabilitation & Repairs of Sport Facilities	-	-	15,000,000.00	-
Total	-	90,000,000.00	35,000,000.00	90,000,000.00

Note : 44				
Primary Health Care				
Purchase of Health & Medical Equipment	-	26,000,000.00	16,500,000.00	26,000,000.00
Rehabilitation & Repairs of Hospital & HC	-	69,271,689.00	27,000,000.00	69,271,689.00
Total	-	95,271,689.00	43,500,000.00	95,271,689.00

SCHEDULE OF DETAILED REVENUE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
GOVERNMENT SHARE OF FAAC				
Statutory Allocation from Federal Govt.	1,634,491,499.99	1,855,646,157.00	1,324,827,886.00	231,154,657.01
Statutory Allocation from State Govt.	-	2,000,000.00	286,838,244.00	2,000,000.00
Share of VAT	-	439,396,138.00	370,901,493.00	439,396,138.00
Total	1,634,491,499.99	2,307,042,295.00	1,982,567,623.00	672,550,795.01

PERSONAL TAX				
Community Development/Cattle Taxes	-	1,000,000.00	800,000.00	1,000,000.00
Total	-	1,000,000.00	800,000.00	1,000,000.00

LICENCE GENERAL				
Goldsmith & Gold Dealers Licence	-	120,000.00	100,000.00	120,000.00
Radio/TV Station Licence	-	70,000.00	50,000.00	70,000.00
Boats Canoe (Small Craft) Licence	-	-	-	-
Registration of Voluntary Organization	-	120,000.00	100,000.00	120,000.00
Bake House licence	-	230,000.00	200,000.00	230,000.00
Bicycle Licence & Hire Permit	-	70,000.00	50,000.00	70,000.00
Brick Making etc Licence	-	120,000.00	100,000.00	120,000.00
Cart Licence	-	-	-	-
Dane Gun Licence	-	70,000.00	50,000.00	70,000.00
Cattle Dealers Licence	-	220,000.00	200,000.00	220,000.00
Dried Fish & Meat Licence	-	70,000.00	50,000.00	70,000.00
Pet Dog Licence	-	50,000.00	30,000.00	50,000.00
Fishing Permits	-	170,000.00	150,000.00	170,000.00
Hawkers Permits	-	70,000.00	50,000.00	70,000.00
Hunting Permits	-	50,000.00	30,000.00	50,000.00
Produce Buying Licence	-	200,000.00	200,000.00	200,000.00
Animal Health Certificate Licence	-	70,000.00	50,000.00	70,000.00
Abattoir & Slaughter Licence	-	210,000.00	200,000.00	210,000.00
Renewal of Fisher Licence	-	120,000.00	100,000.00	120,000.00
Hiring Service	-	2,000,000.00	200,000.00	2,000,000.00
Borehole Drilling Licence	-	220,000.00	200,000.00	220,000.00
Cinematography Licence	-	280,000.00	250,000.00	280,000.00
Trade Permits Licence	-	320,000.00	300,000.00	320,000.00
Total	-	4,850,000.00	2,660,000.00	4,850,000.00

JERE LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
FEES GENERAL				
Trade Union fee	-	220,000.00	200,000.00	220,000.00
Contractor Registration Fees	-	220,000.00	200,000.00	220,000.00
Tender Fees	-	60,000.00	50,000.00	60,000.00
Bill Board Advertisement fee	-	800,000.00	700,000.00	800,000.00
Association fee	-	70,000.00	50,000.00	70,000.00
Birth & Death Registration Fees	-	70,000.00	50,000.00	70,000.00
Change of Ownership fee	1,647,000.00	170,000.00	150,000.00	(1,477,000.00)
Agriculture & Veterinary Service fee	-	50,000.00	30,000.00	50,000.00
Development Levies	-	600,000.00	500,000.00	600,000.00
Business & Trade Operating fee	-	50,000.00	30,000.00	50,000.00
Inspection fee	-	50,000.00	30,000.00	50,000.00
Timber & Forest fee	-	120,000.00	100,000.00	120,000.00
Application fee	-	15,250,000.00	16,300,000.00	15,250,000.00
Total	1,647,000.00	17,730,000.00	18,390,000.00	16,083,000.00
SALES GENERAL				
Sales of ID Card	-	120,000.00	100,000.00	120,000.00
Sales of Vaccines	-	320,000.00	300,000.00	320,000.00
Sales of Improved Seeds & Chemical	-	120,000.00	100,000.00	120,000.00
Proceed from Sales of Farm Produce	-	220,000.00	200,000.00	220,000.00
Proceed from Sales of Govt. Vehicles	-	-	-	-
Proceeds from Sales of Drugs & Meds	-	550,000.00	500,000.00	550,000.00
Total	-	1,330,000.00	1,200,000.00	1,330,000.00
EARNING GENERAL				
Earning from Use of Govt. Vehicles	-	10,900,000.00	5,000,000.00	10,900,000.00
Earning from Medical Services	-	500,000.00	200,000.00	500,000.00
Earning from Commercial Activities	17,880,000.00	17,000,000.00	4,800,000.00	(880,000.00)
Earning from Toll Gate	-	-	-	-
Total	17,880,000.00	28,400,000.00	10,000,000.00	10,520,000.00
RENT ON GOVERNMENT BUILDING				
Rent on Government Quarters	-	800,000.00	700,000.00	800,000.00
Rent on Government Building	-	350,000.00	300,000.00	350,000.00
Total	-	1,150,000.00	1,000,000.00	1,150,000.00
RENT ON LAND & OTHERS GENERAL				
Rent on Plots & Sites Services Prog.	8,538,000.00	5,000,000.00	10,000,000.00	(3,538,000.00)
Lease Rental	-	-	-	-
Rents on Govt. Property	-	5,000,000.00	10,000,000.00	5,000,000.00
Total	8,538,000.00	10,000,000.00	20,000,000.00	1,462,000.00
REFUNDS GENERAL				
Refunds General	442,000.00	5,000,000.00	-	4,558,000.00
Total	442,000.00	5,000,000.00	-	4,558,000.00
AIDS GRANTS				
Current Domestic Aid	-	-	1,500,000.00	-
Capital Domestic Aid	-	-	2,500,000.00	-
Total	-	-	4,000,000.00	-
FOREIGN AIDS				
Current Foreign Aids	-	25,000,000.00	-	25,000,000.00
Capital Foreign Aids	-	45,000,000.00	-	45,000,000.00
Total	-	70,000,000.00	-	70,000,000.00
DOMESTIC AIDS				
Current Domestic Aids	-	2,500,000.00	2,000,000.00	2,500,000.00
Capital Domestic Aids	-	5,500,000.00	5,000,000.00	5,500,000.00
Total	-	8,000,000.00	7,000,000.00	8,000,000.00

JERE LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
		N	N	N
FOREIGN GRANTS				
Current Foreign Grants	-	2,500,000.00	2,000,000.00	2,500,000.00
Capital Foreign Grants	-	3,500,000.00	2,752,350.00	3,500,000.00
Total	-	6,000,000.00	4,752,350.00	6,000,000.00
OTHER RECEIPT				
VAT	404,401,921.71	-	-	(404,401,921.71)
PPT	3,783,310.65	-	-	(3,783,310.65)
Excess Bank Chgarges	3,991,061.77	-	-	(3,991,061.77)
Excess Crude	2,827,732.11	-	-	(2,827,732.11)
Forex Equalisation	43,011,771.25	-	-	(43,011,771.25)
Additional Fund From NNPC	2,655,557.11	-	-	(2,655,557.11)
Exchange Difference	9,861,309.87	-	-	(9,861,309.87)
Exchange Gain	6,450,000.00	-	-	(6,450,000.00)
Total	476,982,664.47	-	-	(476,982,664.47)

SCHEDULE OF JACC, PERSONNEL & OVERHEAD EXPENDITURE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
		N	N	N
STATUTORY DEDUCTIONS				
3% Emirate Council	49,034,744.98	-	-	(49,034,744.98)
0.5% L.G. Audit	8,172,457.49	-	-	(8,172,457.49)
7% of L.E.A. Pri. Sch. Teachers Pension Plus	36,190,411.58	-	-	(36,190,411.58)
7% Local Govt Pension	36,673,952.19	-	-	(36,673,952.19)
Total	130,071,566.24	-	-	(130,071,566.24)
INTERVENTION FUNDING				
Contribution towards Funding of Primary Edu.	590,190,333.73	-	-	(590,190,333.73)
1% LGSC Training Fund	16,344,915.00	-	-	(16,344,915.00)
0.75% Admin Charges	12,258,686.27	-	-	(12,258,686.27)
5% Security	81,724,575.00	-	-	(81,724,575.00)
Total	700,518,510.00	-	-	(700,518,510.00)
MISCELLANEOUS DEDUCTIONS FUNDING				
Serance Gratuity to Former LG Conciliors	4,500,000.00	-	-	(4,500,000.00)
Contr. to Indigines Undergoing Armed Forces Training	16,344,915.00	-	-	(16,344,915.00)
IFAD Climate Change Adaptation Counterpart Funding	-	-	-	-
JNI Contribution	385,185.19	-	-	(385,185.19)
Retainership NTA/BRTV	1,260,000.00	-	-	(1,260,000.00)
Payment for Preparation of LGA's Annual Account	1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood, Food Items to IDPs	32,916,737.00	-	-	(32,916,737.00)
LGA's Hajj Fare	14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipments for SPHCA Biometric Data Capture	2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service	50,900,000.00	-	-	(50,900,000.00)
Workshop on Fiscal & Admin. Due Process	462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's	1,481,481.48	-	-	(1,481,481.48)
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees	9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019	15,840,330.00	-	-	(15,840,330.00)
Hotel Bills in respect of Borno State Hotel	-	-	-	-
Production of Projects Calendar 2018	680,000.00	-	-	(680,000.00)
Outstanding Liabilities	11,493,850.00	-	-	(11,493,850.00)
Logistics	-	-	-	-
Total	172,707,614.55	-	-	(172,707,614.55)

JERE LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
OFFICE OF THE CHAIRMAN				
Salary	30,077,075.25	65,916,733.00	106,905,064.00	35,839,657.75
Local Travel & Transport: Training	740,000.00	13,000,000.00	4,000,000.00	12,260,000.00
Elected & Appointed Officials Rem. Package	-	12,000,000.00	12,000,000.00	12,000,000.00
Office Stationery/Computer Consumables	975,000.00	1,500,000.00	1,500,000.00	525,000.00
Maintenance of Motor Vehicle	4,160,000.00	2,000,000.00	5,000,000.00	(2,160,000.00)
Maintenance of Office Furniture	650,000.00	-	-	(650,000.00)
Local Training	-	-	3,000,000.00	-
Security Vote (Including Operations)	39,470,000.00	14,000,000.00	7,000,000.00	(25,470,000.00)
Physical Security	4,430,000.00	-	3,000,000.00	(4,430,000.00)
Consultancy Services & Spec. Committee	-	-	3,000,000.00	-
Entertainment & Official Hospitality	3,000,000.00	5,000,000.00	3,000,000.00	2,000,000.00
Grants to Community & NGOS	121,432,000.00	79,500,000.00	20,000,000.00	(41,932,000.00)
Contribution to National Population	-	2,000,000.00	5,000,000.00	2,000,000.00
Contribution to Local Govt. Election	-	50,000,000.00	50,000,000.00	50,000,000.00
Total	204,934,075.25	244,916,733.00	223,405,064.00	39,982,657.75
SECRETARY TO THE LOCAL GOVT.				
Salary	-	2,530,853.00	6,124,473.00	2,530,853.00
Local Travel & Transport: Training	400,000.00	5,000,000.00	5,000,000.00	4,600,000.00
Office Stationery/Computer Consumables	-	2,000,000.00	2,000,000.00	2,000,000.00
Maintenance of MNehtTransport Equip.	-	2,000,000.00	3,000,000.00	2,000,000.00
Maintenance of Office Furniture	-	-	-	-
Entertainment & Official Hospitality	-	1,500,000.00	2,000,000.00	1,500,000.00
Security Vote (Including Operations)	1,000,000.00	3,500,000.00	2,000,000.00	2,500,000.00
Total	1,400,000.00	16,530,853.00	20,124,473.00	15,130,853.00
THE COUNCIL				
Salary	4,146,795.36	75,198,046.00	88,535,280.00	71,051,250.64
Local Travel & Transport: Training	-	6,000,000.00	12,000,000.00	6,000,000.00
Telephone Charges	-	-	1,000,000.00	-
Maintenance of MNehtTransport Equip.	-	2,000,000.00	12,000,000.00	2,000,000.00
Maintenance of Office Furniture	-	-	10,000,000.00	-
Local Training	-	-	8,000,000.00	-
Entertainment & Official Hospitality	1,250,000.00	5,000,000.00	5,000,000.00	3,750,000.00
Grants to Community & NGOS	5,000,000.00	12,000,000.00	10,000,000.00	7,000,000.00
Total	10,396,795.36	100,198,046.00	146,535,280.00	89,801,250.64
ADMIN. & GENERAL SERVICE				
Salary	67,854,713.02	45,859,841.00	46,526,489.00	(21,994,872.02)
Contributory Pension	-	16,905,784.00	40,007,373.00	16,905,784.00
Group Life Insurance	69,200.00	10,000,000.00	16,992,627.00	9,930,800.00
Pension Allowance	-	3,500,000.00	4,000,000.00	3,500,000.00
Arrears of 10% Employer Contribution	-	3,500,000.00	3,500,000.00	3,500,000.00
Local Travel & Transport: Training	5,655,634.80	10,000,000.00	7,000,000.00	4,344,365.20
Recruitment Exercise	-	-	2,000,000.00	-
Staff Welfare Scheme	25,000.00	5,000,000.00	12,000,000.00	4,975,000.00
Office Stationery/Computer Consumables	495,000.00	13,000,000.00	3,000,000.00	12,505,000.00
Printing of Non Security Document	-	2,000,000.00	2,500,000.00	2,000,000.00
Maintenance of MNehtTransport Equip.	295,000.00	3,000,000.00	-	2,705,000.00
Maintenance of Office Furniture	-	1,000,000.00	-	1,000,000.00
Maint. of Office Buildwtg/Res. Quarters	-	10,000,000.00	-	10,000,000.00
Local Training	1,253,000.00	3,500,000.00	-	2,247,000.00
Consulting Service & Special Committee	400,000.00	30,000,000.00	-	29,600,000.00
Insurance Premium	-	-	-	-
Refreshment Bond Redemption	3,300,000.00	-	-	(3,300,000.00)
Local Government Reform	-	-	-	-
Retirement Bond Redemption Fund	-	5,000,000.00	-	5,000,000.00
Promotion Examination By LGSB	-	-	-	-
Entertainment & Official Hospitality	12,530,000.00	3,000,000.00	2,000,000.00	(9,530,000.00)
Contribution to Training	-	4,000,000.00	5,000,000.00	4,000,000.00
Total	91,877,547.82	169,265,625.00	144,526,489.00	77,388,077.18

JERE LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
AGRIC & NATURAL RESOURCES				
Salary	85,679,613.60	71,162,315.00	105,065,390.00	(14,517,298.60)
Local Travel & Transport: Training	190,000.00	9,000,000.00	7,000,000.00	8,810,000.00
Payment of Driver Allowances	-	1,000,000.00	500,000.00	1,000,000.00
Office Stationery/Computer Consumables	-	1,000,000.00	500,000.00	1,000,000.00
Printing of Non Security Document	-	-	-	-
Purchase of Veterinary Drugs	1,000,000.00	500,000.00	-	(500,000.00)
Maintenance of M/Neh./Transport Equipmt.	360,000.00	-	-	(360,000.00)
Supply of Agric Equipment	-	5,000,000.00	-	5,000,000.00
Local Training	-	2,000,000.00	-	2,000,000.00
Conference,Seminars & Workshop	-	-	-	-
Cleaning & Fumigation Service	8,500,000.00	5,000,000.00	-	(3,500,000.00)
consultancy Services & Special Comm.	-	-	-	-
Trade Fair Exhibition & Show	-	-	-	-
Promotion of Animal Feed Productions	-	-	-	-
Expansion of National Special Programm	8,900,000.00	20,500,000.00	5,000,000.00	11,600,000.00
Entertainment & Official Hospitality	30,000.00	500,000.00	3,000,000.00	470,000.00
Provision of Service Materials	-	1,000,000.00	1,000,000.00	1,000,000.00
Transport & Handling of Fertilizer	2,000,000.00	4,000,000.00	3,000,000.00	2,000,000.00
Purchase of Agric MAP	-	500,000.00	700,000.00	500,000.00
Grants to Community & NGOS	6,150,000.00	1,000,000.00	-	(5,150,000.00)
Total	112,809,613.60	122,162,315.00	125,765,390.00	9,352,701.40
FINANCE & SUPPLY				
Salary	82,141,033.49	87,454,148.00	118,747,154.00	5,313,114.51
Local Travel & Transport: Training	5,749,984.46	14,000,000.00	10,000,000.00	8,250,015.54
Office Stationery/Computer Consumables	1,645,000.00	3,000,000.00	3,000,000.00	1,355,000.00
Printing of Non Security Document	-	4,000,000.00	3,000,000.00	4,000,000.00
Maintenance of M/Neh./Transport Equipmt.	6,931,000.00	7,000,000.00	8,000,000.00	69,000.00
Maintenance of Motor Parks & Markets	9,457,000.00	15,000,000.00	44,000,000.00	5,543,000.00
Maintenance of Office Furniture	-	1,000,000.00	-	1,000,000.00
consultancy Services & Special Comm.	-	-	3,000,000.00	-
Tax Consultant Fee	191,000.00	1,000,000.00	2,000,000.00	809,000.00
Bank Charges (Other Than Interest)	80,000.00	6,000,000.00	3,000,000.00	5,920,000.00
Refreshment & Meals	-	1,000,000.00	2,000,000.00	1,000,000.00
Settlement of Liabilities	-	4,000,000.00	5,500,000.00	4,000,000.00
Provision of Services Materials	-	4,000,000.00	1,500,000.00	4,000,000.00
Total	106,195,017.95	147,454,148.00	203,747,154.00	41,259,130.05
BUDGET, PLAN, RESEARCH & STAT.				
Salary	515,501.09	4,500,000.00	3,550,283.00	3,984,498.91
Local Travel & Transport: Training	-	3,500,000.00	2,700,000.00	3,500,000.00
Internet Access Charges	-	1,500,000.00	500,000.00	1,500,000.00
Office Stationery/Computer Consumables	50,000.00	1,500,000.00	500,000.00	1,450,000.00
Printing of Non Security Document	-	2,400,000.00	2,400,000.00	2,400,000.00
Purchase of Computer system Accessories	-	2,200,000.00	2,200,000.00	2,200,000.00
Maintenance of M/Veh./Transport Equipmt.	-	2,000,000.00	2,000,000.00	2,000,000.00
Maintenance of Office Furniture	-	500,000.00	500,000.00	500,000.00
Local Training	-	-	1,000,000.00	-
Conference,Seminars & Special Comm.	-	-	1,500,000.00	-
Acquisition of IPSAS Budget App/Software	-	1,200,000.00	1,200,000.00	1,200,000.00
Refreshments & Meals	-	1,200,000.00	500,000.00	1,200,000.00
Subscription to Professional Bodies	-	1,500,000.00	1,500,000.00	1,500,000.00
Budget Monitoring	-	2,500,000.00	1,500,000.00	2,500,000.00
Monitoring & Evaluation	-	500,000.00	500,000.00	500,000.00
Budget Preparation Expenses	-	1,500,000.00	1,500,000.00	1,500,000.00
Statistic/Data Collection General	-	1,200,000.00	1,200,000.00	1,200,000.00
Logistics & Implementation	-	1,000,000.00	1,000,000.00	1,000,000.00
Entertainment & Official Hospitality	-	300,000.00	-	300,000.00
Total	565,501.09	29,000,000.00	25,750,283.00	28,434,498.91

JERE LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
WORKS TRANSPORT & HOUSING				
Salary	30,608,184.21	40,131,048.00	74,542,526.00	9,522,863.79
Local Travel & Transport: Training	257,184.40	5,000,000.00	8,000,000.00	4,742,835.60
Water Rate	-	-	100,000.00	-
Batch Allowances	-	-	500,000.00	-
Office Stationery/Computer Consumables	300,000.00	1,000,000.00	1,000,000.00	700,000.00
Printing of Non Security Document	-	-	500,000.00	-
Maintenance of MNeh./Transport Equipmt.	130,000.00	2,000,000.00	10,000,000.00	1,870,000.00
Maintenance of Office Furniture	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of Boreholes	29,562,000.00	22,000,000.00	18,000,000.00	(7,562,000.00)
Maintenance of Drainage	-	4,000,000.00	2,000,000.00	4,000,000.00
Opening of Blocked Culverts	-	4,000,000.00	5,000,000.00	4,000,000.00
Repairs of Vandalise Electric Poles	-	15,500,000.00	5,000,000.00	15,500,000.00
Bush clearing Along Highways	-	1,000,000.00	2,000,000.00	1,000,000.00
Local Training	165,000.00	1,000,000.00	1,000,000.00	835,000.00
Provision of Service Materials	205,000.00	1,000,000.00	1,000,000.00	795,000.00
Total	61,227,348.61	97,631,048.00	129,642,526.00	36,403,699.39
EDUCATION				
Salary	-	135,000,000.00	60,405,713.00	135,000,000.00
Provision of Uniform & Other Clothing	250,000.00	2,500,000.00	2,000,000.00	2,250,000.00
Sport Materials	-	2,000,000.00	1,500,000.00	2,000,000.00
Total	250,000.00	139,500,000.00	63,905,713.00	139,250,000.00
PRIMARY HEALTH CARE				
Salary	185,948,248.63	196,155,948.00	283,503,390.00	10,207,699.37
Local Travel & Transport: Training	100,000.00	1,000,000.00	3,000,000.00	900,000.00
Control of DNomiting	11,199,000.00	9,000,000.00	2,000,000.00	(2,199,000.00)
Purchase of Medical & Clinic Equipment	-	14,300,000.00	13,000,000.00	14,300,000.00
HIV/AIDS & Diabetes Test Kits	-	1,000,000.00	2,500,000.00	1,000,000.00
Cold Chain Materials	-	2,000,000.00	5,000,000.00	2,000,000.00
Polio Immunization Days	2,200,000.00	7,000,000.00	5,000,000.00	4,800,000.00
Office Stationery/Computer Consumables	460,000.00	2,000,000.00	1,500,000.00	1,540,000.00
Maintenance of MNeh./Transport Equipmt.	65,000.00	1,000,000.00	3,000,000.00	935,000.00
Family Planning Programme	-	1,000,000.00	3,000,000.00	1,000,000.00
Medical Assistance	-	1,000,000.00	1,000,000.00	1,000,000.00
Roll Back Malaria	-	9,700,000.00	1,500,000.00	9,700,000.00
Sanitation Exercise	-	2,000,000.00	2,000,000.00	2,000,000.00
Provision of Service Materials	-	4,000,000.00	2,500,000.00	4,000,000.00
Total	199,972,248.63	251,155,948.00	328,503,390.00	51,183,699.37
TRADITIONAL OFFICE				
Salary	32,376,551.70	22,722,876.00	20,081,918.00	(9,653,675.70)
Local Travel & Transport: Training	-	7,000,000.00	7,000,000.00	7,000,000.00
Allowance of Traditional Office Holders	300,000.00	1,500,000.00	3,700,000.00	1,200,000.00
Office Stationery/Computer Consumables	-	-	1,500,000.00	-
Printing of Non Security Document	-	500,000.00	500,000.00	500,000.00
Maintenance of MNeh./transport Equipmt.	-	2,000,000.00	1,000,000.00	2,000,000.00
Maintenance of Office Furniture	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	32,676,551.70	34,722,876.00	34,781,918.00	2,046,324.30

SCHEDULE OF JACC AND CAPITAL EXPENDITURE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
JACC DEDUCTION				
5% Stabilization	32,709,829.98	-	-	(32,709,829.98)
20% LG Joint Development Programme	326,898,300.02	-	-	(326,898,300.02)
Rehabilitation of Federal Highway	-	-	-	-
Total	359,608,130.00	-	-	(359,608,130.00)

JERE LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
ADMIN & GENERAL SERVICES				
Purchase of Office Furniture & Fittings	500,000.00	10,000,000.00	50,000,000.00	9,500,000.00
Purchase of Motor Vehicles	-	10,000,000.00	20,000,000.00	10,000,000.00
Construction of Secreteriat Wall	-	-	70,000,000.00	-
Rehabilitation of Office Building	-	5,000,000.00	-	5,000,000.00
Total	500,000.00	20,000,000.00	140,000,000.00	19,500,000.00
AGRIC & NATURAL RESOURCES				
Purchase of Fertilizer	-	-	-	-
Construction & Provision of Agric. Facilities	-	35,000,000.00	15,000,000.00	35,000,000.00
Total	-	35,000,000.00	15,000,000.00	35,000,000.00
FINANCE & SUPPLY				
Purchase of Motor Vehicle	-	15,000,000.00	3,000,000.00	15,000,000.00
Purchase of Buses	-	60,000,000.00	10,000,000.00	60,000,000.00
Purchase of Computer Printers	-	5,000,000.00	4,000,000.00	5,000,000.00
Total	-	80,000,000.00	17,000,000.00	80,000,000.00
STATISTIC				
Purchase of Motor Vehicle	-	3,000,000.00	2,000,000.00	3,000,000.00
Purchase of Computer Printers	-	-	4,500,000.00	-
Total	-	3,000,000.00	6,500,000.00	3,000,000.00
WORKS TRANSPOT & HOUSING				
Construction & Provision of Office Building	24,750,000.00	60,000,000.00	25,000,000.00	35,250,000.00
Construction & Provision of Water Facilities	19,500,000.00	80,000,000.00	20,000,000.00	60,500,000.00
Construction & Provision of Roads	-	91,000,000.00	45,000,000.00	91,000,000.00
Rehabilitation & Repairs of Electricity	-	30,000,000.00	13,000,000.00	30,000,000.00
Total	44,250,000.00	261,000,000.00	103,000,000.00	216,750,000.00
EDUCATION				
Rehabilitation & Repairs of Sport Public	-	90,000,000.00	20,000,000.00	90,000,000.00
Rehabilitation & Repairs of Sport Facilities	-	-	15,000,000.00	-
Total	-	90,000,000.00	35,000,000.00	90,000,000.00
PRIMARY HEALTH CARE				
Purchase of Health & Medical Equipment	-	26,000,000.00	16,500,000.00	26,000,000.00
Rehabilitation & Repairs of Hospital & HC	-	69,271,689.00	27,000,000.00	69,271,689.00
Total	-	95,271,689.00	43,500,000.00	95,271,689.00



BORNO STATE OF NIGERIA

**KAGA
LOCAL GOVERNMENT COUNCIL**

ANNUAL FINANCIAL STATEMENT

FOR THE YEAR ENDED

31ST DECEMBER, 2018.

KAGA LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 1
CASHFLOW STATEMENT

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
From Operation:			
RECEIPT:			
Statutory Allocation FAAC		1,444,805,324.00	684,690,964.12
Value Added Tax		-	-
Sub Total		1,444,805,324.00	684,690,964.12
Internal Generated Revenue			
Internal Generated Revenue	3	2,712,000.00	2,465,500.00
OTHER RECEIPT:	4		
VAT		309,261,333.16	-
PPT		3,344,249.48	-
Excess Bank Chgarges		3,527,890.67	-
Excess Crude		2,499,567.85	-
Forex Equalisation		33,552,382.48	-
Additional Fund From NNPC		2,347,374.12	-
Exchange Difference		8,716,884.12	-
Exchange Gain		5,701,464.22	-
Sub Total		368,951,146.10	-
Total Receipts		1,816,468,470.10	687,156,464.12
PAYMENTS:			
STATUTORY DEDUCTIONS	5		
3% Emirate Council		43,344,159.72	-
0.5% L.G. Audit		7,224,026.61	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus		16,095,590.76	-
7% Local Govt Pension		42,757,144.05	-
Sub-Total		109,420,921.14	-
INTERVENTION FUNDING	6		
Contribution towards Funding of Primary Edu.		200,931,956.00	-
1% LGSC Training Fund		14,252,190.85	-
0.75% Admin Charges		10,836,039.93	-
5% Security		72,240,266.20	-
Sub-Total		298,260,452.98	-
MISCELLANEOUS DEDUCTIONS FUNDING	7		
Serence Gratuity to Former LG Concillors		4,500,000.00	-
Contr. to Indigines Undergoing Armed Forces Training		400,000.00	-
IFAD Climate Change Adaptation Counterpart Funding		2,500,000.00	-
JNI Contribution		385,185.19	-
Retainership NTA/BRTV		1,260,000.00	-
Payment for Preparation of LGA's Annual Account		1,000,000.00	-
Procurement of Firewood, Food Items to IDPs		23,761,678.44	-
LGA's Hajj Fare		14,717,406.65	-
Purc. of Equipts for SPHCA Biometric Data Capture		2,206,227.77	-
Provision of Essential Service		57,950,000.00	-
Workshop on Fiscal & Admin. Due Process		462,962.96	-
Diesel to Tractors for Farming Across LGA's		1,481,481.46	-
Gratuity to Local Edu. Authority Retirees		9,259,259.26	-
Gratuity to Local Government Retirees		9,259,259.26	-
WAEC/SSCE & NECO 2018/2019		2,504,700.00	-
Hotel Bills in respects of Borno State Hotel		-	-
Production of Projects Calender 2018		680,000.00	-
Outstanding Liabilities		308,000.00	-
Logistics		-	-
Sub-Total		132,636,160.99	-

KAGA LOCAL GOVERNMENT OF BORNO STATE

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
Personnel Emoluments:	8	626,255,203.11	590,847,544.85
Overhead Cost	9	277,514,367.87	101,658,959.72
Sub-Total		903,769,570.98	692,506,504.57
Total Payments		1,444,087,106.09	692,506,504.57
Cash Flow From Operations		372,381,384.01	(5,350,040.45)
CASH FLOW FROM INVESTMENT:			
Phurchase/Contruotion of Assest	10	40,507,479.70	2,577,300.00
Phurchase of Fin. Market Intrument		-	-
Total Cash Flow From Investment		40,507,479.70	2,577,300.00
CASH FLOW FROM FINANCING:			
Increase/Decrease in Cash		(300,315.91)	(7,927,340.45)
Opening Cash Balance		401,157.37	8,328,497.82
Closing Cash Balance	11	100,841.46	401,157.37

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
ASSESTS:			
Treasuries & Banks	12	100,841.46	401,157.37
Investments	13	5,863,319.00	5,853,319.00
Advances	14	55,203,516.30	55,203,516.30
Total Assests		61,167,676.76	61,457,992.67
PUBLIC FUND & LIABILITIES:			
Consolidated Revenue Fund	15	100,841.46	401,157.37
Other Fund - Investment Fund		29,045,671.77	29,045,671.77
Total Public Fund		29,146,513.23	29,446,829.14
Deposits	16	32,011,163.53	32,011,163.53
Total Liabilities		32,011,163.53	32,011,163.53
Public Fund + Liabilities		61,157,676.76	14,057,874.17

STATEMENT NO. 3
CONSOLIDATED REVENUE FUND

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Opening Balance (a)		401,157.37	-	-	401,157.37
Add: REVENUE (INCOME) (b)					
S/Allocation from Federal Govt.	17	941,264,734.77	1,171,078,814.00	1,171,078,814.00	229,814,079.23
S/Allocation from State Govt.		-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT		-	283,393,294.00	283,393,294.00	283,393,294.00
Sub Total		941,264,734.77	1,654,472,108.00	1,654,472,108.00	713,207,373.23
Personal Taxes	18	-	8,200,000.00	8,200,000.00	8,200,000.00
Licence General	19	-	3,725,000.00	3,725,000.00	3,725,000.00
Fees General	20	-	2,570,000.00	2,570,000.00	2,570,000.00
Sales General	21	375,000.00	5,800,000.00	5,800,000.00	5,425,000.00
Earning General	22	2,337,000.00	6,950,000.00	6,950,000.00	4,613,000.00
Rent on Local Govt. Building	23	-	2,000,000.00	2,000,000.00	2,000,000.00
Rent on Land & Others	24	-	4,200,000.00	4,200,000.00	4,200,000.00
Investment Income	25	-	1,000,000.00	1,000,000.00	1,000,000.00
Interest Earned	26	-	900,000.00	900,000.00	900,000.00
Domestic Aids	27	-	50,000,000.00	50,000,000.00	50,000,000.00
Extraordinary Items	28	-	5,000,000.00	5,000,000.00	5,000,000.00
Total Revenue (Income) (b)		943,976,734.77	1,744,817,108.00	1,744,817,108.00	800,840,373.23
Other Receipt (c)	29				
VAT		309,261,333.16	-	-	(309,261,333.16)
PPT		3,344,249.48	-	-	(3,344,249.48)
Excess Bank Chgarges		3,527,890.67	-	-	(3,527,890.67)
Excess Crude		2,499,567.85	-	-	(2,499,567.85)
Forex Equalisation		33,552,382.48	-	-	(33,552,382.48)
Additional Fund From NNPC		2,347,374.12	-	-	(2,347,374.12)
Exchange Difference		8,716,884.12	-	-	(8,716,884.12)
Exchange Gain		5,701,464.22	-	-	(5,701,464.22)
Sub Total		368,951,146.10	-	-	(368,951,146.10)
Total Funds Available (a+b+c)		1,313,329,038.24	1,744,817,108.00	1,744,817,108.00	431,488,069.76
Less: EXPENDITURE					
STATUTORY DEDUCTIONS	30				
3% Emirate Council		43,344,159.72	-	-	(43,344,159.72)
0.5% L.G. Audit		7,224,026.61	-	-	(7,224,026.61)
7% of L.E.A. Pri. Sch. Teachers Pension Plus		16,095,590.76	-	-	(16,095,590.76)
7% Local Govt Pension		42,757,144.05	-	-	(42,757,144.05)
Sub-Total		109,420,921.14	-	-	(109,420,921.14)
INTERVENTION FUNDING	31				
Contribution towards Funding of Primary Edu.		200,931,956.00	-	-	(200,931,956.00)
1% LGSC Training Fund		14,252,190.85	-	-	(14,252,190.85)
0.75% Admin Charges		10,836,039.93	-	-	(10,836,039.93)
5% Security		72,240,266.20	-	-	(72,240,266.20)
Sub-Total		298,260,452.98	-	-	(298,260,452.98)
MISCELLANEOUS DEDUCTIONS FUNDING	32				
Serance Gratuity to Former LG Concillors		4,500,000.00	-	-	(4,500,000.00)
Contr. to Indigines Undergoing Armed Forces Training		400,000.00	-	-	(400,000.00)
IFAD Climate Change Adaptation Counterpart Funding		2,500,000.00	-	-	(2,500,000.00)
JNI Contribution		385,185.19	-	-	(385,185.19)
Retaunership NTA/BRTV		1,260,000.00	-	-	(1,260,000.00)
Payment for Preparation of LGA's Annual Account		1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood, Food Items to IDPs		23,761,678.44	-	-	(23,761,678.44)
LGA's Hajj Fare		14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipments for SPHCA Biometric Data Capture		2,206,227.77	-	-	(2,206,227.77)

KAGA LOCAL GOVERNMENT OF BORNO STATE

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Provision of Essential Service		57,950,000.00	-	-	(57,950,000.00)
Workshop on Fiscal & Admin. Due Process		462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's		1,481,481.46	-	-	(1,481,481.46)
Gratuity to Local Edu. Authority Retirees		9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees		9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019		2,504,700.00	-	-	(2,504,700.00)
Hotel Bills in respect of Borno State Hotel		-	-	-	-
Production of Projects Calendar 2018		680,000.00	-	-	(680,000.00)
Outstanding Liabilities		308,000.00	-	-	(308,000.00)
Logistics		-	-	-	-
Sub-Total		132,636,160.99	-	-	(132,636,160.99)
Personnel Cost	33	626,255,203.11	691,676,839.00	691,676,839.00	65,421,635.89
Overhead Cost	34	277,514,367.87	762,616,780.27	522,900,000.00	485,102,412.40
Sub-Total		903,769,570.98	1,454,293,619.27	1,214,576,839.00	550,524,048.29
Total Expenditure		1,444,087,106.09	1,454,293,619.27	1,214,576,839.00	10,206,513.18
Operating Fund B/4 Transfer		40,608,321.16	1,454,293,619.27	530,240,269.00	1,413,685,298.11

APPROPRIATION/TRANSFERS

Transfer to Capital Dev. Fund		40,507,474.70	376,100,000.00	321,200,000.00	335,592,525.30
Total Appropriation		40,507,474.70	376,100,000.00	321,200,000.00	335,592,525.30
Closing Balance		100,841.46	290,523,488.73	209,040,269.00	290,422,647.27

STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Add: Capital Receipts					
Value Added Tax		-	283,393,294.00	283,393,294.00	283,393,294.00
Transfer From CRF		40,507,479.70	376,100,000.00	321,200,000.00	335,592,520.30
Total Capital Receipts		40,507,479.70	659,493,294.00	604,593,294.00	618,985,814.30
Total Capital Funds Available		40,507,479.70	659,493,294.00	604,593,294.00	618,985,814.30
Less: Capital Expenditure					
JACC Deduction	35				
5% Stabilization		28,896,106.49	-	-	(28,896,106.49)
20% LG Joint Development Programme		288,961,064.80	-	-	(288,961,064.80)
Rehabilitation of Federal Highway		-	-	-	-
Sub-Total DIFF. WITH JAAC		317,857,171.29	-	-	(317,857,171.29)
Administrative					
Admin & General Services	36	6,500,000.00	121,400,000.00	111,100,000.00	114,900,000.00
Sub-Total		6,500,000.00	121,400,000.00	111,100,000.00	114,900,000.00
Economic					
Agric & Natural Resources	37	4,000,000.00	42,200,000.00	40,700,000.00	38,200,000.00
Finance & Supply	38	-	35,000,000.00	23,200,000.00	35,000,000.00
Sub-Total		4,000,000.00	77,200,000.00	63,900,000.00	73,200,000.00
Regional Development					
Works Transport & Housing	39	30,007,479.70	84,000,000.00	65,500,000.00	53,992,520.30
Sub-Total		30,007,479.70	84,000,000.00	65,500,000.00	53,992,520.30
Social					
Education	40	-	47,000,000.00	39,200,000.00	47,000,000.00
Primary Health Care	41	-	46,500,000.00	41,500,000.00	46,500,000.00
Sub-Total		-	93,500,000.00	80,700,000.00	93,500,000.00
Total Capital Expenditure		40,507,497.70	376,100,000.00	321,200,000.00	335,592,502.30

KAGA LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CASHFLOW STATEMENT

	ACTUAL 2018 N	ACTUAL 2017 N
Note 3- Internal Generated Revenue		
Sales General	375,000.00	564,500.00
Earning General	2,337,000.00	1,861,000.00
Rent on Local Govt. Building	-	-
Rent on Land & Others	-	40,000.00
Total	2,712,000.00	2,465,500.00
Note 4 - Other Receipt		
VAT	309,261,333.16	-
PPT	3,344,249.48	-
Excess Bank Chgarges	3,527,890.67	-
Excess Crude	2,499,567.85	-
Forex Equalisation	33,552,382.48	-
Additional Fund From NNPC	2,347,374.12	-
Exchange Difference	8,716,884.12	-
Exchange Gain	5,701,464.22	-
Total	368,951,146.10	-
Note 5 - Statutory Deductions		
3% Emirate Council	43,344,159.72	-
0.5% L.G. Audit	7,224,026.81	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus	16,095,590.76	-
7% Local Govt Pension	42,757,144.05	-
Total	109,420,921.14	-
Note 6 - Intervention Funding		
Contribution towards Funding of Primary Edu.	200,931,956.00	-
1% LGSC Training Fund	14,252,190.85	-
0.75% Admin Charges	10,836,039.93	-
5% Security	72,240,266.20	-
Total	298,260,452.98	-
Note 7 - Miscellaneous Deductions Funding		
Serence Gratuity to Former LG Concillors	4,500,000.00	-
Contr. to Indigines Undergoing Armed Forces Training	400,000.00	-
IFAD Climate Change Adaptation Counterpart Funding	2,500,000.00	-
JNI Contribution	385,185.19	-
Retainership NTA/BRTV	1,260,000.00	-
Payment for Preparation of LGA's Annual Account	1,000,000.00	-
Procurement of Firewood, Food Items to IDPs	23,761,678.44	-
LGA's Hajj Fare	14,717,406.65	-
Purc. of Equipts for SPHCA Biometric Data Capture	2,206,227.77	-
Provision of Essential Service	57,950,000.00	-
Workshop on Fiscal & Admin. Due Process	462,962.96	-
Diesel to Tractors for Farming Across LGA's	1,481,481.46	-
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-
Gratuity to Local Government Retirees	9,259,259.26	-
WAEC/SSCE & NECO 2018/2019	2,504,700.00	-
Hotel Bills in respects of Borno State Hotel	-	-
Production of Projects Calender 2018	680,000.00	-
Outstanding Liabilities	308,000.00	-
Logistics	-	-
Total	132,636,160.99	-
Note 8 - Personnel Emoluments		
Office of the Chairman	62,031,475.20	36,535,651.40
Local Government Council	7,014,400.26	7,247,302.07
Adim & General Services	79,694,412.93	88,394,310.32
Agric& Natural Resources	85,516,656.59	86,162,762.84

KAGA LOCAL GOVERNMENT OF BORNO STATE

	NOTE	ACTUAL 2018	ACTUAL 2017
		N	N
Finance & Supply		111,362,448.78	97,141,844.98
Works Transport & Housing		76,420,169.59	74,755,856.76
Education		3,250,473.66	-
Primary Health Care		165,917,379.17	164,078,954.46
Traditional Office		34,997,786.96	36,530,862.02
Total		626,205,203.14	590,849,561.85

Note 9 - Overhead Cost

Office of the Chairman	101,086,278.27	60,202,564.30
Local Government Council	9,359,000.00	7,072,016.00
Adim & General Services	45,992,100.00	2,395,000.00
Agric & Natural Resources	40,793,550.90	3,035,000.00
Finance & Supply	25,523,500.00	10,923,000.00
Works Transport & Housing	7,896,459.00	3,935,000.00
Education	-	-
Primary Health Care	20,229,000.00	13,146,379.42
Traditional Office	26,634,479.70	950,000.00
Total	277,514,367.87	101,658,959.72

Note 10 - Advances
Personal advance:

NAME OF HOLDER	PURPOSE	BALANCE N
Ali Kawu Bayama	Personal Advance	4,788.00
Konto Adam	" "	3,918.00
Fati A. Ballamari	" "	8,231.00
Bintu A. Bukar	" "	4,958.30
Moh'd H. Lawan	" "	21,000.00
Zanna Sa'adu	" "	9,504.00
Alih. Bukar Dabuwa	" "	4,000.00
Abdullahi Moh'd	" "	14,983.00
Bako Hamidu	" "	27,134.00
Bukar Bura Mustapha	" "	5,000.00
Bukar Zoji	" "	100,000.00
Sundry Persons	Macro Scheme loan	52,000,000.00
Sub - Total Personal Advance		52,203,516.30

Notes 11 - Purchase/Construction of Capital Assets

JACC Deduction		
5% Stabilization	28,896,106.49	-
20% LG Joint Development Programme	288,961,064.80	-
Rehabilitation of Federal Highway	-	-
Sub-Total DIFF. WITH JAAC	317,857,171.29	-
Administrative		
Admin & General Services	6,500,000.00	700,000.00
Sub-Total	6,500,000.00	700,000.00
Economic		
Agric & Natural Resources	4,000,000.00	-
Finance & Supply	-	-
Sub-total	4,000,000.00	-
Reginal Development		
Works Transport & Housing	30,007,479.70	1,877,300.00
Sub-total	30,007,479.70	1,877,300.00
Social	-	-
Sub-total	-	-
Grand Total	40,507,497.70	2,577,300.00

KAGA LOCAL GOVERNMENT OF BORNO STATE

NOTES TO ASSETS AND LIABILITIES

	ACTUAL 2018 N	ACTUAL 2017 N
Notes 12 - Treasuries & Banks		
Cash and Banks Balance		
Cash at Hand	274.39	399,590.00
First Bank Main Account	22,187.48	930.12
UBA Salary Account	78,379.59	637.25
	100,841.46	401,157.37

Note 13 - Investments

Premier Comm. Bank PLC	200,000.00	200,000.00
Premier Property Dev. Company	200,000.00	200,000.00
African Merchant Bank PLC	328,981.00	328,981.00
First Bank of Nig. Plc	139,906.00	139,906.00
Local Government Loans Board	4,984,432.00	4,984,432.00
Total	5,853,319.00	5,853,319.00

KAGA LOCAL GOVERNMENT OF BORNO STATE

Notes 14 - Consolidated Revenue Fund Account

Opening Balance	401,157.37	8,328,497.82
Total Recurrent Revenues	943,976,734.77	687,156,464.12
Total Funds Available	944,377,892.14	695,484,961.94
Less:		
Recurrent Expenditure	903,769,570.98	692,506,504.57
Transfers/Appropriations	40,507,479.70	2,577,300.00
Closing Balance	100,841.46	401,157.37

Notes 15 - Capital Development Funds

Total Capital Receipts	40,507,479.70	2,577,300.00
Total Capital Funds Available	40,507,479.70	2,577,300.00
Less:		
Administrative	6,500,000.00	700,000.00
Economic	4,000,000.00	-
Regional Development	30,007,479.70	1,877,300.00
Social	-	-
Total Capital Expenditure	40,507,479.70	2,577,300.00

Note 16 - Receipt - Deposit

NAME OF HOLDER	PURPOSE	AMOUNT N
Borno State	Refund of seasonal loan	8,165.66
Board of internal revenue	Pay as you earn	3,871,189.28
Peasinonnners Union	Union Dues	18,643.97
Federal Inland Revenue	5% Value Added Tax	10,417,631.12
Board of internal revenue	5% Withholding Tax	12,886,083.57
Kaga Local Government	Sales from G/Machine	60,122.12
NULGE	Union Dues	354,813.46
MHWUN	" "	77,502.57
Federal Mortgage Bank	National Housing fund	367,102.30
Abba Kyari U. Garbai	Refund of Advance	755.00
Alh. Musa Wakawa	" "	1,900.00

KAGA LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PURPOSE	AMOUNT N
Wakil Bura	" "	3,806.00
Musa Kyari	Refund of Advance	883.15
Ali Bukar	" "	3,533.40
Shettima Kachalich Ali	" "	3,650.40
Shettima Kachalich Ali	" "	2,701.27
M. Ali Diyanari	" "	2,881.12
Baba U. Ngelzarma	" "	1,440.30
Ali Yahaya Moh'd	" "	1,330.00
Ali Tela Ngamdu	" "	7,843.62
Alih. Abubakar Shuwa	" "	9,692.40
Lawan Bulama Ali	" "	16,561.18
Abba Gana Chiroma	" "	6,238.36
Musa Tela Ngoshe	" "	1,157.75
Alih. Moh'd Shettima	Refund of Advance	480.00
M. Tijjani Alkali	" "	8,280.00
Bintu Goni Auno	" "	3,882.87
Dusu Kime	1% Supv. Fee on Cont.	16,000.00
Sundry Persons	" "	55,000.00
Alhaji Hassan	" "	40,000.00
Intercontinental Bank	" "	19,000.00
Yerima Kida Company	" "	2,162,180.90
M. Moh'd Mainok	" "	306,432.55
Alih. Tijjani Alkali	" "	406,432.55
Bukar Bintumi	" "	18,381.32
Modu Galga	1% Supv. Fee on Cont.	36,000.00
Hemi Guwo	" "	11,160.22
Bukar Aisatami	" "	11,160.24
Mustapha Gonibe	" "	27,530.93
Mala Kolomi	" "	19,631.32
Fati Mohammed Ladidi	" "	146,471.57
Hinter Land Furn. Nig. Ltd	" "	97,511.06
Mohammed H. Lawan	" "	500,000.00
TOTAL		32,011,163.53

KAGA LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CONSOLIDATED REVENUE FUND

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Note: 17				
Government Share of Faac				
Statutory Allocation from Federal Govt.	1,444,805,324.00	1,171,078,814.00	1,171,078,814.00	(273,726,510.00)
Statutory Allocation from State Govt.	-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT	-	283,393,294.00	283,393,294.00	283,393,294.00
Total	1,444,805,324.00	1,654,472,108.00	1,654,472,108.00	209,666,784.00
Note: 18				
Personal Tax				
Community Development? Poll Tax	-	3,500,000.00	3,500,000.00	3,500,000.00
Cattle Taxes	-	2,000,000.00	2,000,000.00	2,000,000.00
Other Special Services Taxes	-	700,000.00	700,000.00	700,000.00
Total	-	6,200,000.00	6,200,000.00	6,200,000.00
Note: 19				
Licence General				
Radio/TV Station Licence	-	20,000.00	20,000.00	20,000.00
Bake House licence	-	200,000.00	200,000.00	200,000.00
Bicycle Licence & Hire Permit	-	300,000.00	300,000.00	300,000.00
Cart Licence	-	500,000.00	500,000.00	500,000.00
Dane Gun Licence	-	50,000.00	50,000.00	50,000.00
Cattle Dealers Licence	-	1,060,000.00	1,060,000.00	1,060,000.00
Dried Fish & Meat Licence	-	20,000.00	20,000.00	20,000.00
Hunting Permits	-	20,000.00	20,000.00	20,000.00
Abattoir & Slaughter Licence	-	270,000.00	270,000.00	270,000.00
Cinematography Licence	-	100,000.00	100,000.00	100,000.00
Battery Charging Licence	-	50,000.00	50,000.00	50,000.00
Blacksmith Workshop Licence	-	10,000.00	10,000.00	10,000.00
Building Material Licence	-	100,000.00	100,000.00	100,000.00
Butchers Licence	-	50,000.00	50,000.00	50,000.00
Clock & Watch Repairs Licence	-	100,000.00	100,000.00	100,000.00
Cloths Dyers Licence	-	30,000.00	30,000.00	30,000.00
Electric (Radio & TV) Workshop Lic.	-	100,000.00	100,000.00	100,000.00
Kiosk Licence	-	150,000.00	150,000.00	150,000.00
Motor Mechanic/Car Wash Licence	-	150,000.00	150,000.00	150,000.00
Penel Beaters Licence	-	40,000.00	40,000.00	40,000.00
Printing Press Licence	-	15,000.00	15,000.00	15,000.00
Sand Granite Iron Rod Licence	-	300,000.00	300,000.00	300,000.00
Vehicle Spare Parts Licence	-	70,000.00	70,000.00	70,000.00
Vulcanizer Licence	-	10,000.00	10,000.00	10,000.00
Wood Making & Carpentry W/Sop Lic.	-	10,000.00	10,000.00	10,000.00
Total	-	3,725,000.00	3,725,000.00	3,725,000.00
Note : 20				
Fine General				
Contractor Registration Fees	-	1,350,000.00	1,350,000.00	1,350,000.00
Tender Fees	-	100,000.00	100,000.00	100,000.00
Bill Board Advertisement Fee	-	100,000.00	100,000.00	100,000.00
Application Forms Fee	-	400,000.00	400,000.00	400,000.00
Block Making Machine Fees	-	50,000.00	50,000.00	50,000.00
Commission on Transfer of Plot Fee	-	50,000.00	50,000.00	50,000.00
Corn Grinding Mill Fees	-	50,000.00	50,000.00	50,000.00
Dispensary & Maternity fee	-	50,000.00	50,000.00	50,000.00
Forestry & Fuel Exploitation Fee	-	50,000.00	50,000.00	50,000.00
Hair Dressing & Barbing Saloon Fee	-	40,000.00	40,000.00	40,000.00
Local Barbing & Plaiting Fee	-	30,000.00	30,000.00	30,000.00
Petty Traders fee	-	50,000.00	50,000.00	50,000.00

KAGA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
Photo Studio Fee	-	100,000.00	100,000.00	100,000.00
Sand Dredging Fee	-	50,000.00	50,000.00	50,000.00
Sweing Institute Fee	-	50,000.00	50,000.00	50,000.00
Surface Tank Kerosene Fee	-	50,000.00	50,000.00	50,000.00
Certificate of Occupancy	-	-	-	-
Total	-	2,570,000.00	2,570,000.00	2,570,000.00
Note: 21				
Fees General				
Sales of Staff ID Card	-	2,500,000.00	2,500,000.00	2,500,000.00
Sales of Store, Scrap & Unserviceable Items	-	100,000.00	100,000.00	100,000.00
Sales of Improved Seeds & Chemical	-	50,000.00	50,000.00	50,000.00
Proceeds From Sales of Farm Produce	80,000.00	500,000.00	500,000.00	420,000.00
Proceeds From Sales of Goods (Auction)	-	50,000.00	50,000.00	50,000.00
Proceeds From Sales of Goods By Public	-	100,000.00	100,000.00	100,000.00
Sales of Indigene Certificate	295,000.00	2,500,000.00	2,500,000.00	2,205,000.00
Total	375,000.00	5,800,000.00	5,800,000.00	5,425,000.00
Note: 22				
Sales General				
Earning from Use of Government Hall	-	100,000.00	100,000.00	100,000.00
Earning from Markets	44,000.00	1,500,000.00	1,500,000.00	1,456,000.00
Earning from Motor Parks	-	500,000.00	500,000.00	500,000.00
Earning from Shop & Shopping Centers	40,000.00	1,500,000.00	1,500,000.00	1,460,000.00
Earning from Cattle Markets	120,000.00	1,500,000.00	1,500,000.00	1,380,000.00
Earning from Abattoir & Slaughtering House	-	100,000.00	100,000.00	100,000.00
Earning from Transport Service	2,133,000.00	1,500,000.00	1,500,000.00	(633,000.00)
Earning from Industrial Undertaking	-	150,000.00	150,000.00	150,000.00
Earning from Tractor Hiring	-	100,000.00	100,000.00	100,000.00
Total	2,337,000.00	6,950,000.00	6,950,000.00	4,613,000.00
Note: 23				
Rent on Local Govt. Building General				
Rent on Government Quarters	-	1,500,000.00	1,500,000.00	1,500,000.00
Rent on Government Buildings	-	500,000.00	500,000.00	500,000.00
Total	-	2,000,000.00	2,000,000.00	2,000,000.00
Note : 24				
Rent on Land & Others General				
Rent on Government Land	-	250,000.00	250,000.00	250,000.00
Rent on Premium Allocation of Land	-	750,000.00	750,000.00	750,000.00
Rent on Government Properties	-	700,000.00	700,000.00	700,000.00
Tenement Rents	-	2,500,000.00	2,500,000.00	2,500,000.00
Total	-	4,200,000.00	4,200,000.00	4,200,000.00
Note : 25				
Investment Income				
Dividend Received	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	-	1,000,000.00	1,000,000.00	1,000,000.00
Note: 26				
Interest Earned				
Motor Vehicle Advances	-	400,000.00	400,000.00	400,000.00
Bicycle Advances (Interest)	-	200,000.00	200,000.00	200,000.00
Interest on Housing Loan	-	300,000.00	300,000.00	300,000.00
Total	-	900,000.00	900,000.00	900,000.00
Note : 27				
Domestic Aids				
Current Domestic Aids	-	40,000,000.00	40,000,000.00	40,000,000.00
Current Domestic Grants	-	10,000,000.00	10,000,000.00	10,000,000.00
Total	-	50,000,000.00	50,000,000.00	50,000,000.00

KAGA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Note:28				
Extraordinary Items				
Extraordinary Items	-	2,000,000.00	2,000,000.00	2,000,000.00
Unspecified Revenue	-	3,000,000.00	3,000,000.00	3,000,000.00
Total	-	5,000,000.00	5,000,000.00	5,000,000.00
Note : 29				
Other Receipt				
VAT	309,261,333.16	-	-	(309,261,333.16)
PPT	3,344,249.48	-	-	(3,344,249.48)
Excess Bank Chgarges	3,527,890.67	-	-	(3,527,890.67)
Excess Crude	2,499,567.85	-	-	(2,499,567.85)
Forex Equalisation	33,552,382.48	-	-	(33,552,382.48)
Additional Fund From NNPC	2,347,374.12	-	-	(2,347,374.12)
Exchange Difference	8,716,884.12	-	-	(8,716,884.12)
Exchange Gain	5,701,464.22	-	-	(5,701,464.22)
Total	368,951,146.10	-	-	(368,951,146.10)
Note : 30				
Statutory Deductions				
3% Emirate Council	43,344,159.72	-	-	(43,344,159.72)
0.5% L.G. Audit	7,224,026.61	-	-	(7,224,026.61)
7% of L.E.A. Pri. Sch. Teachers Pension Plus	16,095,590.76	-	-	(16,095,590.76)
7% Local Govt Pension	42,757,144.05	-	-	(42,757,144.05)
Total	109,420,921.14	-	-	(109,420,921.14)
Note : 31				
Intervention Funding				
Contribution towards Funding of Primary Edu.	200,931,956.00	-	-	(200,931,956.00)
1% LGSC Training Fund	14,252,190.85	-	-	(14,252,190.85)
0.75% Admin Charges	10,836,039.93	-	-	(10,836,039.93)
5% Security	72,240,266.20	-	-	(72,240,266.20)
Total	298,260,452.98	-	-	(298,260,452.98)
Note : 32				
Miscellaneous Deductions Funding				
Serence Gratuity to Former LG Concillors	4,500,000.00	-	-	(4,500,000.00)
Contr. to Indigines Undergoing Armed Forces Training	400,000.00	-	-	(400,000.00)
IFAD Climate Change Adaptation Counterpart Funding	2,500,000.00	-	-	(2,500,000.00)
JNI Contribution	385,185.19	-	-	(385,185.19)
Retentionship NTA/BRTV	1,260,000.00	-	-	(1,260,000.00)
Payment for Preparation of LGA's Annual Account	1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood, Food Items to IDPs	23,761,678.44	-	-	(23,761,678.44)
LGA's Hajj Fare	14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipmts for SPHCA Biometric Data Capture	2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service	57,950,000.00	-	-	(57,950,000.00)
Workshop on Fiscal & Admin. Due Process	462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's	1,481,481.46	-	-	(1,481,481.46)
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees	9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019	2,504,700.00	-	-	(2,504,700.00)
Hotel Bills in respects of Borno State Hotel	-	-	-	-
Production of Projects Calender 2018	680,000.00	-	-	(680,000.00)
Outstanding Liabilities	308,000.00	-	-	(308,000.00)
Logistics	-	-	-	-
Sub-Total	132,636,160.99	-	-	(132,636,160.99)

KAGA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note : 33				
Personal Cost				
Office of the Chairman	62,031,475.20	68,536,474.00	68,536,474.00	6,504,998.80
Local Government Council	7,014,400.26	11,822,397.00	11,822,397.00	4,807,996.74
Adim & General Services	79,694,412.93	85,567,597.00	85,567,597.00	5,873,184.07
Agric & Natural Resources	85,516,656.59	107,215,061.00	107,215,061.00	21,698,404.41
Finance & Supply	111,362,448.78	114,897,713.00	114,897,713.00	3,535,264.22
Works Transport & Housing	76,420,169.56	84,169,243.00	84,169,243.00	7,749,073.44
Education	3,250,473.66	6,710,850.00	6,710,850.00	3,460,376.34
Primary Health Care	165,917,379.17	174,740,274.00	174,740,274.00	8,822,894.83
Traditional Office	34,997,786.96	38,017,230.00	38,017,230.00	3,019,443.04
Total	626,205,203.11	691,676,839.00	691,676,839.00	65,471,635.89

Note : 34				
Overhead Cost				
Office of the Chairman	101,086,278.27	304,016,780.27	113,800,000.00	202,930,502.00
Local Government Council	9,359,000.00	26,800,000.00	25,800,000.00	17,441,000.00
Adim & General Services	45,992,100.00	136,700,000.00	110,700,000.00	90,707,900.00
Agric & Natural Resources	40,793,550.90	72,100,000.00	76,400,000.00	31,306,449.10
Finance & Supply	25,523,500.00	67,000,000.00	53,500,000.00	41,476,500.00
Works Transport & Housing	7,896,459.00	48,400,000.00	40,800,000.00	40,503,541.00
Education	-	8,800,000.00	8,800,000.00	8,800,000.00
Primary Health Care	20,229,000.00	90,200,000.00	86,700,000.00	69,971,000.00
Traditional Office	26,634,479.70	8,600,000.00	6,400,000.00	(18,034,479.70)
Total	277,514,367.87	762,616,780.27	522,900,000.00	485,102,412.40

NOTE TO JAAC AND CAPITAL DEVELOPMENT FUND

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note: 35				
JACC Deduction				
5% Stabilization	28,896,106.49	-	-	(28,896,106.49)
20% LG Joint Development Programme	288,961,064.80	-	-	(288,961,064.80)
Rehabilitation of Federal Highway	-	-	-	-
Total	317,857,171.29	-	-	(317,857,171.29)

Note : 36				
Admin & General Service				
Purchase of Office Building	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Residential Building	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Motor Cycle	-	1,500,000.00	1,500,000.00	1,500,000.00
Purchase of Motor Vehicles	4,600,000.00	5,000,000.00	5,000,000.00	400,000.00
Purchase of Vans	1,900,000.00	2,000,000.00	2,000,000.00	100,000.00
Purchase of Office Furniture & Fittings	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of Computers	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Computer Printers	-	800,000.00	500,000.00	800,000.00
Purchase of Photocopying Machine	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Scanners	-	200,000.00	200,000.00	200,000.00
Purchase of Power Generating Set	-	2,000,000.00	1,000,000.00	2,000,000.00
Purchase of Canteen & Kitchen Equip.	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Residential Furniture	-	3,000,000.00	3,000,000.00	3,000,000.00
Purchase of Fire Fighting Equipment	-	1,500,000.00	500,000.00	1,500,000.00
Purchase of Sporting & Gaming Equip.	-	500,000.00	500,000.00	500,000.00
Purchase of Security Equipment	-	1,500,000.00	1,500,000.00	1,500,000.00
Purchase of Industrial Equipment	-	1,500,000.00	1,500,000.00	1,500,000.00
Purchase of Recreational Facilities	-	3,000,000.00	3,000,000.00	3,000,000.00
Construction & Provision of Office Building	-	1,500,000.00	1,500,000.00	1,500,000.00

KAGA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Construction & Provision of Resd. Building	-	35,000,000.00	35,000,000.00	35,000,000.00
Construction & Provision of Housing	-	5,000,000.00	5,000,000.00	5,000,000.00
Construction & Provision of F/Fighting Stat.	-	2,000,000.00	2,000,000.00	2,000,000.00
Construction & Provision of Sporting Facil.	-	1,000,000.00	1,000,000.00	1,000,000.00
Construction & Provision of Rec. Facilities	-	4,000,000.00	4,000,000.00	4,000,000.00
Construction & Provision of Cemeteries	-	3,000,000.00	3,000,000.00	3,000,000.00
Rehabilitation & Repairs of Resd. Building	-	4,000,000.00	4,000,000.00	4,000,000.00
Rehabilitation & Repairs of Housing	-	5,000,000.00	5,000,000.00	5,000,000.00
Rehabilitation & Repairs of P/Station & Bar.	-	5,000,000.00	5,000,000.00	5,000,000.00
Rehabilitation & Repairs of F/Fighting Stat.	-	1,000,000.00	1,000,000.00	1,000,000.00
Rehabilitation & Repairs of Sporting Facilit.	-	200,000.00	200,000.00	200,000.00
Research & Development	-	200,000.00	200,000.00	200,000.00
Anniversaries & Celebrations	-	15,000,000.00	7,000,000.00	15,000,000.00
Total	6,500,000.00	121,400,000.00	111,100,000.00	114,900,000.00

Note : 37
Agric & Natural Resources

Purchase of Trucks	4,000,000.00	20,000,000.00	20,000,000.00	16,000,000.00
Purchase of Agricultural Equipment	-	8,500,000.00	8,500,000.00	8,500,000.00
Purchase of Recreational Facilities	-	500,000.00	500,000.00	500,000.00
Construction & Provision of Agric Facilities	-	5,000,000.00	5,000,000.00	5,000,000.00
Rehabilitation & Repairs of Agric Facilities	-	3,000,000.00	3,000,000.00	3,000,000.00
Tree Planting	-	5,000,000.00	3,500,000.00	5,000,000.00
Wildlife Conservation	-	200,000.00	200,000.00	200,000.00
Total	4,000,000.00	42,200,000.00	40,700,000.00	38,200,000.00

Note : 38
Finance & Supply

Purchase of Buses	-	15,000,000.00	15,000,000.00	15,000,000.00
Purchase of Industrial Equipment	-	3,500,000.00	3,500,000.00	3,500,000.00
Construction of Markets & Parks	-	7,000,000.00	7,000,000.00	7,000,000.00
Rehabilitation & Repairs of Markets & Parks	-	6,000,000.00	4,200,000.00	6,000,000.00
Computer Software Acquisition	-	500,000.00	500,000.00	500,000.00
Monitoring & Evaluation	-	3,000,000.00	3,000,000.00	3,000,000.00
Total	-	35,000,000.00	33,200,000.00	35,000,000.00

Note : 39
Works Transport & Housing

Purchase & Aquisition of Land	-	500,000.00	500,000.00	500,000.00
Purchase of Sueveying Equipment	-	500,000.00	500,000.00	500,000.00
Construction & Provision of Electricity	-	10,000,000.00	10,000,000.00	10,000,000.00
Construction & Provision of Water Facilities	3,007,479.70	35,000,000.00	20,000,000.00	31,992,520.30
Construction & Provision of Roads	-	10,000,000.00	10,000,000.00	10,000,000.00
Construction & Provision of Water Ways	-	3,000,000.00	1,000,000.00	3,000,000.00
Construction of Boundary & Right of Ways	-	500,000.00	500,000.00	500,000.00
Rehabilitation & Repairs of Electricity	-	5,000,000.00	5,000,000.00	5,000,000.00
Rehabilitation & Repairs of Water Facilities	-	7,000,000.00	7,000,000.00	7,000,000.00
Rehabilitation & Repairs of Roads	-	5,000,000.00	5,000,000.00	5,000,000.00
Rehabilitation & Repairs of Water Ways	-	3,000,000.00	3,000,000.00	3,000,000.00
Erosion & Flood Control	-	5,000,000.00	3,000,000.00	5,000,000.00
Total	3,007,479.70	84,500,000.00	65,500,000.00	81,492,520.30

Note : 40
Education

Purchase of Computers	-	2,500,000.00	2,500,000.00	2,500,000.00
Purchase of Teaching & Learning Aid Equip.	-	2,500,000.00	500,000.00	2,500,000.00
Purchase of Library Books & Equipment	-	1,000,000.00	200,000.00	1,000,000.00
Construction & Provision of Public School	-	20,000,000.00	20,000,000.00	20,000,000.00
Construction & Provision of Libraries	-	5,000,000.00	5,000,000.00	5,000,000.00

KAGA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Rehabilitation & Repairs of Public School	-	10,000,000.00	10,000,000.00	10,000,000.00
Rehabilitation & Repairs of Libraries	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	-	42,000,000.00	39,200,000.00	42,000,000.00

Note : 41
Primary Health Care

Purchase of Health & Medical Equipment	-	7,500,000.00	7,500,000.00	7,500,000.00
Construction & Provision of Hosp. & H/Cent.	-	20,000,000.00	20,000,000.00	20,000,000.00
Rehabilitation & Repairs of Hosp. & H/Cent.	-	10,000,000.00	10,000,000.00	10,000,000.00
Industrial Pollution Prevention & Control	-	2,000,000.00	2,000,000.00	2,000,000.00
Water Pollution Prevention & Control	-	2,000,000.00	2,000,000.00	2,000,000.00
Total	-	41,500,000.00	41,500,000.00	41,500,000.00

SCHEDULE OF DETAILED REVENUE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
GOVERNMENT SHARE OF FAAC				
Statutory Allocation from Federal Govt.	1,444,805,324.00	1,171,078,814.00	1,171,078,814.00	(273,726,510.00)
Statutory Allocation from State Govt.	-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT	-	283,393,294.00	283,393,294.00	283,393,294.00
Total	1,444,805,324.00	1,654,472,108.00	1,654,472,108.00	209,666,784.00

PERSONAL TAX

Community Development? Poll Tax	-	3,500,000.00	3,500,000.00	3,500,000.00
Cattle Taxes	-	2,000,000.00	2,000,000.00	2,000,000.00
Other Special Services Taxes	-	700,000.00	700,000.00	700,000.00
Total	-	6,200,000.00	6,200,000.00	6,200,000.00

LICENCE GENERAL

Radio/TV Station Licence	-	20,000.00	20,000.00	20,000.00
Bake House licence	-	200,000.00	200,000.00	200,000.00
Bicycle Licence & Hire Permit	-	300,000.00	300,000.00	300,000.00
Cart Licence	-	500,000.00	500,000.00	500,000.00
Dane Gun Licence .	-	50,000.00	50,000.00	50,000.00
Cattle Dealers Licence	-	1,060,000.00	1,060,000.00	1,060,000.00
Dried Fish & Meat Licence	-	20,000.00	20,000.00	20,000.00
Hunting Permits	-	20,000.00	20,000.00	20,000.00
Abattoir & Slaughter Licence	-	270,000.00	270,000.00	270,000.00
Cinematography Licence	-	100,000.00	100,000.00	100,000.00
Battery Charging Licence	-	50,000.00	50,000.00	50,000.00
Blacksmith Workshop Licence	-	10,000.00	10,000.00	10,000.00
Building Material Licence	-	100,000.00	100,000.00	100,000.00
Butchers Licence	-	50,000.00	50,000.00	50,000.00
Clock & Watch Repairs Licence	-	100,000.00	100,000.00	100,000.00
Cloths Dyers Licence	-	30,000.00	30,000.00	30,000.00
Electric (Radio & TV) Workshop Lic.	-	100,000.00	100,000.00	100,000.00
Kiosk Licence	-	150,000.00	150,000.00	150,000.00
Motor Mechanic/Car Wash Licence	-	150,000.00	150,000.00	150,000.00
Penel Beaters Licence	-	40,000.00	40,000.00	40,000.00
Printing Press Licence	-	15,000.00	15,000.00	15,000.00
Sand Granite Iron Rod Licence	-	300,000.00	300,000.00	300,000.00
Vehicle Spare Parts Licence	-	70,000.00	70,000.00	70,000.00
Vulcanizer Licence	-	10,000.00	10,000.00	10,000.00
Wood Making & Carpentry W/Sop Lic.	-	10,000.00	10,000.00	10,000.00
Total	-	3,725,000.00	3,725,000.00	3,725,000.00

KAGA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
FINE GENERAL				
Contractor Registration Fees	-	1,350,000.00	1,350,000.00	1,350,000.00
Tender Fees	-	100,000.00	100,000.00	100,000.00
Bill Board Advertisement Fee	-	100,000.00	100,000.00	100,000.00
Application Forms Fee	-	400,000.00	400,000.00	400,000.00
Block Making Machine Fees	-	50,000.00	50,000.00	50,000.00
Commission on Transfer of Plot Fee	-	50,000.00	50,000.00	50,000.00
Corn Grinding Mill Fees	-	50,000.00	50,000.00	50,000.00
Dispensary & Maternity fee	-	50,000.00	50,000.00	50,000.00
Forestry & Fuel Exploitation Fee	-	50,000.00	50,000.00	50,000.00
Hair Dressing & Barbing Saloon Fee	-	40,000.00	40,000.00	40,000.00
Local Barbing & Plaiting Fee	-	30,000.00	30,000.00	30,000.00
Petty Traders fee	-	50,000.00	50,000.00	50,000.00
Photo Studio Fee	-	100,000.00	100,000.00	100,000.00
Sand Dredging Fee	-	50,000.00	50,000.00	50,000.00
Sweing Institute Fee	-	50,000.00	50,000.00	50,000.00
Surface Tank Kerosene Fee	-	50,000.00	50,000.00	50,000.00
Certificate of Occupancy	-	-	-	-
Total	-	2,570,000.00	2,570,000.00	2,570,000.00
FEES GENERAL				
Sales of Staff ID Card	-	2,500,000.00	2,500,000.00	2,500,000.00
Sales of Store, Scrap & Unserviceable Items	-	100,000.00	100,000.00	100,000.00
Sales of Improved Seeds & Chemical	-	50,000.00	50,000.00	50,000.00
Proceeds From Sales of Farm Produce	800,000.00	500,000.00	500,000.00	(300,000.00)
Proceeds From Sales of Goods (Auction)	-	50,000.00	50,000.00	50,000.00
Proceeds From Sales of Goods By Public	-	100,000.00	100,000.00	100,000.00
Sales of Indigene Certificate	295,000.00	2,500,000.00	2,500,000.00	2,205,000.00
Total	1,095,000.00	5,800,000.00	5,800,000.00	4,705,000.00
SALES GENERAL				
Earning from Use of Government Hall	-	100,000.00	100,000.00	100,000.00
Earning from Markets	44,000.00	1,500,000.00	1,500,000.00	1,456,000.00
Earning from Motor Parks	-	500,000.00	500,000.00	500,000.00
Earning from Shop & Shopping Centers	40,000.00	1,500,000.00	1,500,000.00	1,460,000.00
Earning from Cattle Markets	120,000.00	1,500,000.00	1,500,000.00	1,380,000.00
Earning from Abattoir & Slaughter House	-	100,000.00	100,000.00	100,000.00
Earning from Transport Service	2,133,000.00	1,500,000.00	1,500,000.00	(633,000.00)
Earning from Industrial Undertaking	-	150,000.00	150,000.00	150,000.00
Earning from Tractor Hiring	-	100,000.00	100,000.00	100,000.00
Total	2,337,000.00	6,950,000.00	6,950,000.00	4,613,000.00
RENT ON LOCAL GOVT. BUILDING GENERAL				
Rent on Government Quarters	-	1,500,000.00	1,500,000.00	1,500,000.00
Rent on Government Buildings	-	500,000.00	500,000.00	500,000.00
Total	-	2,000,000.00	2,000,000.00	2,000,000.00
RENT ON LAND & OTHERS GENERAL				
Rent on Government Land	-	250,000.00	250,000.00	250,000.00
Rent on Premium Allocation of Land	-	750,000.00	750,000.00	750,000.00
Rent on Government Properties	-	700,000.00	700,000.00	700,000.00
Tenement Rents	-	2,500,000.00	2,500,000.00	2,500,000.00
Total	-	4,200,000.00	4,200,000.00	4,200,000.00
INVESTMENT INCOME				
Dividend Received	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	-	1,000,000.00	1,000,000.00	1,000,000.00

KAGA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
INTEREST EARNED				
Motor Vehicle Advances		400,000.00	400,000.00	400,000.00
Bicycle Advances (Interest)		200,000.00	200,000.00	200,000.00
Interest on Housing Loan		300,000.00	300,000.00	300,000.00
Total	-	900,000.00	900,000.00	900,000.00
DOMESTIC AIDS				
Current Domestic Aids	-	40,000,000.00	40,000,000.00	40,000,000.00
Current Domestic Grants	-	10,000,000.00	10,000,000.00	10,000,000.00
Total	-	50,000,000.00	50,000,000.00	50,000,000.00
EXTRAORDINARY ITEMS				
Extraordinary Items	-	2,000,000.00	2,000,000.00	2,000,000.00
Unspecified Revenue	-	3,000,000.00	3,000,000.00	3,000,000.00
Total	-	5,000,000.00	5,000,000.00	5,000,000.00
OTHER RECEIPT				
VAT	309,261,333.16	-	-	(309,261,333.16)
PPT	3,344,249.48	-	-	(3,344,249.48)
Excess Bank Chgarges	3,527,890.67	-	-	(3,527,890.67)
Excess Crude	2,499,567.85	-	-	(2,499,567.85)
Forex Equalisation	33,552,382.48	-	-	(33,552,382.48)
Additional Fund From NNPC	2,347,374.12	-	-	(2,347,374.12)
Exchange Difference	8,716,884.12	-	-	(8,716,884.12)
Exchange Gain	5,701,464.22	-	-	(5,701,464.22)
Total	368,951,146.10	-	-	(368,951,146.10)

SCHEDULE OF JACC, PERSONNEL & OVERHEAD EXPENDITURE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
STATUTORY DEDUCTIONS				
3% Emirate Council	43,344,159.72	-	-	(43,344,159.72)
0.5% L.G. Audit	7,224,026.61	-	-	(7,224,026.61)
7% of L.E.A. Pri. Sch. Teachers Pension Plus	16,095,590.76	-	-	(16,095,590.76)
7% Local Govt Pension	42,757,144.05	-	-	(42,757,144.05)
Total	109,420,921.14	-	-	(109,420,921.14)
INTERVENTION FUNDING				
Contribution towards Funding of Primary Edu.	200,931,956.00	-	-	(200,931,956.00)
1% LGSC Training Fund	14,252,190.85	-	-	(14,252,190.85)
0.75% Admin Charges	10,836,039.93	-	-	(10,836,039.93)
5% Security	72,240,266.20	-	-	(72,240,266.20)
Total	298,260,452.98	-	-	(298,260,452.98)
MISCELLANEOUS DEDUCTIONS FUNDING				
Serence Gratuity to Former LG Concillors	4,500,000.00	-	-	(4,500,000.00)
Contr. to Indigines Undergoing Armed Forces Training	400,000.00	-	-	(400,000.00)
IFAD Climate Change Adaptation Counterpart Funding	2,500,000.00	-	-	(2,500,000.00)
JNI Contribution	385,185.19	-	-	(385,185.19)
Retainership NTA/BRTV	1,260,000.00	-	-	(1,260,000.00)
Payment for Preparation of LGA's Annual Account	1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood, Food Items to IDPs	23,761,678.44	-	-	(23,761,678.44)
LGA's Hajj Fare	14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipments for SPHCA Biometric Data Capture	2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service	57,950,000.00	-	-	(57,950,000.00)
Workshop on Fiscal & Admin. Due Process	462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's	1,481,481.46	-	-	(1,481,481.46)
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-	-	(9,259,259.26)

KAGA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Gratuity to Local Government Retirees	9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019	2,504,700.00	-	-	(2,504,700.00)
Hotel Bills in respect of Borno State Hotel	-	-	-	-
Production of Projects Calendar 2018	680,000.00	-	-	(680,000.00)
Outstanding Liabilities	308,000.00	-	-	(308,000.00)
Logistics	-	-	-	-
Total	132,636,160.99	-	-	(132,636,160.99)
OFFICE OF THE CHAIRMAN				
Salary	62,031,475.20	68,536,474.00	68,536,474.00	6,504,998.80
Local Travel & Transport: Training	4,946,000.00	5,000,000.00	2,000,000.00	54,000.00
Local Travel & Transport: Others	1,895,000.00	3,000,000.00	1,000,000.00	1,105,000.00
Electricity Charges	-	500,000.00	500,000.00	500,000.00
Telephone Charges	-	500,000.00	500,000.00	500,000.00
Office Stationery/Computer Consumables	2,285,000.00	1,000,000.00	1,000,000.00	(1,285,000.00)
Printing of Non Security Documents	-	1,000,000.00	1,000,000.00	1,000,000.00
Food Stuff & Catering Materials Supplies	565,000.00	5,000,000.00	5,000,000.00	4,435,000.00
Maintenance of Motor Vehicle	2,900,000.00	3,000,000.00	3,000,000.00	100,000.00
Maintenance of Office Furniture	150,000.00	2,500,000.00	2,500,000.00	2,350,000.00
Maintenance of Office IT Equipment	2,096,000.00	2,000,000.00	2,000,000.00	(96,000.00)
Maintenance of Plants & Generator	18,000.00	500,000.00	500,000.00	482,000.00
Other Maintenance Services	530,000.00	500,000.00	500,000.00	(30,000.00)
Maintenance of Communication Equipment	-	2,000,000.00	2,000,000.00	2,000,000.00
Local Training	2,055,000.00	500,000.00	500,000.00	(1,555,000.00)
Security Services	5,130,000.00	5,500,000.00	5,500,000.00	370,000.00
Security Vote (Including Operations)	4,400,000.00	18,000,000.00	4,000,000.00	13,600,000.00
Information Technology Consulting	50,000.00	5,000,000.00	5,000,000.00	4,950,000.00
Legal Services	-	1,000,000.00	1,000,000.00	1,000,000.00
Motor Vehicle Fuel Cost	1,176,000.00	2,000,000.00	2,000,000.00	824,000.00
Other Transport Equipment Fuel Cost	-	1,000,000.00	1,000,000.00	1,000,000.00
Plant & Generator Fuel Cost	-	1,000,000.00	1,000,000.00	1,000,000.00
Cooking Gas & Fuel Cost	-	1,000,000.00	1,000,000.00	1,000,000.00
Refreshment & Meals	1,500,000.00	5,000,000.00	5,000,000.00	3,500,000.00
Honorarium & Sitting Allowance	700,000.00	5,000,000.00	5,000,000.00	4,300,000.00
Postage & Courier Services	-	300,000.00	300,000.00	300,000.00
Welfare Packages IDPs	25,000,000.00	25,000,000.00	25,000,000.00	-
Sporting Activities	-	2,000,000.00	2,000,000.00	2,000,000.00
Special Days Celebrations	30,360,000.00	35,000,000.00	25,000,000.00	4,640,000.00
Motor Vehicle Advance	-	500,000.00	500,000.00	500,000.00
Housing Loans	-	500,000.00	500,000.00	500,000.00
Grants to Other Government - Current	-	2,500,000.00	2,500,000.00	2,500,000.00
Grants to Other Government - Capital	-	163,416,780.00	2,200,000.00	163,416,780.00
Grants to Community & NGOS	15,330,278.27	2,300,000.00	2,300,000.00	(13,030,278.27)
Transfer to CDF	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	163,117,753.47	372,553,254.00	182,336,474.00	209,435,500.53
LOCAL GOVERNMENT COUNCIL				
Salary	7,014,400.26	11,822,397.00	11,822,397.00	4,807,996.74
Local Travel & Transport: Training	149,000.00	500,000.00	500,000.00	351,000.00
Local Travel & Transport: Others	-	500,000.00	500,000.00	500,000.00
Electricity Charges	-	100,000.00	100,000.00	100,000.00
Telephone Charges	-	100,000.00	100,000.00	100,000.00
Office Stationery/Computer Consumables	-	100,000.00	100,000.00	100,000.00
Newspapers	-	100,000.00	100,000.00	100,000.00
Printing of Non Security Documents	-	100,000.00	100,000.00	100,000.00
Food Stuff & Catering Materials Supplies	-	2,500,000.00	2,500,000.00	2,500,000.00
Maintenance of Motor Vehicle	-	200,000.00	200,000.00	200,000.00
Maintenance of Office Furniture	-	200,000.00	200,000.00	200,000.00
Maintenance of Office IT Equipment	-	100,000.00	100,000.00	100,000.00

KAGA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Maintenance of Plants & Generator	-	50,000.00	50,000.00	50,000.00
Other Maintenance Services	700,000.00	50,000.00	50,000.00	(650,000.00)
Local Training	-	100,000.00	100,000.00	100,000.00
Security Services	1,800,000.00	2,000,000.00	2,000,000.00	200,000.00
Legal Services	-	200,000.00	200,000.00	200,000.00
Motor Vehicle Fuel Cost	-	300,000.00	300,000.00	300,000.00
Other Transport Equipment Fuel Cost	-	200,000.00	200,000.00	200,000.00
Plant & Generator Fuel Cost	-	100,000.00	100,000.00	100,000.00
Cooking Gas & Fuel Cost	-	100,000.00	100,000.00	100,000.00
Refreshment & Meals	1,370,000.00	2,200,000.00	2,200,000.00	830,000.00
Welfare Packages IDPs	5,340,000.00	10,000,000.00	9,000,000.00	4,660,000.00
Special Day & Celebrations	-	5,000,000.00	5,000,000.00	5,000,000.00
Grants to Other Government - Current	-	2,000,000.00	2,000,000.00	2,000,000.00
Total	16,373,400.26	38,622,397.00	37,622,397.00	22,248,996.74
ADMIN & GENERAL SERVICES				
Salary	79,694,412.93	85,567,597.00	85,567,597.00	5,873,184.07
Local Travel & Transport: Training	1,750,000.00	4,000,000.00	4,000,000.00	2,250,000.00
Local Travel & Transport: Others	1,000,000.00	2,000,000.00	2,000,000.00	1,000,000.00
Electricity Charges	-	1,000,000.00	1,000,000.00	1,000,000.00
Telephone Charges	-	500,000.00	500,000.00	500,000.00
Internet Access Charges	-	500,000.00	500,000.00	500,000.00
Office Stationery/Computer Consumables	525,000.00	1,500,000.00	1,500,000.00	975,000.00
Printing of Non Security Document	-	100,000.00	100,000.00	100,000.00
Field & Camping Materials Supplies	850,000.00	5,000,000.00	5,000,000.00	4,150,000.00
Uniforms & Other Clothing	-	1,500,000.00	7,500,000.00	1,500,000.00
Food Stuff & Catering Materials Supplies	7,035,000.00	25,000,000.00	10,000,000.00	17,965,000.00
Maintenance of MNeH./Transport Equip.	945,000.00	3,000,000.00	3,000,000.00	2,055,000.00
Maintenance of Office Furniture	-	2,000,000.00	2,000,000.00	2,000,000.00
Maint. of Office Building/Res. Quarters	-	2,000,000.00	2,000,000.00	2,000,000.00
Maintenance of Office IT Equipment	700,000.00	2,000,000.00	2,000,000.00	1,300,000.00
Maintenance of Plants & Generator	-	5,000,000.00	5,000,000.00	5,000,000.00
Other Maintenance Services	5,067,100.00	5,000,000.00	5,000,000.00	(67,100.00)
Maintenance of Street Lightings	-	2,000,000.00	2,000,000.00	2,000,000.00
Maintenance of Communication Equipment	-	1,000,000.00	1,000,000.00	1,000,000.00
Local Training	-	4,000,000.00	4,000,000.00	4,000,000.00
Security Services	17,240,000.00	5,000,000.00	5,000,000.00	(12,240,000.00)
Office Rent	-	500,000.00	500,000.00	500,000.00
Residential Rent	-	500,000.00	500,000.00	500,000.00
Information Technology Consulting	-	2,500,000.00	2,500,000.00	2,500,000.00
Motor Vehicle Fuel Cost	1,450,000.00	2,000,000.00	2,000,000.00	550,000.00
Other Transport Equipment Fuel Cost	1,500,000.00	2,000,000.00	2,000,000.00	500,000.00
Plant & Generator Fuel Cost	-	1,000,000.00	1,000,000.00	1,000,000.00
Cooking Gas & Fuel Cost	-	1,000,000.00	1,000,000.00	1,000,000.00
Refreshment & Meals	4,880,000.00	5,000,000.00	5,000,000.00	120,000.00
Publicity & Advertisements	-	2,500,000.00	2,500,000.00	2,500,000.00
Postage & Courier Services	-	100,000.00	100,000.00	100,000.00
Welfare Packages	-	15,000,000.00	10,000,000.00	15,000,000.00
Sporting Activities	1,550,000.00	500,000.00	500,000.00	(1,050,000.00)
Special Days & Celebrations	-	10,000,000.00	10,000,000.00	10,000,000.00
Motor Cycle Advance	1,500,000.00	500,000.00	500,000.00	(1,000,000.00)
Bicycle Advance	-	500,000.00	500,000.00	500,000.00
Correspondence Advances	-	300,000.00	300,000.00	300,000.00
Motor Vehicle Advance	-	1,000,000.00	1,000,000.00	1,000,000.00
Furnishing Advance	-	700,000.00	700,000.00	700,000.00
Housing Loans	-	1,000,000.00	1,000,000.00	1,000,000.00
Grants to Other Government - Current	-	3,000,000.00	3,000,000.00	3,000,000.00
Grants to Communities & NGOs	-	1,000,000.00	1,000,000.00	1,000,000.00
Transfer to CDF	-	2,000,000.00	2,000,000.00	2,000,000.00
Total	125,686,512.93	210,267,597.00	196,267,597.00	84,581,084.07

KAGA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
AGRIC & NATURAL RESOURCES				
Salary	85,516,656.59	107,215,061.00	107,215,061.00	21,698,404.41
Local Travel & Transport: Training	-	2,000,000.00	500,000.00	2,000,000.00
Local Travel & Transport: Others	-	1,000,000.00	1,000,000.00	1,000,000.00
Water rates	-	500,000.00	500,000.00	500,000.00
Office Stationery/Computer Consumables	240,000.00	300,000.00	300,000.00	60,000.00
Drugs, Laboratory & Medical Supplies	27,263,000.00	15,000,000.00	10,000,000.00	(12,263,000.00)
Field & Camping Materials Supplies	2,000,000.00	3,000,000.00	3,000,000.00	1,000,000.00
Uniforms & Other Clothing	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of M/Veh./Transport Equipmt.	4,665,000.00	5,000,000.00	20,000,000.00	335,000.00
Maintenance of Office Furniture	-	1,000,000.00	1,000,000.00	1,000,000.00
Maint. of Office Building/Res. Quarters	-	3,000,000.00	3,000,000.00	3,000,000.00
Maintenance of Office IT Equipment	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of Plants & Generator	-	1,000,000.00	1,000,000.00	1,000,000.00
Other Maintenance Services	4,125,550.90	5,000,000.00	5,000,000.00	874,449.10
Local Training	-	300,000.00	300,000.00	300,000.00
Security Services	-	2,000,000.00	2,000,000.00	2,000,000.00
Cleaning & Fumigation Service	2,500,000.00	12,000,000.00	10,000,000.00	9,500,000.00
Agricultural Consulting	-	2,500,000.00	500,000.00	2,500,000.00
Motor Vehicle Fuel Cost	-	2,000,000.00	2,000,000.00	2,000,000.00
Other Transport Equipment Fuel Cost	-	5,000,000.00	5,000,000.00	5,000,000.00
Plant & Generator Fuel Cost	-	2,500,000.00	2,500,000.00	2,500,000.00
Refreshment & Meals	-	500,000.00	500,000.00	500,000.00
Welfare Packages	-	2,500,000.00	3,000,000.00	2,500,000.00
Special Days & Celebration	-	500,000.00	500,000.00	500,000.00
Motor Cycle Advance	-	300,000.00	300,000.00	300,000.00
Bicycle Advance	-	200,000.00	200,000.00	200,000.00
Refurbishing Advances	-	300,000.00	300,000.00	300,000.00
Motor Vehicle Advance	-	100,000.00	1,000,000.00	100,000.00
Housing Loans	-	100,000.00	1,000,000.00	100,000.00
Total	126,310,207.49	175,815,061.00	183,615,061.00	50,504,853.51
FINANCE & SUPPLY				
Salary	111,362,448.78	114,897,713.00	114,897,713.00	3,535,264.22
Local Travel & Transport: Training	705,000.00	3,000,000.00	1,000,000.00	2,295,000.00
Local Travel & Transport: Others	100,000.00	2,000,000.00	1,000,000.00	1,900,000.00
Internet Access Charges	-	1,000,000.00	1,000,000.00	1,000,000.00
Office Stationery/Computer Consumables	4,688,000.00	6,500,000.00	2,000,000.00	1,812,000.00
Books	2,350,000.00	2,500,000.00	1,500,000.00	150,000.00
Printing of Non Security Document	100,000.00	4,000,000.00	1,500,000.00	3,900,000.00
Printing of Security Document	-	1,000,000.00	1,000,000.00	1,000,000.00
Uniform & Other Clothing	-	1,500,000.00	1,500,000.00	1,500,000.00
Maintenance of M/Veh./Transport Equipmt.	3,952,000.00	4,000,000.00	8,000,000.00	48,000.00
Maintenance of Office Furniture	1,379,000.00	2,000,000.00	2,000,000.00	621,000.00
Maint. of Office Building/Res. Quarters	-	1,500,000.00	1,500,000.00	1,500,000.00
Maintenance of Office IT Equipment	120,000.00	2,000,000.00	2,000,000.00	1,880,000.00
Maintenance of Plants & Generator	150,000.00	1,000,000.00	1,000,000.00	850,000.00
Other Maintenance Services	150,000.00	1,500,000.00	1,500,000.00	1,350,000.00
Maintenance of Markets & Public Places	5,883,000.00	8,500,000.00	4,500,000.00	2,617,000.00
Local Training	-	300,000.00	300,000.00	300,000.00
Security Services	-	1,000,000.00	2,000,000.00	1,000,000.00
Cleaning & Fumigation Services	4,276,000.00	6,000,000.00	3,000,000.00	1,724,000.00
Financial Consulting	100,000.00	1,000,000.00	1,000,000.00	900,000.00
Motor Vehicle Fuel Cost	800,500.00	1,500,000.00	1,500,000.00	699,500.00
Other Transport Equipment Fuel Cost	200,000.00	1,300,000.00	1,300,000.00	1,100,000.00
Plant & Generator Fuel Cost	-	200,000.00	200,000.00	200,000.00
Bank Charges (Other Than Interest)	-	2,000,000.00	2,000,000.00	2,000,000.00
Other CER Bank Charges	-	500,000.00	500,000.00	500,000.00
Refreshment & Meals	570,000.00	1,000,000.00	1,000,000.00	430,000.00

KAGA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Honorarium & Sitting Allowance	-	1,000,000.00	1,000,000.00	1,000,000.00
Publicity & Advertisements	-	500,000.00	500,000.00	500,000.00
Postage & Courier Services	-	200,000.00	200,000.00	200,000.00
Welfare Packages	-	3,500,000.00	3,500,000.00	3,500,000.00
Special Days & Celebrations	-	2,000,000.00	2,000,000.00	2,000,000.00
Motor Cycle Advance	-	300,000.00	300,000.00	300,000.00
Bicycle Advance	-	200,000.00	200,000.00	200,000.00
Motor Vehicle Advance	-	1,000,000.00	1,000,000.00	1,000,000.00
Housing Loans	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	136,885,948.78	181,397,713.00	168,397,713.00	44,511,764.22
WORKS TRANSPORT & HOUSING				
Salary	76,420,169.56	84,169,243.00	84,169,243.00	7,749,073.44
Local Travel & Transport: Training	-	2,000,000.00	500,000.00	2,000,000.00
Local Travel & Transport: Others	-	1,000,000.00	500,000.00	1,000,000.00
Electricity Charges	-	1,500,000.00	1,500,000.00	1,500,000.00
Telephone Charges	-	1,000,000.00	1,000,000.00	1,000,000.00
Water Rates	-	1,000,000.00	1,000,000.00	1,000,000.00
Sewage Charges	-	1,000,000.00	1,000,000.00	1,000,000.00
Office Stationery/Computer Consumables	20,000.00	500,000.00	500,000.00	480,000.00
Printing of Non Security Document	-	300,000.00	300,000.00	300,000.00
Field & Camping Materials Supplies	-	800,000.00	200,000.00	800,000.00
Uniforms & Other Clothing	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of M.Neh./Transport Equipmt.	924,450.00	1,000,000.00	1,000,000.00	75,550.00
Maintenance of Office Furniture	380,000.00	500,000.00	500,000.00	120,000.00
Maint. of Office Building/Res. Quarters	200,000.00	2,000,000.00	2,000,000.00	1,800,000.00
Maintenance of Office IT Equipment	4,702,000.00	2,000,000.00	2,000,000.00	(2,702,000.00)
Maintenance of Plants & Generator	1,394,000.00	5,000,000.00	8,000,000.00	3,606,000.00
Other Maintenance Services	-	5,000,000.00	2,500,000.00	5,000,000.00
Maintenance of Street Lightings	-	1,500,000.00	1,500,000.00	1,500,000.00
Minor Road Maintenance	-	2,000,000.00	2,000,000.00	2,000,000.00
Local Training	-	200,000.00	200,000.00	200,000.00
Cleaning & fumigation Services	70,000.00	2,000,000.00	2,000,000.00	1,930,000.00
Engineering Services	-	100,000.00	100,000.00	100,000.00
Architectural Services	-	700,000.00	200,000.00	700,000.00
Surveying Services	-	100,000.00	100,000.00	100,000.00
Motor Vehicle Fuel Cost	-	1,000,000.00	1,000,000.00	1,000,000.00
Other Transport Equipment Fuel Cost	-	1,000,000.00	1,000,000.00	1,000,000.00
Plant & Generator Fuel Cost	-	5,000,000.00	3,000,000.00	5,000,000.00
Refreshment & Meals	-	100,000.00	100,000.00	100,000.00
Welfare Packages	-	6,500,000.00	3,500,000.00	6,500,000.00
Motor Cycle Advance	-	300,000.00	300,000.00	300,000.00
Bicycle Advance	-	200,000.00	200,000.00	200,000.00
Refurbishing Advances	-	100,000.00	100,000.00	100,000.00
Motor Vehicle Advance	-	1,000,000.00	1,000,000.00	1,000,000.00
Housing Loans	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	84,110,619.56	132,569,243.00	124,969,243.00	48,458,623.44
EDUCATION				
Salary	-	220,624,478.00	6,710,850.00	220,624,478.00
Local Travel & Transport: Training	-	300,000.00	300,000.00	300,000.00
Local Travel & Transport: Others	-	200,000.00	200,000.00	200,000.00
Office Stationery/Computer Consumables	-	100,000.00	100,000.00	100,000.00
Books	-	200,000.00	200,000.00	200,000.00
Printing of Non Security Document	-	100,000.00	100,000.00	100,000.00
Field & Camping Materials Supplies	-	200,000.00	200,000.00	200,000.00
Uniforms & Other Clothing	-	800,000.00	800,000.00	800,000.00
Teaching Aids & Instruction Materials	-	1,000,000.00	1,000,000.00	1,000,000.00
Food Stuff & Catering Materials Supply	-	300,000.00	300,000.00	300,000.00

KAGA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Maintenance of MNeH.ITransport Equipmt.	-	200,000.00	200,000.00	200,000.00
Maintenance of Office Furniture	-	500,000.00	500,000.00	500,000.00
Maint. of Office Building/Res. Quarters	-	100,000.00	100,000.00	100,000.00
Maintenance of Office IT Equipment	-	200,000.00	200,000.00	200,000.00
Maintenance of Plants & Generator	-	100,000.00	100,000.00	100,000.00
Other Maintenance Services	-	300,000.00	300,000.00	300,000.00
Local Training	-	500,000.00	500,000.00	500,000.00
Motor Vehicle Fuel Cost	-	200,000.00	200,000.00	200,000.00
Plant & Generator Fuel Cost	-	200,000.00	200,000.00	200,000.00
Refreshment & Meals	-	500,000.00	500,000.00	500,000.00
Honorarium & Sitting Allowance	-	500,000.00	500,000.00	500,000.00
Welfare Packages	-	1,500,000.00	1,500,000.00	1,500,000.00
Sporting Activities	-	200,000.00	200,000.00	200,000.00
Special Days & Celebrations	-	600,000.00	600,000.00	600,000.00
Total	-	229,424,478.00	15,510,850.00	229,424,478.00
PRIMARY HEALTH CARE				
Salary	165,917,379.17	174,740,274.63	174,740,274.00	8,822,895.46
Local Travel & Transport: Training	-	3,000,000.00	1,500,000.00	3,000,000.00
Local Travel & Transport: Others	-	3,000,000.00	1,000,000.00	3,000,000.00
Electricity Charges	-	500,000.00	500,000.00	500,000.00
Internet Access Charges	-	200,000.00	200,000.00	200,000.00
Sewerage Charges	-	500,000.00	500,000.00	500,000.00
Office Stationery/Computer Consumables	99,000.00	1,000,000.00	1,000,000.00	901,000.00
Printing of Non Security Document	-	200,000.00	200,000.00	200,000.00
Drugs Laboratory & Medical Supplies	8,500,000.00	20,000,000.00	20,000,000.00	11,500,000.00
Field & Camping Materials Supplies	5,000,000.00	5,000,000.00	5,000,000.00	-
Uniforms & Other Clothing	-	2,000,000.00	2,000,000.00	2,000,000.00
Teaching Aids & Instruction Materials	-	1,500,000.00	1,500,000.00	1,500,000.00
Food Stuff & Catering Materials Supply	-	2,500,000.00	2,500,000.00	2,500,000.00
Maintenance of MNeH./Transport Equipmt.	630,000.00	2,000,000.00	2,000,000.00	1,370,000.00
Maintenance of Office Furniture	-	3,000,000.00	3,000,000.00	3,000,000.00
Maint. of Office Building/Res. Quarters	-	2,000,000.00	2,000,000.00	2,000,000.00
Maintenance of Office IT Equipment	-	2,000,000.00	2,000,000.00	2,000,000.00
Maintenance of Plants & Generator	-	1,000,000.00	1,000,000.00	1,000,000.00
Other Maintenance Services	-	2,500,000.00	2,500,000.00	2,500,000.00
Maintenance of Communication Equipmt.	-	500,000.00	500,000.00	500,000.00
Local Training	-	3,000,000.00	3,000,000.00	3,000,000.00
Security Services	-	500,000.00	500,000.00	500,000.00
Cleaning & Fumigation Services	-	10,000,000.00	10,000,000.00	10,000,000.00
Motor Vehicle Fuel Cost	-	2,500,000.00	2,500,000.00	2,500,000.00
Other Transport Equipment Fuel Cost	-	2,000,000.00	2,000,000.00	2,000,000.00
Plant & Generator Fuel Cost	-	2,000,000.00	2,000,000.00	2,000,000.00
Cooking Gas & Fuel Cost	-	1,000,000.00	1,000,000.00	1,000,000.00
Refreshment & Meals	-	3,000,000.00	3,000,000.00	3,000,000.00
Medical Expenses Local	-	2,500,000.00	2,500,000.00	2,500,000.00
Welfare Packages	-	2,500,000.00	2,500,000.00	2,500,000.00
Direct Teaching & Laboratory Cost	1,600,000.00	1,500,000.00	1,500,000.00	(100,000.00)
Special Days & Celebrations	-	5,000,000.00	5,000,000.00	5,000,000.00
Motor Cycle Advance	4,400,000.00	500,000.00	500,000.00	(3,900,000.00)
Bicycle Advance	-	300,000.00	300,000.00	300,000.00
Motor Vehicle Advance	-	1,000,000.00	1,000,000.00	1,000,000.00
Furnishing Advance	-	500,000.00	500,000.00	500,000.00
Total	186,146,379.17	496,664,752.63	279,251,124.00	310,518,373.46
TRADITIONAL OFFICE				
Salary	34,997,786.96	38,017,230.00	38,017,230.00	3,019,443.04
Local Travel & Transport: Training	300,000.00	500,000.00	500,000.00	200,000.00
Local Travel & Transport: Others	-	500,000.00	500,000.00	500,000.00

KAGA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Electricity Charges	-	200,000.00	200,000.00	200,000.00
Office Stationery/Computer Consumables	100,000.00	300,000.00	300,000.00	200,000.00
Uniforms & Other Clothing	-	500,000.00	500,000.00	500,000.00
Maintenance of MNeH./Transport Equip.	750,000.00	1,000,000.00	1,000,000.00	250,000.00
Maintenance of Office Furniture	-	300,000.00	300,000.00	300,000.00
Maintenance of Office IT Equipment	25,404,479.70	500,000.00	500,000.00	(24,904,479.70)
Security Services	-	500,000.00	500,000.00	500,000.00
Refreshment & Meals	-	1,000,000.00	1,000,000.00	1,000,000.00
Honorarium & Sitting Allowance	3,250,473.66	300,000.00	300,000.00	(2,950,473.66)
Welfare Packages	-	1,500,000.00	300,000.00	1,500,000.00
Special Days & Celebrations	-	1,500,000.00	500,000.00	1,500,000.00
Total	64,802,740.32	46,617,230.00	44,417,230.00	(18,185,510.32)

SCHEDULE OF JACC AND CAPITAL EXPENDITURE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
JACC DEDUCTION				
5% Stabilization	28,896,106.49	-	-	(28,896,106.49)
20% LG Joint Development Programme	288,961,064.80	-	-	(288,961,064.80)
Rehabilitation of Federal Highway	-	-	-	-
Total	317,857,171.29	-	-	(317,857,171.29)
ADMIN & GENERAL SERVICES				
Purchase of Office Building	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Residential Building	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Motor Cycle	-	1,500,000.00	1,500,000.00	1,500,000.00
Purchase of Motor Vehicles	4,600,000.00	5,000,000.00	5,000,000.00	400,000.00
Purchase of Vans	1,900,000.00	2,000,000.00	2,000,000.00	100,000.00
Purchase of Office Furniture & Fittings	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of Computers	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Computer Printers	-	800,000.00	500,000.00	800,000.00
Purchase of Photocopying Machine	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Scanners	-	200,000.00	200,000.00	200,000.00
Purchase of Power Generating Set	-	2,000,000.00	1,000,000.00	2,000,000.00
Purchase of Canteen & Kitchen Equip.	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Residential Furniture	-	3,000,000.00	3,000,000.00	3,000,000.00
Purchase of Fire Fighting Equipment	-	1,500,000.00	500,000.00	1,500,000.00
Purchase of Sporting & Gaming Equip.	-	500,000.00	500,000.00	500,000.00
Purchase of Security Equipment	-	1,500,000.00	1,500,000.00	1,500,000.00
Purchase of Industrial Equipment	-	1,500,000.00	1,500,000.00	1,500,000.00
Purchase of Recreational Facilities	-	3,000,000.00	3,000,000.00	3,000,000.00
Construction & Provision of Office Building	-	1,500,000.00	1,500,000.00	1,500,000.00
Construction & Provision of Resd. Building	-	35,000,000.00	35,000,000.00	35,000,000.00
Construction & Provision of Housing	-	5,000,000.00	5,000,000.00	5,000,000.00
Construction & Provision of F/Fighting Stat.	-	2,000,000.00	2,000,000.00	2,000,000.00
Construction & Provision of Sporting Facil.	-	1,000,000.00	1,000,000.00	1,000,000.00
Construction & Provision of Rec. Facilities	-	4,000,000.00	4,000,000.00	4,000,000.00
Construction & Provision of Cemeteries	-	3,000,000.00	3,000,000.00	3,000,000.00
Rehabilitation & Repairs of Resd. Building	-	4,000,000.00	4,000,000.00	4,000,000.00
Rehabilitation & Repairs of Housing	-	5,000,000.00	5,000,000.00	5,000,000.00
Rehabilitation & Repairs of P/Station & Bar.	-	5,000,000.00	5,000,000.00	5,000,000.00
Rehabilitation & Repairs of F/Fighting Stat.	-	1,000,000.00	1,000,000.00	1,000,000.00
Rehabilitation & Repairs of Sporting Facilit.	-	200,000.00	200,000.00	200,000.00
Research & Development	-	200,000.00	200,000.00	200,000.00
Anniversaries & Celebrations	-	15,000,000.00	7,000,000.00	15,000,000.00
Total	6,500,000.00	121,400,000.00	111,100,000.00	114,900,000.00

KAGA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
AGRIC & NATURAL RESOURCES				
Purchase of Trucks	4,000,000.00	20,000,000.00	20,000,000.00	16,000,000.00
Purchase of Agricultural Equipment	-	8,500,000.00	8,500,000.00	8,500,000.00
Purchase of Recreational Facilities	-	500,000.00	500,000.00	500,000.00
Construction & Provision of Agric Facilities	-	5,000,000.00	5,000,000.00	5,000,000.00
Rehabilitation & Repairs of Agric Facilities	-	3,000,000.00	3,000,000.00	3,000,000.00
Tree Planting	-	5,000,000.00	3,500,000.00	5,000,000.00
Wildlife Conservation	-	200,000.00	200,000.00	200,000.00
Total	4,000,000.00	42,200,000.00	40,700,000.00	38,200,000.00
FINANCE & SUPPLY				
Purchase of Buses	-	15,000,000.00	15,000,000.00	15,000,000.00
Purchase of Industrial Equipment	-	3,500,000.00	3,500,000.00	3,500,000.00
Construction of Markets & Parks	-	7,000,000.00	7,000,000.00	7,000,000.00
Rehabilitation & Repairs of Markets & Parks	-	6,000,000.00	4,200,000.00	6,000,000.00
Computer Software Acquisition	-	500,000.00	500,000.00	500,000.00
Monitoring & Evaluation	-	3,000,000.00	3,000,000.00	3,000,000.00
Total	-	35,000,000.00	33,200,000.00	35,000,000.00
WORKS TRANSPORT & HOUSING				
Purchase & Aquisition of Land	-	500,000.00	500,000.00	500,000.00
Purchase of Sueveying Equipment	-	500,000.00	500,000.00	500,000.00
Construction & Provision of Electricity	-	10,000,000.00	10,000,000.00	10,000,000.00
Construction & Provision of Water Facilities	3,007,479.70	35,000,000.00	20,000,000.00	31,992,520.30
Construction & Provision of Roads	-	10,000,000.00	10,000,000.00	10,000,000.00
Construction & Provision of Water Ways	-	3,000,000.00	1,000,000.00	3,000,000.00
Construction of Boundary & Right of Ways	-	500,000.00	500,000.00	500,000.00
Rehabilitation & Repairs of Electricity	-	5,000,000.00	5,000,000.00	5,000,000.00
Rehabilitation & Repairs of Water Facilities	-	7,000,000.00	7,000,000.00	7,000,000.00
Rehabilitation & Repairs of Roads	-	5,000,000.00	5,000,000.00	5,000,000.00
Rehabilitation & Repairs of Water Ways	-	3,000,000.00	3,000,000.00	3,000,000.00
Erosion & Flood Control	-	5,000,000.00	3,000,000.00	5,000,000.00
Total	3,007,479.70	84,500,000.00	65,500,000.00	81,492,520.30
EDUCATION				
Purchase of Computers	-	2,500,000.00	2,500,000.00	2,500,000.00
Purchase of Teaching & Learning Aid Equip.	-	2,500,000.00	500,000.00	2,500,000.00
Purchase of Library Books & Equipment	-	1,000,000.00	200,000.00	1,000,000.00
Construction & Provision of Public School	-	20,000,000.00	20,000,000.00	20,000,000.00
Construction & Provision of Libraries	-	5,000,000.00	5,000,000.00	5,000,000.00
Rehabilitation & Repairs of Public School	-	10,000,000.00	10,000,000.00	10,000,000.00
Rehabilitation & Repairs of Libraries	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	-	42,000,000.00	39,200,000.00	42,000,000.00
PRIMARY HEALTH CARE				
Purchase of Health & Medical Equipment	-	7,500,000.00	7,500,000.00	7,500,000.00
Construction & Provision of Hosp. & H/Cent.	-	20,000,000.00	20,000,000.00	20,000,000.00
Rehabilitation & Repairs of Hosp. & H/Cent.	-	10,000,000.00	10,000,000.00	10,000,000.00
Industrial Pollution Prevention & Control	-	2,000,000.00	2,000,000.00	2,000,000.00
Water Pollution Prevention & Control	-	2,000,000.00	2,000,000.00	2,000,000.00
Total	-	41,500,000.00	41,500,000.00	41,500,000.00



BORNO STATE OF NIGERIA

**KALA BALGE
LOCAL GOVERNMENT COUNCIL**

■ *ANNUAL FINANCIAL STATEMENT* ■

FOR THE YEAR ENDED

31ST DECEMBER, 2018.

KALA BALGE LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 1
CASHFLOW STATEMENT

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
From Operation:			
RECEIPT:			
Statutory Allocation FAAC		1,329,624,793.70	-
Value Added Tax		-	-
Sub Total		1,329,624,793.70	-
Internal Generated Revenue			
Internal Generated Revenue	3	-	-
Sub-Internal Generated Revenue		-	-
OTHER RECEIPT:	4		
VAT		286,323,461.60	-
PPT		3,077,644.40	-
Excess Bank Chgarges		2,329,950.31	-
Excess Crude		2,300,301.18	-
Forex Equalisation		34,989,180.12	-
Additional Fund From NNPC		2,160,240.40	-
Exchange Difference		8,021,970.19	-
Exchange Gain		5,246,940.93	-
Sub Total		344,449,689.13	-
Total Receipts		1,674,074,482.83	-
PAYMENTS:			
STATUTORY DEDUCTIONS	5		
3% Emirate Council		39,888,743.81	-
0.5% L.G. Audit		6,648,123.96	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus		14,476,361.04	-
7% Local Govt Pension		31,255,576.80	-
Sub-Total		92,268,805.61	-
INTERVENTION FUNDING	6		
Contribution towards Funding of Primary Edu.		144,942,960.39	-
1% LGSC Training Fund		13,005,325.39	-
0.75% Admin Charges		9,972,185.94	-
5% Security		66,481,239.70	-
Sub-Total		234,401,711.42	-
MISCELLANEOUS DEDUCTIONS FUNDING	7		
Serence Gratuity to Former LG Concillors		4,500,000.00	-
Contr. to Indigines Undergoing Armed Forces Training		400,000.00	-
IFAD Climate Change Adaptation Counterpart Funding		2,500,000.00	-
JNI Contribution		385,185.19	-
Retainership NTA/BRTV		1,260,000.00	-
Payment for Preparation of LGA's Annual Account		1,000,000.00	-
Procurement of Firewood, Food Items to IDPs		26,335,781.80	-
LGA's Hajj Fare		14,717,406.65	-
Purc. of Equipts for SPHCA Biometric Data Capture		2,206,227.77	-
Provision of Essential Service		36,200,000.00	-
Workshop on Fiscal & Admin. Due Process		462,962.96	-
Diesel to Tractors for Farming Across LGA's		1,481,481.46	-
Gratuity to Local Edu. Authority Retiress		9,259,259.26	-
Gratuity to Local Government Retiress		9,259,259.26	-
WAEC/SSCE & NECO 2018/2019		1,601,490.00	-

KALA BALGE LOCAL GOVERNMENT OF BORNO STATE

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
Hotel Bills inrespects of Borno State Hotel		223,000.00	-
Production of Projects Calender 2018		680,000.00	-
Outstanding Liabilities		-	-
Logistics		-	-
Sub-Total		112,472,054.35	-
Personnel Emoluments:	8	597,358,999.22	-
Overhead Cost	9	69,019,689.44	-
Sub Total		666,378,688.66	-
Total Payments		1,105,521,260.04	-
Cash Flow From Operations		568,553,222.79	-
CASH FLOW FROM INVESTMENT:			
Phurchase/Contruccion of Assest	10	217,887,983.00	-
Phurchase of Fin. Market Intrument		-	-
Total Cash Flow From Investment		217,887,983.00	-
CASH FLOW FROM FINANCING:			
Increase/Decrease in Cash		779,392.88	-
Opening Cash Balance		-	-
Closing Cash Balance	11	779,392.88	-

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
ASSESTS:			
Treasuries & Banks	12	779,392.88	-
Investments	13	3,080,698.03	-
Advances	14	10,447,811.89	-
Total Assests		14,307,902.80	-
PUBLIC FUND & LIABILITIES:			
Consolidated Revenue Fund	15	779,392.88	-
Other Fund - Investment Fund		(70,712,000.60)	-
Total Public Fund		(69,932,607.72)	-
Deposits	16	48,745,900.26	-
Total Liabilities		48,745,900.26	-
Public Fund + Liabilities		14,307,902.80	-

KALA BALGE LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 3
CONSOLIDATED REVENUE FUND

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Opening Balance (a)		-	-	-	-
Add: REVENUE (INCOME) (b)					
S/Allocation from Federal Govt.	17	1,329,624,793.70	950,000,000.00	-	(379,624,793.70)
S/Allocation from State Govt.		-	200,000,000.00	-	200,000,000.00
Share of VAT		-	510,000,000.00	-	510,000,000.00
Sub Total		1,329,624,793.70	1,660,000,000.00	-	330,375,206.30
Taxes	18	-	19,390,000.00	-	19,390,000.00
Licence General	19	-	116,410,000.00	-	116,410,000.00
Fees General	20	-	59,662,000.00	-	59,662,000.00
Fines General	21	-	1,500,000.00	-	1,500,000.00
Sales General	22	-	17,373,000.00	-	17,373,000.00
Earning General	23	-	34,450,000.00	-	34,450,000.00
Rent on L/Govt. Building General	24	-	8,500,000.00	-	8,500,000.00
Investment Income General	25	-	1,000,000.00	-	1,000,000.00
Domestic Grants	26	-	100,000,000.00	-	100,000,000.00
Total Revenue (Income) (b)		1,329,624,793.70	2,018,285,000.00	-	688,660,206.30
Other Receipt (c)	27				
VAT		286,323,461.60	-	-	(286,323,461.60)
PPT		3,077,644.40	-	-	(3,077,644.40)
Excess Bank Chgarges		2,329,950.31	-	-	(2,329,950.31)
Excess Crude		2,300,301.18	-	-	(2,300,301.18)
Forex Equalisation		34,989,180.12	-	-	(34,989,180.12)
Additional Fund From NNPC		2,160,240.40	-	-	(2,160,240.40)
Exchange Difference		8,021,970.19	-	-	(8,021,970.19)
Exchange Gain		5,246,940.93	-	-	(5,246,940.93)
Sub Total		344,449,689.13	-	-	(344,449,689.13)
Total Funds Available (a+b+c)		1,674,074,482.83	2,018,285,000.00	-	344,210,517.17
Less: EXPENDITURE					
STATUTORY DEDUCTIONS	28				
3% Emirate Council		39,888,743.81	-	-	(39,888,743.81)
0.5% L.G. Audit		6,648,123.96	-	-	(6,648,123.96)
7% of L.E.A. Pri. Sch. Teachers Pension Plus		14,476,361.04	-	-	(14,476,361.04)
7% Local Govt Pension		31,255,576.80	-	-	(31,255,576.80)
Sub-Total		92,268,805.61	-	-	(92,268,805.61)
INTERVENTION FUNDING	29				
Contribution towards Funding of Primary Edu.		144,942,960.39	-	-	(144,942,960.39)
1% LGSC Training Fund		13,005,325.39	-	-	(13,005,325.39)
0.75% Admin Charges		9,972,185.94	-	-	(9,972,185.94)
5% Security		66,481,239.70	-	-	(66,481,239.70)
Sub-Total		234,401,711.42	-	-	(234,401,711.42)
MISCELLANEOUS DEDUCTIONS FUNDING	30				
Serance Gratuity to Former LG Concillors		4,500,000.00	-	-	(4,500,000.00)
Contr. to Indigines Undergoing Armed Forces Training		400,000.00	-	-	(400,000.00)
IFAD Climate Change Adaptation Counterpart Funding		2,500,000.00	-	-	(2,500,000.00)
JNI Contribution		385,185.19	-	-	(385,185.19)
Retainership NTA/BRTV		1,260,000.00	-	-	(1,260,000.00)
Payment for Preparation of LGA's Annual Account		1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood, Food Items to IDPs		26,335,781.80	-	-	(26,335,781.80)
LGA's Hajj Fare		14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipments for SPHCA Biometric Data Capture		2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service		36,200,000.00	-	-	(36,200,000.00)
Workshop on Fiscal & Admin. Due Process		462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's		1,481,481.46	-	-	(1,481,481.46)

KALA BALGE LOCAL GOVERNMENT OF BORNO STATE

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Gratuity to Local Edu. Authority Retirees		9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees		9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019		1,601,490.00	-	-	(1,601,490.00)
Hotel Bills in respects of Borno State Hotel		223,000.00	-	-	(223,000.00)
Production of Projects Calendar 2018		680,000.00	-	-	(680,000.00)
Outstanding Liabilities		-	-	-	-
Logistics		-	-	-	-
Sub-Total		112,472,054.35	-	-	(112,472,054.35)
Personnel Cost	31	597,358,999.22	792,892,920.42	-	195,533,921.20
Overhead Cost	32	69,019,889.44	997,008,999.58	-	927,989,310.14
Sub-Total		666,378,888.66	1,789,901,920.00	-	1,123,523,231.34
Total Expenditure		1,105,521,260.04	1,789,901,920.00	-	684,380,659.96
Operating Fund B/4 Transfer		218,667,375.88	228,383,000.00	-	9,715,624.12
APPROPRIATION TRANSFERS					
Transfer to Capital Dev. Fund		217,887,983.00	780,450,000.00	-	562,562,017.00
Total Appropriation		217,887,983.00	780,450,000.00	-	562,562,017.00
Closing Balance		779,392.88	(552,066,920.00)	-	(552,846,312.88)

STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Add: Capital Receipts					
Value Added Tax		-	510,000,000.00	-	510,000,000.00
Transfer From CRF		217,887,983.00	780,450,000.00	-	562,562,017.00
Total Capital Receipts		217,887,983.00	1,290,450,000.00	-	1,072,562,017.00
Total Capital Funds Available		217,887,983.00	1,290,450,000.00	-	1,072,562,017.00
Less: Capital Expenditure					
JACC Deduction	33				
5% Stabilization		26,592,495.88	-	-	(26,592,495.88)
20% LG Joint Development Programme		265,924,958.75	-	-	(265,924,958.75)
Rehabilitation of Federal Highway		-	-	-	-
Sub-Total DIFF. WITH JAAC		292,517,454.63	-	-	(292,517,454.63)
Administrative					
Admin & General Services	34	190,987,983.00	452,500.00	-	(190,535,483.00)
Sub-Total		190,987,983.00	452,500.00	-	(190,535,483.00)
Economic					
Agric & Natural Resources	36	-	56,500,000.00	-	56,500,000.00
Finance & Supply	37	-	83,000,000.00	-	83,000,000.00
Sub-Total		-	139,500,000.00	-	139,500,000.00
Regional Development					
Works Transport & Housing	38	26,900,000.00	305,000,000.00	-	278,100,000.00
Sub-Total		26,900,000.00	305,000,000.00	-	278,100,000.00
Social					
Primary Health Care	39	-	75,000,000.00	-	75,000,000.00
Sub-Total		-	75,000,000.00	-	75,000,000.00
Total Capital Expenditure		217,887,983.00	780,450,000.00	-	562,562,017.00

KALA BALGE LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CASHFLOW STATEMENT

	ACTUAL 2018 N	ACTUAL 2017 N
Note 3 - Internal Generated Revenue		
Licence General	-	-
Earning General	-	-
Rent on L/Govt. Building General	-	-
Total	-	-
Note 4 - Other Receipt		
VAT	286,323,461.60	-
PPT	3,077,644.40	-
Excess Bank Chgarges	2,329,950.31	-
Excess Crude	2,300,301.18	-
Forex Equalisation	34,989,180.12	-
Additional Fund From NNPC	2,160,240.40	-
Exchange Difference	8,021,970.19	-
Exchange Gain	5,246,940.93	-
Total	344,449,689.13	-
Note 5 - Statutory Deductions		
3% Emirate Council	39,888,743.81	-
0.5% L.G. Audit	6,648,123.96	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus	14,476,361.04	-
7% Local Govt Pension	31,255,576.80	-
Sub-Total	92,268,805.61	-
Note 6 - Intervention Funding		
Contribution towards Funding of Primary Edu.	144,942,960.39	-
1% LGSC Training Fund	13,005,325.39	-
0.75% Admin Charges	9,972,185.94	-
5% Security	66,481,239.70	-
Sub-Total	234,401,711.42	-
Note 7 - Miscellaneous Deductions Funding		
Serance Gratuity to Former LG Concillors	4,500,000.00	-
Contr. to Indigines Undergoing Armed Forces Training	400,000.00	-
IFAD Climate Change Adaptation Counterpart Funding	2,500,000.00	-
JNI Contribution	385,185.19	-
Retainership NTA/BRTV	1,260,000.00	-
Payment for Preparation of LGA's Annual Account	1,000,000.00	-
Procurement of Firewood, Food Items to IDPs	26,335,781.80	-
LGA's Hajj Fare	14,717,406.65	-
Purc. of Equipts for SPHCA Biometric Data Capture	2,206,227.77	-
Provision of Essential Service	36,200,000.00	-
Workshop on Fiscal & Admin. Due Process	462,962.96	-
Diesel to Tractors for Farming Across LGA's	1,481,481.46	-
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-
Gratuity to Local Government Retirees	9,259,259.26	-
WAEC/SSCE & NECO 2018/2019	1,601,490.00	-
Hotel Bills in respects of Borno State Hotel	223,000.00	-
Production of Projects Calender 2018	680,000.00	-
Outstanding Liabilities	-	-
Logistics	-	-
Total	112,472,054.35	-
Note 8 - Personnel Emoluments		
Office of the Chairman	269,687.62	-
Office of the Secretary	103,872,547.66	-

KALA BALGE LOCAL GOVERNMENT OF BORNO STATE

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
The Council		1,730,831.00	-
Admin & General Services		141,319,731.89	-
Social Development		46,766,441.75	-
Agric & Natural Resources		63,502,836.32	-
Finance & Supply		65,481,859.76	-
Works Transport & Housing		55,512,702.22	-
Primary Health Care		118,902,361.00	-
Total		597,358,999.22	2,017.00
Note 9 - Overhead Cost			
Office of the Chairman		10,000,000.00	-
Office of the L. G. Secretary		5,000,000.00	-
The Council		2,000,000.00	-
Admin & General Services		17,000,000.00	-
Social Development		2,000,000.00	-
Agric & Natural Resources		10,000,000.00	-
Finance & Supply		1,200,000.00	-
Works Transport & Housing		1,600,000.00	-
Primary Health Care		20,219,689.44	-
Total		69,019,689.44	-
Notes 10 - Purchase/Construction of Capital Assets			
JACC Deduction	37		
5% Stabilization		26,592,495.88	-
20% LG Joint Development Programme		265,924,958.75	-
Rehabilitation of Federal Highway		-	-
Sub-Total DIFF. WITH JAAC		292,517,454.63	-
Administrative			
Admin & General Services		190,987,983.00	-
Sub-Total		190,987,983.00	-
Economic		-	-
Reginal Development			
Works Transport & Housing		26,900,000.00	-
Sub-Total		26,900,000.00	-
Social		-	-
Grand Total		217,887,983.00	-

NOTES TO ASSETS AND LIABILITIES

	ACTUAL 2018 N	ACTUAL 2017 N
Notes 11 - Treasuries & Banks		
Cash and Banks Balance		
Cash at Hand	-	-
First Bank Main Account	599,948.97	-
UBA Salary Account	179,443.91	-
	779,392.88	-

KALA BALGE LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018 N	ACTUAL 2017 N
Note 12 - Investments		
Local Govt. Loan Board	525,143.03	525,143.03
Fertilizer Blending Plant	2,000,000.00	2,000,000.00
Sada Ash Plant Company	555,555.00	555,555.00
Total	3,080,698.03	3,080,698.03

Note 13 - Advances
Personal Advance

NAME OF HOLDER	PURPOSE	BALANCE N
Alh. Lada Maidi	Soft Loan FADAMA	30,000.00
Abdulkadir Mumin	Grinding M/Loan	105,500.00
Hajja Kaw'u	Hotel Property Loan	15,000.00
Abba Gana Abatcha	Car Refunblish Loan	25,641.32
Baba Gana Grema	" "	7,100.00
Ali Tahir	Motorcycle Loan	3,674.80
Adam Abubakar	Bicycle Loan	4,880.40
Ahmed Lawan	" "	3,881.00
Alh. Mustapha Karube	Housing Loan	39,133.08
Abba Gana Abba	Motorcycle Loan	1,153.76
Alh. Mallam Bukar	Housing Loan	26,395.00
Mal. Liman Wambi	Farming Loan	30,000.00
Saleh Fannami Dalma	Housing Loan	8,252.53
Aliyu B. Chiroma	Agric Loan	15,000.00
AJh. Mustapha Karube	" "	24,000.00
Abba Gana Abatcha	" "	1,200.00
Belak Wakil Bukar	" "	1,000.00
H. Toma A. Dogo	" "	32,000.00
Moh'd Sani	Bicycle Loan	18,000.00
Maleh Umar	" "	18,000.00
Dan Buzu	" "	18,000.00
Dan Katsina	" "	20,000.00
Sundry's Person	Micro Scheme Loan	10,000,000.00
Total		10,447,811.89

Non - Personal Advance

NAME OF HOLDER	PURPOSE	AMOUNT N
Modu K. Bole	Special Imprest	90,000.00
Ajid Musa Ajid	" "	250,000.00
Alhaji Umar	" "	160,000.00
Baba G. Abba Liman	" "	50,000.00
Alh. Abba Jato	Standing Imprest	100,000.00
Moh'd Shetta	" "	150,000.00
Alh. Abba G. Mustapha	" "	50,000.00
Amina Abba Kolo	" "	50,000.00
Ajid Musa Ajid	" "	20,000.00
Moh'd Abba Musa	" "	50,000.00
Alh. Abba G. Mustapha	" "	50,000.00
Alh. Abba Jato	" "	50,000.00
Usman Abba Kurmi	Special Imprest	2,500,000.00
Modu K. sole	" "	1,260,000.00
Ali Kagu Sangaya	" "	1,000,000.00
Adam Abba Adam	" "	1,000,000.00
Zanna Malah Zanna	" "	500,000.00
Usman Abba Kurmi	" "	500,000.00
Bakari Imar	" "	500,000.00

KALA BALGE LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PURPOSE	AMOUNT N
Alh. Muktar Bukar	Special Imprest	500,000.00
Abdullahi M. Adam	" "	150,000.00
Ali Jarawa	" "	110,000.00
Sundry Person's	Special Imprest	160,000.00
Sundry Person's	" "	100,000.00
Sundry Person's	" "	85,000.00
Aja Shehu Umar	Special Imprest	80,000.00
Ali Judum Jarawa	" "	800,000.00
M Bab aAli	" "	250,000.00
Muktar Bukar	" "	702,000.00
Usman Abba Kurmi	" "	220,000.00
Suleiman Barma	" "	2,150,000.00
Mallam Baba Ali	" "	2,200,000.00
Mallam Baba Ali	" "	1,800,000.00
Zanna Malah Zarina	" "	350,000.00
Abdullahi Adam	" "	150,000.00
Usman Abba Kurmi	" "	800,000.00
Rawa Kachallah	" "	700,000.00
Mallam Baba Ngala	" "	1,800,000.00
Ali Kagu Sangaya	" "	1,200,000.00
Alhaji Gujja	" "	1,750,000.00
Ali Ramat	Special Imprest	900,000.00
Alh. Muktar Bukar	" "	850,000.00
Sani Baba	" "	1,300,000.00
Idirssa Jidda	" "	1,000,000.00
Sundry Person's	" "	15,000.00
Zanna Malah Zanna	" "	300,000.00
Kaigama Hassan	" "	625,000.00
Abdullahi M. Adam	" "	600,000.00
Kaigama Hassan	" "	175,000.00
Ali Kagu Sangaya	" "	1,340,000.00
Suleiman Barma	Special Imprest	2,100,000.00
Abba Adam Maina	" "	2,000,000.00
Kaigama Moh'd	" "	1,700,000.00
Zanna Malah Zanna	" "	650,000.00
Abiya Kyari	Special Imprest	2,700,000.00
Bakari Imar	" "	1,412,500.00
Baba Ali	Special Imprest	600,000.00
Mallam Baba Ali	" "	1,350,000.00
Baba Gana Grema	" "	600,000.00
Mallam Baba Ali	" "	90,000.00
Abubakar A. Kolo	" "	450,000.00
Sani Baba	" "	2,500,000.00
Moh'd Ali Biu	" "	1,300,000.00
Abba Adam Maina	" "	2,475,000.00
Bawa Kachallah	" "	1,000,000.00
Zanna Malah Zanna	" "	725,000.00
Mallam Baba Ali	" "	90,000.00
Alh. Muktar Bukar	" "	556,250.00
Suleiman Barma	" "	2,100,000.00
Alh. Kagu Sangaya	" "	1,625,000.00
Sani Baba	" "	1,450,000.00
Alhaji Gujja	" "	1,806,250.00
Alh. Muktar Bukar	" "	1,350,000.00
Alh. Kagu Sangaya	" "	1,250,000.00
Mallam Baba Ali	" "	500,000.00
Alhaji Gujja	" "	150,000.00
Rawa Kachallah	" "	200,000.00
Idirssa Jidda	" "	630,000.00
Umar Hamit	" "	280,000.00
Kaka Ali Modu	" "	150,000.00

KALA BALGE LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PURPOSE	AMOUNT N
Mal. Baba Ali	Special Imprest	360,000.00
Kolo Moh'd	" "	150,000.00
Abba Adam Mama	" "	350,000.00
Kasir Lawan	" "	186,400.00
Aja Shehu Umar	" "	150,000.00
Mal. Baba Ali	" "	510,000.00
Sale Fannami Daina	" "	5,000.00
Abdullahi Adam	" "	550,000.00
Abba Adam Mama	" "	1,200,000.00
Aja Shehu Umar	" "	100,000.00
Abba Bukar A. Kyari	" "	120,000.00
Mal. Baba Ali	" "	650,000.00
Timothy Hassan	" "	10,000.00
Kajir LawanAbubakar	" "	450,000.00
Sale Fannami Daina	" "	230,000.00
Mal. Baba Ali	" "	13,000.00
Modu K. Bole	" "	100,000.00
Mal. Baba Ali	" "	150,000.00
Sale Fannami Daina	" "	350,000.00
Muktar A. Bukar	" "	250,000.00
Kelo Moh'd	" "	100,000.00
Abdullahi M. Adam	" "	250,000.00
Umar Hamit	" "	130,000.00
Usman A. Kurmi	" "	1,200,000.00
Usman Abba Kurmi	" "	800,000.00
Usman A. Kurmi	" "	350,000.00
Aja Shehu Umar	" "	10,000.00
Bulama L. Sigal	" "	50,000.00
Ajid Musa Ajid	" "	300,000.00
Grema Wakil	" "	40,000.00
Aja Shehu Umar	" "	10,000.00
Modu K. Bole	Special Imprest	140,000.00
Abba Adam Mama	" "	1,600,000.00
Kaigama Mohd	" "	500,000.00
Abba Adam Mama	" "	30,000.00
Zanna Mala Zanna	Special Imprest	500,000.00
Alhaji Gujjah	" "	1,600,000.00
Bakari Imar	" "	1,900,000.00
Mallam Baba Aji	" "	790,000.00
Ali Kagu Sangaya	" "	1,210,000.00
Alh. Muktar Bukar	" "	1,000,000.00
Kaigama Moh'd	" "	350,000.00
Jidda Ambaddi	" "	350,000.00
Bakari mar	" "	450,000.00
Alh. Muktar Bukar	" "	540,000.00
Abiya Wakil Kyari	" "	480,000.00
Alhaji Gujja	" "	400,000.00
Abba Adam Mama	" "	480,000.00
Sani Baba	" "	500,000.00
Abbas A. Liman	" "	500,000.00
Zanna M. Zanna	" "	700,000.00
Aja Shehu Umar	" "	1,200,000.00
Bulama Mal Modu	" "	1,750,000.00
Abubakar A. Abbas	" "	1,600,000.00
Abubakar A. Abbas	" "	300,000.00
Abba Kashim Garba	" "	2,000,000.00
Ali Kagu Sangaya	" "	127,990.00
Ali Kagu Sangaya	" "	266,520.00
Mohd Alh. Ali	" "	1,960,000.00
Aja Shehu Umar	" "	800,000.00
Salma Barra	" "	200,000.00

KALA BALGE LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PURPOSE	AMOUNT N
Salma Barma	Special Imprest	200,000.00
Ali Kagu Sangaya	" "	130,000.00
Saleh Fannami	" "	245,400.00
Aja Shehu Umar	" "	300,000.00
Ali Kagu Sangaya	Special Imprest	80,000.00
Ali Kagu Sangaya	" "	150,000.00
Gambo Adam	" "	248,600.00
Ali Kagu Sangaya	" "	135,000.00
Ali Kagu Sangaya	" "	120,000.00
Ali Mohammed	" "	103,500.00
Alh. Abba Katibu	" "	347,500.00
Ali Kagu Sangaya	" "	1,200,000.00
Abba Kashim Garba	" "	2,000,000.00
Saleh Fannami Daima	" "	600,000.00
Ahmodu M. Ibrahim	" "	750,000.00
Suleiman Barma	" "	720,000.00
Aja Shehu Umar	" "	650,000.00
Kaigama Moh'd	" "	922,000.00
Bakari Imar	" "	80,000.00
Mallam Baba AN	" "	345,000.00
Kolo Moh'd	" "	180,000.00
Mallam Baba Ali	" "	950,000.00
Bakari Imar	" "	240,000.00
Mallam Baba Ali	" "	755,000.00
Rawa Kachallah	" "	250,000.00
Bakari Imar	" "	50,000.00
Lawan Mustapha	Standing Imprest	15,000.00
Abba Gana Abba	Special Imprest	225,000.00
Mallam Baba Ali	" "	295,760.00
Mallam Baba Ali	" "	262,800.00
AbbaGana'Abba	" "	350,000.00
Umar Hamit	" "	300,000.00
Alhaji Sheriff	" "	230,000.00
Abbaril Alhaji Liman	Special Imprest	1,000,000.00
Suleiman Barma	" "	77,000.00
Mallam Baba Ali	" "	85,000.00
Abbas A. Liman	" "	1,000,000.00
Alifa Bukar	Standing Imprest	150,000.00
Alifa Bukar	" "	150,000.00
Chairperson	" "	200,000.00
AbbaJatcLawan	" "	100,000.00
Moh'd Abiso	" "	50,000.00
Moh'd Abiso	" "	300,000.00
Adam Abaha	" "	20,000.00
Umaru A. Algoni	" "	20,000.00
Adam Abiso	" "	20,000.00
Hajja Fanne	" "	20,000.00
Alh. Moh'd Tar	" "	30,000.00
Alh. Moh'dTar	" "	30,000.00
Ali Lawan Shettima	" "	20,000.00
Abba Bukar A Kyari	" "	20,000.00
H.Toma A. Dogo	" "	40,000.00
Bakari Imar	" "	10,000.00
Abbas A. Liman	" "	10,000.00
Ali Kagu Sangaya	" "	10,000.00
Zanna A. Zanna	" "	10,000.00
Khurso S. Abdulahi	" "	10,000.00
Abba Gana Abba	" "	5,000.00
Bulama Mai Modu	" "	5,000.00
Abubakar A. Kolo	" "	5,000.00
Wakil Mallam Kala	" "	5,000.00

KALA BALGE LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PURPOSE	AMOUNT N
Garba Moh'd	Standing Imprest	5,000.00
Abba S. Wakil	" "	3,000.00
Kaka Ali Modu	" "	3,000.00
Bulama Lawan	" "	3,000.00
H. Diga Moh'd	" "	3,000.00
Alhaji Abiso	" "	3,000.00
Abba Bulama Wumbi	Standing Imprest	3,000.00
Adam Abba Adam	Standing Imprest	3,000.00
Baba Gana Yarima	" "	3,000.00
Abba Tamfn Moh'd	" "	3,000.00
Sale Adam	" "	3,000.00
Alh. Mala Kaka	" "	10,000.00
Zannah Adam	" "	10,000.00
Abba Chiroma	" "	10,000.00
Moh'd A. Ali	Special Imprest	1,400,000.00
Ya Gana Shuwami	" "	400,000.00
H. Toma A. Dogo	" "	1,020,000.00
Kaigama Moh'd	" "	500,000.00
Area Auditors	Standing Imprest	100,000.00
Bulama Mal Modu	" "	10,000.00
Ali Tahiru	" "	10,000.00
Aja Shehu Umar	" "	50,000.00
Baba Gana A. Liman	" "	5,000.00
Moh'd Ali Biu	" "	5,000.00
Usman Abba Kari	" "	500,000.00
Moh'd Tar	" "	300,000.00
Fanta Moh'd Abuna	" "	200,000.00
Khurso S. Abdullahi	" "	1,000,000.00
Ali Lawan Shettima	" "	800,000.00
Abba Gana Abba	" "	700,000.00
Abba Bakar A. Kyari	" "	61,500.00
Abba Gana Abba	Special Imprest	1,400,000.00
Bakari Imar	" "	100,000.00
Ahmadu M. Ibrahim	" "	20,000.00
Abubakar Abbas	" "	15,000.00
Wakil M. Umar	" "	200,000.00
Abbas A. Liman	" "	250,000.00
Sale Fannami D.	" "	200,000.00
Wakil M. Umar	" "	200,000.00
Aja Shehu Umar	" "	1,500,000.00
Khurso S. Abdullahi	" "	500,000.00
Abba Gana Abba	" "	1,000,000.00
Abubakar A. Kolo	" "	199,000.00
Abba Gana Abba	" "	450,000.00
Aja Shehu Umar	" "	250,000.00
Sale Fannami D.	" "	250,000.00
Maltam Baba Ali	" "	372,000.00
Khurso S. Abdullahi	" "	800,000.00
H. Toma A. Dogo	" "	2,500,000.00
Alhaji Gujja	" "	1,100,000.00
Alh. Marto Abande	" "	200,000.00
Bakari Imar	" "	750,000.00
Abubakar A. Kolo	" "	277,500.00
Mohd Tar	" "	50,000.00
Suleimari Barma	" "	200,000.00
Aja Shehu Umar	" "	1,000,000.00
Abbas A. Liman	" "	600,000.00
Aja Shehu Umar	" "	500,000.00
H. Toma A. Dogo	" "	500,000.00
Alhaji Gujja	" "	500,000.00
Alh. Usman A. K.	" "	100,000.00

KALA BALGE LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PURPOSE	AMOUNT N
Abdullahi M. Adam	Special Imprest	350,000.00
Aihaji Guja	" "	700,000.00
Mallam Baba Ali	" "	417,820.00
Suleiman Barma	" "	185,250.00
Mallam Baba Ali	" "	414,600.00
Khurso S. Abdullahi	" "	1,000,000.00
Sale Fannami D.	" "	10,000.00
Al-Lawan Ibrahim	" "	462,000.00
Abba Adam M	" "	500,000.00
Mallam Baba Ali	" "	367,580.00
Wakil M. Umar	" "	30,000.00
Moh'd Umar	" "	5,000.00
Kaka Ali	" "	500,000.00
Mallam Baba Ali	" "	605,000.00
Mallam Baba Ali	" "	699,000.00
Bakari Imar	" "	800,000.00
Ahmadu Ibrahim	" "	500,000.00
Ali Ramat	" "	700,000.00
Abbas A. Liman	" "	500,000.00
Abubakar A. Kolo	" "	500,000.00
Kaigama Moh'd	" "	500,000.00
Kolo Moh'd	" "	100,000.00
Baba Gana Wakil Bukar	" "	20,000.00
Mallam Baba Ali	" "	70,000.00
Mallam Baba Ali	" "	265,616.60
Moh'd Tar	" "	450,000.00
Moh'd Tar	" "	500,000.00
H. Tama A. Dogo	" "	500,000.00
Moh'd Tar	" "	200,000.00
Moh'd Tar	Special Imprest	200,000.00
Kaumi Ali Ngalema	" "	60,000.00
Moh'd Tar	" "	200,000.00
Ali Kagu Sangaya	" "	710,000.00
Umar Hamit	" "	144,000.00
Baba Gana Abba Kolo	" "	1,000,000.00
Baba Gana A. Liman	" "	510,000.00
Baba Gana Abba Kolo	" "	700,000.00
Abubakar Alh. Abbas	" "	894,750.00
Sheik Kursu Abdullahi	" "	2,000,000.00
Abubakar Alh. Abbas	" "	511,250.00
Abubakar Abba Kolo	" "	300,000.00
Moh'd Wakil Sigal	Special Imprest	1,350,000.00
Abubakar Abba Kolo	Standing Imprest	30,000.00
Aubakar Abba Kolo	" "	20,000.00
Abba Tamin Moh'd	" "	5,000.00
Ya Gana shuwami	" "	10,000.00
Bakari Imar	" "	20,000.00
Moh'd Alh. Ali	" "	5,000.00
Sale Fannami Daima	" "	10,000.00
Lawan Mustapha	" "	20,000.00
Sale Adam	" "	5,000.00
H. Toma A. Dogo	" "	50,000.00
Ali Tahiru	Standing Imprest	10,000.00
Wakil M. Umar	" "	10,000.00
Kaigama Hassan	" "	5,000.00
Abba Gana Shillo	" "	100,000.00
Abba Gana Shillo	" "	200,000.00
Ali Tela Gambo	" "	10,000.00
Baba Gana Abba Liman	" "	5,000.00
Abbas Alh. Liman	" "	20,000.00
Usman Abba Kurmi	" "	10,000.00

KALA BALGE LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PURPOSE	AMOUNT N
Moh'd Tar	Standing Imprest	60,000.00
Adam Sarah	" "	10,000.00
Moh'd Ali Gashigar	" "	50,000.00
Moh'd Tar	" "	40,000.00
Moh'd Ali Gashigar	" "	100,000.00
Alh. Gana Abubakar	" "	100,000.00
Alh. Gana Abubakar	" "	150,000.00
Kaka Ali Modo	" "	3,000.00
Diga Alh. Moh'd	" "	3,000.00
Adam Abba Adam	" "	5,000.00
Bulama Lawan Sigal	Standing Imprest	3,000.00
Garba Moh'd	" "	10,000.00
Bulama Mai Modu	" "	10,000.00
Abba Kashim Garba	" "	10,000.00
Ahmodu M. Ibrahim	" "	10,000.00
Baba Gana A. Yarima	Standing Imprest	5,000.00
Abubakar Abba Kolo	" "	10,000.00
Mallam Baba Ali	" "	10,000.00
Aja Shehu Umar	" "	10,000.00
Abba Kaka Bulama	" "	5,000.00
Abba Gana Abba	" "	10,000.00
Abba S. Wakil	" "	3,000.00
Alh. Abiso Musa	" "	3,000.00
Abba Bukar A. Kyari	" "	50,000.00
Ali Kagu Sangaya	" "	20,000.00
Sheik Kursu Abdullahi	" "	20,000.00
Zanna Mala Zanna	" "	20,000.00
Abba Kabir Dikwa	Standing Imprest	40,000.00
Ali Lawan Shettima	" "	50,000.00
Abba Gana Abba	Special Imprest	100,000.00
Baba Gana Abba Liman	" "	600,000.00
Usman Abba Kurmi	" "	310,000.00
Geime Wakil Eli	" "	746,000.00
Ahmodu M. Ibrahim	" "	426,000.00
Aja Shehu Umar	" "	469,000.00
Abubakar Abba Kolo	" "	500,000.00
Geime Wakil Eli	" "	564,000.00
Aja Shehu Umar	" "	320,000.00
Alh. Abisho Wumbi	" "	1,712,500.00
Suleiman Barma	" "	1,040,000.00
Mallam Baba Ali	" "	243,230.00
Abubakar A. Kolo	" "	360,000.00
Mallam Baba Ali	" "	559,900.00
Abba Bukar A. Kyari	" "	100,000.00
Suleiman Barma	Special Imprest	604,000.00
Mallam Baba Ali	" "	687,500.00
Ali Kagu Sangaya	" "	650,000.00
Abubakar Alh. Abbas	Standing Imprest	20,000.00
Ajid Musa Ajid	" "	10,000.00
Tijjani Abba Kulli	" "	100,000.00
Sale Fannami Daima	" "	10,000.00
Usman Alh. Shehu	" "	10,000.00
Ahmodu M. Ibrahim	" "	10,000.00
Bulama Mai Modu	" "	150,000.00
Moh'd Kala	" "	10,000.00
Baba Gana A. Liman	" "	5,000.00
Usman Abba Kurmi	" "	45,000.00
Rawa Kachallah	" "	10,000.00
Moh'd Ali Biu	" "	10,000.00
Abba Adam Wumbi	" "	10,000.00
Bukar Tijjani Wulgo	" "	50,000.00

KALA BALGE LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PURPOSE	AMOUNT N
Abba Imar.Moh'd	Standing Imprest	10,000.00
Alh. Gujja Sigal	" "	10,000.00
Suleiman Barma	" "	10,000.00
Abba A. Liman	Special Imprest	630,000.00
Abba Dalam Mama	" "	546,000.00
Ahmodu M. Ibrahim	Special Imprest	150,000.00
Bulama Mai Modu	" "	150,000.00
Kaka Ali Sigal	Standing Imprest	10,000.00
Abba S. Wakil	" "	10,000.00
Bulama Lawari Sigal	" "	10,000.00
Hajja Dige Moh'd	" "	10,000.00
Alh. Abiso Wumbi	Standing Imprest	10,000.00
Hajja Adam Ambaddi	Standing Imprest	50,000.00
Barka Abdulkarim	" "	50,000.00
Bulama Sheik	" "	50,000.00
Ali Ramat	" "	50,000.00
Aja Mallam Ahmodu	Special Imprest	100,000.00
Aja Shehu Umar	" "	800,000.00
Bulama Lawn Sigal	" "	400,000.00
Mallam Baba Ali	" "	500,000.00
Suleiman Barma	" "	500,000.00
Mallam Baba Ali	" "	500,000.00
Bulama Lawan Sigal	" "	500,000.00
Aja Shehu Umar	" "	2,000,000.00
Mallam Baba Ali	" "	950,000.00
Mallam Baba Ali	Special Imprest	800,000.00
Ajid Musa Ajid	" "	500,000.00
Abba Kashim Garba	Standing Imprest	10,000.00
Ali Kachalla	" "	10,000.00
Abba Adam Maina	" "	10,000.00
Abba Gana A. Liman	" "	10,000.00
Ka Hurma A. Kois	" "	5,000.00
Baba Gana W. Bukar	" "	5,000.00
Bunu Bura Kala	" "	5,000.00
Kaigama Moh'd	" "	5,000.00
Idriss Jidda	" "	5,000.00
Moh'd Lawan	Standing Imprest	5,000.00
Bulama Ma'aji Modu	Special Imprest	4,280,000.00
Aja Shehu Umar	" "	3,300,000.00
Aja Shehu Umar	" "	1,917,500.00
Abba Gana Abba	" "	900,000.00
Abba Gana Abba	" "	1,600,000.00
Garba Moh'd	" "	400,000.00
Abba Adam Wumbi	" "	1,000,000.00
Garba Moh'd	" "	1,900,000.00
Alh. Bulama Wumbi	" "	1,300,000.00
Usman Shehu	" "	114,000.00
Alh. Zanna Abubakar	Standing Imprest	100,000.00
Alh. Zanna Abubakar	Standing Imprest	200,000.00
Alh. Gana Abubakar	" "	150,000.00
Alh. Gana Abubakar	" "	150,000.00
Alh. Gana Abubakar	" "	50,000.00
Alh. Moh'd Ali Gashigar	" "	100,000.00
Alh. Moh'd Ali Gashigar	" "	50,000.00
Fatima Moh'd	" "	200,000.00
Rawa Kachallah	" "	200,000.00
Alh. Moh'd Tar	" "	50,000.00
Alh. Bulama Hassan	" "	30,000.00
Dr. Umar Kurama	" "	30,000.00
Luskinima Gana Grema	" "	30,000.00
Abubakar A. Kolo	" "	30,000.00

KALA BALGE LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PURPOSE	AMOUNT N
Mallam Baba Ali	Standing Imprest	20,000.00
Bukar Tijjani Wulgo	" "	20,000.00
Mallam Abba Aji	" "	20,000.00
Ali Kagu Sangaya	" "	10,000.00
Ali Tela Gambo	" "	10,000.00
Khurso Sheik Abdullah	" "	10,000.00
Abbas Alih. Liman	" "	10,000.00
Alih. Usman A. K.	" "	10,000.00
Bakari Imar	" "	10,000.00
Abubakar Abbas	" "	10,000.00
Hajja Ya Ganami Shuwami	" "	10,000.00
Ibrahim K. Galtimari	" "	10,000.00
Agid Musa Agid	" "	5,000.00
Umar Hamit	" "	5,000.00
Tijjani Abba Kulli	Standing Imprest	5,000.00
Usman Shehu	" "	5,000.00
Muhammad Kala	" "	5,000.00
Abdullahi M. Adam	" "	5,000.00
Wakil Mallam Kala	" "	5,000.00
Abba Kashim Garba	" "	5,000.00
Hajja Dige Moh'd	" "	5,000.00
Baba Gana Wakil	" "	5,000.00
Mai Bulama Modu	" "	5,000.00
Garba Moh'd	" "	5,000.00
Ahmadu M. Ibrahim	Standing Imprest	5,000.00
Sale Fannami Daima	" "	5,000.00
Rawa Kachallah	" "	5,000.00
Baba Gana Abba Liman	" "	5,000.00
Muhammad A/h. Ali	Standing Imprest	5,000.00
Kaigama Hassan	" "	5,000.00
Adam Hassan	" "	5,000.00
Kolo Moh'd	Standing Imprest	5,000.00
Bulama Lawan Sigal	" "	5,000.00
Alih. Ali Tahiru	" "	5,000.00
Abba Gana Abba	" "	5,000.00
Abba Bulama Wumbi	" "	5,000.00
Abba S. Wakil	" "	5,000.00
Alhaji Abiso	" "	5,000.00
Abba Bashir Wakil	" "	3,000.00
Alih. Abba Tamin	" "	3,000.00
Adam Abba Adam	" "	3,000.00
Saleh Adam	" "	3,000.00
Rawa Kachallah	" "	10,000.00
Rawa Kachallah	Special Imprest	291,000.00
Abba Gana Abba	" "	100,000.00
Abba Gana Abba Yarima	Standing Imprest	3,000.00
Idriss Jidda	Special Imprest	890,000.00
Idriss Jidda	" "	900,000.00
Abbas Alih. Liman	" "	780,000.00
Wakil Mallam Kala	" "	750,000.00
Aja Shehu Umar	" "	200,000.00
Idriss Jidda	" "	600,000.00
Aja Shehu Umar	" "	400,000.00
Aja Shehu Umar	" "	400,000.00
Abba Gana Abba	" "	520,000.00
Aja Shehu Umar	" "	180,000.00
Suleiman Barma	" "	900,000.00
Suleiman Barma	" "	800,000.00
Dr. Umar Kurama	" "	1,000,000.00
Bakari Imar	" "	1,400,000.00
Wakil Mallam Kala	" "	800,000.00

KALA BALGE LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PURPOSE	AMOUNT N
Bakari Imar	Special Imprest	500,000.00
Abba Gana Abba	" "	500,000.00
Usman Alh. Shehu	" "	400,000.00
Mohammed Tijani	Standing Imprest	280,000.00
Garba Moh'd	" "	500,000.00
Mohammed Tar	" "	100,000.00
Bukar Tijani Wulgo	Standing Imprest	50,000.00
Abba Aji Dikwa	" "	40,000.00
Mohammed Tar	Special Imprest	508,000.00
Abba Gana Abba	" "	650,000.00
Shehu Umar	Special Imprest	600,000.00
Luskirima Gana Grema	" "	500,000.00
Aja Shehu Umar	" "	1,500,000.00
Abba Modu M.	" "	100,000.00
Ali Ramat	" "	50,000.00
Mohammed Umar Jilbe	" "	50,000.00
Abba Aja Abmadu	Standing Imprest	50,000.00
Hajja Adarna Ambaddi	" "	50,000.00
Bulama Hassan	Special Imprest	2,000,000.00
Bulama Hassan	" "	4,821,142.00
Luskirima Gana Grema	Special Imprest	800,000.00
Usman A. Kurmi	" "	260,000.00
Total		223,775,108.60
Personal Advance		10,447,811.89
Non-Personal Advance		223,775,108.60
Total		234,222,920.49
Total Non-Personal Advance		468,445,840.98

Notes 14 - Consolidated Revenue Fund Account

Opening Balance	-	-
Total Recurrent Revenues	885,046,064.54	-
Total Funds Available	885,046,064.54	-
Less:		
Recurrent Expenditure	666,378,688.66	-
Transfers/Appropriations	217,887,983.00	-
Closing Balance	779,392.88	-

Notes 15 - Capital Development Funds

Total Capital Receipts	217,887,983.00	-
Total Capital Funds Available	217,887,983.00	-
Less:		
Administrative	190,987,983.00	-
Regional Development	26,900,000.00	-
Total Capital Expenditure	217,887,983.00	-

Note 16- Receipt - Deposit

NAME OF HOLDER	PURPOSE	AMOUNT N
Borno State (BIR)	5% Withholding Tax	22,457,369.66
Borno State (BIR)	Pay As You Earn	3,483,171.28
NULGE	Union Dues	917,283.78
MHWUN	Union Dues	592,333.06
Federal Inland Revenue	5% Value Added Tax	21,213,202.23
Kala Balge Local Government	Education Levy	400.00
Kala Balge Local Government	Cont. to Road Construction	78,178.00
Alhaji Koto Yerima	10% Retention fee	3,962.25
Total		48,745,900.26

KALA BALGE LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CONSOLIDATED REVENUE FUND

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note: 17				
Government Share of Faac				
Statutory Allocation from Federal Govt.	1,329,624,793.70	950,000,000.00	1,838,959,072.00	(379,624,793.70)
Statutory Allocation from State Govt.	-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT	-	510,000,000.00	403,042,371.00	510,000,000.00
Total	1,329,624,793.70	1,660,000,000.00	2,442,001,443.00	330,375,206.30
Note: 18				
Personal Tax				
Community Development/Cattle Taxes	-	10,920,000.00	15,750,000.00	10,920,000.00
Cattle Tax Jangali	-	8,470,000.00	13,000,000.00	8,470,000.00
Other Special Services Taxes	-	-	30,000,000.00	-
Total	-	19,390,000.00	58,750,000.00	19,390,000.00
Note: 19				
Licence General				
Other Special Tax (Water)	-	30,600,000.00	-	30,600,000.00
Goldsmith & Gold Dealers Licence	-	2,040,000.00	2,000,000.00	2,040,000.00
Radio/TV Station Licence	-	230,000.00	200,000.00	230,000.00
Bake House licence	-	2,400,000.00	2,300,000.00	2,400,000.00
Bicycle Licence & Hire Permit	-	3,300,000.00	5,000,000.00	3,300,000.00
Cart Licence	-	370,000.00	300,000.00	370,000.00
Dana Gun Licence	-	1,100,000.00	2,000,000.00	1,100,000.00
Cattle Dealers Licence	-	2,080,000.00	3,000,000.00	2,080,000.00
Dried Fish & Meat Licence	-	5,600,000.00	9,000,000.00	5,600,000.00
Abattoir & Slaughter Licence	-	3,650,000.00	4,000,000.00	3,650,000.00
Battery Charging Licence	-	2,600,000.00	2,500,000.00	2,600,000.00
Butchers Licence	-	2,700,000.00	2,600,000.00	2,700,000.00
Local Hair Barbing Plaiting Licence	-	780,000.00	1,000,000.00	780,000.00
Mobile Sales Promotion Licence	-	1,020,000.00	1,000,000.00	1,020,000.00
Motor Mechanic/Car Wash Licence	-	2,050,000.00	3,000,000.00	2,050,000.00
Penel Beaters Licence	-	220,000.00	150,000.00	220,000.00
Photo Studio Licence	-	590,000.00	500,000.00	590,000.00
Printing Press Licence	-	190,000.00	100,000.00	190,000.00
Laundries & Dry Cleaners Licence	-	770,000.00	600,000.00	770,000.00
Sand Granite Iron Rod Licence	-	1,130,000.00	1,000,000.00	1,130,000.00
Sewing Institute Licence	-	670,000.00	400,000.00	670,000.00
Vehicle Spare Parts Licence	-	1,650,000.00	1,500,000.00	1,650,000.00
Vulcanizer Licence	-	580,000.00	500,000.00	580,000.00
Welding Machine Licence	-	1,620,000.00	1,500,000.00	1,620,000.00
Canoe Licence	-	3,500,000.00	5,000,000.00	3,500,000.00
Dog Licence	-	240,000.00	200,000.00	240,000.00
Hackney Permit Licence	-	2,050,000.00	2,000,000.00	2,050,000.00
Hunting Licence	-	1,090,000.00	1,000,000.00	1,090,000.00
Squaters Permits Licence	-	1,580,000.00	1,500,000.00	1,580,000.00
Bulk Cigarette Licence	-	790,000.00	1,000,000.00	790,000.00
Trade Licence	-	1,400,000.00	1,200,000.00	1,400,000.00
Forestry & Fuel Exploitation Licence	-	2,150,000.00	2,000,000.00	2,150,000.00
Reg. of Laundry & Dry Cleaners Licence	-	1,190,000.00	1,100,000.00	1,190,000.00
Advertisement Rate Licence	-	775,000.00	700,000.00	775,000.00
Block Brick Making Licence	-	2,750,000.00	3,000,000.00	2,750,000.00
Hotels Licence	-	1,200,000.00	1,000,000.00	1,200,000.00
Mortuary Hearse & Cemetery Licence	-	70,000.00	1,200,000.00	70,000.00
Recovery of Losses & Overpayment	-	2,250,000.00	3,000,000.00	2,250,000.00
Unclaimed Deposit	820,366.11	2,720,000.00	2,500,000.00	1,899,633.89
Tractor Hiring Unit	-	4,100,000.00	5,000,000.00	4,100,000.00
Sales of Agric Produce	-	4,660,000.00	4,000,000.00	4,660,000.00
Irrigation	-	10,780,000.00	15,000,000.00	10,780,000.00
Fishing Licence	-	1,050,000.00	500,000.00	1,050,000.00
Hide & Skin Buyers Licence	-	465,000.00	300,000.00	465,000.00
Hawkers Permit Licence	-	2,535,000.00	2,500,000.00	2,535,000.00
Sales of Rifle Permit Licence	-	1,125,000.00	1,000,000.00	1,125,000.00
Total	820,366.11	116,410,000.00	98,850,000.00	115,589,633.89

KALA BALGE LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note: 20				
Fees General				
Contractor Registration Fees	-	6,150,000.00	6,000,000.00	6,150,000.00
Tender Fees	-	4,230,000.00	4,000,000.00	4,230,000.00
Birth & Death Registration Fees	-	265,000.00	100,000.00	265,000.00
Blacksmith Workshop Fees	-	600,000.00	570,000.00	600,000.00
Block Making Machine Fees	-	3,440,000.00	3,000,000.00	3,440,000.00
Bus/Commercial Veh./Taxi Pert. Licence	-	2,075,000.00	2,000,000.00	2,075,000.00
Clock/Watch Repairs Fees	-	375,000.00	300,000.00	375,000.00
Control of Noise Permit Fees	-	172,000.00	100,000.00	172,000.00
Corn Grinding Mill Fees	-	180,000.00	100,000.00	180,000.00
Dispensary & Maternity Fees	-	1,650,000.00	1,000,000.00	1,650,000.00
Electric Radio & TV Workshop Fees	-	690,000.00	500,000.00	690,000.00
Entertainment Drumming Fees	-	185,000.00	100,000.00	185,000.00
Felling of Trees Fees	-	2,650,000.00	4,000,000.00	2,650,000.00
Hair Dressing & Barbing Saloon Fees	-	-	600,000.00	-
Ingredient Grinding Mill Fees	-	465,000.00	500,000.00	465,000.00
Kiosk Fees	-	2,880,000.00	2,500,000.00	2,880,000.00
Laboratory Test Fees	-	1,120,000.00	1,000,000.00	1,120,000.00
Mining Industry Fees	-	3,620,000.00	3,200,000.00	3,620,000.00
Mobile Sales Promotion Fees	-	3,650,000.00	1,000,000.00	3,650,000.00
Motor Cycle Fees	-	4,560,000.00	4,000,000.00	4,560,000.00
Motor Mechanic & Car Wash Fees	-	685,000.00	600,000.00	685,000.00
Painting, Spraying & Sing Writing Workshop	-	1,250,000.00	1,000,000.00	1,250,000.00
Pest Control & Disinfectant Charges	-	4,150,000.00	5,000,000.00	4,150,000.00
Petty Traders Fees	-	5,150,000.00	4,000,000.00	5,150,000.00
Photo Studio Fees	-	55,000.00	40,000.00	55,000.00
Photostat Typing Institute Fees	-	1,075,000.00	1,000,000.00	1,075,000.00
Registration of Meat Van Fees	-	780,000.00	500,000.00	780,000.00
Rice Mill & Cassava Grinding Fees	-	490,000.00	400,000.00	490,000.00
Surface Tank Kerosine Fees	-	2,080,000.00	2,200,000.00	2,080,000.00
Wood Making & carpentry W/Shop Fees	-	2,300,000.00	2,090,000.00	2,300,000.00
Towing of Vehicle Fees	-	1,200,000.00	1,000,000.00	1,200,000.00
Slaughter Fees	-	580,000.00	500,000.00	580,000.00
Earing House Fees	-	910,000.00	700,000.00	910,000.00
Total	-	59,662,000.00	53,600,000.00	59,662,000.00
Note : 21				
Fines General				
Impounding of Animal Fines	-	1,500,000.00	1,500,000.00	1,500,000.00
Total	-	1,500,000.00	1,500,000.00	1,500,000.00
Note : 22				
Sales General				
Sales of Stores/Scraps/Unserv. Items	-	1,623,000.00	1,000,000.00	1,623,000.00
Sales of Improved Seeds & Chemicals	-	2,100,000.00	2,000,000.00	2,100,000.00
Sales of Fertilizer	-	12,500,000.00	10,000,000.00	12,500,000.00
Sales of Incogene Certificate	-	1,150,000.00	1,000,000.00	1,150,000.00
Total	-	17,373,000.00	14,000,000.00	17,373,000.00
Note : 23				
Earning General				
Earning from Markets	-	8,150,000.00	9,000,000.00	8,150,000.00
Earning from Motor Parks	-	565,000.00	5,000,000.00	565,000.00
Earning from Shop & Shopping Centers	-	3,450,000.00	4,000,000.00	3,450,000.00
Earning from Cattle Markets	-	4,500,000.00	3,000,000.00	4,500,000.00
Earning from Transport Service	-	7,700,000.00	8,000,000.00	7,700,000.00
Earning from Tractors Hiring	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	-	29,365,000.00	34,000,000.00	29,365,000.00
Note : 24				
Rent on L/G Building General				
Rent on Government Quarters	-	-	1,000,000.00	-
Tenement Rate	-	8,500,000.00	200,000.00	8,500,000.00
Total	-	8,500,000.00	1,200,000.00	8,500,000.00

KALA BALGE LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Note : 25				
Investment Income General				
Dividend Received	-	-	500,000.00	-
Other Investment Income	-	1,000,000.00	200,000.00	1,000,000.00
Total	-	1,000,000.00	700,000.00	1,000,000.00
Note : 26				
Domestic Grant				
Capital Domestic Grant	-	100,000,000.00	50,000,000.00	100,000,000.00
Federal Govt. Grant in Lieu of Tenmt. Rate	-	-	200,000.00	-
Total	-	100,000,000.00	50,200,000.00	100,000,000.00
Note : 27				
Other Receipt				
VAT	286,323,461.60	-	-	(286,323,461.60)
PPT	3,077,644.40	-	-	(3,077,644.40)
Excess Bank Chgarges	2,329,950.31	-	-	(2,329,950.31)
Excess Crude	2,300,301.18	-	-	(2,300,301.18)
Forex Equalisation	34,989,180.12	-	-	(34,989,180.12)
Additional Fund From NNPC	2,160,240.40	-	-	(2,160,240.40)
Exchange Difference	8,021,970.19	-	-	(8,021,970.19)
Exchange Gain	5,246,940.93	-	-	(5,246,940.93)
Total	344,449,689.13	-	-	(344,449,689.13)
Note : 28				
Statutory Deductions				
3% Emirate Council	39,888,743.81	-	-	(39,888,743.81)
0.5% L.G. Audit	6,648,123.96	-	-	(6,648,123.96)
7% of L.E.A. Pri. Sch. Teachers Pension Plus	14,476,361.04	-	-	(14,476,361.04)
7% Local Govt Pension	31,255,576.80	-	-	(31,255,576.80)
Sub-Total	92,268,805.61	-	-	(92,268,805.61)
Note : 29				
Intervention Funding				
Contribution towards Funding of Primary Edu.	144,942,960.39	-	-	(144,942,960.39)
1% LGSC Training Fund	13,005,325.39	-	-	(13,005,325.39)
0.75% Admin Charges	9,972,185.94	-	-	(9,972,185.94)
5% Security	66,481,239.70	-	-	(66,481,239.70)
Total	234,401,711.42	-	-	(234,401,711.42)
Note : 30				
Miscellaneous Deductions Funding				
Serance Gratuity to Former LG Concillors	4,500,000.00	-	-	(4,500,000.00)
Contr. to Indigines Undergoing Armed Forces Training	400,000.00	-	-	(400,000.00)
IFAD Climate Change Adaptation Counterpart Funding	2,500,000.00	-	-	(2,500,000.00)
JNI Contribution	385,185.19	-	-	(385,185.19)
Retainership NTA/BRTV	1,260,000.00	-	-	(1,260,000.00)
Payment for Preparation of LGA's Annual Account	1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood, Food Items to IDPs	26,335,781.80	-	-	(26,335,781.80)
LGA's Hajj Fare	14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipts for SPHCA Biometric Data Capture	2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service	36,200,000.00	-	-	(36,200,000.00)
Workshop on Fiscal & Admin. Due Process	462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's	1,481,481.46	-	-	(1,481,481.46)
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees	9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019	1,601,490.00	-	-	(1,601,490.00)
Hotel Bills in respects of Borno State Hotel	223,000.00	-	-	(223,000.00)
Production of Projects Calender 2018	680,000.00	-	-	(680,000.00)
Outstanding Liabilities	-	-	-	-
Logistics	-	-	-	-
Total	112,472,054.35	-	-	(112,472,054.35)

KALA BALGE LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note: 31				
Personnel Emoluments				
Office of the Chairman	269,887.62	20,559,480.00	26,559,480.00	20,289,792.38
Office of the L/G Secretary	103,872,547.66	37,587,480.00	27,587,480.00	(66,285,067.66)
The Council	1,730,831.00	7,000,000.00	7,000,000.00	5,269,169.00
Admin. & General Service	141,319,731.89	24,348,440.00	24,348,440.00	(116,971,291.89)
Social Development	46,766,441.75	170,169,252.00	9,439,400.00	123,402,810.25
Budg. Plan, Research & Stat.	-	6,365,000.00	6,365,000.00	6,365,000.00
Traditional Office	-	22,200,000.00	25,200,000.00	22,200,000.00
Agric and Natural Resources	63,502,836.32	82,604,565.00	102,318,450.00	19,101,728.68
Finance & Supply	65,481,859.76	130,105,303.42	130,105,000.00	64,623,443.66
Works Transport & Housing	55,512,702.22	70,776,700.00	90,776,400.00	15,253,997.78
Primary Health Care	118,902,361.00	221,176,700.00	271,176,700.00	102,274,339.00
Total	597,358,999.22	792,892,920.42	720,876,350.00	195,533,921.20

Note: 32				
Overhead Cost				
Office of the Chairman	10,000,000.00	121,000,000.00	83,000,000.00	111,000,000.00
Office of the L/G Secretary	5,000,000.00	10,000,000.00	7,000,000.00	5,000,000.00
The Council	2,000,000.00	21,100,000.00	18,100,000.00	19,100,000.00
Admin. & General Service	17,000,000.00	435,994,000.00	439,500,000.00	418,994,000.00
Social Development	2,000,000.00	16,800,000.00	51,378,000.00	14,800,000.00
Budg. Plan, Research & Stat.	-	19,500,000.00	21,500,000.00	19,500,000.00
Traditional Office	-	13,600,000.00	14,220,000.00	13,600,000.00
Agric and Natural Resources	10,000,000.00	75,515,000.00	59,000,000.00	65,515,000.00
Finance & Supply	1,200,000.00	80,999,999.58	62,500,000.00	79,799,999.58
Works Transport & Housing	1,600,000.00	63,500,000.00	44,560,422.00	61,900,000.00
Primary Health Care	20,219,689.44	139,000,000.00	123,800,000.00	118,780,310.56
Total	69,019,689.44	997,008,999.58	924,558,422.00	927,989,310.14

NOTE TO JAAC AND CAPITAL DEVELOPMENT FUND

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note: 33				
JACC Deduction				
5% Stabilization	26,592,495.88	-	-	(26,592,495.88)
20% LG Joint Development Programme	265,924,958.75	-	-	(265,924,958.75)
Rehabilitation of Federal Highway	-	-	-	-
Total	292,517,454.63	-	-	(292,517,454.63)

Note: 34				
Admin & General Services				
Purchase of Motor Vehicles	-	15,000,000.00	12,000,000.00	15,000,000.00
Purchase of Buses	-	24,000,000.00	18,000,000.00	24,000,000.00
Construction/Provision of Office Building	-	26,000,000.00	25,000,000.00	26,000,000.00
Rehabilitation/Repairs of Office Building	-	17,000,000.00	15,000,000.00	17,000,000.00
Construction of School Infrastructure	8,985,000.00	45,000,000.00	40,000,000.00	36,015,000.00
Const. Reh. Of ICT Infrastructure	560,000.00	2,500,000.00	20,000,000.00	1,940,000.00
Total	9,545,000.00	129,500,000.00	130,000,000.00	119,955,000.00

Note: 35				
Education & Social Development				
Empowering of Relev. Pov. Allev. Agencies	-	59,000,000.00	6,000,000.00	59,000,000.00
Purchase of Motor Vehicle	9,655,483.32	7,000,000.00	5,000,000.00	(2,655,483.32)
Purchase of Buses	19,530,000.00	25,000,000.00	20,000,000.00	5,470,000.00
Construction/Provision of Office Building	8,985,000.00	25,000,000.00	20,000,000.00	16,015,000.00
Taking Care of IDP's Needs	41,275,000.00	30,000,000.00	20,000,000.00	(11,275,000.00)
Provision of Basic Education	3,000,000.00	10,000,000.00	5,000,000.00	7,000,000.00
Provision of Building Materials to IDP's	21,252,500.00	50,000,000.00	30,000,000.00	28,747,500.00
Provision of Food Items to IDP's	66,495,000.00	100,000,000.00	80,000,000.00	33,505,000.00
Establishment of Bursary Scheme	6,250,000.00	12,000,000.00	10,000,000.00	5,750,000.00
Provision of Teaching Aids	5,000,000.00	5,000,000.00	5,000,000.00	-
Total	181,442,983.32	323,000,000.00	201,000,000.00	141,557,016.68

KALA BALGE LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note : 36				
Agric & Natural Resources				
Purchase of Farming Inputs	-	23,000,000.00	1,000,000.00	23,000,000.00
Purchase of Agro Chemicals	-	3,500,000.00	2,000,000.00	3,500,000.00
Purchase of Hand Tillers	-	1,500,000.00	600,000.00	1,500,000.00
Purchase of Oil Processing Mill	-	2,000,000.00	1,000,000.00	2,000,000.00
Courter Funding Towards FADAMA III	-	14,500,000.00	1,000,000.00	14,500,000.00
Purchase of Motor Vehicles	-	12,000,000.00	3,000,000.00	12,000,000.00
Total	-	56,500,000.00	8,600,000.00	56,500,000.00

Note : 37

Finance & Supply				
Const./Provision of Office Fencing	-	11,000,000.00	10,000,000.00	11,000,000.00
Reh. & Repairs of Markets/Motor Parks	-	10,000,000.00	10,000,000.00	10,000,000.00
Const./Provision of Market/Motor Parks	-	13,000,000.00	10,000,000.00	13,000,000.00
Reh. / Repairs of Market/Motor Parks	-	13,000,000.00	10,000,000.00	13,000,000.00
Purchase of Mass Transit	-	36,000,000.00	20,000,000.00	36,000,000.00
Total	-	83,000,000.00	60,000,000.00	83,000,000.00

Note : 38

Works Transport & Housing				
Construction & Provision of Bridges	1,400,000.00	10,000,000.00	5,000,000.00	8,600,000.00
Const. & Pro. of Roads from Ngaia to Rann	4,000,000.00	25,000,000.00	20,000,000.00	21,000,000.00
Erosion & Flood Control Cigallilulung Tibe	2,000,000.00	15,000,000.00	5,000,000.00	13,000,000.00
Const. & Provision of Drainage	-	10,000,000.00	-	10,000,000.00
Const. & Pro. of Office Building Rann L.G H/Q	6,200,000.00	50,000,000.00	40,000,000.00	43,800,000.00
Reh. & Repairs of Off. Building Rann L.G H/Q	-	50,000,000.00	20,000,000.00	50,000,000.00
Const. & Pro. of Slaughter Slabs R. S. K. J.	-	25,000,000.00	5,000,000.00	25,000,000.00
Reh. & Repairs of Elect. Rann, Kala Sigal Jilbe	-	15,000,000.00	5,000,000.00	15,000,000.00
Const. & Provision of Rural Elect. J. Wumbi	-	20,000,000.00	-	20,000,000.00
Purchase of Transformer Rann, Sigal Jilbe	-	15,000,000.00	4,000,000.00	15,000,000.00
Const. & Pro. of Culverts W., R., S., Kala	-	20,000,000.00	10,000,000.00	20,000,000.00
Provision of Water Supply Scheme Rann	13,300,000.00	50,000,000.00	20,000,000.00	36,700,000.00
Total	26,900,000.00	305,000,000.00	134,000,000.00	278,100,000.00

Note : 39

Primary Health Care				
Pur. of Health Medical Equip. Dama, Sabara	-	5,000,000.00	10,000,000.00	5,000,000.00
Const. & Pro. of Hspt. & Health C. K., R., I.	-	20,000,000.00	40,000,000.00	20,000,000.00
Reh. & Repairs of Hspt. & Health Centres	-	15,000,000.00	25,000,000.00	15,000,000.00
Total	-	40,000,000.00	75,000,000.00	40,000,000.00

SCHEDULE OF DETAILED REVENUE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
GOVERNMENT SHARE OF FAAC				
Statutory Allocation from Federal Govt.	1,329,624,793.70	950,000,000.00	1,838,959,072.00	(379,624,793.70)
Statutory Allocation from State Govt.	-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT	-	510,000,000.00	403,042,371.00	510,000,000.00
Total	1,329,624,793.70	1,660,000,000.00	2,442,001,443.00	330,375,205.30
PERSONAL TAX				
Community Development/Cattle Taxes	-	10,920,000.00	15,750,000.00	10,920,000.00
Cattle Tax Jangali	-	8,470,000.00	13,000,000.00	8,470,000.00
Other Special Services Taxes	-	-	30,000,000.00	-
Total	-	19,390,000.00	58,750,000.00	19,390,000.00

KALA BALGE LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
LICENCE GENERAL				
Other Special Tax (Water)	-	30,600,000.00	-	30,600,000.00
Goldsmith & Gold Dealers Licence	-	2,040,000.00	2,000,000.00	2,040,000.00
Radio/TV Station Licence	-	230,000.00	200,000.00	230,000.00
Bake House licence	-	2,400,000.00	2,300,000.00	2,400,000.00
Bicycle Licence & Hire Permit	-	3,300,000.00	5,000,000.00	3,300,000.00
Cart Licence	-	370,000.00	300,000.00	370,000.00
Dane Gun Licence	-	1,100,000.00	2,000,000.00	1,100,000.00
Cattle Dealers Licence	-	2,080,000.00	3,000,000.00	2,080,000.00
Dried Fish & Meat Licence	-	5,600,000.00	9,000,000.00	5,600,000.00
Abattoir & Slaughter Licence	-	3,650,000.00	4,000,000.00	3,650,000.00
Battery Charging Licence	-	2,600,000.00	2,500,000.00	2,600,000.00
Butchers Licence	-	2,700,000.00	2,600,000.00	2,700,000.00
Local Hair Barbing Plaiting Licence	-	780,000.00	1,000,000.00	780,000.00
Mobile Sales Promotion Licence	-	1,020,000.00	1,000,000.00	1,020,000.00
Motor Mechanic/Car Wash Licence	-	2,050,000.00	3,000,000.00	2,050,000.00
Penel Beaters Licence	-	220,000.00	150,000.00	220,000.00
Photo Studio Licence	-	590,000.00	500,000.00	590,000.00
Printing Press Licence	-	190,000.00	100,000.00	190,000.00
Laundries & Dry Cleaners Licence	-	770,000.00	600,000.00	770,000.00
Sand Granite Iron Rod Licence	-	1,130,000.00	1,000,000.00	1,130,000.00
Sewing Institute Licence	-	670,000.00	400,000.00	670,000.00
Vehicle Spare Parts Licence	-	1,650,000.00	1,500,000.00	1,650,000.00
Vulcanizer Licence	-	580,000.00	500,000.00	580,000.00
Welding Machine Licence	-	1,620,000.00	1,500,000.00	1,620,000.00
Canoe Licence	-	3,500,000.00	5,000,000.00	3,500,000.00
Dog Licence	-	240,000.00	200,000.00	240,000.00
Hackney Permit Licence	-	2,050,000.00	2,000,000.00	2,050,000.00
Hunting Licence	-	1,090,000.00	1,000,000.00	1,090,000.00
Squatters Permits Licence	-	1,580,000.00	1,500,000.00	1,580,000.00
Bulk Cigarette Licence	-	790,000.00	1,000,000.00	790,000.00
Trade Licence	-	1,400,000.00	1,200,000.00	1,400,000.00
Forestry & Fuel Exploitation Licence	-	2,150,000.00	2,000,000.00	2,150,000.00
Reg. of Laundry & Dry Cleaners Licence	-	1,190,000.00	1,100,000.00	1,190,000.00
Advertisement Rate Licence	-	775,000.00	700,000.00	775,000.00
Block Brick Making Licence	-	2,750,000.00	3,000,000.00	2,750,000.00
Hotels Licence	-	1,200,000.00	1,000,000.00	1,200,000.00
Mortuary Hearse & Cemetery Licence	-	70,000.00	1,200,000.00	70,000.00
Recovery of Losses & Overpayment	-	2,250,000.00	3,000,000.00	2,250,000.00
Unclaimed Deposit	820,366.11	2,720,000.00	2,500,000.00	1,899,633.89
Tractor Hiring Unit	-	4,100,000.00	5,000,000.00	4,100,000.00
Sales of Agric Produce	-	4,660,000.00	4,000,000.00	4,660,000.00
Irrigation	-	10,780,000.00	15,000,000.00	10,780,000.00
Fishing Licence	-	1,050,000.00	500,000.00	1,050,000.00
Hide & Skin Buyers Licence	-	465,000.00	300,000.00	465,000.00
Hawkers Permit Licence	-	2,535,000.00	2,500,000.00	2,535,000.00
Sales of Rifle Permit Licence	-	1,125,000.00	1,000,000.00	1,125,000.00
Total	820,366.11	116,410,000.00	98,850,000.00	115,589,633.89
FEES GENERAL				
Contractor Registration Fees	-	6,150,000.00	6,000,000.00	6,150,000.00
Tender Fees	-	4,230,000.00	4,000,000.00	4,230,000.00
Birth & Death Registration Fees	-	265,000.00	100,000.00	265,000.00
Blacksmith Workshop Fees	-	600,000.00	570,000.00	600,000.00
Block Making Machine Fees	-	3,440,000.00	3,000,000.00	3,440,000.00
Bus/Commercial Veh./Taxi Perf. Licence	-	2,075,000.00	2,000,000.00	2,075,000.00
Clock/Watch Repairs Fees	-	375,000.00	300,000.00	375,000.00
Control of Noise Permit Fees	-	172,000.00	100,000.00	172,000.00
Corn Grinding Mill Fees	-	180,000.00	100,000.00	180,000.00
Dispensary & Maternity Fees	-	1,850,000.00	1,000,000.00	1,850,000.00
Electric Radio & TV Workshop Fees	-	690,000.00	500,000.00	690,000.00
Entertainment Drumming Fees	-	185,000.00	100,000.00	185,000.00

KALA BALGE LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Felling of Trees Fees	-	2,650,000.00	4,000,000.00	2,650,000.00
Hair Dressing & Barbing Saloon Fees	-	-	600,000.00	-
Ingredient Grinding Mill Fees	-	465,000.00	500,000.00	465,000.00
Kiosk Fees	-	2,880,000.00	2,500,000.00	2,880,000.00
Laboratory Test Fees	-	1,120,000.00	1,000,000.00	1,120,000.00
Mining Industry Fees	-	3,620,000.00	3,200,000.00	3,620,000.00
Mobile Sales Promotion Fees	-	3,650,000.00	1,000,000.00	3,650,000.00
Motor Cycle Fees	-	4,560,000.00	4,000,000.00	4,560,000.00
Motor Mechanic & Car Wash Fees	-	685,000.00	600,000.00	685,000.00
Painting, Spraying & Sing Writing Workshop	-	1,250,000.00	1,000,000.00	1,250,000.00
Pest Control & Disinfectant Chages	-	4,150,000.00	5,000,000.00	4,150,000.00
Petty Traders Fees	-	5,150,000.00	4,000,000.00	5,150,000.00
Photo Studio Fees	-	55,000.00	40,000.00	55,000.00
Photostat Typing Institute Fees	-	1,075,000.00	1,000,000.00	1,075,000.00
Registration of Meat Van Fees	-	780,000.00	500,000.00	780,000.00
Rice Mill & Cassava Grindind Fees	-	490,000.00	400,000.00	490,000.00
Surface Tank Kerosine Fees	-	2,080,000.00	2,200,000.00	2,080,000.00
Wood Making & tarpentary W/Shop Fees	-	2,300,000.00	2,090,000.00	2,300,000.00
Towing of Vehicle Fees	-	1,200,000.00	1,000,000.00	1,200,000.00
Slaughter Fees	-	580,000.00	500,000.00	580,000.00
Earling House Fees	-	910,000.00	700,000.00	910,000.00
Total	-	59,662,000.00	53,600,000.00	59,662,000.00
FINES GENERAL				
Impounding of Animal Fines	-	1,500,000.00	1,500,000.00	1,500,000.00
Total	-	1,500,000.00	1,500,000.00	1,500,000.00
SALES GENERAL				
Sales of Stores/Scraps/Unserv. Items	-	1,623,000.00	1,000,000.00	1,623,000.00
Sales of Improved Seeds & Chemicals	-	2,100,000.00	2,000,000.00	2,100,000.00
Sales of Fertilizer	-	12,500,000.00	10,000,000.00	12,500,000.00
Sales of Inlegene Certificate	-	1,150,000.00	1,000,000.00	1,150,000.00
Total	-	17,373,000.00	14,000,000.00	17,373,000.00
EARNING GENERAL				
Earning from Markets	-	8,150,000.00	9,000,000.00	8,150,000.00
Earning from Motor Parks	-	565,000.00	5,000,000.00	565,000.00
Earning from Shop & Shopping Centers	-	3,450,000.00	4,000,000.00	3,450,000.00
Earning from Cattle Markets	-	4,500,000.00	3,000,000.00	4,500,000.00
Earning from Transport Service	-	7,700,000.00	8,000,000.00	7,700,000.00
Earning from Tractors Hiring	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	-	29,365,000.00	34,000,000.00	29,365,000.00
RENT ON L/G BUILDING GENERAL				
Rent on Government Quarters	-	-	1,000,000.00	-
Tenement Rate	-	8,500,000.00	200,000.00	8,500,000.00
Total	-	8,500,000.00	1,200,000.00	8,500,000.00
INVESTMENT INCOME GENERAL				
Dividend Received	-	-	500,000.00	-
Other investment Income	-	1,000,000.00	200,000.00	1,000,000.00
Total	-	1,000,000.00	700,000.00	1,000,000.00
DOMESTIC GRANT				
Capital Domestic Grant	-	100,000,000.00	50,000,000.00	100,000,000.00
Federal Govt. Grant in Lieu of Tenmt. Rate	-	-	200,000.00	-
Total	-	100,000,000.00	50,200,000.00	100,000,000.00
OTHER RECEIPT				
VAT	286,323,461.60	-	-	(286,323,461.60)
PPT	3,077,644.40	-	-	(3,077,644.40)
Excess Bank Chgarges	2,329,950.31	-	-	(2,329,950.31)
Excess Crude	2,300,301.18	-	-	(2,300,301.18)
Forex Equalisation	34,989,180.12	-	-	(34,989,180.12)
Additional Fund From NNPC	2,160,240.40	-	-	(2,160,240.40)
Exchange Difference	8,021,970.19	-	-	(8,021,970.19)
Exchange Gain	5,246,940.93	-	-	(5,246,940.93)
Total	344,449,689.13	-	-	(344,449,689.13)

KALA BALGE LOCAL GOVERNMENT OF BORNO STATE

SCHEDULE OF JACC, PERSONNEL & OVERHEAD EXPENDITURE

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
STATUTORY DEDUCTIONS				
3% Emirate Council	39,888,743.81	-	-	(39,888,743.81)
0.5% L.G. Audit	6,648,123.96	-	-	(6,648,123.96)
7% of L.E.A. Pri. Sch. Teachers Pension Plus	14,476,361.04	-	-	(14,476,361.04)
7% Local Govt Pension	31,255,576.80	-	-	(31,255,576.80)
Sub-Total	92,268,805.61	-	-	(92,268,805.61)
INTERVENTION FUNDING				
Contribution towards Funding of Primary Edu.	144,942,960.39	-	-	(144,942,960.39)
1% LGSC Training Fund	13,005,325.39	-	-	(13,005,325.39)
0.75% Admin Charges	9,972,185.94	-	-	(9,972,185.94)
5% Security	66,481,239.70	-	-	(66,481,239.70)
Total	234,401,711.42	-	-	(234,401,711.42)
MISCELLANEOUS DEDUCTIONS FUNDING				
Serenerge Gratuity to Former LG Conciliors	4,500,000.00	-	-	(4,500,000.00)
Contr. to indigines Undergoing Armed Forces Training	400,000.00	-	-	(400,000.00)
IFAD Climate Change Adaptation Counterpart Funding	2,500,000.00	-	-	(2,500,000.00)
JNI Contribution	385,185.19	-	-	(385,185.19)
Retentionship NTA/BRTV	1,260,000.00	-	-	(1,260,000.00)
Payment for Preparation of LGA's Annual Account	1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood, Food Items to IDPs	26,335,781.80	-	-	(26,335,781.80)
LGA's Hajj Fare	14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipments for SPHCA Biometric Data Capture	2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service	36,200,000.00	-	-	(36,200,000.00)
Workshop on Fiscal & Admin. Due Process	462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's	1,481,481.46	-	-	(1,481,481.46)
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees	9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019	1,601,490.00	-	-	(1,601,490.00)
Hotel Bills in respect of Borno State Hotel	223,000.00	-	-	(223,000.00)
Production of Projects Calendar 2018	680,000.00	-	-	(680,000.00)
Outstanding Liabilities	-	-	-	-
Logistics	-	-	-	-
Total	112,472,054.35	-	-	(112,472,054.35)
OFFICE OF THE CHAIRMAN				
Salary	269,687.62	20,559,480.00	26,559,480.00	20,289,792.38
Elected/Appointed Officials Res. Package	-	50,000,000.00	50,000,000.00	50,000,000.00
Local Travel & Transport: Training	7,582,000.00	10,000,000.00	8,000,000.00	2,418,000.00
Office Stationery/Computer Consumables	-	2,000,000.00	3,000,000.00	2,000,000.00
Maintenance of Motor Vehicle	-	5,000,000.00	4,000,000.00	5,000,000.00
Maintenance of Office Furniture	2,000,000.00	5,000,000.00	3,000,000.00	3,000,000.00
Other Maintenance Services	3,500,000.00	2,000,000.00	1,500,000.00	(1,500,000.00)
Local Training	-	1,500,000.00	1,500,000.00	1,500,000.00
Security Vote (Including Operations)	8,340,000.00	35,000,000.00	5,000,000.00	26,660,000.00
Physical Security	14,445,000.00	1,500,000.00	2,000,000.00	(12,945,000.00)
Consulting Service & Special Committee	-	1,000,000.00	1,000,000.00	1,000,000.00
Entertainment & Official Hospitality	24,526,000.00	1,000,000.00	1,000,000.00	(23,526,000.00)
Grants to Community & NGOS	-	5,000,000.00	2,000,000.00	5,000,000.00
Contribution to National Population	-	2,000,000.00	1,000,000.00	2,000,000.00
Total	60,662,687.62	141,559,480.00	109,559,480.00	80,896,792.38
SECRETARY TO THE LOCAL GOVT.				
Salary	103,872,547.66	37,587,480.00	27,587,480.00	(66,285,067.66)
Local Travel & Transport: Training	485,000.00	2,500,000.00	2,500,000.00	2,015,000.00
Office Stationery/Computer Consumables	-	1,000,000.00	500,000.00	1,000,000.00
Maintenance of M/Veh./Transport Equip.	4,500,000.00	2,000,000.00	1,000,000.00	(2,500,000.00)
Maintenance of Office Furniture	-	2,500,000.00	2,000,000.00	2,500,000.00
Entertainment & Official Hospitality	5,500,000.00	2,000,000.00	1,000,000.00	(3,500,000.00)
Total	114,357,547.66	47,587,480.00	34,587,480.00	(66,770,067.66)

KALA BALGE LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
THE COUNCIL				
Salary	1,730,831.00	7,000,000.00	7,000,000.00	5,269,169.00
Local Travel & Transport: Training	2,000,000.00	8,000,000.00	8,000,000.00	6,000,000.00
Telephone Charges	-	100,000.00	100,000.00	100,000.00
Maintenance of M/Veh./Transport Equip.	-	2,000,000.00	4,000,000.00	2,000,000.00
Maintenance of Office Furniture	-	4,000,000.00	2,000,000.00	4,000,000.00
Local Training	-	1,000,000.00	1,000,000.00	1,000,000.00
Entertainment & Official Hospitality	-	5,000,000.00	2,000,000.00	5,000,000.00
Grants to Community & NGOS	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	3,730,831.00	28,100,000.00	25,100,000.00	24,369,169.00
ADMIN. & GENERAL SERVICE				
Salary	141,319,731.89	24,348,440.00	24,348,440.00	(116,971,291.89)
Contributory Pension	-	10,000,000.00	5,000,000.00	10,000,000.00
Group Life Insurance	-	2,000,000.00	2,000,000.00	2,000,000.00
Pension Allowance	-	4,000,000.00	3,000,000.00	4,000,000.00
Arrears of 10% Employer Contribution	-	2,000,000.00	1,000,000.00	2,000,000.00
Local Travel & Transport: Training	-	1,000,000.00	1,000,000.00	1,000,000.00
Recruitment Exercise	-	8,000,000.00	10,000,000.00	8,000,000.00
Staff Welfare Scheme	200,000.00	4,000,000.00	2,000,000.00	3,800,000.00
Office Stationery/Computer Consumables	-	5,000,000.00	5,000,000.00	5,000,000.00
Printing of Non Security Document	-	1,000,000.00	1,000,000.00	1,000,000.00
Consulting Service & Special Committee	-	1,000,000.00	1,000,000.00	1,000,000.00
Insurance Premium	-	2,000,000.00	2,000,000.00	2,000,000.00
Refreshment & Meals	-	2,000,000.00	2,000,000.00	2,000,000.00
Local Government Reforms	-	1,000,000.00	1,000,000.00	1,000,000.00
Retirement Bond Redeem Form	-	1,500,000.00	1,000,000.00	1,500,000.00
Promotion Examination By LGSC	-	1,500,000.00	1,000,000.00	1,500,000.00
Entertainment & Official Hospitality	-	10,000,000.00	11,500,000.00	10,000,000.00
Security	-	50,000,000.00	50,000,000.00	50,000,000.00
Spiritual Prayer	-	50,000,000.00	50,000,000.00	50,000,000.00
Local Government Election	-	100,000,000.00	50,000,000.00	100,000,000.00
Joint Account	-	50,000,000.00	100,000,000.00	50,000,000.00
Purchase of Poverty Alleviation & R/Materials	-	130,000,000.00	140,000,000.00	130,000,000.00
Total	141,519,731.89	460,348,440.00	463,848,440.00	318,828,708.11
SOCIAL DEVELOPMENT				
Salary	46,766,441.75	17,169,252.00	9,439,400.00	(29,597,189.75)
Local Travel & Transport: Training	-	1,000,000.00	2,000,000.00	1,000,000.00
books	-	-	1,000,000.00	-
NYSC Allowances	-	2,000,000.00	2,000,000.00	2,000,000.00
Office Stationery/Computer Consumables	-	1,000,000.00	1,500,000.00	1,000,000.00
Printing of Non Security Document	-	500,000.00	1,500,000.00	500,000.00
Uniform & Other Clothing	-	300,000.00	500,000.00	300,000.00
Maintenance of Office Furniture	-	1,000,000.00	2,000,000.00	1,000,000.00
Training of Female Engineers	-	500,000.00	1,000,000.00	500,000.00
Sustain of Mass Literacy Procurement	-	1,000,000.00	2,000,000.00	1,000,000.00
Conference Seminars & Special Comm.	-	5,000,000.00	6,000,000.00	5,000,000.00
Consulting Service & Special Committee	-	1,000,000.00	1,000,000.00	1,000,000.00
Publicity & Advertisement	-	2,000,000.00	3,000,000.00	2,000,000.00
Sporting Activities	-	1,000,000.00	1,000,000.00	1,000,000.00
Asst. to Religious Teachers Activities	1,000,000.00	2,000,000.00	2,000,000.00	1,000,000.00
Sport & Game	-	1,000,000.00	1,000,000.00	1,000,000.00
Cultural & Local Festivities	1,000,000.00	2,000,000.00	5,000,000.00	1,000,000.00
Total	48,766,441.75	38,469,252.00	41,939,400.00	(10,297,189.75)
BUDGET, PLAN, RESEARCH & STAT.				
Salary	-	6,365,000.00	6,365,000.00	6,365,000.00
Local Travel & Transport: Training	-	2,000,000.00	1,500,000.00	2,000,000.00
Internet Access Charges	-	500,000.00	1,000,000.00	500,000.00
Office Stationery/Computer Consumables	-	1,000,000.00	2,000,000.00	1,000,000.00
Printing of Non Security Document	-	1,000,000.00	1,000,000.00	1,000,000.00

KALA BALGE LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Purchase of Computer system Accessories	-	2,000,000.00	1,000,000.00	2,000,000.00
Maintenance of M/Veh./Transport Equip.	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of Office Furniture	-	1,000,000.00	1,000,000.00	1,000,000.00
Local Training	-	1,000,000.00	1,500,000.00	1,000,000.00
Conference, Seminars & Special Comm.	-	1,000,000.00	500,000.00	1,000,000.00
Consulting Service & Special Committee	-	500,000.00	500,000.00	500,000.00
Acquisition of IPSAS Budget App/Software	-	1,500,000.00	1,000,000.00	1,500,000.00
Refreshments & Meals	-	1,000,000.00	1,500,000.00	1,000,000.00
Subscription to Professional Bodies	-	1,000,000.00	1,000,000.00	1,000,000.00
Budget Monitoring	-	500,000.00	1,000,000.00	500,000.00
Monitoring & Evaluation	-	1,000,000.00	2,000,000.00	1,000,000.00
Budget Preparation Expenses	-	500,000.00	1,000,000.00	500,000.00
Statistic/Data Collection General	-	1,000,000.00	1,000,000.00	1,000,000.00
Logistics & Implementation	-	1,000,000.00	1,000,000.00	1,000,000.00
Entertainment & Official Hospitality	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	-	25,865,000.00	27,865,000.00	25,865,000.00
TRADITIONAL OFFICE				
Salary	-	22,200,000.00	25,200,000.00	22,200,000.00
Local Travel & Transport: Training	-	2,000,000.00	6,000,000.00	2,000,000.00
Allowance of Traditional Office Holders	-	7,500,000.00	2,000,000.00	7,500,000.00
Office Stationery/Computer Consumables	-	500,000.00	100,000.00	500,000.00
Printing of Non Security Document	-	100,000.00	120,000.00	100,000.00
Maintenance of M/Veh./Transport Equip.	-	1,500,000.00	3,000,000.00	1,500,000.00
Maintenance of Office Furniture	-	2,000,000.00	3,000,000.00	2,000,000.00
Total	-	35,800,000.00	39,420,000.00	35,800,000.00
AGRIC & NATURAL RESOURCES				
Salary	63,502,836.32	82,804,565.00	102,318,450.00	19,101,728.68
Local Travel & Transport: Training	-	2,000,000.00	1,000,000.00	2,000,000.00
Payment of Driver Allowances	-	500,000.00	1,000,000.00	500,000.00
Office Stationery/Computer Consumables	-	500,000.00	1,000,000.00	500,000.00
Printing of Non Security Document	-	500,000.00	1,000,000.00	500,000.00
Purchase of Veterinary Drugs	6,050,000.00	15,000,000.00	10,000,000.00	8,950,000.00
Maintenance of M/Veh./Transport Equip.	-	5,000,000.00	1,000,000.00	5,000,000.00
Maintenance of Office Furniture	-	3,000,000.00	2,000,000.00	3,000,000.00
Supply of Agric Equipment	4,100,000.00	15,000,000.00	3,000,000.00	10,900,000.00
Local Training	-	1,000,000.00	1,000,000.00	1,000,000.00
Conference, Seminars & Workshop	-	2,000,000.00	1,000,000.00	2,000,000.00
Cleaning & Fumigation Service	-	5,000,000.00	5,000,000.00	5,000,000.00
consultancy Services & Special Comm.	-	1,000,000.00	1,000,000.00	1,000,000.00
Trade Fair Exhibition & Show	-	-	1,000,000.00	-
Promotion of Animal Feed Productions	-	2,000,000.00	1,000,000.00	2,000,000.00
Formation & Development of Cooperative	-	-	2,000,000.00	-
Expansion of the Nat. Spec. Programme	-	1,000,000.00	1,000,000.00	1,000,000.00
Entertainment & Hospitality	-	2,015,000.00	1,000,000.00	2,015,000.00
Provision of Service Materials	-	19,000,000.00	13,000,000.00	19,000,000.00
Transport & Handling of Fertilizer	-	1,000,000.00	10,000,000.00	1,000,000.00
Grants to Communities & NGOS	2,400,000.00	-	2,000,000.00	(2,400,000.00)
Total	76,052,836.32	158,119,565.00	161,318,450.00	82,066,728.68
FINANCE & SUPPLY				
Salary	65,481,859.76	130,105,303.42	130,105,000.00	64,623,443.66
Local Travel & Transport: Training	-	3,000,000.00	5,000,000.00	3,000,000.00
Office Stationery/Computer Consumables	1,200,000.00	10,000,000.00	15,000,000.00	8,800,000.00
Printing of Non Security Document	-	2,000,000.00	2,000,000.00	2,000,000.00
Maintenance of M/Veh./Transport Equip.	-	6,000,000.00	5,000,000.00	6,000,000.00
Maintenance of Office Furniture	-	6,000,000.00	8,000,000.00	6,000,000.00
consultancy Services & Special Comm.	150,000.00	1,000,000.00	1,000,000.00	850,000.00
Tax Consultant Fee	-	2,000,000.00	2,000,000.00	2,000,000.00
Bank Charges (Other Than Interest)	-	1,000,000.00	1,500,000.00	1,000,000.00
Refreshment & Meals	-	3,000,000.00	5,000,000.00	3,000,000.00

KALA BALGE LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Settlement of Liabilities	-	20,000,000.00	8,000,000.00	20,000,000.00
Provision of Service Materials	-	5,000,000.00	5,000,000.00	5,000,000.00
Sundry Expenses	-	2,000,000.00	5,000,000.00	2,000,000.00
Total	66,831,859.76	191,105,303.42	192,605,000.00	124,273,443.66
WORKS TRANSPORT & HOUSING				
Salary	55,512,702.22	70,776,700.00	90,776,400.00	15,263,997.78
Local Travel & Transport: Training	-	2,000,000.00	2,000,000.00	2,000,000.00
Water Rates	-	500,000.00	100,000.00	500,000.00
Batch Allowances	-	500,000.00	100,000.00	500,000.00
Office Stationery/Computer Consumables	-	1,000,000.00	100,000.00	1,000,000.00
Printing of Non Security Document	-	500,000.00	100,000.00	500,000.00
Maintenance of M/Veh./Transport Equip.	-	3,000,000.00	2,000,000.00	3,000,000.00
Maintenance of Office Furniture	-	5,000,000.00	7,000,000.00	5,000,000.00
Maintenance of Boreholes	1,600,000.00	10,000,000.00	5,000,000.00	8,400,000.00
Maintenance of Drainage	-	2,000,000.00	2,000,000.00	2,000,000.00
Opening of Blocked Culverts	-	1,000,000.00	1,000,000.00	1,000,000.00
Repairs of Vandalise Electric Poles	-	5,000,000.00	4,000,000.00	5,000,000.00
Bush clearing Along Highways	-	10,000,000.00	5,000,000.00	10,000,000.00
Local Training	-	1,000,000.00	1,000,000.00	1,000,000.00
Provision of Service Materials	-	15,000,000.00	10,000,000.00	15,000,000.00
Miscellaneous	-	7,000,000.00	5,160,422.00	7,000,000.00
Total	57,112,702.22	134,276,700.00	135,336,822.00	77,163,997.78
PRIMARY HEALTH CARE				
Salary	118,902,361.00	221,176,700.00	271,176,700.00	102,274,339.00
Local Travel & Transport: Training	1,000,000.00	6,000,000.00	2,000,000.00	5,000,000.00
Office Stationery/Computer Consumables	-	1,000,000.00	5,000,000.00	1,000,000.00
Purchase of Medical & Clinic Equipment	-	1,000,000.00	13,000,000.00	1,000,000.00
HIV/AIDS & Diabetes Test Kits	-	2,000,000.00	2,000,000.00	2,000,000.00
Cold Chain Materials	-	4,000,000.00	3,000,000.00	4,000,000.00
Maintenance of M/Veh./Transport Equip.	4,549,000.00	1,000,000.00	2,000,000.00	(3,549,000.00)
Maintenance of Office Furniture	-	2,000,000.00	5,000,000.00	2,000,000.00
Ent. Care for Primary Pupils	-	1,000,000.00	2,000,000.00	1,000,000.00
Polio Immunization Days (IPAS)	1,000,000.00	24,000,000.00	30,000,000.00	23,000,000.00
Pre.Comp.Plan. Prey. HIV/AIDS	1,999,000.00	2,000,000.00	3,000,000.00	1,000.00
Oncho Programmes	-	-	1,000,000.00	-
Family Planning Programme	-	2,000,000.00	2,000,000.00	2,000,000.00
TBL & Leprosy Control	-	1,000,000.00	2,000,000.00	1,000,000.00
Primary Ear & Eye Care	-	1,000,000.00	3,000,000.00	1,000,000.00
Medical Assistance	-	4,000,000.00	1,000,000.00	4,000,000.00
Operation Plan	-	1,000,000.00	1,000,000.00	1,000,000.00
Roll Back Malaria	-	1,000,000.00	10,000,000.00	1,000,000.00
Inter. Merternal Neonatal & Child Heal	3,900,000.00	2,000,000.00	2,000,000.00	(1,900,000.00)
Med. Part Time	-	1,000,000.00	1,000,000.00	1,000,000.00
Sanitation Exercise	11,122,000.00	10,000,000.00	10,000,000.00	(1,122,000.00)
Routine Immunization	5,053,000.00	3,000,000.00	8,000,000.00	(2,053,000.00)
Disease Survelance	-	7,000,000.00	2,000,000.00	7,000,000.00
Emergency Transport Scheme	-	2,000,000.00	1,000,000.00	2,000,000.00
Free MCH Services	-	2,000,000.00	2,000,000.00	2,000,000.00
Emergency Preparedness & Res. To Epide.	-	9,000,000.00	2,000,000.00	9,000,000.00
Midwifery Services Scheme	-	2,000,000.00	1,000,000.00	-
State Council on Health	-	1,000,000.00	1,000,000.00	1,000,000.00
Hiring of Mtor Vehicle for Social Mob. Act	-	25,000,000.00	6,800,000.00	25,000,000.00
Phurchase of Drug/Control of Dvommmiting	23,427,000.00	21,000,000.00	-	(2,427,000.00)
Total	170,952,361.00	360,176,700.00	394,976,700.00	189,224,339.00

KALA BALGE LOCAL GOVERNMENT OF BORNO STATE

SCHEDULE OF JACC AND CAPITAL EXPENDITURE

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
JACC DEDUCTION				
5% Stabilization	26,592,495.88	-	-	(26,592,495.88)
20% LG Joint Development Programme	265,924,958.75	-	-	(265,924,958.75)
Rehabilitation of Federal Highway	-	-	-	-
Total	292,517,454.63	-	-	(292,517,454.63)
ADMIN & GENERAL SERVICES				
Purchase of Motor Vehicles	-	15,000,000.00	12,000,000.00	15,000,000.00
Purchase of Buses	-	24,000,000.00	18,000,000.00	24,000,000.00
Construction/Provision of Office Building	-	26,000,000.00	25,000,000.00	26,000,000.00
Rehabilitation/Repairs of Office Building	-	17,000,000.00	15,000,000.00	17,000,000.00
Construction of School Infrastructure	8,985,000.00	45,000,000.00	40,000,000.00	36,015,000.00
Const. Reh. Of ICT Infrastructure	560,000.00	2,500,000.00	20,000,000.00	1,940,000.00
Total	9,545,000.00	129,500,000.00	130,000,000.00	119,955,000.00
EDUCATION & SOCIAL DEVELOPMENT				
Empowering of Relev. Pov. Allev. Agencies	-	59,000,000.00	6,000,000.00	59,000,000.00
Purchase of Motor Vehicle	9,655,483.32	7,000,000.00	5,000,000.00	(2,655,483.32)
Purchase of Buses	19,530,000.00	25,000,000.00	20,000,000.00	5,470,000.00
Construction/Provision of Office Building	8,985,000.00	25,000,000.00	20,000,000.00	16,015,000.00
Taking Care of IDP's Needs	41,275,000.00	30,000,000.00	20,000,000.00	(11,275,000.00)
Provision of Basic Education	3,000,000.00	10,000,000.00	5,000,000.00	7,000,000.00
Provision of Building Materials to IDP's	21,252,500.00	50,000,000.00	30,000,000.00	28,747,500.00
Provision of Food Items to IDP's	66,495,000.00	100,000,000.00	80,000,000.00	33,505,000.00
Establishment of Bursary Scheme	6,250,000.00	12,000,000.00	10,000,000.00	5,750,000.00
Provision of Teaching Aids	5,000,000.00	5,000,000.00	5,000,000.00	-
Total	181,442,983.32	323,000,000.00	201,000,000.00	141,557,016.68
AGRIC & NATURAL RESOURCES				
Purchase of Farming Inputs	-	23,000,000.00	1,000,000.00	23,000,000.00
Purchase of Agro Chemicals	-	3,500,000.00	2,000,000.00	3,500,000.00
Purchase of Hand Tillers	-	1,500,000.00	600,000.00	1,500,000.00
Purchase of Oil Processing Mill	-	2,000,000.00	1,000,000.00	2,000,000.00
Courter Funding Towards FADAMA III	-	14,500,000.00	1,000,000.00	14,500,000.00
Purchase of Motor Vehicles	-	12,000,000.00	3,000,000.00	12,000,000.00
Total	-	56,500,000.00	8,600,000.00	56,500,000.00
FINANCE & SUPPLY				
Const./Provision of Office Fencing	-	11,000,000.00	10,000,000.00	11,000,000.00
Reh. & Repairs of Markets/Motor Parks	-	10,000,000.00	10,000,000.00	10,000,000.00
Const./Provision of Market/Motor Parks	-	13,000,000.00	10,000,000.00	13,000,000.00
Reh. / Repairs of Market/Motor Parks	-	13,000,000.00	10,000,000.00	13,000,000.00
Purchase of Mass Transit	-	36,000,000.00	20,000,000.00	36,000,000.00
Total	-	83,000,000.00	60,000,000.00	83,000,000.00
WORKS TRANSPORT & HOUSING				
Construction & Provision of Bridges	1,400,000.00	10,000,000.00	5,000,000.00	8,600,000.00
Const. & Pro. of Roads from Ngala to Rann	4,000,000.00	25,000,000.00	20,000,000.00	21,000,000.00
Erosion & Flood Control Cigallilulung Tibe	2,000,000.00	15,000,000.00	5,000,000.00	13,000,000.00
Const. & Provision of Drainage	-	10,000,000.00	-	10,000,000.00
Const. & Pro. of Office Building Rann L.G H/Q	6,200,000.00	50,000,000.00	40,000,000.00	43,800,000.00
Reh. & Repairs of Off. Building Rann L.G H/Q	-	50,000,000.00	20,000,000.00	50,000,000.00
Const. & Pro. of Slaughter Slabs R. S. K. J.	-	25,000,000.00	5,000,000.00	25,000,000.00
Reh. & Repairs of Elect. Rann, Kala Sigal Jilbe	-	15,000,000.00	5,000,000.00	15,000,000.00
Const. & Provision of Rural Elect. J. Wumbi	-	20,000,000.00	-	20,000,000.00
Purchase of Transformer Rann, Sigal Jilbe	-	15,000,000.00	4,000,000.00	15,000,000.00
Const. & Pro. of Culverts W., R., S., Kala	-	20,000,000.00	10,000,000.00	20,000,000.00
Provision of Water Supply Scheme Rann	13,300,000.00	50,000,000.00	20,000,000.00	36,700,000.00
Total	26,900,000.00	305,000,000.00	134,000,000.00	278,100,000.00
PRIMARY HEALTH CARE				
Pur. of Health Medical Equip. Dama, Sabara	-	5,000,000.00	10,000,000.00	5,000,000.00
Const. & Pro. of Hspt. & Health C. K., R., I.	-	20,000,000.00	40,000,000.00	20,000,000.00
Reh. & Repairs of Hspt. & Health Centres	-	15,000,000.00	25,000,000.00	15,000,000.00
Total	-	40,000,000.00	75,000,000.00	40,000,000.00



BORNO STATE OF NIGERIA

**KONDUGA
LOCAL GOVERNMENT COUNCIL**

ANNUAL FINANCIAL STATEMENT

FOR THE YEAR ENDED

31ST DECEMBER, 2018.

KONDUGA LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 1
CASHFLOW STATEMENT

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
From Operation:			
RECIPT:			
Statutory Allocation FAAC		1,948,282,486.27	695,215,594.54
Value Added Tax			
Sub Total		1,948,282,486.27	695,215,594.54
Internal Generated Revenue			
Internal Generated Revenue	3	2,114,000.00	3,176,460.00
OTHER RECIPT:	4		
VAT		355,715,637.35	-
PPT		4,509,610.48	-
Excess Bank Chgarges		4,757,244.58	-
Excess Crude		3,370,585.07	-
Forex Equalisation		45,673,300.48	-
Additional Fund From NNPC		3,165,356.84	-
Exchange Difference		11,754,431.67	-
Exchange Gain		7,688,237.08	-
Sub Total		436,634,403.55	-
Total Receipts		2,387,030,889.82	698,392,054.54
PAYMENTS:			
Statutory Deductions	5		
3% Emirate Council		51,361,954.51	-
0.5% L.G. Audit		8,143,976.44	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus		35,142,126.35	-
Local Govt Pension		35,569,022.72	-
Sub-Total		130,217,080.02	-
INTERVENTION FUNDING	6		
Contribution towards Funding of Primary Edu.		348,877,941.39	-
1% LGSC Training Fund		16,247,852.84	-
0.75% Admin Charges		12,185,889.66	-
5% Security		81,239,264.43	-
Sub-Total		458,550,948.32	-
MISCELLANEOUS DEDUCTIONS FUNDING	7		
Sererance Gratuity to Former LG Concillors		6,400,000.00	-
Contr. to Indigines Undergoing Armed Forces Training		400,000.00	-
IFAD Climate Change Adaptation Counterpart Funding		2,500,000.00	-
Retaunership NTA/BRTV		1,260,000.00	-
Payment for Preparation of LGA's Annual Account		1,000,000.00	-
Procurement of Firewood, Food Items to IDPs		2,113,945.75	-
LGA's Hajj Fare		15,017,408.65	-
Purc. of Equipts for SPHCA Biometric Data Capture		2,206,227.77	-
Provision of Essential Service		16,111,111.11	-
Workshop on Fiscal & Admin. Due Process		462,962.92	-
Diesel to Tractors for Farming Across LGA's		1,481,481.48	-

KONDUGA LOCAL GOVERNMENT OF BORNO STATE

		ACTUAL 2018	ACTUAL 2017
		N	N
Gratuity to Local Edu. Authority Retirees		9,259,259.26	-
Gratuity to Local Government Retirees		9,259,259.26	-
WAEC/SSCE & NECO 2018/2019		4,242,840.00	-
Hotel Bills in respect of Borno State Hotel		-	-
Production of Projects Calendar 2018		280,000.00	-
Outstanding Liabilities		-	-
JNI Contribution		385,185.19	-
Sub-Total		72,379,679.39	-
PAYMENTS:			
Personnel Emoluments:	4	438,841,298.58	424,376,802.85
Overhead Cost	5	529,582,174.36	224,405,882.38
		968,423,472.94	648,782,685.23
Total Payments		1,629,571,180.67	648,782,685.23
Cash Flow From Operations		757,459,709.15	49,609,369.31
CASH FLOW FROM INVESTMENT:			
Phurchase/Contruction of Assest	6	132,296,809.58	49,705,966.56
Phurchase of Fin. Market Intrument			
Total Cash Flow From Investment		132,296,809.58	49,705,966.56
CASH FLOW FROM FINANCING:			
Increase/Decrease in Cash		2,035,078.62	-96,597.25
Opening Cash Balance		39,019.31	135,616.56
Closing Cash Balance	8	2,074,097.93	39,019.31

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	NOTE	ACTUAL 2018	ACTUAL 2017
		N	N
ASSETS:			
Treasuries & Banks	8	2,014,094.93	39,019.31
Investments	9	9,919,370.01	9,919,370.01
Advances	10	89,910,703.00	89,910,703.00
Total Assests		101,844,167.94	99,869,092.32
PUBLIC FUND & LIABILITIES:			
Consolidated Revenue Fund	11	2,074,094.93	39,019.31
Other Fund - Investment Fund		-20,458,314.06	-20,458,314.06
Total Public Fund		-18,384,219.13	-20,419,294.75
Deposits	13	120,935,454.59	120,935,454.59
Total Liabilities		-18,384,219.13	-20,419,294.75
Public Fund + Liabilities		101,904,167.94	99,869,092.32

STATEMENT NO. 3
CONSOLIDATED REVENUE FUND

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Opening Balance (a)		39,019.31	-	-	39,019.31
Add: REVENUE (INCOME) (b)					
S/Allocation from Federal Govt.	17	1,948,282,486.27	1,579,161,289.00	1,579,161,289.00	(369,121,197.27)
S/Allocation from State Govt.		-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT		-	331,447,023.00	331,447,023.00	331,447,023.00
Sub Total		1,948,282,486.27	2,110,608,312.00	2,110,608,312.00	162,325,825.73
Personal Taxes	18	37,000.00	2,000,000.00	2,000,000.00	1,963,000.00
Licence General	19	169,850.00	1,622,000.00	1,622,000.00	1,452,150.00
Fees General	20	212,000.00	9,500,000.00	9,500,000.00	9,288,000.00
Earning General	21	1,705,150.00	10,600,000.00	10,600,000.00	8,894,850.00
Rent on Local Govt. Building	22	-	2,200,000.00	2,200,000.00	2,200,000.00
Rent on Land & Others	23	-	2,850,000.00	2,850,000.00	2,850,000.00
Investment Income	24	-	500,000.00	500,000.00	500,000.00
Extra-ordinary Items	25	125,000.00	4,450,000.00	4,450,000.00	4,325,000.00
Total Revenue (Income) (b)		1,950,531,486.27	2,144,330,312.00	2,144,330,312.00	193,798,825.73
Other Receipt (c)	26				
VAT		355,715,637.35	-	-	(355,715,637.35)
PPT		4,509,610.48	-	-	(4,509,610.48)
Excess Bank Chgarges		4,757,244.58	-	-	(4,757,244.58)
Excess Crude		3,370,585.07	-	-	(3,370,585.07)
Forex Equalisation		45,673,300.48	-	-	(45,673,300.48)
Additional Fund From NNPC		3,165,356.84	-	-	(3,165,356.84)
Exchange Difference		11,754,431.67	-	-	(11,754,431.67)
Exchange Gain		7,688,237.08	-	-	(7,688,237.08)
Sub Total		438,634,403.55	-	-	(438,634,403.55)
Total Funds Available (a+b+c)		5,588,645,645.73	2,144,330,312.00	2,144,330,312.00	(3,444,315,333.73)
Less: EXPENDITURE					
STATUTORY DEDUCTIONS	27				
3% Emirate Council		51,361,954.51	-	-	(51,361,954.51)
0.5% L.G. Audit		8,143,976.44	-	-	(8,143,976.44)
7% of L.E.A. Pri. Sch. Teac Pen Plus		35,142,126.35	-	-	(35,142,126.35)
Local Govt Pension		35,569,022.72	-	-	(35,569,022.72)
Sub-Total		130,217,080.02	-	-	(130,217,080.02)
INTERVENTION FUNDING	28				
Contr. towards Funding of Pri. Edu.		348,877,941.39	-	-	(348,877,941.39)
1% LGSC Training Fund		16,247,852.84	-	-	(16,247,852.84)
0.75% Admin Charges		12,185,889.66	-	-	(12,185,889.66)
5% Security		81,239,264.43	-	-	(81,239,264.43)
Sub-Total		458,550,948.32	-	-	(458,550,948.32)
MISCELLANEOUS DEDUCTIONS FUNDING	29				
Sererance Gratuity to F. LG Concillors		6,400,000.00	-	-	(6,400,000.00)
Contr. to Indigines Undergoing AFT		400,000.00	-	-	(400,000.00)
IFAD Climate Change Adapt Cpart Funding		2,500,000.00	-	-	(2,500,000.00)
Retainership NTA/BRTV		1,260,000.00	-	-	(1,260,000.00)
P/ment for Preparation of LGA's Annual Acct		1,000,000.00	-	-	(1,000,000.00)
Procure. of Firewood, Food Items to IDPs		2,113,945.75	-	-	(2,113,945.75)
LGA's Hajj Fare		15,017,406.65	-	-	(15,017,406.65)
Purc. of Equipts for SPHCA B/metric D. Cap		2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service		16,111,111.11	-	-	(16,111,111.11)

KONDUGA LOCAL GOVERNMENT OF BORNO STATE

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Workshop on Fiscal & Admin. Due Process		462,962.92	-	-	(462,962.92)
Diesel to Tractors for Farming Across LGA's		1,481,481.48	-	-	(1,481,481.48)
Gratuity to Local Edu. Authority Retirees		9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees		9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019		4,242,840.00	-	-	(4,242,840.00)
Hotel Bills in respect of Borno State Hotel		-	-	-	-
Production of Projects Calendar 2018		280,000.00	-	-	(280,000.00)
Outstanding Liabilities		-	-	-	-
JNI Contribution		385,185.19	-	-	(385,185.19)
Sub-Total		72,379,679.39	-	-	(72,379,679.39)
Personnel Cost	30	438,841,298.58	749,872,845.00	762,640,503.00	311,031,546.42
Overhead Cost	31	529,582,174.38	707,891,785.00	755,775,904.00	178,309,610.64
Total Expenditure		968,423,472.94	1,457,764,630.00	1,518,416,407.00	489,341,157.06
Operating Fund B/4 Transfer		134,370,907.51	2,797,173,994.00	625,913,905.00	2,662,803,086.49

APPROPRIATION TRANSFERS

Transfer to Capital Dev. Fund		1,321,296,809.58	844,500,000.00	521,500,000.00	(476,796,809.58)
Total Appropriation		1,321,296,809.58	844,500,000.00	521,500,000.00	(476,796,809.58)
Closing Balance		20,740,970.93	1,952,673,994.00	243,579,293.00	1,931,933,023.07

STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Add: Capital Receipts					
Value Added Tax		331,447,023.00	331,447,023.00	331,447,023.00	-
Transfer From CRF		132,296,809.58	844,500,000.00	521,500,000.00	712,203,190.42
Total Capital Receipts		463,743,832.58	1,175,947,023.00	852,947,023.00	712,203,190.42
Total Capital Funds Available		463,743,832.58	1,175,947,023.00	852,947,023.00	712,203,190.42
Less: Capital Expenditure					
JACC Deduction	32				
5% Stabilization		35,578,630.34	-	-	(35,578,630.34)
20% LG Joint Development Programme		374,955,057.68	-	-	(374,955,057.68)
Rehabilitation of Federal Highway		-	-	-	-
Sub-Total Diff with JAAC		410,533,688.02	-	-	(410,533,688.02)
Administrative					
Admin & General Services	33	41,997,888.90	474,500,000.00	140,000,000.00	432,502,111.10
Sub-Total		41,997,888.90	474,500,000.00	140,000,000.00	432,502,111.10
Economic					
Agric & Natural Resources	34	15,800,000.00	107,500,000.00	155,500,000.00	91,700,000.00
Finance & Supply	35	3,600,000.00	38,000,000.00	34,000,000.00	34,400,000.00
Sub-Total		19,400,000.00	145,500,000.00	189,500,000.00	126,100,000.00
Regional Development					
Works Transport & Housing	36	43,617,290.68	176,500,000.00	114,000,000.00	132,882,709.32
Sub-Total		43,617,290.68	176,500,000.00	114,000,000.00	132,882,709.32
Social					
Primary Health Care	37	27,281,630.00	48,000,000.00	43,000,000.00	20,718,370.00
Sub-Total		27,281,630.00	48,000,000.00	43,000,000.00	20,718,370.00
Total Capital Expenditure		132,296,809.58	844,500,000.00	521,500,000.00	712,203,190.42

KONDUGA LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CASHFLOW STATEMENT

	ACTUAL 2018 N	ACTUAL 2017 N
Note 3 - Internal Generated Revenue		
Personal Taxes	37,000.00	51,750.00
Licence General	169,850.00	27,200.00
Fees General	212,000.00	202,340.00
Earning General	1,705,150.00	1,722,370.00
Rent on Land & Others	-	-
Extra-ordinary Items	125,000.00	1,172,800.00
Total	2,249,000.00	3,176,460.00
Note 4 - Other Receipt		
VAT	355,715,637.35	-
PPT	4,509,610.48	-
Excess Bank Chgarges	4,757,244.58	-
Excess Crude	3,370,585.07	-
Forex Equalisation	45,673,300.48	-
Additional Fund From NNPC	3,165,356.84	-
Exchange Difference	11,754,431.67	-
Exchange Gain	7,688,237.08	-
Total	436,634,403.55	-
Note 5 - Statutory Deductions		
3% Emirate Council	51,361,954.51	-
0.5% L.G. Audit	8,143,976.44	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus	35,142,126.35	-
Local Govt Pension	35,569,022.72	-
Total	130,217,080.02	-
Note 6 - Intervention Funding		
Contribution towards Funding of Primary Edu.	348,877,941.39	-
1% LGSC Training Fund	16,247,852.84	-
0.75% Admin Charges	12,185,889.66	-
5% Security	81,239,264.43	-
Total	458,550,948.32	-
Note 7 - Miscellaneous Deductions Funding		
Sererance Gratuity to Former LG Concillors	6,400,000.00	-
Contr. to Indigines Undergoing Armed Forces Training	400,000.00	-
IFAD Climate Change Adaptation Counterpart Funding	2,500,000.00	-
Retainership NTA/BRTV	1,260,000.00	-
Payment for Preparation of LGA's Annual Account	1,000,000.00	-
Procurement of Firewood, Food Items to IDPs	2,113,945.75	-
LGA's Hajj Fare	15,017,406.65	-
Purc. of Equipts for SPHCA Biometric Data Capture	2,206,227.77	-
	16,111,111.11	-
Workshop on Fiscal & Admin. Due Process	462,962.92	-
Diesel to Tractors for Farming Across LGA's	1,481,481.48	-
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-
Gratuity to Local Government Retirees	9,259,259.26	-
WAEC/SSCE & NECO 2018/2019	4,242,840.00	-
Hotel Bills in respects of Borno State Hotel	-	-
Production of Projects Calender 2018	260,000.00	-
Outstanding Liabilities	-	-
JNI Contribution	385,185.19	-
Total	72,379,679.39	-

KONDUGA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ACTUAL 2017
	N	N
Note 8 - Personnel Emoluments		
Office of the Chairman	809,062.36	649,375.04
Office of the Secretary	688,027.36	1,145,189.76
Office of the Legislative	3,801,229.08	2,037,076.36
Admin & General Services	134,377,427.16	114,864,084.99
Agric & Natural Resources	32,847,795.44	33,007,040.49
Finance & Supply	56,918,124.62	59,172,233.69
Works Transport & Housing	25,600,194.46	26,632,978.41
Primary Health Care	163,287,542.65	166,566,811.52
Traditional Office	20,531,895.20	20,302,012.59
Total	438,841,298.33	424,376,802.85
Note 9 - Overhead Cost		
Office of the Chairman	47,760,800.00	38,889,616.81
Office of the Secretary	16,758,201.72	3,296,001.12
Office of the Legislative	13,625,000.00	8,205,000.00
Admin & General Services	298,955,895.38	144,116,106.26
Agric & Natural Resources	32,115,360.32	755,000.00
Finance & Supply	10,476,128.28	10,799,158.19
Works Transport & Housing	17,615,000.00	2,930,000.00
Education & Social Development	13,310,000.00	11,500,000.00
Primary Health Care	100,250,000.00	3,605,000.00
Traditional Office	1,080,000.00	310,000.00
Total	551,946,385.70	224,405,882.38
Notes 10 - Purchase/Construction of Capital Assets		
JACC Deduction		
5% Stabilization	35,578,630.34	-
20% LG Joint Development Programme	374,955,057.68	-
Rehabilitation of Federal Highway	-	-
Sub-Total Diff with JAAC	410,533,688.02	
Administrative		
Admin & General Services	41,997,888.90	31,487,633.34
Sub-total	41,997,888.90	31,487,633.34
Economic		
Finance	3,600,000.00	-
Agric	15,800,000.00	-
Sub-total	19,400,000.00	
Reginal Development		
Works Transport & Housing	43,617,290.68	17,818,333.22
Sub-total	43,617,290.68	17,818,333.22
Social		
Primary Health Care	27,281,630.00	400,000.00
Sub-total	27,281,630.00	400,000.00
Grand Total	132,296,809.58	49,705,966.56

KONDUGA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018 N	ACTUAL 2017 N
Notes 15 - Capital Development Funds		
Total Capital Receipts	132,296,809.58	49,705,966.56
Total Capital Funds Available	132,296,809.58	49,705,966.56
Less:		
Administration	41,997,888.90	31,487,633.34
Regional Development	43,617,290.68	17,818,333.22
Social	27,281,630.00	400,000.00
Economic	19,400,000.00	-
Total Capital Expenditure	132,296,809.58	49,705,966.56

Note 16- Receipt - Deposit

NAME OF HOLDER	PURPOSE	AMOUNT N
Borno State (BIR)	Willolding Tax	60,815,889.53
Borno State (BIR)	Pay As You Earn (PAYE)	2,313,836.43
NULGE	Union Dues	208,384.24
MHWUN	" "	125,127.72
Federal Inland Revenue	Value Added tax	54,099,724.38
Sundry Contractors	10% Retention fee	300,911.00
Ali Maidugu Ahmed	Refund of Advance	1,885.60
Borno State MOA	Mixed Farming Loan	8,081.71
Ibrahim Lawan	Nig. Agric./Corp. Bank	505.45
Ali Kaigama Zubairu	Refund of Advance	5,704.00
Abatcha Kukawa	" "	821.22
Tijjani K. Mahmud	" "	91.64
Tijjani Habib	" "	984.00
Borno State Govt.	Purchase of Grains	7,622.00
Borno State Govt.	Const. of Feeder Road	2,100.00
Tom Ali Shuwa	Refund of Advance	3,150.00
Borno State	Const. of cement well	17,104.65
Alh. Mahmud Lawan	Refund of Advance	1,178.10
Ath. Ahmed Muktar	" "	2,000.00
Konduga Local Govt.	FSPTF	8,120.00
Konduga LEA	Settlement of O/S Loan	5,000.00
Shettima Ali	Refund of Advance	5,810.00
Borno State Housing Corp.	Rent on Quarters	1,500.00
FPO Maidiuguri	Special Rev. Allocation	65,671.87
SID Konduga	Cont. by Index Org.	26,829.00
NEC Kondugu	Payment of Official	26,827.00
DFRRI Borno State	Const. of cement well	166,232.00
Muktar A. Bukar	Refund of Advance	2,074.69
Borno State Govt.	Task Force on W/prod.	500.00
BOSADP	Irrigation pumps	1,800.00
Borno State Govt.	Task Force on Loan rec.	26,480.00
Konduga Local Govt.	Const. of M/Park/Market	2,793.00
DFRRI Borno State	Const. toward Election	50,000.00
Abba Kwanata	Refund of Advance	2,434.91
BOSADP	Sates of fertilizer	267,908.00
UNICEF	Grant, towards NID	8,627.00
Mala Kukawa	Refund of Advance	200.00
Moh'd Alh. Usman	" "	1,184.29
Modu Jalum	" "	116.87

KONDUGA LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PURPOSE	AMOUNT N
Haruna Wanda	Refund of Advance	422.41
Algoni Muktar	Refund of Advance	519.96
Mustapha Bulama	Land Compensation	69,427.00
Konduga Local Govt.	Election of Chairman	10,500.00
Mohd Habib Kolo	Refund of Advance	200.00
Sule Alh. Ado	" "	98.00
Abdullahi Auno	Refund of Advance	1,502.22
Kutasili Dibal	Community Development	611.16
Konduga Local Govt.	Refund of Advance	20,000.00
Shettima Mustapha	Refund of Advance	132.20
Alh. Maidugu Alkali	" "	113.12
Shettima Ali	" "	1,177.80
Alh. Aji Monguno	" "	1,316.00
Moh'd S. Moh'd	Family Support Prog.	83.33
Konduga Local Govt.	Refund of Advance	43,560.00
Bulama B. Damboa	Disposal of Susp. ARD	2,128.00
Bukar Kolo	CLC Const. of V/C	176.66
Konduga Local Govt.	Refund of Advance	8,200.00
Konduga Local Govt.	" "	3,500.00
Alh. Gana Ahmadu	" "	75,000.00
Mala Garba	" "	883.35
Ahmed Konduga	" "	46.68
Bulama Sanda	" "	234.40
Kyari Modu	" "	4,800.00
Baba Gana Waziri	Refund of Advance	147.22
Lawan Modu Kime	" "	1,170.00
Konduga Local Govt.	" "	119,159.10
Bunu Moh'd S. Kolo	" "	135.50
FMWH	" "	35,000.00
National ANPP Forum	" "	1,950,000.00
TOTAL		120,934,934.63

KONDUGA LOCAL GOVERNMENT OF BORNO STATE

NOTES TO ASSETS AND LIABILITIES

	ACTUAL 2018 N	ACTUAL 2017 N
Notes 11 - Treasuries & Banks		
Cash and Banks Balance		
Cash at Hand	1,748,099.79	3,047.32
UBA Main Account	19,316.30	14,284.13
UBA Salary Account	90,417.47	2,241.82
UBA Revenue Account	216,264.37	14,446.04
	2,074,097.93	34,019.31

Note 12 - Investments

Borno State Local Govt. LIB	5,564,958.01	5,564,958.01
Urban Development Bank	500,000.00	500,000.00
Premier Commercial Bank	200,000.00	200,000.00
Premier Propt. Dev. Comp.	200,000.00	200,000.00
Afri-Bank of Mg. Plc	328,951.00	328,951.00
First Bank of Nig. Plc	139,906.00	139,906.00
Peoples Bank Konduga	10,000.00	10,000.00
Borno State Fertilizer Comp.	2,000,000.00	2,000,000.00
Borno State Ash Company	555,555.00	555,555.00
FEB/100,000 Shares	420,000.00	420,000.00
Total	9,919,370.01	9,919,370.01

Note 13 - Advances

Personal advance:

NAME OF HOLDER	PURPOSE	BALANCE N
Baba Kura A. Kaza	Car Refurbishing Loan	26,500.00
Modu Bintube	" "	9,000.00
Dr. Moh'd Haruna	" "	37,100.00
Lawan Kachallah	" "	39,540.00
Buba Abatcha	" "	50,000.00
Tijjani Lawan	Motor Vehicle Loan	79,500.00
Alkali B. Imam	" "	25,700.00
Baba Kaumi Gana	Personal Advance	50,000.00
Abba Sale Moh'd	" "	50,000.00
Tijjani Mamman	Motor Cycle Loan	42,500.00
Mustapha Bulama	Car Refurbishing Loan	14,160.00
Abba Ngari	Motor Cycle Loan	12,000.00
Ibrahim Bulama	" "	18,660.00
Mustapha Gado II	" "	1,900.00
Lawan Baji	" "	20,000.00
Ali Alibe Bulabulin	Motor Cycle Loan	7,200.00
M. Bukar Gadi	" "	5,580.00
Zanna Masu Yale	Motor Vehicle Loan	100,000.00
Maidugu Mustapha	Motor Cycle Loan	500.00
Alh. Goni Yabe	" "	50,000.00
Ali Bulama Shettima	" "	10,500.00
Abana Moh'd	" "	6,000.00

KONDUGA LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PURPOSE	BALANCE N
Umara Bukar II	Motor Cycle Loan	3,500.00
Bama Goni	" "	9,000.00
Adam Moh'd Gadai	" "	2,000.00
Mele Fannami	" "	5,000.00
Alh. Modu Wanzama	Motor Cycle Loan	9,700.00
Modu Mallambe	" "	2,000.00
All Chabbel	" "	13,000.00
Musa Ibrahim	" "	1,000.00
Ibrahim Bukar Driver	" "	28,000.00
Modu Kawu Gonimi	Personal Advance	8,000.00
Sundry Persons	Micro. Scheme Loan	81,655,000.00
Sub - Total Personal Advance		82,392,540.00

Non - Personal Advance

NAME OF HOLDER	PURPOSE	BALANCE N
Bunu Balama Usman	Special Imprest	342,500.00
Musa Daina Post	" "	210,000.00
Baba Gana Aji Umar	" "	100,000.00
Moh'd Muktar	" "	375,000.00
Danna Ali Saleh	Special Imprest	315,000.00
Mr Philips James	" "	525,000.00
Alkali A. Lawan	" "	450,000.00
Mallam Merembe	" "	454,313.00
Mr Philips James	" "	407,000.00
Baba Gana Aji Umara	" "	197,750.00
Baba Gana Aja	" "	1,100,000.00
Baba Kura Shettima	" "	1,100,000.00

NAME OF HOLDER	PURPOSE	BALANCE N
Maigida Yusuf	Standing Imprest	100,000.00
Moh'd Muktar	" "	100,000.00
Ifraima Ibrahim	" "	15,000.00
Ibrahim Baba Konduga	Standing Imprest	10,000.00
Rukar Alcam	Special Imprest	300,000.00
Awana Alh. Bukar	Standing Imprest	7,000.00
Musa Daina Post	Special Imprest	1,409,600.00
Sub - Total Non - Personal Advance		7,518,163.00

Personal Advance	82,392,540.00
Non-Personal Advance	7,518,163.00
Total	89,910,703.00

Notes 14 - Consolidated Revenue Fund Account

Opening Balance	39,019.31	135,616.56
Total Recurrent Revenues	1,102,755,361.14	698,392,054.54
Total Funds Available	1,102,794,380.45	698,527,671.10
Less:		
Recurrent Expenditure	968,423,472.94	648,782,685.23
Transfers/Appropriations	132,296,809.58	49,705,966.56
Closing Balance	2,074,097.93	39,019.31

KONDUGA LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CONSOLIDATED REVENUE FUND

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Note: 17				
Government Share of Faac				
Statutory Allocation from Federal Govt.	1,948,282,486.27	1,579,161,289.00	1,579,161,289.00	(369,121,197.27)
Statutory Allocation from State Govt.	-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT	-	331,447,023.00	331,447,023.00	331,447,023.00
Total	1,948,282,486.27	2,110,608,312.00	2,110,608,312.00	162,325,825.73
Note: 18				
Personal Tax				
Cattle Tax	37,000.00	2,000,000.00	2,000,000.00	1,963,000.00
Total	37,000.00	2,000,000.00	2,000,000.00	1,963,000.00
Note: 19				
Licence General				
Glodsmith & Gold Dealer Licence	-	50,000.00	50,000.00	50,000.00
Bake House licence	15,000.00	100,000.00	100,000.00	85,000.00
Bicycle Licence & Hire Permit	-	500,000.00	500,000.00	500,000.00
Cart Licence	-	70,000.00	70,000.00	70,000.00
Dane Gun Licence	-	50,000.00	50,000.00	50,000.00
Cattle Dealers Licence	12,000.00	200,000.00	200,000.00	188,000.00
Dried Fish & Meat Licence	-	20,000.00	20,000.00	20,000.00
Abattoir & Slaughter Licence	7,850.00	50,000.00	50,000.00	42,150.00
Cinematography Licence	-	50,000.00	50,000.00	50,000.00
Auctioneer Licence	-	60,000.00	60,000.00	60,000.00
Battery Charging Licence	-	10,000.00	10,000.00	10,000.00
Butchers Licence	-	50,000.00	50,000.00	50,000.00
Cloths Dyers Licence	-	10,000.00	10,000.00	10,000.00
Local Hair Barbing & Plaining Licence	-	50,000.00	50,000.00	50,000.00
Mobile Sales Promotion Licence	-	100,000.00	100,000.00	100,000.00
Motor Mechanic/Car Wash Licence	-	50,000.00	50,000.00	50,000.00
Penel Beaters Licence	-	30,000.00	30,000.00	30,000.00
Photo Studio Licence	-	10,000.00	10,000.00	10,000.00
Printing Press Licence	-	2,000.00	2,000.00	2,000.00
Reg. of Laundries & D/Cleaners Lic.	-	20,000.00	20,000.00	20,000.00
Sewing Institute Licence	-	30,000.00	30,000.00	30,000.00
Vehicle Spare Parts Licence	-	50,000.00	50,000.00	50,000.00
Vulcanizer Licence	-	30,000.00	30,000.00	30,000.00
Welding Machine Licence	-	30,000.00	30,000.00	30,000.00
Total	34,850.00	1,622,000.00	1,622,000.00	1,587,150.00
Note: 20				
Fees General				
Contractor Registration Fees	-	3,500,000.00	3,500,000.00	3,500,000.00
Tender Fees	-	2,200,000.00	2,200,000.00	2,200,000.00
Birth & Death Registration Fees	-	-	-	-
Auctioneer Fees	-	100,000.00	100,000.00	100,000.00
Blacksmith Workshop Fees	-	-	-	-
Block Making Machine Fees	-	150,000.00	150,000.00	150,000.00
Building Materials Sellers Fees	-	50,000.00	50,000.00	50,000.00
Bus & Commercial Vehicle Taxi Fees	-	100,000.00	100,000.00	100,000.00
Clock & Watch Repairs Fees	-	30,000.00	30,000.00	30,000.00
Cold Room fee	-	20,000.00	20,000.00	20,000.00

KONDUGA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Corn Grinding Mill Fees	-	80,000.00	80,000.00	80,000.00
Electrician (Radio/TV) Repairs fee	-	30,000.00	30,000.00	30,000.00
Felling of Trees Fees	-	1,000,000.00	1,000,000.00	1,000,000.00
Hire Charges Fees	-	-	-	-
Ingredient Grinding Fees	-	60,000.00	60,000.00	60,000.00
Kiosk Fees	-	250,000.00	250,000.00	250,000.00
Mining Industry Fees	-	30,000.00	30,000.00	30,000.00
Motor Cycle Fees	-	300,000.00	300,000.00	300,000.00
Painting, Spraying & Sign Writing Fees	-	50,000.00	50,000.00	50,000.00
Petty Traders Fees	-	150,000.00	150,000.00	150,000.00
Photostart & Typing Institute Fees	-	50,000.00	50,000.00	50,000.00
Rice Mill & Cassava Grinding Fees	-	150,000.00	150,000.00	150,000.00
Sand Dredging Fees	210,000.00	1,000,000.00	1,000,000.00	790,000.00
Surface Tank Kerosine Fees	-	100,000.00	100,000.00	100,000.00
Wood Work & Carpentry W/Shop Fee	2,000.00	100,000.00	100,000.00	98,000.00
Total	212,000.00	9,500,000.00	9,500,000.00	9,290,018.00
Note: 21				
Earning General				
Earning from Commercial Activities	450,000.00	2,000,000.00	2,000,000.00	1,550,000.00
Earning from Markets	453,500.00	2,500,000.00	2,500,000.00	2,046,500.00
Earning from Motor Parks	29,300.00	1,500,000.00	1,500,000.00	1,470,700.00
Earning from Shop & Shopping Centers	49,850.00	1,500,000.00	1,500,000.00	1,450,150.00
Earning from Cattle Markets	-	2,000,000.00	2,000,000.00	2,000,000.00
Earning from Transport Service	722,500.00	1,000,000.00	1,000,000.00	277,500.00
Earning from Block Making	-	100,000.00	100,000.00	100,000.00
Total	1,705,150.00	10,600,000.00	10,600,000.00	8,894,850.00
Note: 22				
Rent on Local Govt. Building				
Rent on Government Quarters	-	2,000,000.00	2,000,000.00	2,000,000.00
Rent on Government Buildings	-	200,000.00	200,000.00	200,000.00
Total	-	2,200,000.00	2,200,000.00	2,200,000.00
Note: 23				
Renton Land & Others				
Rent on Government Land	-	250,000.00	250,000.00	250,000.00
Tenement Rate	-	1,500,000.00	1,500,000.00	1,500,000.00
Penalty for Tenement Rate	-	50,000.00	50,000.00	50,000.00
Arreas of Tenement Rate	-	50,000.00	50,000.00	50,000.00
Ground Rate	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	-	2,850,000.00	2,850,000.00	2,850,000.00
Note: 24				
Investment Income				
Others Investment Income	-	500,000.00	500,000.00	500,000.00
Total	-	500,000.00	500,000.00	500,000.00
Note: 25				
Extra-ordinary Items				
Extra-ordinary Items	125,000.00	2,000,000.00	2,000,000.00	1,875,000.00
Unspecified Revenue	-	2,450,000.00	2,450,000.00	2,450,000.00
Total	125,000.00	4,450,000.00	4,450,000.00	4,325,000.00

KONDUGA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note : 30				
Personnel Cost				
Office of the Chairman	809,062.56	17,200,000.00	17,200,000.00	16,390,937.44
Office of the Secretary	668,027.35	13,098,000.00	13,098,000.00	12,429,972.65
The Council	3,801,229.08	24,494,188.00	24,494,188.00	20,692,958.92
Admin & General Services	134,377,427.16	155,290,340.00	153,290,340.00	20,912,912.84
Agric & Natural Resources	32,847,795.44	96,700,000.00	86,700,000.00	63,852,204.56
Finance & Supply	56,918,124.62	144,682,432.00	140,592,877.00	87,764,307.38
Works Transport & Housing	25,600,194.46	55,264,429.00	50,240,390.00	29,664,234.54
Education & Social Development	-	1,500,000.00	30,270,589.00	1,500,000.00
Primary Health Care	163,287,542.65	210,942,800.00	210,942,800.00	47,655,257.35
Traditional Office	20,531,895.20	30,700,656.00	30,700,656.00	10,168,760.80
Budget Plan Research & Statistic	-	-	5,110,663.00	-
Total	438,841,298.52	749,872,845.00	762,640,503.00	311,031,546.48

Note: 31
Overhead Cost

Office of the Chairman	47,760,800.00	117,400,000.00	95,825,904.00	69,639,200.00
Office of the Secretary	16,758,201.72	34,396,188.00	5,500,000.00	17,637,986.28
The Council	13,625,000.00	23,000,000.00	19,000,000.00	9,375,000.00
Admin & General Services	298,955,895.38	111,800,000.00	245,000,000.00	(187,155,895.38)
Agric & Natural Resources	32,115,360.32	92,295,597.00	80,500,000.00	60,180,236.68
Finance & Supply	10,476,128.28	66,600,000.00	62,600,000.00	56,123,871.72
Works Transport & Housing	17,615,000.00	71,500,000.00	61,750,000.00	53,885,000.00
Education & Social Development	13,310,000.00	40,400,000.00	42,700,000.00	27,090,000.00
Primary Health Care	100,250,000.00	140,000,000.00	120,000,000.00	39,750,000.00
Traditional Office	1,080,000.00	10,500,000.00	12,500,000.00	9,420,000.00
Budget Plan Research & Statistic	-	-	10,400,000.00	-
Total	551,946,385.70	707,891,785.00	755,775,904.00	155,945,399.30

NOTE TO JAAC AND CAPITAL DEVELOPMENT FUND

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note : 32				
JACC Deduction				
5% Stabilization	35,578,630.34	-	-	(35,578,630.34)
20% LG Joint Development Programme	374,955,057.68	-	-	(374,955,057.68)
Rehabilitation of Federal Highway	-	-	-	-
Total Diff with JAAC	410,533,688.02	-	-	(410,533,688.02)

Note: 33
Admin & General Services

Purchase of Lightining Equipment Vehicles	-	4,500,000.00	2,000,000.00	4,500,000.00
Const. & Provision of Office Building	41,694,777.78	175,000,000.00	65,000,000.00	133,305,222.22
Purchase of Motor Vehicle	-	12,000,000.00	1,000,000.00	12,000,000.00
Rehabilitation & Repairs of Pri. Schools	222,222.24	115,000,000.00	8,000,000.00	114,777,777.76
Rehabilitation & Repairs of Office Building	-	25,000,000.00	18,000,000.00	25,000,000.00
Purchase of Library Books & Equipment	-	3,000,000.00	1,000,000.00	3,000,000.00
Local Government Redev. Project	80,888.88	140,000,000.00	80,000,000.00	139,919,111.12
Total	41,997,888.90	474,500,000.00	175,000,000.00	432,502,111.10

KONDUGA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note: 26				
Other Receipt				
VAT	355,715,637.35	-	-	(355,715,637.35)
PPT	4,509,610.48	-	-	(4,509,610.48)
Excess Bank Chgarges	4,757,244.58	-	-	(4,757,244.58)
Excess Crude	3,370,585.07	-	-	(3,370,585.07)
Forex Equalisation	45,673,300.48	-	-	(45,673,300.48)
Additional Fund From NNPC	3,165,356.84	-	-	(3,165,356.84)
Exchange Difference	11,754,431.67	-	-	(11,754,431.67)
Exchange Gain	7,688,237.08	-	-	(7,688,237.08)
Total	436,634,403.55	-	-	(436,634,403.55)
Note : 27				
Statutory Deductions				
3% Emirate Council	51,361,954.51	-	-	(51,361,954.51)
0.5% L.G. Audit	8,143,976.44	-	-	(8,143,976.44)
7% of L.E.A Pri. Sch. Teachers Pen. Plus	35,142,126.35	-	-	(35,142,126.35)
Local Govt Pension	35,569,022.72	-	-	(35,569,022.72)
Total	130,217,080.02	-	-	(130,217,080.02)
Note : 28				
Intervention Funding				
Contr. towards Funding of Primary Edu.	348,877,941.39	-	-	-
1% LGSC Training Fund	16,247,852.84	-	-	(16,247,852.84)
0.75% Admin Charges	12,185,889.66	-	-	(12,185,889.66)
5% Security	81,239,264.43	-	-	(81,239,264.43)
Total	458,550,948.32	-	-	(458,550,948.32)
Note : 29				
Miscellaneous Deductions Funding				
Serence Gratuity to Former LG Concillors	6,400,000.00	-	-	(6,400,000.00)
Contr. to Indigines Undergoing AFT	400,000.00	-	-	(400,000.00)
IFAD Climate Change A. C. Funding	2,500,000.00	-	-	(2,500,000.00)
Retainership NTA/BRTV	1,260,000.00	-	-	(1,260,000.00)
P/ment for Preparation of LGA's Annual Acct	1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood Food Items to IDPs	2,113,945.75	-	-	(2,113,945.75)
LGA's Hajj Fare	15,017,406.65	-	-	(15,017,406.65)
Purc. of Equipts for SPHCA Biometric Data C	2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service	16,111,111.11	-	-	(16,111,111.11)
Workshop on Fiscal & Admin. Due Process	462,962.92	-	-	(462,962.92)
Diesel to Tractors for Farming Across LGA's	1,481,481.48	-	-	(1,481,481.48)
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees	9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019	4,242,840.00	-	-	(4,242,840.00)
Hotel Bills in respects of Borno State Hotel	-	-	-	-
Production of Projects Calender 2018	280,000.00	-	-	(280,000.00)
Outstanding Liabilities	-	-	-	-
JNI Contribution	385,185.19	-	-	(385,185.19)
Total	72,379,679.39	-	-	(72,379,679.39)

KONDUGA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
		N	N	N
Note: 34				
Agric & Natural Resources				
Purchase of Farming Inputs	1,500,000.00	70,000,000.00	120,000,000.00	68,500,000.00
Purchase of Agro Chemicals & Seedling	7,000,000.00	15,000,000.00	10,500,000.00	8,000,000.00
Purchase of Hand Tillers	6,000,000.00	6,000,000.00	1,000,000.00	-
Purchase of Oil Press Mill	-	1,500,000.00	1,000,000.00	1,500,000.00
Counter Part Funding of Fadama III	1,300,000.00	5,000,000.00	5,000,000.00	3,700,000.00
Purchase of Motor Vehicle	-	5,000,000.00	5,000,000.00	5,000,000.00
Program (CRARDP)	-	2,000,000.00	2,000,000.00	2,000,000.00
Renovation of Office Building	-	31,500,000.00	11,000,000.00	31,500,000.00
Total	15,800,000.00	136,000,000.00	155,500,000.00	120,200,000.00
Note: 35				
Finance & Supply				
Construction of Markets	-	5,000,000.00	4,000,000.00	5,000,000.00
Repairs of Markets	3,600,000.00	6,000,000.00	5,000,000.00	2,400,000.00
Const. of Markets & Parks	-	3,000,000.00	3,000,000.00	3,000,000.00
Const. of Market Stalls	-	4,000,000.00	2,000,000.00	4,000,000.00
Rehabilitation of Parks	-	20,000,000.00	20,000,000.00	20,000,000.00
Total	3,600,000.00	38,000,000.00	34,000,000.00	34,400,000.00
Note : 36				
Works Transport & Housing				
Purchase & Aquisition of Land	3,000,000.00	5,000,000.00	5,000,000.00	2,000,000.00
Purchase of Motor Cycle	-	500,000.00	500,000.00	500,000.00
Purchase of Power Generator Sets	-	5,000,000.00	4,000,000.00	5,000,000.00
Purchase of Survey Equipment	-	3,000,000.00	3,000,000.00	3,000,000.00
Purchase of Transformers	-	25,000,000.00	20,000,000.00	25,000,000.00
Erosion & Flood Control	-	2,000,000.00	2,000,000.00	2,000,000.00
Rehabilitation & Repairs of Electricity	-	7,000,000.00	2,000,000.00	7,000,000.00
Conetruction & Reh. Of Rural Electricity	-	4,000,000.00	3,000,000.00	4,000,000.00
Construction & Provision of Water Facilities	313,500.00	3,000,000.00	2,000,000.00	2,686,500.00
Rehabilitation & Repairs of Roads	9,147,666.68	19,000,000.00	16,500,000.00	9,852,333.32
Rehabilitation & Repairs of Water Facilities	31,156,124.00	100,000,000.00	52,000,000.00	68,843,876.00
Construction & Provision of Drainage	-	1,000,000.00	1,000,000.00	1,000,000.00
Demacation of Boundries	-	1,000,000.00	2,000,000.00	1,000,000.00
Construction of Culverts	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	43,617,290.68	176,500,000.00	114,000,000.00	132,882,709.32
Note: 37				
Primary Health Care				
Purchase of Medical Test Kits	6,950,000.00	9,000,000.00	8,000,000.00	2,050,000.00
Purchase of Medical & Clinic Equipt.Hosp.	8,500,000.00	10,000,000.00	9,000,000.00	1,500,000.00
Purchase of Medical & Clinic Equipt. V/Ward	1,370,000.00	4,000,000.00	2,000,000.00	2,630,000.00
Construction of Staff Quarters	4,830,815.00	5,000,000.00	4,000,000.00	169,185.00
Up-grading of Dispensaries	4,830,815.00	6,000,000.00	4,000,000.00	1,169,185.00
Purchase of Tools & Materials	800,000.00	3,000,000.00	2,000,000.00	2,200,000.00
Purchase of NID Materials	-	6,000,000.00	5,000,000.00	6,000,000.00
Provision for NID Exercise	6,000,000.00	5,000,000.00	4,000,000.00	(1,000,000.00)
Purchase of Drugs & Equipment	1,500,000.00	5,000,000.00	5,000,000.00	3,500,000.00
Total	34,781,630.00	53,000,000.00	43,000,000.00	18,218,370.00

KONDUGA LOCAL GOVERNMENT OF BORNO STATE
SCHEDULE OF DETAILED REVENUE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
		N	N	N
Government Share of Faac				
Statutory Allocation from Federal Govt.	1,948,282,486.27	1,579,161,289.00	1,579,161,289.00	(369,121,197.27)
Statutory Allocation from State Govt.	-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT	-	331,447,023.00	331,447,023.00	331,447,023.00
Total	1,948,282,486.27	2,110,608,312.00	2,110,608,312.00	162,325,825.73
Personal Tax				
Cattle Tax	37,000.00	2,000,000.00	2,000,000.00	1,963,000.00
Total	37,000.00	2,000,000.00	2,000,000.00	1,963,000.00
Licence General				
Glodsmith & Gold Dealer Licence	-	50,000.00	50,000.00	50,000.00
Bake House licence	15,000.00	100,000.00	100,000.00	85,000.00
Bicycle Licence & Hire Permit	-	500,000.00	500,000.00	500,000.00
Cart Licence	-	70,000.00	70,000.00	70,000.00
Dane Gun Licence	-	50,000.00	50,000.00	50,000.00
Cattle Dealers Licence	12,000.00	200,000.00	200,000.00	188,000.00
Dried Fish & Meat Licence	-	20,000.00	20,000.00	20,000.00
Abattoir & Slaughter Licence	7,850.00	50,000.00	50,000.00	42,150.00
Cnematography Licence	-	50,000.00	50,000.00	50,000.00
Auctioneer Licence	-	60,000.00	60,000.00	60,000.00
Battery Charging Licence	-	10,000.00	10,000.00	10,000.00
Butchers Licence	-	50,000.00	50,000.00	50,000.00
Cloths Dyers Licence	-	10,000.00	10,000.00	10,000.00
Local Hair Barbing & Plaining Licence	-	50,000.00	50,000.00	50,000.00
Mobile Sales Promotion Licence	-	100,000.00	100,000.00	100,000.00
Motor Mechanic/Car Wash Licence	-	50,000.00	50,000.00	50,000.00
Penel Beaters Licence	-	30,000.00	30,000.00	30,000.00
Photo Studio Licence	-	10,000.00	10,000.00	10,000.00
Printing Press Licence	-	2,000.00	2,000.00	2,000.00
Reg. of Laundries & D/Cleaners Lic.	-	20,000.00	20,000.00	20,000.00
Sewing Institute Licence	-	30,000.00	30,000.00	30,000.00
Vehicle Spare Parts Licence	-	50,000.00	50,000.00	50,000.00
Vulcanizer Licence	-	30,000.00	30,000.00	30,000.00
Welding Machine Licence	-	30,000.00	30,000.00	30,000.00
Total	34,850.00	1,622,000.00	1,622,000.00	1,587,150.00
Fees General				
Contractor Registration Fees	-	3,500,000.00	3,500,000.00	3,500,000.00
Tender Fees	-	2,200,000.00	2,200,000.00	2,200,000.00
Birth & Death Registration Fees	-	-	-	-
Auctioneer Fees	-	100,000.00	100,000.00	100,000.00
Blacksmith Workshop Fees	-	-	-	-
Block Making Machine Fees	-	150,000.00	150,000.00	150,000.00
Building Materials Sellers Fees	-	50,000.00	50,000.00	50,000.00
Bus & Commercial Vehicle Taxi Fees	-	100,000.00	100,000.00	100,000.00
Clock & Watch Repairs Fees	-	30,000.00	30,000.00	30,000.00
Cold Room fee	-	20,000.00	20,000.00	20,000.00
Corn Grinding Mill Fees	-	80,000.00	80,000.00	80,000.00
Electrician (Radio/TV) Repairs fee	-	30,000.00	30,000.00	30,000.00
Felling of Trees Fees	-	1,000,000.00	1,000,000.00	1,000,000.00
Hire Charges Fees	-	-	-	-
Ingredient Grinding Fees	-	60,000.00	60,000.00	60,000.00
Kiosk Fees	-	250,000.00	250,000.00	250,000.00

KONDUGA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
		BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Mining Industry Fees	-	30,000.00	30,000.00	30,000.00
Motor Cycle Fees	-	300,000.00	300,000.00	300,000.00
Painting, Spraying & Sign Writing Fees	-	50,000.00	50,000.00	50,000.00
Petty Traders Fees	-	150,000.00	150,000.00	150,000.00
Photostart & Typing Institute Fees	-	50,000.00	50,000.00	50,000.00
Rice Mill & Cassava Grinding Fees	-	150,000.00	150,000.00	150,000.00
Sand Dredging Fees	210,000.00	1,000,000.00	1,000,000.00	790,000.00
Surface Tank Kerosine Fees	-	100,000.00	100,000.00	100,000.00
Wood Work & Carpentry W/Shop Fee	2,000.00	100,000.00	100,000.00	98,000.00
Total	212,000.00	9,500,000.00	9,500,000.00	9,290,018.00
Earning General				
Earning from Commercial Activities	450,000.00	2,000,000.00	2,000,000.00	1,550,000.00
Earning from Markets	453,500.00	2,500,000.00	2,500,000.00	2,046,500.00
Earning from Motor Parks	29,300.00	1,500,000.00	1,500,000.00	1,470,700.00
Earning from Shop & Shopping Centers	49,850.00	1,500,000.00	1,500,000.00	1,450,150.00
Earning from Cattle Markets	-	2,000,000.00	2,000,000.00	2,000,000.00
Earning from Transport Service	722,500.00	1,000,000.00	1,000,000.00	277,500.00
Earning from Block Making	-	100,000.00	100,000.00	100,000.00
Total	1,705,150.00	10,600,000.00	10,600,000.00	8,894,850.00
Rent on Local Govt. Building				
Rent on Government Quarters	-	2,000,000.00	2,000,000.00	2,000,000.00
Rent on Government Buildings	-	200,000.00	200,000.00	200,000.00
Total	-	2,200,000.00	2,200,000.00	2,200,000.00
Renton Land & Others				
Rent on Government Land	-	250,000.00	250,000.00	250,000.00
Tenement Rate	-	1,500,000.00	1,500,000.00	1,500,000.00
Penalty for Tenement Rate	-	50,000.00	50,000.00	50,000.00
Arreas of Tenement Rate	-	50,000.00	50,000.00	50,000.00
Ground Rate	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	-	2,850,000.00	2,850,000.00	2,850,000.00
Investment Income				
Others Investment Income	-	500,000.00	500,000.00	500,000.00
Total	-	500,000.00	500,000.00	500,000.00
Extra-ordinary Items				
Extra-ordinary Items	125,000.00	2,000,000.00	2,000,000.00	1,875,000.00
Unspecified Revenue	-	2,450,000.00	2,450,000.00	2,450,000.00
Total	125,000.00	4,450,000.00	4,450,000.00	4,325,000.00
INVESTMENT INCOME				
Others Investment Income	-	1,250,000.00	1,250,000.00	1,250,000.00
Total	-	1,250,000.00	1,250,000.00	1,250,000.00
OTHER RECIEPT				
VAT	355,715,637.35	-	-	(355,715,637.35)
PPT	4,509,610.48	-	-	(4,509,610.48)
Excess Bank Chgarges	4,757,244.58	-	-	(4,757,244.58)
Excess Crude	3,370,585.07	-	-	(3,370,585.07)
Forex Equalisation	45,673,300.48	-	-	(45,673,300.48)
Additional Fund From NNPC	3,165,356.84	-	-	(3,165,356.84)
Exchange Difference	11,754,431.67	-	-	(11,754,431.67)
Exchange Gain	7,688,237.08	-	-	(7,688,237.08)
Total	436,634,403.55	-	-	(436,634,403.55)

KONDUGA LOCAL GOVERNMENT OF BORNO STATE

SCHEDULE OF JACC, PERSONNEL & OVERHEAD EXPENDITURE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
STATUTORY DEDUCTIONS				
3% Emirate Council	51,361,954.51	-	-	(51,361,954.51)
0.5% L.G. Audit	8,143,976.44	-	-	(8,143,976.44)
7% of L.E.A. Pri. Sch. Teachers Pen. Plus	35,142,126.35	-	-	(35,142,126.35)
Local Govt Pension	35,569,022.72	-	-	(35,569,022.72)
Total	130,217,080.02	-	-	(130,217,080.02)
INTERVENTION FUNDING				
Contr. towards Funding of Primary Edu.	348,877,941.39	-	-	(348,877,941.39)
1% LGSC Training Fund	16,247,852.84	-	-	(16,247,852.84)
0.75% Admin Charges	12,185,889.66	-	-	(12,185,889.66)
5% Security	81,239,264.43	-	-	(81,239,264.43)
Total	458,550,948.32	-	-	(458,550,948.32)
MISCELLANEOUS DEDUCTIONS FUNDING				
Serence Gratuity to Former LG Concillors	6,400,000.00	-	-	(6,400,000.00)
Contr. to Indigines Undergoing AFT	400,000.00	-	-	(400,000.00)
IFAD Climate Change A. C. Funding	2,500,000.00	-	-	(2,500,000.00)
Retainership NTA/BRTV	1,260,000.00	-	-	(1,260,000.00)
P/ment for Preparation of LGA's Annual Acct	1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood Food Items to IDPs	2,113,945.75	-	-	(2,113,945.75)
LGA's Hajj Fare	15,017,406.65	-	-	(15,017,406.65)
Purc. of Equipts for SPHCA Biometric Data C	2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service	16,111,111.11	-	-	(16,111,111.11)
Workshop on Fiscal & Admin. Due Process	462,962.92	-	-	(462,962.92)
Diesel to Tractors for Farming Across LGA's	1,481,481.48	-	-	(1,481,481.48)
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees	9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019	4,242,840.00	-	-	(4,242,840.00)
Hotel Bills inrespects of Borno State Hotel	-	-	-	-
Production of Projects Calender 2018	280,000.00	-	-	(280,000.00)
Outstanding Liabilities	-	-	-	-
JNI Contribution	385,185.19	-	-	(385,185.19)
Total	72,379,679.39	-	-	(72,379,679.39)
OFFICE OF THE CHAIRMAN				
Salary	809,062.56	17,200,000.00	17,200,000.00	16,390,937.44
Elected & Appointed Official Ren. Package	2,950,000.00	10,900,000.00	5,825,904.00	7,950,000.00
Local Travel & Transport: Training	8,410,000.00	9,000,000.00	8,000,000.00	590,000.00
Office Stationery/Computer Consumables	-	2,000,000.00	2,000,000.00	2,000,000.00
Maintenance of Motor Vehicle & T/Equipt	2,270,000.00	7,500,000.00	8,000,000.00	5,230,000.00
Maintenance of Office Furniture	-	7,000,000.00	6,000,000.00	7,000,000.00
Local Training	743,000.00	3,000,000.00	2,000,000.00	2,257,000.00
Security Vote (Including Operations)	5,380,000.00	5,500,000.00	4,000,000.00	120,000.00
Consultancy Services & Special Committee	-	2,000,000.00	1,000,000.00	2,000,000.00
Entertainment & Special Hospitality	7,975,000.00	9,000,000.00	8,000,000.00	1,025,000.00
Grant to Community & NGOs	20,030,000.00	60,000,000.00	50,000,000.00	39,970,000.00
Contribution to National Population	-	1,500,000.00	1,000,000.00	1,500,000.00
Total	48,567,062.56	134,600,000.00	113,025,904.00	86,032,937.44

KONDUGA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
OFFICE OF THE SECRETARY				
Salary	668,027.36	13,098,000.00	13,098,000.00	12,429,972.64
Local Travel & Transport: Training	1,462,944.96	3,000,000.00	2,000,000.00	1,537,055.04
Office Stationery/Computer Consumables	70,000.00	2,000,000.00	1,000,000.00	1,930,000.00
Maintenance of Motor Vehicle & T/Equip	-	2,000,000.00	1,500,000.00	2,000,000.00
Maintenance of Office Furniture	-	1,000,000.00	500,000.00	1,000,000.00
Entertainment & Hospitality	-	1,000,000.00	500,000.00	1,000,000.00
Total	2,200,972.32	22,098,000.00	18,598,000.00	19,897,027.68
THE COUNCIL				
Salary	3,801,229.08	24,494,188.00	24,494,188.00	20,692,958.92
Local Travel & Transport: Training	4,400,000.00	6,000,000.00	5,000,000.00	1,600,000.00
Telephone Charges	165,000.00	500,000.00	500,000.00	335,000.00
Maintenance of Motor Vehicle & T/Equip	160,000.00	5,000,000.00	5,000,000.00	4,840,000.00
Maintenance of Office Furniture	4,450,000.00	3,500,000.00	3,000,000.00	(950,000.00)
Local Training	-	1,000,000.00	500,000.00	1,000,000.00
Entertainment & Special Hospitality	-	2,000,000.00	1,000,000.00	2,000,000.00
Grant to Communities & NGOs	4,450,000.00	500,000.00	4,000,000.00	(3,950,000.00)
Total	17,426,229.08	42,994,188.00	43,494,188.00	25,567,958.92
ADMIN. & GENERAL SERVICE				
Salary	134,377,427.16	155,290,340.00	153,290,340.00	20,912,912.84
Contribution to Pension	-	8,000,000.00	8,000,000.00	8,000,000.00
Group Life Insurance	-	2,000,000.00	2,000,000.00	2,000,000.00
Pension Allowances	-	2,000,000.00	2,000,000.00	2,000,000.00
Arrears of 10% Pension Allowance	-	1,000,000.00	1,000,000.00	1,000,000.00
Local Travel & Transport: Training	23,101,256.50	27,000,000.00	25,000,000.00	3,898,743.50
Recurrent Expenses	2,756,000.00	4,000,000.00	3,000,000.00	1,244,000.00
Staff Welfare Scheme	9,955,000.00	10,000,000.00	8,000,000.00	45,000.00
Office Stationery/Computer Consumables	10,000.00	3,000,000.00	2,000,000.00	2,990,000.00
Printing of Non Security Document	300,000.00	2,000,000.00	1,500,000.00	1,700,000.00
Maintenance of M/Veh./Transport Equip.	2,505,400.00	4,000,000.00	3,000,000.00	1,494,600.00
Maintenance of Office Furniture	-	12,000,000.00	10,000,000.00	12,000,000.00
Local Training	1,609,850.00	2,000,000.00	1,000,000.00	390,150.00
Consultancy Services & Special Committee	4,550,000.00	5,000,000.00	4,000,000.00	450,000.00
Insurance Premium	-	500,000.00	500,000.00	500,000.00
Refreshment & Meals	-	2,000,000.00	1,000,000.00	2,000,000.00
Purchase of Relief Materials to IDPs	231,908,388.88	300,000,000.00	155,000,000.00	68,091,611.12
Promotion Examination By LGSC	-	1,000,000.00	1,000,000.00	1,000,000.00
Contribution to Training Fund	-	1,000,000.00	1,000,000.00	1,000,000.00
Miscellaneous Expenses	22,260,000.00	25,000,000.00	16,000,000.00	2,740,000.00
Total	433,333,322.54	566,790,340.00	398,290,340.00	133,457,017.46
AGRIC & NATURAL RESOURCES				
Salary	32,847,795.44	96,700,000.00	86,700,000.00	63,852,204.56
Local Travel & Transport: Training	444,000.00	2,500,000.00	2,000,000.00	2,056,000.00
Payment of Drivers Allowance	-	2,500,000.00	2,000,000.00	2,500,000.00
Office Stationery/Computer Consumables	108,780.00	2,500,000.00	2,000,000.00	2,391,220.00
Printing of Non Security Documents	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Veterinary Drugs	4,416,000.00	4,500,000.00	4,000,000.00	84,000.00
Maintenance of M/Veh./Transport Equip.	111,111.12	3,500,000.00	3,000,000.00	3,388,888.88
Maintenance of Office Furniture	-	2,000,000.00	2,000,000.00	2,000,000.00
Supply of Agric Equipment	3,000,000.00	7,000,000.00	7,000,000.00	4,000,000.00
Local Training	-	1,500,000.00	1,000,000.00	1,500,000.00

KONDUGA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
Conference Seminar & Workshop	-	1,000,000.00	1,000,000.00	1,000,000.00
Cleaning & Fumigation Services	2,784,000.00	4,500,000.00	4,000,000.00	1,716,000.00
Consultancy Services & Special Committee	-	1,000,000.00	500,000.00	1,000,000.00
Trade Fair Exhibition & Shows	-	3,000,000.00	3,000,000.00	3,000,000.00
Promotion of Animal Feed Production	-	3,000,000.00	3,000,000.00	3,000,000.00
Formation & Development of Cooperative	-	2,000,000.00	2,000,000.00	2,000,000.00
Special Programme for Food Security	8,000,000.00	15,000,000.00	14,000,000.00	7,000,000.00
Entertainment & Official Hospitality	-	1,000,000.00	1,000,000.00	1,000,000.00
Provision of Service Materials	-	1,500,000.00	1,500,000.00	1,500,000.00
Transport & Handling of Fertilizer	2,000,000.00	8,000,000.00	8,000,000.00	6,000,000.00
Purchase of Agric MAP	3,000,000.00	12,500,000.00	12,000,000.00	9,500,000.00
Grants to Communities & NGOs	-	3,000,000.00	3,000,000.00	3,000,000.00
Miscellaneous Expenses	7,451,469.20	9,795,597.00	3,500,000.00	2,344,127.80
Total	64,163,155.76	188,995,597.00	167,200,000.00	124,832,441.24
FINANCE & SUPPLY				
Salary	56,918,124.62	144,682,432.00	140,592,877.00	87,764,307.38
Local Travel & Transport: Training	3,163,000.00	3,000,000.00	2,500,000.00	(163,000.00)
Office Stationery/Computer Consumables	1,211,400.00	1,600,000.00	1,600,000.00	388,600.00
Printing of Non Security Document	1,925,000.00	2,000,000.00	2,000,000.00	75,000.00
Maintenance of MNeH./Transport Equip.	261,550.00	3,000,000.00	2,500,000.00	2,738,450.00
Maintenance of Office Furniture	-	2,500,000.00	2,000,000.00	2,500,000.00
Consultancy Services & Special Committee	1,150,000.00	2,000,000.00	1,700,000.00	850,000.00
Tax Consultant Fees	-	1,500,000.00	1,500,000.00	1,500,000.00
Bank Charges (Other Than Interest)	319,178.34	2,000,000.00	1,500,000.00	1,680,821.66
Refreshment & Meals	-	1,500,000.00	1,300,000.00	1,500,000.00
Settlement of Liabilities	-	25,000,000.00	25,000,000.00	25,000,000.00
Provision of Service Materials	820,000.00	3,500,000.00	3,000,000.00	2,680,000.00
Miscellaneous Expenses	1,626,000.00	19,000,000.00	18,000,000.00	17,374,000.00
Total	67,394,252.96	211,282,432.00	203,192,877.00	143,888,179.04
WORKS TRANSPORT & HOUSING				
Salary	25,600,194.46	55,264,429.00	50,240,390.00	29,664,234.54
Local Travel & Transport: Training	-	10,000,000.00	10,000,000.00	10,000,000.00
Miscellaneous Expenses	-	5,000,000.00	3,000,000.00	5,000,000.00
Refreshment & Meals	-	500,000.00	500,000.00	500,000.00
Medical Expenses	-	1,000,000.00	1,000,000.00	1,000,000.00
Entertainment & Hospitality	-	1,000,000.00	1,000,000.00	1,000,000.00
Provision of Service Materials	540,000.00	7,000,000.00	10,000,000.00	6,460,000.00
Electricity Charges	-	500,000.00	500,000.00	500,000.00
Water Rates	-	500,000.00	500,000.00	500,000.00
Office Stationery/Computer Consumables	-	1,000,000.00	1,000,000.00	1,000,000.00
Printing of Non Security Document	-	500,000.00	500,000.00	500,000.00
Maintenance of MNeH./Transport Equip.	-	2,000,000.00	2,000,000.00	2,000,000.00
Maintenance of Office Furniture	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of Office Equipment	-	1,000,000.00	2,000,000.00	1,000,000.00
Maintenance of Plants & Generator	3,400,000.00	5,000,000.00	3,000,000.00	1,600,000.00
Other Maintenance Services	3,400,000.00	4,000,000.00	2,000,000.00	600,000.00
Maintenance of Boreholes	5,675,000.00	13,000,000.00	10,000,000.00	7,325,000.00
Maintenance of Drainages	-	1,000,000.00	1,500,000.00	1,000,000.00
Opening of Blocked Culverts	-	500,000.00	500,000.00	500,000.00
Repairs of Vandalized Electrical Poles	4,600,000.00	5,000,000.00	2,000,000.00	400,000.00
Bush Clearing Along Highways	-	2,000,000.00	2,000,000.00	2,000,000.00
Local Training	-	1,000,000.00	2,000,000.00	1,000,000.00

KONDUGA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Conference Seminars & Workshop	-	1,000,000.00	1,000,000.00	1,000,000.00
Sundry Charges	-	500,000.00	250,000.00	500,000.00
Consultancy Services & Special Committee	-	1,500,000.00	2,000,000.00	1,500,000.00
Maintenance of Office Building & R/Quarters	-	500,000.00	2,000,000.00	500,000.00
Maintenance of Street Lightening	-	500,000.00	500,000.00	500,000.00
Miscellaneous Expenses	-	5,000,000.00	-	5,000,000.00
Total	43,215,194.46	126,764,429.00	111,990,390.00	83,549,234.54

EDUCATION & SOCIAL DEVELOPMENT

Salary	-	-	30,270,589.00	-
Local Travel & Transport: Training	-	1,500,000.00	1,500,000.00	1,500,000.00
Telephone Charges	-	1,000,000.00	200,000.00	1,000,000.00
NYSC Allowances	-	500,000.00	250,000.00	500,000.00
Office Stationery/Computer Consumables	-	200,000.00	250,000.00	200,000.00
Books	-	300,000.00	300,000.00	300,000.00
Printing of Non Security Document	-	100,000.00	200,000.00	100,000.00
Uniform & Other Clothings	-	300,000.00	250,000.00	300,000.00
Maintenance of Office Furniture	-	200,000.00	500,000.00	200,000.00
Sustenance of Mass Literacy Programme	-	1,000,000.00	500,000.00	1,000,000.00
Conference Seminar & Workshop	-	1,000,000.00	1,000,000.00	1,000,000.00
Consultancy Services & Special Committee	-	500,000.00	1,000,000.00	500,000.00
Publicity & Advertisements	-	200,000.00	400,000.00	200,000.00
Sporting Activities	-	300,000.00	250,000.00	300,000.00
Assistance to Religious Teachers Activities	-	1,000,000.00	200,000.00	1,000,000.00
Cultural & Local Festivals	-	300,000.00	7,000,000.00	300,000.00
Adult & Non Formal Education	-	1,000,000.00	500,000.00	1,000,000.00
Provision of Service Materials	210,000.00	500,000.00	500,000.00	290,000.00
Poverty Alleviation Programme	11,000,000.00	15,000,000.00	10,400,000.00	4,000,000.00
Grants to Community & NGOs	2,100,000.00	15,000,000.00	15,000,000.00	12,900,000.00
Overhead to Primary Education	-	2,000,000.00	2,500,000.00	2,000,000.00
Total	13,310,000.00	41,900,000.00	72,970,589.00	28,590,000.00

PRIMARY HEALTH CARE

Salary	163,287,542.65	210,942,800.00	210,942,800.00	47,655,257.35
Local Travel & Transport: Training	4,950,000.00	6,000,000.00	5,000,000.00	1,050,000.00
Control of Divormenting	3,000,000.00	4,000,000.00	3,500,000.00	1,000,000.00
Purchase of Medical Clinic Equipment	28,370,000.00	29,000,000.00	27,000,000.00	630,000.00
HIV/AIDS & Diabetes Test Kit	5,000,000.00	5,000,000.00	4,000,000.00	-
Cold Chain Materials	2,100,000.00	3,500,000.00	3,000,000.00	1,400,000.00
Maintenance of MNeH.ITransport Equipmt.	1,950,000.00	4,000,000.00	3,000,000.00	2,050,000.00
Maintenance of Office Furniture	-	2,500,000.00	2,000,000.00	2,500,000.00
Ent Care for Primary School Pupils	-	500,000.00	2,500,000.00	500,000.00
Polio Immunization Day	14,990,000.00	15,000,000.00	7,000,000.00	10,000.00
President Comp. Response Plan (HIV/AIDS)	3,988,000.00	4,000,000.00	3,500,000.00	12,000.00
Oncho Programmes	-	500,000.00	2,500,000.00	500,000.00
Family Planning Programme	-	2,500,000.00	2,000,000.00	2,500,000.00
TBL & Leprosy Control	1,500,000.00	2,500,000.00	2,000,000.00	1,000,000.00
Primary Ear & Eye Care	-	3,000,000.00	2,000,000.00	3,000,000.00
Medical Assistant	142,000.00	4,500,000.00	4,000,000.00	4,358,000.00
Operation Plant	-	500,000.00	2,000,000.00	500,000.00
Roll Back Malaria	2,500,000.00	6,000,000.00	5,500,000.00	3,500,000.00
Integrated Mat. & Child Health Clinic	3,000,000.00	3,000,000.00	2,500,000.00	-
Medical Part Time Fee	-	2,500,000.00	2,000,000.00	2,500,000.00
Sanitation Exercise	4,470,000.00	4,500,000.00	4,000,000.00	30,000.00

KONDUGA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Routine Immunization	1,890,000.00	3,500,000.00	3,000,000.00	1,610,000.00
Disease Surveillance	2,650,000.00	3,000,000.00	2,000,000.00	350,000.00
Emergency Transport Scheme	1,500,000.00	3,000,000.00	2,500,000.00	1,500,000.00
Free MCH Services	2,300,000.00	3,000,000.00	2,500,000.00	700,000.00
Emergency Preparedness & Resp. to Epid	-	2,500,000.00	2,000,000.00	2,500,000.00
Midwifery Service Scheme	-	3,000,000.00	2,000,000.00	3,000,000.00
State Council on Health	-	3,000,000.00	2,000,000.00	3,000,000.00
Miscellaneous Expenses	15,950,000.00	16,000,000.00	15,000,000.00	50,000.00
Total	263,537,542.65	350,942,800.00	330,942,800.00	87,405,257.35

TRADITIONAL OFFICE

Salary	20,531,895.20	30,700,656.00	30,700,656.00	10,168,760.80
Local Travel & Transport: Training	1,080,000.00	2,000,000.00	2,000,000.00	920,000.00
Allowance to Traditional Rulers	-	3,500,000.00	3,000,000.00	3,500,000.00
Office Stationery/Computer Consumables	-	1,500,000.00	1,000,000.00	1,500,000.00
Maintenance of MNeh./Transport Equip.	-	1,000,000.00	500,000.00	1,000,000.00
Maintenance of Office Furniture	-	500,000.00	500,000.00	500,000.00
Consultancy Services & Special Committee	-	1,000,000.00	500,000.00	1,000,000.00
Grant to Community & NGOs	-	1,000,000.00	5,000,000.00	1,000,000.00
Total	21,611,895.20	41,200,656.00	43,200,656.00	19,588,760.80

BUDGET, PLAN, RESEARCH & STAT.

Salary	-	5,110,663.00	5,110,663.00	5,110,663.00
Local Travel & Transport: Training	-	100,000.00	100,000.00	100,000.00
Internet Access Charges	-	250,000.00	250,000.00	250,000.00
Office Stationery/Computer Consumables	-	500,000.00	500,000.00	500,000.00
Printing of Non Security Document	-	100,000.00	100,000.00	100,000.00
Purchase of Computer System & Accesso.	-	250,000.00	250,000.00	250,000.00
Maintenance of MNeh./Transport Equip.	-	250,000.00	250,000.00	250,000.00
Maintenance of Office Furniture	-	500,000.00	500,000.00	500,000.00
Local Training	-	1,000,000.00	1,000,000.00	1,000,000.00
Conference Seminar & Workshops	-	1,000,000.00	1,000,000.00	1,000,000.00
Consultancy Services & Special Committee	-	500,000.00	500,000.00	500,000.00
Aquisition of IPSAS Budget Appl. Software	-	1,000,000.00	1,000,000.00	1,000,000.00
Refreshment & Meals	-	700,000.00	700,000.00	700,000.00
Subscription to Professional Bodies	-	500,000.00	500,000.00	500,000.00
Budget Monitoring	-	1,000,000.00	1,000,000.00	1,000,000.00
Monitoring & Evaluation	-	550,000.00	550,000.00	550,000.00
Budget Preparatory Expenses	-	250,000.00	250,000.00	250,000.00
Statistic & Data Collection General	-	250,000.00	250,000.00	250,000.00
Logistics & Implementation	-	1,000,000.00	1,000,000.00	1,000,000.00
Entertainment & Official Hospitality	-	700,000.00	700,000.00	700,000.00
Total	-	15,510,663.00	15,510,663.00	15,510,663.00

SCHEDULE OF JACC AND CAPITAL EXPENDITURE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
JACC DEDUCTION				
5% Stabilization	35,578,630.34	-	-	(35,578,630.34)
20% LG Joint Development Programme	374,955,057.68	-	-	(374,955,057.68)
Rehabilitation of Federal Highway	-	-	-	-
Total Diff with JAAC	410,533,688.02	-	-	(410,533,688.02)

KONDUGA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
ADMIN & GENERAL SERVICES				
Purchase of Lightining Equipment Vehicles	-	4,500,000.00	2,000,000.00	4,500,000.00
Const. & Provision of Office Building	41,694,777.78	175,000,000.00	65,000,000.00	133,305,222.22
Purchase of Motor Vehicle	-	12,000,000.00	1,000,000.00	12,000,000.00
Rehabilitation & Repairs of Primary Schools	222,222.24	115,000,000.00	8,000,000.00	114,777,777.76
Rehabilitation & Repairs of Office Building	-	25,000,000.00	18,000,000.00	25,000,000.00
Purchase of Library Books & Equipment	-	3,000,000.00	1,000,000.00	3,000,000.00
Local Government Redev. Project	80,888.88	140,000,000.00	80,000,000.00	139,919,111.12
Total	41,997,888.90	474,500,000.00	175,000,000.00	432,502,111.10
AGRIC & NATURAL RESOURCES				
Purchase of Farming Inputs	1,500,000.00	70,000,000.00	120,000,000.00	68,500,000.00
Purchase of Agro Chemicals & Seedling	7,000,000.00	15,000,000.00	10,500,000.00	8,000,000.00
Purchase of Hand Tillers	6,000,000.00	6,000,000.00	1,000,000.00	-
Purchase of Oil Press Mill	-	1,500,000.00	1,000,000.00	1,500,000.00
Counter Part Funding of Fadama III	1,300,000.00	5,000,000.00	5,000,000.00	3,700,000.00
Purchase of Motor Vehicle	-	5,000,000.00	5,000,000.00	5,000,000.00
Program (CRARDP)	-	2,000,000.00	2,000,000.00	2,000,000.00
Renovation of Office Building	-	31,500,000.00	11,000,000.00	31,500,000.00
Total	15,800,000.00	136,000,000.00	155,500,000.00	120,200,000.00
Finance & Supply				
Construction of Markets	-	5,000,000.00	4,000,000.00	5,000,000.00
Repairs of Markets	3,600,000.00	6,000,000.00	5,000,000.00	2,400,000.00
Const. of Markets & Parks	-	3,000,000.00	3,000,000.00	3,000,000.00
Const. of Market Stalls	-	4,000,000.00	2,000,000.00	4,000,000.00
Rehabilitation of Parks	-	20,000,000.00	20,000,000.00	20,000,000.00
Total	3,600,000.00	38,000,000.00	34,000,000.00	34,400,000.00
WORKS TRANSPORT & HOUSING				
Purchase & Aquisition of Land	3,000,000.00	5,000,000.00	5,000,000.00	2,000,000.00
Purchase of Motor Cycle	-	500,000.00	500,000.00	500,000.00
Purchase of Power Generator Sets	-	5,000,000.00	4,000,000.00	5,000,000.00
Purchase of Survey Equipment	-	3,000,000.00	3,000,000.00	3,000,000.00
Purchase of Transformers	-	25,000,000.00	20,000,000.00	25,000,000.00
Erosion & Flood Control	-	2,000,000.00	2,000,000.00	2,000,000.00
Rehabilitation & Repairs of Electricity	-	7,000,000.00	2,000,000.00	7,000,000.00
Conetruction & Reh. Of Rural Electricity	-	4,000,000.00	3,000,000.00	4,000,000.00
Construction & Provision of Water Facilities	313,500.00	3,000,000.00	2,000,000.00	2,686,500.00
Rehabilitation & Repairs of Roads	9,147,666.68	19,000,000.00	16,500,000.00	9,852,333.32
Rehabilitation & Repairs of Water Facilities	31,156,124.00	100,000,000.00	52,000,000.00	68,843,876.00
Construction & Provision of Drainage	-	1,000,000.00	1,000,000.00	1,000,000.00
Demacation of Boundries	-	1,000,000.00	2,000,000.00	1,000,000.00
Construction of Culverts	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	43,617,290.68	176,500,000.00	114,000,000.00	132,882,709.32
PRIMARY HEALTH CARE				
Purchase of Medical Test Kits	6,950,000.00	9,000,000.00	8,000,000.00	2,050,000.00
Purchase of Medical & Clinic Equipt.Hosp.	8,500,000.00	10,000,000.00	9,000,000.00	1,500,000.00
Purchase of Medical & Clinic Equipt. V/Ward	1,370,000.00	4,000,000.00	2,000,000.00	2,630,000.00
Construction of Staff Quarters	4,830,815.00	5,000,000.00	4,000,000.00	169,185.00
Up-grading of Dispensaries	4,830,815.00	6,000,000.00	4,000,000.00	1,169,185.00
Purchase of Tools & Materials	800,000.00	3,000,000.00	2,000,000.00	2,200,000.00
Purchase of NID Materials	-	6,000,000.00	5,000,000.00	6,000,000.00
Provision for NID Exercise	6,000,000.00	5,000,000.00	4,000,000.00	(1,000,000.00)
Purchase of Drugs & Equipment	1,500,000.00	5,000,000.00	5,000,000.00	3,500,000.00
Total	34,781,630.00	53,000,000.00	43,000,000.00	18,218,370.00



BORNO STATE OF NIGERIA

**KUKAWA
LOCAL GOVERNMENT COUNCIL**

ANNUAL FINANCIAL STATEMENT

FOR THE YEAR ENDED

31ST DECEMBER, 2018.

KUKAWA LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 1
CASHFLOW STATEMENT

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
From Operation:			
RECIEPT:			
Statutory Allocation FAAC		2,007,892,843.28	857,616,468.05
Value Added Tax		-	-
Sub Total		2,007,892,843.28	857,616,468.05
Internal Generated Revenue			
Internal Generated Revenue	3	2,165,416.11	2,237,214.30
OTHER RECIEPT:	4		
VAT		302,696,588.40	-
PPT		4,647,612.02	-
Excess Bank Chgarges		4,902,824.14	-
Excess Crude		3,473,730.55	-
Forex Equalisation		34,737,305.53	-
Additional Fund From NNPC		3,262,221.99	-
Exchange Difference		12,114,136.72	-
Exchange Gain		7,923,509.84	-
Sub Total		373,757,929.19	-
Total Receipts		2,383,816,188.58	859,853,682.35
PAYMENTS:			
STATUTORY DEDUCTIONS	5		
3% Emirate Council		60,236,790.30	-
0.5% L.G. Audit		10,019,464.22	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus		15,911,430.26	-
Local Govt Pension		12,726,227.37	-
Sub-Total		98,893,912.15	-
INTERVENTION FUNDING	6		
Contribution towards Fundingof Primary Edu.		192,525,149.88	-
1% LGSC Training Fund		20,078,928.43	-
0.75% Admin Charges		15,059,196.31	-
5% Security		100,394,642.13	-
Sub-Total		328,057,916.75	-
MISCELLANEOUS DEDUCTIONS FUNDING	7		
Sererance Gratuity to Former LG Concillors		7,200,000.00	-
Contr. to Indigines Undergoing Armed Forces Training		450,000.00	-
IFAD Climate Change Adaptation Counterpart Funding		2,500,000.00	-
Retaunership NTA/BRTV		1,680,000.00	-
Payment for Preparation of LGA's Annual Account		1,000,000.00	-
Procurement of Firewood, Food Items to IDPs		10,657,232.08	-
LGA's Hajj Fare		22,869,273.31	-
Purc. of Equilpts for SPHCA Biometric Data Capture		2,206,227.77	-
Provision of Essential Service		10,000,000.00	-
Workshop on Fiscal & Admin. Due Process		462,962.96	-
Diesel to Tractors for Farming Across LGA's		1,481,481.48	-
Gratuity to Local Edu. Authority Retiress		9,259,259.26	-
Gratuity to Local Government Retiress		9,259,259.26	-
WAEC/SSCE & NECO 2018/2019		1,897,500.00	-
Hotel Bills innspects of Borno State Hotel		-	-
Production of Projects Calender 2018		680,000.00	-

KUKAWA LOCAL GOVERNMENT OF BORNO STATE

		ACTUAL 2018	ACTUAL 2017
		N	N
Outstanding Liabilities		-	-
JNI Contribution		385,185.19	-
Sub-Total		81,988,381.31	-
Personnel Emoluments:	8	513,995,453.46	522,871,005.15
Overhead Cost	9	377,722,229.95	242,647,633.40
Sub-Total		891,717,683.41	765,518,638.55
Total Payments		1,400,657,893.62	765,518,638.55
Cash Flow From Operations		983,158,294.96	94,335,043.80
CASH FLOW FROM INVESTMENT:			
Phurchase/Contruotion of Assest	10	409,839,258.42	95,626,605.00
Phurchase of Fin. Market Intrument		-	-
Total Cash Flow From Investment		409,839,258.42	95,626,605.00
CASH FLOW FROM FINANCING:			
Increase/Decrease in Cash		225,421.87	-1,291,561.20
Opening Cash Balance		460,119.01	1,751,730.21
Closing Cash Balance	11	685,540.88	460,169.01

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	NOTE	ACTUAL 2018	ACTUAL 2017
		N	N
ASSESTS:			
Treasuries & Banks	12	685,540.88	460,169.01
Investments	13	4,830,085.00	6,830,065.00
Advances	14	48,005,500.43	48,005,500.43
Total Assests		53,521,126.31	55,295,734.44
PUBLIC FUND & LIABILITIES:			
Consolidated Revenue Fund	15	685,540.00	460,169.01
Other Fund - Investment Fund		-178,712,561.89	-178,712,561.89
Total Public Fund		-178,027,021.89	-178,252,392.88
Deposits	16	233,548,147.32	233,548,147.32
Total Liabilities		237,934,525.82	229,161,768.82
Public Fund + Liabilities		55,521,125.43	55,295,754.44

STATEMENT NO. 3
CONSOLIDATED REVENUE FUND

	NOTE	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
		N	N	N	N
Opening Balance (a)		460,169.01	-	-	460,169.01
Add: REVENUE (INCOME) (b)					
S/Allocation from Federal Govt.	13	2,007,892,843.28	1,662,303,241.00	1,638,959,072.00	-345,589,602.28
S/Allocation from State Govt.		-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT		-	403,042,371.00	403,042,371.00	403,042,371.00
Sub Total		2,008,353,012.29	2,265,345,612.00	2,242,001,443.00	256,992,599.71
Taxes	14	-	19,390,000.00	58,750,000.00	19,390,000.00
Licence General	15	820,366.11	116,410,000.00	98,850,000.00	115,589,633.89
Fees General	16	-	59,662,000.00	53,600,000.00	59,662,000.00
Fines General	17	-	1,500,000.00	1,500,000.00	1,500,000.00
Sales General	18	-	17,373,000.00	14,000,000.00	17,373,000.00
Earning General	19	745,050.00	34,450,000.00	84,000,000.00	33,704,950.00
Rent on Local Govt. Building	20	600,000.00	8,500,000.00	1,200,000.00	7,900,000.00
Investment Income General	21	-	1,000,000.00	700,000.00	1,000,000.00
Interest Earned	22	-	-	400,000.00	-
Domestic Grants	23	-	100,000,000.00	50,200,000.00	100,000,000.00
Total Revenue (Income) (b)		2,010,518,428.40	2,623,630,612.00	2,605,201,443.00	613,112,183.60
OTHER RECEIPT:					
VAT		302,696,588.40	-	-	(302,696,588.40)
PPT		4,647,612.02	-	-	(4,647,612.02)
Excess Bank Chgarges		4,902,824.14	-	-	(4,902,824.14)
Excess Crude		3,473,730.55	-	-	(3,473,730.55)
Forex Equalisation		34,737,305.53	-	-	(34,737,305.53)
Additional Fund From NNPC		3,262,221.99	-	-	(3,262,221.99)
Exchange Difference		12,114,136.72	-	-	(12,114,136.72)
Exchange Gain		7,923,509.84	-	-	(7,923,509.84)
Sub Total		373,757,929.19	-	-	(373,757,929.19)
Total Funds Available (a+b+c)		2,384,276,357.59	2,623,630,612.00	2,605,201,443.00	613,112,183.60
Less: EXPENDITURE					
STATUTORY DEDUCTIONS	28				
3% Emirate Council		60,236,790.30	-	-	(60,236,790.30)
0.5% L.G. Audit		10,019,464.22	-	-	(10,019,464.22)
7% of L.E.A. Pri. Sch. Teac Pen Plus		15,911,430.26	-	-	(15,911,430.26)
Local Govt Pension		12,726,227.37	-	-	(12,726,227.37)
Sub-Total		98,893,912.15	-	-	(98,893,912.15)
INTERVENTION FUNDING	29				
Contr. towards Funding of Pri. Edu.		192,525,149.88	-	-	(192,525,149.88)
1% LGSC Training Fund		20,078,928.43	-	-	(20,078,928.43)
0.75% Admin Charges		15,059,196.31	-	-	(15,059,196.31)
5% Security		100,394,642.13	-	-	(100,394,642.13)
Sub-Total		328,057,916.75	-	-	(328,057,916.75)
MISCELLANEOUS DEDUCTIONS FUNDING	30				
Serterance Gratuity to F. LG Concillors		7,200,000.00	-	-	(7,200,000.00)
Contr. to Indigines Undergoing AFT		450,000.00	-	-	(450,000.00)
IFAD Climate Change Adapt Cpart Funding		2,500,000.00	-	-	(2,500,000.00)
Retainership NTA/BRTV		1,680,000.00	-	-	(1,680,000.00)
P/ment for Preparation of LGA's Annual Acct		1,000,000.00	-	-	(1,000,000.00)
Procure. of Firewood, Food Items to IDPs		10,657,232.08	-	-	(10,657,232.08)
LGA's Hajj Fare		22,869,273.31	-	-	(22,869,273.31)
Purc. of Equipmts for SPHCA B/metric D. Cap		2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service		10,000,000.00	-	-	(10,000,000.00)
Workshop on Fiscal & Admin. Due Process		462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's		1,481,481.48	-	-	(1,481,481.48)
Gratuity to Local Edu. Authority Retirees		9,259,259.26	-	-	(9,259,259.26)

KUKAWA LOCAL GOVERNMENT OF BORNO STATE

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Gratuity to Local Government Retirees		9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019		1,897,500.00	-	-	(1,897,500.00)
Hotel Bills in respect of Borno State Hotel		-	-	-	-
Production of Projects Calendar 2018		680,000.00	-	-	(680,000.00)
Outstanding Liabilities		-	-	-	-
JNI Contribution		385,185.19	-	-	(385,185.19)
Sub-Total		81,988,381.31	-	-	(81,988,381.31)
Personnel Cost	24	513,895,453.46	792,892,920.42	720,876,350.00	278,897,466.96
Overhead Cost	25	377,722,229.95	997,008,999.58	924,558,422.00	619,286,769.63
Sub-Total		891,717,683.41	1,789,901,920.00	1,645,434,772.00	898,184,236.59
Operating Fund B/4 Transfer		410,524,799.30	833,728,692.00	909,766,671.00	423,203,892.70
APPROPRIATION TRANSFERS					
Transfer to Capital Dev. Fund		409,839,258.42	904,050,000.00	896,400,000.00	494,210,741.58
Total Appropriation		409,839,258.42	904,050,000.00	896,400,000.00	494,210,741.58
Closing Balance		685,540.88	-70,321,380.00	13,366,671.00	71,006,848.88

STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Add: Capital Receipts					
Value Added Tax		403,042,371.00	403,042,371.00	403,042,371.00	-
Transfer From CRF		409,839,258.42	1,106,850,000.00	896,400,000.00	1,057,010,741.58
Total Capital Receipts		812,881,629.42	1,509,892,371.00	1,299,442,371.00	1,057,010,741.58
Total Capital Funds Available		812,881,629.42	1,509,892,371.00	1,299,442,371.00	1,057,010,741.58
Less: Capital Expenditure					
JACC Deduction	33				
5% Stabilization		40,157,856.86	-	-	(40,157,856.86)
20% LG Joint Development Programme		401,578,568.66	-	-	(401,578,568.66)
Rehabilitation of Federal Highway		-	-	-	-
Sub-Total Diff with JAAC		441,736,425.52	-	-	(441,736,425.52)
Administrative					
Admin & General Services	26	288,630,250.90	408,000,000.00	349,500,000.00	119,369,749.10
Budget Plan, Research & Stat.	27	-	7,000,000.00	7,000,000.00	7,000,000.00
Sub-Total		288,630,250.90	415,000,000.00	356,500,000.00	126,369,749.10
Economic					
Agric & Natural Resources	28	28,294,000.00	65,000,000.00	73,000,000.00	36,706,000.00
Finance & Supply	29	26,583,589.76	193,000,000.00	201,000,000.00	166,416,410.24
Sub-Total		54,877,589.76	258,000,000.00	274,000,000.00	203,122,410.24
Regional Development					
Works Transport & Housing	30	11,901,000.00	268,150,000.00	88,900,000.00	256,249,000.00
Sub-Total		11,901,000.00	268,150,000.00	88,900,000.00	256,249,000.00
Social					
Primary Health Care	31	54,530,417.76	165,700,000.00	177,000,000.00	111,169,582.24
Sub-Total		54,530,417.76	165,700,000.00	177,000,000.00	111,169,582.24
Total Capital Expenditure		409,839,258.42	1,106,850,000.00	896,400,000.00	1,057,010,741.58

KUKAWA LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CASHFLOW STATEMENT

	ACTUAL 2018 N	ACTUAL 2017 N
Note 3 - Internal Generated Revenue		
Taxes		-
Licence General	820,366.11	123,214.30
Earning General	745,050.00	2,114,000.00
Rent on Local Govt. Building	600,000.00	-
Total	2,165,416.11	2,237,214.30
Note 4 - Other Receipt		
VAT	302,696,588.40	-
PPT	4,647,612.02	-
Excess Bank Chgarges	4,902,824.14	-
Excess Crude	3,473,730.55	-
Forex Equalisation	34,737,305.53	-
Additional Fund From NNPC	3,262,221.99	-
Exchange Difference	12,114,136.72	-
Exchange Gain	7,923,509.84	-
Sub Total	373,757,929.19	-
Note 5 - Statutory Deductions		
3% Emirate Council	60,236,790.30	-
0.5% L.G. Audit	10,019,464.22	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus	15,911,430.26	-
Local Govt Pension	12,726,227.37	-
Sub-Total	98,893,912.15	-
Note 6 - Intervention Funding		
Contribution towards Fundingof Primary Edu.	192,525,149.88	-
1% LGSC Training Fund	20,078,928.43	-
0.75% Admin Charges	15,059,196.31	-
5% Security	100,394,642.13	-
Sub-Total	328,057,916.75	-
Note 7 - Miscellaneous Deductions Funding		
Sererance Gratuity to Former LG Concillors	7,200,000.00	-
Contr. to Indiginies Undergoing Armed Forces Training	450,000.00	-
IFAD Climate Change Adaptation Counterpart Funding	2,500,000.00	-
Retainership NTA/BRTV	1,680,000.00	-
Payment for Preparation of LGA's Annual Account	1,000,000.00	-
Procurement of Firewood, Food Items to IDPs	10,657,232.08	-
LGA's Hajj Fare	22,869,273.31	-
Purc. of Equipts for SPHCA Biometric Data Capture	2,206,227.77	-
Provision of Essential Service	10,000,000.00	-
Workshop on Fiscal & Admin. Due Process	462,962.96	-
Diesel to Tractors for Farming Across LGA's	1,481,481.48	-
Gratuity to Local Edu. Authority Retireess	9,259,259.26	-
Gratuity to Local Government Retireess	9,259,259.26	-
WAEC/SSCE & NECO 2018/2019	1,897,500.00	-
Hotel Bills inrespects of Borno State Hotel	-	-
Production of Projects Calender 2018	680,000.00	-
Outstanding Liabilities	-	-
JNI Contribution	385,185.19	-
Sub-Total	81,988,381.31	-
Note 8 - Personnel Cost		
Office of the Chairman	398,209.12	22,542,160.34
Office of the LIG Secretary	22,753,301.46	39,088,087.16

KUKAWA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ACTUAL 2017
	N	N
The Council	24,320,499.08	1,536,165.64
Admin. & General Service	29,412,787.52	10,757,229.80
Social Development	5,976,030.00	-
Budg. Plan, Research & Stat.	-	-
Traditional Office	19,381,043.91	23,589,503.65
Agric and Natural Resources	69,262,306.18	69,298,751.62
Finance & Supply	104,073,423.42	100,724,250.10
Works Transport & Housing	63,025,154.66	59,955,378.92
Primary Health Care	175,386,698.11	195,379,477.92
Total	513,989,453.46	522,873,022.15
Note 9 - Overhead Cost		
Office of the Chairman	24,519,993.00	20,988,400.00
Office of the hG Secretary	285,500.00	3,217,000.00
The Council	7,533,550.00	8,120,000.00
Admin. & General Service	142,046,300.00	113,426,849.43
Social Development	1,035,000.00	8,395,000.00
Budg. Plan Research & Stat.	4,612,975.60	3,471,000.00
Traditional Office	7,290,000.00	878,000.00
Agric and Natural Resources	59,049,000.00	33,997,000.00
Finance & Supply	5,988,044.95	15,639,953.97
Works Transport & Housing	21,192,316.40	13,248,430.00
Primary Health Care	104,169,550.00	21,266,000.00
Total	377,722,229.95	242,647,633.40
Notes 10 - Purchase/Construction of Capital Assets		
JACC Deduction		
5% Stabilization	40,157,856.86	-
20% LG Joint Development Programme	401,578,568.66	-
Rehabilitation of Federal Highway	-	-
Sub-Total Diff with the JAAC	441,736,425.52	-
Administrative		
Admin & General Services	288,630,250.90	72,444,150.00
Budget Plan, Research & Stat.	-	-
Sub-Total	288,630,250.90	72,444,150.00
Economic		
Agric. & Nat.	28,294,000.00	-
Finance & Supply	26,583,589.76	12,743,330.00
Sub-Total	54,877,589.76	12,743,330.00
Regional Development		
Works Transport & Housing	11,901,000.00	10,439,125.00
Sub-Total	11,901,000.00	10,439,125.00
Social		
Primary Health Care Sub-total	54,430,417.76	-
Sub-Total	54,430,417.76	-
Grand Total	409,839,258.42	95,626,605.00

KUKAWA LOCAL GOVERNMENT OF BORNO STATE

NOTES TO ASSETS AND LIABILITIES

	ACTUAL 2018 N	ACTUAL 2017 N
Notes 11 - Treasuries & Banks		
Cash and Banks Balance		
Cash at Hand	12,115.47	17,428.28
First Bank Main Account	202,941.18	6,356.93
UBA Salary Account	470,484.23	113,258.28
Union Revenue Account	-	268,332.75
Union M/Transit Account	-	7,403.43
UBA Project Account	-	47,389.34
	685,540.88	480,169.01

Note 12 - Investments

Local Government Loans Board	2,173,104.00	2,173,104.00
Premier Comm. Bank Maiduguri	560,000.00	560,000.00
Premier Property Dev. Company	200,000.00	200,000.00
First Bank of Nig. Plc	139,000.00	139,000.00
New Afri-Bank Plc.	129,981.00	129,981.00
Africa Bank of Nig. Plc.	70,000.00	70,000.00
United Bank for Africa Plc.	500,000.00	500,000.00
Borno Investment Company	58,000.00	58,000.00
Bomb Fertilizer Company	2,000,000.00	2,000,000.00
Borno Soda Ash Company	1,000,000.00	1,000,000.00
Total	6,830,085.00	6,830,085.00

Note 13 - Advances

Personal advance:

NAME OF HOLDER	PURPOSE	BALANCE N
Mallam Sugun Lawan	Motor Vehicle Loan	17,979.92
Baba Musa Ali	Car Loan	79,000.00
Mallam Gana Abubakar	" "	121,971.66
Alhaji Abdullahi Auno	" "	317,551.50
Bukar Sugun Gajiram	" "	176,000.00
Umara Bukar	Motor Cycle Loan	928.80
Lawan Modu Auno	" "	754.74
Mallam Sheriff	" "	37.00
Mustapha Bulcar Kolo	" "	5,003.00
Alh. Sanda Wakil	" "	5,232.00
Tijjani Modu	" "	5.10
Alh. Ali Niye	" "	5,232.00
Mallam Waziri Yerwa	" "	5,232.00
Alh. Abubakar Saidu	" "	3,732.00
Bulama Bukar	" "	5,232.00
Kailli Monguno	" "	912.00
Umar Mairabe	" "	850.00
Ahmodu Mala Guwaram	" "	4,794.16
Mallam Mustapha Usman	" "	2,875.00
Bura Maidugu	Motor Cycle Loan	4.00
H. Binta Baba Gana	" "	15,000.00
Alh. Modu Kanama	" "	1,573.55
Moh'd Tar	" "	1,000.00
Sheriff G. Gogonlong	" "	1,000.00
Moh'd Tar	Agric. Loan	3,500.00

KUKAWA LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PURPOSE	BALANCE N
Sheriff G. Gogonlong	Agric. Loan	17,500.00
Musa Abba Askira	" "	100,000.00
Bukar Yashin	" "	14,000.00
Sundry Person's	Micro Scheme Loan	40,000,000.00
Sub - Total Personal Advance		40,906,900.43

Non - Personal Advance

NAME OF HOLDER	PURPOSE	BALANCE N
Sanda Shettima	" "	80,000.00
Baba Ahmed Imam	" "	30,200.00
Baba Ahmed Imam	" "	50,000.00
Baba Ahmed Imam	" "	20,000.00
Bello Ali Garga	Special Imprest	58,000.00
Alh. Bukar Aji	" "	100,000.00
Baba Ahmed Imam	" "	15,000.00
Bello Ali Garga	" "	35,000.00
Baba Ahmed Imam	" "	24,000.00
Bello Ali Garga	Special Imprest	40,000.00
Liman Modu	Special Imprest	80,000.00
Bello Ali Garga	" "	200,000.00
Modu Bukar Plumber	Special Imprest	400,000.00
Ali Mustapha Umme	Special Imprest	117,000.00
Shettima Alh. Sheriff	47/1112016	1,365,000.00
Lawan Ali Kekeno	30104/17	273,400.00
Hauwa M. Bukar	31/04/17	1,200,000.00
Mamma Ali Kekeno	38104/17	490,000.00
Baba Mustapha Meleh	59/04/17	50,000.00
Alh. Ibrahim Driver	75/04/17	225,000.00
Baba Mustapha Meleh	59/04/17	50,000.00
Mohammed Isa	75/08/17	50,000.00
Baba Gana Wazin	89/08/17	50,000.00
Total		5,002,600.00

Personal Advance	40,906,900.43
Non-Personal Advance	5,002,600.00
Total	45,909,500.43

Notes 14 - Consolidated Revenue Fund Account

Opening Balance	460,169.01	1,751,730.21
Total Recurrent Revenues	1,301,782,313.70	859,853,682.35
Total Funds Available	1,302,242,482.71	861,605,412.56
Less:		
Recurrent Expenditure	891,717,683.41	765,518,638.55
Transfers/Appropriations	409,839,258.42	95,626,605.00
Closing Balance	685,540.88	460,169.01

Notes 15 - Capital Development Funds

Total Capital Receipts	409,839,258.42	95,626,605.00
Total Capital Funds Available	409,839,258.42	95,626,605.00
Less:		
Administrative	288,630,250.90	72,444,150.00
Economic	54,877,589.76	12,743,330.00
Reginal Development	11,901,000.00	10,439,125.00
Social	54,430,417.76	-
Total Capital Expenditure	409,839,258.42	95,626,605.00

KUKAWA LOCAL GOVERNMENT OF BORNO STATE

Note 16 - Receipt - Deposit

NAME OF HOLDER	PURPOSE	AMOUNT N
Bomo State (BIR)	5% Withholding Tax	121,981.31
NULGE	Union Dues	922,356.26
MHWUN	" "	70,437.46
Kukawa Local Government	Nat Eco. Rec. Fund	33,577.80
Kukawa Local Government	Agricultural Loan	174,036.46
Kukawa Local Government	Shelter Comm. Project	2,655.00
Kukawa Local Government	Wine/Bear Licence	2,330.00
Kukawa Local Government	Sales of Grains	15,080.00
Kukawa Local Government	Const. Of C/well	10,000.00
Kukawa Local Government	Const. Of G/Lodge	16,901.06
Kukawa Local Government	NRC Nomination Form	1,293.76
Bomo State (BIR)	Paye	3,154,731.86
Kukawa Local Government	Pensioners Allowance	162,942.81
Kukawa Local Government	SDP Nomination Form	19,400.00
Mishiwa Laminga	Refund of Advance	293.00
Ali Bulama	" "	4,016.50
Bukar Jatobe	" "	562.50
Moh'd Abdullahi	" "	1,913.00
Tijani Giriri	" "	1,300.00
Falmata Wail	Refund of Advance	485.57
Ali Ahmadu Mamman	" "	1,119.96
Goni Bukar Grema	" "	1,057.00
Usman Abba Kurmi	" "	2,600.00
Mustapha Zarma	" "	1,189.50
M. Ibrahim Z. Ngude	" "	895.96
Ali Gana Mohd	" "	881.00
Abba Jato Lawan	" "	200.00
Modu Mafa	Refund of Advance	132.00
Federal Inland Revenue	5% Value Added Tax	97,455,762.50
Kukawa Local Government	Hajj Committee	385,525.00
Zanna Abba Yerima	Refund of Advance	503.87
Sheriff Goni Gongolong	" "	6,424.92
Moh'd Kurama	" "	1,200.00
Baba Manna Bukar	" "	2,120.00
Baba Mai Joda	" "	41.67
Feder Martage Bank	Nat. Housing Scheme	546,068.17
Ministry of Health	Relief Materials	109,271.60
Abatcha Zannab	Refund of Advance	1,900.00
P.T.F. Scheme	Sales of Drugs	83,513.00
Modu Majimi	Refund of Advance	6,183.30
Bomo State Government	Sales of Fertilizer	313,800.00
Kukawa Local Government	Conthbution to ANPP	355,280.62
Bomo State HCC	House Rentage	364,872.64
Mile 90 Nigeria Limited.	10% Retention Fee	3,566,701.18
Ali Mbdu Fannami	" "	445,000.00
Abba Kurawa	" "	470,000.00
Mile 90 Nigeria Limited	" "	775,021.00
Baba Gana M. Fannami	" "	775,021.00
Ahu Global Ventures Nig Ltd	" "	1,299,782.08
Total		111,688,362.32

KUKAWA LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CONSOLIDATED REVENUE FUND

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note: 17				
Government Share of Faac				
Statutory Allocation from Federal Govt.	2,007,892,843.28	1,662,303,241.00	1,638,959,072.00	(345,589,602.28)
Statutory Allocation from State Govt.	-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT	-	403,042,371.00	403,042,371.00	403,042,371.00
Total	2,007,892,843.28	2,265,345,612.00	2,242,001,443.00	257,452,768.72

Note: 18

Personal Tax

Community Development/Cattle Taxes	-	10,920,000.00	15,750,000.00	10,920,000.00
Cattle Tax Jangali	-	8,470,000.00	13,000,000.00	8,470,000.00
Other Special Services Taxes	-	-	30,000,000.00	-
Total	-	19,390,000.00	58,750,000.00	19,390,000.00

Note: 19

Licence General

Other Special Tax (Water)	-	30,600,000.00	-	30,600,000.00
Goldsmith & Gold Dealers Licence	-	2,040,000.00	2,000,000.00	2,040,000.00
Radio/TV Station Licence	-	230,000.00	200,000.00	230,000.00
Bake House licence	-	2,400,000.00	2,300,000.00	2,400,000.00
Bicycle Licence & Hire Permit	-	3,300,000.00	5,000,000.00	3,300,000.00
Cart Licence	-	370,000.00	300,000.00	370,000.00
Dane Gun Licence	-	1,100,000.00	2,000,000.00	1,100,000.00
Cattle Dealers Licence	-	2,080,000.00	3,000,000.00	2,080,000.00
Dried Fish & Meat Licence	-	5,600,000.00	9,000,000.00	5,600,000.00
Abattoir & Slaughter Licence	-	3,650,000.00	4,000,000.00	3,650,000.00
Battery Charging Licence	-	2,600,000.00	2,500,000.00	2,600,000.00
Butchers Licence	-	2,700,000.00	2,600,000.00	2,700,000.00
Local Hair Barbing Plaiting Licence	-	780,000.00	1,000,000.00	780,000.00
Mobile Sales Promotion Licence	-	1,020,000.00	1,000,000.00	1,020,000.00
Motor Mechanic/Car Wash Licence	-	2,050,000.00	3,000,000.00	2,050,000.00
Penel Beaters Licence	-	220,000.00	150,000.00	220,000.00
Photo Studio Licence	-	590,000.00	500,000.00	590,000.00
Printing Press Licence	-	190,000.00	100,000.00	190,000.00
Laundries & Dry Cleaners Licence	-	770,000.00	600,000.00	770,000.00
Sand Granite Iron Rod Licence	-	1,130,000.00	1,000,000.00	1,130,000.00
Sewing Institute Licence	-	670,000.00	400,000.00	670,000.00
Vehicle Spare Parts Licence	-	1,650,000.00	1,500,000.00	1,650,000.00
Vulcanizer Licence	-	580,000.00	500,000.00	580,000.00
Welding Machine Licence	-	1,620,000.00	1,500,000.00	1,620,000.00
Canoe Licence	-	3,500,000.00	5,000,000.00	3,500,000.00
Dog Licence	-	240,000.00	200,000.00	240,000.00
Hackney Permit Licence	-	2,050,000.00	2,000,000.00	2,050,000.00
Hunting Licence	-	1,090,000.00	1,000,000.00	1,090,000.00
Squatters Permits Licence	-	1,580,000.00	1,500,000.00	1,580,000.00
Bulk Cigarette Licence	-	790,000.00	1,000,000.00	790,000.00
Trade Licence	-	1,400,000.00	1,200,000.00	1,400,000.00
Forestry & Fuel Explotation Licence	-	2,150,000.00	2,000,000.00	2,150,000.00
Reg. of Laundry & Dry Cleaners Licence	-	1,190,000.00	1,100,000.00	1,190,000.00
Advertisement Rate Licence	-	775,000.00	700,000.00	775,000.00
Block Brick Making Licence	-	2,750,000.00	3,000,000.00	2,750,000.00
Hotels Licence	-	1,200,000.00	1,000,000.00	1,200,000.00
Mortuary Hearse & Cemetery Licence	-	70,000.00	1,200,000.00	70,000.00
Recovery of Loses & Overpayment	-	2,250,000.00	3,000,000.00	2,250,000.00

KUKAWA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Unclaimed Deposit	820,366.11	2,720,000.00	2,500,000.00	1,899,633.89
Tractor Hiring Unit	-	4,100,000.00	5,000,000.00	4,100,000.00
Sales of Agric Produce	-	4,660,000.00	4,000,000.00	4,660,000.00
Irrigation	-	10,780,000.00	15,000,000.00	10,780,000.00
Fishing Licence	-	1,050,000.00	500,000.00	1,050,000.00
Hide & Skin Buyers Licence	-	465,000.00	300,000.00	465,000.00
Hawkers Permit Licence	-	2,535,000.00	2,500,000.00	2,535,000.00
Sales of Riffle Permit Licence	-	1,125,000.00	1,000,000.00	1,125,000.00
Total	820,366.11	116,410,000.00	97,350,000.00	115,589,633.89

Note: 20
Fees General

Trade Union Fees	-	-	-	-
Contractor Registration Fees	-	6,150,000.00	6,000,000.00	6,150,000.00
Tender Fees	-	4,230,000.00	4,000,000.00	4,230,000.00
Birth & Death Registration Fees	-	265,000.00	100,000.00	265,000.00
Blacksmith Workshop Fees	-	600,000.00	570,000.00	600,000.00
Block Making Machine Fees	-	3,440,000.00	3,000,000.00	3,440,000.00
Bus/Commercial Veh. ITaxi Pert. Licence	-	2,075,000.00	2,000,000.00	2,075,000.00
Clock/Watch Repairs Fees	-	375,000.00	300,000.00	375,000.00
Control of Noise Permit Fees	-	172,000.00	100,000.00	172,000.00
Corn Grinding Mill Fees	-	180,000.00	100,000.00	180,000.00
Dispensary & Maternity Fees	-	1,650,000.00	1,000,000.00	1,650,000.00
Electric Radio & TV Workshop Fees	-	690,000.00	500,000.00	690,000.00
Entertainment Drumming Fees	-	185,000.00	100,000.00	185,000.00
Felling of Trees Fees	-	2,650,000.00	4,000,000.00	2,650,000.00
Hair Dressing & Barbing Saloon Fees	-	-	600,000.00	-
Ingredient Grinding Mill Fees	-	465,000.00	500,000.00	465,000.00
Kiosk Fees	-	2,880,000.00	2,500,000.00	2,880,000.00
Laboratory Test Fees	-	1,120,000.00	1,000,000.00	1,120,000.00
Mining Indusry Fees	-	3,620,000.00	3,200,000.00	3,620,000.00
Mobile Sales Promotion Fees	-	3,650,000.00	1,000,000.00	3,650,000.00
Motor Cycle Fees	-	4,560,000.00	4,000,000.00	4,560,000.00
Motor Mechanic & Car Wash Fees	-	685,000.00	600,000.00	685,000.00
Painting, Spraying & Sing Writing Workshop	-	1,250,000.00	1,000,000.00	1,250,000.00
Pest Control & Disinfectant Chages	-	4,150,000.00	5,000,000.00	4,150,000.00
Petty Traders Fees	-	5,150,000.00	4,000,000.00	5,150,000.00
Photo Studio Fees	-	55,000.00	40,000.00	55,000.00
Photostat Typing Institute Fees	-	1,075,000.00	1,000,000.00	1,075,000.00
Registration of Meat Van Fees	-	780,000.00	500,000.00	780,000.00
Rice Mill & Cassava Grindind Fees	-	490,000.00	400,000.00	490,000.00
Surface Tank Kerosine Fees	-	2,080,000.00	2,200,000.00	2,080,000.00
Wood Making & tarpentary W/Shop Fees	-	2,300,000.00	2,090,000.00	2,300,000.00
Towing of Vehicle Fees	-	1,200,000.00	1,000,000.00	1,200,000.00
Slaughter Fees	-	580,000.00	500,000.00	580,000.00
Earting House Fees	-	910,000.00	700,000.00	910,000.00
Total	-	59,662,000.00	53,600,000.00	59,662,000.00

Note: 21
Fines General

Impounding of Animal Fries	-	1,500,000.00	1,500,000.00	1,500,000.00
Total	-	1,500,000.00	1,500,000.00	1,500,000.00

Note: 22
Sales General

Sales of Stores/Scraps/Unserv. Items	-	1,623,000.00	1,000,000.00	1,623,000.00
--------------------------------------	---	--------------	--------------	--------------

KUKAWA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Sales of Improved Seeds & Chemicals	-	2,100,000.00	2,000,000.00	2,100,000.00
Sales of Fertilizer	-	12,500,000.00	10,000,000.00	12,500,000.00
Sales of Indegene Certificate	-	1,150,000.00	1,000,000.00	1,150,000.00
Total	-	17,373,000.00	14,000,000.00	17,375,018.00
Note: 23				
Earning General				
Earning from Markets	-	8,150,000.00	9,000,000.00	8,150,000.00
Earning from Motor Parks	-	565,000.00	5,000,000.00	565,000.00
Earning from Shop & Shopping Centers	-	3,450,000.00	4,000,000.00	3,450,000.00
Earning from Cattle Markets	15,050.00	4,500,000.00	3,000,000.00	4,484,950.00
Earning from Transport Service	730,000.00	7,700,000.00	8,000,000.00	6,970,000.00
Earning from Tractors Hiring	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	745,050.00	29,365,000.00	34,000,000.00	28,619,950.00
Note: 24				
Rent on L/G Building General				
Rent on Government Quarters	600,000.00	-	1,000,000.00	(600,000.00)
Tenement Rate	-	8,500,000.00	200,000.00	8,500,000.00
Total	600,000.00	8,500,000.00	1,200,000.00	7,900,000.00
Note: 25				
Investment Income General				
Dividend Received	-	-	500,000.00	-
Other Investment Income	-	1,000,000.00	200,000.00	1,000,000.00
Total	-	1,000,000.00	700,000.00	1,000,000.00
Note: 26				
Interest Earned				
Motor Vehicle Advances	-	-	200,000.00	-
Bicycle Advances (Interest)	-	-	200,000.00	-
Total	-	-	400,000.00	-
Note: 27				
Domestic Grant				
Capital Domestic Grant	-	100,000,000.00	50,000,000.00	100,000,000.00
Federal Govt. Grant in Lieu of Tenmt. Rate	-	-	200,000.00	-
Total	-	100,000,000.00	50,200,000.00	100,000,000.00
Note : 28				
Other Receipt				
VAT	302,696,588.40	-	-	(302,696,588.40)
PPT	4,647,612.02	-	-	(4,647,612.02)
Excess Bank Chgarges	4,902,824.14	-	-	(4,902,824.14)
Excess Crude	3,473,730.55	-	-	(3,473,730.55)
Forex Equalisation	34,737,305.53	-	-	(34,737,305.53)
Additional Fund From NNPC	3,262,221.99	-	-	(3,262,221.99)
Exchange Difference	12,114,136.72	-	-	(12,114,136.72)
Exchange Gain	7,923,509.84	-	-	(7,923,509.84)
Total	373,757,929.19	-	-	(373,757,929.19)
Note : 29				
Statutory Deductions				
3% Emirate Council	60,236,790.30	-	-	(60,236,790.30)
0.5% L.G. Audit	10,019,464.22	-	-	(10,019,464.22)
7% of L.E.A. Pri. Sch. Teachers Pen. Plus	15,911,430.26	-	-	(15,911,430.26)
Local Govt Pension	12,726,227.37	-	-	(12,726,227.37)
Total	98,893,912.15	-	-	(98,893,912.15)

KUKAWA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note : 30				
Intervention Funding				
Contr. towards Funding of Primary Edu.	192,525,149.88	-	-	(192,525,149.88)
1% LGSC Training Fund	20,078,928.43	-	-	(20,078,928.43)
0.75% Admin Charges	15,059,196.31	-	-	(15,059,196.31)
5% Security	100,394,642.13	-	-	(100,394,642.13)
Total	328,057,916.75	-	-	(328,057,916.75)
Note : 31				
Miscellaneous Deductions Funding				
Serence Gratuity to Former LG Concillors	7,200,000.00	-	-	(7,200,000.00)
Contr. to Indigines Undergoing AFT	450,000.00	-	-	(450,000.00)
IFAD Climate Change A. C. Funding	2,500,000.00	-	-	(2,500,000.00)
Retainership NTA/BRTV	1,680,000.00	-	-	(1,680,000.00)
P/ment for Preparation of LGA's Annual Acct	1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood Food Items to IDPs	10,657,232.08	-	-	(10,657,232.08)
LGA's Hajj Fare	22,869,273.31	-	-	(22,869,273.31)
Purc. of Equipts for SPHCA Biometric Data C	2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service	10,000,000.00	-	-	(10,000,000.00)
Workshop on Fiscal & Admin. Due Process	462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's	1,481,481.48	-	-	(1,481,481.48)
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees	9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019	1,897,500.00	-	-	(1,897,500.00)
Hotel Bills in respects of Borno State Hotel	-	-	-	-
Production of Projects Calender 2018	680,000.00	-	-	(680,000.00)
Outstanding Liabilities	-	-	-	-
JNI Contribution	385,185.19	-	-	(385,185.19)
Total	81,988,381.31	-	-	(81,988,381.31)
Note: 32				
Personnel Emoluments				
Office of the Chairman	398,209.12	20,559,480.00	26,559,480.00	20,161,270.88
Office of the L/G Secretary	22,753,301.47	37,587,480.00	27,587,480.00	14,834,178.54
The Council	24,320,499.08	7,000,000.00	7,000,000.00	-17,320,499.08
Admin. & General Service	29,412,787.52	24,348,440.00	24,348,440.00	-5,064,347.52
Social Development	5,976,030.00	170,169,252.00	9,439,400.00	164,193,222.00
Budg. Plan, Research & Stat.	-	6,365,000.00	6,365,000.00	-
Traditional Office	19,381,043.91	22,200,000.00	25,200,000.00	2,818,956.09
Agric and Natural Resources	69,262,306.18	82,604,565.00	102,318,450.00	13,342,258.82
Finance & Supply	104,073,423.42	130,105,303.42	130,105,000.00	26,031,880.00
Works Transport & Housing	63,025,154.66	70,776,700.00	90,776,400.00	7,751,545.34
Primary Health Care	175,386,698.11	221,176,700.00	271,176,700.00	45,790,001.89
Total	513,989,453.47	792,892,920.42	720,876,350.00	272,538,466.96
Note: 33				
Overhead Cost				
Office of the Chairman	24,519,993.00	121,000,000.00	83,000,000.00	96,480,007.00
Office of the L/G Secretary	285,500.00	10,000,000.00	7,000,000.00	9,714,500.00
The Council	7,533,550.00	21,100,000.00	18,100,000.00	13,566,450.00
Admin. & General Service	142,046,300.00	435,994,000.00	439,500,000.00	293,947,700.00
Social Development	1,035,000.00	16,800,000.00	51,378,000.00	15,765,000.00
Budg. Plan, Research & Stat.	4,612,975.60	19,500,000.00	21,500,000.00	14,887,024.40
Traditional Office	7,290,000.00	13,600,000.00	14,220,000.00	6,310,000.00
Agric and Natural Resources	59,049,000.00	75,515,000.00	59,000,000.00	16,466,000.00
Finance & Supply	5,988,044.95	80,999,999.58	62,500,000.00	75,011,954.63
Works Transport & Housing	21,192,316.40	63,500,000.00	44,560,422.00	42,307,683.60
Primary Health Care	104,169,550.00	139,000,000.00	123,800,000.00	34,830,450.00
Total	377,722,229.95	997,008,999.58	924,558,422.00	619,286,769.63

KUKAWA LOCAL GOVERNMENT OF BORNO STATE

NOTE TO JAAC AND CAPITAL DEVELOPMENT FUND

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note : 34				
JACC Deduction				
5% Stabilization	40,157,856.86	-	-	(40,157,856.86)
20% LG Joint Development Programme	401,578,568.66	-	-	(401,578,568.66)
Rehabilitation of Federal Highway	-	-	-	-
Total Diff with JAAC	441,736,425.52	-	-	(441,736,425.52)

Note: 35

Admin & General Services

Re-Construction of Government Lodge A	5,847,803.00	5,000,000.00	10,000,000.00	-847,803.00
Re-Construction of Government Lodge B	-	10,000,000.00	10,000,000.00	10,000,000.00
Re-Construction of Chairman Residence	4,250,000.00	10,000,000.00	10,000,000.00	5,750,000.00
Renovation of Secretariat	-	5,000,000.00	10,000,000.00	5,000,000.00
Renovation of Council House	500,000.00	5,000,000.00	2,000,000.00	4,500,000.00
Renovation of Supervisors Council House	-	4,000,000.00	4,000,000.00	4,000,000.00
Renovation of Local Government Quarters	1,052,650.00	4,000,000.00	4,000,000.00	2,947,350.00
Renovation of Secretary Quarters	2,750,000.00	1,000,000.00	2,000,000.00	-1,750,000.00
Renovation of DGSA Quarters	-	1,000,000.00	1,000,000.00	1,000,000.00
Renovation of District Head House Kukawa	-	2,000,000.00	2,000,000.00	2,000,000.00
Renovation of District Head House Baga	-	2,000,000.00	2,000,000.00	2,000,000.00
Renovation of District Head House Kekenso	-	2,000,000.00	2,000,000.00	2,000,000.00
Re-Dev. & Re-Const. of Destroyed Property	164,279,777.90	200,000,000.00	130,000,000.00	35,720,222.10
Provision of IDPS Need	102,350,000.00	100,000,000.00	100,000,000.00	-2,350,000.00
Purchase of Information Equipment	-	2,000,000.00	2,000,000.00	2,000,000.00
Purch. of Community Development Materials	-	8,000,000.00	5,000,000.00	8,000,000.00
Internet Institution	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Motor Vehicle (Vigilante)	-	6,000,000.00	10,000,000.00	6,000,000.00
Purchase of Motor Vehicle (Admin)	2,800,000.00	5,000,000.00	5,000,000.00	2,200,000.00
Purchase of Motor Vehicle (Security)	-	5,000,000.00	7,000,000.00	5,000,000.00
Purchase of Furniture to Chairman Office	-	3,000,000.00	2,000,000.00	3,000,000.00
Purchase of Furniture to Councillors	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Furniture to Admin Block	-	4,000,000.00	4,000,000.00	4,000,000.00
Purchase of Furniture to Govt. Lodge A	-	8,000,000.00	10,000,000.00	8,000,000.00
Purchase of Furniture to Govt. Lodge B	-	5,000,000.00	5,000,000.00	5,000,000.00
Purch. of Furniture to Govt. Quarters (DPM)	-	1,000,000.00	500,000.00	1,000,000.00
Purch of Furn. to Govt. Quart. (councillors)	-	1,000,000.00	1,000,000.00	1,000,000.00
Purch of Furn. to Govt. Quart. (Sup Con.)	-	1,000,000.00	1,000,000.00	1,000,000.00
Clearance of Road Side Highways	4,800,000.00	5,000,000.00	5,000,000.00	200,000.00
Total	288,630,230.90	408,000,000.00	349,500,000.00	119,369,769.10

Note: 36

Budget Plan. Research & Statistic

Purchase of Motor Vehicle	-	-	-	-
Purchase of Computer & Accessories	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Office Furniture	-	1,000,000.00	1,000,000.00	1,000,000.00
Renovation of Mosque & Religious Place	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	-	7,000,000.00	7,000,000.00	7,000,000.00

Note: 37

Agric & Natural Resources

Purchase of Fertilizer	9,700,000.00	9,000,000.00	8,000,000.00	-700,000.00
Purchase of Agro Chemical Pest Control	7,884,000.00	8,000,000.00	10,000,000.00	116,000.00
Purchase of Tractor Implement	-	10,000,000.00	14,000,000.00	10,000,000.00
Purchase of Tractor Equipment	-	7,000,000.00	3,000,000.00	7,000,000.00
Local Government Fadama Project	3,400,000.00	4,000,000.00	2,000,000.00	600,000.00
Re- Construction of Abattoir Kangarwa	-	1,000,000.00	1,000,000.00	1,000,000.00
Re- Construction of Abattoir Baga	-	2,000,000.00	2,000,000.00	2,000,000.00

KUKAWA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Re- Construction of Abbatoir Kukawa	-	2,000,000.00	1,000,000.00	2,000,000.00
Re- Construction of Abbatoir Doro	-	2,000,000.00	1,000,000.00	2,000,000.00
Re- Construction of Abbatoir C/Kauwa	-	2,000,000.00	2,000,000.00	2,000,000.00
Local Government Plantation	-	2,000,000.00	1,000,000.00	2,000,000.00
Delopment of Seed	1,900,000.00	2,000,000.00	2,000,000.00	100,000.00
Afforestation	-	2,000,000.00	2,000,000.00	2,000,000.00
Tree Planting Camp	-	1,000,000.00	2,000,000.00	1,000,000.00
Development of Nursery	-	2,000,000.00	2,000,000.00	2,000,000.00
Orchard Development	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Grain	3,700,000.00	5,000,000.00	5,000,000.00	1,300,000.00
Irrigation	-	-	2,000,000.00	-
Wheat Production	-	-	2,000,000.00	-
Thresher Machine	-	-	2,000,000.00	-
Veterinary Clinic	-	-	3,000,000.00	-
Slaughter Slap	-	-	1,000,000.00	-
Fish Net & Hooks	1,710,000.00	2,000,000.00	2,000,000.00	290,000.00
Fish Pond	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	28,294,000.00	66,000,000.00	73,000,000.00	37,708,018.00

Note: 38
Finance & Supply

Re-Const. & Ren. of Market Stall Kukawa	-	4,000,000.00	5,000,000.00	-
Re-Const. & Ren. of Market Stall C/Kauwa	-	1,000,000.00	1,000,000.00	-
Re-Const. & Ren. of Market Stall Baga	-	5,000,000.00	5,000,000.00	-
Re-Const. & Ren. of Market Stall Doro	-	4,000,000.00	5,000,000.00	-
Re-Const. & Ren. of Market Stall D/Masara	-	2,000,000.00	2,000,000.00	-
Re-Const. of Shopping Complex Kukawa	18,269,587.25	70,000,000.00	70,000,000.00	51,730,412.75
Re-Const. of Shopping Complex C/Kauwa	7,664,002.50	20,000,000.00	30,000,000.00	12,335,997.50
Re-Const. of Shopping Complex Doro	-	20,000,000.00	30,000,000.00	-
Re-Const. of Shopping Complex Yoyo	-	-	-	-
Re-Const. of Shopping Complex Mile 90	-	6,000,000.00	5,000,000.00	-
Renovation of Market/Motor Park Kukawa	-	5,000,000.00	5,000,000.00	-
Renovation of Market/Motor Park Baga	650,000.00	7,000,000.00	7,000,000.00	6,350,000.00
Renovation of Market/Motor Park Doro	-	6,000,000.00	5,000,000.00	-
Renovation of Market/Motor Park D/Masara	-	1,000,000.00	2,000,000.00	-
Renovation of Market/Motor Park Mile 90	-	3,000,000.00	2,000,000.00	-
Re-Construction of Primary School	-	10,000,000.00	5,000,000.00	-
Contribution to UBE Kukawa	-	5,000,000.00	5,000,000.00	-
Purchase of Office Furniture	-	9,000,000.00	5,000,000.00	-
Purchase of Mass Transit Vehicle	-	10,000,000.00	2,000,000.00	-
Extention & Renovation of Treasury	-	5,000,000.00	10,000,000.00	-
Total	26,583,589.75	193,000,000.00	201,000,000.00	70,416,410.25

Note: 39
Works Transport& Housing

Renovation of Cement Well Kuski	-	500,000.00	200,000.00	500,000.00
Renovation of Cement Well Kalla	-	500,000.00	200,000.00	500,000.00
Renovation of Cement Well Dumbulwa	-	500,000.00	200,000.00	500,000.00
Renovation of Cement Well Kaine	-	500,000.00	200,000.00	500,000.00
Renovation of Cement Well M/Ngubtori	-	400,000.00	200,000.00	400,000.00
Renovation of Cement Well Bosu	-	600,000.00	200,000.00	600,000.00
Renovation of Cement Well Bashar	-	600,000.00	200,000.00	600,000.00
Renovation of Cement Well Gaula	-	500,000.00	200,000.00	500,000.00
Renovation of Cement Well Dabar G.	-	700,000.00	200,000.00	700,000.00
Renovation of Cement Well M. Sheburi	-	300,000.00	200,000.00	300,000.00
Renovation of Cement Well Koyamti	-	300,000.00	200,000.00	300,000.00
Renovation of Cement Well Kekeno	-	450,000.00	200,000.00	450,000.00
Renovation of Cement Well D/Masara	-	700,000.00	200,000.00	700,000.00

KUKAWA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Renovation of Cement Well Mile 90	-	200,000.00	200,000.00	200,000.00
Renovation of Cement Well MIBayeri	-	600,000.00	200,000.00	600,000.00
Renovation of Cement Well D/Gajere	-	300,000.00	200,000.00	300,000.00
Renovation of Cement Well K. Masara	-	200,000.00	15,000,000.00	200,000.00
Renovation of Cement Well Nafasa	-	200,000.00	15,000,000.00	200,000.00
Construction Rehabilitation of Kukawa	-	200,000.00	10,000,000.00	200,000.00
Construction Rehabilitation of Baga Town	-	10,000,000.00	5,000,000.00	10,000,000.00
Construction Rehabilitation of Doro Town	-	5,000,000.00	2,000,000.00	5,000,000.00
Construction Rehabilitation of Kekenso	-	2,000,000.00	3,000,000.00	2,000,000.00
Construction Rehabilitation of D/Mas Town	-	1,000,000.00	1,000,000.00	1,000,000.00
Construction Rehabilitation of Kang. Town	-	-	1,000,000.00	-
Repairs of Boreholes C/Kauwa	-	-	2,000,000.00	-
Repairs of Boreholes Baga	1,727,000.00	1,500,000.00	500,000.00	-227,000.00
Repairs of Boreholes Kukawa	3,773,000.00	4,000,000.00	300,000.00	227,000.00
Repairs of Boreholes Barwati	251,000.00	3,000,000.00	300,000.00	2,749,000.00
Repairs of Shallow Borehole Doro Market	-	1,000,000.00	300,000.00	1,000,000.00
Repairs of Shallow Borehole K/Dogoshi	-	300,000.00	300,000.00	300,000.00
Repairs of Shallow Borehole K/Fulatari	-	500,000.00	300,000.00	500,000.00
Repairs of Shallow Borehole Kokki	-	500,000.00	300,000.00	500,000.00
Repairs of Shallow Borehole Duguri	-	300,000.00	300,000.00	300,000.00
Repairs of Shallow Borehole Bunduram	-	300,000.00	300,000.00	300,000.00
Repairs of Shallow Borehole Bundumari	-	300,000.00	300,000.00	300,000.00
Repairs of Shallow Borehole Ngurta	-	500,000.00	300,000.00	500,000.00
Repairs of Shallow Borehole Waragelam	-	500,000.00	300,000.00	500,000.00
Repairs of Shallow Borehole T/Shanu	-	300,000.00	300,000.00	300,000.00
Repairs of Shallow Borehole D/Naira	-	400,000.00	3,000,000.00	400,000.00
Extension of Pipe Line Kukawa	-	400,000.00	1,000,000.00	400,000.00
Extension of Pipe Line Baga	-	-	3,000,000.00	-
Purchase of Motor Vehicle	-	3,000,000.00	5,000,000.00	3,000,000.00
Sinking of Cement Well	-	7,000,000.00	3,000,000.00	7,000,000.00
Purchase of Hand Pump	4,400,000.00	3,000,000.00	4,000,000.00	-1,400,000.00
Purchase of Haed Frames	-	3,000,000.00	1,000,000.00	3,000,000.00
Purchase of Pump Kukawa	-	2,000,000.00	1,500,000.00	2,000,000.00
Purchase of Pump Kukawa B	-	2,000,000.00	1,500,000.00	2,000,000.00
Purchase of Pump Kangarwa	-	2,000,000.00	1,500,000.00	2,000,000.00
Purchase of Pump Baga	-	2,000,000.00	1,500,000.00	2,000,000.00
Purchase of Pump Bundur	-	1,600,000.00	1,500,000.00	1,600,000.00
Repairs of Boreholes Kekenso	1,750,000.00	-	-	-
Total	11,901,000.00	65,650,000.00	88,800,000.00	55,501,018.00

Note: 40
Primary Health Care

Renovation of Health Clinic Alagarno	-	32,000,000.00	3,000,000.00	32,000,000.00
Renovation of Health Clinic Kangarwa	-	7,000,000.00	10,000,000.00	7,000,000.00
Renovation of Health Clinic Shuwarani	-	1,000,000.00	1,000,000.00	1,000,000.00
Renovation of Health Clinic Doro	-	11,000,000.00	10,000,000.00	11,000,000.00
Renovation of Health Clinic Barwati	-	4,000,000.00	5,000,000.00	4,000,000.00
Renovation of Health Clinic Mile 90	-	6,500,000.00	6,000,000.00	6,500,000.00
Renovation of Health Clinic Baga	-	7,000,000.00	5,000,000.00	7,000,000.00
Renovation of Health Clinic Kauwa	-	5,000,000.00	10,000,000.00	5,000,000.00
Renovation of Health Clinic Bundur	-	2,500,000.00	2,000,000.00	2,500,000.00
Renovation of Health Clinic D/Masara	-	9,000,000.00	8,000,000.00	9,000,000.00
Renovation of Health Clinic Dogoshi	-	7,000,000.00	7,000,000.00	7,000,000.00
Renovation of Health Clinic Yoyo	-	3,000,000.00	3,000,000.00	3,000,000.00
Renovation of Health Clinic Kukawa	29,210,417.76	67,000,000.00	65,000,000.00	37,789,582.24
Renovation of NPI Office	-	7,500,000.00	7,000,000.00	7,500,000.00
Purchase of Drugs	25,220,000.00	25,000,000.00	35,000,000.00	-220,000.00
Total	54,430,417.76	194,500,000.00	177,000,000.00	140,069,582.24

KUKAWA LOCAL GOVERNMENT OF BORNO STATE

SCHEDULE OF DETAILED REVENUE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Government Share of Faac				
Statutory Allocation from Federal Govt.	1,299,616,947.59	1,662,303,241.00	1,638,959,072.00	362,686,293.41
Statutory Allocation from State Govt.	-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT	-	403,042,371.00	403,042,371.00	403,042,371.00
Total	1,299,616,947.59	2,265,345,612.00	2,242,001,443.00	965,728,664.41
Personal Tax				
Community Development/Cattle Taxes	-	10,920,000.00	15,750,000.00	10,920,000.00
Cattle Tax Jangali	-	8,470,000.00	13,000,000.00	8,470,000.00
Other Special Services Taxes	-	-	30,000,000.00	-
Total	-	19,390,000.00	58,750,000.00	19,390,000.00
Licence General				
Other Special Tax (Water)	-	30,600,000.00	-	30,600,000.00
Goldsmith & Gold Dealers Licence	-	2,040,000.00	2,000,000.00	2,040,000.00
Radio/TV Station Licence	-	230,000.00	200,000.00	230,000.00
Bake House licence	-	2,400,000.00	2,300,000.00	2,400,000.00
Bicycle Licence & Hire Permit	-	3,300,000.00	5,000,000.00	3,300,000.00
Cart Licence	-	370,000.00	300,000.00	370,000.00
Dane Gun Licence	-	1,100,000.00	2,000,000.00	1,100,000.00
Cattle Dealers Licence	-	2,080,000.00	3,000,000.00	2,080,000.00
Dried Fish & Meat Licence	-	5,600,000.00	9,000,000.00	5,600,000.00
Abattoir & Slaughter Licence	-	3,650,000.00	4,000,000.00	3,650,000.00
Battery Charging Licence	-	2,600,000.00	2,500,000.00	2,600,000.00
Butchers Licence	-	2,700,000.00	2,600,000.00	2,700,000.00
Local Hair Barbing Plaiting Licence	-	780,000.00	1,000,000.00	780,000.00
Mobile Sales Promotion Licence	-	1,020,000.00	1,000,000.00	1,020,000.00
Motor Mechanic/Car Wash Licence	-	2,050,000.00	3,000,000.00	2,050,000.00
Penel Beaters Licence	-	220,000.00	150,000.00	220,000.00
Photo Studio Licence	-	590,000.00	500,000.00	590,000.00
Printing Press Licence	-	190,000.00	100,000.00	190,000.00
Laundries & Dry Cleaners Licence	-	770,000.00	600,000.00	770,000.00
Sand Granite Iron Rod Licence	-	1,130,000.00	1,000,000.00	1,130,000.00
Sewing Institute Licence	-	670,000.00	400,000.00	670,000.00
Vehicle Spare Parts Licence	-	1,650,000.00	1,500,000.00	1,650,000.00
Vulcanizer Licence	-	580,000.00	500,000.00	580,000.00
Welding Machine Licence	-	1,620,000.00	1,500,000.00	1,620,000.00
Canoe Licence	-	3,500,000.00	5,000,000.00	3,500,000.00
Dog Licence	-	240,000.00	200,000.00	240,000.00
Hackney Permit Licence	-	2,050,000.00	2,000,000.00	2,050,000.00
Hunting Licence	-	1,080,000.00	1,000,000.00	1,080,000.00
Squaters Permits Licence	-	1,580,000.00	1,500,000.00	1,580,000.00
Bulk Cigarette Licence	-	790,000.00	1,000,000.00	790,000.00
Trade Licence	-	1,400,000.00	1,200,000.00	1,400,000.00
Forestry & Fuel Exploitation Licence	-	2,150,000.00	2,000,000.00	2,150,000.00
Reg. of Laundry & Dry Cleaners Licence	-	1,190,000.00	1,100,000.00	1,190,000.00
Advertisement Rate Licence	-	775,000.00	700,000.00	775,000.00
Block Brick Making Licence	-	2,750,000.00	3,000,000.00	2,750,000.00
Hotels Licence	-	1,200,000.00	1,000,000.00	1,200,000.00
Mortuary Hearse & Cemetery Licence	-	70,000.00	1,200,000.00	70,000.00
Recovery of Loses & Overpayment	-	2,250,000.00	3,000,000.00	2,250,000.00
Unclaimed Deposit	820,366.11	2,720,000.00	2,500,000.00	1,899,633.89
Tractor Hiring Unit	-	4,100,000.00	5,000,000.00	4,100,000.00
Sales of Agric Produce	-	4,660,000.00	4,000,000.00	4,660,000.00

KUKAWA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Irrigation	-	10,780,000.00	15,000,000.00	10,780,000.00
Fishing Licence	-	1,050,000.00	500,000.00	1,050,000.00
Hide & Skin Buyers Licence	-	465,000.00	300,000.00	465,000.00
Hawkers Permit Licence	-	2,535,000.00	2,500,000.00	2,535,000.00
Sales of Riffle Permit Licence	-	1,125,000.00	1,000,000.00	1,125,000.00
Total	820,366.11	116,410,000.00	97,350,000.00	115,589,633.89
Fees General				
Trade Union Fees	-	-	-	-
Contractor Registration Fees	-	6,150,000.00	6,000,000.00	6,150,000.00
Tender Fees	-	4,230,000.00	4,000,000.00	4,230,000.00
Birth & Death Registration Fees	-	265,000.00	100,000.00	265,000.00
Blacksmith Workshop Fees	-	600,000.00	570,000.00	600,000.00
Block Making Machine Fees	-	3,440,000.00	3,000,000.00	3,440,000.00
Bus/Commercial Veh./Taxi Pert. Licence	-	2,075,000.00	2,000,000.00	2,075,000.00
Clock/Watch Repairs Fees	-	375,000.00	300,000.00	375,000.00
Control of Noise Permit Fees	-	172,000.00	100,000.00	172,000.00
Corn Grinding Mill Fees	-	180,000.00	100,000.00	180,000.00
Dispensary & Maternity Fees	-	1,650,000.00	1,000,000.00	1,650,000.00
Electric Radio & TV Workshop Fees	-	690,000.00	500,000.00	690,000.00
Entertainment Drumming Fees	-	185,000.00	100,000.00	185,000.00
Felling of Trees Fees	-	2,650,000.00	4,000,000.00	2,650,000.00
Hair Dressing & Barbing Saloon Fees	-	-	600,000.00	-
Ingredient Grinding Mill Fees	-	465,000.00	500,000.00	465,000.00
Kiosk Fees	-	2,880,000.00	2,500,000.00	2,880,000.00
Laboratory Test Fees	-	1,120,000.00	1,000,000.00	1,120,000.00
Mining Indusry Fees	-	3,620,000.00	3,200,000.00	3,620,000.00
Mobile Sales Promotion Fees	-	3,650,000.00	1,000,000.00	3,650,000.00
Motor Cycle Fees	-	4,560,000.00	4,000,000.00	4,560,000.00
Motor Mechanic & Car Wash Fees	-	685,000.00	800,000.00	685,000.00
Painting, Spraying & Sing Writing Workshop	-	1,250,000.00	1,000,000.00	1,250,000.00
Pest Control & Disinfectant Chages	-	4,150,000.00	5,000,000.00	4,150,000.00
Petty Traders Fees	-	5,150,000.00	4,000,000.00	5,150,000.00
Photo Studio Fees	-	55,000.00	40,000.00	55,000.00
Photostat Typing Institute Fees	-	1,075,000.00	1,000,000.00	1,075,000.00
Registration of Meat Van Fees	-	780,000.00	500,000.00	780,000.00
Rice Mill & Cassava Grindind Fees	-	490,000.00	400,000.00	490,000.00
Surface Tank Kerosine Fees	-	2,080,000.00	2,200,000.00	2,080,000.00
Wood Making & tarpentary W/Shop Fees	-	2,300,000.00	2,090,000.00	2,300,000.00
Towing of Vehicle Fees	-	1,200,000.00	1,000,000.00	1,200,000.00
Slaughter Fees	-	580,000.00	500,000.00	580,000.00
Earing House Fees	-	910,000.00	700,000.00	910,000.00
Total	-	59,662,000.00	53,600,000.00	59,662,000.00
Fines General				
Impounding of Animal Fnes	-	1,500,000.00	1,500,000.00	1,500,000.00
Total	-	1,500,000.00	1,500,000.00	1,500,000.00
Sales General				
Sales of Stores/Scraps/Unserv. Items	-	1,623,000.00	1,000,000.00	1,623,000.00
Sales of Improved Seeds & Chemicals	-	2,100,000.00	2,000,000.00	2,100,000.00
Sales of Fertilizer	-	12,500,000.00	10,000,000.00	12,500,000.00
Sales of Indegene Certificate	-	1,150,000.00	1,000,000.00	1,150,000.00
Total	-	17,373,000.00	14,000,000.00	17,373,000.00

KUKAWA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Earning General				
Earning from Markets	-	8,150,000.00	9,000,000.00	8,150,000.00
Earning from Motor Parks	-	565,000.00	5,000,000.00	565,000.00
Earning from Shop & Shopping Centers	-	3,450,000.00	4,000,000.00	3,450,000.00
Earning from Cattle Markets	15,050.00	4,500,000.00	3,000,000.00	4,484,950.00
Earning from Transport Service	730,000.00	7,700,000.00	8,000,000.00	6,970,000.00
Earning from Tractors Hiring	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	745,050.00	29,365,000.00	34,000,000.00	28,619,950.00
Rent on L/G Building General				
Rent on Government Quarters	600,000.00	-	1,000,000.00	-600,000.00
Tenement Rate	-	8,500,000.00	200,000.00	8,500,000.00
Total	600,000.00	8,500,000.00	1,200,000.00	7,900,000.00
Investment Income General				
Dividend Received	-	-	500,000.00	-
Other Investment Income	-	1,000,000.00	200,000.00	1,000,000.00
Total	-	1,000,000.00	700,000.00	1,000,000.00
Interest Earned				
Motor Vehicle Advances	-	-	200,000.00	-
Bicycle Advances (Interest)	-	-	200,000.00	-
Total	-	-	400,000.00	-
Domestic Grant				
Capital Domestic Grant	-	100,000,000.00	50,000,000.00	100,000,000.00
Federal Govt. Grant in Lieu of Tenmt. Rate	-	-	200,000.00	-
Total	-	100,000,000.00	50,200,000.00	100,000,000.00
OTHER RECIEPT				
VAT	302,696,588.40	-	-	(302,696,588.40)
PPT	4,647,612.02	-	-	(4,647,612.02)
Excess Bank Chgarges	4,902,824.14	-	-	(4,902,824.14)
Excess Crude	3,473,730.55	-	-	(3,473,730.55)
Forex Equalisation	34,737,305.53	-	-	(34,737,305.53)
Additional Fund From NNPC	3,262,221.99	-	-	(3,262,221.99)
Exchange Difference	12,114,136.72	-	-	(12,114,136.72)
Exchange Gain	7,923,509.84	-	-	(7,923,509.84)
Total	373,757,929.19	-	-	(373,757,929.19)

SCHEDULE OF JACC, PERSONNEL & OVERHEAD EXPENDITURE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
STATUTORY DEDUCTIONS				
3% Emirate Council	60,236,790.30	-	-	(60,236,790.30)
0.5% L.G. Audit	10,019,464.22	-	-	(10,019,464.22)
7% of L.E.A. Pri. Sch. Teachers Pen. Plus	15,911,430.26	-	-	(15,911,430.26)
Local Govt Pension	12,726,227.37	-	-	(12,726,227.37)
Total	98,893,912.15	-	-	(98,893,912.15)
INTERVENTION FUNDING				
Contr. towards Funding of Primary Edu.	192,525,149.88	-	-	(192,525,149.88)
1% LGSC Training Fund	20,078,928.43	-	-	(20,078,928.43)
0.75% Admin Charges	15,059,196.31	-	-	(15,059,196.31)
5% Security	100,394,642.13	-	-	(100,394,642.13)
Total	328,057,916.75	-	-	(328,057,916.75)

KUKAWA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
		N	N	N
MISCELLANEOUS DEDUCTIONS FUNDING				
Serence Gratuity to Former LG Concillors	7,200,000.00	-	-	(7,200,000.00)
Contr. to Indigines Undergoing AFT	450,000.00	-	-	(450,000.00)
IFAD Climate Change A. C. Funding	2,500,000.00	-	-	(2,500,000.00)
Retaunership NTA/BRTV	1,680,000.00	-	-	(1,680,000.00)
P/ment for Preparation of LGA's Annual Acct	1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood Food Items to IDPs	10,657,232.08	-	-	(10,657,232.08)
LGA's Hajj Fare	22,869,273.31	-	-	(22,869,273.31)
Purc. of Equipts for SPHCA Biometric Data C	2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service	10,000,000.00	-	-	(10,000,000.00)
Workshop on Fiscal & Admin. Due Process	462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's	1,481,481.48	-	-	(1,481,481.48)
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees	9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019	1,897,500.00	-	-	(1,897,500.00)
Hotel Bills in respects of Borno State Hotel	-	-	-	-
Production of Projects Calender 2018	680,000.00	-	-	(680,000.00)
Outstanding Liabilities	-	-	-	-
JNI Contribution	385,185.19	-	-	(385,185.19)
Total	510,440,940.19	-	-	(510,440,940.19)
OFFICE OF THE CHAIRMAN				
Salary	398,209.12	20,559,480.00	26,559,480.00	20,161,270.88
Elected/Appointed Officials Res. Package	-	50,000,000.00	50,000,000.00	-
Local Travel & Transport: Training	6,500,000.00	10,000,000.00	8,000,000.00	3,500,000.00
Office Stationery/Computer Consumables	850,000.00	2,000,000.00	3,000,000.00	1,150,000.00
Maintenance of Motor Vehicle	720,000.00	5,000,000.00	4,000,000.00	4,280,000.00
Maintenance of Office Furniture	-	5,000,000.00	3,000,000.00	-
Other Maintenance Services	1,225,000.00	2,000,000.00	1,500,000.00	775,000.00
Local Training	-	1,500,000.00	1,500,000.00	-
Security Vote (Including Operations)	14,325,000.00	35,000,000.00	5,000,000.00	20,675,000.00
Physical Security	400,000.00	1,500,000.00	2,000,000.00	1,100,000.00
Consulting Service & Special Committee	200,000.00	1,000,000.00	1,000,000.00	800,000.00
Entertainment & Official Hospitality	100,000.00	1,000,000.00	1,000,000.00	900,000.00
Grants to Community & NGOS	200,000.00	5,000,000.00	2,000,000.00	4,800,000.00
Contribution to National Population	-	2,000,000.00	1,000,000.00	-
Total	24,918,209.12	141,559,480.00	109,559,480.00	116,641,270.88
SECRETARY TO THE LOCAL GOVT.				
Salary	22,753,301.46	37,587,480.00	27,587,480.00	14,834,178.54
Local Travel & Transport: Training	-	2,500,000.00	2,500,000.00	2,500,000.00
Office Stationery/Computer Consumables	-	1,000,000.00	500,000.00	1,000,000.00
Maintenance of MNeh./Transport Equipt.	285,500.00	2,000,000.00	1,000,000.00	1,714,500.00
Maintenance of Office Furniture	-	2,500,000.00	2,000,000.00	2,500,000.00
Entertainment & Official Hospitality	-	2,000,000.00	1,000,000.00	2,000,000.00
Total	23,038,801.46	47,587,480.00	34,587,480.00	24,548,678.54
THE COUNCIL				
Salary	24,320,499.08	7,000,000.00	7,000,000.00	(17,320,499.08)
Local Travel & Transport: Training	2,425,000.00	8,000,000.00	8,000,000.00	5,575,000.00
Telephone Charges	-	100,000.00	100,000.00	100,000.00
Maintenance of MNeh./Transport Equipt.	2,798,550.00	2,000,000.00	4,000,000.00	(798,550.00)
Maintenance of Office Furniture	-	4,000,000.00	2,000,000.00	4,000,000.00
Local Training	-	1,000,000.00	1,000,000.00	1,000,000.00
Entertainment & Official Hospitality	2,310,000.00	5,000,000.00	2,000,000.00	2,690,000.00
Grants to Community & NGOS	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	31,854,049.08	28,100,000.00	25,100,000.00	(3,754,049.08)

KUKAWA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
		N	N	N
ADMIN. & GENERAL SERVICE				
Salary	29,412,787.52	24,348,440.00	24,348,440.00	(5,064,347.52)
Contributory Pension	4,510,000.00	10,000,000.00	5,000,000.00	5,490,000.00
Group Life Insurance	-	2,000,000.00	2,000,000.00	2,000,000.00
Pension Allowance	450,000.00	4,000,000.00	3,000,000.00	3,550,000.00
Arrears of 10% Employer Contribution	1,630,000.00	2,000,000.00	1,000,000.00	370,000.00
Local Travel & Transport: Training	-	1,000,000.00	1,000,000.00	1,000,000.00
Recruitment Exercise	13,983,000.00	8,000,000.00	10,000,000.00	(5,983,000.00)
Staff Welfare Scheme	-	4,000,000.00	2,000,000.00	4,000,000.00
Office Stationery/Computer Consumables	-	5,000,000.00	5,000,000.00	5,000,000.00
Printing of Non Security Document	-	1,000,000.00	1,000,000.00	1,000,000.00
Consulting Service & Special Committee	-	1,000,000.00	1,000,000.00	1,000,000.00
Insurance Premium	1,993,000.00	2,000,000.00	2,000,000.00	7,000.00
Refreshment & Meals	130,000.00	2,000,000.00	2,000,000.00	1,870,000.00
Local Government Reforms	-	1,000,000.00	1,000,000.00	1,000,000.00
Retirement Bound Redeem Form	-	1,500,000.00	1,000,000.00	1,500,000.00
Promotion Examination By LGSC	50,000.00	1,500,000.00	1,000,000.00	1,450,000.00
Entertainment & Official Hospitality	10,217,100.00	10,000,000.00	11,500,000.00	(217,100.00)
Security	19,311,000.00	50,000,000.00	50,000,000.00	30,689,000.00
Spiritual Prayer	20,502,200.00	50,000,000.00	50,000,000.00	29,497,800.00
Local Government Election	-	100,000,000.00	50,000,000.00	100,000,000.00
Joint Account	-	50,000,000.00	100,000,000.00	50,000,000.00
Purchase of Poverty Alleviation & R/Materials	69,270,000.00	130,000,000.00	140,000,000.00	60,730,000.00
Total	171,459,087.52	460,348,440.00	463,848,440.00	288,889,352.48
SOCIAL DEVELOPMENT				
Salary	5,976,030.00	17,169,252.00	9,439,400.00	11,193,222.00
Local Travel & Transport: Training	-	1,000,000.00	2,000,000.00	1,000,000.00
books	-	-	1,000,000.00	-
NYSC Allowances	-	2,000,000.00	2,000,000.00	2,000,000.00
Office Stationery/Computer Consumables	-	1,000,000.00	1,500,000.00	1,000,000.00
Printing of Non Security Document	-	500,000.00	1,500,000.00	500,000.00
Uniform & Other Clothing	-	300,000.00	500,000.00	300,000.00
Maintenance of Office Furniture	-	1,000,000.00	2,000,000.00	1,000,000.00
Training of Female Engineers	-	500,000.00	1,000,000.00	500,000.00
Sustain of Mass Literacy Procurement	-	1,000,000.00	2,000,000.00	1,000,000.00
Conference, Seminars & Special Comm.	485,000.00	5,000,000.00	6,000,000.00	4,515,000.00
Consulting Service & Special Committee	-	1,000,000.00	1,000,000.00	1,000,000.00
Publicity & Advertisement	530,000.00	2,000,000.00	3,000,000.00	1,470,000.00
Sporting Activities	-	1,000,000.00	1,000,000.00	1,000,000.00
Asst. to Religious Teachers Activities	20,000.00	2,000,000.00	2,000,000.00	1,980,000.00
Sport & Game	-	1,000,000.00	1,000,000.00	1,000,000.00
Cultural & Local Festivities	-	2,000,000.00	5,000,000.00	2,000,000.00
Total	7,011,030.00	38,469,252.00	41,939,400.00	31,458,222.00
BUDGET, PLAN, RESEARCH & STAT.				
Salary	-	6,365,000.00	6,365,000.00	6,365,000.00
Local Travel & Transport: Training	261,975.60	2,000,000.00	1,500,000.00	1,738,024.40
Internet Access Charges	-	500,000.00	1,000,000.00	500,000.00
Office Stationery/Computer Consumables	-	1,000,000.00	2,000,000.00	1,000,000.00
Printing of Non Security Document	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Computer system Accessories	1,181,000.00	2,000,000.00	1,000,000.00	819,000.00
Maintenance of M/Veh./Transport Equip.	590,000.00	1,000,000.00	1,000,000.00	410,000.00
Maintenance of Office Furniture	50,000.00	1,000,000.00	1,000,000.00	950,000.00
Local Training	-	1,000,000.00	1,500,000.00	1,000,000.00
Conference, Seminars & Special Comm.	2,080,000.00	1,000,000.00	500,000.00	(1,080,000.00)

KUKAWA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Consulting Service & Special Committee	-	500,000.00	500,000.00	500,000.00
Acquisition of IPSAS Budget App/Software	-	1,500,000.00	1,000,000.00	1,500,000.00
Refreshments & Meals	-	1,000,000.00	1,500,000.00	1,000,000.00
Subscription to Professional Bodies	-	1,000,000.00	1,000,000.00	1,000,000.00
Budget Monitoring	-	500,000.00	1,000,000.00	500,000.00
Monitoring & Evaluation	-	1,000,000.00	2,000,000.00	1,000,000.00
Budget Preparation Expenses	-	500,000.00	1,000,000.00	500,000.00
Statistic/Data Collection General	-	1,000,000.00	1,000,000.00	1,000,000.00
Logistics & Implementation	-	1,000,000.00	1,000,000.00	1,000,000.00
Entertainment & Official Hospitality	450,000.00	1,000,000.00	1,000,000.00	550,000.00
Total	4,612,975.60	25,865,000.00	27,865,000.00	21,252,024.40
TRADITIONAL OFFICE				
Salary	19,381,043.91	22,200,000.00	25,200,000.00	2,818,956.09
Local Travel & Transport: Training	920,000.00	2,000,000.00	6,000,000.00	1,080,000.00
Allowance of Traditional Office Holders	2,370,000.00	7,500,000.00	2,000,000.00	5,130,000.00
Office Stationery/Computer Consumables	450,000.00	500,000.00	100,000.00	50,000.00
Printing of Non Security Document	-	100,000.00	120,000.00	100,000.00
Maintenance of MNeH./Transport Equipmt.	3,400,000.00	1,500,000.00	3,000,000.00	(1,900,000.00)
Maintenance of Office Furniture	150,000.00	2,000,000.00	3,000,000.00	1,850,000.00
Total	26,671,043.91	35,800,000.00	39,420,000.00	9,128,956.09
AGRIC & NATURAL RESOURCES				
Salary	62,262,306.18	82,604,565.00	102,318,450.00	20,342,258.82
Local Travel & Transport: Training	976,000.00	2,000,000.00	1,000,000.00	1,024,000.00
Payment of Driver Allowances	200,000.00	500,000.00	1,000,000.00	300,000.00
Office Stationery/Computer Consumables	10,000.00	500,000.00	1,000,000.00	490,000.00
Printing of Non Security Document	-	500,000.00	1,000,000.00	500,000.00
Purchase of Veterinary Drugs	21,430,000.00	15,000,000.00	10,000,000.00	(6,430,000.00)
Maintenance of MNeH./Transport Equipmt.	3,620,000.00	5,000,000.00	1,000,000.00	1,380,000.00
Maintenance of Office Furniture	1,850,000.00	3,000,000.00	2,000,000.00	1,150,000.00
Supply of Agric Equipment	12,200,000.00	15,000,000.00	3,000,000.00	2,800,000.00
Local Training	1,900,000.00	1,000,000.00	1,000,000.00	(900,000.00)
Conference, Seminars & Workshop	-	2,000,000.00	1,000,000.00	2,000,000.00
Cleaning & Fumigation Service	1,900,000.00	5,000,000.00	5,000,000.00	3,100,000.00
consultancy Services & Special Comm.	-	1,000,000.00	1,000,000.00	1,000,000.00
Trade Fair Exhibition & Show	2,400,000.00	-	1,000,000.00	(2,400,000.00)
Promotion of Animal Feed Productions	758,000.00	2,000,000.00	1,000,000.00	1,242,000.00
Formation & Development of Cooperative	2,080,000.00	-	2,000,000.00	(2,080,000.00)
Expansion of the Nat. Spec. Programme	-	1,000,000.00	1,000,000.00	1,000,000.00
Entertainment & Hospitality	-	2,015,000.00	1,000,000.00	2,015,000.00
Provision of Service Materials	9,725,000.00	19,000,000.00	13,000,000.00	9,275,000.00
Transport & Handling of Fertilizer	-	1,000,000.00	10,000,000.00	1,000,000.00
Grants to Communities & NGOS	-	-	2,000,000.00	-
Total	121,311,306.18	158,119,565.00	161,318,450.00	36,808,258.82
FINANCE & SUPPLY				
Salary	104,073,423.42	130,105,303.42	130,105,000.00	26,031,880.00
Local Travel & Transport: Training	202,827.20	3,000,000.00	5,000,000.00	2,797,172.80
Office Stationery/Computer Consumables	1,598,000.00	10,000,000.00	15,000,000.00	8,402,000.00
Printing of Non Security Document	563,000.00	2,000,000.00	2,000,000.00	1,437,000.00
Maintenance of MNeH./Transport Equipmt.	490,000.00	6,000,000.00	5,000,000.00	5,510,000.00
Maintenance of Office Furniture	215,000.00	6,000,000.00	8,000,000.00	5,785,000.00
consultancy Services & Special Comm.	700,000.00	1,000,000.00	1,000,000.00	300,000.00
Tax Consultant Fee	-	2,000,000.00	2,000,000.00	2,000,000.00
Bank Charges (Other Than Interest)	399,217.75	1,000,000.00	1,500,000.00	600,782.25
Refreshment & Meals	1,250,000.00	3,000,000.00	5,000,000.00	1,750,000.00

KUKAWA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Settlement of Liabilities	-	20,000,000.00	8,000,000.00	20,000,000.00
Provision of Service Materials	570,000.00	5,000,000.00	5,000,000.00	4,430,000.00
Sundry Expenses	-	2,000,000.00	5,000,000.00	2,000,000.00
Total	110,061,468.37	191,105,303.42	192,605,000.00	81,043,835.05
WORKS TRANSPORT & HOUSING				
Salary	63,025,154.66	70,776,700.00	90,776,400.00	7,751,545.34
Local Travel & Transport: Training	197,315.40	2,000,000.00	2,000,000.00	1,802,684.60
Electricity Charges	-	-	-	-
Water Rates	-	500,000.00	100,000.00	500,000.00
Batch Allowances	-	500,000.00	100,000.00	500,000.00
Office Stationery/Computer Consumables	-	1,000,000.00	100,000.00	1,000,000.00
Printing of Non Security Document	-	500,000.00	100,000.00	500,000.00
Maintenance of MNeh./Transport Equipt.	-	3,000,000.00	2,000,000.00	3,000,000.00
Maintenance of Office Furniture	190,000.00	5,000,000.00	7,000,000.00	4,810,000.00
Maintenance of Boreholes	5,440,000.00	10,000,000.00	5,000,000.00	4,560,000.00
Maintenance of Drainage	-	2,000,000.00	2,000,000.00	2,000,000.00
Opening of Blocked Culverts	-	1,000,000.00	1,000,000.00	1,000,000.00
Repairs of Vandalise Electric Poles	-	5,000,000.00	4,000,000.00	5,000,000.00
Bush clearing Along Highways	-	10,000,000.00	5,000,000.00	10,000,000.00
Local Training	-	1,000,000.00	1,000,000.00	1,000,000.00
Provision of Service Materials	13,000,000.00	15,000,000.00	10,000,000.00	2,000,000.00
Miscellaneous	2,365,000.00	7,000,000.00	5,160,422.00	4,635,000.00
Grants to Communities & NGOS	-	-	-	-
Total	84,217,470.06	134,276,700.00	135,336,822.00	50,059,229.94
PRIMARY HEALTH CARE				
Salary	175,386,598.11	221,176,700.00	271,176,700.00	45,790,101.89
Local Travel & Transport: Training	2,480,000.00	6,000,000.00	2,000,000.00	3,520,000.00
Office Stationery/Computer Consumables	-	1,000,000.00	5,000,000.00	1,000,000.00
Purchase of Medical & Clinic Equipment	-	1,000,000.00	13,000,000.00	1,000,000.00
HIV/AIDS & Diabetes Test Kits	1,955,000.00	2,000,000.00	2,000,000.00	45,000.00
Cold Chain Materials	-	4,000,000.00	3,000,000.00	4,000,000.00
Maintenance of MNeh./Transport Equipt.	-	1,000,000.00	2,000,000.00	1,000,000.00
Maintenance of Office Furniture	125,000.00	2,000,000.00	5,000,000.00	1,875,000.00
Ent. Care for Primary Pupils	-	1,000,000.00	2,000,000.00	1,000,000.00
Polio Immunization Days (IPSAS)	7,622,000.00	24,000,000.00	30,000,000.00	16,378,000.00
Pre.Comp.Plan. Prey. HIV/AIDS	1,960,000.00	2,000,000.00	3,000,000.00	40,000.00
Oncho Programmes	-	-	1,000,000.00	-
Family Planning Programme	1,972,250.00	2,000,000.00	2,000,000.00	27,750.00
TBL & Leprosy Control	-	1,000,000.00	2,000,000.00	1,000,000.00
Primary Ear & Eye Care	1,000,000.00	1,000,000.00	3,000,000.00	-
Medical Assistance	50,000.00	4,000,000.00	1,000,000.00	3,950,000.00
Operation Plan	-	1,000,000.00	1,000,000.00	1,000,000.00
Roll Back Malaria	-	1,000,000.00	10,000,000.00	1,000,000.00
Inter. Merternal Neonatal & Child Heal	1,872,000.00	2,000,000.00	2,000,000.00	128,000.00
Med. Part Time	-	1,000,000.00	1,000,000.00	1,000,000.00
Sanitation Exercise	11,229,700.00	10,000,000.00	10,000,000.00	(1,229,700.00)
Routine Immunization	2,742,000.00	3,000,000.00	8,000,000.00	258,000.00
Disease Survelance	5,537,500.00	7,000,000.00	2,000,000.00	1,462,500.00
Emergency Transport Scheme	3,640,000.00	2,000,000.00	1,000,000.00	(1,640,000.00)
Free MCH Services	-	2,000,000.00	2,000,000.00	2,000,000.00
Emergency Preparedness & Res. To Epide.	-	9,000,000.00	2,000,000.00	9,000,000.00
Midwifery Services Scheme	-	2,000,000.00	1,000,000.00	2,000,000.00
State Council on Health	520,000.00	1,000,000.00	1,000,000.00	480,000.00
Hiring of Mtor Vehicle for Social Mob. Act.	19,855,500.00	25,000,000.00	6,800,000.00	5,144,500.00
Phurchase of Drug/Control of D/vommiting	19,288,500.00	21,000,000.00	-	19,288,500.00
Total	257,236,048.11	360,176,700.00	394,976,700.00	102,940,651.89

KUKAWA LOCAL GOVERNMENT OF BORNO STATE

SCHEDULE OF JACC AND CAPITAL EXPENDITURE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
JACC DEDUCTION				
5% Stabilization	40,157,856.88	-	-	(40,157,856.88)
20% LG Joint Development Programme	401,578,568.66	-	-	(401,578,568.66)
Rehabilitation of Federal Highway	-	-	-	-
Total	441,736,425.52	-	-	(441,736,425.52)
ADMIN & GENERAL SERVICES				
Re-Construction of Government Lodge A	5,847,803.00	5,000,000.00	10,000,000.00	-847,803.00
Re-Construction of Government Lodge B	-	10,000,000.00	10,000,000.00	10,000,000.00
Re-Construction of Chairman Residence	4,250,000.00	10,000,000.00	10,000,000.00	5,750,000.00
Renovation of Secretariat	-	5,000,000.00	10,000,000.00	5,000,000.00
Renovation of Council House	500,000.00	5,000,000.00	2,000,000.00	4,500,000.00
Renovation of Supervisors Council House	-	4,000,000.00	4,000,000.00	4,000,000.00
Renovation of Local Government Quarters	1,052,650.00	4,000,000.00	4,000,000.00	2,947,350.00
Renovation of Secretary Quarters	2,750,000.00	1,000,000.00	2,000,000.00	-1,750,000.00
Renovation of DGSA Quarters	-	1,000,000.00	1,000,000.00	1,000,000.00
Renovation of District Head House Kukawa	-	2,000,000.00	2,000,000.00	2,000,000.00
Renovation of District Head House Baga	-	2,000,000.00	2,000,000.00	2,000,000.00
Renovation of District Head House Kekeno	-	2,000,000.00	2,000,000.00	2,000,000.00
Re-Dev. & Re-Const. of Destroyed Property	164,279,777.90	200,000,000.00	130,000,000.00	35,720,222.10
Provision of IDPS Need	102,350,000.00	100,000,000.00	100,000,000.00	-2,350,000.00
Purchase of Information Equipment	-	2,000,000.00	2,000,000.00	2,000,000.00
Purch. of Community Development Materials	-	8,000,000.00	5,000,000.00	8,000,000.00
Internet Institution	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Motor Vehicle (Vigilante)	-	6,000,000.00	10,000,000.00	6,000,000.00
Purchase of Motor Vehicle (Admin)	2,800,000.00	5,000,000.00	5,000,000.00	2,200,000.00
Purchase of Motor Vehicle (Security)	-	5,000,000.00	7,000,000.00	5,000,000.00
Purchase of Furniture to Chairman Office	-	3,000,000.00	2,000,000.00	3,000,000.00
Purchase of Furniture to Councillors	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Furniture to Admin Block	-	4,000,000.00	4,000,000.00	4,000,000.00
Purchase of Furniture to Govt. Lodge A	-	8,000,000.00	10,000,000.00	8,000,000.00
Purchase of Furniture to Govt. Lodge B	-	5,000,000.00	5,000,000.00	5,000,000.00
Purch. of Furniture to Govt. Quarters (DPM)	-	1,000,000.00	500,000.00	1,000,000.00
Purch of Furn. to Govt. Quart. (councillors)	-	1,000,000.00	1,000,000.00	1,000,000.00
Purch of Furn. to Govt. Quart. (Sup Con.)	-	1,000,000.00	1,000,000.00	1,000,000.00
Clearance of Road Side Highways	4,800,000.00	5,000,000.00	5,000,000.00	200,000.00
Total	288,630,230.90	408,000,000.00	349,500,000.00	119,369,769.10
BUDGET PLAN. RESEARCH & STATISTIC				
Purchase of Motor Vehicle	-	-	-	-
Purchase of Computer & Accessories	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Office Furniture	-	1,000,000.00	1,000,000.00	1,000,000.00
Renovation of Mosque & Religious Place	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	-	7,000,000.00	7,000,000.00	7,000,000.00
AGRIC & NATURAL RESOURCES				
Purchase of Fertilizer	9,700,000.00	9,000,000.00	8,000,000.00	-700,000.00
Purchase of Agro Chemical Pest Control	7,884,000.00	8,000,000.00	10,000,000.00	116,000.00
Purchase of Tractor Implement	-	10,000,000.00	14,000,000.00	10,000,000.00
Purchase of Tractor Equipment	-	7,000,000.00	3,000,000.00	7,000,000.00
Local Government Fadama Project	3,400,000.00	4,000,000.00	2,000,000.00	600,000.00
Re- Construction of Abbatoir Kangarwa	-	1,000,000.00	1,000,000.00	1,000,000.00
Re- Construction of Abbatoir Baga	-	2,000,000.00	2,000,000.00	2,000,000.00
Re- Construction of Abbatoir Kukawa	-	2,000,000.00	1,000,000.00	2,000,000.00

KUKAWA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Re- Construction of Abbatoir Doro	-	2,000,000.00	1,000,000.00	2,000,000.00
Re- Construction of Abbatoir C/Kauwa	-	2,000,000.00	2,000,000.00	2,000,000.00
Local Government Plantation	-	2,000,000.00	1,000,000.00	2,000,000.00
Delopment of Seed	1,900,000.00	2,000,000.00	2,000,000.00	100,000.00
Afforestation	-	2,000,000.00	2,000,000.00	2,000,000.00
Tree Planting Camp	-	1,000,000.00	2,000,000.00	1,000,000.00
Development of Nursery	-	2,000,000.00	2,000,000.00	2,000,000.00
Orchard Development	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Grain	3,700,000.00	5,000,000.00	5,000,000.00	1,300,000.00
Irrigation	-	-	2,000,000.00	-
Wheat Production	-	-	2,000,000.00	-
Thresher Machine	-	-	2,000,000.00	-
Veterinary Clinic	-	-	3,000,000.00	-
Slaughter Slap	-	-	1,000,000.00	-
Fish Net & Hooks	1,710,000.00	2,000,000.00	2,000,000.00	290,000.00
Fish Pond	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	28,294,000.00	66,000,000.00	73,000,000.00	37,708,018.00
FINANCE & SUPPLY				
Re-Const. & Ren. of Market Stall Kukawa	-	4,000,000.00	5,000,000.00	-
Re-Const. & Ren. of Market Stall C/Kauwa	-	1,000,000.00	1,000,000.00	-
Re-Const. & Ren. of Market Stall Baga	-	5,000,000.00	5,000,000.00	-
Re-Const. & Ren. of Market Stall Doro	-	4,000,000.00	5,000,000.00	-
Re-Const. & Ren. of Market Stall D/Masara	-	2,000,000.00	2,000,000.00	-
Re-Const. of Shopping Complex Kukawa	18,269,587.25	70,000,000.00	70,000,000.00	51,730,412.75
Re-Const. of Shopping Complex C/Kauwa	7,664,002.50	20,000,000.00	30,000,000.00	12,335,997.50
Re-Const. of Shopping Complex Doro	-	20,000,000.00	30,000,000.00	-
Re-Const. of Shopping Complex Yoyo	-	-	-	-
Re-Const. of Shopping Complex Mile 90	-	8,000,000.00	5,000,000.00	-
Renovation of Market/Motor Park Kukawa	-	5,000,000.00	5,000,000.00	-
Renovation of Market/Motor Park Baga	650,000.00	7,000,000.00	7,000,000.00	6,350,000.00
Renovation of Market/Motor Park Doro	-	6,000,000.00	5,000,000.00	-
Renovation of Market/Motor Park D/Masara	-	1,000,000.00	2,000,000.00	-
Renovation of Market/Motor Park Mile 90	-	3,000,000.00	2,000,000.00	-
Re-Construction of Primary School	-	10,000,000.00	5,000,000.00	-
Contribution to UBE Kukawa	-	5,000,000.00	5,000,000.00	-
Purchase of Office Furniture	-	9,000,000.00	5,000,000.00	-
Purchase of Mass Transit Vehicle	-	10,000,000.00	2,000,000.00	-
Extension & Renovation of Treasury	-	5,000,000.00	10,000,000.00	-
Total	26,583,589.75	193,000,000.00	201,000,000.00	70,416,410.25
WORKS TRANSPORT& HOUSING				
Renovation of Cement Well Kuski	-	500,000.00	200,000.00	500,000.00
Renovation of Cement Well Kalla	-	500,000.00	200,000.00	500,000.00
Renovation of Cement Well Dumbulwa	-	500,000.00	200,000.00	500,000.00
Renovation of Cement Well Kaine	-	500,000.00	200,000.00	500,000.00
Renovation of Cement Well M/Ngubtori	-	400,000.00	200,000.00	400,000.00
Renovation of Cement Well Bosu	-	600,000.00	200,000.00	600,000.00
Renovation of Cement Well Bashar	-	600,000.00	200,000.00	600,000.00
Renovation of Cement Well Gaula	-	500,000.00	200,000.00	500,000.00
Renovation of Cement Well Dabar G.	-	700,000.00	200,000.00	700,000.00
Renovation of Cement Well M. Sheburi	-	300,000.00	200,000.00	300,000.00
Renovation of Cement Well Koyamti	-	300,000.00	200,000.00	300,000.00
Renovation of Cement Well Kekenso	-	450,000.00	200,000.00	450,000.00
Renovation of Cement Well D/Masara	-	700,000.00	200,000.00	700,000.00
Renovation of Cement Well Mile 90	-	200,000.00	200,000.00	200,000.00

KUKAWA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Renovation of Cement Well MIBayeri	-	600,000.00	200,000.00	600,000.00
Renovation of Cement Well D/Gajere	-	300,000.00	200,000.00	300,000.00
Renovation of Cement Well K. Masara	-	200,000.00	15,000,000.00	200,000.00
Renovation of Cement Well Nafasa	-	200,000.00	15,000,000.00	200,000.00
Construction Rehabilitation of Kukawa	-	200,000.00	10,000,000.00	200,000.00
Construction Rehabilitation of Baga Town	-	10,000,000.00	5,000,000.00	10,000,000.00
Construction Rehabilitation of Doro Town	-	5,000,000.00	2,000,000.00	5,000,000.00
Construction Rehabilitation of Kekenso	-	2,000,000.00	3,000,000.00	2,000,000.00
Construction Rehabilitation of D/Mas Town	-	1,000,000.00	1,000,000.00	1,000,000.00
Construction Rehabilitation of Kang. Town	-	-	1,000,000.00	-
Repairs of Boreholes C/Kauwa	-	-	2,000,000.00	-
Repairs of Boreholes Baga	1,727,000.00	1,500,000.00	500,000.00	-227,000.00
Repairs of Boreholes Kukawa	3,773,000.00	4,000,000.00	300,000.00	227,000.00
Repairs of Boreholes Barwati	251,000.00	3,000,000.00	300,000.00	2,749,000.00
Repairs of Shallow Borehole Doro Market	-	1,000,000.00	300,000.00	1,000,000.00
Repairs of Shallow Borehole K/Dogoshi	-	300,000.00	300,000.00	300,000.00
Repairs of Shallow Borehole K/Fulatari	-	500,000.00	300,000.00	500,000.00
Repairs of Shallow Borehole Kokki	-	500,000.00	300,000.00	500,000.00
Repairs of Shallow Borehole Duguri	-	300,000.00	300,000.00	300,000.00
Repairs of Shallow Borehole Bunduram	-	300,000.00	300,000.00	300,000.00
Repairs of Shallow Borehole Bundumari	-	300,000.00	300,000.00	300,000.00
Repairs of Shallow Borehole Ngurta	-	500,000.00	300,000.00	500,000.00
Repairs of Shallow Borehole Waragelam	-	500,000.00	300,000.00	500,000.00
Repairs of Shallow Borehole T/Shanu	-	300,000.00	300,000.00	300,000.00
Repairs of Shallow Borehole D/Naira	-	400,000.00	3,000,000.00	400,000.00
Extention of Pipe Line Kukawa	-	400,000.00	1,000,000.00	400,000.00
Extention of Pipe Line Baga	-	-	3,000,000.00	-
Purchase of Motor Vehicle	-	3,000,000.00	5,000,000.00	3,000,000.00
Sinking of Cement Well	-	7,000,000.00	3,000,000.00	7,000,000.00
Purchase of Hand Pump	4,400,000.00	3,000,000.00	4,000,000.00	-1,400,000.00
Purchase of Haed Frames	-	3,000,000.00	1,000,000.00	3,000,000.00
Purchase of Pump Kukawa	-	2,000,000.00	1,500,000.00	2,000,000.00
Purchase of Pump Kukawa B	-	2,000,000.00	1,500,000.00	2,000,000.00
Purchase of Pump Kangarwa	-	2,000,000.00	1,500,000.00	2,000,000.00
Purchase of Pump Baga	-	2,000,000.00	1,500,000.00	2,000,000.00
Purchase of Pump Bundur	-	1,600,000.00	1,500,000.00	1,600,000.00
Repairs of Boreholes Kekenso	1,750,000.00	-	-	-
Total	11,901,000.00	65,650,000.00	88,800,000.00	55,501,018.00
PRIMARY HEALTH CARE				
Renovation of Health Clinic Alagarno	-	32,000,000.00	3,000,000.00	32,000,000.00
Renovation of Health Clinic Kangarwa	-	7,000,000.00	10,000,000.00	7,000,000.00
Renovation of Health Clinic Shuwarām	-	1,000,000.00	1,000,000.00	1,000,000.00
Renovation of Health Clinic Doro	-	11,000,000.00	10,000,000.00	11,000,000.00
Renovation of Health Clinic Barwati	-	4,000,000.00	5,000,000.00	4,000,000.00
Renovation of Health Clinic Mile 90	-	6,500,000.00	6,000,000.00	6,500,000.00
Renovation of Health Clinic Baga	-	7,000,000.00	5,000,000.00	7,000,000.00
Renovation of Health Clinic Kauwa	-	5,000,000.00	10,000,000.00	5,000,000.00
Renovation of Health Clinic Bundur	-	2,500,000.00	2,000,000.00	2,500,000.00
Renovation of Health Clinic D/Masara	-	9,000,000.00	8,000,000.00	9,000,000.00
Renovation of Health Clinic Dogoshi	-	7,000,000.00	7,000,000.00	7,000,000.00
Renovation of Health Clinic Yoyo	-	3,000,000.00	3,000,000.00	3,000,000.00
Renovation of Health Clinic Kukawa	29,210,417.76	67,000,000.00	65,000,000.00	37,789,582.24
Renovation of NPI Office	-	7,500,000.00	7,000,000.00	7,500,000.00
Purchase of Drugs	25,220,000.00	25,000,000.00	35,000,000.00	-220,000.00
Total	54,430,417.76	194,500,000.00	177,000,000.00	140,069,582.24



BORNO STATE OF NIGERIA

**KWAYA KUSAR
LOCAL GOVERNMENT COUNCIL**

■ ANNUAL FINANCIAL STATEMENT ■

FOR THE YEAR ENDED

31ST DECEMBER, 2018.

KWAYA KUSAR LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 1
CASHFLOW STATEMENT

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
From Operation:			
RECIEPT:			
Statutory Allocation FAAC		1,117,995,718.12	596,058,547.44
Value Added Tax		-	-
Sub Total		1,117,995,718.12	596,058,547.44
Internal Generated Revenue			
Internal Generated Revenue	3	3,109,387.00	5,620,290.00
OTHER RECIEPT:	4		
VAT		282,950,060.50	-
PPT		2,587,792.65	-
Excess Bank Chgarges		2,729,894.90	-
Excess Crude		1,934,174.87	-
Forex Equalisation		29,420,144.51	-
Additional Fund From NNPC		1,816,406.80	-
Exchange Difference		6,745,157.26	-
Exchange Gain		4,411,814.16	-
Sub Total		332,595,445.65	-
Total Receipts		1,453,700,550.77	601,678,837.44
PAYMENTS:			
STATUTORY DEDUCTIONS	5		
3% Emirate Council		33,539,871.56	-
0.5% L.G. Audit		5,589,978.56	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus		19,236,772.56	-
7% Local Govt Pension		35,811,385.29	-
Sub-Total		94,178,007.97	-
INTERVENTION FUNDING	6		
Contribution towards Fundingof Primary Edu.		162,533,408.40	-
1% LGSC Training Fund		11,179,957.18	-
0.75% Admin Charges		8,384,967.90	-
5% Security		55,899,784.90	-
Sub-Total		237,998,118.38	-
MISCELLANEOUS DEDUCTIONS FUNDING	7		
Sererance Gratuity to Former LG Concillors		7,200,000.00	-
Contr. to Indigines Undergoing Armed Forces Training		400,000.00	-
IFAD Climate Change Adaptation Counterpart Funding		2,500,000.00	-
JNI Contribution		385,185.19	-
Retaunership NTA/BRTV		1,260,000.00	-
Payment for Preparation of LGA's Annual Account		1,000,000.00	-
Procurement of Firewood, Food Items to IDPs		23,543,946.14	-
LGA's Hajj Fare		14,717,406.65	-
Purc. of Equipts for SPHCA Biometric Data Capture		2,206,227.77	-
Provision of Essential Service		36,200,000.00	-
Workshop on Fiscal & Admin. Due Process		462,962.96	-
Diesel to Tractors for Farming Across LGA's		1,481,481.46	-
Gratuity to Local Edu. Authority Retiress		9,259,259.26	-

KWAYA KUSAR LOCAL GOVERNMENT OF BORNO STATE

		ACTUAL 2018	ACTUAL 2017
		N	N
Gratuity to Local Government Retirees		9,259,259.26	-
WAEC/SSCE & NECO 2018/2019		5,593,830.00	-
Hotel Bills in respects of Borno State Hotel		-	-
Production of Projects Calender 2018		680,000.00	-
Outstanding Liabilities		-	-
Logistics		3,000,000.00	-
Sub-Total		119,149,558.69	-
Personnel Emoluments:	8	580,006,712.70	461,449,410.30
Overhead Cost	9	65,342,896.72	116,487,718.84
Sub-Total		645,349,609.42	577,937,129.14
Total Payments		1,096,675,294.46	577,937,129.14
Cash Flow From Operations		357,025,256.31	23,741,708.30
CASH FLOW FROM INVESTMENT:			
Purchase/Contruction of Assest	10	12,226,331.21	23,040,000.00
Phurchase of Fin. Market Intrument		-	-
Total Cash Flow From Investment		12,226,331.21	23,040,000.00
CASH FLOW FROM FINANCING:			
Increase/Decrease in Cash		188,232.47	701,708.30
Opening Cash Balance		777,008.71	75,300.41
Closing Cash Balance	11	965,241.18	777,008.71

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	NOTE	ACTUAL 2018	ACTUAL 2017
		N	N
ASSETS:			
Treasuries & Banks	12	965,241.18	777,008.71
Investments	13	9,919,370.01	9,919,370.01
Advances	14	82,968,160.00	82,968,160.00
Total Assests		93,852,771.19	93,664,538.72
PUBLIC FUND & LIABILITIES:			
Consolidated Revenue Fund	15	965,241.18	777,008.71
Other Fund - Investment Fund		41,108,446.86	41,108,446.86
Total Public Fund		42,073,688.04	41,885,455.57
Deposits	16	51,779,083.15	51,779,083.15
Total Liabilities		51,779,083.15	51,779,083.15
Public Fund + Liabilities		93,852,771.19	93,664,538.72

KWAYA KUSAR LOCAL GOVERNMENT OF BORNO STATE

**STATEMENT NO. 3
CONSOLIDATED REVENUE FUND**

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Opening Balance (a)		777,008.71	-	-	777,008.71
Add: REVENUE (INCOME) (b)					
S/Allocation from Federal Govt.	17	1,117,995,718.12	1,276,706,003.17	906,185,134.00	158,710,285.05
Share of VAT		-	307,454,919.60	259,192,771.00	307,454,919.60
Sub Total		1,117,995,718.12	1,584,160,922.77	1,165,377,905.00	466,165,204.65
Personal Taxes	18	-	9,100,000.00	3,500,000.00	9,100,000.00
Licence General	19	109,000.00	42,840,000.00	24,890,000.00	42,731,000.00
Fees General	20	873,110.00	46,870,000.00	33,280,000.00	45,996,890.00
Fines General	21	-	1,000,000.00	1,515,000.00	1,000,000.00
Sales General	22	-	6,240,000.00	3,100,000.00	6,240,000.00
Earning General	23	2,127,277.00	49,050,000.00	30,095,000.00	46,922,723.00
Rent on Local Govt. Building	24	-	6,450,000.00	6,450,000.00	6,450,000.00
Rent on Land & Others	25	-	1,600,000.00	1,550,000.00	1,600,000.00
Domestic Grants	26	-	250,000,000.00	250,000,000.00	250,000,000.00
Total Revenue (Income) (b)		1,121,105,105.12	1,997,310,922.77	1,518,957,905.00	876,205,817.65
Other Receipt (c)	27				
VAT		282,950,060.50	-	-	(282,950,060.50)
PPT		2,587,792.65	-	-	(2,587,792.65)
Excess Bank Chgarges		2,729,894.90	-	-	(2,729,894.90)
Excess Crude		1,934,174.87	-	-	(1,934,174.87)
Forex Equalisation		29,420,144.51	-	-	(29,420,144.51)
Additional Fund From NNPC		1,816,406.80	-	-	(1,816,406.80)
Exchange Difference		6,745,157.26	-	-	(6,745,157.26)
Exchange Gain		4,411,814.16	-	-	(4,411,814.16)
Sub Total		332,595,445.65	-	-	(332,595,445.65)
Total Funds Available (a+b+c)		1,454,477,559.48	1,997,310,922.77	1,518,957,905.00	542,833,363.29
Less: EXPENDITURE					
STATUTORY DEDUCTIONS	28				
3% Emirate Council		33,539,871.56	-	-	(33,539,871.56)
0.5% L.G. Audit		5,589,978.56	-	-	(5,589,978.56)
7% of L.E.A. Pri. Sch. Teachers Pension Plus		19,236,772.56	-	-	(19,236,772.56)
7% Local Govt Pension		35,811,385.29	-	-	(35,811,385.29)
Sub-Total		94,178,007.97	-	-	(94,178,007.97)
INTERVENTION FUNDING	29				
Contribution towards Funding of Primary Edu.		162,533,408.40	-	-	(162,533,408.40)
1% LGSC Training Fund		11,179,957.18	-	-	(11,179,957.18)
0.75% Admin Charges		8,384,967.90	-	-	(8,384,967.90)
5% Security		55,899,784.90	-	-	(55,899,784.90)
Sub-Total		237,998,118.38	-	-	(237,998,118.38)
MISCELLANEOUS DEDUCTIONS FUNDING	30				
Sererance Gratuity to Former LG Concillors		7,200,000.00	-	-	(7,200,000.00)
Contr. to Indigines Undergoing Armed Forces Training		400,000.00	-	-	(400,000.00)
IFAD Climate Change Adaptation Counterpart Funding		2,500,000.00	-	-	(2,500,000.00)
JNI Contribution		385,185.19	-	-	(385,185.19)
Retaunership NTA/VBRTV		1,260,000.00	-	-	(1,260,000.00)
Payment for Preparation of LGA's Annual Account		1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood, Food Items to IDPs		23,543,946.14	-	-	(23,543,946.14)
LGA's Hajj Fare		14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipits for SPHCA Biometric Data Capture		2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service		36,200,000.00	-	-	(36,200,000.00)
Workshop on Fiscal & Admin. Due Process		462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's		1,481,481.46	-	-	(1,481,481.46)

KWAYA KUSAR LOCAL GOVERNMENT OF BORNO STATE

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Gratuity to Local Edu. Authority Retirees		9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees		9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019		5,593,830.00	-	-	(5,593,830.00)
Hotel Bills in respects of Borno State Hotel		-	-	-	-
Production of Projects Calendar 2018		680,000.00	-	-	(680,000.00)
Outstanding Liabilities		-	-	-	-
Logistics		3,000,000.00	-	-	(3,000,000.00)
Sub-Total		119,149,558.69	-	-	(119,149,558.69)
Personnel Cost	31	580,006,712.70	699,766,406.30	584,342,654.00	119,759,693.60
Overhead Cost	32	65,342,896.72	489,222,891.00	433,061,187.00	423,879,994.28
Sub-Total		645,349,609.42	1,188,989,297.30	1,017,403,841.00	543,639,687.88
Total Expenditure		1,096,675,294.46	1,188,989,297.30	1,017,403,841.00	92,314,002.84
Operating Fund B/4 Transfer		13,191,572.39	1,807,731,625.47	504,554,064.00	1,794,540,053.08

APPROPRIATION/TRANSFERS

Transfer to Capital Dev. Fund		12,226,331.21	533,300,000.00	443,400,000.00	521,073,668.79
Total Appropriation		12,226,331.21	533,300,000.00	443,400,000.00	521,073,668.79
Closing Balance		965,241.18	1,274,431,625.47	58,154,064.00	1,273,466,384.29

STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Add: Capital Receipts					
Value Added Tax		-	807,464,919.60	257,570,332.00	807,464,919.60
Transfer From CRF		12,226,331.21	533,300,000.00	443,400,000.00	521,073,668.79
Total Capital Receipts		12,226,331.21	1,340,764,919.60	700,970,332.00	1,328,538,588.39
Total Capital Funds Available		12,226,331.21	1,340,764,919.60	700,970,332.00	1,328,538,588.39
Less: Capital Expenditure					
JACC Deduction	33				
5% Stabilization		22,359,914.39	-	-	(22,359,914.39)
20% LG Joint Development Programme		223,599,143.63	-	-	(223,599,143.63)
Rehabilitation of Federal Highway		-	-	-	-
Sub-Total DIFF. WITH JAAC		245,959,058.02	-	-	(245,959,058.02)
Administrative					
Admin & General Services	34	9,226,331.21	89,000,000.00	84,000,000.00	79,773,668.79
Sub-Total		9,226,331.21	89,000,000.00	84,000,000.00	79,773,668.79
Economic					
Finance & Supply	35	-	212,000,000.00	178,000,000.00	212,000,000.00
Agric & Natural Resources	36	3,000,000.00	79,000,000.00	66,000,000.00	76,000,000.00
Budget, Plan, Research & Statistic	37	-	500,000.00	500,000.00	500,000.00
Sub-Total		3,000,000.00	291,500,000.00	244,500,000.00	288,500,000.00
Regional Development					
Works Transport & Housing	38	-	5,500,000.00	5,500,000.00	5,500,000.00
Agric & Natural Resources	39	-	101,000,000.00	63,500,000.00	101,000,000.00
Sub-Total		-	106,500,000.00	69,000,000.00	106,500,000.00
Social					
Primary Health Care	40	-	45,900,000.00	45,900,000.00	45,900,000.00
Sub-Total		-	45,900,000.00	45,900,000.00	45,900,000.00
Total Capital Expenditure		12,226,331.21	533,300,000.00	443,400,000.00	521,073,668.79

KWAYA KUSAR LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CASHFLOW STATEMENT

	ACTUAL 2018 N	ACTUAL 2017 N
Note 3 - Internal Generated Revenue		
Personal Taxes	-	262,200.00
Licence General	109,000.00	245,230.00
Fees General	873,110.00	1,433,580.00
Sales General	-	1,660,100.00
Earning General	2,127,277.00	2,019,180.00
Rent on Local Govt. Building	-	-
Rent on Land & Others	-	-
Total	3,109,387.00	5,620,290.00
Note 4 - Other Reciept		
VAT	282,950,060.50	-
PPT	2,587,792.65	-
Excess Bank Chgarges	2,729,894.90	-
Excess Crude	1,934,174.87	-
Forex Equalisation	29,420,144.51	-
Additional Fund From NNPC	1,816,406.80	-
Exchange Difference	6,745,157.26	-
Exchange Gain	4,411,814.16	-
Total	332,595,445.65	-
Note 5 - Statutory Deductions		
3% Emirate Council	33,539,871.56	-
0.5% L.G. Audit	5,589,978.56	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus	19,236,772.56	-
7% Local Govt Pension	35,811,385.29	-
Total	94,178,007.97	-
Note 6 - Intervention Funding		
Contribution towards Fundingof Primary Edu.	162,533,408.40	-
1% LGSC Training Fund	11,179,957.18	-
0.75% Admin Charges	8,384,967.90	-
5% Security	55,899,784.90	-
Total	237,998,118.38	-
Note 7 - Miscellaneous Deductions Funding		
Sererance Gratuity to Former LG Concillors	7,200,000.00	-
Contr. to Indigines Undergoing Armed Forces Training	400,000.00	-
IFAD Climate Change Adaptation Counterpart Funding	2,500,000.00	-
JNI Contribution	385,185.19	-
Retaunership NTA/BRTV	1,260,000.00	-
Payment for Preparation of LGA's Annual Account	1,000,000.00	-
Procurement of Firewood, Food Items to IDPs	23,543,946.14	-
LGA's Hajj Fare	14,717,406.65	-
Purc. of Equipts for SPHCA Biometric Data Capture	2,206,227.77	-
Provision of Essential Service	36,200,000.00	-
Workshop on Fiscal & Admin. Due Process	462,962.96	-
Diesel to Tractors for Farming Across LGA's	1,481,481.46	-
Gratuity to Local Edu. Authority Retiress	9,259,259.26	-
Gratuity to Local Government Retiress	9,259,259.26	-
WAEC/SSCE & NECO 2018/2019	5,593,830.00	-
Hotel Bills inrespects of Borno State Hotel	-	-

KWAYA KUSAR LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ACTUAL 2017
	N	N
Production of Projects Calendar 2018	680,000.00	-
Outstanding Liabilities	-	-
Logistics	3,000,000.00	-
Total	119,149,558.69	-
Note 8 - Personnel Emoluments		
Office of the Chairman	9,259,911.94	1,607,244.67
Office of the Secretary	335,864.79	-
The Council	2,879,719.00	2,127,831.40
Admin & General Services	169,925,880.71	77,005,077.03
Agric & Natural Resources	118,919,431.88	102,172,462.52
Finance & Supply	40,552,203.82	61,441,906.53
Budget, Plan, Research & Statistic	6,466,974.02	-
Works Transport & Housing	83,538,271.35	75,975,413.95
Primary Health Care	143,304,095.31	136,697,144.31
Traditional Office	4,824,359.88	4,422,329.89
Total	580,006,712.70	461,449,410.30
Note 9 - Overhead Cost		
Office of the Chairman	8,960,000.00	12,410,000.00
		1,250,000.00
The Council	4,500,000.00	1,580,000.00
Admin & General Services	39,136,084.84	50,945,786.00
Agric & Natural Resources	50,000.00	360,000.00
Finance & Supply	10,668,579.00	11,239,000.00
Budget, Plan, Research & Statistic	-	-
Works Transport & Housing	928,232.08	22,262,932.84
Primary Health Care	1,100,000.00	16,440,000.00
Total	65,342,895.92	116,487,718.84
Notes 10 - Purchase/Construction of Capital Assets		
JACC Deduction	37	
5% Stabilization	22,359,914.39	-
20% LG Joint Development Programme	223,599,143.63	-
Rehabilitation of Federal Highway	-	-
Sub-Total DIFF. WITH JAAC	245,959,058.02	-
Administrative		
Admin & General Services	9,226,331.21	10,000,000.00
Sub-total	9,226,331.21	10,000,000.00
Economic		
Finance & Supply	-	-
Agric & Natural Resources	3,000,000.00	1,540,000.00
Sub-total	3,000,000.00	1,540,000.00
Reginal Development		
Works Transport & Housing	-	11,500,000.00
Sub-total	-	11,500,000.00
Social		
Primary Health Care	-	-
Sub-total	-	-
Grand Total	12,226,331.21	23,040,000.00

KWAYA KUSAR LOCAL GOVERNMENT OF BORNO STATE

NOTES TO ASSETS AND LIABILITIES

	ACTUAL 2018 N	ACTUAL 2017 N
Notes 11 - Treasuries & Banks		
Cash and Banks Balance		
Cash at Hand	4,793.84	-
UBA Main Account	867,626.30	715,941.04
UBA Salary Account	92,621.04	61,067.67
	965,241.18	777,008.71

Note 12 - Investments

Borno State LGL Board	5,564,958.01	5,564,958.01
Urban Development Bank	500,000.00	500,000.00
Premier Commercial Bank	200,000.00	200,000.00
Premier Property Dev. Cop.	200,000.00	200,000.00
Afri-Bank of Nigeria Plc	328,951.00	328,951.00
First Bank of Nigerian Plc	139,906.00	139,906.00
Peoples Bank Konduga	10,000.00	10,000.00
Borno State Fertilizer cop.	2,000,000.00	2,000,000.00
Borno Soda Ash Company	555,555.00	555,555.00
FEB (100,000) Sheres	420,000.00	420,000.00
Total	9,919,370.01	9,919,370.01

Notes 13 - Advances

NAME OF HOLDER	PURPOSE	BALANCE N
Baba Kura A. Kaza	Car Refurbishing Loan	26,500.00
Modu Bintube	" "	9,000.00
Dr. Moh'd Haruna	" "	37,100.00
Lawan Kachallah	" "	39,540.00
Buba Abatcha	" "	50,000.00
Tijjani Lawan	Mortorcycle Loan	79,500.00
Alkali Bukar Imam	" "	25,700.00
Baba Kaumi Bana	Personnel Advance	50,000.00
Abba Saje Mohd	" "	50,000.00
Tijjani Mamman	Mortorcycle Loan	42,500.00
Mustapha Bukama	Car Refurbishing Loan	14,160.00
Abba Ajari	Mortorcycle Loan	38,000.00
Ajirina Bulama	" "	24,900.00
Ibrahim Bulama	" "	18,660.00
Mustapha Gado II	" "	21,900.00
Lawan Baji	" "	20,000.00
Ali Alibe Bulabulin	" "	7,200.00
M. Bukar Gaji	" "	5,580.00
Ali Abdullah	" "	12,520.00
Zanna Musa Yale	Mortorvehecle Loan	100,000.00
Maidesu Mustapha	Mortorcycle Loan	500.00
Alh. Goni Yale	" "	50,000.00
Ali Bukar I	Mortorcycle Loan	200.00
Ali Bulama Shettima	" "	10,500.00
Abuna Moh'd	" "	6,000.00
Umara Bukar II	" "	3,500.00

KWAYA KUSAR LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PURPOSE	BALANCE N
Barma Goni	Mortorcycle Loan	9,000.00
Adam Moh'd Gadai	" "	2,000.00
Mele Fannami	" "	5,000.00
Alhaji Modu Wazzam	Mortorcycle Loan	9,700.00
Modu Mallambe	" "	2,000.00
Ali Chabbal	" "	13,000.00
Musa Ibrahim	" "	1,000.00
Ibrahim Bukar Driver	" "	28,000.00
Sundry Person's	Micro Scheme Laon	81,655,000.00
Total		82,468,160.00

Non Personal Advance:

NAME OF HOLDER	PV NO.	PURPOSE	AMOUNT N
Umar Dauda	6/7/2017	Special Imprest	500,000.00
Total			500,000.00

SUMMARY

Personal Advance	82,468,160.00
Non-Personal Advance	500,000.00
Total	82,968,160.00

Notes 14 - Consolidated Revenue Fund Account

Opening Balance	777,008.71	75,300.41
Total Recurrent Revenues	657,764,173.10	601,678,837.44
Total Funds Available	658,541,181.81	601,754,137.85
Less:		
Recurrent Expenditure	645,349,609.42	577,937,129.14
Transfers/Appropriations	12,226,331.21	23,040,000.00
Closing Balance	965,241.17	777,008.71

Notes 15 - Capital Development Funds

Total Capital Receipts	12,226,331.21	23,040,000.00
Total Capital Funds Available	12,226,331.21	23,040,000.00
Less:		
Administrative	9,226,331.21	10,000,000.00
Economic	3,000,000.00	1,540,000.00
Reginal Development	-	11,500,000.00
Social	-	-
Total Capital Expenditure	12,226,331.21	23,040,000.00

Note 16 - Reciept - Deposit

NAME OF HOLDER	PURPOSE	AMOUNT N
Borno State (BIR)	Pay As You Earn (PAYE)	15,171,106.77
NULGE	Union Dues	3,344,682.03
Borno State (BIR)	5% Willolding Tax	9,033,247.93
Ministry of Agric	Sales of fertilizer	16,379,704.66
Kwaya Kusar Local Govt.	Drugs Revolving Fund	66,293.88
Yusuf B. Mshelia	Refund of Advance	1,680.00
Alh. Salihu Maidugu	" "	1,470.00
Idrisa Sarki	" "	707.00

KWAYA KUSAR LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PURPOSE	AMOUNT N
Malam Kolo Gubio	Refund of Advance	3,241.00
Zannah Ahmed	" "	560.00
Baba Ize	" "	66.00
AbdulkadirJuna	" "	1,100.00
Mustapha Usman Galadima	10% Retension Fee	1,000.00
Aliyu Galadima	" "	50.00
Madu Kantoma	" "	795.00
Alh. Madu Gaji	10% Retensic "	297,550.00
Baba Teli	" "	8,403.95
Dauda P. Bumba	Refund of Advance	1,479.00
Jibir H. Wakawa	" "	2,265.60
Zannah Kabuskema	" "	630.00
MHWUN	Union Dues	1,467,352.23
Salihu John	Refurbishing of Car Loan	1,960.00
Ali Diware	Refund of Advance	917.00
Alh. Shettima Madu	Refund of Advance	1,859.94
Borno State (BIR)	15% Taxes on House Rent	39,000.00
Federal Inland Revenue	5% Comp. Withholding Tax	113,499.94
Federal Mortgage Bank	National Housing Fund	723,957.53
Alh. Musa Sabon Kudi	10% Retension Fee	861,738.08
Moh'd S. Haruna	Refund of Advance	900.00
Hamsatu Moh'd Haruna	" "	794.97
M. Baba Tela	10% Retension Fee	18,897.94
Lkulasili G. Dibal	Refund of Advance	3,091.62
Hyeletsari G. Mshelia	Refund of Advance	2,520.00
Alh. Buba Gulai	10% Retension Fee	5,500.00
Alh. Buba Dala	" "	20,039.62
Borno State Pension Board	KKLG Pensioneers	3,185.18
M. Usman Jalo Dayar	5% retention fee	19,026.87
Salihu Mai Mai	" "	9,707.87
M. Dahiru Haruna	" "	19,026.87
Eng. Dauda Buratai	" "	49,296.11
Abdullahi Dzathlu	5% retention fee	8,895.75
M. Dahiru Haruna	5% retention fee	22,056.25
Alh. Salihu Peta	" "	48,288.10
Alh. Buba Dala	10% Retension Fee	229,092.00
Kwaya Kusar Local Govt.	Council Forum	2,250,000.00
Federal Inland Revenue	5% Value Added tax	1,073,230.81
Samaila Dogo	10% Retension Fee	90,000.00
Samaila Suleiman	" "	21,400.00
Rufai Wada	" "	11,000.00
Isuwa Madu	" "	11,000.00
Aliyu Ayuba	Repayment of Housing Loan	210,000.00
Malam Ibrahim Sarki	10% Retension Fee	80,000.00
Madu Guwal	" "	45,815.65
TOTAL		51,779,083.15

KWAYA KUSAR LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CONSOLIDATED REVENUE FUND

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Note: 17				
Government Share of Faac				
Statutory Allocation from Federal Govt.	1,117,995,718.12	1,276,106,003.17	906,185,134.00	158,110,285.05
Share of VAT	-	307,464,919.60	259,192,771.00	307,464,919.60
Total	1,117,995,718.12	1,583,570,922.77	1,165,377,905.00	465,575,204.65
Note: 18				
Personal Tax				
Cattle Tax	-	8,400,000.00	3,000,000.00	8,400,000.00
Sheep & Goat Tax	-	700,000.00	500,000.00	700,000.00
Total	-	9,100,000.00	3,500,000.00	9,100,000.00
Note: 19				
Licence General				
Registration of Voluntary Organization	-	100,000.00	240,000.00	100,000.00
Bake House licence	-	2,400,000.00	1,200,000.00	2,400,000.00
Bicycle Licence & Hire Permit	-	600,000.00	550,000.00	600,000.00
Block Making Licence	-	150,000.00	100,000.00	150,000.00
Dane Gun Licence	-	450,000.00	400,000.00	450,000.00
Cattle Dealers Licence	-	6,500,000.00	2,500,000.00	6,500,000.00
Dried Fish & Meat Licence	-	1,000,000.00	1,200,000.00	1,000,000.00
Fishing Licence fee	-	2,300,000.00	1,200,000.00	2,300,000.00
Hawkers Permits Licence	-	2,350,000.00	1,300,000.00	2,350,000.00
Hunting Permits Licence	-	250,000.00	500,000.00	250,000.00
Animal Health Certificate Licence	-	250,000.00	500,000.00	250,000.00
Abattoir & Slaughter Licence	-	1,200,000.00	1,200,000.00	1,200,000.00
Renewal of Fisher Licence	-	2,000,000.00	1,000,000.00	2,000,000.00
Hiring Services	-	1,120,000.00	400,000.00	1,120,000.00
Borehole Drilling Licence	-	600,000.00	550,000.00	600,000.00
Cinematography Licence	-	650,000.00	550,000.00	650,000.00
Liquor Licence	-	700,000.00	700,000.00	700,000.00
Trade Licence	-	300,000.00	250,000.00	300,000.00
Ingredient Grinding Licence	-	120,000.00	100,000.00	120,000.00
Corn Grinding Licence	-	2,750,000.00	600,000.00	2,750,000.00
Painting Spraying of Sign Board Licen.	-	650,000.00	600,000.00	650,000.00
Photo Studio Licence	-	650,000.00	600,000.00	650,000.00
Welding Machine Licence	-	2,750,000.00	700,000.00	2,750,000.00
Vulcanizer Licence	-	600,000.00	550,000.00	600,000.00
Clock & Watch Repairs Licence	-	300,000.00	250,000.00	300,000.00
Building Material Licence	-	2,800,000.00	700,000.00	2,800,000.00
Sewing Institute Licence	-	500,000.00	450,000.00	500,000.00
Advertisement Licence	61,000.00	250,000.00	200,000.00	189,000.00
Motor Cycle Licence	-	1,650,000.00	600,000.00	1,650,000.00
Earthing House Permits	48,000.00	500,000.00	500,000.00	452,000.00
Kiosk Licence	-	450,000.00	450,000.00	450,000.00
Butcher Licence	-	700,000.00	700,000.00	700,000.00
Minor Industry Licence	-	300,000.00	300,000.00	300,000.00
Rice & Corn Meal Grinding Licence	-	1,500,000.00	500,000.00	1,500,000.00
Surface Tank Kerosene Licence	-	2,000,000.00	2,000,000.00	2,000,000.00
Cloth Dying Licence	-	350,000.00	350,000.00	350,000.00
Hide & Skin Buyers fee	-	1,400,000.00	400,000.00	1,400,000.00
Total	109,000.00	43,140,000.00	24,890,000.00	43,031,000.00
Note : 20				
Fine General				
Contractor Registration Fees	-	4,450,000.00	2,400,000.00	4,450,000.00
Marriage & Divorce Fees	-	100,000.00	550,000.00	100,000.00
Tenders Fees	-	3,100,000.00	3,000,000.00	3,100,000.00
Bill Board Advertisement Fees	-	70,000.00	50,000.00	70,000.00

KWAYA KUSAR LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Association Fees	-	300,000.00	80,000.00	300,000.00
Birth & Death Registration Fees	-	800,000.00	300,000.00	800,000.00
Change of Ownership Fees	-	3,000,000.00	400,000.00	3,000,000.00
Development Levies Fees	-	1,000,000.00	700,000.00	1,000,000.00
Business & Trade Operating Fees	-	900,000.00	500,000.00	900,000.00
Timber & Forest Fees	-	400,000.00	350,000.00	400,000.00
Electric Radio/TV Workshop Fees	-	700,000.00	420,000.00	700,000.00
Block Making Machine Fees	-	2,000,000.00	950,000.00	2,000,000.00
Local Hair Barbing Fees	-	900,000.00	700,000.00	900,000.00
Sale of Stores Fees	-	350,000.00	300,000.00	350,000.00
Survey Fees	-	500,000.00	200,000.00	500,000.00
Entertainment Drumming Fees	-	250,000.00	200,000.00	250,000.00
Sand Digging Fees	23,960.00	2,000,000.00	1,800,000.00	1,976,040.00
Sand Granite Iron Rod Seller Fees	-	750,000.00	60,000.00	750,000.00
Sewing Fees	-	450,000.00	420,000.00	450,000.00
Registration of Motorcycle Fees	-	420,000.00	350,000.00	420,000.00
Naming of Street Registration Fees	-	1,750,000.00	650,000.00	1,750,000.00
Mobile Promotion Fees	-	450,000.00	400,000.00	450,000.00
Impounding of Animal Fine Fees	-	500,000.00	300,000.00	500,000.00
Pest Control & Disinfectant Charges	-	270,000.00	250,000.00	270,000.00
Forestry & Forest Exploitation Fees	-	700,000.00	400,000.00	700,000.00
Blacksmith Workshop Fees	-	650,000.00	600,000.00	650,000.00
Wood Making & Carpentry W/Shop fee	-	700,000.00	650,000.00	700,000.00
Vehicle Spare Parts Dealers Fees	-	600,000.00	550,000.00	600,000.00
Registration of Dry Cleaner Fees	-	700,000.00	650,000.00	700,000.00
Motor Mechanic Car Wash Fees	-	300,000.00	250,000.00	300,000.00
Photostat Typing Institute fee	-	200,000.00	150,000.00	200,000.00
Hair Dressing & Barbing Saloon Fees	-	900,000.00	300,000.00	900,000.00
Workshop Receipt Fees	-	1,400,000.00	1,200,000.00	1,400,000.00
Sales of Unserviceable Store Fees	-	2,600,000.00	1,600,000.00	2,600,000.00
Hire Services Fees	-	800,000.00	250,000.00	800,000.00
Approval of Building Plans Fees	-	450,000.00	400,000.00	450,000.00
Customary Right of Occupancy	3,000.00	650,000.00	600,000.00	647,000.00
Commission of Transfer of Plot Fees	-	600,000.00	550,000.00	600,000.00
Produce Buying Fees	783,550.00	3,400,000.00	3,200,000.00	2,616,450.00
Slaughter Slab Fees	56,600.00	650,000.00	550,000.00	593,400.00
Sales of Agric Produce Fees	-	1,750,000.00	1,200,000.00	1,750,000.00
Irrigation Fees	-	650,000.00	600,000.00	650,000.00
Fishing Fees	-	1,300,000.00	1,200,000.00	1,300,000.00
Veterinary Clinic Fees	-	400,000.00	300,000.00	400,000.00
Mobile Sales Fees	-	60,000.00	500,000.00	60,000.00
Forestry & Fuel Exploitation Fees	-	400,000.00	1,000,000.00	400,000.00
Felling of Trees Fees	3,000.00	700,000.00	500,000.00	697,000.00
Approval of Building Plans Fees	-	600,000.00	500,000.00	600,000.00
Eating House Fees	3,000.00	300,000.00	250,000.00	297,000.00
Total	873,110.00	46,870,000.00	33,280,000.00	45,996,890.00

Note: 21
Fines General

Touring of Vehicle Fine	-	300,000.00	250,000.00	300,000.00
Impounding of Animal Fines	-	350,000.00	300,000.00	350,000.00
Recovery of Lost & Overpayment	-	350,000.00	965,000.00	350,000.00
Total	-	1,000,000.00	1,515,000.00	1,000,000.00

Note: 22
Sales General

Sales of ID Cards	-	120,000.00	100,000.00	120,000.00
Sales of Stores & Unserviceable	-	900,000.00	800,000.00	900,000.00
Sales of Improved Seeds & Chemicals	-	420,000.00	400,000.00	420,000.00
Proceed from Sales of Farm Produce	-	2,800,000.00	200,000.00	2,800,000.00
Sales of Indigene Letter	-	2,000,000.00	1,600,000.00	2,000,000.00
Total	-	6,240,000.00	3,100,000.00	6,240,000.00

KWAYA KUSAR LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note: 23				
Earning General				
Earning from Hire of Plant Equipment	-	2,250,000.00	200,000.00	2,250,000.00
Earning from Agricultural Produce	-	2,800,000.00	400,000.00	2,800,000.00
Earning from Tourism,Culture & Arts Centers	-	250,000.00	200,000.00	250,000.00
Earning from Markets	634,057.00	7,200,000.00	5,000,000.00	6,565,943.00
Earning from Motor Parks	801,820.00	6,300,000.00	4,000,000.00	5,498,180.00
Earning from Shop & Shopping Centers	-	5,200,000.00	5,000,000.00	5,200,000.00
Earning from Cattle Markets	691,400.00	8,500,000.00	6,000,000.00	7,808,600.00
Earning from Transport Service	-	6,500,000.00	5,000,000.00	6,500,000.00
Earning from Industrial Undertaking	-	1,000,000.00	745,000.00	1,000,000.00
Earning from Other Commercial U/Taking	-	1,050,000.00	350,000.00	1,050,000.00
Earning from Tractor Hiring	-	6,500,000.00	2,200,000.00	6,500,000.00
Unclaimed Deposit	-	1,500,000.00	1,000,000.00	1,500,000.00
Total	2,127,277.00	49,050,000.00	30,095,000.00	46,922,723.00
Note : 24				
Ren on Local Govt. Building General				
Rent on Government Building General	-	1,550,000.00	1,450,000.00	1,550,000.00
Rent on Government Quarters	-	850,000.00	750,000.00	850,000.00
Rent on Buildings	-	550,000.00	50,000.00	550,000.00
Tenement Rate	-	3,500,000.00	3,400,000.00	3,500,000.00
Total	-	6,450,000.00	5,650,000.00	6,450,000.00
Note : 25				
Rent on Land & Others General				
Rent on Government Land	-	1,600,000.00	1,550,000.00	1,600,000.00
Total	-	1,600,000.00	1,550,000.00	1,600,000.00
Note: 26				
Domestic Grants				
Grants from State Government	-	200,000,000.00	200,000,000.00	200,000,000.00
Others Aids & Grant	-	50,000,000.00	50,000,000.00	50,000,000.00
Total	-	250,000,000.00	250,000,000.00	250,000,000.00
Note : 27				
Other Receipt				
VAT	282,950,060.50	-	-	(282,950,060.50)
PPT	2,587,792.65	-	-	(2,587,792.65)
Excess Bank Chgarges	2,729,894.90	-	-	(2,729,894.90)
Excess Crude	1,934,174.87	-	-	(1,934,174.87)
Forex Equalisation	29,420,144.51	-	-	(29,420,144.51)
Additional Fund From NNPC	1,816,406.80	-	-	(1,816,406.80)
Exchange Difference	6,745,157.26	-	-	(6,745,157.26)
Exchange Gain	4,411,814.16	-	-	(4,411,814.16)
Total	332,595,445.65	-	-	(332,595,445.65)
Note : 28				
Statutory Deductions				
3% Emirate Council	33,539,871.56	-	-	(33,539,871.56)
0.5% L.G. Audit	5,589,978.56	-	-	(5,589,978.56)
7% of L.E.A. Pri. Sch. Teachers Pension Plus	19,236,772.56	-	-	(19,236,772.56)
7% Local Govt Pension	35,811,385.29	-	-	(35,811,385.29)
Total	94,178,007.97	-	-	(94,178,007.97)
Note : 29				
Intervention Funding				
Contribution towards Fundingof Primary Edu.	162,533,408.40	-	-	(162,533,408.40)
1% LGSC Training Fund	11,179,957.18	-	-	(11,179,957.18)
0.75% Admin Charges	8,384,967.90	-	-	(8,384,967.90)
5% Security	55,899,784.90	-	-	(55,899,784.90)
Total	237,998,118.38	-	-	(237,998,118.38)

KWAYA KUSAR LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note : 30				
Miscellaneous Deductions Funding				
Sererance Gratuity to Former LG Concillors	7,200,000.00	-	-	(7,200,000.00)
Contr. to Indigines Undergoing Armed Forces Training	400,000.00	-	-	(400,000.00)
IFAD Climate Change Adaptation Counterpart Funding	2,500,000.00	-	-	(2,500,000.00)
JNI Contribution	385,185.19	-	-	(385,185.19)
Retaunership NTA/BRTV	1,260,000.00	-	-	(1,260,000.00)
Payment for Preparation of LGA's Annual Account	1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood, Food Items to IDPs	23,543,946.14	-	-	(23,543,946.14)
LGA's Hajj Fare	14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipits for SPHCA Biometric Data Capture	2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service	36,200,000.00	-	-	(36,200,000.00)
Workshop on Fiscal & Admin. Due Process	462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's	1,481,481.46	-	-	(1,481,481.46)
Gratuity to Local Edu. Authority Retireess	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retireess	9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019	5,593,830.00	-	-	(5,593,830.00)
Hotel Bills inrespects of Borno State Hotel	-	-	-	-
Production of Projects Calender 2018	680,000.00	-	-	(680,000.00)
Outstanding Liabilities	-	-	-	-
Logistics	3,000,000.00	-	-	(3,000,000.00)
Total	119,149,558.69	-	-	(119,149,558.69)

Note : 31
Personal Cost

Office of the Chairman	9,259,911.94	17,208,111.69	16,791,561.00	7,948,199.75
Office of the Secretary	335,864.79	7,356,452.00	-	7,020,587.21
The Council	2,879,719.00	15,854,152.00	10,442,454.00	12,774,433.00
Admin & General Services	169,925,880.71	180,928,700.00	86,928,700.00	11,002,819.29
Agric & Natural Resources	118,919,431.88	137,701,760.94	134,701,760.00	18,782,329.06
Finance & Supply	40,552,203.82	77,128,738.57	73,753,398.00	36,576,534.75
Budget,Plan,Research & Statistic	6,466,974.02	6,852,250.00	5,957,590.00	385,275.98
Works Transport & Housing	83,528,271.35	93,724,027.10	92,224,027.00	10,195,755.75
Primary Health Care	143,304,095.31	145,275,582.00	163,543,164.00	1,971,486.69
Traditional Office	4,824,359.88	23,936,632.00	-	19,112,272.12
Total	579,996,712.70	705,766,406.30	584,342,654.00	125,769,693.60

Note : 32
Overhead Cost

Office of the Chairman	8,960,000.00	23,500,000.00	17,500,000.00	14,540,000.00
Office of the Secretary	-	7,000,000.00	-	7,000,000.00
The Council	4,500,000.00	11,500,000.00	11,000,000.00	7,000,000.00
Acimin & General Services	39,138,084.84	65,500,000.00	116,000,000.00	26,363,915.16
Agric & Natural Resources	50,000.00	117,731,684.00	55,000,000.00	117,681,684.00
Finance & Supply	10,668,579.00	110,037,307.00	122,261,187.00	99,368,728.00
Budget,Plan,Research & Statistic	-	3,000,000.00	3,800,000.00	3,000,000.00
Works Transport & Housing	928,232.08	81,000,000.00	53,500,000.00	60,071,767.92
Primary Health Care	1,100,000.00	89,954,000.00	54,000,000.00	88,854,000.00
Total	65,342,895.92	489,222,991.00	433,061,187.00	423,880,095.08

NOTE TO JAAC AND CAPITAL DEVELOPMENT FUND

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note: 33				
JACC Deduction				
5% Stabilization	22,359,914.39	-	-	(22,359,914.39)
20% LG Joint Development Programme	223,599,143.63	-	-	(223,599,143.63)
Rehabilitation of Federal Highway	-	-	-	-
Total	245,959,058.02	-	-	(245,959,058.02)

KWAYA KUSAR LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note : 34				
Admin & General Service				
Purchase of Motorcycle, Gind & Sew Mach.	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Motor Vehicle	-	15,000,000.00	3,000,000.00	15,000,000.00
Purchase of Power Generating Set	-	5,000,000.00	4,000,000.00	5,000,000.00
Purchase of Fire Fighting Equipment	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Poverty Alleviation Materials	-	20,000,000.00	21,000,000.00	20,000,000.00
Purchase of Information Equipment	-	2,000,000.00	2,000,000.00	2,000,000.00
Construction & Provision of Office Building	-	7,000,000.00	14,000,000.00	7,000,000.00
Construction & Provision of Res. Building	-	6,000,000.00	6,000,000.00	6,000,000.00
Construction & Provision of Sporting Facilities	-	4,000,000.00	4,000,000.00	4,000,000.00
Construction & Provision of Roads	9,226,331.21	10,000,000.00	10,000,000.00	773,668.79
Construction of Additional Classroom O/S	-	7,000,000.00	7,000,000.00	7,000,000.00
Rehabilitation & Repairs of Office Building	-	7,000,000.00	7,000,000.00	7,000,000.00
Total	9,226,331.21	89,000,000.00	84,000,000.00	79,773,668.79
Note : 35				
Finance & Supply				
Purchase of Buses (Masstransit)	-	12,000,000.00	1,000,000.00	12,000,000.00
Construction & Provision of Markets & Parks	-	20,000,000.00	1,000,000.00	20,000,000.00
Construction & Provision of Shopping Complex	-	18,000,000.00	14,000,000.00	18,000,000.00
Rehabilitation & Repairs of Markets & Parks	-	8,000,000.00	8,000,000.00	8,000,000.00
Rehabilitation of Capital Development Proj.	-	150,000,000.00	150,000,000.00	150,000,000.00
Local Government Data Bank	-	4,400,000.00	4,000,000.00	4,400,000.00
Total	-	212,400,000.00	178,000,000.00	212,400,000.00
Note : 36				
Agric & Natural Resources				
Purchase of Agricultural Equipment	3,000,000.00	25,000,000.00	21,000,000.00	22,000,000.00
Tree Planting (Establishment of Orchard)	-	10,000,000.00	-	10,000,000.00
Counter Funding Fadama Project	-	7,000,000.00	5,000,000.00	7,000,000.00
Purchase of Tractor & Maintenance	-	20,000,000.00	15,000,000.00	20,000,000.00
Fertilizer & Herbicides	-	10,000,000.00	20,000,000.00	10,000,000.00
Countr Funding Fadama Project	-	7,000,000.00	5,000,000.00	7,000,000.00
Total	3,000,000.00	79,000,000.00	66,000,000.00	76,000,000.00
Note : 37				
Budget, Plan, Research & Statistic				
Purchase of Motor Vehicle	-	-	-	-
Purchase of Office Furniture & Fittings	-	-	-	-
Purchase of Computers	-	-	-	-
Purchase of Printers	-	500,000.00	500,000.00	500,000.00
Purchase of Photocopying Machine	-	-	-	-
Purchase of Scanners	-	-	-	-
Total	-	500,000.00	500,000.00	500,000.00
Note : 38				
Education & Social Development				
Purchase of Teaching & Learning Equipment	-	3,000,000.00	3,000,000.00	3,000,000.00
Purchase of Sporting & Gaming Equipment	-	2,500,000.00	2,500,000.00	2,500,000.00
Total	-	5,500,000.00	5,500,000.00	5,500,000.00
Note : 39				
Works Transport & Housing				
Purchase of Scanners	-	5,000,000.00	500,000.00	5,000,000.00
Construction & Provision of Electricity	-	11,000,000.00	6,000,000.00	11,000,000.00
Construction & Provision of Water Facilities	-	10,000,000.00	13,500,000.00	10,000,000.00
Construction & Provision of Roads	-	10,000,000.00	10,000,000.00	10,000,000.00
Construction of Drift Culvet & Drainage	-	20,000,000.00	12,000,000.00	20,000,000.00
Erosion & Flood Control	-	-	-	-
Rehabilitation & Repairs of Office Building	-	-	-	-
Rehabilitation & Repairs of Electricity	-	40,000,000.00	2,000,000.00	40,000,000.00
Rehabilitation & Repairs of Water Facilities	-	5,000,000.00	19,500,000.00	5,000,000.00
Total	-	101,000,000.00	63,500,000.00	101,000,000.00

KWAYA KUSAR LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Note : 40				
Primary Health Care				
Purchase of Ambulance & Disposal Vans	-	25,900,000.00	25,900,000.00	25,900,000.00
Const. & Provision of Hosp, HC, MC/Fen	-	20,000,000.00	20,000,000.00	20,000,000.00
Total	-	45,900,000.00	45,900,000.00	45,900,000.00

SCHEDULE OF DETAILED REVENUE

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
GOVERNMENT SHARE OF FAAC				
Statutory Allocation from Federal Govt.	1,117,995,718.12	1,276,106,003.17	908,185,134.00	158,110,285.05
Share of VAT	-	307,464,919.60	259,192,771.00	307,464,919.60
Total	1,117,995,718.12	1,583,570,922.77	1,165,377,905.00	465,575,204.65
PERSONAL TAX				
Cattle Tax	-	8,400,000.00	3,000,000.00	8,400,000.00
Sheep & Goat Tax	-	700,000.00	500,000.00	700,000.00
Total	-	9,100,000.00	3,500,000.00	9,100,000.00
LICENCE GENERAL				
Registration of Voluntary Organization	-	100,000.00	240,000.00	100,000.00
Bake House licence	-	2,400,000.00	1,200,000.00	2,400,000.00
Bicycle Licence & Hire Permit	-	800,000.00	550,000.00	600,000.00
Block Making Licence	-	150,000.00	100,000.00	150,000.00
Dane Gun Licence	-	450,000.00	400,000.00	450,000.00
Cattle Dealers Licence	-	6,500,000.00	2,500,000.00	6,500,000.00
Dried Fish & Meat Licence	-	1,000,000.00	1,200,000.00	1,000,000.00
Fishing Licence fee	-	2,300,000.00	1,200,000.00	2,300,000.00
Hawkers Permits Licence	-	2,350,000.00	1,300,000.00	2,350,000.00
Hunting Permits Licence	-	250,000.00	500,000.00	250,000.00
Animal Health Certificate Licence	-	250,000.00	500,000.00	250,000.00
Abattoir & Slaughter Licence	-	1,200,000.00	1,200,000.00	1,200,000.00
Renewal of Fisher Licence	-	2,000,000.00	1,000,000.00	2,000,000.00
Hiring Services	-	1,120,000.00	400,000.00	1,120,000.00
Borehole Drilling Licence	-	600,000.00	550,000.00	600,000.00
Cinematography Licence	-	650,000.00	550,000.00	650,000.00
Liquor Licence	-	700,000.00	700,000.00	700,000.00
Trade Licence	-	300,000.00	250,000.00	300,000.00
Ingredient Grinding Licence	-	120,000.00	100,000.00	120,000.00
Corn Grinding Licence	-	2,750,000.00	600,000.00	2,750,000.00
Painting Spraying of Sign Board Licen.	-	650,000.00	600,000.00	650,000.00
Photo Studio Licence	-	650,000.00	600,000.00	650,000.00
Welding Machine Licence	-	2,750,000.00	700,000.00	2,750,000.00
Vulcanizer Licence	-	600,000.00	550,000.00	600,000.00
Clock & Watch Repairs Licence	-	300,000.00	250,000.00	300,000.00
Building Material Licence	-	2,800,000.00	700,000.00	2,800,000.00
Sewing Institute Licence	-	500,000.00	450,000.00	500,000.00
Advertisement Licence	61,000.00	250,000.00	200,000.00	189,000.00
Motor Cycle Licence	-	1,650,000.00	600,000.00	1,650,000.00
Earting House Permits	48,000.00	500,000.00	500,000.00	452,000.00
Kiosk Licence	-	450,000.00	450,000.00	450,000.00
Butcher Licence	-	700,000.00	700,000.00	700,000.00
Minor Industry Licence	-	300,000.00	300,000.00	300,000.00
Rice & Corn Meal Grinding Licence	-	1,500,000.00	500,000.00	1,500,000.00
Surface Tank Kerosene Licence	-	2,000,000.00	2,000,000.00	2,000,000.00
Cloth Dying Licence	-	350,000.00	350,000.00	350,000.00
Hide & Skin Buyers fee	-	1,400,000.00	400,000.00	1,400,000.00
Total	109,000.00	43,140,000.00	24,890,000.00	43,031,000.00

KWAYA KUSAR LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
FINE GENERAL				
Contractor Registration Fees	-	4,450,000.00	2,400,000.00	4,450,000.00
Marriage & Divorce Fees	-	100,000.00	550,000.00	100,000.00
Tenders Fees	-	3,100,000.00	3,000,000.00	3,100,000.00
Bill Board Advertisement Fees	-	70,000.00	50,000.00	70,000.00
Association Fees	-	300,000.00	80,000.00	300,000.00
Birth & Death Registration Fees	-	800,000.00	300,000.00	800,000.00
Change of Ownership Fees	-	3,000,000.00	400,000.00	3,000,000.00
Development Levies Fees	-	1,000,000.00	700,000.00	1,000,000.00
Business & Trade Operating Fees	-	900,000.00	500,000.00	900,000.00
Timber & Forest Fees	-	400,000.00	350,000.00	400,000.00
Electric Radio/TV Workshop Fees	-	700,000.00	420,000.00	700,000.00
Block Making Machine Fees	-	2,000,000.00	950,000.00	2,000,000.00
Local Hair Barbing Fees	-	900,000.00	700,000.00	900,000.00
Sale of Stores Fees	-	350,000.00	300,000.00	350,000.00
Survey Fees	-	500,000.00	200,000.00	500,000.00
Entertainment Drumming Fees	-	250,000.00	200,000.00	250,000.00
Sand Digging Fees	23,960.00	2,000,000.00	1,800,000.00	1,976,040.00
Sand Granite Iron Rod Seller Fees	-	750,000.00	80,000.00	750,000.00
Sewing Fees	-	450,000.00	420,000.00	450,000.00
Registration of Motorcycle Fees	-	420,000.00	350,000.00	420,000.00
Naming of Street Registration Fees	-	1,750,000.00	650,000.00	1,750,000.00
Mobile Promotion Fees	-	450,000.00	400,000.00	450,000.00
Impounding of Animal Fine Fees	-	500,000.00	300,000.00	500,000.00
Pest Control & Disinfectant Charges	-	270,000.00	250,000.00	270,000.00
Forestry & Forest Exploitation Fees	-	700,000.00	400,000.00	700,000.00
Blacksmith Workshop Fees	-	650,000.00	600,000.00	650,000.00
Wood Making & Carpentry W/Shop fee	-	700,000.00	650,000.00	700,000.00
Vehicle Spare Parts Dealers Fees	-	600,000.00	550,000.00	600,000.00
Registration of Dry Cleaner Fees	-	700,000.00	650,000.00	700,000.00
Motor Mechanic Car Wash Fees	-	300,000.00	250,000.00	300,000.00
Photostat Typing Institute fee	-	200,000.00	150,000.00	200,000.00
Hair Dressing & Barbing Saloon Fees	-	900,000.00	300,000.00	900,000.00
Workshop Receipt Fees	-	1,400,000.00	1,200,000.00	1,400,000.00
Sales of Unserviceable Store Fees	-	2,600,000.00	1,600,000.00	2,600,000.00
Hire Services Fees	-	800,000.00	250,000.00	800,000.00
Approval of Building Plans Fees	-	450,000.00	400,000.00	450,000.00
Customary Right of Occupancy	3,000.00	650,000.00	600,000.00	647,000.00
Commission of Transfer of Plot Fees	-	600,000.00	550,000.00	600,000.00
Produce Buying Fees	783,550.00	3,400,000.00	3,200,000.00	2,616,450.00
Slaughter Slab Fees	56,600.00	650,000.00	550,000.00	593,400.00
Sales of Agric Produce Fees	-	1,750,000.00	1,200,000.00	1,750,000.00
Irrigation Fees	-	650,000.00	600,000.00	650,000.00
Fishing Fees	-	1,300,000.00	1,200,000.00	1,300,000.00
Veterinary Clinic Fees	-	400,000.00	300,000.00	400,000.00
Mobile Sales Fees	-	60,000.00	500,000.00	60,000.00
Forestry & Fuel Exploitation Fees	-	400,000.00	1,000,000.00	400,000.00
Felling of Trees Fees	3,000.00	700,000.00	500,000.00	697,000.00
Approval of Building Plans Fees	-	600,000.00	500,000.00	600,000.00
Eating House Fees	3,000.00	300,000.00	250,000.00	297,000.00
Total	873,110.00	46,870,000.00	33,280,000.00	45,996,890.00
FINES GENERAL				
Touring of Vehicle Fine	-	300,000.00	250,000.00	300,000.00
Impounding of Animal Fines	-	350,000.00	300,000.00	350,000.00
Recovery of Lost & Overpayment	-	350,000.00	965,000.00	350,000.00
Total	-	1,000,000.00	1,515,000.00	1,000,000.00
SALES GENERAL				
Sales of ID Cards	-	120,000.00	100,000.00	120,000.00
Sales of Stores & Unserviceable	-	900,000.00	800,000.00	900,000.00
Sales of Improved Seeds & Chemicals	-	420,000.00	400,000.00	420,000.00

KWAYA KUSAR LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Proceed from Sales of Farm Produce	-	2,800,000.00	200,000.00	2,800,000.00
Sales of Indigene Letter	-	2,000,000.00	1,800,000.00	2,000,000.00
Total	-	6,240,000.00	3,100,000.00	6,240,000.00
EARNING GENERAL				
Earning from Hire of Plant Equipment	-	2,250,000.00	200,000.00	2,250,000.00
Earning from Agricultural Produce	-	2,800,000.00	400,000.00	2,800,000.00
Earning from Tourism, Culture & Arts Centers	-	250,000.00	200,000.00	250,000.00
Earning from Markets	634,057.00	7,200,000.00	5,000,000.00	6,565,943.00
Earning from Motor Parks	801,820.00	6,300,000.00	4,000,000.00	5,498,180.00
Earning from Shop & Shopping Centers	-	5,200,000.00	5,000,000.00	5,200,000.00
Earning from Cattle Markets	691,400.00	8,500,000.00	6,000,000.00	7,808,600.00
Earning from Transport Service	-	6,500,000.00	5,000,000.00	6,500,000.00
Earning from Industrial Undertaking	-	1,000,000.00	745,000.00	1,000,000.00
Earning from Other Commercial U/Taking	-	1,050,000.00	350,000.00	1,050,000.00
Earning from Tractor Hiring	-	6,500,000.00	2,200,000.00	6,500,000.00
Unclaimed Deposit	-	1,500,000.00	1,000,000.00	1,500,000.00
Total	2,127,277.00	49,050,000.00	30,095,000.00	46,922,723.00
REN ON LOCAL GOVT. BUILDING GENERAL				
Rent on Government Building General	-	1,550,000.00	1,450,000.00	1,550,000.00
Rent on Government Quarters	-	850,000.00	750,000.00	850,000.00
Rent on Buildings	-	550,000.00	50,000.00	550,000.00
Tenement Rate	-	3,500,000.00	3,400,000.00	3,500,000.00
Total	-	6,450,000.00	5,650,000.00	6,450,000.00
RENT ON LAND & OTHERS GENERAL				
Rent on Government Land	-	1,600,000.00	1,550,000.00	1,600,000.00
Total	-	1,600,000.00	1,550,000.00	1,600,000.00
DOMESTIC GRANTS				
Grants from State Government	-	200,000,000.00	200,000,000.00	200,000,000.00
Others Aids & Grant	-	50,000,000.00	50,000,000.00	50,000,000.00
CAPITAL DEVELOPMENT FUND				
Capital Development Fund	-	3,000,000.00	3,000,000.00	3,000,000.00
Total	-	3,000,000.00	3,000,000.00	3,000,000.00
OTHER RECEIPT				
VAT	282,950,060.50	-	-	(282,950,060.50)
PPT	2,587,792.65	-	-	(2,587,792.65)
Excess Bank Chgarges	2,729,894.90	-	-	(2,729,894.90)
Excess Crude	1,934,174.87	-	-	(1,934,174.87)
Forex Equalisation	29,420,144.51	-	-	(29,420,144.51)
Additional Fund From NNPC	1,816,406.80	-	-	(1,816,406.80)
Exchange Difference	6,745,157.26	-	-	(6,745,157.26)
Exchange Gain	4,411,814.16	-	-	(4,411,814.16)
Total	332,595,445.65	-	-	(332,595,445.65)

SCHEDULE OF JACC, PERSONNEL & OVERHEAD EXPENDITURE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
STATUTORY DEDUCTIONS				
3% Emirate Council	33,539,871.56	-	-	(33,539,871.56)
0.5% L.G. Audit	5,589,978.56	-	-	(5,589,978.56)
7% of L.E.A. Pri. Sch. Teachers Pension Plus	19,236,772.56	-	-	(19,236,772.56)
7% Local Govt Pension	35,811,385.29	-	-	(35,811,385.29)
Total	94,178,007.97	-	-	(94,178,007.97)

KWAYA KUSAR LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
		N	N	N
INTERVENTION FUNDING				
Contribution towards Funding of Primary Edu.	162,533,408.40	-	-	(162,533,408.40)
1% LGSC Training Fund	11,179,957.18	-	-	(11,179,957.18)
0.75% Admin Charges	8,384,967.90	-	-	(8,384,967.90)
5% Security	55,899,784.90	-	-	(55,899,784.90)
Total	237,998,118.38	-	-	(237,998,118.38)
MISCELLANEOUS DEDUCTIONS FUNDING				
Serance Gratuity to Former LG Condillors	7,200,000.00	-	-	(7,200,000.00)
Contr. to Indigines Undergoing Armed Forces Training	400,000.00	-	-	(400,000.00)
IFAD Climate Change Adaptation Counterpart Funding	2,500,000.00	-	-	(2,500,000.00)
JNI Contribution	385,185.19	-	-	(385,185.19)
Retainership NTA/BRTV	1,260,000.00	-	-	(1,260,000.00)
Payment for Preparation of LGA's Annual Account	1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood, Food Items to IDPs	23,543,946.14	-	-	(23,543,946.14)
LGA's Hajj Fare	14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipments for SPHCA Biometric Data Capture	2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service	36,200,000.00	-	-	(36,200,000.00)
Workshop on Fiscal & Admin. Due Process	462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's	1,481,481.46	-	-	(1,481,481.46)
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees	9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019	5,593,830.00	-	-	(5,593,830.00)
Hotel Bills in respects of Borno State Hotel	-	-	-	-
Production of Projects Calender 2018	680,000.00	-	-	(680,000.00)
Outstanding Liabilities	-	-	-	-
Logistics	3,000,000.00	-	-	(3,000,000.00)
Total	119,149,558.69	-	-	(119,149,558.69)
OFFICE OF THE CHAIRMAN				
Salary	9,259,911.94	17,218,111.68	16,791,561.00	7,958,199.74
Local Travel & Transport: Training	-	2,000,000.00	3,500,000.00	2,000,000.00
Office Stationery/Computer Consumables	-	1,500,000.00	2,000,000.00	1,500,000.00
Maintenance of MNeH./Transport Equip.	300,000.00	5,000,000.00	-	4,700,000.00
Maintenance of Office Furniture	300,000.00	3,000,000.00	-	2,700,000.00
Security Vote (Including Operations)	5,360,000.00	9,000,000.00	7,000,000.00	3,640,000.00
Entertainment & Official Hospitality	3,000,000.00	3,000,000.00	5,000,000.00	-
Total	18,219,911.94	40,718,111.68	34,291,561.00	22,496,199.74
SECRETARY TO THE LOCAL GOVT.				
Salary	335,864.79	7,356,452.00	-	7,020,587.21
Local Travel & Transport: Training	200,000.00	3,000,000.00	-	2,800,000.00
Entertainment & Official Hospitality	390,000.00	4,000,000.00	-	3,610,000.00
Total	925,864.79	14,356,452.00	-	13,430,587.21
THE COUNCIL				
Salary	2,879,719.00	15,654,152.00	10,442,454.00	12,774,433.00
Local Travel & Transport: Training	-	1,500,000.00	5,000,000.00	1,500,000.00
Honorarium & Sitting Allowance	-	4,000,000.00	4,000,000.00	4,000,000.00
Maintenance of MNeH./Transport Equip.	-	3,000,000.00	-	3,000,000.00
Entertainment & Official Hospitality	4,500,000.00	3,000,000.00	2,000,000.00	(1,500,000.00)
Total	7,379,719.00	27,154,152.00	21,442,454.00	19,774,433.00
ADMIN & GENERAL SERVICES				
Salary	169,925,288.71	180,928,700.00	86,928,700.00	11,003,411.29
Local Travel & Transport: Training	10,808,391.59	15,000,000.00	15,000,000.00	4,191,608.41
Electricity Charges	330,157.45	2,000,000.00	2,000,000.00	1,669,842.55
Office Stationery/Computer Consumables	50,000.00	4,000,000.00	5,000,000.00	3,950,000.00
Printing of Security Document	-	2,000,000.00	-	2,000,000.00
Uniforms & Other Clothing	-	3,000,000.00	3,000,000.00	3,000,000.00
Maintenance of MNeH./Transport Equip.	3,000,000.00	3,000,000.00	6,000,000.00	-
Maintenance of Office Furniture	50,000.00	2,000,000.00	3,000,000.00	1,950,000.00

KWAYA KUSAR LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Local Training	-	2,000,000.00	3,000,000.00	2,000,000.00
Consulting Services	-	1,500,000.00	-	1,500,000.00
Insurance Premium	-	2,000,000.00	-	2,000,000.00
Refreshment & Meals	2,280,000.00	4,000,000.00	-	1,720,000.00
Local Government Reforms	-	1,500,000.00	-	1,500,000.00
Welfare Packages	-	-	-	-
Security Vote(including Operations)	-	-	17,000,000.00	-
Entertainment & Official Hospitality	22,617,535.80	20,000,000.00	5,000,000.00	(2,617,535.80)
Local Government Election	-	1,500,000.00	50,000,000.00	1,500,000.00
Other Maintenance Services	-	-	-	-
Provision of Service Materials	-	1,000,000.00	1,000,000.00	1,000,000.00
Local Grant & Contribution	-	1,000,000.00	6,000,000.00	1,000,000.00
Total	209,061,373.55	246,428,700.00	202,928,700.00	37,367,326.45
AGRIC & NATURAL RESOURCES				
Salary	118,919,431.88	137,701,760.94	134,701,760.00	18,782,329.06
Local Travel & Transport: Training	-	4,000,000.00	3,000,000.00	4,000,000.00
Office Stationery/Computer Consumables	50,000.00	4,000,000.00	5,000,000.00	3,950,000.00
Food Stuff & Catering Materials Supply	-	3,500,000.00	3,500,000.00	3,500,000.00
Maintenance of M/Veh./Transport Equip.	-	2,000,000.00	2,500,000.00	2,000,000.00
Maintenance of Office Furniture	-	5,000,000.00	5,000,000.00	5,000,000.00
Maintenance of Plants & Generators	-	6,000,000.00	6,000,000.00	6,000,000.00
Other Maintenance Services	-	6,500,000.00	7,000,000.00	6,500,000.00
Agricultural Services	-	10,000,000.00	7,000,000.00	10,000,000.00
Forestry Services	-	13,000,000.00	12,000,000.00	13,000,000.00
Medical Expenses Local	-	3,000,000.00	1,000,000.00	3,000,000.00
Welfare Packages Entertainment & Hospitality	-	3,000,000.00	1,000,000.00	3,000,000.00
Special Days & Celebrations	-	2,000,000.00	2,000,000.00	2,000,000.00
Total	118,969,431.88	199,701,760.94	189,701,760.00	80,732,329.06
FINANCE & SUPPLY				
Salary	40,552,203.82	77,128,738.57	73,753,398.00	36,576,534.75
Contributory Pension Local Govt. & State	-	12,305,908.09	19,369,008.00	12,305,908.09
Contributory Pension LEA	-	19,581,398.10	36,892,179.00	19,581,398.10
Local Travel & Transport: Training	-	3,000,000.00	2,000,000.00	3,000,000.00
Local Travel & Transport: Others	-	6,750,000.00	4,500,000.00	6,750,000.00
Office Stationery/Computer Consumables	1,167,000.00	10,000,000.00	13,000,000.00	8,833,000.00
Printing of Security Document	-	7,000,000.00	3,000,000.00	7,000,000.00
Uniforms & Other Clothing	-	7,500,000.00	7,500,000.00	7,500,000.00
Maintenance of M/Veh./Transport Equip.	150,000.00	-	-	(150,000.00)
Maintenance of Office Furniture	-	2,500,000.00	2,000,000.00	2,500,000.00
Maintenance of Plants & Generator	-	3,500,000.00	3,000,000.00	3,500,000.00
Maintenance of Office Building & Resident	5,795,000.00	-	-	(5,795,000.00)
Other Maintenance Services	925,000.00	6,000,000.00	3,000,000.00	5,075,000.00
Maintenance of Markets & Public Places	-	12,000,000.00	10,000,000.00	12,000,000.00
Local Training	-	3,000,000.00	3,000,000.00	3,000,000.00
Financial Culting	-	2,000,000.00	2,000,000.00	2,000,000.00
Bank Charges (Other Than Interest)	-	1,100,000.00	1,000,000.00	1,100,000.00
Refreshment & Meals	-	3,000,000.00	3,000,000.00	3,000,000.00
Entertainment & Official Hospitality	2,631,579.00	10,000,000.00	9,000,000.00	7,368,421.00
Total	51,220,782.82	186,366,044.76	196,014,585.00	135,145,261.94
BUDGET, PLAN, RES. & STATISTIC				
Salary	6,466,974.02	6,852,850.00	5,957,590.00	385,875.98
Local Travel & Transport: Training	-	1,000,000.00	1,800,000.00	1,000,000.00
Office Stationery/Computer Consumables	-	2,000,000.00	2,000,000.00	2,000,000.00
Motor Vehicle Fuel Cost	-	-	-	-
Total	6,466,974.02	9,852,850.00	9,757,590.00	3,385,875.98

KWAYA KUSAR LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
WORKS TRANSPORT & HOUSING				
Salary	83,538,271.35	93,724,027.10	92,224,027.00	10,185,755.75
Local Travel & Transport: Training	-	2,000,000.00	3,500,000.00	2,000,000.00
Electricity Charges	-	1,000,000.00	1,000,000.00	1,000,000.00
Office Stationery/Computer Consumables	-	2,000,000.00	3,500,000.00	2,000,000.00
Maintenance of MNeH./Transport Equip.	-	1,500,000.00	1,500,000.00	1,500,000.00
Maintenance of Office Furniture	-	3,000,000.00	3,000,000.00	3,000,000.00
Maintenance of Plants & Generator	-	3,500,000.00	3,500,000.00	3,500,000.00
Other Maintenance Services	-	6,000,000.00	7,000,000.00	6,000,000.00
Minor Road Maintenance	928,232.08	12,000,000.00	9,000,000.00	11,071,767.92
Provision of Service Materials	-	8,000,000.00	8,000,000.00	8,000,000.00
Local Training	-	8,000,000.00	1,000,000.00	8,000,000.00
Engineering Services	-	1,000,000.00	1,000,000.00	1,000,000.00
Architectural Services	-	1,000,000.00	1,000,000.00	1,000,000.00
Surveying Services	-	1,000,000.00	1,000,000.00	1,000,000.00
Motor Vehicle Fuel Cost	-	2,000,000.00	1,000,000.00	2,000,000.00
Other Transport Equipment Fuel Cost	-	1,000,000.00	1,000,000.00	1,000,000.00
Plant & Generator Fuel Cost	-	5,000,000.00	4,500,000.00	5,000,000.00
Entertainment & Official Hospitality	-	4,000,000.00	3,000,000.00	4,000,000.00
Total	84,466,503.43	153,724,027.10	145,724,027.00	69,257,523.67
PRIMARY HEALTH CARE				
Salary	143,304,095.31	145,275,582.00	163,543,164.00	1,971,486.69
Local Travel & Transport: Training	-	10,000,000.00	2,000,000.00	10,000,000.00
Cold Chain Materials	-	11,000,000.00	-	11,000,000.00
Office Stationery/Computer Consumables	-	5,000,000.00	5,000,000.00	5,000,000.00
Drugs, Labor & Medical Supplies	1,100,000.00	8,000,000.00	8,000,000.00	6,900,000.00
Field & Camping Materials Supplies	-	2,000,000.00	2,000,000.00	2,000,000.00
Maintenance of MNeH./Transport Equip.	-	2,000,000.00	4,000,000.00	2,000,000.00
Maintenance of Office Furniture	-	-	-	-
Maintenance of Office Equipment	-	4,000,000.00	4,000,000.00	4,000,000.00
Local Training	-	1,000,000.00	1,000,000.00	1,000,000.00
Polio Immunization	-	2,000,000.00	-	2,000,000.00
Roll Back Malaria	-	2,000,000.00	-	2,000,000.00
Routine Immunization	-	10,000,000.00	-	10,000,000.00
Disease Surveillance	-	5,000,000.00	-	5,000,000.00
Curative Services	-	5,000,000.00	5,000,000.00	5,000,000.00
Preventive Services	-	10,000,000.00	10,000,000.00	10,000,000.00
Entertainment & Official Hospitality	-	3,000,000.00	3,000,000.00	3,000,000.00
Provision of Service Materials	-	10,000,000.00	10,000,000.00	10,000,000.00
Total	144,404,095.31	235,275,582.00	217,543,164.00	90,871,486.69
TRADITIONAL OFFICE				
Salary	4,824,359.88	23,936,032.00	-	19,111,672.12
Total	4,824,359.88	23,936,032.00	-	19,111,672.12

SCHEDULE OF JACC AND CAPITAL EXPENDITURE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
JACC DEDUCTION				
5% Stabilization	22,359,914.39	-	-	(22,359,914.39)
20% LG Joint Development Programme	223,599,143.63	-	-	(223,599,143.63)
Rehabilitation of Federal Highway	-	-	-	-
Total	245,959,058.02	-	-	(245,959,058.02)
ADMIN & GENERAL SERVICES				
Purchase of Motorcycle, Gind & Sew Mach.	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Motor Vehicle	-	15,000,000.00	3,000,000.00	15,000,000.00
Purchase of Power Generating Set	-	5,000,000.00	4,000,000.00	5,000,000.00

KWAYA KUSAR LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
N	N	N	N	N
Purchase of Fire Fighting Equipment	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Poverty Alleviation Materials	-	20,000,000.00	21,000,000.00	20,000,000.00
Purchase of Information Equipment	-	2,000,000.00	2,000,000.00	2,000,000.00
Construction & Provision of Office Building	-	7,000,000.00	14,000,000.00	7,000,000.00
Construction & Provision of Res. Building	-	6,000,000.00	6,000,000.00	6,000,000.00
Construction & Provision of Sporting Facilities	-	4,000,000.00	4,000,000.00	4,000,000.00
Construction & Provision of Roads	9,226,331.21	10,000,000.00	10,000,000.00	773,668.79
Construction of Additional Classroom O/S	-	7,000,000.00	7,000,000.00	7,000,000.00
Rehabilitation & Repairs of Office Building	-	7,000,000.00	7,000,000.00	7,000,000.00
Total	501,144,447.25	89,000,000.00	84,000,000.00	(412,144,447.25)
FINANCE & SUPPLY				
Purchase of Buses (Masstransit)	-	12,000,000.00	1,000,000.00	12,000,000.00
Construction & Provision of Markets & Parks	-	20,000,000.00	1,000,000.00	20,000,000.00
Construction & Provision of Shopping Complex	-	18,000,000.00	14,000,000.00	18,000,000.00
Rehabilitation & Repairs of Markets & Parks	-	8,000,000.00	8,000,000.00	8,000,000.00
Rehabilitation of Capital Development Proj.	-	150,000,000.00	150,000,000.00	150,000,000.00
Local Government Data Bank	-	4,400,000.00	4,000,000.00	4,400,000.00
Total	-	212,400,000.00	178,000,000.00	212,400,000.00
AGRIC & NATURAL RESOURCES				
Purchase of Agricultural Equipment	3,000,000.00	25,000,000.00	21,000,000.00	22,000,000.00
Tree Planting (Establishment of Orchard)	-	10,000,000.00	-	10,000,000.00
Counter Funding Fadama Project	-	7,000,000.00	5,000,000.00	7,000,000.00
Purchase of Tractor & Maintenance	-	20,000,000.00	15,000,000.00	20,000,000.00
Fertilizer & Herbicides	-	10,000,000.00	20,000,000.00	10,000,000.00
Countr Funding Fadama Project	-	7,000,000.00	5,000,000.00	7,000,000.00
Total	3,000,000.00	79,000,000.00	66,000,000.00	76,000,000.00
BUDGET,PIAN,RESEARCH & STATISTIC				
Purchase of Motor Vehicle	-	-	-	-
Purchase of Office Furniture & Fittings	-	-	-	-
Purchase of Computers	-	-	-	-
Purchase of Printers	-	500,000.00	500,000.00	500,000.00
Purchase of Photocopying Machine	-	-	-	-
Purchase of Scanners	-	-	-	-
Total	-	500,000.00	500,000.00	500,000.00
EDUCATION & SOCIAL DEVELOPMENT				
Purchase of Teaching & Learning Equipment	-	3,000,000.00	3,000,000.00	3,000,000.00
Purchase of Sporting & Gaming Equipment	-	2,500,000.00	2,500,000.00	2,500,000.00
Total	-	5,500,000.00	5,500,000.00	5,500,000.00
WORKS TRANSPORT & HOUSING				
Purchase of Scanners	-	5,000,000.00	500,000.00	5,000,000.00
Construction & Provision of Electricity	-	11,000,000.00	6,000,000.00	11,000,000.00
Construction & Provision of Water Facilities	-	10,000,000.00	13,500,000.00	10,000,000.00
Construction & Provision of Roads	-	10,000,000.00	10,000,000.00	10,000,000.00
Construction of Drift Culvet & Drainage	-	20,000,000.00	12,000,000.00	20,000,000.00
Erosion & Flood Control	-	-	-	-
Rehabilitation & Repairs of Office Building	-	-	-	-
Rehabilitation & Repairs of Electricity	-	40,000,000.00	2,000,000.00	40,000,000.00
Rehabilitation & Repairs of Water Facilities	-	5,000,000.00	19,500,000.00	5,000,000.00
Total	-	101,000,000.00	63,500,000.00	101,000,000.00
PRIMARY HEALTH CARE				
Purchase of Ambulance & Disposal Vans	-	25,900,000.00	25,900,000.00	25,900,000.00
Const. & Provision of Hosp, HC, MC/Fen	-	20,000,000.00	20,000,000.00	20,000,000.00
Total	-	45,900,000.00	45,900,000.00	45,900,000.00



BORNO STATE OF NIGERIA

**MAFA
LOCAL GOVERNMENT COUNCIL**

ANNUAL FINANCIAL STATEMENT

FOR THE YEAR ENDED

31ST DECEMBER, 2018.

MAFA LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 1
CASHFLOW STATEMENT

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
From Operation:			
RECIEPT:			
Statutory Allocation FAAC		1,506,157,693.05	652,103,182.74
Value Added Tax		-	-
Sub Total		1,506,157,693.05	652,103,182.74
Internal Generated Revenue			
Internal Generated Revenue	3	-	-
OTHER RECIEPT:	4		
VAT		319,861,993.02	-
PPT		3,486,260.05	-
Excess Bank Chgarges		3,677,657.46	-
Excess Crude		2,605,709.77	-
Forex Equalisation		39,634,657.11	-
Additional Fund From NNPC		2,447,053.27	-
Exchange Difference		9,087,038.82	-
Exchange Gain		5,943,571.82	-
Sub Total		386,743,941.32	-
Total Receipts		1,892,901,634.37	652,103,182.74
PAYMENTS:			
STATUTORY DEDUCTIONS	5		
3% Emirate Council		45,184,730.80	-
0.5% L.G. Audit		7,530,788.46	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus		18,225,545.76	-
7% Local Govt Pension		33,117,389.10	-
Sub-Total		104,058,454.12	-
INTERVENTION FUNDING	6		
Contribution towards Fundingof Primary Edu.		198,502,741.92	-
1% LGSC Training Fund		15,061,576.93	-
0.75% Admin Charges		11,296,182.68	-
5% Security		75,307,884.65	-
Sub-Total		300,168,386.18	-
MISCELLANEOUS DEDUCTIONS FUNDING	7		
Sererance Gratuity to Former LG Concillors		4,500,000.00	-
Contr. to Indigines Undergoing Armed Forces Training		400,000.00	-
IFAD Climate Change Adaptation Counterpart Funding		-	-
JNI Contribution		385,185.19	-
Retaunership NTA/BRTV		1,260,000.00	-
Payment for Preparation of LGA's Annual Account		2,000,000.00	-
Procurement of Firewood, Food Items to IDPs		28,740,904.42	-
LGA's Hajj Fare		14,717,406.65	-
Purc. of Equipts for SPHCA Biometric Data Capture		2,206,227.77	-
Provision of Essential Service		10,000,000.00	-
Workshop on Fiscal & Admin. Due Process		462,962.96	-
Diesel to Tractors for Farming Across LGA's		1,481,481.46	-
Gratuity to Local Edu. Authority Retiress		9,259,259.26	-
Gratuity to Local Government Retiress		9,259,259.26	-

MAFA KUSAR LOCAL GOVERNMENT OF BORNO STATE

		ACTUAL 2018	ACTUAL 2017
		N	N
WAEC/SSCE & NECO 2018/2019		2,686,860.00	-
Hotel Bills inrespects of Borno State Hotel		-	-
Production of Projects Calender 2018		680,000.00	-
Outstanding Liabilities		-	-
Logistics		-	-
Sub-Total		88,039,546.97	-
Personnel Emoluments:	8	451,588,227.92	470,997,825.23
Overhead Cost	9	432,938,452.27	180,165,275.00
Sub-Total		884,526,680.19	651,163,100.23
Total Payments		1,376,793,067.46	651,163,100.23
Cash Flow From Operations		516,108,566.91	940,082.51
CASH FLOW FROM INVESTMENT:			
Phurchase/Contruotion of Assest	10	23,500,000.00	5,000,000.00
Phurchase of Fin. Market Intrument		-	-
Total Cash Flow From Investment		23,500,000.00	5,000,000.00
CASH FLOW FROM FINANCING:			
Increase/Decrease in Cash		26,613,888.44	(4,059,917.49)
Opening Cash Balance		114,719.81	4,174,637.30
Closing Cash Balance	11	26,728,608.25	114,719.81

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	NOTE	ACTUAL 2018	ACTUAL 2017
		N	N
ASSESTS:			
Treasuries& Banks	12	26,728,108.25	114,719.81
Investments	13	4,285,920.52	4,285,920.52
Advances	14	55,200,750.56	55,200,750.56
Total Assests		86,214,779.33	59,601,390.89
PUBLIC FUND & LIABILITIES:			
Consolidated Revenue Fund	15	26,728,108.25	114,719.81
Other Fund - Investment Fund		(3,715,890.79)	(3,715,890.79)
Total Public Fund		23,012,217.46	(3,601,170.98)
Deposits	16	61,770,088.55	61,770,088.55
LGLB	13	1,432,473.32	1,432,473.32
Total Liabilities		63,202,561.87	63,202,561.87
Public Fund + Liabilities		86,214,779.33	59,601,390.89

STATEMENT NO. 3
CONSOLIDATED REVENUE FUND

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Opening Balance (a)		114,719.81	-	-	114,719.81
Add: REVENUE (INCOME) (b)					
S/Allocation from Federal Govt.	18	1,506,157,693.05	1,850,044,572.00	1,123,500,600.00	343,886,878.95
S/Allocation from State Govt.		-	200,000,000.00	400,000,000.00	200,000,000.00
Share of VAT		-	359,608,289.00	350,536,500.00	359,608,289.00
Sub Total		1,506,157,693.05	2,409,652,861.00	1,874,037,100.00	903,495,167.95
Personal Taxes	19	-	6,600,000.00	6,600,000.00	6,600,000.00
Licence General	20	-	12,990,000.00	12,990,000.00	12,990,000.00
Fees General	21	-	29,295,000.00	29,295,000.00	29,295,000.00
Sales General	22	-	4,000,000.00	4,000,000.00	4,000,000.00
Earning General	23	-	15,400,000.00	15,400,000.00	15,400,000.00
Rent on Local Govt. Building	24	-	1,100,000.00	1,100,000.00	1,100,000.00
Rent on Land & Others	25	-	2,350,000.00	2,350,000.00	2,350,000.00
Total Revenue (Income) (b)		1,506,157,693.05	2,481,387,861.00	1,945,772,100.00	975,230,167.95
OTHER RECEIPT (c)	26				
VAT		319,861,993.02	-	-	(319,861,993.02)
PPT		3,486,260.05	-	-	(3,486,260.05)
Excess Bank Chgarges		3,677,657.46	-	-	(3,677,657.46)
Excess Crude		2,605,709.77	-	-	(2,605,709.77)
Forex Equalisation		39,634,657.11	-	-	(39,634,657.11)
Additional Fund From NNPC		2,447,053.27	-	-	(2,447,053.27)
Exchange Difference		9,087,038.82	-	-	(9,087,038.82)
Exchange Gain		5,943,571.82	-	-	(5,943,571.82)
Sub Total		386,743,941.32	-	-	(386,743,941.32)
Total Funds Available (a+b+c)		1,893,016,354.18	2,481,387,861.00	1,945,772,100.00	588,371,506.82
Less: EXPENDITURE					
PAYMENTS:					
STATUTORY DEDUCTIONS	27				
3% Emirate Council		45,184,730.80	-	-	(45,184,730.80)
0.5% L.G. Audit		7,530,788.46	-	-	(7,530,788.46)
7% of L.E.A. Pri. Sch. Teachers Pension Plus		18,225,545.76	-	-	(18,225,545.76)
7% Local Govt Pension		33,117,389.10	-	-	(33,117,389.10)
Sub-Total		104,058,454.12	-	-	(104,058,454.12)
INTERVENTION FUNDING	28				
Contribution towards Funding of Primary Edu.		198,502,741.92	-	-	(198,502,741.92)
1% LGSC Training Fund		15,061,576.93	-	-	(15,061,576.93)
0.75% Admin Charges		11,296,182.68	-	-	(11,296,182.68)
5% Security		75,307,884.65	-	-	(75,307,884.65)
Sub-Total		300,168,386.18	-	-	(300,168,386.18)
MISCELLANEOUS DEDUCTIONS FUNDING	29				
Serance Gratuity to Former LG Concillors		4,500,000.00	-	-	(4,500,000.00)
Contr. to Indigines Undergoing Armed Forces Training		400,000.00	-	-	(400,000.00)
IFAD Climate Change Adaptation Counterpart Funding		-	-	-	-
JNI Contribution		385,185.19	-	-	(385,185.19)
Retainership NTA/BRTV		1,260,000.00	-	-	(1,260,000.00)
Payment for Preparation of LGA's Annual Account		2,000,000.00	-	-	(2,000,000.00)
Procurement of Firewood, Food Items to IDPs		28,740,904.42	-	-	(28,740,904.42)
LGA's Hajj Fare		14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipts for SPHCA Biometric Data Capture		2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service		10,000,000.00	-	-	(10,000,000.00)
Workshop on Fiscal & Admin. Due Process		462,962.96	-	-	(462,962.96)

MAFA LOCAL GOVERNMENT OF BORNO STATE

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Diesel to Tractors for Farming Across LGA's		1,481,481.46	-	-	(1,481,481.46)
Gratuity to Local Edu. Authority Retirees		9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees		9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019		2,686,860.00	-	-	(2,686,860.00)
Hotel Bills in respects of Borno State Hotel		-	-	-	-
Production of Projects Calendar 2018		680,000.00	-	-	(680,000.00)
Outstanding Liabilities		-	-	-	-
Logistics		-	-	-	-
Sub-Total		88,039,546.97	-	-	(88,039,546.97)
Personnel Cost	30	451,588,227.92	523,816,832.00	523,816,832.00	72,228,604.08
Overhead Cost	31	432,938,452.27	957,872,000.00	957,872,000.00	524,933,547.73
Sub-Total		884,526,680.19	1,481,688,832.00	1,481,688,832.00	597,162,151.81
Total Payments		1,376,793,067.46	1,481,688,832.00	1,481,688,832.00	104,895,764.54
Operating Fund B/4 Transfer		50,228,108.25	999,699,029.00	464,083,268.00	949,470,920.75

APPROPRIATION/TRANSFERS

Transfer to Capital Dev. Fund		23,500,000.00	836,928,000.00	836,928,000.00	813,428,000.00
Total Appropriation		23,500,000.00	836,928,000.00	836,928,000.00	813,428,000.00
Closing Balance		26,728,108.25	162,771,029.00	(372,844,732.00)	136,042,920.75

STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Add: Capital Receipts					
Value Added Tax		-	359,608,289.00	350,536,500.00	359,608,289.00
Transfer From CRF		23,500,000.00	836,928,000.00	836,928,000.00	813,428,000.00
Total Capital Receipts		23,500,000.00	1,196,536,289.00	1,187,464,500.00	1,173,036,289.00
Total Capital Funds Available		23,500,000.00	1,196,536,289.00	1,187,464,500.00	1,173,036,289.00
Less: Capital Expenditure					
JACC Deduction	32				
5% Stabilization		30,123,153.86	-	-	(30,123,153.86)
20% LG Joint Development Programme		301,231,538.60	-	-	(301,231,538.60)
Rehabilitation of Federal Highway		-	-	-	-
Sub-Total DIFF. WITH JAAC		331,354,692.46	-	-	(331,354,692.46)
Administrative					
Admin & General Services	33	23,500,000.00	160,000,000.00	160,000,000.00	136,500,000.00
Sub-Total		23,500,000.00	160,000,000.00	160,000,000.00	136,500,000.00
Economic					
Agric & Natural Resources	34	-	120,000,000.00	120,000,000.00	120,000,000.00
Finance & Supply	35	-	101,000,000.00	101,000,000.00	101,000,000.00
Sub-Total		-	221,000,000.00	221,000,000.00	221,000,000.00
Regional Development					
Education	36	-	81,000,000.00	81,000,000.00	81,000,000.00
Works Transport & Housing	37	-	203,928,000.00	203,928,000.00	203,928,000.00
Sub-Total		-	284,928,000.00	284,928,000.00	284,928,000.00
Social					
Primary Health Care	38	-	171,000,000.00	171,000,000.00	171,000,000.00
Sub-Total		-	171,000,000.00	171,000,000.00	171,000,000.00
Total Capital Expenditure		23,500,000.00	836,928,000.00	836,928,000.00	813,428,000.00

MAFA LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CASHFLOW STATEMENT

	ACTUAL 2018 N	ACTUAL 2017 N
Note 3 - Internal Generated Revenue		
Personal Taxes	-	-
Licence General	-	-
Fees General	-	-
Sales General	-	-
Earning General	-	-
Rent on Local Govt. Building	-	-
Rent on Land & Others	-	-
Total	-	-
Note 4 - Other Receipt		
VAT	319,861,993.02	-
PPT	3,486,260.05	-
Excess Bank Chgarges	3,677,657.46	-
Excess Crude	2,605,709.77	-
Forex Equalisation	39,634,657.11	-
Additional Fund From NNPC	2,447,053.27	-
Exchange Difference	9,087,038.82	-
Exchange Gain	5,943,571.82	-
Total	386,743,941.32	-
Note 5 - Statutory Deductions		
3% Emirate Council	45,184,730.80	-
0.5% L.G. Audit	7,530,788.46	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus	18,225,545.76	-
7% Local Govt Pension	33,117,389.10	-
Total	104,058,454.12	-
Note 6 - Intervention Funding		
Contribution towards Fundingof Primary Edu.	198,502,741.92	-
1% LGSC Training Fund	15,061,576.93	-
0.75% Admin Charges	11,296,182.68	-
5% Security	75,307,884.65	-
Sub-Total	300,168,386.18	-
Note 7 - Miscellaneous Deductions Funding		
Sererance Gratuity to Former LG Concillors	4,500,000.00	-
Contr. to Indigines Undergoing Armed Forces Training	400,000.00	-
IFAD Climate Change Adaptation Counterpart Funding	-	-
JNI Contribution	385,185.19	-
Retainership NTA/BRTV	1,260,000.00	-
Payment for Preparation of LGA's Annual Account	2,000,000.00	-
Procurement of Firewood, Food Items to IDPs	28,740,904.42	-
LGA's Hajj Fare	14,717,406.65	-
Purc. of Equipts for SPHCA Biometric Data Capture	2,206,227.77	-
Provision of Essential Service	10,000,000.00	-
Workshop on Fiscal & Admin. Due Process	462,962.96	-
Diesel to Tractors for Farming Across LGA's	1,481,481.46	-
Gratuity to Local Edu. Authority Retiress	9,259,259.26	-
Gratuity to Local Government Retiress	9,259,259.26	-
WAEC/SSCE & NECO 2018/2019	2,686,860.00	-
Hotel Bills inrespects of Borno State Hotel	-	-
Production of Projects Calender 2018	680,000.00	-
Outstanding Liabilities	-	-
Logistics	-	-
Total	88,039,546.97	-

MAFA KUSAR LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ACTUAL 2017
	N	N
Note 8 - Personnel Emoluments		
Office of the Chairman	449,475.54	719,160.00
Office of the Secretary	-	-
The Council	-	5,529,060.32
Admin & General Service	81,615,581.73	83,199,841.92
Agric & Natural Resources	92,941,677.72	95,829,289.53
Finance & Supply	56,452,806.86	56,458,806.86
Budget, Plan, Research & Statistic	-	-
Works Transport & Housing	51,893,800.00	49,018,689.56
Primary Health Care	142,905,780.04	151,786,439.67
Traditional Office	25,329,105.40	28,456,537.37
Total	451,588,227.29	470,997,825.23

Note 9 - Overhead Cost		
Office of the Chairman	9,875,000.00	3,650,000.00
Office of the Secretary	6,506,662.80	200,000.00
The Council	6,395,000.00	1,725,000.00
Admin & General Service	338,477,839.47	83,879,000.00
Agric & Natural Resources	15,176,370.80	12,820,000.00
Finance & Supply	8,624,000.00	8,100,000.00
Budget, Plan, Research & Statistic	-	-
Works Transport & Housing	38,007,292.80	29,712,250.00
Education	330,000.00	12,850,000.00
Primary Health Care	9,346,286.40	24,679,025.00
Traditional Office	200,000.00	2,550,000.00
Total	432,938,452.27	180,165,275.00

Note 10 - Advances

Personal advance:		
NAME OF HOLDER	PURPOSE	BALANCE N
Alh. Zannah Bulama	Motorcycle Loan	70,000.00
Mallam Barirambe	"	3,000.00
Btilama Furto	"	3,000.00
Mustapha Zarabe	"	3,000.00
Jidda A. Namud	"	3,000.00
Falmata Umara	Motorcycle Loan	3,000.00
Jummai Abba	"	3,000.00
Aminta Lawan	"	3,000.00
Hassan Mustapha	"	3,000.00
Tahiru Mustapha	"	3,000.00
Ali Gana	"	2,500.00
Wakil Zannah	"	2,500.00
Bura Dogali	"	2,500.00
Wakil Modu Magaji	"	2,500.00
Bukar Geidam	"	2,500.00
Shettima M. Mala	"	2,500.00
Maimuna Abdu	"	7,000.00
M. Goni Daiwa	"	6,000.00
Baba Shobe	"	3,000.00
Umar Tombe	"	3,000.00
Hadiza Yakubu	"	3,000.00
Abba Dumba	"	3,000.00
Hussaini Ali	"	3,000.00
Mrs. Mary Bukar	"	3,000.00
Bukar Ibrahim	"	15,000.00

MAFA LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PURPOSE	BALANCE N
Babagana Khatib	Motorcycle Loan	15,000.00
M. Bukar Kolo	" "	12,000.00
AbbaKauMafa	" "	20,000.00
AbubakaT Ibn Malik	" "	7,000.00
Shettima L. Mama	" "	3,000.00
Mrs. Hamsatu Mohd'	" "	5,000.00
Ahmed Keneri	" "	3,000.00
Ibrahim Wadina	Car Loan	30,000.00
Hon. Sunisi Mustapha	Personal Advance	175,645.88
Hon. Mustapha Bukar	" "	125,645.88
Hon. Babagana Coskin	" "	125,645.88
Hon. Aji Kolo Mahammed	" "	125,645.88
Hon. Ajimbo Idris	" "	125,645.88
Hon. DunaYakubu	" "	125,645.88
Hon. Gambomi Ngudda	" "	125,645.88
Hon. Bundi Yaga	Personal Advance	125,645.88
Abatcha Kafi	" "	125,645.88
Hon. Babagana Abatcha	" "	125,645.88
Haruna Yusuf	" "	125,645.88
Hon. Baba Ali Modu	Personal Advance	125,645.88
Bukar Botube	Car Refurbishing Loan	100,000.00
Zannah Dallatu	Personal Advance	80,000.00
Fannami Modu Au	Motorcycle Loan	50,000.00
Adam Gana Umar	" "	25,000.00
Abba Kura Abatcha	Motorcycle Loan	50,000.00
Modu Ganamami	" "	40,000.00
Lawan Umar	" "	20,000.00
Dogo Alih. Daka	" "	50,000.00
Modu Saye	" "	25,000.00
Babagana Loskirima	Micro Credit Sche. Loan	2,250,000.00
Shettima Lawan	" "	2,270,000.00
Haruna Yusuf	Micro Credit Sche. Loan	2,200,000.00
Mustapha Bukar Leader	" "	1,100,000.00
Baba Fannami	" "	900,000.00
Modu Bukar	" "	400,000.00
Baba Fannami	" "	125,000.00
Abba Aunoma D.H	" "	450,000.00
Ali Kolo Bulama	" "	2,510,000.00
Bulama Ramat	" "	2,150,000.00
Dune El-yakub	" "	2,100,000.00
Baba Fannami	" "	240,000.00
Abba Ali	" "	2,250,000.00
Bukar Modu	" "	2,100,000.00
Babagana Abatcha	" "	2,100,000.00
Baba Fannami	" "	480,000.00
Baba Fannami	" "	210,000.00
Baba Fannami	" "	110,000.00
Modu Mesume	" "	2,100,000.00
Mustapha Bukar Leader	" "	2,275,000.00
Mai Mustapha	" "	2,200,000.00
Sub - Total Personal Advance		32,770,750.56

Non Personal advance:

NAME OF HOLDER	DATE	PURPOSE	AMOUNT N
Mahmud A. Yakub	2/3/2015	Standing Imprest	200,000.00
Hajja Mali Abba	27/02/2015	" "	70,000.00
Mallam Grema	28/02/2015	" "	20,000.00
Ba Kaka Super	33/02/2015	" "	100,000.00

MAFA LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	DATE	PURPOSE	AMOUNT N
Mohd L. Sheriff	41/02/2015	Standing Imprest	5,000.00
Moh'd L. Sheriff	44/02/2015	"	50,000.00
Alh. Bulama Goni	146/02/2015	"	650,000.00
Mastafa Goni	147/02/2015	"	725,000.00
Sheriff Lawan	148/02/2015	"	625,000.00
Alh. Gana Lokuri	84/04/2015	"	1,650,000.00
Kellumi Bukar	85/04/2015	"	890,000.00
Mallam Grema	220/05/2015	"	1,000,000.00
Ohima Bukar	221/05/2015	"	540,000.00
Usman Izge	222/05/2015	"	460,000.00
Mohd Sheriff	223/05/2015	"	300,000.00
Mustapha Umar	150/06/2015	"	1,500,000.00
Mallam Grema	151/05/2015	"	1,400,000.00
Mustapha Lawan	152/05/2015	"	1,800,000.00
Mustapha Lawan	153/05/2015	"	1,800,000.00
Alkasim Grema	157/05/2015	"	1,900,000.00
Mallam Grema	67/10/2015	"	1,500,000.00
Mallam Grema	70/10/2015	"	1,500,000.00
Mallam Grema	71/10/2015	"	3,000,000.00
Kellumi Bukar	67/11/2015	"	745,000.00
Total Non Personal Advance			22,430,000.00

SUMMARY

Personal Advance	32,770,750.56
Non personal Advance	22,430,000.00
Total Advance	55,200,750.56

Notes 11 - Purchase/Construction of Capital Assets

JACC Deduction	37		
5% Stabilization		30,123,153.86	-
20% LG Joint Development Programme		301,231,538.60	-
Rehabilitation of Federal Highway		-	-
Sub-Total DIFF. WITH JAAC		331,354,692.46	-
Administrative			
Admin & General Services		23,500,000.00	5,000,000.00
Sub-Total		23,500,000.00	5,000,000.00
Grand Total		23,500,000.00	5,000,000.00

NOTES TO ASSETS AND LIABILITIES

	ACTUAL 2018 N	ACTUAL 2017 N
Notes 12 - Treasuries & Banks		
Cash and Banks Balance		
Cash at Hand	-	-
First Bank Main Account	26,432,642.20	2,203.26
UBA Salary Account	295,466.05	112,516.55
	26,728,108.25	114,719.81

MAFA LOCAL GOVERNMENT OF BORNO STATE

Note 13 - Investments

Premier Commercial Bank	446,000.00	446,000.00
Premier Propt. Dev. Comp.	200,000.00	200,000.00
New African Marchant Bank	328,981.00	328,981.00
Federal Housing Units	84,952.36	84,952.36
Local Govt. Loan Board	1,225,987.16	1,225,987.16
Fertilizer Blending Board	1,000,000.00	1,000,000.00
Assurance Bank Plc	1,000,000.00	1,000,000.00
Total	4,285,920.52	4,285,920.52

Notes 14 - Consolidated Revenue Fund Account

Opening Balance	114,719.81	4,174,637.30
Total Recurrent Revenues	934,640,068.63	652,103,182.74
Total Funds Available	934,754,788.44	656,277,820.04
Less:		
Recurrent Expenditure	884,526,680.19	651,163,100.23
Transfers/Appropriations	23,500,000.00	5,000,000.00
Closing Balance	26,728,108.25	114,719.81

Notes 15 - Capital Development Funds

Total Capital Receipts	23,500,000.00	5,000,000.00
Total Capital Funds Available	23,500,000.00	5,000,000.00
Less:		
Administrative	23,500,000.00	5,000,000.00
Total Capital Expenditure	23,500,000.00	5,000,000.00

Note 16 - Receipt - Deposit

NAME OF HOLDER	PURPOSE	AMOUNT N
Borno State (BIR)	5% Withholding Tax	27,425,081.47
Borno State (BIR)	Pay as you earn	6,100,938.13
Federal Inland Revenue	5% Value Added Tax	24,891,065.37
NULGE	Union Due	1,338,735.80
MHWUN	Union Due	486,449.77
Federal Inland Revenue	5% Withholding Tax	75,882.00
National Union of Pensioners	Union Due	321,673.15
Borno State Govt.	Sales of Fertilizer	511,848.00
Sundry Contractors	10% Retention Fee	132.50
Alh. Babagana Zanna	Refund of Advance	4,439.60
Mal. Bukar Kolomi	" "	8,200.00
Ali Aiyonora	" "	1,830.00
Aliyu P. Mussa	" "	4,429.68
Mr. Sheriff Goni	" "	3,966.48
Mohd Hassan	" "	4,186.00
Federal Mortgage Bank	National Housing Fund	358,200.65
Babagana Lawan	Refund of Advance	1,500.00
Moh'd H. Ngamdu	" "	14,000.00
Pension Board	Pension Allowance	217,529.95
TOTAL		61,770,088.55

Note 17- LGLB

LGLB	1,432,473.32	1,432,473.32
Total Deposits	1,432,473.32	1,432,473.32

MAFA LOCAL GOVERNMENT OF BORNO STATE
NOTES TO CONSOLIDATED REVENUE FUND

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
		N	N	N
Note: 18				
Government Share of Faac				
Statutory Allocation from Federal Govt.	1,506,157,693.05	1,850,044,572.00	1,123,500,600.00	343,886,878.95
Statutory Allocation from State Govt.	-	200,000,000.00	400,000,000.00	200,000,000.00
Share of VAT	-	359,608,289.00	350,536,500.00	359,608,289.00
Total	1,506,157,693.05	2,409,652,861.00	1,874,037,100.00	903,495,167.95

Note: 19
Personal Taxes

Community Development/ Poll Tax	-	600,000.00	600,000.00	600,000.00
Cattle Taxes	-	6,000,000.00	6,000,000.00	6,000,000.00
Total	-	6,600,000.00	6,600,000.00	6,600,000.00

Note: 20
Licence General

Goldsmith & Gold Dealers Licence	-	350,000.00	350,000.00	350,000.00
Radio/TV Station Licence	-	50,000.00	50,000.00	50,000.00
Bake House licence	-	650,000.00	650,000.00	650,000.00
Bicycle Licence & Hire Permit	-	1,500,000.00	1,500,000.00	1,500,000.00
Cart Licence	-	300,000.00	300,000.00	300,000.00
Dane Gun Licence	-	600,000.00	600,000.00	600,000.00
Cattle Dealers Licence	-	1,100,000.00	1,100,000.00	1,100,000.00
Dried Fish & Meat Licence	-	450,000.00	450,000.00	450,000.00
Abattoir & Slaughter Licence	-	950,000.00	950,000.00	950,000.00
Cinematography Licence	-	350,000.00	350,000.00	350,000.00
Auctioneer Licence	-	350,000.00	350,000.00	350,000.00
Battery Charging Licence	-	100,000.00	100,000.00	100,000.00
Butchers Licence	-	150,000.00	150,000.00	150,000.00
Cloths Dyers Licence	-	100,000.00	100,000.00	100,000.00
Local Hair & Barbing Licence	-	220,000.00	220,000.00	220,000.00
Mobile Phone Promotion Licence	-	150,000.00	150,000.00	150,000.00
Motor Mechanic/Car Wash Licence	-	300,000.00	300,000.00	300,000.00
Depot Licence	-	50,000.00	50,000.00	50,000.00
Penel Beaters Licence	-	200,000.00	200,000.00	200,000.00
Photo Studio Licence	-	100,000.00	100,000.00	100,000.00
Printing Press Licence	-	100,000.00	100,000.00	100,000.00
Registration of Laundry & Dry Cleaners	-	100,000.00	100,000.00	100,000.00
Registration of Septic Tank Dislodging	-	220,000.00	220,000.00	220,000.00
Sand Granite Iron Rod Licence	-	250,000.00	250,000.00	250,000.00
Sales of Agric Produce	-	2,000,000.00	2,000,000.00	2,000,000.00
Irrigation	-	650,000.00	650,000.00	650,000.00
Clinic Licence	-	600,000.00	600,000.00	600,000.00
Hide & Skin Buyers Licence	-	500,000.00	500,000.00	500,000.00
Hawkers Permit Licence	-	400,000.00	400,000.00	400,000.00
Sale of Rifle Permit Licence	-	150,000.00	150,000.00	150,000.00
Total	-	12,990,000.00	12,990,000.00	12,990,000.00

Note : 21
Fine General

Contractor Registration Fees	-	1,200,000.00	1,200,000.00	1,200,000.00
Birth & Death Registration Fees	-	300,000.00	300,000.00	300,000.00
Auctioneer Fees	-	150,000.00	150,000.00	150,000.00
Blacksmith Workshop Fees	-	200,000.00	200,000.00	200,000.00
Block Making Machine Fees	-	600,000.00	600,000.00	600,000.00
Building Materials Fees	-	450,000.00	450,000.00	450,000.00
Bus & Commercial Vehicle Fees	-	620,000.00	620,000.00	620,000.00
Clock & Watch Repair Fees	-	120,000.00	120,000.00	120,000.00
Cold Room Fees	-	110,000.00	1,200,000.00	110,000.00
Control of Noise Permit Fees	-	50,000.00	21,000.00	50,000.00
Corn Grinding Mill Fees	-	400,000.00	200,000.00	400,000.00

MAFA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Electric Workshop Fees	-	180,000.00	180,000.00	180,000.00
Entertainment & Drumming Fees	-	200,000.00	120,000.00	200,000.00
Felling of Trees Fees	-	430,000.00	160,000.00	430,000.00
Vehicle Spare Parts Fees	-	90,000.00	15,000.00	90,000.00
Vulcanizer Fees	-	140,000.00	110,000.00	140,000.00
Welding Machine Fees	-	580,000.00	110,000.00	580,000.00
Native Liquor Fees	-	80,000.00	50,000.00	80,000.00
Hunting Fees	-	90,000.00	90,000.00	90,000.00
Squatters & Hawkers Fees	-	180,000.00	400,000.00	180,000.00
Bulk Cigarette Fees	-	70,000.00	180,000.00	70,000.00
Trade Fees	-	450,000.00	200,000.00	450,000.00
Forestry & Oil Exploration Fees	-	280,000.00	430,000.00	280,000.00
Reg. of Laundry & Dry Cleaners	-	190,000.00	90,000.00	190,000.00
Advertisement Rate Fees	-	200,000.00	140,000.00	200,000.00
Earning from Industrial Undertakings	-	540,000.00	580,000.00	540,000.00
Block & Bricks Making Fees	-	300,000.00	80,000.00	300,000.00
Rural Electrification Fees	-	4,000,000.00	90,000.00	4,000,000.00
Recovery of Losses & Overpayment	-	250,000.00	180,000.00	250,000.00
Unclaimed Deposit	-	250,000.00	70,000.00	250,000.00
Tractor Hiring Units	-	6,500,000.00	450,000.00	6,500,000.00
Ingredients Grinding Mill Fee	-	300,000.00	280,000.00	300,000.00
Kiosk Fees	-	500,000.00	190,000.00	500,000.00
Motor Cycle Fees	-	400,000.00	200,000.00	400,000.00
Naming of Street Registration Fees	-	150,000.00	540,000.00	150,000.00
Painting, Spraying & Sign Writing Fees	-	135,000.00	300,000.00	135,000.00
Pest Control & Disinfectant Charges	-	150,000.00	4,000,000.00	150,000.00
Petty Traders Fees	-	450,000.00	250,000.00	450,000.00
Photostat & Typing Institute Fees	-	100,000.00	250,000.00	100,000.00
Rice Mill & Cassava Grinding Fees	-	350,000.00	6,500,000.00	350,000.00
Sand Dredging Fees	-	250,000.00	300,000.00	250,000.00
Surface Kerosene Fees	-	280,000.00	500,000.00	280,000.00
Woodmaking & Carpentry W/Shop F.	-	250,000.00	400,000.00	250,000.00
Impounding of Animal Fees	-	350,000.00	150,000.00	350,000.00
Towing of Vehicle Fine & Fees	-	150,000.00	135,000.00	150,000.00
Slaughter Fees	-	900,000.00	150,000.00	900,000.00
Eating House Fees	-	380,000.00	450,000.00	380,000.00
Open Air Preaching Permit Fees	-	100,000.00	100,000.00	100,000.00
Dispensary & Maternity Fees	-	500,000.00	350,000.00	500,000.00
Laboratory Test Fees	-	100,000.00	250,000.00	100,000.00
Produce Buying Fees	-	3,500,000.00	280,000.00	3,500,000.00
Survey Fees	-	200,000.00	250,000.00	200,000.00
Approval of Building Plan Fees	-	300,000.00	350,000.00	300,000.00
Commission on Transfer of Plot Fee	-	300,000.00	150,000.00	300,000.00
Total	-	29,295,000.00	25,111,000.00	29,295,000.00

Note: 22
Sales General

Sales of Fertilizer	-	4,000,000.00	4,000,000.00	4,000,000.00
Total	-	4,000,000.00	4,000,000.00	4,000,000.00

Note: 23
Earning General

Earning from Markets	-	3,000,000.00	3,000,000.00	3,000,000.00
Earning from Motor Parks	-	2,000,000.00	2,000,000.00	2,000,000.00
Earning from Shop & Shopping Centers	-	2,500,000.00	2,500,000.00	2,500,000.00
Earning from Cattle Markets	-	2,500,000.00	2,500,000.00	2,500,000.00
Earning from Proceed & Sales Consumer	-	650,000.00	650,000.00	650,000.00
Earning from Transport Service	-	4,500,000.00	4,500,000.00	4,500,000.00
Earning from Environmental Sanitation Service	-	250,000.00	250,000.00	250,000.00
Total	-	15,400,000.00	15,400,000.00	15,400,000.00

MAFA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Note : 24				
Rent on Local Govt. Building General				
Rent on Government Quarters	-	600,000.00	600,000.00	600,000.00
Rent on Government Buildings	-	500,000.00	500,000.00	500,000.00
Total	-	1,100,000.00	1,100,000.00	1,100,000.00
Note : 25				
Rent on Land & Others General				
Rent on Government Land	-	250,000.00	250,000.00	250,000.00
Tenement Rate	-	1,500,000.00	1,500,000.00	1,500,000.00
Ground Rate	-	600,000.00	600,000.00	600,000.00
Total	-	2,350,000.00	2,350,000.00	2,350,000.00
Note : 26				
Other Receipt				
VAT	319,861,993.02	-	-	(319,861,993.02)
PPT	3,486,260.05	-	-	(3,486,260.05)
Excess Bank Chgarges	3,677,657.46	-	-	(3,677,657.46)
Excess Crude	2,605,709.77	-	-	(2,605,709.77)
Forex Equalisation	39,634,657.11	-	-	(39,634,657.11)
Additional Fund From NNPC	2,447,053.27	-	-	(2,447,053.27)
Exchange Difference	9,087,038.82	-	-	(9,087,038.82)
Exchange Gain	5,943,571.82	-	-	(5,943,571.82)
Total	386,743,941.32	-	-	(386,743,941.32)
Note : 27				
Statutory Deductions				
3% Emirate Council	45,184,730.80	-	-	(45,184,730.80)
0.5% L.G. Audit	7,530,788.46	-	-	(7,530,788.46)
7% of L.E.A. Pri. Sch. Teachers Pension Plus	18,225,545.76	-	-	(18,225,545.76)
7% Local Govt Pension	33,117,389.10	-	-	(33,117,389.10)
Sub-Total	104,058,454.12	-	-	(104,058,454.12)
Note : 28				
Intervention Funding				
Contribution towards Funding of Primary Edu.	198,502,741.92	-	-	(198,502,741.92)
1% LGSC Training Fund	15,061,576.93	-	-	(15,061,576.93)
0.75% Admin Charges	11,296,182.68	-	-	(11,296,182.68)
5% Security	75,307,884.65	-	-	(75,307,884.65)
Sub-Total	300,168,386.18	-	-	(300,168,386.18)
Note : 29				
Miscellaneous Deductions Funding				
Serance Gratuity to Former LG Concillors	4,500,000.00	-	-	(4,500,000.00)
Contr. to Indigines Undergoing Armed Forces Training	400,000.00	-	-	(400,000.00)
IFAD Climate Change Adaptation Counterpart Funding	-	-	-	-
JNI Contribution	385,185.19	-	-	(385,185.19)
Retainership NTA/BRTV	1,260,000.00	-	-	(1,260,000.00)
Payment for Preparation of LGA's Annual Account	2,000,000.00	-	-	(2,000,000.00)
Procurement of Firewood, Food Items to IDPs	28,740,904.42	-	-	(28,740,904.42)
LGA's Hajj Fare	14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipts for SPHCA Biometric Data Capture	2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service	10,000,000.00	-	-	(10,000,000.00)
Workshop on Fiscal & Admin. Due Process	462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's	1,481,481.46	-	-	(1,481,481.46)
Gratuity to Local Edu. Authority Retiress	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retiress	9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019	2,686,860.00	-	-	(2,686,860.00)
Hotel Bills inrespects of Borno State Hotel	-	-	-	-

MAFA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Production of Projects Calendar 2018	680,000.00	-	-	(680,000.00)
Outstanding Liabilities	-	-	-	-
Logistics	-	-	-	-
Sub-Total	88,039,546.97	-	-	(88,039,546.97)

Note : 30
Personal Cost

Office of the Chairman	449,485.54	2,679,268.00	2,679,268.00	2,229,782.46
Office of the Secretary	-	5,047,855.00	5,047,855.00	5,047,855.00
The Council	-	25,687,340.00	25,687,340.00	25,687,340.00
Admin & General Service	81,615,581.73	93,869,102.00	93,869,102.00	12,253,520.27
Agric & Natural Resources	92,941,677.72	107,455,858.00	107,455,858.00	14,514,180.28
Finance & Supply	56,452,806.88	78,848,880.00	78,848,880.00	22,396,073.12
Budget,Plan,Research & Statistic	-	15,245,500.00	15,245,500.00	15,245,500.00
Works Transport & Housing	51,893,800.63	62,631,490.00	62,631,490.00	10,737,689.37
Primary Health Care	142,905,780.04	112,818,212.00	112,818,212.00	(30,087,568.04)
Traditional Office	25,329,105.40	19,533,327.00	19,533,327.00	(5,795,778.40)
Total	451,588,237.94	523,816,832.00	523,816,832.00	72,228,594.06

Note : 31
Overhead Cost

Office of the Chairman	9,875,000.00	43,000,000.00	43,000,000.00	33,125,000.00
Office of the Secretary	6,506,682.80	17,000,000.00	17,000,000.00	10,493,317.20
The Council	6,395,000.00	39,000,000.00	39,000,000.00	32,605,000.00
Admin & General Service	338,477,839.47	414,872,000.00	414,872,000.00	76,394,160.53
Agric & Natural Resources	15,176,370.80	147,500,000.00	147,500,000.00	132,323,629.20
Finance & Supply	8,624,000.00	54,000,000.00	54,000,000.00	45,376,000.00
Budget,Plan,Research & Statistic	-	17,000,000.00	17,000,000.00	17,000,000.00
Works Transport & Housing	38,007,292.80	120,500,000.00	120,500,000.00	82,492,707.20
Education	330,000.00	20,000,000.00	20,000,000.00	19,670,000.00
Primary Health Care	9,346,286.40	77,000,000.00	77,000,000.00	67,653,713.60
Traditional Office	200,000.00	8,000,000.00	8,000,000.00	7,800,000.00
Total	432,938,452.27	957,872,000.00	957,872,000.00	524,933,547.73

NOTE TO CAPITAL DEVELOPMENT FUND

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Note : 32				
JACC Deduction				
5% Stabilization	30,123,153.86	-	-	(30,123,153.86)
20% LG Joint Development Programme	301,231,538.60	-	-	(301,231,538.60)
Rehabilitation of Federal Highway	-	-	-	-
Total	331,354,692.46	-	-	(331,354,692.46)

Note : 33
Admin & General Service

Maintenance of Office Equipment	-	20,000,000.00	20,000,000.00	20,000,000.00
Renovation & Fencing of LG Secretariat	-	10,000,000.00	10,000,000.00	10,000,000.00
Construction of Car Park at Secretariat	-	5,000,000.00	5,000,000.00	5,000,000.00
Renovation of Police Station	1,000,000.00	15,000,000.00	15,000,000.00	14,000,000.00
Purchase of Motor Vehicle	-	15,000,000.00	15,000,000.00	15,000,000.00
Furniture of Secretariat	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of Information Equipment	-	5,000,000.00	5,000,000.00	5,000,000.00
Construction & Ren. Of Govt Lodge	-	35,000,000.00	35,000,000.00	35,000,000.00
Renovation of Staff Quarters, DH Office & Res	-	20,000,000.00	20,000,000.00	20,000,000.00
Construction & Ren. Of Viewing Centers	22,500,000.00	25,000,000.00	25,000,000.00	2,500,000.00
Total	23,500,000.00	160,000,000.00	160,000,000.00	136,500,000.00

MAFA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note : 34				
Agric & Natural Resources				
Purchase of Tractors	-	20,000,000.00	20,000,000.00	20,000,000.00
Purchase of Agro Chemical & Equipment	-	20,000,000.00	20,000,000.00	20,000,000.00
Purchase of Fertilizer	-	15,000,000.00	15,000,000.00	15,000,000.00
Purchase of Improve Seeds	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Working Bulls	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Water Pump	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Thrashing	-	5,000,000.00	5,000,000.00	5,000,000.00
Construction of Agric Store	-	2,000,000.00	2,000,000.00	2,000,000.00
Construction of Shades Gawa	-	1,000,000.00	1,000,000.00	1,000,000.00
Construction of Vet. Clinic & Slaughter House	-	3,000,000.00	3,000,000.00	3,000,000.00
Purchase of Drugs,Vaccine & Equipment	-	5,000,000.00	5,000,000.00	5,000,000.00
Establishment of Poultry Farm	-	5,000,000.00	5,000,000.00	5,000,000.00
Construction of Hide & Skin Shade	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Animal Feeds	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Poultry	-	5,000,000.00	5,000,000.00	5,000,000.00
Establishment of Fish Ponds	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Fish Feeds	-	5,000,000.00	5,000,000.00	5,000,000.00
Establishment of Economic Trees	-	5,000,000.00	5,000,000.00	5,000,000.00
Construction of Clinic,Slaughter Slaps/House	-	4,000,000.00	4,000,000.00	4,000,000.00
Construction of Hide & Skin Shade	-	1,000,000.00	1,000,000.00	1,000,000.00
Construction of Earth Dam	-	1,000,000.00	1,000,000.00	1,000,000.00
Construction of Earth Dam	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	-	120,000,000.00	120,000,000.00	120,000,000.00
Note : 35				
Finance Supply				
Const. & Ren. of M/Stalls & M/Park M/Dongo	-	18,000,000.00	18,000,000.00	18,000,000.00
Const. & Ren. of M/Stalls & M/Park L/Ngowan	-	18,000,000.00	18,000,000.00	18,000,000.00
Const. & Ren. of M/Stalls Gawa	-	5,000,000.00	5,000,000.00	5,000,000.00
Const. & Ren. of M/Stalls Masu	-	15,000,000.00	15,000,000.00	15,000,000.00
Const. & Ren. of M/Stalls Mafa	-	20,000,000.00	20,000,000.00	20,000,000.00
Const. & Ren. of S/Complex	-	25,000,000.00	25,000,000.00	25,000,000.00
Total	-	101,000,000.00	101,000,000.00	101,000,000.00
Note : 36				
Education				
Contribution to LEA Office Project	-	5,000,000.00	5,000,000.00	5,000,000.00
Cont. to Primary & Secondary School Ren Str	-	13,000,000.00	13,000,000.00	13,000,000.00
Cont. to Boarding School Ren Structures	-	13,000,000.00	13,000,000.00	13,000,000.00
Contribution to Primary School	-	50,000,000.00	50,000,000.00	50,000,000.00
Total	-	81,000,000.00	81,000,000.00	81,000,000.00
Note : 37				
Works Transport & Housing				
Construction of Feeder Road Mafa	-	22,628,000.00	22,628,000.00	22,628,000.00
Drilling of Boreholes Donga	-	28,000,000.00	28,000,000.00	28,000,000.00
Electrification Loskuri	-	15,000,000.00	15,000,000.00	15,000,000.00
Drilling of Boreholes Maiwa	-	28,000,000.00	28,000,000.00	28,000,000.00
Drilling of Boreholes T/Ngamdua	-	28,000,000.00	28,000,000.00	28,000,000.00
Tube Well Kaleri	-	1,950,000.00	1,950,000.00	1,950,000.00
Tube Well Gawa	-	1,950,000.00	1,950,000.00	1,950,000.00
Cement Well Ajiri	-	1,600,000.00	1,600,000.00	1,600,000.00
Cement Well Kaltaram	-	1,600,000.00	1,600,000.00	1,600,000.00
Cement Well Sakeri	-	1,600,000.00	1,600,000.00	1,600,000.00
Cement Well Munyeri	-	1,600,000.00	1,600,000.00	1,600,000.00
Cement Well	-	1,600,000.00	1,600,000.00	1,600,000.00
Cement Well Saiwa Abba Ri	-	1,600,000.00	1,600,000.00	1,600,000.00
Cement Well Maafa Maza	-	1,600,000.00	1,600,000.00	1,600,000.00

MAFA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
N	N	N	N	N
Cement Well Farto	-	1,600,000.00	1,600,000.00	1,600,000.00
Cement Well Mujigine Mane	-	1,600,000.00	1,600,000.00	1,600,000.00
Cement Well Dure	-	1,600,000.00	1,600,000.00	1,600,000.00
Cement Well Masu Maa Sheriffli	-	1,600,000.00	1,600,000.00	1,600,000.00
Cement Well Koshebe Burrumburi	-	1,600,000.00	1,600,000.00	1,600,000.00
Cement Well Leji Tilishe	-	1,600,000.00	1,600,000.00	1,600,000.00
Cement Well Muna	-	1,600,000.00	1,600,000.00	1,600,000.00
Drilling of Boreholes Limanti Umarari	-	28,000,000.00	28,000,000.00	28,000,000.00
Drilling of Boreholes Azayakura	-	28,000,000.00	28,000,000.00	28,000,000.00
Total	-	203,928,000.00	203,928,000.00	203,928,000.00

Note: 38
Primary Health Care

Construction of Health Center T/Ngamdua	-	21,500,000.00	21,500,000.00	21,500,000.00
Construction of Health Center Mala Kaleri	-	21,500,000.00	21,500,000.00	21,500,000.00
Construction of Health Center Masu	-	21,500,000.00	21,500,000.00	21,500,000.00
Construction of Health Center Limanti	-	21,500,000.00	21,500,000.00	21,500,000.00
Construction of Health Center Margimari	-	21,500,000.00	21,500,000.00	21,500,000.00
Repairs & Ren. Of Health Clinic Ajiri Leje	-	21,500,000.00	21,500,000.00	21,500,000.00
Construction of Health Center Mujigine	-	21,500,000.00	21,500,000.00	21,500,000.00
Construction of Health Center Ngom	-	20,500,000.00	20,500,000.00	20,500,000.00
Total	-	171,000,000.00	171,000,000.00	171,000,000.00

SCHEDULE OF DETAILED REVENUE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
N	N	N	N	N
GOVERNMENT SHARE OF FAAC				
Statutory Allocation from Federal Govt.	1,506,157,693.05	1,850,044,572.00	1,123,500,600.00	343,886,878.95
Statutory Allocation from State Govt.	-	200,000,000.00	400,000,000.00	200,000,000.00
Share of VAT	-	359,608,289.00	350,536,500.00	359,608,289.00
Total	1,506,157,693.05	2,409,652,861.00	1,874,037,100.00	903,495,167.95

PERSONAL TAXES

Community Development! Poll Tax	-	600,000.00	600,000.00	600,000.00
Cattle Taxes	-	6,000,000.00	6,000,000.00	6,000,000.00
Total	-	6,600,000.00	6,600,000.00	6,600,000.00

LICENCE GENERAL

Goldsmith & Gold Dealers Licence	-	350,000.00	350,000.00	350,000.00
Radio/TV Station Licence	-	50,000.00	50,000.00	50,000.00
Bake House licence	-	650,000.00	650,000.00	650,000.00
Bicycle Licence & Hire Permit	-	1,500,000.00	1,500,000.00	1,500,000.00
Cart Licence	-	300,000.00	300,000.00	300,000.00
Dane Gun Licence	-	600,000.00	600,000.00	600,000.00
Cattle Dealers Licence	-	1,100,000.00	1,100,000.00	1,100,000.00
Dried Fish & Meat Licence	-	450,000.00	450,000.00	450,000.00
Abattoir & Slaughter Licence	-	950,000.00	950,000.00	950,000.00
Cinematography Licence	-	350,000.00	350,000.00	350,000.00
Auctioneer Licence	-	350,000.00	350,000.00	350,000.00
Battery Charging Licence	-	100,000.00	100,000.00	100,000.00
Butchers Licence	-	150,000.00	150,000.00	150,000.00
Cloths Dyers Licence	-	100,000.00	100,000.00	100,000.00
Local Hair & Barbing Licence	-	220,000.00	220,000.00	220,000.00
Mobile Phone Promotion Licence	-	150,000.00	150,000.00	150,000.00
Motor Mechanic/Car Wash Licence	-	300,000.00	300,000.00	300,000.00
Depot Licence	-	50,000.00	50,000.00	50,000.00
Penel Beaters Licence	-	200,000.00	200,000.00	200,000.00
Photo Studio Licence	-	100,000.00	100,000.00	100,000.00

MAFA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
Printing Press Licence	-	100,000.00	100,000.00	100,000.00
Registration of Laundry & Dry Cleaners	-	100,000.00	100,000.00	100,000.00
Registration of Septic Tank Dislodging	-	220,000.00	220,000.00	220,000.00
Sand Granite Iron Rod Licence	-	250,000.00	250,000.00	250,000.00
Sales of Agric Produce	-	2,000,000.00	2,000,000.00	2,000,000.00
Irrigation	-	650,000.00	650,000.00	650,000.00
Clinic Licence	-	600,000.00	600,000.00	600,000.00
Hide & Skin Buyers Licence	-	500,000.00	500,000.00	500,000.00
Hawkers Permit Licence	-	400,000.00	400,000.00	400,000.00
Sale of Rifle Permit Licence	-	150,000.00	150,000.00	150,000.00
Total	-	12,990,000.00	12,990,000.00	12,990,000.00
FINE GENERAL				
Contractor Registration Fees	-	1,200,000.00	1,200,000.00	1,200,000.00
Birth & Death Registration Fees	-	300,000.00	300,000.00	300,000.00
Auctioneer Fees	-	150,000.00	150,000.00	150,000.00
Blacksmith Workshop Fees	-	200,000.00	200,000.00	200,000.00
Block Making Machine Fees	-	600,000.00	600,000.00	600,000.00
Building Materials Fees	-	450,000.00	450,000.00	450,000.00
Bus & Commercial Vehicle Fees	-	620,000.00	620,000.00	620,000.00
Clock & Watch Repair Fees	-	120,000.00	120,000.00	120,000.00
Cold Room Fees	-	110,000.00	1,200,000.00	110,000.00
Control of Noise Permit Fees	-	50,000.00	21,000.00	50,000.00
Corn Grinding Mill Fees	-	400,000.00	200,000.00	400,000.00
Electric Workshop Fees	-	180,000.00	180,000.00	180,000.00
Entertainment & Drumming Fees	-	200,000.00	120,000.00	200,000.00
Felling of Trees Fees	-	430,000.00	160,000.00	430,000.00
Vehicle Spare Parts Fees	-	90,000.00	15,000.00	90,000.00
Vulcanizer Fees	-	140,000.00	110,000.00	140,000.00
Welding Machine Fees	-	580,000.00	110,000.00	580,000.00
Native Liquor Fees	-	80,000.00	50,000.00	80,000.00
Hunting Fees	-	90,000.00	90,000.00	90,000.00
Squatters & Hawkers Fees	-	180,000.00	400,000.00	180,000.00
Bulk Cigarette Fees	-	70,000.00	180,000.00	70,000.00
Trade Fees	-	450,000.00	200,000.00	450,000.00
Forestry & Oil Exploration Fees	-	280,000.00	430,000.00	280,000.00
Reg. of Laundry & Dry Cleaners	-	190,000.00	90,000.00	190,000.00
Advertisement Rate Fees	-	200,000.00	140,000.00	200,000.00
Earning from Industrial Undertakings	-	540,000.00	580,000.00	540,000.00
Block & Bricks Making Fees	-	300,000.00	80,000.00	300,000.00
Rural Electrification Fees	-	4,000,000.00	90,000.00	4,000,000.00
Recovery of Loses & Overpayment	-	250,000.00	180,000.00	250,000.00
Unclaimed Deposit	-	250,000.00	70,000.00	250,000.00
Tractor Hiring Units	-	6,500,000.00	450,000.00	6,500,000.00
Ingredients Grinding Mill Fee	-	300,000.00	280,000.00	300,000.00
Kiosk Fees	-	500,000.00	190,000.00	500,000.00
Motor Cycle Fees	-	400,000.00	200,000.00	400,000.00
Naming of Street Registration Fees	-	150,000.00	540,000.00	150,000.00
Painting, Spraying & Sign Writing Fees	-	135,000.00	300,000.00	135,000.00
Pest Control & Disinfectant Charges	-	150,000.00	4,000,000.00	150,000.00
Petty Traders Fees	-	450,000.00	250,000.00	450,000.00
Photostat & Typing Institute Fees	-	100,000.00	250,000.00	100,000.00
Rice Mill & Cassava Grinding Fees	-	350,000.00	6,500,000.00	350,000.00
Sand Dredging Fees	-	250,000.00	300,000.00	250,000.00
Surface Kerosene Fees	-	280,000.00	500,000.00	280,000.00
Woodmaking & Carpentry W/Shop F.	-	250,000.00	400,000.00	250,000.00
Impounding of Animal Fees	-	350,000.00	150,000.00	350,000.00
Towing of Vehicle Fine & Fees	-	150,000.00	135,000.00	150,000.00
Slaughter Fees	-	900,000.00	150,000.00	900,000.00
Eating House Fees	-	380,000.00	450,000.00	380,000.00

MAFA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
Open Air Preaching Permit Fees	-	100,000.00	100,000.00	100,000.00
Dispensary & Maternity Fees	-	500,000.00	350,000.00	500,000.00
Laboratory Test Fees	-	100,000.00	250,000.00	100,000.00
Produce Buying Fees	-	3,500,000.00	280,000.00	3,500,000.00
Survey Fees	-	200,000.00	250,000.00	200,000.00
Approval of Building Plan Fees	-	300,000.00	350,000.00	300,000.00
Commission on Transfer of Plot Fee	-	300,000.00	150,000.00	300,000.00
Total	-	29,295,000.00	25,111,000.00	29,295,000.00
SALES GENERAL				
Sales of Fertilizer	-	4,000,000.00	4,000,000.00	4,000,000.00
Total	-	4,000,000.00	4,000,000.00	4,000,000.00
EARNING GENERAL				
Earning from Markets	-	3,000,000.00	3,000,000.00	3,000,000.00
Earning from Motor Parks	-	2,000,000.00	2,000,000.00	2,000,000.00
Earning from Shop & Shopping Centers	-	2,500,000.00	2,500,000.00	2,500,000.00
Earning from Cattle Markets	-	2,500,000.00	2,500,000.00	2,500,000.00
Earning from Proceed & Sales Consumer	-	650,000.00	650,000.00	650,000.00
Earning from Transport Service	-	4,500,000.00	4,500,000.00	4,500,000.00
Earning from Environmental Sanitation Service	-	250,000.00	250,000.00	250,000.00
Total	-	15,400,000.00	15,400,000.00	15,400,000.00
RENT ON LOCAL GOVT. BUILDING GENERAL				
Rent on Government Quarters	-	600,000.00	600,000.00	600,000.00
Rent on Government Buildings	-	500,000.00	500,000.00	500,000.00
Total	-	1,100,000.00	1,100,000.00	1,100,000.00
RENT ON LAND & OTHERS GENERAL				
Rent on Government Land	-	250,000.00	250,000.00	250,000.00
Tenement Rate	-	1,500,000.00	1,500,000.00	1,500,000.00
Ground Rate	-	600,000.00	600,000.00	600,000.00
Total	-	2,350,000.00	2,350,000.00	2,350,000.00
OTHER RECEIPT				
VAT	319,861,993.02	-	-	(319,861,993.02)
PPT	3,486,260.05	-	-	(3,486,260.05)
Excess Bank Chgarges	3,677,657.46	-	-	(3,677,657.46)
Excess Crude	2,605,709.77	-	-	(2,605,709.77)
Forex Equalisation	39,634,657.11	-	-	(39,634,657.11)
Additional Fund From NNPC	2,447,053.27	-	-	(2,447,053.27)
Exchange Difference	9,087,038.82	-	-	(9,087,038.82)
Exchange Gain	5,943,571.82	-	-	(5,943,571.82)
Total	386,743,941.32	-	-	(386,743,941.32)

SCHEDULE OF JACC, PERSONNEL & OVERHEAD EXPENDITURE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
STATUTORY DEDUCTIONS				
3% Emirate Council	45,184,730.80	-	-	(45,184,730.80)
0.5% L.G. Audit	7,530,788.46	-	-	(7,530,788.46)
7% of L.E.A. Pri. Sch. Teachers Pension Plus	18,225,545.76	-	-	(18,225,545.76)
7% Local Govt Pension	33,117,389.10	-	-	(33,117,389.10)
Sub-Total	104,058,454.12	-	-	(104,058,454.12)
INTERVENTION FUNDING				
Contribution towards Funding of Primary Edu.	198,502,741.92	-	-	(198,502,741.92)
1% LGSC Training Fund	15,061,576.93	-	-	(15,061,576.93)
0.75% Admin Charges	11,296,182.68	-	-	(11,296,182.68)
5% Security	75,307,884.65	-	-	(75,307,884.65)
Sub-Total	300,168,386.18	-	-	(300,168,386.18)

MAFA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
		N	N	N
MISCELLANEOUS DEDUCTIONS FUNDING				
Serance Gratuity to Former LG Concillors	4,500,000.00	-	-	(4,500,000.00)
Contr. to Indigines Undergoing Armed Forces Training	400,000.00	-	-	(400,000.00)
IFAD Climate Change Adaptation Counterpart Funding	-	-	-	-
JNI Contribution	385,185.19	-	-	(385,185.19)
Retainership NTA/BRTV	1,260,000.00	-	-	(1,260,000.00)
Payment for Preparation of LGA's Annual Account	2,000,000.00	-	-	(2,000,000.00)
Procurement of Firewood, Food Items to IDPs	28,740,904.42	-	-	(28,740,904.42)
LGA's Hajj Fare	14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipments for SPHCA Biometric Data Capture	2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service	10,000,000.00	-	-	(10,000,000.00)
Workshop on Fiscal & Admin. Due Process	462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's	1,481,481.46	-	-	(1,481,481.46)
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees	9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019	2,686,860.00	-	-	(2,686,860.00)
Hotel Bills in respects of Borno State Hotel	-	-	-	-
Production of Projects Calendar 2018	680,000.00	-	-	(680,000.00)
Outstanding Liabilities	-	-	-	-
Logistics	-	-	-	-
Sub-Total	88,039,546.97	-	-	(88,039,546.97)
OFFICE OF THE CHAIRMAN				
Salary	449,475.54	2,679,268.00	2,679,268.00	2,229,792.46
Elected & Appointed Officials Ren Pacage	580,000.00	2,500,000.00	2,500,000.00	1,920,000.00
Local Travel & Transport: Training	930,000.00	3,000,000.00	3,000,000.00	2,070,000.00
Office Stationery/Computer Consumables	1,365,000.00	2,000,000.00	2,000,000.00	635,000.00
Maintenance of Motor Vehicles	800,000.00	2,000,000.00	2,000,000.00	1,200,000.00
Local Training	-	2,000,000.00	2,000,000.00	2,000,000.00
Security Vote (Including Operations)	4,910,000.00	6,000,000.00	6,000,000.00	1,090,000.00
Physical Security	20,000.00	4,500,000.00	4,500,000.00	4,480,000.00
Consulting Services & Special Committee	-	2,000,000.00	2,000,000.00	2,000,000.00
Entertainment & Official Hospitality	1,850,000.00	4,000,000.00	4,000,000.00	2,150,000.00
Grand to Communities & NGOs	-	10,000,000.00	10,000,000.00	10,000,000.00
Contribution to National Population	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	10,904,475.54	45,679,268.00	45,679,268.00	34,774,792.46
SECRETARY TO THE LOCAL GOVT.				
Salary	-	5,047,855.00	5,047,855.00	5,047,855.00
Local Travel & Transport: Training	3,455,662.80	4,000,000.00	4,000,000.00	544,337.20
Office Stationery/Computer Consumables	900,000.00	2,000,000.00	2,000,000.00	1,100,000.00
Maintenance of Motor Vehicle	917,000.00	3,000,000.00	3,000,000.00	2,083,000.00
Maintenance of Office Furniture	1,000,000.00	4,000,000.00	4,000,000.00	3,000,000.00
Entertainment & Official Hospitality	234,000.00	4,000,000.00	4,000,000.00	3,766,000.00
Total	6,506,662.80	22,047,855.00	22,047,855.00	15,541,192.20
THE COUNCIL				
Salary	-	25,687,340.00	25,687,340.00	25,687,340.00
Local Travel & Transport: Training	-	2,000,000.00	2,000,000.00	2,000,000.00
Telephone Charges	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of Motor Vehicle	-	3,000,000.00	3,000,000.00	3,000,000.00
Maintenance of Office Furniture	-	3,000,000.00	3,000,000.00	3,000,000.00
Constituency Allowance	6,195,000.00	20,000,000.00	20,000,000.00	13,805,000.00
Local Training	-	3,000,000.00	3,000,000.00	3,000,000.00
Entertainment & Official Hospitality	200,000.00	5,000,000.00	5,000,000.00	4,800,000.00
Grand to Communities & NGOs	-	2,000,000.00	2,000,000.00	2,000,000.00
Total	6,395,000.00	64,687,340.00	64,687,340.00	58,292,340.00

MAFA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
ADMIN. & GENERAL SERVICE				
Salary	81,615,581.73	93,869,102.00	93,869,102.00	12,253,520.27
Contributory Pension	-	5,986,000.00	5,986,000.00	5,986,000.00
Pension Allowance & Growth	-	25,000,000.00	25,000,000.00	25,000,000.00
Arrears of 10% Employer Con. Pension	-	5,986,000.00	5,986,000.00	5,986,000.00
Local Travel & Transport: Training	1,400,000.00	3,000,000.00	3,000,000.00	1,600,000.00
Staff Welfare Scheme	-	5,000,000.00	5,000,000.00	5,000,000.00
Office Stationery/Computer Consumables	1,465,000.00	3,000,000.00	3,000,000.00	1,535,000.00
Purchase of Food Stuff	-	-	-	-
Printing of Non Security Document	-	2,000,000.00	2,000,000.00	2,000,000.00
Maintenance of M/Veh./Transport Equip.	1,453,000.00	13,000,000.00	13,000,000.00	11,547,000.00
Maintenance of Office Furniture	1,293,000.00	15,000,000.00	15,000,000.00	13,707,000.00
Maint. of Office Building/Res. Quarters	2,094,000.00	5,000,000.00	5,000,000.00	2,906,000.00
Local Training	1,150,000.00	3,000,000.00	3,000,000.00	1,850,000.00
Local Government Election	5,167,000.00	130,500,000.00	130,500,000.00	125,333,000.00
Poverty Alleviation	76,248,949.47	100,000,000.00	100,000,000.00	23,751,050.53
Consulting Services & Special Committee	-	1,500,000.00	1,500,000.00	1,500,000.00
Insurance Premium	-	500,000.00	500,000.00	500,000.00
Refreshment & Meals	220,000.00	500,000.00	500,000.00	280,000.00
Local Government Reforms	14,441,000.00	300,000.00	300,000.00	(14,141,000.00)
Repayment Bond Redemption Fund	15,000.00	300,000.00	300,000.00	285,000.00
Promotion Exam By LGSB	-	300,000.00	300,000.00	300,000.00
Entertainment & Official Hospitality	-	40,000,000.00	40,000,000.00	40,000,000.00
Contribution to Training	1,900,000.00	5,000,000.00	5,000,000.00	3,100,000.00
Miscellaneous	231,630,890.00	50,000,000.00	50,000,000.00	(181,630,890.00)
Total	420,093,421.20	508,741,102.00	508,741,102.00	88,647,680.80
AGRIC & NATURAL RESOURCES				
Salary	92,941,667.72	107,455,858.00	107,455,858.00	14,514,190.28
Local Travel & Transport: Training	100,000.00	7,000,000.00	7,000,000.00	6,900,000.00
Payment for Drivers Allowance	-	500,000.00	500,000.00	500,000.00
Office Stationery/Computer Consumables	230,000.00	500,000.00	500,000.00	270,000.00
Printing of Non Security Document	-	500,000.00	500,000.00	500,000.00
Purchase of Veterinary Drugs	12,650,000.00	25,000,000.00	25,000,000.00	12,350,000.00
Maintenance of M/Veh./Transport Equip.	-	500,000.00	500,000.00	500,000.00
Maintenance of Office Furniture	200,000.00	2,000,000.00	2,000,000.00	1,800,000.00
Supply of Agric Equipment	-	20,000,000.00	20,000,000.00	20,000,000.00
Local Training	-	1,200,000.00	1,200,000.00	1,200,000.00
Conference Seminar & Workshop	-	1,000,000.00	1,000,000.00	1,000,000.00
Cleaning & Fumigation Service	1,800,000.00	8,000,000.00	8,000,000.00	6,200,000.00
Consulting Services & Special Committee	-	300,000.00	300,000.00	300,000.00
Trade Fair Exhibition	-	2,000,000.00	2,000,000.00	2,000,000.00
Promotion of Animal Feed Production	-	4,000,000.00	4,000,000.00	4,000,000.00
Formation & Development of Cooperative	-	4,000,000.00	4,000,000.00	4,000,000.00
Expansion of Nat. Spec. Prog. For F/Security	-	40,000,000.00	40,000,000.00	40,000,000.00
Entertainment & Official Hospitality	30,000.00	5,000,000.00	5,000,000.00	4,970,000.00
Provision of Service Material	-	5,000,000.00	5,000,000.00	5,000,000.00
Transport & Handling of Fertilizer	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Agric Map	-	1,000,000.00	1,000,000.00	1,000,000.00
Miscellaneous	166,370.80	15,000,000.00	15,000,000.00	14,833,629.20
Total	108,118,038.52	254,955,858.00	254,955,858.00	146,837,819.48
FINANCE & SUPPLY				
Salary	56,453,806.88	78,848,880.00	78,848,880.00	22,395,073.12
Local Travel & Transport: Training	-	8,500,000.00	8,500,000.00	8,500,000.00
Office Stationery/Computer Consumables	1,740,000.00	2,000,000.00	2,000,000.00	260,000.00
Printing of Non Security Document	1,770,000.00	1,000,000.00	1,000,000.00	(770,000.00)
Maintenance of M/Veh./Transport Equip.	1,975,130.00	3,500,000.00	3,500,000.00	1,524,870.00
Maintenance of Office Furniture	395,000.00	3,000,000.00	3,000,000.00	2,605,000.00
Conference ,Seminar & Workshop	-	1,000,000.00	1,000,000.00	1,000,000.00

MAFA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Consulting Services & Special Committee	-	500,000.00	500,000.00	500,000.00
Tax Consultant Fees	-	1,500,000.00	1,500,000.00	1,500,000.00
Bank Charges (Other Than Interest)	-	2,000,000.00	2,000,000.00	2,000,000.00
Refreshment & Meals	1,225,000.00	2,000,000.00	2,000,000.00	775,000.00
Settlement of Liabilities	400,000.00	15,000,000.00	15,000,000.00	14,600,000.00
Provision of Service Material	25,000.00	4,000,000.00	4,000,000.00	3,975,000.00
Miscellaneous	3,069,000.00	10,000,000.00	10,000,000.00	6,931,000.00
Total	67,052,936.88	132,848,880.00	132,848,880.00	65,795,943.12
BUDGET, PLAN, RESEARCH & STATISTIC				
Salary	-	15,245,500.00	15,245,500.00	15,245,500.00
Local Travel & Transport: Training	-	1,000,000.00	1,000,000.00	1,000,000.00
Internet Access Charges	-	500,000.00	500,000.00	500,000.00
Office Stationery/Computer Consumables	-	500,000.00	500,000.00	500,000.00
Printing of Non Security Document	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Computer Accessories	-	500,000.00	500,000.00	500,000.00
Maintenance of MNeH./Transport Equip.	-	500,000.00	500,000.00	500,000.00
Local Training	-	500,000.00	500,000.00	500,000.00
Conference, Seminar & Workshop	-	500,000.00	500,000.00	500,000.00
Consulting Services & Special Committee	-	1,000,000.00	1,000,000.00	1,000,000.00
Acquisition IPSAS Budget App. Software	-	500,000.00	500,000.00	500,000.00
Refreshment & Meals	-	1,500,000.00	1,500,000.00	1,500,000.00
Subscription to Professional Bodies	-	5,000,000.00	5,000,000.00	5,000,000.00
Budget Monitoring	-	500,000.00	500,000.00	500,000.00
Monitoring & Evaluation	-	500,000.00	500,000.00	500,000.00
Budget Preparation Expert	-	1,500,000.00	1,500,000.00	1,500,000.00
Statistic & Data Collection General	-	1,000,000.00	1,000,000.00	1,000,000.00
Logistic & Implementation	-	500,000.00	500,000.00	500,000.00
Entertainment & Official Hospitality	-	3,000,000.00	3,000,000.00	3,000,000.00
Total	-	35,245,500.00	35,245,500.00	35,245,500.00
WORKS TRANSPORT & HOUSING				
Salary	51,893,800.63	62,631,490.00	62,631,490.00	10,737,689.37
Local Travel & Transport: Training	140,292.80	6,500,000.00	6,500,000.00	6,359,707.20
Electricity Charges	-	3,000,000.00	3,000,000.00	3,000,000.00
Water Rates	-	3,000,000.00	3,000,000.00	3,000,000.00
BATC Allowance	-	1,000,000.00	1,000,000.00	1,000,000.00
Office Stationery/Computer Consumables	145,000.00	2,000,000.00	2,000,000.00	1,855,000.00
Printing of Non Security Document	-	1,500,000.00	1,500,000.00	1,500,000.00
Maintenance of MNeH./Transport Equip.	-	2,000,000.00	2,000,000.00	2,000,000.00
Maintenance of Office Furniture	-	2,000,000.00	2,000,000.00	2,000,000.00
Maintenance of Borehole	6,278,000.00	28,000,000.00	28,000,000.00	19,722,000.00
Maintenance of Drainage	-	7,000,000.00	7,000,000.00	7,000,000.00
Opening of Blocked Culvert	-	5,000,000.00	5,000,000.00	5,000,000.00
Repairs of Vandalized Electric Poles	18,315,000.00	5,000,000.00	5,000,000.00	(13,315,000.00)
Bush Clearing Along Highways	-	5,000,000.00	5,000,000.00	5,000,000.00
Local Training	-	1,500,000.00	1,500,000.00	1,500,000.00
Provision of Service Material	3,583,000.00	25,000,000.00	25,000,000.00	21,417,000.00
Miscellaneous	9,546,000.00	25,000,000.00	25,000,000.00	15,454,000.00
Total	89,901,093.43	183,131,490.00	183,131,490.00	93,230,396.57
EDUCATION				
Provision of Uniforms & Other Clothing	330,000.00	15,000,000.00	15,000,000.00	14,670,000.00
Sports Materials	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	330,000.00	20,000,000.00	20,000,000.00	19,670,000.00
PRIMARY HEALTH CARE				
Salary	142,905,760.04	112,818,212.00	112,818,212.00	(30,087,568.04)
Local Travel & Transport: Training	50,000.00	5,000,000.00	5,000,000.00	4,950,000.00
Control of DNomiting	-	3,000,000.00	3,000,000.00	3,000,000.00
Purchase of Medical Equipment	-	10,000,000.00	10,000,000.00	10,000,000.00
HIV/AIDS & Diabetes Test Kits	-	2,500,000.00	2,500,000.00	2,500,000.00

MAFA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Cold Chain Materials	-	2,000,000.00	2,000,000.00	2,000,000.00
Polio Immunization Plus Day	995,000.00	12,000,000.00	12,000,000.00	11,005,000.00
Family Planning & Programme	-	2,500,000.00	2,500,000.00	2,500,000.00
Maintenance of MNeh./Transport Equip.	171,336.00	5,000,000.00	5,000,000.00	4,828,664.00
Maintenance of Office Furniture	285,000.00	3,000,000.00	3,000,000.00	2,715,000.00
Miscellaneous	7,814,950.00	12,000,000.00	12,000,000.00	4,185,050.00
Medical Assistance	-	5,000,000.00	5,000,000.00	5,000,000.00
Roll Back Malaria	-	10,000,000.00	10,000,000.00	10,000,000.00
Sanitation Exercise	30,000.00	5,000,000.00	5,000,000.00	4,970,000.00
Total	152,252,066.04	189,818,212.00	189,818,212.00	37,566,145.96
TRADITIONAL OFFICE				
Salary	25,329,105.40	19,533,327.00	19,533,327.00	(5,795,778.40)
Local Travel & Transport: Training	-	2,000,000.00	2,000,000.00	2,000,000.00
Allowance to Traditional Office	-	1,500,000.00	1,500,000.00	1,500,000.00
Office Stationery/Computer Consumables	200,000.00	500,000.00	500,000.00	300,000.00
Printing of Non Security Document	-	500,000.00	500,000.00	500,000.00
Maintenance of MNeh./Transport Equip.	-	500,000.00	500,000.00	500,000.00
Maintenance of Office Furniture	-	3,000,000.00	3,000,000.00	3,000,000.00
Total	25,529,105.40	27,533,327.00	27,533,327.00	2,004,221.60

SCHEDULE OF JACC AND CAPITAL EXPENDITURE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
JACC DEDUCTION				
5% Stabilization	30,123,153.86	-	-	(30,123,153.86)
20% LG Joint Development Programme	301,231,538.60	-	-	(301,231,538.60)
Rehabilitation of Federal Highway	-	-	-	-
Total	331,354,692.46	-	-	(331,354,692.46)

ADMIN & GENERAL SERVICES

Maintenance of Office Equipment	-	20,000,000.00	20,000,000.00	20,000,000.00
Renovation & Fencing of LG Secretariat	-	10,000,000.00	10,000,000.00	10,000,000.00
Construction of Car Park at Secretariat	-	5,000,000.00	5,000,000.00	5,000,000.00
Renovation of Police Station	1,000,000.00	15,000,000.00	15,000,000.00	14,000,000.00
Purchase of Motor Vehicle	-	15,000,000.00	15,000,000.00	15,000,000.00
Furniture of Secretariat	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of Information Equipment	-	5,000,000.00	5,000,000.00	5,000,000.00
Construction & Ren. Of Govt Lodge	-	35,000,000.00	35,000,000.00	35,000,000.00
Renovation of Staff Quarters, DH Office & Res	-	20,000,000.00	20,000,000.00	20,000,000.00
Construction & Ren. Of Viewing Centers	22,500,000.00	25,000,000.00	25,000,000.00	2,500,000.00
Total	23,500,000.00	160,000,000.00	160,000,000.00	136,500,000.00

AGRIC & NATURAL RESOURCES

Purchase of Tractors	-	20,000,000.00	20,000,000.00	20,000,000.00
Purchase of Agro Chemical & Equipment	-	20,000,000.00	20,000,000.00	20,000,000.00
Purchase of Fertilizer	-	15,000,000.00	15,000,000.00	15,000,000.00
Purchase of Improve Seeds	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Working Bulls	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Water Pump	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Thrashing	-	5,000,000.00	5,000,000.00	5,000,000.00
Construction of Agric Store	-	2,000,000.00	2,000,000.00	2,000,000.00
Construction of Shades Gawa	-	1,000,000.00	1,000,000.00	1,000,000.00
Construction of Vet. Clinic & Slaught House	-	3,000,000.00	3,000,000.00	3,000,000.00
Purchase of Drugs, Vaccine & Equipment	-	5,000,000.00	5,000,000.00	5,000,000.00
Establishment of Poultry Farm	-	5,000,000.00	5,000,000.00	5,000,000.00
Construction of Hide & Skin Shade	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Animal Feeds	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Poultry	-	5,000,000.00	5,000,000.00	5,000,000.00

MAFA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Establishment of Fish Ponds	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Fish Feeds	-	5,000,000.00	5,000,000.00	5,000,000.00
Establishment of Economic Trees	-	5,000,000.00	5,000,000.00	5,000,000.00
Construction of Clinic, Slaughter Slaps/House	-	4,000,000.00	4,000,000.00	4,000,000.00
Construction of Hide & Skin Shade	-	1,000,000.00	1,000,000.00	1,000,000.00
Construction of Earth Dam	-	1,000,000.00	1,000,000.00	1,000,000.00
Construction of Earth Dam	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	-	120,000,000.00	120,000,000.00	120,002,018.00
FINANCE & SUPPLY				
Const. & Ren. of M/Stalls & M/Park M/Dongo	-	18,000,000.00	18,000,000.00	18,000,000.00
Const. & Ren. of M/Stalls & M/Park L/Ngowan	-	18,000,000.00	18,000,000.00	18,000,000.00
Const. & Ren. of M/Stalls Gawa	-	5,000,000.00	5,000,000.00	5,000,000.00
Const. & Ren. of M/Stalls Masu	-	15,000,000.00	15,000,000.00	15,000,000.00
Const. & Ren. of M/Stalls Mafa	-	20,000,000.00	20,000,000.00	20,000,000.00
Const. & Ren. of S/Complex	-	25,000,000.00	25,000,000.00	25,000,000.00
Total	-	101,000,000.00	101,000,000.00	101,000,000.00
EDUCATION				
Contribution to LEA Office Project	-	5,000,000.00	5,000,000.00	5,000,000.00
Cont. to Primary & Secondary School Ren Str	-	13,000,000.00	13,000,000.00	13,000,000.00
Cont. to Boarding School Ren Structures	-	13,000,000.00	13,000,000.00	13,000,000.00
Contribution to Primary School	-	50,000,000.00	50,000,000.00	50,000,000.00
Total	-	81,000,000.00	81,000,000.00	81,000,000.00
WORKS TRANSPORT & HOUSING				
Construction of Feeder Road Mafa	-	22,628,000.00	22,628,000.00	22,628,000.00
Drilling of Boreholes Donga	-	28,000,000.00	28,000,000.00	28,000,000.00
Electrification Loskuri	-	15,000,000.00	15,000,000.00	15,000,000.00
Drilling of Boreholes Maiwa	-	28,000,000.00	28,000,000.00	28,000,000.00
Drilling of Boreholes T/Ngamdua	-	28,000,000.00	28,000,000.00	28,000,000.00
Tube Well Kaleri	-	1,950,000.00	1,950,000.00	1,950,000.00
Tube Well Gawa	-	1,950,000.00	1,950,000.00	1,950,000.00
Cement Well Ajiri	-	1,600,000.00	1,600,000.00	1,600,000.00
Cement Well Kaitaram	-	1,600,000.00	1,600,000.00	1,600,000.00
Cement Well Sakeri	-	1,600,000.00	1,600,000.00	1,600,000.00
Cement Well Munyeri	-	1,600,000.00	1,600,000.00	1,600,000.00
Cement Well	-	1,600,000.00	1,600,000.00	1,600,000.00
Cement Well Saiwa Abba Ri	-	1,600,000.00	1,600,000.00	1,600,000.00
Cement Well Maafa Maza	-	1,600,000.00	1,600,000.00	1,600,000.00
Cement Well Farto	-	1,600,000.00	1,600,000.00	1,600,000.00
Cement Well Mujigine Mane	-	1,600,000.00	1,600,000.00	1,600,000.00
Cement Well Dure	-	1,600,000.00	1,600,000.00	1,600,000.00
Cement Well Masu Maa Sheriffli	-	1,600,000.00	1,600,000.00	1,600,000.00
Cement Well Koshebe Burrumburi	-	1,600,000.00	1,600,000.00	1,600,000.00
Cement Well Leji Tilishe	-	1,600,000.00	1,600,000.00	1,600,000.00
Cement Well Muna	-	1,600,000.00	1,600,000.00	1,600,000.00
Drilling of Boreholes Limanti Umarari	-	28,000,000.00	28,000,000.00	28,000,000.00
Drilling of Boreholes Azayakura	-	28,000,000.00	28,000,000.00	28,000,000.00
Total	-	203,928,000.00	203,928,000.00	203,928,000.00
PRIMARY HEALTH CARE				
Construction of Health Center T/Ngamdua	-	21,500,000.00	21,500,000.00	21,500,000.00
Construction of Health Center Mala Kaleri	-	21,500,000.00	21,500,000.00	21,500,000.00
Construction of Health Center Masu	-	21,500,000.00	21,500,000.00	21,500,000.00
Construction of Health Center Limanti	-	21,500,000.00	21,500,000.00	21,500,000.00
Construction of Health Center Margimari	-	21,500,000.00	21,500,000.00	21,500,000.00
Repairs & Ren. Of Health Clinic Ajiri Leje	-	21,500,000.00	21,500,000.00	21,500,000.00
Construction of Health Center Mujigine	-	21,500,000.00	21,500,000.00	21,500,000.00
Construction of Health Center Ngom	-	20,500,000.00	20,500,000.00	20,500,000.00
Total	-	171,000,000.00	171,000,000.00	171,000,000.00



BORNO STATE OF NIGERIA

**MAGUMERI
LOCAL GOVERNMENT COUNCIL**

■ *ANNUAL FINANCIAL STATEMENT* ■

FOR THE YEAR ENDED

31ST DECEMBER, 2018.

MAGUMERI LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 1
CASHFLOW STATEMENT

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
From Operation:			
RECIEPT:			
Statutory Allocation FAAC		1,782,374,413.44	837,686,186.92
Value Added Tax		-	-
Sub Total		1,782,374,413.44	837,686,186.92
Internal Generated Revenue			
Internal Generated Revenue	3	40,000.00	4,186,500.00
OTHER RECIEPT:	4		
VAT		336,427,567.28	-
PPT		4,125,610.97	-
Excess Bank Chgarges		4,352,158.70	-
Excess Crude		3,083,575.14	-
Forex Equalisation		46,903,321.66	-
Additional Fund From NNPC		2,895,822.37	-
Exchange Difference		10,753,525.72	-
Exchange Gain		7,033,573.18	-
Sub Total		415,575,155.02	-
Total Receipts		2,197,989,568.46	841,872,686.92
PAYMENTS:			
STATUTORY DEDUCTIONS	5		
3% Emirate Council		53,471,232.04	-
0.5% L.G. Audit		8,311,872.07	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus		15,630,232.35	-
7% Local Govt Pension		30,349,795.47	-
Sub-Total		107,763,131.93	-
INTERVENTION FUNDING	6		
Contribution towards Funding of Primary Edu.		161,423,376.96	-
1% LGSC Training Fund		17,823,744.14	-
0.75% Admin Charges		13,367,808.11	-
5% Security		89,118,720.67	-
Sub-Total		281,733,649.88	-
MISCELLANEOUS DEDUCTIONS FUNDING	7		
Sererance Gratuity to Former LG Concillors		7,200,000.00	-
Contr. to Indigines Undergoing Armed Forces Training		450,000.00	-
IFAD Climate Change Adaptation Counterpart Funding		-	-
JNI Contribution		385,185.19	-
Retainership NTA/BRTV		1,680,000.00	-
Payment for Preparation of LGA's Annual Account		1,000,000.00	-
Procurement of Firewood, Food Items to IDPs		43,827,957.55	-
LGA's Hajj Fare		23,384,073.31	-
Purc. of Equipts for SPHCA Biometric Data Capture		2,206,227.77	-
Provision of Essential Service		10,000,000.00	-
Workshop on Fiscal & Admin. Due Process		462,962.96	-
Diesel to Tractors for Farming Across LGA's		1,481,481.48	-
Gratuity to Local Edu. Authority Retireess		9,259,259.26	-
Gratuity to Local Government Retireess		9,259,259.26	-
WAEC/SSCE & NECO 2017/2018		1,555,930.00	-
Hotel Bills inrespects of Borno State Hotel		-	-

MAGUMERI LOCAL GOVERNMENT OF BORNO STATE

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
Production of Projects Calender 2018		680,000.00	-
Outstanding Liabilities		-	-
Logistics		-	-
Sub-Total		112,832,336.78	-
Personnel Emoluments:	8	426,951,587.24	426,951,587.24
Overhead Cost	9	621,000,108.95	356,000,463.10
Sub-Total		1,047,951,696.19	782,952,050.34
Total Payments		1,550,280,892.00	782,952,050.34
Cash Flow From Operations		647,708,676.46	58,920,636.58
CASH FLOW FROM INVESTMENT:			
Phurchase/Contruotion of Assest	9	19,580,354.54	54,612,630.20
Phurchase of Fin. Market Intrument		-	-
Total Cash Flow From Investment		19,580,354.54	54,612,630.20
CASH FLOW FROM FINANCING:			
Increase/Decrease in Cash		20,806,014.04	4,308,006.38
Opening Cash Balance		(19,612,280.19)	1,852,450.53
Closing Cash Balance	10	1,193,733.85	6,160,456.91

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
ASSESTS:			
Treasuries& Banks	11	1,193,733.82	6,160,456.91
Investments	12	4,285,920.53	4,285,920.52
Advances	13	3,273,000.00	294,124,073.55
Total Assests		8,752,654.35	304,570,450.98
PUBLIC FUND & LIABILITIES:			
Consolidated Revenue Fund	14	1,193,733.82	6,160,456.91
Other Fund - Investment Fund		234,519,953.07	234,519,953.07
Total Public Fund		235,713,686.89	240,680,409.98
Deposits	15	62,457,567.68	62,457,567.68
LGLB	16	1,432,473.32	1,432,473.32
Total Liabilities		63,890,041.00	63,890,041.00
Public Fund + Liabilities		8,752,654.35	304,570,450.98

STATEMENT NO. 3
CONSOLIDATED REVENUE FUND

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Opening Balance (a)		6,160,456.91	-	-	6,160,456.91
Add: REVENUE (INCOME) (b)					
S/Allocation from Federal Govt.	17	1,762,374,413.44	2,034,443,112.00	1,125,311,180.00	252,068,698.56
S/Allocation from State Govt.		-	250,000,000.00	200,000,000.00	250,000,000.00
Share of VAT		-	378,870,525.00	287,460,769.00	378,870,525.00
Sub Total		1,762,374,413.44	2,663,313,637.00	1,612,771,949.00	880,939,223.56
Personal Taxes	18	-	9,000,000.00	9,000,000.00	9,000,000.00
Licence General	19	-	21,100,000.00	21,100,000.00	21,100,000.00
Fees General	20	-	12,630,000.00	12,630,000.00	12,630,000.00
Fine General	21	-	4,900,000.00	4,900,000.00	4,900,000.00
Sales General	22	-	5,400,000.00	5,400,000.00	5,400,000.00
Earning General	23	40,000.00	27,800,000.00	27,800,000.00	27,760,000.00
Rent Local Government Gen.	24	-	2,000,000.00	2,000,000.00	2,000,000.00
Rent on Land & Others	25	-	2,800,000.00	2,800,000.00	2,800,000.00
Repayment of Loan	26	-	1,000,000.00	1,000,000.00	1,000,000.00
Investment Income	27	-	5,000,000.00	5,000,000.00	5,000,000.00
Interest Earned	28	-	5,500,000.00	5,500,000.00	5,500,000.00
Domestic Grant	29	-	50,000,000.00	50,000,000.00	50,000,000.00
Total Revenue (Income) (b)		1,762,414,413.44	2,810,443,637.00	1,759,901,949.00	1,028,029,223.56
Other Receipt (c)	30				
VAT		336,427,567.28	-	-	(336,427,567.28)
PPT		4,125,610.97	-	-	(4,125,610.97)
Excess Bank Chgarges		4,352,158.70	-	-	(4,352,158.70)
Excess Crude		3,083,575.14	-	-	(3,083,575.14)
Forex Equalisation		46,903,321.66	-	-	(46,903,321.66)
Additional Fund From NNPC		2,895,822.37	-	-	(2,895,822.37)
Exchange Difference		10,753,525.72	-	-	(10,753,525.72)
Exchange Gain		7,033,573.18	-	-	(7,033,573.18)
Sub Total		415,575,155.02	-	-	(415,575,155.02)
Total Funds Available (a+b+c)		2,216,406,344.41	2,810,443,637.00	1,759,901,949.00	594,037,292.59
Less: EXPENDITURE					
STATUTORY DEDUCTIONS	5				
3% Emirate Council		53,471,232.04	-	-	(53,471,232.04)
0.5% L.G. Audit		8,311,872.07	-	-	(8,311,872.07)
7% of L.E.A. Pri. Sch. Teachers Pension Plus		15,630,232.35	-	-	(15,630,232.35)
7% Local Govt Pension		30,349,795.47	-	-	(30,349,795.47)
Sub-Total		107,763,131.93	-	-	(107,763,131.93)
INTERVENTION FUNDING	6				
Contribution towards Funding of Primary Edu.		161,423,376.96	-	-	(161,423,376.96)
1% LGSC Training Fund		17,823,744.14	-	-	(17,823,744.14)
0.75% Admin Charges		13,367,808.11	-	-	(13,367,808.11)
5% Security		89,118,720.67	-	-	(89,118,720.67)
Sub-Total		281,733,649.88	-	-	(281,733,649.88)
MISCELLANEOUS DEDUCTIONS FUNDING	7				
Serence Gratuity to Former LG Conciliors		7,200,000.00	-	-	(7,200,000.00)
Contr. to Indigines Undergoing Armed Forces Training		450,000.00	-	-	(450,000.00)
IFAD Climate Change Adaptation Counterpart Funding		-	-	-	-
JNI Contribution		385,185.19	-	-	(385,185.19)
Retentionship NTA/BRTV		1,680,000.00	-	-	(1,680,000.00)
Payment for Preparation of LGA's Annual Account		1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood, Food Items to IDPs		43,827,957.55	-	-	(43,827,957.55)
LGA's Hajj Fare		23,384,073.31	-	-	(23,384,073.31)

MAGUMERI LOCAL GOVERNMENT OF BORNO STATE

	NOTE	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
		N	N	N	N
Purch. of Equipments for SPHCA Biometric Data Capture		2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service		10,000,000.00	-	-	(10,000,000.00)
Workshop on Fiscal & Admin. Due Process		462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's		1,481,481.48	-	-	(1,481,481.48)
Gratuity to Local Edu. Authority Retirees		9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees		9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2017/2018		1,555,930.00	-	-	(1,555,930.00)
Hotel Bills in respects of Borno State Hotel		-	-	-	-
Production of Projects Calendar 2018		680,000.00	-	-	(680,000.00)
Outstanding Liabilities		-	-	-	-
Logistics		-	-	-	-
Sub-Total		112,832,336.78	-	-	(112,832,336.78)
Personnel Cost	27	426,951,587.24	610,675,903.30	585,839,149.00	183,724,316.06
Overhead Cost	28	621,000,108.95	922,714,204.92	747,635,865.00	301,714,095.97
Sub-Total		1,047,951,696.19	1,533,390,108.22	1,333,275,014.00	485,438,412.03
Total Expenditure		1,550,280,892.00	1,533,390,108.22	1,333,275,014.00	(16,890,783.78)
Operating Fund B/4 Transfer		210,153,005.29	1,277,053,528.78	753,037,685.00	1,066,900,523.49
APPROPRIATION TRANSFERS					
Transfer to Capital Dev. Fund		19,580,354.54	837,500,000.00	617,700,000.00	817,919,645.46
Total Appropriation		19,580,354.54	837,500,000.00	617,700,000.00	817,919,645.46
Closing Balance		1,193,733.82	2,114,253,528.78	135,337,685.00	2,113,059,794.96

STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND

	NOTE	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
		N	N	N	N
Add: Capital Receipts					
Value Added Tax		-	378,870,525.00	319,653,285.00	378,870,525.00
Transfer From CRF		19,580,354.54	837,200,000.00	617,700,000.00	817,619,645.46
Total Capital Receipts		19,580,354.54	1,216,070,525.00	937,353,285.00	1,196,490,170.46
Total Capital Funds Available		19,580,354.54	1,216,070,525.00	937,353,285.00	1,196,490,170.46
Less: Capital Expenditure					
JACC Deduction	35				
5% Stabilization		35,647,488.25	-	-	(35,647,488.25)
20% LG Joint Development Programme		2,793,370,801.28	-	-	(2,793,370,801.28)
Rehabilitation of Federal Highway		11,035,000.00	-	-	(11,035,000.00)
Sub-Total DIFF. WITH JAAC		2,840,053,289.53	-	-	(2,840,053,289.53)
Administrative					
Admin & General Services	29	-	38,000,000.00	150,000,000.00	38,000,000.00
Sub-Total		-	38,000,000.00	150,000,000.00	38,000,000.00
Economic					
Agric & Natural Resources	30	880,354.54	99,000,000.00	49,000,000.00	98,119,645.46
Finance & Supply	31	-	101,500,000.00	61,000,000.00	101,500,000.00
Sub-Total		880,354.54	200,500,000.00	110,000,000.00	199,619,645.46
Regional Development					
Works Transport & Housing	32	18,700,000.00	183,000,000.00	178,000,000.00	164,300,000.00
Sub-Total		18,700,000.00	183,000,000.00	178,000,000.00	164,300,000.00
Social					
Educ. & Social Development	33	-	73,500,000.00	65,700,000.00	73,500,000.00
Primary Health Care	34	-	127,000,000.00	114,000,000.00	127,000,000.00
Sub-Total		-	200,500,000.00	179,700,000.00	200,500,000.00
Total Capital Expenditure		19,580,354.54	837,200,000.00	2,121.00	817,619,645.46

MAGUMERI LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CASHFLOW STATEMENT

	ACTUAL 2018 N	ACTUAL 2017 N
Note 3 - Internal Generated Revenue		
Fees General	-	3,023,500.00
Earning General	40,000.00	543,000.00
Investment Income	-	620,000.00
Total	40,000.00	4,186,500.00
Note 4 - Other Receipt		
VAT	336,427,567.28	-
PPT	4,125,810.97	-
Excess Bank Chgarges	4,352,158.70	-
Excess Crude	3,083,575.14	-
Forex Equalisation	46,903,321.66	-
Additional Fund From NNPC	2,895,822.37	-
Exchange Difference	10,753,525.72	-
Exchange Gain	7,033,573.18	-
Total	415,575,155.02	-
Note 5 - Statutory Deductions		
3% Emirate Council	53,471,232.04	-
0.5% L.G. Audit	8,311,872.07	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus	15,630,232.35	-
7% Local Govt Pension	30,349,795.47	-
Total	107,763,131.93	-
Note 6 - Intervention Funding		
Contribution towards Funding of Primary Edu.	161,423,376.96	-
1% LGSC Training Fund	17,823,744.14	-
0.75% Admin Charges	13,367,808.11	-
5% Security	89,118,720.67	-
Sub-Total	281,733,649.88	-
Note 7 - Miscellaneous Deductions Funding		
Serence Gratuity to Former LG Concillors	7,200,000.00	-
Contr. to Indigines Undergoing Armed Forces Training	450,000.00	-
IFAD Climate Change Adaptation Counterpart Funding	-	-
JNI Contribution	385,185.19	-
Retainership NTA/BRTV	1,680,000.00	-
Payment for Preparation of LGA's Annual Account	1,000,000.00	-
Procurement of Firewood, Food Items to IDPs	43,827,957.55	-
LGA's Hajj Fare	23,384,073.31	-
Purc. of Equipts for SPHCA Biometric Data Capture	2,206,227.77	-
Provision of Essential Service	10,000,000.00	-
Workshop on Fiscal & Admin. Due Process	462,962.96	-
Diesel to Tractors for Farming Across LGA's	1,481,481.48	-
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-
Gratuity to Local Government Retirees	9,259,259.26	-
WAEC/SSCE & NECO 2017/2018	1,555,930.00	-
Hotel Bills in respects of Borno State Hotel	-	-
Production of Projects Calender 2018	680,000.00	-
Outstanding Liabilities	-	-
Logistics	-	-
Total	112,832,336.78	-

MAGUMERI LOCAL GOVERNMENT OF BORNO STATE

	NOTE	ACTUAL 2018	ACTUAL 2017
		N	N
Note 8 - Personnel Emoluments			
Office of the Chairman		20,798,939.55	20,798,939.55
Office of the Secretary		13,561,021.29	13,561,021.29
Office of the Legislative		4,348,300.88	4,348,300.88
Admin & General Services		31,962,800.06	31,962,800.06
Agric & Natural Resources		59,928,460.62	59,928,460.62
Finance & Supply		41,315,702.82	41,315,702.82
Works Transport & Housing		57,428,649.09	57,428,649.09
Primary Health Care		166,204,152.12	166,204,152.12
Traditional Office		31,403,560.81	31,403,560.81
Total		426,951,587.24	426,951,587.24

Note 9 - Overhead Cost			
Office of the Chairman		109,714,008.00	109,714,008.00
Office of the Secretary		300,000.00	300,000.00
Office of the Legislative		7,115,000.00	7,115,000.00
Admin & General Services		29,066,255.10	29,066,255.10
Agric & Natural Resources		100,499,645.85	-
Finance & Supply		1,005,000.00	1,005,000.00
Works Transport & Housing		84,000,000.00	-
Primary Health Care		80,500,000.00	-
Traditional Office		208,800,200.00	208,800,200.00
Total		621,000,108.95	356,000,463.10

Note 10 - Advances
Personal advance:

NAME OF HOLDER	PURPOSE	BALANCE N
Fantami Kur	Grinding Machine Loan	20,000.00
Hajja Zara Joloram	" "	20,000.00
Konto Ngamma	" "	20,000.00
Mallam Fantami	" "	20,000.00
Kaka Maidugu	" "	20,000.00
Goni Bukar	" "	20,000.00
Alh. AN Mallamti	" "	20,000.00
Mustapha Fatimari	" "	20,000.00
Zarami Ngaribe	" "	20,000.00
Fantami B. Bukar	" "	20,000.00
Lawan Fannami	Grinding Machine Loan	20,000.00
Bulama Usman	" "	20,000.00
Kyari Kawu	" "	3,000.00
Mallam Musti	Grinding Machine Loan	3,000.00
Mustapha Gremarambe	" "	3,000.00
Bukar Yaki Mebe	" "	3,000.00
Bura Tela	" "	3,000.00
Goni Fantami	" "	3,000.00
Audu Aisami	" "	3,000.00
Aisami Ismamari	" "	3,000.00
Modu Meremi	" "	3,000.00
Kyari Masta	" "	3,000.00
Mai Madu Gana	" "	3,000.00
Mustapha Zarabe	" "	3,000.00
Abba Gana Ajimi	" "	3,000.00
Bukar Sugu	" "	3,000.00
Ibrahim isa	" "	3,000.00
Modu Gadarimari	" "	3,000.00
Modu Kawudima	" "	3,000.00
Aisami Goni	" "	3,000.00
Au Ngari	" "	3,000.00

MAGUMERI LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PURPOSE	BALANCE N
AN Bintumi	Grinding Machine Loan	3,000.00
Modu Falmatami	"	3,000.00
Bukar Busami	"	3,000.00
Alh. Baba G. Busari	"	3,000.00
Karu Talba	"	3,000.00
Abba Gana Busari	"	3,000.00
Wakil Juddum	"	3,000.00
Alh. Baba G. Kori	"	3,000.00
Alh. Zarma Jodoram	"	20,000.00
Modibbo Mallambe	"	20,000.00
Kyari Kur Malari	"	20,000.00
Mallam Lagari	"	20,000.00
Koyidi AN	"	20,000.00
Baba Abba Nguburam	"	20,000.00
Modu Kalizaram	"	20,000.00
Modu Mairambe	"	20,000.00
Mustapha Busami	"	20,000.00
Fanna Gambomi	"	20,000.00
Marami Gojirambe	"	20,000.00
Hajja Fanna	"	20,000.00
Modu Kur	"	20,000.00
Sadiq Ngamma	"	20,000.00
Wali Bintumi	"	20,000.00
Abatcha Gana	"	20,000.00
Aisami Mustapha	"	20,000.00
Kyari Fantami	"	20,000.00
Bukar Zarami	"	20,000.00
Ngari Modu Ajibe	"	20,000.00
Modu Amaryabe	"	20,000.00
Mallam Kur Modube	"	20,000.00
Ngari Jambati	"	20,000.00
Sub - Total Personal Advance		781,000.00

Non Personal Advance:

NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
Bukar Ali Kareram	1/10/2017	Standing Imprest	900,000.00
Ali Zarami	61/05/17	"	200,000.00
Kaka Lawan Kyari	98/05/17	"	600,000.00
Ali Zarami	57/07/17	"	500,000.00
Umara M. Garba	61/06/17	"	306,000.00
Umara Garba	74/07/17	"	146,000.00
Umara Garba	50/07/17	"	411,000.00
Modu Aidami	9/7/2017	"	210,000.00
Sub - Total Non Personal Advance			3,273,000.00

SUMMARY

Personal Advance	781,000.00
Non personal Advance	3,273,000.00
Total Advance	4,054,000.00

ACTUAL
2018
N

ACTUAL
2017
N

Notes 10 - Purchase/Construction of Capital Assets

JACC Deduction		
5% Stabilization	35,647,488.25	-
20% LG Joint Development Programme	2,793,370,801.28	-
Rehabilitation of Federal Highway	11,035,000.00	-
Sub-Total DIFF. WITH JAAC	2,840,053,289.53	-

MAGUMERI LOCAL GOVERNMENT OF BORNO STATE

Administrative

Admin & General Services	-	29,804,038.84
Sub-Total	-	29,804,038.84

Economic

Agric & Natural Resources	880,354.54	500,000.00
Finance & Supply	-	7,313,691.36
Sub-Total	880,354.54	7,813,691.36

Reginal Development

Works Transport & Housing	18,700,000.00	15,994,900.00
Sub-Total	18,700,000.00	15,994,900.00

Social

Education Social Development	-	-
Primary Health Care	-	1,000,000.00
Sub-Total	-	1,000,000.00

Grand Total	19,580,354.54	54,612,630.20
--------------------	----------------------	----------------------

NOTES TO ASSETS AND LIABILITIES

	ACTUAL 2018 N	ACTUAL 2017 N
Notes 11 - Treasuries & Banks		
Cash and Banks Balance		
Cash at Hand	48,601.20	-
First Bank Main Account	10,744.90	6,113,451.70
UBA Salary Account	1,098,240.96	10,517.41
UBA Revenue Account	36,146.76	36,487.80
	1,193,733.82	6,160,456.91
Note 12 - Investments		
Premier Commercial Bank	446,000.00	446,000.00
Premier Propt. Dev. Comp.	200,000.00	200,000.00
New African Marchant Bank	328,981.00	328,981.00
Federal Housing Units	84,952.36	84,952.36
Local Govt. Loan Board	1,225,987.16	1,225,987.16
Fertilizer Blending Board	1,000,000.00	1,000,000.00
Assurance Bank Plc	1,000,000.00	1,000,000.00
Total	4,285,920.52	4,285,920.52
Notes 13 - Consolidated Revenue Fund Account		
Opening Balance	6,160,456.91	1,852,450.53
Total Recurrent Revenues	1,007,565,327.64	841,872,686.92
Total Funds Available	1,013,725,784.55	843,725,137.45
Less:		
Recurrent Expenditure	1,047,951,696.19	782,952,050.34
Transfers/Appropriations	19,580,354.54	54,612,630.20
Closing Balance	1,193,733.82	6,160,456.91

MAGUMERI LOCAL GOVERNMENT OF BORNO STATE
Notes 14 - Capital Development Funds

Total Capital Receipts	19,580,354.54	54,612,630.20
Total Capital Funds Available	19,580,354.54	54,612,630.20
Less:		
Administrative	-	29,804,038.84
Economic	880,354.54	7,813,691.36
Regional Development	18,700,000.00	15,994,900.00
Social	-	1,000,000.00
Total Capital Expenditure	19,580,354.54	54,612,630.20

Note 15 - Receipt - Deposit

NAME OF HOLDER	PURPOSE	AMOUNT N
Borno State (BIR)	5% Withholding Tax	27,425,081.47
Borno State (BIR)	Pay as you earn	6,100,938.13
Federal Inland Revenue	5% Value Added Tax	25,578,544.50
NULGE	Union Due	1,338,735.80
MHWUN	" "	486,449.77
Federal Inland Revenue	5% Withholding Tax	75,882.00
National Union of Pensioners	Union Due	321,673.15
Borno State Govt.	Sales of Fertilizer	511,848.00
Sundry Contractors	10% Retention Fee	132.50
Alh. Babagana Zanna	Refund of Advance	4,439.60
Mal. Bukar Kolomi	Refund of Advance	8,200.00
All Aiyonora	" "	1,830.00
Aliyu P. Mussa	" "	4,429.68
Mr. Sheriff Goni	" "	3,966.48
Mohd Hassan	" "	4,186.00
Federal Mortgage Bank	" "	358,200.65
Babagana Lawan	National Housing Fund	1,500.00
Mohd H. Ngamdu	Refund of Advance	14,000.00
Pension Board	Pension Allowance	217,529.95
TOTAL		62,457,567.68

Note 16 - LGLB

LGLB	1,432,473.32	1,432,473.32
Total	1,432,473.32	1,432,473.32

MAGUMERI LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CONSOLIDATED REVENUE FUND

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Note: 14				
Government Share of Faac				
Statutory Allocation from Federal Govt.	1,782,374,413.44	2,034,443,112.00	1,419,529,414.00	252,068,698.56
Statutory Allocation from State Govt.	-	250,000,000.00	200,000,000.00	250,000,000.00
Share of VAT	-	378,870,525.00	319,653,285.00	378,870,525.00
Total	1,782,374,413.44	2,663,313,637.00	1,939,182,699.00	880,939,223.56
Note: 15				
Personal Taxes				
Community Development! Poll Tax	-	6,000,000.00	6,000,000.00	6,000,000.00
Cattle Taxes	-	2,000,000.00	2,000,000.00	2,000,000.00
Other Special Services Taxes	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	-	9,000,000.00	9,000,000.00	9,000,000.00
Note: 16				
Licence General				
Goldsmith & Gold Dealer Licence	-	200,000.00	200,000.00	200,000.00
Radio/TV Station Licence	-	10,000.00	10,000.00	10,000.00
Boats & Canoe Licence	-	60,000.00	60,000.00	60,000.00
Registration of Voluntary Organization	-	10,000.00	10,000.00	10,000.00
Bake House licence	-	800,000.00	800,000.00	800,000.00
Bicycle Licence & Hire Permit	-	450,000.00	450,000.00	450,000.00
Brick Making Licence	-	100,000.00	100,000.00	100,000.00
Dane Gun Licence	-	300,000.00	300,000.00	300,000.00
Cattle Dealers Licence	-	3,500,000.00	3,500,000.00	3,500,000.00
Dried Fish & Meat Licence	-	400,000.00	400,000.00	400,000.00
Pet (Dog) Licence	-	40,000.00	40,000.00	40,000.00
Fishing Permit Licence	-	100,000.00	100,000.00	100,000.00
Hawkers Permit Licence	-	200,000.00	200,000.00	200,000.00
Produce Buying Licence	-	1,800,000.00	1,800,000.00	1,800,000.00
Abattoir & Slaughter Licence	-	3,000,000.00	3,000,000.00	3,000,000.00
Trade Permit Licence	-	700,000.00	700,000.00	700,000.00
Auctioneer Licence	-	1,400,000.00	1,400,000.00	1,400,000.00
Battery Charging Licence	-	200,000.00	200,000.00	200,000.00
Blacksmith Workshop Licence	-	200,000.00	200,000.00	200,000.00
Block Making Licence	-	200,000.00	200,000.00	200,000.00
Building Material Licence	-	100,000.00	100,000.00	100,000.00
Butchers Licence	-	300,000.00	300,000.00	300,000.00
Clock & Watch Repairs Licence	-	50,000.00	50,000.00	50,000.00
Cloths Dyers Licence	-	50,000.00	50,000.00	50,000.00
Cold Room Licence	-	500,000.00	500,000.00	500,000.00
Electric (Radio & TV) Workshop Lic.	-	300,000.00	300,000.00	300,000.00
Hair Dressing Barbing Licence	-	100,000.00	100,000.00	100,000.00
Kiosk Licence	-	1,000,000.00	1,000,000.00	1,000,000.00
Local Hair Barbing & Plaiting Licence	-	150,000.00	150,000.00	150,000.00
Mobile Sales Promotion Licence	-	1,000,000.00	1,000,000.00	1,000,000.00
Motor Cycle Licence	-	1,100,000.00	1,100,000.00	1,100,000.00
Motor Mechanic/Car Wash Licence	-	200,000.00	200,000.00	200,000.00
Native Liquor Licence	-	200,000.00	200,000.00	200,000.00
Painting Spraying & Sgr. Writing W/S	-	200,000.00	200,000.00	200,000.00
Penel Beaters Licence	-	20,000.00	20,000.00	20,000.00
Petty Traders Licence	-	400,000.00	400,000.00	400,000.00
Photo Studio Licence	-	100,000.00	100,000.00	100,000.00
Photostart Typing Licence	-	100,000.00	100,000.00	100,000.00
Laundries & Dry Cleaners Licence	-	50,000.00	50,000.00	50,000.00
Rice Mill Cassava Grinding Licence	-	300,000.00	300,000.00	300,000.00
Sawmill Licence	-	200,000.00	200,000.00	200,000.00
Sewing Institute Licence	-	100,000.00	100,000.00	100,000.00
Surface Tank Kerosine Licence	-	500,000.00	500,000.00	500,000.00
Tent at Sea Beach Licence	-	40,000.00	40,000.00	40,000.00
Vehicle Spare Parts Licence	-	200,000.00	200,000.00	200,000.00
Vulcanizer Licence	-	200,000.00	200,000.00	200,000.00
Welding Machine Licence	-	200,000.00	200,000.00	200,000.00
Wood Making & Carpentry W/Sop Lic.	-	50,000.00	50,000.00	50,000.00
Total	-	21,380,000.00	21,380,000.00	21,380,000.00

MAGUMERI LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note : 17				
Fees General				
Contractor Registration Fees	-	2,000,000.00	2,000,000.00	2,000,000.00
Marriage & Divorce Fees	-	200,000.00	200,000.00	200,000.00
Tender Fees	-	1,500,000.00	1,500,000.00	1,500,000.00
Bill Board Advertisement Fee	-	400,000.00	400,000.00	400,000.00
Birth & Death Registration Fees	-	500,000.00	500,000.00	500,000.00
Change of Ownership Fees	-	100,000.00	100,000.00	100,000.00
Agricultural & Veterinary Service Fees	-	400,000.00	400,000.00	400,000.00
Business & Trade Operating Fees	-	300,000.00	300,000.00	300,000.00
Infection Fees	-	200,000.00	200,000.00	200,000.00
Timber & Forest Fees	-	400,000.00	400,000.00	400,000.00
Application Fees & Others	-	200,000.00	200,000.00	200,000.00
Auctioneer Fees	-	200,000.00	200,000.00	200,000.00
Battery Charges Fees	-	40,000.00	40,000.00	40,000.00
Blacksmith Workshop Fees	-	100,000.00	100,000.00	100,000.00
Block Making Fees	-	100,000.00	100,000.00	100,000.00
Brown Sugar Machine Fees	-	20,000.00	20,000.00	20,000.00
Building Materials Fees	-	100,000.00	100,000.00	100,000.00
Clock & Watch Repairs Fees	-	20,000.00	20,000.00	20,000.00
Commission on Transfer of Plot Fee	-	400,000.00	400,000.00	400,000.00
Control of Noise Permit Fees	-	100,000.00	100,000.00	100,000.00
Corn Grinding Mill Fees	-	100,000.00	100,000.00	100,000.00
Customary Rights of Occupancy Fees	-	300,000.00	300,000.00	300,000.00
Dispensary & Maternity Fees	-	1,000,000.00	1,000,000.00	1,000,000.00
Entertainment Drumming Permit Fees	-	50,000.00	50,000.00	50,000.00
Felling of Trees Fees	-	800,000.00	800,000.00	800,000.00
Forestry & Fuel Exploitation Fees	-	1,000,000.00	1,000,000.00	1,000,000.00
Hair Dressing & Barbing Saloon Fee	-	30,000.00	30,000.00	30,000.00
Ingredient Grinding Fees	-	200,000.00	200,000.00	200,000.00
Kiosk Fees	-	100,000.00	100,000.00	100,000.00
Laboratory Test Fees	-	300,000.00	300,000.00	300,000.00
Local Barbing & Plaiting Fees	-	100,000.00	100,000.00	100,000.00
Mobile Sales Promotion Fees	-	100,000.00	100,000.00	100,000.00
Mortgage Sub-Lease Approval Fees	-	50,000.00	50,000.00	50,000.00
Motor Mechanic & Car Wash Fees	-	20,000.00	20,000.00	20,000.00
Naming of Street Registration Fees	-	200,000.00	200,000.00	200,000.00
Panel Beaters Fees	-	200,000.00	200,000.00	200,000.00
Pest Control & Disinfectant Fees	-	300,000.00	300,000.00	300,000.00
Petty Traders Fees	-	500,000.00	500,000.00	500,000.00
Total	-	12,630,000.00	12,630,000.00	12,630,000.00

Note: 18**Fines General**

Photo Studio Fees	-	10,000.00	10,000.00	10,000.00
Printing Press Fees	-	100,000.00	100,000.00	100,000.00
Registration of Laundries & Dry Cleans	-	10,000.00	10,000.00	10,000.00
Registration of Meat Van Fees	-	400,000.00	400,000.00	400,000.00
Slaughter Fees	-	2,000,000.00	2,000,000.00	2,000,000.00
Sand Dredging Fees	-	800,000.00	800,000.00	800,000.00
Squatters & Hawking Permit Fees	-	20,000.00	20,000.00	20,000.00
Surface Tank Kerosine Fees	-	200,000.00	200,000.00	200,000.00
Survey Fees	-	500,000.00	500,000.00	500,000.00
Welding Machine Fees	-	10,000.00	10,000.00	10,000.00
Wood Making & Carpentry W/Shop	-	50,000.00	50,000.00	50,000.00
Workshop Receipt Fees	-	100,000.00	100,000.00	100,000.00
Bathing House Fees	-	400,000.00	400,000.00	400,000.00
Impounding of Animal Fine	-	300,000.00	300,000.00	300,000.00
Total	-	4,900,000.00	4,900,000.00	4,900,000.00

Note: 19**Sales General**

Sales of Store Scrap & Unserviceable Items	-	3,000,000.00	3,000,000.00	3,000,000.00
Sales of Fertilizer	-	2,000,000.00	2,000,000.00	2,000,000.00
Sales of Indigene Certificate	-	400,000.00	400,000.00	400,000.00
Total	-	5,400,000.00	5,400,000.00	5,400,000.00

MAGUMERI LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
		N	N	N
Note: 20				
Earning General				
Earning from Tail Gate	-	300,000.00	300,000.00	300,000.00
Earning from Commercial Activities	-	1,000,000.00	1,000,000.00	1,000,000.00
Earning from Markets	-	1,000,000.00	1,000,000.00	1,000,000.00
Earning from Motor Parks	-	1,000,000.00	1,000,000.00	1,000,000.00
Earning from Shop & Shopping Centers	-	4,000,000.00	4,000,000.00	4,000,000.00
Earning from Cattle Markets	-	5,000,000.00	5,000,000.00	5,000,000.00
Earning from Abattoir & Slaughter House	-	1,000,000.00	1,000,000.00	1,000,000.00
Earning from Sales of Consumer Goods	-	3,500,000.00	3,500,000.00	3,500,000.00
Earning from Transport Service	40,000.00	5,000,000.00	5,000,000.00	4,960,000.00
Earning from Industrial Undertaking	-	3,000,000.00	3,000,000.00	3,000,000.00
Earning from Tractor Hiring	-	3,000,000.00	3,000,000.00	3,000,000.00
Total	40,000.00	27,800,000.00	27,800,000.00	27,760,000.00
Note: 21				
Rent on Local Government General				
Rent on Government Quarters	-	1,500,000.00	1,500,000.00	1,500,000.00
Rent on Government Buildings	-	500,000.00	500,000.00	500,000.00
Total	-	2,000,000.00	2,000,000.00	2,000,000.00
Note : 22				
Rent on Land & Others General				
Rent on Government Land	-	100,000.00	100,000.00	100,000.00
Rent on Government Properties	-	100,000.00	100,000.00	100,000.00
Tenement Rate	-	2,000,000.00	2,000,000.00	2,000,000.00
Arrears of Tenement Rate	-	100,000.00	100,000.00	100,000.00
Ground Rate	-	500,000.00	500,000.00	500,000.00
Total	-	2,800,000.00	2,800,000.00	2,800,000.00
Note : 23				
Payment General				
Refunds	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	-	1,000,000.00	1,000,000.00	1,000,000.00
Note : 24				
Investment Income				
Dividend Received	-	4,000,000.00	4,000,000.00	4,000,000.00
Others Investment Income	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	-	5,000,000.00	5,000,000.00	5,000,000.00
Note : 25				
Interest Earned				
Motor Vehicle Advances	-	3,000,000.00	3,000,000.00	3,000,000.00
Bicycle Advances (Interest)	-	2,500,000.00	2,500,000.00	2,500,000.00
Total	-	5,500,000.00	5,500,000.00	5,500,000.00
Note: 26				
Domestic Grant				
Capital Domestic Grant	-	50,000,000.00	50,000,000.00	50,000,000.00
Total	-	50,000,000.00	50,000,000.00	50,000,000.00
Note : 29				
Other Receipt				
VAT	336,427,567.28	-	-	(336,427,567.28)
PPT	4,125,610.97	-	-	(4,125,610.97)
Excess Bank Chgarges	4,352,158.70	-	-	(4,352,158.70)
Excess Crude	3,083,575.14	-	-	(3,083,575.14)
Forex Equalisation	46,903,321.66	-	-	(46,903,321.66)
Additional Fund From NNPC	2,895,822.37	-	-	(2,895,822.37)
Exchange Difference	10,753,525.72	-	-	(10,753,525.72)
Exchange Gain	7,033,573.18	-	-	(7,033,573.18)
Total	415,575,155.02	-	-	(415,575,155.02)

MAGUMERI LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Note : 30				
Statutory Deductions				
3% Emirate Council	53,471,232.04	-	-	(53,471,232.04)
0.5% L.G. Audit	8,311,872.07	-	-	(8,311,872.07)
7% of L.E.A. Pri. Sch. Teachers Pension Plus	15,630,232.35	-	-	(15,630,232.35)
7% Local Govt Pension	30,349,795.47	-	-	(30,349,795.47)
Total	107,763,131.93	-	-	(107,763,131.93)
Note : 31				
Intervention Funding				
Contribution towards Funding of Primary Edu.	161,423,376.96	-	-	(161,423,376.96)
1% LGSC Training Fund	17,823,744.14	-	-	(17,823,744.14)
0.75% Admin Charges	13,367,808.11	-	-	(13,367,808.11)
5% Security	89,118,720.67	-	-	(89,118,720.67)
Total	281,733,649.88	-	-	(281,733,649.88)
Note : 32				
Miscellaneous Deductions Funding				
Serence Gratuity to Former LG Concillors	7,200,000.00	-	-	(7,200,000.00)
Contr. to Indigines Undergoing Armed Forces Training	450,000.00	-	-	(450,000.00)
IFAD Climate Change Adaptation Counterpart Funding		-	-	
JNI Contribution	385,185.19	-	-	(385,185.19)
Retainership NTA/BRTV	1,680,000.00	-	-	(1,680,000.00)
Payment for Preparation of LGA's Annual Account	1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood, Food Items to IDPs	43,827,957.55	-	-	(43,827,957.55)
LGA's Hajj Fare	23,384,073.31	-	-	(23,384,073.31)
Purc. of Equipts for SPHCA Biometric Data Capture	2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service	10,000,000.00	-	-	(10,000,000.00)
Workshop on Fiscal & Admin. Due Process	462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's	1,481,481.48	-	-	(1,481,481.48)
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees	9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019	1,555,930.00	-	-	(1,555,930.00)
Hotel Bills in respects of Borno State Hotel		-	-	
Production of Projects Calendar 2018	680,000.00	-	-	(680,000.00)
Outstanding Liabilities	-	-	-	-
Logistics	-	-	-	-
Total	112,832,336.78	-	-	(112,832,336.78)
Note : 27				
Personal Cost				
Office of the Chairman	20,798,939.55	54,441,143.00	41,452,022.00	33,642,203.45
Office of the Secretary	13,561,021.29	5,708,551.00	3,016,912.00	(7,852,470.29)
The Council	4,348,300.88	26,540,549.00	25,076,240.00	22,192,248.12
Admin & General Services	31,962,800.06	45,070,220.00	44,559,636.00	13,107,419.94
Agric & Natural Resources	59,928,460.62	80,773,492.00	85,883,811.00	20,845,031.38
Finance & Supply	41,315,702.82	53,313,630.30	66,442,856.00	11,997,927.48
Works Transport & Housing	57,428,649.09	80,835,746.00	72,007,418.00	23,407,096.91
Primary Health Care	166,204,152.12	214,706,294.00	203,204,974.00	48,502,141.88
Traditional Office	31,403,560.81	49,286,278.00	43,995,280.00	17,882,717.19
Total	426,951,587.24	610,675,903.30	585,639,149.00	183,724,316.06
Note : 28				
Overhead Cost				
Office of the Chairman	109,714,008.00	194,000,000.00	253,400,000.00	84,285,992.00
Office of the Secretary	300,000.00	18,500,000.00	18,500,000.00	18,200,000.00
The Council	7,115,000.00	10,200,000.00	15,200,000.00	3,085,000.00
Admin & General Services	29,066,255.10	111,500,000.00	21,500,000.00	82,433,744.90
Agric & Natural Resources	100,499,645.85	195,596,728.00	119,800,000.00	95,097,082.15
Finance & Supply	1,005,000.00	72,995,765.81	111,235,865.00	71,990,765.81
Works Transport & Housing	84,000,000.00	100,000,002.00	79,500,000.00	16,000,002.00
Primary Health Care	80,500,000.00	122,600,000.00	111,000,000.00	42,100,000.00
Traditional Office	208,800,200.00	97,321,709.11	17,500,000.00	(111,478,490.89)
Total	621,000,108.95	922,714,204.92	747,635,865.00	301,714,095.97

MAGUMERI LOCAL GOVERNMENT OF BORNO STATE

NOTE TO JAAC AND CAPITAL DEVELOPMENT FUND

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Note: 35				
JACC Deduction				
5% Stabilization	35,647,488.25	-	-	(35,647,488.25)
20% LG Joint Development Programme	2,793,370,801.28	-	-	(2,793,370,801.28)
Rehabilitation of Federal Highway	11,035,000.00	-	-	(11,035,000.00)
Total	2,840,053,289.53	-	-	(2,840,053,289.53)
Note : 29				
Admin & General Service				
Purchase of Office Building	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Residential Building	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Motor Vehicle	-	13,000,000.00	10,000,000.00	13,000,000.00
Purchase of Office Furniture & Fittings	-	45,200,000.00	10,000,000.00	45,200,000.00
Purchase of Computers	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Computer Printers	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Photocopying Machine	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Power Generating Set	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Residential Furniture	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Fire Fighting Equipment	-	1,000,000.00	1,000,000.00	1,000,000.00
Construction & Provision of Office Building	-	20,000,000.00	5,000,000.00	20,000,000.00
Construction & Provision of Resd. Building	-	40,000,000.00	10,000,000.00	40,000,000.00
Construction & Provision of Housing	-	40,000,000.00	50,000,000.00	40,000,000.00
Rehabilitation & Repairs of Resd. Building	-	40,000,000.00	10,000,000.00	40,000,000.00
Rehabilitation & Repairs of Housing	-	20,000,000.00	20,000,000.00	20,000,000.00
Rehabilitation & Repairs of Office Building	-	20,000,000.00	20,000,000.00	20,000,000.00
Rehabilitation & Repairs of Cemeteries	-	3,000,000.00	3,000,000.00	3,000,000.00
Total	-	253,200,000.00	150,000,000.00	253,200,000.00
Note : 30				
Agric & Natural Resources				
Purchase of Motor Vehicles	-	3,000,000.00	3,000,000.00	3,000,000.00
Purchase of Office Furniture & Fittings	-	500,000.00	500,000.00	500,000.00
Purchase of Computers	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Computers Printers	-	500,000.00	500,000.00	500,000.00
Purchase of Computer Photocopying	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Agricultural Equipment	880,354.54	35,000,000.00	15,000,000.00	34,119,645.46
Construction & Provision of Agric Facilities	-	30,000,000.00	10,000,000.00	30,000,000.00
Rehabilitation & Repairs of Residential Build.	-	1,000,000.00	1,000,000.00	1,000,000.00
Rehabilitation & Repairs of Agric Facilities	-	20,000,000.00	10,000,000.00	20,000,000.00
Rehabilitation & Repairs of Office Building	-	1,000,000.00	1,000,000.00	1,000,000.00
Tree Planting	-	3,000,000.00	3,000,000.00	3,000,000.00
Erosion & Flood Control	-	3,000,000.00	3,000,000.00	3,000,000.00
Total	880,354.54	99,000,000.00	49,000,000.00	98,119,645.46
Note : 31				
Finance & Supply				
Purchase of Office Motor Vehicle	-	2,000,000.00	1,500,000.00	2,000,000.00
Purchase of Buses	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of Office Furniture	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Computers	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Computers Printers	-	500,000.00	500,000.00	500,000.00
Purchase of Computer Photocopying	-	1,000,000.00	1,000,000.00	1,000,000.00
Const. of Markets, Parks & Shopping Comlx	-	65,000,000.00	25,000,000.00	65,000,000.00
Rehabilitation & Repairs of Markets & Parks	-	20,000,000.00	20,000,000.00	20,000,000.00
Total	-	101,500,000.00	61,000,000.00	101,500,000.00
Note : 32				
Works Transport & Housing				
Purchase & Aquisition of Land	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of Motor Vehicle	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Truck (Tipper)	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Computers	-	500,000.00	500,000.00	500,000.00
Purchase of Computer Printers	-	500,000.00	500,000.00	500,000.00
Purchase of Power Generator Set	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Survey Equipment	-	2,000,000.00	2,000,000.00	2,000,000.00
Construction & Provision of Electricity	-	5,000,000.00	5,000,000.00	5,000,000.00

MAGUMERI LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Construction & Provision of Housing	-	10,000,000.00	10,000,000.00	10,000,000.00
Construction & Provision of Water Facilities	18,700,000.00	60,000,000.00	60,000,000.00	41,300,000.00
Construction & Provision of Roads	-	10,000,000.00	10,000,000.00	10,000,000.00
Construction & Provision of Water Ways	-	5,000,000.00	5,000,000.00	5,000,000.00
Rehabilitation & Repairs of Red. Building	-	5,000,000.00	5,000,000.00	5,000,000.00
Rehabilitation & Repairs of Electricity	-	5,000,000.00	5,000,000.00	5,000,000.00
Rehabilitation & Repairs of Housing	-	5,000,000.00	5,000,000.00	5,000,000.00
Rehabilitation & Repairs of Water Facilities	-	30,000,000.00	25,000,000.00	30,000,000.00
Rehabilitation & Repairs of Roads	-	5,000,000.00	5,000,000.00	5,000,000.00
Rehabilitation & Repairs of Water Ways	-	5,000,000.00	5,000,000.00	5,000,000.00
Rehabilitation & Repairs of Office Building	-	5,000,000.00	5,000,000.00	5,000,000.00
Rehabilitation & Repairs of Boundries	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	18,700,000.00	183,000,000.00	178,000,000.00	164,300,000.00

Note: 33
Education & Social Development

Purchase of Office Furniture & Fittings	-	2,000,000.00	300,000.00	2,000,000.00
Purchase of Computers	-	1,000,000.00	200,000.00	1,000,000.00
Purchase of Computers Printers	-	500,000.00	500,000.00	500,000.00
Purchase of Computer Photocopying	-	500,000.00	200,000.00	500,000.00
Purchase of Teaching & Learning Aid Equip.	-	5,000,000.00	1,000,000.00	5,000,000.00
Purchase of Library Books & Equipment	-	1,000,000.00	5,000,000.00	1,000,000.00
Purchase of Sporting & Gaming Equipment	-	1,500,000.00	1,000,000.00	1,500,000.00
Purchase of Food Stuff Canteen & KIEquip.	-	5,000,000.00	1,500,000.00	5,000,000.00
Construction & Provision of Public Schools	-	10,000,000.00	10,000,000.00	10,000,000.00
Construction & Provision of Rec. Facilities	-	2,000,000.00	2,000,000.00	2,000,000.00
Rehabilitation & Repairs of Public Schools	-	40,000,000.00	43,000,000.00	40,000,000.00
Rehabilitation & Repairs of Rec. Facilities	-	5,000,000.00	1,000,000.00	5,000,000.00
Total	-	73,500,000.00	65,700,000.00	73,500,000.00

Note: 34
Primary Health Care

Purchase of Van Ambulances	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Office Furnitures & Fitting	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Health & Medical Equipment	-	20,000,000.00	20,000,000.00	20,000,000.00
Construction & Provision of Building	-	40,000,000.00	30,000,000.00	40,000,000.00
Construction & Provision of Hosp. H/Cent.	-	40,000,000.00	40,000,000.00	40,000,000.00
Rehabilitation & Repairs of Hosp. H/Cent.	-	10,000,000.00	10,000,000.00	10,000,000.00
Rehabilitation & Repairs of Office Building	-	10,000,000.00	7,000,000.00	10,000,000.00
Total	-	127,000,000.00	114,000,000.00	127,000,000.00

SCHEDULE OF DETAILED REVENUE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
GOVERNMENT SHARE OF FAAC				
Statutory Allocation from Federal Govt.	1,007,525,327.64	2,034,443,112.00	1,419,529,414.00	1,026,917,784.36
Statutory Allocation from State Govt.	-	250,000,000.00	200,000,000.00	250,000,000.00
Share of VAT	-	376,870,525.00	319,653,285.00	376,870,525.00
Total	1,007,525,327.64	2,663,313,637.00	1,939,182,699.00	1,655,788,309.36
PERSONAL TAXES				
Community Development! Poll Tax	-	6,000,000.00	6,000,000.00	6,000,000.00
Cattle Taxes	-	2,000,000.00	2,000,000.00	2,000,000.00
Other Special Services Taxes	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	-	9,000,000.00	9,000,000.00	9,000,000.00
LICENCE GENERAL				
Glodsmith & Gold Dealer Licence	-	200,000.00	200,000.00	200,000.00
Radio/TV Station Licence	-	10,000.00	10,000.00	10,000.00
Boats & Canoe Licence	-	60,000.00	60,000.00	60,000.00
Registration of Voluntary Organization	-	10,000.00	10,000.00	10,000.00
Bake House licence	-	800,000.00	800,000.00	800,000.00
Bicycle Licence & Hire Permit	-	450,000.00	450,000.00	450,000.00
Brick Making Licence	-	100,000.00	100,000.00	100,000.00
Dane Gun Licence	-	300,000.00	300,000.00	300,000.00

MAGUMERI LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
N	N	BUDGET 2018	BUDGET 2017	2018
Cattle Dealers Licence	-	3,500,000.00	3,500,000.00	3,500,000.00
Dried Fish & Meat Licence	-	400,000.00	400,000.00	400,000.00
Pet (Dog) Licence	-	40,000.00	40,000.00	40,000.00
Fishing Permit Licence	-	100,000.00	100,000.00	100,000.00
Hawkers Permit Licence	-	200,000.00	200,000.00	200,000.00
Produce Buying Licence	-	1,800,000.00	1,800,000.00	1,800,000.00
Abattoir & Slaughter Licence	-	3,000,000.00	3,000,000.00	3,000,000.00
Trade Permit Licence	-	700,000.00	700,000.00	700,000.00
Auctioneer Licence	-	1,400,000.00	1,400,000.00	1,400,000.00
Battery Charging Licence	-	200,000.00	200,000.00	200,000.00
Blacksmith Workshop Licence	-	200,000.00	200,000.00	200,000.00
Block Making Licence	-	200,000.00	200,000.00	200,000.00
Building Material Licence	-	100,000.00	100,000.00	100,000.00
Butchers Licence	-	300,000.00	300,000.00	300,000.00
Clock & Watch Repairs Licence	-	50,000.00	50,000.00	50,000.00
Cloths Dyers Licence	-	50,000.00	50,000.00	50,000.00
Cold Room Licence	-	500,000.00	500,000.00	500,000.00
Electric (Radio & TV) Workshop Lic.	-	300,000.00	300,000.00	300,000.00
Hair Dressing Barbing Licence	-	100,000.00	100,000.00	100,000.00
Kiosk Licence	-	1,000,000.00	1,000,000.00	1,000,000.00
Local Hair Barbing & Plaiting Licence	-	150,000.00	150,000.00	150,000.00
Mobile Sales Promotion Licence	-	1,000,000.00	1,000,000.00	1,000,000.00
Motor Cycle Licence	-	1,100,000.00	1,100,000.00	1,100,000.00
Motor Mechanic/Car Wash Licence	-	200,000.00	200,000.00	200,000.00
Native Liquor Licence	-	200,000.00	200,000.00	200,000.00
Painting Spraying & Sign Writing W/S	-	200,000.00	200,000.00	200,000.00
Penel Beaters Licence	-	20,000.00	20,000.00	20,000.00
Petty Traders Licence	-	400,000.00	400,000.00	400,000.00
Photo Studio Licence	-	100,000.00	100,000.00	100,000.00
Photostart Typing Licence	-	100,000.00	100,000.00	100,000.00
Laundries & Dry Cleaners Licence	-	50,000.00	50,000.00	50,000.00
Rice Mill Cassava Grinding Licence	-	300,000.00	300,000.00	300,000.00
Sawmill Licence	-	200,000.00	200,000.00	200,000.00
Sewing Institute Licence	-	100,000.00	100,000.00	100,000.00
Surface Tank Kerosine Licence	-	500,000.00	500,000.00	500,000.00
Tent at Sea Beach Licence	-	40,000.00	40,000.00	40,000.00
Vehicle Spare Parts Licence	-	200,000.00	200,000.00	200,000.00
Vulcanizer Licence	-	200,000.00	200,000.00	200,000.00
Welding Machine Licence	-	200,000.00	200,000.00	200,000.00
Wood Making & Carpentry W/Sop Lic.	-	50,000.00	50,000.00	50,000.00
Total	-	21,380,000.00	21,380,000.00	21,380,000.00
FEES GENERAL				
Contractor Registration Fees	-	2,000,000.00	2,000,000.00	2,000,000.00
Marriage & Divorce Fees	-	200,000.00	200,000.00	200,000.00
Tender Fees	-	1,500,000.00	1,500,000.00	1,500,000.00
Bill Board Advertisement Fee	-	400,000.00	400,000.00	400,000.00
Birth & Death Registration Fees	-	500,000.00	500,000.00	500,000.00
Change of Ownership Fees	-	100,000.00	100,000.00	100,000.00
Agricultural & Veterinary Service Fees	-	400,000.00	400,000.00	400,000.00
Business & Trade Operating Fees	-	300,000.00	300,000.00	300,000.00
Infection Fees	-	200,000.00	200,000.00	200,000.00
Timber & Forest Fees	-	400,000.00	400,000.00	400,000.00
Application Fees & Others	-	200,000.00	200,000.00	200,000.00
Auctioneer Fees	-	200,000.00	200,000.00	200,000.00
Battery Charges Fees	-	40,000.00	40,000.00	40,000.00
Blacksmith Workshop Fees	-	100,000.00	100,000.00	100,000.00
Block Making Fees	-	100,000.00	100,000.00	100,000.00
Brown Sugar Machine Fees	-	20,000.00	20,000.00	20,000.00
Building Materials Fees	-	100,000.00	100,000.00	100,000.00
Clock & Watch Repairs Fees	-	20,000.00	20,000.00	20,000.00
Commission on Transfer of Plot Fee	-	400,000.00	400,000.00	400,000.00
Control of Noise Permit Fees	-	100,000.00	100,000.00	100,000.00
Corn Grinding Mill Fees	-	100,000.00	100,000.00	100,000.00
Customary Rights of Occupancy Fees	-	300,000.00	300,000.00	300,000.00
Dispensary & Maternity Fees	-	1,000,000.00	1,000,000.00	1,000,000.00
Entertainment Drumming Permit Fees	-	50,000.00	50,000.00	50,000.00
Felling of Trees Fees	-	800,000.00	800,000.00	800,000.00

MAGUMERI LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
N	N	N	N	N
Forestry & Fuel Exploitation Fees	-	1,000,000.00	1,000,000.00	1,000,000.00
Hair Dressing & Barbing Saloon Fee	-	30,000.00	30,000.00	30,000.00
Ingredient Grinding Fees	-	200,000.00	200,000.00	200,000.00
Kiosk Fees	-	100,000.00	100,000.00	100,000.00
Laboratory Test Fees	-	300,000.00	300,000.00	300,000.00
Local Barbing & Plaiting Fees	-	100,000.00	100,000.00	100,000.00
Mobile Sales Promotion Fees	-	100,000.00	100,000.00	100,000.00
Mortgage Sub-Lease Approval Fees	-	50,000.00	50,000.00	50,000.00
Motor Mechanic & Car Wash Fees	-	20,000.00	20,000.00	20,000.00
Naming of Street Registration Fees	-	200,000.00	200,000.00	200,000.00
Panel Beaters Fees	-	200,000.00	200,000.00	200,000.00
Pest Control & Disinfectant Fees	-	300,000.00	300,000.00	300,000.00
Petty Traders Fees	-	500,000.00	500,000.00	500,000.00
Total	-	12,630,000.00	12,630,000.00	12,630,000.00
FINES GENERAL				
Photo Studio Fees	-	10,000.00	10,000.00	10,000.00
Printing Press Fees	-	100,000.00	100,000.00	100,000.00
Registration of Laundries & Dry Cleans	-	10,000.00	10,000.00	10,000.00
Registration of Meat Van Fees	-	400,000.00	400,000.00	400,000.00
Slaughter Fees	-	2,000,000.00	2,000,000.00	2,000,000.00
Sand Dredging Fees	-	800,000.00	800,000.00	800,000.00
Squatters & Hawking Permit Fees	-	20,000.00	20,000.00	20,000.00
Surface Tank Kerosine Fees	-	200,000.00	200,000.00	200,000.00
Survey Fees	-	500,000.00	500,000.00	500,000.00
Welding Machine Fees	-	10,000.00	10,000.00	10,000.00
Wood Making & Carpentry W/Shop	-	50,000.00	50,000.00	50,000.00
Workshop Receipt Fees	-	100,000.00	100,000.00	100,000.00
Bathing House Fees	-	400,000.00	400,000.00	400,000.00
Impounding of Animal Fine	-	300,000.00	300,000.00	300,000.00
Total	-	4,900,000.00	4,900,000.00	4,900,000.00
SALES GENERAL				
Sales of Store, Scrap & Unserviceable Items	-	3,000,000.00	3,000,000.00	3,000,000.00
Sales of Fertilizer	-	2,000,000.00	2,000,000.00	2,000,000.00
Sales of Indigene Certificate	-	400,000.00	400,000.00	400,000.00
Total	-	5,400,000.00	5,400,000.00	5,400,000.00
EARNING GENERAL				
Earning from Toll Gate	-	300,000.00	300,000.00	300,000.00
Earning from Commercial Activities	-	1,000,000.00	1,000,000.00	1,000,000.00
Earning from Markets	-	1,000,000.00	1,000,000.00	1,000,000.00
Earning from Motor Parks	-	1,000,000.00	1,000,000.00	1,000,000.00
Earning from Shop & Shopping Centers	-	4,000,000.00	4,000,000.00	4,000,000.00
Earning from Cattle Markets	-	5,000,000.00	5,000,000.00	5,000,000.00
Earning from Abattoir & Slaughter House	-	1,000,000.00	1,000,000.00	1,000,000.00
Earning from Sales of Consumer Goods	-	3,500,000.00	3,500,000.00	3,500,000.00
Earning from Transport Service	40,000.00	5,000,000.00	5,000,000.00	4,960,000.00
Earning from Industrial Undertaking	-	3,000,000.00	3,000,000.00	3,000,000.00
Earning from Tractor Hiring	-	3,000,000.00	3,000,000.00	3,000,000.00
Total	40,000.00	27,800,000.00	27,800,000.00	27,760,000.00
RENT ON LOCAL GOVERNMENT GENERAL				
Rent on Government Quarters	-	1,500,000.00	1,500,000.00	1,500,000.00
Rent on Government Buildings	-	500,000.00	500,000.00	500,000.00
Total	-	2,000,000.00	2,000,000.00	2,000,000.00
RENT ON LAND & OTHERS GENERAL				
Rent on Government Land	-	100,000.00	100,000.00	100,000.00
Rent on Government Properties	-	100,000.00	100,000.00	100,000.00
Tenement Rate	-	2,000,000.00	2,000,000.00	2,000,000.00
Arrears of Tenement Rate	-	100,000.00	100,000.00	100,000.00
Ground Rate	-	500,000.00	500,000.00	500,000.00
Total	-	2,800,000.00	2,800,000.00	2,800,000.00

MAGUMERI LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
PAYMENT GENERAL				
Refunds	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	-	1,000,000.00	1,000,000.00	1,000,000.00
INVESTMENT INCOME				
Dividend Received	-	4,000,000.00	4,000,000.00	4,000,000.00
Others Investment Income	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	-	5,000,000.00	5,000,000.00	5,000,000.00
INTEREST EARNED				
Motor Vehicle Advances	-	3,000,000.00	3,000,000.00	3,000,000.00
Bicycle Advances (Interest)	-	2,500,000.00	2,500,000.00	2,500,000.00
Total	-	5,500,000.00	5,500,000.00	5,500,000.00
DOMESTIC GRANT				
Capital Domestic Grant	-	50,000,000.00	50,000,000.00	50,000,000.00
Total	-	50,000,000.00	50,000,000.00	50,000,000.00
OTHER RECEIPT				
VAT	336,427,567.28	-	-	(336,427,567.28)
PPT	4,125,610.97	-	-	(4,125,610.97)
Excess Bank Chgarges	4,352,158.70	-	-	(4,352,158.70)
Excess Crude	3,083,575.14	-	-	(3,083,575.14)
Forex Equalisation	46,903,321.66	-	-	(46,903,321.66)
Additional Fund From NNPC	2,895,822.37	-	-	(2,895,822.37)
Exchange Difference	10,753,525.72	-	-	(10,753,525.72)
Exchange Gain	7,033,573.18	-	-	(7,033,573.18)
Total	415,575,155.02	-	-	(415,575,155.02)

SCHEDULE OF JACC. PERSONNEL & OVERHEAD EXPENDITURE

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
STATUTORY DEDUCTIONS				
3% Emirate Council	53,471,232.04	-	-	(53,471,232.04)
0.5% L.G. Audit	8,311,872.07	-	-	(8,311,872.07)
7% of L.E.A. Pri. Sch. Teachers Pension Plus	15,630,232.35	-	-	(15,630,232.35)
7% Local Govt Pension	30,349,795.47	-	-	(30,349,795.47)
Total	107,763,131.93	-	-	(107,763,131.93)
INTERVENTION FUNDING				
Contribution towards Funding of Primary Edu.	161,423,376.96	-	-	(161,423,376.96)
1% LGSC Training Fund	17,823,744.14	-	-	(17,823,744.14)
0.75% Admin Charges	13,367,808.11	-	-	(13,367,808.11)
5% Security	89,118,720.67	-	-	(89,118,720.67)
Total	281,733,649.88	-	-	(281,733,649.88)
MISCELLANEOUS DEDUCTIONS FUNDING				
Sererance Gratuity to Former LG Concillors	7,200,000.00	-	-	(7,200,000.00)
Contr. to Indigines Undergoing Armed Forces Training	450,000.00	-	-	(450,000.00)
IFAD Climate Change Adaptation Counterpart Funding	-	-	-	-
JNI Contribution	385,185.19	-	-	(385,185.19)
Retentionship NTA/BRTV	1,680,000.00	-	-	(1,680,000.00)
Payment for Preparation of LGA's Annual Account	1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood, Food Items to IDPs	43,827,957.55	-	-	(43,827,957.55)
LGA's Hajj Fare	23,384,073.31	-	-	(23,384,073.31)
Purc. of Equipts for SPHCA Biometric Data Capture	2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service	10,000,000.00	-	-	(10,000,000.00)
Workshop on Fiscal & Admin. Due Process	462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's	1,481,481.48	-	-	(1,481,481.48)
Gratuity to Local Edu. Authority Retireess	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retireess	9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019	1,555,930.00	-	-	(1,555,930.00)
Hotel Bills inrespects of Borno State Hotel	-	-	-	-
Production of Projects Calender 2018	680,000.00	-	-	(680,000.00)
Outstanding Liabilities	-	-	-	-
Logistics	-	-	-	-
Total	112,832,336.78	-	-	(112,832,336.78)

MAGUMERI LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
OFFICE OF THE CHAIRMAN				
Salary	-	54,441,143.00	41,452,022.00	54,441,143.00
Local Travel & Transport: Training	4,000,000.00	4,000,000.00	2,000,000.00	-
Telephone Charges	-	100,000.00	100,000.00	100,000.00
Office Stationery/Computer Consumables	-	1,000,000.00	1,000,000.00	1,000,000.00
Printing of Non Security Documents	-	1,000,000.00	1,000,000.00	1,000,000.00
Printing of Security Documents	-	100,000.00	100,000.00	100,000.00
Uniforms & Other Clothing	-	1,000,000.00	1,000,000.00	1,000,000.00
Food Stuff & Catering Materials Supplies	95,000,000.00	120,000,000.00	200,000,000.00	25,000,000.00
Maintenance of Motor Vehicle & T/Equip	-	2,000,000.00	2,000,000.00	2,000,000.00
Maintenance of Office Furniture	-	2,000,000.00	2,000,000.00	2,000,000.00
Maintenance of Office Building & Res. Quar	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of Office Equipment	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of Communication Equipment	-	100,000.00	1,000,000.00	100,000.00
Local Training	-	1,500,000.00	2,000,000.00	1,500,000.00
Security Services	10,000,000.00	30,000,000.00	10,000,000.00	20,000,000.00
Office Rent	-	100,000.00	100,000.00	100,000.00
Residential Rent	-	100,000.00	100,000.00	100,000.00
Security Vote (Including Operations)	-	3,000,000.00	3,000,000.00	3,000,000.00
Medical Consulting	-	500,000.00	500,000.00	500,000.00
Motor Vehicle Fuel Cost	714,008.00	4,000,000.00	4,000,000.00	3,285,992.00
Refreshment & Meals	-	5,000,000.00	5,000,000.00	5,000,000.00
Honorarium & Sitting Allowance	-	2,000,000.00	2,000,000.00	2,000,000.00
Medical Expenses Local	-	500,000.00	500,000.00	500,000.00
Special Days Celebrations	-	5,000,000.00	5,000,000.00	5,000,000.00
Publicity & Advertisement	-	3,000,000.00	3,000,000.00	3,000,000.00
Welfare Packages	-	5,000,000.00	5,000,000.00	5,000,000.00
Grant to Community & NGOs	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	109,714,008.00	248,441,143.00	294,852,022.00	138,727,135.00
OFFICE OF THE SECRETARY				
Salary	13,561,021.29	5,708,551.00	3,018,912.00	(7,852,470.29)
Local Travel & Transport: Training	300,000.00	1,000,000.00	1,000,000.00	700,000.00
Office Stationery/Computer Consumables	-	1,000,000.00	1,000,000.00	1,000,000.00
Printing of Non Security Documents	-	1,000,000.00	1,000,000.00	1,000,000.00
Printing of Security Documents	-	500,000.00	500,000.00	500,000.00
Maintenance of Motor Vehicle & T/Equip	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of Office Furniture	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of Office Building & Res. Quar	-	500,000.00	500,000.00	500,000.00
Maintenance of Office Equipment	-	500,000.00	500,000.00	500,000.00
Local Training	-	2,000,000.00	2,000,000.00	2,000,000.00
Security Services	-	1,000,000.00	1,000,000.00	1,000,000.00
Security Vote (Including Operations)	-	1,000,000.00	1,000,000.00	1,000,000.00
Medical Consulting	-	500,000.00	500,000.00	500,000.00
Motor Vehicle Fuel Cost	-	1,000,000.00	1,000,000.00	1,000,000.00
Refreshment & Meals	-	1,000,000.00	1,000,000.00	1,000,000.00
Medical Expenses Local	-	500,000.00	500,000.00	500,000.00
Special Days Celebrations	-	2,000,000.00	2,000,000.00	2,000,000.00
Welfare Packages	-	3,000,000.00	3,000,000.00	3,000,000.00
Total	13,861,021.29	24,208,551.00	21,516,912.00	10,347,529.71
THE COUNCIL				
Salary	4,348,300.88	26,540,549.00	25,076,240.00	22,192,248.12
Local Travel & Transport: Training	-	1,000,000.00	1,000,000.00	1,000,000.00
Office Stationery/Computer Consumables	-	1,000,000.00	1,000,000.00	1,000,000.00
Printing of Non Security Documents	-	500,000.00	500,000.00	500,000.00
Maintenance of Motor Vehicle & T/Equip	2,000,000.00	1,000,000.00	1,000,000.00	(1,000,000.00)
Maintenance of Office Furniture	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of Office Equipment	-	1,000,000.00	1,000,000.00	1,000,000.00
Local Training	-	1,000,000.00	1,000,000.00	1,000,000.00
Medical Consulting	-	500,000.00	500,000.00	500,000.00
Motor Vehicle Fuel Cost	-	1,000,000.00	1,000,000.00	1,000,000.00
Refreshment & Meals	-	1,000,000.00	1,000,000.00	1,000,000.00
Medical Expenses Local	-	200,000.00	200,000.00	200,000.00
Special Days Celebrations	-	1,000,000.00	1,000,000.00	1,000,000.00
Grant to Local Government (Current)	5,115,000.00	5,000,000.00	5,000,000.00	(115,000.00)
Total	11,463,300.88	41,740,549.00	40,276,240.00	30,277,248.12

MAGUMERI LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
ADMIN. & GENERAL SERVICE				
Salary	31,962,800.06	45,070,220.00	44,559,636.00	13,107,419.94
Local Travel & Transport: Training	2,000,000.00	2,000,000.00	2,000,000.00	-
Office Stationery/Computer Consumables	-	1,000,000.00	1,000,000.00	1,000,000.00
Printing of Non Security Document	-	500,000.00	500,000.00	500,000.00
Maintenance of M/Veh./Transport Equip. Equip.	2,000,000.00	7,000,000.00	1,000,000.00	5,000,000.00
Maintenance of Office Furniture	2,000,000.00	1,000,000.00	1,000,000.00	(1,000,000.00)
Maintenance of Office IT Equipment	-	9,000,000.00	1,000,000.00	9,000,000.00
Local Training	-	1,000,000.00	1,000,000.00	1,000,000.00
Medical Consulting	-	500,000.00	500,000.00	500,000.00
Motor Vehicle Fuel Cost	3,066,225.10	3,000,000.00	3,000,000.00	(66,225.10)
Refreshment & Meals	3,000,000.00	3,000,000.00	3,000,000.00	-
Medical Expenses Local	-	500,000.00	500,000.00	500,000.00
Special Days Celebrations	-	80,000,000.00	4,000,000.00	80,000,000.00
Welfare Packages	-	3,000,000.00	3,000,000.00	3,000,000.00
Micellaneous Expenses	17,000,000.00	-	-	(17,000,000.00)
Total	61,029,025.16	156,570,220.00	66,059,636.00	95,541,194.84
AGRIC & NATURAL RESOURCES				
Salary	59,928,460.62	80,773,492.00	85,883,811.00	20,845,031.38
Local Travel & Transport: Training	-	500,000.00	500,000.00	500,000.00
Local Travel & Transport: Others	-	500,000.00	500,000.00	500,000.00
Office Stationery/Computer Consumables	-	1,000,000.00	1,000,000.00	1,000,000.00
Printing of Non Security Documents	-	1,000,000.00	1,000,000.00	1,000,000.00
Printing of Security Documents	-	1,000,000.00	1,000,000.00	1,000,000.00
Drugs Laboratory & Medical Supplies	70,000,000.00	65,000,000.00	70,000,000.00	(5,000,000.00)
Field & Camping Materials Supplies	-	1,000,000.00	1,000,000.00	1,000,000.00
Uniforms & Other Clothing	-	300,000.00	300,000.00	300,000.00
Food Stuff & Catering Materials Supplies	-	5,000,000.00	5,000,000.00	5,000,000.00
Maintenance of M/Veh./Transport Equip. Equip.	15,000,000.00	10,000,000.00	10,000,000.00	(5,000,000.00)
Maintenance of Office Furniture	-	1,000,000.00	1,000,000.00	1,000,000.00
Maint. of Office Building/Res. Quarters	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of Office IT Equipment	-	500,000.00	500,000.00	500,000.00
Other Maintenance Services	15,499,645.85	15,000,000.00	15,000,000.00	(499,645.85)
Local Training	-	500,000.00	500,000.00	500,000.00
Cleaning & Fumigation Service	-	2,000,000.00	2,000,000.00	2,000,000.00
Survey Services	-	2,000,000.00	2,000,000.00	2,000,000.00
Agricultural Consulting	-	3,000,000.00	3,000,000.00	3,000,000.00
Motor Vehicle Fuel Cost	-	1,000,000.00	1,000,000.00	1,000,000.00
Other Transport Equipment Fuel Cost	-	2,000,000.00	2,000,000.00	2,000,000.00
Refreshment & Meals	-	500,000.00	500,000.00	500,000.00
Medical Expenses Local	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	160,428,106.47	195,573,492.00	205,683,811.00	35,145,385.53
FINANCE & SUPPLY				
Salary	41,315,702.82	53,313,630.30	66,442,856.00	11,997,927.48
Local Travel & Transport: Training	300,000.00	2,000,000.00	4,000,000.00	1,700,000.00
Telephone Charges	-	100,000.00	100,000.00	100,000.00
Internet Access Charges	-	100,000.00	100,000.00	100,000.00
Office Stationery/Computer Consumables	-	5,000,000.00	10,000,000.00	5,000,000.00
Printing of Non Security Document	500,000.00	3,000,000.00	3,000,000.00	2,500,000.00
Printing of Security Document	-	2,000,000.00	2,000,000.00	2,000,000.00
Maintenance of M/Veh./Transport Equip. Equip.	-	5,000,000.00	8,000,000.00	5,000,000.00
Maintenance of Office Furniture	200,000.00	2,000,000.00	2,000,000.00	1,800,000.00
Maintenance of Office IT Equipment	-	2,000,000.00	2,000,000.00	2,000,000.00
Other Maintenance Services	-	5,000,000.00	5,000,000.00	5,000,000.00
Maintenance of Markets & Public Places	-	10,000,000.00	10,000,000.00	10,000,000.00
Local Training	-	-	1,000,000.00	-
Office Rent	-	-	500,000.00	-
Financial Consulting	-	1,000,000.00	1,000,000.00	1,000,000.00
Motor Vehicle Fuel Cost	5,000.00	5,000,000.00	8,000,000.00	4,995,000.00
Bank Charges (Other Than Interest)	-	1,000,000.00	1,000,000.00	1,000,000.00
Insurance Premium	-	200,000.00	200,000.00	200,000.00
Other CFR Bank Charges	-	500,000.00	500,000.00	500,000.00
Refreshment & Meals	-	2,000,000.00	2,000,000.00	2,000,000.00
Honorarium & Sitting Allowance	-	100,000.00	100,000.00	100,000.00
Medical Expenses	-	1,400,000.00	2,400,000.00	1,400,000.00
Welfare Packages	-	1,000,000.00	1,000,000.00	1,000,000.00
Subscription to Professional Bodies	-	500,000.00	500,000.00	500,000.00
Grants to Other Government (Pension)	-	24,095,765.81	46,835,865.00	24,095,765.81
Total	42,320,702.82	126,309,396.11	177,678,721.00	83,988,693.29

MAGUMERI LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
WORKS TRANSPORT & HOUSING				
Salary	57,428,649.09	80,835,746.00	72,007,418.00	23,407,096.91
Local Travel & Transport: Training	-	1,000,000.00	1,000,000.00	1,000,000.00
Electricity Charges	-	6,000,000.00	5,000,000.00	6,000,000.00
Water Rates	-	2,000,000.00	2,000,000.00	2,000,000.00
Office Stationery/Computer Consumables	15,000,000.00	2,000,000.00	2,000,000.00	(13,000,000.00)
Printing of Non Security Document	-	1,000,000.00	500,000.00	1,000,000.00
Uniforms & Other Clothing	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of M/Veh./Transport Equip.	15,000,000.00	3,000,000.00	3,000,000.00	(12,000,000.00)
Maintenance of Office Furniture	-	3,000,000.00	2,000,000.00	3,000,000.00
Maint. of Office Building/Res. Quarters	-	5,000,000.00	2,000,000.00	5,000,000.00
Maintenance of Office Equipment	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of Plants & Generator	15,000,000.00	15,000,000.00	10,000,000.00	-
Other Maintenance Services	15,000,000.00	10,000,000.00	10,000,000.00	(5,000,000.00)
Maintenance of Street Lightings	-	2,000,000.00	2,000,000.00	2,000,000.00
Minor Road Maintenance	-	5,000,000.00	3,000,000.00	5,000,000.00
Local Training	-	1,000,000.00	1,000,000.00	1,000,000.00
Engineering Services	-	2,000,000.00	1,000,000.00	2,000,000.00
Architectural Services	-	1,000,000.00	1,000,000.00	1,000,000.00
Surveying Services	-	5,000,000.00	3,000,000.00	5,000,000.00
Motor Vehicle Fuel Cost	24,000,000.00	5,000,000.00	5,000,000.00	(19,000,000.00)
Plant & Generator Fuel Cost	-	25,000,000.00	20,000,000.00	25,000,000.00
Medical Expenses	-	1,000,000.00	1,000,000.00	1,000,000.00
Recruitment & Appointment	-	1,000,000.00	1,000,000.00	1,000,000.00
Promotion Services (Wide)	-	1,000,000.00	1,000,000.00	1,000,000.00
Grant to Community & NGOs	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	141,428,649.09	180,835,746.00	151,507,418.00	39,407,096.91
PRIMARY HEALTH CARE				
Salary	166,204,152.12	214,706,294.00	203,204,974.00	48,502,141.88
Local Travel & Transport: Training	-	2,000,000.00	2,000,000.00	2,000,000.00
Payment of Security Guard	-	300,000.00	300,000.00	300,000.00
Staff Welfare Scheme	-	2,000,000.00	400,000.00	2,000,000.00
Office Stationery/Computer Consumables	-	2,000,000.00	2,000,000.00	2,000,000.00
Drugs Laboratory & Medical Supplies	8,000,000.00	8,000,000.00	5,000,000.00	-
Control of DNomitting	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Medical Clinic Equipment	-	4,000,000.00	4,000,000.00	4,000,000.00
Birth Preparedness Kits	-	3,000,000.00	3,000,000.00	3,000,000.00
HIV/AIDS & Diabetes Test Kit	-	2,000,000.00	2,000,000.00	2,000,000.00
Cold Child Materials	-	2,000,000.00	2,000,000.00	2,000,000.00
Drugs & Dressing	5,000,000.00	5,000,000.00	2,000,000.00	-
Maintenance of M/Veh./Transport Equip.	3,000,000.00	3,000,000.00	3,000,000.00	-
Maintenance of Office Furniture	3,000,000.00	3,000,000.00	3,000,000.00	-
Maintenance of Plants & Generator	-	800,000.00	800,000.00	800,000.00
Maintenance of Drainage	-	3,000,000.00	3,000,000.00	3,000,000.00
Conferences, Seminars & Workshop	-	4,000,000.00	4,000,000.00	4,000,000.00
Refreshment & Meals	-	2,000,000.00	2,000,000.00	2,000,000.00
Medical Expenses Local	-	2,000,000.00	2,000,000.00	2,000,000.00
Polio Immunization Day	25,000,000.00	25,000,000.00	15,000,000.00	-
Family Planning Programme	-	2,000,000.00	2,000,000.00	2,000,000.00
Monitoring & Evaluation	-	1,800,000.00	1,800,000.00	1,800,000.00
Refuse Evaluation & Disposal	9,500,000.00	9,200,000.00	4,200,000.00	(300,000.00)
TBC & Leprosy Control	-	3,000,000.00	3,000,000.00	3,000,000.00
Support for HIV & AIDS Activities	-	2,000,000.00	2,000,000.00	2,000,000.00
Primary Ear & Eye Care	-	2,000,000.00	2,000,000.00	2,000,000.00
Medical Assistant	-	2,000,000.00	2,000,000.00	2,000,000.00
Roll Back Malaria	-	2,000,000.00	2,000,000.00	2,000,000.00
Sanitation Exercise	9,000,000.00	9,100,000.00	2,000,000.00	100,000.00
Routine Immunization	-	7,000,000.00	2,000,000.00	7,000,000.00
Disease Surveillance	-	2,000,000.00	2,000,000.00	2,000,000.00
Emergency Preparedness & Resp. to Epid	9,000,000.00	9,000,000.00	5,000,000.00	-
Midwifery Services Scheme	-	2,000,000.00	2,000,000.00	2,000,000.00
T.T LAP Rosy Control	-	3,000,000.00	3,000,000.00	3,000,000.00
Rehabilitation of People With Disability	-	1,000,000.00	1,000,000.00	1,000,000.00
Provision of Service Material	8,000,000.00	8,000,000.00	8,000,000.00	-
Health Education Programme	-	2,500,000.00	2,500,000.00	15,000,000.00
Measels Control Programme	-	15,000,000.00	5,000,000.00	-
Entertainment & Hospitality	-	2,000,000.00	2,000,000.00	2,000,000.00
Total	245,704,152.12	374,406,294.00	314,204,974.00	128,702,141.88

MAGUMERI LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
TRADITIONAL OFFICE				
Salary	31,403,560.81	49,286,278.00	43,995,280.00	17,882,717.19
Local Travel & Transport: Training	-	1,000,000.00	1,000,000.00	1,000,000.00
Office Stationery/Computer Consumables	-	1,000,000.00	1,000,000.00	1,000,000.00
Printing of Non Security Document	-	1,000,000.00	1,000,000.00	1,000,000.00
Uniforms & Other Clothing	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of M/Veh./Transport Equip.	1,000,000.00	1,000,000.00	1,000,000.00	-
Maintenance of Office Furniture	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of Office Equipment	-	1,000,000.00	1,000,000.00	1,000,000.00
Local Training	-	500,000.00	500,000.00	500,000.00
Motor Vehicle Fuel Cost	-	1,000,000.00	1,000,000.00	1,000,000.00
Refreshment & Meals	-	2,000,000.00	2,000,000.00	2,000,000.00
Special Days & Celebrations	2,000,000.00	2,000,000.00	2,000,000.00	-
Grant to Community & NGOs	-	84,321,709.11	5,000,000.00	84,321,709.11
Entertainment & Hospitality	-	-	-	-
Micellaneous Expenses	205,800,200.00	-	-	(205,800,200.00)
Total	240,203,760.81	146,107,987.11	61,495,280.00	(94,095,773.70)

SCHEDULE OF JACC AND CAPITAL EXPENDITURE

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
JACC DEDUCTION				
5% Stabilization	35,647,488.25	-	-	(35,647,488.25)
20% LG Joint Development Programme	2,793,370,801.28	-	-	(2,793,370,801.28)
Rehabilitation of Federal Highway	11,035,000.00	-	-	(11,035,000.00)
Total	2,840,053,289.53	-	-	(2,840,053,289.53)

ADMIN & GENERAL SERVICES

Purchase of Office Building	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Residential Building	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Motor Vehicle	-	13,000,000.00	10,000,000.00	13,000,000.00
Purchase of Office Furniture & Fittings	-	45,200,000.00	10,000,000.00	45,200,000.00
Purchase of Computers	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Computer Printers	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Photocopying Machine	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Power Generating Set	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Residential Furniture	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Fire Fighting Equipment	-	1,000,000.00	1,000,000.00	1,000,000.00
Construction & Provision of Office Building	-	20,000,000.00	5,000,000.00	20,000,000.00
Construction & Provision of Resd. Building	-	40,000,000.00	10,000,000.00	40,000,000.00
Construction & Provision of Housing	-	40,000,000.00	50,000,000.00	40,000,000.00
Rehabilitation & Repairs of Resd. Building	-	40,000,000.00	10,000,000.00	40,000,000.00
Rehabilitation & Repairs of Housing	-	20,000,000.00	20,000,000.00	20,000,000.00
Rehabilitation & Repairs of Office Building	-	20,000,000.00	20,000,000.00	20,000,000.00
Rehabilitation & Repairs of Cemeteries	-	3,000,000.00	3,000,000.00	3,000,000.00
Total	-	253,200,000.00	150,000,000.00	253,200,000.00

AGRIC & NATURAL RESOURCES

Purchase of Motor Vehicles	-	3,000,000.00	3,000,000.00	3,000,000.00
Purchase of Office Furniture & Fittings	-	500,000.00	500,000.00	500,000.00
Purchase of Computers	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Computers Printers	-	500,000.00	500,000.00	500,000.00
Purchase of Computer Photocopying	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Agricultural Equipment	880,354.54	35,000,000.00	15,000,000.00	34,119,645.46
Construction & Provision of Agric Facilities	-	30,000,000.00	10,000,000.00	30,000,000.00
Rehabilitation & Repairs of Residential Build.	-	1,000,000.00	1,000,000.00	1,000,000.00
Rehabilitation & Repairs of Agric Facilities	-	20,000,000.00	10,000,000.00	20,000,000.00
Rehabilitation & Repairs of Office Building	-	1,000,000.00	1,000,000.00	1,000,000.00
Tree Planting	-	3,000,000.00	3,000,000.00	3,000,000.00
Erosion & Flood Control	-	3,000,000.00	3,000,000.00	3,000,000.00
Total	880,354.54	99,000,000.00	49,000,000.00	98,119,645.46

MAGUMERI LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
		N	N	N
FINANCE & SUPPLY				
Purchase of Office Motor Vehicle	-	2,000,000.00	1,500,000.00	2,000,000.00
Purchase of Buses	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of Office Furniture	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Computers	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Computers Printers	-	500,000.00	500,000.00	500,000.00
Purchase of Computer Photocopying	-	1,000,000.00	1,000,000.00	1,000,000.00
Const. of Markets, Parks & Shopping Complx	-	65,000,000.00	25,000,000.00	65,000,000.00
Rehabilitation & Repairs of Markets & Parks	-	20,000,000.00	20,000,000.00	20,000,000.00
Total	-	101,500,000.00	61,000,000.00	101,500,000.00
WORKS TRANSPORT & HOUSING				
Purchase & Aquisition of Land	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of Motor Vehicle	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Truck (Tipper)	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Computers	-	500,000.00	500,000.00	500,000.00
Purchase of Computer Printers	-	500,000.00	500,000.00	500,000.00
Purchase of Power Generator Set	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Survey Equipment	-	2,000,000.00	2,000,000.00	2,000,000.00
Construction & Provision of Electricity	-	5,000,000.00	5,000,000.00	5,000,000.00
Construction & Provision of Housing	-	10,000,000.00	10,000,000.00	10,000,000.00
Construction & Provision of Water Facilities	18,700,000.00	60,000,000.00	60,000,000.00	41,300,000.00
Construction & Provision of Roads	-	10,000,000.00	10,000,000.00	10,000,000.00
Construction & Provision of Water Ways	-	5,000,000.00	5,000,000.00	5,000,000.00
Rehabilitation & Repairs of Red. Building	-	5,000,000.00	5,000,000.00	5,000,000.00
Rehabilitation & Repairs of Electricity	-	5,000,000.00	5,000,000.00	5,000,000.00
Rehabilitation & Repairs of Housing	-	5,000,000.00	5,000,000.00	5,000,000.00
Rehabilitation & Repairs of Water Facilities	-	30,000,000.00	25,000,000.00	30,000,000.00
Rehabilitation & Repairs of Roads	-	5,000,000.00	5,000,000.00	5,000,000.00
Rehabilitation & Repairs of Water Ways	-	5,000,000.00	5,000,000.00	5,000,000.00
Rehabilitation & Repairs of Office Building	-	5,000,000.00	5,000,000.00	5,000,000.00
Rehabilitation & Repairs of Boundries	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	18,700,000.00	183,000,000.00	178,000,000.00	164,300,000.00
EDUCATION & SOCIAL DEVELOPMENT				
Purchase of Office Furniture & Fittings	-	2,000,000.00	300,000.00	2,000,000.00
Purchase of Computers	-	1,000,000.00	200,000.00	1,000,000.00
Purchase of Computers Printers	-	500,000.00	500,000.00	500,000.00
Purchase of Computer Photocopying	-	500,000.00	200,000.00	500,000.00
Purchase of Teaching & Learning Aid Equip.	-	5,000,000.00	1,000,000.00	5,000,000.00
Purchase of Library Books & Equipment	-	1,000,000.00	5,000,000.00	1,000,000.00
Purchase of Sporting & Gaming Equipment	-	1,500,000.00	1,000,000.00	1,500,000.00
Purchase of Food Stuff Canteen & KIEquipt.	-	5,000,000.00	1,500,000.00	5,000,000.00
Construction & Provision of Public Schools	-	10,000,000.00	10,000,000.00	10,000,000.00
Construction & Provision of Rec. Facilities	-	2,000,000.00	2,000,000.00	2,000,000.00
Rehabilitation & Repairs of Public Schools	-	40,000,000.00	43,000,000.00	40,000,000.00
Rehabilitation & Repairs of Rec. Facilities	-	5,000,000.00	1,000,000.00	5,000,000.00
Total	-	73,500,000.00	65,700,000.00	73,500,000.00
PRIMARY HEALTH CARE				
Purchase of Van Ambulances	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Office Furnitures & Fiting	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Health & Medical Equipment	-	20,000,000.00	20,000,000.00	20,000,000.00
Construction & Provision of Building	-	40,000,000.00	30,000,000.00	40,000,000.00
Construction & Provision of Hosp. H/Cent.	-	40,000,000.00	40,000,000.00	40,000,000.00
Rehabilitation & Repairs of Hosp. H/Cent.	-	10,000,000.00	10,000,000.00	10,000,000.00
Rehabilitation & Repairs of Office Building	-	10,000,000.00	7,000,000.00	10,000,000.00
Total	-	127,000,000.00	114,000,000.00	127,000,000.00



BORNO STATE OF NIGERIA

**MAIDUGURI
METROPOLITAN COUNCIL**

ANNUAL FINANCIAL STATEMENT

FOR THE YEAR ENDED

31ST DECEMBER, 2018.

MAIDUGURI METROPOLITAN COUNCIL OF BORNO STATE

STATEMENT NO. 1
CASHFLOW STATEMENT

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
From Operation:			
RECIEPT:			
Statutory Allocation FAAC		2,595,563,056.06	940,180,497.42
Value Added Tax		-	-
Sub Total		2,595,563,056.06	940,180,497.42
Internal Generated Revenue			
Internal Generated Revenue	3	34,688,600.00	44,438,198.00
OTHER RECIEPT:	4		
VAT		647,996,496.59	-
PPT		6,007,875.42	-
Excess Bank Chgarges		6,337,783.04	-
Excess Crude		4,490,422.25	-
Forex Equalisation		66,302,444.20	-
Additional Fund From NNPC		4,217,009.35	-
Exchange Difference		15,659,703.08	-
Exchange Gain		10,242,563.25	-
Sub Total		761,254,297.18	-
Total Receipts		3,391,505,953.24	984,618,695.42
PAYMENTS:			
STATUTORY DEDUCTIONS	5		
3% Emirate Council		77,864,891.66	-
0.5% L.G. Audit		12,977,815.28	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus		82,626,177.36	-
7% Local Govt Pension		56,563,745.85	-
Sub-Total		230,032,630.15	-
INTERVENTION FUNDING	6		
Contribution towards Fundingof Primary Edu.		1,118,511,763.98	-
1% LGSC Training Fund		25,955,680.54	-
0.75% Admin Charges		19,466,722.91	-
5% Security		129,778,152.80	-
Sub-Total		1,293,712,320.23	-
MISCELLANEOUS DEDUCTIONS FUNDING	7		
Sererance Gratuity to Former LG Concillors		4,500,000.00	-
Contr. to Indigines Undergoing Armed Forces Training		400,000.00	-
IFAD Climate Change Adaptation Counterpart Funding		-	-
JNI Contribution		385,185.19	-
Retaunership NTA/BRTV		1,260,000.00	-
Payment for Preparation of LGA's Annual Account		1,000,000.00	-
Procurement of Firewood, Food Items to IDPs		32,981,430.74	-
LGA's Hajj Fare		14,717,406.65	-
Purc. of Equipts for SPHCA Biometric Data Capture		2,206,227.77	-
Provision of Essential Service		52,950,000.00	-
Workshop on Fiscal & Admin. Due Process		462,962.96	-
Diesel to Tractors for Farming Across LGA's		1,481,481.46	-
Gratuity to Local Edu. Authority Retireess		9,259,259.26	-
Gratuity to Local Government Retireess		9,259,259.26	-
WAEC/SSCE & NECO 2018/2019		18,390,570.00	-
Hotel Bills Inrespects of Borno State Hotel		-	-
Production of Projects Calender 2018		680,000.00	-
Outstanding Liabilities		-	-
Logistics		-	-
Sub-Total		149,933,783.29	-

MAIDUGURI METROPOLITAN COUNCIL OF BORNO STATE

	NOTE	ACTUAL 2018	ACTUAL 2017
		N	N
Personnel Emoluments:	8	810,694,077.73	827,931,775.48
Overhead Cost	9	221,009,264.74	94,161,083.00
Sub-Total		1,031,703,342.47	922,092,858.48
Total Payments		2,705,382,076.14	922,092,858.48
Cash Flow From Operations		686,123,877.10	62,525,836.94
CASH FLOW FROM INVESTMENT:			
Phurchase/Contruction of Assest	10	90,013,400.00	65,277,872.00
Phurchase of Fin. Market Intrument		-	-
Total Cash Flow From Investment		90,013,400.00	65,277,872.00
CASH FLOW FROM FINANCING:			
Increase/Decrease in Cash		6,213,838.48	(2,752,035.06)
Opening Cash Balance		-	2,843,137.07
Closing Cash Balance	11	6,213,838.48	91,102.01

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	NOTE	ACTUAL 2018	ACTUAL 2017
		N	N
ASSETS:			
Advances	12	6,213,838.48	91,102.01
Investments	13	16,223,716.00	16,223,716.00
Treasuries & Banks	14	206,756,893.25	206,756,893.25
Total Assests		229,194,447.73	223,071,711.26
PUBLIC FUND & LIABILITIES:			
Consolidated Revenue Fund	15	6,213,838.48	91,102.01
Other Fund - Investment Fund		156,602,354.38	156,602,354.38
Total Public Fund		162,816,192.86	156,693,456.39
Deposits	16	47,715,552.87	47,715,552.87
Loan Outstanding	17	181,662,702.00	18,662,702.00
Total Liabilities		229,378,254.87	66,378,254.87
Public Fund + Liabilities		229,194,447.73	223,071,711.26

MAIDUGURI METROPOLITAN COUNCIL OF BORNO STATE

STATEMENT NO. 3
CONSOLIDATED REVENUE FUND

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Opening Balance (a)		91,102.01	-	-	91,102.01
Add: REVENUE (INCOME) (b)					
S/Allocation from Federal Govt.	18	2,595,563,056.06	2,103,819,022.00	2,103,819,022.00	(491,744,034.06)
S/Allocation from State Govt.		-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT		-	594,954,360.00	594,954,360.00	594,954,360.00
Sub Total		2,595,654,158.07	2,898,773,382.00	2,898,773,382.00	303,119,223.93
Personal Taxes	19	14,639,820.00	4,400,000.00	4,376,212.00	(10,239,820.00)
Licence General	20	4,195,700.00	91,889,000.00	91,161,491.00	87,493,300.00
Fees General	21	1,179,800.00	33,179,150.00	27,342,850.00	31,999,350.00
Sales General	22	-	2,700,000.00	2,500,000.00	2,700,000.00
Earning General	23	14,673,280.00	127,914,300.00	128,337,200.00	113,241,020.00
Rent on Govt. Building General	24	-	2,750,000.00	2,700,000.00	2,750,000.00
Rent on Land & Others General	25	-	5,650,000.00	52,450,000.00	5,650,000.00
Investment Income	26	-	120,000,000.00	120,000,000.00	120,000,000.00
Domestic Grant	27	-	273,700,000.00	273,000,000.00	273,700,000.00
Total Revenue (Income) (b)		2,630,342,758.07	3,560,755,832.00	3,600,641,135.00	930,413,073.93
Other Receipt (c)	28				
VAT		647,996,496.59	-	-	(647,996,496.59)
PPT		6,007,875.42	-	-	(6,007,875.42)
Excess Bank Chgarges		6,337,783.04	-	-	(6,337,783.04)
Excess Crude		4,490,422.25	-	-	(4,490,422.25)
Forex Equalisation		66,302,444.20	-	-	(66,302,444.20)
Additional Fund From NNPC		4,217,009.35	-	-	(4,217,009.35)
Exchange Difference		15,659,703.08	-	-	(15,659,703.08)
Exchange Gain		10,242,563.25	-	-	(10,242,563.25)
Sub Total		761,254,297.18	-	-	(761,254,297.18)
Total Funds Available (a+b+c)		3,391,597,055.25	3,560,755,832.00	3,600,641,135.00	169,158,776.75
Less: EXPENDITURE					
STATUTORY DEDUCTIONS	29				
3% Emirate Council		77,864,891.66	-	-	(77,864,891.66)
0.5% L.G. Audit		12,977,815.28	-	-	(12,977,815.28)
7% of L.E.A. Pri. Sch. Teachers Pension Plus		82,626,177.36	-	-	(82,626,177.36)
7% Local Govt Pension		56,563,745.85	-	-	(56,563,745.85)
Sub-Total		230,032,630.15	-	-	(230,032,630.15)
INTERVENTION FUNDING	30				
Contribution towards Funding of Primary Edu.		1,118,511,763.98	-	-	(1,118,511,763.98)
1% LGSC Training Fund		25,955,680.54	-	-	(25,955,680.54)
0.75% Admin Charges		19,466,722.91	-	-	(19,466,722.91)
5% Security		129,778,152.80	-	-	(129,778,152.80)
Sub-Total		1,293,712,320.23	-	-	(1,293,712,320.23)
MISCELLANEOUS DEDUCTIONS FUNDING	31				
Serance Gratuity to Former LG Concillors		4,500,000.00	-	-	(4,500,000.00)
Contr. to Indigines Undergoing Armed Forces Training		400,000.00	-	-	(400,000.00)
IFAD Climate Change Adaptation Counterpart Funding		-	-	-	-
JNI Contribution		385,185.19	-	-	(385,185.19)
Retainership NTA/BRTV		1,280,000.00	-	-	(1,280,000.00)
Payment for Preparation of LGA's Annual Account		1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood, Food Items to IDPs		32,981,430.74	-	-	(32,981,430.74)
LGA's Hajj Fare		14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipts for SPHCA Biometric Data Capture		2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service		52,950,000.00	-	-	(52,950,000.00)
Workshop on Fiscal & Admin. Due Process		462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's		1,481,481.48	-	-	(1,481,481.48)
Gratuity to Local Edu. Authority Retirees		9,259,259.26	-	-	(9,259,259.26)

MAIDUGURI METROPOLITAN COUNCIL OF BORNO STATE

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Gratuity to Local Government Retirees		9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019		18,390,570.00	-	-	(18,390,570.00)
Hotel Bills Inrespects of Borno State Hotel		-	-	-	-
Production of Projects Calender 2018		680,000.00	-	-	(680,000.00)
Outstanding Liabilities		-	-	-	-
Logistics		-	-	-	-
Sub-Total		149,933,783.29	-	-	(149,933,783.29)
Personnel Cost	32	810,694,077.73	1,561,462,052.00	1,561,462,052.00	750,767,974.27
Overhead Cost	33	221,009,264.74	815,984,969.00	815,984,969.00	594,975,704.26
Sub-Total		1,031,703,342.47	2,377,447,021.00	2,377,447,021.00	1,345,743,678.53
Total Expenditure		2,705,382,076.14	2,377,447,021.00	2,377,447,021.00	(327,935,055.14)
Operating Fund B/4 Transfer		96,227,238.48	1,183,309,811.00	1,223,194,114.00	1,067,082,572.52

APPROPRIATION TRANSFERS

Transfer to Capital Dev. Fund		90,013,400.00	1,426,752,500.00	1,426,752,500.00	1,336,739,100.00
Total Appropriation		90,013,400.00	1,426,752,500.00	1,426,752,500.00	1,336,739,100.00
Closing Balance		6,213,838.48	(203,558,386.00)	(203,558,386.00)	(209,772,224.48)

STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Add: Capital Receipts					
Value Added Tax		-	594,954,360.00	594,954,360.00	594,954,360.00
Transfer From CRF		90,013,400.00	1,426,752,500.00	1,426,752,500.00	1,336,739,100.00
Total Capital Receipts		90,013,400.00	2,021,706,860.00	2,021,706,860.00	1,931,693,460.00
Total Capital Funds Available		90,013,400.00	2,021,706,860.00	2,021,706,860.00	1,931,693,460.00
Less: Capital Expenditure					
JACC DEDUCTION	34				
5% Stabilization		32,416,459.20	-	-	(32,416,459.20)
20% LG Joint Development Programme		324,164,592.12	-	-	(324,164,592.12)
Rehabilitation of Federal Highway		-	-	-	-
Sub-Total DIFF. WITH JAAC		356,581,051.32	-	-	(356,581,051.32)
Administrative					
Admin & General Services	35	21,960,000.00	260,425,000.00	260,425,000.00	238,465,000.00
Sub-Total		21,960,000.00	260,425,000.00	260,425,000.00	238,465,000.00
Economic					
Agric & Natural Resources	36	10,704,000.00	704,800,000.00	704,800,000.00	694,096,000.00
Finance & Supply	37	57,349,400.00	113,400,000.00	113,400,000.00	56,050,600.00
Sub-Total		68,053,400.00	818,200,000.00	818,200,000.00	750,146,600.00
Reginal Development					
Works Transport & Housing	38	-	-	136,977,500.00	-
Sub-Total		-	-	136,977,500.00	-
Social					
Primary Health Care	39	-	-	211,150,000.00	-
Sub-Total		-	-	211,150,000.00	-
Total Capital Expenditure		90,013,400.00	1,426,752,500.00	1,426,752,500.00	1,336,739,100.00

MAIDUGURI METROPOLITAN COUNCIL OF BORNO STATE

NOTES TO CASHFLOW STATEMENT

	ACTUAL 2018 N	ACTUAL 2017 N
Note 3 - Internal Generated Revenue		
Personal Taxes	14,839,820.00	408,000.00
Licence General	4,195,700.00	13,633,800.00
Fees General	1,179,800.00	4,938,898.00
Earning General	14,673,280.00	18,434,000.00
Rent on Land & Others General	-	7,023,500.00
Total	34,688,600.00	44,438,198.00
Note 4 - Other Receipt		
VAT	647,996,496.59	-
PPT	6,007,875.42	-
Excess Bank Chgarges	6,337,783.04	-
Excess Crude	4,490,422.25	-
Forex Equalisation	66,302,444.20	-
Additional Fund From NNPC	4,217,009.35	-
Exchange Difference	15,659,703.08	-
Exchange Gain	10,242,563.25	-
Total	761,254,297.18	-
Note 5 - Statutory Deductions		
3% Emirate Council	77,864,891.66	-
0.5% L.G. Audit	12,977,815.28	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus	82,626,177.36	-
7% Local Govt Pension	56,563,745.85	-
Total	230,032,630.15	-
Note 6 - Intervention Funding		
Contribution towards Funding of Primary Edu.	1,118,511,763.98	-
1% LGSC Training Fund	25,955,680.54	-
0.75% Admin Charges	19,466,722.91	-
5% Security	129,778,152.80	-
Total	1,293,712,320.23	-
Note 7 - Miscellaneous Deductions Funding		
Sererance Gratuity to Former LG Concillors	4,500,000.00	-
Contr. to Indigines Undergoing Armed Forces Training	400,000.00	-
IFAD Climate Change Adaptation Counterpart Funding	-	-
JNI Contribution	385,185.19	-
Retaunership NTA/BRTV	1,260,000.00	-
Payment for Preparation of LGA's Annual Account	1,000,000.00	-
Procurement of Firewood, Food Items to IDPs	32,981,430.74	-
LGA's Hajj Fare	14,717,406.65	-
Purc. of Equipts for SPHCA Biometric Data Capture	2,206,227.77	-
Provision of Essential Service	52,950,000.00	-
Workshop on Fiscal & Admin. Due Process	462,962.96	-
Diesel to Tractors for Farming Across LGA's	1,481,481.46	-
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-
Gratuity to Local Government Retirees	9,259,259.26	-
WAEC/SSCE & NECO 2018/2019	18,390,570.00	-
Hotel Bills inrespects of Borno State Hotel	-	-
Production of Projects Calender 2018	680,000.00	-
Outstanding Liabilities	-	-
Logistics	-	-
Total	149,933,783.29	-

MAIDUGURI METROPOLITAN COUNCIL OF BORNO STATE

NOTE	ACTUAL 2018	ACTUAL 2017
	N	N
Note 8 - Personnel Emoluments		
Office of the Chairman	4,523,080.65	699,832.92
Office of the Secretary	994,068.00	1,022,163.99
The Council	863,915.70	1,726,105.00
Admin. & General Services	156,821,603.60	145,537,385.61
Agric & Natural Resources	91,647,635.70	94,268,556.00
Finance & Supply	104,409,068.23	98,345,122.14
Budget Plan Research & Statistic	15,739,420.60	-
Works Transport & Housing	86,572,695.07	148,204,934.98
Education & Social Development	11,480,184.72	-
Primary Health Care	308,472,024.00	317,519,391.84
Traditional Office	29,170,381.46	20,608,283.00
Total	810,694,077.73	827,931,775.48
Note 9 - Overhead Cost		
Office of the Chairman	7,029,777.32	29,821,361.63
Office of the Secretary	932,512.00	721,000.00
The Council	-	405,000.00
Admin. & General Services	23,256,018.00	43,185,000.00
Agric & Natural Resources	13,070,000.00	1,014,000.00
Finance & Supply	25,940,225.16	6,512,721.37
Budget Plan Research & Statistic	2,250,000.00	-
Works Transport & Housing	46,197,020.00	6,202,000.00
Education & Social Development	-	795,000.00
Primary Health Care	102,333,712.26	5,505,000.00
Traditional Office	-	-
Total	221,009,264.74	94,161,083.00
Notes 10 - Purchase/Construction of Capital Assets		
JACC Deduction		
5% Stabilization	32,416,459.20	-
20% LG Joint Development Programme	324,164,592.12	-
Rehabilitation of Federal Highway	-	-
Sub-Total DIFF. WITH JAAC	356,581,051.32	-
Administrative		
Admin & General Services	21,960,000.00	32,984,000.00
Sub-Total	21,960,000.00	32,984,000.00
Economic		
Agric & Natural Resources	10,704,000.00	2,073,000.00
Finance & Supply	57,349,000.00	24,174,000.00
Sub-Total	68,053,000.00	26,247,000.00
Reginal Development		
Works Transport & Housing	-	6,046,872.00
Sub-Total	-	6,046,872.00
Social		
Primary Health Care	-	-
Sub-Total	-	-
Grand Total	90,013,400.00	65,277,872.00

MAIDUGURI METROPOLITAN COUNCIL OF BORNO STATE

NOTES TO ASSETS AND LIABILITIES

	ACTUAL 2018 N	ACTUAL 2017 N
Notes 11 - Treasuries & Banks		
Cash and Banks Balance		
Cash at Hand	4,006.04	89,364.00
UBA Main Account	336,262.71	1,865.91
UBA Salary Account	5,865,686.13	-
Revenue Account	7,883.60	(127.90)
	6,213,838.48	91,102.01

Note 12 - Investments

New African Merchants Bank	145,126.00	145,126.00
Afri-BankofNig. Plc	218,216.00	218,216.00
Ashaka Cement Plc	112,500.00	112,500.00
Premier Propt. Dev. Comp.	560,000.00	560,000.00
Premier Commercial Bank	200,000.00	200,000.00
Urban Dev. Bank	500,000.00	500,000.00
Local Govt. Loan Board	14,487,874.00	14,487,874.00
Total	16,223,716.00	16,223,716.00

Note 13 - Advances

Personal Advance

NAME OF HOLDER	PURPOSE	BALANCE N
Baba Malah Hassan	Personal Advance	79,579.36
Zaubairu Audu	"	985.00
Moh'd Bulama	"	1,334.28
Baba KuraWaziri	"	74,175.21
Mohd M. Baba	"	86,125.00
MustaphaAbba	"	24,700.00
Yaruwaiya M. Gaji	"	7,728.76
Yagana Mustapha	"	8,833.20
BulamaAbba Gana	"	36,141.88
Baba Kura Alhaji	"	903.75
Baba Gana Ngari	"	23,187.50
Alh. Zanna Bulama	"	2,677.24
Bundi Waziri	"	2,890.84
Fanna Mai Bukar	"	53,012.00
Abba Usaini	"	148,112.12
Hajja Bularam Tijjani	"	7,326.84
Kamsulum Musa	"	2,680.00
Bulama A. Bukar	"	700.00
Moh'd Modu	"	181,411.01
Ibrahim Shettima	"	3,341.12
Grema Usman	"	4,100.00
Maliki Moh'd	"	572.00
H. Nana Doctoram	"	2,362.00
Falmata Abba Umar	"	2,563.25
Modu Aisami	"	2,417.00
Sani Damarum	"	1,264.00
Mohammed Mustapha	"	4,449.28
Kolo Kolo Ibrahim	"	4,450.00
Yagana Ahmed	Personal Advance	5,290.00
Lawan Mohd	"	207.50

MAIDUGURI METROPOLITAN COUNCIL OF BORNO STATE

NAME OF HOLDER	PURPOSE	BALANCE N
Adama Makinta	Personal Advance	4,100.00
H. Nana Ibrahim	"	9,135.25
Zanna Laisa Kasalma	"	64,904.00
Mustapha Dala	"	13,386.25
Lawan Gana	"	2,656.25
Konto Sheriff	"	2,643.20
Alh. Hassan Benisheik	"	51,224.21
Makinta B. Kolo	"	312.00
Modu Gubio	"	777.75
Modu Abatcha	"	2,968.75
Daniadi Aliyu	"	2,812.50
Modu Ngubdo	"	468.75
Abubakar Gana	"	4,406.25
Modu Gambo Gana	"	1,093.75
Modu Malanbe	"	1,562.50
Bukar Shettima	"	3,750.00
Yakura Lawan	"	1,562.50
Digma Shettima	"	6,931.50
Alh. Mohammed Ahmed	"	1,875.00
Hon. Baba Haruna	"	18,000.00
Hon. Modu Konto	"	220,500.00
Moh'd Alh. Ahmed	"	16,848.00
Ma'aji Shettima Kukawa	"	100,852.00
Moh'd Karaye	"	19,702.84
Alh. Moh'd Grema	"	106,600.00
Ahmed K. Mustapha	"	149,062.50
Abatcha Abdulaziz	"	52,003.75
Lawan Kachallah Abdu	"	53,000.00
Baba Alh. Bashir	"	53,000.00
Fati Baba Malah	"	15,457.95
Modu Gambo	"	53,000.00
Muktar Modu	"	52,843.75
Mala Kalu Mama	"	42,400.00
Bukar Goni Zarami	"	39,749.96
Baba Gana Bukar II	"	27,000.00
Yagana Zanna Garga	"	4,516.82
Mustapha A. Bukar	"	53,000.00
Mal. Ahmed Gonimi	"	159,000.00
Ali Zarabi	"	8,806.14
Zanna Arjinoma Moh'd	"	159,000.00
Baba Gana Alkali	"	53,000.00
Yagana Abatcha	"	2,530.00
Zanna Moh'd Maljir	"	106,000.00
Amina A. Jawa	"	42,400.00
Gambo Alh. Idriss	"	53,000.00
Abba Gana Bukar	"	21,200.00
H. Maryam Imam	"	51,895.83
Alh. Mustapha Umar	"	12,833.16
Sundry Person's	Micro Credit Scheme	21,050,000.00
Total		23,747,293.25

Non - Personal Advance

Abatcha Maidami	BF	Special Imprest	300,000.00
Abatcha Maidami	BF	"	300,000.00
Abatcha Maidami	BF	"	300,000.00
Abatcha Maidami	BF	"	300,000.00
Abatcha Maidami	BF	"	300,000.00
Yakaka Abatcha	BF	"	430,000.00
Yakaka Abatcha	BF	"	400,000.00

MAIDUGURI METROPOLITAN COUNCIL OF BORNO STATE

NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
Baba S. Monguno	BF	Special Imprest	2,000,000.00
Baba S. Monguno	BF	"	1,000,000.00
Alh. Audu Bukar	BF	"	1,300,000.00
Gambo Lawan	BF	"	300,000.00
Sundry's Person	BF	"	1,690,000.00
Bulama Ali Malah	BF	"	1,500,000.00
Bulama Ali Malah	BF	"	1,300,000.00
Bulama Ali Malah	BF	"	1,200,000.00
Gambo Lawan	BF	"	1,170,000.00
Gambo Lawan	BF	"	1,985,000.00
Gambo Lawan	BF	"	1,980,000.00
Bulama Ali Malah	BF	"	1,500,000.00
Gambo Lawan	BF	"	1,900,000.00
Abatcha Maidami	BF	"	361,000.00
Gambo Lawan	BF	"	600,000.00
Bukar Kura	BF	"	2,000,000.00
Bulama Ali Malah	BF	"	1,750,000.00
Bulama Ali Malah	BF	"	1,600,000.00
Bulama Ali Malah	BF	"	1,650,000.00
Abba Zanna	BF	"	20,000.00
Alh. Madu Magumeri	BF	"	50,000.00
Sundry's Person	BF	"	200,000.00
D. B. Abbari	BF	"	30,000.00
Shettima Goni	BF	"	5,000.00
Aishatu Mustapha	BF	"	5,000.00
Falmata Bannama	BF	"	5,000.00
Gambo Lawan	BF	"	350,000.00
Gambo Lawan	BF	"	900,000.00
Gambo Lawan	BF	"	650,000.00
Baba S. Monguno	BF	"	1,500,000.00
Alh. Mustapha Umar	BF	"	500,000.00
Abatcha Maidami	BF	"	1,000,000.00
Gambo Lawan	BF	"	804,000.00
Gambo Lawan	BF	"	2,000,000.00
Girgiri Ibrahim	BF	"	700,000.00
Yakaka Abatcha	BF	"	1,250,000.00
Girgiri Ibrahim	BF	"	1,400,000.00
Eanna Umar	BF	"	1,600,000.00
Fanna Mai Umar	BF	"	1,500,000.00
Girgiri Ibrahim	BF	"	1,500,000.00
Abba Shuwa Taiba	BF	"	10,000.00
Gambo Lawan	BF	"	1,900,000.00
Gambo Lawan	BF	"	1,832,000.00
Gambo Lawan	BF	"	1,950,000.00
Bulama Ali Malah	BF	Special Imprest	2,000,000.00
Bukar Alh. isa	BF	"	3,000,000.00
Girgiri Ibrahim	BF	"	4,000,000.00
Fanna Umar	BF	"	5,500,000.00
Gambo Lawan	BF	"	4,500,000.00
Gambo Lawan	BE	Special Imprest	250,000.00
Gambo Lawan	BF	"	1,500,000.00
Galtima Gana	BF	"	2,000,000.00
Gambo Lawan	BE	"	2,000,000.00
Gambo Lawan	BE	"	1,020,000.00
Gambo Lawan	BE	"	980,000.00
Gambo Lawan	BF	"	600,000.00
Gambo Lawan	BE	Special Imprest	1,170,000.00
Gambo Lawan	BE	"	200,000.00
Gambo Lawan	BE	"	500,000.00

MAIDUGURI METROPOLITAN COUNCIL OF BORNO STATE

NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
Gambo Lawan	BE	Special Imprest	900,000.00
Gambo Lawan	BE	" "	1,020,000.00
Gambo Lawan	BE	" "	1,080,000.00
Gambo Lawan	BE	" "	950,000.00
Gambo Lawan	BF	" "	1,000,000.00
Gambo Lawan	BE	" "	1,000,000.00
Gambo Lawan	BE	" "	980,000.00
Gambo Lawan	BE	" "	500,000.00
Gambo Lawan	BE	" "	300,000.00
Gambo Lawan	BF	" "	1,500,000.00
Gambo Lawan	BE	" "	170,000.00
Alkali B. Imam	BE	" "	335,000.00
Gambo Lawan	BF	" "	60,000.00
Gambo Lawan	BE	" "	1,500,000.00
Gambo Lawan	BE	" "	300,000.00
Gambo Lawan	BE	" "	400,000.00
Alkali B. Imam	BE	" "	3,000,000.00
Mohd Gajibe	10/9/2013	" "	1,100,000.00
Baba Gana Masu	10/10/2013	" "	1,000,000.00
Baba Gana Masu	98/10/13	" "	1,000,000.00
Baba Gana Masu	102/10/13	" "	2,000,000.00
Baba Kura Wakil	121/10/13	" "	170,000.00
Alh. Gum Mele	11/2/2013	" "	500,000.00
Baa Mai Zarma	11/3/2013	" "	300,000.00
Bukar Alh. Isa	28/11/13	" "	3,750,000.00
Moh'd Gajibe	39/11/13	" "	1,000,000.00
Abba Shuwa Talba	41/11/13	" "	1,150,000.00
Baba Kura Lawan	12/1/2013	" "	5,000,000.00
Moh'd Gajibe	12/4/2013	" "	2,450,000.00
Baba Gana Masu	12/8/2013	" "	5,770,000.00
Baba Gana Masu	12/9/2013	" "	4,560,000.00
Grema Abba	13/12/13	" "	312,500.00
Baba Gana Masu	17/12/13	" "	4,670,000.00
Baba Zanna Mala	33/12/13	" "	5,000,000.00
Bulama Ali Malah	38/12/13	" "	3,000,000.00
Baba Kura Lawan	39/12/13	" "	4,000,000.00
Bulama Ali Malah	40/12/13	" "	3,000,000.00
Baba Gana Masu	24/09/14	" "	1,686,700.00
Baba Gana Masu	23/09/14	" "	1,686,700.00
Baba Gana Masu	41/12/14	" "	1,686,700.00
Baba Gana Masu	2/5/2014	Special Imprest	4,000,000.00
Baba Gana Masu	2/6/2014	" "	4,000,000.00
Gambo Lawan	2/11/2014	" "	1,250,000.00
Gambo Lawan	22/02/14	Special Imprest	1,900,000.00
Abbas Zanna	36/02/14	" "	1,000,000.00
Baba Zanna Mala	36/02/14	" "	1,000,000.00
Abbas Zanna	38/02/14	" "	1,000,000.00
Baba Gana Masu	42/02/14	" "	2,000,000.00
Baba Zanna Mala	46/02/14	" "	1,000,000.00
Baba Gana Masu	47/02/14	Special Imprest	1,255,000.00
Baba Gana Masu	48/02/14	" "	1,650,000.00
Baba Gana Masu	50/02/14	" "	1,100,000.00
Kadai Abba Gashigar	53/02/14	" "	210,000.00
Abba Shuwa Talba	81/02/14	" "	800,000.00
Baba Zanna Mala	36/02/14	" "	5,300,000.00
Moh'd Gajibe	25/03/14	" "	1,060,000.00
Shettima Mutawali	102/05/14	" "	100,000.00
Mala Mamman Mala	102/05/14	" "	100,000.00
Waziri Shehu Umar	102/05/14	" "	100,000.00

MAIDUGURI METROPOLITAN COUNCIL OF BORNO STATE

NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
Zanna Mutawali	102/05/14	Special Imprest	100,000.00
Zanna Laminu Konduga	102/05/14	" "	100,000.00
Kachalla Moh'd Kachalla	102/05/14	" "	100,000.00
Abba Bukar A. Hussani	102/05/14	" "	100,000.00
Fanna Umar	116/05/14	" "	2,000,000.00
Baba Gana Masu	131/05/14	" "	2,000,000.00
Total			183,009,600.00

Personal Advance 23,747,293.25

Non-Personal Advance 183,009,600.00

Total 206,756,893.25

Notes 14 - Consolidated Revenue Fund Account

Opening Balance	91,102.01	2,843,137.07
Total Recurrent Revenues	1,127,839,478.94	984,618,695.42
Total Funds Available	1,127,930,580.95	987,461,832.49
Less:		
Recurrent Expenditure	1,031,703,342.47	922,092,858.48
Transfers/Appropriations	90,013,400.00	65,277,872.00
Closing Balance	6,213,838.48	91,102.01

Notes 15 - Capital Development Funds

Total Capital Receipts	90,013,400.00	65,277,872.00
Total Capital Funds Available	90,013,400.00	65,277,872.00
Less:		
Administrative	21,960,000.00	32,984,000.00
Economic	68,053,400.00	26,247,000.00
Reginal Development	-	6,046,872.00
Social	-	-
Total Capital Expenditure	90,013,400.00	65,277,872.00

Note 16- Reciept - Deposit

NAME OF HOLDER	PURPOSE	AMOUNT N
Zanna Sunoma	Refund of Advance	3,588.72
NANNMW	Union Dues	383,480.72
Borno State (BIR)	5% Witholding Tax	21,065,263.91
NULGE	Union Dues	375,085.14
Borno State (BIR)	Pay As You Ear	1,062,414.56
Federal Mortgage Bank	National Housing Fund	618,689.79
MHWUN	Union Dues	212,933.00
Borno State (MOA)	Sales of Fertilizer	2,588,070.00
Moddibo Ali	Refund of Advance	3,688.00
Federal Inland Revenue	5% Value Added Tax	20,597,478.18
Sundry Contractor's	10% Retention Fee	55,468.18
Maiduguri Metropolitan	House Rentage	106,947.49
Maiduguri Metropolitan	Agency Exchange	8,239.00
Maiduguri Metropolitan	Staff Housing Fund	132,858.00
ANPP Borno State	Party Forum	421,848.18
Baba Tujani Lawan	Refund of Advance	79,500.00
Total		47,715,552.87

Note 17 - Loan Outstanding

LENDER OF LOAN	AMOUNT N
Local Government Loans Board	18,662,702.00
Total	18,662,702.00

MAIDUGURI METROPOLITAN COUNCIL OF BORNO STATE

NOTES TO CONSOLIDATED REVENUE FUND

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Note: 18				
Government Share of Faac				
Statutory Allocation from Federal Govt.	2,595,563,056.06	2,103,819,022.00	2,103,819,022.00	(491,744,034.06)
Statutory Allocation from State Govt.	-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT	-	594,954,360.00	594,954,360.00	594,954,360.00
Total	2,595,563,056.06	2,898,773,382.00	2,898,773,382.00	303,210,325.94
Note: 19				
Personal Tax				
Community Tax	8,583,620.00	2,800,000.00	2,784,862.00	(5,783,620.00)
Cattle Tax	6,056,200.00	1,600,000.00	1,591,350.00	(4,456,200.00)
Total	14,639,820.00	4,400,000.00	4,376,212.00	(10,239,820.00)
Note: 20				
Licence General				
Gold Smith & Gold Dealers Licence	-	530,500.00	530,450.00	530,500.00
Bake House licence	-	2,690,000.00	2,652,250.00	2,690,000.00
Bicycle Licence & Hire Permit	-	700,100.00	689,585.00	700,100.00
Cart Licence	-	1,150,000.00	1,060,900.00	1,150,000.00
Dane Gun Licence	-	64,200.00	63,654.00	64,200.00
Cattle Dealers Licence	-	710,500.00	910,000.00	710,500.00
Dried Fish & Meat Licence	-	3,730,000.00	3,713,150.00	3,730,000.00
Abattoir & Slaughter Licence	4,195,700.00	55,250,000.00	55,166,800.00	51,054,300.00
Cinematography Licence	-	2,300,000.00	2,121,800.00	2,300,000.00
Auctioneer Licence	-	80,000.00	79,567.00	80,000.00
Battery Charging Licence	-	592,000.00	583,495.00	592,000.00
Butchers Licence	-	2,690,000.00	2,652,280.00	2,690,000.00
Cloths Dyers Licence	-	50,700.00	50,100.00	50,700.00
Local Barbing & Plating Licence	-	750,800.00	750,100.00	750,800.00
Mobile Sales Promotion Licence	-	5,340,000.00	5,308,500.00	5,340,000.00
Motor Mechanic/Car Wash Licence	-	3,750,000.00	3,713,150.00	3,750,000.00
Penel Beaters Licence	-	424,800.00	424,360.00	424,800.00
Photo Studio Licence	-	500,000.00	500,000.00	500,000.00
Printing Press Licence	-	1,120,000.00	1,060,900.00	1,120,000.00
Reg. of Laundries & D/Cleaners Lic.	-	537,000.00	530,450.00	537,000.00
Reg. of Septic Tank Dislodging Lic.	-	1,290,000.00	1,260,000.00	1,290,000.00
Sand Granite Iron Rod Licence	-	1,960,000.00	1,900,000.00	1,960,000.00
Sewing Institute Licence	-	945,000.00	910,000.00	945,000.00
Vehicle Spare Parts Licence	-	834,000.00	830,000.00	834,000.00
Vulcanizer Licence	-	1,300,000.00	1,300,000.00	1,300,000.00
Welding Machine Licence	-	2,400,000.00	2,400,000.00	2,400,000.00
Advert Rate Licence	-	-	-	-
Dog Licence	-	-	-	-
Total	4,195,700.00	91,689,600.00	91,161,491.00	87,493,900.00
Note: 21				
Fees General				
Contractor Registration Fees	-	790,000.00	780,000.00	790,000.00
Marriage Divorce Fee	-	200,000.00	190,000.00	200,000.00
Tender Fees	-	1,325,000.00	1,300,500.00	1,325,000.00
Birth & Death Registration Fees	-	210,000.00	150,000.00	210,000.00
Auctioneer Fee	-	98,000.00	95,000.00	98,000.00
Black Smith Workshop Fee	-	1,290,000.00	1,270,000.00	1,290,000.00
Block Making Machine Fees	-	1,560,000.00	1,550,000.00	1,560,000.00
Building Materials Fee	-	1,238,000.00	1,230,000.00	1,238,000.00
Bus & Comm. Vehicle & Taxi P/Fees	-	2,130,000.00	2,120,000.00	2,130,000.00
Clock & Watch Repairs Fee	-	530,900.00	530,450.00	530,900.00
Cold Room Fee	-	65,950.00	65,775.00	65,950.00
Control of Noise Permit Fee	-	270,000.00	265,225.00	270,000.00
Corn Grinding Mill Fees	-	465,000.00	463,000.00	465,000.00

MAIDUGURI METROPOLITAN COUNCIL OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
N	N	N	N	N
Electrc (Radio/TV) Worksop Fee	-	1,300,000.00	1,280,000.00	1,300,000.00
Entertainment & Drumming Fee	-	65,000.00	60,000.00	65,000.00
Felling of Trees Fee	30,100.00	970,000.00	965,000.00	939,900.00
Ingredient Grinding Mill Fee	-	950,000.00	880,200.00	950,000.00
Kiosk Fee	135,000.00	3,000,000.00	2,950,000.00	2,865,000.00
Learning Driving Test Fee	-	110,800.00	110,200.00	110,800.00
Minor Industry Fee	-	340,000.00	328,000.00	340,000.00
Motor Cycle Fee	-	135,000.00	130,000.00	135,000.00
Painting, Spraying, Sign Writing WIS F	-	1,580,000.00	1,550,000.00	1,580,000.00
Pest Control & Disinfectant Chages Fee	-	160,000.00	120,000.00	160,000.00
Petty Traders Fee	392,000.00	3,970,000.00	3,650,000.00	3,578,000.00
Photostat & Typing Institute Fee	-	1,100,000.00	1,050,500.00	1,100,000.00
Registration of Meat Van Fee	-	172,000.00	170,000.00	172,000.00
Rice Mill & Cassava Grinding Fee	-	271,000.00	265,000.00	271,000.00
Sand Dredging Fee	-	1,460,000.00	1,450,000.00	1,460,000.00
Surface Tank Kerosene Fee	-	630,000.00	610,000.00	630,000.00
Woodmaking & CarpentryW/Shop F.	-	1,685,000.00	1,660,000.00	1,685,000.00
Impounding of Animal Fee	-	107,500.00	104,000.00	107,500.00
Customary Right of Occupancy	611,000.00	-	-	(611,000.00)
Laboratory Test Fee	11,700.00	-	-	(11,700.00)
Total	1,179,800.00	28,179,150.00	27,342,850.00	26,999,350.00
Note : 22				
Sales General				
Sales of Fertilizer	-	2,700,000.00	2,500,000.00	2,700,000.00
Total	-	2,700,000.00	2,500,000.00	2,700,000.00
Note: 23				
Earning General				
Earning from Commercial Activities	36,000.00	4,781,500.00	4,780,000.00	4,745,500.00
Earning from Markets	3,283,080.00	15,550,000.00	15,500,000.00	12,266,920.00
Earning from Motor Parks	6,665,900.00	36,170,000.00	36,100,000.00	29,504,100.00
Earning from Shop & Shopping Centers	4,324,300.00	21,250,000.00	21,000,000.00	16,925,700.00
Earning from Cattle Markets	-	1,125,000.00	1,120,000.00	1,125,000.00
Earning from Pro. Farm Sale of C/Good	-	43,070,000.00	43,050,000.00	43,070,000.00
Earning from Transport Service	364,000.00	1,600,000.00	1,550,200.00	1,236,000.00
Earning from Environmental San. Serv.	-	87,800.00	87,000.00	87,800.00
Earning from Tractor Hiring	-	4,280,000.00	5,150,000.00	4,280,000.00
Total	14,673,280.00	127,914,300.00	128,337,200.00	113,241,020.00
Note: 24				
Rent on Govt. Building General				
Rent on Government Quarters	-	1,550,000.00	1,500,000.00	1,550,000.00
Rent on Government Buildings	-	1,200,000.00	1,200,000.00	1,200,000.00
Total	-	2,750,000.00	2,700,000.00	2,750,000.00
Note : 25				
Rent on Land & Others General				
Rent on Government Land	-	1,400,000.00	1,400,000.00	1,400,000.00
Tenement Rate	-	45,500,000.00	45,450,000.00	45,500,000.00
Ground Rent	-	5,650,000.00	5,600,000.00	5,650,000.00
Total	-	52,550,000.00	52,450,000.00	52,550,000.00
Note : 26				
Investment Income				
Dividend Received	-	120,000,000.00	120,000,000.00	120,000,000.00
Total	-	120,000,000.00	120,000,000.00	120,000,000.00
Note : 27				
Domestic Grant				
Fed. Govt in Lieu of Tenement Rate	-	220,700,000.00	220,500,000.00	220,700,000.00
Other Grants	-	53,000,000.00	52,500,000.00	53,000,000.00
Total	-	273,700,000.00	273,000,000.00	273,700,000.00

MAIDUGURI METROPOLITAN COUNCIL OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Note : 28				
Other Receipt				
VAT	647,996,496.59	-	-	(647,996,496.59)
PPT	6,007,875.42	-	-	(6,007,875.42)
Excess Bank Chgarges	6,337,783.04	-	-	(6,337,783.04)
Excess Crude	4,490,422.25	-	-	(4,490,422.25)
Forex Equalisation	66,302,444.20	-	-	(66,302,444.20)
Additional Fund From NNPC	4,217,009.35	-	-	(4,217,009.35)
Exchange Difference	15,659,703.08	-	-	(15,659,703.08)
Exchange Gain	10,242,563.25	-	-	(10,242,563.25)
Total	761,254,297.18	-	-	(761,254,297.18)
Note : 29				
Statutory Deductions				
3% Emirate Council	77,864,891.66	-	-	(77,864,891.66)
0.5% L.G. Audit	12,977,815.28	-	-	(12,977,815.28)
7% of L.E.A. Pri. Sch. Teachers Pension Plus	82,626,177.36	-	-	(82,626,177.36)
7% Local Govt Pension	56,563,745.85	-	-	(56,563,745.85)
Total	230,032,630.15	-	-	(230,032,630.15)
Note : 30				
Intervention Funding				
Contribution towards Funding of Primary Edu.	1,118,511,763.98	-	-	(1,118,511,763.98)
1% LGSC Training Fund	25,955,680.54	-	-	(25,955,680.54)
0.75% Admin Charges	19,466,722.91	-	-	(19,466,722.91)
5% Security	129,778,152.80	-	-	(129,778,152.80)
Total	1,293,712,320.23	-	-	(1,293,712,320.23)
Note : 31				
Miscellaneous Deductions Funding				
Serance Gratuity to Former LG Concillors	4,500,000.00	-	-	(4,500,000.00)
Contr. to Indigines Undergoing Armed Forces Training	400,000.00	-	-	(400,000.00)
IFAD Climate Change Adaptation Counterpart Funding	-	-	-	-
JNI Contribution	385,185.19	-	-	(385,185.19)
Retainership NTA/BRTV	1,260,000.00	-	-	(1,260,000.00)
Payment for Preparation of LGA's Annual Account	1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood, Food Items to IDPs	32,981,430.74	-	-	(32,981,430.74)
LGA's Haji Fare	14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipmts for SPHCA Biometric Data Capture	2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service	52,950,000.00	-	-	(52,950,000.00)
Workshop on Fiscal & Admin. Due Process	462,962.96	-	-	(462,962.96)
Diesel to Tractors for Farming Across LGA's	1,481,481.46	-	-	(1,481,481.46)
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees	9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019	18,390,570.00	-	-	(18,390,570.00)
Hotel Bills in respect of Borno State Hotel	-	-	-	-
Production of Projects Calender 2018	680,000.00	-	-	(680,000.00)
Outstanding Liabilities	-	-	-	-
Logistics	-	-	-	-
Total	149,933,783.29	-	-	(149,933,783.29)
Note : 32				
Personnel Cost				
Office of the Chairman	4,523,080.65	35,366,204.00	35,366,204.00	30,843,123.35
Office of the Secretary	994,068.00	5,358,129.00	5,358,129.00	4,364,061.00
The Council	863,915.00	55,776,573.00	55,776,573.00	54,912,658.00
Admin. & General Services	156,821,603.60	119,087,767.00	119,087,767.00	(37,733,836.60)
Agric & Natural Resources	91,647,635.70	525,124,678.00	525,124,678.00	433,477,042.30
Finance & Supply	104,409,068.23	219,930,315.00	219,930,315.00	115,521,246.77
Budget Plan Research & Statistic	15,739,420.60	17,122,398.00	17,122,398.00	1,382,977.40
Works Transport & Housing	86,572,695.07	167,871,969.00	167,871,969.00	81,299,273.93
Education & Social Development	11,480,184.72	12,712,713.00	12,712,713.00	1,232,528.28
Primary Health Care	308,472,024.00	343,806,046.00	343,806,046.00	35,334,022.00
Traditional Office	29,170,381.46	59,305,260.00	59,305,260.00	30,134,878.54
Total	810,694,077.03	1,561,462,052.00	1,561,462,052.00	750,767,974.97

MAIDUGURI METROPOLITAN COUNCIL OF BORNO STATE

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Note: 33				
Overhead Cost				
Office of the Chairman	7,029,777.32	99,630,000.00	99,630,000.00	92,600,222.68
Office of the Secretary	932,512.00	56,585,000.00	56,585,000.00	55,652,488.00
The Council	-	80,185,500.00	80,185,500.00	80,185,500.00
Admin. & General Services	23,256,018.00	148,882,000.00	148,882,000.00	125,625,982.00
Agric & Natural Resources	13,070,000.00	85,995,731.00	85,995,731.00	72,925,731.00
Finance & Supply	25,940,225.16	19,901,632.00	19,901,632.00	(6,038,593.16)
Budget Plan Research & Statistic	2,250,000.00	18,061,780.00	18,061,780.00	15,811,780.00
Works Transport & Housing	46,197,020.00	127,510,969.00	127,510,969.00	81,313,949.00
Education & Social Development	-	37,321,000.00	37,321,000.00	37,321,000.00
Primary Health Care	102,333,712.26	93,641,357.00	93,641,357.00	(8,692,355.26)
Traditional Office	-	48,270,000.00	48,270,000.00	48,270,000.00
Total	221,009,264.74	815,984,969.00	815,984,969.00	594,975,704.26

NOTE TO JAAC AND CAPITAL DEVELOPMENT FUND

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Note: 34				
JACC Deduction				
5% Stabilization	32,416,459.20	-	-	(32,416,459.20)
20% LG Joint Development Programme	324,164,592.12	-	-	(324,164,592.12)
Rehabilitation of Federal Highway	-	-	-	-
Total	356,581,051.32	-	-	(356,581,051.32)

Note: 35				
Admin & General Services				
Purchase of Official Vehicles	-	10,300,000.00	10,300,000.00	10,300,000.00
Renovation & Repairs of Off& Pub.Struct.	-	15,450,000.00	15,450,000.00	15,450,000.00
Purchase of Poverty Alleviation Materials	21,960,000.00	50,000,000.00	50,000,000.00	28,040,000.00
Purchase of Information Material Equip.	-	10,325,000.00	10,325,000.00	10,325,000.00
Provision of Skill Acquisition Equipment	-	15,500,000.00	15,500,000.00	15,500,000.00
Construction of Disabled Center	-	5,150,000.00	5,150,000.00	5,150,000.00
Provision of Woman Development C/Equip.	-	-	-	-
Construction of District Heads Office	-	70,000,000.00	70,000,000.00	70,000,000.00
Provision of District Heads Quarters	-	40,500,000.00	40,500,000.00	40,500,000.00
Repairs of Guest House	-	2,500,000.00	2,500,000.00	2,500,000.00
Renovation & Maintenance of MMC Café	-	10,200,000.00	10,200,000.00	10,200,000.00
Provision of 20 Set of Computer & Amin.	-	30,500,000.00	30,500,000.00	30,500,000.00
Total	21,960,000.00	260,425,000.00	260,425,000.00	238,465,000.00

Note : 36				
Agric & Natural Resources				
Purchase of Drugs	2,750,000.00	51,500,000.00	51,500,000.00	48,750,000.00
Supply of Agric Equipment	2,700,000.00	123,600,000.00	123,600,000.00	120,900,000.00
Clearing & Fumigation Services	1,450,000.00	30,900,000.00	30,900,000.00	29,450,000.00
Trade Fair Exhibition & Shop	-	30,750,000.00	30,750,000.00	30,750,000.00
Promotion of Animal Feed Production	-	41,200,000.00	41,200,000.00	41,200,000.00
Formation & Development of Cooperative	-	40,300,000.00	40,300,000.00	40,300,000.00
Extension of NSP for Food	-	30,500,000.00	30,500,000.00	30,500,000.00
Transport & Handling of Fertilizer	-	118,450,000.00	118,450,000.00	118,450,000.00
Purchase of Land	-	72,100,000.00	72,100,000.00	72,100,000.00
Purchase of Farming Inputs	3,804,000.00	60,500,000.00	60,500,000.00	56,696,000.00
Purchase of Fertilizer	-	105,000,000.00	105,000,000.00	105,000,000.00
Total	10,704,000.00	704,800,000.00	704,800,000.00	694,096,000.00

Note : 37				
Finance & Supply				
Construction of Shops & M/Stalls Bulukutu	-	20,600,000.00	20,600,000.00	20,600,000.00
Evacuation of Refuse & Supply of Letirite	31,480,000.00	5,650,000.00	5,650,000.00	(25,830,000.00)
Renovation of Abattoir	12,450,000.00	15,550,000.00	15,550,000.00	3,100,000.00

MAIDUGURI METROPOLITAN COUNCIL OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
Purchase of Mass Transit Vehicles	-	14,900,000.00	14,900,000.00	14,900,000.00
Construction of Drainage at Motor Parks	10,969,400.00	10,300,000.00	10,300,000.00	(669,400.00)
Provision of Road & Const. of Stalls Gamb	-	9,650,000.00	9,650,000.00	9,650,000.00
Construction of Road, Stalls & Shop Baga	2,450,000.00	20,000,000.00	20,000,000.00	17,550,000.00
Toilet Facilities & Generator KIM/Park	-	12,000,000.00	12,000,000.00	12,000,000.00
Construction of Stalls & Shop Yam Market	-	4,750,000.00	4,750,000.00	4,750,000.00
Total	57,349,400.00	113,400,000.00	113,400,000.00	56,050,600.00

Note : 38

Works Transport & Housing

Drilling of Standard Borehole	-	20,085,000.00	20,085,000.00	20,085,000.00
Rehabilitation of Boreholes	-	13,390,000.00	13,390,000.00	13,390,000.00
Drilling of Hand Pumps	-	26,780,000.00	26,780,000.00	26,780,000.00
Extension of Water Pipes	-	6,437,500.00	6,437,500.00	6,437,500.00
Tube Wells & Shallow Boreholes	-	20,085,000.00	20,085,000.00	20,085,000.00
Maintenance Evacuation of Drainage	-	40,170,000.00	40,170,000.00	40,170,000.00
Town Planning Development	-	6,180,000.00	6,180,000.00	6,180,000.00
Drilling of Boreholes at IDPs Camp	-	3,850,000.00	3,850,000.00	3,850,000.00
Total	-	136,977,500.00	136,977,500.00	136,977,500.00

Note: 39

Primary Health Care

Upgrading of Disp. Clinic to MCH Bulab.	-	10,300,000.00	10,300,000.00	10,300,000.00
Upgrading of Disp. Clinic to MCH Gwange I	-	15,450,000.00	15,450,000.00	15,450,000.00
Upgrading of Disp. Clinic to MCH Mafoni	-	25,750,000.00	25,750,000.00	25,750,000.00
Construction of Clinic MCH	-	56,650,000.00	56,650,000.00	56,650,000.00
Provision of Hospital Equipment & Drugs	-	103,000,000.00	103,000,000.00	103,000,000.00
Total	-	211,150,000.00	211,150,000.00	211,150,000.00

SCHEDULE OF DETAILED REVENUE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
GOVERNMENT SHARE OF FAAC				
Statutory Allocation from Federal Govt.	2,595,563,056.06	2,103,819,022.00	2,103,819,022.00	(491,744,034.06)
Statutory Allocation from State Govt.	-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT	-	594,954,360.00	594,954,360.00	594,954,360.00
Total	2,595,563,056.06	2,898,773,382.00	2,898,773,382.00	303,210,325.94
PERSONAL TAX				
Community Tax	8,583,620.00	2,800,000.00	2,784,862.00	(5,783,620.00)
Cattle Tax	6,056,200.00	1,600,000.00	1,591,350.00	(4,456,200.00)
Total	14,639,820.00	4,400,000.00	4,376,212.00	(10,239,820.00)
LICENCE GENERAL				
Gold Smith & Gold Dealers Licence	-	530,500.00	530,450.00	530,500.00
Bake House licence	-	2,690,000.00	2,652,250.00	2,690,000.00
Bicycle Licence & Hire Permit	-	700,100.00	689,585.00	700,100.00
Cart Licence	-	1,150,000.00	1,080,900.00	1,150,000.00
Dane Gun Licence	-	64,200.00	63,654.00	64,200.00
Cattle Dealers Licence	-	710,500.00	910,000.00	710,500.00
Dried Fish & Meat Licence	-	3,730,000.00	3,713,150.00	3,730,000.00
Abattoir & Slaughter Licence	4,195,700.00	55,250,000.00	55,166,800.00	51,054,300.00
Cinematography Licence	-	2,300,000.00	2,121,800.00	2,300,000.00
Auctioneer Licence	-	80,000.00	79,567.00	80,000.00
Battery Charging Licence	-	592,000.00	583,495.00	592,000.00
Butchers Licence	-	2,690,000.00	2,652,280.00	2,690,000.00
Cloths Dyers Licence	-	50,700.00	50,100.00	50,700.00
Local Barbing & Plating Licence	-	750,800.00	750,100.00	750,800.00
Mobile Sales Promotion Licence	-	5,340,000.00	5,308,500.00	5,340,000.00
Motor Mechanic/Car Wash Licence	-	3,750,000.00	3,713,150.00	3,750,000.00
Penel Beaters Licence	-	424,360.00	424,360.00	424,800.00
Photo Studio Licence	-	500,000.00	500,000.00	500,000.00
Printing Press Licence	-	1,120,000.00	1,060,900.00	1,120,000.00

MAIDUGURI METROPOLITAN COUNCIL OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
N	N	N	N	N
Reg. of Laundries & D/Cleaners Lic.	-	537,000.00	530,450.00	537,000.00
Reg. of Septic Tank Dislodging Lic.	-	1,290,000.00	1,260,000.00	1,290,000.00
Sand Granite Iron Rod Licence	-	1,960,000.00	1,900,000.00	1,960,000.00
Sewing Institute Licence	-	945,000.00	910,000.00	945,000.00
Vehicle Spare Parts Licence	-	834,000.00	830,000.00	834,000.00
Vulcanizer Licence	-	1,300,000.00	1,300,000.00	1,300,000.00
Welding Machine Licence	-	2,400,000.00	2,400,000.00	2,400,000.00
Advert Rate Licence	-	-	-	-
Dog Licence	-	-	-	-
Total	4,195,700.00	91,689,600.00	91,161,491.00	87,493,900.00
FEES GENERAL				
Contractor Registration Fees	-	790,000.00	780,000.00	790,000.00
Marriage Divorce Fee	-	200,000.00	190,000.00	200,000.00
Tender Fees	-	1,325,000.00	1,300,500.00	1,325,000.00
Birth & Death Registration Fees	-	210,000.00	150,000.00	210,000.00
Auctioneer Fee	-	98,000.00	95,000.00	98,000.00
Black Smith Workshop Fee	-	1,290,000.00	1,270,000.00	1,290,000.00
Block Making Machine Fees	-	1,560,000.00	1,550,000.00	1,560,000.00
Building Materials Fee	-	1,238,000.00	1,230,000.00	1,238,000.00
Bus & Comm. Vehicle & Taxi P/Fees	-	2,130,000.00	2,120,000.00	2,130,000.00
Clock & Watch Repairs Fee	-	530,900.00	530,450.00	530,900.00
Cold Room Fee	-	65,950.00	65,775.00	65,950.00
Control of Noise Permit Fee	-	270,000.00	265,225.00	270,000.00
Corn Grinding Mill Fees	-	465,000.00	463,000.00	465,000.00
Electric (Radio/TV) Workshop Fee	-	1,300,000.00	1,280,000.00	1,300,000.00
Entertainment & Drumming Fee	-	65,000.00	60,000.00	65,000.00
Felling of Trees Fee	30,100.00	970,000.00	965,000.00	939,900.00
Ingredient Grinding Mill Fee	-	950,000.00	880,200.00	950,000.00
Kiosk Fee	135,000.00	3,000,000.00	2,950,000.00	2,865,000.00
Learning Driving Test Fee	-	110,800.00	110,200.00	110,800.00
Minor Industry Fee	-	340,000.00	328,000.00	340,000.00
Motor Cycle Fee	-	135,000.00	130,000.00	135,000.00
Painting, Spraying, Sign Writing WIS F	-	1,580,000.00	1,550,000.00	1,580,000.00
Pest Control & Disinfectant Chages Fee	-	160,000.00	120,000.00	160,000.00
Petty Traders Fee	392,000.00	3,970,000.00	3,650,000.00	3,578,000.00
Photostat & Typing Institute Fee	-	1,100,000.00	1,050,500.00	1,100,000.00
Registration of Meat Van Fee	-	172,000.00	170,000.00	172,000.00
Rice Mill & Cassava Grinding Fee	-	271,000.00	265,000.00	271,000.00
Sand Dredging Fee	-	1,460,000.00	1,450,000.00	1,460,000.00
Surface Tank Kerosene Fee	-	630,000.00	610,000.00	630,000.00
Woodmaking & Carpentry W/Shop F.	-	1,685,000.00	1,660,000.00	1,685,000.00
Impounding of Animal Fee	-	107,500.00	104,000.00	107,500.00
Customary Right of Occupancy	611,000.00	-	-	(611,000.00)
Laboratory Test Fee	11,700.00	-	-	(11,700.00)
Total	1,179,800.00	28,179,150.00	27,342,850.00	26,999,350.00
SALES GENERAL				
Sales of Fertilizer	-	2,700,000.00	2,500,000.00	2,700,000.00
Total	-	2,700,000.00	2,500,000.00	2,700,000.00
Note: 19				
Earning General				
Earning from Commercial Activities	36,000.00	4,781,500.00	4,780,000.00	4,745,500.00
Earning from Markets	3,283,080.00	15,550,000.00	15,500,000.00	12,266,920.00
Earning from Motor Parks	6,665,900.00	36,170,000.00	36,100,000.00	29,504,100.00
Earning from Shop & Shopping Centers	4,324,300.00	21,250,000.00	21,000,000.00	16,925,700.00
Earning from Cattle Markets	-	1,125,000.00	1,120,000.00	1,125,000.00
Earning from Pro. Farm Sale of C/Good	-	43,070,000.00	43,050,000.00	43,070,000.00
Earning from Transport Service	364,000.00	1,600,000.00	1,550,200.00	1,236,000.00
Earning from Environmental San. Serv.	-	87,800.00	87,000.00	87,800.00
Earning from Tractor Hiring	-	4,280,000.00	5,150,000.00	4,280,000.00
Total	14,673,280.00	127,914,300.00	128,337,200.00	113,241,020.00

MAIDUGURI METROPOLITAN COUNCIL OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
		N	N	N
RENT ON GOVT. BUILDING GENERAL				
Rent on Government Quarters	-	1,550,000.00	1,500,000.00	1,550,000.00
Rent on Government Buildings	-	1,200,000.00	1,200,000.00	1,200,000.00
Total	-	2,750,000.00	2,700,000.00	2,750,000.00
RENT ON LAND & OTHERS GENERAL				
Rent on Government Land	-	1,400,000.00	1,400,000.00	1,400,000.00
Tenement Rate	-	45,500,000.00	45,450,000.00	45,500,000.00
Ground Rent	-	5,650,000.00	5,600,000.00	5,650,000.00
Total	-	52,550,000.00	52,450,000.00	52,550,000.00
INVESTMENT INCOME				
Dividend Received	-	120,000,000.00	120,000,000.00	120,000,000.00
Total	-	120,000,000.00	120,000,000.00	120,000,000.00
DOMESTIC GRANT				
Fed. Govt in Lieu of Tenement Rate	-	220,700,000.00	220,500,000.00	220,700,000.00
Other Grants	-	53,000,000.00	52,500,000.00	53,000,000.00
Total	-	273,700,000.00	273,000,000.00	273,700,000.00
OTHER RECEIPT				
VAT	647,996,496.59	-	-	(647,996,496.59)
PPT	6,007,875.42	-	-	(6,007,875.42)
Excess Bank Chgarges	6,337,783.04	-	-	(6,337,783.04)
Excess Crude	4,490,422.25	-	-	(4,490,422.25)
Forex Equalisation	66,302,444.20	-	-	(66,302,444.20)
Additional Fund From NNPC	4,217,009.35	-	-	(4,217,009.35)
Exchange Difference	15,659,703.08	-	-	(15,659,703.08)
Exchange Gain	10,242,563.25	-	-	(10,242,563.25)
Total	761,254,297.18	-	-	(761,254,297.18)

SCHEDULE OF JACC, PERSONNEL & OVERHEAD EXPENDITURE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
		N	N	N
STATUTORY DEDUCTIONS				
3% Emirate Council	77,864,891.66	-	-	(77,864,891.66)
0.5% L.G. Audit	12,977,815.28	-	-	(12,977,815.28)
7% of L.E.A. Pri. Sch. Teachers Pension Plus	82,626,177.36	-	-	(82,626,177.36)
7% Local Govt Pension	56,563,745.85	-	-	(56,563,745.85)
Total	230,032,630.15	-	-	(230,032,630.15)
INTERVENTION FUNDING				
Contribution towards Funding of Primary Edu.	1,118,511,763.98	-	-	(1,118,511,763.98)
1% LGSC Training Fund	25,955,680.54	-	-	(25,955,680.54)
0.75% Admin Charges	19,466,722.91	-	-	(19,466,722.91)
5% Security	129,778,152.80	-	-	(129,778,152.80)
Total	1,293,712,320.23	-	-	(1,293,712,320.23)
MISCELLANEOUS DEDUCTIONS FUNDING				
Serance Gratuity to Former LG Concillors	4,500,000.00	-	-	(4,500,000.00)
Contr. to Indigines Undergoing Armed Forces Training	400,000.00	-	-	(400,000.00)
IFAD Climate Change Adaptation Counterpart Funding	-	-	-	-
JNI Contribution	385,185.19	-	-	(385,185.19)
Retainership NTA/BRTV	1,260,000.00	-	-	(1,260,000.00)
Payment for Preparation of LGA's Annual Account	1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood, Food Items to IDPs	32,981,430.74	-	-	(32,981,430.74)
LGA's Hajj Fare	14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipments for SPHCA Biometric Data Capture	2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service	52,950,000.00	-	-	(52,950,000.00)
Workshop on Fiscal & Admin. Due Process	462,962.96	-	-	(462,962.96)

MAIDUGURI METROPOLITAN COUNCIL OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Diesel to Tractors for Farming Across LGA's	1,481,481.46	-	-	(1,481,481.46)
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees	9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019	18,390,570.00	-	-	(18,390,570.00)
Hotel Bills in respect of Borno State Hotel	-	-	-	-
Production of Projects Calendar 2018	680,000.00	-	-	(680,000.00)
Outstanding Liabilities	-	-	-	-
Logistics	-	-	-	-
Total	149,933,783.29	-	-	(149,933,783.29)
OFFICE OF THE CHAIRMAN				
Salary	4,523,080.65	35,366,204.00	35,366,204.00	30,843,123.35
Local Travel & Transport: Training	1,025,000.00	10,815,000.00	10,815,000.00	9,790,000.00
Utility	450,000.00	5,407,500.00	5,407,500.00	4,957,500.00
Office Stationery/Computer Consumables	230,377.32	5,925,000.00	5,925,000.00	5,694,622.68
Maintenance of Office Furniture	113,000.00	16,222,500.00	16,222,500.00	16,109,500.00
Maintenance of Capital Asset	-	21,630,000.00	21,630,000.00	21,630,000.00
Grant Contribution & Subvention	-	10,315,000.00	10,315,000.00	10,315,000.00
Provision of Services Materials	3,651,000.00	10,815,000.00	10,815,000.00	7,164,000.00
Consulting Services & Special Committee	-	5,210,000.00	5,210,000.00	5,210,000.00
Entertainment & Official Hospitality	150,000.00	3,570,000.00	3,570,000.00	3,420,000.00
Miscellaneous	1,460,400.00	2,150,000.00	2,150,000.00	689,600.00
Local Training	-	7,570,000.00	7,570,000.00	7,570,000.00
Total	11,602,857.97	134,996,204.00	134,996,204.00	123,393,346.03
OFFICE OF THE SECRETARY				
Salary	994,068.00	5,358,129.00	5,358,129.00	4,364,061.00
Travelling & Transport	-	2,168,000.00	2,168,000.00	2,168,000.00
Utility Services	-	10,351,500.00	10,351,500.00	10,351,500.00
Printing & Stationeries	-	5,407,500.00	5,407,500.00	5,407,500.00
Maintenance of Office Furniture	10,000.00	5,680,000.00	5,680,000.00	5,670,000.00
Maintenance of Capital Assets	-	-	-	-
Consulting Services & Special Committee	-	5,407,500.00	5,407,500.00	5,407,500.00
Training of Staff Development	510,000.00	10,815,000.00	10,815,000.00	10,305,000.00
Entertainment & Hospitality	-	3,000,000.00	3,000,000.00	3,000,000.00
Miscellaneous	-	4,535,000.00	4,535,000.00	4,535,000.00
Provision of Services Materials	412,512.00	9,220,500.00	9,220,500.00	8,807,988.00
Total	1,926,580.00	61,943,129.00	61,943,129.00	60,016,549.00
THE COUNCIL				
Salary	863,915.70	55,776,573.00	55,776,573.00	54,912,657.30
Local Travelling & Transport	-	10,300,000.00	10,300,000.00	10,300,000.00
Maintenance of M/Veh./Transport Equipmt.	-	5,150,000.00	5,150,000.00	5,150,000.00
Maintenance of Office Furniture	-	8,240,000.00	8,240,000.00	8,240,000.00
Local Training	-	10,815,000.00	10,815,000.00	10,815,000.00
Entertainment & Official Hospitality	-	15,965,000.00	15,965,000.00	15,965,000.00
Utilities Services	-	5,407,500.00	5,407,500.00	5,407,500.00
Printing & Stationeries	-	8,652,000.00	8,652,000.00	8,652,000.00
Provision of Services Materials	-	15,656,000.00	15,656,000.00	15,656,000.00
Total	863,915.70	135,962,073.00	135,962,073.00	135,098,157.30
ADMIN. & GENERAL SERVICE				
Salary	155,821,603.60	119,087,767.00	119,087,767.00	(37,733,836.60)
Local Travel & Transport: Training	3,841,548.00	10,300,000.00	10,300,000.00	6,458,452.00
Utility Services	1,060,000.00	5,407,500.00	5,407,500.00	4,347,500.00
Printing & Stationeries	-	-	-	-
Maintenance of Office Furniture	2,250,000.00	10,815,000.00	10,815,000.00	8,565,000.00
Maintenance of Capital Assets	813,000.00	10,866,500.00	10,866,500.00	10,053,500.00
Consulting Services & Special Committee	427,000.00	5,510,500.00	5,510,500.00	5,083,500.00
Training of Staff Development	684,000.00	21,630,000.00	21,630,000.00	20,946,000.00
Entertainment & Hospitality	14,180,478.00	10,815,000.00	10,815,000.00	(3,365,478.00)
Miscellaneous Expenditure	-	5,665,000.00	5,665,000.00	5,665,000.00

MAIDUGURI METROPOLITAN COUNCIL OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Provision of Services Materials	-	16,222,500.00	16,222,500.00	16,222,500.00
Staff Welfare Scheme	-	20,000,000.00	20,000,000.00	20,000,000.00
Main. Of Office Building & Residence	-	15,450,000.00	15,450,000.00	15,450,000.00
Provision of Services Materials	-	16,200,000.00	16,200,000.00	16,200,000.00
Total	180,077,629.60	267,969,767.00	267,969,767.00	87,892,137.40
AGRIC & NATURAL RESOURCES				
Salary	91,647,635.70	525,124,678.00	525,124,678.00	433,477,042.30
Local Travel & Transport: Training	-	21,625,731.00	21,625,731.00	21,625,731.00
Payment of Drivers Allowance	-	10,300,000.00	10,300,000.00	10,300,000.00
Office Stationery/Computer Consumables	-	5,600,000.00	5,600,000.00	5,600,000.00
Maintenance of M/Veh./Transport Equip.	-	8,250,000.00	8,250,000.00	8,250,000.00
Maintenance of Office Furniture	20,000.00	5,000,000.00	5,000,000.00	4,980,000.00
Local Training	-	10,300,000.00	10,300,000.00	10,300,000.00
Conference seminar & Workshop	-	5,150,000.00	5,150,000.00	5,150,000.00
Consulting Services & Special Committee	1,500,000.00	10,500,000.00	10,500,000.00	9,000,000.00
Entertainment & Official Hospitality	1,550,000.00	3,090,000.00	3,090,000.00	1,540,000.00
Provision of Services Materials	10,000,000.00	6,180,000.00	6,180,000.00	(3,820,000.00)
Total	104,717,635.70	611,120,409.00	611,120,409.00	506,402,773.30
FINANCE & SUPPLY				
Salary	104,409,068.23	219,930,315.00	219,930,315.00	115,521,246.77
Local Travel & Transport: Training	1,388,500.00	1,126,563.00	1,126,563.00	(261,937.00)
Office Stationery/Computer Consumables	2,220,000.00	1,208,333.00	1,208,333.00	(1,011,667.00)
Printing of Non Security Document	100,000.00	503,928.00	503,928.00	403,928.00
Procurement of Treasury Records	-	-	-	-
Maintenance of M/Veh./Transport Equip.	35,000.00	3,094,292.00	3,094,292.00	3,059,292.00
Maintenance of Office Furniture	83,000.00	2,475,433.00	2,475,433.00	2,392,433.00
Consulting Services & Special Committee	-	1,591,350.00	1,591,350.00	1,591,350.00
Refreshment & Meals	248,725.16	1,944,983.00	1,944,983.00	1,696,257.84
Provision of Services Materials	21,195,000.00	7,956,750.00	7,956,750.00	(13,238,250.00)
Entertainment & Hospitality	135,000.00	-	-	(135,000.00)
Logistic & Implementation	500,000.00	-	-	(500,000.00)
Miscellaneous	35,000.00	-	-	(35,000.00)
Total	130,349,293.39	239,831,947.00	239,831,947.00	109,482,653.61
BUDGET PLAN RESEARCH & STAT.				
Salary	15,739,420.60	17,122,398.00	17,122,398.00	1,382,977.40
Local Travel & Transport	2,250,000.00	5,150,000.00	5,150,000.00	2,900,000.00
Internet Access Charges	-	525,000.00	525,000.00	525,000.00
Office Stationery/Computer Consumables	-	721,000.00	721,000.00	721,000.00
Printing of Security Document	-	515,000.00	515,000.00	515,000.00
Purchase of Computer Accessories	-	530,000.00	530,000.00	530,000.00
Maintenance of Office Furniture	-	1,500,000.00	1,500,000.00	1,500,000.00
Local Training	-	2,060,000.00	2,060,000.00	2,060,000.00
Conference Seminar & Workshop	-	1,030,000.00	1,030,000.00	1,030,000.00
Acquisition of IPSAS Software	-	2,060,000.00	2,060,000.00	2,060,000.00
Budget Monitoring	-	1,236,080.00	1,236,080.00	1,236,080.00
Statistic & Data Collection General	-	1,390,500.00	1,390,500.00	1,390,500.00
Logistic & Implementation	-	144,200.00	144,200.00	144,200.00
Entertainment & Official Hospitality	-	1,200,000.00	1,200,000.00	1,200,000.00
Total	17,989,420.60	35,184,178.00	35,184,178.00	17,194,757.40
WORKS TRANSPORT & HOUSING				
Salary	86,572,895.07	167,871,969.00	167,871,969.00	81,299,273.93
Travelling & Transport	1,150,000.00	10,815,969.00	10,815,969.00	9,665,969.00
Utility Services	-	5,407,500.00	5,407,500.00	5,407,500.00
Printing & Stationeries	-	5,650,000.00	5,650,000.00	5,650,000.00
Maintenance of Office Furniture	-	10,500,000.00	10,500,000.00	10,500,000.00
Maintenance of Capital Assets	-	21,630,000.00	21,630,000.00	21,630,000.00
Maintenance of M/Veh./Transport Equip.	-	5,250,000.00	5,250,000.00	5,250,000.00
Water Rate	-	7,500,000.00	7,500,000.00	7,500,000.00
Maintenance of Boreholes	20,404,960.00	2,650,000.00	2,650,000.00	(17,754,960.00)

MAIDUGURI METROPOLITAN COUNCIL OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Maintenance of Drainage	7,186,780.00	5,300,000.00	5,300,000.00	(1,886,780.00)
Opening of Blocked Culverts	-	2,800,000.00	2,800,000.00	2,800,000.00
Consulting Services & Special Committee	-	-	-	-
Grant Contribution & Subvention	-	-	-	-
Training of Staff & Development	-	10,400,000.00	10,400,000.00	10,400,000.00
Entertainment & Hospitality	-	2,550,000.00	2,550,000.00	2,550,000.00
Miscellaneous Expenditure	16,455,280.00	20,037,500.00	20,037,500.00	3,582,220.00
Printing of Non Security Document	-	1,500,000.00	1,500,000.00	1,500,000.00
Provision of Service Materials	1,000,000.00	15,520,000.00	15,520,000.00	14,520,000.00
Total	132,769,715.07	295,382,938.00	295,382,938.00	162,613,222.93

EDUCATION & SOCIAL DEVELOPMENT

Salary	11,480,184.72	12,712,713.00	12,712,713.00	1,232,528.28
Provision of Uniform & Other Clothing	-	15,500,000.00	15,500,000.00	15,500,000.00
Sport Materials	-	1,030,000.00	1,030,000.00	1,030,000.00
Utility Services	-	721,000.00	721,000.00	721,000.00
Printing & Stationaries	-	2,060,000.00	2,060,000.00	2,060,000.00
Maintenance of Office Furniture	-	500,000.00	500,000.00	500,000.00
Training of Staff	-	12,360,000.00	12,360,000.00	12,360,000.00
Entertainment & Hospitality	-	-	-	-
Provision of Service Materials	-	5,150,000.00	5,150,000.00	5,150,000.00
Total	11,480,184.72	50,033,713.00	50,033,713.00	38,553,528.28

PRIMARY HEALTH CARE

Salary	308,472,024.00	343,806,046.00	343,806,046.00	35,334,022.00
Local Travel & Transport: Training	1,200,000.00	7,595,072.00	7,595,072.00	6,395,072.00
Control of D/Vomiting	7,196,000.00	3,625,600.00	3,625,600.00	(3,570,400.00)
Purchase of Medical Clinic Equipment	2,610,000.00	10,390,000.00	10,390,000.00	7,780,000.00
HIV/AIDS & Diabetic Test Kits	-	1,250,000.00	1,250,000.00	1,250,000.00
Cold Chain Materials	67,457,712.26	50,037,000.00	50,037,000.00	(17,420,712.26)
Polio Immunization Plus Day	7,354,000.00	8,384,200.00	8,384,200.00	1,030,200.00
Family Planning Programme	7,630,000.00	2,461,185.00	2,461,185.00	(5,168,815.00)
Medical Assistance	-	3,296,000.00	3,296,000.00	3,296,000.00
Roll Back Malaria	3,916,000.00	4,686,500.00	4,686,500.00	770,500.00
Sanitation Exercise	4,970,000.00	1,915,800.00	1,915,800.00	(3,054,200.00)
Total	410,805,736.26	437,447,403.00	437,447,403.00	26,641,666.74

TRADITIONAL OFFICE

Salary	29,170,381.46	59,305,260.00	59,305,260.00	30,134,878.54
Printing & Stationeries	-	3,630,000.00	3,630,000.00	3,630,000.00
Maintenance of Office Furniture	-	7,210,000.00	7,210,000.00	7,210,000.00
Allowance to Traditional Office Holdings	-	1,545,000.00	1,545,000.00	1,545,000.00
Training of Staff & Development	-	15,450,000.00	15,450,000.00	15,450,000.00
Entertainment & Hospitality	-	5,665,000.00	5,665,000.00	5,665,000.00
Utility Services	-	2,060,000.00	2,060,000.00	2,060,000.00
Miscellaneous Expenditure	-	7,560,000.00	7,560,000.00	7,560,000.00
Provision of Service Materials	-	5,150,000.00	5,150,000.00	5,150,000.00
Total	29,170,381.46	107,575,260.00	107,575,260.00	78,404,878.54

SCHEDULE OF JACC AND CAPITAL EXPENDITURE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
JACC DEDUCTION				
5% Stabilization	32,416,459.20	-	-	(32,416,459.20)
20% LG Joint Development Programme	324,164,592.12	-	-	(324,164,592.12)
Rehabilitation of Federal Highway	-	-	-	-
Total	356,581,051.32	-	-	(356,581,051.32)

MAIDUGURI METROPOLITAN COUNCIL OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
ADMIN & GENERAL SERVICES				
Purchase of Official Vehicles	-	10,300,000.00	10,300,000.00	10,300,000.00
Renovation & Repairs of Off& Pub.Struct.	-	15,450,000.00	15,450,000.00	15,450,000.00
Purchase of Poverty Alleviation Materials	21,960,000.00	50,000,000.00	50,000,000.00	28,040,000.00
Purchase of Information Material Equip.	-	10,325,000.00	10,325,000.00	10,325,000.00
Provision of Skill Acquisition Equipment	-	15,500,000.00	15,500,000.00	15,500,000.00
Contruction of Disabled Center	-	5,150,000.00	5,150,000.00	5,150,000.00
Construction of District Heads Office	-	70,000,000.00	70,000,000.00	70,000,000.00
Provision of District Heads Quarters	-	40,500,000.00	40,500,000.00	40,500,000.00
Repairs of Guest House	-	2,500,000.00	2,500,000.00	2,500,000.00
Renovation & Maintenance of MMC Café	-	10,200,000.00	10,200,000.00	10,200,000.00
Provision of 20 Set of Computer & Amin.	-	30,500,000.00	30,500,000.00	30,500,000.00
Total	21,960,000.00	260,425,000.00	260,425,000.00	238,465,000.00
AGRIC & NATURAL RESOURCES				
Purchase of Drugs	2,750,000.00	51,500,000.00	51,500,000.00	48,750,000.00
Supply of Agric Equipment	2,700,000.00	123,600,000.00	123,600,000.00	120,900,000.00
Clearing & Fumigation Services	1,450,000.00	30,900,000.00	30,900,000.00	29,450,000.00
Trade Fair Exhibition & Shop	-	30,750,000.00	30,750,000.00	30,750,000.00
Promotion of Animal Feed Production	-	41,200,000.00	41,200,000.00	41,200,000.00
Formation & Development of Cooperative	-	40,300,000.00	40,300,000.00	40,300,000.00
Extension of NSP for Food	-	30,500,000.00	30,500,000.00	30,500,000.00
Transport & Handling of Fertilizer	-	118,450,000.00	118,450,000.00	118,450,000.00
Purchase of Land	-	72,100,000.00	72,100,000.00	72,100,000.00
Purchase of Farming Inputs	3,804,000.00	60,500,000.00	60,500,000.00	56,696,000.00
Purchase of Fertilizer	-	105,000,000.00	105,000,000.00	105,000,000.00
Total	10,704,000.00	704,800,000.00	704,800,000.00	694,096,000.00
FINANCE & SUPPLY				
Construction of Shops & M/Stalls Bulukutu	-	20,600,000.00	20,600,000.00	20,600,000.00
Evacuation of Refuse & Supply of Letirite	31,480,000.00	5,650,000.00	5,650,000.00	(25,830,000.00)
Renovation of Abattoir	12,450,000.00	15,550,000.00	15,550,000.00	3,100,000.00
Purchase of Mass Transit Vehicles	-	14,900,000.00	14,900,000.00	14,900,000.00
Construction of Drainage at Motor Parks	10,989,400.00	10,300,000.00	10,300,000.00	(689,400.00)
Provision of Road & Const. of Stalls Gamb	-	9,650,000.00	9,650,000.00	9,650,000.00
Construction of Road,Stalls & Shop Baga	2,450,000.00	20,000,000.00	20,000,000.00	17,550,000.00
Toilet Facilities & Generator KIMPark	-	12,000,000.00	12,000,000.00	12,000,000.00
Construction of Stalls & Shop Yam Market	-	4,750,000.00	4,750,000.00	4,750,000.00
Total	57,349,400.00	113,400,000.00	113,400,000.00	56,050,600.00
WORKS TRANSPORT & HOUSING				
Drilling of Standard Borehole	-	20,085,000.00	20,085,000.00	20,085,000.00
Rehabilitation of Boreholes	-	13,390,000.00	13,390,000.00	13,390,000.00
Drilling of Hand Pumps	-	26,780,000.00	26,780,000.00	26,780,000.00
Extension of Water Pipes	-	6,437,500.00	6,437,500.00	6,437,500.00
Tube Wells & Shallow Boreholes	-	20,085,000.00	20,085,000.00	20,085,000.00
Maintenance Evacuation of Drainage	-	40,170,000.00	40,170,000.00	40,170,000.00
Town Planing Development	-	6,180,000.00	6,180,000.00	6,180,000.00
Drilling of Boreholes at IDPs Camp	-	3,850,000.00	3,850,000.00	3,850,000.00
Total	-	136,977,500.00	136,977,500.00	136,977,500.00
PRIMARY HEALTH CARE				
Upgrading of Disp. Clinic to MCH Bulabulin	-	10,300,000.00	10,300,000.00	10,300,000.00
Upgrading of Disp. Clinic to MCH Gwange I	-	15,450,000.00	15,450,000.00	15,450,000.00
Upgrading of Disp. Clinic to MCH Mafoni	-	25,750,000.00	25,750,000.00	25,750,000.00
Construction of Clinic MCH	-	56,650,000.00	56,650,000.00	56,650,000.00
Provision of Hospital Equipment & Drugs	-	103,000,000.00	103,000,000.00	103,000,000.00
Total	-	211,150,000.00	211,150,000.00	211,150,000.00



BORNO STATE OF NIGERIA

**MARTE
LOCAL GOVERNMENT COUNCIL**

■ *ANNUAL FINANCIAL STATEMENT* ■

FOR THE YEAR ENDED

31ST DECEMBER, 2018.

MARTE LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 1
CASHFLOW STATEMENT

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
From Operation:			
RECIPT:			
Statutory Allocation FAAC		1,620,822,960.62	570,829,798.32
Value Added Tax		-	-
Sub Total		1,620,822,960.62	570,829,798.32
Internal Generated Revenue			
Internal Generated Revenue	3	63,000.00	188,000.00
OTHER RECIPT:	4		
VAT		340,157,353.96	-
PPT		3,751,672.46	-
Excess Bank Chgarges		3,957,686.27	-
Excess Crude		2,804,085.02	-
Forex Equalisation		42,652,082.58	-
Additional Fund From NNPC		2,633,349.85	-
Exchange Difference		9,778,844.03	-
Exchange Gain		6,396,061.79	-
Sub Total		412,131,135.96	-
Total Receipts		2,033,017,096.58	571,017,798.32
PAYMENTS:			
STATUTORY DEDUCTIONS	5		
3% Emirate Council		48,624,688.81	-
0.5% L.G. Audit		8,104,114.81	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus		27,635,572.08	-
7% Local Govt Pension		27,729,776.49	-
Sub-Total		112,094,152.19	-
INTERVENTION FUNDING	6		
Contribution towards Funding of Primary Edu.		332,931,688.74	-
1% LGSC Training Fund		15,551,586.48	-
0.75% Admin Charges		12,156,172.21	-
5% Security		81,041,148.05	-
Sub-Total		441,680,595.48	-
MISCELLANEOUS DEDUCTIONS FUNDING	7		
Serence Gratuity to Former LG Concillors		7,200,000.00	-
Contr. to Indigines Undergoing Armed Forces Training		15,551,586.48	-
IFAD Climate Change Adaptation Counterpart Funding		2,500,000.00	-
Retainership NTA/BRTV		1,260,000.00	-
Payment for Preparation of LGA's Annual Account		2,000,000.00	-
Procurement of Firewood, Food Items to IDPs		28,794,673.82	-
LGA's Hajj Fare		14,717,408.65	-
Purc. of Equipts for SPHCA Biometric Data Capture		2,206,227.77	-
Provision of Essential Service		10,000,000.00	-
Workshop on Fiscal & Admin. Due Process		426,962.96	-
Diesel to Tractors for Farming Across LGA's		1,481,481.46	-
Gratuity to Local Edu. Authority Retiress		9,259,259.26	-
Gratuity to Local Government Retiress		9,259,259.26	-
WAEC/SSCE & NECO 2018/2019		1,836,780.00	-

MARTE LOCAL GOVERNMENT OF BORNO STATE

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
Hotel Bills inrespects of Borno State Hotel		-	-
Production of Projects Calender 2018		680,000.00	-
Outstanding Liabilities		-	-
JNI Contribution		385,185.19	-
Logistics		-	-
Sub-Total		107,558,822.85	-
Personnel Emoluments:	8	416,354,987.37	375,266,153.06
Overhead Cost	9	72,712,449.19	64,229,472.52
Sub-Total		489,067,436.56	439,495,625.58
Total Payments		1,150,401,007.08	439,495,625.58
Cash Flow From Operations		882,616,089.50	131,522,172.74
CASH FLOW FROM INVESTMENT:			
Phurchase/Contruotion of Assest	10	292,557,500.00	161,087,038.73
Phurchase of Fin. Market Intrument		-	-
Total Cash Flow From Investment		292,557,500.00	161,087,038.73
CASH FLOW FROM FINANCING:			
Increase/Decrease in Cash		23,107,619.21	(29,564,865.99)
Opening Cash Balance		28,858,827.20	32,423,693.19
Closing Cash Balance	11	25,966,446.41	2,858,827.20

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
ASSESTS:			
Advances	12	25,966,446.41	2,858,827.20
Investments	13	9,257,588.55	9,257,588.55
Treasuries & Banks	14	34,131,673.52	34,131,673.52
Total Assests		69,355,708.48	46,248,089.27
PUBLIC FUND & LIABILITIES:			
Consolidated Revenue Fund	15	25,966,446.41	2,858,827.20
Other Fund - Investment Fund		(38,217,899.80)	(38,217,899.80)
Total Public Fund		12,251,453.39	(35,359,072.60)
Deposits	16	81,607,161.87	81,607,161.87
Total Liabilities		81,607,161.87	81,607,161.87
Public Fund + Liabilities		69,355,708.48	46,248,089.27

MARTE LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 3
CONSOLIDATED REVENUE FUND

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Opening Balance (a)		2,858,827.20	-	-	2,858,827.20
Add: REVENUE (INCOME) (b)					
SI/Allocation from Federal Govt.	13	804,732,555.77	1,369,748,928.00	1,369,748,928.00	565,016,372.23
SI/Allocation from State Govt.		-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT		-	311,810,769.00	311,810,769.00	311,810,769.00
Sub Total		807,591,382.97	1,881,559,697.00	1,881,559,697.00	1,073,968,314.03
Personal Taxes	14	23,500.00	4,000,000.00	4,000,000.00	3,976,500.00
Licence General	15	-	17,835,000.00	17,835,000.00	17,835,000.00
Fees General	16	-	13,880,000.00	13,880,000.00	13,880,000.00
Fine General	17	-	2,380,000.00	2,380,000.00	2,380,000.00
Sales General	18	-	30,000,000.00	30,000,000.00	30,000,000.00
Earning General	19	-	50,000,000.00	50,000,000.00	50,000,000.00
Rent on Local Govt. Building	20	-	4,000,000.00	4,000,000.00	4,000,000.00
Rent on Land & Others	21	-	3,000,000.00	3,000,000.00	3,000,000.00
Repayment General	22	-	2,000,000.00	2,000,000.00	2,000,000.00
Investment Income	23	-	230,000.00	230,000.00	230,000.00
Interest Earned	24	-	420,000.00	420,000.00	420,000.00
Domestic Aids	25	-	90,000,000.00	90,000,000.00	90,000,000.00
Total Revenue (Income) (b)		807,614,882.97	2,099,304,697.00	2,099,304,697.00	1,291,689,814.03
Other Receipt (c)	29				
VAT		340,157,353.96	-	-	(340,157,353.96)
PPT		3,751,672.46	-	-	(3,751,672.46)
Excess Bank Charges		3,957,686.27	-	-	(3,957,686.27)
Excess Crude		2,804,085.02	-	-	(2,804,085.02)
Forex Equalisation		42,652,082.58	-	-	(42,652,082.58)
Additional Fund From NNPC		2,633,349.85	-	-	(2,633,349.85)
Exchange Difference		9,778,844.03	-	-	(9,778,844.03)
Exchange Gain		6,396,061.79	-	-	(6,396,061.79)
Sub Total		412,131,135.96	-	-	(412,131,135.96)
Total Funds Available (a+b+c)		1,219,746,018.93	2,099,304,697.00	2,099,304,697.00	879,558,678.07
Less: EXPENDITURE					
STATUTORY DEDUCTIONS	30				
3% Emirate Council		48,624,688.81	-	-	(48,624,688.81)
0.5% L.G. Audit		8,104,114.81	-	-	(8,104,114.81)
7% of L.E.A. Pri. Sch. Teachers Pension Plus		27,635,572.08	-	-	(27,635,572.08)
7% Local Govt Pension		27,729,776.49	-	-	(27,729,776.49)
Sub-Total		112,094,152.19	-	-	(112,094,152.19)
INTERVENTION FUNDING	31				
Contribution towards Funding of Primary Edu.		332,931,688.74	-	-	(332,931,688.74)
1% LGSC Training Fund		15,551,586.48	-	-	(15,551,586.48)
0.75% Admin Charges		12,156,172.21	-	-	(12,156,172.21)
5% Security		81,041,148.05	-	-	(81,041,148.05)
Sub-Total		441,680,595.48	-	-	(441,680,595.48)
MISCELLANEOUS DEDUCTIONS FUNDING	32				
Serance Gratuity to Former LG Concillors		7,200,000.00	-	-	(7,200,000.00)
Contr. to Indigines Undergoing Armed Forces Training		15,551,586.48	-	-	(15,551,586.48)
IFAD Climate Change Adaptation Counterpart Funding		2,500,000.00	-	-	(2,500,000.00)
Retainership NTA/BRTV		1,260,000.00	-	-	(1,260,000.00)
Payment for Preparation of LGA's Annual Account		2,000,000.00	-	-	(2,000,000.00)
Procurement of Firewood, Food Items to IDPs		28,794,673.82	-	-	(28,794,673.82)
LGA's Hajj Fare		14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipts for SPHCA Biometric Data Capture		2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service		10,000,000.00	-	-	(10,000,000.00)
Workshop on Fiscal & Admin. Due Process		426,962.96	-	-	(426,962.96)
Diesel to Tractors for Farming Across LGA's		1,481,481.46	-	-	(1,481,481.46)
Gratuity to Local Edu. Authority Retirees		9,259,259.26	-	-	(9,259,259.26)

MARTE LOCAL GOVERNMENT OF BORNO STATE

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Gratuity to Local Government Retirees		9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019		1,836,780.00	-	-	(1,836,780.00)
Hotel Bills in respect of Borno State Hotel		-	-	-	-
Production of Projects Calendar 2018		680,000.00	-	-	(680,000.00)
Outstanding Liabilities		-	-	-	-
JNI Contribution		385,185.19	-	-	(385,185.19)
Logistics		-	-	-	-
Sub-Total		107,558,822.85	-	-	(107,558,822.85)
Personnel Cost	26	416,354,987.37	1,423,819,430.00	694,798,448.00	1,007,464,442.63
Overhead Cost	27	72,712,449.19	729,020,000.00	497,085,000.00	656,307,550.81
Sub-Total		489,067,436.56	2,152,839,430.00	1,191,883,448.00	1,663,771,993.44
Total Expenditure		1,150,401,007.08	2,152,839,430.00	1,191,883,448.00	1,002,438,422.92
Operating Fund B/4 Transfer		318,523,946.41	1,828,024,964.00	905,421,249.00	1,509,501,017.59
APPROPRIATION TRANSFERS					
Transfer to Capital Dev. Fund		292,557,500.00	933,200,000.00	664,600,000.00	640,642,500.00
Total Appropriation		292,557,500.00	933,200,000.00	664,600,000.00	640,642,500.00
Closing Balance		25,966,446.41	894,824,964.00	236,821,249.00	868,858,517.59

**STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND**

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Add: Capital Receipts					
Value Added Tax		311,810,769.00	311,810,769.00	311,810,769.00	-
Transfer From CRF		292,557,500.00	933,200,000.00	664,600,000.00	640,642,500.00
Total Capital Receipts		604,368,269.00	1,245,010,769.00	976,410,769.00	640,642,500.00
Total Capital Funds Available		604,368,269.00	1,245,010,769.00	976,410,769.00	640,642,500.00
Less: Capital Expenditure					
JACC Deduction	35				
5% Stabilization		32,416,459.20	-	-	(32,416,459.20)
20% LG Joint Development Programme		324,164,592.12	-	-	(324,164,592.12)
Rehabilitation of Federal Highway		-	-	-	-
Sub-Total DIFF. WITH JAAC		356,581,051.32	-	-	(356,581,051.32)
Administrative					
Office of the Chairman	28	278,807,500.00	55,000,000.00	45,000,000.00	(223,807,500.00)
Office of the Secretary	29	6,000,000.00	5,100,000.00	20,000,000.00	(900,000.00)
Office of the Legislative	30	-	4,000,000.00	22,000,000.00	4,000,000.00
Admin & General Services	31	-	18,000,000.00	18,000,000.00	18,000,000.00
Budget, Planning & Statistics	32	-	4,100,000.00	3,600,000.00	4,100,000.00
Educ. & Social Development	33	200,000.00	41,000,000.00	69,000,000.00	40,800,000.00
Traditional Council	34	4,700,000.00	83,000,000.00	21,000,000.00	78,300,000.00
Sub-Total		289,707,500.00	210,200,000.00	198,600,000.00	(79,507,500.00)
Economic					
Agric & Natural Resources	35	-	90,000,000.00	90,000,000.00	90,000,000.00
Finance & Supply	36	-	76,000,000.00	106,000,000.00	76,000,000.00
Sub-Total		-	166,000,000.00	196,000,000.00	166,000,000.00
Regional Development					
Works Transport & Housing	38	2,850,000.00	173,000,000.00	150,000,000.00	170,150,000.00
Sub-Total		2,850,000.00	173,000,000.00	150,000,000.00	170,150,000.00
Social					
Primary Health Care	37	-	384,000,000.00	120,000,000.00	384,000,000.00
Sub-Total		-	384,000,000.00	120,000,000.00	384,000,000.00
Total Capital Expenditure		292,557,500.00	933,200,000.00	664,600,000.00	640,642,500.00

MARTE LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CASHFLOW STATEMENT

	ACTUAL 2018 N	ACTUAL 2017 N
Note 3 - Internal Generated Revenue		
Licence General	23,500.00	-
Sales General	39,500.00	38,000.00
Earning General	-	150,000.00
Rent on Land & Others	-	-
Total	63,000.00	188,000.00
Note 4 - Other Reciept		
VAT	340,157,353.96	-
PPT	3,751,672.46	-
Excess Bank Chgarges	3,957,686.27	-
Excess Crude	2,804,085.02	-
Forex Equalisation	42,652,082.58	-
Additional Fund From NNPC	2,633,349.85	-
Exchange Difference	9,778,844.03	-
Exchange Gain	6,396,061.79	-
Total	412,131,135.96	-
Note 5 - Statutory Deductions		
3% Emirate Council	48,624,688.81	-
0.5% L.G. Audit	8,104,114.81	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus	27,635,572.08	-
7% Local Govt Pension	27,729,776.49	-
Total	112,094,152.19	-
Note 6 - Intervention Funding		
Contribution towards Fundingof Primary Edu.	332,931,688.74	-
1% LGSC Training Fund	15,551,586.48	-
0.75% Admin Charges	12,156,172.21	-
5% Security	81,041,148.05	-
Total	441,680,595.48	-
Note 7 - Miscellaneous Deductions Funding		
Sererance Gratuity to Former LG Concillors	7,200,000.00	-
Contr. to Indigines Undergoing Armed Forces Training	15,551,586.48	-
IFAD Climate Change Adaptation Counterpart Funding	2,500,000.00	-
Retaunership NTA/BRTV	1,260,000.00	-
Payment for Preparation of LGA's Annual Account	2,000,000.00	-
Procurement of Firewood, Food Items to IDPs	28,794,673.82	-
LGA's Hajj Fare	14,717,406.65	-
Purc. of Equipts for SPHCA Biometric Data Capture	2,206,227.77	-
Provision of Essential Service	10,000,000.00	-
Workshop on Fiscal & Admin. Due Process	426,962.96	-
Diesel to Tractors for Farming Across LGA's	1,481,481.46	-
Gratuity to Local Edu. Authority Retireess	9,259,259.26	-
Gratuity to Local Government Retireess	9,259,259.26	-
WAEC/SSCE & NECO 2018/2019	1,836,780.00	-
Hotel Bills inrespects of Borno State Hotel	-	-
Production of Projects Calender 2018	680,000.00	-
Outstanding Liabilities	-	-
JNI Contribution	385,185.19	-
Logistics	-	-
Total	107,558,822.85	-

MARTE LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ACTUAL 2017
	N	N
Note 8 - Personnel Emoluments		
Office of the Chairman	8,037,028.64	16,505,627.79
Office of the Secretary	16,514,989.24	17,401,948.28
Office of the Legislative	34,283,094.81	26,033,605.64
Admin & General Service	32,035,869.74	43,535,859.42
Budget, Planning & Statistics	-	-
Education & Social Services	1,815,853.80	2,390,603.04
Traditional Office	17,951,254.56	3,140,511.78
Agric & Natural Resources	91,787,228.22	63,907,984.77
Finance & Supply	56,829,025.25	49,133,709.95
Primary Health Care	109,126,558.89	105,841,290.28
Works Transport & Housing	47,974,079.22	47,375,012.11
Total	416,354,982.37	375,266,153.06

Note 9 - Overhead Cost		
Office of the Chairman	1,964,277.04	-
Office of the Secretary	1,870,000.00	150,000.00
Office of the Legislative	1,636,000.00	1,300,000.00
Admin & General Services	18,209,046.60	59,005,055.04
Budget, Planning & Statistics	-	-
Education & Social Services	6,782,000.00	252,000.00
Traditional Council	-	-
Agric & Natural Resources	14,370,000.00	-
Finance & Supply	5,029,125.55	272,417.48
Primary Health Care	18,025,000.00	3,250,000.00
Works Transport & Housing	4,827,000.00	-
Total	72,712,449.19	64,229,472.52

Note 10 - Advances
Personal advance:

NAME OF HOLDER	PURPOSE	BALANCE N
Bulama Sanda	Car Loan	3,450.00
M. Bukar Kolomi	Car Loan	5,022.00
Hussaini Bukar	Car Loan	3,822.00
Moh'd Umar	M/Cycle Loan	1,505.16
Ibrahim M. A. Adamu	Housing Loan	6,992.72
Abdurahman Mustapha	Car Loan	7,735.00
Buji Mustapha	Car Loan	3,056.46
Moh'd Sabo	Car Loan	5,610.00
Goni S. Kullima	Housing Loan	2,332.00
Abatcha Maidugu	Car Loan	9,038.36
Abba Gana Koribe	Housing Loan	1,856.43
Baba Gana Waziri	Car Loan	9,569.46
Modu Yale	Housing Loan	8,391.70
Alh. Umar Mintar	Car Loan	4,280.94
Fantami Gubio	BiCycle Loan	4,226.05
Mai Modu Martema	Bicycle Loan	460.00
Fannami Moh'd	B/Cycle Loan	5,097.42
Kyari Kime	B/Cycle Loan	3,880.00
Mustapha Yaganamye	M/Cycle Loan	3,985.00
Amaka E. Umeh	M/Cycle Loan	1,275.85
Muss Mains Ngulde	Car Loan	10,190.00
Zanna Ahmed	Housing Loan	21,657.00
Alh Habu Ali	Housing Loan	3,200.00
Moh'd Abba	Housing Loan	400.00
Alh. Bura Gana	Housing Loan	12,021.10

MARTE LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PURPOSE	BALANCE N
Fannaram Bukar	Housing Loan	3,220.00
Bunu Wankema	Housing Loan	1,280.00
Mustapha Gadomi	Housing Loan	3,200.00
Alh. Tijani Ajabe	Housing Loan	4,000.00
John T. Hamman	Housing Loan	80.00
Shettima Gana Alkali	Housing Loan	6,280.00
Hajja Habiba Danne	Housing Loan	8,200.00
Alh. Hussaini Kashim	Car Loan	613,558.87
Mustapha Kachalla	MCycle Loan	4,400.00
Shettima Njine	Housing Loan	10,000.00
Moh'd Habib Shettima	MCycle Loan	25,000.00
Aisha Alh. Gambo	Housing Loan	25,000.00
Bukar Kanuri	MCycle Loan	50,000.00
Alh. Bukar Fannami	Housing Loan	15,000.00
Alh. Mala Shettima Njine	Housing Loan	20,000.00
Goni Ahmed Imam	MCycle Loan	50,000.00
Hajja Fanna Wakil	Housing Loan	3,400.00
Sundry Person's	Micro Scheme Loan	33,135,000.00
Sub - Total Personal Advance		34,116,673.52

Non-Personal advance:

NAME OF HOLDER	A/C NO	PURPOSE	BALANCE N
Baba Kaga	A2/293/14	Standing Imprest	5,000.00
Abubakar Shettima	A2/294/14	Standing Imprest	10,000.00
Sub - Total Non- Personal Advance			15,000.00

SUMMARY

Personal Advance	34,116,673.52
Non personal Advance	15,000.00
Total Advance	34,131,673.52

Notes 11 - Purchase/Construction of Capital Assets

JACC Deduction		
5% Stabilization	32,416,459.20	-
20% LG Joint Development Programme	324,164,592.12	-
Rehabilitation of Federal Highway	-	-
Sub-Total DIFF. WITH JAAC	356,581,051.32	-
Administrative		
Office of the Chairman	6,000,000.00	60,830,000.00
Office of the Legislative	278,807,500.00	54,420,000.00
Educ. & Social Development	200,000.00	39,887,038.73
Traditional Council	4,700,000.00	3,950,000.00
Sub-Total	289,707,500.00	159,087,038.73
Economic		
Agric & Natural Resources	-	2,943,500.00
Sub-Total	-	2,943,500.00
Reginal Development		
Works Transport & Housing	2,850,000.00	2,000,000.00
Sub-Total	2,850,000.00	2,000,000.00
Grand Total	292,557,500.00	161,087,038.73

MARTE LOCAL GOVERNMENT OF BORNO STATE

NOTES TO ASSETS AND LIABILITIES

	ACTUAL 2018 N	ACTUAL 2017 N
Notes 12 - Treasuries & Banks		
Cash and Banks Balance		
Cash at Hand	92.76	0.21
UBA Main Account	52,465.03	8,576.82
UBA Salary Account	831,942.60	2,815,836.92
UBA Revenue Account	6,445.25	34,613.25
First Bank Account	25,075,510.72	-
	25,966,456.36	2,858,827.20
Note 13 - Investments		
Local Govt. Loan Board	6,780,736.80	6,780,736.80
Premier Commercial Bank	1,400,000.00	1,400,000.00
Premier Propt. Dev. Coy	300,000.00	300,000.00
Urban Development Bank	500,000.00	500,000.00
First Bank of Nigeria Ltd	136,945.75	136,945.75
African Bank of Nigeria	139,906.00	139,906.00
Total	9,257,588.55	9,257,588.55
Notes 14 - Consolidated Revenue Fund Account		
Opening Balance	2,858,827.20	32,423,693.19
Total Recurrent Revenues	804,732,555.77	571,017,798.32
Total Funds Available	807,591,382.97	603,441,491.51
Less:		
Recurrent Expenditure	489,067,436.56	439,495,625.58
Transfers/Appropriations	292,557,500.00	161,087,038.73
Closing Balance	2,858,827.20	2,858,827.20
Notes 15 - Capital Development Funds		
Total Capital Receipts	292,557,500.00	161,087,038.73
Total Capital Funds Available	292,557,500.00	161,087,038.73
Less:		
Administrative	289,707,500.00	159,087,038.73
Economic	-	-
Regional Development	2,850,000.00	2,000,000.00
Total Capital Expenditure	292,557,500.00	161,087,038.73
Note 16 - Receipt - Deposit		
NAME OF HOLDER	PURPOSE	AMOUNT N
Born State (BIR)	Payee	9,054,441.58
NULGE	Union Dues	116,418.76
NANNMW	Union Dues	112,529.93
Borno State (BIR)	5% Wholding Tax	36,892,678.05
Federal Inland Revenue	VAT	22,855,670.67
Federal Inland Revenue	VAT	1,471,968.00
Abatcha Maidugu	Car Loan Deposit	1,730.98
Buji Mustapha	Car Loan Deposit	722.00
Baba Gana Waziri	Car Loan Deposit	1,553.50
Mustapha Adam	Car Loan Deposit	889.00
Ahmed Mama Ali	Car Loan Deposit	2,475.00
Ali Buta Ali	Car Loan Deposit	645.00
Abba Goni Mustapha	Car Loan Deposit	755.55
Shettima Alkali	Car Loan Deposit	1,500.00
Ministry of Agric	Sale of Fertilizer	289,800.00
Abatcha K. Mustapha	Car Loan Deposit	153.58

MARTE LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PURPOSE	AMOUNT N
Alh. Ali Chukumgutowa	10% Retension fee	10,000.00
Adam Ngol	10% Retension fee	10,000.00
Modu Suguli	10% Retension fee	18,135.50
M. Mustapha Gana	10% Retension fee	21,650.00
Bulama Modu	10% Retension fee	9,000.00
Baba Jidda	10% Retension fee	9,000.00
Jidda Mohammed	10% Retension fee	13,000.00
M. Ali Moh'd Ali	10% Retension fee	31,197.60
Baba Gana Zuwa	10% Retension fee	21,650.00
Sunusi Mohammed	10% Retension fee	15,000.00
Bulama Bukar	10% Retension fee	21,650.00
Alhaji Aja Zarma	10% Retension fee	99,857.07
Bulama Modu Jagu	10% Retension fee	9,000.00
Adam Wal. Mamma	10% Retension fee	20,949.45
Mustapha Tela	10% Retension fee	9,000.00
Usman Moh'd	10% Retension fee	100,000.00
Usman Moh'd	10% Retension fee	100,000.00
Bulama Bukar	10% Retension fee	11,650.00
Ali Chubbube	10% Retension fee	13,000.00
Bulama Konto	10% Retension fee	22,949.85
Mustapha Kura Gumaa	10% Retension fee	25,000.00
Ahmed Dan Bulama	10% Retension fee	13,000.00
Mama Vunus	10% Retension fee	12,000.00
Eli Sambo	10% Retension fee	13,000.00
Abuya Bulama Musa	10% Retension fee	13,000.00
Alh. Bukar Mawalli	10% Retension fee	100,000.00
Bukar Zakka	10% Retension fee	25,000.00
Jidda Kolon	10% Retension fee	9,000.00
Bulama Sumaila	10% Retension fee	9,000.00
Modu Alimami	10% Retension fee	25,000.00
Kachalla Ngubdo	10% Retension fee	13,000.00
Kreb Abba	10% Retension fee	9,000.00
Sudry Person	10% Retension fee	70,000.00
Mohammed k Lawan	Car Loan Deposit	1,000.00
Abatcha Zarami	10% Retension fee	21,650.00
Bulama Bukar	10% Retension fee	33,660.00
Kime Musari	10% Retension fee	21,934.00
Mallam Ngubdo	10% Retension fee	13,660.00
Mallam Aja	10% Retension fee	14,285.50
Alinma Dungus	10% Retension fee	14,283.50
Moh'd Mustapha	10% Retension fee	21,934.00
Abba Ramat	10% Retension fee	21,934.00
Abba Abiso	10% Retension fee	14,283.50
Ali Kolo	10% Retension fee	14,283.50
Baba Butali Njine	10% Retension fee	49,680.84
Alh. Abdullahi Suleiman	10% Retensmon fee	268,330.97
Bulama Mustapha	10% Retension fee	62,600.00
China Zouth. Nig. Ltd	10% Retension fee	1,934,239.00
Jam Drilling	10% Retension fee	255,000.00
Al-Bundur Inter. Ltd	10% Retension fee	170,000.00
Maama Nig. Ltd	10% Retension fee	0.86
	1% Legal Fee	263,127.38
Al-Kul Nig. Ltd	10% Retension fee	1,883,500.00
Al-Kul Nig. Ltd	10% Retension fee	1,883,500.00
Alh. Abba Tar W. Nig Ltd	10% Retension fee	1,487,653.75
Chesa Ngumeti Ent	10% Retensiori fee	1,450,000.00
TOTAL		81,607,161.87

MARTE LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CONSOLIDATED REVENUE FUND

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Note: 17				
Government Share of Faac				
Statutory Allocation from Federal Govt.	1,620,822,960.62	1,369,748,928.00	1,369,748,928.00	(251,074,032.62)
Statutory Allocation from State Govt.	-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT	-	311,810,769.00	311,810,769.00	311,810,769.00
Total	1,620,822,960.62	1,881,559,697.00	1,881,559,697.00	260,736,736.38
Note: 18				
Personal Tax				
Community Development Tax	-	4,000,000.00	4,000,000.00	4,000,000.00
Total	-	4,000,000.00	4,000,000.00	4,000,000.00
Note: 19				
Licence General				
Glodsmith & Gold Dealer Licence	-	1,000,000.00	1,000,000.00	1,000,000.00
Radio/TV Station Licence	-	500,000.00	500,000.00	500,000.00
Boat & Canoe (Small Create)	-	2,835,000.00	2,835,000.00	2,835,000.00
Registration of Voluntary Organization	-	1,000,000.00	1,000,000.00	1,000,000.00
Inland Water Ways	-	1,400,000.00	1,400,000.00	1,400,000.00
Bake House licence	-	500,000.00	500,000.00	500,000.00
Bicycle Licence	-	200,000.00	200,000.00	200,000.00
Bricks Making Licence	-	400,000.00	400,000.00	400,000.00
Coat Licence	-	300,000.00	300,000.00	300,000.00
Dane Gun Licence	-	100,000.00	100,000.00	100,000.00
Cattle Dealers Licence	-	2,000,000.00	2,000,000.00	2,000,000.00
Dried Fish & Meat Licence	-	2,000,000.00	2,000,000.00	2,000,000.00
Pet & Dog Licence	-	100,000.00	100,000.00	100,000.00
Fishing Permits	-	2,450,000.00	2,450,000.00	2,450,000.00
Hawkers Permits	-	490,000.00	490,000.00	490,000.00
Hunting Permits	-	20,000.00	20,000.00	20,000.00
Produce Buying Licence	-	1,100,000.00	1,100,000.00	1,100,000.00
Animal Health Certificate Licence	-	500,000.00	500,000.00	500,000.00
Abattoir & Slaughter Licence	-	400,000.00	400,000.00	400,000.00
Renewal of Fisher Licence	-	100,000.00	100,000.00	100,000.00
Hiring Services Auction	23,500.00	10,000.00	10,000.00	(13,500.00)
Borehole Drilling Licence	-	100,000.00	100,000.00	100,000.00
Cinematography Licence	-	20,000.00	20,000.00	20,000.00
Liquor Licence	-	10,000.00	10,000.00	10,000.00
Trade Permits Licence	-	300,000.00	300,000.00	300,000.00
Total	23,500.00	17,835,000.00	17,835,000.00	17,811,500.00
Note: 20				
Fees General				
Disinfection of Produce Fees	-	40,000.00	40,000.00	40,000.00
Court Summon Fees	-	10,000.00	10,000.00	10,000.00
Tender Fees	-	4,000,000.00	4,000,000.00	4,000,000.00
Bill Board & Advertisement Fees	-	400,000.00	400,000.00	400,000.00
Association Fees	-	300,000.00	300,000.00	300,000.00
Birth & Death Registration Fees	-	20,000.00	20,000.00	20,000.00
Burial Fees	-	10,000.00	10,000.00	10,000.00
Change of Ownership Fees	-	300,000.00	300,000.00	300,000.00
Agriculture & Veterinary Fees	-	1,000,000.00	1,000,000.00	1,000,000.00
Development Levies	-	2,000,000.00	2,000,000.00	2,000,000.00
Business Trade Operation Fees	-	2,000,000.00	2,000,000.00	2,000,000.00
Inspection Fees	-	400,000.00	400,000.00	400,000.00
Timber & Forest Fees	-	1,000,000.00	1,000,000.00	1,000,000.00
Application Fee	-	400,000.00	400,000.00	400,000.00
Parking Fees	-	2,000,000.00	2,000,000.00	2,000,000.00
Total	-	13,880,000.00	13,880,000.00	13,880,000.00

MARTE LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
		N	N	N
Note: 21				
Fines General				
Fines & Penalties Fees	-	2,380,000.00	2,380,000.00	2,380,000.00
Total	-	2,380,000.00	2,380,000.00	2,380,000.00
Note: 22				
Sales General				
Sales of Journals & Publication	39,500.00	1,000,000.00	1,000,000.00	960,500.00
Sales of ID Cards & Indigene Letter	-	2,000,000.00	2,000,000.00	2,000,000.00
Sales of Store, Scrap & Unserviceable	-	8,000,000.00	8,000,000.00	8,000,000.00
Sales of Vaccines	-	1,500,000.00	1,500,000.00	1,500,000.00
Sales of Consultancy Registration Forms	-	1,000,000.00	1,000,000.00	1,000,000.00
Sale of Improved Goods & Chemicals	-	2,000,000.00	2,000,000.00	2,000,000.00
Proceed from Sales of Farm Produce	-	2,000,000.00	2,000,000.00	2,000,000.00
Proceed from Sales of Good by Pub Auction	-	3,500,000.00	3,500,000.00	3,500,000.00
Proceed from Sales of Gart Vehicles	-	4,000,000.00	4,000,000.00	4,000,000.00
Proceed from Sales of Drugs & Medication	-	3,500,000.00	3,500,000.00	3,500,000.00
Sales of Government Building	-	500,000.00	500,000.00	500,000.00
Sales of Uniqueness	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	39,500.00	30,000,000.00	30,000,000.00	29,960,500.00
Note : 23				
Earning General				
Earning from Consultancy Services	-	1,000,000.00	1,000,000.00	1,000,000.00
Earning from Laboratory Services	-	500,000.00	500,000.00	500,000.00
Earning from I-tired of Plant & Equipment	-	13,000,000.00	13,000,000.00	13,000,000.00
Earning from Used of Govt. Vehicle	-	10,000,000.00	10,000,000.00	10,000,000.00
Earning from Used of Govt. Halls	-	1,000,000.00	1,000,000.00	1,000,000.00
Earning from Toll Gates	-	1,000,000.00	1,000,000.00	1,000,000.00
Earning from Medical Services	-	500,000.00	500,000.00	500,000.00
Earning from Agricultural Produce	-	6,000,000.00	6,000,000.00	6,000,000.00
Earning from Tourism & Culture Craft Center	-	2,000,000.00	2,000,000.00	2,000,000.00
Earning from Guest House	-	1,000,000.00	1,000,000.00	1,000,000.00
Earning from Commercial Activities	-	14,000,000.00	14,000,000.00	14,000,000.00
Total	-	50,000,000.00	50,000,000.00	50,000,000.00
Note : 24				
Rent on Government Building				
Rent on Government Quarters	-	1,000,000.00	1,000,000.00	1,000,000.00
Rent on Government Offices	-	500,000.00	500,000.00	500,000.00
Rent on Government Building	-	1,000,000.00	1,000,000.00	1,000,000.00
Rent on Conference Center	-	500,000.00	500,000.00	500,000.00
Rent on Building at Acreiromen	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	-	4,000,000.00	4,000,000.00	4,000,000.00
Note : 25				
Rent on Land & Others General				
Rent on Government Land	-	1,500,000.00	1,500,000.00	1,500,000.00
Rent on Premium on Allocation of Land	-	500,000.00	500,000.00	500,000.00
Lease Rental	-	500,000.00	500,000.00	500,000.00
Rent on Government Properties	-	500,000.00	500,000.00	500,000.00
Total	-	3,000,000.00	3,000,000.00	3,000,000.00
Note : 26				
Repayment General				
Motor Vehicles Advance	-	500,000.00	500,000.00	500,000.00
Bicycle Advance (Principal)	-	200,000.00	200,000.00	200,000.00
Motor Vehicle Refreshing Loan	-	1,200,000.00	1,200,000.00	1,200,000.00
House Refreshing Loan	-	100,000.00	100,000.00	100,000.00
Total	-	2,000,000.00	2,000,000.00	2,000,000.00

MARTE LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note:26				
Investment Income				
Dividend Receipt	-	120,000.00	120,000.00	120,000.00
Other Investment Income	-	110,000.00	110,000.00	110,000.00
Total	-	230,000.00	230,000.00	230,000.00
Note 27				
Interest Earned				
Motor Vehicle Advance Interest	-	160,000.00	160,000.00	160,000.00
Bicycle Advance Interest	-	20,000.00	20,000.00	20,000.00
Furniture Loan	-	10,000.00	10,000.00	10,000.00
Interest on Housing Loan	-	210,000.00	210,000.00	210,000.00
Bank Interest	-	20,000.00	20,000.00	20,000.00
Total	-	420,000.00	420,000.00	420,000.00
Note : 28				
Domestic Aids				
Current Domestic Aids	-	25,000,000.00	25,000,000.00	25,000,000.00
Capital Domestic Aids	-	65,000,000.00	65,000,000.00	65,000,000.00
Total	-	90,000,000.00	90,000,000.00	90,000,000.00
Note : 29				
Other Receipt (c)				
VAT	340,157,353.96	-	-	(340,157,353.96)
PPT	3,751,672.46	-	-	(3,751,672.46)
Excess Bank Chgarges	3,957,686.27	-	-	(3,957,686.27)
Excess Crude	2,804,085.02	-	-	(2,804,085.02)
Forex Equalisation	42,652,082.58	-	-	(42,652,082.58)
Additional Fund From NNPC	2,633,349.85	-	-	(2,633,349.85)
Exchange Difference	9,778,844.03	-	-	(9,778,844.03)
Exchange Gain	6,396,061.79	-	-	(6,396,061.79)
Total	412,131,135.96	-	-	(412,131,135.96)
Note : 30				
Statutory Deductions				
3% Emirate Council	48,624,688.81	-	-	(48,624,688.81)
0.5% L.G. Audit	8,104,114.81	-	-	(8,104,114.81)
7% of L.E.A. Pri. Sch. Teachers Pension Plus	27,635,572.08	-	-	(27,635,572.08)
7% Local Govt Pension	27,729,776.49	-	-	(27,729,776.49)
Total	112,094,152.19	-	-	(112,094,152.19)
Note : 31				
Intervention Funding				
Contribution towards Funding of Primary Edu.	332,931,688.74	-	-	(332,931,688.74)
1% LGSC Training Fund	15,551,586.48	-	-	(15,551,586.48)
0.75% Admin Charges	12,156,172.21	-	-	(12,156,172.21)
5% Security	81,041,148.05	-	-	(81,041,148.05)
Total	441,680,595.48	-	-	(441,680,595.48)
Note : 32				
Miscellaneous Deductions Funding				
Serance Gratuity to Former LG Concillors	7,200,000.00	-	-	(7,200,000.00)
Contr. to Indigines Undergoing Armed Forces Training	15,551,586.48	-	-	(15,551,586.48)
IFAD Climate Change Adaptation Counterpart Funding	2,500,000.00	-	-	(2,500,000.00)
Retainership NTA/BRTV	1,260,000.00	-	-	(1,260,000.00)
Payment for Preparation of LGA's Annual Account	2,000,000.00	-	-	(2,000,000.00)
Procurement of Firewood, Food Items to IDPs	28,794,673.82	-	-	(28,794,673.82)
LGA's Hajj Fare	14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipts for SPHCA Biometric Data Capture	2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service	10,000,000.00	-	-	(10,000,000.00)
Workshop on Fiscal & Admin. Due Process	426,962.96	-	-	(426,962.96)

MARTE LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Diesel to Tractors for Farming Across LGA's	1,481,481.48	-	-	(1,481,481.46)
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees	9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019	1,836,780.00	-	-	(1,836,780.00)
Hotel Bills in respects of Borno State Hotel	-	-	-	-
Production of Projects Calendar 2018	580,000.00	-	-	(680,000.00)
Outstanding Liabilities	-	-	-	-
JNI Contribution	385,185.19	-	-	(385,185.19)
Logistics	-	-	-	-
Total	107,558,822.85	-	-	(107,558,822.85)

Note : 33
Personal Cost

Office of the Chairman	8,037,028.64	60,835,000.00	21,135,000.00	52,797,971.36
Office of the Secretary	16,514,989.24	48,335,000.00	22,135,000.00	31,820,010.76
Office of the Legislative	34,283,094.81	95,200,000.00	73,780,000.00	60,916,905.19
Admin & General Services	32,035,869.74	98,298,260.00	58,098,260.00	66,262,390.26
Budget, Planning & Statistics	-	59,034,000.00	30,234,000.00	59,034,000.00
Education & Social Services	1,815,853.80	49,342,000.00	20,342,000.00	47,526,146.20
Traditional Council	17,951,254.56	46,105,000.00	24,404,018.00	28,153,745.44
Agric & Natural Resources	91,787,228.22	260,506,000.00	147,606,000.00	168,718,771.78
Finance & Supply	56,829,025.25	170,157,560.00	57,857,560.00	113,328,534.75
Primary Health Care	109,126,558.89	391,726,726.00	192,726,726.00	282,600,167.11
Works Transport & Housing	47,974,079.22	144,279,884.00	46,479,884.00	96,305,804.78
Total	416,354,982.37	1,423,819,430.00	694,798,448.00	1,007,464,447.63

Note : 34
Overhead Cost

Office of the Chairman	1,964,277.04	39,700,000.00	36,460,000.00	37,735,722.96
Office of the Secretary	1,870,000.00	28,200,000.00	32,000,000.00	24,330,000.00
Office of the Legislative	1,636,000.00	21,420,000.00	25,000.00	19,784,000.00
Admin & General Services	18,208,046.60	40,200,000.00	39,700,000.00	21,990,953.40
Budget, Planning & Statistics	-	28,800,000.00	28,500,000.00	28,800,000.00
Education & Social Services	6,782,000.00	29,000,000.00	32,300,000.00	22,218,000.00
Traditional Council	-	21,700,000.00	38,100,000.00	21,700,000.00
Agric & Natural Resources	14,370,000.00	112,900,000.00	63,000,000.00	98,530,000.00
Finance & Supply	5,029,125.55	112,300,000.00	99,700,000.00	107,270,874.45
Primary Health Care	18,025,000.00	199,000,000.00	89,000,000.00	180,975,000.00
Works Transport & Housing	4,827,000.00	97,800,000.00	38,300,000.00	92,973,000.00
Total	72,712,449.19	729,020,000.00	497,085,000.00	656,307,550.81

NOTE TO JAAC AND CAPITAL DEVELOPMENT FUND

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Note: 35				
JACC Deduction				
5% Stabilization	32,416,459.20	-	-	(32,416,459.20)
20% LG Joint Development Programme	324,164,592.12	-	-	(324,164,592.12)
Rehabilitation of Federal Highway	-	-	-	-
Total	356,581,051.32	-	-	(356,581,051.32)

Note : 36

Office of the Chairman				
Purchase of Motor Vehicle LG Sec.	9,500,000.00	3,000,000.00	3,000,000.00	(6,500,000.00)
Purchase of Office Furniture LG Sec.	8,105,000.00	10,000,000.00	10,000,000.00	1,895,000.00
Construction & Ren. Of Office Building LG Sec.	245,087,500.00	40,000,000.00	30,000,000.00	(205,087,500.00)
Purchase of Computer LG Sec	16,115,000.00	2,000,000.00	2,000,000.00	(14,115,000.00)
Total	278,807,500.00	55,000,000.00	45,000,000.00	(223,807,500.00)

MARTE LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Note : 37				
Office of the Secretary				
Purchase of Motor Vehicle LG Sec.		3,000,000.00	3,000,000.00	3,000,000.00
Purchase of Office Furniture Chairs LG Sec.		-	2,000,000.00	-
Purchase of Office Furniture Table LG Sec.		-	1,000,000.00	-
Renovation of Office Building LG Sec.	6,000,000.00	-	2,000,000.00	(6,000,000.00)
Renovation of Resident Building N/Marte	-	-	3,000,000.00	-
Purchase of Computer LG Sec.	-	-	1,000,000.00	-
Purchase of Projector & Television LG Sec.	-	-	500,000.00	-
Purchase of Air Condition LG Sec.	-	-	2,000,000.00	-
Purchase of Printing Machine LG Sec.	-	100,000.00	500,000.00	100,000.00
Electricity Transmission on Office LG Sec.	-	500,000.00	1,000,000.00	500,000.00
Electricity Transmission on Office N/Marte	-	500,000.00	1,000,000.00	500,000.00
Procurement of Security Installation LG Sec.	-	1,000,000.00	1,500,000.00	1,000,000.00
Procurement of Security Installation N/Marte	-	-	1,500,000.00	-
Total	6,000,000.00	5,100,000.00	20,000,000.00	(900,000.00)
Note: 30				
Office of the Legislative				
Purchase of Residential Furniture LG Lodge	-	2,000,000.00	10,000,000.00	2,000,000.00
Purchase of Kicheri Utensil LG Lodge	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Furniture & Fittings LG Sec.	-	2,000,000.00	6,000,000.00	2,000,000.00
Purchase of Motor Vehicle LG Sec.	-	-	3,000,000.00	-
Purchase Residential Furniture Marte	-	-	2,000,000.00	-
Total	-	5,000,000.00	22,000,000.00	5,000,000.00
Note : 31				
Admin & General Services				
Purchase of Generator Plant LG Sec.	-	5,000,000.00	5,000,000.00	5,000,000.00
Renovation of Office Building LG Sec.	-	5,000,000.00	5,000,000.00	5,000,000.00
Purch. of Office Furniture & Equip LG Sec.	-	4,000,000.00	4,000,000.00	4,000,000.00
Purchase of Residential Furniture N/Marte	-	1,000,000.00	1,000,000.00	1,000,000.00
Renovation of Residential Building N/Marte	-	3,000,000.00	3,000,000.00	3,000,000.00
Total	-	18,000,000.00	18,000,000.00	18,000,000.00
Note: 32				
Budget, Planing & Statistics				
Purchase of Printing Machine LG Sec.	-	100,000.00	100,000.00	100,000.00
Purchase of Photocopy Machine LG Sec.	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Computer LG Sec.	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Typewriter LG Sec.	-	-	200,000.00	-
Purchase of File Cabinets LG Sec.	-	200,000.00	300,000.00	200,000.00
Purchase of Tablets LG Sec.	-	-	500,000.00	-
Purchase of Chairs LG Sec.	-	-	500,000.00	-
Total	-	2,300,000.00	3,600,000.00	2,300,000.00
Note : 33				
Education & Social Development				
Renovation of Public School Marte	200,000.00	2,000,000.00	2,000,000.00	1,800,000.00
Repairs of Public School Alla Lawanti	-	2,000,000.00	2,000,000.00	2,000,000.00
Repairs of Public School Kirenawa	-	2,000,000.00	2,000,000.00	2,000,000.00
Repairs of Public School Bedairi	-	-	2,000,000.00	-
Purchase of Sport & Game Equipment Marte	-	-	2,000,000.00	-
Purchase of Essential Materials Marte	-	30,000,000.00	50,000,000.00	30,000,000.00
Purchase of Materials for Social Development	-	5,000,000.00	9,000,000.00	5,000,000.00
Total	200,000.00	41,000,000.00	69,000,000.00	40,800,000.00
Note:34				
Traditional Council				
Purchase of Materials to IDPs Marte	4,700,000.00	72,600,000.00	10,000,000.00	67,900,000.00
Purchase of Information Equipment	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Poverty Alleviation Mat LG Sec	-	10,000,000.00	10,000,000.00	10,000,000.00
Total	4,700,000.00	83,600,000.00	21,000,000.00	78,900,000.00

MARTE LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note:35				
Agric & Natural Resources				
Purchase of Fertilizer LG Sec.	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of Agro Chemical LG Sec.	-	15,000,000.00	15,000,000.00	15,000,000.00
Purchase of Harvesting Machine LG Sec.	-	20,000,000.00	20,000,000.00	20,000,000.00
Repairs of Tractor LG Sec.	-	20,000,000.00	20,000,000.00	20,000,000.00
Navigation of Water Ways Lake Chad Shore	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of Sea Boat Lake Chad Shore	-	5,000,000.00	5,000,000.00	5,000,000.00
Tree Planting Marte	-	10,000,000.00	10,000,000.00	10,000,000.00
Total	-	90,000,000.00	90,000,000.00	90,000,000.00

Note : 36
Finance & Supply

Repairs of Market Stall Kirenowa	-	31,000,000.00	31,000,000.00	31,000,000.00
Purchase of Mass Transit Buses Marte	-	20,000,000.00	20,000,000.00	20,000,000.00
Construction of Motor Park at N/Marte	-	15,000,000.00	15,000,000.00	15,000,000.00
Reconstruction of Motor Park N/Marte	-	10,000,000.00	20,000,000.00	10,000,000.00
Renovation of Market Shops N/Marte	-	20,000,000.00	20,000,000.00	20,000,000.00
Total	-	96,000,000.00	106,000,000.00	96,000,000.00

Note : 37
Primary Health Care

Construction of Health Clinic Marte	-	50,000,000.00	50,000,000.00	50,000,000.00
Renovation of Health Clinic Kirenowa	-	40,000,000.00	20,000,000.00	40,000,000.00
Repairs of Hospital Kulli	-	30,000,000.00	15,000,000.00	30,000,000.00
Purchase of Generator Plant Marte	-	60,000,000.00	15,000,000.00	60,000,000.00
Purchase of Hospital Equipment Marte	-	204,000,000.00	20,000,000.00	204,000,000.00
Total	-	384,000,000.00	120,000,000.00	384,000,000.00

Note 38
Works Transport & Housing

Drilling of Borehole Marte	-	30,000,000.00	20,000,000.00	30,000,000.00
Drilling of Cement Well Kulli	-	5,000,000.00	4,000,000.00	5,000,000.00
Purchase of Generator Marte	-	4,000,000.00	3,000,000.00	4,000,000.00
Construction of Drainage Marte	2,600,000.00	4,000,000.00	4,000,000.00	1,400,000.00
Purchase of Earth Moving Machine Marte	250,000.00	20,000,000.00	20,000,000.00	19,750,000.00
Purchase of Power Plant Marte	-	15,000,000.00	10,000,000.00	15,000,000.00
Construction of Road & Bridges Marte	-	20,000,000.00	15,000,000.00	20,000,000.00
Electricity Transmission Marte	-	15,000,000.00	15,000,000.00	15,000,000.00
Purchase of Industrial Equipment	-	10,000,000.00	10,000,000.00	10,000,000.00
Construction of Water Distribution Line Marte	-	30,000,000.00	30,000,000.00	30,000,000.00
Construction of Earth Dam Gumna	-	20,000,000.00	19,000,000.00	20,000,000.00
Total	2,850,000.00	173,000,000.00	150,000,000.00	170,150,000.00

SCHEDULE OF DETAILED REVENUE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
GOVERNMENT SHARE OF FAAC				
Statutory Allocation from Federal Govt.	1,620,822,960.62	1,369,748,928.00	1,369,748,928.00	(251,074,032.62)
Statutory Allocation from State Govt.	-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT	-	311,810,769.00	311,810,769.00	311,810,769.00
Total	1,620,822,960.62	1,881,559,697.00	1,881,559,697.00	260,736,736.38
PERSONAL TAX				
Community Development Tax	-	4,000,000.00	4,000,000.00	4,000,000.00
Total	-	4,000,000.00	4,000,000.00	4,000,000.00

MARTE LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
LICENCE GENERAL				
Glodsmith & Gold Dealer Licence	-	1,000,000.00	1,000,000.00	1,000,000.00
Radio/TV Station Licence	-	500,000.00	500,000.00	500,000.00
Boat & Cance (Small Create)	-	2,835,000.00	2,835,000.00	2,835,000.00
Registration of Voluntary Organization	-	1,000,000.00	1,000,000.00	1,000,000.00
Inland Water Ways	-	1,400,000.00	1,400,000.00	1,400,000.00
Bake House licence	-	500,000.00	500,000.00	500,000.00
Bicycle Licence	-	200,000.00	200,000.00	200,000.00
Bricks Making Licence	-	400,000.00	400,000.00	400,000.00
Coat Licence	-	300,000.00	300,000.00	300,000.00
Dane Gun Licence	-	100,000.00	100,000.00	100,000.00
Cattle Dealers Licence	-	2,000,000.00	2,000,000.00	2,000,000.00
Dried Fish & Meat Licence	-	2,000,000.00	2,000,000.00	2,000,000.00
Pet & Dog Licence	-	100,000.00	100,000.00	100,000.00
Fishing Permits	-	2,450,000.00	2,450,000.00	2,450,000.00
Hawkers Permits	-	490,000.00	490,000.00	490,000.00
Hunting Permits	-	20,000.00	20,000.00	20,000.00
Produce Buying Licence	-	1,100,000.00	1,100,000.00	1,100,000.00
Animal Health Certificate Licence	-	500,000.00	500,000.00	500,000.00
Abattoir & Slaughter Licence	-	400,000.00	400,000.00	400,000.00
Renewal of Fisher Licence	-	100,000.00	100,000.00	100,000.00
Hiring Services Auction	23,500.00	10,000.00	10,000.00	(13,500.00)
Borehole Drilling Licence	-	100,000.00	100,000.00	100,000.00
Cinematography Licence	-	20,000.00	20,000.00	20,000.00
Liquor Licence	-	10,000.00	10,000.00	10,000.00
Trade Permits Licence	-	300,000.00	300,000.00	300,000.00
Total	23,500.00	17,835,000.00	17,835,000.00	17,811,500.00
FEES GENERAL				
Disinfection of Produce Fees	-	40,000.00	40,000.00	40,000.00
Court Summon Fees	-	10,000.00	10,000.00	10,000.00
Tender Fees	-	4,000,000.00	4,000,000.00	4,000,000.00
Bill Board & Advertisement Fees	-	400,000.00	400,000.00	400,000.00
Association Fees	-	300,000.00	300,000.00	300,000.00
Birth & Death Registration Fees	-	20,000.00	20,000.00	20,000.00
Burial Fees	-	10,000.00	10,000.00	10,000.00
Change of Ownership Fees	-	300,000.00	300,000.00	300,000.00
Agriculture & Veterinary Fees	-	1,000,000.00	1,000,000.00	1,000,000.00
Development Levies	-	2,000,000.00	2,000,000.00	2,000,000.00
Business Trade Operation Fees	-	2,000,000.00	2,000,000.00	2,000,000.00
Inspection Fees	-	400,000.00	400,000.00	400,000.00
Timber & Forest Fees	-	1,000,000.00	1,000,000.00	1,000,000.00
Application Fee	-	400,000.00	400,000.00	400,000.00
Parking Fees	-	2,000,000.00	2,000,000.00	2,000,000.00
Total	-	13,880,000.00	13,880,000.00	13,880,000.00
FINES GENERAL				
Fines & Penalties Fees	-	2,380,000.00	2,380,000.00	2,380,000.00
Total	-	2,380,000.00	2,380,000.00	2,380,000.00
SALES GENERAL				
Sales of Journals & Publication	39,500.00	1,000,000.00	1,000,000.00	960,500.00
Sales of ID Cards & Indigene Letter	-	2,000,000.00	2,000,000.00	2,000,000.00
Sales of Store, Scrap & Unserviceable	-	8,000,000.00	8,000,000.00	8,000,000.00
Sales of Vaccines	-	1,500,000.00	1,500,000.00	1,500,000.00
Sales of Consultancy Registration Forms	-	1,000,000.00	1,000,000.00	1,000,000.00
Sale of Improved Goods & Chemicals	-	2,000,000.00	2,000,000.00	2,000,000.00
Proceed from Sales of Farm Produce	-	2,000,000.00	2,000,000.00	2,000,000.00
Proceed from Sales of Good by Pub Auction	-	3,500,000.00	3,500,000.00	3,500,000.00
Proceed from Sales of Gart Vehicles	-	4,000,000.00	4,000,000.00	4,000,000.00
Proceed from Sales of Drugs & Medication	-	3,500,000.00	3,500,000.00	3,500,000.00
Sales of Government Building	-	500,000.00	500,000.00	500,000.00
Sales of Uniqueness	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	39,500.00	30,000,000.00	30,000,000.00	29,960,500.00

MARTE LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
EARNING GENERAL				
Earning from Consultancy Services	-	1,000,000.00	1,000,000.00	1,000,000.00
Earning from Laboratory Services	-	500,000.00	500,000.00	500,000.00
Earning from I-tired of Plant & Equipment	-	13,000,000.00	13,000,000.00	13,000,000.00
Earning from Used of Govt. Vehicle	-	10,000,000.00	10,000,000.00	10,000,000.00
Earning from Used of Govt. Halls	-	1,000,000.00	1,000,000.00	1,000,000.00
Earning from Toll Gates	-	1,000,000.00	1,000,000.00	1,000,000.00
Earning from Medical Services	-	500,000.00	500,000.00	500,000.00
Earning from Agricultural Produce	-	6,000,000.00	6,000,000.00	6,000,000.00
Earning from Tourism & Culture Craft Center	-	2,000,000.00	2,000,000.00	2,000,000.00
Earning from Guest House	-	1,000,000.00	1,000,000.00	1,000,000.00
Earning from Commercial Activities	-	14,000,000.00	14,000,000.00	14,000,000.00
Total	-	50,000,000.00	50,000,000.00	50,000,000.00
RENT ON GOVERNMENT BUILDING				
Rent on Government Quarters	-	1,000,000.00	1,000,000.00	1,000,000.00
Rent on Government Offices	-	500,000.00	500,000.00	500,000.00
Rent on Government Building	-	1,000,000.00	1,000,000.00	1,000,000.00
Rent on Conference Center	-	500,000.00	500,000.00	500,000.00
Rent on Building at Acreiromen	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	-	4,000,000.00	4,000,000.00	4,000,000.00
RENT ON LAND & OTHERS GENERAL				
Rent on Government Land	-	1,500,000.00	1,500,000.00	1,500,000.00
Rent on Premium on Allocation of Land	-	500,000.00	500,000.00	500,000.00
Lease Rental	-	500,000.00	500,000.00	500,000.00
Rent on Government Properties	-	500,000.00	500,000.00	500,000.00
Total	-	3,000,000.00	3,000,000.00	3,000,000.00
REPAYMENT GENERAL				
Motor Vehicles Advance	-	500,000.00	500,000.00	500,000.00
Bicycle Advance (Principal)	-	200,000.00	200,000.00	200,000.00
Motor Vehicle Refreshing Loan	-	1,200,000.00	1,200,000.00	1,200,000.00
House Refreshing Loan	-	100,000.00	100,000.00	100,000.00
Total	-	2,000,000.00	2,000,000.00	2,000,000.00
INVESTMENT INCOME				
Dividend Receipt	-	120,000.00	120,000.00	120,000.00
Other Investment Income	-	110,000.00	110,000.00	110,000.00
Total	-	230,000.00	230,000.00	230,000.00
INTEREST EARNED				
Motor Vehicle Advance Interest	-	160,000.00	160,000.00	160,000.00
Bicycle Advance Interest	-	20,000.00	20,000.00	20,000.00
Furniture Loan	-	10,000.00	10,000.00	10,000.00
Interest on Housing Loan	-	210,000.00	210,000.00	210,000.00
Bank Interest	-	20,000.00	20,000.00	20,000.00
Total	-	420,000.00	420,000.00	420,000.00
DOMESTIC AIDS				
Current Domestic Aids	-	25,000,000.00	25,000,000.00	25,000,000.00
Capital Domestic Aids	-	65,000,000.00	65,000,000.00	65,000,000.00
Total	-	90,000,000.00	90,000,000.00	90,000,000.00
OTHER RECEIPT				
VAT	340,157,353.96	-	-	(340,157,353.96)
PPT	3,751,672.46	-	-	(3,751,672.46)
Excess Bank Chgarges	3,957,686.27	-	-	(3,957,686.27)
Excess Crude	2,804,085.02	-	-	(2,804,085.02)
Forex Equalisation	42,652,082.58	-	-	(42,652,082.58)
Additional Fund From NNPC	2,633,349.85	-	-	(2,633,349.85)
Exchange Difference	9,778,844.03	-	-	(9,778,844.03)
Exchange Gain	6,396,061.79	-	-	(6,396,061.79)
Total	412,131,135.96	-	-	(412,131,135.96)

MARTE LOCAL GOVERNMENT OF BORNO STATE

SCHEDULE OF JACC, PERSONNEL & OVERHEAD EXPENDITURE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
STATUTORY DEDUCTIONS				
3% Emirate Council	48,624,688.81	-	-	(48,624,688.81)
0.5% L.G. Audit	8,104,114.81	-	-	(8,104,114.81)
7% of L.E.A. Pri. Sch. Teachers Pension Plus	27,635,572.08	-	-	(27,635,572.08)
7% Local Govt Pension	27,729,776.49	-	-	(27,729,776.49)
Total	112,094,152.19	-	-	(112,094,152.19)
INTERVENTION FUNDING				
Contribution towards Funding of Primary Edu.	332,931,688.74	-	-	(332,931,688.74)
1% LGSC Training Fund	15,551,586.48	-	-	(15,551,586.48)
0.75% Admin Charges	12,156,172.21	-	-	(12,156,172.21)
5% Security	81,041,148.05	-	-	(81,041,148.05)
Total	441,680,595.48	-	-	(441,680,595.48)
MISCELLANEOUS DEDUCTIONS FUNDING				
Serance Gratuity to Former LG Concillors	7,200,000.00	-	-	(7,200,000.00)
Contr. to Indigines Undergoing Armed Forces Training	15,551,586.48	-	-	(15,551,586.48)
IFAD Climate Change Adaptation Counterpart Funding	2,500,000.00	-	-	(2,500,000.00)
Retainership NTA/BRTV	1,260,000.00	-	-	(1,260,000.00)
Payment for Preparation of LGA's Annual Account	2,000,000.00	-	-	(2,000,000.00)
Procurement of Firewood, Food Items to IDPs	28,794,673.82	-	-	(28,794,673.82)
LGA's Hajj Fare	14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipments for SPHCA Biometric Data Capture	2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service	10,000,000.00	-	-	(10,000,000.00)
Workshop on Fiscal & Admin. Due Process	426,962.96	-	-	(426,962.96)
Diesel to Tractors for Farming Across LGA's	1,481,481.46	-	-	(1,481,481.46)
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees	9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019	1,836,780.00	-	-	(1,836,780.00)
Hotel Bills in respects of Borno State Hotel	-	-	-	-
Production of Projects Calendar 2018	680,000.00	-	-	(680,000.00)
Outstanding Liabilities	-	-	-	-
JNI Contribution	385,185.19	-	-	(385,185.19)
Logistics	-	-	-	-
Total	107,558,822.85	-	-	(107,558,822.85)
OFFICE OF THE CHAIRMAN				
Salary	8,037,028.64	21,135,000.00	21,135,000.00	13,097,971.36
Local Travel & Transport: Training	1,000,000.00	4,000,000.00	1,000,000.00	3,000,000.00
Local Travel & Transport: Others	-	-	500,000.00	-
International Travelling & Transport-Training	-	-	1,000,000.00	-
International Travelling & Transport-Other	-	-	500,000.00	-
Electricity Charges	-	-	600,000.00	-
Telephone Charges	-	-	300,000.00	-
Internet Access Charges	-	400,000.00	400,000.00	400,000.00
Satellite Broadcasting Access Charges	-	400,000.00	400,000.00	400,000.00
Water Rate	-	-	500,000.00	-
Sewage Charges	-	-	100,000.00	-
Software & Licences Renewal Charges	-	-	100,000.00	-
Office Stationery/Computer Consumables	-	500,000.00	500,000.00	500,000.00
Books	-	-	200,000.00	-
Newspaper	-	-	300,000.00	-
Magazine & Periodic	-	-	200,000.00	-
Printing of Non Security Document	900,000.00	500,000.00	500,000.00	(400,000.00)
Printing of Security Document	-	-	200,000.00	-
Drugs, Laboratory & Medical Supplies	-	-	400,000.00	-
Field & Camping Material Supplies	-	-	600,000.00	-
Uniform & Other Clothing Materials	-	1,000,000.00	400,000.00	1,000,000.00
Training Aid & Instructional Materials	-	1,000,000.00	600,000.00	1,000,000.00

MARTE LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Food Stuff & Canting Materials Supplies	-	-	400,000.00	-
Maintenance of Motor Vehicle & T/Equip	-	2,000,000.00	1,000,000.00	2,000,000.00
Maintenance of Office Furniture	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of Office Building & Resident	-	10,000,000.00	600,000.00	10,000,000.00
Maintenance of Equipment	-	500,000.00	200,000.00	500,000.00
Maintenance of Plants & Generator	-	-	400,000.00	-
Office Maintenance Services	-	200,000.00	100,000.00	200,000.00
Maintenance of Street Highligns	-	-	200,000.00	-
Maintenance of Communication Equipment	-	200,000.00	200,000.00	200,000.00
Local Training	-	1,500,000.00	1,500,000.00	1,500,000.00
International Training	-	-	1,500,000.00	-
Security Services	-	4,000,000.00	2,760,000.00	4,000,000.00
Office Rent	-	-	500,000.00	-
Residential Rent	-	-	500,000.00	-
Security Vote (Including Operations)	-	4,000,000.00	4,860,000.00	4,000,000.00
Cleaning & Fumigation Services	-	-	100,000.00	-
Financial Consulting	-	-	200,000.00	-
Information Technology Consulting	-	500,000.00	600,000.00	500,000.00
Legal Services	-	500,000.00	500,000.00	500,000.00
Engineering Services	-	-	100,000.00	-
Architectural Services	-	-	100,000.00	-
Surveying Services	-	-	100,000.00	-
Medical Services	-	500,000.00	500,000.00	500,000.00
Motor Vehicles Fuel Cost	64,277.04	2,500,000.00	1,500,000.00	2,435,722.96
Other Transport Equipment Fuel Cost	-	-	500,000.00	-
Plant & Generator Fuel Cost	-	-	500,000.00	-
Cooking & Gas Fuel Cost	-	-	500,000.00	-
InsurancePremium	-	-	1,000,000.00	-
Refreshment & Meals	-	1,000,000.00	500,000.00	1,000,000.00
Honorum & Sitting Allowance	-	1,500,000.00	1,000,000.00	1,500,000.00
Publicity & Advertisement	-	500,000.00	1,000,000.00	500,000.00
Medical Expenses Local	-	500,000.00	500,000.00	500,000.00
Postage & Carrier Services	-	-	200,000.00	-
Welfare Package	-	-	400,000.00	-
Subscription to Professional Bodies	-	-	100,000.00	-
Direct Teaching & Laboratory Cost Others	-	-	20,000.00	-
Refreshing Advance	-	-	400,000.00	-
Furnishing Advance	-	-	100,000.00	-
Grant to Local Government - Current	-	-	20,000.00	-
Grant to Community & NGOs	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	10,001,305.68	60,835,000.00	57,595,000.00	50,833,694.32
OFFICE OF THE SECRETARY				
Salary	16,514,989.24	22,135,000.00	22,135,000.00	5,620,010.76
Local Travel & Transport: Training	-	2,000,000.00	1,000,000.00	2,000,000.00
Local Travel & Transport: Others	-	500,000.00	500,000.00	500,000.00
International Travelling & Transport-Training	-	-	1,000,000.00	-
International Travelling & Transport-Other	-	-	500,000.00	-
Electricity Charges	-	-	500,000.00	-
Telephone Charges	-	-	400,000.00	-
Internet Access Charges	-	500,000.00	1,000,000.00	500,000.00
Satellite Broadcasting Access Charges	-	300,000.00	400,000.00	300,000.00
Water Rate	-	-	500,000.00	-
Sewage Charges	-	-	100,000.00	-
Software & Licences Renewal Charges	-	-	200,000.00	-
Office Stationery/Computer Consumables	870,000.00	1,000,000.00	1,000,000.00	130,000.00
Books	-	-	200,000.00	-
Newspaper	-	-	200,000.00	-
Magazine & Periodic	-	-	200,000.00	-
Printing of Non Security Document	-	600,000.00	600,000.00	600,000.00
Printing of Security Document	-	-	200,000.00	-

MARTE LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Drugs, Laboratory & Medical Supplies	-	-	300,000.00	-
Field & Camping Material Supplies	-	-	600,000.00	-
Uniform & Other Clothing Materials	-	500,000.00	500,000.00	500,000.00
Training Aid & Instructional Materials	-	400,000.00	500,000.00	400,000.00
Food Stuff & Canting Materials Supplies	-	-	200,000.00	-
Maintenance of Motor Vehicle & T/Equip	-	200,000.00	1,000,000.00	200,000.00
Maintenance of Office Furniture	-	-	500,000.00	-
Maintenance of Office Building & Resident	-	10,000,000.00	1,000,000.00	10,000,000.00
Maintenance of Equipment	-	1,000,000.00	500,000.00	1,000,000.00
Maintenance of Plants & Generator	-	200,000.00	500,000.00	200,000.00
Office Maintenance Services	-	-	100,000.00	-
Maintenance of Street Highlghs	-	-	100,000.00	-
Maintenance of Communication Equipment	-	300,000.00	100,000.00	300,000.00
Local Training	1,000,000.00	1,500,000.00	1,500,000.00	500,000.00
International Training	-	1,000,000.00	1,000,000.00	1,000,000.00
Security Services	-	100,000.00	500,000.00	100,000.00
Office Rent	-	-	500,000.00	-
Residential Rent	-	-	400,000.00	-
Security Vote (Including Operations)	-	3,000,000.00	3,000,000.00	3,000,000.00
Cleaning & Fumigation Services	-	-	100,000.00	-
Financial Consulting	-	-	500,000.00	-
Information Technology Consulting	-	500,000.00	1,400,000.00	500,000.00
Legal Services	-	500,000.00	500,000.00	500,000.00
Engineering Services	-	-	100,000.00	-
Architectural Services	-	-	100,000.00	-
Surveying Services	-	-	50,000.00	-
Agricultural Services	-	-	50,000.00	-
Medical Services	-	500,000.00	500,000.00	500,000.00
Motor Vehicles Fuel Cost	-	1,500,000.00	500,000.00	1,500,000.00
Other Transport Equipment Fuel Cost	-	-	100,000.00	-
Plant & Generator Fuel Cost	-	200,000.00	200,000.00	200,000.00
Cooking & Gas Fuel Cost	-	-	100,000.00	-
InsurancePremium	-	-	500,000.00	-
Refreshment & Meals	-	-	500,000.00	-
Honorium & Sitting Allowance	-	-	500,000.00	-
Publicity & Advertisement	-	-	400,000.00	-
Medical Expenses Local	-	-	600,000.00	-
Postage & Gamer Services	-	-	100,000.00	-
Welfare Package	-	-	200,000.00	-
Subscription to Professional Bodies	-	-	400,000.00	-
Direct Teaching & Laboratory Cost Others	-	-	400,000.00	-
Medical Expenses International	-	-	1,000,000.00	-
Refreshing Advance	-	-	400,000.00	-
Motor Vehicle Advance	-	-	1,000,000.00	-
Furnishing Advance	-	-	300,000.00	-
Grant to Community & NGOs	-	-	200,000.00	-
Total	18,384,989.24	48,435,000.00	54,135,000.00	30,050,010.76
OFFICE OF THE LEGISLATIVE				
Salary	34,283,094.81	73,780,000.00	73,780,000.00	39,496,905.19
Local Travel & Transport: Training	-	2,000,000.00	2,000,000.00	2,000,000.00
Local Travel & Transport: Others	-	-	1,000,000.00	-
International Travelling & Transport-Other	-	-	1,000,000.00	-
Electricity Charges	-	-	400,000.00	-
Telephone Charges	-	-	400,000.00	-
Internet Access Charges	-	500,000.00	600,000.00	500,000.00
Satellite Broadcasting Access Charges	-	-	200,000.00	-
Water Rate	-	-	200,000.00	-
Office Stationery/Computer Consumables	-	-	400,000.00	-
Books	-	-	400,000.00	-
Newspaper	-	-	300,000.00	-

MARTE LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Magazine & Periodic	-	-	200,000.00	-
Printing of Non Security Document	-	500,000.00	100,000.00	500,000.00
Printing of Security Document	-	-	400,000.00	-
Drugs, Laboratory & Medical Supplies	-	-	300,000.00	-
Training Aid & Instructional Materials	-	500,000.00	500,000.00	500,000.00
Food Stuff & Canting Materials Supplies	-	-	500,000.00	-
Maintenance of Motor Vehicle & T/Equip	196,000.00	1,000,000.00	1,000,000.00	804,000.00
Maintenance of Office Furniture	-	-	400,000.00	-
Maintenance of Office Building & Resident	-	6,000,000.00	500,000.00	6,000,000.00
Maintenance of Equipment	-	500,000.00	200,000.00	500,000.00
Maintenance of Plants & Generator	-	-	200,000.00	-
Office Maintenance Services	-	500,000.00	400,000.00	500,000.00
Maintenance of Street Highlights	-	-	100,000.00	-
Maintenance of Communication Equipment	-	-	100,000.00	-
Local Training	1,440,000.00	1,000,000.00	1,000,000.00	(440,000.00)
Security Services	-	1,000,000.00	1,000,000.00	1,000,000.00
Office Rent	-	500,000.00	500,000.00	500,000.00
Residential Rent	-	-	500,000.00	-
Security Vote (Including Operations)	-	3,000,000.00	2,000,000.00	3,000,000.00
Cleaning & Fumigation Services	-	-	100,000.00	-
Legal Services	-	-	500,000.00	-
Medical Services	-	500,000.00	500,000.00	500,000.00
Motor Vehicles Fuel Cost	-	1,000,000.00	200,000.00	1,000,000.00
Other Transport Equipment Fuel Cost	-	-	200,000.00	-
Plant & Generator Fuel Cost	-	-	300,000.00	-
Cooking & Gas Fuel Cost	-	-	400,000.00	-
Insurance Premium	-	-	2,000,000.00	-
Honorum & Sitting Allowance	-	1,500,000.00	2,000,000.00	1,500,000.00
Publicity & Advertisement	-	500,000.00	1,000,000.00	500,000.00
Medical Expenses Local	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	35,919,094.81	95,280,000.00	98,780,000.00	59,360,905.19
ADMIN. & GENERAL SERVICE				
Salary	32,035,869.74	58,098,260.00	58,098,260.00	26,062,390.26
Local Travel & Transport: Training	-	4,000,000.00	3,000,000.00	4,000,000.00
Local Travel & Transport: Others	-	500,000.00	2,000,000.00	500,000.00
Electricity Charges	-	-	1,000,000.00	-
Telephone Charges	-	-	500,000.00	-
Internet Access Charges	-	500,000.00	1,000,000.00	500,000.00
Satellite Broadcasting Access Charges	-	300,000.00	200,000.00	300,000.00
Water Rate	-	-	500,000.00	-
Software & Licences Renewal Charges	-	-	200,000.00	-
Office Stationery/Computer Consumables	-	2,000,000.00	2,500,000.00	2,000,000.00
Books	-	-	500,000.00	-
Newspaper	-	-	100,000.00	-
Magazine & Periodic	-	-	100,000.00	-
Printing of Non Security Document	-	1,000,000.00	2,000,000.00	1,000,000.00
Printing of Security Document	-	-	1,000,000.00	-
Drugs, Laboratory & Medical Supplies	-	-	1,500,000.00	-
Field & Camping Material Supplies	-	2,000,000.00	3,000,000.00	2,000,000.00
Uniform & Other Clothing Materials	-	1,000,000.00	400,000.00	1,000,000.00
Training Aid & Instructional Materials	-	1,000,000.00	400,000.00	1,000,000.00
Food Stuff & Canting Materials Supplies	-	500,000.00	300,000.00	500,000.00
Maintenance of MNehtTransport Equip.	-	2,000,000.00	4,000,000.00	2,000,000.00
Maintenance of Office Furniture	-	2,000,000.00	2,000,000.00	2,000,000.00
Maintenance of Building & Res. Quarters	18,209,046.60	16,000,000.00	4,000,000.00	(2,209,046.60)
Maintenance of Equipment	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of Plants & Generator	-	1,000,000.00	1,000,000.00	1,000,000.00
Office Maintenance Services	-	-	1,000,000.00	-
Maintenance of Street Highlights	-	-	1,000,000.00	-
Maintenance of Communication Equipment	-	300,000.00	1,000,000.00	300,000.00

MARTE LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Local Training	-	1,000,000.00	1,000,000.00	1,000,000.00
Security Services	-	500,000.00	200,000.00	500,000.00
Office Rent	-	-	200,000.00	-
Security Vote (Including Operations)	-	1,000,000.00	1,000,000.00	1,000,000.00
Information Technology Consulting	-	200,000.00	200,000.00	200,000.00
Legal Services	-	500,000.00	500,000.00	500,000.00
Medical Services	-	400,000.00	100,000.00	400,000.00
Motor Vehicles Fuel Cost	-	500,000.00	500,000.00	500,000.00
Plant & Generator Fuel Cost	-	-	200,000.00	-
Medical Expenses Local	-	1,000,000.00	500,000.00	1,000,000.00
Postage & Carrier Services	-	-	100,000.00	-
Miscellaneous Expenses	-	-	-	-
Total	50,244,916.34	98,298,260.00	97,798,260.00	48,053,343.66
BUDGETS, PLANING & STATISTICS				
Salary	-	30,234,000.00	30,234,000.00	30,234,000.00
Local Travel & Transport: Training	-	1,000,000.00	2,000,000.00	1,000,000.00
Local Travel & Transport: Others	-	500,000.00	500,000.00	500,000.00
Electricity Charges	-	-	100,000.00	-
Telephone Charges	-	-	100,000.00	-
Internet Access Charges	-	500,000.00	2,000,000.00	500,000.00
Satellite Broadcasting Access Charges	-	500,000.00	500,000.00	500,000.00
Water Rate	-	-	100,000.00	-
Sewage Charges	-	-	100,000.00	-
Leased Communication Lines Charge	-	200,000.00	500,000.00	200,000.00
Software & Licences Renewal Charges	-	300,000.00	500,000.00	300,000.00
Office Stationery/Computer Consumables	-	2,000,000.00	2,500,000.00	2,000,000.00
Books	-	-	1,000,000.00	-
Newspaper	-	-	200,000.00	-
Magazine & Periodic	-	-	100,000.00	-
Printing of Non Security Document	-	1,500,000.00	2,000,000.00	1,500,000.00
Printing of Security Document	-	-	500,000.00	-
Drugs, Laboratory & Medical Supplies	-	-	100,000.00	-
Field & Camping Material Supplies	-	-	500,000.00	-
Uniform & Other Clothing Materials	-	500,000.00	100,000.00	500,000.00
Training Aid & Instructional Materials	-	900,000.00	500,000.00	900,000.00
Maintenance of Motor Vehicle & T/Equip	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of Office Furniture	-	1,000,000.00	500,000.00	1,000,000.00
Maintenance of Office Building & Resident	-	500,000.00	100,000.00	500,000.00
Maintenance of Equipment	-	7,000,000.00	500,000.00	7,000,000.00
Maintenance of Plants & Generator	-	500,000.00	200,000.00	500,000.00
Office Maintenance Services	-	300,000.00	200,000.00	300,000.00
Maintenance of Street Highlighs	-	-	100,000.00	-
Maintenance of Communication Equipment	-	-	500,000.00	-
Local Training	-	-	1,500,000.00	-
Security Services	-	500,000.00	500,000.00	500,000.00
Office Rent	-	2,000,000.00	200,000.00	2,000,000.00
Security Vote (Including Operations)	-	1,000,000.00	500,000.00	1,000,000.00
Financial Consulting	-	500,000.00	500,000.00	500,000.00
Information Technology Consulting	-	1,000,000.00	500,000.00	1,000,000.00
Legal Services	-	-	200,000.00	-
Motor Vehicles Fuel Cost	-	-	1,000,000.00	-
Plant & Generator Fuel Cost	-	300,000.00	500,000.00	300,000.00
Refreshment & Meals	-	1,000,000.00	200,000.00	1,000,000.00
Honorium & Sitting Allowance	-	500,000.00	200,000.00	500,000.00
Publicity & Advertisement	-	400,000.00	300,000.00	400,000.00
Medical Expenses Local	-	500,000.00	400,000.00	500,000.00
Postage & Carrier Services	-	400,000.00	100,000.00	400,000.00
Welfare Package	-	-	200,000.00	-
Motor Cycle Advance	-	1,000,000.00	2,000,000.00	1,000,000.00
Bicycle Advances	-	-	500,000.00	-

MARTE LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Motor Vehicles Advance	-	-	600,000.00	-
Furnishing Advance	-	-	400,000.00	-
Housing Loan	-	-	1,000,000.00	-
Grant to Community & NGOs	-	1,000,000.00	200,000.00	1,000,000.00
Total	-	58,534,000.00	58,734,000.00	58,534,000.00
EDUCATION & SOCIAL SERVICES				
Salary	1,815,853.80	20,342,000.00	20,342,000.00	18,526,146.20
Local Travel & Transport: Training	-	2,000,000.00	1,500,000.00	2,000,000.00
Local Travel & Transport: Others	-	500,000.00	200,000.00	500,000.00
Electricity Charges	-	-	200,000.00	-
Telephone Charges	-	-	100,000.00	-
Internet Access Charges	-	200,000.00	400,000.00	200,000.00
Satellite Broadcasting Access Charges	-	200,000.00	100,000.00	200,000.00
Water Rate	-	-	100,000.00	-
Leased Communication Lines Charge	-	-	200,000.00	-
Software & Licences Renewal Charges	-	-	100,000.00	-
Office Stationery/Computer Consumables	-	2,000,000.00	3,000,000.00	2,000,000.00
Books	-	-	4,000,000.00	-
Newspaper	-	-	300,000.00	-
Magazine & Periodic	-	-	100,000.00	-
Printing of Non Security Document	-	1,000,000.00	500,000.00	1,000,000.00
Printing of Security Document	-	-	300,000.00	-
Drugs,Laboratory & Medical Supplies	-	-	4,000,000.00	-
Field & Camping Material Supplies	-	-	500,000.00	-
Uniform & Other Clothing Materials	-	4,000,000.00	1,000,000.00	4,000,000.00
Training Aid & Instructional Materials	-	6,000,000.00	3,000,000.00	6,000,000.00
Food Stuff & Catering Materials Supplies	-	-	400,000.00	-
Maintenance of Motor Vehicle & Tr/Equipt	350,000.00	1,000,000.00	2,000,000.00	650,000.00
Maintenance of Office Furniture	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of Office Building & Resident	-	7,000,000.00	500,000.00	7,000,000.00
Maintenance of Equipment	-	500,000.00	200,000.00	500,000.00
Maintenance of Plants & Generator	-	-	200,000.00	-
Office Maintenance Services	-	200,000.00	100,000.00	200,000.00
Maintenance of Street Highlighs	-	-	400,000.00	-
Maintenance of Communication Equipment	-	-	200,000.00	-
Local Training	-	2,000,000.00	3,000,000.00	2,000,000.00
Security Services	1,000,000.00	1,000,000.00	1,200,000.00	-
Office Rent	-	-	200,000.00	-
Cleaning & Fumigation Services	-	-	500,000.00	-
Financial Consulting	-	-	500,000.00	-
Information Technology Consulting	-	-	100,000.00	-
Legal Services	-	-	400,000.00	-
Motor Vehicles Fuel Cost	-	200,000.00	100,000.00	200,000.00
Other Transport Equipment Fuel Cost	-	-	100,000.00	-
Plant & Generator Fuel Cost	-	-	200,000.00	-
Honorium & Sitting Allowance	2,600,000.00	-	200,000.00	(2,600,000.00)
Medical Expenses Local	-	200,000.00	200,000.00	200,000.00
Sporting Activities	2,832,000.00	-	1,000,000.00	(2,832,000.00)
Total	8,597,853.80	49,342,000.00	52,642,000.00	40,744,146.20
TRADITIONAL COUNCIL				
Salary	17,951,254.56	24,405,000.00	24,404,018.00	6,453,745.44
Local Travel & Transport: Training	-	1,000,000.00	2,000,000.00	1,000,000.00
Local Travel & Transport: Others	-	500,000.00	600,000.00	500,000.00
Electricity Charges	-	-	500,000.00	-
Telephone Charges	-	-	400,000.00	-
Internet Access Charges	-	200,000.00	100,000.00	200,000.00
Satellite Broadcasting Access Charges	-	-	100,000.00	-
Water Rate	-	-	300,000.00	-
Sewage Charges	-	-	200,000.00	-

MARTE LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Office Stationery/Computer Consumables	-	500,000.00	200,000.00	500,000.00
Books	-	-	300,000.00	-
Newspaper	-	-	200,000.00	-
Magazine & Periodic	-	-	200,000.00	-
Printing of Non Security Document	-	500,000.00	500,000.00	500,000.00
Printing of Security Document	-	-	600,000.00	-
Drugs, Laboratory & Medical Supplies	-	1,000,000.00	1,500,000.00	1,000,000.00
Field & Camping Material Supplies	-	1,000,000.00	2,000,000.00	1,000,000.00
Uniform & Other Clothing Materials	-	1,000,000.00	500,000.00	1,000,000.00
Training Aid & Instructional Materials	-	-	200,000.00	-
Food Stuff & Catering Materials Supplies	-	-	400,000.00	-
Maintenance of Motor Vehicle & T/Equip	-	300,000.00	4,000,000.00	300,000.00
Maintenance of Office Furniture	-	-	500,000.00	-
Maintenance of Office Building & Resident	-	-	2,000,000.00	-
Maintenance of Equipment	-	-	200,000.00	-
Maintenance of Plants & Generator	-	-	500,000.00	-
Office Maintenance Services	-	-	300,000.00	-
Maintenance of Sea Boats	-	-	200,000.00	-
Maintenance of Street Highlights	-	-	400,000.00	-
Maintenance of Communication Equipment	-	-	200,000.00	-
Local Training	-	-	500,000.00	-
Security Services	-	1,000,000.00	1,000,000.00	1,000,000.00
Office Rent	-	200,000.00	500,000.00	200,000.00
Residential Rent	-	-	500,000.00	-
Security Vote (Including Operations)	-	500,000.00	2,000,000.00	500,000.00
Cleaning & Fumigation Services	-	2,500,000.00	400,000.00	2,500,000.00
Legal Services	-	-	1,000,000.00	-
Surveying Services	-	-	400,000.00	-
Agricultural Services	-	-	400,000.00	-
Medical Services	-	-	300,000.00	-
Motor Vehicles Fuel Cost	-	1,000,000.00	400,000.00	1,000,000.00
Other Transport Equipment Fuel Cost	-	1,800,000.00	300,000.00	1,800,000.00
Plant & Generator Fuel Cost	-	-	400,000.00	-
Sea Boat Fuel Cost	-	-	200,000.00	-
Cooking & Gas Fuel Cost	-	-	100,000.00	-
Refreshment & Meals	-	-	2,000,000.00	-
Honarium & Sitting Allowance	-	2,000,000.00	2,000,000.00	2,000,000.00
Publicity & Advertisement	-	2,000,000.00	400,000.00	2,000,000.00
Medical Expenses Local	-	500,000.00	400,000.00	500,000.00
Welfare Package	-	500,000.00	300,000.00	500,000.00
Direct Teaching & Laboratory Cost Others	-	500,000.00	500,000.00	500,000.00
Motor Cycle Advances	-	-	500,000.00	-
Bicycle Advances	-	-	500,000.00	-
Refreshment Advance	-	-	2,000,000.00	-
Furnishing Advance	-	-	2,000,000.00	-
Total	17,951,254.56	42,905,000.00	62,504,018.00	24,953,745.44
AGRIC & NATURAL RESOURCES				
Salary	91,787,228.22	147,606,000.00	147,606,000.00	55,818,771.78
Local Travel & Transport: Training	130,000.00	2,000,000.00	2,000,000.00	1,870,000.00
Local Travel & Transport: Others	250,000.00	1,000,000.00	1,000,000.00	750,000.00
Electricity Charges	-	5,000,000.00	500,000.00	5,000,000.00
Telephone Charges	-	4,000,000.00	400,000.00	4,000,000.00
Internet Access Charges	-	5,000,000.00	500,000.00	5,000,000.00
Satellite Broadcasting Access Charges	-	2,000,000.00	200,000.00	2,000,000.00
Water Rate	-	5,000,000.00	500,000.00	5,000,000.00
Leased Communication Lines Charge	-	1,000,000.00	100,000.00	1,000,000.00
Software & Licences Renewal Charges	-	1,000,000.00	100,000.00	1,000,000.00
Office Stationery/Computer Consumables	-	2,000,000.00	500,000.00	2,000,000.00
Books	-	100,000.00	100,000.00	100,000.00
Printing of Non Security Document	-	1,000,000.00	500,000.00	1,000,000.00

MARTE LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Printing of Security Document	-	4,000,000.00	400,000.00	4,000,000.00
Drugs, Laboratory & Medical Supplies	13,800,000.00	10,000,000.00	2,000,000.00	(3,800,000.00)
Field & Camping Material Supplies	-	1,000,000.00	500,000.00	1,000,000.00
Uniform & Other Clothing Materials	-	200,000.00	200,000.00	200,000.00
Training Aid & Instructional Materials	-	500,000.00	500,000.00	500,000.00
Food Stuff & Canting Materials Supplies	-	500,000.00	500,000.00	500,000.00
Maintenance of Motor Vehicle & T/Equip	-	4,000,000.00	4,000,000.00	4,000,000.00
Maintenance of Office Furniture	-	400,000.00	1,000,000.00	400,000.00
Maintenance of Office Building & Resident	-	2,000,000.00	2,000,000.00	2,000,000.00
Maintenance of Equipment	-	1,000,000.00	500,000.00	1,000,000.00
Maintenance of Plants & Generator	-	5,000,000.00	5,000,000.00	5,000,000.00
Office Maintenance Services	100,000.00	1,000,000.00	500,000.00	900,000.00
Maintenance of Sea Boats	-	2,000,000.00	2,000,000.00	2,000,000.00
Maintenance of Communication Equipment	-	500,000.00	400,000.00	500,000.00
Maintenance of Market & Public Places	-	500,000.00	400,000.00	500,000.00
Local Training	-	2,000,000.00	2,000,000.00	2,000,000.00
Security Services	-	-	500,000.00	-
Office Rent	-	200,000.00	200,000.00	200,000.00
Residential Rent	-	-	300,000.00	-
Security Vote (Including Operations)	-	500,000.00	500,000.00	500,000.00
Cleaning & Fumigation Services	-	2,000,000.00	2,000,000.00	2,000,000.00
Financial Consulting	-	-	100,000.00	-
Information Technology Consulting	-	-	300,000.00	-
Legal Services	-	-	200,000.00	-
Engineering Services	-	1,500,000.00	1,500,000.00	1,500,000.00
Architectural Services	-	-	200,000.00	-
Surveying Services	-	1,500,000.00	1,500,000.00	1,500,000.00
Agricultural Services	-	10,000,000.00	13,500,000.00	10,000,000.00
Medical Services	-	-	200,000.00	-
Motor Vehicles Fuel Cost	90,000.00	2,000,000.00	2,000,000.00	1,910,000.00
Other Transport Equipment Fuel Cost	-	2,000,000.00	2,000,000.00	2,000,000.00
Plant & Generator Fuel Cost	-	5,000,000.00	5,000,000.00	5,000,000.00
Sea Boat Fuel Cost	-	5,000,000.00	500,000.00	5,000,000.00
Cooking & Gas Fuel Cost	-	100,000.00	100,000.00	100,000.00
Refreshment & Meals	-	2,000,000.00	500,000.00	2,000,000.00
Honorarium & Sitting Allowance	-	5,000,000.00	200,000.00	5,000,000.00
Publicity & Advertisement	-	300,000.00	100,000.00	300,000.00
Medical Expenses Local	-	200,000.00	300,000.00	200,000.00
Postage & Carrier Services	-	2,000,000.00	200,000.00	2,000,000.00
Welfare Package	-	1,000,000.00	100,000.00	1,000,000.00
Direct Teaching & Laboratory Cost Others	-	800,000.00	400,000.00	800,000.00
Motor Cycle Advances	-	1,000,000.00	1,000,000.00	1,000,000.00
Bicycle Advances	-	2,000,000.00	300,000.00	2,000,000.00
Housing Loan	-	1,000,000.00	500,000.00	1,000,000.00
Grant to Community & NGOs	-	500,000.00	500,000.00	500,000.00
Total	106,157,228.22	256,906,000.00	210,606,000.00	150,748,771.78
FINANCE & SUPPLY				
Salary	56,829,025.25	57,857,560.00	57,857,560.00	1,028,534.75
Local Travel & Transport: Training	-	2,000,000.00	2,000,000.00	2,000,000.00
Local Travel & Transport: Others	110,000.00	500,000.00	500,000.00	390,000.00
Electricity Charges	530,000.00	500,000.00	500,000.00	(30,000.00)
Telephone Charges	-	600,000.00	600,000.00	600,000.00
Internet Access Charges	1,160,000.00	1,000,000.00	1,000,000.00	(160,000.00)
Satellite Broadcasting Access Charges	-	500,000.00	500,000.00	500,000.00
Water Rate	-	200,000.00	200,000.00	200,000.00
Sewage Charges	-	400,000.00	400,000.00	400,000.00
Leased Communication Lines Charge	-	400,000.00	400,000.00	400,000.00
Software & Licences Renewal Charges	-	500,000.00	500,000.00	500,000.00
Office Stationery/Computer Consumables	370,000.00	3,000,000.00	3,000,000.00	2,630,000.00
Books	-	500,000.00	500,000.00	500,000.00

MARTE LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Newspaper	-	100,000.00	100,000.00	100,000.00
Magazine & Periodic	-	100,000.00	100,000.00	100,000.00
Printing of Non Security Document	200,000.00	2,000,000.00	2,000,000.00	1,800,000.00
Printing of Security Document	-	4,000,000.00	4,000,000.00	4,000,000.00
Drugs, Laboratory & Medical Supplies	-	200,000.00	200,000.00	200,000.00
Field & Camping Material Supplies	-	200,000.00	200,000.00	200,000.00
Uniform & Other Clothing Materials	-	400,000.00	400,000.00	400,000.00
Training Aid & Instructional Materials	-	1,500,000.00	1,500,000.00	1,500,000.00
Food Stuff & Canting Materials Supplies	-	100,000.00	100,000.00	100,000.00
Maintenance of Motor Vehicle & T/Equip	110,000.00	6,500,000.00	4,500,000.00	6,390,000.00
Maintenance of Office Furniture	50,000.00	1,000,000.00	1,000,000.00	950,000.00
Maintenance of Office Building & Resident	-	-	2,000,000.00	-
Maintenance of Equipment	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of Plants & Generator	-	500,000.00	500,000.00	500,000.00
Office Maintenance Services	-	500,000.00	500,000.00	500,000.00
Maintenance of Sea Boats	-	500,000.00	500,000.00	500,000.00
Maintenance of Street Highlghs	-	14,400,000.00	1,400,000.00	14,400,000.00
Maintenance of Communication Equipment	-	500,000.00	500,000.00	500,000.00
Maintenance of Market & Public Places	-	3,000,000.00	3,000,000.00	3,000,000.00
Local Training	300,000.00	2,000,000.00	2,000,000.00	1,700,000.00
Security Services	-	400,000.00	400,000.00	400,000.00
Office Rent	-	300,000.00	400,000.00	300,000.00
Residential Rent	-	450,000.00	300,000.00	450,000.00
Security Vote (Including Operations)	-	500,000.00	450,000.00	500,000.00
Cleaning & Fumigation Services	-	1,000,000.00	500,000.00	1,000,000.00
Financial Consulting	-	500,000.00	1,000,000.00	500,000.00
Information Technology Consulting	-	500,000.00	500,000.00	500,000.00
Legal Services	-	-	500,000.00	-
Medical Services	-	500,000.00	500,000.00	500,000.00
Motor Vehicles Fuel Cost	-	1,000,000.00	1,000,000.00	1,000,000.00
Other Transport Equipment Fuel Cost	-	500,000.00	500,000.00	500,000.00
Plant & Generator Fuel Cost	-	500,000.00	500,000.00	500,000.00
Sea Boat Fuel Cost	-	100,000.00	100,000.00	100,000.00
Bank Charges Other Than Interest	2,199,125.55	500,000.00	500,000.00	(1,699,125.55)
Insurance Premium	-	300,000.00	300,000.00	300,000.00
Other CRF Bank Charge	-	200,000.00	200,000.00	200,000.00
Refreshment & Meals	-	200,000.00	200,000.00	200,000.00
Medical Expenses Local	-	200,000.00	200,000.00	200,000.00
Subscription to Professional Bodies	-	50,000.00	50,000.00	50,000.00
Grant to Other Government - Current	-	28,000,000.00	28,000,000.00	28,000,000.00
Grant to Local Government - Current	-	28,000,000.00	28,000,000.00	28,000,000.00
Total	61,858,150.80	170,157,560.00	157,557,560.00	108,299,409.20
PRIMARY HEALTH CARE				
Salary	109,126,558.89	192,726,726.00	192,726,726.00	83,600,167.11
Local Travel & Transport: Training	-	10,000,000.00	2,500,000.00	10,000,000.00
Local Travel & Transport: Others	-	500,000.00	400,000.00	500,000.00
Electricity Charges	-	200,000.00	500,000.00	200,000.00
Telephone Charges	-	200,000.00	400,000.00	200,000.00
Internet Access Charges	-	200,000.00	1,000,000.00	200,000.00
Satellite Broadcasting Access Charges	-	200,000.00	400,000.00	200,000.00
Water Rate	-	200,000.00	500,000.00	200,000.00
Sewage Charges	-	200,000.00	1,000,000.00	200,000.00
Leased Communication Lines Charge	-	200,000.00	500,000.00	200,000.00
Software & Licences Renewal Charges	-	200,000.00	400,000.00	200,000.00
Office Stationery/Computer Consumables	-	500,000.00	500,000.00	500,000.00
Books	-	400,000.00	300,000.00	400,000.00
Newspaper	-	200,000.00	100,000.00	200,000.00
Magazine & Periodic	-	100,000.00	100,000.00	100,000.00
Printing of Non Security Document	-	2,000,000.00	1,000,000.00	2,000,000.00
Printing of Security Document	-	500,000.00	500,000.00	500,000.00

MARTE LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Drugs, Laboratory & Medical Supplies	18,025,000.00	160,000,000.00	20,000,000.00	141,975,000.00
Field & Camping Material Supplies	-	500,000.00	700,000.00	500,000.00
Uniform & Other Clothing Materials	-	500,000.00	500,000.00	500,000.00
Training Aid & Instructional Materials	-	1,000,000.00	3,000,000.00	1,000,000.00
Food Stuff & Canting Materials Supplies	-	500,000.00	1,000,000.00	500,000.00
Maintenance of Motor Vehicle & T/Equip	-	500,000.00	4,000,000.00	500,000.00
Maintenance of Office Furniture	-	500,000.00	500,000.00	500,000.00
Maintenance of Office Building & Resident	-	200,000.00	500,000.00	200,000.00
Maintenance of Equipment	-	500,000.00	2,000,000.00	500,000.00
Maintenance of Plants & Generator	-	500,000.00	2,000,000.00	500,000.00
Office Maintenance Services	-	-	200,000.00	-
Maintenance of Sea Boats	-	500,000.00	500,000.00	500,000.00
Maintenance of Communication Equipment	-	500,000.00	500,000.00	500,000.00
Maintenance of Market & Public Places	-	500,000.00	1,400,000.00	500,000.00
Local Training	-	1,000,000.00	4,000,000.00	1,000,000.00
Security Services	-	-	400,000.00	-
Office Rent	-	-	200,000.00	-
Residential Rent	-	-	200,000.00	-
Security Vote (Including Operations)	-	-	1,200,000.00	-
Cleaning & Fumigation Services	-	-	15,000,000.00	-
Information Technology Consulting	-	-	2,000,000.00	-
Legal Services	-	-	200,000.00	-
Engineering Services	-	-	400,000.00	-
Architectural Services	-	-	200,000.00	-
Surveying Services	-	-	100,000.00	-
Medical Services	-	-	10,000,000.00	-
Motor Vehicles Fuel Cost	-	-	2,000,000.00	-
Other Transport Equipment Fuel Cost	-	-	500,000.00	-
Plant & Generator Fuel Cost	-	-	1,500,000.00	-
Sea Boat Fuel Cost	-	-	500,000.00	-
Insurance Premium	-	-	500,000.00	-
Refreshment & Meals	-	1,000,000.00	1,000,000.00	1,000,000.00
Honorium & Sitting Allowance	-	500,000.00	200,000.00	500,000.00
Publicity & Advertisement	-	1,000,000.00	500,000.00	1,000,000.00
Medical Expenses Local	-	13,000,000.00	1,000,000.00	13,000,000.00
Direct Teaching & Laboratory Cost Others	-	500,000.00	500,000.00	500,000.00
Total	127,151,558.89	391,726,726.00	281,726,726.00	264,575,167.11
WORKS TRANSPORT & HOUSING				
Salary	47,974,079.22	46,479,884.00	46,479,884.00	(1,494,195.22)
Local Travel & Transport: Training	-	1,000,000.00	1,000,000.00	1,000,000.00
Local Travel & Transport: Others	-	1,000,000.00	500,000.00	1,000,000.00
Electricity Charges	-	700,000.00	700,000.00	700,000.00
Telephone Charges	-	300,000.00	300,000.00	300,000.00
Internet Access Charges	-	400,000.00	400,000.00	400,000.00
Satellite Broadcasting Access Charges	-	500,000.00	500,000.00	500,000.00
Water Rate	-	2,000,000.00	1,000,000.00	2,000,000.00
Sewage Charges	-	1,000,000.00	1,000,000.00	1,000,000.00
Leased Communication Lines Charge	-	1,000,000.00	1,000,000.00	1,000,000.00
Software & Licences Renewal Charges	-	500,000.00	500,000.00	500,000.00
Office Stationery/Computer Consumables	-	400,000.00	400,000.00	400,000.00
Books	-	300,000.00	300,000.00	300,000.00
Newspaper	-	100,000.00	100,000.00	100,000.00
Magazine & Periodic	-	100,000.00	100,000.00	100,000.00
Printing of Non Security Document	20,000.00	2,000,000.00	2,000,000.00	1,980,000.00
Printing of Security Document	-	200,000.00	200,000.00	200,000.00
Drugs, Laboratory & Medical Supplies	-	100,000.00	100,000.00	100,000.00
Field & Camping Material Supplies	2,500,000.00	1,000,000.00	1,000,000.00	(1,500,000.00)
Uniform & Other Clothing Materials	-	500,000.00	500,000.00	500,000.00
Training Aid & Instructional Materials	-	2,000,000.00	2,000,000.00	2,000,000.00
Maintenance of Motor Vehicle & T/Equip	287,000.00	10,000,000.00	2,000,000.00	9,713,000.00

MARTE LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Maintenance of Office Furniture	-	1,000,000.00	400,000.00	1,000,000.00
Maintenance of Office Building & Resident	-	10,000,000.00	500,000.00	10,000,000.00
Maintenance of Equipment	-	2,000,000.00	1,000,000.00	2,000,000.00
Maintenance of Plants & Generator	1,830,000.00	10,000,000.00	4,000,000.00	8,170,000.00
Office Maintenance Services	-	500,000.00	100,000.00	500,000.00
Maintenance of Sea Boats	-	200,000.00	200,000.00	200,000.00
Maintenance of Street I-Highlights	-	5,000,000.00	2,000,000.00	5,000,000.00
Maintenance of Communication Equipment	-	500,000.00	500,000.00	500,000.00
Maintenance of Market & Public Places	-	200,000.00	200,000.00	200,000.00
Minor Road Maintenance	-	15,000,000.00	4,000,000.00	15,000,000.00
Local Training	-	500,000.00	500,000.00	500,000.00
Security Services	-	100,000.00	100,000.00	100,000.00
Office Rent	-	200,000.00	200,000.00	200,000.00
Residential Rent	-	1,000,000.00	500,000.00	1,000,000.00
Security Vote (Including Operations)	-	1,000,000.00	200,000.00	1,000,000.00
Cleaning & Fumigation Services	-	1,000,000.00	200,000.00	1,000,000.00
Information Technology Consulting	-	2,000,000.00	1,000,000.00	2,000,000.00
Legal Services	-	500,000.00	300,000.00	500,000.00
Engineering Services	-	3,000,000.00	2,000,000.00	3,000,000.00
Architectural Services	-	2,000,000.00	1,000,000.00	2,000,000.00
Surveying Services	-	2,000,000.00	1,000,000.00	2,000,000.00
Medical Services	-	500,000.00	200,000.00	500,000.00
Motor Vehicles Fuel Cost	-	10,000,000.00	500,000.00	10,000,000.00
Other Transport Equipment Fuel Cost	90,000.00	5,500,000.00	500,000.00	5,410,000.00
Plant & Generator Fuel Cost	-	10,000,000.00	500,000.00	10,000,000.00
Refreshment & Meals	-	500,000.00	200,000.00	500,000.00
Honorarium & Sifting Allowance	100,000.00	500,000.00	100,000.00	400,000.00
Publicity & Advertisement	-	500,000.00	100,000.00	500,000.00
Medical Expenses Local	-	500,000.00	100,000.00	500,000.00
Welfare Package	-	500,000.00	200,000.00	500,000.00
Motor Cycle Advances	-	-	400,000.00	-
Total	52,801,079.22	157,779,884.00	84,779,884.00	104,978,804.78

SCHEDULE OF JACC AND CAPITAL EXPENDITURE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
JACC DEDUCTION				
5% Stabilization	32,416,459.20	-	-	(32,416,459.20)
20% LG Joint Development Programme	324,164,592.12	-	-	(324,164,592.12)
Rehabilitation of Federal Highway	-	-	-	-
Sub-Total DIFF. WITH JAAC	356,581,051.32	-	-	(356,581,051.32)
OFFICE OF THE CHAIRMAN				
Purchase of Motor Vehicle LG Sec.	9,500,000.00	3,000,000.00	3,000,000.00	(6,500,000.00)
Purchase of Office Furniture LG Sec.	8,105,000.00	10,000,000.00	10,000,000.00	1,895,000.00
Construction & Ren. Of Office Building LG Sec.	245,087,500.00	40,000,000.00	30,000,000.00	(205,087,500.00)
Purchase of Computer LG Sec	16,115,000.00	2,000,000.00	2,000,000.00	(14,115,000.00)
Total	278,807,500.00	55,000,000.00	45,000,000.00	(223,807,500.00)
OFFICE OF THE SECRETARY				
Purchase of Motor Vehicle LG Sec.	-	3,000,000.00	3,000,000.00	3,000,000.00
Purchase of Office Furniture Chairs LG Sec.	-	-	2,000,000.00	-
Purchase of Office Furniture Table LG Sec.	-	-	1,000,000.00	-
Renovation of Office Building LG Sec.	6,000,000.00	-	2,000,000.00	(6,000,000.00)
Renovation of Resident Building N/Marte	-	-	3,000,000.00	-
Purchase of Computer LG Sec	-	-	1,000,000.00	-
Purchase of Projector & Television LG Sec	-	-	500,000.00	-
Purchase of Air Condition LG Sec.	-	-	2,000,000.00	-
Purchase of Printing Machine LG Sec.	-	100,000.00	500,000.00	100,000.00

MARTE LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Electricity Transmission on Office LG Sec.	-	500,000.00	1,000,000.00	500,000.00
Electricity Transmission on Office N/Marte	-	500,000.00	1,000,000.00	500,000.00
Procurement of Security Installation LG Sec.	-	1,000,000.00	1,500,000.00	1,000,000.00
Procurement of Security Installation N/Marte	-	-	1,500,000.00	-
Total	6,000,000.00	5,100,000.00	20,000,000.00	(900,000.00)
OFFICE OF THE LEGISLATIVE				
Purchase of Residential Furniture LG Lodge	-	2,000,000.00	10,000,000.00	2,000,000.00
Purchase of Kicheri Utensil LG Lodge	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Furniture & Fittings LG Sec.	-	2,000,000.00	6,000,000.00	2,000,000.00
Purchase of Motor Vehicle LG Sec.	-	-	3,000,000.00	-
Purchase Residential Furniture Marte	-	-	2,000,000.00	-
Total	-	5,000,000.00	22,000,000.00	5,000,000.00
ADMIN & GENERAL SERVICES				
Purchase of Generator Plant LG Sec.	-	5,000,000.00	5,000,000.00	5,000,000.00
Renovation of Office Building LG Sec.	-	5,000,000.00	5,000,000.00	5,000,000.00
Purch. of Office Furniture & Equip LG Sec.	-	4,000,000.00	4,000,000.00	4,000,000.00
Purchase of Residential Furniture N/Marte	-	1,000,000.00	1,000,000.00	1,000,000.00
Renovation of Residential Building N/Marte	-	3,000,000.00	3,000,000.00	3,000,000.00
Total	-	18,000,000.00	18,000,000.00	18,000,000.00
BUDGET, PLANNING & STATISTICS				
Purchase of Printing Machine LG Sec.	-	100,000.00	100,000.00	100,000.00
Purchase of Photocopy Machine LG Sec.	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Computer LG Sec.	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Typewriter LG Sec.	-	-	200,000.00	-
Purchase of File Cabinets LG Sec.	-	200,000.00	300,000.00	200,000.00
Purchase of Tablets LG Sec.	-	-	500,000.00	-
Purchase of Chairs LG Sec.	-	-	500,000.00	-
Total	-	2,300,000.00	3,600,000.00	2,300,000.00
EDUCATION & SOCIAL DEVELOPMENT				
Renovation of Public School Marte	200,000.00	2,000,000.00	2,000,000.00	1,800,000.00
Repairs of Public School Alla Lawanti	-	2,000,000.00	2,000,000.00	2,000,000.00
Repairs of Public School Kirenowa	-	2,000,000.00	2,000,000.00	2,000,000.00
Repairs of Public School Bedairi	-	-	2,000,000.00	-
Purchase of Sport & Game Equipment Marte	-	-	2,000,000.00	-
Purchase of Essential Materials Marte	-	30,000,000.00	50,000,000.00	30,000,000.00
Purchase of Materials for Social Development	-	5,000,000.00	9,000,000.00	5,000,000.00
Total	200,000.00	41,000,000.00	69,000,000.00	40,800,000.00
TRADITIONAL COUNCIL				
Purchase of Materials to IDPs Marte	4,700,000.00	72,600,000.00	10,000,000.00	67,900,000.00
Purchase of Information Equipment	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Poverty Alleviation Mat LG Sec	-	10,000,000.00	10,000,000.00	10,000,000.00
Total	4,700,000.00	83,600,000.00	21,000,000.00	78,900,000.00
AGRIC & NATURAL RESOURCES				
Purchase of Fertilizer LG Sec.	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of Agro Chemical LG Sec.	-	15,000,000.00	15,000,000.00	15,000,000.00
Purchase of Harvesting Machine LG Sec.	-	20,000,000.00	20,000,000.00	20,000,000.00
Repairs of Tractor LG Sec.	-	20,000,000.00	20,000,000.00	20,000,000.00
Navigation of Water Ways Lake Chad Shore	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of Sea Boat Lake Chad Shore	-	5,000,000.00	5,000,000.00	5,000,000.00
Tree Planting Marte	-	10,000,000.00	10,000,000.00	10,000,000.00
Total	-	90,000,000.00	90,000,000.00	90,000,000.00

MARTE LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
		N	N	N
FINANCE & SUPPLY				
Repairs of Market Stall Kirenowa	-	31,000,000.00	31,000,000.00	31,000,000.00
Purchase of Mass Transit Buses Marte	-	20,000,000.00	20,000,000.00	20,000,000.00
Construction of Motor Park at N/Marte	-	15,000,000.00	15,000,000.00	15,000,000.00
Reconstruction of Motor Park N/Marte	-	10,000,000.00	20,000,000.00	10,000,000.00
Renovation of Market Shops N/Marte	-	20,000,000.00	20,000,000.00	20,000,000.00
Total	-	96,000,000.00	106,000,000.00	96,000,000.00
PRIMARY HEALTH CARE				
Construction of Health Clinic Marte	-	50,000,000.00	50,000,000.00	50,000,000.00
Renovation of Health Clinic Kirenowa	-	40,000,000.00	20,000,000.00	40,000,000.00
Repairs of Hospital Kulli	-	30,000,000.00	15,000,000.00	30,000,000.00
Purchase of Generator Plant Marte	-	60,000,000.00	15,000,000.00	60,000,000.00
Purchase of Hospital Equipment Marte	-	204,000,000.00	20,000,000.00	204,000,000.00
Total	-	384,000,000.00	120,000,000.00	384,000,000.00
WORKS TRANSPORT & HOUSING				
Drilling of Borehole Marte	-	30,000,000.00	20,000,000.00	30,000,000.00
Drilling of Cement Well Kulli	-	5,000,000.00	4,000,000.00	5,000,000.00
Purchase of Generator Marte	-	4,000,000.00	3,000,000.00	4,000,000.00
Construction of Drainage Marte	2,600,000.00	4,000,000.00	4,000,000.00	1,400,000.00
Purchase of Earth Moving Machine Marte	250,000.00	20,000,000.00	20,000,000.00	19,750,000.00
Purchase of Power Plant Marte	-	15,000,000.00	10,000,000.00	15,000,000.00
Construction of Road & Bridges Marte	-	20,000,000.00	15,000,000.00	20,000,000.00
Electricity Transmission Marte	-	15,000,000.00	15,000,000.00	15,000,000.00
Purchase of Industrial Equipment	-	10,000,000.00	10,000,000.00	10,000,000.00
Construction of Water Distribution Line Marte	-	30,000,000.00	30,000,000.00	30,000,000.00
Construction of Earth Dam Gumna	-	20,000,000.00	19,000,000.00	20,000,000.00
Total	2,850,000.00	173,000,000.00	150,000,000.00	170,150,000.00



BORNO STATE OF NIGERIA

**MOBBAR
LOCAL GOVERNMENT COUNCIL**

ANNUAL FINANCIAL STATEMENT

FOR THE YEAR ENDED

31ST DECEMBER, 2018.

MOBBAR LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 1
CASHFLOW STATEMENT

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
From Operation:			
RECIEPT:			
Statutory Allocation FAAC		1,509,341,587.00	678,806,839.30
Value Added Tax		-	-
Sub Total		1,509,341,587.00	678,806,839.30
Internal Generated Revenue			
Internal Generated Revenue	3	1,541,900.00	740,000.00
OTHER RECIEPT:	4		
VAT		330,174,536.00	-
PPT		3,493,629.72	-
Excess Bank Chgarges		3,685,473.76	-
Excess Crude		2,611,218.03	-
Forex Equalisation		39,718,441.55	-
Additional Fund From NNPC		2,452,226.14	-
Exchange Difference		9,106,248.08	-
Exchange Gain		5,956,136.04	-
Sub Total		397,197,909.32	-
Total Receipts		1,908,081,396.32	679,546,839.30
PAYMENTS:			
STATUTORY DEDUCTIONS	5		
3% Emirate Council		45,280,247.61	-
0.5% L.G. Audit		7,546,707.94	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus		12,053,925.81	-
Local Govt Pension		33,542,545.32	-
Sub-Total		98,423,426.68	-
INTERVENTION FUNDING	6		
Contribution towards Fundingof Primary Edu.		110,336,742.87	-
1% LGSC Training Fund		15,093,415.88	-
0.75% Admin Charges		11,320,061.91	-
5% Security		75,467,079.33	-
Sub-Total		212,217,299.99	-
MISCELLANEOUS DEDUCTIONS FUNDING	7		
Sererance Gratuity to Former LG Concillors		7,200,000.00	-
Contr. to Indigines Undergoing Armed Forces Training		400,000.00	-
IFAD Climate Change Adaptation Counterpart Funding		-	-
Retainership NTA/BRTV		1,260,000.00	-
Payment for Preparation of LGA's Annual Account		2,000,000.00	-
Procurement of Firewood, Food Items to IDPs		28,983,236.26	-
LGA's Hajj Fare		14,717,406.65	-
Purc. of Equipts for SPHCA Biometric Data Capture		2,206,227.77	-
Provision of Essential Service		10,000,000.00	-
Workshop on Fiscal & Admin. Due Process		462,962.96	-
Diesel to Tractors for Farming Across LGA's		1,481,481.48	-
Gratuity to Local Edu. Authority Retiress		9,259,259.26	-
Gratuity to Local Government Retiress		9,259,259.26	-

MOBBAR LOCAL GOVERNMENT OF BORNO STATE

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
WAEC/SSCE & NECO 2018/2019		2,879,270.00	-
Hotel Bills inrespects of Borno State Hotel		-	-
Production of Projects Calender 2018		680,000.00	-
Outstanding Liabilities		3,800,000.00	-
JNI Contribution		385,185.19	-
Sub-Total		94,774,288.83	-
Personnel Emoluments:	8	418,555,475.76	417,992,276.42
Overhead Cost	9	374,478,306.90	172,411,975.00
Sub-Total		793,033,782.66	590,404,251.42
Total Payments		1,198,448,798.16	590,404,251.42
Cash Flow From Operations		709,632,598.16	89,142,587.88
CASH FLOW FROM INVESTMENT:			
Phurchase/Contruotion of Assest	10	126,255,750.00	92,616,739.89
Phurchase of Fin. Market Intrument		-	-
Total Cash Flow From Investment		126,255,750.00	92,616,739.89
CASH FLOW FROM FINANCING:			
Increase/Decrease in Cash		(501,294.12)	(3,474,152.01)
Opening Cash Balance		1,817,684.31	5,291,836.32
Closing Cash Balance	11	1,316,390.19	1,817,684.31

p

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
ASSESTS:			
Treasuries & Banks	12	1,316,390.19	1,817,684.31
Investments	13	4,057,260.95	4,057,260.95
Advances	14	69,760,941.33	69,760,941.33
Total Assests		75,134,592.47	75,635,886.59
PUBLIC FUND & LIABILITIES:			
Consolidated Revenue Fund	15	1,316,390.19	1,817,684.31
Other Fund - Investment Fund		25,219,759.10	25,219,759.10
Total Public Fund		26,536,149.29	27,037,443.41
Deposits	16	48,410,943.18	48,410,943.18
LGLB	17	187,500.00	187,500.00
Total Liabilities		48,598,443.18	48,598,443.18
Public Fund + Liabilities		75,134,592.47	75,635,886.59

MOBBAR LOCAL GOVERNMENT OF BORNO STATE

**STATEMENT NO. 3
CONSOLIDATED REVENUE FUND**

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Opening Balance (a)		1,817,684.31	-	-	1,817,684.31
Add: REVENUE (INCOME) (b)					
S/Allocation from Federal Govt.	18	1,509,341,587.00	1,722,797,170.00	1,223,388,328.00	213,455,583.00
S/Allocation from State Govt.		-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT		-	358,764,113.00	302,628,796.00	358,764,113.00
Sub Total		1,509,341,587.00	2,281,561,283.00	1,726,017,124.00	772,219,696.00
Personal Taxes	19	-	4,905,000.00	2,400,000.00	4,905,000.00
Licence General	20	-	7,040,000.00	7,040,000.00	7,040,000.00
Fees General	21	-	4,920,000.00	3,262,000.00	4,920,000.00
Fine General	22	-	60,000.00	60,000.00	60,000.00
Sales General	23	-	4,050,000.00	3,050,000.00	4,050,000.00
Earning General	24	1,541,900.00	18,650,000.00	6,430,000.00	17,108,100.00
Rent on Local Govt. Building	25	-	1,785,000.00	1,785,000.00	1,785,000.00
Rent on Land & Others Gen.	26	-	500,000.00	500,000.00	500,000.00
Investment Income	27	-	2,000,000.00	2,000,000.00	2,000,000.00
Domestic General	28	-	444,500,000.00	344,500,000.00	444,500,000.00
Total Revenue (Income) (b)		1,510,883,487.00	2,769,971,283.00	2,097,044,124.00	1,259,087,796.00
Other Receipt (c)	29				
VAT		330,174,536.00	-	-	(330,174,536.00)
PPT		3,493,629.72	-	-	(3,493,629.72)
Excess Bank Chgarges		3,685,473.76	-	-	(3,685,473.76)
Excess Crude		2,611,218.03	-	-	(2,611,218.03)
Forex Equalisation		39,718,441.55	-	-	(39,718,441.55)
Additional Fund From NNPC		2,452,226.14	-	-	(2,452,226.14)
Exchange Difference		9,106,248.08	-	-	(9,106,248.08)
Exchange Gain		5,956,136.04	-	-	(5,956,136.04)
Sub Total		397,197,909.32	-	-	(397,197,909.32)
Total Funds Available (a+b+c)		1,909,899,080.63	2,769,971,283.00	2,097,044,124.00	860,072,202.37
Less: EXPENDITURE					
STATUTORY DEDUCTIONS	30				
3% Emirate Council		45,280,247.61	-	-	(45,280,247.61)
0.5% L.G. Audit		7,546,707.94	-	-	(7,546,707.94)
7% of L.E.A. Pri. Sch. Teachers Pension Plus		12,053,925.81	-	-	(12,053,925.81)
7% Local Govt Pension		33,542,545.32	-	-	(33,542,545.32)
Sub-Total		98,423,426.68	-	-	(98,423,426.68)
INTERVENTION FUNDING	31				
Contribution towards Funding of Primary Edu.		110,336,742.87	-	-	(110,336,742.87)
1% LGSC Training Fund		15,093,415.88	-	-	(15,093,415.88)
0.75% Admin Charges		11,320,061.91	-	-	(11,320,061.91)
5% Security		75,467,079.33	-	-	(75,467,079.33)
Sub-Total		212,217,299.99	-	-	(212,217,299.99)
MISCELLANEOUS DEDUCTIONS FUNDING	32				
Serance Gratuity to Former LG Concillors		7,200,000.00	-	-	(7,200,000.00)
Contr. to Indigines Undergoing Armed Forces Training		400,000.00	-	-	(400,000.00)
IFAD Climate Change Adaptation Counterpart Funding		-	-	-	-
JNI Contribution		1,260,000.00	-	-	(1,260,000.00)
Retaunership NTA/BRTV		2,000,000.00	-	-	(2,000,000.00)
Payment for Preparation of LGA's Annual Account		28,983,236.26	-	-	(28,983,236.26)
Procurement of Firewood, Food Items to IDPs		14,717,406.65	-	-	(14,717,406.65)
LGA's Hajj Fare		2,206,227.77	-	-	(2,206,227.77)
Purc. of Equipments for SPHCA Biometric Data Capture		10,000,000.00	-	-	(10,000,000.00)
Provision of Essential Service		462,962.96	-	-	(462,962.96)

MOBBAR LOCAL GOVERNMENT OF BORNO STATE

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Workshop on Fiscal & Admin. Due Process		1,481,481.48	-	-	(1,481,481.48)
Diesel to Tractors for Farming Across LGA's		9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Edu. Authority Retirees		9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees		2,679,270.00	-	-	(2,679,270.00)
WAEC/SSCE & NECO 2018/2019		-	-	-	-
Hotel Bills in respect of Borno State Hotel		680,000.00	-	-	(680,000.00)
Production of Projects Calendar 2018		3,800,000.00	-	-	(3,800,000.00)
Outstanding Liabilities		385,185.19	-	-	(385,185.19)
Logistics		-	-	-	-
Sub-Total		94,774,288.83	-	-	(94,774,288.83)
Personnel Cost	33	418,555,475.76	533,673,352.00	486,130,499.00	115,117,876.24
Overhead Cost	34	374,478,306.90	818,600,000.00	662,900,000.00	444,121,693.10
Sub-Total		793,033,782.66	1,352,273,352.00	1,149,030,499.00	559,239,569.34
Total Expenditure		1,198,448,798.16	1,352,273,352.00	1,149,030,499.00	153,824,553.84
Operating Fund B/4 Transfer		127,572,140.19	1,417,697,931.00	707,286,738.00	1,290,125,790.81
APPROPRIATION TRANSFERS					
Transfer to Capital Dev. Fund		126,255,750.00	871,200,000.00	804,200,000.00	744,944,250.00
Total Appropriation		126,255,750.00	871,200,000.00	804,200,000.00	744,944,250.00
Closing Balance		1,316,390.19	546,497,931.00	(127,413,262.00)	545,181,540.81

STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Add: Capital Receipts					
Value Added Tax		-	358,764,113.00	302,628,796.00	358,764,113.00
Transfer From CRF		126,255,750.00	871,200,000.00	804,200,000.00	744,944,250.00
Total Capital Receipts		126,255,750.00	1,229,964,113.00	1,106,828,796.00	1,103,708,363.00
Total Capital Funds Available		126,255,750.00	1,229,964,113.00	1,106,828,796.00	1,103,708,363.00
Less: Capital Expenditure					
JACC Deduction					
5% Stabilization		30,186,831.73	-	-	(30,186,831.73)
20% LG Joint Development Programme		282,868,317.42	-	-	(282,868,317.42)
Rehabilitation of Federal Highway		-	-	-	-
Sub-Total DIFF. WITH JAAC		313,055,149.15	-	-	(313,055,149.15)
Administrative					
Admin & General Services	35	57,025,150.00	215,200,000.00	215,200,000.00	158,174,850.00
Sub-Total		57,025,150.00	215,200,000.00	215,200,000.00	158,174,850.00
Economic					
Finance & Supply	36	64,230,600.00	108,000,000.00	84,000,000.00	43,769,400.00
Agric & Natural Resources	37	-	88,000,000.00	75,000,000.00	88,000,000.00
Sub-Total		64,230,600.00	196,000,000.00	159,000,000.00	131,769,400.00
Regional Development					
Works Transport & Housing	38	-	390,000,000.00	360,000,000.00	390,000,000.00
Sub-Total		-	390,000,000.00	360,000,000.00	390,000,000.00
Social					
Primary Health Care	39	5,000,000.00	70,000,000.00	70,000,000.00	65,000,000.00
Sub-Total		5,000,000.00	70,000,000.00	70,000,000.00	65,000,000.00
Total Capital Expenditure		126,255,750.00	871,200,000.00	804,200,000.00	744,944,250.00

MOBBAR LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CASHFLOW STATEMENT

	ACTUAL 2018 N	ACTUAL 2017 N
Note 3 - Internal Generated Revenue		
Personal Taxes	-	600,000.00
Licence General	-	-
Fees General	-	-
Fine General	-	-
Sales General	-	-
Earning General	1,541,900.00	120,000.00
Rent on Local Govt. Building	-	-
Rent on Land & Others	-	20,000.00
Investment Income	-	-
Domestic General	-	-
Total	1,541,900.00	740,000.00
Note 4 - Other Reciept		
VAT	330,174,536.00	-
PPT	3,493,629.72	-
Excess Bank Chgarges	3,685,473.76	-
Excess Crude	2,611,218.03	-
Forex Equalisation	39,718,441.55	-
Additional Fund From NNPC	2,452,226.14	-
Exchange Difference	9,106,248.08	-
Exchange Gain	5,956,136.04	-
Total	397,197,909.32	-
Note 5 - Statutory Deductions		
3% Emirate Council	45,280,247.61	-
0.5% L.G. Audit	7,546,707.94	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus	12,053,925.81	-
Local Govt Pension	33,542,545.32	-
Total	98,423,426.68	-
Note 6 - Intervention Funding		
Contribution towards Fundingof Primary Edu.	110,336,742.87	-
1% LGSC Training Fund	15,093,415.88	-
0.75% Admin Charges	11,320,061.91	-
5% Security	75,467,079.33	-
Total	212,217,299.99	-
Note 7 - Miscellaneous Deductions Funding		
Sererance Gratuity to Former LG Concillors	7,200,000.00	-
Contr. to Indigines Undergoing Armed Forces Training	400,000.00	-
IFAD Climate Change Adaptation Counterpart Funding	-	-
Retaunership NTA/BRTV	1,260,000.00	-
Payment for Preparation of LGA's Annual Account	2,000,000.00	-
Procurement of Firewood, Food Items to IDPs	28,983,236.26	-
LGA's Hajj Fare	14,717,406.65	-
Purc. of Equipts for SPHCA Biometric Data Capture	2,206,227.77	-
Provision of Essential Service	10,000,000.00	-
Workshop on Fiscal & Admin. Due Process	462,962.96	-
Diesel to Tractors for Farming Across LGA's	1,481,481.48	-
Gratuity to Local Edu. Authority Retiress	9,259,259.26	-
Gratuity to Local Government Retiress	9,259,259.26	-
WAEC/SSCE & NECO 2018/2019	2,679,270.00	-

MOBBAR LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ACTUAL 2017
	N	N
Hotel Bills inrespects of Borno State Hotel	-	-
Production of Projects Calender 2018	680,000.00	-
Outstanding Liabilities	3,800,000.00	-
JNI Contribution	385,185.19	-
Total	94,774,288.83	-
Note 8 - Personnel Emoluments		
Office of the Chairman	1,762,439.00	539,179.04
Secretary to the Local Government	14,408,069.00	15,600,245.64
The Council	2,100,000.00	1,151,837.60
Admin & General Services	77,541,143.02	77,348,961.46
Education & Social Development	-	200,000.00
Finance & Supply	69,192,534.80	69,297,454.80
Works Transport & Housing	52,655,254.18	52,274,774.70
Agric & Natural Resources	74,056,835.72	74,536,052.19
Primary Health Care	108,407,750.04	108,642,769.81
Traditional Office	18,431,450.00	18,401,001.18
Total	418,555,475.76	417,992,276.42
Note 9 - Overhead Cost		
Office of the Chairman	8,530,000.00	7,230,000.00
Secretary to the Local Government	17,050,000.00	6,193,000.00
The Council	8,218,000.00	1,697,000.00
Admin & General Services	135,436,632.00	60,852,000.00
Education & Social Development	-	2,960,000.00
Finance & Supply	28,426,839.00	15,373,220.00
Works Transport & Housing	64,146,000.00	40,863,875.00
Agric & Natural Resources	19,657,000.00	6,866,000.00
Primary Health Care	73,800,900.00	16,045,380.00
Traditional Office	19,212,935.00	14,331,500.00
Total	374,478,306.00	172,411,975.00
Notes 10 - Purchase/Contruction of Capital Assets		
JACC Deduction		
5% Stabilization	30,186,831.73	-
20% LG Joint Development Programme	282,868,317.42	-
Rehabilitation of Federal Highway	-	-
Sub-Total DIFF. WITH JAAC	313,055,149.15	-
Administrative		
Admin & General Services	57,025,150.00	6,236,800.00
Sub-total	57,025,150.00	6,236,800.00
Economic		
Finance & Supply	64,230,600.00	17,400,000.00
Sub-total	64,230,600.00	17,400,000.00
Reginal Development		
Works Transport & Housing	-	68,979,939.89
Sub-total	-	68,979,939.89
Social		
Primary Health Care	5,000,000.00	-
Sub-total	5,000,000.00	-
Grand Total	126,255,750.00	92,616,739.89

MOBBAR LOCAL GOVERNMENT OF BORNO STATE

NOTES TO ASSETS AND LIABILITIES

	ACTUAL 2018 N	ACTUAL 2017 N
Notes 11 - Treasuries & Banks		
Cash and Banks Balance		
Cash at Hand	7,922.16	432,000.00
UBA Main Account	153,402.11	135,721.61
UBA Salary Account	1,111,326.03	1,198,235.23
First Bank Salary Account	43,739.89	51,727.47
	1,316,390.19	1,817,684.31

Note 12 - Investments

First Bank of Nig. Plc	111,417.68	111,417.68
Merchant Bank Ltd	127,621.27	127,621.27
Borno State Fertilizer Coy.	2,000,000.00	2,000,000.00
Borno State Soda Ash Coy.	555,555.00	555,555.00
Local Govt. Loan Board	1,262,667.00	1,262,667.00
Total	4,057,260.95	4,057,260.95

Notes 13 - Advances

NAME OF HOLDER	PURPOSE	BALANCE N
Zanna Mustapha Alibe	Motor Cycle Loan	34,397.75
Abdurahman B. Ali	" "	1,375.00
Moh'd M. Aji	" "	75.00
Usman Baba Gana	" "	950.00
Hussaini G. Makinta	Bicycle Loan	7,782.98
Zannah Chamba	" "	324.62
Mal. Usman Bulama	Car Refurbishing Loan	8,804.97
Zannah Lawan Shettima	" "	6,675.00
Zannah B. Bukar	Motor Cycle Loan	1,288.92
Zannah Lawan Shettima	Car Refurbishing Loan	4,731.13
Ali Boyi Driver	Motor Cycle Loan	3,013.61
Bukar Lawan Zari	" "	1,925.00
Modu Manga	Bicycle Loan	10,750.00
Umar Abba Kwama	Motor Cycle Loan	2,633.44
Mal. BukarGana	" "	2,812.50
Kaka Zannah Chamba	Motor Cycle Loan	2,083.46
Ali M. Saidu	" "	2,000.00
Mustapha A. Ali	" "	6,168.20
Usman Alhajibe	" "	3,100.00
Baba Gana A. Fori	" "	9,297.28
Mustapha Mobbar	" "	16,067.28
Mustapha A. Talba	" "	10,000.00
Ibrahim L. Zannah	" "	5,750.00
Alhaji Gambomi	" "	5,750.00
Alh. Bulama Isa	" "	14,986.76
Umar A. Biri	House Advance	5,750.00
Budu Bukar	Salary Advance	235.51
Modu B. Manga	Bicycle Loan	1,000.00
Baba Kachallah Modu	" "	3,000.00
Mal. Yakubu A. Wanzam	" "	3,000.00
Moh'd Lawan	" "	3,000.00
Moh'd Danbaba	" "	3,000.00
Mal. Adamu Bello	" "	1,500.00
Bulama B. Kuwadima	" "	3,000.00

MOBBAR LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PURPOSE	BALANCE N
Mustapha Jumami	Bicycle Loan	750.00
Abba Bukar A. Kyari	Car Refurbishing Loan	11,266.44
Kaka Adam Mustapha	Bicycle Loan	1,250.00
Bulama Sailah	Lost of Fund	3,866,721.82
Mal. Baba Laminu	" "	490,724.66
Total		4,556,941.33

Non Personal Advance:

NAME OF HOLDER	PV NO.	PURPOSE	AMOUNT N
Bashir Jibrin	3/12/2015	Standing Imprest	1,705,000.00
Bashir Jibrin	BF	" "	6,000,000.00
Abdulrahman Bulama	BF	" "	4,000,000.00
Mustafa Kellumi Asaga	BF	" "	2,000,000.00
Bashir Jibrin	BF	" "	3,600,000.00
Mustafa Kellumi Asaga	BF	" "	4,000,000.00
Baba Gana Mustapha	BF	" "	4,000,000.00
Bashir Jibrin	BF	" "	10,000,000.00
Mustafa Kellumi Asaga	BF	" "	7,000,000.00
Abdulrahman Bulama	BF	Special Imprest	160,000.00
Abdulrahman Bulama	BF	Standing Imprest	265,000.00
Bashir Jibrin	BF	" "	1,500,000.00
Isa Gana	5/5/2017	Special Imprest	2,700,000.00
Alh. Kyari Kaka	22/04/17	" "	340,000.00
Bashir Jibrin	19/05/17	Standing Imprest	2,000,000.00
Alh. Isa Ahmed	7/10/2017	" "	250,000.00
Alh. Isa Ahmed	49/05/17	" "	240,000.00
Tijjani Alh. Nasiru	26/06/17	" "	1,240,000.00
Abba Massa Sheriff	25/06/17	" "	760,000.00
Bukar Gambo	23/06/17	" "	1,820,000.00
Mama Mustapha	24/06/17	" "	1,000,000.00
Kaumi Bukar	22/07/17	" "	2,500,000.00
Usman Alhajibe	39/06/17	" "	1,500,000.00
Usman Alhajibe	48/07/17	" "	600,000.00
Mama Mustapha	70/07/17	Standing Imprest	250,000.00
Kaumi Bukar	69/07/17	" "	555,000.00
Modu Usman	68/07/17	" "	800,000.00
Isa Gana	33/06/17	" "	500,000.00
Usman Alhajibe	37/06/17	" "	197,700.00
Isa Gana	36/06/17	" "	480,000.00
Alh. Baba Alh. Nasiru	30/08/17	" "	136,000.00
Isa Gana	41/08/17	" "	355,000.00
Isa Gana	42/08/17	" "	330,000.00
isa Gana	31/08/17	" "	3,000,000.00
Isa Gana	24/08/17	" "	10,000,000.00
Kaumi Bukar	17/08/17	" "	1,500,000.00
Mama Mustapha	18/08/17	" "	1,500,000.00
Alh. Isa Ahmed	68/08/17	" "	500,000.00
Abba Abbabe	72/08/17	" "	3,000,000.00
Ali Aminami	71/08/17	" "	1,500,000.00
Bunu Mustapha	70/08/17	" "	1,500,000.00
Abdulrahman Bulama	76/08/17	" "	2,000,000.00
Baba Gana Mustapha	9/1/2017	" "	6,000,000.00
Abdulrahman Bulama	33/08/17	" "	2,000,000.00
Isa Gana	20/10/17	Standing Imprest	1,500,000.00
Bashir Jibrin	25/08/17	" "	1,500,000.00
Baba Gana Mustapha	19/10/17	" "	2,700,000.00
Baba Gana Mustapha	15/10/17	" "	800,000.00
Abdulrahman Bulama	16/11/17	" "	2,000,000.00

MOBBAR LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PV NO.	PURPOSE	BALANCE N
Abdulrahman Bulama	17/11/17	Standing Imprest	2,000,000.00
Abdulrahman Bulama	18/11/17	" "	2,000,000.00
Sub Total			107,783,700.00

SUMMARY

Personal Advance	4,556,941.33
Non-Personal Advance	107,783,700.00
Total	112,340,641.33

Notes 14 - Consolidated Revenue Fund Account

Opening Balance	1,817,884.31	5,291,836.32
Total Recurrent Revenues	918,788,238.54	679,546,839.30
Total Funds Available	920,605,922.85	684,838,675.62
Less:		
Recurrent Expenditure	793,033,782.66	590,404,251.42
Transfers/Appropriations	126,255,750.00	92,616,739.89
Closing Balance	1,316,390.19	1,817,684.31

Notes 15 - Capital Development Funds

Total Capital Receipts	126,255,750.00	92,616,739.89
Total Capital Funds Available	126,255,750.00	92,616,739.89
Less:		
Administrative	57,025,150.00	6,236,800.00
Economic	64,230,600.00	17,400,000.00
Regional Development	-	68,979,939.89
Social	5,000,000.00	-
Total Capital Expenditure	126,255,750.00	92,616,739.89

Note 16 - Receipt - Deposit

NAME OF HOLDER	PURPOSE	AMOUNT N
Borno State (BIR)	5% Withholding Tax	20,425,372.89
Borno State (BIR)	Pay As You Earn	4,244,361.43
Federal Inland Revenue	5% Value Added Tax	20,013,096.13
MHWUN	Union Dues	321,991.15
NULGE	Union Dues	533,409.97
Sundry Contractors	10% Retention fee	859,024.45
Ibrahim Kau	Refund of Advance	5,683.31
Borno State MOA	Sales of Fertilizer	1,521,750.00
Federal Mortgage Bank	Nat. Housing Fund	348,511.11
Baba Tijjani Lawan	Refund of Advance	8,588.00
Borno State MOA	" "	5,000.00
Bukar Botube	" "	480.00
Umar Bulama	" "	963.93
Hassan Abba Askira	" "	1,230.00
Moh'd Monguno	" "	7,707.62
Baba Waziri	" "	3,680.50
Hassan Baba	" "	3,254.34
Baba Gana Bukar	" "	819.15
Mai Yerima Arjinoma	" "	100.00
Pilgrim Board	Remt. For Excess	105,919.20
Total		48,410,943.18

Note 17 - LOAN

LENDER OF LOAN	AMOUNT N
Local govt. loan board	187,500.00
Total	187,500.00

MOBBAR LOCAL GOVERNMENT OF BORNO STATE
NOTES TO CONSOLIDATED REVENUE FUND

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Note: 18				
Government Share of Faac				
Statutory Allocation from Federal Govt.	1,509,341,587.00	1,722,797,170.00	1,223,388,328.00	213,455,583.00
Statutory Allocation from State Govt.	-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT	-	358,764,113.00	302,628,796.00	358,764,113.00
Total	1,509,341,587.00	2,281,561,283.00	1,726,017,124.00	772,219,696.00
Note: 19				
Personal Tax				
Community Development Taxes	-	2,400,000.00	1,500,000.00	2,400,000.00
Other Special Services Taxes	-	2,505,000.00	900,000.00	2,505,000.00
Total	-	4,905,000.00	2,400,000.00	4,905,000.00
Note: 20				
Licence General				
Goldsmith & Gold Dealers Licence	-	100,000.00	100,000.00	100,000.00
Radio/TV Station Licence	-	500,000.00	500,000.00	500,000.00
Bake House licence	-	400,000.00	400,000.00	400,000.00
Bicycle Licence & Hire Permit	-	800,000.00	800,000.00	800,000.00
Cart Licence	-	100,000.00	100,000.00	100,000.00
Dane Gun Licence	-	2,000,000.00	2,000,000.00	2,000,000.00
Cattle Dealers Licence	-	400,000.00	400,000.00	400,000.00
Dried Fish & Meat Licence	-	50,000.00	50,000.00	50,000.00
Pet Dog Licence	-	100,000.00	100,000.00	100,000.00
Hunting Licence	-	100,000.00	100,000.00	100,000.00
Abattoir & Slaughter Licence	-	150,000.00	150,000.00	150,000.00
Liquor Licence	-	100,000.00	100,000.00	100,000.00
Printing Press Licence	-	100,000.00	100,000.00	100,000.00
Block Making Machine Licence	-	300,000.00	300,000.00	300,000.00
Building Materials Licence	-	80,000.00	80,000.00	80,000.00
Bulk Cigarette Licence	-	50,000.00	50,000.00	50,000.00
Butchers Licence	-	300,000.00	300,000.00	300,000.00
Cold Room Licence	-	50,000.00	50,000.00	50,000.00
Kiosk Licence	-	200,000.00	200,000.00	200,000.00
Motorcycle Licence	-	450,000.00	450,000.00	450,000.00
Motor Mechanic & CWash Depot Licence	-	150,000.00	150,000.00	150,000.00
Native Liquor Licence	-	20,000.00	20,000.00	20,000.00
Pit Sewing Licence	-	70,000.00	70,000.00	70,000.00
Registration of Laundries & Drycleaners Lic.	-	50,000.00	50,000.00	50,000.00
Registration of Septic Tank Dislodging Lic.	-	100,000.00	100,000.00	100,000.00
Sand Granite Iron Rod Sellers Licence	-	70,000.00	70,000.00	70,000.00
Surface Tank Kerosene Licence	-	200,000.00	200,000.00	200,000.00
Tent at Sea Beach Licence	-	50,000.00	50,000.00	50,000.00
Total	-	7,040,000.00	7,040,000.00	7,040,000.00
Note : 21				
Fine General				
Trade Union fee	-	80,000.00	80,000.00	80,000.00
Contractor Registration fee	-	400,000.00	100,000.00	400,000.00
Tender fee	-	10,000.00	2,000.00	10,000.00
Birth & Death Registration fee	-	100,000.00	100,000.00	100,000.00
Approval of Building Plan fee	-	100,000.00	100,000.00	100,000.00
Auctioneer fee	-	700,000.00	700,000.00	700,000.00
Battery Charges fee	-	50,000.00	50,000.00	50,000.00
Blacksmith Workshop fee	-	50,000.00	50,000.00	50,000.00
Bus & Commercial V/Taxi Permit fee	-	120,000.00	120,000.00	120,000.00
Printing Press fee	-	100,000.00	100,000.00	100,000.00
Rice Mill & Cassava Fee	-	150,000.00	150,000.00	150,000.00
Sand Driging fee	-	50,000.00	50,000.00	50,000.00

MOBBAR LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Saw Mill fee	-	50,000.00	50,000.00	50,000.00
Sewing Institute fee	-	50,000.00	50,000.00	50,000.00
Squaters Hawkers Permit Fee	-	200,000.00	200,000.00	200,000.00
Survey fee	-	200,000.00	200,000.00	200,000.00
Towing of Vehicle fee	-	700,000.00	50,000.00	700,000.00
Vault fee	-	10,000.00	10,000.00	10,000.00
Vehicle Spare Parts fee	-	200,000.00	200,000.00	200,000.00
Vulcanizer Licence	-	50,000.00	50,000.00	50,000.00
Welding Machine Licence	-	400,000.00	200,000.00	400,000.00
Wood Making & Capentary W/Shop fee	-	150,000.00	150,000.00	150,000.00
Workshop Receive fee	-	500,000.00	500,000.00	500,000.00
Total	-	4,420,000.00	3,262,000.00	4,420,000.00
Note: 22				
Fees General				
Impounding of Animal Fine	-	60,000.00	60,000.00	60,000.00
Total	-	60,000.00	60,000.00	60,000.00
Note: 23				
Sales General				
Sales of Scraps & Store Items	-	50,000.00	50,000.00	50,000.00
Sales of Fertilizer	-	4,000,000.00	3,000,000.00	4,000,000.00
Total	-	4,050,000.00	3,050,000.00	4,050,000.00
Note: 24				
Earning General				
Earning from Commercial Activities	-	6,000,000.00	4,000,000.00	6,000,000.00
Earning from Markets	-	500,000.00	500,000.00	500,000.00
Earning from Motor Parks	-	3,000,000.00	300,000.00	3,000,000.00
Earning from Shop & Shopping Centers	-	3,000,000.00	200,000.00	3,000,000.00
Earning from Cattle Markets	-	2,300,000.00	150,000.00	2,300,000.00
Earning from Abattoir & Slaughter House	-	1,400,000.00	130,000.00	1,400,000.00
Earning from Transport Service	1,541,900.00	1,000,000.00	200,000.00	(541,900.00)
Earning from Industrial Undertaking	-	350,000.00	350,000.00	350,000.00
Earning from Tractor Hiring	-	1,000,000.00	500,000.00	1,000,000.00
Earning from Env. Sanitation services	-	100,000.00	100,000.00	100,000.00
Total	1,541,900.00	18,650,000.00	6,430,000.00	17,108,100.00
Note : 25				
Rent on Local Govt. Building General				
Rent on Government Quarters	-	1,285,000.00	1,285,000.00	1,285,000.00
Rent on Government Buildings	-	500,000.00	500,000.00	500,000.00
Total	-	1,785,000.00	1,785,000.00	1,785,000.00
Note : 26				
Rent on Land & Others General				
Rent on Government Land	-	500,000.00	500,000.00	500,000.00
Total	-	500,000.00	500,000.00	500,000.00
Note : 27				
Investment Income				
Dividend Receive	-	2,000,000.00	2,000,000.00	2,000,000.00
Total	-	2,000,000.00	2,000,000.00	2,000,000.00
Note 28				
Domestic General				
Capital Domestic Grant	-	294,500,000.00	294,500,000.00	294,500,000.00
Capital Grant to Area Development	-	150,000,000.00	50,000,000.00	150,000,000.00
Total	-	444,500,000.00	344,500,000.00	444,500,000.00

MOBBAR LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
		N	N	N
Note 29				
Domestic Grant				
Capital Domestic Grant	-	300,000,000.00	300,000,000.00	300,000,000.00
Total	-	300,000,000.00	300,000,000.00	300,000,000.00
Note : 30				
Other Receipt				
VAT	330,174,536.00	-	-	(330,174,536.00)
PPT	3,493,629.72	-	-	(3,493,629.72)
Excess Bank Chgarges	3,685,473.76	-	-	(3,685,473.76)
Excess Crude	2,611,218.03	-	-	(2,611,218.03)
Forex Equalisation	39,718,441.55	-	-	(39,718,441.55)
Additional Fund From NNPC	2,452,226.14	-	-	(2,452,226.14)
Exchange Difference	9,106,248.08	-	-	(9,106,248.08)
Exchange Gain	5,956,136.04	-	-	(5,956,136.04)
Total	397,197,909.32	-	-	(397,197,909.32)
Note : 31				
Statutory Deductions				
3% Emirate Council	45,280,247.61	-	-	(45,280,247.61)
0.5% L.G. Audit	7,546,707.94	-	-	(7,546,707.94)
7% of L.E.A. Pri. Sch. Teachers Pension Plus	12,053,925.81	-	-	(12,053,925.81)
7% Local Govt Pension	33,542,545.32	-	-	(33,542,545.32)
Total	98,423,426.68	-	-	(98,423,426.68)
Note : 32				
Intervention Funding				
Contribution towards Fundingof Primary Edu.	110,336,742.87	-	-	(110,336,742.87)
1% LGSC Training Fund	15,093,415.88	-	-	(15,093,415.88)
0.75% Admin Charges	11,320,061.91	-	-	(11,320,061.91)
5% Security	75,467,079.33	-	-	(75,467,079.33)
Total	212,217,299.99	-	-	(212,217,299.99)
Note : 33				
Miscellaneous Deductions Funding				
Serance Gratuity to Former LG Concillors	7,200,000.00	-	-	(7,200,000.00)
Contr. to Indigines Undergoing Armed Forces Training	400,000.00	-	-	(400,000.00)
IFAD Climate Change Adaptation Counterpart Funding	-	-	-	-
JNI Contribution	1,260,000.00	-	-	(1,260,000.00)
Retainership NTA/BRTV	2,000,000.00	-	-	(2,000,000.00)
Payment for Preparation of LGA's Annual Account	28,983,236.26	-	-	(28,983,236.26)
Procurement of Firewood, Food Items to IDPs	14,717,406.65	-	-	(14,717,406.65)
LGA's Hajj Fare	2,206,227.77	-	-	(2,206,227.77)
Purc. of Equipts for SPHCA Biometric Data Capture	10,000,000.00	-	-	(10,000,000.00)
Provision of Essential Service	462,962.96	-	-	(462,962.96)
Workshop on Fiscal & Admin. Due Process	1,481,481.48	-	-	(1,481,481.48)
Diesel to Tractors for Farming Across LGA's	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Edu. Authority Retiress	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retiress	2,679,270.00	-	-	(2,679,270.00)
WAEC/SSCE & NECO 2018/2019	-	-	-	-
Hotel Bills inrespects of Borno State Hotel	680,000.00	-	-	(680,000.00)
Production of Projects Calender 2018	3,800,000.00	-	-	(3,800,000.00)
Outstanding Liabilities	385,185.19	-	-	(385,185.19)
Logistics	-	-	-	-
Total	94,774,288.83	-	-	(94,774,288.83)
Note : 34				
Personal Emolument				
Office of the Chairman	1,762,439.00	9,000,000.00	8,000,000.00	7,237,561.00
Secretary to the Local Government	14,408,069.00	42,000,000.00	32,000,000.00	27,591,931.00
The Council	2,100,000.00	13,000,000.00	13,000,000.00	10,900,000.00

MOBBAR LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Admin & General Services	77,541,143.02	55,000,000.00	35,000,000.00	(22,541,143.02)
Education & Social Development	-	14,491,000.00	14,491,000.00	14,491,000.00
Finance & Supply	69,192,534.80	80,800,000.00	80,800,000.00	11,607,465.20
Works Transport & Housing	52,655,254.18	77,254,054.00	70,530,759.00	24,598,799.82
Agric & Natural Resources	74,056,835.72	105,819,558.00	96,000,000.00	31,762,722.28
Primary Health Care	108,407,750.04	133,868,168.00	133,868,168.00	25,460,417.96
Traditional Office	18,431,450.00	2,440,572.00	2,440,572.00	(15,990,878.00)
Total	418,555,475.76	533,873,352.00	486,130,499.00	115,117,876.24

Note : 35
Overhead Cost

Office of the Chairman	8,530,000.00	51,000,000.00	45,600,000.00	42,470,000.00
Secretary to the Local Government	17,050,000.00	33,000,000.00	43,000,000.00	15,950,000.00
The Council	8,218,000.00	14,000,000.00	15,500,000.00	5,782,000.00
Admin & General Services	135,436,632.00	216,500,000.00	125,200,000.00	81,063,368.00
Education & Social Development	-	12,100,000.00	12,100,000.00	12,100,000.00
Finance & Supply	28,426,839.00	117,000,000.00	94,500,000.00	88,573,161.00
Works Transport & Housing	64,146,000.90	84,000,000.00	68,000,000.00	19,853,999.10
Agric & Natural Resources	19,657,000.00	109,000,000.00	87,000,000.00	89,343,000.00
Primary Health Care	73,800,900.00	160,000,000.00	150,000,000.00	86,199,100.00
Traditional Office	19,212,935.00	22,000,000.00	22,000,000.00	2,787,065.00
Total	374,478,306.90	818,600,000.00	662,900,000.00	444,121,693.10

NOTE TO JAAC AND CAPITAL DEVELOPMENT FUND

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Note: 36				
JACC Deduction				
5% Stabilization	30,186,831.73	-	-	(30,186,831.73)
20% LG Joint Development Programme	282,868,317.42	-	-	(282,868,317.42)
Rehabilitation of Federal Highway	-	-	-	-
Total	313,055,149.15	-	-	(313,055,149.15)

Note : 37
Admin & General Service

Construction of Office Building	7,814,250.00	15,000,000.00	10,000,000.00	7,185,750.00
Extension of Local Government Secretary	-	15,000,000.00	5,000,000.00	15,000,000.00
Construction & Maintenance of G/Lodge	-	10,000,000.00	10,000,000.00	10,000,000.00
Construction of District Head Palace	-	10,000,000.00	10,000,000.00	10,000,000.00
Construction of Staff Quarters	-	10,000,000.00	10,000,000.00	10,000,000.00
Construction of Housing	-	10,000,000.00	10,000,000.00	10,000,000.00
Villages LEA Standard	-	15,000,000.00	15,000,000.00	15,000,000.00
Construction of Fire Stations	-	-	-	-
Renovation of Staff Quarters Bulking	-	10,000,000.00	10,000,000.00	10,000,000.00
Renovation of 20 Housing Estate	-	15,000,000.00	15,000,000.00	15,000,000.00
Renovation of Primary & Bordering	-	10,000,000.00	10,000,000.00	10,000,000.00
Renovation of Local Government Secretariat	10,750,900.00	20,000,000.00	20,000,000.00	9,249,100.00
Renovation of Cemeteries	-	5,000,000.00	5,000,000.00	5,000,000.00
Renovation of View Centers	-	1,500,000.00	1,500,000.00	1,500,000.00
Purchase of Office Building	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of Residential Building	10,000,000.00	5,000,000.00	5,000,000.00	(5,000,000.00)
Purchase of Motor Cycles	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of Motor Vehicle	9,600,000.00	20,000,000.00	20,000,000.00	10,400,000.00
Purchase of Office Furniture	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of Computers	-	700,000.00	700,000.00	700,000.00
Purchase of Computer Printers	-	500,000.00	500,000.00	500,000.00
Purchase of Photocopying Machine	-	500,000.00	500,000.00	500,000.00
Purchase of Scanners	-	500,000.00	500,000.00	500,000.00
Purchase of Power Generator Parts	-	3,000,000.00	3,000,000.00	3,000,000.00
Purchase of Canteen & Kitchen Equipment	5,000,000.00	1,000,000.00	1,000,000.00	(4,000,000.00)

MOBBAR LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Purchase of Residential Furniture	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Fire Fighting Equipment	5,040,000.00	2,000,000.00	2,000,000.00	(3,040,000.00)
Purchase of Teaching & Learning & Equipt.	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Sporting & Gaming Equipment	-	500,000.00	500,000.00	500,000.00
Purchase of Security Equipment	4,000,000.00	5,000,000.00	5,000,000.00	1,000,000.00
Purchase of Recreational Facilities	4,820,000.00	5,000,000.00	5,000,000.00	180,000.00
Total	57,025,150.00	230,200,000.00	215,200,000.00	173,174,850.00

Note : 38
Finance & Supply

Const. Fencing, Rehabi. & Market Stores	14,100,600.00	10,000,000.00	10,000,000.00	(4,100,600.00)
Repairs of Market Stores	5,000,000.00	8,000,000.00	8,000,000.00	3,000,000.00
Market & Motor Park Gate Room	6,000,000.00	5,000,000.00	4,000,000.00	(1,000,000.00)
Const. of Market & Shopping Complex	5,000,000.00	20,000,000.00	15,000,000.00	15,000,000.00
Const. of Modern Shopping Complex	15,500,000.00	15,000,000.00	15,000,000.00	(500,000.00)
Market & Motor Park Complex	13,400,000.00	5,000,000.00	7,000,000.00	(8,400,000.00)
Market & Stalls Pepper Market	5,230,000.00	10,000,000.00	10,000,000.00	4,770,000.00
Const. of Opening Market	-	20,000,000.00	15,000,000.00	20,000,000.00
Total	64,230,600.00	93,000,000.00	84,000,000.00	28,769,400.00

Note: 39
Agric & Natural Resources

Purchase of Fertilizer	-	17,000,000.00	15,000,000.00	17,000,000.00
Purchase of Agro Chemicals	-	17,000,000.00	15,000,000.00	17,000,000.00
Purchase of Hand Tiles	-	7,000,000.00	5,000,000.00	7,000,000.00
Purchase of Oil Press Mill	-	7,000,000.00	5,000,000.00	7,000,000.00
Counter Funding Tow. Fadama III Project	-	16,000,000.00	15,000,000.00	16,000,000.00
Purchase of Motor Vehicles	-	12,000,000.00	10,000,000.00	12,000,000.00
Programme CBARDP	-	12,000,000.00	10,000,000.00	12,000,000.00
Total	-	88,000,000.00	75,000,000.00	88,000,000.00

Note : 40
Works Transport & Housing

Construction of Roads	-	10,000,000.00	10,000,000.00	10,000,000.00
Construction of Roads	-	10,000,000.00	10,000,000.00	10,000,000.00
Erosion of Roads Control	-	15,000,000.00	10,000,000.00	15,000,000.00
Construction of Drainages	-	10,000,000.00	10,000,000.00	10,000,000.00
Reconstruction of Villages & Town	-	200,000,000.00	200,000,000.00	200,000,000.00
Rehabilitation of Office Building	-	10,000,000.00	10,000,000.00	10,000,000.00
Rehabilitation & Repairs of Electricity	-	20,000,000.00	15,000,000.00	20,000,000.00
Rural Electrification	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of Transformer	-	10,000,000.00	10,000,000.00	10,000,000.00
Construction of Culverts	-	5,000,000.00	5,000,000.00	5,000,000.00
Repairs of Water Facility	-	30,000,000.00	30,000,000.00	30,000,000.00
Provision of Borehole	-	30,000,000.00	30,000,000.00	30,000,000.00
Provision of Borehole	-	10,000,000.00	10,000,000.00	10,000,000.00
Total	-	370,000,000.00	360,000,000.00	370,000,000.00

Note : 41
Primary Health Care

Health Clinic & Maternity Center	-	30,000,000.00	30,000,000.00	30,000,000.00
Purchase of Medical & Clinic Equipment	5,000,000.00	20,000,000.00	20,000,000.00	15,000,000.00
Purchase of Medical Test Kitter	-	20,000,000.00	20,000,000.00	20,000,000.00
Total	5,000,000.00	70,000,000.00	70,000,000.00	65,000,000.00

MOBBAR LOCAL GOVERNMENT OF BORNO STATE
SCHEDULE OF DETAILED REVENUE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
GOVERNMENT SHARE OF FAAC				
Statutory Allocation from Federal Govt.	1,509,341,587.00	1,722,797,170.00	1,223,388,328.00	213,455,583.00
Statutory Allocation from State Govt.	-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT	-	358,764,113.00	302,628,796.00	358,764,113.00
Total	1,509,341,587.00	2,281,561,283.00	1,726,017,124.00	772,219,696.00
PERSONAL TAX				
Community Development Taxes	-	2,400,000.00	1,500,000.00	2,400,000.00
Other Special Services Taxes	-	2,505,000.00	900,000.00	2,505,000.00
Total	-	4,905,000.00	2,400,000.00	4,905,000.00
LICENCE GENERAL				
Goldsmith & Gold Dealers Licence	-	100,000.00	100,000.00	100,000.00
Radio/TV Station Licence	-	500,000.00	500,000.00	500,000.00
Bake House licence	-	400,000.00	400,000.00	400,000.00
Bicycle Licence & Hire Permit	-	800,000.00	800,000.00	800,000.00
Cart Licence	-	100,000.00	100,000.00	100,000.00
Dane Gun Licence	-	2,000,000.00	2,000,000.00	2,000,000.00
Cattle Dealers Licence	-	400,000.00	400,000.00	400,000.00
Dried Fish & Meat Licence	-	50,000.00	50,000.00	50,000.00
Pet Dog Licence	-	100,000.00	100,000.00	100,000.00
Hunting Licence	-	100,000.00	100,000.00	100,000.00
Abattoir & Slaughter Licence	-	150,000.00	150,000.00	150,000.00
Liquor Licence	-	100,000.00	100,000.00	100,000.00
Printing Press Licence	-	100,000.00	100,000.00	100,000.00
Block Making Machine Licence	-	300,000.00	300,000.00	300,000.00
Building Materials Licence	-	80,000.00	80,000.00	80,000.00
Bulk Cigarette Licence	-	50,000.00	50,000.00	50,000.00
Butchers Licence	-	300,000.00	300,000.00	300,000.00
Co/d Room Licence	-	50,000.00	50,000.00	50,000.00
Kiosk Licence	-	200,000.00	200,000.00	200,000.00
Motorcycle Licence	-	450,000.00	450,000.00	450,000.00
Motor Merchanic & CWash Depot Licence	-	150,000.00	150,000.00	150,000.00
Native Liquor Licence	-	20,000.00	20,000.00	20,000.00
Pit Sewing Licence	-	70,000.00	70,000.00	70,000.00
Registration of Laundries & Drycleaners Lic.	-	50,000.00	50,000.00	50,000.00
Registration of Septic Tank Dislodging Lic.	-	100,000.00	100,000.00	100,000.00
Sand Granite Iron Rod Sellers Licence	-	70,000.00	70,000.00	70,000.00
Surface Tank Kerosene Licence	-	200,000.00	200,000.00	200,000.00
Tent at Sea Beach Licence	-	50,000.00	50,000.00	50,000.00
Total	-	7,040,000.00	7,040,000.00	7,040,000.00
FINE GENERAL				
Trade Union fee	-	80,000.00	80,000.00	80,000.00
Contractor Registration fee	-	400,000.00	100,000.00	400,000.00
Tender fee	-	10,000.00	2,000.00	10,000.00
Birth & Death Registration fee	-	100,000.00	100,000.00	100,000.00
Approval of Building Plan fee	-	100,000.00	100,000.00	100,000.00
Auctioneer fee	-	700,000.00	700,000.00	700,000.00
Battery Charges fee	-	50,000.00	50,000.00	50,000.00
Blacksmith Workshop fee	-	50,000.00	50,000.00	50,000.00
Bus & Commercial V/Taxi Permit fee	-	120,000.00	120,000.00	120,000.00
Printing Press fee	-	100,000.00	100,000.00	100,000.00
Rice Mill & Cassava Fee	-	150,000.00	150,000.00	150,000.00
Sand Driging fee	-	50,000.00	50,000.00	50,000.00
Saw Mill fee	-	50,000.00	50,000.00	50,000.00
Sewing Institute fee	-	50,000.00	50,000.00	50,000.00
Squaters Hawkers Permit Fee	-	200,000.00	200,000.00	200,000.00
Survey fee	-	200,000.00	200,000.00	200,000.00

MOBBAR LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Towing of Vehicle fee	-	700,000.00	50,000.00	700,000.00
Vault fee	-	10,000.00	10,000.00	10,000.00
Vehicle Spare Parts fee	-	200,000.00	200,000.00	200,000.00
Vulcanizer Licence	-	50,000.00	50,000.00	50,000.00
Welding Machine Licence	-	400,000.00	200,000.00	400,000.00
Wood Making & Capentary W/Shop fee	-	150,000.00	150,000.00	150,000.00
Workshop Receive fee	-	500,000.00	500,000.00	500,000.00
Total	-	4,420,000.00	3,262,000.00	4,420,000.00
FEES GENERAL				
Impounding of Animal Fine	-	60,000.00	60,000.00	60,000.00
Total	-	60,000.00	60,000.00	60,000.00
SALES GENERAL				
Sales of Scraps & Store Items	-	50,000.00	50,000.00	50,000.00
Sales of Fertilizer	-	4,000,000.00	3,000,000.00	4,000,000.00
Total	-	4,050,000.00	3,050,000.00	4,050,000.00
EARNING GENERAL				
Earning from Commercial Activities	-	6,000,000.00	4,000,000.00	6,000,000.00
Earning from Markets	-	500,000.00	500,000.00	500,000.00
Earning from Motor Parks	-	3,000,000.00	300,000.00	3,000,000.00
Earning from Shop & Shopping Centers	-	3,000,000.00	200,000.00	3,000,000.00
Earning from Cattle Markets	-	2,300,000.00	150,000.00	2,300,000.00
Earning from Abattoir & Slaughter House	-	1,400,000.00	130,000.00	1,400,000.00
Earning from Transport Service	1,541,900.00	1,000,000.00	200,000.00	(541,900.00)
Earning from Industrial Undertaking	-	350,000.00	350,000.00	350,000.00
Earning from Tractor Hiring	-	1,000,000.00	500,000.00	1,000,000.00
Earning from Env. Sanitation services	-	100,000.00	100,000.00	100,000.00
Total	1,541,900.00	18,650,000.00	6,430,000.00	17,108,100.00
RENT ON LOCAL GOVT. BUILDING GENERAL				
Rent on Government Quarters	-	1,285,000.00	1,285,000.00	1,285,000.00
Rent on Government Buildings	-	500,000.00	500,000.00	500,000.00
Total	-	1,785,000.00	1,785,000.00	1,785,000.00
RENT ON LAND & OTHERS GENERAL				
Rent on Government Land	-	500,000.00	500,000.00	500,000.00
Total	-	500,000.00	500,000.00	500,000.00
INVESTMENT INCOME				
Dividend Receive	-	2,000,000.00	2,000,000.00	2,000,000.00
Total	-	2,000,000.00	2,000,000.00	2,000,000.00
DOMESTIC GENERAL				
Capital Domestic Grant	-	294,500,000.00	294,500,000.00	294,500,000.00
Capital Grant to Area Development	-	150,000,000.00	50,000,000.00	150,000,000.00
Total	-	444,500,000.00	344,500,000.00	444,500,000.00
DOMESTIC GRANT				
Capital Domestic Grant	-	300,000,000.00	300,000,000.00	300,000,000.00
Total	-	300,000,000.00	300,000,000.00	300,000,000.00
OTHER RECEIPT				
VAT	330,174,536.00	-	-	(330,174,536.00)
PPT	3,493,629.72	-	-	(3,493,629.72)
Excess Bank Chgarges	3,685,473.76	-	-	(3,685,473.76)
Excess Crude	2,611,218.03	-	-	(2,611,218.03)
Forex Equalisation	39,718,441.55	-	-	(39,718,441.55)
Additional Fund From NNPC	2,452,226.14	-	-	(2,452,226.14)
Exchange Difference	9,106,248.08	-	-	(9,106,248.08)
Exchange Gain	5,956,136.04	-	-	(5,956,136.04)
Total	397,197,909.32	-	-	(397,197,909.32)

MOBBAR LOCAL GOVERNMENT OF BORNO STATE
SCHEDULE OF JACC, PERSONNEL & OVERHEAD EXPENDITURE

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
STATUTORY DEDUCTIONS				
3% Emirate Council	45,280,247.61	-	-	(45,280,247.61)
0.5% L.G. Audit	7,546,707.94	-	-	(7,546,707.94)
7% of L.E.A. Pri. Sch. Teachers Pension Plus	12,053,925.81	-	-	(12,053,925.81)
7% Local Govt Pension	33,542,545.32	-	-	(33,542,545.32)
Total	98,423,426.68	-	-	(98,423,426.68)
INTERVENTION FUNDING				
Contribution towards Funding of Primary Edu.	110,336,742.87	-	-	(110,336,742.87)
1% LGSC Training Fund	15,093,415.88	-	-	(15,093,415.88)
0.75% Admin Charges	11,320,061.91	-	-	(11,320,061.91)
5% Security	75,467,079.33	-	-	(75,467,079.33)
Sub-Total	212,217,299.99	-	-	(212,217,299.99)
MISCELLANEOUS DEDUCTIONS FUNDING				
Serance Gratuity to Former LG Concillors	7,200,000.00	-	-	(7,200,000.00)
Contr. to Indigines Undergoing Armed Forces Training	400,000.00	-	-	(400,000.00)
IFAD Climate Change Adaptation Counterpart Funding	-	-	-	-
JNI Contribution	1,260,000.00	-	-	(1,260,000.00)
Retentionship NTA/BRTV	2,000,000.00	-	-	(2,000,000.00)
Payment for Preparation of LGA's Annual Account	28,983,236.26	-	-	(28,983,236.26)
Procurement of Firewood, Food Items to IDPs	14,717,406.65	-	-	(14,717,406.65)
LGA's Hajj Fare	2,206,227.77	-	-	(2,206,227.77)
Purc. of Equipments for SPHCA Biometric Data Capture	10,000,000.00	-	-	(10,000,000.00)
Provision of Essential Service	462,962.96	-	-	(462,962.96)
Workshop on Fiscal & Admin. Due Process	1,481,481.48	-	-	(1,481,481.48)
Diesel to Tractors for Farming Across LGA's	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees	2,679,270.00	-	-	(2,679,270.00)
WAEC/SSCE & NECO 2018/2019	-	-	-	-
Hotel Bills in respect of Borno State Hotel	680,000.00	-	-	(680,000.00)
Production of Projects Calendar 2018	3,800,000.00	-	-	(3,800,000.00)
Outstanding Liabilities	385,185.19	-	-	(385,185.19)
Logistics	-	-	-	-
Total	94,774,288.83	-	-	(94,774,288.83)
OFFICE OF THE CHAIRMAN				
Salary	1,762,439.00	9,000,000.00	8,000,000.00	7,237,561.00
Elected & Appointed Official	-	5,000,000.00	6,000,000.00	5,000,000.00
Remuneration	-	3,000,000.00	6,000,000.00	3,000,000.00
Local Travel & Transport: Training	1,100,000.00	6,000,000.00	5,000,000.00	4,900,000.00
Inter Travel Transport Training	-	5,000,000.00	600,000.00	5,000,000.00
Office Stationery/Computer Consumables	180,000.00	5,000,000.00	4,000,000.00	4,820,000.00
Maintenance of Office Furniture	476,000.00	5,000,000.00	5,000,000.00	4,524,000.00
Other Maintenance Services	-	4,000,000.00	3,000,000.00	4,000,000.00
Local Training	500,000.00	5,000,000.00	5,000,000.00	4,500,000.00
Security Vote (Including Operations)	1,274,000.00	4,000,000.00	3,000,000.00	2,726,000.00
Entertainment & Hospitality	-	9,000,000.00	8,000,000.00	9,000,000.00
Total	5,292,439.00	60,000,000.00	53,600,000.00	54,707,561.00
SECRETARY TO THE LOCAL GOVT.				
Salary	7,408,069.00	32,000,000.00	32,000,000.00	24,591,931.00
Local Travel & Transport: Training	1,500,000.00	7,000,000.00	7,000,000.00	5,500,000.00
Office Stationery/Computer Consumables	-	6,000,000.00	6,000,000.00	6,000,000.00
Printing of non Security Document	4,300,000.00	5,000,000.00	5,000,000.00	700,000.00
Maintenance of Office Furniture	-	10,000,000.00	10,000,000.00	10,000,000.00
Other Maintenance Services	5,950,000.00	10,000,000.00	10,000,000.00	4,050,000.00
Entertainment & Official Hospitality	5,300,000.00	5,000,000.00	5,000,000.00	(300,000.00)
Total	24,458,069.00	75,000,000.00	75,000,000.00	50,541,931.00

MOBBAR LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
		N	N	N
THE COUNCIL				
Salary	2,100,000.00	13,000,000.00	13,000,000.00	10,900,000.00
Local Travel & Transport: Training	1,300,000.00	3,000,000.00	5,000,000.00	1,700,000.00
Office Stationery/Computer Consumables	-	1,000,000.00	500,000.00	1,000,000.00
Maintenance of Office Furniture	4,800,000.00	4,000,000.00	3,000,000.00	(800,000.00)
Other Maintenance Services	590,000.00	3,000,000.00	2,000,000.00	2,410,000.00
Consulting Service & Special Committee	1,528,000.00	2,000,000.00	5,000,000.00	472,000.00
Total	10,318,000.00	26,000,000.00	28,500,000.00	15,682,000.00
ADMIN & GENERAL SERVICES				
Salary	44,541,144.00	55,000,000.00	35,000,000.00	10,458,856.00
Local Travel & Transport: Training	3,318,000.00	5,000,000.00	5,000,000.00	1,682,000.00
Pension	-	83,000,000.00	4,000,000.00	83,000,000.00
Recruitment Exercise	-	3,000,000.00	3,000,000.00	3,000,000.00
Casual Staff	700,000.00	2,000,000.00	2,000,000.00	1,300,000.00
Office Stationery/Computer Consumables	573,000.00	4,000,000.00	4,000,000.00	3,427,000.00
Staff Development	130,000.00	5,000,000.00	5,000,000.00	4,870,000.00
Insurance Premium	-	3,000,000.00	3,000,000.00	3,000,000.00
Government Reforms	200,000.00	3,000,000.00	3,000,000.00	2,800,000.00
Promotion Exams by LGSC	-	3,000,000.00	3,000,000.00	3,000,000.00
Provision of Service Materials	11,099,000.00	10,000,000.00	10,000,000.00	(1,099,000.00)
Sundry Expenses	8,456,000.00	25,000,000.00	25,000,000.00	16,544,000.00
Contribution to Training Funds	-	10,000,000.00	5,000,000.00	10,000,000.00
Contribution to Pension Fund	-	15,000,000.00	3,200,000.00	15,000,000.00
Local Government General Election	60,450,000.00	50,000,000.00	50,000,000.00	(10,450,000.00)
Total	129,467,144.00	276,000,000.00	160,200,000.00	146,532,856.00
EDUCATION & SOCIAL DEVELOPMENT				
Salary	-	14,491,000.00	14,491,000.00	14,491,000.00
Local Travel & Transport Training	-	1,000,000.00	1,000,000.00	1,000,000.00
NYSC Allowance	-	500,000.00	500,000.00	500,000.00
Office Stationery/Computer Consumables	-	700,000.00	700,000.00	700,000.00
Printing of non Security Document	-	500,000.00	500,000.00	500,000.00
Emergency Relief Materials	-	5,000,000.00	5,000,000.00	5,000,000.00
ICT Training for Girls	-	1,000,000.00	1,000,000.00	1,000,000.00
Training of Two Indigene to Nig	-	500,000.00	500,000.00	500,000.00
Sustenance of Mass Literacy Programme	-	1,000,000.00	1,000,000.00	1,000,000.00
Conference, Seminar & Workshop	-	400,000.00	400,000.00	400,000.00
Consulting Service & Special Committee	-	500,000.00	500,000.00	500,000.00
Publicity & Advertisement	-	500,000.00	500,000.00	500,000.00
Sporting Activities	-	500,000.00	500,000.00	500,000.00
Total	-	26,591,000.00	26,591,000.00	26,591,000.00
FINANCE & SUPPLY				
Salary	59,192,534.80	80,800,000.00	80,800,000.00	21,607,465.20
Local Travel & Transport: Training	500,000.00	10,000,000.00	10,000,000.00	9,500,000.00
Office Stationery/Computer Consumables	4,455,500.00	22,000,000.00	20,000,000.00	17,544,500.00
Printing of Non Security Document	794,000.00	20,000,000.00	10,000,000.00	19,206,000.00
Maintenance of Office Furniture	-	15,000,000.00	15,000,000.00	15,000,000.00
consultancy Services & Special Comm.	850,000.00	5,000,000.00	5,000,000.00	4,150,000.00
Settlement of Liabilities	3,000,000.00	15,000,000.00	10,000,000.00	12,000,000.00
Sundry Expenses	18,827,339.00	30,000,000.00	24,500,000.00	11,172,661.00
Total	87,819,373.80	197,800,000.00	175,300,000.00	110,180,626.20
WORKS TRANSPORT & HOUSING				
Salary	34,655,255.00	77,259,054.00	70,530,759.00	42,603,799.00
Local Travel & Transport: Training	100,000.00	2,000,000.00	1,000,000.00	1,900,000.00
Electricity Charges	-	2,000,000.00	3,000,000.00	2,000,000.00
Water Rates	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of Motor Vehicle & Trans. Equip	829,000.00	4,000,000.00	2,000,000.00	3,171,000.00
Other Maintenance Services	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of Drainage	3,200,000.00	4,000,000.00	5,000,000.00	800,000.00
Opening of Blocked Culvert	-	5,000,000.00	5,000,000.00	5,000,000.00

MOBBAR LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Repairs of Vandalise Electricity Equipment	-	15,000,000.00	10,000,000.00	15,000,000.00
Plant & Generator Fuel	18,325,000.00	20,000,000.00	10,000,000.00	1,675,000.00
Provision of Service Materials	10,875,000.00	20,000,000.00	10,000,000.00	9,125,000.00
Sundry Expenses	10,817,000.00	10,000,000.00	20,000,000.00	(817,000.00)
Total	78,801,255.00	161,259,054.00	138,530,759.00	82,457,799.00
AGRIC & NATURAL RESOURCES				
Salary	24,056,835.72	105,819,558.00	96,000,000.00	81,762,722.28
Local Travel & Transport: Training	150,000.00	10,000,000.00	10,000,000.00	9,850,000.00
Purchase of Veterinary Drugs	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Pesticides	7,370,000.00	20,000,000.00	10,000,000.00	12,630,000.00
Maintenance of Office Furniture	-	8,000,000.00	7,000,000.00	8,000,000.00
Supply of Agric Equipment	8,330,000.00	9,000,000.00	8,000,000.00	670,000.00
Cleaning & Fumigation Service	-	7,000,000.00	6,000,000.00	7,000,000.00
Trade Fair Exhibition & Show	-	5,000,000.00	2,000,000.00	5,000,000.00
Tree Planting Campaign	-	4,000,000.00	3,000,000.00	4,000,000.00
Asst. to Fadama III Programme	-	6,000,000.00	5,000,000.00	6,000,000.00
Tran & Han. Of Fertilizer	3,800,000.00	17,000,000.00	15,000,000.00	13,200,000.00
Sundry Expenses	7,000.00	8,000,000.00	5,000,000.00	5,993,000.00
Purchase of Agric Map	-	7,000,000.00	6,000,000.00	7,000,000.00
Grants to Communities & NGOS	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	43,713,835.72	214,819,558.00	183,000,000.00	171,105,722.28
PRIMARY HEALTH CARE				
Salary	78,407,750.04	133,868,168.00	133,868,168.00	55,460,417.96
Local Travel & Transport: Training	757,500.00	6,000,000.00	6,000,000.00	5,242,500.00
Office Stationery/Computer Consumables	-	3,000,000.00	3,000,000.00	3,000,000.00
Cold Chain Materials	-	10,000,000.00	10,000,000.00	10,000,000.00
Polio Immunization Days	5,150,000.00	20,000,000.00	20,000,000.00	14,850,000.00
President Compren. Responsive	14,000,000.00	20,000,000.00	10,000,000.00	6,000,000.00
Oncho Programmes	-	5,000,000.00	5,000,000.00	5,000,000.00
Family Planning Programme	-	4,000,000.00	4,000,000.00	4,000,000.00
Medical Assistance	5,100,000.00	5,000,000.00	5,000,000.00	(100,000.00)
Integrated Materials Neonatal C. H.	4,000,000.00	10,000,000.00	10,000,000.00	6,000,000.00
Sanitation Exercise	-	5,000,000.00	5,000,000.00	5,000,000.00
Disease Surveillance	10,685,000.00	15,000,000.00	15,000,000.00	4,315,000.00
Free MCH Service	9,077,400.00	10,000,000.00	10,000,000.00	922,600.00
Emergency Prepare Response	8,000,000.00	10,000,000.00	10,000,000.00	2,000,000.00
Midwifery Service Scheme	111,000.00	5,000,000.00	5,000,000.00	4,889,000.00
State Council on Health	-	10,000,000.00	10,000,000.00	10,000,000.00
Sundry Expenses	4,800,000.00	12,000,000.00	12,000,000.00	7,200,000.00
Sustenance of PHC Services	2,120,000.00	10,000,000.00	10,000,000.00	7,880,000.00
Total	142,208,650.04	293,868,168.00	283,868,168.00	151,659,517.96
TRADITIONAL OFFICES				
Salary	6,431,450.00	2,440,572.00	2,440,572.00	(3,990,878.00)
Local Travel & Transport: Training	1,112,500.00	5,000,000.00	5,000,000.00	3,887,500.00
Office Stationery/Computer Consumables	3,100,435.00	6,000,000.00	6,000,000.00	2,899,565.00
Culture & Social Festivities	-	-	-	-
Sundry Expenses	15,000,000.00	11,000,000.00	11,000,000.00	(4,000,000.00)
Provision of Service Materials	-	-	-	-
Total	25,644,385.00	24,440,572.00	24,440,572.00	(1,203,813.00)

MOBBAR LOCAL GOVERNMENT OF BORNO STATE
SCHEDULE OF JACC AND CAPITAL EXPENDITURE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
JACC DEDUCTION				
5% Stabilization	30,186,831.73	-	-	(30,186,831.73)
20% LG Joint Development Programme	282,868,317.42	-	-	(282,868,317.42)
Rehabilitation of Federal Highway	-	-	-	-
Total	313,055,149.15	-	-	(313,055,149.15)
ADMIN & GENERAL SERVICES				
Construction of Office Building	7,814,250.00	15,000,000.00	10,000,000.00	7,185,750.00
Extension of Local Government Secretary	-	15,000,000.00	5,000,000.00	15,000,000.00
Construction & Maintenance of G/Lodge	-	10,000,000.00	10,000,000.00	10,000,000.00
Construction of District Head Palace	-	10,000,000.00	10,000,000.00	10,000,000.00
Construction of Staff Quarters	-	10,000,000.00	10,000,000.00	10,000,000.00
Construction of Housing	-	10,000,000.00	10,000,000.00	10,000,000.00
Villages LEA Standard	-	15,000,000.00	15,000,000.00	15,000,000.00
Construction of Fire Stations	-	-	-	-
Renovation of Staff Quarters Bulking	-	10,000,000.00	10,000,000.00	10,000,000.00
Renovation of 20 Housing Estate	-	15,000,000.00	15,000,000.00	15,000,000.00
Renovation of Primary & Bordering	-	10,000,000.00	10,000,000.00	10,000,000.00
Renovation of Local Government Secretariat	10,750,900.00	20,000,000.00	20,000,000.00	9,249,100.00
Renovation of Cemeteries	-	5,000,000.00	5,000,000.00	5,000,000.00
Renovation of View Centers	-	1,500,000.00	1,500,000.00	1,500,000.00
Purchase of Office Building	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of Residential Building	10,000,000.00	5,000,000.00	5,000,000.00	(5,000,000.00)
Purchase of Motor Cycles	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of Motor Vehicle	9,600,000.00	20,000,000.00	20,000,000.00	10,400,000.00
Purchase of Office Furniture	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of Computers	-	700,000.00	700,000.00	700,000.00
Purchase of Computer Printers	-	500,000.00	500,000.00	500,000.00
Purchase of Photocopying Machine	-	500,000.00	500,000.00	500,000.00
Purchase of Scanners	-	500,000.00	500,000.00	500,000.00
Purchase of Power Generator Parts	-	3,000,000.00	3,000,000.00	3,000,000.00
Purchase of Canteen & Kitchen Equipment	5,000,000.00	1,000,000.00	1,000,000.00	(4,000,000.00)
Purchase of Residential Furniture	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Fire Fighting Equipment	5,040,000.00	2,000,000.00	2,000,000.00	(3,040,000.00)
Purchase of Teaching & Learning & Equip.	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Sporting & Gaming Equipment	-	500,000.00	500,000.00	500,000.00
Purchase of Security Equipment	4,000,000.00	5,000,000.00	5,000,000.00	1,000,000.00
Purchase of Recreational Facilities	4,820,000.00	5,000,000.00	5,000,000.00	180,000.00
Total	57,025,150.00	230,200,000.00	215,200,000.00	173,174,850.00
FINANCE & SUPPLY				
Const. Fencing, Rehabi. & Market Stores	14,100,600.00	10,000,000.00	10,000,000.00	(4,100,600.00)
Repairs of Market Stores	5,000,000.00	8,000,000.00	8,000,000.00	3,000,000.00
Market & Motor Park Gate Room	6,000,000.00	5,000,000.00	4,000,000.00	(1,000,000.00)
Const. of Market & Shopping Complex	5,000,000.00	20,000,000.00	15,000,000.00	15,000,000.00
Const. of Modern Shopping Complex	15,500,000.00	15,000,000.00	15,000,000.00	(500,000.00)
Market & Motor Park Complex	13,400,000.00	5,000,000.00	7,000,000.00	(8,400,000.00)
Market & Stalls Pepper Market	5,230,000.00	10,000,000.00	10,000,000.00	4,770,000.00
Const. of Opening Market	-	20,000,000.00	15,000,000.00	20,000,000.00
Total	64,230,600.00	93,000,000.00	84,000,000.00	28,769,400.00
AGRIC & NATURAL RESOURCES				
Purchase of Fertilizer	-	17,000,000.00	15,000,000.00	17,000,000.00
Purchase of Agro Chemicals	-	17,000,000.00	15,000,000.00	17,000,000.00
Purchase of Hand Tillers	-	7,000,000.00	5,000,000.00	7,000,000.00
Purchase of Oil Press Mill	-	7,000,000.00	5,000,000.00	7,000,000.00
Counter Funding Tow. Fadama III Project	-	16,000,000.00	15,000,000.00	16,000,000.00
Purchase of Motor Vehicles	-	12,000,000.00	10,000,000.00	12,000,000.00
Programme CBARDP	-	12,000,000.00	10,000,000.00	12,000,000.00
Total	-	88,000,000.00	75,000,000.00	88,000,000.00

MOBBAR LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
WORKS TRANSPORT & HOUSING				
Construction of Roads	-	10,000,000.00	10,000,000.00	10,000,000.00
Construction of Roads	-	10,000,000.00	10,000,000.00	10,000,000.00
Erosion of Roads Control	-	15,000,000.00	10,000,000.00	15,000,000.00
Construction of Drainages	-	10,000,000.00	10,000,000.00	10,000,000.00
Reconstruction of Villeges & Town	-	200,000,000.00	200,000,000.00	200,000,000.00
Rehabilitation of Office Building	-	10,000,000.00	10,000,000.00	10,000,000.00
Rehabilitation & Repairs of Electricity	-	20,000,000.00	15,000,000.00	20,000,000.00
Rural Electrification	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of Transformer	-	10,000,000.00	10,000,000.00	10,000,000.00
Construction of Culverts	-	5,000,000.00	5,000,000.00	5,000,000.00
Repairs of Water Facility	-	30,000,000.00	30,000,000.00	30,000,000.00
Provision of Borehole	-	30,000,000.00	30,000,000.00	30,000,000.00
Provision of Borehole	-	10,000,000.00	10,000,000.00	10,000,000.00
Total	-	370,000,000.00	360,000,000.00	370,000,000.00
PRIMARY HEALTH CARE				
Health Clinic & Maternity Center	-	30,000,000.00	30,000,000.00	30,000,000.00
Purchase of Medical & Clinic Equipment	5,000,000.00	20,000,000.00	20,000,000.00	15,000,000.00
Purchase of Medical Test Kitter	-	20,000,000.00	20,000,000.00	20,000,000.00
Total	5,000,000.00	70,000,000.00	70,000,000.00	65,000,000.00



BORNO STATE OF NIGERIA

**MONGUNO
LOCAL GOVERNMENT COUNCIL**

■ *ANNUAL FINANCIAL STATEMENT* ■

FOR THE YEAR ENDED

31ST DECEMBER, 2018.

MONGUNO LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 1
CASHFLOW STATEMENT

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
From Operation:			
RECIEPT:			
Statutory Allocation FAAC		1,007,205,368.05	606,514,490.17
Value Added Tax		-	-
Sub Total		1,007,205,368.05	606,514,490.17
Internal Generated Revenue			
Internal Generated Revenue	3	131,000.00	3,308,280.00
OTHER RECIEPT:	4		
VAT		296,046,375.03	-
PPT		3,410,113.85	-
Excess Bank Charges		3,597,371.80	-
Excess Crude		2,548,796.37	-
Forex Equalisation		38,748,964.80	-
Additional Fund From NNPC		2,393,605.22	-
Exchange Difference		8,888,561.52	-
Exchange Gain		5,813,753.50	-
Sub Total		361,447,542.09	-
Total Receipts		1,368,783,910.14	-
PAYMENTS:			
Statutory Deductions	5		
3% Emirate Council		40,356,206.15	-
0.5% L.G. Audit		6,143,216.62	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus		20,438,331.12	-
Local Govt Pension		28,887,219.78	-
Sub-Total		95,824,973.67	-
INTERVENTION FUNDING	6		
Contribution towards Fundingof Primary Edu.		263,320,877.15	-
1% LGSC Training Fund		12,286,427.27	-
0.75% Admin Charges		9,214,824.95	-
5% Security		61,432,164.29	-
Sub-Total		346,254,293.66	-
MISCELLANEOUS DEDUCTIONS FUNDING	7		
Sererance Gratuity to Former LG Concillors		6,400,000.00	-
Contr. to Indigines Undergoing Armed Forces Training		400,000.00	-
IFAD Climate Change Adaptation Counterpart Funding		2,500,000.00	-
Retaunership NTA/BRTV		1,260,000.00	-
Payment for Preparation of LGA's Annual Account		1,000,000.00	-
Procurement of Firewood, Food Items to IDPs		14,212,871.09	-
LGA's Hajj Fare		14,717,406.65	-
Purc. of Equipts for SPHCA Biometric Data Capture		2,206,227.77	-
Provision of Essential Service		39,200,000.00	-
Workshop on Fiscal & Admin. Due Process		462,962.97	-
Diesel to Tractors for Farming Across LGA's		1,481,481.48	-
Gratuity to Local Edu. Authority Retiress		9,259,259.26	-
Gratuity to Local Government Retiress		9,259,259.26	-
WAEC/SSCE & NECO 2018/2019		2,982,870.00	-

MONGUNO LOCAL GOVERNMENT OF BORNO STATE

		ACTUAL 2018	ACTUAL
		N	2017
		N	N
Hotel Bills inrespects of Borno State Hotel		-	-
Production of Projects Calender 2018		680,000.00	-
Outstanding Liabilities		-	-
JNI Contribution		385,185.19	-
Sub-Total		106,407,523.67	-
PAYMENTS:			
Personnel Emoluments:	4	504,076,447.82	493,684,027.86
Overhead Cost	5	328,399,577.51	51,042,498.28
Sub-Total		832,476,025.33	544,726,526.14
Total Payments		1,380,962,816.33	544,726,526.14
Cash Flow From Operations		(12,178,906.19)	65,096,244.03
CASH FLOW FROM INVESTMENT:			
Phurchase/Contrucon of Assest	6	97,040,768.64	65,084,668.59
Phurchase of Fin. Market Intrument		-	-
Total Cash Flow From Investment		97,040,768.64	65,084,668.59
CASH FLOW FROM FINANCING:			
Increase/Decrease in Cash		1,432,570.54	11,575.44
Opening Cash Balance		-	140,389.28
Closing Cash Balance	7	1,432,570.54	151,964.72

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	NOTE	ACTUAL	ACTUAL
		2018	2017
		N	N
ASSESTS:			
Treasuries & Banks	8	1,432,570.54	151,964.72
Investments	9	3,672,000.00	3,672,000.00
Advances	10	47,101,700.00	47,101,700.00
Total Assests		52,206,270.54	50,925,664.72
PUBLIC FUND & LIABILITIES:			
Consolidated Revenue Fund	11	1,432,570.54	151,964.72
Other Fund - Investment Fund		24,769,728.50	24,769,728.50
Total Public Fund		26,202,299.04	24,921,693.22
Deposits	12	26,003,971.50	26,003,971.50
Total Liabilities		26,003,971.50	26,003,971.50
Public Fund + Liabilities		52,206,270.54	50,925,664.72

MONGUNO LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 3
CONSOLIDATED REVENUE FUND

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Opening Balance (a)		151,964.72	-	-	151,964.72
Add: REVENUE (INCOME) (b)					
S/Allocation from Federal Govt.	17	1,007,205,368.05	1,681,613,383.00	1,194,143,002.00	674,408,014.95
S/Allocation from State Govt.		-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT		-	352,962,522.00	297,746,482.00	352,962,522.00
Sub Total		1,007,205,368.05	2,234,575,905.00	1,691,889,484.00	1,227,370,536.95
Personal Taxes	18	-	20,000,000.00	20,000,000.00	20,000,000.00
Licence General	19	-	3,650,000.00	3,650,000.00	3,650,000.00
Fees General	20	-	5,340,000.00	5,340,000.00	5,340,000.00
Sales General	21	45,000.00	16,500,000.00	16,500,000.00	16,455,000.00
Earning General	22	86,000.00	56,000,000.00	56,000,000.00	55,914,000.00
Rent on L/Govt. Building General	23	-	2,600,000.00	2,600,000.00	2,600,000.00
Rent on Land & Others General	24	-	16,650,000.00	16,650,000.00	16,650,000.00
Investment Income	25	-	8,110,000.00	8,110,000.00	8,110,000.00
Total Revenue (Income) (b)		1,007,336,368.05	2,363,425,905.00	1,820,739,484.00	1,356,089,536.95
Other Receipt (c)	26				
VAT		296,046,375.03	-	-	(296,046,375.03)
PPT		3,410,113.85	-	-	(3,410,113.85)
Excess Bank Chgarges		3,597,371.80	-	-	(3,597,371.80)
Excess Crude		2,548,796.37	-	-	(2,548,796.37)
Forex Equalisation		38,748,964.80	-	-	(38,748,964.80)
Additional Fund From NNPC		2,393,605.22	-	-	(2,393,605.22)
Exchange Difference		8,888,561.52	-	-	(8,888,561.52)
Exchange Gain		5,813,753.50	-	-	(5,813,753.50)
Sub Total		361,447,542.09	-	-	(361,447,542.09)
Total Funds Available (a+b+c)		1,368,935,874.86	2,363,425,905.00	1,820,739,484.00	994,490,030.14
Less: EXPENDITURE					
STATUTORY DEDUCTIONS	27				
3% Emirate Council		40,356,206.15	-	-	(40,356,206.15)
0.5% L.G. Audit		6,143,216.62	-	-	(6,143,216.62)
7% of L.E.A. Pri. Sch. Teac Pen Plus		20,438,331.12	-	-	(20,438,331.12)
Local Govt Pension		28,887,219.78	-	-	(28,887,219.78)
Sub-Total		95,824,973.67	-	-	(95,824,973.67)
INTERVENTION FUNDING	28				
Contr. towards Funding of Pri. Edu.		263,320,877.15	-	-	(263,320,877.15)
1% LGSC Training Fund		12,286,427.27	-	-	(12,286,427.27)
0.75% Admin Charges		9,214,824.95	-	-	(9,214,824.95)
5% Security		61,432,164.29	-	-	(61,432,164.29)
Sub-Total		346,254,293.66	-	-	(346,254,293.66)
MISCELLANEOUS DEDUCTIONS FUNDING	29				
Serence Gratuity to F. LG Concillors		6,400,000.00	-	-	(6,400,000.00)
Contr. to Indigines Undergoing AFT		400,000.00	-	-	(400,000.00)
IFAD Climate Change Adapt Cpart Funding		2,500,000.00	-	-	(2,500,000.00)
Retainership NTA/BRTV		1,260,000.00	-	-	(1,260,000.00)
P/ment for Preparation of LGA's Annual Acct		1,000,000.00	-	-	(1,000,000.00)
Procure. of Firewood, Food Items to IDPs		14,212,871.09	-	-	(14,212,871.09)
LGA's Hajj Fare		14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipts for SPHCA B/metric D. Cap		2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service		39,200,000.00	-	-	(39,200,000.00)
Workshop on Fiscal & Admin. Due Process		462,962.97	-	-	(462,962.97)

MONGUNO LOCAL GOVERNMENT OF BORNO STATE

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Diesel to Tractors for Farming Across LGA's		1,481,481.48	-	-	(1,481,481.48)
Gratuity to Local Edu. Authority Retirees		9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees		9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019		2,982,870.00	-	-	(2,982,870.00)
Hotel Bills in respects of Borno State Hotel		-	-	-	-
Production of Projects Calendar 2018		680,000.00	-	-	(680,000.00)
Outstanding Liabilities		-	-	-	-
JNI Contribution		385,185.19	-	-	(385,185.19)
Sub-Total		106,407,523.67	-	-	(106,407,523.67)
Personnel Cost	30	504,076,447.82	869,293,175.00	869,293,175.00	365,216,727.18
Overhead Cost	31	328,399,577.51	520,588,001.00	520,588,001.00	192,188,423.49
Sub-Total		832,476,025.33	1,389,881,176.00	1,389,881,176.00	557,405,150.67
Total Expenditure		1,380,962,816.33	1,389,881,176.00	1,389,881,176.00	8,918,359.67
Operating Fund B/4 Transfer		(12,026,941.47)	973,544,729.00	430,858,308.00	985,571,670.47
APPROPRIATION TRANSFERS					
Transfer to Capital Dev. Fund		97,040,768.64	470,700,000.00	470,700,000.00	373,659,231.36
Total Appropriation		97,040,768.64	470,700,000.00	470,700,000.00	373,659,231.36
Closing Balance		1,432,570.54	502,849,729.00	(39,841,692.00)	501,417,158.46

**STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND**

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Add: Capital Receipts					
Value Added Tax		-	297,746,482.00	297,746,482.00	297,746,482.00
Transfer From CRF		97,040,768.64	470,700,000.00	470,700,000.00	373,659,231.36
Total Capital Receipts		97,040,768.64	768,446,482.00	768,446,482.00	671,405,713.36
Total Capital Funds Available		97,040,768.64	768,446,482.00	768,446,482.00	671,405,713.36
Less: Capital Expenditure					
JACC Deduction	32				
5% Stabilization		26,904,137.45	-	-	(26,904,137.45)
20% LG Joint Development Programme		224,928,665.17	-	-	(224,928,665.17)
Rehabilitation of Federal Highway		-	-	-	-
Sub-Total Diff with JAAC		251,832,802.62	-	-	(251,832,802.62)
Administrative					
Admin & General Services	33	2,000,000.00	19,000,000.00	19,000,000.00	17,000,000.00
Poverty Alleviation Programme	34	-	200,000,000.00	200,000,000.00	200,000,000.00
Sub-Total		2,000,000.00	219,000,000.00	219,000,000.00	217,000,000.00
Economic					
Agric & Natural Resources	35	-	10,700,000.00	10,700,000.00	10,700,000.00
Finance & Supply	36	25,000,000.00	68,000,000.00	68,000,000.00	43,000,000.00
Sub-Total		25,000,000.00	78,700,000.00	78,700,000.00	53,700,000.00
Regional Development					
Education & Social Development	37	-	48,000,000.00	48,000,000.00	48,000,000.00
Works Transport & Housing	38	70,040,768.64	107,500,000.00	107,500,000.00	37,459,231.36
Sub-Total		70,040,768.64	155,500,000.00	155,500,000.00	85,459,231.36
Social					
Primary Health Care	39	-	17,500,000.00	17,500,000.00	17,500,000.00
Sub-Total		-	17,500,000.00	17,500,000.00	17,500,000.00
Total Capital Expenditure		97,040,768.64	470,700,000.00	470,700,000.00	373,659,231.36

MONGUNO LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CASHFLOW STATEMENT

	ACTUAL 2018 N	ACTUAL 2017 N
Note 3 - Internal Generated Revenue		
Licence General	-	-
Fees General	-	39,000.00
Sales General	45,000.00	385,100.00
Earning General	86,000.00	950,700.00
Rent on L/Govt. Building General	-	433,500.00
Rent on Land & Others General	-	1,499,980.00
Total	131,000.00	3,308,280.00
Note 4 - Other Reciept		
VAT	296,046,375.03	-
PPT	3,410,113.85	-
Excess Bank Charges	3,597,371.80	-
Excess Crude	2,548,796.37	-
Forex Equalisation	38,748,964.80	-
Additional Fund From NNPC	2,393,605.22	-
Exchange Difference	8,888,561.52	-
Exchange Gain	5,813,753.50	-
Sub Total	361,447,542.09	-
Note 5 - Statutory Deductions		
3% Emirate Council	40,356,206.15	-
0.5% L.G. Audit	6,143,216.62	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus	20,438,331.12	-
Local Govt Pension	28,887,219.78	-
Sub-Total	95,824,973.67	-
Note 6 - Intervention Funding		
Contribution towards Fundingof Primary Edu.	263,320,877.15	-
1% LGSC Training Fund	12,286,427.27	-
0.75% Admin Charges	9,214,824.95	-
5% Security	61,432,164.29	-
Sub-Total	346,254,293.66	-
Note 7 - Miscellaneous Deductions Funding		
Sererance Gratuity to Former LG Concillors	6,400,000.00	-
Contr. to Indigines Undergoing Armed Forces Training	400,000.00	-
IFAD Climate Change Adaptation Counterpart Funding	2,500,000.00	-
Retainership NTA/BRTV	1,260,000.00	-
Payment for Preparation of LGA's Annual Account	1,000,000.00	-
Procurement of Firewood, Food Items to IDPs	14,212,871.09	-
LGA's Hajj Fare	14,717,406.65	-
Purc. of Equipts for SPHCA Biometric Data Capture	2,206,227.77	-
Provision of Essential Service	39,200,000.00	-
Workshop on Fiscal & Admin. Due Process	462,962.97	-
Diesel to Tractors for Farming Across LGA's	1,481,481.48	-
Gratuity to Local Edu. Authority Retiress	9,259,259.26	-
Gratuity to Local Government Retiress	9,259,259.26	-
WAEC/SSCE & NECO 2018/2019	2,982,870.00	-
Hotel Bills inrespects of Borno State Hotel	-	-
Production of Projects Calender 2018	680,000.00	-
Outstanding Liabilities	-	-
JNI Contribution	385,185.19	-
Sub-Total	106,407,523.67	-

MONGUNO LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ACTUAL 2017
	N	N
Note 8 - Personnel Emoluments		
Office of the Chairman	2,217,480.03	2,305,929.08
Office of the Secretary	5,172,768.64	5,181,661.00
The Council	860,000.00	860,000.00
Admin & General Services	70,399,270.35	70,399,270.35
Budget Plan Research & Statistic	16,437,948.46	-
Education & Social Development	1,839,705.43	-
Traditional Offices	16,391,014.89	17,266,127.68
Agric & Natural Resources	93,448,164.85	93,448,164.85
Finance & Supply	62,936,362.71	65,726,954.00
Primary Health Care	171,053,152.22	171,665,769.90
Works & Housing	63,320,580.24	66,830,151.00
Total	504,076,447.82	493,684,027.86
Note 9 - Overhead Cost		
Office of the Chairman	5,825,000.00	841,000.00
Office of the Secretary	-	1,987,498.28
The Council	-	8,590,000.00
Admin & General Services	202,982,637.32	28,009,000.00
Budget Plan Research & Statistic	121,140.19	-
Education & Social Development	110,000.00	-
Traditional Offices	-	906,000.00
Agric & Natural Resources	5,000,000.00	6,190,000.00
Finance & Supply	3,660,800.00	1,386,000.00
Primary Health Care	5,200,000.00	1,620,000.00
Works Transport & Housing	105,500,000.00	1,513,000.00
Total	328,399,577.51	51,042,498.28
Notes 10 - Purchase/Contruction of Capital Assets		
JACC Deduction		
5% Stabilization	26,904,137.45	-
20% LG Joint Development Programme	224,928,665.17	-
Rehabilitation of Federal Highway	-	-
Sub-Total Diff with JAAC	251,832,802.62	-
Administrative		
Admin & General Services	2,000,000.00	-
Poverty Alleviation Programme	-	63,584,688.59
Sub-Total	2,000,000.00	63,584,688.59
Economic		
Finance & Supply	25,000,000.00	-
Sub-Total	25,000,000.00	-
Reginal Development		
Works Transport & Housing	70,040,768.64	1,499,980.00
Sub-Total	70,040,768.64	1,499,980.00
Grand Total	97,040,768.64	65,084,668.59

MONGUNO LOCAL GOVERNMENT OF BORNO STATE

NOTES TO ASSETS AND LIABILITIES

	ACTUAL 2018 N	ACTUAL 2017 N
Notes 11 - Treasuries & Banks		
Cash and Banks Balance		
Cash at Hand	147,029.58	3,390.00
First Bank Main Account	356,984.68	87,334.23
UBA Salary Account	928,556.28	61,240.49
	1,432,570.54	151,964.72

Note 12 - Investments

Local Govt. Loans Board	50,000.00	50,000.00
Premier Propt. Dev. Coy	500,000.00	500,000.00
Premier Comm. Bank	892,000.00	892,000.00
First Bank Nigeria Plc	70,000.00	70,000.00
African Bank of Nigeria	60,000.00	60,000.00
Fertilizer Blending Plant	2,000,000.00	2,000,000.00
Urban Development Bank	50,000.00	50,000.00
Premier Propt. Dev. Coy	50,000.00	50,000.00
Total	3,672,000.00	3,672,000.00

Note 13 - Advances

Non - Personal Advance

NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
Usman Jidda	63/02/14	Special Imprest	450,000.00
Halal Abdulkarim	66/02/14	" "	500,000.00
Mohammed Kallah	68/02/14	" "	480,000.00
Mohammed Kallah	69/02/14	" "	450,000.00
Umara Liman Mintar	70/02/14	" "	490,000.00
Bawa Gana Alkali	76/02/14	" "	500,000.00
Baba Gana Shettima	77/02/14	" "	500,000.00
Mohammed Talba	79/02/14	" "	500,000.00
Ya Gana Bukar	96/02/14	" "	500,000.00
Bintu Mustapha	97/02/14	" "	470,000.00
Hassan Shaibu	98/02/14	" "	500,000.00
Amata Ibrahim	99/02/14	" "	500,000.00
Alh. Mohammed Nur	119/02/14	" "	400,000.00
Ali Karaji	178/02/14	" "	300,000.00
Aja Aji Dabale	181/02/14	" "	170,000.00
Amata Ibrahim	183/02/14	" "	500,000.00
Bintu Mustapha	184/02/14	" "	400,000.00
Baba Kura Mama	186/02/14	" "	320,000.00
Baba Kura Mama	187/02/14	" "	480,000.00
Mohammed Kallah	190/02/14	" "	500,000.00
Halal Abdulkarim	191/02/14	" "	500,000.00
Baba Kura Mama	195/02/14	" "	450,000.00
Abatcha Aisami	247/02/14	" "	500,000.00
Abatcha Aisami	248/02/14	" "	1,000,000.00
Bura Aji Alhaji	249/02/14	" "	1,000,000.00
Bura Aji Alhaji	251/02/14	" "	500,000.00
Bura Aji Alhaji	252/02/14	" "	500,000.00

MONGUNO LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
Bura Aji Alhaji	255/02/14	Special Imprest	500,000.00
Mohammed Kallah	256/02/14	" "	500,000.00
Mohammed Kallah	76/03/14	" "	1,000,000.00
Mohammed Kallah	77/03/14	" "	1,000,000.00
Abatcha Aisami	83/03/14	" "	100,000.00
Halah Abdulkarim	13/04/14	" "	500,000.00
Mohammed Kallah	14/04/14	" "	500,000.00
Gaddo Tijjani	15/04/14	" "	500,000.00
Gaddo Tijjani	16/04/14	" "	500,000.00
All Mangula	28/04/14	" "	1,500,000.00
Nkirda Y. Dibal	29/04/14	" "	500,000.00
Nkirda Y. Dibal	30/04/14	" "	500,000.00
Mohammed Kallah	50/04/14	" "	500,000.00
Bura Aji Alhaji	51/04/14	" "	500,000.00
Nkirda Y. Dibal	53/04/14	" "	360,000.00
Abba Sidi	71/05/14	" "	500,000.00
Abba Sidi	72/05/14	" "	500,000.00
Hadiza Umar	74/05/14	" "	500,000.00
Bintu Mustapha	75/05/14	" "	500,000.00
All Marguba	76/05/14	" "	500,000.00
Nkirda Y. Dibal	80/05/14	" "	500,000.00
Gaddo Tijjani	82/05/14	" "	500,000.00
AbbaSidi	86/05/14	" "	100,000.00
Gaddo Tijjani	206/05/14	" "	3,442,500.00
Bura Aji Alhaji	16/06/14	" "	500,000.00
Nkirda Y. Dibal	18/06/14	" "	500,000.00
Gaddo Tijjani	19/06/14	" "	500,000.00
AbbaSidi	29/06/14	" "	450,000.00
Bunu Kolo J. Kura	33/06/14	" "	450,000.00
Alh. Abdullahi Lawan	34/06/14	" "	450,000.00
Alh. Ganguram M. Nur	79/06/14	" "	1,200,000.00
Nkirda Y. Dibal	198/07/14	" "	399,200.00
Nkirda Y. Dibal	202/07/14	" "	500,000.00
Mohammed Kallah	204/07/14	" "	550,000.00
Gaddo Tijjani	205/07/14	" "	1,250,000.00
Makinta Abba Gana	206/07/14	" "	1,250,000.00
Bura Aji Alhaji	208/07/14	" "	500,000.00
Baba Kura Mama	209/07/14	" "	500,000.00
Abba Sidi	210/07/14	" "	500,000.00
Baba Kura Mama	211/07/14	" "	500,000.00
Baba Kura Mama	215/07/14	" "	1,000,000.00
Mohammed H. Ngamdu	216/07/14	" "	1,000,000.00
Baba Kura Mama	218/07/14	" "	2,600,000.00
Bunu Kolo J. Kura	227/07/14	" "	3,140,000.00
Total Non-Personal Advance			47,101,700.00

Notes 14 - Consolidated Revenue Fund Account

Opening Balance	151,964.72	140,389.28
Total Recurrent Revenues	930,797,399.79	609,822,770.17
Total Funds Available	930,949,364.51	609,963,159.45
Less:		
Recurrent Expenditure	832,476,025.33	544,726,526.14
Transfers/Appropriations	97,040,768.64	65,084,668.59
Closing Balance	1,432,570.54	151,964.72

MONGUNO LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018 N	ACTUAL 2017 N
Notes 15 - Capital Development Funds		
Total Capital Receipts	97,040,768.64	65,084,558.59
Total Capital Funds Available	97,040,768.64	65,084,558.59
Less:		
Administrative	2,000,000.00	63,584,688.59
Economic	25,000,000.00	-
Reginal Development	70,040,768.64	1,499,980.00
Total Capital Expenditure	97,040,768.64	65,084,668.59

Note 16 - Reciept - Deposit

NAME OF HOLDER	PURPOSE	AMOUNT N
NULGE	Union Dues	2,374,903.94
MHWUN	Union Dues	1,010,751.01
Borno State Government	5% Witholding Tax	9,152,088.43
Federal Inland Revenue	5% Value Added Tax	9,125,238.43
Federal Mortgage Bank	NHFS	1,038,667.80
Modu Modube	Housing Deduction	40,000.00
Bulama Alh. Mohd Nur	10% Retention fee	346,374.42
Alhaji Lawan M. Bultu	10% Retention fee	346,374.42
Alhaji Koroma	10% Retention fee	346,374.42
Alhaji Baba Fannami	10% Retention fee	346,374.42
Bunu Kolo Jele Kura	Housing Deduction	60,000.00
Alhaji Karemi	10% Retention fee	1,336,734.97
Abba Gana Tela	10% Retention fee	254,589.24
Masha Allahu Motors	10% Retention fee	225,500.00
Total		26,003,971.50

MONGUNO LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CONSOLIDATED REVENUE FUND

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note: 17				
Government Share of Faac				
Statutory Allocation from Federal Govt.	1,007,205,368.05	1,681,613,383.00	1,194,143,002.00	674,408,014.95
Statutory Allocation from State Govt.	-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT	-	352,962,522.00	297,746,482.00	352,962,522.00
Total	1,007,205,368.05	2,234,575,905.00	1,691,889,484.00	1,227,370,536.95

Note: 18				
Personal Tax				
Community Development/Poll Tax	-	12,000,000.00	12,000,000.00	12,000,000.00
Cattle Taxes	-	7,000,000.00	7,000,000.00	7,000,000.00
Other Special Services Taxes	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	-	20,000,000.00	20,000,000.00	20,000,000.00

Note: 19				
Licence General				
Goldsmith & Gold Dealers Licence	-	305,000.00	305,000.00	305,000.00
Radio/TV Station Licence	-	120,000.00	120,000.00	120,000.00
Bake House licence	-	150,000.00	150,000.00	150,000.00
Bicycle Licence & Hire Permit	-	60,000.00	60,000.00	60,000.00
Cart Licence	-	50,000.00	50,000.00	50,000.00
Dane Gun Licence	-	75,000.00	75,000.00	75,000.00
Cattle Dealers Licence	-	20,000.00	20,000.00	20,000.00
Dried Fish & Meat Licence	-	200,000.00	200,000.00	200,000.00
Pet (Dog) Licence	-	45,000.00	45,000.00	45,000.00
Abattoir & Slaughter Licence	-	500,000.00	500,000.00	500,000.00
Cinematography Licence	-	130,000.00	130,000.00	130,000.00
Liquor Licence	-	120,000.00	120,000.00	120,000.00
Battery Charging Licence	-	50,000.00	50,000.00	50,000.00
Blacksmith Workshop Licence	-	60,000.00	60,000.00	60,000.00
Building Materials Licence	-	100,000.00	100,000.00	100,000.00
Butchers Licence	-	60,000.00	60,000.00	60,000.00
Clock & Watch Repairs Licence	-	80,000.00	80,000.00	80,000.00
Cloths Dyers Licence	-	60,000.00	60,000.00	60,000.00
Electric Radio & TV Workshop Lic.	-	40,000.00	40,000.00	40,000.00
Kiosk Licence	-	200,000.00	200,000.00	200,000.00
Local Hair Barbing & Plaiting Licence	-	210,000.00	210,000.00	210,000.00
Mobile Sales Promotion Licence	-	75,000.00	75,000.00	75,000.00
Motor Mechanic/Car Wash Licence	-	70,000.00	70,000.00	70,000.00
Native Liquor Licence	-	40,000.00	40,000.00	40,000.00
Penel Beaters Licence	-	100,000.00	100,000.00	100,000.00
Photo Studio Licence	-	110,000.00	110,000.00	110,000.00
Printing Press Licence	-	20,000.00	20,000.00	20,000.00
Laundries & Dry Cleaners Licence	-	50,000.00	50,000.00	50,000.00
Rice Mill Cassava Grinding Licence	-	120,000.00	120,000.00	120,000.00
Sand Granite Iron Rod Seller	-	40,000.00	40,000.00	40,000.00
Sewing Institute Licence	-	20,000.00	20,000.00	20,000.00
Vehicle Spare Parts Licence	-	150,000.00	150,000.00	150,000.00
Vulcanizer Licence	-	120,000.00	120,000.00	120,000.00
Welding Machine Licence	-	100,000.00	100,000.00	100,000.00
Total	-	3,650,000.00	3,650,000.00	3,650,000.00

Note: 20				
Fees General				
Contractor Registration Fees	-	400,000.00	400,000.00	400,000.00
Tender Fees	-	500,000.00	500,000.00	500,000.00

MONGUNO LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
N	N	N	N	N
Bill Board Advertisement Fees	-	150,000.00	150,000.00	150,000.00
Birth & Death Registration Fees	-	100,000.00	100,000.00	100,000.00
Block Making Machine Fees	-	150,000.00	150,000.00	150,000.00
Cold Room Fees	-	150,000.00	150,000.00	150,000.00
Commission of Transfer of Plot Fees	-	140,000.00	140,000.00	140,000.00
Corn Grinding Mill Fees	-	50,000.00	50,000.00	50,000.00
Customary Rights of Occupancy Fees	-	500,000.00	500,000.00	500,000.00
Dispensary & Maternity Fees	-	200,000.00	200,000.00	200,000.00
Forest & Fuel Exploitation Fees	-	80,000.00	80,000.00	80,000.00
Hair Dressing & Barbing Saloon Fees	-	20,000.00	20,000.00	20,000.00
Local Hair Barbing & Plaiting Fees	-	50,000.00	50,000.00	50,000.00
Mobile Sales Promotion Fees	-	70,000.00	70,000.00	70,000.00
Motor Cycle Fees	-	70,000.00	70,000.00	70,000.00
Naming of Street Registration Fees	-	90,000.00	90,000.00	90,000.00
Painting Spraying & Sign Writing Fees	-	120,000.00	120,000.00	120,000.00
Palm Wine Tapers & Selling Fees	-	200,000.00	200,000.00	200,000.00
Pest Control & Disinfectant Fees	-	100,000.00	100,000.00	100,000.00
Petty Traders Fees	-	200,000.00	200,000.00	200,000.00
Photo Studio Fees	-	130,000.00	130,000.00	130,000.00
Photostat Typing Institute Fees	-	220,000.00	220,000.00	220,000.00
Drilling Fees	-	440,000.00	440,000.00	440,000.00
Saw Mill Fees	-	200,000.00	200,000.00	200,000.00
Sewing Institute Fees	-	120,000.00	120,000.00	120,000.00
Surface Tank Kerosene Fees	-	240,000.00	240,000.00	240,000.00
Towing of Vehicle Fees	-	150,000.00	150,000.00	150,000.00
Proceeds from Sales of Goods (Auctions)	-	500,000.00	500,000.00	500,000.00
Total	-	5,340,000.00	5,340,000.00	5,340,000.00

Note : 21
Sales General

Sales of Fertilizer	-	12,000,000.00	12,000,000.00	12,000,000.00
Sales of Indigene Certificate	45,000.00	4,500,000.00	4,500,000.00	4,455,000.00
Total	45,000.00	16,500,000.00	16,500,000.00	16,455,000.00

Note : 22
Earning General

Earning from Markets	-	24,000,000.00	24,000,000.00	24,000,000.00
Earning from Motor Parks	-	8,000,000.00	8,000,000.00	8,000,000.00
Earning from Shop & Shopping Centers	-	8,000,000.00	8,000,000.00	8,000,000.00
Earning from Cattle Markets	-	3,100,000.00	3,100,000.00	3,100,000.00
Earning from Abbatoirs & Slaughter House	-	6,000,000.00	6,000,000.00	6,000,000.00
Earning from Transport Service	-	5,000,000.00	5,000,000.00	5,000,000.00
Earning from Industrial Undertaking	86,000.00	500,000.00	500,000.00	414,000.00
Earning from Tractor Hiring	-	1,400,000.00	1,400,000.00	1,400,000.00
Total	86,000.00	56,000,000.00	56,000,000.00	55,914,000.00

Note : 23
Rent on Local Govt. Building General

Rent on Government Quarters	-	1,600,000.00	1,600,000.00	1,600,000.00
Rent on Government Buildings	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	-	2,600,000.00	2,600,000.00	2,600,000.00

Note : 24
Rent on Land & Others General

Rent on Government Land	-	850,000.00	850,000.00	850,000.00
Tenement Rate	-	800,000.00	800,000.00	800,000.00
Ground Rent	-	15,000,000.00	15,000,000.00	15,000,000.00
Total	-	16,650,000.00	16,650,000.00	16,650,000.00

MONGUNO LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Note : 25				
Investment Income				
Dividend Received	-	6,610,000.00	6,610,000.00	6,610,000.00
Other Investment Income	-	1,500,000.00	1,500,000.00	1,500,000.00
Total	-	8,110,000.00	8,110,000.00	8,110,000.00
Note : 26				
Other Receipt				
VAT	296,046,375.03	-	-	(296,046,375.03)
PPT	3,410,113.85	-	-	(3,410,113.85)
Excess Bank Chgarges	3,597,371.80	-	-	(3,597,371.80)
Excess Crude	2,548,796.37	-	-	(2,548,796.37)
Forex Equalisation	38,748,964.80	-	-	(38,748,964.80)
Additional Fund From NNPC	2,393,605.22	-	-	(2,393,605.22)
Exchange Difference	8,888,561.52	-	-	(8,888,561.52)
Exchange Gain	5,813,753.50	-	-	(5,813,753.50)
Total	361,447,542.09	-	-	(361,447,542.09)
Note : 27				
Statutory Deductions				
3% Emirate Council	40,356,206.15	-	-	(40,356,206.15)
0.5% L.G. Audit	6,143,216.62	-	-	(6,143,216.62)
7% of L.E.A. Pri. Sch. Teachers Pen. Plus	20,438,331.12	-	-	(20,438,331.12)
Local Govt Pension	28,887,219.78	-	-	(28,887,219.78)
Total	95,824,973.67	-	-	(95,824,973.67)
Note : 28				
Intervention Funding				
Contr. towards Funding of Primary Edu.	263,320,877.15	-	-	(263,320,877.15)
1% LGSC Training Fund	12,286,427.27	-	-	(12,286,427.27)
0.75% Admin Charges	9,214,824.95	-	-	(9,214,824.95)
5% Security	61,432,164.29	-	-	(61,432,164.29)
Total	346,254,293.66	-	-	(346,254,293.66)
Note : 29				
Miscellaneous Deductions Funding				
Sererance Gratuity to Former LG Concillors	6,400,000.00	-	-	(6,400,000.00)
Contr. to Indigines Undergoing AFT	400,000.00	-	-	(400,000.00)
IFAD Climate Change A. C. Funding	2,500,000.00	-	-	(2,500,000.00)
Retainership NTA/BRTV	1,260,000.00	-	-	(1,260,000.00)
P/ment for Preparation of LGA's Annual Acct	1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood Food Items to IDPs	14,212,871.09	-	-	(14,212,871.09)
LGA's Hajj Fare	14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipts for SPHCA Biometric Data C	2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service	39,200,000.00	-	-	(39,200,000.00)
Workshop on Fiscal & Admin. Due Process	462,962.97	-	-	(462,962.97)
Diesel to Tractors for Farming Across LGA's	1,481,481.48	-	-	(1,481,481.48)
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees	9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019	2,982,870.00	-	-	(2,982,870.00)
Hotel Bills inrespects of Borno State Hotel	-	-	-	-
Production of Projects Calender 2018	680,000.00	-	-	(680,000.00)
Outstanding Liabilities	-	-	-	-
JNI Contribution	385,185.19	-	-	(385,185.19)
Total	106,407,523.67	-	-	(106,407,523.67)

MONGUNO LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Note:30				
Personnel Cost				
Office of the Chairman	2,217,480.03	12,426,640.00	12,426,640.00	10,209,159.97
Office of the Secretary	5,172,768.64	9,068,688.00	9,068,688.00	3,895,919.36
The Council	860,000.00	76,101,577.00	76,101,577.00	75,241,577.00
Admin & General Services	70,399,270.35	70,657,044.00	70,657,044.00	257,773.65
Budget Plan Research & Statistic	16,437,948.46	3,293,092.00	3,293,092.00	(13,144,856.46)
Education & Social Development	1,839,705.43	34,073,676.00	34,073,676.00	32,233,970.57
Traditional Offices	16,391,014.89	26,910,796.00	26,910,796.00	10,519,781.11
Agric & Natural Resources	93,448,164.85	185,588,771.00	185,588,771.00	92,140,606.15
Finance & Supply	62,936,362.71	116,963,838.00	116,963,838.00	54,027,475.29
Primary Health Care	171,053,152.22	204,696,096.00	204,696,096.00	33,642,943.78
Works & Housing	63,320,580.24	129,512,957.00	129,512,957.00	66,192,376.76
Total	504,076,447.82	869,293,175.00	869,293,175.00	365,216,727.18

Note: 31
Overhead Cost

Office of the Chairman	5,825,000.00	253,051,819.00	253,051,819.00	247,226,819.00
Office of the Secretary	-	8,000,000.00	8,000,000.00	8,000,000.00
The Council	-	15,000,000.00	15,000,000.00	15,000,000.00
Admin & General Services	202,982,637.32	78,416,182.00	78,416,182.00	(124,566,455.32)
Budget Plan Research & Statistic	121,140.19	12,000,000.00	12,000,000.00	11,878,859.81
Education & Social Development	110,000.00	12,500,000.00	12,500,000.00	12,390,000.00
Traditional Offices	-	4,000,000.00	4,000,000.00	4,000,000.00
Agric & Natural Resources	5,000,000.00	34,600,000.00	34,600,000.00	29,600,000.00
Finance & Supply	3,660,800.00	6,020,000.00	6,020,000.00	2,359,200.00
Primary Health Care	5,200,000.00	66,000,000.00	66,000,000.00	60,800,000.00
Works Transport & Housing	105,500,000.00	31,000,000.00	31,000,000.00	(74,500,000.00)
Total	328,399,577.51	520,588,001.00	520,588,001.00	192,188,423.49

NOTE TO JAAC AND CAPITAL DEVELOPMENT FUND

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Note : 32				
JACC Deduction				
5% Stabilization	26,904,137.45	-	-	(26,904,137.45)
20% LG Joint Development Programme	224,928,665.17	-	-	(224,928,665.17)
Rehabilitation of Federal Highway	-	-	-	-
Total Diff with JAAC	251,832,802.62	-	-	(251,832,802.62)

Note: 33
Admin & General Services

Purchase of Motor Vehicle	2,000,000.00	10,000,000.00	10,000,000.00	8,000,000.00
Construction & Provision of Office Building	-	2,000,000.00	2,000,000.00	2,000,000.00
Rehabilitation & Repairs of Office Building	-	2,000,000.00	2,000,000.00	2,000,000.00
Renovation of Residential Building	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	2,000,000.00	19,000,000.00	19,000,000.00	17,000,000.00

Note: 34
Education & Social Development

Rehabilitation & Repairs of Schools	-	15,000,000.00	15,000,000.00	15,000,000.00
Construction & Provision of Primary Sch.	-	7,000,000.00	7,000,000.00	7,000,000.00
Purchase of Class Room Furniture	-	15,000,000.00	15,000,000.00	15,000,000.00
Purchase of Teachers L/Equipment	-	5,000,000.00	5,000,000.00	5,000,000.00
Construction & Provision of Public Toilet	-	6,000,000.00	6,000,000.00	6,000,000.00
Total	-	48,000,000.00	48,000,000.00	48,000,000.00

MONGUNO LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note: 35				
Poverty Alleviation Programme				
Poverty Alleviation Programme	-	150,000,000.00	150,000,000.00	150,000,000.00
Sundry Expenses	-	50,000,000.00	50,000,000.00	50,000,000.00
Total	-	200,000,000.00	200,000,000.00	200,000,000.00
Note : 36				
Agric & Natural Resources				
Purchase of Farming Inputs	-	2,000,000.00	2,000,000.00	2,000,000.00
Counter Funding Toward FADAMA	-	200,000.00	200,000.00	200,000.00
Construction & Provision of Slaughter Slaps	-	800,000.00	800,000.00	800,000.00
Construction & Provision of Fish Pond	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Agric Equipment	-	1,500,000.00	1,500,000.00	1,500,000.00
Purchase of Office Furniture & Fittings	-	1,000,000.00	1,000,000.00	1,000,000.00
Provision of Fuel Plant ElTree	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Agric Inputs	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Computers	-	200,000.00	200,000.00	200,000.00
Total	-	10,700,000.00	10,700,000.00	10,700,000.00
Note : 37				
Finance & Supply				
Purchase of Motor Vehicle	-	38,000,000.00	38,000,000.00	38,000,000.00
Purchase of Computer	-	2,000,000.00	2,000,000.00	2,000,000.00
Construction of Abbotoir	-	2,000,000.00	2,000,000.00	2,000,000.00
Rehabilitation & Repairs of Office Building	-	3,000,000.00	3,000,000.00	3,000,000.00
Rehabilitation & Provision of Markets	-	4,000,000.00	4,000,000.00	4,000,000.00
Rehabilitation & Repairs of Market Stall	17,000,000.00	10,000,000.00	10,000,000.00	(7,000,000.00)
Construction & Provision of Shops	8,000,000.00	5,000,000.00	5,000,000.00	(3,000,000.00)
Purchase of Security Safe	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Property Cabinet	-	2,000,000.00	2,000,000.00	2,000,000.00
Total	25,000,000.00	68,000,000.00	68,000,000.00	43,000,000.00
Note : 38				
Primary Health Care				
Health Center	-	3,000,000.00	3,000,000.00	3,000,000.00
Purchase of Medical & Clinic Equipment	-	3,000,000.00	3,000,000.00	3,000,000.00
Provision of Health Medical Equipment	-	1,000,000.00	1,000,000.00	1,000,000.00
Rehabilitation & Repairs of Health Clinic	-	3,000,000.00	3,000,000.00	3,000,000.00
Purchase of Labrotory Equipment	-	4,000,000.00	4,000,000.00	4,000,000.00
Purchase of Medical Test Kits	-	500,000.00	500,000.00	500,000.00
Rehabilitation & Repairs of Facilities	-	2,000,000.00	2,000,000.00	2,000,000.00
Refuse Ciloct & Disposal	-	2,000,000.00	2,000,000.00	2,000,000.00
Health Care Services	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Power Generating Set	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	-	20,500,000.00	20,500,000.00	20,500,000.00
Note : 39				
Works Transport & Housing				
Construction & Provision of Office Building	20,450,000.00	10,000,000.00	10,000,000.00	(10,450,000.00)
Rehabilitation & Repairs of Residential Build.	8,180,000.00	10,000,000.00	10,000,000.00	1,820,000.00
Construction & Provision of Rural Electricity	-	2,500,000.00	2,500,000.00	2,500,000.00
Construction & Provision of Culvate	-	1,000,000.00	1,000,000.00	1,000,000.00
Rehabilitation & Repairs of Water Facilities	-	2,500,000.00	2,500,000.00	2,500,000.00
Construction & Provision of Boreholes	5,055,000.00	6,000,000.00	6,000,000.00	945,000.00
Construction of Feeder Road	27,045,000.00	50,000,000.00	50,000,000.00	22,955,000.00
Land Compensation	-	10,000,000.00	10,000,000.00	10,000,000.00
Construction & Provision of Water Facilities	9,310,768.64	5,000,000.00	5,000,000.00	(4,310,768.64)
Purchase of Motor Vehicle	-	3,000,000.00	3,000,000.00	3,000,000.00
Purchase of Office Furniture	-	1,000,000.00	1,000,000.00	1,000,000.00
Streat Light	-	3,000,000.00	3,000,000.00	3,000,000.00
Construction & Provision of Tube Well	-	3,500,000.00	3,500,000.00	3,500,000.00
Total	70,040,768.64	107,500,000.00	107,500,000.00	37,459,231.36

MONGUNO LOCAL GOVERNMENT OF BORNO STATE

SCHEDULE OF DETAILED REVENUE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
GOVERNMENT SHARE OF FAAC				
Statutory Allocation from Federal Govt.	1,007,205,368.05	1,681,613,383.00	1,194,143,002.00	674,408,014.95
Statutory Allocation from State Govt.	-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT	-	352,962,522.00	297,746,482.00	352,962,522.00
Total	1,007,205,368.05	2,234,575,905.00	1,691,889,484.00	1,227,370,536.95
PERSONAL TAX				
Community Development/Poll Tax	-	12,000,000.00	12,000,000.00	12,000,000.00
Cattle Taxes	-	7,000,000.00	7,000,000.00	7,000,000.00
Other Special Services Taxes	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	-	20,000,000.00	20,000,000.00	20,000,000.00
LICENCE GENERAL				
Goldsmith & Gold Dealers Licence	-	305,000.00	305,000.00	305,000.00
Radio/TV Station Licence	-	120,000.00	120,000.00	120,000.00
Bake House licence	-	150,000.00	150,000.00	150,000.00
Bicycle Licence & Hire Permit	-	60,000.00	60,000.00	60,000.00
Cart Licence	-	50,000.00	50,000.00	50,000.00
Dane Gun Licence	-	75,000.00	75,000.00	75,000.00
Cattle Dealers Licence	-	20,000.00	20,000.00	20,000.00
Dried Fish & Meat Licence	-	200,000.00	200,000.00	200,000.00
Pet (Dog) Licence	-	45,000.00	45,000.00	45,000.00
Abattoir & Slaughter Licence	-	500,000.00	500,000.00	500,000.00
Cinematography Licence	-	130,000.00	130,000.00	130,000.00
Liquor Licence	-	120,000.00	120,000.00	120,000.00
Battery Charging Licence	-	50,000.00	50,000.00	50,000.00
Blacksmith Workshop Licence	-	60,000.00	60,000.00	60,000.00
Building Materials Licence	-	100,000.00	100,000.00	100,000.00
Butchers Licence	-	60,000.00	60,000.00	60,000.00
Clock & Watch Repairs Licence	-	80,000.00	80,000.00	80,000.00
Cloths Dyers Licence	-	60,000.00	60,000.00	60,000.00
Electric Radio & TV Workshop Lic.	-	40,000.00	40,000.00	40,000.00
Kiosk Licence	-	200,000.00	200,000.00	200,000.00
Local Hair Barbing & Plaiting Licence	-	210,000.00	210,000.00	210,000.00
Mobile Sales Promotion Licence	-	75,000.00	75,000.00	75,000.00
Motor Mechanic/Car Wash Licence	-	70,000.00	70,000.00	70,000.00
Native Liquor Licence	-	40,000.00	40,000.00	40,000.00
Penel Beaters Licence	-	100,000.00	100,000.00	100,000.00
Photo Studio Licence	-	110,000.00	110,000.00	110,000.00
Printing Press Licence	-	20,000.00	20,000.00	20,000.00
Laundries & Dry Cleaners Licence	-	50,000.00	50,000.00	50,000.00
Rice Mill Cassava Grinding Licence	-	120,000.00	120,000.00	120,000.00
Sand Granite Iron Rod Seller	-	40,000.00	40,000.00	40,000.00
Sewing Institute Licence	-	20,000.00	20,000.00	20,000.00
Vehicle Spare Parts Licence	-	150,000.00	150,000.00	150,000.00
Vulcanizer Licence	-	120,000.00	120,000.00	120,000.00
Welding Machine Licence	-	100,000.00	100,000.00	100,000.00
Total	-	3,650,000.00	3,650,000.00	3,650,000.00
FEES GENERAL				
Contractor Registration Fees	-	400,000.00	400,000.00	400,000.00
Tender Fees	-	500,000.00	500,000.00	500,000.00
Bill Board Advertisement Fees	-	150,000.00	150,000.00	150,000.00
Birth & Death Registration Fees	-	100,000.00	100,000.00	100,000.00
Block Making Machine Fees	-	150,000.00	150,000.00	150,000.00
Cold Room Fees	-	150,000.00	150,000.00	150,000.00

MONGUNO LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Commission of Transfer of Plot Fees	-	140,000.00	140,000.00	140,000.00
Corn Grinding Mill Fees	-	50,000.00	50,000.00	50,000.00
Customary Rights of Occupancy Fees	-	500,000.00	500,000.00	500,000.00
Dispensary & Maternity Fees	-	200,000.00	200,000.00	200,000.00
Forest & Fuel Exploitation Fees	-	80,000.00	80,000.00	80,000.00
Hair Dressing & Barbing Saloon Fees	-	20,000.00	20,000.00	20,000.00
Local Hair Barbing & Plaiting Fees	-	50,000.00	50,000.00	50,000.00
Mobile Sales Promotion Fees	-	70,000.00	70,000.00	70,000.00
Motor Cycle Fees	-	70,000.00	70,000.00	70,000.00
Naming of Street Registration Fees	-	90,000.00	90,000.00	90,000.00
Painting Spraying & Sign Writing Fees	-	120,000.00	120,000.00	120,000.00
Palm Wine Tapers & Selling Fees	-	200,000.00	200,000.00	200,000.00
Pest Control & Disinfectant Fees	-	100,000.00	100,000.00	100,000.00
Petty Traders Fees	-	200,000.00	200,000.00	200,000.00
Photo Studio Fees	-	130,000.00	130,000.00	130,000.00
Photostat Typing Institute Fees	-	220,000.00	220,000.00	220,000.00
Drilling Fees	-	440,000.00	440,000.00	440,000.00
Saw Mill Fees	-	200,000.00	200,000.00	200,000.00
Sewing Institute Fees	-	120,000.00	120,000.00	120,000.00
Surface Tank Kerosene Fees	-	240,000.00	240,000.00	240,000.00
Towing of Vehicle Fees	-	150,000.00	150,000.00	150,000.00
Proceeds from Sales of Goods (Auctions)	-	500,000.00	500,000.00	500,000.00
Total	-	5,340,000.00	5,340,000.00	5,340,000.00
SALES GENERAL				
Sales of Fertilizer	-	12,000,000.00	12,000,000.00	12,000,000.00
Sales of Indigene Certificate	45,000.00	4,500,000.00	4,500,000.00	4,455,000.00
Total	45,000.00	16,500,000.00	16,500,000.00	16,455,000.00
EARNING GENERAL				
Earning from Markets	-	24,000,000.00	24,000,000.00	24,000,000.00
Earning from Motor Parks	-	8,000,000.00	8,000,000.00	8,000,000.00
Earning from Shop & Shopping Centers	-	8,000,000.00	8,000,000.00	8,000,000.00
Earning from Cattle Markets	-	3,100,000.00	3,100,000.00	3,100,000.00
Earning from Abattoirs & Slaughter House	-	6,000,000.00	6,000,000.00	6,000,000.00
Earning from Transport Service	-	5,000,000.00	5,000,000.00	5,000,000.00
Earning from Industrial Undertaking	86,000.00	500,000.00	500,000.00	414,000.00
Earning from Tractor Hiring	-	1,400,000.00	1,400,000.00	1,400,000.00
Total	86,000.00	56,000,000.00	56,000,000.00	55,914,000.00
RENT ON LOCAL GOVT. BUILDING GENERAL				
Rent on Government Quarters	-	1,600,000.00	1,600,000.00	1,600,000.00
Rent on Government Buildings	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	-	2,600,000.00	2,600,000.00	2,600,000.00
RENT ON LAND & OTHERS GENERAL				
Rent on Government Land	-	850,000.00	850,000.00	850,000.00
Tenement Rate	-	800,000.00	800,000.00	800,000.00
Ground Rent	-	15,000,000.00	15,000,000.00	15,000,000.00
Total	-	16,650,000.00	16,650,000.00	16,650,000.00
INVESTMENT INCOME				
Dividend Received	-	6,610,000.00	6,610,000.00	6,610,000.00
Other Investment Income	-	1,500,000.00	1,500,000.00	1,500,000.00
Total	-	8,110,000.00	8,110,000.00	8,110,000.00

MONGUNO LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
OTHER RECIEPT				
VAT	296,046,375.03	-	-	(296,046,375.03)
PPT	3,410,113.85	-	-	(3,410,113.85)
Excess Bank Chgarges	3,597,371.80	-	-	(3,597,371.80)
Excess Crude	2,548,796.37	-	-	(2,548,796.37)
Forex Equalisation	38,748,964.80	-	-	(38,748,964.80)
Additional Fund From NNPC	2,393,605.22	-	-	(2,393,605.22)
Exchange Difference	8,888,561.52	-	-	(8,888,561.52)
Exchange Gain	5,813,753.50	-	-	(5,813,753.50)
Total	361,447,542.09	-	-	(361,447,542.09)

SCHEDULE OF JACC, PERSONNEL & OVERHEAD EXPENDITURE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
STATUTORY DEDUCTIONS				
3% Emirate Council	40,356,206.15	-	-	(40,356,206.15)
0.5% L.G. Audit	6,143,216.62	-	-	(6,143,216.62)
7% of L.E.A. Pri. Sch. Teachers Pen. Plus	20,438,331.12	-	-	(20,438,331.12)
Local Govt Pension	28,887,219.78	-	-	(28,887,219.78)
Total	95,824,973.67	-	-	(95,824,973.67)
INTERVENTION FUNDING				
Contr. towards Funding of Primary Edu.	263,320,877.15	-	-	(263,320,877.15)
1% LGSC Training Fund	12,286,427.27	-	-	(12,286,427.27)
0.75% Admin Charges	9,214,824.95	-	-	(9,214,824.95)
5% Security	61,432,164.29	-	-	(61,432,164.29)
Total	346,254,293.66	-	-	(346,254,293.66)
MISCELLANEOUS DEDUCTIONS FUNDING				
Sererance Gratuity to Former LG Concillors	6,400,000.00	-	-	(6,400,000.00)
Contr. to Indigines Undergoing AFT	400,000.00	-	-	(400,000.00)
IFAD Climate Change A. C. Funding	2,500,000.00	-	-	(2,500,000.00)
Retainership NTA/BRTV	1,260,000.00	-	-	(1,260,000.00)
P/ment for Preparation of LGA's Annual Acct	1,000,000.00	-	-	(1,000,000.00)
Procurement of Firewood Food Items to IDPs	14,212,871.09	-	-	(14,212,871.09)
LGA's Hajj Fare	14,717,406.65	-	-	(14,717,406.65)
Purc. of Equipmts for SPHCA Biometric Data C	2,206,227.77	-	-	(2,206,227.77)
Provision of Essential Service	39,200,000.00	-	-	(39,200,000.00)
Workshop on Fiscal & Admin. Due Process	462,962.97	-	-	(462,962.97)
Diesel to Tractors for Farming Across LGA's	1,481,481.48	-	-	(1,481,481.48)
Gratuity to Local Edu. Authority Retiress	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retiress	9,259,259.26	-	-	(9,259,259.26)
WAEC/SSCE & NECO 2018/2019	2,982,870.00	-	-	(2,982,870.00)
Hotel Bills inrespects of Borno State Hotel	-	-	-	-
Production of Projects Calender 2018	680,000.00	-	-	(680,000.00)
Outstanding Liabilities	-	-	-	-
JNI Contribution	385,185.19	-	-	(385,185.19)
Total	106,407,523.67	-	-	(106,407,523.67)
OFFICE OF THE CHAIRMAN				
Salary	2,217,480.03	12,426,640.00	12,426,640.00	10,209,159.97
Elected & Appointed Officials Package	-	29,051,819.00	29,051,819.00	29,051,819.00
Local Travel & Transport: Training	-	3,000,000.00	3,000,000.00	3,000,000.00
Office Stationery/Computer Consumables	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of Office Furniture	270,000.00	3,000,000.00	3,000,000.00	2,730,000.00
Other Maintenance Services	-	2,000,000.00	2,000,000.00	2,000,000.00

MONGUNO LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Local Training	-	1,000,000.00	1,000,000.00	1,000,000.00
Security Vote (Including Operations)	1,475,000.00	10,000,000.00	10,000,000.00	8,525,000.00
Physical Security	4,080,000.00	50,000,000.00	50,000,000.00	45,920,000.00
Consultancy Services & Special Comm.	-	1,000,000.00	1,000,000.00	1,000,000.00
Local Government General Election	-	50,000,000.00	50,000,000.00	50,000,000.00
Entertainment & Official Hospitality	-	2,000,000.00	2,000,000.00	2,000,000.00
Miscellaneous Expenses	-	1,000,000.00	1,000,000.00	1,000,000.00
Contribution to National Population	-	100,000,000.00	100,000,000.00	100,000,000.00
Total	8,042,480.03	265,478,459.00	265,478,459.00	257,435,978.97
SECRETARY TO THE LOCAL GOVT.				
Salary	5,172,768.64	9,068,688.00	9,068,688.00	3,895,919.36
Local Travel & Transport: Training	-	2,000,000.00	2,000,000.00	2,000,000.00
Office Stationery/Computer Consumables	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of Office Furniture	-	1,000,000.00	1,000,000.00	1,000,000.00
Entertainment & Official Hospitality	-	2,000,000.00	2,000,000.00	2,000,000.00
Miscellaneous Expenses	-	2,000,000.00	2,000,000.00	2,000,000.00
Total	5,172,768.64	17,068,688.00	17,068,688.00	11,895,919.36
THE COUNCIL				
Salary	860,000.00	76,101,577.00	76,101,577.00	75,241,577.00
Local Travel & Transport: Training	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of M/Veh./Transport Equip.	-	6,000,000.00	6,000,000.00	6,000,000.00
Maintenance of Office Furniture	-	3,000,000.00	3,000,000.00	3,000,000.00
Refreshment & Meals	-	1,000,000.00	1,000,000.00	1,000,000.00
Entertainment & Official Hospitality	-	2,000,000.00	2,000,000.00	2,000,000.00
Miscellaneous Expenses	-	2,000,000.00	2,000,000.00	2,000,000.00
Total	860,000.00	91,101,577.00	91,101,577.00	90,241,577.00
ADMIN. & GENERAL SERVICE				
Salary	70,399,270.35	70,657,044.00	70,657,044.00	257,773.65
Local Travel & Transport: Training	7,360,451.23	2,000,000.00	2,000,000.00	(5,360,451.23)
Payment of Security General Allowances	-	2,000,000.00	2,000,000.00	2,000,000.00
Staff Welfare Scheme	2,000,000.00	2,000,000.00	2,000,000.00	-
Office Stationery/Computer Consumables	1,850,000.00	1,000,000.00	1,000,000.00	(850,000.00)
Maintenance of M/Veh./Transport Equip.	3,750,000.00	4,000,000.00	4,000,000.00	250,000.00
Maintenance of Office Furniture	70,000,000.00	1,000,000.00	1,000,000.00	(69,000,000.00)
Local Training	-	500,000.00	500,000.00	500,000.00
Entertainment & Official Hospitality	-	2,000,000.00	2,000,000.00	2,000,000.00
Miscellaneous Expenses	180,366,186.09	4,000,000.00	4,000,000.00	(176,366,186.09)
Contribution to Pension Fund	7,586,000.00	59,916,182.00	59,916,182.00	52,330,182.00
Total	343,311,907.67	149,073,226.00	149,073,226.00	(194,238,681.67)
BUDGET, PLAN, RESEARCH & STAT.				
Salary	16,437,948.46	3,293,092.00	3,293,092.00	(13,144,856.46)
Local Travel & Transport: Training	121,140.19	1,000,000.00	1,000,000.00	878,859.81
Office Stationery/Computer Consumables	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Computer system Accessories	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of M/Veh./Transport Equip.	-	3,000,000.00	3,000,000.00	3,000,000.00
Maintenance of Office Furniture	-	500,000.00	500,000.00	500,000.00
Local Training	-	1,000,000.00	1,000,000.00	1,000,000.00
Conference, Seminars & Special Comm.	-	500,000.00	500,000.00	500,000.00
Consulting Service & Special Committee	-	500,000.00	500,000.00	500,000.00
Refreshments & Meals	-	1,000,000.00	1,000,000.00	1,000,000.00
Budget Preparation Expenses	-	500,000.00	500,000.00	500,000.00
Miscellaneous Expenses	-	2,000,000.00	2,000,000.00	2,000,000.00
Total	16,559,088.65	15,293,092.00	15,293,092.00	(1,265,996.65)

MONGUNO LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
EDUCATION & SOCIAL DEVELOPMENT				
Salary	1,839,705.43	34,073,676.00	34,073,676.00	32,233,970.57
Local Travel & Transport: Training	-	1,000,000.00	1,000,000.00	1,000,000.00
NYSC Allowances	-	1,000,000.00	1,000,000.00	1,000,000.00
Office Stationery/Computer Consumables	-	1,000,000.00	1,000,000.00	1,000,000.00
Sustain of Mass Literacy Programme	-	1,000,000.00	1,000,000.00	1,000,000.00
Conference, Seminar & Workshops	60,000.00	1,000,000.00	1,000,000.00	940,000.00
Maintenance of Office Furniture	-	1,000,000.00	1,000,000.00	1,000,000.00
Rural Women & Youth Empowerment	-	1,000,000.00	1,000,000.00	1,000,000.00
Carnival & Festivities	-	1,000,000.00	1,000,000.00	1,000,000.00
Entertainment & Official Hospitality	-	1,000,000.00	1,000,000.00	1,000,000.00
Rehabilitation of People With Disability	-	500,000.00	500,000.00	500,000.00
Provision of Service Materials	-	1,000,000.00	1,000,000.00	1,000,000.00
Miscellaneous Expenses	50,000.00	2,000,000.00	2,000,000.00	1,950,000.00
Total	1,949,705.43	46,573,676.00	46,573,676.00	44,623,970.57
TRADITIONAL OFFICE				
Salary	1,391,014.89	26,910,796.00	26,910,796.00	25,519,781.11
Local Travel & Transport: Training	-	1,000,000.00	1,000,000.00	1,000,000.00
Allowance of Traditional Office Holders	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of M/Veh./Transport Equip.	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of Office Furniture	-	500,000.00	500,000.00	500,000.00
Consulting Service & Special Committee	-	500,000.00	500,000.00	500,000.00
Total	1,391,014.89	30,910,796.00	30,910,796.00	29,519,781.11
AGRIC & NATURAL RESOURCES				
Salary	93,448,164.85	185,588,771.00	185,588,771.00	92,140,606.15
Local Travel & Transport: Training	-	1,500,000.00	1,500,000.00	1,500,000.00
Office Stationery/Computer Consumables	-	500,000.00	500,000.00	500,000.00
Printing of Non Security Document	-	500,000.00	500,000.00	500,000.00
Purchase of Veterinary Drugs	-	3,000,000.00	3,000,000.00	3,000,000.00
Maintenance of M/Veh./Transport Equip.	500,000.00	1,000,000.00	1,000,000.00	500,000.00
Maintenance of Office Furniture	-	1,000,000.00	1,000,000.00	1,000,000.00
Supply of Agric Equipment	-	1,000,000.00	1,000,000.00	1,000,000.00
Local Training	-	300,000.00	300,000.00	300,000.00
Trade Fair Exhibition & Show	-	200,000.00	200,000.00	200,000.00
Entertainment & Hospitality	-	500,000.00	500,000.00	500,000.00
Provision of Service Materials	-	1,000,000.00	1,000,000.00	1,000,000.00
Transport & Handling of Fertilizer	-	500,000.00	500,000.00	500,000.00
Tree Planting Campaign	-	1,000,000.00	1,000,000.00	1,000,000.00
Other Transport Equipment & Fuel Cost	-	5,000,000.00	5,000,000.00	5,000,000.00
Control of Animal Disease	-	3,000,000.00	3,000,000.00	3,000,000.00
Promotion of Fruit & Economic Trees	-	2,000,000.00	2,000,000.00	2,000,000.00
Assistance to Fadama Programme	-	1,000,000.00	1,000,000.00	1,000,000.00
Promotion of Animal Feed Production	1,000,000.00	5,000,000.00	5,000,000.00	4,000,000.00
Enil of Hand Craft & W. Econ Dev. Act.	-	1,000,000.00	1,000,000.00	1,000,000.00
Exp. Of Nat. Spec. Prog. For Ford Sec.	-	200,000.00	200,000.00	200,000.00
Repairs of Tractors	-	2,000,000.00	2,000,000.00	2,000,000.00
Clearing & Fumigation Services	-	200,000.00	200,000.00	200,000.00
Purchase of Pesticides	3,500,000.00	6,000,000.00	6,000,000.00	2,500,000.00
Purchase of Home Economic Equipment	-	1,500,000.00	1,500,000.00	1,500,000.00
Control of Keeping Animals	-	500,000.00	500,000.00	500,000.00
Staff Welfare Scheme	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Forestry Material & Equipment	-	4,000,000.00	4,000,000.00	4,000,000.00
Sundry Expenses	-	1,000,000.00	1,000,000.00	1,000,000.00
Miscellaneous Expenses	-	3,000,000.00	3,000,000.00	3,000,000.00
Total	98,448,164.85	233,988,771.00	233,988,771.00	135,540,606.15

MONGUNO LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
FINANCE & SUPPLY				
Salary	62,936,362.71	116,963,838.00	116,963,838.00	54,027,475.29
Local Travel & Transport: Training	270,000.00	1,000,000.00	1,000,000.00	730,000.00
Office Stationery/Computer Consumables	-	2,000,000.00	2,000,000.00	2,000,000.00
Maintenance of M/Veh./Transport Equipt.	195,000.00	500,000.00	500,000.00	305,000.00
Maintenance of Office Furniture	-	500,000.00	500,000.00	500,000.00
Bank Charges (Other Than Interest)	1,908,000.00	500,000.00	500,000.00	(1,408,000.00)
Refreshment & Meals	-	500,000.00	500,000.00	500,000.00
Settlement of Liabilities	-	500,000.00	500,000.00	500,000.00
Provision of Services Materials	132,800.00	500,000.00	500,000.00	367,200.00
Miscellaneous Expenses	1,155,000.00	20,000.00	20,000.00	(1,135,000.00)
Total	66,597,162.71	122,983,838.00	122,983,838.00	56,386,675.29
PRIMARY HEALTH CARE				
Salary	171,053,152.22	204,696,096.00	204,696,096.00	33,642,943.78
Local Travel & Transport: Training	-	1,500,000.00	1,500,000.00	1,500,000.00
Control of D/Vomiting	1,600,000.00	20,000,000.00	20,000,000.00	18,400,000.00
Purchase of Medical & Clinic Equipment	-	1,000,000.00	1,000,000.00	1,000,000.00
HIV/AIDS & Diabetes Test Kits	-	1,000,000.00	1,000,000.00	1,000,000.00
Cold Chain Materials	-	2,000,000.00	2,000,000.00	2,000,000.00
Maintenance of M/Veh./Transport Equipt.	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of Office Furniture	-	1,000,000.00	1,000,000.00	1,000,000.00
Polio Immunization Days	-	7,000,000.00	7,000,000.00	7,000,000.00
TBL & Leprosy Control	-	1,000,000.00	1,000,000.00	1,000,000.00
Primary Ear & Eye Care	-	1,000,000.00	1,000,000.00	1,000,000.00
Medical Assistance	-	500,000.00	500,000.00	500,000.00
Roll Back Malaria	-	10,000,000.00	10,000,000.00	10,000,000.00
Integrated Maternal Child Health	-	2,000,000.00	2,000,000.00	2,000,000.00
Sanitation Exercise	-	3,000,000.00	3,000,000.00	3,000,000.00
Routen Immunization	-	4,000,000.00	4,000,000.00	4,000,000.00
Disease Surveillance	3,600,000.00	7,000,000.00	7,000,000.00	3,400,000.00
Emergency Pre. & Response to Edidemic	-	3,000,000.00	3,000,000.00	3,000,000.00
Total	176,253,152.22	270,696,096.00	270,696,096.00	94,442,943.78
WORKS TRANSPORT & HOUSING				
Salary	63,320,580.24	129,512,957.00	129,512,957.00	66,192,376.76
Local Travel & Transport: Training	-	500,000.00	500,000.00	500,000.00
Payment of Driver Allowance	-	300,000.00	300,000.00	300,000.00
Staff Welfare Scheme	-	800,000.00	800,000.00	800,000.00
Office Stationery/Computer Consumables	-	500,000.00	500,000.00	500,000.00
Maintenance of M/Veh./Transport Equipt.	-	700,000.00	700,000.00	700,000.00
Maintenance of Office Furniture	-	500,000.00	500,000.00	500,000.00
Maintenance of Office Equipt.	-	1,000,000.00	1,000,000.00	1,000,000.00
Minor Road Maintenance	-	500,000.00	500,000.00	500,000.00
Maintenance of Public Stand & Pipes	-	300,000.00	300,000.00	300,000.00
Maintenance of Boreholes	2,000,000.00	1,500,000.00	1,500,000.00	(500,000.00)
Maintenance of Drainage	-	3,000,000.00	3,000,000.00	3,000,000.00
Opening of Blocked Culverts	-	2,000,000.00	2,000,000.00	2,000,000.00
Repairs of Vandalise Electric Poles	-	2,000,000.00	2,000,000.00	2,000,000.00
Bush clearing Along Highways	-	2,000,000.00	2,000,000.00	2,000,000.00
Local Training	-	300,000.00	300,000.00	300,000.00
Staff Development	-	300,000.00	300,000.00	300,000.00
Office Rent	-	1,000,000.00	1,000,000.00	1,000,000.00
Resident Rent	-	500,000.00	500,000.00	500,000.00
Valuation of Properties	-	200,000.00	200,000.00	200,000.00
Surveying Services	-	1,000,000.00	1,000,000.00	1,000,000.00
Consultancy Services & Special Comm.	-	1,000,000.00	1,000,000.00	1,000,000.00
Motor Vehicle Fuel Cost	-	1,000,000.00	1,000,000.00	1,000,000.00

MONGUNO LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Plant Generator Fuel Cost	-	3,000,000.00	3,000,000.00	3,000,000.00
Sundry Expenses	-	1,500,000.00	1,500,000.00	1,500,000.00
Monitoring & Evaluation	-	300,000.00	300,000.00	300,000.00
Entertainment & Official Hospitality	-	300,000.00	300,000.00	300,000.00
Provision of Service Materials	-	2,000,000.00	2,000,000.00	2,000,000.00
Miscellaneous Expenses	103,500,000.00	3,000,000.00	3,000,000.00	(100,500,000.00)
Total	168,820,580.24	160,512,957.00	160,512,957.00	(8,307,623.24)

SCHEDULE OF JACC AND CAPITAL EXPENDITURE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
JACC DEDUCTION				
5% Stabilization	26,904,137.45	-	-	(26,904,137.45)
20% LG Joint Development Programme	224,928,665.17	-	-	(224,928,665.17)
Rehabilitation of Federal Highway	-	-	-	-
Total Diff with JAAC	251,832,802.62	-	-	(251,832,802.62)
ADMIN & GENERAL SERVICES				
Purchase of Motor Vehicle	2,000,000.00	10,000,000.00	10,000,000.00	8,000,000.00
Construction & Provision of Office Building	-	2,000,000.00	2,000,000.00	2,000,000.00
Rehabilitation & Repairs of Office Building	-	2,000,000.00	2,000,000.00	2,000,000.00
Renovation of Residential Building	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	2,000,000.00	19,000,000.00	19,000,000.00	17,000,000.00
EDUCATION & SOCIAL DEVELOPMENT				
Rehabilitation & Repairs of Schools	-	15,000,000.00	15,000,000.00	15,000,000.00
Construction & Provision of Primary Sch.	-	7,000,000.00	7,000,000.00	7,000,000.00
Purchase of Class Room Furniture	-	15,000,000.00	15,000,000.00	15,000,000.00
Purchase of Teachers L/Equipment	-	5,000,000.00	5,000,000.00	5,000,000.00
Construction & Provision of Public Toilet	-	6,000,000.00	6,000,000.00	6,000,000.00
Total	-	48,000,000.00	48,000,000.00	48,000,000.00
POVERTY ALLEVIATION PROGRAMME				
Poverty Alleviation Programme	-	150,000,000.00	150,000,000.00	150,000,000.00
Sundry Expenses	-	50,000,000.00	50,000,000.00	50,000,000.00
Total	-	200,000,000.00	200,000,000.00	200,000,000.00
AGRIC & NATURAL RESOURCES				
Purchase of Farming Inputs	-	2,000,000.00	2,000,000.00	2,000,000.00
Counter Funding Toward FADAMA	-	200,000.00	200,000.00	200,000.00
Construction & Provision of Slaughter Slaps	-	800,000.00	800,000.00	800,000.00
Construction & Provision of Fish Pond	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Agric Equipment	-	1,500,000.00	1,500,000.00	1,500,000.00
Purchase of Office Furniture & Fittings	-	1,000,000.00	1,000,000.00	1,000,000.00
Provision of Fuel Plant EITree	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Agric Inputs	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Computers	-	200,000.00	200,000.00	200,000.00
Total	-	10,700,000.00	10,700,000.00	10,700,000.00
FINANCE & SUPPLY				
Purchase of Motor Vehicle	-	38,000,000.00	38,000,000.00	38,000,000.00
Purchase of Computer	-	2,000,000.00	2,000,000.00	2,000,000.00
Construction of Abbotoir	-	2,000,000.00	2,000,000.00	2,000,000.00
Rehabilitation & Repairs of Office Building	-	3,000,000.00	3,000,000.00	3,000,000.00
Rehabilitation & Provision of Markets	-	4,000,000.00	4,000,000.00	4,000,000.00
Rehabilitation & Repairs of Market Stall	17,000,000.00	10,000,000.00	10,000,000.00	(7,000,000.00)

MONGUNO LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Construction & Provision of Shops	8,000,000.00	5,000,000.00	5,000,000.00	(3,000,000.00)
Purchase of Security Safe	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Property Cabinet	-	2,000,000.00	2,000,000.00	2,000,000.00
Total	25,000,000.00	68,000,000.00	68,000,000.00	43,000,000.00
PRIMARY HEALTH CARE				
Health Center	-	3,000,000.00	3,000,000.00	3,000,000.00
Purchase of Medical & Clinic Equipment	-	3,000,000.00	3,000,000.00	3,000,000.00
Provision of Health Medical Equipment	-	1,000,000.00	1,000,000.00	1,000,000.00
Rehabilitation & Repairs of Health Clinic	-	3,000,000.00	3,000,000.00	3,000,000.00
Purchase of Labrotory Equipment	-	4,000,000.00	4,000,000.00	4,000,000.00
Purchase of Medical Test Kits	-	500,000.00	500,000.00	500,000.00
Rehabilitation & Repairs of Facilities	-	2,000,000.00	2,000,000.00	2,000,000.00
Refuse Clllect & Disposal	-	2,000,000.00	2,000,000.00	2,000,000.00
Health Care Services	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Power Generating Set	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	-	20,500,000.00	20,500,000.00	20,500,000.00
WORKS TRANSPORT & HOUSING				
Construction & Provision of Office Building	20,450,000.00	10,000,000.00	10,000,000.00	(10,450,000.00)
Rehabilitation & Repairs of Residential Build.	8,180,000.00	10,000,000.00	10,000,000.00	1,820,000.00
Construction & Provision of Rural Electricity	-	2,500,000.00	2,500,000.00	2,500,000.00
Construction & Provision of Culvate	-	1,000,000.00	1,000,000.00	1,000,000.00
Rehabilitation & Repairs of Water Facilities	-	2,500,000.00	2,500,000.00	2,500,000.00
Construction & Provision of Boreholes	5,055,000.00	6,000,000.00	6,000,000.00	945,000.00
Construction of Feeder Road	27,045,000.00	50,000,000.00	50,000,000.00	22,955,000.00
Land Compensation	-	10,000,000.00	10,000,000.00	10,000,000.00
Construction & Provision of Water Facilities	9,310,768.64	5,000,000.00	5,000,000.00	(4,310,768.64)
Purchase of Motor Vehicle	-	3,000,000.00	3,000,000.00	3,000,000.00
Purchase of Office Furniture	-	1,000,000.00	1,000,000.00	1,000,000.00
Streait Light	-	3,000,000.00	3,000,000.00	3,000,000.00
Construction & Provision of Tube Well	-	3,500,000.00	3,500,000.00	3,500,000.00
Total	70,040,768.64	107,500,000.00	107,500,000.00	37,459,231.36



BORNO STATE OF NIGERIA

**NGALA
LOCAL GOVERNMENT COUNCIL**

■ ANNUAL FINANCIAL STATEMENT ■

FOR THE YEAR ENDED

31ST DECEMBER, 2018.

NGALA LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 1
CASHFLOW STATEMENT

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
From Operation:			
RECIEPT:			
Statutory Allocation FAAC		1,684,922,059.19	803,633,922.03
Value Added Tax		-	-
Sub Total		1,684,922,059.19	803,633,922.03
Internal Generated Revenue			
Internal Generated Revenue	3	-	417,875.25
OTHER RECIEPT:	4		
VAT		424,709,058.52	-
PPT		3,900,040.80	-
Excess Bank Chgarges		4,114,201.90	-
Excess Crude		2,914,978.88	-
Forex Equalisation		44,338,855.35	-
Additional Fund From NNPC		2,737,491.60	-
Exchange Difference		10,165,570.47	-
Exchange Gain		6,649,008.48	-
Sub Total		499,529,206.00	-
Total Receipts		2,184,451,265.19	804,051,797.28
PAYMENTS:			
STATUTORY DEDUCTIONS	5		
3% Emirate Council		50,547,661.79	-
0.5% L.G. Audit		8,424,610.30	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus		20,079,279.24	-
Local Govt Pension		43,858,347.87	-
Sub-Total		122,909,899.20	-
INTERVENTION FUNDING	6		
Contribution towards Fundingof Primary Edu.		224,984,649.12	-
1% LGSC Training Fund		16,849,220.60	-
0.75% Admin Charges		12,636,915.45	-
5% Security		84,246,102.97	-
Sub-Total		338,716,888.14	-
MISCELLANEOUS DEDUCTIONS FUNDING	7		
Sererance Gratuity to Former LG Concillors		7,200,000.00	-
Contr. to Indigines Undergoing Armed Forces Training		400,000.00	-
IFAD Climate Change Adaptation Counterpart Funding		-	-
Retainership NTA/BRTV		1,260,000.00	-
Payment for Preparation of LGA's Annual Account		2,000,000.00	-
Procurement of Firewood, Food Items to IDPs		28,800,855.90	-
LGA's Hajj Fare		14,717,406.65	-
Purc. of Equipts for SPHCA Biometric Data Capture		2,206,227.77	-
Provision of Essential Service		12,000,000.00	-
Workshop on Fiscal & Admin. Due Process		462,962.96	-
Diesel to Tractors for Farming Across LGA's		1,481,481.48	-
Gratuity to Local Edu. Authority Retiress		9,259,259.26	-
Gratuity to Local Government Retiress		9,259,259.26	-

NGALA LOCAL GOVERNMENT OF BORNO STATE

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
WAEC/SSCE & NECO 2018/2019		2,937,330.00	-
Hotel Bills inrespects of Borno State Hotel		1,600,000.00	-
Production of Projects Calender 2018		680,000.00	-
Outstanding Liabilities		-	-
JNI Contribution		385,185.19	-
Sub-Total		94,649,968.47	-
Personnel Emoluments:	8	596,895,766.58	611,284,366.61
Overhead Cost	9	385,556,558.79	87,577,484.00
Sub-Total		982,452,325.37	698,861,850.61
Total Payments		1,538,729,081.18	698,861,850.61
Cash Flow From Operations		645,722,184.01	105,189,946.67
CASH FLOW FROM INVESTMENT:			
Phurchase/Contruccion of Assest	10	201,939,000.00	105,237,700.00
Phurchase of Fin. Market Intrument		-	-
Total Cash Flow From Investment		201,939,000.00	105,237,700.00
CASH FLOW FROM FINANCING:			
Increase/Decrease in Cash		79,600.29	(47,753.33)
Opening Cash Balance		-	82,110.03
Closing Cash Balance	11	79,600.29	34,356.70

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
ASSESTS:			
Advances	12	79,600.29	34,356.70
Investments	13	6,433,040.54	6,433,040.54
Treasuries & Banks	14	209,747,237.49	209,747,237.49
Total Assests		216,259,878.32	216,214,634.73
PUBLIC FUND & LIABILITIES:			
Consolidated Revenue Fund	15	79,600.29	34,356.70
Other Fund - Investment Fund		168,748,641.07	168,748,641.07
Total Public Fund		168,828,241.36	168,782,997.77
Deposits	16	47,431,636.96	47,431,636.96
Total Liabilities		47,431,636.96	47,431,636.96
Public Fund + Liabilities		216,259,878.32	216,214,634.73

STATEMENT NO. 3
CONSOLIDATED REVENUE FUND

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Opening Balance (a)		34,356.70	-	-	34,356.70
Add: REVENUE (INCOME) (b)					
S/Allocation from Federal Govt.	13	1,684,922,059.19	1,748,371,596.72	1,365,704,089.00	63,449,537.53
S/Allocation from State Govt.		-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT		-	389,577,546.00	389,579,546.00	389,577,546.00
Sub Total		1,684,922,059.19	2,337,949,142.72	1,955,283,635.00	653,027,083.53
Personal Taxes	14	-	39,000,000.00	39,000,000.00	39,000,000.00
Licence General	15	-	11,855,000.00	11,855,000.00	11,855,000.00
Fees General	16	-	16,810,000.00	16,810,000.00	16,810,000.00
Sales General	17	-	20,000,000.00	20,000,000.00	20,000,000.00
Earning General	18	-	23,455,000.00	23,455,000.00	23,455,000.00
Rent on Local Govt. Building	19	-	605,000.00	605,000.00	605,000.00
Rent on Land & Others	20	-	1,000,000.00	1,000,000.00	1,000,000.00
Domestic Grant	21	-	1,000,000.00	1,000,000.00	1,000,000.00
Total Revenue (Income) (b)		1,684,922,059.19	2,451,474,142.72	2,068,808,635.00	766,552,083.53
Other Receipt (c)	29				
VAT		424,709,058.52	-	-	(424,709,058.52)
PPT		3,900,040.80	-	-	(3,900,040.80)
Excess Bank Chgarges		4,114,201.90	-	-	(4,114,201.90)
Excess Crude		2,914,978.88	-	-	(2,914,978.88)
Forex Equalisation		44,338,855.35	-	-	(44,338,855.35)
Additional Fund From NNPC		2,737,491.60	-	-	(2,737,491.60)
Exchange Difference		10,165,570.47	-	-	(10,165,570.47)
Exchange Gain		6,649,008.48	-	-	(6,649,008.48)
Sub Total		499,529,206.00	-	-	(499,529,206.00)
Total Funds Available (a+b+c)		2,184,485,621.89	2,451,474,142.72	2,068,808,635.00	266,988,520.83
Less: EXPENDITURE					
STATUTORY DEDUCTIONS	30				
3% Emirate Council		50,547,661.79	-	-	(50,547,661.79)
0.5% L.G. Audit		8,424,610.30	-	-	(8,424,610.30)
7% of L.E.A. Pri. Sch. Teachers Pension Plus		20,079,279.24	-	-	(20,079,279.24)
7% Local Govt Pension		43,858,347.87	-	-	(43,858,347.87)
Sub-Total		122,909,899.20	-	-	(122,909,899.20)
INTERVENTION FUNDING	31				
Contribution towards Funding of Primary Edu.		224,984,649.12	-	-	(224,984,649.12)
1% LGSC Training Fund		16,849,220.60	-	-	(16,849,220.60)
0.75% Admin Charges		12,636,915.45	-	-	(12,636,915.45)
5% Security		84,246,102.97	-	-	(84,246,102.97)
Sub-Total		338,716,888.14	-	-	(338,716,888.14)
MISCELLANEOUS DEDUCTIONS FUNDING	32				
Serance Gratuity to Former LG Concillors		7,200,000.00	-	-	(7,200,000.00)
Contr. to Indigines Undergoing Armed Forces Training		400,000.00	-	-	(400,000.00)
IFAD Climate Change Adaptation Counterpart Funding		-	-	-	-
JNI Contribution		1,260,000.00	-	-	(1,260,000.00)
Retainership NTA/BRTV		2,000,000.00	-	-	(2,000,000.00)
Payment for Preparation of LGA's Annual Account		28,800,855.90	-	-	(28,800,855.90)
Procurement of Firewood, Food Items to IDPs		14,717,406.65	-	-	(14,717,406.65)
LGA's Hajj Fare		2,206,227.77	-	-	(2,206,227.77)
Purc. of Equipts for SPHCA Biometric Data Capture		12,000,000.00	-	-	(12,000,000.00)
Provision of Essential Service		462,962.96	-	-	(462,962.96)
Workshop on Fiscal & Admin. Due Process		1,481,481.48	-	-	(1,481,481.48)
Diesel to Tractors for Farming Across LGA's		9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Edu. Authority Retirees		9,259,259.26	-	-	(9,259,259.26)

NGALA LOCAL GOVERNMENT OF BORNO STATE

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Gratuity to Local Government Retirees		2,937,330.00	-	-	(2,937,330.00)
WAEC/SSCE & NECO 2018/2019		1,600,000.00	-	-	(1,600,000.00)
Hotel Bills in respects of Borno State Hotel		680,000.00	-	-	(680,000.00)
Production of Projects Calender 2018		-	-	-	-
Outstanding Liabilities		385,185.19	-	-	(385,185.19)
Logistics		-	-	-	-
Sub-Total		94,649,968.47	-	-	(94,649,968.47)
Personnel Cost	22	596,895,766.58	664,045,335.00	664,045,335.00	67,149,568.42
Overhead Cost	23	385,556,558.79	438,000,000.00	438,000,000.00	52,443,441.21
Sub-Total		982,452,325.37	1,102,045,335.00	1,102,045,335.00	119,593,009.63
Total Expenditure		1,538,729,081.18	1,102,045,335.00	1,102,045,335.00	(436,683,746.18)
Operating Fund B/4 Transfer		202,018,600.29	3,562,686,566.19	966,763,300.00	3,360,667,965.90

APPROPRIATION TRANSFERS

Transfer to Capital Dev. Fund		201,939,000.00	956,340,000.00	956,340,000.00	754,401,000.00
Total Appropriation		201,939,000.00	956,340,000.00	956,340,000.00	754,401,000.00
Closing Balance		79,600.29	2,606,346,566.19	10,423,300.00	2,606,266,965.90

STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Add: Capital Receipts					
Value Added Tax		-	389,579,546.00	389,579,546.00	389,579,546.00
Transfer From CRF		201,939,000.00	956,340,000.00	956,340,000.00	754,401,000.00
Total Capital Receipts		201,939,000.00	1,345,919,546.00	1,345,919,546.00	1,143,980,546.00
Total Capital Funds Available		201,939,000.00	1,345,919,546.00	1,345,919,546.00	1,143,980,546.00
Less: Capital Expenditure					
JACC Deduction					
5% Stabilization		33,413,909.47	-	-	(33,413,909.47)
20% LG Joint Development Programme		336,984,411.85	-	-	(336,984,411.85)
Rehabilitation of Federal Highway		-	-	-	-
Sub-Total DIFF. WITH JAAC		370,398,321.32	-	-	(370,398,321.32)
Administrative					
Admin & General Services	24	201,939,000.00	497,150,000.00	497,150,000.00	295,211,000.00
Sub-Total		201,939,000.00	497,150,000.00	497,150,000.00	295,211,000.00
Economic					
Agric & Natural Resources	25	-	41,345,000.00	41,345,000.00	41,345,000.00
Finance & Supply	26	-	110,000,000.00	110,000,000.00	110,000,000.00
Budget Plan Research & Stat.	27	-	16,000,000.00	16,000,000.00	16,000,000.00
Sub-Total		-	167,345,000.00	167,345,000.00	167,345,000.00
Reginal Development					
Works Transport & Housing	28	-	161,845,000.00	161,845,000.00	161,845,000.00
Sub-Total		-	161,845,000.00	161,845,000.00	161,845,000.00
Social					
Primary Health Care	29	-	70,000,000.00	70,000,000.00	70,000,000.00
Education	30	-	60,000,000.00	60,000,000.00	60,000,000.00
Sub-Total		-	130,000,000.00	130,000,000.00	70,000,000.00
Total Capital Expenditure		201,939,000.00	956,340,000.00	956,340,000.00	754,401,000.00

NGALA LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CASHFLOW STATEMENT

	ACTUAL 2018 N	ACTUAL 2017 N
Note 3 - Internal Generated Revenue		
Earning General	-	417,875.25
Total	-	417,875.25
Note 4 - Other Reciept		
VAT	424,709,058.52	-
PPT	3,900,040.80	-
Excess Bank Chgarges	4,114,201.90	-
Excess Crude	2,914,978.88	-
Forex Equalisation	44,338,855.35	-
Additional Fund From NNPC	2,737,491.60	-
Exchange Difference	10,165,570.47	-
Exchange Gain	6,649,008.48	-
Total	499,529,206.00	-
Note 5 - Statutory Deductions		
3% Emirate Council	50,547,661.79	-
0.5% L.G. Audit	8,424,610.30	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus	20,079,279.24	-
Local Govt Pension	43,858,347.87	-
Total	122,909,899.20	-
Note 6 - Intervention Funding		
Contribution towards Fundingof Primary Edu.	224,984,649.12	-
1% LGSC Training Fund	16,849,220.60	-
0.75% Admin Charges	12,636,915.45	-
5% Security	84,246,102.97	-
Total	338,716,888.14	-
Note 7 - Miscellaneous Deductions Funding	7	
Sererance Gratuity to Former LG Concillors	7,200,000.00	-
Contr. to Indigines Undergoing Armed Forces Training	400,000.00	-
IFAD Climate Change Adaptation Counterpart Funding	-	-
Retainership NTA/BRTV	1,260,000.00	-
Payment for Preparation of LGA's Annual Account	2,000,000.00	-
Procurement of Firewood, Food Items to IDPs	28,800,855.90	-
LGA's Hajj Fare	14,717,406.65	-
Purc. of Equipts for SPHCA Biometric Data Capture	2,206,227.77	-
Provision of Essential Service	12,000,000.00	-
Workshop on Fiscal & Admin. Due Process	462,962.96	-
Diesel to Tractors for Farming Across LGA's	1,481,481.48	-
Gratuity to Local Edu. Authority Retiress	9,259,259.26	-
Gratuity to Local Government Retiress	9,259,259.26	-
WAEC/SSCE & NECO 2018/2019	2,937,330.00	-
Hotel Bills inrespects of Borno State Hotel	1,600,000.00	-
Production of Projects Calender 2018	680,000.00	-
Outstanding Liabilities	-	-
JNI Contribution	385,185.19	-
Total	94,649,968.47	-
Note 8 - Personnel Emoluments		
Office of the Chairman	16,390,023.76	50,466,754.69
Secretary to the Local Government	32,064,440.41	16,663,993.08

NGALA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ACTUAL 2017
	N	N
The Council	10,421,945.46	7,316,370.04
Adim & General Services	86,339,186.25	77,535,688.56
Agric & Natural Resources	123,144,005.44	120,756,887.88
Finance & Supply	83,630,246.06	74,372,824.76
Budget, Plan, Reserch & Statistic	8,400,184.94	-
Works Transport & Housing	82,790,148.27	87,610,944.00
Primary Health Care	141,544,751.67	166,429,938.88
Traditional Office	12,170,834.32	10,130,964.72
Total	596,895,766.58	611,286,383.61

Note 9 - Overhead Cost

Office of the Chairman	55,197,690.61	13,065,000.00
Office of the Secretary	21,001,000.00	1,800,000.00
The Council	15,976,455.91	-
Adim & General Services	156,079,400.00	20,840,884.00
Agric & Natural Resources	16,786,474.00	10,577,500.00
Finance & Supply	8,625,000.00	1,035,000.00
Budget, Plan, Reserch & Statistic	1,704,000.00	-
Works Transport & Housing	54,034,700.00	21,618,100.00
Primary Health Care	53,810,040.00	18,641,000.00
Traditional Office	2,341,798.27	-
Total	385,556,558.79	87,577,484.00

Note 10 - Advances

Personal advance:

NAME OF HOLDER	PURPOSE	BALANCE N
Mohammed Lawan	Car Loan	1,091.00
Alh. Lawan Dawud	" "	4,364.80
Usman Madi	" "	496.00
Alh. Gambo kotomi	" "	47.00
Kalli Geidam	" "	793.60
Mal Masta Gulumba	" "	4,166.00
Baba Shehu Tijjani	" "	694.60
Bukar Kolo Damboa	" "	8,606.00
Baba Tiri Gana	Bicycle Loan	149.00
Mal. Bukar Shettima	Car Loan	6,534.00
Alh. Mustapha Karube	" "	1,274.00
Banawu Lawan	" "	450.00
Haj. Bundi Bukar	" "	450.00
Kachallah U. Sandabe	Car Loan	16,702.86
Ballak Alh. Musa	" "	5,804.00
Alh. Modu Lamba Wulgo	Car Loan	8,094.40
Baba Gana Shugaba	" "	3,952.58
Bukar M. Bura	" "	1,501.64
Baba Kura Dikwama	" "	5,458.12
Modu Kagu Malah	Motorcycle Loan	2,216.29
Modu Bura	Motorcycle Loan	9.99
Baba Gana Bukar	Motorcycle Loan	2,216.20
Baba Gana Bukar	Motorcycle Loan	3,552.84
Bukar Kolo Dikwa	Bicycle Loan	369.41
Bukar Cholchol	" "	101.32
Bukar Abba Wulgo	" "	72.20
Bukar Bulama Mai	Car Loan	3,616.79
Mohammed Alh. Usman	" "	410.83

NGALA LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PURPOSE	BALANCE N
Usman A. Kaumi	" "	859.44
Haj. Tata Malah	" "	3,566.70
Mustapha Mustapha	Motorcycle Loan	2,198.05
Bukar Abba Kabir	Car Loan	1,304.68
Kale Bukar	" "	332.52
Kachallah Umara Gana	Motorcycle Loan	6,051.99
Ahmadu A. Dogo	Car Loan	1,986.45
Mr. Jibir Wakawa	" "	5,557.60
Aji Bukar Wulgo	Motorcycle Loan	320.82
Moh'd A. Abba Taimi	" "	908.50
Zainab Gambo	" "	3,000.00
Umar Hassan Gwoza	" "	5,882.20
Lawan Gana Gulumba	Car Loan	11,500.00
Suleiman Kolo	" "	6,517.94
Usman Abdullahi	" "	5,519.91
Alh. Zanna Adam	" "	8,050.00
Baba Gana Mustapha	Motorcycle Loan	888.27
Mustapha Hajjabe	Bicycle Loan	480.52
Moh'd Mustapha	Motorcycle Loan	1,366.60
Mal. Baba Kalli	Car Loan	3,219.52
Musa Abatcha Monguno	" "	2,566.02
Alh. Waziri Lawan	" "	3,220.03
Baba Gana Bawa	" "	3,616.49
Baba Alh. Kamfut	Motorcycle Loan	1,250.94
Haj. Fanna Goroma	" "	1,257.28
Mal. Baba Ali	" "	1,114.67
Zanna Abba Isa	" "	1,207.50
Mala Dikwama	" "	1,150.00
Modu Ali Ngala	" "	4,160.92
Muktar Zanna	Bicycle Loan	421.92
Adam Abiso	" "	460.24
Kachallah Mai Bukar	" "	518.45
Bukar Mustapha	" "	594.36
Mal. Idrissa Shuwa	" "	300.00
Abba Kura Suleiman	Repair of Bicycle	45.40
Mr. Micheal Yohanna	Motorcycle Loan	3,237.83
Tahiru M. Gujja	Bicycle Loan	2,304.60
Yarima Zanna	Bicycle Loan	1,504.24
Alh. Mustapha Makadama	Car Loan	7,280.07
Moh'd Tijjani I.	Motorcycle Loan	3,833.64
Zarami A. Koloma	" "	4,388.07
Liman Bukar	" "	4,153.00
Moh'd Abuna	" "	2,891.74
Marto Abande	Bicycle Loan	2,519.16
Moh'd A. Tijjani II.	Motorcycle Loan	8,419.35
Kolo Alh. Kaloma	" "	5,000.00
Musa M. Bulama	Motorcycle Loan	5,000.00
Makinta Ali	Bicycle Loan	37.56
Baba Kura Abba Kaza	Car Loan	11,500.00
Abba Kurama	Car Loan	2,692.00
Alh. Moh'd Karim	" "	716.50
Baba Kura Abba Kaza	House Loan	7,050.00
Abba Kurama	House Loan	246.08
Modu Mama Moshe	" "	244.80
Mal. Umar Suleiman	Motorcycle Loan	1,850.83
Alh. Zanna Adam	Repair of Bicycle	1,480.02
Alh. Mustapha Malabe	Car Loan	9,304.14
Alh. Gimba Yarima	" "	7,588.20

NGALA LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PURPOSE	BALANCE N
Moh'd Gaddum	House Loan	246.80
Abba Adam A. Musa	Car Loan	3,040.51
Alh, Gambo Kotomi	" "	9,200.00
Lamba A. Allimami	Motorcycle Loan	730.62
Baba Shehu Abatcha	Motorcycle Loan	8,433.35
Moh'd Hassan	Car Loan	11,991.96
Adam Kadir Gulumba	" "	7,666.70
Abdullahi Masaba	" "	4,920.66
Abba Liman	Motorcycle Loan	727.58
Musa Kano	" "	426.53
Adam Sara	Salary Advance	446.78
Asham Mai Ngalama	Motorcycle Loan	446.78
Kachalla Abubakar	" "	2,130.12
Aji Bukar Wulgo	Salary Advance	430.86
Baba Makit	" "	145.51
Mukail Lamba	Bicycle Loan	1,150.00
Umaru Buba	" "	1,073.36
Jidda Gamboru	" "	498.56
Adamu Mallam	Car Loan	892.80
Ahmed Lawan	" "	873.92
Abba Mai Sale	" "	9,508.24
Alh. Abba Yarima	House Loan	495.00
Kachallah Ibrahim	" "	396.00
Mal Kazama	Motorcycle Loan	630.00
Mal Allamin Kala	" "	3,254.41
Sundry Persons	Micro Scheme Loan	59,800,000.00
Sub - Total Personal Advance		60,137,590.26

Non Personal advance:

NAME OF HOLDER	PURPOSE	AMOUNT N
Baba Gana Mamman	Standing Imprest	30,000.00
Modu Ali Ngala	" "	50,000.00
Hajiya Amina Mohammed	" "	20,000.00
Alh. BukarJatobe	" "	10,000.00
Waziri Jibirin Tukur	" "	10,000.00
Waziri Jibirin Tukur	" "	10,000.00
Baba Alh. Kamfut	" "	10,000.00
Baba Alh. Kamfut	" "	10,000.00
Umar Mohammed	" "	10,000.00
Musa Garba Sarki	" "	10,000.00
Kachallah U. Sandabe	" "	10,000.00
Kachallah K. Kaigama	" "	10,000.00
Abubakar Mala Ali	" "	10,000.00
Modu Magumeri	" "	10,000.00
Abatcha Kaumi	" "	10,000.00
Mohammed Mama Bukar	" "	10,000.00
Hajiya Habiba Danna	Standing Imprest	10,000.00
Ali Gambo Duji	" "	10,000.00
Hajiya Habiba Danna	" "	20,000.00
Mohammed Umar	" "	5,000.00
Buba Alh. Tijani	" "	5,000.00
Kachalla Abubakar	" "	5,000.00
Zanna Kaltumi	" "	5,000.00
Bukar Maina Ngala	Standing Imprest	5,000.00
Alh. Gana Grema	" "	5,000.00
Shehu Maina Ajir	" "	5,000.00
Mohammed Ishaku	" "	5,000.00
Arkwayami Alhaji	" "	5,000.00

NGALA LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PURPOSE	AMOUNT N
Modibo Ali	Standing Imprest	5,000.00
Abba Alh. Galadima	Special Imprest	250,000.00
Bukar Maina Ngala	" "	7,500.00
Mohammed Umar	" "	220,000.00
Baba Gana Mamman	" "	68,000.00
Alh. Bukar Jatobe	Standing Imprest	50,000.00
Kwaja Bukar	" "	50,000.00
Goni Ahmed	" "	50,000.00
Abdullahi M. Gana	" "	45,500.00
Hajija Amina Gana	" "	20,000.00
Hajija Amina Gana	Standing Imprest	20,000.00
Baba Gana Mamman	" "	30,000.00
Abdulkadir Abubakar	" "	10,000.00
Abdullahi M. Gana	" "	20,000.00
Ya Amina Baba Mai	" "	10,000.00
Umar Mohammed	Standing Imprest	10,000.00
Baba Alh. Kamfut	" "	10,000.00
Baba Alh. Kamfut	" "	20,000.00
Musa Garba Sarki	" "	10,000.00
Modu Magumeri	" "	10,000.00
Alh. Bukar Jatobe	" "	10,000.00
Mohammed Umar	" "	10,000.00
Ali Gambo Duji	" "	5,000.00
Bukar Maina Ngala	Standing Imprest	5,000.00
Mohammed Ishaku	" "	5,000.00
Baba W. Usman	Standing Imprest	30,000.00
Alh. Bukar Jatobe	" "	5,000.00
Modu Ali Ngala	Special Imprest	456,000.00
Baba Gana Bawa	" "	400,000.00
Mohammed Tella Ngadum	Standing Imprest	10,000.00
Mohammed Alh. Sale	" "	10,000.00
Musa Ma'aji	Special Imprest	1,129,000.00
Modu Ali Ngala	" "	600,000.00
Baba W. Usman	" "	400,000.00
Baba W. Usman	" "	308,000.00
Baba W. Usman	" "	292,000.00
Bukar Maina Ngala	" "	290,000.00
Zanna Kaltumi	" "	77,000.00
Lamba A. Alimami	" "	1,050,000.00
Zanna Mohammed Tijjani	" "	60,000.00
Mallam Gana Abubakar	" "	10,000.00
Modu Gana Ngala	" "	125,000.00
Baba W. Usman	Special Imprest	150,000.00
Modu Gana Ngala	Special Imprest	200,000.00
Arkwayami Alhaji	" "	300,000.00
Modu Gana Ngala	" "	286,000.00
Modu Gana Ngala	" "	286,000.00
Mohammed A. Abba	" "	40,000.00
Mohammed A. Abba	" "	80,000.00
Mohammed A. Abba	" "	80,000.00
Ahmed Arkwayami	" "	135,000.00
Baba W. Usman	" "	250,000.00
Mohammed A. Abba	" "	250,000.00
Modu Usman Ngala	" "	110,000.00
Modu Usman Ngala	Special Imprest	223,300.00
Modu Usman Ngala	" "	100,000.00
Liman Bukar Ngala	" "	30,000.00
Tijjani Mala Zanna	" "	350,000.00

NGALA LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PURPOSE	AMOUNT N
Baba Gana Bawa	Special Imprest	350,000.00
Mustapha Abdullahi	" "	60,000.00
Modu Usman Ngala	" "	264,000.00
Aji Alh. Bulama	" "	87,000.00
Namadi Musa	" "	200,000.00
Usman Bukar	" "	300,000.00
Baba Gana Kolo	" "	50,000.00
Baba Gana Kolo	" "	100,000.00
Liman Bukar	" "	150,000.00
Lamba Alimami	" "	2,100,000.00
Tijjani Taibu	Standing Imprest	20,000.00
Mal. Mamman Ngala	" "	5,000.00
Hussaini Modu	" "	5,000.00
Baba Gana Bawa	" "	5,000.00
Kalli Musti	" "	3,000.00
Abbaji A. Liman	" "	5,000.00
Aji Bulama Sheik	Standing Imprest	3,000.00
Mohammed Hala	Standing Imprest	30,000.00
Goni Ahmed Driver	Special Imprest	62,000.00
Modu Gana Ngala	" "	106,700.00
Tijjani Taibu	" "	123,000.00
Modu Gana Ngala	Special Imprest	80,000.00
Mohammed Ashigar	" "	96,000.00
Ali Auta	" "	65,000.00
Liman Bukar	" "	10,000.00
Baba Gana Modu	" "	526,500.00
Mohammed Umar	" "	619,800.00
Sanda Bulama Mai	" "	80,000.00
Zanna Mohammed Tijjani	" "	40,000.00
Abba Ngubdo	" "	45,000.00
Baba W. Usman	Standing Imprest	50,000.00
Jugudum Bukar	" "	3,000.00
Alh. Bulama Mai	" "	3,000.00
Baba Alh. Ali	" "	3,000.00
Rawa Bukar Sheriff	" "	3,000.00
Jugudum Bukar	" "	30,000.00
Modu Gana Ngala	" "	150,000.00
Baba W. Usman	" "	150,000.00
Ali Gambo Duji	" "	20,000.00
Motawalli A. Liman	Special Imprest	10,000.00
Baba Aji Bura	Special Imprest	500,000.00
Namadi Musa	" "	55,100.00
Paul Garba	" "	45,000.00
Baba Gana Alh. Ali	" "	140,000.00
Aji Bulama Sheik	" "	57,100.00
Modu Gana Ngala	" "	283,900.00
Baba Gana Modu	" "	130,000.00
Paul Garba	Special Imprest	7,000.00
Modu Ali Ngala	" "	100,000.00
Baba Gana Modu	" "	150,000.00
Modu Ali Ngala	" "	250,000.00
Baba W. Usman	" "	2,000,000.00
Alh. Modu Ali Ngala	" "	3,000,000.00
Mohammed A. Abba	" "	200,000.00
Baba Gana Ali	" "	565,800.00
Namadi Musa	Special Imprest	151,000.00
Umaru Kajim	" "	85,000.00
Baba Gana Mala	" "	387,500.00

NGALA LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PURPOSE	AMOUNT N
Sanda Bulama Mai	Special Imprest	480,000.00
Modu Ali Ngala	" "	256,000.00
Goni Ahmed	" "	173,700.00
Goni Ahmed	" "	80,600.00
Modu Ali Ngala	" "	250,000.00
Modu Gana Ngala	" "	306,000.00
Modu Usman Ngala	" "	195,000.00
Baba Kura Abba	Standing Imprest	3,000.00
Baba Mai Alimami	Special Imprest	120,000.00
Rammadan Ngala	" "	126,000.00
Baba Gana Mustapha	" "	100,000.00
Baba Gana Mustapha	Special Imprest	200,000.00
Mohammed Hala	" "	184,000.00
Mohammed Ishaku	" "	125,000.00
Tijjani Mala Zanna	" "	18,000.00
Ali Auta	" "	25,000.00
Tijjani Mala Zanna	" "	45,000.00
Modu Gana Ngala	Special Imprest	49,000.00
Goni Ahmed	" "	450,000.00
Kaka Kyari	" "	70,000.00
Motawali A. Liman	" "	10,000.00
Baba Mal Alima	" "	190,000.00
Baba W. Usman	Special Imprest	200,000.00
Modu Gana Ngala	" "	200,000.00
Baba W. Usman	Special Imprest	500,000.00
Baba W. Usman	" "	500,000.00
Modu Ali Ngala	" "	500,000.00
Modu Usman Ngala	" "	250,000.00
Baba Gana Bawa	" "	300,000.00
Tijjani Mala Zanna	" "	244,000.00
Mohammed Bukar	" "	140,000.00
Sanda Bulama Mal	Standing Imprest	7,000.00
Alhaji Mohammed	" "	5,000.00
M. Gambo Duji	Special Imprest	120,000.00
Alh. Ali Bulama	" "	100,000.00
Modu Abatcha	" "	900,000.00
Modu M. Ngala	" "	69,000.00
Kachallah Abubakar	Special Imprest	40,000.00
Goni Ahmed	Special Imprest	200,000.00
Baba Mala Ba'a	Standing Imprest	50,000.00
Baba Mala Ba'a	" "	50,000.00
Alh. Mustapha	" "	20,000.00
Mallam Kur	" "	20,000.00
Hajiya Habiba Danna	" "	20,000.00
Alh Bukar Maina	" "	10,000.00
Modu Gana Ngala	Special Imprest	344,000.00
Tijjani Mala Zanna	" "	73,000.00
Alh. Bukar Maina	Standing Imprest	7,500.00
Alh. Kachallah Usman	" "	20,000.00
Abubakar M. Ali	" "	20,000.00
Kachallah Kyari	" "	20,000.00
Mohammed Umar	Special Imprest	300,000.00
Kaumi M. Kime	" "	785,000.00
Alh. Ali Ngala	" "	318,000.00
Modu Ali Ngala	" "	450,000.00
Baba Gana Bawa	" "	1,596,875.00
Modu Usman Ngala	Special Imprest	1,000,000.00
Baba Gana Bawa	" "	3,403,125.00

NGALA LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PURPOSE	AMOUNT N
Liman Bukar Ngala	Standing Imprest	50,000.00
Abatcha Kormi Masta	" "	20,000.00
Kachallah Abubakar	" "	5,000.00
Baba Gana Ali	Special Imprest	390,000.00
Mohammed Ishaku	" "	375,000.00
Modu Usman Ngala	Special Imprest	285,000.00
Baba Aji Bura	" "	300,000.00
Uman Bukar Ngala	" "	30,100.00
Ali Auta	" "	64,000.00
Baba Kura Kachallah	Special Imprest	20,000.00
Jigila Durta	" "	15,000.00
Abba Kolo	" "	198,000.00
Zanna Mammari	" "	3,000.00
Modu Ali Ngala	Special Imprest	10,000.00
Goni Ahmed	" "	150,000.00
Modu Usman	" "	20,000.00
Lawan Bukar	Standing Imprest	100,000.00
Alh. Kachallah U. Sandabe	" "	20,000.00
Jibrin A. Jugudum	" "	30,000.00
El-Goni Isa Ngala	" "	40,000.00
El-Goni Isa Ngala	" "	40,000.00
Mala B. B. Sandabe	" "	30,000.00
Abubakar Mala Ali	" "	20,000.00
Alhaji Bashir Bulama	" "	50,000.00
Dr. Moh'd Haruna Biu	" "	15,000.00
Modu Ali Ngala	" "	50,000.00
Abbas Alh. Liman	" "	5,000.00
Kachallah K. Kaigama	" "	20,000.00
Abdukadir Deji Imam	Standing Imprest	5,000.00
Abba Gana Ngawa	" "	30,000.00
Ali Gambo Dugi	Special Imprest	120,000.00
Hajja Halima Mustapha	" "	100,000.00
Moh'd Umar	" "	85,000.00
Baba Aji Bura	Special Imprest	450,000.00
Alh. Kadiri Abubakar	Standing Imprest	50,000.00
Alh. Kadiri Abubakar	" "	30,000.00
Alh. Kadiri Abubakar	Standing Imprest	50,000.00
Motawalli Abba	Special Imprest	1,000,000.00
Zanna Sheriff Jafi	" "	1,250,000.00
Hajja Amina Moh'd	" "	545,000.00
Mala Dikwama	" "	476,000.00
Kaka Kyari	" "	30,000.00
Kalli Mustapha	" "	800,000.00
Baba Woroma Usman	" "	572,000.00
Baba Gana Bawa	" "	554,000.00
Moh'd Ishaka	" "	300,000.00
Alh. Kyari Fannami	" "	200,000.00
Kyari Fannami	" "	1,000,000.00
Hajja Bintu Yarima	" "	40,000.00
Tijjani Malah Zannah	" "	1,350,000.00
Baba Ambaddi	" "	15,000.00
Alh. Bashir Bulama	" "	100,000.00
Paul Garba	Special Imprest	217,004.25
Mustapha A. Kura	" "	95,000.00
Baba Wuroma Usman	Standing Imprest	50,000.00
Goni Ahmed	" "	100,000.00
Moh'd K. Zaifada	" "	40,000.00
Moh'd A. Dogo	Standing Imprest	3,000.00

NGALA LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PURPOSE	AMOUNT N
Umar Mohammed	" "	40,000.00
Modu Ali Ngala	" "	50,000.00
Kasuwa Ibrahim	" "	30,000.00
Baba Gana Ngala	" "	30,000.00
Goni Ali Modu	" "	30,000.00
Hajja Fanne K.	" "	10,000.00
Kyari Sandabe	" "	500,000.00
Ya'Abiso Bukar	" "	30,000.00
Baba Alh. Kamfut	" "	40,000.00
Modu Usman Ngala	Special Imprest	1,287,000.00
Aji Alh. Bulama	" "	825,000.00
Kaumi M. Kime	" "	1,000,000.00
Modu Gana Ngala	" "	75,000.00
Zannah Moh'd Tijjani	" "	250,000.00
Modu Usman Ngala	" "	260,000.00
Bukar Abba Goni	" "	200,000.00
Abba Ali Galadima	" "	835,000.00
Alh. Bulama Mai	" "	200,000.00
Baba Wuroma Usman	" "	200,000.00
Jugudum Bukar	" "	200,000.00
Modu Gana Ngala	" "	500,000.00
Baba Kura Abba	" "	775,000.00
Sanda Bulama Mai	" "	1,080,000.00
Modu Ali Ngala	" "	1,800,000.00
Alhaji Arkwayami	" "	798,000.00
Sanda B. Mari	" "	800,000.00
Baba Gana Mala Saje	" "	617,500.00
Baba Wuroma Usman	" "	900,000.00
Baba Kura Abba	" "	680,000.00
Alh. Modu Ali Ngala	" "	1,500,000.00
Alh. Modu Ali Ngala	" "	1,500,000.00
Bukar Abba Goni	Special Imprest	974,000.00
Alh. Goni Mustapha A.	" "	200,000.00
Goni Ahmed	Standing Imprest	100,000.00
Alh. Baba A. Kamfut	Standing Imprest	100,000.00
Alh. Baba A. Kamfut	" "	50,000.00
Alh. Moh'd K. Zaifada	Standing Imprest	150,000.00
Alh. Moh'd K. Zaifada	" "	150,000.00
Alh. Mohd K. Zaifada	" "	50,000.00
Alh. Bukar Maina	" "	100,000.00
Zannah Moh'd Muazu	" "	20,000.00
Mal. Kali Geldam	" "	20,000.00
Emma Lawan Jidda	" "	30,000.00
Alh. Kachalla U. Sandabe	" "	20,000.00
Alh. Kachalla K. Kaigama	" "	20,000.00
Alh. Abubakar M. Ali	" "	20,000.00
Alh. Bukar Maina	" "	20,000.00
Kolo Umara	" "	10,000.00
Abba Ali Modu	" "	10,000.00
Husaini Umaru	" "	10,000.00
Maliki Mustapha	" "	10,000.00
Alh. Moh'd Jidda	Standing Imprest	10,000.00
Baba Gana Tijjani	" "	10,000.00
Alhaji Ladan	" "	30,000.00
Ali Gambo Duji	" "	10,000.00
Baba Gana Shugaba	" "	20,000.00
Baba Musa Ammaddi	" "	20,000.00
Fanne Kachallah	" "	10,000.00

NGALA LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PURPOSE	AMOUNT N
Alh. Modu Ali Ngala	Standing Imprest	100,000.00
Alh. Modu Ali Ngala	" "	15,000.00
Hajjia Amina Moh'd	" "	50,000.00
Hajjia Amina Moh'd	" "	50,000.00
Zannah Kaltumi	" "	7,000.00
Bukar Mallum	" "	7,000.00
Sanda Bulama Mai	" "	3,000.00
Baba Kura Abba	" "	3,000.00
Baba Gana Mala	" "	3,000.00
Zarami Alh. Kalama	" "	7,000.00
Moh'd A. Dogo	" "	3,000.00
Zannah Moh'd Tijjani	" "	5,000.00
Kamar Joleang	" "	10,000.00
Hajja Bintu Yarima	" "	30,000.00
Baba Wuroma Usman	" "	3,000.00
Kalli Mustapha	" "	3,000.00
Ramatu Bukar	" "	15,000.00
Mala Dilemamema	" "	3,000.00
Moh'd Ishaku	" "	3,000.00
Kaumi M. Kime	" "	3,000.00
Aji Alh. Bulama	" "	3,000.00
Hussan Ibn Ali	Standing Imprest	5,000.00
Jugudum Bukar	" "	5,000.00
Bukar Tujjani Wulgo	" "	7,000.00
Alh. Zanna M. Muazu	" "	150,000.00
Alh. Zanna M. Muazu	" "	150,000.00
Alh. Gambo Duji	" "	20,000.00
Alh. Gambo Duji	" "	20,000.00
Alh. Mohammed Abba	Standing Imprest	10,000.00
Alh. Moh'd	" "	5,000.00
Modu U. Ngala	Special Imprest	1,500,000.00
Modu Abatcha	" "	200,000.00
Baba Wuroma Usman	Special Imprest	1,540,000.00
Modu Usman Ngala	" "	1,263,500.00
Bukar Abba Goni	Standing Imprest	30,000.00
Khurso Jidda	" "	30,000.00
Abba Ali Galadima	" "	5,000.00
Wakil Hassan	" "	5,000.00
Baba Gana Bulama	" "	5,000.00
Namadi Musa	" "	10,000.00
Alh. Goni Mustapha	Standing Imprest	200,000.00
Baba Alh. Kamfut	" "	100,000.00
Baba Alh. Kamfut	" "	50,000.00
Moh'd Mu'azu	" "	100,000.00
H. Bintu Yerima	" "	30,000.00
Alh. Ladan Shugaba	Standing Imprest	30,000.00
Baba Goni Shugaba	" "	20,000.00
Alh. Motawali Abba	" "	10,000.00
Baba G. Tijjani	" "	10,000.00
Makki Mustapha	" "	10,000.00
Hussaini Umara	" "	10,000.00
Abba Ali Modu	" "	10,000.00
Moh'd Jidda	" "	10,000.00
Mala Dikwama	" "	3,000.00
Jidda K. Moh'd	" "	30,000.00
Baba Gana Bawa	" "	20,000.00
Modu Gana Ngala	" "	25,000.00
Rawa Bukar Shuwa	" "	5,000.00

NGALA LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PURPOSE	AMOUNT N
Moh'd Umar	Special Imprest	30,000.00
Ya Abiso Bukar	Standing Imprest	30,000.00
Kyari Sandabe	" "	10,000.00
Baba Gana A. Ali	" "	5,000.00
Ya Gana B. Kura	" "	4,000.00
Modu K. Ahmed	" "	3,000.00
Alh. Kachallah Abubakar	Standing Imprest	10,000.00
Liman Bukar Ngala	" "	80,000.00
Mustapha A. Kura	" "	30,000.00
Moh'd Ishaka	" "	3,000.00
Jugudum Bukar	" "	3,000.00
Moh'd Tijjani	" "	5,000.00
Baba Kura Modu	" "	3,000.00
Modu Mustapha	Special Imprest	63,000.00
Alh. Abatcha Kaumi	" "	1,066,000.00
Alh. Modu Ali Ngala	" "	820,000.00
Zanna Kellumi	" "	837,000.00
Modu Kollo	" "	850,000.00
Namadi Musa	" "	364,150.00
Moh'd Umar	" "	410,200.00
Moh'd Bukar	Standing Imprest	3,000.00
Alh. Motawalli Abba	Special Imprest	600,000.00
Bukar Tijjani Ngala	" "	650,000.00
Tijjani Mala Zanna	" "	88,000.00
Modu Gana Ngala	" "	90,000.00
Modu Gana Ngala	Special Imprest	150,000.00
Baba Aji Bura	" "	700,000.00
Mai Shuwa	Standing Imprest	5,000.00
Bukar Abba Goni	Special Imprest	412,000.00
Ali Gambo Duji	" "	150,000.00
Motawalli Abba Liman	Special Imprest	20,000.00
Alh. Bukar Mama	" "	10,000.00
Alh. Yusuf Lawan	" "	200,000.00
Alh. Zanna M. Muazu	" "	100,000.00
Alh. Zanna M. Muazu	" "	150,000.00
Ali Gambo Duji	Standing Imprest	30,000.00
Ali Gambo Duji	" "	20,000.00
Alh. Bashir Bulama	" "	100,000.00
M. Kalli Geidam	" "	20,000.00
Baba Wuroma Usman	Standing Imprest	30,000.00
Alh. Motawoli Abba	" "	10,000.00
Shettima Kachalla	Special Imprest	49,000.00
Ahmed A. Salisu	" "	150,000.00
Zanna Kaltumi	" "	125,000.00
Sanda B. Mai	" "	1,000,000.00
Bukar Tujjani Wulgo	" "	700,000.00
Baba Kura Abba	Special Imprest	1,000,000.00
Modu Gana Ngala	" "	1,200,000.00
Modu Gana Ngala	" "	900,000.00
Baba Gana Bawa	Special Imprest	1,250,000.00
Mallam Adam Ngala	" "	15,000.00
Modu Abatcha	" "	150,000.00
Ali Baba Lawan	" "	50,000.00
Baba Gana Bulama	Standing Imprest	5,000.00
Modu Usman Ngala	Special Imprest	500,000.00
Modu Usman Ngala	Special Imprest	50,000.00
M. Modu Bulama	" "	300,000.00
Baba Gana Bawa	" "	96,500.00

NGALA LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PURPOSE	AMOUNT N
Abdullah Madi	Special Imprest	300,000.00
Alh. Ali Ngala	" "	100,000.00
Mallam Adam Ngala	Special Imprest	17,000.00
Baba Kura Abba	" "	1,050,000.00
Sanda B. mai	" "	1,150,000.00
Baba Kura Abba	" "	1,000,000.00
Ali Gambo Duji	" "	800,000.00
Goni Ahmed	" "	600,000.00
Modu Usman Ngala	" "	400,000.00
Alh. Ali M. Abba	" "	250,000.00
Baba Aji Bura	Special Imprest	1,996,900.00
Alh. Modu Ali Ngala	" "	950,000.00
Moh'd Baba Major	" "	64,000.00
Abba Kura Messenger	Standing Imprest	5,000.00
Alh. Ali Abatcha	" "	50,000.00
Alh. Modu B. Sheriff	" "	200,000.00
Hajja Hauwa A. Modu	" "	200,000.00
Khadija Bukar	" "	150,000.00
Modu Ali Ngala	" "	150,000.00
Shettima Mustapha	" "	100,000.00
Alhaji Modu B. Sheriff	" "	100,000.00
Goni Ahmed	" "	100,000.00
Ali Baba Lawan	Standing Imprest	100,000.00
Modu kachalla Bole	" "	50,000.00
Alh. Bukar B. Mai	" "	50,000.00
Hajja Amina Moh'd	" "	50,000.00
Hajja Amina Moh'd	" "	50,000.00
Kaigama Usman Sandabe	" "	40,000.00
Kachalla Kyari Kaigama	Standing Imprest	40,000.00
Abubakar M. Ali	" "	40,000.00
Baba Musa Ammaddi	" "	40,000.00
Modu Kachalla Bole	" "	30,000.00
Modu Ali Ngala	" "	15,000.00
Hajja Bintu Yarima	Standing Imprest	30,000.00
Alhaji Bukar Maina	" "	20,000.00
Alhaji Bukar Maina	" "	20,000.00
Ali Gambo Duji	" "	10,000.00
Mohammed Ishaku	" "	10,000.00
Zanna Kaltumi	" "	10,000.00
Kamar Joleang	" "	10,000.00
Motawalli Abba Liman	" "	7,000.00
Bukar Mallam Jarawa	" "	7,000.00
Tijjani Lawal	" "	7,000.00
Abba Ali Modu	" "	5,000.00
Hussaini Umara	" "	5,000.00
Baba Gana Tijjani	" "	5,000.00
Mohammed Jidda	" "	5,000.00
Fanne Kachallah	" "	5,000.00
Usman Gana Habib	" "	5,000.00
Alhaji B. Mai Bukar	" "	5,000.00
Baba Wuroma Usman	" "	5,000.00
Aji Alh. Bulama	Standing Imprest	5,000.00
Alh. Bulama Mai	Standing Imprest	5,000.00
Mustapha Chiroma	" "	5,000.00
Abba Kura Suleiman	" "	5,000.00
Sheriff Hassn	" "	5,000.00
Bukar Tella	" "	5,000.00
Mohammed Bukar	" "	4,000.00

NGALA LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PURPOSE	AMOUNT N
Karumi M. Kime	" "	4,000.00
Baba Gana Mala Saje	" "	4,000.00
Baba Kura Abba	" "	4,000.00
Sanda B. Mai	Standing Imprest	4,000.00
Abba Ali Galadima	" "	3,000.00
Mai Shuwa	" "	3,000.00
Jugudum Bukar	" "	3,000.00
Baba Gana Lawal	" "	3,000.00
Mohammed Alh. Tijjani	" "	3,000.00
Dagash Halil	" "	30,000.00
Dagash Halil	" "	20,000.00
Mohammed N. A. Dogo	" "	30,000.00
Alh. Ali Mala	" "	30,000.00
Nana Lawan	" "	30,000.00
Isa Abatcha	" "	30,000.00
Baba Wuroma Usman	" "	20,000.00
Mohammed Gumsama	Standing Imprest	20,000.00
Baba Gana Bulama Masta	" "	3,000.00
Modu Gana Ngala	" "	10,000.00
Alh. Gana Saje	Standing Imprest	20,000.00
Baba Gana Mustapha	Special Imprest	130,000.00
Baba Gana Mustapha	Special Imprest	120,000.00
Atta Mustapha	" "	194,600.00
Mohammed Ishaku	" "	1,640,000.00
Mohammed Bukar	" "	1,400,000.00
Alh. Ali Ngala	" "	170,000.00
Alh. Ali Ngala	Special Imprest	160,000.00
Alh. Ali Ngala	Special Imprest	180,000.00
Alh. Ali Ngala	" "	188,000.00
Alh. Ali Ngala	" "	150,000.00
Alh. Ali Ngala	" "	150,000.00
Alh. Ali Ngala	" "	200,000.00
Alh. Ali Ngala	" "	150,000.00
Alh. Ali Ngala	" "	150,000.00
Modu Gana Ngala	" "	1,600,000.00
Kalli Mustapha	" "	337,500.00
Baba Aji Bura	" "	457,500.00
Modu Usman Ngala	" "	51,000.00
Kalli Mustapha	" "	209,500.00
Goni Ahmed	" "	200,000.00
Goni Ahmed	" "	200,000.00
Ali Auta	" "	62,300.00
Tijjani M. Zanna	" "	389,100.00
Modu Gana Ngala	" "	263,000.00
Tijjani M. Zanna	" "	62,000.00
Tijjani M. Zanna	" "	465,500.00
Tijjani M. Zanna	" "	486,200.00
Baba Gana Abba	Special Imprest	449,000.00
Tijjani M. Zanna	" "	382,000.00
Alh. Ali M. Abba	" "	100,000.00
Baba Gana Kolo	" "	243,000.00
Bukar Abba Goni	" "	150,000.00
Alh. Ali M. Abba	" "	240,000.00
Modu Usman Ngala	" "	680,000.00
Alh. Zanna M. Tijjani	" "	400,000.00
Alh. Ali Ngala	" "	200,000.00
Alh. Ali M. Abba	" "	300,000.00
Alh. Zanna M. Tijjani	" "	300,000.00

NGALA LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PURPOSE	AMOUNT N
Alh. Ali Ngala	Special Imprest	260,000.00
Alh. Ali Ngala	" "	300,000.00
Baba Aji Bura	Special Imprest	713,000.00
Kalli Mustapha	" "	718,000.00
Kalli Mustapha	" "	784,000.00
Tijjani M. Zanna	" "	655,000.00
Tijjani M. Zanna	" "	649,000.00
Tijjani M. Zanna	" "	243,000.00
Mohammed Ishaku	" "	1,500,000.00
Abba Ali Galadima	" "	840,000.00
Abba Ali Galadima	" "	1,160,000.00
Namadi Musa	" "	1,270,000.00
Baba Grema Usman	" "	1,260,000.00
Bukar Abba Goni	" "	1,201,000.00
Alh. Ali Ngala	" "	200,000.00
Alh. Ali Ngala	" "	400,000.00
Alh. Ali Ngala	Special Imprest	300,000.00
Alh. Ali Ngala	" "	300,000.00
Alh. Ali Ngala	" "	400,000.00
Alh. Ali M. Abba	" "	400,000.00
Rawa Bukar Sheriff	Special Imprest	300,000.00
Modu Usman Ngala	" "	847,600.00
Kalli Mustapha	" "	887,000.00
Tijjani M. Zanna	" "	700,000.00
Baba Aji Bura	" "	842,600.00
Modu Ali Ngala	Special Imprest	700,000.00
Motawali Abba Liman	" "	550,000.00
Alh. Bulama Mai	" "	750,000.00
Galadima Abdulhamid	" "	1,900,000.00
Galadima Abdulhamid	" "	1,850,000.00
Mohammed Ishaku	" "	2,000,000.00
Mohammed Ishaku	" "	1,250,000.00
Alh. Ali Ngala	" "	1,600,000.00
Zanna M. Tijjani	" "	1,200,000.00
Alh. Ali M. Abba	" "	1,200,000.00
Modu Ali Ngala	" "	30,000.00
Usman Gana Habib	Standing Imprest	5,000.00
Modu Gana Ngala	Special Imprest	72,000.00
Alh. Modu Ali Ngala	" "	1,020,000.00
Tijjani M. Zanna	" "	238,000.00
Baba Aji Burah	" "	507,000.00
Modu Usman Ngala	" "	526,000.00
Kalli Mustapha	" "	514,800.00
Alhaji Gana Saje	152/02/14	20,000.00
Alhaji Ali Driver	153/02/14	10,000.00
Sub - Total Non Personal Advance		149,640,554.25

SUMMARY

Personal Advance	60,137,590.26
Non personal Advance	149,640,554.25
Total Advance	209,778,144.51

Notes 11 - Purchase/Contruction of Capital Assets
JACC Deduction

5% Stabilization	33,413,909.47	-
20% LG Joint Development Programme	336,984,411.85	-
Rehabilitation of Federal Highway	-	-
Sub-Total DIFF. WITH JAAC	370,398,321.32	-

NGALA LOCAL GOVERNMENT OF BORNO STATE

Administrative

Admin & General Services

201,939,000.00

48,881,000.00

Sub-total

201,939,000.00

48,881,000.00

Economic

Finance & Supply

-

2,912,000.00

Sub-total

-

2,912,000.00

Reginal Development

Works transport & Housing

-

15,944,700.00

Sub-total

-

15,944,700.00

Social

Education

-

37,500,000.00

Sub-total

-

37,500,000.00

Grand Total

201,939,000.00

19,072,000.00

NOTES TO ASSETS AND LIABILITIES

	ACTUAL 2018 N	ACTUAL 2017 N
Notes 12 - Treasuries & Banks		
Cash and Banks Balance		
Cash at Hand	8,685.00	-
First Bank Main Account	70,427.36	16,388.61
UBA Salary Account	487.93	17,968.09
	79,600.29	34,356.70
Note 13 - Investments		
First Bank of Nig. Plc	655,816.71	655,816.71
Afri-Bank of Nig. Plc	251,900.00	251,900.00
Urban Dev. Bank	500,000.00	500,000.00
Premier Commercial Bank	446,400.00	446,400.00
Fertilizer Blending Plant	1,500,000.00	1,500,000.00
Propt. Development Co. Ltd.	200,000.00	200,000.00
Local Govt. Loan Board	2,878,923.83	2,878,923.83
Total	6,433,040.54	6,433,040.54
Notes 14 - Consolidated Revenue Fund Account		
Opening Balance	34,356.70	82,110.03
Total Recurrent Revenues	1,184,436,568.96	804,051,797.28
Total Funds Available	1,184,470,925.66	804,133,907.31
Less:		
Recurrent Expenditure	982,452,325.37	698,861,850.61
Transfers/Appropriations	201,939,000.00	105,237,700.00
Closing Balance	79,600.29	34,356.70

NGALA LOCAL GOVERNMENT OF BORNO STATE

Notes 15 - Capital Development Funds

Total Capital Receipts	201,939,000.00	105,237,700.00
Total Capital Funds Available	201,939,000.00	105,237,700.00
Less:		
Administrative	201,939,000.00	48,881,000.00
Economic	-	2,912,000.00
Reginal Development	-	15,944,700.00
	-	37,500,000.00
Total Capital Expenditure	201,939,000.00	105,237,700.00

Note 16- Reciept - Deposit

NAME OF HOLDER	PURPOSE	AMOUNT N
Borno State (BIR)	5% Withholding Tax	20,070,395.18
Borno State (BIR)	Pay As You Earn	4,068,438.47
NULGE	Union Dues	433,731.60
MHWUN	Union Dues	155,828.33
Federal Mortgage Bank	NHF Scheme	652,736.14
Federal Inland Revenue	5% Value Added Tax	20,955,306.63
Sundry Contractors	10% Retention fee	568,290.20
Borno State Govt.	House Rentage	25,910.41
Mallumburi Invt. Nig. Ltd.	1% Supervision	501,000.00
Total		47,431,636.96

NGALA LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CONSOLIDATED REVENUE FUND

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note: 17				
Government Share of Faac				
Statutory Allocation from Federal Govt.	1,684,922,059.19	1,748,371,596.72	1,365,704,089.00	63,449,537.53
Statutory Allocation from State Govt.	-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT	-	389,577,546.00	389,579,546.00	389,577,546.00
Total	1,684,922,059.19	2,337,949,142.72	1,955,283,635.00	653,027,083.53
Note: 18				
Personal Taxes				
Community Development Poll Tax	-	1,500,000.00	1,500,000.00	1,500,000.00
Cattle Tax	-	18,000,000.00	18,000,000.00	18,000,000.00
Other Special Services Tax water	-	19,500,000.00	19,500,000.00	19,500,000.00
Total	-	39,000,000.00	39,000,000.00	39,000,000.00
Note: 19				
Licence General				
Goldsmith & Gold Dealers Licence	-	300,000.00	300,000.00	300,000.00
Radio/TV Station Licence	-	255,000.00	255,000.00	255,000.00
Bake House licence	-	1,500,000.00	1,500,000.00	1,500,000.00
Bicycle Licence & Hire Permit	-	300,000.00	300,000.00	300,000.00
Cart Licence	-	250,000.00	250,000.00	250,000.00
Dane Gun Licence	-	100,000.00	100,000.00	100,000.00
Cattle Dealers Licence	-	3,000,000.00	3,000,000.00	3,000,000.00
Dried Fish & Meat Licence	-	3,000,000.00	3,000,000.00	3,000,000.00
Abattoir & Slaughter Licence	-	2,000,000.00	2,000,000.00	2,000,000.00
Cinematography Licence	-	50,000.00	50,000.00	50,000.00
Battery Charging Licence	-	250,000.00	250,000.00	250,000.00
Butchers Licence	-	1,225,000.00	1,225,000.00	1,225,000.00
Cloth Dyers Licence	-	250,000.00	250,000.00	250,000.00
Local Hair Barbing Plaiting Licence	-	30,000.00	30,000.00	30,000.00
Mobile Sales Promotion Licence	-	300,000.00	300,000.00	300,000.00
Motor Mechanic/Car Wash Licence	-	150,000.00	150,000.00	150,000.00
Penel Beaters Licence	-	100,000.00	100,000.00	100,000.00
Photo Studio Licence	-	100,000.00	100,000.00	100,000.00
Printing Press Licence	-	250,000.00	250,000.00	250,000.00
Registration of Laundries & Dry Cleaners I.	-	200,000.00	200,000.00	200,000.00
Dry Cleaners Licence	-	200,000.00	200,000.00	200,000.00
Registration of Septic Tank Dislodging Lic.	-	1,500,000.00	1,500,000.00	1,500,000.00
Sand Granite Iron Rod Licence	-	200,000.00	200,000.00	200,000.00
Sewing Institute Licence	-	-	-	-
Vehicle Spare Parts Licence	-	2,000,000.00	2,000,000.00	2,000,000.00
Vulcanizer Licence	-	-	-	-
Welding Machine Licence	-	1,500,000.00	1,500,000.00	1,500,000.00
Total	-	19,010,000.00	19,010,000.00	19,010,000.00
Note: 20				
Fees General				
Contractor Registration Fees	-	190,000.00	190,000.00	190,000.00
Marriage Registration Fees	-	150,000.00	150,000.00	150,000.00
Tender Fees	-	1,300,000.00	1,300,000.00	1,300,000.00
Birth & Death Registration Fees	-	3,000,000.00	3,000,000.00	3,000,000.00
Auctioneer fee	-	100,000.00	100,000.00	100,000.00
Blacksmith Workshop Fees	-	50,000.00	50,000.00	50,000.00
Block Making Machine Fees	-	50,000.00	50,000.00	50,000.00
Bus/Commercial Veh./Taxi Pert. Licence	-	500,000.00	500,000.00	500,000.00
Electric Radio/TV Workshop Fees	-	2,000,000.00	2,000,000.00	2,000,000.00
Entertainment Drumming Fees	-	100,000.00	100,000.00	100,000.00
Felling of Tree Fees	-	250,000.00	250,000.00	250,000.00
Hire Charges fee	-	10,000.00	10,000.00	10,000.00
Ingredient Grinding Mill Fees	-	10,000.00	10,000.00	10,000.00

NGALA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Kiosk Fee	-	200,000.00	200,000.00	200,000.00
Mining Industry fee	-	200,000.00	200,000.00	200,000.00
Motor Cycle Fees	-	20,000.00	20,000.00	20,000.00
Naming of Street Reg. Fees	-	20,000.00	20,000.00	20,000.00
Painting Spraying & Sign Writing W/Fees	-	100,000.00	100,000.00	100,000.00
Palm Wine Tapers & Sales fee	-	10,000.00	10,000.00	10,000.00
Pest Control Disinfectant Charges fee	-	150,000.00	150,000.00	150,000.00
Petty Traders fee	-	500,000.00	500,000.00	500,000.00
Photostat Typing Institute fee	-	400,000.00	400,000.00	400,000.00
Registration of Meat Van Fees	-	50,000.00	50,000.00	50,000.00
Rice Mill & Cassava Grindind Fees	-	150,000.00	150,000.00	150,000.00
Sand Dreging fee	-	50,000.00	50,000.00	50,000.00
Surface Tank Kerosine Fees	-	150,000.00	150,000.00	150,000.00
Wood Making & Carpentry W/Shop Fees	-	3,000,000.00	3,000,000.00	3,000,000.00
Impounding of Animalfee	-	4,100,000.00	4,100,000.00	4,100,000.00
Total	-	16,810,000.00	16,810,000.00	16,810,000.00

Note: 21
Sales General

Sales of Fertilizer	-	20,000,000.00	20,000,000.00	20,000,000.00
Total	-	20,000,000.00	20,000,000.00	20,000,000.00

Note : 22
Earning General

Earning from Commercial Activities	-	3,500,000.00	3,500,000.00	3,500,000.00
Earning from Markets	-	15,000,000.00	15,000,000.00	15,000,000.00
Earning from Motor Parks	-	150,000.00	150,000.00	150,000.00
Earning from Shop & Shopping Centers	-	750,000.00	750,000.00	750,000.00
Earning from Cattle Markets	-	250,000.00	250,000.00	250,000.00
Earning from Proceeds from Sales of Goods	-	3,500,000.00	3,500,000.00	3,500,000.00
Earning from Transport Service	-	300,000.00	300,000.00	300,000.00
Earning from Environmental Service	-	5,000.00	5,000.00	5,000.00
Total	-	23,455,000.00	23,455,000.00	23,455,000.00

Note: 23
Rent on Local Govt. Building General

Rent on Government Quarters	-	5,000.00	5,000.00	5,000.00
Rent on Government Building	-	600,000.00	600,000.00	600,000.00
Total	-	605,000.00	605,000.00	605,000.00

Note : 24
Rent on Land & Others General

Tenement Rate	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	-	1,000,000.00	1,000,000.00	1,000,000.00

Note: 25
Domestic Grant

Federal Govt. Grant in Lieu of Ten. Rate	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	-	1,000,000.00	1,000,000.00	1,000,000.00

Note : 26
Other Receipt

VAT	424,709,058.52	-	-	(424,709,058.52)
PPT	3,900,040.80	-	-	(3,900,040.80)
Excess Bank Chgarges	4,114,201.90	-	-	(4,114,201.90)
Excess Crude	2,914,978.88	-	-	(2,914,978.88)
Forex Equalisation	44,338,855.35	-	-	(44,338,855.35)
Additional Fund From NNPC	2,737,491.60	-	-	(2,737,491.60)
Exchange Difference	10,165,570.47	-	-	(10,165,570.47)
Exchange Gain	6,649,008.48	-	-	(6,649,008.48)
Total	499,529,206.00	-	-	(499,529,206.00)

NGALA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note : 27				
Statutory Deductions				
3% Emirate Council	50,547,661.79	-	-	(50,547,661.79)
0.5% L.G. Audit	8,424,610.30	-	-	(8,424,610.30)
7% of L.E.A. Pri. Sch. Teachers Pension Plus	20,079,279.24	-	-	(20,079,279.24)
7% Local Govt Pension	43,858,347.87	-	-	(43,858,347.87)
Total	122,909,899.20	-	-	(122,909,899.20)
Note : 28				
Intervention Funding				
Contribution towards Funding of Primary Edu.	224,984,649.12	-	-	(224,984,649.12)
1% LGSC Training Fund	16,849,220.60	-	-	(16,849,220.60)
0.75% Admin Charges	12,636,915.45	-	-	(12,636,915.45)
5% Security	84,246,102.97	-	-	(84,246,102.97)
Total	338,716,888.14	-	-	(338,716,888.14)
Note : 29				
Miscellaneous Deductions Funding				
Serance Gratuity to Former LG Concillors	7,200,000.00	-	-	(7,200,000.00)
Contr. to Indigines Undergoing Armed Forces Training	400,000.00	-	-	(400,000.00)
IFAD Climate Change Adaptation Counterpart Funding	-	-	-	-
JNI Contribution	1,260,000.00	-	-	(1,260,000.00)
Retainership NTA/BRTV	2,000,000.00	-	-	(2,000,000.00)
Payment for Preparation of LGA's Annual Account	28,800,855.90	-	-	(28,800,855.90)
Procurement of Firewood, Food Items to IDPs	14,717,406.65	-	-	(14,717,406.65)
LGA's Hajj Fare	2,206,227.77	-	-	(2,206,227.77)
Purc. of Equiputs for SPHCA Biometric Data Capture	12,000,000.00	-	-	(12,000,000.00)
Provision of Essential Service	462,962.96	-	-	(462,962.96)
Workshop on Fiscal & Admin. Due Process	1,481,481.48	-	-	(1,481,481.48)
Diesel to Tractors for Farming Across LGA's	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees	2,937,330.00	-	-	(2,937,330.00)
WAEC/SSCE & NECO 2018/2019	1,600,000.00	-	-	(1,600,000.00)
Hotel Bills inrespects of Borno State Hotel	680,000.00	-	-	(680,000.00)
Production of Projects Calender 2018	-	-	-	-
Outstanding Liabilities	385,185.19	-	-	(385,185.19)
Logistics	-	-	-	-
Total	94,649,968.47	-	-	(94,649,968.47)
Note: 30				
Personnel Cost				
Office of the Chairman	16,390,023.76	22,193,391.00	22,193,391.00	5,803,367.24
Secretary to the Local Government	32,064,440.41	12,973,371.00	12,973,371.00	(19,091,069.41)
The Council	10,421,954.46	29,612,954.00	29,612,954.00	19,190,999.54
Adim & General Services	86,339,186.25	64,402,366.00	64,402,366.00	(21,936,820.25)
Agric & Natural Resources	123,144,005.44	140,099,368.00	140,099,368.00	16,955,362.56
Finance & Supply	83,630,246.06	63,595,608.00	63,595,608.00	(20,034,638.06)
Budget, Plan, Reserch & Statistic	8,400,184.94	29,671,974.00	29,671,974.00	21,271,789.06
Works Transport & Housing	82,790,148.27	89,369,924.00	89,369,924.00	6,579,775.73
Primary Health Care	141,544,751.67	197,627,333.00	197,627,333.00	56,082,581.33
Traditional Office	12,170,834.32	14,499,046.00	14,499,046.00	2,328,211.68
Total	596,895,775.58	664,045,335.00	664,045,335.00	67,149,559.42
Note: 31				
Overhead Cost				
Office of the Chairman	55,197,690.61	29,000,000.00	29,000,000.00	(26,197,690.61)
Office of the Secretary	21,001,000.00	24,000,000.00	24,000,000.00	2,999,000.00
The Council	15,978,455.91	13,000,000.00	13,000,000.00	(2,978,455.91)
Adim & General Services	159,079,400.00	97,000,000.00	97,000,000.00	(62,079,400.00)
Agric & Natural Resources	16,786,474.00	70,000,000.00	70,000,000.00	53,213,526.00
Finance & Supply	8,625,000.00	17,000,000.00	17,000,000.00	8,375,000.00
Budget, Plan, Reserch & Statistic	1,704,000.00	19,500,000.00	19,500,000.00	17,796,000.00
Works Transport & Housing	54,034,700.00	78,500,000.00	78,500,000.00	24,465,300.00
Primary Health Care	53,810,040.00	75,000,000.00	75,000,000.00	21,189,960.00
Traditional Office	2,341,798.27	15,000,000.00	15,000,000.00	12,658,201.73
Total	388,556,558.79	438,000,000.00	438,000,000.00	49,443,441.21

NGALA LOCAL GOVERNMENT OF BORNO STATE

NOTE TO JAAC AND CAPITAL DEVELOPMENT FUND

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note: 32				
JACC Deduction				
5% Stabilization	33,413,909.47	-	-	(33,413,909.47)
20% LG Joint Development Programme	336,984,411.85	-	-	(336,984,411.85)
Rehabilitation of Federal Highway	-	-	-	-
Total	370,398,321.32	-	-	(370,398,321.32)
Note: 33				
Admin & General Services				
Renovation of Local Secretariat	201,939,000.00	40,000,000.00	40,000,000.00	(161,939,000.00)
Renovation of District Head Resident	-	40,000,000.00	40,000,000.00	40,000,000.00
Re-Const. & Ren. Destroyed House	-	306,150,000.00	306,150,000.00	306,150,000.00
Re-Const. & Ren. of 20 Housing & S/Quat.	-	30,000,000.00	30,000,000.00	30,000,000.00
Purchase of Relief Materials	-	81,000,000.00	81,000,000.00	81,000,000.00
Total	201,939,000.00	497,150,000.00	497,150,000.00	295,211,000.00
Note : 34				
Agric & Natural Resources				
Establishment of Irrigation Farm	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase & Repairs of Tractor	-	20,000,000.00	20,000,000.00	20,000,000.00
Establishment of Plantation at Forest Off.	-	4,000,000.00	4,000,000.00	4,000,000.00
Establishment of Orchard Form at Ngala	-	3,345,000.00	3,345,000.00	3,345,000.00
Estab. Of Fish Pond at Wulgo & Dan Baure	-	4,000,000.00	4,000,000.00	4,000,000.00
Total	-	41,345,000.00	41,345,000.00	41,345,000.00
Note : 35				
Finance & Supply				
Reconstruction of Treasury Department	-	40,000,000.00	40,000,000.00	40,000,000.00
Recons. & Ren. Of Shopping Complex	-	30,000,000.00	30,000,000.00	30,000,000.00
Purchase of More Masstransit Buses	-	40,000,000.00	40,000,000.00	40,000,000.00
Total	-	110,000,000.00	110,000,000.00	110,000,000.00
Note : 36				
Budget, Plan, Research & Statistic				
Purchase of Toyota Hilux Vehicle	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of Computer & Accessories	-	6,000,000.00	6,000,000.00	6,000,000.00
Total	-	16,000,000.00	16,000,000.00	16,000,000.00
Note: 37				
Works Transport & Housing				
Extension of National Grid	-	30,000,000.00	30,000,000.00	30,000,000.00
Construction of Culvert, Road & Feeder Rd	-	30,000,000.00	30,000,000.00	30,000,000.00
Drilling of Standard Borehole	-	81,640,000.00	81,640,000.00	81,640,000.00
Drilling of Wash Borehole	-	10,205,000.00	10,205,000.00	10,205,000.00
Evacuation of Drainage	-	5,000,000.00	5,000,000.00	5,000,000.00
Grading of Township Road	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	-	161,845,000.00	161,845,000.00	161,845,000.00
Note: 38				
Primary Health Care				
Ren. & Reconst. Of PHC, Disp. & Clinic	-	50,000,000.00	50,000,000.00	50,000,000.00
Purchase of Hospital Equipment	-	20,000,000.00	20,000,000.00	20,000,000.00
Total	-	70,000,000.00	70,000,000.00	70,000,000.00
Note: 39				
Education				
Ren. & Reconst. Of Primary Schools	-	60,000,000.00	60,000,000.00	60,000,000.00
Total	-	60,000,000.00	60,000,000.00	60,000,000.00

NGALA LOCAL GOVERNMENT OF BORNO STATE
SCHEDULE OF DETAILED REVENUE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
GOVERNMENT SHARE OF FAAC				
Statutory Allocation from Federal Govt.	1,684,922,059.19	1,748,371,596.72	1,365,704,089.00	63,449,537.53
Statutory Allocation from State Govt.	-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT	-	389,577,546.00	389,579,546.00	389,577,546.00
Total	1,684,922,059.19	2,337,949,142.72	1,955,283,635.00	653,027,083.53
PERSONAL TAXES				
Community Development Poll Tax	-	1,500,000.00	1,500,000.00	1,500,000.00
Cattle Tax	-	18,000,000.00	18,000,000.00	18,000,000.00
Other Special Services Tax water	-	19,500,000.00	19,500,000.00	19,500,000.00
Total	-	39,000,000.00	39,000,000.00	39,000,000.00
LICENCE GENERAL				
Goldsmith & Gold Dealers Licence	-	300,000.00	300,000.00	300,000.00
Radio/TV Station Licence	-	255,000.00	255,000.00	255,000.00
Bake House licence	-	1,500,000.00	1,500,000.00	1,500,000.00
Bicycle Licence & Hire Permit	-	300,000.00	300,000.00	300,000.00
Cart Licence	-	250,000.00	250,000.00	250,000.00
Dane Gun Licence	-	100,000.00	100,000.00	100,000.00
Cattle Dealers Licence	-	3,000,000.00	3,000,000.00	3,000,000.00
Dried Fish & Meat Licence	-	3,000,000.00	3,000,000.00	3,000,000.00
Abattoir & Slaughter Licence	-	2,000,000.00	2,000,000.00	2,000,000.00
Cinematography Licence	-	50,000.00	50,000.00	50,000.00
Battery Charging Licence	-	250,000.00	250,000.00	250,000.00
Butchers Licence	-	1,225,000.00	1,225,000.00	1,225,000.00
Cloth Dyers Licence	-	250,000.00	250,000.00	250,000.00
Local Hair Barbing Plaiting Licence	-	30,000.00	30,000.00	30,000.00
Mobile Sales Promotion Licence	-	300,000.00	300,000.00	300,000.00
Motor Mechanic/Car Wash Licence	-	150,000.00	150,000.00	150,000.00
Penel Beaters Licence	-	100,000.00	100,000.00	100,000.00
Photo Studio Licence	-	100,000.00	100,000.00	100,000.00
Printing Press Licence	-	250,000.00	250,000.00	250,000.00
Registration of Laundries & Dry Cleaners I.	-	200,000.00	200,000.00	200,000.00
Dry Cleaners Licence	-	200,000.00	200,000.00	200,000.00
Registration of Septic Tank Dislodging Lic.	-	1,500,000.00	1,500,000.00	1,500,000.00
Sand Granite Iron Rod Licence	-	200,000.00	200,000.00	200,000.00
Sewing Institute Licence	-	-	-	-
Vehicle Spare Parts Licence	-	2,000,000.00	2,000,000.00	2,000,000.00
Vulcanizer Licence	-	-	-	-
Welding Machine Licence	-	1,500,000.00	1,500,000.00	1,500,000.00
Total	-	19,010,000.00	19,010,000.00	19,010,000.00
FEES GENERAL				
Contractor Registration Fees	-	190,000.00	190,000.00	190,000.00
Marriage Registration Fees	-	150,000.00	150,000.00	150,000.00
Tender Fees	-	1,300,000.00	1,300,000.00	1,300,000.00
Birth & Death Registration Fees	-	3,000,000.00	3,000,000.00	3,000,000.00
Auctioneerfee	-	100,000.00	100,000.00	100,000.00
Blacksmith Workshop Fees	-	50,000.00	50,000.00	50,000.00
Block Making Machine Fees	-	50,000.00	50,000.00	50,000.00
Building Material fee	-	-	-	-
Bus/Commercial Veh./Taxi Pert. Licence	-	500,000.00	500,000.00	500,000.00
Electric Radio/TV Workshop Fees	-	2,000,000.00	2,000,000.00	2,000,000.00
Entertainment Drumming Fees	-	100,000.00	100,000.00	100,000.00
Felling of Tree Fees	-	250,000.00	250,000.00	250,000.00
Hire Charges fee	-	10,000.00	10,000.00	10,000.00
Ingredient Grinding Mill Fees	-	10,000.00	10,000.00	10,000.00
Klost Fee	-	200,000.00	200,000.00	200,000.00
Mining Industry fee	-	200,000.00	200,000.00	200,000.00
Motor Cycle Fees	-	20,000.00	20,000.00	20,000.00

NGALA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Naming of Street Reg. Fees	-	20,000.00	20,000.00	20,000.00
Painting Spraying & Sign Writing W/Fees	-	100,000.00	100,000.00	100,000.00
Palm Wine Tapers & Sales fee	-	10,000.00	10,000.00	10,000.00
Pest Control Disinfectant Charges fee	-	150,000.00	150,000.00	150,000.00
Petty Traders fee	-	500,000.00	500,000.00	500,000.00
Photostat Typing Institute fee	-	400,000.00	400,000.00	400,000.00
Registration of Meat Van Fees	-	50,000.00	50,000.00	50,000.00
Rice Mill & Cassava Grindind Fees	-	150,000.00	150,000.00	150,000.00
Sand Dreaing fee	-	50,000.00	50,000.00	50,000.00
Surface Tank Kerosine Fees	-	150,000.00	150,000.00	150,000.00
Wood Making & Carpentry W/Shop Fees	-	3,000,000.00	3,000,000.00	3,000,000.00
Impounding of Animalfee	-	4,100,000.00	4,100,000.00	4,100,000.00
Total	-	16,810,000.00	16,810,000.00	16,810,000.00
SALES GENERAL				
Sales of Fertilizer	-	20,000,000.00	20,000,000.00	20,000,000.00
Total	-	20,000,000.00	20,000,000.00	20,000,000.00
EARNING GENERAL				
Earning from Commercial Activities	-	3,500,000.00	3,500,000.00	3,500,000.00
Earning from Markets	-	15,000,000.00	15,000,000.00	15,000,000.00
Earning from Motor Parks	-	150,000.00	150,000.00	150,000.00
Earning from Shop & Shopping Centers	-	750,000.00	750,000.00	750,000.00
Earning from Cattle Markets	-	250,000.00	250,000.00	250,000.00
Earning from Proceeds from Sales of Goods	-	3,500,000.00	3,500,000.00	3,500,000.00
Earning from Transport Service	-	300,000.00	300,000.00	300,000.00
Earning from Environmental Service	-	5,000.00	5,000.00	5,000.00
Total	-	23,455,000.00	23,455,000.00	23,455,000.00
RENT ON LOCAL GOVT. BUILDING GENERAL				
Rent on Government Quarters	-	5,000.00	5,000.00	5,000.00
Rent on Government Building	-	600,000.00	600,000.00	600,000.00
Total	-	605,000.00	605,000.00	605,000.00
RENT ON LAND & OTHERS GENERAL				
Tenement Rate	-	1,000,000.00	1,000,000.00	1,000,000.00
Penalty for Tenement Rate	-	-	-	-
Arrears of Tenement Rate	-	-	-	-
Ground Rent	-	-	-	-
Total	-	1,000,000.00	1,000,000.00	1,000,000.00
DOMESTIC GRANT				
Federal Govt. Grant in Lieu of Ten. Rate	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	-	1,000,000.00	1,000,000.00	1,000,000.00
OTHER RECEIPT				
VAT	424,709,058.52	-	-	(424,709,058.52)
PPT	3,900,040.80	-	-	(3,900,040.80)
Excess Bank Chgarges	4,114,201.90	-	-	(4,114,201.90)
Excess Crude	2,914,978.88	-	-	(2,914,978.88)
Forex Equalisation	44,338,855.35	-	-	(44,338,855.35)
Additional Fund From NNPC	2,737,491.60	-	-	(2,737,491.60)
Exchange Difference	10,165,570.47	-	-	(10,165,570.47)
Exchange Gain	6,649,008.48	-	-	(6,649,008.48)
Total	499,529,206.00	-	-	(499,529,206.00)

NGALA LOCAL GOVERNMENT OF BORNO STATE

SCHEDULE OF JACC, PERSONNEL & OVERHEAD EXPENDITURE

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
STATUTORY DEDUCTIONS				
3% Emirate Council	50,547,661.79	-	-	(50,547,661.79)
0.5% L.G. Audit	8,424,610.30	-	-	(8,424,610.30)
7% of L.E.A. Pri. Sch. Teachers Pension Plus	20,079,279.24	-	-	(20,079,279.24)
7% Local Govt Pension	43,858,347.87	-	-	(43,858,347.87)
Total	122,909,899.20	-	-	(122,909,899.20)
INTERVENTION FUNDING				
Contribution towards Funding of Primary Edu.	224,984,649.12	-	-	(224,984,649.12)
1% LGSC Training Fund	16,849,220.60	-	-	(16,849,220.60)
0.75% Admin Charges	12,636,915.45	-	-	(12,636,915.45)
5% Security	84,246,102.97	-	-	(84,246,102.97)
Total	338,716,888.14	-	-	(338,716,888.14)
MISCELLANEOUS DEDUCTIONS FUNDING				
Serence Gratuity to Former LG Concillors	7,200,000.00	-	-	(7,200,000.00)
Contr. to Indigines Undergoing Armed Forces Training	400,000.00	-	-	(400,000.00)
IFAD Climate Change Adaptation Counterpart Funding	-	-	-	-
JNI Contribution	1,260,000.00	-	-	(1,260,000.00)
Retainership NTA/BRTV	2,000,000.00	-	-	(2,000,000.00)
Payment for Preparation of LGA's Annual Account	28,800,855.90	-	-	(28,800,855.90)
Procurement of Firewood, Food Items to IDPs	14,717,406.65	-	-	(14,717,406.65)
LGA's Hajj Fare	2,206,227.77	-	-	(2,206,227.77)
Purc. of Equipts for SPHCA Biometric Data Capture	12,000,000.00	-	-	(12,000,000.00)
Provision of Essential Service	462,962.96	-	-	(462,962.96)
Workshop on Fiscal & Admin. Due Process	1,481,481.48	-	-	(1,481,481.48)
Diesel to Tractors for Farming Across LGA's	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees	2,937,330.00	-	-	(2,937,330.00)
WAEC/SSCE & NECO 2018/2019	1,600,000.00	-	-	(1,600,000.00)
Hotel Bills inrespects of Borno State Hotel	680,000.00	-	-	(680,000.00)
Production of Projects Calender 2018	-	-	-	-
Outstanding Liabilities	385,185.19	-	-	(385,185.19)
Logistics	-	-	-	-
Total	94,649,968.47	-	-	(94,649,968.47)
OFFICE OF THE CHAIRMAN				
Salary	16,390,023.00	22,193,391.00	22,193,391.00	5,803,368.00
Local Travel & Transport: Training	3,570,000.00	2,000,000.00	2,000,000.00	(1,570,000.00)
Office Stationery/Computer Consumables	595,000.00	1,000,000.00	1,000,000.00	405,000.00
Maintenance of Motor Vehicle	-	2,000,000.00	2,000,000.00	2,000,000.00
Security Vote (Including Operations)	39,614,690.61	15,000,000.00	15,000,000.00	(24,614,690.61)
Physical Security	5,500,000.00	1,000,000.00	1,000,000.00	(4,500,000.00)
Entertainment & Official Hospitality	4,918,000.00	3,000,000.00	3,000,000.00	(1,918,000.00)
Contribution to National Population	1,000,000.00	5,000,000.00	5,000,000.00	4,000,000.00
Total	71,587,713.61	51,193,391.00	51,193,391.00	(20,394,322.61)
OFFICE OF THE SECRETARY				
Salary	32,064,440.41	12,973,371.00	12,973,371.00	(19,091,069.41)
Local Travel & Transport: Training	-	5,000,000.00	5,000,000.00	5,000,000.00
Office Stationery/Computer Consumables	-	3,000,000.00	3,000,000.00	3,000,000.00
Maintenance of M/Veh./Tansport Equip.	11,420,000.00	6,000,000.00	6,000,000.00	(5,420,000.00)
Maintenance of Office Furniture	8,595,000.00	3,000,000.00	3,000,000.00	(5,595,000.00)
Entertainment & Official Hospitality	986,000.00	7,000,000.00	7,000,000.00	6,014,000.00
Total	53,065,440.41	36,973,371.00	36,973,371.00	(16,092,069.41)
THE COUNCIL				
Salary	10,421,945.46	29,612,954.00	29,612,954.00	19,191,008.54
Local Travel & Transport: Training	6,244,455.91	2,000,000.00	2,000,000.00	(4,244,455.91)
Maintenance of M/Veh./Tansport Equip.	2,885,000.00	4,000,000.00	4,000,000.00	1,115,000.00

NGALA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Maintenance of Office Furniture	-	2,000,000.00	2,000,000.00	2,000,000.00
Local Training	6,847,000.00	1,000,000.00	1,000,000.00	(5,847,000.00)
Entertainment & Official Hospitality	-	4,000,000.00	4,000,000.00	4,000,000.00
Total	26,398,401.37	42,612,954.00	42,612,954.00	16,214,552.63
ADMIN. & GENERAL SERVICE				
Salary	86,339,186.25	64,402,366.00	64,402,366.00	(21,936,820.25)
Local Travel & Transport: Training	2,210,000.00	15,000,000.00	15,000,000.00	12,790,000.00
Recruitment Exercise	-	10,000,000.00	10,000,000.00	10,000,000.00
Staff Welfare Scheme	17,743,000.00	16,000,000.00	16,000,000.00	(1,743,000.00)
Office Stationery/Computer Consumables	3,000,000.00	5,000,000.00	5,000,000.00	2,000,000.00
Maintenance of M/Veh./Transport Equip.	5,857,000.00	3,000,000.00	3,000,000.00	(2,857,000.00)
Maintenance of Office Furniture	-	10,000,000.00	10,000,000.00	10,000,000.00
Maint. of Office Building/Res. Quarters	21,508,000.00	10,000,000.00	10,000,000.00	(11,508,000.00)
Local Training	105,761,400.00	10,000,000.00	10,000,000.00	(95,761,400.00)
Refreshment & Meals	-	12,000,000.00	12,000,000.00	12,000,000.00
Entertainment & Official Hospitality	-	6,000,000.00	6,000,000.00	6,000,000.00
Total	242,418,586.25	161,402,366.00	161,402,366.00	(81,016,220.25)
AGRIC & NATURAL RESOURCES				
Salary	123,144,005.44	140,099,368.00	140,099,368.00	16,955,362.56
Local Travel & Transport: Training	-	2,000,000.00	2,000,000.00	2,000,000.00
Payment of Driver Allowances	106,345.00	5,000,000.00	5,000,000.00	4,893,655.00
Office Stationery/Computer Consumables	-	1,000,000.00	1,000,000.00	1,000,000.00
Purchase of Veterinary Drugs	7,097,129.00	4,000,000.00	4,000,000.00	(3,097,129.00)
Maintenance of M/Veh./Transport Equip.	1,960,000.00	2,000,000.00	2,000,000.00	40,000.00
Maintenance of Office Furniture	-	1,000,000.00	1,000,000.00	1,000,000.00
Supply of Agric Equipment	7,461,000.00	5,000,000.00	5,000,000.00	(2,461,000.00)
Conference, Seminars & Workshop	-	2,000,000.00	2,000,000.00	2,000,000.00
Cleaning & Fumigation Service	-	2,000,000.00	2,000,000.00	2,000,000.00
Trade Fair Exhibition & Show	-	3,000,000.00	3,000,000.00	3,000,000.00
Promotion of Animal Feed Productions	-	5,000,000.00	5,000,000.00	5,000,000.00
Formation & Development of Cooperative	-	1,000,000.00	1,000,000.00	1,000,000.00
Expansion of Nat. Spec. Prog. For Food Sec	-	1,000,000.00	1,000,000.00	1,000,000.00
Entertainment & Hospitality	162,000.00	2,000,000.00	2,000,000.00	1,838,000.00
Provision of Service Materials	-	7,000,000.00	7,000,000.00	7,000,000.00
Transport & Handling of Fertilizer	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of Agric Maps	-	2,000,000.00	2,000,000.00	2,000,000.00
Grants to Communities & NGOS	-	15,000,000.00	15,000,000.00	15,000,000.00
Total	139,930,479.44	210,099,368.00	210,099,368.00	70,168,888.56
FINANCE & SUPPLY				
Salary	83,630,246.06	63,595,608.00	63,595,608.00	(20,034,638.06)
Local Travel & Transport: Training	520,000.00	-	-	(520,000.00)
Office Stationery/Computer Consumables	-	5,000,000.00	5,000,000.00	5,000,000.00
Maintenance of M/Veh./Transport Equip.	-	2,000,000.00	2,000,000.00	2,000,000.00
Maintenance of Office Furniture	5,000,000.00	2,000,000.00	2,000,000.00	(3,000,000.00)
Bank Charges (Other Than Interest)	-	1,000,000.00	1,000,000.00	1,000,000.00
Refreshment & Meals	775,000.00	2,000,000.00	2,000,000.00	1,225,000.00
Provision of Services Materials	2,330,000.00	5,000,000.00	5,000,000.00	2,670,000.00
Total	92,255,246.06	80,595,608.00	80,595,608.00	(11,659,638.06)
BUDGET, PLAN, RESEARCH & STAT.				
Salary	8,400,184.94	29,671,974.00	29,671,974.00	21,271,789.06
Local Travel & Transport: Training	-	2,000,000.00	2,000,000.00	2,000,000.00
Internet Access Charges	-	1,000,000.00	1,000,000.00	1,000,000.00
Office Stationery/Computer Consumables	-	1,000,000.00	1,000,000.00	1,000,000.00
Printing of Non Security Document	-	2,000,000.00	2,000,000.00	2,000,000.00
Purchase of Computer system Accessories	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of M/Veh./Transport Equip.	-	2,000,000.00	2,000,000.00	2,000,000.00
Local Training	44,000.00	5,000,000.00	5,000,000.00	4,956,000.00
Conference, Seminars & Special Comm.	1,660,000.00	2,000,000.00	2,000,000.00	340,000.00

NGALA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Refreshments & Meals	-	500,000.00	500,000.00	500,000.00
Budget Monitoring	-	500,000.00	500,000.00	500,000.00
Monitoring & Evaluation	-	500,000.00	500,000.00	500,000.00
Budget Preparation Expenses	-	1,000,000.00	1,000,000.00	1,000,000.00
Statistic/Data Collection General	-	500,000.00	500,000.00	500,000.00
Entertainment & Official Hospitality	-	500,000.00	500,000.00	500,000.00
Total	10,104,184.94	49,171,974.00	49,171,974.00	39,067,789.06
WORKS TRANSPORT & HOUSING				
Salary	82,790,148.27	89,369,924.00	89,369,924.00	6,579,775.73
Local Travel & Transport: Training	-	1,000,000.00	1,000,000.00	1,000,000.00
Electricity Charges	-	500,000.00	500,000.00	500,000.00
Water Rates	-	500,000.00	500,000.00	500,000.00
Office Stationery/Computer Consumables	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of M/Veh./Transport Equipmt.	10,736,200.00	10,000,000.00	10,000,000.00	(736,200.00)
Maintenance of Boreholes	23,274,000.00	30,000,000.00	30,000,000.00	6,726,000.00
Maintenance of Drainage	18,874,500.00	2,000,000.00	2,000,000.00	(16,874,500.00)
Opening of Blocked Culverts	-	3,000,000.00	3,000,000.00	3,000,000.00
Repairs of Vandalise Electric Poles	-	500,000.00	500,000.00	500,000.00
Bush clearing Along Highways	-	10,000,000.00	10,000,000.00	10,000,000.00
Provision of Service Materials	1,150,000.00	20,000,000.00	20,000,000.00	18,850,000.00
Total	136,824,848.27	167,869,924.00	167,869,924.00	31,045,075.73
PRIMARY HEALTH CARE				
Salary	141,544,751.67	197,627,333.00	197,627,333.00	56,082,581.33
Local Travel & Transport: Training	2,370,000.00	5,000,000.00	5,000,000.00	2,630,000.00
Control of DNommiting	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of Medical & Clinic Equipment	20,824,000.00	10,000,000.00	10,000,000.00	(10,824,000.00)
HIV/AIDS & Diabetes Test Kits	-	5,000,000.00	5,000,000.00	5,000,000.00
Cold Chain Materials	-	10,000,000.00	10,000,000.00	10,000,000.00
Polio Immunization Days	29,616,040.00	10,000,000.00	10,000,000.00	(19,616,040.00)
Family Planning Programme	-	5,000,000.00	5,000,000.00	5,000,000.00
Medical Assistance	-	10,000,000.00	10,000,000.00	10,000,000.00
Roll Back Malaria	-	5,000,000.00	5,000,000.00	5,000,000.00
Sanitation Exercise	1,000,000.00	5,000,000.00	5,000,000.00	4,000,000.00
Total	195,354,791.67	272,627,333.00	272,627,333.00	77,272,541.33
TRADITIONAL OFFICE				
Salary	12,170,834.32	14,499,046.00	14,499,046.00	2,328,211.68
Local Travel & Transport: Training	-	2,000,000.00	2,000,000.00	2,000,000.00
Allowance of Traditional Office Holders	450,000.00	10,000,000.00	10,000,000.00	9,510,000.00
Office Stationery/Computer Consumables	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of M/Veh./Transport Equipmt.	1,851,798.27	1,000,000.00	1,000,000.00	(851,798.27)
Maintenance of Office Furniture	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	14,512,632.59	29,499,046.00	29,499,046.00	14,985,413.41

SCHEDULE OF JACC AND CAPITAL EXPENDITURE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
JACC DEDUCTION				
5% Stabilization	33,413,909.47	-	-	(33,413,909.47)
20% LG Joint Development Programme	336,984,411.85	-	-	(336,984,411.85)
Rehabilitation of Federal Highway	-	-	-	-
Total	370,398,321.32	-	-	(370,398,321.32)
ADMIN & GENERAL SERVICES				
Renovation of Local Secretariat	201,939,000.00	40,000,000.00	40,000,000.00	(161,939,000.00)
Renovation of District Head Resident	-	40,000,000.00	40,000,000.00	40,000,000.00
Re-Const. & Ren. Destroyed House	-	306,150,000.00	306,150,000.00	306,150,000.00
Re-Const. & Ren. of 20 Housing & S/Quat.	-	30,000,000.00	30,000,000.00	30,000,000.00
Purchase of Relief Materials	-	81,000,000.00	81,000,000.00	81,000,000.00
Total	201,939,000.00	497,150,000.00	497,150,000.00	295,211,000.00

NGALA LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
		N	N	N
AGRIC & NATURAL RESOURCES				
Establishment of Irrigation Farm	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase & Repairs of Tractor	-	20,000,000.00	20,000,000.00	20,000,000.00
Ren. Of Slaughter & Abattoir at Gamboru	-	-	-	-
Ren. Of Cattle Trough at Gamboru C/Markt	-	-	-	-
Establishment of Plantation at Forest Off.	-	4,000,000.00	4,000,000.00	4,000,000.00
Establishment of Orchard Form at Ngala	-	3,345,000.00	3,345,000.00	3,345,000.00
Estab. Of Fish Pond at Wulgo & Dan Saure	-	4,000,000.00	4,000,000.00	4,000,000.00
Total	-	41,345,000.00	41,345,000.00	41,345,000.00
FINANCE & SUPPLY				
Reconstruction of Treasury Department	-	40,000,000.00	40,000,000.00	40,000,000.00
Recons. & Ren. Of Shopping Complex	-	30,000,000.00	30,000,000.00	30,000,000.00
Purchase of More Masstransit Buses	-	40,000,000.00	40,000,000.00	40,000,000.00
Total	-	110,000,000.00	110,000,000.00	110,000,000.00
BUDGET, PLAN, RESEARCH & STATISTIC				
Purchase of Toyota Hilux Vehicle	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of Computer & Accessories	-	6,000,000.00	6,000,000.00	6,000,000.00
Total	-	16,000,000.00	16,000,000.00	16,000,000.00
WORKS TRANSPORT & HOUSING				
Extension of National Grid	-	30,000,000.00	30,000,000.00	30,000,000.00
Construction of Culvert,Road & Feeder Rd	-	30,000,000.00	30,000,000.00	30,000,000.00
Drilling of Standard Borehole	-	81,640,000.00	81,640,000.00	81,640,000.00
Drilling of Wash Borehole	-	10,205,000.00	10,205,000.00	10,205,000.00
Evacuation of Drainage	-	5,000,000.00	5,000,000.00	5,000,000.00
Grading of Township Road	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	-	161,845,000.00	161,845,000.00	161,845,000.00
PRIMARY HEALTH CARE				
Ren. & Reconst. of PHC, Disp. & Clinic	-	50,000,000.00	50,000,000.00	50,000,000.00
Purchase of Hospital Equipment	-	20,000,000.00	20,000,000.00	20,000,000.00
Total	-	70,000,000.00	70,000,000.00	70,000,000.00
EDUCATION				
Ren. & Reconst. Of Primary Schools	-	60,000,000.00	60,000,000.00	60,000,000.00
Total	-	60,000,000.00	60,000,000.00	60,000,000.00



BORNO STATE OF NIGERIA

**NGANZAI
LOCAL GOVERNMENT COUNCIL**

ANNUAL FINANCIAL STATEMENT

FOR THE YEAR ENDED

31ST DECEMBER, 2018.

NGANZAI LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 1
CASHFLOW STATEMENT

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
From Operation:			
RECIEPT:			
Statutory Allocation FAAC		1,464,616,872.05	663,778,614.27
Value Added Tax		-	-
Sub Total		1,464,616,872.05	663,778,614.27
Internal Generated Revenue			
Internal Generated Revenue	3	-	961,500.00
OTHER RECIEPT:	4		
VAT		316,942,356.34	-
PPT		3,390,106.70	-
Excess Bank Chgarges		3,576,266.03	-
Excess Crude		2,533,842.58	-
Forex Equalisation		38,541,507.19	-
Additional Fund From NNPC		2,379,561.93	-
Exchange Difference		8,836,412.31	-
Exchange Gain		5,779,644.19	-
Sub Total		381,979,697.27	-
Total Receipts		1,846,596,569.32	664,740,114.27
PAYMENTS:			
STATUTORY DEDUCTIONS	5		
3% Emirate Council		43,938,506.16	-
0.5% L.G. Audit		7,323,084.37	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus		11,818,736.82	-
Local Govt Pension		29,751,541.26	-
Sub-Total		92,831,868.61	-
INTERVENTION FUNDING	6		
Contribution towards Funding of Primary Edu.		106,967,899.83	-
1% LGSC Training Fund		14,646,168.71	-
0.75% Admin Charges		10,984,626.54	-
5% Security		73,230,843.59	-
Sub-Total		205,829,538.67	-
MISCELLANEOUS DEDUCTIONS FUNDING	7		
Sererance Gratuity to Former LG Concillors		7,200,000.00	-
Contr. to Indigines Undergoing Armed Forces Training		400,000.00	-
IFAD Climate Change Adaptation Counterpart Funding		-	-
Retainership NTA/BRTV		1,260,000.00	-
Payment for Preparation of LGA's Annual Account		1,000,000.00	-
Procurement of Firewood, Food Items to IDPs		28,954,654.16	-
LGA's Hajj Fare		14,717,406.65	-
Purc. of Equipts for SPHCA Biometric Data Capture		2,206,227.77	-
Provision of Essential Service		12,000,000.00	-
Workshop on Fiscal & Admin. Due Process		462,962.96	-
Diesel to Tractors for Farming Across LGA's		1,481,481.48	-
Gratuity to Local Edu. Authority Retirees		9,259,259.26	-
Gratuity to Local Government Retirees		9,259,259.26	-

NGANZAI LOCAL GOVERNMENT OF BORNO STATE

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
WAEC/SSCE & NECO 2018/2019		1,297,890.00	-
Hotel Bills inrespects of Borno State Hotel		-	-
Production of Projects Calender 2018		680,000.00	-
Outstanding Liabilities		-	-
JNI Contribution		385,185.19	-
Sub-Total		90,564,326.73	-
Personnel Emoluments:	8	324,150,026.31	389,604,606.01
Overhead Cost	9	495,750,594.34	148,903,996.55
Sub-Total		819,900,620.65	538,508,602.56
Total Payments		1,209,126,354.66	538,508,602.56
Cash Flow From Operations		637,470,214.66	126,231,511.71
CASH FLOW FROM INVESTMENT:			
Phurchase/Contruccion of Assest	10	95,000,000.00	126,687,745.75
Phurchase of Fin. Market Intrument		-	-
Total Cash Flow From Investment		95,000,000.00	126,687,745.75
CASH FLOW FROM FINANCING:			
Increase/Decrease in Cash		30,285,345.73	(456,234.04)
Opening Cash Balance		10,405.25	466,639.29
Closing Cash Balance	11	30,295,750.98	10,405.25

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
ASSESTS:			
Advances	12	30,295,750.98	10,405.25
Investments	13	3,787,220.50	3,787,220.50
Treasuries & Banks	14	21,843,155.24	21,843,155.24
Total Assests		55,926,126.72	25,640,780.99
PUBLIC FUND & LIABILITIES:			
Consolidated Revenue Fund	15	30,295,750.98	10,405.25
Other Fund - Investment Fund		(34,463,200.52)	(34,463,200.52)
Total Public Fund		(4,167,449.54)	(34,452,795.27)
Deposits	16	60,093,576.26	60,093,576.26
Total Liabilities		60,093,576.26	60,093,576.26
Public Fund + Liabilities		55,926,126.72	25,640,780.99

STATEMENT NO. 3
CONSOLIDATED REVENUE FUND

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Opening Balance (a)		10,405.25	-	-	10,405.25
Add: REVENUE (INCOME) (b)					
S/Allocation from Federal Govt.	17	1,484,616,872.05	1,671,747,353.00	1,187,136,957.00	207,130,480.95
S/Allocation from State Govt.		-	100,000,000.00	200,000,000.00	100,000,000.00
Share of VAT		-	260,090,167.29	290,458,132.00	260,090,167.29
Sub Total		1,484,616,872.05	2,031,837,520.29	1,677,595,089.00	567,220,648.24
Licence General	18	-	3,450,000.00	3,450,000.00	3,450,000.00
Fees General	19	-	6,600,000.00	6,600,000.00	6,600,000.00
Earning General	20	-	22,600,000.00	22,600,000.00	22,600,000.00
Rent on Local Govt. Building	21	-	3,240,000.00	3,240,000.00	3,240,000.00
Investment Income General	22	-	1,500,000.00	1,500,000.00	1,500,000.00
Domestic Grants	23	-	50,000,000.00	50,000,000.00	50,000,000.00
Total Revenue (Income) (b)		1,484,616,872.05	2,119,227,520.29	1,764,985,089.00	654,610,648.24
Other Receipt (c)	24				
VAT		316,942,356.34	-	-	(316,942,356.34)
PPT		3,390,106.70	-	-	(3,390,106.70)
Excess Bank Chgarges		3,576,266.03	-	-	(3,576,266.03)
Excess Crude		2,533,842.58	-	-	(2,533,842.58)
Forex Equalisation		38,541,507.19	-	-	(38,541,507.19)
Additional Fund From NNPC		2,379,561.93	-	-	(2,379,561.93)
Exchange Difference		8,836,412.31	-	-	(8,836,412.31)
Exchange Gain		5,779,644.19	-	-	(5,779,644.19)
Sub Total		381,979,697.27	-	-	(381,979,697.27)
Total Funds Available (a+b+c)		1,846,606,974.57	2,119,227,520.29	1,764,985,089.00	272,620,545.72
Less: EXPENDITURE					
STATUTORY DEDUCTIONS	25				
3% Emirate Council		43,938,506.16	-	-	(43,938,506.16)
0.5% L.G. Audit		7,323,084.37	-	-	(7,323,084.37)
7% of L.E.A. Pri. Sch. Teachers Pension Plus		11,818,736.82	-	-	(11,818,736.82)
7% Local Govt Pension		29,751,541.26	-	-	(29,751,541.26)
Sub-Total		92,831,868.61	-	-	(92,831,868.61)
INTERVENTION FUNDING	26				
Contribution towards Funding of Primary Edu.		106,967,899.83	-	-	(106,967,899.83)
1% LGSC Training Fund		14,646,168.71	-	-	(14,646,168.71)
0.75% Admin Charges		10,984,826.54	-	-	(10,984,826.54)
5% Security		73,230,843.59	-	-	(73,230,843.59)
Sub-Total		205,829,538.67	-	-	(205,829,538.67)
MISCELLANEOUS DEDUCTIONS FUNDING	27				
Serence Gratuity to Former LG Concillors		7,200,000.00	-	-	(7,200,000.00)
Contr. to Indigines Undergoing Armed Forces Training		400,000.00	-	-	(400,000.00)
IFAD Climate Change Adaptation Counterpart Funding		-	-	-	-
JNI Contribution		1,260,000.00	-	-	(1,260,000.00)
Retainership NTA/BRTV		1,000,000.00	-	-	(1,000,000.00)
Payment for Preparation of LGA's Annual Account		28,954,654.16	-	-	(28,954,654.16)
Procurement of Firewood, Food Items to IDPs		14,717,406.65	-	-	(14,717,406.65)
LGA's Hajj Fare		2,206,227.77	-	-	(2,206,227.77)
Purc. of Equipments for SPHCA Biometric Data Capture		12,000,000.00	-	-	(12,000,000.00)
Provision of Essential Service		462,962.96	-	-	(462,962.96)
Workshop on Fiscal & Admin. Due Process		1,481,481.48	-	-	(1,481,481.48)

NGANZAI LOCAL GOVERNMENT OF BORNO STATE

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Diesel to Tractors for Farming Across LGA's		9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Edu. Authority Retirees		9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees		1,297,890.00	-	-	(1,297,890.00)
WAEC/SSCE & NECO 2018/2019		-	-	-	-
Hotel Bills in respects of Borno State Hotel		680,000.00	-	-	(680,000.00)
Production of Projects Calendar 2018		-	-	-	-
Outstanding Liabilities		385,185.19	-	-	(385,185.19)
Logistics		-	-	-	-
Sub-Total		90,564,326.73	-	-	(90,564,326.73)
Personnel Cost	28	324,150,026.31	468,226,753.00	468,226,753.00	144,076,726.69
Overhead Cost	29	495,750,594.34	473,096,552.00	473,096,552.00	(22,654,042.34)
Sub-Total		819,900,620.65	941,323,305.00	941,323,305.00	121,422,684.35
Total Expenditure		1,209,126,354.68	941,323,305.00	941,323,305.00	(267,803,049.68)
Operating Fund B/4 Transfer		125,295,749.98	1,177,404,215.00	823,661,784.00	1,052,108,465.02
APPROPRIATION/TRANSFERS					
Transfer to Capital Dev. Fund		95,000,000.00	629,057,874.00	629,057,874.00	534,057,874.00
Total Appropriation		95,000,000.00	629,057,874.00	629,057,874.00	534,057,874.00
Closing Balance		30,295,749.98	548,346,341.00	194,603,910.00	518,050,591.02

STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Add: Capital Receipts					
Value Added Tax		-	290,458,132.00	290,458,132.00	290,458,132.00
Transfer From CRF		95,000,000.00	629,057,874.00	629,057,874.00	534,057,874.00
Total Capital Receipts		95,000,000.00	919,516,006.00	919,516,006.00	824,516,006.00
Total Capital Funds Available		95,000,000.00	919,516,006.00	919,516,006.00	824,516,006.00
Less: Capital Expenditure					
JACC Deduction					
5% Stabilization	30	29,292,337.43	-	-	(29,292,337.43)
20% LG Joint Development Programme		292,923,374.42	-	-	(292,923,374.42)
Rehabilitation of Federal Highway		-	-	-	-
Sub-Total DIFF. WITH JAAC		322,215,711.85	-	-	(322,215,711.85)
Administrative					
Admin & General Services	31	20,000,000.00	160,557,874.00	160,557,874.00	140,557,874.00
Education & Social Dev.	32	5,000,000.00	27,000,000.00	27,000,000.00	22,000,000.00
Community Development	33	-	40,000,000.00	40,000,000.00	40,000,000.00
Sub-Total		20,000,000.00	160,557,874.00	160,557,874.00	140,557,874.00
Economic					
Agric & Natural Resources	34	-	45,000,000.00	45,000,000.00	45,000,000.00
Finance & Supply	35	20,000,000.00	53,000,000.00	53,000,000.00	33,000,000.00
Sub-Total		20,000,000.00	98,000,000.00	98,000,000.00	78,000,000.00
Regional Development					
Works Transport & Housing	36	20,000,000.00	161,000,000.00	161,000,000.00	141,000,000.00
Sub-Total		20,000,000.00	161,000,000.00	161,000,000.00	141,000,000.00
Social					
Primary Health Care	37	10,000,000.00	132,500,000.00	132,500,000.00	122,500,000.00
Sub-Total		10,000,000.00	132,500,000.00	132,500,000.00	122,500,000.00
Total Capital Expenditure		95,000,000.00	629,057,874.00	408,000,000.00	534,057,874.00

NGANZAI LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CASHFLOW STATEMENT

	ACTUAL 2018 N	ACTUAL 2017 N
Note 3 - Internal Generated Revenue		
Licence General	-	-
Fees General	-	-
Earning General	-	961,500.00
Rent on Local Govt. Building	-	-
Investment Income General	-	-
Domestic Grant	-	-
Total	-	961,500.00
Note 4 - Other Receipt		
VAT	316,942,356.34	-
PPT	3,390,106.70	-
Excess Bank Chgarges	3,576,266.03	-
Excess Crude	2,533,842.58	-
Forex Equalisation	38,541,507.19	-
Additional Fund From NNPC	2,379,561.93	-
Exchange Difference	8,836,412.31	-
Exchange Gain	5,779,644.19	-
Total	381,979,697.27	-
Note 5 - Statutory Deductions		
3% Emirate Council	43,938,506.16	-
0.5% L.G. Audit	7,323,084.37	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus	11,818,736.82	-
Local Govt Pension	29,751,541.26	-
Total	92,831,868.61	-
Note 6 - Intervention Funding		
Contribution towards Funding of Primary Edu.	106,967,899.83	-
1% LGSC Training Fund	14,646,168.71	-
0.75% Admin Charges	10,984,626.54	-
5% Security	73,230,843.59	-
Total	205,829,538.67	-
Note 7 - Miscellaneous Deductions Funding		
Sererance Gratuity to Former LG Concillors	7,200,000.00	-
Contr. to Indigines Undergoing Armed Forces Training	400,000.00	-
IFAD Climate Change Adaptation Counterpart Funding	-	-
Retaunership NTA/BRTV	1,260,000.00	-
Payment for Preparation of LGA's Annual Account	1,000,000.00	-
Procurement of Firewood, Food Items to IDPs	28,954,654.16	-
LGA's Hajj Fare	14,717,406.65	-
Purc. of Equipts for SPHCA Biometric Data Capture	2,206,227.77	-
Provision of Essential Service	12,000,000.00	-
Workshop on Fiscal & Admin. Due Process	462,962.96	-
Diesel to Tractors for Farming Across LGA's	1,481,481.48	-
Gratuity to Local Edu. Authority Retireess	9,259,259.26	-
Gratuity to Local Government Retireess	9,259,259.26	-
WAEC/SSCE & NECO 2018/2019	1,297,890.00	-
Hotel Bills inrspects of Borno State Hotel	-	-
Production of Projects Calender 2018	680,000.00	-
Outstanding Liabilities	-	-
JNI Contribution	385,185.19	-
Sub-Total	90,564,326.73	-

NGANZAI LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ACTUAL
	N	2017
	N	N
Note 8 - Personnel Emoluments		
Office of the Chairman	11,187,922.16	11,377,960.88
The Council	2,002,376.12	2,073,397.68
Office of the L/G Secretary	12,128,812.00	12,188,411.00
Budg. Plan, Research & Stat.	6,113,111.00	6,124,548.00
Admin. & General Service	25,622,152.20	25,915,520.44
Agric and Natural Resources	70,124,888.28	70,137,464.78
Finance & Supply	60,113,258.15	60,297,253.10
Works Transport & Housing	50,487,125.11	50,796,145.98
Primary Health Care	103,960,520.19	104,588,177.15
Education & Social Development	34,246,961.00	34,709,010.00
Traditional Office	11,275,500.00	11,396,717.00
Total	387,262,426.21	389,604,606.01
Note 9 - Overhead Cost		
Office of the Chairman	15,458,000.00	15,458,000.00
The Council	13,087,650.00	13,087,650.00
Office of the L/G Secretary	3,098,200.00	3,098,200.00
Budg. Plan, Research & Stat.	10,096,000.00	10,096,000.00
Admin. & General Service	63,629,497.79	16,782,900.00
Agric and Natural Resources	125,080,000.00	25,080,000.00
Finance & Supply	3,872,999.55	3,872,999.55
Works Transport & Housing	114,954,000.00	14,954,000.00
Primary Health Care	127,390,000.00	27,390,000.00
Education & Social Development	7,680,000.00	7,680,000.00
Traditional Office	11,404,247.00	11,404,247.00
Total	495,750,594.34	148,903,996.55
Notes 10 - Purchase/Construction of Capital Assets		
JACC Deduction		
5% Stabilization	29,292,337.43	-
20% LG Joint Development Programme	292,923,374.42	-
Rehabilitation of Federal Highway	-	-
Sub-Total DIFF. WITH JAAC	322,215,711.85	-
Administrative		
Admin & General Services	20,000,000.00	37,403,000.00
Education & Social Development	5,000,000.00	628,000.00
Community Development	-	30,670,000.00
Sub-total	25,000,000.00	68,701,000.00
Economic		
Agric & Natural Resources	20,000,000.00	6,000,000.00
Finance & Supply	20,000,000.00	15,220,000.00
Sub-total	40,000,000.00	21,220,000.00
Regional Development		
Works Transport & Housing	20,000,000.00	27,114,445.75
Sub-total	20,000,000.00	27,114,445.75
Social		
Primary Health Care	10,000,000.00	9,652,300.00
Sub-total	10,000,000.00	9,652,300.00
Grand Total	95,000,000.00	102,365,863.06

NGANZAI LOCAL GOVERNMENT OF BORNO STATE

NOTES TO ASSETS AND LIABILITIES

	ACTUAL 2018 N	ACTUAL 2017 N
Notes 11 - Treasuries & Banks		
Cash and Banks Balance		
Cash at Hand	1,638.57	8,996.42
First Bank Main Account	30,202,895.14	1,350.97
UBA Salary Account	91,217.27	57.86
UBA Revenue Account	-	-
	30,295,750.98	10,405.25

Note 12 - Investments

Borno State Local Govt. IJB	2,751,117.50	2,751,117.50
First Bank of Nig. Plc	136,103.00	136,103.00
Urban Development Bank	500,000.00	500,000.00
Premier Commercial Bank	200,000.00	200,000.00
Premier Propt. Dev. Comp.	200,000.00	200,000.00
Total	3,787,220.50	3,787,220.50

Note 13 - Advances

Personal advance:

NAME OF HOLDER	PURPOSE	BALANCE N
Lawan Umar Yoyo	Motor Cycle Loan	1,386.70
Modu Zarami Gubio	Motor Cycle Loan	2,500.37
Ali Kagarami	Motor Cycle Loan	1,535.87
Ali Kagarami	Motor Cycle Loan	907.85
Bukar Gajiram	Motor Cycle Loan	2,038.00
Ali Mala	Motor Cycle Loan	430.00
Modu Awami	Bicycle Loan	383.00
Lawan Ali Nganzai	Housing Loan	891.73
Ali Fugu	Salary Advance	928.50
Moh'd Bulama	Car Loan	14,312.50
Mustapha A. Sulum	Loss of Fund	169.00
Bukar Kime	Salary Advance	6.72
Kambar Alhaji	Offset Cost of Repairs	2,000.00
Ali Gonimi	Motor Cycle Loan	5,000.00
Modu Awami	Salary Advance	928.50
Lawan Ali Nganzai	Salary Advance	1,988.50
Ali A. Gambobe	Cost of Repairs	6,748.00
Kamsulum Ibrahim	Car Loan	15,000.00
Baba Moh'd	Soft Loan	6,000.00
Sundry Person's	Micro Scheme Loan	20,000,000.00
Sub - Total Personal Advance		20,063,155.24

Non - Personal Advance

NAME OF HOLDER	PURPOSE	AMOUNT N
Hon Baba Shuwa	Standing Imprest	25,000.00
Hon Baba Shuwa	Standing Imprest	25,000.00
Hon Grema Bukar	Standing Imprest	15,000.00
Hon Modu Gubioma	Standing Imprest	15,000.00

NGANZAI LOCAL GOVERNMENT OF BORNO STATE

NAME OF HOLDER	PURPOSE	BALANCE N
Hon Mahmud Lawan	Standing Imprest	15,000.00
Hon Alh. Lawan Gana	Standing Imprest	15,000.00
Hajja Hauwa M.G Badu	Standing Imprest	100,000.00
Shettima Ahmed	Standing Imprest	50,000.00
Shettima Ahmed	Standing Imprest	80,000.00
Hajja Bintu Goni	Standing Imprest	50,000.00
Moh'd Wakil	Standing Imprest	50,000.00
Bukar Ashemi	Standing Imprest	80,000.00
Bukar Ashemi	Standing Imprest	80,000.00
Bukar M. Bukar	Standing Imprest	30,000.00
Abdullahi El-Yakub	Standing Imprest	50,000.00
Ali Ladan	Standing Imprest	50,000.00
Yearwama M. Tijjani	Standing Imprest	50,000.00
Zanna Maaji	Standing Imprest	15,000.00
Hajja Hauwa M.G Badu	Standing Imprest	100,000.00
Shettima Ahmed	Standing Imprest	50,000.00
Shettima Ahmed	Standing Imprest	80,000.00
Hajja Bintu Goni	Standing Imprest	50,000.00
Moh'd Wakil	Standing Imprest	50,000.00
Bukar Ashemi	Standing Imprest	80,000.00
Bukar Ashemi	Standing Imprest	80,000.00
Bukar M. Bukar	Standing Imprest	30,000.00
Abdullahi El-Yakub	Standing Imprest	50,000.00
Ali Ladan	Standing Imprest	50,000.00
Yearwama M. Tijjani	Standing Imprest	50,000.00
Zanna Ma'aji	Standing Imprest	15,000.00
Ali Ladan	Standing Imprest	50,000.00
Gambo Yale	Standing Imprest	50,000.00
Mohd Wakil	Standing Imprest	50,000.00
Abdullahi El-Yakub	Standing Imprest	50,000.00
Alh. Abatcha	Standing Imprest	50,000.00
Abatcha Kime	Standing Imprest	50,000.00
Sub - Total Non - Personal Advance		1,780,000.00
Personal Advance		20,063,155.24
Non-Personal Advance		1,780,000.00
Total		21,843,155.24

Notes 14 - Consolidated Revenue Fund Account

Opening Balance	10,405.25	466,639.29
Total Recurrent Revenues	945,185,966.38	664,740,114.27
Total Funds Available	945,196,371.63	665,206,753.56
Less:		
Recurrent Expenditure	819,900,620.65	538,508,602.56
Transfers/Appropriations	95,000,000.00	126,687,745.75
Closing Balance	30,295,750.98	10,405.25

NGANZAI LOCAL GOVERNMENT OF BORNO STATE

Notes 15 - Capital Development Funds

Total Capital Receipts	95,000,000.00	126,687,745.75
Total Capital Funds Available	95,000,000.00	126,687,745.75
Less:		
Administrative		
Economic	25,000,000.00	68,701,000.00
Reginal Development	40,000,000.00	21,220,000.00
Social	20,000,000.00	27,114,445.75
Grand Total	10,000,000.00	9,652,300.00
	95,000,000.00	126,687,745.75

Note 16 - Reciept - Deposit

NAME OF HOLDER

NAME OF HOLDER	PURPOSE	AMOUNT N
Borno State (BIR)	Pay As You Earn (PAYE)	65,969.10
Borno State (BIR)	5% Withholding Tax	23,758,202.87
MHWUN	Union Dues	391,778.04
Zanna Moh'd	Refund of Advance	2,520.00
NULGE	Union Dues	1,357,294.32
Abdullahi Auno	Refund of Advance	31,400.00
Babagana Bukar	Refund of Advance	5,243.61
Abba Gana Ali	Refund of Advance	1,810.32
Ali Usman M. Ali	Refund of Advance	10,245.68
Alh. Goni Grema	Refund of Advance	5,789.60
Sundry Person's	10% Retention Fee	2,107,443.66
Baba Shuwa Idriss	Refund of Advance	7,550.00
Lawan Ali Nganzai	Refund of Advance	2,403.24
Kamsulum Ibrahim	Refund of Advance	2,982.40
Sadiq Kaumi	Refund of Advance	149.33
Alh. Shettima Modu	Refund of Advance	4,339.83
Federal Inland Revenue	Value Added Tax	31,805,552.93
Ibrahim Audu Waya	Refund of Advance	3,308.95
Mal. Gana Badu	Refund of Advance	3,330.18
Abba Zanna Gubio	Refund of Advance	3,952.67
Federal Inland Revenue	Corporate Body	1,500.10
Kundili Bukar	Refund of Advance	166.67
Modu Aisami Gajiram	Refund of Advance	640.00
Moh'd Baba Shuwa	Refund of Advance	2,649.96
Moh'd Sabo Moh'd	Refund of Advance	916.63
Abba Gana Koribe	Refund of Advance	2,000.00
Kyari Kime Gubio	Renovation of Shehu's	100,000.00
Audu Abba Mafa	Refund of Advance	5,434.64
Alh. Bura Gana Marte	Refund of Advance	25,800.00
M. Sheriff Mustapha	Refund of Advance	6,845.73
Goni S. Kullima	Refund of Advance	650.00
Moh'd Shettima	Refund of Advance	4,711.04
Mortgage Bank	National Housing Fund	276,078.76
Adam Lawan Maibe	Housing Fund	25,336.00
Shettima Baba	Housing Fund	39,580.00
Usman Buji	Housing Fund	30,000.00
Total		60,093,576.26

NGANZAI LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CONSOLIDATED REVENUE FUND

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Note: 17				
Government Share of Faac				
Statutory Allocation from Federal Govt.	1,464,616,872.05	1,671,747,353.00	1,187,136,957.00	207,130,480.95
Statutory Allocation from State Govt.	-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT	-	260,090,167.69	290,458,132.00	260,090,167.69
Total	1,464,616,872.05	2,131,837,520.69	1,677,595,089.00	667,220,648.64

Note: 18

Personal Taxes

Goldsmith & Gold Dealers Licence	-	30,000.00	30,000.00	30,000.00
Bake House licence	-	150,000.00	150,000.00	150,000.00
Bicycle Licence & Hire Permit	-	350,000.00	350,000.00	350,000.00
Dane Gun Licence	-	35,000.00	35,000.00	35,000.00
Cattle Dealers Licence	-	450,000.00	450,000.00	450,000.00
Dried Fish & Meat Licence	-	30,000.00	30,000.00	30,000.00
Abattoir & Slaughter Licence	-	750,000.00	750,000.00	750,000.00
Cinematography Licence	-	20,000.00	20,000.00	20,000.00
Battery Charging Licence	-	50,000.00	50,000.00	50,000.00
Butchers Licence	-	200,000.00	200,000.00	200,000.00
Cloth & Dyers Licence	-	70,000.00	70,000.00	70,000.00
Local Hair Barbing Plaiting Licence	-	90,000.00	90,000.00	90,000.00
Mobile Sales Promotion Licence	-	250,000.00	250,000.00	250,000.00
Motor Mechanic/Car Wash Licence	-	150,000.00	150,000.00	150,000.00
Penal Beaters Licence	-	25,000.00	25,000.00	25,000.00
Photo Studio Licence	-	30,000.00	30,000.00	30,000.00
Sewing Institute Licence	-	150,000.00	150,000.00	150,000.00
Vehicle Spare Parts Licence	-	250,000.00	250,000.00	250,000.00
Vulcanizer Licence	-	300,000.00	300,000.00	300,000.00
Welding Machine Licence	-	70,000.00	70,000.00	70,000.00
Total	-	3,450,000.00	3,450,000.00	3,450,000.00

Note: 19

Fees General

Contractor Registration Fees	-	3,000,000.00	3,000,000.00	3,000,000.00
Tender Fees	-	500,000.00	500,000.00	500,000.00
Auctioneers Fees	-	25,000.00	25,000.00	25,000.00
Blacksmith Workshop Fees	-	30,000.00	30,000.00	30,000.00
Block Making Machine Fees	-	100,000.00	100,000.00	100,000.00
Building Materials Fees	-	200,000.00	200,000.00	200,000.00
Clock/Watch Repairs Fees	-	15,000.00	15,000.00	15,000.00
Control of Noise Permit Fees	-	90,000.00	90,000.00	90,000.00
Corn Grinding Mill Fees	-	350,000.00	350,000.00	350,000.00
Electric Radio/TV Workshop Fees	-	50,000.00	50,000.00	50,000.00
Entertainment Drumming Permit Fees	-	20,000.00	20,000.00	20,000.00
Ingredient Grinding Mill Fees	-	570,000.00	570,000.00	570,000.00
Kiosk Fee	-	300,000.00	300,000.00	300,000.00
Pest Control & Disinfectant Fees	-	550,000.00	550,000.00	550,000.00
Petty Traders Fees	-	200,000.00	200,000.00	200,000.00
Photostart Typing Institution Fees	-	50,000.00	50,000.00	50,000.00
Surface Tank Kerosine Fees	-	450,000.00	450,000.00	450,000.00
Wood Making & Carpentry W/Shop Fees	-	100,000.00	100,000.00	100,000.00
Total	-	6,600,000.00	6,600,000.00	6,600,000.00

Note: 20

Earning General

Earning from Markets	-	2,600,000.00	2,600,000.00	2,600,000.00
Earning from Motor Parks	-	2,500,000.00	2,500,000.00	2,500,000.00
Earning from Shop & Shopping Centers	-	2,500,000.00	2,500,000.00	2,500,000.00
Earning from Cattle Markets	-	2,000,000.00	2,000,000.00	2,000,000.00
Earning from Proceed of Consumer Good	-	3,000,000.00	3,000,000.00	3,000,000.00
Earning from Transport Service	-	10,000,000.00	10,000,000.00	10,000,000.00
Total	-	22,600,000.00	22,600,000.00	22,600,000.00

NGANZAI LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Note : 21				
Rent on Local Govt. Building General				
Rent on Government Quarters	-	500,000.00	500,000.00	500,000.00
Rent on Government Buildings	-	100,000.00	100,000.00	100,000.00
Rent on Government Land	-	100,000.00	100,000.00	100,000.00
Tenement Rate	-	2,000,000.00	2,000,000.00	2,000,000.00
Penalty For Tenement	-	150,000.00	150,000.00	150,000.00
Arrears For Tenement	-	140,000.00	140,000.00	140,000.00
Ground Rent	-	250,000.00	250,000.00	250,000.00
Total	-	3,240,000.00	3,240,000.00	3,240,000.00
Note : 22				
Investment Income General				
Other Investment Income	-	1,500,000.00	1,500,000.00	1,500,000.00
Total	-	1,500,000.00	1,500,000.00	1,500,000.00
Note : 23				
Domestic Grant				
Capital Grants to Area Development	-	50,000,000.00	50,000,000.00	50,000,000.00
Total	-	50,000,000.00	50,000,000.00	50,000,000.00
Note : 24				
Other Receipt				
VAT	316,942,356.34	-	-	(316,942,356.34)
PPT	3,390,106.70	-	-	(3,390,106.70)
Excess Bank Chgarges	3,576,266.03	-	-	(3,576,266.03)
Excess Crude	2,533,842.58	-	-	(2,533,842.58)
Forex Equalisation	38,541,507.19	-	-	(38,541,507.19)
Additional Fund From NNPC	2,379,561.93	-	-	(2,379,561.93)
Exchange Difference	8,836,412.31	-	-	(8,836,412.31)
Exchange Gain	5,779,644.19	-	-	(5,779,644.19)
Total	381,979,697.27	-	-	(381,979,697.27)
Note : 25				
Statutory Deductions				
3% Emirate Council	43,938,506.16	-	-	(43,938,506.16)
0.5% L.G. Audit	7,323,084.37	-	-	(7,323,084.37)
7% of L.E.A. Pri. Sch. Teachers Pension Plus	11,818,736.82	-	-	(11,818,736.82)
7% Local Govt Pension	29,751,541.26	-	-	(29,751,541.26)
Total	92,831,868.61	-	-	(92,831,868.61)
Note : 26				
Intervention Funding				
Contribution towards Funding of Primary Edu.	106,967,899.83	-	-	(106,967,899.83)
1% LGSC Training Fund	14,646,168.71	-	-	(14,646,168.71)
0.75% Admin Charges	10,984,626.54	-	-	(10,984,626.54)
5% Security	73,230,843.59	-	-	(73,230,843.59)
Total	205,829,538.67	-	-	(205,829,538.67)
Note : 27				
Miscellaneous Deductions Funding				
Serance Gratuity to Former LG Concillors	7,200,000.00	-	-	(7,200,000.00)
Contr. to Indigines Undergoing Armed Forces Training	400,000.00	-	-	(400,000.00)
IFAD Climate Change Adaptation Counterpart Funding	-	-	-	-
JNI Contribution	1,260,000.00	-	-	(1,260,000.00)
Retainership NTA/BRTV	1,000,000.00	-	-	(1,000,000.00)
Payment for Preparation of LGA's Annual Account	28,954,654.16	-	-	(28,954,654.16)
Procurement of Firewood, Food Items to IDPs	14,717,406.65	-	-	(14,717,406.65)
LGA's Hajj Fare	2,206,227.77	-	-	(2,206,227.77)
Purc. of Equips for SPHCA Biometric Data Capture	12,000,000.00	-	-	(12,000,000.00)
Provision of Essential Service	462,962.96	-	-	(462,962.96)

NGANZAI LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Workshop on Fiscal & Admin. Due Process	1,481,481.48	-	-	(1,481,481.48)
Diesel to Tractors for Farming Across LGA's	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees	1,297,890.00	-	-	(1,297,890.00)
WAEC/SSCE & NECO 2018/2019	-	-	-	-
Hotel Bills in respect of Borno State Hotel	680,000.00	-	-	(680,000.00)
Production of Projects Calendar 2018	-	-	-	-
Outstanding Liabilities	385,185.19	-	-	(385,185.19)
Logistics	-	-	-	-
Total	90,564,326.73	-	-	(90,564,326.73)

Note : 28
Personnel Emoluments

Office of the Chairman	11,187,922.16	7,534,448.00	7,534,448.00	(3,653,474.16)
The Council	2,002,376.12	34,680,000.00	34,680,000.00	32,677,623.88
Office of the L/G Secretary	12,128,612.00	6,247,376.00	6,247,376.00	(5,881,236.00)
Budg. Plan, Research & Stat.	6,113,111.00	6,356,548.00	6,356,548.00	243,437.00
Admin. & General Service	25,622,152.20	36,579,260.00	36,579,260.00	10,957,107.80
Agric and Natural Resources	70,124,888.28	74,273,888.00	74,273,888.00	4,148,999.72
Finance & Supply	60,113,258.15	71,180,608.00	71,180,608.00	11,067,349.85
Works Transport & Housing	50,487,125.11	56,298,989.00	56,298,989.00	5,811,863.89
Primary Health Care	103,960,520.19	119,358,822.00	119,358,822.00	15,398,301.81
Education & Social Development	34,246,961.00	34,652,228.00	34,652,228.00	405,267.00
Traditional Office	11,275,500.00	21,064,586.00	21,064,586.00	9,789,086.00
Total	387,262,426.21	468,226,753.00	468,226,753.00	80,964,326.79

Note: 29
Overhead Cost

Office of the Chairman	15,458,000.00	48,000,000.00	48,000,000.00	32,542,000.00
The Council	13,087,650.00	30,000,000.00	30,000,000.00	16,912,350.00
Office of the L/G Secretary	3,098,200.00	20,396,552.00	20,396,552.00	17,298,352.00
Budg. Plan, Research & Stat.	10,096,000.00	31,000,000.00	31,000,000.00	20,904,000.00
Admin. & General Service	63,629,497.79	30,000,000.00	30,000,000.00	(33,629,497.79)
Agric and Natural Resources	125,080,000.00	55,000,000.00	55,000,000.00	(70,080,000.00)
Finance & Supply	3,872,999.55	44,000,000.00	44,000,000.00	40,127,000.45
Works Transport & Housing	114,954,000.00	79,000,000.00	79,000,000.00	(35,954,000.00)
Primary Health Care	127,390,000.00	85,700,000.00	85,700,000.00	(41,690,000.00)
Education & Social Development	7,680,000.00	39,000,000.00	39,000,000.00	31,320,000.00
Traditional Office	11,404,247.00	11,000,000.00	11,000,000.00	(404,247.00)
Total	495,750,594.34	473,096,552.00	473,096,552.00	(22,654,042.34)

NOTE TO JAAC AND CAPITAL DEVELOPMENT FUND

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Note: 30				
JACC Deduction				
5% Stabilization	29,292,337.43	-	-	(29,292,337.43)
20% LG Joint Development Programme	292,923,374.42	-	-	(292,923,374.42)
Rehabilitation of Federal Highway	-	-	-	-
Total	322,215,711.85	-	-	(322,215,711.85)

Note: 31
Admin & General Services

Purchase of Vehicle Local Govt. Chairman	10,000,000.00	-	-	(10,000,000.00)
Const. of Local Govt. Secretariat	-	30,000,000.00	30,000,000.00	30,000,000.00
Const. & Ren. Of Govt. Lodge	-	15,000,000.00	15,000,000.00	15,000,000.00
Const. of Rural Housing	-	10,000,000.00	10,000,000.00	10,000,000.00
Const. & Ren. Of Staff Quarters	-	5,000,000.00	5,000,000.00	5,000,000.00
Contingencies	-	50,557,874.00	50,557,874.00	50,557,874.00
Local Government Election	-	50,000,000.00	50,000,000.00	50,000,000.00
Total	10,000,000.00	160,557,874.00	160,557,874.00	150,557,874.00

NGANZAI LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
		N	N	N
Note : 32				
Education & Social Development				
Information Equipment	-	3,000,000.00	3,000,000.00	3,000,000.00
Construction of Viewing Center V/Places	5,000,000.00	4,000,000.00	4,000,000.00	(1,000,000.00)
Purchase of Fire Brigade Van Gajiram	-	5,000,000.00	5,000,000.00	5,000,000.00
Rehabilitation & Repairs of Class Room	-	10,000,000.00	10,000,000.00	10,000,000.00
Const. & Rehabilitation of LEA Gajiram	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	5,000,000.00	27,000,000.00	27,000,000.00	22,000,000.00

Note : 33				
Community Development				
Poverty Alleviation Materials	-	20,000,000.00	20,000,000.00	20,000,000.00
Poverty Alleviation Grant	-	20,000,000.00	20,000,000.00	20,000,000.00
Total	-	40,000,000.00	40,000,000.00	40,000,000.00

Note : 34				
Agric & Natural Resources				
Purchase of Farming Input (Fertilizer)	10,000,000.00	10,000,000.00	10,000,000.00	-
Purchase of Agric Chemical	10,000,000.00	10,000,000.00	10,000,000.00	-
Purchase of Hand Tillers	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Press Mill	-	5,000,000.00	5,000,000.00	5,000,000.00
Counterpart Art Fund Toward Fadama Prj.	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of Motor Vehicle	-	10,000,000.00	10,000,000.00	10,000,000.00
Programme CBARDP	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	20,000,000.00	55,000,000.00	55,000,000.00	35,000,000.00

Note : 35				
Finance & Supply				
Contr. & Pro of Fencing Gajiram	-	5,000,000.00	5,000,000.00	5,000,000.00
Const. & Pro. Of Market Park adu	-	5,000,000.00	5,000,000.00	5,000,000.00
Const. & Pro. Of Market Park Gajiram	-	5,000,000.00	5,000,000.00	5,000,000.00
Reh. & Repairs of M/Park Gadai	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Masstransit Bus	-	10,000,000.00	10,000,000.00	10,000,000.00
Construction of Shopping Complex	20,000,000.00	23,000,000.00	23,000,000.00	3,000,000.00
Total	20,000,000.00	53,000,000.00	53,000,000.00	33,000,000.00

Note : 36				
Works Transport & Housing				
Const. of Cement Well Gajiram	-	6,000,000.00	6,000,000.00	6,000,000.00
Const. of Cement Well Alarge	-	5,000,000.00	5,000,000.00	5,000,000.00
Const. of Cement Well Alarge	-	5,000,000.00	5,000,000.00	5,000,000.00
Const. of Cement Well Damsram	-	5,000,000.00	5,000,000.00	5,000,000.00
Const. of Cement Well Badu Area	-	5,000,000.00	5,000,000.00	5,000,000.00
Const. of Cement Well Kumawa	-	5,000,000.00	5,000,000.00	5,000,000.00
Const. of Cement Well Sabbana	-	5,000,000.00	5,000,000.00	5,000,000.00
Const. of Cement Well Gadi	-	5,000,000.00	5,000,000.00	5,000,000.00
Const. of Cement Well Kuda	-	5,000,000.00	5,000,000.00	5,000,000.00
Const. of Cement Well Sug.	-	5,000,000.00	5,000,000.00	5,000,000.00
Const. of Cement Well Mama	-	5,000,000.00	5,000,000.00	5,000,000.00
Const. of Cement Well Biya	-	5,000,000.00	5,000,000.00	5,000,000.00
Prov. of Feeder Rds Budu, Miye & Gadai	-	15,000,000.00	15,000,000.00	15,000,000.00
Const. of Office Local Govt. Secretariat	20,000,000.00	30,000,000.00	30,000,000.00	10,000,000.00
Purchase of Transformer Gajiram	-	20,000,000.00	20,000,000.00	20,000,000.00
Purchase of Generators Secretariat	-	8,000,000.00	8,000,000.00	8,000,000.00
Provision of Boreholes Secretariat	-	27,000,000.00	27,000,000.00	27,000,000.00
Total	20,000,000.00	161,000,000.00	161,000,000.00	141,000,000.00

Note: 37				
Primary Health Care				
Health Center Kunawa	-	10,000,000.00	10,000,000.00	10,000,000.00
Health Center Ganiya	-	10,000,000.00	10,000,000.00	10,000,000.00

NGANZAI LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Renovation of Dispensary Gadai	10,000,000.00	8,500,000.00	8,500,000.00	(1,500,000.00)
Fencing of Central H/Center Gajiram	-	16,000,000.00	16,000,000.00	16,000,000.00
Up-grading Of Centers Gasawa 3	-	13,000,000.00	13,000,000.00	13,000,000.00
Refuse Collection Center Gajiram	-	5,000,000.00	5,000,000.00	5,000,000.00
Construction of Director PHC Office	-	5,000,000.00	5,000,000.00	5,000,000.00
Staff Quarters Miye Ward	-	15,000,000.00	15,000,000.00	15,000,000.00
Staff Quarters H/Clinic Gajiram	-	9,000,000.00	9,000,000.00	9,000,000.00
Purchase of Medical & Clinic Equipment	-	15,000,000.00	15,000,000.00	15,000,000.00
Purchase of Drugs & Hospital Equipment	-	20,000,000.00	20,000,000.00	20,000,000.00
Purchase of Medical Text Kits for RHE	-	6,000,000.00	6,000,000.00	6,000,000.00
Total	10,000,000.00	132,500,000.00	132,500,000.00	122,500,000.00

SCHEDULE OF DETAILED REVENUE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
GOVERNMENT SHARE OF FAAC				
Statutory Allocation from Federal Govt.	1,464,616,872.05	1,671,747,353.00	1,187,136,957.00	207,130,480.95
Statutory Allocation from State Govt.	-	200,000,000.00	200,000,000.00	200,000,000.00
Share of VAT	-	260,090,167.69	290,458,132.00	260,090,167.69
Total	1,464,616,872.05	2,131,837,520.69	1,677,595,089.00	667,220,648.64

PERSONAL TAXES

Goldsmith & Gold Dealers Licence	-	30,000.00	30,000.00	30,000.00
Bake House licence	-	150,000.00	150,000.00	150,000.00
Bicycle Licence & Hire Permit	-	350,000.00	350,000.00	350,000.00
Dane Gun Licence	-	35,000.00	35,000.00	35,000.00
Cattle Dealers Licence	-	450,000.00	450,000.00	450,000.00
Dried Fish & Meat Licence	-	30,000.00	30,000.00	30,000.00
Abattoir & Slaughter Licence	-	750,000.00	750,000.00	750,000.00
Cinematography Licence	-	20,000.00	20,000.00	20,000.00
Battery Charging Licence	-	50,000.00	50,000.00	50,000.00
Butchers Licence	-	200,000.00	200,000.00	200,000.00
Cloth & Dyers Licence	-	70,000.00	70,000.00	70,000.00
Local Hair Barbing Plaiting Licence	-	90,000.00	90,000.00	90,000.00
Mobile Sales Promotion Licence	-	250,000.00	250,000.00	250,000.00
Motor Mechanic/Car Wash Licence	-	150,000.00	150,000.00	150,000.00
Penel Beaters Licence	-	25,000.00	25,000.00	25,000.00
Photo Studio Licence	-	30,000.00	30,000.00	30,000.00
Sewing Institute Licence	-	150,000.00	150,000.00	150,000.00
Vehicle Spare Parts Licence	-	250,000.00	250,000.00	250,000.00
Vulcanizer Licence	-	300,000.00	300,000.00	300,000.00
Welding Machine Licence	-	70,000.00	70,000.00	70,000.00
Total	-	3,450,000.00	3,450,000.00	3,450,000.00

FEES GENERAL

Contractor Registration Fees	-	3,000,000.00	3,000,000.00	3,000,000.00
Tender Fees	-	500,000.00	500,000.00	500,000.00
Auctioneers Fees	-	25,000.00	25,000.00	25,000.00
Blacksmith Workshop Fees	-	30,000.00	30,000.00	30,000.00
Block Making Machine Fees	-	100,000.00	100,000.00	100,000.00
Building Materials Fees	-	200,000.00	200,000.00	200,000.00
Clock/Watch Repairs Fees	-	15,000.00	15,000.00	15,000.00
Control of Noise Permit Fees	-	90,000.00	90,000.00	90,000.00
Corn Grinding Mill Fees	-	350,000.00	350,000.00	350,000.00
Electric Radio/TV Workshop Fees	-	50,000.00	50,000.00	50,000.00
Entertainment Drumming Permit Fees	-	20,000.00	20,000.00	20,000.00
Ingredient Grinding Mill Fees	-	570,000.00	570,000.00	570,000.00
Kiosk Fee	-	300,000.00	300,000.00	300,000.00
Pest Control & Disfectant Fees	-	550,000.00	550,000.00	550,000.00

NGANZAI LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
Petty Traders Fees	-	200,000.00	200,000.00	200,000.00
Photostart Typing Institution Fees	-	50,000.00	50,000.00	50,000.00
Surface Tank Kerosine Fees	-	450,000.00	450,000.00	450,000.00
Wood Making & Carpentry W/Shop Fees	-	100,000.00	100,000.00	100,000.00
Total	-	6,600,000.00	6,600,000.00	6,600,000.00
EARNING GENERAL				
Earning from Markets	-	2,600,000.00	2,600,000.00	2,600,000.00
Earning from Motor Parks	-	2,500,000.00	2,500,000.00	2,500,000.00
Earning from Shop & Shopping Centers	-	2,500,000.00	2,500,000.00	2,500,000.00
Earning from Cattle Markets	-	2,000,000.00	2,000,000.00	2,000,000.00
Earning from Proceed of Consumer Good	-	3,000,000.00	3,000,000.00	3,000,000.00
Earning from Transport Service	-	10,000,000.00	10,000,000.00	10,000,000.00
Total	-	22,600,000.00	22,600,000.00	22,600,000.00
RENT ON LOCAL GOVT. BUILDING GENERAL				
Rent on Government Quarters	-	500,000.00	500,000.00	500,000.00
Rent on Government Buildings	-	100,000.00	100,000.00	100,000.00
Rent on Government Land	-	100,000.00	100,000.00	100,000.00
Tenement Rate	-	2,000,000.00	2,000,000.00	2,000,000.00
Penalty For Tenement	-	150,000.00	150,000.00	150,000.00
Arrears For Tenement	-	140,000.00	140,000.00	140,000.00
Ground Rent	-	250,000.00	250,000.00	250,000.00
Total	-	3,240,000.00	3,240,000.00	3,240,000.00
INVESTMENT INCOME GENERAL				
Other Investment Income	-	1,500,000.00	1,500,000.00	1,500,000.00
Total	-	1,500,000.00	1,500,000.00	1,500,000.00
DOMESTIC GRANT				
Capital Grants to Area Development	-	50,000,000.00	50,000,000.00	50,000,000.00
Total	-	50,000,000.00	50,000,000.00	50,000,000.00
OTHER RECEIPT				
VAT	316,942,356.34	-	-	(316,942,356.34)
PPT	3,390,106.70	-	-	(3,390,106.70)
Excess Bank Chgarges	3,576,266.03	-	-	(3,576,266.03)
Excess Crude	2,533,842.58	-	-	(2,533,842.58)
Forex Equalisation	38,541,507.19	-	-	(38,541,507.19)
Additional Fund From NNPC	2,379,561.93	-	-	(2,379,561.93)
Exchange Difference	8,836,412.31	-	-	(8,836,412.31)
Exchange Gain	5,779,644.19	-	-	(5,779,644.19)
Total	381,979,697.27	-	-	(381,979,697.27)

SCHEDULE OF JACC. PERSONNEL & OVERHEAD EXPENDITURE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
STATUTORY DEDUCTIONS				
3% Emirate Council	43,938,506.16	-	-	(43,938,506.16)
0.5% L.G. Audit	7,323,084.37	-	-	(7,323,084.37)
7% of L.E.A. Pri. Sch. Teachers Pension Plus	11,818,736.82	-	-	(11,818,736.82)
7% Local Govt Pension	29,751,541.26	-	-	(29,751,541.26)
Total	92,831,868.61	-	-	(92,831,868.61)
INTERVENTION FUNDING				
Contribution towards Funding of Primary Edu.	106,967,899.83	-	-	(106,967,899.83)
1% LGSC Training Fund	14,646,168.71	-	-	(14,646,168.71)
0.75% Admin Charges	10,984,626.54	-	-	(10,984,626.54)
5% Security	73,230,843.59	-	-	(73,230,843.59)
Total	205,829,538.67	-	-	(205,829,538.67)

NGANZAI LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
MISCELLANEOUS DEDUCTIONS FUNDING				
Serance Gratuity to Former LG Concillors	7,200,000.00	-	-	(7,200,000.00)
Contr. to Indigines Undergoing Armed Forces Training	400,000.00	-	-	(400,000.00)
IFAD Climate Change Adaptation Counterpart Funding	-	-	-	-
JNI Contribution	1,260,000.00	-	-	(1,260,000.00)
Retainership NTA/BRTV	1,000,000.00	-	-	(1,000,000.00)
Payment for Preparation of LGA's Annual Account	28,954,654.16	-	-	(28,954,654.16)
Procurement of Firewood, Food Items to IDPs	14,717,406.65	-	-	(14,717,406.65)
LGA's Hajj Fare	2,206,227.77	-	-	(2,206,227.77)
Purc. of Equips for SPHCA Biometric Data Capture	12,000,000.00	-	-	(12,000,000.00)
Provision of Essential Service	462,962.96	-	-	(462,962.96)
Workshop on Fiscal & Admin. Due Process	1,481,481.48	-	-	(1,481,481.48)
Diesel to Tractors for Farming Across LGA's	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees	1,297,890.00	-	-	(1,297,890.00)
WAEC/SSCE & NECO 2018/2019	-	-	-	-
Hotel Bills inrespects of Borno State Hotel	680,000.00	-	-	(680,000.00)
Production of Projects Calendar 2018	-	-	-	-
Outstanding Liabilities	385,185.19	-	-	(385,185.19)
Logistics	-	-	-	-
Total	90,564,326.73	-	-	(90,564,326.73)
OFFICE OF THE CHAIRMAN				
Salary	11,187,922.16	7,534,448.00	7,534,448.00	(3,653,474.16)
Local Travel & Transport	2,250,000.00	10,000,000.00	10,000,000.00	7,750,000.00
Office Stationery/Computer Consumables	150,000.00	5,000,000.00	5,000,000.00	4,850,000.00
Maintenance of Motor Vehicle	3,280,000.00	5,000,000.00	5,000,000.00	1,720,000.00
Maintenance of Office Furniture	340,000.00	5,000,000.00	5,000,000.00	4,660,000.00
Local Training	260,000.00	-	-	(260,000.00)
Security Vote (Including Operations)	1,510,000.00	5,000,000.00	5,000,000.00	3,490,000.00
Physical Security	1,870,000.00	8,000,000.00	8,000,000.00	6,130,000.00
Entertainment & Official Hospitality	2,930,000.00	5,000,000.00	5,000,000.00	2,070,000.00
Provision of Service Material	2,868,000.00	5,000,000.00	5,000,000.00	2,132,000.00
Total	26,645,922.16	55,534,448.00	55,534,448.00	28,888,525.84
THE COUNCIL				
Salary	2,002,376.12	34,680,000.00	34,680,000.00	32,677,623.88
Local Travel & Transport	7,400,000.00	10,000,000.00	10,000,000.00	2,600,000.00
Maintenance of Motor Vehicle	1,735,450.00	5,000,000.00	5,000,000.00	3,264,550.00
Maintenance of Office Furniture	-	5,000,000.00	5,000,000.00	5,000,000.00
Entertainment & Official Hospitality	1,802,200.00	5,000,000.00	5,000,000.00	3,197,800.00
Provision of Service Material	2,150,000.00	5,000,000.00	5,000,000.00	2,850,000.00
Total	15,090,026.12	64,680,000.00	64,680,000.00	49,589,973.88
SECRETARY TO THE LOCAL GOVT.				
Salary	12,128,612.00	6,247,376.00	6,247,376.00	(5,881,236.00)
Local Travel & Transport	-	5,000,000.00	5,000,000.00	5,000,000.00
Entertainment & Official Hospitality	1,598,200.00	4,000,000.00	4,000,000.00	2,401,800.00
Provision of Service Material	1,500,000.00	2,000,000.00	2,000,000.00	500,000.00
Total	15,226,812.00	17,247,376.00	17,247,376.00	2,020,564.00
BUDGET, PLAN, RESEARCH & STAT.				
Salary	6,113,111.00	6,356,548.00	6,356,548.00	243,437.00
Local Travel & Transport	2,688,000.00	5,000,000.00	5,000,000.00	2,312,000.00
Maintenance of Motor Vehicle	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Computer Accessories	47,000.00	1,000,000.00	1,000,000.00	953,000.00
Maintenance of Motor Vehicle	-	5,000,000.00	5,000,000.00	5,000,000.00
Maintenance of Office Furniture	250,000.00	5,000,000.00	5,000,000.00	4,750,000.00
Conference, Seminars & Workshop	613,000.00	5,000,000.00	5,000,000.00	4,387,000.00
Entertainment & Official Hospitality	6,498,000.00	5,000,000.00	5,000,000.00	(1,498,000.00)
Total	16,209,111.00	37,356,548.00	37,356,548.00	21,147,437.00

NGANZAI LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL	REVISED	VARIANCE
	N	BUDGET 2018	BUDGET 2017	2018
	N	N	N	N
ADMIN. & GENERAL SERVICE				
Salary	25,622,152.20	36,579,260.00	36,579,260.00	10,957,107.80
Local Travel & Transport	3,784,300.00	10,000,000.00	10,000,000.00	6,215,700.00
Staff Welfare	150,000.00	-	-	(150,000.00)
Maintenance of Motor Vehicle	1,414,600.00	5,000,000.00	5,000,000.00	3,585,400.00
Maintenance of Office Furniture	500,000.00	5,000,000.00	5,000,000.00	4,500,000.00
Maint. of Office Building/Res. Quarters	1,070,000.00	5,000,000.00	5,000,000.00	3,930,000.00
Entertainment & Official Hospitality	56,709,597.79	5,000,000.00	5,000,000.00	(51,709,597.79)
Total	89,250,649.99	66,579,260.00	66,579,260.00	(22,671,389.99)
AGRIC & NATURAL RESOURCES				
Salary	70,124,888.28	74,273,888.00	74,273,888.00	4,148,999.72
Local Travel & Transport	430,000.00	5,000,000.00	5,000,000.00	4,570,000.00
Purchase of Veterinary Drugs	112,050,000.00	5,000,000.00	5,000,000.00	(107,050,000.00)
Maintenance of M/Vehicle & Transport	250,000.00	5,000,000.00	5,000,000.00	4,750,000.00
Maintenance of Office Equipment	-	5,000,000.00	5,000,000.00	5,000,000.00
Supply of Agric Equipment	-	5,000,000.00	5,000,000.00	5,000,000.00
Local Training	150,000.00	5,000,000.00	5,000,000.00	4,850,000.00
Expansion of the Nat. Spec. Programme	-	10,000,000.00	10,000,000.00	10,000,000.00
Entertainment & Hospitality	-	5,000,000.00	5,000,000.00	5,000,000.00
Provision of Service Materials	6,100,000.00	5,000,000.00	5,000,000.00	(1,100,000.00)
Transport & Handling of Fertilizer	6,000,000.00	5,000,000.00	5,000,000.00	(1,000,000.00)
Total	195,104,888.28	129,273,888.00	129,273,888.00	(65,831,000.28)
FINANCE & SUPPLY				
Salary	60,113,258.15	71,180,608.00	71,180,608.00	11,067,349.85
Local Travel & Transport	23,000.00	10,000,000.00	10,000,000.00	9,977,000.00
Office Stationery/Computer Consumables	3,389,999.55	10,000,000.00	10,000,000.00	6,610,000.45
Printing of Non Security Document	-	2,000,000.00	2,000,000.00	2,000,000.00
Maintenance of M/Veh./Transport Equip.	80,000.00	6,000,000.00	6,000,000.00	5,920,000.00
Maintenance of Office Furniture	130,000.00	7,000,000.00	7,000,000.00	6,870,000.00
Bank Charges (Other Than Interest)	-	3,000,000.00	3,000,000.00	3,000,000.00
Refreshment & Meals	-	1,000,000.00	1,000,000.00	1,000,000.00
Settlement of Liabilities	250,000.00	5,000,000.00	5,000,000.00	4,750,000.00
Total	63,986,257.70	115,180,608.00	115,180,608.00	51,194,350.30
WORKS TRANSPORT & HOUSING				
Salary	50,487,125.11	56,298,989.00	56,298,989.00	5,811,863.89
Local Travel & Transport	-	8,000,000.00	8,000,000.00	8,000,000.00
Printing of Non Security Document	-	6,000,000.00	6,000,000.00	6,000,000.00
Maintenance of Motor Vehicle	2,087,000.00	5,000,000.00	5,000,000.00	2,913,000.00
Maintenance of Office Furniture	200,000.00	5,000,000.00	5,000,000.00	4,800,000.00
Maintenance of Boreholes	111,435,500.00	24,000,000.00	24,000,000.00	(87,435,500.00)
Maintenance of Drainage	1,051,500.00	-	-	(1,051,500.00)
Opening of Blocked Culverts	-	6,000,000.00	6,000,000.00	6,000,000.00
Bush Clearing	-	3,000,000.00	3,000,000.00	3,000,000.00
Local Training	-	5,000,000.00	5,000,000.00	5,000,000.00
Provision of Service Materials	180,000.00	6,000,000.00	6,000,000.00	5,820,000.00
Grants to Communities	-	11,000,000.00	11,000,000.00	11,000,000.00
Total	165,441,125.11	135,298,989.00	135,298,989.00	(30,142,136.11)
PRIMARY HEALTH CARE				
Salary	103,960,520.19	119,358,822.00	119,358,822.00	15,398,301.81
Local Travel & Transport: Training	590,000.00	7,000,000.00	7,000,000.00	6,410,000.00
Control of Diarrhoea	-	3,000,000.00	3,000,000.00	3,000,000.00
Purchase of Medical Equipment	6,190,000.00	15,000,000.00	15,000,000.00	8,810,000.00
HIV/AIDS & Diabetes Test Kits	-	2,000,000.00	2,000,000.00	2,000,000.00
Cold Chain Materials	-	2,000,000.00	2,000,000.00	2,000,000.00
Maintenance of M/Veh./Transport Equip.	2,110,000.00	2,000,000.00	2,000,000.00	(110,000.00)
Maintenance of Office Furniture	1,300,000.00	4,000,000.00	4,000,000.00	2,700,000.00
Ent. Care for Primary School Pupils	4,150,000.00	1,500,000.00	1,500,000.00	(2,650,000.00)
Polio Immunization Days (IDPs)	-	10,000,000.00	10,000,000.00	10,000,000.00
Family Planning Programme	-	200,000.00	200,000.00	200,000.00

NGANZAI LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
TBL & Leprosy Control	-	2,000,000.00	2,000,000.00	2,000,000.00
Primary Ears & Eye Care	-	1,000,000.00	1,000,000.00	1,000,000.00
Medical Assistance	90,000.00	3,000,000.00	3,000,000.00	2,910,000.00
Operation Plan	1,500,000.00	2,000,000.00	2,000,000.00	500,000.00
Roll Back Malaria	105,710,000.00	5,000,000.00	5,000,000.00	(100,710,000.00)
Integrated Materials NEC	600,000.00	3,000,000.00	3,000,000.00	2,400,000.00
Natal & Child Healthy MTCH M/Part T/Fee	-	2,000,000.00	2,000,000.00	2,000,000.00
Sanitation Exercise	1,750,000.00	2,000,000.00	2,000,000.00	250,000.00
Routine Immunization	400,000.00	5,000,000.00	5,000,000.00	4,600,000.00
Disease Surveillance	3,000,000.00	2,000,000.00	2,000,000.00	(1,000,000.00)
Emergency Transport Scheme	-	3,000,000.00	3,000,000.00	3,000,000.00
Free MCH Service	-	5,000,000.00	5,000,000.00	5,000,000.00
Emergency Prep. Resp to Epidemics	-	3,000,000.00	3,000,000.00	3,000,000.00
State Council on Health	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	231,350,520.19	205,058,822.00	205,058,822.00	(26,291,698.19)
EDUCATION & SOCIAL DEV.				
Salary	34,246,961.00	34,652,228.00	34,652,228.00	405,267.00
Local Travel & Transport	550,000.00	5,000,000.00	5,000,000.00	4,450,000.00
NYSC Allowances	-	5,000,000.00	5,000,000.00	5,000,000.00
Office Stationery/Computer Consumables	200,000.00	5,000,000.00	5,000,000.00	4,800,000.00
Maintenance of Office Furniture	-	3,000,000.00	3,000,000.00	3,000,000.00
Sustain of Mass Literacy Procurement	2,400,000.00	5,000,000.00	5,000,000.00	2,600,000.00
Conference, Seminars & Special Comm.	550,000.00	5,000,000.00	5,000,000.00	4,450,000.00
Publicity & Advertisement	-	3,000,000.00	3,000,000.00	3,000,000.00
Asst. to Religious Teachers Activities	3,980,000.00	3,000,000.00	3,000,000.00	(980,000.00)
Sport & Game	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	41,926,961.00	73,652,228.00	73,652,228.00	31,725,267.00
TRADITIONAL OFFICE				
Salary	11,275,500.00	11,990,964.00	11,990,964.00	715,464.00
Allowance of Traditional Office Holders	9,104,247.00	3,000,000.00	3,000,000.00	(6,104,247.00)
Maintenance of M/Veh./Transport Equip.	2,300,000.00	5,000,000.00	5,000,000.00	2,700,000.00
Maintenance of Office Furniture	-	3,000,000.00	3,000,000.00	3,000,000.00
Grants to Communities NGOs	-	2,316,613.00	2,316,613.00	2,316,613.00
Total	22,679,747.00	25,307,577.00	25,307,577.00	2,627,830.00

SCHEDULE OF JACC AND CAPITAL EXPENDITURE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
JACC DEDUCTION				
5% Stabilization	28,409,636.56	-	-	(28,409,636.56)
20% LG Joint Development Programme	284,096,365.63	-	-	(284,096,365.63)
Rehabilitation of Federal Highway	-	-	-	-
Total	312,506,002.19	-	-	(312,506,002.19)
ADMIN & GENERAL SERVICES				
Purchase of Vehicle Local Govt. Chairman	10,000,000.00	-	-	(10,000,000.00)
Const. of Local Govt. Secretariat	-	30,000,000.00	30,000,000.00	30,000,000.00
Const. & Ren. Of Govt. Lodge	-	15,000,000.00	15,000,000.00	15,000,000.00
Const. of Rural Housing	-	10,000,000.00	10,000,000.00	10,000,000.00
Const. & Ren. Of Staff Quarters	-	5,000,000.00	5,000,000.00	5,000,000.00
Contingencies	-	50,557,874.00	50,557,874.00	50,557,874.00
Local Government Election	-	50,000,000.00	50,000,000.00	50,000,000.00
Total	10,000,000.00	160,557,874.00	160,557,874.00	150,557,874.00

NGANZAI LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
EDUCATION & SOCIAL DEVELOPMENT				
Information Equipment	-	3,000,000.00	3,000,000.00	3,000,000.00
Construction of Viewing Center V/Places	5,000,000.00	4,000,000.00	4,000,000.00	(1,000,000.00)
Purchase of Fire Brigade Van Gajiram	-	5,000,000.00	5,000,000.00	5,000,000.00
Rehabilitation & Repairs of Class Room	-	10,000,000.00	10,000,000.00	10,000,000.00
Const. & Rehabilitation of LEA Gajiram	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	5,000,000.00	27,000,000.00	27,000,000.00	22,000,000.00
COMMUNITY DEVELOPMENT				
Poverty Alleviation Materials	-	20,000,000.00	20,000,000.00	20,000,000.00
Poverty Alleviation Grant	-	20,000,000.00	20,000,000.00	20,000,000.00
Total	-	40,000,000.00	40,000,000.00	40,000,000.00
AGRIC & NATURAL RESOURCES				
Purchase of Farming Input (Fertilizer)	10,000,000.00	10,000,000.00	10,000,000.00	-
Purchase of Agric Chemical	10,000,000.00	10,000,000.00	10,000,000.00	-
Purchase of Hand Tillers	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Press Mill	-	5,000,000.00	5,000,000.00	5,000,000.00
Counterpart Art Fund Toward Fadama Prj.	-	10,000,000.00	10,000,000.00	10,000,000.00
Purchase of Motor Vehicle	-	10,000,000.00	10,000,000.00	10,000,000.00
Programme CBARDP	-	5,000,000.00	5,000,000.00	5,000,000.00
Total	20,000,000.00	55,000,000.00	55,000,000.00	35,000,000.00
FINANCE & SUPPLY				
Contr. & Pro of Fencing Gajiram	-	5,000,000.00	5,000,000.00	5,000,000.00
Const. & Pro. Of Market Park adu	-	5,000,000.00	5,000,000.00	5,000,000.00
Const. & Pro. Of Market Park Gajiram	-	5,000,000.00	5,000,000.00	5,000,000.00
Reh. & Repairs of M/Park Gadai	-	5,000,000.00	5,000,000.00	5,000,000.00
Purchase of Masstransit Bus	-	10,000,000.00	10,000,000.00	10,000,000.00
Construction of Shopping Complex	20,000,000.00	23,000,000.00	23,000,000.00	3,000,000.00
Total	20,000,000.00	53,000,000.00	53,000,000.00	33,000,000.00
WORKS TRANSPORT & HOUSING				
Const. of Cement Well Gajiram	-	6,000,000.00	6,000,000.00	6,000,000.00
Const. of Cement Well Alarge	-	5,000,000.00	5,000,000.00	5,000,000.00
Const. of Cement Well Alarge	-	5,000,000.00	5,000,000.00	5,000,000.00
Const. of Cement Well Damsram	-	5,000,000.00	5,000,000.00	5,000,000.00
Const. of Cement Well Badu Area	-	5,000,000.00	5,000,000.00	5,000,000.00
Const. of Cement Well Kurnawa	-	5,000,000.00	5,000,000.00	5,000,000.00
Const. of Cement Well Sabbana	-	5,000,000.00	5,000,000.00	5,000,000.00
Const. of Cement Well Gadi	-	5,000,000.00	5,000,000.00	5,000,000.00
Const. of Cement Well Kuda	-	5,000,000.00	5,000,000.00	5,000,000.00
Const. of Cement Well Sug.	-	5,000,000.00	5,000,000.00	5,000,000.00
Const. of Cement Well Mama	-	5,000,000.00	5,000,000.00	5,000,000.00
Const. of Cement Well Biya	-	5,000,000.00	5,000,000.00	5,000,000.00
Prov. of Feeder Rds Budu, Miye & Gadai	-	15,000,000.00	15,000,000.00	15,000,000.00
Const. of Office Local Govt. Secretariat	20,000,000.00	30,000,000.00	30,000,000.00	10,000,000.00
Purchase of Transformer Gajiram	-	20,000,000.00	20,000,000.00	20,000,000.00
Purchase of Generators Secretariat	-	8,000,000.00	8,000,000.00	8,000,000.00
Provision of Boreholes Secretariat	-	27,000,000.00	27,000,000.00	27,000,000.00
Total	20,000,000.00	161,000,000.00	161,000,000.00	141,000,000.00
PRIMARY HEALTH CARE				
Health Center Kurnawa	-	10,000,000.00	10,000,000.00	10,000,000.00
Health Center Ganiya	-	10,000,000.00	10,000,000.00	10,000,000.00
Renovation of Dispensary Gadai	10,000,000.00	8,500,000.00	8,500,000.00	(1,500,000.00)
Fencing of Central H/Center Gajiram	-	16,000,000.00	16,000,000.00	16,000,000.00
Up-grading Of Centers Gasawa 3	-	13,000,000.00	13,000,000.00	13,000,000.00
Refuse Collection Center Gajiram	-	5,000,000.00	5,000,000.00	5,000,000.00
Construction of Director PHC Office	-	5,000,000.00	5,000,000.00	5,000,000.00
Staff Quarters Miye Ward	-	15,000,000.00	15,000,000.00	15,000,000.00
Staff Quarters H/Clinic Gajiram	-	9,000,000.00	9,000,000.00	9,000,000.00
Purchase of Medical & Clinic Equipment	-	15,000,000.00	15,000,000.00	15,000,000.00
Purchase of Drugs & Hospital Equipment	-	20,000,000.00	20,000,000.00	20,000,000.00
Purchase of Medical Text Kits for RHE	-	6,000,000.00	6,000,000.00	6,000,000.00
Total	10,000,000.00	132,500,000.00	132,500,000.00	122,500,000.00



BORNO STATE OF NIGERIA

**SHANI
LOCAL GOVERNMENT COUNCIL**

ANNUAL FINANCIAL STATEMENT

FOR THE YEAR ENDED

31ST DECEMBER, 2018.

SHANI LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 1
CASHFLOW STATEMENT

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
From Operation:			
RECIEPT:			
Statutory Allocation FAAC		1,420,481,828.11	654,284,726.24
Value Added Tax		-	-
Sub Total		1,420,481,828.11	654,284,726.24
Internal Generated Revenue			
Internal Generated Revenue	3	4,725,278.00	4,785,650.00
OTHER RECIEPT:	4		
VAT		318,919,136.45	-
PPT		3,287,948.56	-
Excess Bank Chgarges		3,468,498.20	-
Excess Crude		2,457,487.28	-
Forex Equalisation		37,380,090.08	-
Additional Fund From NNPC		2,307,855.77	-
Exchange Difference		8,570,134.16	-
Exchange Gain		5,605,479.31	-
Sub Total		381,996,629.81	-
Total Receipts		1,807,203,735.92	659,070,376.24
PAYMENTS:			
STATUTORY DEDUCTIONS	5		
3% Emirate Council		42,614,454.85	-
0.5% L.G. Audit		7,102,409.16	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus		21,581,652.93	-
Local Govt Pension		39,627,010.32	-
Sub-Total		110,925,527.26	-
INTERVENTION FUNDING	6		
Contribution towards Fundingof Primary Edu.		246,447,130.32	-
1% LGSC Training Fund		14,204,818.27	-
0.75% Admin Charges		10,653,613.71	-
5% Security		71,024,091.41	-
Sub-Total		342,329,653.71	-
MISCELLANEOUS DEDUCTIONS FUNDING	7		
Sererance Gratuity to Former LG Concillors		7,200,000.00	-
Contr. to Indigines Undergoing Armed Forces Training		400,000.00	-
IFAD Climate Change Adaptation Counterpart Funding		2,500,000.00	-
Retainership NTA/BRTV		1,260,000.00	-
Payment for Preparation of LGA's Annual Account		1,000,000.00	-
Procurement of Firewood, Food Items to IDPs		26,098,329.04	-
LGA's Hajj Fare		14,717,406.65	-
Purc. of Equipts for SPHCA Biometric Data Capture		2,206,227.77	-
Provision of Essential Service		38,550,000.00	-
Workshop on Fiscal & Admin. Due Process		462,962.96	-
Diesel to Tractors for Farming Across LGA's		1,481,481.48	-
Gratuity to Local Edu. Authority Retiress		9,259,259.26	-
Gratuity to Local Government Retiress		9,259,259.26	-

SHANI LOCAL GOVERNMENT OF BORNO STATE

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
WAEC/SSCE & NECO 2018/2019		7,438,200.00	-
Hotel Bills inrespects of Borno State Hotel		-	-
Production of Projects Calender 2018		680,000.00	-
Outstanding Liabilities		-	-
JNI Contribution		385,185.19	-
Sub-Total		122,898,311.61	-
Personnel Emoluments:	8	595,632,984.09	545,025,281.17
Overhead Cost	9	781,807,337.00	90,793,700.00
Sub-Total		1,377,440,321.09	635,818,981.17
Total Payments		1,953,593,813.67	635,818,981.17
Cash Flow From Operations		(146,390,077.75)	23,251,395.07
CASH FLOW FROM INVESTMENT:			
Phurchase/Contruction of Assest	10	41,685,142.00	26,248,280.00
Phurchase of Fin. Market Intrument		-	-
Total Cash Flow From Investment		41,685,142.00	26,248,280.00
CASH FLOW FROM FINANCING:			
Increase/Decrease in Cash		(1,889,541.31)	(2,996,884.93)
Opening Cash Balance		2,031,167.99	5,028,052.92
Closing Cash Balance	11	141,626.68	2,031,167.99

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	NOTE	ACTUAL 2018 N	ACTUAL 2017 N
ASSESTS:			
Treasuries & Banks	8	141,626.68	2,031,167.99
Investments	9	3,805,940.25	3,805,940.25
Total Assests		3,947,566.93	5,837,108.24
PUBLIC FUND & LIABILITIES:			
Consolidated Revenue Fund	10	141,626.68	2,031,167.99
Other Fund - Investment Fund		(1,612,891.06)	(1,612,891.06)
Total Public Fund		(1,471,264.38)	418,276.93
Deposits	11	5,418,831.31	5,418,831.31
Total Liabilities		5,418,831.31	5,418,831.31
Public Fund + Liabilities		3,947,566.93	5,837,108.24

SHANI LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 3
CONSOLIDATED REVENUE FUND

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Opening Balance (a)		2,031,167.99	-	-	2,031,167.99
Add: REVENUE (INCOME) (b)					
S/Allocation from Federal Govt.	16	1,420,481,828.11	1,621,370,600.00	1,151,363,545.00	200,888,771.89
S/Allocation from State Govt.		-	200,000,000.00	230,000,000.00	200,000,000.00
Share of VAT		-	346,537,553.00	292,276,327.00	346,537,553.00
Sub Total		1,420,481,828.11	2,167,908,153.00	1,673,639,872.00	747,426,324.89
Licence General	17	1,454,100.00	25,643,000.00	11,700,000.00	24,188,900.00
Fees General	18	902,200.00	15,977,000.00	9,331,000.00	15,074,800.00
Sales General	19	5,000.00	12,620,000.00	8,000,000.00	12,615,000.00
Earning General	20	1,924,398.00	35,850,000.00	26,350,000.00	33,925,602.00
Rent on Local Govt. Building	21	-	3,400,000.00	2,000,000.00	3,400,000.00
Rent on Land & Others	22	439,500.00	1,790,000.00	165,000.00	1,350,500.00
Investment Income	23	-	400,000.00	380,000.00	400,000.00
Domestic Grants	24	-	128,480,000.00	350,000,000.00	128,480,000.00
Total Revenue (Income) (b)		1,425,207,026.11	2,392,068,153.00	2,081,565,872.00	966,861,126.89
Other Receipt (c)	25				
VAT		318,919,136.45	-	-	(318,919,136.45)
PPT		3,287,948.56	-	-	(3,287,948.56)
Excess Bank Chgarges		3,468,498.20	-	-	(3,468,498.20)
Excess Crude		2,457,487.28	-	-	(2,457,487.28)
Forex Equalisation		37,380,090.08	-	-	(37,380,090.08)
Additional Fund From NNPC		2,307,855.77	-	-	(2,307,855.77)
Exchange Difference		8,570,134.16	-	-	(8,570,134.16)
Exchange Gain		5,605,479.31	-	-	(5,605,479.31)
Sub Total		381,996,629.81	-	-	(381,996,629.81)
Total Funds Available (a+b+c)		1,809,234,823.91	2,392,068,153.00	2,081,565,872.00	582,833,329.09
Less: EXPENDITURE					
STATUTORY DEDUCTIONS	26				
3% Emirate Council		43,938,506.16	-	-	(43,938,506.16)
0.5% L.G. Audit		7,323,084.37	-	-	(7,323,084.37)
7% of L.E.A. Pri. Sch. Teachers Pension Plus		11,818,736.82	-	-	(11,818,736.82)
7% Local Govt Pension		29,751,541.26	-	-	(29,751,541.26)
Sub-Total		92,831,868.61	-	-	(92,831,868.61)
INTERVENTION FUNDING	27				
Contribution towards Funding of Primary Edu.		106,967,899.83	-	-	(106,967,899.83)
1% LGSC Training Fund		14,646,168.71	-	-	(14,646,168.71)
0.75% Admin Charges		10,984,626.54	-	-	(10,984,626.54)
5% Security		73,230,843.59	-	-	(73,230,843.59)
Sub-Total		205,829,538.67	-	-	(205,829,538.67)
MISCELLANEOUS DEDUCTIONS FUNDING	28				
Serance Gratuity to Former LG Concillors		7,200,000.00	-	-	(7,200,000.00)
Contr. to Indigines Undergoing Armed Forces Training		400,000.00	-	-	(400,000.00)
IFAD Climate Change Adaptation Counterpart Funding		-	-	-	-
JNI Contribution		1,260,000.00	-	-	(1,260,000.00)
Retainership NTA/BRTV		1,000,000.00	-	-	(1,000,000.00)
Payment for Preparation of LGA's Annual Account		28,954,654.16	-	-	(28,954,654.16)
Procurement of Firewood, Food Items to IDPs		14,717,406.65	-	-	(14,717,406.65)
LGA's Hajj Fare		2,206,227.77	-	-	(2,206,227.77)
Purc. of Equipmts for SPHCA Biometric Data Capture		12,000,000.00	-	-	(12,000,000.00)
Provision of Essential Service		462,962.96	-	-	(462,962.96)
Workshop on Fiscal & Admin. Due Process		1,481,481.48	-	-	(1,481,481.48)
Diesel to Tractors for Farming Across LGA's		9,259,259.26	-	-	(9,259,259.26)

SHANI LOCAL GOVERNMENT OF BORNO STATE

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Gratuity to Local Edu. Authority Retirees		9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees		1,297,890.00	-	-	(1,297,890.00)
WAEC/SSCE & NECO 2018/2019		-	-	-	-
Hotel Bills in respect of Borno State Hotel		680,000.00	-	-	(680,000.00)
Production of Projects Calendar 2018		-	-	-	-
Outstanding Liabilities		385,185.19	-	-	(385,185.19)
Logistics		-	-	-	-
Sub-Total		90,564,326.73	-	-	(90,564,326.73)
Personnel Cost	29	595,632,984.09	1,027,163,261.00	821,798,652.00	431,530,276.91
Overhead Cost	30	781,807,337.00	521,420,900.00	959,280,000.00	(260,386,437.00)
Sub-Total		1,377,440,321.09	1,548,584,161.00	1,781,058,652.00	171,143,839.91
Total Expenditure		1,953,593,813.67	1,548,584,161.00	1,781,058,652.00	(405,009,652.67)
Operating Fund B/4 Transfer		41,826,768.68	843,483,992.00	300,598,220.00	801,657,223.32
APPROPRIATION/TRANSFERS					
Transfer to Capital Dev. Fund		41,685,142.00	468,740,000.00	257,770,512.00	427,054,858.00
Total Appropriation		41,685,142.00	468,740,000.00	257,770,512.00	427,054,858.00
Closing Balance		141,626.68	290,523,488.73	42,827,708.00	290,381,862.05

STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND

	NOTE	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Add: Capital Receipts					
Value Added Tax		-	346,537,553.00	292,276,327.00	346,537,553.00
Transfer From CRF		41,685,142.00	468,740,000.00	257,770,512.00	427,054,858.00
Total Capital Receipts		41,685,142.00	815,277,553.00	550,046,839.00	773,592,411.00
Total Capital Funds Available		41,685,142.00	815,277,553.00	550,046,839.00	773,592,411.00
Less: Capital Expenditure					
JACC Deduction					
5% Stabilization	31	28,409,636.56	-	-	(28,409,636.56)
20% LG Joint Development Programme		284,096,365.63	-	-	(284,096,365.63)
Rehabilitation of Federal Highway		-	-	-	-
Sub-Total DIFF. WITH JAAC		312,506,002.19	-	-	(312,506,002.19)
Administrative					
Admin & General Services	32	2,527,338.00	127,000,000.00	72,900,000.00	124,472,662.00
Sub-Total		2,527,338.00	127,000,000.00	72,900,000.00	124,472,662.00
Economic					
Finance & Supply	33	15,782,204.00	150,500,000.00	88,250,512.00	134,717,796.00
Agric & Natural Resources	34	19,365,100.00	88,200,000.00	44,100,000.00	68,834,900.00
Sub-Total		35,147,304.00	238,700,000.00	132,350,512.00	203,552,696.00
Regional Development					
Works Transport & Housing	35	4,010,500.00	69,000,000.00	35,500,000.00	64,989,500.00
Sub-Total		4,010,500.00	69,000,000.00	35,500,000.00	64,989,500.00
Social					
Primary Health Care	36	-	34,040,000.00	17,020,000.00	34,040,000.00
Sub-Total		-	34,040,000.00	17,020,000.00	34,040,000.00
Total Capital Expenditure		41,685,142.00	468,740,000.00	257,770,512.00	427,054,858.00

SHANI LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CASHFLOW STATEMENT

	ACTUAL 2018 N	ACTUAL 2017 N
Note 3 - Internal Generated Revenue		
Licence General	1,454,100.00	1,579,700.00
Fees General	902,200.00	883,100.00
Sales General	5,000.00	40,000.00
Earning General	1,924,398.06	2,282,850.00
Rent on Land	439,580.00	-
Total	4,725,278.06	4,785,650.00
Note 4 - Other Reciept		
VAT	318,919,136.45	-
PPT	3,287,948.56	-
Excess Bank Chgarges	3,468,498.20	-
Excess Crude	2,457,487.28	-
Forex Equalisation	37,380,090.08	-
Additional Fund From NNPC	2,307,855.77	-
Exchange Difference	8,570,134.16	-
Exchange Gain	5,605,479.31	-
Total	381,996,629.81	-
Note 5 - Statutory Deductions		
3% Emirate Council	42,614,454.85	-
0.5% L.G. Audit	7,102,409.16	-
7% of L.E.A. Pri. Sch. Teachers Pension Plus	21,581,652.93	-
Local Govt Pension	39,627,010.32	-
Total	110,925,527.26	-
Note 6 - Intervention Funding		
Contribution towards Fundingof Primary Edu.	246,447,130.32	-
1% LGSC Training Fund	14,204,818.27	-
0.75% Admin Charges	10,653,613.71	-
5% Security	71,024,091.41	-
Total	342,329,653.71	-
Note 7 - Miscellaneous Deductions Funding		
Sererance Gratuity to Former LG Concillors	7,200,000.00	-
Contr. to Indigines Undergoing Armed Forces Training	400,000.00	-
IFAD Climate Change Adaptation Counterpart Funding	2,500,000.00	-
Retaunership NTA/BRTV	1,260,000.00	-
Payment for Preparation of LGA's Annual Account	1,000,000.00	-
Procurement of Firewood, Food Items to IDPs	26,098,329.04	-
LGA's Hajj Fare	14,717,406.65	-
Purc. of Equipts for SPHCA Biometric Data Capture	2,206,227.77	-
Provision of Essential Service	38,550,000.00	-
Workshop on Fiscal & Admin. Due Process	462,962.96	-
Diesel to Tractors for Farming Across LGA's	1,481,481.48	-
Gratuity to Local Edu. Authority Retiress	9,259,259.26	-
Gratuity to Local Government Retiress	9,259,259.26	-
WAEC/SSCE & NECO 2018/2019	7,438,200.00	-
Hotel Bills inrespects of Borno State Hotel	-	-
Production of Projects Calender 2018	680,000.00	-
Outstanding Liabilities	-	-
JNI Contribution	385,185.19	-
Total	122,898,311.61	-

SHANI LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ACTUAL 2017
	N	N
Note 8 - Personnel Emoluments		
Office of the Chairman	6,002,136.00	20,161,582.00
Secretary to the Local Government	10,928,233.00	34,088,944.00
The Council	1,233,538.18	-
Admin & General Services	42,395,960.00	55,722,310.00
Traditional Office	8,039,748.72	30,649,891.79
Finance & Supply	56,553,442.00	83,024,480.00
Agric & Natural Resources	62,840,455.09	80,734,099.08
Primary Health Care	160,842,626.12	162,525,570.30
Works Transport & Housing	46,796,845.09	78,118,404.00
Total	395,632,984.20	545,025,281.17
Note 9 - Overhead Cost		
Office of the Chairman	17,683,000.00	12,890,000.00
Secretary to the Local Government	3,345,000.00	2,095,000.00
The Council	1,850,000.00	1,300,000.00
Admin & General Services	363,346,335.00	42,896,500.00
Traditional Office	1,550,000.00	240,000.00
Finance & Supply	20,537,280.00	2,047,000.00
Agric & Natural Resources	101,185,000.00	4,540,000.00
Primary Health Care	35,883,773.00	5,800,000.00
Works Transport & Housing	236,429,949.00	18,985,200.00
Total	781,810,337.00	90,793,700.00
Notes 10 - Purchase/Construction of Capital Assets		
JACC Deduction		
5% Stabilization	28,409,636.56	-
20% LG Joint Development Programme	284,096,365.63	-
Rehabilitation of Federal Highway	-	-
Sub-Total DIFF. WITH JAAC	312,506,002.19	-
Administrative		
Admin & General Services	2,527,338.00	11,925,280.00
Sub-Total	2,527,338.00	11,925,280.00
Economic		
Finance & Supply	15,782,204.00	703,000.00
Agric & Natural Resources	19,365,100.00	13,620,000.00
Sub-total	35,147,304.00	14,323,000.00
Regional Development		
Works Transport & Housing	4,010,500.00	-
Sub-total	4,010,500.00	-
Grand Total	41,685,142.00	26,248,280.00

SHANI LOCAL GOVERNMENT OF BORNO STATE

NOTES TO ASSETS AND LIABILITIES

	ACTUAL 2018 N	ACTUAL 2017 N
Notes 11 - Treasuries & Banks		
Cash and Banks Balance		
Cash at Hand	121,832.78	2,021,864.72
UBA Main Account	7,540.16	557.60
UBA Salary Account	12,253.74	8,745.67
	141,626.68	2,031,167.99
Note 12 - Investments		
Ashaka Cement Plc	201,359.73	201,359.73
Local Govt. Loan Board	2,275,599.52	2,275,599.52
Premier Propt. Dev. Coy	500,000.00	500,000.00
New African Merchant Bank	328,981.00	328,981.00
Urban Development Bank	500,000.00	500,000.00
Total	3,805,940.25	3,805,940.25
Notes 13 - Consolidated Revenue Fund Account		
Opening Balance	2,031,167.99	5,028,052.92
Total Recurrent Revenues	1,417,235,921.78	659,070,376.24
Total Funds Available	1,419,267,089.77	664,098,429.16
Less:		
Recurrent Expenditure	1,377,440,321.09	635,818,981.17
Transfers/Appropriations	41,685,142.00	26,248,280.00
Closing Balance	141,626.68	2,031,167.99
Notes 14 - Capital Development Funds		
Total Capital Receipts	41,685,142.00	26,248,280.00
Total Capital Funds Available	41,685,142.00	26,248,280.00
Less:		
Administrative	2,527,338.00	11,925,280.00
Economic	35,147,304.00	14,323,000.00
Regional Development	4,010,500.00	-
Total Capital Expenditure	41,685,142.00	26,248,280.00
Note 15 - Receipt - Deposit		
NAME OF HOLDER	PURPOSE	AMOUNT N
NULGE	Union Dues	56,173.78
Borno State (BIR)	5% Withholding Tax	2,069,428.05
Borno State (BIR)	PAYE	444,702.20
Borno State (BIR)	SERA	95,000.00
Ministry of Agric	Ox-Plough	35,000.00
Federal Inland Revenue	VAT	1,364,935.25
Medical Health Workers	Union Dues	66,682.84
Ministry of Agric	Sales of Fertilizer	1,062,700.00
Mohammed Nyaka	10% Retention Fee	157,119.46
Tela Umar General	10% Retention Fee	67,089.73
TOTAL		5,418,831.31

SHANI LOCAL GOVERNMENT OF BORNO STATE

NOTES TO CONSOLIDATED REVENUE FUND

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Note: 16				
Government Share of Faac				
Statutory Allocation from Federal Govt.	1,420,481,828.11	1,621,370,600.00	1,151,363,545.00	200,888,771.89
Statutory Allocation from State Govt.	-	200,000,000.00	230,000,000.00	200,000,000.00
Share of VAT	-	348,537,553.00	292,276,327.00	348,537,553.00
Total	1,420,481,828.11	2,167,908,153.00	1,673,639,872.00	747,426,324.89

Note: 17

Licence General				
Bake House licence	32,000.00	560,000.00	500,000.00	528,000.00
Bicycle Licence & Hire Permit	-	660,000.00	600,000.00	660,000.00
Dane Gun Licence	30,000.00	1,570,000.00	550,000.00	1,540,000.00
Cattle Dealers Licence	29,000.00	1,400,000.00	600,000.00	1,371,000.00
Dried Fish & Meat Licence	-	250,000.00	370,000.00	250,000.00
Pet (Dog) Licence	-	1,000,000.00	200,000.00	1,000,000.00
Fishing Permits Licence	-	250,000.00	500,000.00	250,000.00
Hawkers Permits Licence	-	1,900,000.00	200,000.00	1,900,000.00
Hunting Permits Licence	1,338,100.00	3,700,000.00	300,000.00	2,361,900.00
Produce Buying Licence	-	800,000.00	2,200,000.00	800,000.00
Animal Health Certificate Licence	-	1,600,000.00	400,000.00	1,600,000.00
Abattoir & Slaughter Licence	-	350,000.00	560,000.00	350,000.00
Cinematography Licence	-	390,000.00	300,000.00	390,000.00
Liquor Licence	-	130,000.00	350,000.00	130,000.00
Trade Permit Licence	-	140,000.00	100,000.00	140,000.00
Bathing House Licence	-	160,000.00	100,000.00	160,000.00
Battery Charges Licence	15,000.00	1,090,000.00	120,000.00	1,075,000.00
Blacksmith Workshop Licence	-	300,000.00	80,000.00	300,000.00
Building Material Licence	-	1,200,000.00	200,000.00	1,200,000.00
Butchers Licence	-	83,000.00	100,000.00	83,000.00
Clock & Watch Repairs Licence	-	1,690,000.00	80,000.00	1,690,000.00
Corn Grinding Mill Licence	-	70,000.00	600,000.00	70,000.00
Electric (Radio T) Workshop Licence	-	300,000.00	60,000.00	300,000.00
Hair Dressing & Barbing Saloon Lic.	-	150,000.00	200,000.00	150,000.00
Mobile Sales Promotion Licence	-	120,000.00	100,000.00	120,000.00
Motor Mechanic & Car Wash Depot	-	240,000.00	100,000.00	240,000.00
Painting Spraying of Sign Board Licen.	-	300,000.00	200,000.00	300,000.00
Petty Traders Licence	-	300,000.00	250,000.00	300,000.00
Photo Studio Licence	-	200,000.00	250,000.00	200,000.00
Sewing Institute Licence	-	1,330,000.00	150,000.00	1,330,000.00
Surface Tank Kerosene Licence	-	450,000.00	300,000.00	450,000.00
Vehicle Spare Parts Licence	10,000.00	360,000.00	380,000.00	350,000.00
Vulcanizers Licence	-	1,300,000.00	250,000.00	1,300,000.00
Welding Machine Licence	-	1,300,000.00	250,000.00	1,300,000.00
Woodmaking & Carpentry W/Shop	-	-	200,000.00	-
Total	1,454,100.00	25,643,000.00	11,700,000.00	24,188,900.00

Note : 18

Fine General				
Contractor Registration Fees	-	2,000,000.00	850,000.00	2,000,000.00
Marriage & Divorce Fees	-	1,800,000.00	700,000.00	1,800,000.00
Tenders Fees	-	2,900,000.00	1,600,000.00	2,900,000.00
Birth & Death Registration Fees	-	140,000.00	250,000.00	140,000.00
Block Making Machine Fees	-	270,000.00	210,000.00	270,000.00
Bus & Commercial Vehicle, Taxi P.F.	-	300,000.00	250,000.00	300,000.00
Entertainment Drumming Fees	-	100,000.00	100,000.00	100,000.00
Felling of Trees Fees	-	3,500,000.00	2,200,000.00	3,500,000.00
Forestry & Fuel Exploitation Fees	782,200.00	2,000,000.00	1,200,000.00	1,217,800.00
Hire Services Fees	-	22,000.00	21,000.00	22,000.00
Ingredient Grinding Mill Fees	-	350,000.00	200,000.00	350,000.00

SHANI LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
N	N	N	N	N
Kiosk Fees	-	300,000.00	180,000.00	300,000.00
Motor Cycle Fees (Commercial)	-	150,000.00	120,000.00	150,000.00
Naming of Street Registration Fees	-	160,000.00	160,000.00	160,000.00
Pest Control & Disinfectant Charges	-	20,000.00	15,000.00	20,000.00
Petty Traders Fees	-	120,000.00	110,000.00	120,000.00
Photostat Typing Institute fee	-	250,000.00	240,000.00	250,000.00
Reg. of Laundry & Dry Cleaners Fees	-	20,000.00	15,000.00	20,000.00
Rice Mill & Cassava Grinding Fees	-	350,000.00	200,000.00	350,000.00
Sand Dredging Fees	-	650,000.00	300,000.00	650,000.00
Survey Fees	120,000.00	400,000.00	350,000.00	280,000.00
Workshop Receipt Fees	-	15,000.00	10,000.00	15,000.00
Impounding of Animal Fees	-	160,000.00	50,000.00	160,000.00
Total	902,200.00	15,977,000.00	9,331,000.00	15,074,800.00

Note: 19
Sales General

Sales of Stores, Scrap & Unserviceable	-	1,400,000.00	300,000.00	1,400,000.00
Sales of Fertilizer	-	10,500,000.00	7,000,000.00	10,500,000.00
Sales of Indigene Certificate	5,000.00	720,000.00	700,000.00	715,000.00
Total	5,000.00	12,620,000.00	8,000,000.00	12,615,000.00

Note: 20
Earning General

Earning from Laboratory Services	-	1,200,000.00	150,000.00	1,200,000.00
Earning from Medical Services	-	1,250,000.00	200,000.00	1,250,000.00
Earning from Agricultural Produce	-	1,300,000.00	100,000.00	1,300,000.00
Earning from Markets	143,000.00	2,400,000.00	1,500,000.00	2,257,000.00
Earning from Motor Parks	151,550.00	2,900,000.00	2,800,000.00	2,748,450.00
Earning from Shop & Shopping Centers	385,900.00	2,400,000.00	2,500,000.00	2,014,100.00
Earning from Cattle Markets	227,350.00	2,200,000.00	700,000.00	1,972,650.00
Earning from Abattoir & Slaughter House	54,150.00	2,100,000.00	900,000.00	2,045,850.00
Earning from Transport Service	183,000.00	7,000,000.00	6,600,000.00	6,817,000.00
Earning from Viewing Centers	-	800,000.00	500,000.00	800,000.00
Earning from Tractor Hiring	222,500.00	10,200,000.00	9,800,000.00	9,977,500.00
Earning from Environmental Sanitation Serv.	556,948.00	1,100,000.00	600,000.00	543,052.00
Total	1,924,398.00	34,850,000.00	26,350,000.00	32,925,802.00

Note: 21
Rent on Local Govt. Building General

Rent on Government Quarters	-	1,800,000.00	1,200,000.00	1,800,000.00
Rent on Government Buildings	-	1,600,000.00	800,000.00	1,600,000.00
Total	-	3,400,000.00	2,000,000.00	3,400,000.00

Note : 22
Rent on Land & Others General

Tenement Rate	439,580.00	655,000.00	45,000.00	215,420.00
Penalty for Tenement Rate	-	17,000.00	15,000.00	17,000.00
Arrears of Tenement Rate	-	18,000.00	15,000.00	18,000.00
Ground Rent	-	1,100,000.00	90,000.00	1,100,000.00
Total	439,580.00	1,790,000.00	165,000.00	1,350,420.00

Note : 23
Investment Income

Other Investment Income	-	400,000.00	380,000.00	400,000.00
Total	-	400,000.00	380,000.00	400,000.00

Note: 24
Domestic Grants

Fed. Govt. Grant in Lieu of Tenement Rate	-	7,380,000.00	30,000,000.00	7,380,000.00
Sta. Govt. Grant in Lieu of Tenement Rate	-	11,000,000.00	20,000,000.00	11,000,000.00
Capital Grant to Area Development	-	110,100,000.00	300,000,000.00	110,100,000.00
Total	-	128,480,000.00	350,000,000.00	128,480,000.00

SHANI LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Note : 25				
Other Receipt				
VAT	318,919,136.45	-	-	(318,919,136.45)
PPT	3,287,948.56	-	-	(3,287,948.56)
Excess Bank Chgarges	3,468,498.20	-	-	(3,468,498.20)
Excess Crude	2,457,487.28	-	-	(2,457,487.28)
Forex Equalisation	37,380,090.08	-	-	(37,380,090.08)
Additional Fund From NNPC	2,307,855.77	-	-	(2,307,855.77)
Exchange Difference	8,570,134.16	-	-	(8,570,134.16)
Exchange Gain	5,605,479.31	-	-	(5,605,479.31)
Total	381,996,629.81	-	-	(381,996,629.81)
Note : 26				
Statutory Deductions				
3% Emirate Council	43,938,506.16	-	-	(43,938,506.16)
0.5% L.G. Audit	7,323,084.37	-	-	(7,323,084.37)
7% of L.E.A. Pri. Sch. Teachers Pension Plus	11,818,736.82	-	-	(11,818,736.82)
7% Local Govt Pension	29,751,541.26	-	-	(29,751,541.26)
Total	92,831,868.61	-	-	(92,831,868.61)
Note : 27				
Intervention Funding				
Contribution towards Funding of Primary Edu.	106,967,899.83	-	-	(106,967,899.83)
1% LGSC Training Fund	14,646,168.71	-	-	(14,646,168.71)
0.75% Admin Charges	10,984,626.54	-	-	(10,984,626.54)
5% Security	73,230,843.59	-	-	(73,230,843.59)
Total	205,829,538.67	-	-	(205,829,538.67)
Note : 28				
Miscellaneous Deductions Funding				
Serance Gratuity to Former LG Concillors	7,200,000.00	-	-	(7,200,000.00)
Contr. to Indigines Undergoing Armed Forces Training	400,000.00	-	-	(400,000.00)
IFAD Climate Change Adaptation Counterpart Funding	-	-	-	-
JNI Contribution	1,260,000.00	-	-	(1,260,000.00)
Retainership NTA/BRTV	1,000,000.00	-	-	(1,000,000.00)
Payment for Preparation of LGA's Annual Account	28,954,654.16	-	-	(28,954,654.16)
Procurement of Firewood, Food Items to IDPs	14,717,406.65	-	-	(14,717,406.65)
LGA's Hajj Fare	2,206,227.77	-	-	(2,206,227.77)
Purc. of Equipmts for SPHCA Biometric Data Capture	12,000,000.00	-	-	(12,000,000.00)
Provision of Essential Service	462,962.96	-	-	(462,962.96)
Workshop on Fiscal & Admin. Due Process	1,481,481.48	-	-	(1,481,481.48)
Diesel to Tractors for Farming Across LGA's	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees	1,297,890.00	-	-	(1,297,890.00)
WAEC/SSCE & NECO 2018/2019	-	-	-	-
Hotel Bills inrespects of Borno State Hotel	680,000.00	-	-	(680,000.00)
Production of Projects Calender 2018	-	-	-	-
Outstanding Liabilities	385,185.19	-	-	(385,185.19)
Logistics	-	-	-	-
Total	90,564,326.73	-	-	(90,564,326.73)
Note : 29				
Personal Cost				
Office of the Chairman	6,002,136.00	60,827,625.00	59,827,625.00	54,825,489.00
Secretary to the Local Government	10,928,233.00	82,841,423.00	41,841,423.00	71,913,190.00
The Council	1,233,538.18	66,416,096.00	44,416,096.00	65,182,557.82
Admin & General Services	42,395,960.00	81,511,935.00	59,189,326.00	39,115,975.00
Trditional Office	8,039,748.72	40,189,326.00	37,147,326.00	32,149,577.28
Finance & Supply	56,553,442.00	135,824,820.00	90,824,820.00	79,271,378.00
Agric & Natural Resources	62,840,455.09	155,995,141.00	132,495,141.00	93,154,685.91
Primary Health Care	160,842,626.12	255,439,615.00	231,439,615.00	94,596,988.88
Works Transport & Housing	46,796,845.09	148,117,280.00	124,617,280.00	101,320,434.91
Total	395,632,984.20	1,027,163,261.00	821,798,652.00	631,530,276.80

SHANI LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Note : 30				
Overhead Cost				
Office of the Chairman	17,683,000.00	74,812,000.00	75,200,000.00	57,129,000.00
Secretary to the Local Government	3,345,000.00	25,200,000.00	25,200,000.00	21,855,000.00
The Council	1,850,000.00	20,200,000.00	31,700,000.00	18,350,000.00
Admin & General Services	363,346,335.00	248,900,000.00	346,900,000.00	(114,446,335.00)
Traditional Office	1,550,000.00	27,500,000.00	27,700,000.00	25,950,000.00
Finance & Supply	20,537,280.00	206,000,000.00	226,800,000.00	185,462,720.00
Agric & Natural Resources	101,185,000.00	18,050,000.00	21,850,000.00	(83,135,000.00)
Primary Health Care	35,883,773.00	47,410,000.00	68,410,000.00	11,526,227.00
Works Transport & Housing	236,426,949.00	102,000,000.00	135,500,000.00	(134,426,949.00)
Total	781,807,337.00	770,072,000.00	959,260,000.00	(11,735,337.00)

NOTE TO JAAC AND CAPITAL DEVELOPMENT FUND

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
Note: 31				
JACC Deduction				
5% Stabilization	28,409,636.56	-	-	(28,409,636.56)
20% LG Joint Development Programme	284,096,365.63	-	-	(284,096,365.63)
Rehabilitation of Federal Highway	-	-	-	-
Total	312,506,002.19	-	-	(312,506,002.19)

Note : 32				
Admin & General Service				
Construction of Distric Head Quarters	-	12,000,000.00	1,700,000.00	12,000,000.00
Construction of Secretary Quarters	-	2,000,000.00	700,000.00	2,000,000.00
Completion of Local Govt. Secretariat	-	4,000,000.00	2,500,000.00	4,000,000.00
Construction of Emirs Palace	4,600,000.00	2,000,000.00	2,500,000.00	(2,600,000.00)
Construction of Chalet at Govt. Lodge	1,900,000.00	12,000,000.00	1,500,000.00	10,100,000.00
Construction of Workshop at Shani	-	3,000,000.00	1,500,000.00	3,000,000.00
Fencing of Local Government Secretariat	-	5,000,000.00	30,000,000.00	5,000,000.00
Renovation of Government Lodge	-	30,000,000.00	25,000,000.00	30,000,000.00
Lanscaping of Local Govt. Secretariat	-	2,000,000.00	2,000,000.00	2,000,000.00
Lanscaping of Local Govt. Lodge	-	3,000,000.00	2,000,000.00	3,000,000.00
Resettlement of Rented Quarters	-	2,000,000.00	1,000,000.00	2,000,000.00
Renovation of Staff Quarters	-	3,000,000.00	2,500,000.00	3,000,000.00
Total	6,500,000.00	80,000,000.00	72,900,000.00	73,500,000.00

Note : 33				
Finance & Supply				
Purchase of Mass Transit	-	15,000,000.00	12,100,000.00	15,000,000.00
Purchase of Pick-up Motor Vehicle	-	14,000,000.00	11,100,000.00	14,000,000.00
Fencing of Sheep & Goat Market at Bargu	-	6,000,000.00	600,000.00	6,000,000.00
Fencing of Gwaskara Market	-	7,000,000.00	600,000.00	7,000,000.00
Fencing of Cattle Market at Bargu	-	15,000,000.00	13,100,000.00	15,000,000.00
Construction of Motor Park at Lakundum	1,900,000.00	6,500,000.00	5,100,000.00	4,600,000.00
Construction of Motor Park at Gwaskara	-	3,000,000.00	2,100,000.00	3,000,000.00
Const. of Block of Shopping Complex Shani	-	6,000,000.00	6,000,000.00	6,000,000.00
Const. of Block of Shopping Complex Bargu	-	6,000,000.00	4,000,000.00	6,000,000.00
Const. of Gate Room at Bargu Cattle Market	-	2,000,000.00	550,000.00	2,000,000.00
Const. of Shopping Complex Gwaskara	-	3,000,000.00	3,600,000.00	3,000,000.00
Const. of Shopping Complex Gora	4,613,064.00	6,000,000.00	8,000,512.00	1,386,936.00
Const. of Market Stall at Lakundum	-	3,000,000.00	3,100,000.00	3,000,000.00
Const. of Market Stall at Shani	-	4,000,000.00	5,300,000.00	4,000,000.00
Construction of Standard Primary at Buma	-	1,000,000.00	1,000,000.00	1,000,000.00
Const. of Standard Primary at Kubo & Shani	-	2,000,000.00	2,000,000.00	2,000,000.00
Construction of Standard Primary at Gora	-	1,000,000.00	1,000,000.00	1,000,000.00
Rehabilitation of Open Market Stall at Bargu	-	10,000,000.00	1,000,000.00	10,000,000.00
Reh. of Open Market Stall at Kubo & Gwask	1,537,000.00	5,000,000.00	2,000,000.00	3,463,000.00

SHANI LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Rehabilitation of Open Market Stall at Shani	-	5,000,000.00	3,000,000.00	5,000,000.00
Renovation of Blow Up Class Room at Pitila	-	10,000,000.00	1,000,000.00	10,000,000.00
Renovation of Blow Up Class Room at Gora	7,732,140.00	10,000,000.00	1,000,000.00	2,267,860.00
Renovation of Blow Up Class Room at Buma	-	10,000,000.00	1,000,000.00	10,000,000.00
Total	15,782,204.00	150,500,000.00	88,250,512.00	134,719,814.00

Note : 34
Agric & Natural Resources

Purchase of Fertilizer	220,000.00	5,000,000.00	15,000,000.00	4,780,000.00
Purchase of Tractor & Maintenance	-	5,000,000.00	1,000,000.00	5,000,000.00
Establishment of Seed Multiplier	-	3,000,000.00	500,000.00	3,000,000.00
Purchase of Irrigation Pump	-	3,000,000.00	1,500,000.00	3,000,000.00
Purchase of Grain & Improved Seed	4,960,000.00	7,000,000.00	1,000,000.00	2,040,000.00
Fadama III Counter Funding	-	500,000.00	1,000,000.00	500,000.00
Farm Harvest Transport Vehicle	-	500,000.00	1,000,000.00	500,000.00
Slaug. Slap at Bargu, Gwaskara, Kubo & Gora	-	5,000,000.00	1,000,000.00	5,000,000.00
Vet. Clinic at Daihat, Gora & Bargu	-	1,500,000.00	500,000.00	1,500,000.00
Reconstruction of Abattoir at Shani	-	1,000,000.00	1,000,000.00	1,000,000.00
Construction of Orchard at Shani	-	200,000.00	400,000.00	200,000.00
Construction of Fish Pond	-	300,000.00	200,000.00	300,000.00
Demarcation of Fishery Reserve	-	200,000.00	500,000.00	200,000.00
Purchase of Pesticide for Storage	14,185,100.00	15,000,000.00	5,000,000.00	814,900.00
Purchase of Veterinary Vaccine	-	5,000,000.00	5,500,000.00	5,000,000.00
Purchase of Agro Chemicals	-	20,000,000.00	5,000,000.00	20,000,000.00
Purchase of Veterinary Equipment	-	16,000,000.00	4,000,000.00	16,000,000.00
Total	19,365,100.00	88,200,000.00	44,100,000.00	68,834,900.00

Note : 35
Primary Health Care

Purchase of Ambulance at Shani	-	10,000,000.00	5,000,000.00	10,000,000.00
Purchase of Drugs & Medical Equipment	-	10,000,000.00	5,000,000.00	10,000,000.00
Purchase of Deep Freezer	-	640,000.00	220,000.00	640,000.00
Ren. of Dispensary at Borgu & Lakundum	-	5,400,000.00	2,700,000.00	5,400,000.00
Const. & Prov. Of Disp. Quar. At G.B & S	-	2,000,000.00	1,000,000.00	2,000,000.00
Const. & Prov. Of Maternity at Buma & Kubo	-	2,000,000.00	1,000,000.00	2,000,000.00
Const. & Prov. Of Clinic at Shani, Gasi & Gwal	-	2,000,000.00	1,100,000.00	2,000,000.00
Const. & Prov. Fen. of Disp. & Mat. at Shani	-	2,000,000.00	1,000,000.00	2,000,000.00
Total	-	34,040,000.00	17,020,000.00	34,040,000.00

Note : 36
Works Transport & Housing

Const. of Culvert at Borgu & Kubo Road	4,010,500.00	2,000,000.00	1,000,000.00	(2,010,500.00)
Const. of Culvert at Shani Township	-	3,000,000.00	1,000,000.00	3,000,000.00
General Repairs of Water Gallery & Gen. Pla	-	20,000,000.00	3,000,000.00	20,000,000.00
Redeepening of Shani Main Gallery	-	7,000,000.00	2,000,000.00	7,000,000.00
Purchase of Submersible Pump	-	3,000,000.00	3,000,000.00	3,000,000.00
Dril. of Bhole at Bagu, Bakaina, Gasi & Buma	-	5,000,000.00	1,000,000.00	5,000,000.00
Dril. of Bhole at Gora, Gwas, Kombo & Lakun	-	5,000,000.00	2,000,000.00	5,000,000.00
Dril. of Bhole at Gwalasho, Kubo & Wafama	-	10,000,000.00	3,000,000.00	10,000,000.00
Const. of Drainage at Shani Township	-	3,000,000.00	2,000,000.00	3,000,000.00
Evacuation of Drainage at Bargu M/Market	-	1,000,000.00	1,000,000.00	1,000,000.00
Const. of Drainage at Bargu & Gora	-	1,000,000.00	1,000,000.00	1,000,000.00
Const. of Feeder Road Along Bargu & Kubo	-	1,000,000.00	2,000,000.00	1,000,000.00
Const. of F/Road Along Shani Gwas & Buma	-	1,000,000.00	1,000,000.00	1,000,000.00
Const. of F/Road Along Lakundum Gasi	-	1,000,000.00	1,500,000.00	1,000,000.00
Rehabilitation of Road & Repairs of Culvert	-	3,000,000.00	4,000,000.00	3,000,000.00
Purchase of Survey Equipment	-	1,000,000.00	2,000,000.00	1,000,000.00
Provision of Site Plan & Comp. of LI Out Bar.	-	1,000,000.00	4,000,000.00	1,000,000.00
Preparation of Shani Master Plan	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	-	69,000,000.00	35,500,000.00	69,000,000.00

SHANI LOCAL GOVERNMENT OF BORNO STATE

SCHEDULE OF DETAILED REVENUE

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
GOVERNMENT SHARE OF FAAC				
Statutory Allocation from Federal Govt.	1,420,481,828.11	1,621,370,600.00	1,151,363,545.00	200,888,771.89
Statutory Allocation from State Govt.	-	200,000,000.00	230,000,000.00	200,000,000.00
Share of VAT	-	346,537,553.00	292,276,327.00	346,537,553.00
Total	1,420,481,828.11	2,167,908,153.00	1,673,639,872.00	747,426,324.89
LICENCE GENERAL				
Bake House licence	32,000.00	560,000.00	500,000.00	528,000.00
Bicycle Licence & Hire Permit	-	660,000.00	600,000.00	660,000.00
Dane Gun Licence	30,000.00	1,570,000.00	550,000.00	1,540,000.00
Cattle Dealers Licence	29,000.00	1,400,000.00	600,000.00	1,371,000.00
Dried Fish & Meat Licence	-	250,000.00	370,000.00	250,000.00
Pet (Dog) Licence	-	1,000,000.00	200,000.00	1,000,000.00
Fishing Permits Licence	-	250,000.00	500,000.00	250,000.00
Hawkers Permits Licence	-	1,900,000.00	200,000.00	1,900,000.00
Hunting Permits Licence	1,338,100.00	3,700,000.00	300,000.00	2,361,900.00
Produce Buying Licence	-	800,000.00	2,200,000.00	800,000.00
Animal Health Certificate Licence	-	1,600,000.00	400,000.00	1,600,000.00
Abattoir & Slaughter Licence	-	350,000.00	560,000.00	350,000.00
Cinematography Licence	-	390,000.00	300,000.00	390,000.00
Liquor Licence	-	130,000.00	350,000.00	130,000.00
Trade Permit Licence	-	140,000.00	100,000.00	140,000.00
Bathing House Licence	-	160,000.00	100,000.00	160,000.00
Battery Charges Licence	15,000.00	1,090,000.00	120,000.00	1,075,000.00
Blacksmith Workshop Licence	-	300,000.00	80,000.00	300,000.00
Building Material Licence	-	1,200,000.00	200,000.00	1,200,000.00
Butchers Licence	-	83,000.00	100,000.00	83,000.00
Clock & Watch Repairs Licence	-	1,690,000.00	80,000.00	1,690,000.00
Corn Grinding Mill Licence	-	70,000.00	600,000.00	70,000.00
Electric (Radio T) Workshop Licence	-	300,000.00	60,000.00	300,000.00
Hair Dressing & Barbing Saloon Lic.	-	150,000.00	200,000.00	150,000.00
Mobile Sales Promotion Licence	-	120,000.00	100,000.00	120,000.00
Motor Mechanic & Car Wash Depot	-	240,000.00	100,000.00	240,000.00
Painting Spraying of Sign Board Licen.	-	300,000.00	200,000.00	300,000.00
Petty Traders Licence	-	300,000.00	250,000.00	300,000.00
Photo Studio Licence	-	200,000.00	250,000.00	200,000.00
Sewing Institute Licence	-	1,330,000.00	150,000.00	1,330,000.00
Surface Tank Kerosene Licence	-	450,000.00	300,000.00	450,000.00
Vehicle Spare Parts Licence	10,000.00	360,000.00	380,000.00	350,000.00
Vulcanizers Licence	-	1,300,000.00	250,000.00	1,300,000.00
Welding Machine Licence	-	1,300,000.00	250,000.00	1,300,000.00
Woodmaking & Carpentry W/Shop	-	-	200,000.00	-
Total	1,454,100.00	25,643,000.00	11,700,000.00	24,188,900.00
FEES GENERAL				
Contractor Registration Fees	-	2,000,000.00	850,000.00	2,000,000.00
Marriage & Divorce Fees	-	1,600,000.00	700,000.00	1,800,000.00
Tenders Fees	-	2,900,000.00	1,600,000.00	2,900,000.00
Birth & Death Registration Fees	-	140,000.00	250,000.00	140,000.00
Block Making Machine Fees	-	270,000.00	210,000.00	270,000.00
Bus & Commercial Vehicle, Taxi P.F.	-	300,000.00	250,000.00	300,000.00
Entertainment Drumming Fees	-	100,000.00	100,000.00	100,000.00
Felling of Trees Fees	-	3,500,000.00	2,200,000.00	3,500,000.00
Forestry & Fuel Exploitation Fees	782,200.00	2,000,000.00	1,200,000.00	1,217,800.00
Hire Services Fees	-	22,000.00	21,000.00	22,000.00
Ingredient Grinding Mill Fees	-	350,000.00	200,000.00	350,000.00
Kiosk Fees	-	300,000.00	180,000.00	300,000.00
Motor Cycle Fees (Commercial)	-	150,000.00	120,000.00	150,000.00
Naming of Street Registration Fees	-	160,000.00	160,000.00	160,000.00

SHANI LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Pest Control & Disinfectant Charges	-	20,000.00	15,000.00	20,000.00
Petty Traders Fees	-	120,000.00	110,000.00	120,000.00
Photostat Typing Institute fee	-	250,000.00	240,000.00	250,000.00
Reg. of Laundry & Dry Cleaners Fees	-	20,000.00	15,000.00	20,000.00
Rice Mill & Cassava Grinding Fees	-	350,000.00	200,000.00	350,000.00
Sand Dredging Fees	-	650,000.00	300,000.00	650,000.00
Survey Fees	120,000.00	400,000.00	350,000.00	280,000.00
Workshop Receipt Fees	-	15,000.00	10,000.00	15,000.00
Impounding of Animal Fees	-	160,000.00	50,000.00	160,000.00
Total	902,200.00	15,977,000.00	9,331,000.00	15,074,800.00
SALES GENERAL				
Sales of Stores, Scrap & Unserviceable	-	1,400,000.00	300,000.00	1,400,000.00
Sales of Fertilizer	-	10,500,000.00	7,000,000.00	10,500,000.00
Sales of Indigene Certificate	5,000.00	720,000.00	700,000.00	715,000.00
Total	5,000.00	12,620,000.00	8,000,000.00	12,615,000.00
EARNING GENERAL				
Earning from Laboratory Services	-	1,200,000.00	150,000.00	1,200,000.00
Earning from Medical Services	-	1,250,000.00	200,000.00	1,250,000.00
Earning from Agricultural Produce	-	1,300,000.00	100,000.00	1,300,000.00
Earning from Markets	143,000.00	2,400,000.00	1,500,000.00	2,257,000.00
Earning from Motor Parks	151,550.00	2,900,000.00	2,800,000.00	2,748,450.00
Earning from Shop & Shopping Centers	385,900.00	2,400,000.00	2,500,000.00	2,014,100.00
Earning from Cattle Markets	227,350.00	2,200,000.00	700,000.00	1,972,650.00
Earning from Abattoir & Slaughter House	54,150.00	2,100,000.00	900,000.00	2,045,850.00
Earning from Transport Service	183,000.00	7,000,000.00	6,800,000.00	6,817,000.00
Earning from Viewing Centers	-	800,000.00	500,000.00	800,000.00
Earning from Tractor Hiring	222,500.00	10,200,000.00	9,800,000.00	9,977,500.00
Earning from Environmental Sanitation Serv.	556,948.00	1,100,000.00	600,000.00	543,052.00
Total	1,924,398.00	34,850,000.00	26,350,000.00	32,925,602.00
RENT ON LOCAL GOVT. BUILDING GENERAL				
Rent on Government Quarters	-	1,800,000.00	1,200,000.00	1,800,000.00
Rent on Government Buildings	-	1,600,000.00	800,000.00	1,600,000.00
Total	-	3,400,000.00	2,000,000.00	3,400,000.00
RENT ON LAND & OTHERS GENERAL				
Tenement Rate	439,580.00	655,000.00	45,000.00	215,420.00
Penalty for Tenement Rate	-	17,000.00	15,000.00	17,000.00
Arrears of Tenement Rate	-	18,000.00	15,000.00	18,000.00
Ground Rent	-	1,100,000.00	90,000.00	1,100,000.00
Total	439,580.00	1,790,000.00	165,000.00	1,350,420.00
INVESTMENT INCOME				
Other Investment Income	-	400,000.00	380,000.00	400,000.00
Total	-	400,000.00	380,000.00	400,000.00
DOMESTIC GRANTS				
Fed. Govt. Grant in Lieu of Tenement Rate	-	7,380,000.00	30,000,000.00	7,380,000.00
Sta. Govt. Grant in Lieu of Tenement Rate	-	11,000,000.00	20,000,000.00	11,000,000.00
Capital Grant to Area Development	-	110,100,000.00	300,000,000.00	110,100,000.00
Total	-	128,480,000.00	350,000,000.00	128,480,000.00
OTHER RECEIPT				
VAT	318,919,136.45	-	-	(318,919,136.45)
PPT	3,287,948.56	-	-	(3,287,948.56)
Excess Bank Chgarges	3,468,498.20	-	-	(3,468,498.20)
Excess Crude	2,457,487.28	-	-	(2,457,487.28)
Forex Equalisation	37,380,090.08	-	-	(37,380,090.08)
Additional Fund From NNPC	2,307,855.77	-	-	(2,307,855.77)
Exchange Difference	8,570,134.16	-	-	(8,570,134.16)
Exchange Gain	5,605,479.31	-	-	(5,605,479.31)
Total	381,996,629.81	-	-	(381,996,629.81)

SHANI LOCAL GOVERNMENT OF BORNO STATE

SCHEDULE OF JACC, PERSONNEL & OVERHEAD EXPENDITURE

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
STATUTORY DEDUCTIONS				
3% Emirate Council	43,938,506.16	-	-	(43,938,506.16)
0.5% L.G. Audit	7,323,084.37	-	-	(7,323,084.37)
7% of L.E.A. Pri. Sch. Teachers Pension Plus	11,818,736.82	-	-	(11,818,736.82)
7% Local Govt Pension	29,751,541.26	-	-	(29,751,541.26)
Total	92,831,868.61	-	-	(92,831,868.61)
INTERVENTION FUNDING				
Contribution towards Funding of Primary Edu.	106,967,899.83	-	-	(106,967,899.83)
1% LGSC Training Fund	14,646,168.71	-	-	(14,646,168.71)
0.75% Admin Charges	10,984,626.54	-	-	(10,984,626.54)
5% Security	73,230,843.59	-	-	(73,230,843.59)
Total	205,829,538.67	-	-	(205,829,538.67)
MISCELLANEOUS DEDUCTIONS FUNDING				
Serence Gratuity to Former LG Concillors	7,200,000.00	-	-	(7,200,000.00)
Contr. to Indigines Undergoing Armed Forces Training	400,000.00	-	-	(400,000.00)
IFAD Climate Change Adaptation Counterpart Funding	-	-	-	-
JNI Contribution	1,260,000.00	-	-	(1,260,000.00)
Retainership NTA/BRTV	1,000,000.00	-	-	(1,000,000.00)
Payment for Preparation of LGA's Annual Account	28,954,654.16	-	-	(28,954,654.16)
Procurement of Firewood, Food Items to IDPs	14,717,406.65	-	-	(14,717,406.65)
LGA's Hajj Fare	2,206,227.77	-	-	(2,206,227.77)
Purc. of Equips for SPHCA Biometric Data Capture	12,000,000.00	-	-	(12,000,000.00)
Provision of Essential Service	462,962.96	-	-	(462,962.96)
Workshop on Fiscal & Admin. Due Process	1,481,481.48	-	-	(1,481,481.48)
Diesel to Tractors for Farming Across LGA's	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Edu. Authority Retirees	9,259,259.26	-	-	(9,259,259.26)
Gratuity to Local Government Retirees	1,297,890.00	-	-	(1,297,890.00)
WAEC/SSCE & NECO 2018/2019	-	-	-	-
Hotel Bills in respects of Borno State Hotel	680,000.00	-	-	(680,000.00)
Production of Projects Calender 2018	-	-	-	-
Outstanding Liabilities	385,185.19	-	-	(385,185.19)
Logistics	-	-	-	-
Total	90,564,326.73	-	-	(90,564,326.73)
OFFICE OF THE CHAIRMAN				
Salary	6,002,136.00	60,827,625.00	59,827,625.00	54,825,489.00
Local Travel & Transport: Training	3,000,000.00	3,000,000.00	2,200,000.00	-
Office Stationery/Computer Consumables	10,000.00	2,000,000.00	2,700,000.00	1,990,000.00
Maintenance of MNeH./Transport Equipt.	806,000.00	13,112,000.00	17,500,000.00	12,306,000.00
Maintenance of Office Furniture	-	3,000,000.00	2,800,000.00	3,000,000.00
Local Training	-	3,000,000.00	2,600,000.00	3,000,000.00
Security Vote (Including Operations)	8,056,000.00	20,000,000.00	20,000,000.00	11,944,000.00
Physical Security	3,580,000.00	14,000,000.00	15,100,000.00	10,420,000.00
Consulting Service & Special Committee	-	2,200,000.00	2,100,000.00	2,200,000.00
Entertainment & Official Hospitality	2,231,000.00	6,000,000.00	5,200,000.00	3,769,000.00
Grants to Communities & NGOs	-	1,500,000.00	2,000,000.00	1,500,000.00
Contribution to National Population	-	7,000,000.00	3,000,000.00	7,000,000.00
Total	23,685,136.00	135,639,625.00	135,027,625.00	111,954,489.00
SECRETARY TO THE LOCAL GOVT.				
Salary	10,928,233.00	82,841,423.00	41,841,423.00	71,913,190.00
Local Travel & Transport: Training	2,145,000.00	4,500,000.00	4,200,000.00	2,355,000.00
Office Stationery/Computer Consumables	-	2,500,000.00	2,700,000.00	2,500,000.00
Maintenance of MNeH./Transport Equipt.	550,000.00	5,700,000.00	5,500,000.00	5,150,000.00
Maintenance of Office Furniture	-	3,000,000.00	2,800,000.00	3,000,000.00
Entertainment & Official Hospitality	200,000.00	6,000,000.00	6,500,000.00	5,800,000.00
Provision of Service Material	450,000.00	3,500,000.00	3,500,000.00	3,050,000.00
Total	14,273,233.00	108,041,423.00	67,041,423.00	93,768,190.00

SHANI LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
THE COUNCIL				
Salary	1,233,538.18	66,416,096.00	44,416,096.00	65,182,557.82
Local Travel & Transport: Training	1,750,000.00	5,000,000.00	3,200,000.00	3,250,000.00
Telephone Charges	-	500,000.00	1,000,000.00	500,000.00
Maintenance of MNeh./Transport Equip.	100,000.00	4,500,000.00	4,000,000.00	4,400,000.00
Maintenance of Office Furniture	-	1,200,000.00	1,500,000.00	1,200,000.00
Local Training	-	1,000,000.00	2,000,000.00	1,000,000.00
Entertainment & Official Hospitality	-	3,000,000.00	2,500,000.00	3,000,000.00
Provision of Service Material	-	2,000,000.00	1,500,000.00	2,000,000.00
Grants to Communities & NGOs	-	3,000,000.00	16,000,000.00	3,000,000.00
Total	3,083,538.18	86,616,096.00	76,116,096.00	83,532,557.82
ADMIN. & GENERAL SERVICE				
Salary	42,395,960.00	81,511,935.00	59,189,326.00	39,115,975.00
Local Travel & Transport: Training	510,000.00	6,000,000.00	6,500,000.00	5,490,000.00
Recruitment Exercise	-	10,000,000.00	12,500,000.00	10,000,000.00
Official Welfare Scheme	-	4,000,000.00	4,200,000.00	4,000,000.00
Office Stationery/Computer Consumables	-	4,000,000.00	5,200,000.00	4,000,000.00
Printing of non Security Document	-	200,000.00	200,000.00	200,000.00
Maintenance of MNeh./Transport Equip.	144,000.00	3,000,000.00	5,200,000.00	2,856,000.00
Maintenance of Office Furniture	1,000,000.00	3,000,000.00	3,000,000.00	2,000,000.00
Sustenance of Mass Literacy Programme	-	4,000,000.00	7,000,000.00	4,000,000.00
Conference, Seminar & Workshops	-	5,000,000.00	6,000,000.00	5,000,000.00
Consulting Service & Special Committee	200,000.00	200,000.00	200,000.00	-
Publicity & Advertisement	-	1,500,000.00	1,500,000.00	1,500,000.00
Sporting Activities	-	1,000,000.00	1,000,000.00	1,000,000.00
Asst. to Religious Teachers Activities	-	2,000,000.00	2,000,000.00	2,000,000.00
Entertainment & Official Hospitality	1,982,000.00	5,000,000.00	8,700,000.00	3,018,000.00
Provision of Service Material	967,500.00	6,000,000.00	6,200,000.00	5,032,500.00
Logistic & Implementation	-	117,200,000.00	205,000,000.00	117,200,000.00
Poverty Alleviation Programme	358,542,835.00	72,000,000.00	70,000,000.00	(286,542,835.00)
Maintenance of Office Building & Res. Quatr	-	2,800,000.00	2,500,000.00	2,800,000.00
Total	405,742,295.00	328,411,935.00	406,089,326.00	(77,330,360.00)
TRADITIONAL OFFICE				
Salary	8,039,748.72	40,189,326.00	37,147,326.00	32,149,577.28
Local Travel & Transport: Training	-	3,000,000.00	3,200,000.00	3,000,000.00
Allowance to Traditional Office Holders	1,050,000.00	6,000,000.00	6,000,000.00	4,950,000.00
Office Stationery/Computer Consumables	500,000.00	1,000,000.00	1,000,000.00	500,000.00
Maintenance of MNeh./Transport Equip.	-	3,000,000.00	3,000,000.00	3,000,000.00
Maintenance of Office Furniture	-	1,500,000.00	1,000,000.00	1,500,000.00
Consulting Service & Special Committee	-	2,500,000.00	3,000,000.00	2,500,000.00
Grants to Communities & NGOs	-	10,500,000.00	10,500,000.00	10,500,000.00
Total	9,589,748.72	67,689,326.00	64,847,326.00	58,099,577.28
FINANCE & SUPPLY				
Salary	56,553,442.00	135,824,820.00	90,824,820.00	79,271,378.00
Local Travel & Transport: Training	5,346,000.00	30,000,000.00	27,000,000.00	24,654,000.00
Office Stationery/Computer Consumables	5,613,550.00	25,000,000.00	25,000,000.00	19,386,450.00
Printing of Non Security Document	2,755,100.00	2,000,000.00	4,000,000.00	(755,100.00)
Maintenance of MNeh./Transport Equip.	1,975,130.00	23,000,000.00	29,000,000.00	21,024,870.00
Maintenance of Office Furniture	-	5,000,000.00	6,000,000.00	5,000,000.00
Conference, Seminar & Workshops	750,000.00	2,000,000.00	3,000,000.00	1,250,000.00
Consulting Service & Special Committee	-	2,000,000.00	2,000,000.00	2,000,000.00
Tax Consulting Fee	-	1,000,000.00	1,500,000.00	1,000,000.00
Bank Charges (Other Than Interest)	-	500,000.00	500,000.00	500,000.00
Refreshment & Meals	1,100,000.00	20,000,000.00	23,000,000.00	18,900,000.00
Settlement of Liabilities	-	5,000,000.00	5,000,000.00	5,000,000.00
Provision of Service Material	2,997,500.00	15,000,000.00	17,000,000.00	12,002,500.00
Contribution to Local Govt. Pension Board	-	30,000,000.00	40,900,000.00	30,000,000.00
Contribution to LEA Pension Board	-	25,000,000.00	22,400,000.00	25,000,000.00
Contingencies	-	20,500,000.00	20,500,000.00	20,500,000.00
Total	77,090,722.00	341,824,820.00	317,624,820.00	264,734,098.00

SHANI LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
AGRIC & NATURAL RESOURCES				
Salary	62,840,455.09	155,995,141.00	132,495,141.00	93,154,685.91
Local Travel & Transport: Training	-	350,000.00	500,000.00	350,000.00
Payment of Drivers Allowance	-	-	300,000.00	-
Office Stationery/Computer Consumables	125,000.00	1,500,000.00	500,000.00	1,375,000.00
Printing of Non Security Document	-	-	500,000.00	-
Purchase of Veterinary Drugs	-	-	6,000,000.00	-
Maintenance of MNeH.ITransport Equip.	165,000.00	1,000,000.00	2,000,000.00	835,000.00
Maintenance of Office Furniture	-	2,000,000.00	500,000.00	2,000,000.00
Supply of Agric Equipment	-	2,000,000.00	500,000.00	2,000,000.00
Local Training	-	-	500,000.00	-
Conference, Seminar & Workshops	-	1,000,000.00	500,000.00	1,000,000.00
Consulting Service & Special Committee	-	-	250,000.00	-
Trade Fair Exhibition & Show	-	200,000.00	1,000,000.00	200,000.00
Promotion of Animal Feed Production	-	300,000.00	1,000,000.00	300,000.00
Formation & Development of Cooperatives	-	3,000,000.00	500,000.00	3,000,000.00
Expansion of Nat. Spe. Prog. Food Security	-	-	500,000.00	-
Entertainment & Official Hospitality	-	2,000,000.00	500,000.00	2,000,000.00
Provision of Service Material	995,000.00	4,000,000.00	500,000.00	3,005,000.00
Transport & Handling of Fertilizer	-	500,000.00	500,000.00	500,000.00
Purchase of Map	-	200,000.00	300,000.00	200,000.00
Grants to Communities & NGOs	-	-	5,000,000.00	-
Total	64,125,455.09	174,045,141.00	154,345,141.00	109,919,685.91
PRIMARY HEALTH CARE				
Salary	160,842,626.12	255,439,615.00	231,439,615.00	94,596,988.88
Local Travel & Transport: Training	-	1,000,000.00	1,000,000.00	1,000,000.00
Printing of Non Security Document	1,200,000.00	3,600,000.00	5,600,000.00	2,400,000.00
Control of DNomiting	1,500,000.00	4,000,000.00	6,000,000.00	2,500,000.00
Purchase of Medical & Clinical Equipment	1,600,000.00	3,500,000.00	4,500,000.00	1,900,000.00
HIV/AIDS & Diabetes Test Kits	-	3,100,000.00	5,100,000.00	3,100,000.00
Cold Chain Materials	-	1,000,000.00	1,000,000.00	1,000,000.00
Maintenance of MNeH.ITransport Equip.	-	1,200,000.00	2,200,000.00	1,200,000.00
Maintenance of Office Furniture	-	200,000.00	800,000.00	200,000.00
Polio Immunization Days	19,628,273.00	4,000,000.00	4,000,000.00	(15,628,273.00)
President Comp. Response Plan (PCRP)	2,293,500.00	-	1,000,000.00	(2,293,500.00)
Family Planing Programme	-	-	1,000,000.00	-
Tbl & Leprosy Control	-	300,000.00	500,000.00	300,000.00
Primary Ear & Eye Care	-	600,000.00	1,600,000.00	600,000.00
Medical Assistance	-	1,100,000.00	2,100,000.00	1,100,000.00
Operation Plan	-	410,000.00	610,000.00	410,000.00
Roll Back Malaria	1,214,000.00	1,400,000.00	3,400,000.00	186,000.00
Integrated Material Neonatal & Child Hea.	-	3,700,000.00	5,700,000.00	3,700,000.00
Medical Part Time Fee	-	200,000.00	2,200,000.00	200,000.00
Sanitation Exercise	1,848,000.00	2,100,000.00	3,100,000.00	252,000.00
Routine Immunization	1,000,000.00	2,000,000.00	2,000,000.00	1,000,000.00
Disease Surveillance	-	800,000.00	800,000.00	800,000.00
Emergency Transp. Scheme	-	1,400,000.00	1,400,000.00	1,400,000.00
Free MCH Service	2,500,000.00	2,600,000.00	3,600,000.00	100,000.00
Emergency Prep. & Response to Epidemic	-	2,100,000.00	2,100,000.00	2,100,000.00
Midwifery Service Scheme	-	600,000.00	600,000.00	600,000.00
State Council on Health	3,100,000.00	500,000.00	500,000.00	(2,600,000.00)
Provision of Service Material	-	6,000,000.00	6,000,000.00	6,000,000.00
Total	260,851,854.21	302,849,615.00	454,194,756.00	41,997,760.79
WORKS TRANSPORT & HOUSING				
Salary	46,796,845.09	148,117,280.00	124,617,280.00	101,320,434.91
Local Travel & Transport: Training	7,500.00	1,000,000.00	3,000,000.00	992,500.00
Electricity Charges	-	1,000,000.00	4,000,000.00	1,000,000.00
Water Rate	-	1,000,000.00	2,000,000.00	1,000,000.00
Office Stationery/Computer Consumables	205,000.00	1,000,000.00	1,500,000.00	795,000.00

SHANI LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
Maintenance of MNeH./Transport Equip.	20,000.00	2,000,000.00	5,000,000.00	1,980,000.00
Maintenance of Office Furniture	60,000.00	2,000,000.00	5,000,000.00	1,940,000.00
Maintenance & Fueling of Boreholes	105,800,500.00	40,000,000.00	22,000,000.00	(65,800,500.00)
Maintenance of Drainage	2,660,000.00	5,000,000.00	10,000,000.00	2,340,000.00
Evacuation of Blocked Culverts	-	2,000,000.00	3,000,000.00	2,000,000.00
Report of Vandilized Poles	-	2,000,000.00	3,000,000.00	2,000,000.00
Training of Staff & Welfare	1,302,500.00	500,000.00	1,000,000.00	(802,500.00)
Entertainment & Official Hospitality	-	500,000.00	1,000,000.00	500,000.00
Provision of Service Material	126,371,449.00	44,000,000.00	75,000,000.00	(82,371,449.00)
Total	283,223,794.09	250,117,280.00	260,117,280.00	(33,106,514.09)

SCHEDULE OF JACC AND CAPITAL EXPENDITURE

	ACTUAL 2018	ORIGINAL BUDGET 2018	REVISED BUDGET 2017	VARIANCE 2018
	N	N	N	N
JACC DEDUCTION				
5% Stabilization	29,292,337.43	-	-	(29,292,337.43)
20% LG Joint Development Programme	292,923,374.42	-	-	(292,923,374.42)
Rehabilitation of Federal Highway	-	-	-	-
Total	322,215,711.85	-	-	(322,215,711.85)
ADMIN & GENERAL SERVICES				
Construction of Distric Head Quarters	-	12,000,000.00	1,700,000.00	12,000,000.00
Construction of Secretary Quarters	-	2,000,000.00	700,000.00	2,000,000.00
Completion of Local Govt. Secretariat	-	4,000,000.00	2,500,000.00	4,000,000.00
Construction of Emirs Palace	4,800,000.00	2,000,000.00	2,500,000.00	(2,600,000.00)
Construction of Chalet at Govt. Lodge	1,900,000.00	12,000,000.00	1,500,000.00	10,100,000.00
Construction of Workshop at Shani	-	3,000,000.00	1,500,000.00	3,000,000.00
Fencing of Local Government Secretariat	-	5,000,000.00	30,000,000.00	5,000,000.00
Renovation of Government Lodge	-	30,000,000.00	25,000,000.00	30,000,000.00
Lanscaping of Local Govt. Secretariat	-	2,000,000.00	2,000,000.00	2,000,000.00
Lanscaping of Local Govt. Lodge	-	3,000,000.00	2,000,000.00	3,000,000.00
Resettlement of Rented Quarters	-	2,000,000.00	1,000,000.00	2,000,000.00
Renovation of Staff Quarters	-	3,000,000.00	2,500,000.00	3,000,000.00
Total	6,500,000.00	80,000,000.00	72,900,000.00	73,500,000.00
FINANCE & SUPPLY				
Purchase of Mass Transit	-	15,000,000.00	12,100,000.00	15,000,000.00
Purchase of Pick-up Motor Vehicle	-	14,000,000.00	11,100,000.00	14,000,000.00
Fencing of Sheep & Goat Market at Bargu	-	6,000,000.00	600,000.00	6,000,000.00
Fencing of Gwaskara Market	-	7,000,000.00	600,000.00	7,000,000.00
Fencing of Cattle Market at Bargu	-	15,000,000.00	13,100,000.00	15,000,000.00
Construction of Motor Park at Lakundum	1,900,000.00	6,500,000.00	5,100,000.00	4,600,000.00
Construction of Motor Park at Gwaskara	-	3,000,000.00	2,100,000.00	3,000,000.00
Const. of Block of Shopping Complex Shani	-	6,000,000.00	6,000,000.00	6,000,000.00
Const. of Block of Shopping Complex Bargu	-	6,000,000.00	4,000,000.00	6,000,000.00
Const. of Gate Room at Bargu Cattle Market	-	2,000,000.00	550,000.00	2,000,000.00
Const. of Shopping Complex Gwaskara	-	3,000,000.00	3,600,000.00	3,000,000.00
Const. of Shopping Complex Gora	4,613,064.00	6,000,000.00	8,000,512.00	1,386,936.00
Const. of Market Stall at Lakundum	-	3,000,000.00	3,100,000.00	3,000,000.00
Const. of Market Stall at Shani	-	4,000,000.00	5,300,000.00	4,000,000.00
Construction of Standard Primary at Buma	-	1,000,000.00	1,000,000.00	1,000,000.00
Const. of Standard Primary at Kubo & Shani	-	2,000,000.00	2,000,000.00	2,000,000.00
Construction of Standard Primary at Gora	-	1,000,000.00	1,000,000.00	1,000,000.00
Rehabilitation of Open Market Stall at Bargu	-	10,000,000.00	1,000,000.00	10,000,000.00
Reh. of Open Market Stall at Kubo & Gwaskara	1,537,000.00	5,000,000.00	2,000,000.00	3,463,000.00
Rehabilitation of Open Market Stall at Shani	-	5,000,000.00	3,000,000.00	5,000,000.00
Renovation of Blow Up Class Room at Pitila	-	10,000,000.00	1,000,000.00	10,000,000.00
Renovation of Blow Up Class Room at Gora	7,732,140.00	10,000,000.00	1,000,000.00	2,267,860.00
Renovation of Blow Up Class Room at Buma	-	10,000,000.00	1,000,000.00	10,000,000.00
Total	15,782,204.00	150,500,000.00	88,250,512.00	134,717,796.00

SHANI LOCAL GOVERNMENT OF BORNO STATE

	ACTUAL 2018 N	ORIGINAL BUDGET 2018 N	REVISED BUDGET 2017 N	VARIANCE 2018 N
AGRIC & NATURAL RESOURCES				
Purchase of Fertilizer	220,000.00	5,000,000.00	15,000,000.00	4,780,000.00
Purchase of Tractor & Maintenance	-	5,000,000.00	1,000,000.00	5,000,000.00
Establishment of Seed Multiplier	-	3,000,000.00	500,000.00	3,000,000.00
Purchase of Irrigation Pump	-	3,000,000.00	1,500,000.00	3,000,000.00
Purchase of Grain & Improvised Seed	4,960,000.00	7,000,000.00	1,000,000.00	2,040,000.00
Fadama III Counter Funding	-	500,000.00	1,000,000.00	500,000.00
Farm Harvest Transport Vehicle	-	500,000.00	1,000,000.00	500,000.00
Slaug. Slap at Bargu, Gwaskara, Kubo & Gora	-	5,000,000.00	1,000,000.00	5,000,000.00
Vet. Clinic at Dalhat, Gora & Bargu	-	1,500,000.00	500,000.00	1,500,000.00
Reconstruction of Abattoir at Shani	-	1,000,000.00	1,000,000.00	1,000,000.00
Construction of Orchard at Shani	-	200,000.00	400,000.00	200,000.00
Construction of Fish Pond	-	300,000.00	200,000.00	300,000.00
Demarcation of Fishery Reserve	-	200,000.00	500,000.00	200,000.00
Purchase of Pesticide for Storage	14,185,100.00	15,000,000.00	5,000,000.00	814,900.00
Purchase of Veterinary Vaccine	-	5,000,000.00	5,500,000.00	5,000,000.00
Purchase of Agro Chemicals	-	20,000,000.00	5,000,000.00	20,000,000.00
Purchase of Veterinary Equipment	-	16,000,000.00	4,000,000.00	16,000,000.00
Total	19,365,100.00	88,200,000.00	44,100,000.00	68,834,900.00
PRIMARY HEALTH CARE				
Purchase of Ambulance at Shani	-	10,000,000.00	5,000,000.00	10,000,000.00
Purchase of Drugs & Medical Equipment	-	10,000,000.00	5,000,000.00	10,000,000.00
Purchase of Deep Freezer	-	640,000.00	220,000.00	640,000.00
Ren of Dispensary at Borgu & Lakundum	-	5,400,000.00	2,700,000.00	5,400,000.00
Const. & Prov. Of Disp. Quar. At G.B & S	-	2,000,000.00	1,000,000.00	2,000,000.00
Const. & Prov. Of Maternity at Buma & Kubo	-	2,000,000.00	1,000,000.00	2,000,000.00
Const. & Prov. Of Clinic at Shani, Gasi & Gwal	-	2,000,000.00	1,100,000.00	2,000,000.00
Const. & Prov. Fen. of Disp. & Mat. at Shani	-	2,000,000.00	1,000,000.00	2,000,000.00
Total	-	34,040,000.00	17,020,000.00	34,040,000.00
WORKS TRANSPORT & HOUSING				
Const. of Culvert at Borgu & Kubo Road	4,010,500.00	2,000,000.00	1,000,000.00	(2,010,500.00)
Const. of Culvert at Shani Township	-	3,000,000.00	1,000,000.00	3,000,000.00
General Repairs of Water Gallery & Gen. Pla	-	20,000,000.00	3,000,000.00	20,000,000.00
Redeepening of Shani Main Gallery	-	7,000,000.00	2,000,000.00	7,000,000.00
Purchase of Submersible Pump	-	3,000,000.00	3,000,000.00	3,000,000.00
Dril. of Bhole at Bagu, Bakaina, Gasi & Buma	-	5,000,000.00	1,000,000.00	5,000,000.00
Dril. of Bhole at Gora, Gwas, Kombo & Lakun.	-	5,000,000.00	2,000,000.00	5,000,000.00
Dril. of Bhole at Gwalasho, Kubo & Wafama	-	10,000,000.00	3,000,000.00	10,000,000.00
Const. of Drainage at Shani Township	-	3,000,000.00	2,000,000.00	3,000,000.00
Evacuation of Drainage at Bargu M/Market	-	1,000,000.00	1,000,000.00	1,000,000.00
Const. of Drainage at Bargu & Gora	-	1,000,000.00	1,000,000.00	1,000,000.00
Const. of Feeder Road Along Bargu & Kubo	-	1,000,000.00	2,000,000.00	1,000,000.00
Const. of F/Road Along Shani Gwas & Buma	-	1,000,000.00	1,000,000.00	1,000,000.00
Const. of F/Road Along Lakundum Gasi	-	1,000,000.00	1,500,000.00	1,000,000.00
Rehabilitation of Road & Repairs of Culvert	-	3,000,000.00	4,000,000.00	3,000,000.00
Purchase of Survey Equipment	-	1,000,000.00	2,000,000.00	1,000,000.00
Provision of Site Plan & Comp. of Layout Bar.	-	1,000,000.00	4,000,000.00	1,000,000.00
Preparation of Shani Master Plan	-	1,000,000.00	1,000,000.00	1,000,000.00
Total	-	69,000,000.00	35,500,000.00	69,000,000.00

